

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 20, 2023

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

Re: San Diego Gas & Electric Company, Sixth Informational Filing Under Appendix

XII Formula Rate of the Transmission Owner Tariff,

Docket No. ER24- -000

Dear Secretary Bose:

Under Appendix XII of San Diego Gas & Electric Company's ("SDG&E") Transmission Owner ("TO") Tariff, SDG&E calculates the rate that it will charge Citizens Sycamore-Penasquitos Transmission LLC ("Citizens") for its lease of transfer capability in a portion of the underground segment of Sycamore-Penasquitos 230kV Transmission Project (SX-PQ") using a formula rate spreadsheet ("Formula Rate"). SDG&E hereby submits for informational purposes its Appendix XII Cycle 6¹ Informational Filing ("Filing" or "Cycle 6 Filing") pursuant to Section C.5 of Attachment 1 to Appendix XII of SDG&E's TO Tariff. The proposed effective date is January 1, 2024.

This submission is provided to the Commission for informational purposes only. This filing is not subject to the requirements of Section 205 of the Federal Power Act,² nor does it subject SDG&E's Appendix XII Formula to modification.³

SDG&E requests that the Commission issue a public notice of filing for the Appendix XII Cycle 6 Filing and establish a comment date.

The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 6 is the sixth annual filing under the Appendix XII Formula Rate.

² 16 U.S.C § 824d.

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

I. NATURE AND PURPOSE OF THE FILING

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

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

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

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

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

II. SUMMARY OF THE APPENDIX XII CYCLE 6 FILING

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

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

This Cycle 6 Filing reflects a charge of \$0.992M compared to the charge of \$0.891M in the Cycle 5 Filing. This change reflects an increase of approximately \$0.101M, or approximately

Ms. Kimberly D. Bose October 20, 2023 Page 3 of 5

11%, primarily due to an increase in Section 4 true-up adjustment of \$0.066M; and Other Adjustments of \$0.025M as reflected in the following cost components:

(1)	Direct Maintenance Expense	=	\$0
(2)	Non-Direct Expenses	=	\$0.909M
(3)	Other Specific Expenses	=	(\$0.036M)
(4)	True-Up Adjustment	=	\$0.092M
(5)	Interest True-Up Adjustment	=	\$0.002M
	SUB-TOTAL	=	\$0.967M
(6)	Other Adjustments	=	\$0.025M
	TOTAL	=	\$0.992M

III. MISCELLANEOUS MATTERS

Adjustments to Reflect Correction of Error

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

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

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

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

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

IV. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 6 Informational Filing consists of the following:

- 1. Transmittal Letter;
- 2. The Appendix XII Cycle 6 Formula Rate, which consists of the following Sections:
 - Section 1 Direct Maintenance Expense Cost Component;
 - Section 2 Non-Direct Expense Cost Component;
 - Section 3 Cost Component Containing Other Specific Expenses;
 - Section 4 True-Up Adjustment Cost Component;
 - Section 5 Interest True-Up Adjustment Cost Component;
 - Section 6 2022 Base Period and True-Up Period Cost Statements and Workpapers;
 - Section 7 Cost Adjustment Workpapers.

V. SERVICE

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

Ms. Kimberly D. Bose October 20, 2023 Page 5 of 5

VI. COMMUNICATIONS

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

Jonathan J. Newlander Senior Counsel San Diego Gas & Electric Company 8330 Century Park Court, CP32D San Diego, CA 92123

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

E-mail: ACurrey@sdge.com

Respectfully submitted,

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

Appendix XII Cycle 6 Table of Contents

		Page No.
A.	Summary of Cost Components	1
В.	Section 1 – Direct Maintenance Expense Cost Component	2
C.	Section 2 – Non-Direct Expense Cost Component	3 - 4
D.	Section 3 – Cost Component Containing Other Specific Expenses	5
E.	Section 4 – True-Up Adjustment Cost Component	6 - 8
F.	Section 5 – Interest True-Up Adjustment Cost Component	9 - 10
G.	Section 6 – 2022 Base Period and True-Up Period Cost Statements and Workpapers	11 - 62
Н.	Section 7 – Cost Adjustment Workpapers	63 - 148

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

Summary of Cost Components Rate Effective Period January 1, 2024 to December 31, 2024 (\$1,000)

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

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

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, 2022 (\$1,000)

Line No.			A	mounts	Reference	Line No.
1	A. Derivation of Direct Maintenance Expense Allocated to Citizens					1
2	Total Direct Maintenance Cost		\$	-	Statement AH; Line 2	2
3	Citizens' Share of Direct Maintenance			13.10%		3
4	Citizens Direct Maintenance		\$	-	Line 2 x Line 3	4
5						5
6	One Eighth O&M Rule			12.50%	FERC Method = 1/8 of O&M Expense	6
7	Citizens Portion of Cash Working Capital		\$	-	Line 4 x Line 6	7
8						8
9	Cost of Capital Rate			9.6871%	Statement AV2; Line 31	9
10						10
11	Return and Associated Income Taxes		\$	-	Line 7 x Line 9	11
12						12
13	Subtotal of Citizens Direct Maintenance Excluding FF		\$	-	Line 4 + Line 11	13
14						14
15	Transmission Related Municipal Franchise Fees Expense	1.0207%	\$		Line 13 x Franchise Fee Rate	15
16						16
17	Total Direct Maintenance Expense Including FF		\$	-	Line 13 + Line 15	17

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

Line No.			Amounts	Reference	Line No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.65%	Page 2; Line 6	2
3					3
4	Transmission Related A&G Expense		0.90%	Page 2; Line 11	4
5 6 7	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6 7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9					9
10	Transmission Related Working Capital Revenue		0.17%	Page 2; Line 34	10
11 12 13	Transmission Related General & Common Plant Revenue		0.49%	Page 2; Line 51	11 12 13
14 15	Subtotal Annual Carrying Charge Rate		3.33%	Sum Lines 2 thru 12	14 15
16	Transmission Related Municipal Franchise Fees Expense	1.0207%	0.03%	Line 14 x Franchise Fee Rate	16
17	•				17
18	Total Annual Carrying Charge Rate		3.37%	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment		\$ 27,000	Lease Agreement	21
22	Talla IO : Cl. Da		2.270/	I ' 10 Al	22
23 24	Total Annual Carrying Charge Rate		3.37%	Line 18 Above	23 24
25	Total Non-Direct Expense		\$ 909	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, 2022 (\$1,000)

Line No.		A	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,892,887	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	38,160	Statement AH; Line 17	4
5 6 7	Transmission O&M Expense Carrying Charge Percentage		0.65%	Line 4 / Line 1	5 6 7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	52,925	Statement AH; Line 39	9
10 11 12	Transmission Related A&G Carrying Charge Percentage		0.90%	Line 9 / Line 1	10 11 12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	64,847	Statement AK; Line 17	14
15					15
16	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	16
17 18	D. T				17 18
19	D. Transmission Related Payroll Tax Expense Transmission Related Payroll Tax Expense	\$	1,715	Statement AK; Line 28	18
20	Transmission related Layton Tax Expense	Ψ	1,/13	Statement AIX, Line 20	20
21	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21
22					22
23	E. Transmission Related Working Capital Revenue				23
24	Citizens Financed Transmission Projects:	_			24
25	Transmission Related M&S Allocated to Transmission	\$	45,624	Statement AL; Line 5	25
26 27	Transmission Related Prepayments Allocated to Transmission Transmission Related Working Cash		43,749 11,386	Statement AL; Line 9 Statement AL; Line 19	26 27
28	Total Transmission Related Working Capital	S	100,759	Sum Lines 25 thru 27	28
29	Total Halling State Willing Suprim	Ψ	100,752	Sum Emes 25 unu 27	29
30	Cost of Capital Rate		9.6871%	Statement AV2; Line 31	30
31					31
32	Transmission Working Capital Revenue	\$	9,761	Line 28 x Line 30	32
33					33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.17%	Line 32 / Line 1	34
35 36	F. Transmission Related General & Common Plant Revenue				35 36
37	Net Transmission Related General Plant	\$	32,085	AV-4; Line 4	37
38	The Hallshill Market Street Land	Ψ	32,003	111 1, 2110	38
39	Net Transmission Related Common Plant		90,550	AV-4; Line 5	39
40					40
41	Total Net Transmission Related General and Common Plant	\$	122,636	Line 37 + Line 39	41
42					42
43	Cost of Capital Rate		9.6871%	Line 30	43
44					44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	11,880	Line 41 * Line 43	45
46	Townsie in Deleted Council and Council Democratic Forest	•	17.040	Cartemant A.J. Line 17	46
47 48	Transmission Related General and Common Depreciation Expense	3	17,049	Statement AJ; Line 17	47 48
48	Total Transmission Related General and Common Plant Revenues	\$	28,929	Line 45 + Line 47	48 49
50	Tourse Select and Common Figure 1000	4	20,727	Eme is a Eme in	50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.49%	Line 49 / Line 1	51

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

	Line No.		(a) Total Costs	(b) Removal Rate		Amounts	Reference	Line No.
A verage ADIT Difference With and Without Bonus S (1,492) AF-3; Line 5; Col. Average 3 4 5 5 5 5 5 5 5 5 5	1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:						1
								_
Statement AV2; Line 3 Line 3 x Line 5 Statement AV2; Line 3 x Line 5 x Line	3	Average ADIT Difference With and Without Bonus			\$	(1,492)	AF-3; Line 5; Col. Average	3
Total ADIT Revenue Credit S (145) Line 3 x Line 5 7 7 7 7 7 7 7 7 7								4
Total ADIT Revenue Credit		Cost of Capital Rate				9.6871%	Statement AV2; Line 31	
S S Equity AFUDC Component of Transmission Depreciation Expense S 22 AV-2B; Line 17 10 10 11 11 12 13 14 15 15 15 15 15 15 15		T (LADITED C. P.				445		6
S	,	Total ADIT Revenue Credit			\$	(145)	Line 3 x Line 5	7
Annual Equity AFUDC Allocated to Citizens Annual Equity AFUDC Allocated to Citizens C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal FERC Account FERC Account S 11,661 0.0049 \$ 57 TO5 Transmission Plant Deprec. Rates WP 14 15		D. F AFUDG Community of Transmission Democratic Frances						
11 12 C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal 12 13 15 15 15 15 15 15 16 17 17 18 18 17 18 18 18					•	22	AV 2D, I in a 17	-
12 C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal 13 15 15 15 15 15 15 15		Annual Equity AFODC Allocated to Citizens			D.	22	AV-2B; Line 17	
Territor Ferritor Ferritor	12	C. Dariyation of Citizens SV-PO Underground Line Segment Cost of Removal						
14 357 - Underground Conduit S 11,661 0.0049 S 57 TO5 Transmission Plant Deprec. Rates WP 14 15	13							
15 16 358 - Underground Conductors & Devices 15,150 0,0019 29 TO5 Transmission Plant Deprec. Rates WP 16 17 17 18 359 - Roads & Trails 186 -			\$ 11.661	0.0049	S	57	TO5 Transmission Plant Deprec, Rates WP	
15,150 15,150 10,0019 29 TO5 Transmission Plant Deprec. Rates WP 16 17 18 359 - Roads & Trails 186 -		++/	,		-		···-	
17		358 - Underground Conductors & Devices	15,150	0.0019		29	TO5 Transmission Plant Deprec. Rates WP	
19 20 350.1 - Land - - - TO5 Transmission Plant Deprec. Rates WP 20 21 22 350.2 - Land Rights - - TO5 Transmission Plant Deprec. Rates WP 22 23 24 24 25 25 26 27 27 28 29 29 29 29 29 29 29	17	· ·					•	17
20 350.1 - Land	18	359 - Roads & Trails	186	-		_	TO5 Transmission Plant Deprec. Rates WP	18
21 22 350.2 - Land Rights	19				_			19
22 350.2 - Land Rights 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 1 Line 25 x Franchise Fee Rate 27 27 Transmission Related Municipal Franchise Fees Expense 1 Line 25 x Franchise Fee Rate 27 28 29 Total Annual Cost of Removal \$ 87 Line 25 + Line 27 29 30 30 30 30 30 30	20	350.1 - Land	-	-		-	TO5 Transmission Plant Deprec. Rates WP	20
23	21				_			
24 24 25 Subtotal Annual Cost of Removal \$ 86 Sum Lines 14 thru 22 25 26 26 27 Transmission Related Municipal Franchise Fees Expense 1.0207% 1 Line 25 x Franchise Fee Rate 27 28 28 29 Total Annual Cost of Removal \$ 87 Line 25 + Line 27 29 30 30		350.2 - Land Rights	-	<u>/ </u>		-		
25 Subtotal Annual Cost of Removal \$ 86 Sum Lines 14 thru 22 25 26 27 Transmission Related Municipal Franchise Fees Expense 1.0207% 1 Line 25 x Franchise Fee Rate 27 28 28 28 28 28 29 Total Annual Cost of Removal \$ 87 Line 25 + Line 27 29 30 30 30 30 30 30			\$ 27,000)			Col. $a = Sum Lines 14 thru 22$	
26 26 27 28 1 Line 25 x Franchise Fee Rate 27 28 28 28 28 28 28 28 28 28 28 28 28 29 29 29 29 29 29 29 30 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>								
27 Transmission Related Municipal Franchise Fees Expense 1.0207% 1 Line 25 x Franchise Fee Rate 27 28 29 Total Annual Cost of Removal \$ 87 Line 25 + Line 27 29 30		Subtotal Annual Cost of Removal			\$	86	Sum Lines 14 thru 22	
28 29 Total Annual Cost of Removal \$ 87 Line 25 + Line 27 29 30 30								
29 Total Annual Cost of Removal \$ 87 Line 25 + Line 27 29 30 30		Transmission Related Municipal Franchise Fees Expense		1.0207%	<u> </u>	1	Line 25 x Franchise Fee Rate	
30		Table 10 cm 1				0.5	1. 25 - 1. 27	
		1 otal Annual Cost of Removal			\$	8./	Line 25 + Line 27	
		Total Other Specific Expenses			\$	(36)	Line 7 + Line 10 + Line 29	

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

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

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

(\$1,000)

Line No. 1 2 3 Calculations:	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u> Col. 4; Line 22 / 12	Col. 5	<u>Col. 6</u> = Sum Col. 3 thru Col. 5	<u>Col. 7</u> = Col. 2 - Col. 6	<u>Col. 8</u>	<u>Col. 9</u> See Footnote 6	<u>Col. 10</u> See Footnote 7	<u>Col. 11</u> = Col. 9 + Col. 10	Line No. 1 2
4				Con. 1, Eme 22 / 12		Sam con y and con y	CON 2 CON 0			See I somote /		4
5							Monthly		Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	5
7		Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8		True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9 Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
10 January	2022	73	52	11	2	\$ 65	\$ 7	0.28%	\$ 7 \$	0.0		10
11 February	2022	73	52	11	2	65	7	0.25%	15	0.0	15	11
12 March	2022	73	52	11	2	65	7	0.28%	22	0.1	23	12
13 April	2022	73	52	11	2	65	7	0.27%	30	0.1	30	13
14 May	2022	73	52	11	2	65	7	0.28%	38	0.1		14
15 June	2022	73	52	11	2	65	7	0.27%	45	0.1	45	15
16 July	2022	73	52	11	2	65	7	0.31%	53	0.2	53	16
17 August	2022	73	52	11	2	65	7	0.31%	60	0.2		17
18 September	2022	73	52	11	2	65	7	0.30%	68	0.2		18
19 October	2022	73	52	11	2	65	7	0.42%	76	0.3		19
20 November	2022	73	52	11	2	65	7	0.40%	83	0.3		20
21 December	2022	73	52	11	2	65	7	0.42%	91	0.4	92	21
22		\$ 873 \$	625 \$	132 \$	26	\$ 783	\$ 90			1.9	-	22

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

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

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

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

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

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

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

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

Transmission Revenues Data to Reflect Changed Rates Rate Effective Period January 1, 2023 to December 31, 2023

(\$1,000)

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

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

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

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

(\$1,000)

Line					Line
No.	Description of Annual Costs	Am	ounts	Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1
3	Section 2 - Non-Direct Expense Cost Component		860	Section 2; Page 1; Line 25	3
5	Section 3 - Cost Component Containing Other Specific Expenses		(77)	Section 3; Page 1; Line 31	5
6 7	Total Citizens Annual Prior Year Cost of Service	\$	783	Sum Lines 1, 3, 5	7
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(129)	Section 4; Page TU; Col. 11; Line 21	9
10 11	Section 5 - Interest True-Up Adjustment Cost Component		(3)	Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11
12 13	Subtotal Annual Costs	\$	651	Sum Lines 7, 9, 11	12
14 15	Other Adjustments		(26)	Cost Adjustment Workpapers	14 15
16 17	Total Annual Costs	\$	625	Line 13 + Line 15	16 17
18					18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	71.661	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(6.405)	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 65.256	Sum Lines 20, 22, 24	26
27	·		, ,	27
28	Section 4 - True-Up Adjustment Cost Component	(10.764)	Line 9 / 12 Months	28
29	1 3 1	,		29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.218)	Line 11 / 12 Months	30
31	1 3 1	()		31
32	Other Adjustments	(2.200)	Line 15 / 12 Months	32
33	J	(11)		33
34	Total Monthly Costs	\$ 52.074	Sum Lines 26, 28, 30, 32	34
35		4 021011	,,,	35
36	Number of Months in Base Period	12		36
37	rumber of World's in Base Feriod	12		37
38	Total Annual Costs	\$ 625	Line 34 x Line 36	38
	Total Allinal Costs	φ 023	Line 34 x Line 30	
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 5 True-Up Period - January 1, 2022 to December 31, 2022 (\$1,000)

Line No.	2							Line No.
1		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	1
2	Calculations:			See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2
3								3
4			Prior Cycle	Monthly	Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	4
5			True Up	Interest	Undercollection (+) in Revenue		Undercollection (+) in Revenue	5
6	Month	<u>Year</u>	Adjustment 1	Rate	wo Interest	<u>Interest</u>	with Interest	6
7	January	2022	\$ 26	0.28%	\$ 26	\$ 0.1	\$ 26	7
8	February	2022		0.25%	26	0.1	26	8
9	March	2022		0.28%	26	0.1	26	9
10	April	2022		0.27%	26	0.1	26	10
11	May	2022		0.28%	26	0.1	26	5 11
12	June	2022		0.27%	26	0.1	26	12
13	July	2022		0.31%	26	0.1	26	13
14	August	2022		0.31%	26	0.1	26	14
15	September	2022		0.30%	26	0.1	26	15
16	October	2022		0.42%	26	0.1	26	16
17	November	2022		0.40%	26	0.1	27	17
18	December	2022		0.42%	27	0.1	27	18
19		_		_		\$ 1.0	=	19

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

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

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

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

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 5 True-Up Period - January 1, 2022 to December 31, 2022 (\$1,000)

Line No.									Line No.
1		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	1
2				See Footnote 2	See Footnote 3	= - (Col. 4 + Col. 6)	= Col. 2 x Col. 3	= Col. 3 - Col. 5	2
3									3
4			Monthly	Month				Month	4
5		••	Interest	Beginning				Ending	5
6	<u>Month</u>	<u>Year</u>	Rate 1	<u>Balance</u>	Amortization	<u>Principal</u>	<u>Interest</u>	Balance	6
7	January	2023	0.32% \$	27 \$		(2) \$ 2			
8	February	2023	0.32%	24		(2)	0.1	2:	2 8
9	March	2023	0.32%	22		(2)	0.1	20) 9
10	April	2023	0.32%	20		(2)	0.1	13	3 10
11	May	2023	0.32%	18		(2) 2	0.1	10	5 11
12	June	2023	0.32%	16		(2) 2	0.0	13	3 12
13	July	2023	0.32%	13		(2) 2	0.0	1	1 13
	August	2023	0.32%	11		(2) 2	0.0	9	9 14
	September	2023	0.32%	9		(2) 2	0.0	,	7 15
	October	2023	0.32%	7		(2) 2	0.0	:	5 16
17	November	2023	0.32%	5		(2) 2	0.0		2 17
18	December	2023	0.32%	2		(2) 2	0.0	() 18
19	Total Base Period Inter	est 4					1.0		19
20	Total Base Period Inter		nterest				\$ 1.5		20

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY Statement AD Cost of Plant

Base Period & True-Up Period 12 - M	fonths Ending December 31, 2022
(\$1,00	0)

Lin No		FERC Form 1 Page; Line; Col.	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1 2	Total Steam Production Plant ^{1, 3}	204-207; Footnote Data (a)			\$ 573,458	AD-1; Line 18	1 2
3	Total Nuclear Production Plant ^{1,3}	204-207; Footnote Data (a)			-	AD-2; Line 18	3 4
5	Total Hydraulic Production Plant ^{1, 3}				-	AD-3; Line 18	5
7	Total Other Production Plant ^{1,3}	204-207; Footnote Data (a)			539,342	AD-4; Line 18	7
9	Total Distribution Plant ^{2,3,5}	204-207; Footnote Data (a); BOY and EOY	\$ 8,919,067	\$ 9,750,399	9,334,733	AD-5; Line 6	9 10
11		204-207; Footnote Data (a)			7,503,381	AD-6; Line 23	11 12
13 14	Incentive Transmission Plant ¹				-	AD-7; Line 18	13 14
15 16	8	204-207; Footnote Data (a); BOY and EOY	191,894	112,870	152,382	AD-8; Line 6	15 16
17 18		204-207; Footnote Data (a); BOY and EOY	518,903	571,823	545,363	AD-9; Line 6	17 18
19 20			1,504,072	1,555,621	1,529,847	AD-10; Line 10	19 20
21 22					\$ 20,178,506	Sum Lines 1 thru 19	21 22
23 24	Č				10.22%	Statement AI; Line 17	23 24
25 26					\$ 7,503,381	Line 11 + Line 13	25 26
27 28 29	Č				15,567 55,714	Line 15 x Line 23 Line 17 x Line 23	27 28 29
30 31					156,288	Line 19 x Line 23	30 31
32 33 34	Transmission Related Total Plant in Service				\$ 7,730,950	Sum Lines 25 thru 31	32 33 34
35	_				38.31%	Line 33 / Line 21	35

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

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

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

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

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

STEAM PRODUCTION

		Total		C4		
Lina		Steam		Steam Production		Line
Line		Production				
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	No.
1	Dec-21	\$ 555,601	SDG&E Records	\$ 571,265	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-22	555,567		571,232		2
3	Feb	555,598		571,262		3
4	Mar	555,633		571,297		4
5	Apr	555,822		571,487		5
	May	557,111		572,775		6
7	Jun	557,348		573,013		7
8	Jul	558,731		574,395		8
9	Aug	558,566		574,230		9
10	Sep	558,567		574,231		10
11	Oct	558,589		574,254		11
12	Nov	561,778		577,442		12
13	Dec-22	562,409	SDG&E Records	578,073	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 7,251,319	Sum Lines 1 thru 13	\$ 7,454,958	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 557,794	Average of Lines 1 thru 13	\$ 573,458	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

NUCLEAR PRODUCTION

		Total				
. .		Nuclear		Nuclear		١
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	No.
1	Dec-21	\$	- SDG&E Records	\$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-22		-	-		2
3	Feb		-	-		3
4	Mar		-	-		4
5	Apr		-	-		5
	May		-	-		6
7	Jun		-	-		7
8	Jul		-	-		8
9	Aug		-	-		9
10	Sep		-	-		10
11	Oct		-	-		11
12	Nov		-	-		12
13	Dec-22		- SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$	- Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$	- Average of Lines 1 thru 13	\$ -	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

HYDRAULIC PRODUCTION PLANT

		Total Hydraulic		Hydraulic		7
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	No.
1	Dec-21	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-22	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
	Apr	-		-		5
6	May	-		-		6
	Jun	-		-		7
8	Jul	-		-		8
	Aug	-		-		9
	Sep	-		-		10
	Oct	-		-		11
	Nov	-	25225	-	and and	12
	Dec-22	-	SDG&E Records	-	SDG&E Records	13
14	T . 14235			Φ.	0 1 1 1 12	14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17	12 Month Average Polones	•	Avarage of Lines 1 thm, 12	•	Avarage of Lines 1 thru 12	17
18 19	13-Month Average Balance	-	Average of Lines 1 thru 13	5 -	Average of Lines 1 thru 13	18 19
19						19

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

OTHER PRODUCTION

		Total Other		Other		
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	No.
1	Dec-21	\$ 579,620	SDG&E Records	\$ 537,623	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-22	579,570		537,573		2
3	Feb	579,614		537,616		3
4	Mar	579,617		537,619		4
5	Apr	580,086		538,089		5
6	May	580,765		538,767		6
7	Jun	580,903		538,906		7
8	Jul	581,158		539,161		8
9	Aug	581,336		539,339		9
	Sep	581,340		539,342		10
	Oct	583,170		541,173		11
12	Nov	583,136		541,138		12
13	Dec-22	587,096	SDG&E Records	545,099	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 7,557,412	Sum Lines 1 thru 13	\$ 7,011,446	Sum Lines 1 thru 13	15
16						16
17			07: 1.1		F 1 P 201205 F 1 P ()	17
18	13-Month Average Balance	\$ 581,339	Average of Lines 1 thru 13	\$ 539,342	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1 2 3 4	Dec-21 Dec-22	\$ 8,756,414 9,583,285	SDG&E Records SDG&E Records	\$ 8,919,067 9,750,399	Form 1; Page 204-207; Footnote Data (a); BOY Form 1; Page 204-207; Footnote Data (a); EOY	1 2 3 4
5 6 7	Beginning and End Period Average	\$ 9,169,849	Average of Line 1 and Line 3	\$ 9,334,733	Average of Line 1 and Line 3	5 6 7

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

TRANSMISSION PLANT

Line		Total Transmission Plant		Transmission Plant		Line
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	No.
	Dec-21	\$ 7,470,321 ³		\$ 7,334,224 ³		1
2	Jan-22	7,488,650	SD GGE RECORD	7,352,710	Tom 1, 1 age 201 207, 1 outside Bata (a), Bo 1	2
3	Feb	7,500,008		7,363,811		3
-	Mar	7,515,130		7,381,506		4
	Apr	7,527,656		7,394,032		5
	May	7,546,882		7,413,258		6
7	Jun	7,560,231		7,421,392		7
8	Jul	7,597,527		7,458,684		8
9	Aug	7,615,118		7,476,274		9
10	Sep	7,653,419		7,514,162		10
11	Oct	7,723,517		7,584,188		11
12	Nov	7,834,752		7,695,792		12
	Dec-22	7,943,479	SDG&E Records	7,802,920	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 98,976,689	Sum Lines 1 thru 13	\$ 97,192,954	Sum Lines 1 thru 13	15
16						16
17	12.34 (I.A. D.)	0 7 (12 701	A CT: 1.4 12	Ø 7.456.201	E 1 B 204 207 E ()	17
18 19	13-Month Average Balance	\$ 7,613,591	Average of Lines 1 thru 13	\$ 7,476,381	Form 1; Page 204-207; Footnote Data (a)	18 19
20						20
	A 11 C'.: W/ : 14 1 A	2		\$ 27,000	Lanca Agraamant	21
	Add: Citizens Weighted Average Lease	e Amount		\$ 27,000	Lease Agreement	
22 23	Total Transmission Plant Cost Avera	nge Balance		\$ 7,503,381	Line 18 + Line 21	22 23

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

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

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

TRANSMISSION PLANT

		Total Transmission		Transmission		
Line		Plant		Plant		Line
No.	Month	Per Book	Reference	Ratemaking 1	Reference	No.
1	Dec-21	\$ -	SDG&E Records	27,000	SDG&E Records	1
2	Jan-22	-		27,000		2
3	Feb	-		27,000		3
4	Mar	-		27,000		4
	Apr	-		27,000		5
6	May	-		27,000		6
7	Jun	-		27,000		7
8	Jul	-		27,000		8
	Aug	-		27,000		9
	Sep	-		27,000		10
	Oct	-		27,000		11
	Nov	-		27,000		12
13	Dec-22	-	SDG&E Records	27,000	2022 Form 1; Page 213; Line 3; Col. f	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ 351,000	Sum Lines 1 thru 13	15
16						16
17						17
	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ 27,000	Average of Lines 1 thru 13	18
19						19

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

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

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

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

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

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		1
										Total		
			Total	Generation Account 101	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission Plant		
Line				Plant Reclass	Account 101 Plant Reclass	Account 101 Plant Reclass	Account 101 Plant Reclass	Account 101 Plant Reclass	Account 101 Plant Reclass			Line
No.	A	Description	Transmission Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	Adjusted Book SUM 1:7	Reference	No.
NO.	Account	Production Related to Trans	Account 101	as 1 ransmission	to Transmission	Steam Frou.	Other Prou.	Nuclear	as Distribution	SUM 1:7	Keierence	INO.
1	303.0	Intangibles	s -	s -	s -	s -	s -	s -	s -	s -	SDG&E Records	1
2	310.1	Land	φ - -	-	-	-	- -	-	-	-	SDG&E Records	2
3		Land & Land Rights	_	5	_	_	_	_	_	5	SDG&E Records	3
4		Land & Land Rights	_	_	3,626	_	_	_	_	3,626	SDG&E Records	4
5		Structures & Improvements	_	_	1,496	_	_	_	_	1,496	SDG&E Records	5
6		1			, , , ,					,		6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,123	s -	\$ -	s -	\$ -	\$ 5,127	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 256,898	\$ -		\$ -	\$ -	\$ -	\$ (13,536)	\$ 243,362	SDG&E Records	9
10	352.0	Structures & Improvements	818,920	-		(1,928)	-	-	(112,635)	704,357	SDG&E Records	10
11		Station Equipment	2,277,735	-		(12,010)	(1,420)	-	(2,430)		SDG&E Records	11
12	354.0	Towers and Fixtures	930,805	-		-	-	-	-	930,805	SDG&E Records	12
13		Poles and Fixtures	1,080,815	-		-	-	-	-	1,080,815	SDG&E Records	13
14		OH Conductors and Device	940,376	-		-	-	-	-	940,376	SDG&E Records	14
15		Underground Conduit	635,069	-		-	-	-	-	635,069	SDG&E Records	15
16		UG Conductors & Devices	611,501	-		(1,726)	-	-	-	609,775	SDG&E Records	16
17	359.0	Roads & Trails	391,359	-		-	-	-	-	391,359	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 7,943,479	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,797,793	Sum Lines 9 thru 17	19
20	OD LAID		· · · · · ·	-		I a		I a	I a 440 ****			20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 7,943,479	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)		\$ (128,601)	\$ 7,802,920	Line 7 + Line 19	21

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

INCENTIVE TRANSMISSION PLANT

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

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1 2 3 4	Dec-21 Dec-22	\$ 191,894 112,870	Form 1; Page 204-207; Footnote Data (a); BOY Form 1; Page 204-207; Footnote Data (a); EOY	1 2 3 4
5 6 7	Beginning and End Period Average	\$ 152,382	Average of Line 1 and Line 3	5 6 7

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
2	Dec-21 Dec-22	\$ 518,903 571,823	Form 1; Page 204-207; Footnote Data (a); BOY Form 1; Page 204-207; Footnote Data (a); EOY	1 2 3 4
5 6 7	Beginning and End Period Average	\$ 545,363	Average of Line 1 and Line 3	5 6 7

COMMON PLANT

					Line
Month	Description		Amounts	Reference	No.
Dec-21	Total Common Plant Per Book	\$	2,014,292	Form 1; Page 356; Accts 303 to 398; BOY	1
	Electric Split of Common Utility Plant		74.67%	Form 1; Page 356; Electric	2
	Total Common Plant to Electric Per Book	\$	1,504,072	Line 1 x Line 2	3
					4
Dec-22	Total Common Plant Per Book	\$	2,126,037	Form 1; Page 356; Accts 303 to 398; EOY	5
	Electric Split of Common Utility Plant		73.17%	Form 1; Page 356; Electric	6
	Total Common Plant to Electric Per Book	\$	1,555,621	Line 5 x Line 6	7
					8
					9
Beginnin	g and End Period Average	S	1,529,847	Average of Line 3 and Line 7	10
	g = =		=,==>,0 :.	5	11
	Dec-21	Dec-21 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Plant to Electric Per Book Dec-22 Total Common Plant Per Book Electric Split of Common Utility Plant	Dec-21 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Plant to Electric Per Book Dec-22 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Plant to Electric Per Book \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Dec-21 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Plant to Electric Per Book Dec-22 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Plant Per Book Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Plant to Electric Per Book Total Common Plant to Electric Per Book \$ 2,014,292 \$ 1,504,072	Dec-21 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Plant to Electric Per Book

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AE

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

Line No.	, -	FERC Form 1 Page; Line; Col.	3	(a) 1-Dec-21	3	(b) 1-Dec-22	= [(a)+(b)]/2 rage Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve ^{1, 3}						\$ 1,736,238	AE-1; Line 23	1
2	The Carlotte Hall Divide of the 24		•	173,964	•	69,951	121.050	AT OUT IN C	2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2, 4}		\$	1/3,904	\$	09,931	121,958	AE-2; Line 6	3 1
5	General Plant Depreciation Reserve ^{2, 4}			219,538		243,050	231,294	AE-3; Line 6	5
6	1			, , , , , , , , , , , , , , , , , , ,					6
7	Common Plant Depreciation Reserve 2,4			640,618		646,345	643,481	AE-4; Line 10	7
8									8
9	Transmission Wages and Salaries Allocation Factor						10.22%	Statement AI; Line 17	9
10									10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve						\$ 12,459	Line 3 x Line 9	11
12									12
13	Transmission Related General Plant Depreciation Reserve						23,629	Line 5 x Line 9	13
14									14
15	Transmission Related Common Plant Depreciation Reserve						65,738	Line 7 x Line 9	15
16									16
17	Total Transmission Related Depreciation Reserve						\$ 1,838,063	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.

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 - 12/31/2022 PER BOOK (\$1,000)

TRANSMISSION PLANT

Line		Total Transmission Reserves		Transmission Reserves		Line
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	No.
1	Dec-21	\$ 1,662,869 ²	SDG&E Records	\$ 1,635,135 ²	2021 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-22	1,678,732		1,650,848		2
3	Feb	1,695,018		1,666,828		3
4	Mar	1,712,001		1,683,940		4
5	Apr	1,728,445		1,700,122		5
6	May	1,745,459		1,716,871		6
7	Jun	1,762,450		1,733,208		7
8	Jul	1,779,826		1,750,303		8
9	Aug	1,796,769		1,766,985		9
10	Sep	1,813,706		1,783,658		10
11	Oct	1,830,246		1,799,938		11
12	Nov	1,847,702		1,817,191		12
13	Dec-22	1,861,234	SDG&E Records	1,830,612	2022 Form 1; Page 200-201; Footnote Data (b)	13
14						14
15	Total 13 Months	\$ 22,914,457	Sum Lines 1 thru 13	\$ 22,535,639	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 1,762,651	Average of Lines 1 thru 13	\$ 1,733,511	2022 Form 1; Page 200-201; Footnote Data (b)	18
19						19
20		1.15			17.41.71.40	20
21	Add: Citizens Weighted Average Accur	nulated Depreciation		\$ 2,727	AE-1A; Line 18	21
22					11 10 11 21	22
23	Total Transmission Plant Accumulate	ed Depreciation Averag	e Balance	\$ 1,736,238	Line 18 + Line 21	23

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

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

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

TRANSMISSION PLANT

		Total		Turamenianian		
т :		Transmission		Transmission		T :
Line		Reserves		Reserves		Line
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	No.
1	Dec-21	\$ 2,234	SDG&E Records	\$ 2,234	SDG&E Records	1
2	Jan-22	2,316		2,316		2
3	Feb	2,398		2,398		3
4	Mar	2,481		2,481		4
5	Apr	2,563		2,563		5
	May	2,645		2,645		6
7	Jun	2,727		2,727		7
8	Jul	2,809		2,809		8
9	Aug	2,891		2,891		9
10	Sep	2,973		2,973		10
11	Oct	3,056		3,056		11
12	Nov	3,138		3,138		12
13	Dec-22	3,220	SDG&E Records	3,220	SDG&E Records	13
14						14
15	Total 13 Months	\$ 35,451	Sum Lines 1 thru 13	\$ 35,451	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 2,727	Average of Lines 1 thru 13	\$ 2,727	Average of Lines 1 thru 13	18
19						19

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY TRANSMISSION FUNCTIONALIZATION STUDY DERIVATION OF TRANSMISSION RELATED ACCUMULATED DEPRECIATION AND AMORTIZATION BALANCES AS OF 12/31/2022 (\$1,000)

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

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

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

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line		Adjusted FERC Intangible Reserv			Line
No.	Month	Balance		Reference	No.
2	Dec-21 Dec-22	\$ 173, 69,		2021 Form 1; Page 200-201; Footnote Data (b) 2022 Form 1; Page 200-201; Footnote Data (b)	1 2 3 4
5	Beginning and End Period Average	\$ 121,	958	Average of Line 1 and Line 3	5 6 7

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

GENERAL PLANT

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

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

COMMON PLANT

Line						Line
No.	Month	Description	A	Amounts	Reference	No.
1	Dec-21	Total Common Plant Per Book	\$	857,932	2021 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant		74.67%	2021 Form 1; Page 356; Electric	2
3		Total Common Reserves to Electric Per Book	\$	640,618	Line 1 x Line 2	3
4						4
5	Dec-22	Total Common Plant Per Book	\$	883,347	2022 Form 1; Page 356; Accts 303 to 398	5
6		Electric Split of Common Utility Plant		73.17%	2022 Form 1; Page 356; Electric	6
7		Total Common Reserves to Electric Per Book	\$	646,345	Line 5 x Line 6	7
8				ŕ		8
9						9
10	Beginnin	g and End Period Average	\$	643,481	Average of Line 3 and Line 7	10
11	- 8	.		,		111

Statement AF 1

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

			(\$1,000)				
Lin No		FERC Form 1 Page; Line; Col.		(a) 31-Dec-21	(b) 31-Dec-22	 = [(a)+(b)]/2 erage Balance	Reference	Line No.
1 2	FERC Account 190		\$	145,223	\$ 105,415	\$ 125,319	AF-1 and AF-2; Line 5 + Line 21; Col. d	1 2
3 4	FERC Account 282			(1,156,765)	(1,205,566)	(1,181,166)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3 4
5 6	FERC Account 283			(7,891)	(8,584)	 (8,238)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5 6
7 8	Total Transmission Related ADIT ²		\$	(1,019,433)	\$ (1,108,735)	\$ (1,064,084)	Sum Lines 1 thru 5	7 8
9 10	Incentive Transmission Plant ADIT		\$	-	\$ -	\$ 	Shall be Zero	9 10
11 12	Transmission Plant Abandoned ADIT		\$	-	\$ -	\$ -	AF-1 and AF-2; Line 34; Col. d	11 12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		\$	-	\$ -	\$ -	Shall be Zero	13

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

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

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

STATEMENT AF

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

(\$1,000)

Line No.			(a) measured Amount		(b) less Reserve Protected		(c) ss Reserve protected	(d) =	[Sum (a) thru (c)]	Reference	Line No.
INO.	Description	P	Minount		Totecteu	Unj	notecteu		10141	Keiei ence	110.
1	Account 190 (Non-Citizens)										1
2	Compensation Related Items	\$	1,761	\$	-	\$	0	\$	1,761	2022 Form 1; Page 234; Footnote Data (c)	2
3	Post Retirement Benefits		176		-		0		176	2022 Form 1; Page 234; Footnote Data (c)	3
4	Net Operating Loss		37,949		105,337		-		143,286	2022 Form 1; Page 234; Footnote Data (c)	4
5	Total of Account 190	\$	39,886	\$	105,337	\$	1	\$	145,223	Sum Lines 2 thru 4	5
6											6
7	Account 282 (Non-Citizens)										7
8	Accumulated Depreciation Timing Differences	\$	(791,025)	/ \$	(370,058)	\$	7,463	\$	(1,153,620) √	SDG&E Records	8
9							-		 .		9
10	Total of Account 282	\$	(791,025)	<u> </u>	(370,058)	\$	7,463	\$	(1,153,620) ✓	Sum Lines 8 thru 9	10
11											11
12	Account 283 (Non-Citizens)	Φ.	(7.001)	Φ.		•			(7.001)	2022 F	12
13	Ad Valorem Taxes	\$	(7,891)	\$	-	\$	-	\$	(7,891)	2022 Form 1; Page 276-277; Footnote Data (a)	13
14 15	Total of Account 283	•	(7,891)	-		<u>\$</u>		<u>s</u>	(7,891)	Sum Lines 13 thru 14	14
	Total of Account 285	3	(7,891)	3		3		3	(/,891)	Sum Lines 13 thru 14	15 16
16 17											17
18	Account 190 (Citizens SX-PQ)										18
19	Net Operating Loss	\$		S		\$		\$		Not Applicable to 2021 Base Period	19
20	Net Operating Loss	Ψ	_	Ψ	_	Ψ	_	Ψ	_	Not Applicable to 2021 Base Fellou	20
21	Total of Account 190	\$		S		S		<u>\$</u>		Sum Lines 19 thru 20	21
22	Total of recount 190	Ψ.		Ψ		Ψ		Ψ		Sum Emes 17 una 20	22
23	Account 282 (Citizens SX-PQ)										23
24	Accumulated Depreciation Timing Differences	\$	(3,145)	\$	_	\$	_	\$	(3,145)	2022 Form 1; Page 274-275; Footnote Data (a)	24
25			-		-		_		-	, , ,	25
26	Total of Account 282	\$	(3,145)	\$	-	\$	_	\$	(3,145)	Sum Lines 24 thru 25	26
27											27
28	Account 283 (Citizens SX-PQ)										28
29		\$	-	\$	-	\$	-	\$	-	Not Applicable to 2021 Base Period	29
30									<u>-</u>		30
31	Total of Account 283	\$	-	\$	-	\$	-	\$	-	Sum Lines 29 thru 30	31
32											32
33									·		33
34	Transmission Plant Abandoned ADIT	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2021 Base Period	34

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

STATEMENT AF

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

(\$1,000)

Line		Re	(a) emeasured	Exc	(b) ess Reserve	Exce	(c) ess Reserve	(d) =	= [Sum (a) thru (c)]		Line
No.	Description		Amount	F	Protected	Unj	protected		Total	Reference	No.
1	Account 190 (Non-Citizens)										1
2	Compensation Related Items	\$	1,296	\$	-	\$	_	\$	1,296	2022 Form 1; Page 234; Footnote Data (d)	2
3	Post Retirement Benefits		223		-		-		223	2022 Form 1; Page 234; Footnote Data (d)	3
4	Net Operating Loss		-		103,896		-		103,896	2022 Form 1; Page 234; Footnote Data (d)	4
5	Total of Account 190	\$	1,520	\$	103,896	\$	-	\$	105,415	Sum Lines 2 thru 4	5
6											6
7	Account 282 (Non-Citizens)	•	(0.44.670)	e.	(265.055)	ď.	0.205	•	(1.202.229)	2022 F	7
8	Accumulated Depreciation Timing Differences	\$	(844,679)	\$	(365,955)	\$	8,295	\$	(1,202,338)	2022 Form 1; Page 274-275; Footnote Data (b)	8
10	Total of Account 282	<u>s</u>	(844,679)	<u>s</u>	(365,955)	<u> </u>	8,295	\$	(1,202,338)	Sum Lines 8 thru 9	10
11	Total of recount 202	Ψ.	(011,072)	<u> </u>	(003,733)	Ψ	0,275	Ψ	(1,202,000)	Sum Emiles (uniu)	11
12	Account 283 (Non-Citizens)										12
13	Ad Valorem Taxes	\$	(8,584)	\$	-	\$	-	\$	(8,584)	2022 Form 1; Page 276-277; Footnote Data (b)	13
14			-		-		-		-		14
15	Total of Account 283	\$	(8,584)	\$		\$	-	\$	(8,584)	Sum Lines 13 thru 14	15
16											16
17	4 (100 (C't' CV PO)										17
18 19	Account 190 (Citizens SX-PQ) Net Operating Loss	\$		s		\$		\$		Not Applicable to 2022 Base Period	18 19
20	Net Operating Loss	J	-	φ	-	ψ	-	φ	- -	Not Applicable to 2022 Base Fellou	20
21	Total of Account 190	s	_	<u>s</u>	_	<u>s</u>		<u>s</u>		Sum Lines 19 thru 20	21
22											22
23	Account 282 (Citizens SX-PQ)										23
24	Accumulated Depreciation Timing Differences	\$	(3,228)	\$	-	\$	-	\$	(3,228)	2022 Form 1; Page 274-275; Footnote Data (b)	24
25							-		-		25
26	Total of Account 282	\$	(3,228)	\$		\$		\$	(3,228)	Sum Lines 24 thru 25	26
27 28	Account 283 (Citizens SX-PQ)										27 28
29	Account 283 (Citizens SA-PQ)	\$		S		\$		\$		Not Applicable to 2022 Base Period	28 29
30		J	-	φ	-	ψ	-	φ	- -	Not Applicable to 2022 Base Fellou	30
31	Total of Account 283	\$		\$		\$		\$		Sum Lines 29 thru 30	31
32											32
33											33
34	Transmission Plant Abandoned ADIT	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2022 Base Period	34

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, 2022

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

			12/31/2021		12/31/2022				1
Line									Line
No.	Description		ADIT		ADIT		Average	Reference	No.
1	Citizens With Bonus D	l s	(3,145)	\$	(3,228)	\$	(3,187)	SDG&E Records	1
2		—	(0,1 10)	Ψ	(0,220)	Ψ	(0,107)	22 3002 11000100	2
_	Citizens Without Bonus D		(1,575)		(1,815)		(1,695)	SDG&E Records	3
4	1								4
5	Difference With and Without Bonus Deprec. ¹	\$	(1,571)	\$	(1,414)	\$	(1,492)	Line 1 Minus Line 3	5
6			`		`				6

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

Statement AG

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

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

(\$1,000)

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

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

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

TRANSMISSION PLANT

Line			smission Held for		Line
No.	Month	Fut	ure Use	Reference	No.
1	Dec-21	\$	-	SDG&E Records	1
2	Jan-22		-		2
3	Feb		-		3
4	Mar		-		4
5	Apr		-		5
6	May		-		6
7	Jun		-		7
8	Jul		-		8
9	Aug		-		9
10	Sep		-		10
11	Oct		-		11
12	Nov		-		12
13	Dec-22		-	SDG&E Records	13
14					14
15	Total 13 Months	\$	-	Sum Lines 1 thru 13	15
16					16
17					17
18	13-Month Average	\$	-		18
19					19

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AG

SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)

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

(\$1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY Statement AH Operation and Maintenance Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

Line No.	_	FERC Form 1 Page; Line; Col.	A	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:					1
2	Total Direct Maintenance Cost		\$	-	AH-1; Line 48	2
3	Did ON Did To in O di IMid D					3
4 5	Derivation of Non-Direct Transmission Operation and Maintenance Expense: Total Non-Direct Transmission O&M Expense		\$	112,387	AH-2; Line 37; Col. a	4 5
6	Adjustments to Per Book Transmission O&M Expense:		Ψ	112,367	A11-2, Ellie 37, Col. a	6
7	Scheduling, System Control & Dispatch Services			(3,357)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development			(1,630)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses			(11,638)	Negative of AH-2; Line 44; Col. b	9
10 11	Overhead Line Expense Transmission of Electricity by Others			(10,659)	Negative of AH-2; Line 45; Col. b Negative of AH-2; Line 46; Col. b	10 11
12	Miscellaneous Transmission Expense			(2,108)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment			(18,835)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines			(25,278)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines			(578)	Negative of AH-2; Line 55; Col. b	15
16 17	Other Transmission Non-Direct O&M Exclusion Adjustments Total Non-Direct Adjusted Transmission O&M Expenses		S	38,160	Negative of AH-2; Line 41; Col. b Sum Lines 5 thru 16	16 17
18	Total Non-Direct Adjusted Transmission Octor Expenses		Φ	36,100	Sum Lines 3 tillu 10	18
19	Derivation of Non-Direct Administrative and General Expense:					19
20	Total Non-Direct Administrative & General Expense		\$	655,442	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			(400)	V CAMPA V 20 G. I	21
22	Abandoned Projects			(402)	Negative of AH-3; Line 39; Col. a Negative of AH-3; Sum Lines (29, 35); Col. a; and	22
23	CPUC energy efficiency programs			(803)	Line 31; Col. b	23
24	CPUC Intervenor Funding Expense - Transmission			-	Negative of AH-3; Line 36; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution			(1,805)	Negative of AH-3; Line 37; Col. a	25
26	CPUC reimbursement fees			(22,865)	Negative of AH-3; Line 33; Col. a	26
27 28	Injuries & Damages General Advertising Expenses			(8)	Not Applicable to 2022 Base Period Negative of AH-3; Line 38; Col. b	27 28
29	Franchise Requirements			(136,001)	Negative of AH-3; Line 33; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account			-	Negative of AH-3; Line 41; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)			(1)	Negative of AH-3; Line 34; Col. a	31
32	Other A&G Exclusion Adjustments			(239)	Negative of AH-3; Sum Lines (30, 40); Col. a; and Sum Lines (25, 26, 28); Col. b	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$	493,319	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)			(8,930)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$	484,389 10,22%	Line 33 + Line 34 Statement AI: Line 17	35
36 37	Transmission Wages and Salaries Allocation Factor Transmission Related Non-Direct Administrative & General Expenses		S	49,485	Line 35 x Line 36	36 37
38	Property Insurance Allocated to Transmission, General, and Common Plant		Ψ	3,440	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$	52,925	Line 37 + Line 38	39
40						40
41	Derivation of Transmission Plant Property Insurance Allocation Factor:					41
42 43	Transmission Plant & Incentive Transmission Plant Transmission Related Electric Miscellaneous Intangible Plant		\$	7,503,381	Statement AD; Line 25 Shall be Zero	42 43
44	Transmission Related General Plant			55,714	Statement AD; Line 29	44
45	Transmission Related Common Plant			156,288	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant		\$	7,715,383	Sum Lines 42 thru 45	46
47						47
48	Total Transmission Plant & Incentive Transmission Plant Total Steam Production Plant		\$	7,503,381	Line 42 Above	48
49 50	Total Nuclear Production Plant			573,458	Statement AD; Line 1 Shall be Zero	49 50
51	Total Other Production Plant			539,342	Statement AD; Line 7	51
52	Total Distribution Plant			9,334,733	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant			-	Shall be Zero	53
54 55	Total General Plant Total Common Plant			545,363 1,529,847	Statement AD; Line 17	54 55
55 56	Total Plant in Service Excluding SONGS		S	20,026,124	Statement AD; Line 19 Sum Lines 48 thru 55	55 56
57			Ψ			57
58	Transmission Property Insurance and Tax Allocation Factor ¹			38.53%	Line 46 / Line 56	58

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

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

ine Natura	1		I
No. Accoun		Amounts]
1 6110020	SALARIES-MANAGEMENT STRAIGHT-TIME	\$ -	
2 6110030	SALARIES-MANAGEMENT TIME AND ONE HALF	_	
3 6110080	SALARIES-CLERICAL AND TECHNICAL STRAIGH	_	
4 6110090	SALARIES-CLERICAL AND TECHNICAL TIME AN	_	
5 6110100	SALARIES-CLERICAL AND TECHNICAL DOUBLE	_	
6 6110110	SALARIES-UNION STRAIGHT-TIME	_	
7 6110120	SALARIES-UNION TIME AND ONE HALF	_	
8 6110130	SALARIES-UNION DOUBLE TIME	_	
9 6110335	SALARIES-DELAYED LUNCH PREMIUM	_	
10 6130020	EMP TRAVEL-HOTEL/LODG (ROOM AND TAX ONLY	_	
11 6220007	SRV-CONTRACTORS-TIME & EQUIPMENT	_	
12 6220100	SRV-TREE TRIMMING	_	
13 6220600	SRV-CONSULTING-OTHER	_	
14 6220850	SRV-VEHICLE & EQUIP RENTAL W/OPERATOR	_	
15 6221000	SRV-CONSTRUCTION-ELECTRIC	_	
16 6231042	HELICOPTER UTILIZATION	_	
17 6261050	VEHICLE UTILIZATION-LABOR	_	
18 6262050	VEHICLE UTILIZATION-NONLABOR	_	
19 6340000	Cash Discounts on Purchases	_	
20 9121100	Vacation & Sick (Costing sheet)	_	
21 9121200	ICP (Costing Sheet)	_	
9121400	Public Liab.& Property Damage-Lab(CS)		
23 9121500	Worker's Comp -Labor (Costing sheet)	_	
24 9121600	Pension & Benefits - Labor	_	
25 9122300	Payroll Taxes (Costing sheet)	_	
26 9122400	Public Liab.& Property Damage-NonLab(CS)	_	
27 9122500	Worker's Comp -Non Labor (Costing sheet)	_	
28 9122600	Pension & Benefit - NonLabor	_	
29 9122900	PENSION & BENEFIT - REFUNDABLE - NL	_	
30 9123100	VACATION & SICK (CL)	_	
9123200	ICP (CL)		
9123400	PUBLIAB PROPDAM L(CL)	_	
3 9123500	WK COMP-LABOR (CL)	_	
9123600	PENSION & BENEFIT-NONREF-LBR (CL)		
5 9124300	PAYROLL TAXES (CL)	_	
36 9124400	PUBLIAB PROPDAM NL(CL)		
9124400 9124500	WK COMP-NONLABOR (CL)		
37 9124300 38 9124600	PENSION & BENEFIT-NONREF-NL (CL)	_	
39 9124900 39 9124900	PENSION & BENEFIT-NONKEF-NL (CL) PENSION & BENEFIT-REF-NL (CL)	_	
0 9131150	Purchasing Labor (Costing sheet)	_	
1 9131700	Shop Order Labor (Costing sheet)	-	
2 9131850	Small Tools Labor (Costing sheet) Small Tools Labor (Costing sheet)	_	
3 9131860	Union Contract Labor (CS)	_	
4 9132150	Purchasing NonLabor (Costing sheet)	_	
14 9132130 15 9132700	Shop Order NonLabor (Costing sheet)	-	
6 9132700 9132850	Snop Order NonLabor (Costing sneet) Small Tools NonLabor (Costing sheet)	_	
	Silian 10018 NonLaudi (Costing Silect)	-	\dashv
17 Tatal	Divert Maintenance Cout 1,2		
	Direct Maintenance Cost 1,2	\$ -	4
9			Ī

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

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

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

FERC Acct		Po	(a) Total er Books		(b) Excluded Expenses	To	a) - (b) otal usted	Reference
	Electric Transmission Operation							
560	Operation Supervision and Engineering	\$	9,102	\$	144	\$	8,958	Form 1; Page 320-323; Line 83
561.1	1 1		965		-		965	Form 1; Page 320-323; Line 85
561.2	Load Dispatch - Monitor and Operate Transmission System		1,893		-		1,893	Form 1; Page 320-323; Line 86
561.3	Load Dispatch - Transmission Service and Scheduling		158		-		158	Form 1; Page 320-323; Line 87
561.4	Scheduling, System Control and Dispatch Services		3,357		3,357		-	Form 1; Page 320-323; Line 88
561.5			140		´-		140	Form 1; Page 320-323; Line 89
561.6			-		_		-	Form 1; Page 320-323; Line 90
561.7							_	Form 1; Page 320-323; Line 91
			2 612		1 620			
561.8			2,612		1,630		982	Form 1; Page 320-323; Line 92
562	Station Expenses ¹		11,638		11,638		-	Form 1; Page 320-323; Line 93
563	Overhead Line Expenses ¹		10,659		10,659		-	Form 1; Page 320-323; Line 94
564	Underground Line Expenses		(0)				(0)	Form 1; Page 320-323; Line 95
565	Transmission of Electricity by Others		(0)		_		-	Form 1; Page 320-323; Line 96
			16 013		2 100			
566	Misc. Transmission Expenses		16,813		2,108		14,705	Form 1; Page 320-323; Line 97
567	Rents	<u> </u>	3,610		-		3,610	Form 1; Page 320-323; Line 98
	Total Electric Transmission Operation	\$	60,946	\$	29,536	\$	31,411	Sum Lines 1 thru 15
	Electric Transmission Maintenance			1		1		
568	Maintenance Supervision and Engineering	\$	2,150	\$	_	\$	2,150	Form 1; Page 320-323; Line 101
569	Maintenance of Structures	Ψ	1,192	Ψ		Ψ	1,192	Form 1; Page 320-323; Line 101
				1		1		
569.1			1,022	1	-	1	1,022	Form 1; Page 320-323; Line 103
569.2	1		2,016		-		2,016	Form 1; Page 320-323; Line 104
569.3	Maintenance of Communication Equipment		64		-		64	Form 1; Page 320-323; Line 105
569.4	Maintenance of Misc. Regional Transmission Plant		102		-		102	Form 1; Page 320-323; Line 106
570	Maintenance of Station Equipment ¹		18,835		18,835		_	Form 1; Page 320-323; Line 107
	• •							=
571	Maintenance of Overhead Lines ¹		25,278		25,278		-	Form 1; Page 320-323; Line 108
572	Maintenance of Underground Lines ²		578		578		-	Form 1; Page 320-323; Line 109
573	Maintenance of Misc. Transmission Plant		34		-		34	Form 1; Page 320-323; Line 110
								, ,
	Total Electric Transmission Maintenance	\$	51,272	\$	44,691	\$	6,580	Sum Lines 20 thru 29
	Total Electric Transmission Manuellance	Ψ	31,272	Ψ	11,071	Ψ	0,500	Sum Emes 20 una 27
	Total Electric Transmission O&M Expenses	\$	112,218	s	74,227	\$	37,991	Line 17 + Line 31
	Total Electric Transmission Octor Expenses		112,210	Φ	14,221	J	37,331	Eine 17 + Eine 31
	,							
413	Transmission O&M Expenses Charged to Citizens ³		169		-		169	
	Total Adjusted Electric Transmission O&M Expenses	\$	112,387	\$	74,227	\$	38,160	Line 33 + Line 35
Evelud	led Expenses (recovery method in parentheses)							
560	Executive ICP			\$	144			
561.4				Ψ	3,357			
561.8	, , , , , , , , , , , , , , , , , , ,				1,630			
562	Station Expenses ¹				11,638			
563	Overhead Line Expenses ¹				10,659			
565	Transmission of Electricity by Others (ERRA)				,007			
566	Misc. Transmission Expenses:				=			
200	•	dh						
	Century Energy Systems Balancing Account (CES-21BA)	\$	-					
	Hazardous Substance Cleanup Cost Memo Account (HSCCMA)		-					
	ISO Grid Management Costs (ERRA)		993					
	Reliability Services (RS rates)		473					
	Other (TRBAA, TACBAA)		641		2,108			
570	Maintenance of Station Equipment ¹			-	18,835			
	1 1							
571	Maintenance of Overhead Lines ¹				25,278			
572	Maintenance of Underground Lines ²				578	-		
	Total Excluded Expenses			s	74,227			
	* * * * * * * * * * * * * * * * * * *							
				1 A -		ariff (See	Section I.C	: - number 31).
1	Citizens O&M should not include substation, underground, and overhead	l line main	tenance per t	ne A	ppendix XII 18	(500		
	As a result, such items are excluded in Column b.		•		• •			
2			•		• •		ich is refle	cted on AH-1.
	As a result, such items are excluded in Column b.	tizens is ch	narged via a I	Direct	t Maintenance	order, wh		
2	As a result, such items are excluded in Column b. Account 572 for Underground Line Maintenance is excluded because Cir	tizens is ch	narged via a I led to Citizer	Direct	t Maintenance 2022, which is	order, wh		

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		Administrative & General					1
1	920	A&G Salaries	\$ 36,490		\$ 36,490	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	31,910	845	31,065	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(117)	14,790	(14,907)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	93,392	(15,527)	108,920	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,930	216	8,930	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	232,737	316	232,421	Form 1; Page 320-323; Line 186	6
7	926 927	Employee Pensions & Benefits	55,888	(213)	56,102	Form 1; Page 320-323; Line 187 Form 1; Page 320-323; Line 188	7
8 9	927	Franchise Requirements Regulatory Commission Expenses	136,001 36,826	136,001	-		8 9
10	928	Less: Duplicate Charges (Company Energy Use)	(22,074)	25,397	11,429 (22,074)	Form 1; Page 320-323; Line 189 Form 1; Page 320-323; Line 190	10
11		General Advertising Expenses	(22,074)	8	(22,074)	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	6,625	507	6,117	Form 1; Page 320-323; Line 192	12
13	931	Rents	14,137	307	14,137	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	24,458	_	24,458	Form 1; Page 320-323; Line 196	14
15					= 1,100		15
16		Total Administrative & General Expenses	\$ 655,210	\$ 162,123	\$ 493,087	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens 1	232	-	232		18
19							19
20		Total Adjusted Administrative & General Expenses	\$ 655,442	\$ 162,123	\$ 493,319	Line 16 + Line 18	20
21 22							21 22
23	Exclud	led Expenses:					23
24		Other Exclusion - FERC Audit Adjustments (Finding #7) ²	841				24
25		Electric Power Research Institute (EPRI) Dues	4	845			25
26	922	Other Exclusion - FERC Audit Adjustments (Finding #3) ³	·	14,790			26
			(15.522)	14,700			27
27	923	Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up ⁴	(15,532)	(15.537)			
28	925	Electric Power Research Institute (EPRI) Dues	5 291	(15,527)			28 29
29 30	923	Energy Efficiency Electric Power Research Institute (EPRI) Dues	26	316			30
31	926	Energy Efficiency		(213)			31
32		Franchise Requirements		136,001			32
33		CPUC reimbursement fees	22,865	130,001			33
34	,_0	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1				34
35		Energy Efficiency	726				35
36		CPUC Intervenor Funding Expense - Transmission	-				36
37		CPUC Intervenor Funding Expense - Distribution	1,805	25,397			37
38	930.1	General Advertising Expenses		8			38
39	930.2	Abandoned Projects	402				39
40		Electric Power Research Institute (EPRI) Dues	105	507			40
41	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-	-		41
42							42
43		Total Excluded Expenses		\$ 162,123	•		43
44							44
45 46	1	This amount conceants the Non Direct A 9-C	7 which i 11- 11	nale to danisse Te/ 1	Adjusted A & C.E.	maga in SAD	45 46
		This amount represents the Non-Direct A&G expenses billed to Citizens in 2022	z, which is added be	ack to derive 1 otal	Aujusieu A&G Expe	SISCS III SAP	
47	,	Account 7000722, which was created to track Citizens SX-PQ A&G Expense.	0.1.11	1 . 1	100		47
48	2	Represents FERC Audit adjusting entry on Finding #7 - accounting for donation		•	-		48
49		credited in 2022 resulting from the 2020 FERC Audit are excluded from TO5 C	ycle 6. The impact	of FERC audit adju	stments and correspo	onding refunds will be	49
50		accounted for in a separate FERC Audit refund analysis filed with FERC.					50
51	3	Represents FERC Audit adjusting entry on Finding #3 - allocation of OH costs to	to CWIP approved	by FERC audit staff	was debited to A&O	G costs in 2022 are	51
52		excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresp	* *	-			52
53		filed with FERC.	, <u>, , , , , , , , , , , , , , , , , , </u>		1	<i>y</i> -	53
54	4	Represents reversal of prior exclusions on Finding #3 originally reported in TO:	5 Cycle 4 at \$6.0211	K and in TOS Cuals	5 at \$0 501K for a 4	total of \$15.532K to FE022	54
			•	-			
55		The actual approved amount as shown in footnote 3 is \$14,790K. The impact of	. FEKC audit adjust	ments and correspon	namg retunds will be	e accounted for in a	55
56		separate FERC Audit refund analysis filed with FERC.					56
57							57

Statement AI

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
		<u> </u>			
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	354-355; 20; b	\$ 13,4	109	1
2					2
3	Transmission Wages & Salaries ¹		15,7	AI-1; Line 50	3
4	8				4
5	Transmission Wages & Salaries ²		14,7	AI-1; Line 48	5
6			,	111 1, 21110 10	6
7	Distribution Wages & Salaries	354-355; 23; b	74,3	338	7
8	5	, -,	. ,-		8
9	Customer Accounts Wages & Salaries	354-355; 24; b	18,5	524	9
10	•				10
11	Customer Services and Informational Wages & Salaries	354-355; 25; b	17,1	94	11
12					12
13	Sales Wages & Salaries	354-355; 26; b			13
14					14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G		\$ 153,9	Sum Lines 1 thru 13	15
16					16
17	Transmission Wages and Salaries Allocation Factor		10.2	<u>22%</u> Line 3 / Line 15	17

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

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

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

Line	FERC				Line			
No.	Account	Description	Amounts 1	Exclusions ²	No.			
1	560000E	OPERATION SUPERVISION & ENGINEERING	\$ 99		1			
2	560100E	OPERATION SUPERVISION	3,916		2			
3	560170E	OPERATION EXECUTIVE COMPENSATION	286		3			
4	560200E	OPERATION ENGINEERING	1,064		4			
5	561100E	LOAD DISPATCHING - RELIABILITY	544		5			
6	561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	1,320		6			
7	561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING	115		7			
8	561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES	-		8			
9	561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT	64		9			
10	561600E	TRANSMISSION SERVICE STUDIES	-		10			
11	561700E	GENERATION INTERCONNECTION STUDIES	-		11			
12	561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	700		12			
13	562000E	STATION EXPENSES	93	\$ 93	13			
14	562100E	STATION OPERATION EXPENSE	2,347	2,347	14			
15	563000E	OVERHEAD LINE EXPENSES	1	1	15			
16	563100E	OPERATION OVERHEAD LINES	785	785	16			
17	563200E	ENCROACHMENTS OVERHEAD R/W	-	-	17			
18	564000E	UNDERGROUND LINE EXPENSES	(0)		18			
19	566000E	MISCELLANEOUS TRANSMISSION EXPENSES	4,743		19			
20	566ABPE	MISCELLANEOUS TRANSMISSION ABANDONED PROJECTS	-		20			
21	567000E	RENTS	-		21			
22	568100E	MAINTENANCE SUPERVISION	1,009		22			
23	568200E	MAINTENANCE ENGINEERING	25		23			
24	569000E	MAINTENANCE OF STRUCTURES	58		24			
25	569100E	MAINTENANCE OF COMPUTER HARDWARE	689		25			
26	569200E	MAINTENANCE OF COMPUTER SOFTWARE	744		26			
27	569300E	MAINTENANCE OF COMPUTER EQUIPMENT	-		27			
28	569400E	MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT	-		28			
29	570000E	MAINTENANCE OF STATION EQUIPMENT	1,150	1,150	29			
30	570100E	MAINTENANCE OF STATION EQUIPMENT GENERAL	7,158	7,158	30			
31	570121E	RTU SUPERVISORY EQUIPMENT	225		31			
32	570122E	TELEMETER SYSTEM MAINTENANCE	127		32			
33	570200E	MAINTENANCE STATION EQUIPMENT CLEAN TREAT	430	430	33			
34	570600E	MAINTENANCE STATION EQUIPMENT	355	355	34			
35	570700E	SAN ONOFRE SUBSTATION	49	49	35			
	571000E	MAINTENANCE OF OVERHEAD LINES	874	874	36			
	571100E	MAINTENANCE OF OVERHEAD LINES GENERAL	497	497	37			
	571120E	TRAINING IN HOTSTICK MAINTENANCE	9	9	38			
	571200E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING	105	105	39			
40	571310E	MAINTENANCE OF OVERHEAD INSULATOR WASHING	373	373	40			
41	571700E	ACCESS & PATROL ROAD MAINTENANCE	191	191	41			
	571800E	CONSTRUCTION RELATED EXPENSES	-	-	42			
43	571930E	OH PREV MAINT - INSPECTIONS	8	8	43			
44	571960E	OH PREV MAINT - FOLLOW-UP	24	24	44			
45	572000E	MAINTENANCE OF UNDERGROUND LINES	327	327	45			
46	573000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION	-		46 47			
	47							
48	Total Trans	smission Wages & Salaries	\$ 30,504	\$ 14,775	48			
49					49			
50	Total Adju	sted Citizens Transmission Wages & Salaries		\$ 15,729	50			
51					51			

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

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

Statement AJ Depreciation and Amortization Expense Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

Line No.	, -	FERC Form 1 Page; Line; Col.	A	mounts	Reference	Line No.
1	Transmission Plant Depreciation Expense		\$	-	Shall be Zero	1
3	Electric Miscellaneous Intangible Plant Amortization Expense	336-337; 1; f		-	Shall be Zero	3
5	General Plant Depreciation Expense	336-337; 10; f		24,420	AJ-1; Line 1	5
6 7 8	Common Plant Depreciation Expense	336-337; 11; f		142,464	AJ-2; Line 3	7
8 9 10	Transmission Wages and Salaries Allocation Factor			10.22%	Statement AI; Line 17	8 9 10
10 11 12	Transmission Related Electric Misc. Intangible Plant Amortization Expense		\$	-	Line 3 x Line 9	10 11 12
13 14	Transmission Related General Plant Depreciation Expense			2,495	Line 5 x Line 9	13 14
15 16	Transmission Related Common Plant Depreciation Expense			14,554	Line 7 x Line 9	15 16
17 18	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		\$	17,049	Line 1 + (Sum Lines 11 thru 15)	17 18
19	Incentive Transmission Plant Depreciation Expense		\$	-	Shall be Zero	19
20 21 22	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ¹		\$	-	Not Applicable to 2022 Base Period	20 21 22
23	Transmission Plant Abandoned Project Cost Amortization Expense		\$	-	Shall be Zero	23

 $^{^{1}\,\,}$ Net of Incentive Transmission Plant Depreciation Expense.

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

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference		
1 2	Dec-22	\$ 24,420	Form 1; Page 336-337; Line 10; Col. f	1 2	

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

COMMON PLANT

Line					Line
No.	Month	Description	Amounts	Reference	No.
1	Dec-22	Total Common Plant Per Book	\$ 194,703	2022 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.17%	2022 Form 1; Page 356; Electric	2
3		Total Common Expense to Electric Per Book	\$ 142,464	(Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	3
4		-	•		4

Statement AK

Taxes Other Than Income Taxes

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

Line No.		FERC Form 1 Page; Line; Col.		amounts	Reference	Line No.
1	Total Property Taxes ¹	262-263; 12; 1	\$	168,032		1
2	7				N . 4 11 11 . 2022 D . B . 1	2
3	Less: Other Taxes (Business license taxes) ²			-	Not Applicable to 2022 Base Period	3
4 5	Net Property Taxes Excl. Citizens		\$	168,032	Line 1 + Line 3	5
6	Net Property Taxes Exci. Chizens		Ψ	100,032	Ellie 1 + Ellie 3	6
7	Add: Citizens Allocated Portion of Property Taxes	262-263; Footnote Data (c)		286		7
8		, , ,				8
9	Net Property Taxes Incl. Citizens		\$	168,319	Line 5 + Line 7	9
10	<u>.</u>					10
11	Less: SONGS Property Taxes ³			-	Not Applicable to 2022 Base Period	11
12						12
13	Total Property Taxes Expense		\$	168,319	Line 9 + Line 11	13
14 15	Transmission Property Insurance and Tax Allocation Factor			38.53%	Statement AH; Line 58	14 15
16	Transmission Property insurance and Tax Anocation Factor			36.3370	Statement AH, Line 38	16
17	Transmission Related Property Taxes Expense		\$	64,847	Line 13 x Line 15	17
18	1 3 1			- /-		18
19						19
20	Total Payroll Taxes Expense 4	262-263; 2,3,4,8; 1	\$	16,776		20
21	•					21
22	Add: Citizens Allocated Portion of Payroll Taxes	262-263; Footnote Data (b)		9		22
23						23
24	Total Payroll Taxes Expense Incl. Citizens		\$	16,784	Line 20 + Line 22	24
25 26	Transmission Wages and Salaries Allocation Factor			10.22%	Statement AI; Line 17	25 26
27	Transmission wages and Salaries Allocation Factor			10.2270	Statement AI, Line 17	27
28	Transmission Related Payroll Taxes Expense		\$	1,715	Line 24 x Line 26	28

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

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

 $^{^{3}\,}$ As of July 1, 2018, SDG&E is no longer assessed property taxes on SONGS.

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

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

Line No.		FERC Form 1 Page; Line; Col.	rking ash	 -Months age Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	227; Footnote Data (a)		\$ 119,084	AL-1; Line 18	1
3	Transmission Plant Allocation Factor			38.31%	Statement AD; Line 35	3
5	Transmission Related Materials and Supplies			\$ 45,624	Line 1 x Line 3	5
7	B. Prepayments ¹	110-111; Footnote Data (c)		\$ 114,190	AL-2; Line 18	7
8 9 10	Transmission Related Prepayments			\$ 43,749	Line 3 x Line 7	8 9 10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:					11
12	Transmission O&M Expense		\$ 38,160		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		52,925		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 24	14
15	Total		\$ 91,085		Sum Lines 12 thru 14	15
16						16
17	One Eighth O&M Rule		12.50%		FERC Method = 1/8 of O&M Expense	17
18						18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 11,386		Line 15 x Line 17	19

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

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

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

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

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

ACCOUNT 165 PREPAYMENTS - ELECTRIC

т :		Tal	Total		T :
Line	Mr 41-		ctric Plant	D.f	Line
No.	Month		epayments	Reference	No.
1	Dec-21	\$	107,246	SDG&E Records	1
2	Jan-22		116,060		2
3	Feb		101,055		3
4	Mar		103,615		4
5	Apr		123,844		5
6	May		93,991		6
7	Jun		60,578		7
8	Jul		149,593		8
9	Aug		143,922		9
10	Sep		137,858		10
11	Oct		127,317		11
12	Nov		109,821		12
13	Dec-22		109,565	SDG&E Records	13
14					14
15	Total 13 Months	\$	1,484,466	Sum Lines 1 thru 13	15
16					16
17					17
18	13-Month Average	\$	114,190	Form 1; Page 110-111; Footnote Data (c)	18
19					19

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

Line No.		FERC Form 1 Page; Line; Col.	Am	ounts	Reference	Line No.
1 2	Transmission Related Amortization of Investment Tax Credits	266-267; Footnote Data (a)	\$	(265)		1 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 2022 Base Period	9
10						10
11	Total Federal Tax Adjustments ¹		\$	(265)	Sum Lines 1, 7, 9	11

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

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AR

AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES Base Period 12 Months Ending December 31, 2022 (\$1,000)

Line			(a) Reserve		(b) Reserve	(c) =	= [(a) + (b)]		Line
No.	Description	Pro	tected	Unprotected			Total	Reference	No.
1	Account 190								1
2	Compensation Related Items	\$	-	\$	-	\$	-		2
3	Post Retirement Benefits		-		-		-		3
4	Net Operating Loss		-		-		-		4
5			-		-		-		5
6		-	-		-		<u>-</u>		6
7	Total of Account 190	\$	-	\$		\$	-	Sum Lines 2 thru 6	7
8		'			<u> </u>				8
9	Account 282								9
10	Accumulated Depreciation Timing Differences	\$	-	\$	-	\$	-		10
11			-		-		-		11
12			-		-		-		12
13			-		-		-		13
14	Total of Account 282	S	_	\$	_	\$	-	Sum Lines 10 thru 13	14
15									15
16	Account 283								16
17	Ad Valorem Taxes	\$	_	\$	_	S	_		17
18	Au vaiotem raxes	Ψ	_	Ψ	_	Ψ	_		18
19			-		-		<u>-</u>		19
20			-		-		-		20
			-		-		-		
21	T. () 6 A () 202			Φ.		Φ.	-	G I: 17.1 01	21
22	Total of Account 283	\$	-	\$		\$	-	Sum Lines 17 thru 21	22

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

Statement AV

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

Line No.			<u>_i</u>	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 211) LTD = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 7,400,000 - 400,000 - (19,901) \$ 7,780,099	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 4	29.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 279,209 4,857 772 - - \$ 284,837	Sum Lines 10 thru 14	9 10 11 12 13 14
16 17	Cost of Long-Term Debt:				3.66%	Line 15 / Line 7	16 17
18 19 20 21 22 23	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23
24 25 26 27 28 29 30	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,066,195 - - - - - - - - - - - - -	Negative of Line 20 Above Sum Lines 25 thru 28	24 25 26 27 28 29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 7,780,099 - 9,073,448 \$ 16,853,547	46.16% 0.00% 53.84% 100.00%	3.66% 0.00% 10.60%	1.69% 0.00% 5.71% 7.40%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42 43	Cost of Equity Component (Preferred & Common):				5.71%	Line 38 + Line 39; Col. d	42 43
44 45 46 47	Incentive Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	(d) = (b) x (c) Weighted	Shall be Zero	44 45 46 47
48 49	Incentive Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48 49
50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital Incentive Cost of Equity Component (Preferred & Common):	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	50 51 52 53 54 55
55	2 Cost of Equity Component (Freteriou & Common).				0.0070	2.1.0 5.1 · 2.110 52, 001. q	23

¹ Amount is based upon December 31 balances.

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

Line			Line
No.	 Amounts	Reference	No.
1 Cost of Capital Rate (COCR) Calculation:			1
2			2
3 a. Federal Income Tax Component:			3
4			4
5 Where:			5
6 A = Sum of Preferred Stock and Return on Equity Component	5.71%	AV1; Line 42	6
7 B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8 C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 10,188	AV-2A; Line 46	8
9 D = Transmission Rate Base	\$ 4,929,562	AV-4; Page 1; Line 26	9
10 FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11	 		11
12 Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.5651%	Federal Income Tax Expense	12
13 (1 - FT)		-	13
14			14
15 B. State Income Tax Component:			15
16			16
17 Where:			17
18 A = Sum of Preferred Stock and Return on Equity Component	5.71%	Line 6 Above	18
19 B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 10,188	Line 8 Above	19
20 C = Transmission Rate Base	\$ 4,929,562	Line 9 Above	20
21 FT = Federal Income Tax Expense	1.5651%	Line 12 Above	21
22 ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23			23
24 State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	 0.7252%	State Income Tax Expense	24
25 (1 - ST)			25
26			26
27 <u>C. Total Federal & State Income Tax Rate:</u>	2.2903%	Line 12 + Line 24	27
28			28
29 D. Total Weighted Cost of Capital:	7.3968%	AV1; Line 40	29
30			30
31 E. Cost of Capital Rate (COCR):	 9.6871%	Line 27 + Line 29	31

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

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

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

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

Vintages of Plant ¹	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.
2001	\$ 66
2002	7
2003	34
2004	45
2005	62
2006	114
2007	363
2008	355
2009	97
2010	135
2011	169
2012	1,617
2013	1,310
2014	172
2015	235
2016	417
2017	930
2018	1,056
2019	606
2020	946
2021	1,066
2022	386
Total	\$ 10,188
Citizens SX-PQ Underground Line Segment Adj. (see w/p AV-2B)	(56)
AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens SX-PQ	\$ 10,132

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

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

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

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

Line	>			Line
No.		Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 5,767,143	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	3,108	Page 2; Line 17	3
4	Transmission Related General Plant	32,085	Page 2; Line 18	4
5	Transmission Related Common Plant	90,550	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 5,892,887	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (1,064,084)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,064,084)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 45,624	Statement AL; Line 5	19
20	Transmission Related Prepayments	43,749	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	11,386	Statement AL; Line 19	21
22	Total Working Capital	\$ 100,759	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	-	Statement Misc.; Line 5	24
25				25
26	Total Transmission Rate Base	\$ 4,929,562	Sum Lines 6, 11, 16, 22, 24	26
27				27
28	B. Incentive ROE Project Transmission Rate Base:			28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 29 + Line 30	31
32				32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:		Cl. 111 - 7	33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 34 + Line 35	36
37			01 111 7	37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38

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

Line No.

A. Derivation of Net Transmission Plant:

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

Miscellaneous Statement

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

Line FERC Form 1 Line No. Page; Line; Col. Amounts Reference No. Transmission Related Regulatory Debits/Credits Shall be Zero 1 2 2 3 Transmission Plant Abandoned Project Cost 1 3 4 4 5 5 Other Regulatory Assets/Liabilities¹ 6 6 Incentive Transmission Plant Abandoned Project Cost Shall be Zero

None of the above items apply to SDG&E's Appendix XII Cycle 6 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

San Diego Gas & Electric Co. Citizens Sycamore-Penasquitos Appendix XII Cycle-6 Annual Informational Filing Summary of Other BTRR Adjustments (\$1,000)

Line <u>No.</u>	Other BTRR Adjustments	Amounts		Line <u>No.</u>
1	Error Corrections Appendix XII - Cycles 3, 4 & 5 - Undercollections	\$	38	1
2	FERC Audit Adjustment Overcollection		(13)	2
3				3
4	Total Other BTRR Adjustments	\$	25	4

San Diego Gas & Electric Company Citizens' Share of the SX-PQ Underground Line Segment Appendix XII Cycle 6 Annual Informational Filing Other Adjustments Summary For Appendix XII Cycles 3 to 5 (\$1,000)

Line No.	Description	Base Period 2019 - Appendix XII Cycle 3 ¹	Base Period 2020 - Appendix XII Cycle 4 ²	Base Period 2021 - Appendix XII Cycle 5 ³	Total	Line No.
1	Other Adjustments Resulting from Error Corrections:					1
	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ 2	\$ 18	\$ 13	\$ 32	2
3	Interest Expense	0	3	2	5	3
4	Total Annual Costs Adjustment	2	21	15	38	4
5	Number of Months in Base Period	12	12	12	12	5
6	Total Monthly Costs Adjustment	\$ 0.175	\$ 1.740	\$ 1.241	\$ 3.157	6

¹ Information and related workpapers are included within tab labeled 'Appendix XII Cycle 3 Cost Adj'

² Information and related workpapers are included within tab labeled 'Appendix XII Cycle 4 Cost Adj'

² Information and related workpapers are included within tab labeled 'Appendix XII Cycle 5 Cost Adj'

San Diego Gas & Electric Company Citizen's Share of the SX-PQ Underground Line Segment Appendix XII Cycle 6 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix XII Cycle 3 (\$1,000)

Line No.	<u>Description</u>	Amounts	Reference	Line No.
1	Other Adjustments due to Appendix XII Cycle 3 Cost Adjustments Calculation:			1
2				2
	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before			
3	Interest	\$ 2	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	0	Page 14; Line 68; Col. 5	5
6		 		6
7	Total Annual Costs Adjustment	\$ 2	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	12		9
10		 		10
11	Total Monthly Costs Adjustment	\$ 0.175	Line 7 / Line 9	11

Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix XII costs in a previous Informational Filing. In this Appendix XII Cycle 6 Informational Filing, SDG&E is correcting Appendix XII Cycle 3 for approximately \$2K for 2019 adjustments to A&G.

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

TIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGUL.

Appendix XII Cycle 6 Annual Informational Filing
Derivation of Other Adjustments Applicable to Appendix XII Cycle 3

(\$1,000)

i			A		В	C =	A - B		_
Line		Appen	ised - dix XII cle 3	XII (32) incl.	Filed - Appendix Cycle 3 per ER21- 0 and Cost Adj. in Appendix XII e 4 per ER22-133	Diff	erence		Line
No.	Description of Annual Costs	Am	ounts		Amounts	Incr	(Decr)	Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 1	1 2
	Section 2 - Non-Direct Expense Cost Component		828	/	827		1	Page 3 and Page 4, Line 3	3
4 5 6	Section 3 - Cost Component Containing Other Specific Expenses		8		8			Page 3 and Page 4, Line 5	4 5 6
7	Total Citizens' Annual Prior Year Cost of Service	\$	835	/ \$	834	\$	1	Sum Lines 1, 3, 5	7
8 9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(44)	1	(45)		1	Page 3 and Page 4, Line 9	8 9 10
	Section 5 - Interest True-Up Adjustment Cost Component		-					Page 3 and Page 4, Line 11	11
12 13 14	Subtotal Annual Costs	s	791	/ \$	789	\$	2	Sum Lines 7, 9, 11	12 13 14
15	Other Adjustments		-					Page 3 and Page 4, Line 15	15
16 17 18	Total Annual Costs	\$	791	/ _\$	789	\$	2	Line 13 + Line 15	16 17 18

Line No.	Description of Monthly Costs	App	evised - endix XII Cycle 3 mounts	XII C 320 : incl. in Cycle	led - Appendix ycle 3 per ER21- and Cost Adj. n Appendix XII 4 per ER22-133 Amounts	fference r (Decr)	Reference	L
19 20	Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$ -	Page 3 and Page 4, Line 20	:
21 22 23	Section 2 - Non-Direct Expense Cost Component		68.971 v	,	68.882	0.089	Page 3 and Page 4, Line 22	
24	Section 3 - Cost Component Containing Other Specific Expenses		0.641		0.641	 _	Page 3 and Page 4, Line 24	
25 26 27	Total Citizens' Monthly Prior Year Cost of Service	\$	69.612	<i>s</i>	69.523	\$ 0.089	Sum Lines 20, 22, 24	
28 29	Section 4 - True-Up Adjustment Cost Component		(3.681)	,	(3.733)	0.053	Page 3 and Page 4, Line 28	
-	Section 5 - Interest True-Up Adjustment Cost Component		-		-	-	Page 3 and Page 4, Line 30	
32	Other Adjustments	-				 	Page 3 and Page 4, Line 32	
33 34 35	Total Monthly Costs	\$	65.931 v	<i>i</i> \$	65.790	\$ 0.142	Sum Lines 26, 28, 30, 32	
36	Number of Months in Base Period	-	12		12	 	Page 3 and Page 4, Line 36	
37 38 39	Total Annual Costs	\$	791	1 \$	789	\$ 2	Page 3 and Page 4, Line 38	

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

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

Summary of Cost Components Rate Effective Period January 1, 2021 to December 31, 2021 (\$1,000)

Line No.			nts	Reference			
1	Section 1 - Direct Maintenance Expense Cost Component	•		Section 1; Page 1; Line 17	,		
2	Section 1 - Direct Maintenance Expense Cost Component	2	-	Section 1, 1 age 1, Line 17	2		
3	Section 2 - Non-Direct Expense Cost Component		828	V Pg5 Rev Section 2; Page 1; Line 25	3		
4			020		4		
5	Section 3 - Cost Component Containing Other Specific Expenses		8	Pg8 Rev Section 3; Page 1; Line 31	5		
6					6		
7	Total Citizens' Annual Prior Year Cost of Service	\$	835	V Sum Lines 1, 3, 5	7		
8					8		
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(44)	∨ Pg7 Section 4; Page TU; Col. 11; Line 21	9		
10					10		
	Section 5 - Interest True-Up Adjustment Cost Component		-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11		
12		•	501	G I: 7.0.11	12		
13 14	Subtotal Annual Costs	\$	791	V Sum Lines 7, 9, 11	13		
15	Other Adjustments		_	Cost Adjustment Workpapers	14 15		
16	One Aquanena			Cost Aujustinent Workpapers	16		
17	Total Annual Costs	S	791	√ Line 13 + Line 15	17		
10		9	,,1		10		

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	68.971	V Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	0.641	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 69.612	∨ Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(3.681)	V Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 65.931	∨ Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 791	V Line 34 x Line 36	38
39				39

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

AS FILED SUMMARY WITH COST ADJ INCL. IN APPENDIX XII CYCLE (ER22-133)

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

Summary of Cost Components

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

Line No.	Description of Annual Costs	Amounts		Reference	Line No.
110.	2000.191011.01.111111111.00000	111104114	,		110.
1	Section 1 - Direct Maintenance Expense Cost Component	\$		Section 1; Page 1; Line 17	1
2	•				2
3	Section 2 - Non-Direct Expense Cost Component	8	327	✓ Section 2; Page 1; Line 25	3
4					4
5	Section 3 - Cost Component Containing Other Specific Expenses		8	Section 3; Page 1; Line 31	5
6					6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 8	34	∨ Sum Lines 1, 3, 5	7
8				a di an mualitati ai	8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	((45)	V Section 4; Page TU; Col. 11; Line 21	9
10 11	Castian 5 Interest Time He Adington and Cast Community			Section 5: Dear Interest TH (CV), Cal. 6: Line 20	10 11
12	Section 5 - Interest True-Up Adjustment Cost Component		•	Section 5; Page Interest TU (CY); Col. 6; Line 20	12
	Subtotal Annual Costs	e 7	89	v Sum Lines 7, 9, 11	13
14	Subtotal Milital Costs	, i	0)	Sum Emes 7, 9, 11	14
15	Other Adjustments			Cost Adjustment Workpapers	15
16					16
17	Total Annual Costs	\$ 7	89	V Line 13 + Line 15	17
18					18

Line]	Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	68.882	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	0.641	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 69.523	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(3.733)	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 65.790	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12	2	36
37				37
38	Total Annual Costs	\$ 789	Line 34 x Line 36	38
39				39

[√] Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

AS FILED

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

Summary of Cost Components

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

Line			,	D.C.	Li
No.	Description of Annual Costs	Am	ounts	Reference	N
1	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1
2 3	Section 2 - Non-Direct Expense Cost Component		840	Section 2; Page 1; Line 25	
5	Section 3 - Cost Component Containing Other Specific Expenses		8	Section 3; Page 1; Line 31	
6 7	Total Citizens Annual Prior Year Cost of Service	\$	847	Sum Lines 1, 3, 5	
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(37)	Section 4; Page TU; Col. 11; Line 21	
10 11	Section 5 - Interest True-Up Adjustment Cost Component		_	Section 5; Page Interest TU (CY); Col. 6; Line 20	
12 13	Subtotal Annual Costs	\$	810	Sum Lines 7, 9, 11	
14		Ψ		• •	
15 16	Other Adjustments		-	Cost Adjustment Workpapers	
17 18	Total Annual Costs	\$	810	Line 13 + Line 15	

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	69.980	Line 3 / 12 Months	22
23	•			23
24	Section 3 - Cost Component Containing Other Specific Expenses	0.641	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 70.621	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(3.083)	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	\$ 67.538	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 810	Line 34 x Line 36	38
39				39
5)				5)

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

Line				D 0	Line
No.		Amo	unts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.67%	Page 2; Line 6	2
3	•				3
4	Transmission Related A&G Expense		0.77% √	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		0.99%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9	Townsie in Polite I Westing Contest Process		0.1007	D 2. I : 24	9
10	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10
11	Transmission Related General & Common Plant Revenue		0.41%	Page 2; Line 51	11 12
13	Transmission Related General & Common Frank Revenue		0.4170	rage 2, Line 31	13
14	Subtotal Annual Carrying Charge Rate		3.03%	Sum Lines 2 thru 12	14
15	Sastella : Illiana Carrying Change Natio		5.0570	Sum Emes 2 unu 12	15
16	Transmission Related Municipal Franchise Fees Expense 1.0275%		0.03%	Line 14 x Franchise Fee Rate	16
17					17
18	Total Annual Carrying Charge Rate		3.07% √	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment	\$	27,000	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate		3.07% √	Line 18 Above	23
24					24
25	Total Non-Direct Expense	\$	828 √	Line 21 x Line 23	25

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

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

Line No.		Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$ 5,036,002	Pg12 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 33,850 V	Statement AH; Line 19	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.67%	Line 4 / Line 1	6
7				7
8	B. Transmission Related A&G Expense			8
9	Total Transmission Related A&G Expense Including Property Ins.	\$ 38,661 V	Pg8 Rev Statement AH; Line 43	9
10	Townsie Dalat A & C Coming Class December	0.770/ -1	Line 9 / Line 1	10
11 12	Transmission Related A&G Carrying Charge Percentage	0.77% √	Line 9 / Line 1	11 12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 49,613	Statement AK; Line 17	14
15	Transmission related Property Tax Expense	Ψ 17,013	Statement / IIX, Ente 1 /	15
16	Transmission Related Property Tax Carrying Charge Percentage	0.99%	Line 14 / Line 1	16
17				17
18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,339	Statement AK; Line 28	19
20				20
21	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	21
22				22
23	E. Transmission Related Working Capital Revenue			23
24	Citizens Financed Transmission Projects:			24
25	Transmission Related M&S Allocated to Transmission	\$ 50,560	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	25,325	Statement AL; Line 9	26
27 28	Transmission Related Working Cash Total Transmission Related Working Capital	9,064 √ \$ 84,948 √	Pg9 Rev Statement AL; Line 19 Sum Lines 25 thru 27	27 28
29	Total Transmission Related Working Capital	5 84,948 V	Sum Lines 23 thru 27	29
30	Cost of Capital Rate	10.4050%	Pg17 Rev Statement AV2; Line 31	30
31	Cost of Capital Rate	10.403070	1 g1 / KeV Statement A v 2, Eme 31	31
32	Transmission Working Capital Revenue	\$ 8,839 √	Line 28 x Line 30	32
33	\$ 1			33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34
35				35
36	F. Transmission Related General & Common Plant Revenue			36
37	Net Transmission Related General Plant	\$ 29,318	AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	55,106	AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 84,424	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	10.4050%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,784	Line 41 * Line 43	45
46	T ' ' Divid I Id D ' ' ' E	0 11.516	G	46
47	Transmission Related General and Common Depreciation Expense	\$ 11,716	Statement AJ; Line 17	47
48 49	Total Transmission Related General and Common Plant Revenues	\$ 20,500	Line 45 + Line 47	48 49
50	Total Transmission Related Ocheral and Common Plant Revenues	\$ 20,500	Line 43 Line 4/	50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.41%	Line 49 / Line 1	51
31	Total Transmission Related General and Common Frank Carrying Charge Fercentage	0.41%	Line 47 / Line i	31

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

AS FILED SEC.2 WITH COST ADJ INCL. IN APPENDIX XII CYCLE 4 (ER22-133)

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

Line No.		_	Amounts	Reference	Line No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.67% √	Page 2; Line 6	2
3					3
4	Transmission Related A&G Expense		0.76%	Page 2; Line 11	4
5 6 7	Transmission Related Property Tax Expense		0.99%	Page 2; Line 16	5 6 7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
10	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10
11					11
12	Transmission Related General & Common Plant Revenue		0.41%	Page 2; Line 51	12
13			2.020/	0 1: 0.1 10	13
14 15	Subtotal Annual Carrying Charge Rate		3.03% √	Sum Lines 2 thru 12	14 15
16	Transmission Related Municipal Franchise Fees Expense	.0275%	0.03%	Line 14 x Franchise Fee Rate	16
17	Transmission reduced framerical rates and an arrangement of the Emperior	.02/3/0	0.0370	Eme 1 : 11 I i i i i i i i i i i i i i i i i i	17
18	Total Annual Carrying Charge Rate		3.06% √	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense				20
21	Citizens' Lease Payment	\$	27,000	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate		3.06% √	Line 18 Above	23
24					24
25	Total Non-Direct Expense	9	827 √	Line 21 x Line 23	25

 $^{{\}it V}$ Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

AS FILED SEC.2 WITH COST ADJ INCL. IN APPENDIX XII CYCLE 4 (ER22-133)

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

Line			D 0	Line
No.		Amounts	Reference	No.
1 2	Net Transmission Plant	\$ 5,036,002	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 33,850 √	Statement AH; Line 18	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.67% √	Line 4 / Line 1	6
7	D. T Dalated A & C. E			7
8	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	\$ 38,466 √	Statement AH; Line 41	8 9
10	Total Transmission Related A&O Expense including Property his.	30,400 V	Statement ATI, Line 41	10
11	Transmission Related A&G Carrying Charge Percentage	0.76%	Line 9 / Line 1	11
12	, , , , ,			12
13				13
14	Transmission Related Property Tax Expense	\$ 49,613	Statement AK; Line 17	14
15	The state of the s	0.000/	T: 14/T: 1	15
16	Transmission Related Property Tax Carrying Charge Percentage	0.99%	Line 14 / Line 1	16 17
17 18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,339	Statement AK; Line 28	19
20				20
21	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	21
22				22
23				23
24	Citizens' Financed Transmission Projects:	\$ 50.560	Statement Al. Line 5	24 25
25 26		\$ 50,560 25,325	Statement AL; Line 5 Statement AL; Line 9	26
27		9,040 V	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 84,924 V	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	10.4050%	Statement AV2; Line 31	30
31	The state of the s			31
32 33	Transmission Working Capital Revenue	\$ 8,836 V	Line 28 x Line 30	32 33
33 34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34
35	Transmission reduced working cupital revenue carrying charge revenuege	0.1070	Ellie 32 / Ellie 1	35
36	F. Transmission Related General & Common Plant Revenue			36
37	Net Transmission Related General Plant	\$ 29,318	AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	55,106	AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 84,424	Line 37 + Line 39	41
42 43	Cost of Capital Rate	10.4050%	Line 30	42 43
44	Cost of Capital Rate	10.403076	Line 30	43
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,784	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 11,716	Statement AJ; Line 17	47
48		<u> </u>		48
49	Total Transmission Related General and Common Plant Revenues	\$ 20,500	Line 45 + Line 47	49
50 51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.41%	Line 49 / Line 1	50 51
31	Total Transmission Related General and Common Flam Carrying Charge Felecinage	U.41 70	Line 47 / Line 1	31

 $[\]forall$ Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

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

True-Up Period - June 1, 2019 to December 31, 2019 (\$1,000)

Line Line No. No. 2 Col. 1 Col. 2 Col. 3 Col. 4 Col. 5 Col. 6 Col. 7 Col. 8 Col. 9 Col. 10 Col. 11 3 = Col. 4: Line 22 / 12 = Sum Col. 3 thru Col. 5 = Col. 2 - Col. 6 See Footnote 6 See Footnote 7 = Col. 9 + Col. 10Calculations: Cumulative Cumulative Overcollection (-) or 6 Monthly Overcollection (-) or Monthly Monthly Prior Adjusted Monthly Overcollection (-) or Monthly Undercollection (+) Undercollection (+) 8 True-Up True-Up True-Up **Prior Other** True-Up Undercollection (+) in Revenue in Revenue Interest 9 Cost of Service Revenues Interest Month Year Adjustments 4 in Revenue Rate 5 wo Interest with Interest Revenues Adjustment 10 January 2019 0.44% 10 11 February 2019 0.40% 11 2019 0.44% 12 12 March 13 13 April 2019 0.45% 14 May 2019 0.46% 14 76 0.45% 15 June 2019 (6) (6) (0)(6) 15 16 July 2019 70 76 76 (6) 0.47% (12) √ (0) (12)16 17 August 2019 70 76 76 (6) 0.47% (19)(0) (19)17 70 76 18 September 2019 76 (6) 0.45% (25)(0) (25)18 70 76 19 October 2019 76 (6) 0.46% (31) √ (0) (31) √ 19 20 November 2019 70 76 76 (6) 0.45% (38) (0) (38) 20 21 2019 70 76 76 (6) 0.46% (44) √ (0)(44) √ 21 487 \$ 531 \$ 531 22 (43) (1) 22

- V Items in bold have changed due to A&G adj. on WMPMA exclusion reversal compared to the original SX-PQ Appendix XII Cycle 3 filing per ER21-320 and cost adjustments included in Appendix XII Cycle 4 per ER22-133.
- Month True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.
- Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.
- 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.
- Adjustment to back-out Other Adjustments from a prior year which would be included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.
- Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
- Derived using the prior month balance in Column 11 plus the current month balance in Column 7.
- Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 7; and 2) in subsequent months is the average of prior month balance in Column 11 and the current month balance in Column 9.

AS FILED SEC. 4 WITH COST ADJ. INCL. IN APPENDIX XII CYCLE 4 (ER22-133)

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

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

(\$1,000)

Line No. 1 2 3 Calculations:	<u>Col. 1</u>	√ <u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u> = Col. 4; Line 22 / 12	<u>Col. 5</u>	<u>Col. 6</u> = Sum Col. 3 thru Col. 5	V <u>Col. 7</u> = Col. 2 - Col. 6	<u>Col. 8</u>	√ <u>Col. 9</u> See Footnote 6	Col. 10 See Footnote 7	√ <u>Col. 11</u> = Col. 9 + Col. 10	Line No. 1 2
4				501 1, Ellie 22 / 12		Sam con y and con y	2011 2 2011 0		See I domeste v	See I comote /	2011 7 * 2011 10	4
5							M 41		Cumulative		Cumulative	5
7		Monthly	Monthly	Prior		Adjusted Monthly	Monthly Overcollection (-) or	Monthly	Overcollection (-) or Undercollection (+)		Overcollection (-) or Undercollection (+)	7
8		True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9 Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
10 January	2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.44%	\$ - \$	-	\$ -	10
11 February	2019	-	-	-	-	-	-	0.40%	-	-	-	11
12 March	2019	-	-	-	-	-	-	0.44%	-	-	-	12
13 April	2019	-	-	-	-	-	-	0.45%	-	-	-	13
14 May	2019	-	-	-	-	-	-	0.46%	-	-	-	14
15 June	2019	7		-	-	76	(6)	0.45%	(6)	(0)	(6)	15
16 July	2019	7		-	-	76	(6)	0.47%	(13)	(0)	(13)	16
17 August	2019	7	0 76	-	-	76	(6)	0.47%	(19)	(0)	(19)	17
18 September	2019	7		-	-	76	(6)	0.45%	(25)	(0)		18
19 October	2019	7		-	-	76	(6)	0.46%	(32)	(0)	(32)	19
20 November	2019	79		-	-	76	(6)	0.45%	(38)	(0)	(38)	20
21 December	2019	7		-	-	76	(6)	0.46%	(45)	(0)	(45)	21
22		\$ 48	7 \$ 531	\$ -	\$ -	\$ 531	\$ (44)			(1)		22

√ Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

Line No.		FERC Form 1 Page; Line; Col.	Amo	unts	Reference	Line No.
	D : (' CD' (M')					-
1 2	Derivation of Direct Maintenance Expense: Total Direct Maintenance Cost		\$	_	AH-1; Line 48	1 2
3	Toma Brook manifestation Cost		Ψ.		111 1, 2110 10	3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:					4
5	Total Non-Direct Transmission O&M Expense		\$	96,483	AH-2; Line 37; Col. a	5
6 7	Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services			(5,093)	Negative of AH-2; Line 42; Col. b	6 7
8	Reliability, Planning & Standards Development			(2,419)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses			(6,284)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense			(8,316)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others				Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense			(3,186)	Negative of AH-2; Line 52; Col. b	12 13
13 14	Maintenance of Station Equipment Maintenance of Overhead Lines			(16,048) (18,140)	Negative of AH-2; Line 53; Col. b Negative of AH-2; Line 54; Col. b	13
15	Maintenance of Underground Lines			(720)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments			(132)	Negative of AH-2; Line 41; Col. b	16
17	Other Cost Adjustments (incl. in ER22-133)			(2,295)	AH-2; Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses		\$	33,850	Sum Lines 5 thru 18	18
19 20	Derivation of Non-Direct Administrative and General Expense:					19 20
21	Total Non-Direct Administrative & General Expense.		\$	498,407	AH-3; Line 21; Col. a	21
22	Adjustments to Per Book A&G Expense:			,	-, ,	22
23	Abandoned Projects			(577)	Negative of AH-3; Line 42; Col. a	23
24	CPUC energy efficiency programs			(2,632)	Negative of AH-3; Sum Lines 25, 26, 28, 29, 32,	24
25	CPUC Intervenor Funding Expense - Transmission				35, 41, 44; Col. a or b Negative of AH-3; Line 36; Col. a	25
26	CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution			(1,212)	Negative of AH-3; Line 37; Col. a	26
27	CPUC reimbursement fees			(9,791)	Negative of AH-3; Line 38; Col. a	27
28	Injuries & Damages			-	Negative of AH-3; Line 30; Col. a	28
29	General Advertising Expenses			(113)	Negative of AH-3; Line 40; Col. b	29
30	Franchise Requirements		(127,616)	Negative of AH-3; Line 34; Col. b	30
31 32	Hazardous substances - Hazardous Substance Cleanup Cost Account Litigation expenses - Litigation Cost Memorandum Account (LCMA)			(39) (206)	Negative of AH-3; Line 43; Col. a Negative of AH-3; Sum Lines 27, 39; Col. a	31 32
33	Other A&G Exclusion Adjustments			(250)	Negative of AH-3; Sum Lines 21, 33; Col. a	33
34	Other Cost Adjustments (incl. in ER22-133)			(1,040)	AH-3; Line 21; Col. d	34
35	Other Cost Adjustments			1,916 V		35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$	356,848 √		36
37 38	Less: Property Insurance (Due to different allocation factor) Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$	(8,306) 348,542 v	Negative of AH-3; Line 6; Col. c Line 36 + Line 37	37 38
39	Transmission Wages and Salaries Allocation Factor			10.14%	Statement AI; Line 17	39
40	Transmission Related Non-Direct Administrative & General Expenses		\$	35,353 √		40
41	Property Insurance Allocated to Transmission, General, and Common Plant			3,307	Negative of Line 40 x Line 61	41
42	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$	38,661 V	Line 40 + Line 41	42
43 44	Derivation of Transmission Plant Property Insurance Allocation Factor:					43 44
45	Transmission Plant & Incentive Transmission Plant		\$ 6.	197,907	Statement AD; Line 25	45
46	Transmission Related Electric Miscellaneous Intangible Plant		Ψ 0,	-	Shall be Zero	46
47	Transmission Related General Plant			46,899	Statement AD; Line 29	47
48	Transmission Related Common Plant			105,080	Statement AD; Line 31	48
49	Total Transmission Related Investment in Plant		\$ 6,	349,886	Sum Lines 45 thru 48	49
50 51	Total Transmission Plant & Incentive Transmission Plant		\$ 6	197,907	Line 45 Above	50 51
	Total Steam Production Plant			549,686	Statement AD; Line 1	52
	Total Nuclear Production Plant			-	Shall be Zero	53
54	Total Other Production Plant			523,340	Statement AD; Line 7	54
	Total Distribution Plant		7,	177,286	Statement AD; Line 9	55
56	Transmission Related Electric Miscellaneous Intangible Plant			462.270	Shall be Zero	56 57
57	Total General Plant Total Common Plant			462,370 035,968	Statement AD; Line 17 Statement AD; Line 19	57 58
59	Total Plant in Service Excluding SONGS			946,556	Sum Lines 51 thru 58	59
60	·					60
61	Transmission Property Insurance and Tax Allocation Factor ¹			39.82%	Line 49 / Line 59	61

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

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

AS FILED STMT AH WITH COST ADJ INCL. IN APPENDIX XII CYCLE C4 (ER22-133)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2019

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.		Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:					1
2	Total Direct Maintenance Cost		\$	-	AH-1; Line 48	2
3						3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:					4
5	Total Non-Direct Transmission O&M Expense		\$	96,483	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			(5.005)		6
7	Scheduling, System Control & Dispatch Services			(5,093)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development			(2,419)	Negative of AH-2; Line 43; Col. b	8 9
9 10	Station Expenses Overhead Line Expense			(6,284)	Negative of AH-2; Line 44; Col. b	10
11	Transmission of Electricity by Others			(8,316)	Negative of AH-2; Line 45; Col. b Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense			(3,186)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment			(16,048)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines			(18,140)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines			(720)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments			(132)	Negative of AH-2; Line 41; Col. b	16
17	Other Cost Adjustments (incl. in ER22-133)			(2,295) V	AH-2; Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses		\$	33,850 √	Sum Lines 5 thru 17	18
19						19
20	Derivation of Non-Direct Administrative and General Expense:					20
21	Total Non-Direct Administrative & General Expense		\$	498,407	AH-3; Line 21; Col. a	21
22	Adjustments to Per Book A&G Expense:			(22
23	Abandoned Projects			(577)	Negative of AH-3; Line 42; Col. a	23
24	CPUC energy efficiency programs			(2,632)	Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 35, 41, 44; Col. a or b	24
25	CPUC Intervenor Funding Expense - Transmission				Negative of AH-3; Line 36; Col. a	25
26	CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution			(1,212)	Negative of AH-3; Line 30; Col. a Negative of AH-3; Line 37; Col. a	26
27	CPUC reimbursement fees			(9,791)	Negative of AH-3; Line 38; Col. a	27
28	Injuries & Damages			(),()1)	Negative of AH-3; Line 30; Col. a	28
29	General Advertising Expenses			(113)	Negative of AH-3; Line 40; Col. b	29
30	Franchise Requirements			(127,616)	Negative of AH-3; Line 34; Col. b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account			(39)	Negative of AH-3; Line 43; Col. a	31
32	Litigation expenses - Litigation Cost Memorandum Account (LCMA)			(206)	Negative of AH-3; Sum Lines 27, 39; Col. a	32
33	Other A&G Exclusion Adjustments			(250)	Negative of AH-3; Sum Lines 31, 33; Col. a	33
34	Other Cost Adjustments			(1,040) V	AH-3; Line 21; Col. d	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$	354,932 √	Sum Lines 21 thru 34	35
	Less: Property Insurance (Due to different allocation factor)			(8,306)	Negative of AH-3; Line 6; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$	346,626 √	Line 35 + Line 36	37
38	Transmission Wages and Salaries Allocation Factor		S	10.14%	Statement AI; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses		3	35,159 √ 3,307	Line 37 x Line 38	39 40
40 41	Property Insurance Allocated to Transmission, General, and Common Plant Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		•	38,466 V	Negative of Line 36 x Line 60 Line 39 + Line 40	40
42	Transmission Related Non-Direct Acco Expense including Property insurance Expense		3	36,400 V	Line 39 + Line 40	42
43	Derivation of Transmission Plant Property Insurance Allocation Factor:					43
44	Transmission Plant & Incentive Transmission Plant		S	6,197,907	Statement AD: Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant			-	Shall be Zero	45
46	Transmission Related General Plant			46,899	Statement AD; Line 29	46
47	Transmission Related Common Plant			105,080	Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant		\$	6,349,886	Sum Lines 44 thru 47	48
49						49
50	Total Transmission Plant & Incentive Transmission Plant		\$	6,197,907	Line 44 Above	50
51	Total Steam Production Plant			549,686	Statement AD; Line 1	51
52	Total Nuclear Production Plant			-	Shall be Zero	52
	Total Other Production Plant			523,340	Statement AD; Line 7	53
	Total Distribution Plant			7,177,286	Statement AD; Line 9	54
	Transmission Related Electric Miscellaneous Intangible Plant			462.270	Shall be Zero	55
56 57	Total General Plant Total Common Plant			462,370 1,035,968	Statement AD; Line 17 Statement AD; Line 19	56 57
58	Total Plant in Service Excluding SONGS		\$	15,946,556	Statement AD; Line 19 Sum Lines 50 thru 57	57 58
58 59	Total I lant in Service Excluding SONGS		3	13,940,330	Sum Lines 30 unu 37	58 59
	Transmission Property Insurance and Tax Allocation Factor ¹			39.82%	Line 48 / Line 58	60
00	Transmission Property insurance and Tax Amocation Factor			39.82%	Line 40 / Line 38	00

V Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

1 Used to allocate property insurance in conformance with the TOS Formula Pate Machanism.

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

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

		(a)	(b)	(c) = (a) - (b)	(d) ²	(e) = (c) + (d)	(f) ⁵	(g) = (e) + (f)	
FERC		Total	Excluded	Total	Add / (Deduct)	Revised	Addtl	Adjusted	
Acct	Description	Per Books	Expenses	Adjusted	A&G Cost Adj	A&G	A&G Cost Adj	A&G	Reference
	Administrative & General				-				
920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	\$ (85) ²	\$ 30,835	v 85	\$ 30,920	Form 1; Page 323; Line 181
921	Office Supplies & Expenses	16,773	(1)	16,775	(128) 2	16,647	v 128	16,775	Form 1; Page 323; Line 182
922	Less: Administrative Expenses Transferred-Credit	(13,570)	- ` `	(13,570)	. ,	(13,570)	-	(13,570)	Form 1; Page 323; Line 183
923	Outside Services Employed	90,246	153	90,093	2,359 3	91,886		92,452	Form 1; Page 323; Line 184
923	Outside Services Employed				(566) 2	,,,,,,	√ 566	. , .	, , ,
924	Property Insurance	8,306	_	8,306	(200)]	8,306	V 500	8,306	Form 1; Page 323; Line 185
925	Injuries & Damages	140,446	336	140,110	(305) 2		v 305	140,110	Form 1; Page 323; Line 186
	,	54,077	913	53,164	(832) ²	52,332	•		
926	Employee Pensions & Benefits 1			33,104	(032)	32,332	V 832	53,164	Form 1; Page 323; Line 187
927	Franchise Requirements	127,616	127,616	-		-		-	Form 1; Page 323; Line 188
928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268		11,268	Form 1; Page 323; Line 189
929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)		(2,181)	
930.1	General Advertising Expenses	113	113	-	4 100 4	-			Form 1; Page 323; Line 191
930.2	Miscellaneous General Expenses	2,207	577	1,630	(1,483) 4	146		146	Form 1; Page 323; Line 192
931	Rents	8,564		8,564		8,564		8,564	Form 1; Page 323; Line 193
935	Maintenance of General Plant	12,342	1,503	10,839		10,839	1	10,839	Form 1; Page 323; Line 196
1	Total Administration & Communication	6 400 272	6 142 427	0 255 015	\$ (1.040)	6 254 677		6 25(502	Compliant taken 15
1	Total Administrative & General Expenses	\$ 498,353	5 142,436	\$ 355,917	\$ (1,040)	\$ 354,877	√ \$ 1,916	\$ 356,793	Sum Lines 1 thru 15
413	Transmission Related A&G Expenses Charged to Citizens 1	54	-	54		54		54	1
	Total Adjusted Administrative & General Expenses	\$ 498,407	\$ 142,436	\$ 355,972	\$ (1,040)	\$ 354,932	√ \$ 1,916	\$ 356,848	
E	1 F								
920	ed Expenses: CPUC energy efficiency programs		\$ 92						
920	CPUC energy efficiency programs		3 92						
923	Litigation expenses (ERRA)	S 74	(1)						
723	CPUC energy efficiency programs	79	153						
925	CPUC energy efficiency programs	269	155						
723	Injuries & Damages	-							
	Other A&G Exclusion Adjustments	67	336						
926	CPUC energy efficiency programs	730	-						
	Other A&G Exclusion Adjustments	183	913						
927	Franchise Requirements	-	127,616						
928	CPUC energy efficiency programs	-							
	CPUC Intervenor Funding Expense - Transmission	-							
	CPUC Intervenor Funding Expense - Distribution	1,212							
	CPUC reimbursement fees	9,791							
	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135						
930.1			113						
930.2	CPUC energy efficiency programs	-							
025	Abandoned Projects	577	577						
935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39	1.500						
	CPUC energy efficiency programs	1,463	1,503	=					
	T-4-1 F1-1-1 F		6 142 427						
	Total Excluded Expenses		\$ 142,436	=					
٧	Items in bold have changed due to A&G adj. on WMPMA exclusion revo	real composed	I to the origin	al SV PO Am	ondiv VII Cvole 2 61	ing por FD21	320 and cost ad: :-	al in Annondi	v VII Cycle 4 nor ED22 137
1	FERC Acet 926, Employee Pensions & Benefits, does not include any PBOP			aı əa-rų App	enaix An Cycle 3 Illi	ing per EK21-,	ozo anu cost auj. Ir	c Appendi	A A11 Cycle 4 per EK22-135.
2						name			
	Represents 2019 Wildfire Mitigation Plan expenses that were not included as							4.	
3	Represents reclassification of 2019 3P (People, Process, Priorities) project con-	sts from O&M I	ERC accounts	566 and 588 t	A&G FERC account	923, in 2020. T	This correction is		
	reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.								
	Represents 2019 abandoned project costs that were not included as excluded e	xpenses in 2019	A portion wa	s reclassified f	rom A&G FERC Acco	ount 930.2 to FI	ERC Account 426.5.	in	
4									
4	* * * * * * * * * * * * * * * * * * * *	cle 4							
5	2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cy Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.	cle 4.							

AS FILED AH-3 WITH COST ADJ INCL. IN APPENDIX XII CYCLE 4 (ER22-133)

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

FERC			(a) Total	(b) Excluded	(c) = (a) - (b) Total	A	(d) ² add / (Deduct)		(c) + (d) evised	
Acct	Description		r Books	Expenses	Adjusted		&G Cost Adj		A&G	Reference
	Administrative & General									
920	A&G Salaries	\$	31,012	\$ 92	\$ 30,920	v \$	(85) 2	\$	30,835	Form 1; Page 323; Line 181
921	Office Supplies & Expenses		16,773	(1			(128) 2		16,647	Form 1; Page 323; Line 182
922	Less: Administrative Expenses Transferred-Credit		(13,570)	-	(13,570				(13,570)	Form 1; Page 323; Line 183
923	Outside Services Employed		90,246	153	90,093	3 V	2,359 3		91,886	Form 1; Page 323; Line 184
923	Outside Services Employed						(566) 2			
924	Property Insurance		8,306	-	8,300		_		8,306	Form 1; Page 323; Line 185
925	Injuries & Damages		140,446	336		1-	(305) 2		139,806	Form 1; Page 323; Line 186
926	Employee Pensions & Benefits		54,077	913		4 v	(832) ²		52,332	Form 1; Page 323; Line 187
927	Franchise Requirements		127,616	127,616						Form 1; Page 323; Line 188
928	Regulatory Commission Expenses		22,402	11,135					11,268	Form 1; Page 323; Line 189
929 930.1	Less: Duplicate Charges (Company Energy Use) General Advertising Expenses		(2,181) 113	113	(2,18	1)			(2,181)	Form 1; Page 323; Line 190 Form 1; Page 323; Line 191
930.1	Miscellaneous General Expenses		2,207	577	1,630	١.	(1,483) 4		146	Form 1; Page 323; Line 191 Form 1; Page 323; Line 192
931	Rents		8,564	3//	8,564		(1,463)		8,564	Form 1; Page 323; Line 192
935	Maintenance of General Plant		12,342	1,503	10.839				10,839	Form 1; Page 323; Line 193
133			12,342	1,303	10,63	+			10,037	1 0mm 1, 1 age 323, Eme 190
	Total Administrative & General Expenses	s	498,353	\$ 142,436	\$ 355,917	7 V S	(1,040)	\$	354,877	Sum Lines 1 thru 15
	•									
413	Transmission Related A&G Expenses Charged to Citizens 1		54	-	54	1			54	
	, -									
	Total Adjusted Administrative & General Expenses	\$	498,407	\$ 142,436	\$ 355,972	2 V \$	(1,040)	\$	354,932	Line 17 + Line 19
	I.E.									
920	d Expenses: CPUC energy efficiency programs			\$ 92						
921	CPUC energy efficiency programs			(1						
923	Litigation expenses (ERRA)	\$	74	(.	,					
	CPUC energy efficiency programs		79	153						
925	CPUC energy efficiency programs		269	-						
	Injuries & Damages		-							
	Other A&G Exclusion Adjustments		67	336						
926	CPUC energy efficiency programs		730 183	012						
927	Other A&G Exclusion Adjustments Franchise Requirements		183	913 127,616						
927	CPUC energy efficiency programs		_	127,010						
720	CPUC Intervenor Funding Expense - Transmission		_							
	CPUC Intervenor Funding Expense - Distribution		1,212							
	CPUC reimbursement fees		9,791							
	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		132	11,135						
	General Advertising Expenses			113						
930.2	CPUC energy efficiency programs		-							
935	Abandoned Projects		577 39	577						
955	Hazardous Substances-Hazardous Substance Cleanup Cost Account CPUC energy efficiency programs		1,463	1,503						
	er de energy ernotency programs		1,403	1,505	_					
	Total Excluded Expenses			\$ 142,436						
	F				_					
٧	Items in bold have changed compared to the original Appendix XII Cy	cle 3 filing	g per ER21	-320.						
1	This amount represents the Non-Direct A&G expenses billed to Citizens in	2019, whi	ch is added b	ack to derive Tota	l Adjusted A&G E	xpense:	s in SAP			
	Account 7000722, which was created to track Citizens SX-PQ A&G Expen					-				
2	Represents 2019 Wildfire Mitigation Plan expenses that were not excluded		A&G exch	usions. These are b	eing corrected here	and re	eflected as an "Othe	r Adjust	ments" in Ar	opendix XII Cycle 4.
3	Represents reclassification of 2019 3P (People, Process, Priorities) project of				-			,		
	This correction is reflected as an "Other Adjustments" in Appendix XII Cyc			oun soo unu	I ERC		20, m 2020.			
4	Represents 2019 abandoned project costs that were not included as excluded		in 2010 A -	nortion was realess	ified from A&C E	EDC 4	count 020 2 to EEI	PC 0000	umt 426.5 :-	n 2020
	This correction is reflected as an "Other Adjustments" in Appendix XII Cyc	-	m 2019. A j	portion was reclass	incu from A&G F	cku A	CCOURT 950.2 to FE	AC acco	ount 420.3, 11	II 2020.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

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

Line No.		FERC Form 1 Page; Line; Col.	rking ash		-Months age Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c		\$	128,028	AL-1; Line 18	1
2 3 4	Transmission Plant Allocation Factor				39.49%	Statement AD; Line 35	2 3 4
5	Transmission Related Materials and Supplies			\$	50,560	Line 1 x Line 3	5
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c		\$	64,128	AL-2; Line 18	7
9 10	Transmission Related Prepayments			\$	25,325	Line 3 x Line 7	9 10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 33,850			Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		38,661	V		Pg8 Rev Statement AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 25	14
15	Total		\$ 72,511	V		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = $1/8$ of O&M Expense	17
18							18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 9,064	V		Line 15 x Line 17	19

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

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

AS FILED STMT AL WITH COST ADJ INCL. IN APPENDIX XII CYCLE 4 (ER22-133)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	orking Cash		Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c		\$	128,028	AL-1; Line 18	1
2 3 4	Transmission Plant Allocation Factor				39.49%	Statement AD; Line 35	2 3 4
5 6	Transmission Related Materials and Supplies			\$	50,560	Line 1 x Line 3	5 6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c		\$	64,128	AL-2; Line 18	7
9 10	Transmission Related Prepayments			\$	25,325	Line 3 x Line 7	9 10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 33,850	1		Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		38,466	1		Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 25	14
15	Total		\$ 72,316	1		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = $1/8$ of O&M Expense	17
18							18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 9,040	I		Line 15 x Line 17	19

Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.
 The balances for Materials & Supplies and Prepayments are derived based on a 13-month average bala

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

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct LTD = Long Term Debt	226)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 5,140,552 - - - (12,166) \$ 5,128,386	Sum Lines 2 thru 6	1 2 3 4 5 6 7
8 9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct	429.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 213,847 3,709 1,831		8 9 10 11 12 13 14
15 16	i = LTD interest				\$ 219,387	Sum Lines 10 thru 14	15 16
17 18 19 20 21 22	Cost of Long-Term Debt: Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 15 / Line 7 Line 21 / Line 20	17 18 19 20 21 22
23 24 25 26 27 28 29	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acc Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	t 216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,099,081 - 15,874 \$ 7,114,955	Negative of Line 20 Above Sum Lines 25 thru 28	23 24 25 26 27 28 29
30 31 32 33 34	Return on Common Equity: ²	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 5,128,386 - - - - - - - - - - - - - - - - - - -	41.89% 0.00% 58.11% 100.00%	4.28% 0.00% 10.60%	1.79% 0.00% 6.16% 7.95%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40
41 42 43	Cost of Equity Component (Preferred & Common):				6.16%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47	Incentive Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	(d) = (b) x (c) Weighted	Shall be Zero	44 45 46 47
48	Incentive Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48
49 50 51 52 53 54 55	Long-Term Debt Preferred Equity Common Equity Total Capital Incentive Cost of Equity Component (Preferred & Common):	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	49 50 51 52 53 54 55
						- /	

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4	· · · · · · · · · · · · · · · · · · ·			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.16%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 7,492	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,272,189 V	Pg12 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11		<u>.</u>		11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.6762% √	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.16%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,492	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,272,189 V	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6762% √	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 0.7769% √	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.4531% √	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.9519%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	 10.4050% √	Line 27 + Line 29	31

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

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

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

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

AS FILED STMT AV WITH COST ADJ INCL. IN APPENDIX XII CYCLE 4 (ER22-133)

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.			FERC Form 1 age; Line; Col.	Amounts	Reference	Line No.
1 Long-Term Debt Component - Denominator 2 Bonds (Acct 221) 3 Less: Reacquired Bonds (Acct 222) 4 Other Long-Term Debt (Acct 224) 5 Unamortized Premium on Long-Term Debt (6 Less: Unamortized Discount on Long-Term 1 7 LTD = Long Term Debt 8	Acct 225)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 5,140,552 - - - (12,166) \$ 5,128,386	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 Long-Term Debt Component - Numerator: 10 Interest on Long-Term Debt (Acct 427) 11 Amort. of Debt Disc. and Expense (Acct 428 12 Amortization of Loss on Reacquired Debt (A 13 Less: Amort. of Premium on Debt-Credit (Ac 14 Less: Amortization of Gain on Reacquired D 15 i = LTD interest	cct 428.1) cct 429)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 213,847 3,709 1,831 - - \$ 219,387	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16						16
17 Cost of Long-Term Debt: 18 Preferred Equity Component: 20 PF = Preferred Stock (Acct 204) 21 d(pf) = Total Dividends Declared-Preferred Stock	Stocks (Acct 437)		112; 3; c 118; 29; c	\$ - \$ -	Line 15 / Line 7	17 18 19 20 21
22 Cost of Preferred Equity23				0.00%	Line 21 / Line 20	22 23
Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidia Accumulated Other Comprehensive Income			112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,099,081 - - 15,874	Negative of Line 20 Above	24 25 26 27 28
29 CS = Common Stock 30	ACC 217)		112, 13, 0	\$ 7,114,955	Sum Lines 25 thru 28	29 30
31 32 Return on Common Equity: ² 33 34 35 Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1	31
36						36
 37 Long-Term Debt 38 Preferred Equity 39 Common Equity 40 Total Capital 	\$ 5,128,386 - 7,114,955 \$ 12,243,341	41.89% 0.00% 58.11% 100.00%	4.28% 0.00% 10.60%	1.79% 0.00% 6.16% 7.95%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40
41 42 Cost of Equity Component (Preferred & Con 43	nmon):			6.16%	Line 38 + Line 39; Col. d	41 42 43
44 45 Incentive Return on Common Equity: 46 47	(a)	(b) Cap. Struct.	(c) Cost of	$ \frac{0.00\%}{(d) = (b) \times (c)} $ Weighted	Shall be Zero	44 45 46 47
48 <u>Incentive Weighted Cost of Capital:</u> 49	Amounts ¹	Ratio	Capital	Cost of Capital		48 49
50 Long-Term Debt 51 Preferred Equity 52 Common Equity 53 Total Capital 54	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	50 51 52 53 54
55 <u>Incentive Cost of Equity Component (Preferr</u>	ed & Common):			0.00%	Line 51 + Line 52; Col. d	55

Amount is based upon December 31 balances.

AS FILED STMT AV WITH COST ADJ INCL. IN APPENDIX XII CYCLE 4 (ER22-133)

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV

Cost of Capital and Fair Rate of Return

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

Cost of Capital Rate (COCR) Calculation: 3 a. Federal Income Tax Component: 5 Where: A = Sum of Preferred Stock and Return on Equity Component AV1; Line 42 6.16% B = Transmission Total Federal Tax Adjustments 265 Negative of Statement AR; Line 11 C = Equity AFUDC Component of Transmission Depreciation Expense ¹ 7,492 AV-2A; Line 40 D = Transmission Rate Base 4,272,164 V AV-4; Page 1; Line 26 10 FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax Rate 10 12 Federal Income Tax = (((A) + (C/D)) * FT) - (B/D)1.6762% Federal Income Tax Expense 14 14 15 B. State Income Tax Component: 15 16 16 17 17 18 A = Sum of Preferred Stock and Return on Equity Component 6.16% Line 6 Above 19 B = Equity AFUDC Component of Transmission Depreciation Expense 7,492 Line 8 Above 19 20 C = Transmission Rate Base 4,272,164 V Line 9 Above 20 21 FT = Federal Income Tax Expense 1.6762% Line 12 Above 21 22 ST = State Income Tax Rate for Rate Effective Period State Income Tax Rate 22 23 23 24 State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$ 0.7769% State Income Tax Expense 24 25 26 26 2.4531% Line 12 + Line 24 27 C. Total Federal & State Income Tax Rate: 28 28 29 D. Total Weighted Cost of Capital: 7.9519% AV1; Line 40 29 30 30 10.4050% Line 27 + Line 29 31 31 E. Cost of Capital Rate (COCR):

 $^{{\}it V}$ Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

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

AS FILED STMT AV WITH COST ADJ INCL. IN APPENDIX XII CYCLE 4 (ER22-133)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

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

Line No.			A	Reference	Line No.
INO.	A. Derivation of Transmission Rate Base:		Amounts	Reference	No.
	11. Delivation of Transmission Rate Base.				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	4,947,387	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		4,192	Page 2; Line 17	3
4	Transmission Related General Plant		29,318	Page 2; Line 18	4
5	Transmission Related Common Plant		55,106	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	5,036,002	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:		(0.40 = (2)		13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(848,762)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		(0.40.7.(2)	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(848,762)	Line 14 + Line 15	16
17	W 11 G 14 1				17
18	Working Capital: Transmission Related Materials and Supplies	S	50,560	Statement AL; Line 5	18 19
19	Transmission Related Materials and Supplies Transmission Related Prepayments	9	25,325	Statement AL; Line 5 Statement AL; Line 9	20
20 21	Transmission Related Cash Working Capital		9.064	Pg9 Rev Statement AL; Line 9	20
22	Total Working Capital	S	9,004 84,948 √	Sum Lines 19 thru 21	22
23	Total Working Capital	3	04,940 V	Sum Lines 19 thru 21	23
24	Other Regulatory Assets/Liabilities		_	Statement Misc.; Line 5	24
25	Office Regulatory Assets/Elabilities		-	Statement Wise., Line 3	25
26	Total Transmission Rate Base	•	4,272,189 √	Sum Lines 6, 11, 16, 22, 24	26
27	Total Halishioston Rate Base		4,272,107	Sum Emes 6, 11, 16, 22, 21	27
28	B. Incentive ROE Project Transmission Rate Base:				28
29	Net Incentive Transmission Plant	\$	_	Shall be Zero	29
30	Incentive Transmission Plant Accum, Def. Income Taxes	Ψ	_	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$	_	Line 29 + Line 30	31
32	Total inventive 102 Troject Transmission Trace Base	Ψ		Eme 25 · Eme 50	32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:				33
34	Incentive Transmission Plant Abandoned Project Cost	\$	-	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes		_	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Line 34 + Line 35	36
37	·				37
38	D. Incentive Transmission Construction Work In Progress	\$	-	Shall be Zero	38

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

SAN DIEGO GAS & ELECTRIC COMPANY

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

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				1
2	Transmission Plant	\$	6,197,907	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		18,119	Statement AD; Line 27	3
4	Transmission Related General Plant		46,899	Statement AD; Line 29	4
5	Transmission Related Common Plant		105,080	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	6,368,005	Sum Lines 2 thru 5	6
7					7
8	<u>Transmission Related Depreciation Reserve</u> :				8
9	Transmission Plant Depreciation Reserve	\$	1,250,520	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		13,927	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		17,581	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		49,974	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,332,003	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	4,947,387	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		4,192	Line 3 Minus Line 10	17
18	Transmission Related General Plant		29,318	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		55,106	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	5,036,002	Sum Lines 16 thru 19	20
21		-			21
22	B. Incentive Project Net Transmission Plant:				22
23	Incentive Transmission Plant	\$	-	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve		-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$	-	Line 23 Minus Line 24	25

AS FILED AV-4 WITH COST ADJ INCL. IN APPENDIX XII CYCLE 4 (ER22-133)

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

Line No.		Amounts	Reference	Line No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 4,947,387	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	4,192	Page 2; Line 17	3
4	Transmission Related General Plant	29,318	Page 2; Line 18	4
5	Transmission Related Common Plant	55,106	Page 2; Line 19	5
6 7	Total Net Transmission Plant	\$ 5,036,002	Sum Lines 2 thru 5	6 7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (848,762)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (848,762)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 50,560	Statement AL; Line 5	19
20	Transmission Related Prepayments	25,325	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	9,040 √	Statement AL; Line 19	21
22	Total Working Capital	\$ 84,924 V	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	-	Statement Misc.; Line 5	24
25				25
26	Total Transmission Rate Base	\$ 4,272,164 √	Sum Lines 6, 11, 16, 22, 24	26
27		·		27
28	B. Incentive ROE Project Transmission Rate Base:			28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 29 + Line 30	31
32				32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	s -	Line 34 + Line 35	36
37				37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38

[√] Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

AS FILED AV-4 WITH COST ADJ INCL. IN APPENDIX XII CYCLE 4 (ER22-133)

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

Line

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				1
2	Transmission Plant	\$	6,197,907	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		18,119	Statement AD; Line 27	3
4	Transmission Related General Plant		46,899	Statement AD; Line 29	4
5	Transmission Related Common Plant		105,080	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	6,368,005	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	\$	1,250,520	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		13,927	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		17,581	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		49,974	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,332,003	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	4,947,387	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		4,192	Line 3 Minus Line 10	17
18	Transmission Related General Plant		29,318	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		55,106	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	5,036,002	Sum Lines 16 thru 19	20
21		-			21
22	B. Incentive Project Net Transmission Plant:				22
23	Incentive Transmission Plant	\$	-	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve		-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$	-	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Appendix XII Cycle 6 Annual Informational Filing

Appendix XII Cycle 6 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 3 (\$1,000)

Line No.								Line No.
1	_	Col. 1	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3			Monthly		Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	3 4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2019	\$ 0.14	0.44%		\$ 0.00	\$ 0	8
9 10	February March	2019 2019	0.14 0.14	0.40% 0.44%	0.28 0.43	0.00 0.00	0	9 10
11	April	2019	0.14	0.45%	0.57	0.00	1	11
12	May	2019	0.14	0.46%	0.71	0.00	1	12
13	June	2019	0.14	0.45%	0.86	0.00	1	13
14 15	July August	2019 2019	0.14 0.14	0.47% 0.47%	1.00 1.15	0.00 0.01	1	14 15
16	September	2019	0.14	0.45%	1.29	0.01	1	16
17	October	2019	0.14	0.46%	1.44	0.01	1	17
18	November	2019	0.14	0.45%	1.59	0.01	2	18
19 20	December January	2019 2020	0.14	0.46%	1.74 1.75	0.01	2 2	19 20
21	February	2020		0.42%	1.75	0.01	2	21
22	March	2020		0.42%	1.76	0.01	2	22
23	April	2020		0.39%	1.77	0.01	2	23
24	May	2020		0.40%	1.77	0.01	2	24
25 26	June July	2020 2020		0.39% 0.29%	1.78 1.79	0.01 0.01	2 2	25 26
27	August	2020		0.29%	1.79	0.01	2	27
28	September	2020		0.28%	1.80	0.01	2	28
29	October	2020		0.28%	1.80	0.01	2	29
30	November	2020		0.27% 0.28%	1.81	0.00 0.01	2 2	30
31 32	December January	2020		0.28%	1.81 1.82	0.01	2	31
33	February	2021		0.25%	1.82	0.00	2	33
34	March	2021		0.28%	1.83	0.01	2	34
35	April	2021		0.27%	1.83	0.00	2	35
36 37	May June	2021 2021		0.28% 0.27%	1.84 1.84	0.01 0.00	2 2	36 37
38	July	2021		0.28%	1.85	0.01	2	38
39	August	2021		0.28%	1.85	0.01	2	39
40	September	2021		0.27%	1.86	0.01	2	40
41 42	October	2021		0.28% 0.27%	1.86 1.87	0.01	2 2	41 42
42	November December	2021 2021		0.28%	1.87	0.01 0.01	2 2	43
44	January	2022		0.28%	1.88	0.01	2	44
45	February	2022		0.25%	1.88	0.00	2	45
46	March	2022		0.28%	1.89	0.01	2	46
47 48	April May	2022 2022		0.27% 0.28%	1.89 1.90	0.01 0.01	2 2	47 48
49	June	2022		0.27%	1.90	0.01	2	49
50	July	2022		0.31%	1.91	0.01	2	50
51	August	2022		0.31%	1.92	0.01	2	51
52 53	September	2022		0.30%	1.92	0.01	2	52 53
	October November	2022 2022		0.42% 0.40%	1.93 1.94	0.01 0.01	2 2	53 54
	December	2022		0.42%	1.94	0.01	2	55
	January	2023		0.54%	1.95	0.01	2	56
	February	2023		0.48%	1.96	0.01	2	57
	March April	2023 2023		0.54% 0.62%	1.97 1.98	0.01 0.01	2 2	58 59
	May	2023		0.64%	1.99	0.01	2	60
61	June	2023		0.62%	2.01	0.01	2	61
	July	2023		0.68%	2.02	0.01	2	62
	August September	2023 2023		0.68% 0.66%	2.03 2.05	0.01 0.01	2 2	63 64
	October	2023		0.71%	2.06	0.01	2	65
	November	2023		0.69%	2.08	0.01	2	66
67	December	2023	_	0.71%	2.09	0.01	2	67
68			\$ 2		=	\$ 0.41		68

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

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

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

San Diego Gas & Electric Company Citizens' Share of the SX-PQ Underground Line Segment Appendix XII Cycle 6 Annual Informational Filing ¹ Derivation of Other Adjustments Applicable to Appendix XII Cycle 4 (\$1,000)

Line No.		<u>A</u>	<u>amounts</u>	<u>Reference</u>	Line No.
1	Other Cost Adjustments due to Appendix XII Cycle 4 Cost Adjustments Calc	ulation:			1
2					2
2	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment -				2
3	Before Interest	\$	18	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		3	Page 14 Line 57; Col. 5	5
6					6
7	Total Annual Costs Adjustment	\$	21	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	1.740	Line 7 / Line 9	11

Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix XII costs in a previous Informational Filing. In this Appendix XII Cycle 6 Informational Filing, SDG&E is correcting Appendix XII Cycle 4 for approximately \$21K for 2020 adjustments to A&G.

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

Appendix XII Cycle 6 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix XII Cycle 4 (\$1,000)

		A		В	C =	- A - B		
Line		Revised - Appendix XI Cycle 4	I Ap	as Filed - pendix XII e 4 ER22-133 I ER23-110	Diff	ference		Line
No.	Description of Annual Costs	Amounts	A	Amounts	Incr	(Decr)	Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$	-	\$	-	Page 3 and Page 4, Line 1	1 2
3	Section 2 - Non-Direct Expense Cost Component	86	<mark>9 √</mark>	860		9	Page 3 and Page 4, Line 3	3
5	Section 3 - Cost Component Containing Other Specific Expenses	(7	7)	(77)			Page 3 and Page 4, Line 5	5
7 8	Total Citizens' Annual Prior Year Cost of Service	\$ 79	2 v \$	783	\$	9	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(12	<mark>0)</mark> √	(129)		9	Page 3 and Page 4, Line 9	9
11 12	Section 5 - Interest True-Up Adjustment Cost Component		3)	(3)			Page 3 and Page 4, Line 11	11 12
13 14	Subtotal Annual Costs	\$ 66	9 √ \$	651	\$	18	Sum Lines 7, 9, 11	13
15 16	Other Adjustments	(2	6)	(26)			Page 3 and Page 4, Line 15	15 16
17 18	Total Annual Costs	\$ 64	2 V \$	625	\$	18	Line 13 + Line 15	17 18

Line No.	Description of Monthly Costs	App	evised - endix XII Cycle 4 mounts	App Cycle and	s Filed - bendix XII 4 ER22-133 ER23-110 mounts		ference r (Decr)	Reference	Line No.
19 20	Section 1 - Direct Maintenance Expense Cost Component	\$	_	s	_	\$	_	Page 3 and Page 4, Line 20	19 20
21	Beetion 1 Breet Manifestation Expense Cost Component	Ψ		Ψ		Ψ		rage 5 and rage 1, Eme 20	21
22	Section 2 - Non-Direct Expense Cost Component		72.388 v		71.658		0.731	Page 3 and Page 4, Line 22	22
23								-	23
24	Section 3 - Cost Component Containing Other Specific Expenses		(6.406)		(6.406)			Page 3 and Page 4, Line 24	24
25									25
26	Total Citizens' Monthly Prior Year Cost of Service	\$	65.983 v	\$	65.252	\$	0.731	Sum Lines 20, 22, 24	26
27									27
28	Section 4 - True-Up Adjustment Cost Component		(10.024) v		(10.768)		0.745	Page 3 and Page 4, Line 28	28
29			(0.210)		(0.210)			B 2 1B 4 L 20	29
30	Section 5 - Interest True-Up Adjustment Cost Component		(0.218)		(0.218)		-	Page 3 and Page 4, Line 30	30
31	Othor A divetments		(2.200)		(2.200)			Page 3 and Page 4, Line 32	31 32
32 33	Other Adjustments		(2.200)		(2.200)			rage 3 and rage 4, Line 32	33
34	Total Monthly Costs	\$	53.541 v	2	52.065	2	1.476	Sum Lines 26, 28, 30, 32	34
35	Tour Monenty Costs	Ψ	30.341	Ψ	52.005	Ψ	1.170	Sum Emes 20, 20, 30, 32	35
36	Number of Months in Base Period		12		12		_		36
37									37
38	Total Annual Costs	\$	642 v	\$	625	\$	18	Page 3 and Page 4, Line 38	38
39									39

[√] Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

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

Summary of Cost Components

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

Line No.	Description of Annual Costs	A	mounts		Reference	
1	Section 1 - Direct Maintenance Expense Cost Component	\$	-		Section 1; Page 1; Line 17	1
2 3	Section 2 - Non-Direct Expense Cost Component		869	٧	Pg5 Rev Section 2; Page 1; Line 25	2
4 5	Section 3 - Cost Component Containing Other Specific Expenses		(77)		Section 3; Page 1; Line 31	4 5
6 7	Total Citizens' Annual Prior Year Cost of Service	\$	792	٧	Sum Lines 1, 3, 5	6 7
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(120)	٧	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	8 9
10 11	Section 5 - Interest True-Up Adjustment Cost Component		(3)		Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11
12 13	Subtotal Annual Costs	\$	669	٧	Sum Lines 7, 9, 11	12 13
14 15	Other Adjustments		(26)		Cost Adjustment Workpapers	14 15
16 17	Total Annual Costs	•	642	v	Line 13 + Line 15	16 17
18	Total Allinai Costs	Φ	042	•	Eme 13 · Eme 13	18

Line					I
No.	Description of Monthly Costs	Amounts		Reference	ľ
19	1				1
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -		Line 1 / 12 Months	
21	, , ,				
22	Section 2 - Non-Direct Expense Cost Component	72.388	3 √	Line 3 / 12 Months	
23					
24	Section 3 - Cost Component Containing Other Specific Expenses	(6.406	5)	Line 5 / 12 Months	
25					2
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 65.983	3 √	Sum Lines 20, 22, 24	1
27					2
28	Section 4 - True-Up Adjustment Cost Component	(10.024	() V	Line 9 / 12 Months	2
29					2
	Section 5 - Interest True-Up Adjustment Cost Component	(0.218	3)	Line 11 / 12 Months	3
31					3
32	Other Adjustments	(2.200	0)	Line 15 / 12 Months	3
33					3
34	Total Monthly Costs	\$ 53.541	l√	Sum Lines 26, 28, 30, 32	3
35					3
36	Number of Months in Base Period	12	2		3
37					3
38	Total Annual Costs	\$ 642	2 √	Line 34 x Line 36	3
39					3

V Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

AS FILED SUMMARY WITH COST ADJ. INCL. IN APPENDIX XII CYCLE 5 (ER23-110)

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

Summary of Cost Components

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

(\$1,000)

Line				Line
No.	Description of Annual Costs	Amounts	Reference	No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2 3	Section 2 - Non-Direct Expense Cost Component	860	Section 2; Page 1; Line 25	2 3
4 5	Section 3 - Cost Component Containing Other Specific Expenses	(77)	Section 3; Page 1; Line 31	4 5
6 7	Total Citizens' Annual Prior Year Cost of Service	\$ 783	Sum Lines 1, 3, 5	6 7
8	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(129)	Section 4; Page TU; Col. 11; Line 21	8 9
10 11	Section 5 - Interest True-Up Adjustment Cost Component	(3)	Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11
12 13	Subtotal Annual Costs	\$ 651	Sum Lines 7, 9, 11	12 13
14 15	Other Adjustments	(26)	Cost Adjustment Workpapers	14 15
16 17	Total Annual Costs	\$ 625	Line 13 + Line 15	16 17
18			1	18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	71.658	V Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(6.406)	V Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 65.252	V Sum Lines 20, 22, 24	26
27				27
	Section 4 - True-Up Adjustment Cost Component	(10.768)	V Line 9 / 12 Months	28
29				29
	Section 5 - Interest True-Up Adjustment Cost Component	(0.218)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(2.200)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 52.065	V Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 625	Line 34 x Line 36	38
39				39

V Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original SX-PQ Appendix XII Cycle 4 filing per ER22-133.

AS FILED

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

Summary of Cost Components

Rate Effective Period January 1, 2021 to December 31, 2022

(\$1,000)

Line					Line
No.	Description of Annual Costs	An	ounts	Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1 2
3	Section 2 - Non-Direct Expense Cost Component		860	Section 2; Page 1; Line 25	3
5	Section 3 - Cost Component Containing Other Specific Expenses		(77)	Section 3; Page 1; Line 31	5
6 7 8	Total Citizens' Annual Prior Year Cost of Service	\$	783	Sum Lines 1, 3, 5	6 7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(129)	Section 4; Page TU; Col. 11; Line 21	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		(3)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11 12
13 14	Subtotal Annual Costs	\$	651	Sum Lines 7, 9, 11	13 14
15	Other Adjustments		(26)	Cost Adjustment Workpapers	15
16 17 18	Total Annual Costs	\$	625	Line 13 + Line 15	16 17 18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	71.661	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(6.405)	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 65.256	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(10.764)	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.218)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(2.200)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 52.074	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37		_		37
38	Total Annual Costs	\$ 625	Line 34 x Line 36	38
39				39

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

Section 2 - Non-Direct Expense Cost Component

Line No.		An	nounts	Reference	Line No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.63%	Page 2; Line 6	2
3				<i>5</i> ,	3
4	Transmission Related A&G Expense		0.89% √	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.06%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9	Townsie in D. Let J.W. die Contal Dominion		0.100/	Dani 2, Lina 24	9
10 11	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10 11
12	Transmission Related General & Common Plant Revenue		0.39%	Page 2; Line 51	12
13	Transmission related General & Common I fant revenue		0.3770	rage 2, Eme 31	13
14	Subtotal Annual Carrying Charge Rate		3.18% √	Sum Lines 2 thru 12	14
15	7 6 6		2120,0		15
16	Transmission Related Municipal Franchise Fees Expense 1.0	275%	0.03%	Line 14 x Franchise Fee Rate	16
17			<u>-</u>		17
18	Total Annual Carrying Charge Rate		3.22% √	Line 14 + Line 16	18
19		'	<u>_</u>		19
20	B. Derivation of Non-Direct Expense				20
21	Citizens' Lease Payment	\$	27,000	Lease Agreement	21
22				***	22
23	Total Annual Carrying Charge Rate		3.22% V	Line 18 Above	23
24	Total Non Direct Evropes		0.00 1	Line 21 x Line 23	24
25	Total Non-Direct Expense	\$	869 √	Line 21 x Line 23	25

Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

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

Section 2 - Non-Direct Expense Cost Component

Line No.		Aı	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,362,709	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	33,651	Statement AH; Line 18	4
5					5
6	Transmission O&M Expense Carrying Charge Percentage		0.63%	Line 4 / Line 1	6
7	B. Transmission Related A&G Expense				7 8
8	Total Transmission Related A&G Expense Including Property Ins.	· ·	47,694 √	Pg8 Rev Stmt AH; Line 41	9
10	Total Transmission Related Acco Expense including Property Ins.	ų.	47,074 V	1 go Rev Built Atti, Elile 41	10
11	Transmission Related A&G Carrying Charge Percentage		0.89% √	Line 9 / Line 1	11
12	, 6 6				12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	56,881	Statement AK; Line 17	14
15					15
16	Transmission Related Property Tax Carrying Charge Percentage		1.06%	Line 14 / Line 1	16
17					17
18 19	D. Transmission Related Payroll Tax Expense Transmission Related Payroll Tax Expense	\$	1,699	Statement AK; Line 28	18 19
20	Transmission Related Payron Tax Expense	Ф	1,099	Statement AK; Line 28	20
21	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21
22	Transmission reduced rayion ray currying charge reventage		0.0370	Ellie 137 Ellie 1	22
	E. Transmission Related Working Capital Revenue				23
24	Citizens' Financed Transmission Projects:				24
25	Transmission Related M&S Allocated to Transmission	\$	50,956	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		37,081	Statement AL; Line 9	26
27	Transmission Related Working Cash		10,168 √	Pg9 Rev Stmt AL; Line 19	27
28	Total Transmission Related Working Capital	\$	98,205 ∨	Sum Lines 25 thru 27	28
29	G . 10 VID.		10.00000/	Dian Guille Dian Child	29
30	Cost of Capital Rate		10.0666%	Pg10 Rev Stmt AV; Page 2; Line 31	30 31
31 32	Transmission Working Capital Revenue	\$	9,886 √	Line 28 x Line 30	32
33	Transmission working Capital Revenue		7,000 V	Line 26 x Line 30	33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.18%	Line 32 / Line 1	34
35			012012		35
36	F. Transmission Related General & Common Plant Revenue				36
37	Net Transmission Related General Plant	\$	28,018	AV-4; Line 4	37
38					38
39	Net Transmission Related Common Plant		58,941	AV-4; Line 5	39
40					40
41	Total Net Transmission Related General and Common Plant	\$	86,959	Line 37 + Line 39	41
42					42
43	Cost of Capital Rate		10.0666%	Line 30	43
44					44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	8,754	Line 41 * Line 43	45
46 47	Transmission Related General and Common Depreciation Expense	\$	12,212	Statement AJ; Line 17	46 47
47	Transmission Related General and Common Depreciation Expense	Ф	12,212	Statement AJ; Line 1/	48
49	Total Transmission Related General and Common Plant Revenues	\$	20,966	Line 45 + Line 47	49
50	Total Transmission related Central and Common Flant Revenues	Ψ	20,700	Eme 15 · Eme 4/	50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.39%	Line 49 / Line 1	51
				. =======	

V Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

AS FILED SEC. 2 WITH COST ADJ. INCL. IN APPENDIX XII CYLE 5 (ER23-110)

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

Line				Line
No.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.63%	Page 2; Line 6	2
3	1		<i>g</i> ,	3
4	Transmission Related A&G Expense	0.86%	Page 2; Line 11	4
5			-	5
6	Transmission Related Property Tax Expense	1.06%	Page 2; Line 16	6
7				7
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9		0.4007		9
10	Transmission Related Working Capital Revenue	0.18%	Page 2; Line 34	10
11	Transmission Related General & Common Plant Revenue	0.39%	D 2. I in . 51	11
12 13	Transmission Related General & Common Plant Revenue	0.39%	Page 2; Line 51	12 13
13	Subtotal Annual Carrying Charge Rate	3.15%	Sum Lines 2 thru 12	13
15	Subtotal Allitual Carrying Charge Rate	3.1370	Sum Lines 2 unu 12	15
16	Transmission Related Municipal Franchise Fees Expense 1.027:	5% 0.03%	Line 14 x Franchise Fee Rate	16
17				17
18	Total Annual Carrying Charge Rate	3.18%	Line 14 + Line 16	18
19	• •			19
20	B. Derivation of Non-Direct Expense			20
21	Citizens' Lease Payment	\$ 27,000	Lease Agreement	21
22				22
23	Total Annual Carrying Charge Rate	3.18%	Line 18 Above	23
24				24
25	Total Non-Direct Expense	\$ 860	Line 21 x Line 23	25

AS FILED SEC. 2 WITH COST ADJ. INCL. IN APPENDIX XII CYLE 5 (ER23-110)

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

Line			D. C	Line
No.		Amounts	Reference	No.
1 2	Net Transmission Plant	\$ 5,362,709	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 33,651	Statement AH; Line 18	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.63%	Line 4 / Line 1	6
7 8	B. Transmission Related A&G Expense			7 8
9	Total Transmission Related A&G Expense Including Property Ins.	\$ 45.991 √	Statement AH; Line 41	9
10	Town Thinburson Newton Tee of England Methods Tropolly Men	43,521	Statement 1111, Zine 11	10
11	Transmission Related A&G Carrying Charge Percentage	0.86%	Line 9 / Line 1	11
12				12
13		* * * * * * * * * *	G	13
14 15	Transmission Related Property Tax Expense	\$ 56,881	Statement AK; Line 17	14 15
16	Transmission Related Property Tax Carrying Charge Percentage	1.06%	Line 14 / Line 1	16
17	Transmission reduced Property Tax Currying Charge Percentage	1.00/0	Ellie III Ellie I	17
18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,699	Statement AK; Line 28	19
20				20
21	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	21 22
22 23	E. Transmission Related Working Capital Revenue			22
24				24
25		\$ 50,956	Statement AL; Line 5	25
26	1 7	37,081	Statement AL; Line 9	26
27	5	9,955 V	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 97,992 √	Sum Lines 25 thru 27	28
29 30	Cost of Capital Rate	10.0666% V	Statement AV2; Line 31	29 30
31	Cost of Capital Rate	10.0000 /0	Statement AV2, Line 31	31
32	Transmission Working Capital Revenue	\$ 9,864	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34
35	ET ' PICIC INC. INC.			35
36 37		\$ 28,018	AV-4; Line 4	36 37
38	100 Hallomission Related General Halle	20,010	A v - 4, Ellie 4	38
39	Net Transmission Related Common Plant	58,941	AV-4; Line 5	39
40		<u> </u>		40
41	Total Net Transmission Related General and Common Plant	\$ 86,959	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	10.0666%_V	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,754	Line 41 * Line 43	45 46
46 47	Transmission Related General and Common Depreciation Expense	\$ 12,212	Statement AJ; Line 17	46 47
48	Tambilion of Totaled General and Common Depresiation Expense	Ψ 12,212	Smellen 13, Line 17	48
49	Total Transmission Related General and Common Plant Revenues	\$ 20,966	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.39%	Line 49 / Line 1	51

V Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original SX-PQ Appendix XII Cycle 4 filing per ER22-133.

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

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

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

(\$1,000)

Line													Line
No.													No.
1													1
2		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	2
3	Calculations:				= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3
4													4
5										Cumulative		Cumulative	5
6								Monthly		Overcollection (-) or		Overcollection (-) or	6
7			Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8			True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9	<u>Month</u>	Year	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	w/o Interest	Interest	with Interest	9
10	January	2020	66	76	-	-	\$ 76	\$ (10)	0.42%	\$ (10) \$	(0.0)	\$ (10)	10
11	February	2020	66	76	-	-	76	(10)	0.39%	(20)	(0.1)		11
	March	2020	66	76	-	-	76	(10)	0.42%	(30)	(0.1)		12
	April	2020	66	76	-	-	76	(10)	0.39%	(40)	(0.1)		13
	May	2020	66	76	-	-	76	(10)	0.40%	(50)	(0.2)		14
	June	2020	66	76	-	-	76	(10)	0.39%	(60)	(0.2)		15
16		2020	66	76	-	-	76	(10)	0.29%	(70)	(0.2)		16
	August	2020	66	76	-	-	76	(10)	0.29%	(80)	(0.2)		17
	September	2020	66	76	-	-	76	(10)	0.28%	(90)	(0.2) √		18
	October	2020	66	76	-	-	76	(10)	0.28%	(100)	(0.3)	(100)	
	November	2020	66	76	-	-	76	(10)	0.27%	(110)	(0.3)	(110)	
	December	2020	66	76	-	-	76	(10)	0.28%	(120)	(0.3)	(120)	
22			\$ 792 \$	910	\$ -	\$ -	\$ 910	\$ (118)		_	(2.2) √	٧	22
			√					V					

- V Items in BOLD have changed due to A&G adj, missed in prior cost adj, and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj, incl. in Appendix XII Cycle 5 per ER23-110.
- Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.
- ² Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.
- 3 Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.
- 4 Adjustment to back-out Other Adjustments from a prior year which would be included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.
- Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
- ⁶ Derived using the prior month balance in Column 11 plus the current month balance in Column 7.
- ⁷ Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 7; and 2) in subsequent months is the average of prior month balance in Column 11 and the current month balance in Column 9.

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

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

(\$1,000)

Line No. 1 2 3 Calculations:	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u> Col. 4; Line 22 / 12	<u>Col. 5</u>	<u>Col. 6</u> = Sum Col. 3 thru Col. 5	<u>Col. 7</u> = Col. 2 - Col. 6	<u>Col. 8</u>	Col. 9 See Footnote 6	Col. 10 See Footnote 7		Line No. 1 2 3
4 5 6 7		Monthly True-Up	Monthly True-Up	Prior True-Up	Prior Other	Adjusted Monthly True-Up	Monthly Overcollection (-) or Undercollection (+)	Monthly Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue		Cumulative Overcollection (-) or Undercollection (+) in Revenue	5 6 7 8
9 Month	<u>Year</u>	Cost of Service 1	Revenues ²	Adjustment ³	Adjustments 4	Revenues	in Revenue	Rate 5	w/o Interest	Interest	with Interest	9
10 January	2020	65	76	-	-		\$ (11)	0.42%	\$ (11) \$			10
11 February	2020	65	76	-	-	76	(11)	0.39%	(21)	(0.1)	(21)	11
12 March	2020	65	76	-	-	76	(11)	0.42%	(32)	(0.1)	(32)	12
13 April	2020	65	76	-	-	76	(11)	0.39%	(42)	(0.1)	(43)	
14 May	2020	65	76	-	-	76	(11)	0.40%	(53)	(0.2)	(53)	
15 June	2020	65	76	-	-	76	(11)	0.39%	(64)	(0.2)	(64)	
16 July	2020	65	76	-	-	76	(11)	0.29%	(75)	(0.2)	(75)	
17 August	2020	65	76	-	-	76	(11)	0.29%	(85)	(0.2)	(86)	
18 September	2020	65	76	-	-	76	(11)	0.28%	(96)	(0.3)	(97)	
19 October	2020	65	76	-	-	76	(11)	0.28%	(107)	(0.3)	(107)	
20 November	2020	65	76	-	-	76	(11)	0.27%	(118)	(0.3)	(118)	
21 December	2020	65	76	-	-	76	(11)	0.28%	(129)	(0.3)	(129)	
22		\$ 783 \$	910 \$	- \$	-	\$ 910	\$ (127)			(2.4)		22

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

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

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

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY Statement AH

Operation and Maintenance Expenses

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

		(,)			
Line	•	FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
					-
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ -	AH-1; Line 48	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		\$ 99,949	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:				6
7	Scheduling, System Control & Dispatch Services		(5,200)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development		(2,469)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses		(6,458)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense		(9,765)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(326)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment		(15,717)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines		(26,863)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines		(1,113)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		1,615	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 33,651	Sum Lines 5 thru 17	17
18					18
19	Derivation of Non-Direct Administrative and General Expense:				19
20	Total Non-Direct Administrative & General Expense		\$ 595,154	Pg9.2 Rev AH-3; Line 21; Col. a	20
21	Adjustments to Per Book A&G Expense:				21
22	Abandoned Projects		(2,361)	Pg8.2 Negative of Rev AH-3; Line 60; Col. a	22
23	CPUC energy efficiency programs		555	Pg8.2 Negative of Rev AH-3; Sum Lines 27, 31, 37, 44, 48,	23
			333	54, 63; Col. a	
24	CPUC Intervenor Funding Expense - Transmission			Pg8.2 Negative of Rev AH-3; Line 56; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution		(2,085)	Pg8.2 Negative of Rev AH-3; Line 57; Col. a	25
26	CPUC reimbursement fees		(13,016)	Pg8.2 Negative of Rev AH-3; Line 53; Col. a	26
27	Injuries & Damages		-	Not Applicable to 2020 Base Period	27
28	General Advertising Expenses		204	Pg8.2 Negative of Rev AH-3; Line 59; Col. b	28
29	Franchise Requirements		(130,507)	Pg8.2 Negative of Rev AH-3; Line 52; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(12)	Pg8.2 Negative of Rev AH-3; Line 64; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(41)	Pg8.2 Negative of Rev AH-3; Line 55; Col. a	31
22	OI LIGHT I ' AI'		(24 (74)	Pg8.2 Negative of Rev AH-3; Sum Lines 28, 29, 32, 33, 35,	22
32	Other A&G Exclusion Adjustments		(24,674)	38, 39, 40, 41, 42, 45, 46, 49, 50, 58, 62; Col. a and Line	32
22	Od. G . A I' (' . 1 . 1 . ' I' . WH G . 1 . 4 EB02 110)		(00)	35; Col. b	22
33	Other Cost Adjustments (included in Appendix XII Cycle 4; ER23-110)		(90)	Pg8.2 Rev AH-3; Line 23; Col. d	33
34	Other Cost Adjustments		16,552		34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance Less: Property Insurance (Due to different allocation factor)		\$ 439,680 V		35 36
36			\$ 431,370 v	Pg8.2 Negative of Rev AH-3; Line 7; Col. c Line 35 + Line 36	37
37 38	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance Transmission Wages and Salaries Allocation Factor		10.29%	Statement AI; Line 17	38
39	Transmission Wages and Salaries Anocation Factor Transmission Related Non-Direct Administrative & General Expenses		\$ 44,379 v		39
40	Property Insurance Allocated to Transmission, General, and Common Plant		3,315	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	a	\$ 47,694 v		41
42	Transmission Related Non-Direct A&O Expense including Property insurance Expense	C	3 47,034	Ellic 39 Ellic 40	42
43	Derivation of Transmission Plant Property Insurance Allocation Factor:				43
44	Transmission Plant & Incentive Transmission Plant		\$ 6,659,410	Statement AD; Line 25	44
45	Transmission Flant & Incentive Transmission Flant Transmission Related Electric Miscellaneous Intangible Plant		\$ 0,039,410	Shall be Zero	45
46	Transmission Related Electric Miscenaneous mangiole Frant Transmission Related General Plant		47,369	Statement AD; Line 29	46
47	Transmission Related Common Plant		117,205	Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant		\$ 6,823,984	Sum Lines 44 thru 47	48
49	Total Transmission reduced investment in Trans		\$ 0,023,704	Sum Emes 44 unu 47	49
	Total Transmission Plant & Incentive Transmission Plant		\$ 6,659,410	Line 44 Above	
50 51	Total Steam Production Plant		557,045	Statement AD; Line 1	50 51
52	Total Nuclear Production Plant		337,043	Shall be Zero	52
53	Total Other Production Plant		529,466	Statement AD; Line 7	53
54	Total Distribution Plant		7,761,349	Statement AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant		7,701,349	Shall be Zero	55
56	Total General Plant		460,426	Statement AD; Line 17	56
57	Total Common Plant		1,139,245	Statement AD, Line 17 Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS		\$ 17,106,941	Sum Lines 50 thru 57	58
59	Total Tallit III Del vice Excitating Dollado		φ 17,100,241	Sum Lines 30 till u 37	59
	Transmission Property Insurance and Tax Allocation Factor ¹		20.000/	Lina 49 / Lina 50	
60	Transmission Property Insurance and Tax Allocation Factor		39.89%	Line 48 / Line 58	60

V Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

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

AS FILED STMT AH WITH COST ADJ. INCL. IN APPENDIX XII CYCLE 5 (ER23-110)

SAN DIEGO GAS & ELECTRIC COMPANY Statement AH

Operation and Maintenance Expenses

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

Line No.	-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ -	AH-1; Line 48	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:		Ф 00.040	AHA I: 27 C I	4
5	Total Non-Direct Transmission O&M Expense		\$ 99,949	AH-2; Line 37; Col. a	5 6
6 7	Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services		(5,200)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development		(2,469)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses		(6,458)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense		(9,765)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(326)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment		(15,717)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines		(26,863)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines		(1,113)	Negative of AH-2; Line 55; Col. b	15
16 17	Other Transmission Non-Direct O&M Exclusion Adjustments Total Non-Direct Adjusted Transmission O&M Expenses		\$ 33,651	Negative of AH-2; Line 41; Col. b Sum Lines 5 thru 17	16 17
18	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 33,031	Sum Lines 3 unu 17	18
19	Derivation of Non-Direct Administrative and General Expense:				19
20	Total Non-Direct Administrative & General Expense		\$ 595,154	AH-3; Line 21; Col. a	20
21	Adjustments to Per Book A&G Expense:				21
22	Abandoned Projects		(2,361)	Negative of AH-3; Line 52; Col. a	22
23	CPUC energy efficiency programs		555	Negative of AH-3; Sum Lines 25, 28, 32, 38, 41, 46, 55; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission		_	Negative of AH-3; Line 48; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution		(2,085)	Negative of AH-3; Line 49; Col. a	25
26	CPUC reimbursement fees		(13,016)	Negative of AH-3; Line 44; Col. a	26
27	Injuries & Damages		-	Not Applicable to 2020 Base Period	27
28	General Advertising Expenses		204	Negative of AH-3; Line 51; Col. b	28
29	Franchise Requirements		(130,507)	Negative of AH-3; Line 44; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(12)	Negative of AH-3; Line 56; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(41)	Negative of AH-3; Line 47; Col. a	31
32	Other A&G Exclusion Adjustments		(24,674)	Negative of AH-3; Sum Lines 26, 27, 29, 30, 33, 34, 35, 36, 37, 39, 40, 42, 43, 50, 53, 54; Col. a; and Line 31; Col.	32
	•			b	
33	Other Cost Adjustments		(90) √	AH-3; Line 20; Col. d	33
34	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 423,128 √	Sum Lines 20 thru 33	34
	Less: Property Insurance (Due to different allocation factor)		(8,310) \$ 414,818 √	Negative of AH-1; Line 5; Col. c Line 34 + Line 35	35 36
36 37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance Transmission Wages and Salaries Allocation Factor		\$ 414,818 V 10.29%	Statement AI; Line 17	37
38	Transmission Related Non-Direct Administrative & General Expenses		\$ 42,676 V	Line 36 x Line 37	38
39	Property Insurance Allocated to Transmission, General, and Common Plant		3,315	Negative of Line 35 x Line 59	39
40	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 45,991 √	Line 38 + Line 39	40
41					41
42	Derivation of Transmission Plant Property Insurance Allocation Factor:				42
43	Transmission Plant & Incentive Transmission Plant		\$ 6,659,410	Statement AD; Line 25	43
44	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	44
45	Transmission Related General Plant		47,369	Statement AD; Line 29	45
46 47	Transmission Related Common Plant Total Transmission Related Investment in Plant		117,205 \$ 6,823,984	Statement AD; Line 31 Sum Lines 43 thru 46	46 47
48	Total Transmission Related investment in Flant		\$ 0,823,984	Sum Lines 43 thru 46	48
49	Total Transmission Plant & Incentive Transmission Plant		\$ 6,659,410	Line 43 Above	49
50	Total Steam Production Plant		557,045	Statement AD; Line 1	50
51	Total Nuclear Production Plant		-	Shall be Zero	51
52	Total Other Production Plant		529,466	Statement AD; Line 7	52
53	Total Distribution Plant		7,761,349	Statement AD; Line 9	53
54	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	54
55	Total General Plant		460,426	Statement AD; Line 17	55
56	Total Common Plant		1,139,245	Statement AD; Line 19	56
57	Total Plant in Service Excluding SONGS		\$ 17,106,941	Sum Lines 49 thru 56	57
58	Transmission Bronarty Insurance and Tay Alltime Et1		20.000/	I: 47 / I: 57	58
39	Transmission Property Insurance and Tax Allocation Factor ¹		39.89%	Line 47 / Line 57	59

V Items in BOLD have changed due to A&G adjustments as compared to the original SX-PQ Appendix XII Cycle 4 filing per ER22-133.

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

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) Addtl A&G Adj	(g) = (e) + (f) Adjusted A&G	Reference
, [Administrative & General					6 45.410			
1	920	A&G Salaries	\$ 46,411		,		\$ 45,443		\$ 46,373	Form 1; Page 323; Line 181
2	921 921	Office Supplies & Expenses Office Supplies & Expenses	28,861	9,375	19,486		19,486	v 1,718 v 9,375	30,579	Form 1; Page 323; Line 182 Form 1; Page 323; Line 182
4	921	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)		(18,747)		(18,872)	Form 1; Page 323; Line 183
5	923	Outside Services Employed	108,535	12,846	95,690		95,690	v 84]		Form 1; Page 323; Line 184
6	923	Outside Services Employed						v 2,166		Form 1; Page 323; Line 184
7	924	Property Insurance	8,310	-	8,310		8,310		8,310	Form 1; Page 323; Line 185
8	925	Injuries & Damages	181,130	1,105	180,025	\$ (130) ⁵	179,895	√ 747 ⁵	180,642	Form 1; Page 323; Line 186
9	926	Employee Pensions & Benefits	62,304	2,590	59,715		59,715	√ 1,753 ⁵	61,467	Form 1; Page 323; Line 187
10	927 928	Franchise Requirements Regulatory Commission Expenses	130,507	130,507	(0)		(0)		(0)	Form 1; Page 323; Line 188
11 12	928	Less: Duplicate Charges (Company Energy Use)	27,996 (2,773)	16,572	11,423 (2,773)		11,423 (2,773)		11,423 (2,773)	Form 1; Page 323; Line 189 Form 1; Page 323; Line 190
	930.1	General Advertising Expenses	(204)	(204)	(=,,		-		(=,)	Form 1; Page 323; Line 191
	930.2	Miscellaneous General Expenses	2,511	218	2,293	40 6	2,333	v 596]	2,238	Form 1; Page 323; Line 192
	930.2	Miscellaneous General Expenses	,		,		,,,,,	v (691)		Form 1; Page 323; Line 192
16	931	Rents	10,939	-	10,939		10,939		10,939	Form 1; Page 323; Line 193
17	935	Maintenance of General Plant	9,293	(1,915)	11,209		11,209		11,209	Form 1; Page 323; Line 196
18 19		Total Administrative & General Expenses	\$ 594,949	s 171,936	\$ 423,014	s (90)	s 422,923	√ \$ 16,552	\$ 439,476	Sum Lines 1 thru 17
20		Total Administrative & General Expenses	3 394,949	\$ 171,936	3 423,014	\$ (90)	3 422,923	V 3 10,552	3 439,476	Sum Lines 1 thru 17
21	413	Transmission Related A&G Expenses Charged to Citizens 1	205	_	205		205		205	
22										
23		Total Adjusted Administrative & General Expenses	\$ 595,154	\$ 171,936	\$ 423,218	\$ (90)	\$ 423,128	√ § 16,552	\$ 439,680	Line 19 + Line 21
24										
25 26 I	e aluda	d Expenses:								
26		CPUC energy efficiency programs	\$ 38							
28		CEMA Costs	874							
29		WMPMA Costs	57	\$ 968						
30	021	CEMA/WMPMA exclusion corrections						930 5	•	
31 32	921	CPUC energy efficiency programs CEMA Costs	(0) 8,255							
33		WMPMA Costs	1,120	9,375						
34		Other Exclusion - FERC Audit Adjustment (Finding #7) 3		-				1,718	•	
35		CEMA/WMPMA exclusion corrections						9,375	1	
36	922	WMPMA Costs		(125)						
37		CEMA/WMPMA exclusion corrections						(125) 5	'	
38	923	CPUC energy efficiency programs	(18)							
39 40		CEMA Costs WMPMA Costs	2,086 80							
41		Other Exclusion - 3P Adjustment ²	3,185							
42		Other Exclusion - FERC Audit Adjustment (Finding #3) 3	6,031							
43		Other Exclusion - FERC Audit Adjustment (Finding #8) 3	1,481	12,846						
44		Other Exclusion - FERC Audit Adjustment (Finding #7) 3		-				84		
45		CEMA/WMPMA exclusion corrections						2,166		
46	925	CPUC energy efficiency programs	278							
47		WMPMA Costs	747							
48 49		Customer Information System	81	1,105				747 5		
50	926	CEMA/WMPMA exclusion corrections CPUC energy efficiency programs	646					/4/		
51	720	Customer Information System	191							
52		WMPMA Costs	1,753	2,590						
53		CEMA/WMPMA exclusion corrections						1,753	'	
54 55	927 928	Franchise Requirements CPUC reimbursement fees	13,016	130,507						
56	920	CPUC energy efficiency programs	428							
57		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41							
58		CPUC Intervenor Funding Expense - Transmission	-							
59		CPUC Intervenor Funding Expense - Distribution	2,085							
60 61	030 1	Other Exclusion - FERC Audit Adjustment (Finding #5) ³ General Advertising Expenses	1,003	16,572 (204)						
62		Abandoned Projects	2,361	(204)						
63		Other Exclusion - FERC Audit Adjustment (Finding #7) 3	,					596	,	
64		Other Exclusion - FERC Audit Adjustment (Finding #7) 3	(691)					(691)		
65		2019 Abandoned Projects Correction ⁴	(1,452)							
66	935	CPUC energy efficiency programs	(1,927)							
67 68		Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)	<u>L</u>					
69		Total Excluded Expenses		\$ 171,936				s 16,552		
70		* · · · ·		2.29.00	=					
71										
72	٧	Items in BOLD have changed due to A&G adj. missed in prior cost adj. a					pendix XII Cycle 4	per ER22-133 and cost	adj. incl. in Appendix	XII Cycle 5 per ER23-110.
73	•	This amount represents the Non-Direct A&G expenses billed to Citizens in ,		to derive Total Adji	usted A&G Expenses	s in SAP				
74 75	2	Account 7000722, which was created to track Citizens SX-PQ A&G Expense Represents reclassification of 2018 and 2019 3P (People, Process, Priorities)		&M FERC Assessed	to 560 566 590	1 588 to A&C FEDC				
76		Account 923, in 2020. Entries are excluded here and reflected as an "Other A								
77	3	Account 923, in 2020. Entries are excluded here and reflected as an "Other A Adjusting journal entries related to prior year O&M and A&G costs (2016 - 2					le 4.			
78		The impacts of the adjusting entries is reflected in the per book amount and w					**			
79		and corresponding refunds will be accounted for in a separate refund analysis			The impact of PE	/ taan aajusiintiits				
	4	Represents reclassification of 2019 abandoned project costs from A&G FERC		ERC Account 426	5. Entry is excluded	here and reflected as				
80		an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpapers			, excuded					
		Removal of EPRI dues from Appendix XII Cycle 4 per response to Six Cities								
81	5									
81 82	6	Add back of credit balance included in FERC account 930.2 related to electric	ic vehicles or clean tr	ansportation initiati	ves which is a balan	cing account.				
81 82 83	6	Add back of credit balance included in FERC account 930.2 related to electri Represents FERC Audit adjusting entry on Finding #7 - accounting for donat					the 2020 balances	that was missed in prior v	ear cost adjustment filin	gs
81 82 83 84	6		tions & lobbying exp	enses related to price	or year A&G costs (2	016 - 2019) credited in				
80 81 82 83 84 85 86	5 6 7 8	Represents FERC Audit adjusting entry on Finding $\#7$ - accounting for donat	tions & lobbying exports	enses related to pric pact of FERC audit	or year A&G costs (2 adjustments and cor	016 - 2019) credited in responding refunds will	l be accounted for i	n a separate FERC Audit	refund analysis files with	

AS FILED AH-3 WITH COST ADJ. INCL. IN APPENDIX XII CYCLE 5 (ER23-110)

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

FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	Reference
	Administrative & General						
920	A&G Salaries	\$ 46,411	\$ 968	\$ 45,443		\$ 45,443	Form 1; Page 323; Line 181
921	Office Supplies & Expenses	28,861	9,375	19,486		19,486	Form 1; Page 323; Line 182
922	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)		(18,747)	Form 1; Page 323; Line 183
923	Outside Services Employed	108,535	12,846	95,690		95,690	Form 1; Page 323; Line 184
924	Property Insurance	8,310	-	8,310		8,310	Form 1; Page 323; Line 185
925	Injuries & Damages	181,130	1,105	180,025	√ \$ (130) ⁵	179,895	Form 1; Page 323; Line 186
926	Employee Pensions & Benefits	62,304	2,590	59,715		59,715	Form 1; Page 323; Line 187
927	Franchise Requirements	130,507	130,507	(0)		(0)	Form 1; Page 323; Line 188
928	Regulatory Commission Expenses	27,996	16,572	11,423		11,423	Form 1; Page 323; Line 189
929	Less: Duplicate Charges (Company Energy Use)	(2,773)		(2,773)		(2,773)	Form 1; Page 323; Line 190
930.1	General Advertising Expenses	(204)	(204)	-	6		Form 1; Page 323; Line 191
930.2	Miscellaneous General Expenses	2,511	218	2,293	√ 40 ⁶	2,333	Form 1; Page 323; Line 192
931 935	Rents Maintenance of General Plant	10,939 9,293	(1,915)	10,939 11,209		10,939 11,209	Form 1; Page 323; Line 193 Form 1; Page 323; Line 196
733	Ivianitenance of General Flant	9,293	(1,913)	11,209		11,209	Form 1, Page 323, Line 190
	Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	v \$ (90)	\$ 422,923	Sum Lines 1 thru 14
413	Transmission Related A&G Expenses Charged to Citizens ¹	205	-	205		205	
	Total Adjusted Administrative & General Expenses	\$ 595,154	\$ 171,936	\$ 423,218	v \$ (90)	\$ 423,128	Line 16 + Line 18
Eveluder	d Expenses:				II.		
	CPUC energy efficiency programs	\$ 38					
	CEMA Costs	874					
	WMPMA Costs	57					
921	CPUC energy efficiency programs	(0)					
	CEMA Costs	8,255	0.255				
922	WMPMA Costs WMPMA Costs	1,120	9,375 (125)				
	CPUC energy efficiency programs	(18)					
,23	CEMA Costs	2,086					
	WMPMA Costs	80					
	Other Exclusion - 3P Adjustment ²	3,185					
	Other Exclusion - FERC Audit Adjustment (Finding #3) 3	6,031					
	Other Exclusion - FERC Audit Adjustment (Finding #8) 3	1,481	12,846				
925	CPUC energy efficiency programs	278	- /				
	WMPMA Costs	747					
	Customer Information System	81	1,105				
926	CPUC energy efficiency programs	646					
	Customer Information System	191	2.500				
927	WMPMA Costs Franchise Requirements	1,753	2,590 130,507				
	CPUC reimbursement fees	13,016	130,307				
720	CPUC energy efficiency programs	428					
	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41					
	CPUC Intervenor Funding Expense - Transmission	-					
	CPUC Intervenor Funding Expense - Distribution	2,085					
	Other Exclusion - FERC Audit Adjustment (Finding #5) 3	1,003	16,572				
	General Advertising Expenses		(204)				
930.2	Abandoned Projects	2,361					
	Other Exclusion - FERC Audit Adjustment (Finding #7)	(691)					
	2019 Abandoned Projects Correction ⁴	(1,452)					
935	CPUC energy efficiency programs	(1,927)					
	Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)	=-			
	Total Excluded Expenses		\$ 171,936				
	Tom. Executed Expenses		<u> </u>	= :			
٧	Items in BOLD have changed due to A&G adjustments as compared to	the original SX-PO A	ppendix XII Cycle	4 filing per ER22-	133.		
1	This amount represents the Non-Direct A&G expenses billed to Citizens in ,						
	Account 7000722, which was created to track Citizens SX-PQ A&G Expens		9	1			
2	Represents reclassification of 2018 and 2019 3P (People, Process, Priorities)		M FERC Accounts	560, 566, 580, and	588 to A&G FERC		
	Account 923, in 2020. Entries are excluded here and reflected as an "Other A						
3	Adjusting journal entries related to prior year O&M and A&G costs (2016 -				* '	4	
	The impacts of the adjusting entries is reflected in the per book amount and v					••	
	· · · · · · · · · · · · · · · · · · ·		aujusieu 2020 iotal	. The impact of FEI	C Audit aujustments		
	and corresponding refunds will be accounted for in a separate refund analysis		me	F	1 0 : 1		
4					ere and reflected as		
4	Represents reclassification of 2019 abandoned project costs from A&G FER		ERC Account 426.5.	entry is excluded in	ere and refrected as		
4	Represents reclassification of 2019 abandoned project costs from A&G FER an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpape:	rs).	ERC Account 426.5.	Entry is excluded in	ere and reflected as		
5	Represents reclassification of 2019 abandoned project costs from A&G FER an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpape: Removal of EPRI dues from Appendix XII Cycle 4 per response to Six Citie	rs). s protest.		•			
4 5 6	Represents reclassification of 2019 abandoned project costs from A&G FER an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpape:	rs). s protest.		•			

SAN DIEGO GAS & ELECTRIC COMPANY

Working Capital

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

Line No.		FERC Form 1 Page; Line; Col.	king ish		Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c		\$	128,758	AL-1; Line 18	1
2	The state of the s				20.570/	G	2
3	Transmission Plant Allocation Factor				39.57%	Statement AD; Line 35	3
5	Transmission Related Materials and Supplies			\$	50,956	Line 1 x Line 3	5
6	Transmission related waterials and Supplies			Ψ	30,730	Ellie I X Ellie 3	6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c		\$	93,697	AL-2; Line 18	7
8	2.11-opuj momo	5 , , , ,			,	,	8
9	Transmission Related Prepayments			\$	37,081	Line 3 x Line 7	9
10							10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 33,651			Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		47,694	٧		Pg8 Rev Stmt AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 25	14
15	Total		\$ 81,345	٧		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = 1/8 of O&M Expense	17
18			<u> </u>				18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 10,168	V		Line 15 x Line 17	19

V Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

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

AS FILED STMT AL WITH COST ADJ. INCL. IN APPENDIX XII CYCLE 5 (ER23-110)

SAN DIEGO GAS & ELECTRIC COMPANY

Working Capital

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

Line No.		FERC Form 1 Page; Line; Col.	king ish		-Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c		\$	128,758	AL-1; Line 18	1
2	Transmission Plant Allocation Factor				39.57%	Statement AD; Line 35	2
4	Transmission Franceation Factor				39.3170	Statement AD, Line 33	4
5	Transmission Related Materials and Supplies			\$	50,956	Line 1 x Line 3	5
6							6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c		\$	93,697	AL-2; Line 18	7
8							8
9	Transmission Related Prepayments			\$	37,081	Line 3 x Line 7	9
10							10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 33,651			Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		45,991	٧		Statement AH; Line 40	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 25	14
15	Total		\$ 79,643	٧		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = $1/8$ of O&M Expense	17
18							18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 9,955	٧		Line 15 x Line 17	19

[√] Items in BOLD have changed due to A&G adjustments as compared to the original SX-PQ Appendix XII Cycle 4 filing per ER22-133.

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct LTD = Long Term Debt	226)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 6,053,573 - - (13,173) \$ 6,040,400	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 420) i = LTD interest	129.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 233,779 4,107 1,450 - - \$ 239,335	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16							16
17 18 19 20 21 22 23 24	Cost of Long-Term Debt: Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 15 / Line 7 Line 21 / Line 20	17 18 19 20 21 22 23 24
25 26 27 28 29 30	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acc Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	t 216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,729,414 - - 10,034 \$ 7,739,448	Negative of Line 20 Above Sum Lines 25 thru 28	25 26 27 28 29 30
31 32 33 34 35	Return on Common Equity: ² Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	10.60% (d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34 35
36 37 38 39 40 41 42 43	Long-Term Debt Preferred Equity Common Equity Total Capital Cost of Equity Component (Preferred & Common):	\$ 6,040,400 	43.84% 0.00% 56.16% 100.00%	3.96% 0.00% 10.60%	1.74% 0.00% 5.95% 7.69%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39 Line 38 + Line 39; Col. d	36 37 38 39 40 41 42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		A	D. C	Line No.
NO.		 Amounts	Reference	No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.95%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 8,265	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,523,655 V	Pg12 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A + (C/D)) * FT) - (B/D)$	1.6237%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.95%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,265	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,523,655 √	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6237%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 0.7525%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.3762%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.6903%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	 10.0666%	Line 27 + Line 29	31

[√] Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line					Line
No.		Aı	nounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2	(438.8)				2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		0.0000%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17	···				17
18	A = Sum of Preferred Stock and Return on Equity Component		0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$	-	Line 9 Above	20
21	FT = Federal Income Tax Expense		0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23					23
24	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$		0.0000%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
28					28
29	D. Total Incentive Weighted Cost of Capital:		0.0000%	AV1; Line 53	29
30					30
31	E. Incentive Cost of Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31

AS FILED STMT AV WITH COST ADJ. INCL. IN APPENDIX XII CYCLE 5 (ER23-110)

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line				FERC Form 1			Line
No.			<u>_ F</u>	age; Line; Col.	Amounts	Reference	No.
1	Long-Term Debt Component - Denominator:			110 10	Φ 6052572		1
2	Bonds (Acct 221)			112; 18; c	\$ 6,053,573		2
3	Less: Reacquired Bonds (Acct 222)			112; 19; c	-		3
4	Other Long-Term Debt (Acct 224)			112; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	220		112; 22; c	(12.172)		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct	226)		112; 23; c	(13,173)	0 1 01 6	6
7	LTD = Long Term Debt				\$ 6,040,400	Sum Lines 2 thru 6	7
8	I T DIG (N						8 9
9	Long-Term Debt Component - Numerator:			117.60	Ф 222 770		
10	Interest on Long-Term Debt (Acct 427)			117; 62; c	\$ 233,779		10
11	Amort. of Debt Disc. and Expense (Acct 428)			117; 63; c	4,107		11 12
12	Amortization of Loss on Reacquired Debt (Acct 428.1)			117; 64; c	1,450		13
13 14	Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 4	20.1)		117; 65; c	_		14
15	i = LTD interest	-29.1)		117; 66; c	\$ 239,335	Sum Lines 10 thru 14	15
16	I – LID interest				\$ 239,333	Sum Lines 10 thru 14	16
17	Cost of Long Town Doles				2.060/	Line 15 / Line 7	17
	Cost of Long-Term Debt:				3.96%	Line 13 / Line /	
18	D.C. IF 'C. C.						18
19	Preferred Equity Component:			112. 2	¢		19
20	PF = Preferred Stock (Acct 204)			112; 3; c	\$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)			118; 29; c	\$ -	Line 21 / Line 20	21
22	Cost of Preferred Equity				0.00%	Line 21 / Line 20	22
23							23
24	Common Equity Component:			112 16	Ф 7.70 0.414		24
25	Proprietary Capital			112; 16; c	\$ 7,729,414	N CT. 20 41	25
26	Less: Preferred Stock (Acct 204)	216.1		112; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acc	(216.1)		112; 12; c	10.024		27
28	Accumulated Other Comprehensive Income (Acct 219)			112; 15; c	10,034	G I: 25 d 20	28
29	CS = Common Stock				\$ 7,739,448	Sum Lines 25 thru 28	29
30							30
	. 2				40.5007	ma	
32	Return on Common Equity: ²				10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	
33		(a)	(b)	(c)	$(d) = (b) \times (c)$		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. $c = Line 17$ Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. $c = Line 22$ Above	38
39	Common Equity	7,739,448	56.16%	10.60%	5.95%	Col. $c = Line 32$ Above	39
40	Total Capital	\$ 13,779,848	100.00%		7.69%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.95%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	Incentive Return on Common Equity:				0.00%	Shall be Zero	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		(4)	Cap. Struct.	Cost of	Weighted		47
48	Incentive Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48
49	modifier reigned Cost of Capital.	Amounts	Rano	Сарнаі	Cost of Capital		49
	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
50 51	Preferred Equity	-		0.00%	0.00%		
51	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero	51 52
52	* *	-	0.00%	0.00%		Shall be Zero	52
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54	Leading Cod of Emity Community (D. C. 10.C.				0.0007	Line 51 Li 52 C L	54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

Amount is based upon December 31 balances.

AS FILED STMT AV WITH COST ADJ. INCL. IN APPENDIX XII CYCLE 5 (ER23-110)

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.95%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 8,265	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,523,442 V	AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A + (C/D)) * FT) - (B/D)$	1.6237% √	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.95%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,265	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,523,442 √	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6237% √	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23	C. J. T. ((A) (D) (C) (D. J. J. J. T.)*(CT)	0.55250/ 4	C. I. T. D.	23
24	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$	 0.7525% _. √	State Income Tax Expense	24
25 26	(1 - ST)			25
	C. Total Federal & State Income Tax Rate:	2 27(20/ 4	Line 12 + Line 24	26 27
27 28	C. Total Federal & State Income Tax Rate:	2.3762% √	Line 12 + Line 24	
	D. Total Weighted Cost of Capital:	7.6903%	A 1/1. I imp. 40	28 29
29 30	D. Total weighted Cost of Capital:	7.090370	AV1; Line 40	30
	E. Cort of Control Park	10.06660/	1: 27 - 1: 20	
31	E. Cost of Capital Rate (COCR):	 10.0666% √	Line 27 + Line 29	31

[√] Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original SX-PQ Appendix XII Cycle 4 filing per ER22-133.

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

AS FILED STMT AV WITH COST ADJ. INCL. IN APPENDIX XII CYCLE 5 (ER23-110)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

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

Line No.		Amounts	Reference	Line No.
110.		Amounts	Reference	110.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4	·			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $(((A + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	0.0000%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28				28
29	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53	29
30				30
31	E. Incentive Cost of Capital Rate (ICOCR):	0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

Line No.		Amounts	Reference	Line No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 5,272,366	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	3,384	Page 2; Line 17	3
4	Transmission Related General Plant	28,018	Page 2; Line 18	4
5	Transmission Related Common Plant	58,941	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 5,362,709	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (937,259)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (937,259)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 50,956	Statement AL; Line 5	19
20	Transmission Related Prepayments	37,081	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	10,168 V	Pg9 Rev Stmt AL; Line 19	21
22	Total Working Capital	\$ 98,205 √	Sum Lines 19 thru 21	22
23	Od B 1 - 4 - (E1199)		G	23
24	Other Regulatory Assets/Liabilities	-	Statement Misc.; Line 5	24
25	Total Transmission Rate Base	0 4533 (55 -1	Sum Lines 6, 11, 16, 22, 24	25
26	Total Transmission Rate Base	\$ 4,523,655 V	Sum Lines 6, 11, 16, 22, 24	26
27	D.L C. DOED ' . W ' ' D. D.			27
28	B. Incentive ROE Project Transmission Rate Base: Net Incentive Transmission Plant	•	Shall be Zero	28
29		\$ -	Shall be Zero Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	<u>-</u>	Line 29 + Line 30	30
31 32	Total Incentive ROE Project Transmission Rate Base	<u>\$</u> -	Line 29 + Line 30	31 32
	C. Inconting Transmission Diant Abandanad Ducient Data Dass.			
33	C. Incentive Transmission Plant Abandoned Project Rate Base: Incentive Transmission Plant Abandoned Project Cost	•	Shall be Zero	33 34
34	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	\$ -	Shall be Zero Shall be Zero	34 35
35	Total Incentive Transmission Plant Abandoned Project Cost Accum. Del. Inc. Taxes	<u> </u>	Line 34 + Line 35	35 36
36 37	Total incentive Transmission Frant Avandoned Project Cost Rate Base	<u> </u>	Line 34 + Line 33	36 37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38
38	D. Incentive Transmission Construction work in Frogress	5 -	Shan of Zelo	38

[√] Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2020 (\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				1
2	Transmission Plant	\$	6,659,410	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		18,942	Statement AD; Line 27	3
4	Transmission Related General Plant		47,369	Statement AD; Line 29	4
5	Transmission Related Common Plant		117,205	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	6,842,926	Sum Lines 2 thru 5	6
7		-			7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	\$	1,387,044	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		15,558	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		19,350	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		58,264	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,480,217	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	5,272,366	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		3,384	Line 3 Minus Line 10	17
18	Transmission Related General Plant		28,018	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		58,941	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	5,362,709	Sum Lines 16 thru 19	20
21		·			21
22	B. Incentive Project Net Transmission Plant:				22
23	Incentive Transmission Plant	\$	-	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve		_	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$	-	Line 23 Minus Line 24	25

AS FILED AV-4 WITH COST ADJ. INCL. IN APPENDIX XII CYCLE 5 (ER23-110)

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

Line			D.C	Line
No.	A. Derivation of Transmission Rate Base:	Amounts	Reference	No.
	A. Derivation of Transmission Rate Base.			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 5,272,366	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	3,384	Page 2; Line 17	3
4	Transmission Related General Plant	28,018	Page 2; Line 18	4
5	Transmission Related Common Plant	58,941	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 5,362,709	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (937,259) √	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (937,259) √	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 50,956	Statement AL; Line 5	19
20	Transmission Related Prepayments	37,081	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	9,955 √	Statement AL; Line 19	21
22	Total Working Capital	\$ 97,992 √	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	_	Statement Misc.; Line 5	24
25				25
26	Total Transmission Rate Base	<u>\$ 4,523,442</u> √	Sum Lines 6, 11, 16, 22, 24	26
27				27
28	B. Incentive ROE Project Transmission Rate Base:			28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	<u> </u>	Line 29 + Line 30	31
32				32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 34 + Line 35	36
37			Cl. 11.1 . 7	37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38

[√] Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-52' as compared to the original SX-PQ Appendix XII Cycle 4 filing per ER22-133.

AS FILED AV-4 WITH COST ADJ. INCL. IN APPENDIX XII CYCLE 5 (ER23-110)

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

Line No.

A. Derivation of Net Transmission Plant:

	<u> </u>			
1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 6,659,410	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,942	Statement AD; Line 27	3
4	Transmission Related General Plant	47,369	Statement AD; Line 29	4
5	Transmission Related Common Plant	117,205	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,842,926	Sum Lines 2 thru 5	6
7		 		7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,387,044	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	15,558	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	19,350	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	58,264	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,480,217	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 5,272,366	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,384	Line 3 Minus Line 10	17
18	Transmission Related General Plant	28,018	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	 58,941	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,362,709	Sum Lines 16 thru 19	20
21		 		21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ 	Line 23 Minus Line 24	25

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

Appendix XII Cycle 6 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 4 (\$1,000)

Col.	Line								Line
Calculations Calc	No.	_	Col. 1	Cal. 2	Col. 2	Col. 4	Col. 5	Cal. 6	No.
Note		Coloulationa	<u>Col. 1</u>		<u>Col. 3</u>				
Note		Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 3	
Note						Cumulativa		Cumulativa	
Month				Monthly					
8 Month Vear indercollection (*) Interest minerest minerest p 9 January 2020 \$ 1 0.042% \$ 1 0.003 3 1 9 11 March 2020 1 0.042% 3 0.01 3 1 12 April 2020 1 0.042% 4 0.02 6 1 13 May 2020 1 0.049% 7 0.03 7 13 15 July 2020 1 0.029% 10 0.03 10 15 16 August 2020 1 0.029% 10 0.03 12 16 17 September 2020 1 0.029% 13 0.04 13 17 18 October 2020 1 0.028% 18 0.04 17 19 20 December 2020 1				•	Monthly	* * *		• • • • • • • • • • • • • • • • • • • •	
Month Vear In Revenue Rate Wo Interest Melinerest Section Se				()	•				
9 January 2020 \$ 1 0.42% \$ 1 \$ 0.00 \$ 1 0 9 1 1 0 9 1 1 0 9 1 1 0 9 1 1 0 9 1 1 0 9 1 1 0 9 1 1 0 9 1 1 1 0 9 1 1 1 0 9 1 1 1 0 9 1 1 1 0 9 1 1 1 0 9 1 1 1 0 9 1 1 1 0 9 1 1 1 1		Manth	Veen	* *			T44		
10 February 2020 1 0.39% 3 0.01 3 10 11 March 2020 1 0.39% 6 0.02 6 12 12 April 2020 1 0.39% 6 0.02 6 12 13 May 2020 1 0.39% 9 0.03 7 13 14 June 2020 1 0.39% 9 0.03 10 15 15 July 2020 1 0.29% 12 0.03 12 16 16 August 2020 1 0.28% 15 0.04 13 17 17 September 2020 1 0.28% 15 0.04 13 17 18 October 2020 1 0.28% 15 0.04 15 18 19 November 2020 1 0.28% 18 0.05 18 21 19 November 2020 1 0.28% 18 0.05 18 21 21 January 2021 0.28% 18 0.05 18 21 22 February 2021 0.28% 18 0.05 18 22 23 April 2221 0.28% 18 0.05 18 22 24 April 2221 0.28% 18 0.05 18 22 25 Aluxe 2021 0.28% 18 0.05 18 22 26 June 2021 0.28% 18 0.05 18 24 27 July 2021 0.28% 18 0.05 18 24 28 August 2021 0.28% 18 0.05 18 24 29 September 2021 0.28% 18 0.05 18 24 29 September 2021 0.28% 18 0.05 18 25 30 October 2021 0.28% 18 0.05 18 26 31 June 2021 0.28% 18 0.05 18 26 32 August 2021 0.28% 18 0.05 18 26 32 August 2021 0.28% 18 0.05 18 26 33 January 2022 0.28% 19 0.05 19 36 34 February 2022 0.28% 19 0.05 19 36 35 August 2022 0.28% 19 0.05 19 36 36 April 2022 0.28% 19 0.05 19 36 37 May 2022 0.28% 19 0.05 19 36 38 June 2022 0.28% 19 0.06 19 44 40 August 2022 0.28% 19 0.06 19 44 41 December 2022 0.39% 19 0.06 19 44 42 October 2022 0.39% 19 0.06 19 44 43 Aucenber 2022 0.39% 19 0.06 19 44 44 December 2022 0.39% 19 0.06 19 44 45 January 2023 0.48% 19 0.06 19 44 46 February 2023 0.48% 19 0.06									_
11 March 2020		•		•					
12 April 2020		•							
13 May 2020									
14 June 2020		•							
15 July 2020		•							
16 August 2020									
17 September 2020		•							
18 October 2020		-							
19 November 2020									
December 2020 1									
21 January 2021 0.28% 18 0.05 18 22									
Pebruary 2021 0.25% 18				·					_
23 March 24 April 2021 25 May 2021 26 June 2021 27 July 2021 20.28% 18 0.05 18 25 26 June 2021 20.28% 18 0.05 18 26 27 July 2021 20.28% 18 0.05 18 26 27 July 2021 20.28% 18 0.05 18 26 27 July 2021 20.28% 18 0.05 18 27 28 August 2021 20.27% 18 0.05 18 28 29 September 2021 20.27% 18 0.05 18 28 29 September 2021 20.28% 18 0.05 19 30 31 November 2021 20.28% 18 0.05 19 30 31 November 2021 20.28% 19 0.05 19 31 32 December 2021 20.28% 19 0.05 19 31 32 December 2021 20.28% 19 0.05 19 33 34 February 2022 20.28% 19 0.05 19 33 35 April 2022 20.25% 19 0.05 19 33 36 April 2022 20.25% 19 0.05 19 35 36 April 2022 20.28% 19 0.05 19 36 37 May 2022 20.28% 19 0.05 19 36 38 June 2022 20.28% 19 0.05 19 36 39 July 2022 20.28% 19 0.05 19 36 40 August 2022 20.31% 40 August 2022 20.31% 40 July 40 Cotober 2022 20.31% 40 July 41 September 2022 20.30% 41 September 2022 20.42% 42 July 43 November 2022 20.31% 45 January 2023 20.44% 49 Doon 49 July 40 July 40 July 41 December 2022 40.42% 49 May 2023 40.48% 49 July 2023 40.48% 49 July 2023 40.48% 40 July 2024 40 July 41 December 2023 40.48% 40 July 40 July 40 July 41 December 2023 40.48% 40 July 41 December 2023 40.48% 40 July 40 July 40 July 40 July 40 July 41 December 2023 40.48% 40 July 41 July 42 July 43 November 2023 40.48% 40 July 40 July 41 July 42 July 43 November 2023 40.48% 40 July 41 July 42 July 43 November 2023 40.48% 40 July 40		•							
24 April 2021 0.27% 18 0.05 18 24 25 May 2021 0.28% 18 0.05 18 25 26 June 2021 0.27% 18 0.05 18 25 27 July 2021 0.28% 18 0.05 18 27 28 August 2021 0.28% 18 0.05 18 28 29 September 2021 0.27% 18 0.05 18 29 30 October 2021 0.28% 18 0.05 19 30 31 November 2021 0.28% 19 0.05 19 30 32 December 2021 0.28% 19 0.05 19 32 33 January 2022 0.28% 19 0.05 19 34 4 Sprint 2022 0.28% 19 0.05 19 35 36 April 2022 0.27% 19 0.05 19		•							
25 May 2021 0.28% 18 0.05 18 25 26 June 2021 0.27% 18 0.05 18 27 27 July 2021 0.28% 18 0.05 18 27 28 August 2021 0.28% 18 0.05 18 28 29 September 2021 0.28% 18 0.05 19 30 31 November 2021 0.28% 18 0.05 19 30 31 November 2021 0.28% 19 0.05 19 31 32 December 2021 0.28% 19 0.05 19 32 33 January 2022 0.28% 19 0.05 19 33 34 February 2022 0.28% 19 0.05 19 35 36 April 2022 0.28% 19 0.05									
26 June 2021 0.27% 18 0.05 18 26 27 July 2021 0.28% 18 0.05 18 28 28 August 2021 0.28% 18 0.05 18 28 29 September 2021 0.27% 18 0.05 19 30 31 November 2021 0.28% 18 0.05 19 30 32 December 2021 0.28% 19 0.05 19 31 32 December 2021 0.28% 19 0.05 19 32 33 January 2022 0.28% 19 0.05 19 33 34 February 2022 0.28% 19 0.05 19 34 35 March 2022 0.28% 19 0.05 19 36 37 May 2022 0.28% 19 0.05		•							
27 July 2021 0.28% 18 0.05 18 27 28 August 2021 0.28% 18 0.05 18 29 29 September 2021 0.27% 18 0.05 19 30 30 October 2021 0.28% 19 0.05 19 31 31 November 2021 0.28% 19 0.05 19 31 32 December 2021 0.28% 19 0.05 19 32 33 January 2022 0.28% 19 0.05 19 34 45 February 2022 0.28% 19 0.05 19 35 36 April 2022 0.28% 19 0.05 19 36 37 May 2022 0.28% 19 0.05 19 36 38 June 2022 0.28% 19 0.05		•							
28 August 2021 0.28% 18 0.05 18 28 29 September 2021 0.27% 18 0.05 19 20 30 October 2021 0.28% 18 0.05 19 30 31 November 2021 0.28% 19 0.05 19 31 32 December 2021 0.28% 19 0.05 19 32 33 January 2022 0.28% 19 0.05 19 34 4 February 2022 0.28% 19 0.05 19 34 35 March 2022 0.28% 19 0.05 19 35 36 April 2022 0.28% 19 0.05 19 35 37 May 2022 0.27% 19 0.05 19 37 38 June 2022 0.27% 19 0.05 19 37 40 August 2022 0.27% 19 0.06 19<									
29 September 2021 0.27% 18 0.05 18 29 30 October 2021 0.28% 18 0.05 19 30 31 November 2021 0.28% 19 0.05 19 31 32 December 2021 0.28% 19 0.05 19 32 33 January 2022 0.28% 19 0.05 19 33 4 February 2022 0.28% 19 0.05 19 35 36 April 2022 0.28% 19 0.05 19 35 36 April 2022 0.28% 19 0.05 19 36 37 May 2022 0.28% 19 0.05 19 36 39 July 2022 0.28% 19 0.05 19 38 39 July 2022 0.31% 19 0.06 19 39 40 August 2022 0.31% 19 0.06 19 <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		•							
30 October 2021 0.28% 18 0.05 19 30 31 November 2021 0.27% 19 0.05 19 31 32 December 2021 0.28% 19 0.05 19 32 33 January 2022 0.28% 19 0.05 19 33 34 February 2022 0.25% 19 0.05 19 35 35 March 2022 0.28% 19 0.05 19 36 37 May 2022 0.28% 19 0.06 19 37 38 June 2022 0.31% 19 0.06 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>									
32 December 2021 0.28% 19 0.05 19 32 33 January 2022 0.28% 19 0.05 19 34 4February 2022 0.25% 19 0.05 19 35 36 April 2022 0.27% 19 0.05 19 36 37 May 2022 0.28% 19 0.05 19 36 38 June 2022 0.27% 19 0.05 19 36 39 July 2022 0.27% 19 0.05 19 38 39 July 2022 0.31% 19 0.06 19 39 40 August 2022 0.31% 19 0.06 19 40 41 September 2022 0.30% 19 0.06 19 41 42 October 2022 0.42% 19 0.08 19	30					18	0.05	19	30
33 January 2022 0.28% 19 0.05 19 33 34 February 2022 0.25% 19 0.05 19 34 35 March 2022 0.28% 19 0.05 19 35 36 April 2022 0.27% 19 0.05 19 36 37 May 2022 0.28% 19 0.05 19 36 38 June 2022 0.28% 19 0.05 19 37 38 June 2022 0.31% 19 0.06 19 38 39 July 2022 0.31% 19 0.06 19 39 40 August 2022 0.31% 19 0.06 19 40 41 September 2022 0.31% 19 0.06 19 40 42 October 2022 0.42% 19 0.08 19 42 43 November 2022 0.42% 19 0.08 19 43 44 December 2022 0.42% 19 0.08 19 43 44 December 2022 0.42% 19 0.08 19 43 45 January 2023 0.54% 19 0.10 19 45 46 February 2023 0.54% 19 0.10 19 45 47 March 2023 0.48% 19 0.09 20 46 48 April 2023 0.54% 20 0.11 20 47 48 April 2023 0.66% 20 0.12 20 48 49 May 2023 0.66% 20 0.12 20 50 51 July 2023 0.68% 20 0.14 20 51 52 August 2023 0.68% 20 0.14 20 51 53 September 2023 0.66% 20 0.14 20 51 54 October 2023 0.66% 20 0.15 21 54 55 December 2023 0.69% 21 0.14 21 55 56 December 2023 0.71% 21 0.15 21 56 56 December 2023 0.71% 21 0.15 21 56 57 October 2023 0.69% 21 0.14 21 55 58 December 2023 0.71% 21 0.15 21 56 59 December 2023 0.71% 21 0.15 21 56 50 December 2023 0.71% 21 0.15 21 56	31	November					0.05	19	31
34 February 2022 0.25% 19 0.05 19 34 35 March 2022 0.28% 19 0.05 19 35 36 April 2022 0.28% 19 0.05 19 37 37 May 2022 0.28% 19 0.05 19 37 38 June 2022 0.27% 19 0.05 19 38 39 July 2022 0.31% 19 0.06 19 39 40 August 2022 0.31% 19 0.06 19 49 41 September 2022 0.30% 19 0.06 19 40 42 October 2022 0.42% 19 0.08 19 42 43 November 2022 0.42% 19 0.08 19 42 45 January 2023 0.40% 19 0.08 19 43 46 February 2023 0.54% 19 0.10 19 </td <td>32</td> <td>December</td> <td>2021</td> <td></td> <td>0.28%</td> <td>19</td> <td>0.05</td> <td>19</td> <td>32</td>	32	December	2021		0.28%	19	0.05	19	32
35 March 2022 0.28% 19 0.05 19 35 36 April 2022 0.27% 19 0.05 19 36 37 May 2022 0.28% 19 0.05 19 37 38 June 2022 0.27% 19 0.05 19 38 39 July 2022 0.31% 19 0.06 19 39 40 August 2022 0.31% 19 0.06 19 40 41 September 2022 0.30% 19 0.06 19 41 42 October 2022 0.42% 19 0.08 19 42 43 November 2022 0.42% 19 0.08 19 43 44 December 2022 0.42% 19 0.08 19 44 45 January 2023 0.54% 19 0.00 19 45 46 February 2023 0.54% 19 0.00 0.0<	33	January	2022		0.28%	19	0.05	19	33
36 April 2022 0.27% 19 0.05 19 36 37 May 2022 0.28% 19 0.05 19 37 38 June 2022 0.27% 19 0.05 19 38 39 July 2022 0.31% 19 0.06 19 38 40 August 2022 0.31% 19 0.06 19 40 41 September 2022 0.30% 19 0.06 19 41 42 October 2022 0.42% 19 0.08 19 41 42 December 2022 0.42% 19 0.08 19 42 43 November 2022 0.42% 19 0.08 19 43 44 December 2022 0.42% 19 0.08 19 44 45 January 2023 0.54% 19 0.10 19 45 46 February 2023 0.54% 20 0.11 2	34	February	2022		0.25%	19	0.05	19	34
37 May 2022 0.28% 19 0.05 19 37 38 June 2022 0.27% 19 0.05 19 38 39 July 2022 0.31% 19 0.06 19 39 40 August 2022 0.31% 19 0.06 19 40 41 September 2022 0.30% 19 0.06 19 41 42 October 2022 0.42% 19 0.08 19 42 43 November 2022 0.40% 19 0.08 19 43 44 December 2022 0.40% 19 0.08 19 43 45 January 2023 0.54% 19 0.10 19 45 46 February 2023 0.54% 19 0.10 19 45 47 March 2023 0.54% 20 0.11 20 47 48 April 2023 0.62% 20 0.12 20 </td <td>35</td> <td>March</td> <td>2022</td> <td></td> <td>0.28%</td> <td>19</td> <td>0.05</td> <td>19</td> <td>35</td>	35	March	2022		0.28%	19	0.05	19	35
38 June 2022 0.27% 19 0.05 19 38 39 July 2022 0.31% 19 0.06 19 39 40 August 2022 0.31% 19 0.06 19 40 41 September 2022 0.30% 19 0.06 19 41 42 October 2022 0.42% 19 0.08 19 42 43 November 2022 0.40% 19 0.08 19 43 44 December 2022 0.42% 19 0.08 19 43 45 January 2023 0.54% 19 0.08 19 45 46 February 2023 0.48% 19 0.10 19 45 47 March 2023 0.54% 20 0.11 20 47 48 April 2023 0.64% 20 0.13 20 49 49 May 2023 0.66% 20 0.12 20 </td <td>36</td> <td>April</td> <td>2022</td> <td></td> <td>0.27%</td> <td>19</td> <td>0.05</td> <td>19</td> <td>36</td>	36	April	2022		0.27%	19	0.05	19	36
39 July 2022 0.31% 19 0.06 19 39 40 August 2022 0.31% 19 0.06 19 40 41 September 2022 0.30% 19 0.06 19 41 42 October 2022 0.42% 19 0.08 19 42 43 November 2022 0.40% 19 0.08 19 43 44 December 2022 0.42% 19 0.08 19 44 45 January 2023 0.54% 19 0.10 19 45 46 February 2023 0.48% 19 0.09 20 46 47 March 2023 0.48% 19 0.09 20 46 48 April 2023 0.62% 20 0.11 20 47 48 April 2023 0.62% 20 0.13 20 50 50 June 2023 0.66% 20 0.12 20 50 51 July 2023 0.68% 20 0.14 2	37	May	2022		0.28%	19	0.05	19	37
40 August 2022 0.31% 19 0.06 19 40 41 September 2022 0.30% 19 0.06 19 41 42 October 2022 0.42% 19 0.08 19 42 43 November 2022 0.40% 19 0.08 19 43 44 December 2022 0.42% 19 0.08 19 44 45 January 2023 0.54% 19 0.10 19 45 46 February 2023 0.54% 19 0.09 20 46 47 March 2023 0.48% 19 0.09 20 46 48 April 2023 0.54% 20 0.11 20 47 48 April 2023 0.62% 20 0.12 20 48 49 May 2023 0.66% 20 0.13 20 49 50 June 2023 0.68% 20 0.14 20 51 51 July 2023 0.68% 20 0.14 20	38	June	2022		0.27%	19	0.05	19	38
41 September 2022 0.30% 19 0.06 19 41 42 October 2022 0.42% 19 0.08 19 42 43 November 2022 0.40% 19 0.08 19 43 44 December 2022 0.42% 19 0.08 19 44 45 January 2023 0.54% 19 0.10 19 45 46 February 2023 0.54% 19 0.09 20 46 47 March 2023 0.54% 20 0.11 20 47 48 April 2023 0.62% 20 0.12 20 48 49 May 2023 0.64% 20 0.13 20 49 50 June 2023 0.66% 20 0.14 20 51 51 July 2023 0.68% 20 0.14 20 51 52 August 2023 0.66% 20 0.14 20 51 53 September 2023 0.66% 20 0.15 <t< td=""><td>39</td><td>July</td><td>2022</td><td></td><td>0.31%</td><td>19</td><td>0.06</td><td>19</td><td>39</td></t<>	39	July	2022		0.31%	19	0.06	19	39
42 October 2022 0.42% 19 0.08 19 42 43 November 2022 0.40% 19 0.08 19 43 44 December 2022 0.42% 19 0.08 19 44 45 January 2023 0.54% 19 0.10 19 45 46 February 2023 0.48% 19 0.09 20 46 47 March 2023 0.54% 20 0.11 20 47 48 April 2023 0.62% 20 0.12 20 48 49 May 2023 0.64% 20 0.13 20 49 50 June 2023 0.66% 20 0.12 20 50 51 July 2023 0.68% 20 0.14 20 51 52 August 2023 0.68% 20 0.14 20 51 53 September 2023 0.66% 20 0.13 20 53 54 October 2023 0.71% 20 0.15	40	August						19	40
43 November 2022 0.40% 19 0.08 19 43 44 December 2022 0.42% 19 0.08 19 44 45 January 2023 0.54% 19 0.10 19 45 46 February 2023 0.48% 19 0.09 20 46 47 March 2023 0.54% 20 0.11 20 47 48 April 2023 0.62% 20 0.12 20 48 49 May 2023 0.64% 20 0.13 20 49 50 June 2023 0.62% 20 0.12 20 50 51 July 2023 0.68% 20 0.14 20 51 52 August 2023 0.68% 20 0.14 20 51 53 September 2023 0.66% 20 0.13 20 53 54 October 2023 0.71% 20 0.15 21 54 55 November 2023 0.69% 21 0.14 <td< td=""><td>41</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	41								
44 December 2022 0.42% 19 0.08 19 44 45 January 2023 0.54% 19 0.10 19 45 46 February 2023 0.48% 19 0.09 20 46 47 March 2023 0.54% 20 0.11 20 47 48 April 2023 0.62% 20 0.12 20 48 49 May 2023 0.64% 20 0.13 20 49 50 June 2023 0.62% 20 0.12 20 50 51 July 2023 0.68% 20 0.14 20 51 52 August 2023 0.68% 20 0.14 20 52 53 September 2023 0.66% 20 0.13 20 53 54 October 2023 0.71% 20 0.15									
45 January 2023 0.54% 19 0.10 19 45 46 February 2023 0.48% 19 0.09 20 46 47 March 2023 0.54% 20 0.11 20 47 48 April 2023 0.62% 20 0.12 20 48 49 May 2023 0.64% 20 0.13 20 49 50 June 2023 0.62% 20 0.12 20 50 51 July 2023 0.68% 20 0.14 20 51 52 August 2023 0.68% 20 0.14 20 51 53 September 2023 0.66% 20 0.13 20 53 54 October 2023 0.71% 20 0.15 21 54 55 November 2023 0.69% 21 0.14 21 55 56 December 2023 0.71% 21 0.15 21 56									
46 February 2023 0.48% 19 0.09 20 46 47 March 2023 0.54% 20 0.11 20 47 48 April 2023 0.62% 20 0.12 20 48 49 May 2023 0.64% 20 0.13 20 49 50 June 2023 0.62% 20 0.12 20 50 51 July 2023 0.68% 20 0.14 20 51 52 August 2023 0.68% 20 0.14 20 52 53 September 2023 0.66% 20 0.13 20 53 54 October 2023 0.71% 20 0.15 21 54 55 November 2023 0.69% 21 0.14 21 55 56 December 2023 0.71% 21 0.15 21 56									_
47 March 2023 0.54% 20 0.11 20 47 48 April 2023 0.62% 20 0.12 20 48 49 May 2023 0.64% 20 0.13 20 49 50 June 2023 0.62% 20 0.12 20 50 51 July 2023 0.68% 20 0.14 20 51 52 August 2023 0.66% 20 0.14 20 52 53 September 2023 0.66% 20 0.13 20 53 54 October 2023 0.71% 20 0.15 21 54 55 November 2023 0.69% 21 0.14 21 55 56 December 2023 0.71% 21 0.15 21 56		•							
48 April 2023 0.62% 20 0.12 20 48 49 May 2023 0.64% 20 0.13 20 49 50 June 2023 0.62% 20 0.12 20 50 51 July 2023 0.68% 20 0.14 20 51 52 August 2023 0.66% 20 0.14 20 52 53 September 2023 0.66% 20 0.13 20 53 54 October 2023 0.71% 20 0.15 21 54 55 November 2023 0.69% 21 0.14 21 55 56 December 2023 0.71% 21 0.15 21 56		•							
49 May 2023 0.64% 20 0.13 20 49 50 June 2023 0.62% 20 0.12 20 50 51 July 2023 0.68% 20 0.14 20 51 52 August 2023 0.66% 20 0.14 20 52 53 September 2023 0.66% 20 0.13 20 53 54 October 2023 0.71% 20 0.15 21 54 55 November 2023 0.69% 21 0.14 21 55 56 December 2023 0.71% 21 0.15 21 56									
50 June 2023 0.62% 20 0.12 20 50 51 July 2023 0.68% 20 0.14 20 51 52 August 2023 0.68% 20 0.14 20 52 53 September 2023 0.66% 20 0.13 20 53 54 October 2023 0.71% 20 0.15 21 54 55 November 2023 0.69% 21 0.14 21 55 56 December 2023 0.71% 21 0.15 21 56									
51 July 2023 0.68% 20 0.14 20 51 52 August 2023 0.68% 20 0.14 20 52 53 September 2023 0.66% 20 0.13 20 53 54 October 2023 0.71% 20 0.15 21 54 55 November 2023 0.69% 21 0.14 21 55 56 December 2023 0.71% 21 0.15 21 56									
52 August 2023 0.68% 20 0.14 20 52 53 September 2023 0.66% 20 0.13 20 53 54 October 2023 0.71% 20 0.15 21 54 55 November 2023 0.69% 21 0.14 21 55 56 December 2023 0.71% 21 0.15 21 56									
53 September 2023 0.66% 20 0.13 20 53 54 October 2023 0.71% 20 0.15 21 54 55 November 2023 0.69% 21 0.14 21 55 56 December 2023 0.71% 21 0.15 21 56		•							
54 October 2023 0.71% 20 0.15 21 54 55 November 2023 0.69% 21 0.14 21 55 56 December 2023 0.71% 21 0.15 21 56									
55 November 2023 0.69% 21 0.14 21 55 56 December 2023 0.71% 21 0.15 21 56									
56 December 2023 0.71% 21 0.15 21 56									
		December	2023	\$ 18	0.7170	21		21	

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

Posted FERC Interest rates

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

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

San Diego Gas & Electric Company Citizens' Share of the SX-PQ Underground Line Segment Appendix XII Cycle 6 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix XII Cycle 5 (\$1,000)

Line					Line
No.	<u>Description</u>	<u>A</u>	<u>mounts</u>	<u>Reference</u>	No.
1	Other Cost Adjustments due to Appendix XII Cycle 5 Cost Adjustments Calcu	<u>lation:</u>			l
2					2
_	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment -				_
3	Before Interest	S	13	Page 2; Line 17; Col. C	3
4		*			4
5	Interest Expense		2	Page 14 Line 44; Col. 5	5
6					6
7	Total Annual Costs Adjustment	\$	15	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	1.241	Line 7 / Line 9	11

Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix XII costs in a previous Informational Filing. In this Appendix XII Cycle 6 Informational Filing, SDG&E is correcting Appendix XII Cycle 5 for approximately \$15K for 2021 adjustments to A&G.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Appendix XII Cycle 6 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix XII Cycle 5 (\$1,000)

			A		В	C =	A - B		
Line		Appe	vised - ndix XII ycle 5	Ap	As Filed - pendix XII e 5 ER23-110	Diffe	erence		Line
No.	Description of Annual Costs	An	nounts	1	Amounts	Incr	(Decr)	Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 1	1 2
3	Section 2 - Non-Direct Expense Cost Component		937 v	I	930		6	Page 3 and Page 4, Line 3	3 4
5	Section 3 - Cost Component Containing Other Specific Expenses		(58)		(58)			Page 3 and Page 4, Line 5	5
7	Total Citizens' Annual Prior Year Cost of Service	\$	879 v	\$	873	\$	6	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		32 v	I	26		7	Page 3 and Page 4, Line 9	9
11 12	Section 5 - Interest True-Up Adjustment Cost Component		(7)		(7)			Page 3 and Page 4, Line 11	11 12
13 14	Subtotal Annual Costs	\$	904 v	\$	891	\$	13	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		(0)		(0)			Page 3 and Page 4, Line 15	15 16
17 18	Total Annual Costs	\$	904 v	\$	891	\$	13	Line 13 + Line 15	17 18

ne Description of Monthly Costs	Арр	evised - endix XII Cycle 5 mounts	App Cycle	s Filed - pendix XII 5 ER23-110 amounts		fference r (Decr)	Reference]
9								
Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 20	
1								
2 Section 2 - Non-Direct Expense Cost Component		78.061 v	,	77.520		0.541	Page 3 and Page 4, Line 22	
A Section 2. Cost Comment Containing Other Section Formance		(4.704)		(4.704)			D 2 1 D 4 J 24	
4 Section 3 - Cost Component Containing Other Specific Expenses 5		(4.794)		(4.794)			Page 3 and Page 4, Line 24	
Total Citizens' Monthly Prior Year Cost of Service	\$	73.267 v	<i>,</i> \$	72.726	\$	0.541	Sum Lines 20, 22, 24	
7	J	70.207	Ψ	72.720	Ψ	0.541	Sum Bines 20, 22, 21	
8 Section 4 - True-Up Adjustment Cost Component		2.690 v	,	2.141		0.549	Page 3 and Page 4, Line 28	
9							5 5 ,	
Section 5 - Interest True-Up Adjustment Cost Component		(0.576)		(0.576)		-	Page 3 and Page 4, Line 30	
1								
Other Adjustments		(0.009)		(0.009)		-	Page 3 and Page 4, Line 32	
3								
Total Monthly Costs	\$	75.372 v	/ \$	74.282	\$	1.090	Sum Lines 26, 28, 30, 32	
5		10		10			D 2 ID 411 26	
Number of Months in Base Period		12		12			Page 3 and Page 4, Line 36	
7 Total Annual Costs	•	004 -		901	•	12	Daga 2 and Daga 4 Lina 29	
Total Annual Costs	3	904 v	3	891	Þ	13	Page 3 and Page 4, Line 38	

v Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

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

Summary of Cost Components

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

Line No.		An	nounts		Reference	Line No.
NO.	Description of Annual Costs	All	nounts		Reference	INO.
	Section 1 - Direct Maintenance Expense Cost Component	\$	-		Section 1; Page 1; Line 17	1
2 3	Section 2 - Non-Direct Expense Cost Component		937	٧	Pg5 Rev Section 2; Page 1; Line 25	3
5	Section 3 - Cost Component Containing Other Specific Expenses		(58)		Section 3; Page 1; Line 31	5
6 7	Total Citizens Annual Prior Year Cost of Service	\$	879	٧	Sum Lines 1, 3, 5	6 7
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		32	٧	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	8 9
10 11	Section 5 - Interest True-Up Adjustment Cost Component		(7)		Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11
12 13	Subtotal Annual Costs	s	904	٧	Sum Lines 7, 9, 11	12 13
14		-			• • • •	14
15	Other Adjustments		(0)		Cost Adjustment Workpapers	15
16 17	Total Annual Costs	\$	904	٧	Line 13 + Line 15	16 17
18						18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	78.061 √	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(4.794)	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 73.267 √	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	2.690 √	Line 9 / 12 Months	28
29				29
	Section 5 - Interest True-Up Adjustment Cost Component	(0.576)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(0.009)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 75.372 V	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 904 V	Line 34 x Line 36	38
39				39

 $[\]forall$ Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

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

Summary of Cost Components

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

(\$1,000)

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

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

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

Section 2 - Non-Direct Expense Cost Component

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

Line				Line
No.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.66%	Page 2; Line 6	2
3	·		<u> </u>	3
4	Transmission Related A&G Expense	0.99% √	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	1.10%	Page 2; Line 16	6
7	Townsied on Police I Promite Transport	0.020/	Page 2, 1 in 21	7
8 9	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8 9
10	Transmission Related Working Capital Revenue	0.18%	Page 2; Line 34	10
11	Transmission round working capture round	011070	1 uge 2, 2 me 3 .	11
12	Transmission Related General & Common Plant Revenue	0.48%	Page 2; Line 51	12
13			_	13
14	Subtotal Annual Carrying Charge Rate	3.43% √	Sum Lines 2 thru 12	14
15				15
16	Transmission Related Municipal Franchise Fees Expense 1.0275%	0.04%	Line 14 x Franchise Fee Rate	16
17	Total Assessal Committee Change Barts	2.450/ -1	Line 14 + Line 16	17
18	Total Annual Carrying Charge Rate	V	Line 14 + Line 16	18
19 20	B. Derivation of Non-Direct Expense			19 20
21	Citizens Lease Payment	\$ 27,000	Lease Agreement	21
22	Chizens Evalue I ayment	Ψ 27,000	Dease rigitement	22
23	Total Annual Carrying Charge Rate	3.47% √	Line 18 Above	23
24				24
25	Total Non-Direct Expense	\$ 937 V	Line 21 x Line 23	25

[√] Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

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

Section 2 - Non-Direct Expense Cost Component

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

Line No.		A	Amounts	Reference	Line No.
1	Net Transmission Plant	\$	5,692,028	AV-4; Line 6	1
2	A. Transmission Related O&M Expense				2 3
4	Transmission O&M Expense	\$	37,637	Statement AH; Line 17	4
5 6 7	Transmission O&M Expense Carrying Charge Percentage		0.66%	Line 4 / Line 1	5 6 7
8 9 10	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	\$	<u>56,108</u> √	Pg8 Rev Statement AH; Line 40	8 9 10
11 12	Transmission Related A&G Carrying Charge Percentage		0.99% √	Line 9 / Line 1	11 12
13	C. Transmission Related Property Tax Expense	Φ.	(2.12.1	a	13
14 15	Transmission Related Property Tax Expense	\$	62,434	Statement AK; Line 17	14 15
16 17	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	16 17
18	D. Transmission Related Payroll Tax Expense	Ф	1.042	Grand AW III 20	18
19 20	Transmission Related Payroll Tax Expense	\$	1,843	Statement AK; Line 28	19 20
21 22	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21 22
23	E. Transmission Related Working Capital Revenue				23
24	Citizens Financed Transmission Projects:	Φ.	17.154		24
25 26	Transmission Related M&S Allocated to Transmission Transmission Related Prepayments Allocated to Transmission	\$	47,456 40,941	Statement AL; Line 5 Statement AL; Line 9	25 26
27	Transmission Related Working Cash		11,718 V	Pg9 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	s	100,115 √	Sum Lines 25 thru 27	28
29			, -		29
30 31	Cost of Capital Rate		10.0191%	Pg10 Rev Statement AV2; Line 31	30 31
32 33	Transmission Working Capital Revenue		10,031 V	Line 28 x Line 30	32 33
34 35	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.18%	Line 32 / Line 1	34 35
36 37 38	F. Transmission Related General & Common Plant Revenue Net Transmission Related General Plant	\$	32,332	AV-4; Line 4	36 37 38
39 40	Net Transmission Related Common Plant		81,074	AV-4; Line 5	38 39 40
41 42	Total Net Transmission Related General and Common Plant	\$	113,406	Line 37 + Line 39	41 42
43 44	Cost of Capital Rate		10.0191%	Line 30	43 44
45 46	Transmission Related General and Common Return and Associated Income Taxes	\$	11,362	Line 41 * Line 43	45 46
47 48	Transmission Related General and Common Depreciation Expense	\$	16,054	Statement AJ; Line 17	47 48
49 50	Total Transmission Related General and Common Plant Revenues	\$	27,416	Line 45 + Line 47	49 50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.48%	Line 49 / Line 1	51

v Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

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

Line No.		A asserta	Reference	Line No.
NO.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.66%	Page 2; Line 6	2
3	•		3	3
4	Transmission Related A&G Expense	0.96%	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	1.10%	Page 2; Line 16	6
7				7
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9	Transition Political Walding Control Program	0.18%	D 2. I : 24	9 10
10 11	Transmission Related Working Capital Revenue	0.1870	Page 2; Line 34	10
12	Transmission Related General & Common Plant Revenue	0.48%	Page 2; Line 51	12
13	Transmission reduced Schedul & Common Frank Revenue	0.1070	rage 2, Ellie 31	13
14	Subtotal Annual Carrying Charge Rate	3.41%	Sum Lines 2 thru 12	14
15				15
16	Transmission Related Municipal Franchise Fees Expense 1.0275%	0.04%	Line 14 x Franchise Fee Rate	16
17				17
18	Total Annual Carrying Charge Rate	3.45%	Line 14 + Line 16	18
19				19
20	B. Derivation of Non-Direct Expense			20
21	Citizens Lease Payment	\$ 27,000	Lease Agreement	21
22	The state of the Property of t	2.450/	** 10.11	22
23	Total Annual Carrying Charge Rate	3.45%	Line 18 Above	23
24 25	Total Non-Direct Expense	e 020	Line 21 x Line 23	24 25
23	Total Non-Direct Expense	\$ 930	Line 21 x Line 23	23

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

Line No.			Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,692,028	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	37,637	Statement AH; Line 17	4
5					5
6	Transmission O&M Expense Carrying Charge Percentage		0.66%	Line 4 / Line 1	6
7					7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	54,771	Statement AH; Line 39	9
10	To the Distance of the Distanc		0.060/	Y: 0/X: 1	10
11 12	Transmission Related A&G Carrying Charge Percentage		0.96%	Line 9 / Line 1	11 12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	Q	62,434	Statement AK; Line 17	14
15	Transmission Related Property Tax Expense	Ψ	02,434	Statement AIX, Elife 17	15
16	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	16
17	- Tallian and the porty and carrying change accounting		111070	Eme III Eme I	17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	1,843	Statement AK; Line 28	19
20					20
21	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21
22					22
23	E. Transmission Related Working Capital Revenue				23
24	Citizens Financed Transmission Projects:				24
25	Transmission Related M&S Allocated to Transmission	\$	47,456	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		40,941	Statement AL; Line 9	26
27	Transmission Related Working Cash	_	11,551	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$	99,948	Sum Lines 25 thru 27	28
29	Constitution of the Consti		10.01010/	Statement AV2, I in 21	29 30
30 31	Cost of Capital Rate		10.0191%	Statement AV2; Line 31	30
32	Transmission Working Capital Revenue	\$	10,014	Line 28 x Line 30	32
33	Transmission working Capital Revenue	<u> </u>	10,014	Line 28 x Line 30	33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.18%	Line 32 / Line 1	34
35	The state of the s		0.1070	Eme 32 / Eme 1	35
36	F. Transmission Related General & Common Plant Revenue				36
37	Net Transmission Related General Plant	\$	32,332	AV-4; Line 4	37
38			,		38
39	Net Transmission Related Common Plant		81,074	AV-4; Line 5	39
40					40
41	Total Net Transmission Related General and Common Plant	S	113,406	Line 37 + Line 39	41
42	Town 1 to 1 minutes of the minutes o	Ψ.	115,.00	Ellie 3, Ellie 3,	42
43	Cost of Capital Rate		10.0191%	Line 30	43
44	•				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	11,362	Line 41 * Line 43	45
46					46
47	Transmission Related General and Common Depreciation Expense	\$	16,054	Statement AJ; Line 17	47
48					48
49	Total Transmission Related General and Common Plant Revenues	\$	27,416	Line 45 + Line 47	49
50					50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.48%	Line 49 / Line 1	51

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

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

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

(\$1,000)

Line	e												Line
No.													No.
1													1
2		Col. 1	Col. 2	Col. 3	<u>Col. 4</u>	Col. 5	Col. 6	Col. 7	Col. 8	<u>Col. 9</u>	Col. 10	Col. 11	2
3	Calculations:				= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3
4													4
5										Cumulative		Cumulative	5
6								Monthly		Overcollection (-) or		Overcollection (-) or	6
7			Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8			True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9	Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
10	January	2021	73	68	3	-	\$ 71	\$ 3	0.28%	\$ 3	\$ 0.0	\$ 3	10
11	February	2021	73	68	3	-	71	3	0.25%	5	0.0	5	11
12	March	2021	73	68	3	-	71	3	0.28%	8	0.0	8	12
13	April	2021	73	68	3	-	71	3	0.27%	11	0.0	11	13
14	May	2021	73	68	3	-	71	3	0.28%	13	0.0	13	14
15	June	2021	73	68	3	-	71	3	0.27%	16	0.0	16	15
16	July	2021	73	68	3	-	71	3	0.28%	19	0.0	19	16
17	August	2021	73	68	3	-	71	3	0.28%	21	0.1	21	17
18	September	2021	73	68	3	-	71	3	0.27%	24	0.1	24	18
19	October	2021	73	68	3	-	71	3	0.28%	27	0.1	27	19
20	November	2021	73	68	3	-	71	3	0.27%	29	0.1	30	20
21	December	2021	73	68	3	-	71	3	0.28%	32	0.1	32	21
22	·		\$ 879	\$ 810	\$ 37	\$ -	\$ 847	\$ 32	·	٧_	0.5	v	22
				V				v		_			

√ Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

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

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

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

(\$1,000)

Line No. 1 2	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	<u>Col. 9</u>	<u>Col. 10</u>	<u>Col. 11</u>	Line No. 1 2
3 Calculations:				Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3
4									a			4
5							Monthly		Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	5
7		Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8		True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9 Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
10 January	2021	73	68	3	-	\$ 71	\$ 2	0.28%	\$ 2 \$	0.0	\$ 2	10
11 February	2021	73	68	3	-	71	2	0.25%	4	0.0	4	11
12 March	2021	73	68	3	-	71	2	0.28%	6	0.0	6	
13 April	2021	73	68	3	-	71	2	0.27%	8	0.0		13
14 May	2021	73	68	3	-	71	2	0.28%	11	0.0		14
15 June	2021	73	68	3	-	71	2	0.27%	13	0.0		15
16 July	2021	73	68	3	-	71	2	0.28%	15	0.0		16
17 August	2021	73	68	3	-	71	2	0.28%	17	0.0		17
18 September	2021	73	68	3	-	71	2	0.27%	19	0.0		18
19 October	2021	73	68	3	-	71	2	0.28%	21	0.1	21	19
20 November	2021	73	68	3	-	71	2	0.27%	23	0.1		20
21 December	2021	73	68	3	-	71	2	0.28%	26	0.1	26	21
22		\$ 873 \$	810 \$	37 \$	-	\$ 847	\$ 25			0.4		22

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

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

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

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

Line FERC Form 1 Line Page; Line; Col. Reference No. Amounts No. Derivation of Direct Maintenance Expense: Total Direct Maintenance Cost AH-1; Line 48 2 3 4 4 <u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u> Total Non-Direct Transmission O&M Expense 109,950 AH-2: Line 37: Col. a 6 Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services Negative of AH-2; Line 42; Col. b 8 Reliability, Planning & Standards Development Negative of AH-2; Line 43; Col. b 8 (1,816)9 Negative of AH-2; Line 44; Col. b Station Expenses (8.259)10 Overhead Line Expense (10,149)Negative of AH-2; Line 45; Col. b 10 11 11 Transmission of Electricity by Others Negative of AH-2; Line 46; Col. b Miscellaneous Transmission Expense (3,708)Negative of AH-2; Line 52; Col. b 12 12 13 13 Maintenance of Station Equipment (19.574)Negative of AH-2: Line 53: Col. b 14 Maintenance of Overhead Lines (24,433)Negative of AH-2; Line 54; Col. b 14 Maintenance of Underground Lines 15 (424)Negative of AH-2; Line 55; Col. b 15 16 Other Transmission Non-Direct O&M Exclusion Adjustments (106)Negative of AH-2; Line 41; Col. b 16 17 17 Total Non-Direct Adjusted Transmission O&M Expenses 37.637 Sum Lines 5 thru 16 18 18 19 Derivation of Non-Direct Administrative and General Expense: 19 Total Non-Direct Administrative & General Expense 656,999 AH-3; Line 20; Col. a 20 21 21 Adjustments to Per Book A&G Expense: Negative of AH-3; Line 49; Col. a 22 Abandoned Projects (5,025)22 Negative of AH-3; Sum Lines 26, 28, 31, 37, 45, 50; 23 CPUC energy efficiency programs (13,176)23 Col. a and Line 24, 26, 52; Col. b 24 CPUC Intervenor Funding Expense - Transmission Negative of AH-3; Line 46; Col. a 24 CPUC Intervenor Funding Expense - Distribution 25 (617)Negative of AH-3: Line 47: Col. a 25 26 CPUC reimbursement fees (22.236)Negative of AH-3; Line 38; Col. a 26 27 Injuries & Damages Not Applicable to 2021 Base Period 27 28 28 General Advertising Expenses Negative of AH-3; Line 48; Col. b 29 (128,580)29 Franchise Requirements Negative of AH-3: Line 42: Col. b Hazardous substances - Hazardous Substance Cleanup Cost Account 30 30 (26)Negative of AH-3; Line 54; Col. b 31 Litigation expenses - Litigation Cost Memorandum Account (LCMA) (965)Negative of AH-3; Line 39; Col. a 31 Negative of AH-3; Sum Lines 29, 32, 33, 34, 35, 38, Other A&G Exclusion Adjustments 32 32 (9.748)39, 40; Col. a 33 Pg8.2 Rev AH-3; Line 20; Col. d 33 Other Cost Adjustments 12,177 V Total Adjusted Non-Direct A&G Expenses Including Property Insurance 488,737 √ Sum Lines 20 thru 33 34 Less: Property Insurance (Due to different allocation factor) 35 Negative of AH-3; Line 5; Col. c 35 Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance 480,121 V Line 34 + Line 35 36 37 37 Transmission Wages and Salaries Allocation Factor Statement AI: Line 17 38 Transmission Related Non-Direct Administrative & General Expenses 52.711 V Line 36 x Line 37 38 39 Property Insurance Allocated to Transmission, General, and Common Plant 3,397 Negative of Line 35 x Line 59 39 40 Transmission Related Non-Direct A&G Expense Including Property Insurance Expense 56,108 V Line 38 + Line 39 40 41 41 42 Derivation of Transmission Plant Property Insurance Allocation Factor: 42 43 Transmission Plant & Incentive Transmission Plant 7,121,919 Statement AD; Line 25 43 Transmission Related Electric Miscellaneous Intangible Plant Shall be Zero 44 45 Transmission Related General Plant 55,230 45 Statement AD: Line 29 149 909 46 46 Transmission Related Common Plant Statement AD; Line 31 47 Total Transmission Related Investment in Plant 7,327,059 Sum Lines 43 thru 46 47 48 48 Line 43 Above 49 Total Transmission Plant & Incentive Transmission Plant 7,121,919 49 50 Total Steam Production Plant Statement AD; Line 1 50 566,175 Total Nuclear Production Plant Shall be Zero 51 52 52 542,750 Statement AD; Line 7 Total Other Production Plant 53 53 Total Distribution Plant 8,482,865 Statement AD: Line 9 54 54 Transmission Related Electric Miscellaneous Intangible Plant Shall be Zero 503,068 55 Total General Plant Statement AD: Line 17 56 Total Common Plant Statement AD; Line 19 56 18,582,239 57 57 Total Plant in Service Excluding SONGS Sum Lines 49 thru 56 58 58 59 Transmission Property Insurance and Tax Allocation Factor¹ 39.43% Line 47 / Line 57 59

V Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

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

SAN DIEGO GAS & ELECTRIC COMPANY

Operation and Maintenance Expenses

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

		(, ,				
Line		FERC Form 1				Line
No.		Page; Line; Col.		Amounts	Reference	No.
1	Derivation of Direct Maintenance Expense:		0		ATT 1 T : 40	1
2	Total Direct Maintenance Cost		\$	-	AH-1; Line 48	2 3
3	Derivation of Non-Direct Transmission Operation and Maintenance Expense:					3 4
5	Total Non-Direct Transmission O&M Expense		\$	109,950	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:		φ	109,930	ATI-2, Ellie 37, Col. a	6
7	Scheduling, System Control & Dispatch Services			(3,844)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development			(1,816)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses			(8,259)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense			(10,149)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others			-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense			(3,708)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment			(19,574)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines			(24,433)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines			(424)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments			(106)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$	37,637	Sum Lines 5 thru 16	17
18						18
19	Derivation of Non-Direct Administrative and General Expense:					19
20	Total Non-Direct Administrative & General Expense		\$	656,999	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			(5.005)	Y C. Y	21
22	Abandoned Projects			(5,025)	Negative of AH-3; Line 44; Col. a	22
23	CPUC energy efficiency programs			(13,176)	Negative of AH-3; Sum Lines (24, 25, 46); Col. b;	23
24	CDLIC Interview - Fronting Francisco				and Sum Lines (26, 28, 33, 40, 45); Col. a	24
24 25	CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution			(617)	Negative of AH-3; Line 41; Col. a Negative of AH-3; Line 42; Col. a	25
26	CPUC reimbursement fees			(22,236)	Negative of AH-3; Line 38; Col. a	26
27	Injuries & Damages			(22,230)	Not Applicable to 2021 Base Period	27
28	General Advertising Expenses			(66)	Negative of AH-3; Line 43; Col. b	28
29	Franchise Requirements			(128,580)	Negative of AH-3; Line 37; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account			(26)	Negative of AH-3; Line 47; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)			(965)	Negative of AH-3; Line 39; Col. a	31
22					Negative of AH-3; Sum Lines (27, 29, 30, 31, 32, 34,	22
32	Other A&G Exclusion Adjustments			(9,748)	35, 36); Col. a	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$	476,560	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)			(8,616)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$	467,944	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor			10.98%	Statement AI; Line 17	36
37	•		\$	51,374	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant		_	3,397	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$	54,771	Line 37 + Line 38	39
40	Did the in the All the					40
41	Derivation of Transmission Plant Property Insurance Allocation Factor: Transmission Plant & Incentive Transmission Plant		\$	7,121,919	Statement A.D. Line 25	41
42 43	Transmission Plant & Incentive Transmission Plant Transmission Related Electric Miscellaneous Intangible Plant		, D	7,121,919	Statement AD; Line 25 Shall be Zero	42 43
44	Transmission Related General Plant			55,230	Statement AD; Line 29	44
45	Transmission Related Common Plant			149,909	Statement AD: Line 31	45
46	Total Transmission Related Investment in Plant		\$	7,327,059	Sum Lines 42 thru 45	46
47	Total Transmission Related investment in Flant		Ψ	1,321,037	Sum Emes 42 unu 43	47
	Total Transmission Plant & Incentive Transmission Plant		\$	7,121,919	Line 42 Above	48
	Total Steam Production Plant		Ψ	566,175	Statement AD; Line 1	49
	Total Nuclear Production Plant			-	Shall be Zero	50
	Total Other Production Plant			542,750	Statement AD; Line 7	51
52	Total Distribution Plant			8,482,865	Statement AD; Line 9	52
	Transmission Related Electric Miscellaneous Intangible Plant			-	Shall be Zero	53
54	Total General Plant			503,068	Statement AD; Line 17	54
55	Total Common Plant			1,365,462	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS		\$	18,582,239	Sum Lines 48 thru 55	56
57						57
58	Transmission Property Insurance and Tax Allocation Factor ¹			39.43%	Line 46 / Line 56	58

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

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Addtl A&G Adj	(e) = (c) + (d) Adjusted A&G	Reference	Line No.
ļ		Administrative & General							
1	920	A&G Salaries	\$ 62,283		\$ 61,402		\$ 62,283	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	33,308	7,379	25,928		33,308	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(20,277)		(20,277)		(20,277)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	108,587	10,897	97,689	v 1,396	99,086	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,616		8,616		8,616	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	215,579	1,418	214,161		215,157	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	56,506	2,077	54,429	√ 1,511	55,940	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	128,580	128,580	0		0	Form 1; Page 320-323; Line 188	8
9 10	928 929	Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use)	35,380 (12,934)	24,076	11,304 (12,934)		11,304 (12,934)	Form 1; Page 320-323; Line 189 Form 1; Page 320-323; Line 190	9 10
11	930.1	General Advertising Expenses	(12,934)	66	(12,934)	,	(12,934)	Form 1; Page 320-323; Line 190	11
12	930.2	Miscellaneous General Expenses	10,539	5,025	5,513	v 0	5,513	Form 1; Page 320-323; Line 192	12
13	931	Rents	12,352	14	12,338	-		Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	18,209	26	18,183	V 14	18,183	Form 1; Page 320-323; Line 196	14
15	755	Maintenance of General Flant	10,207	20	10,103		10,103	101111 1, 1 age 320-323, Ellie 150	15
16 17		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	√ \$ 12,177	\$ 488,530	Sum Lines 1 thru 14	16 17
18 19	413	Transmission Related A&G Expenses Charged to Citizens ¹	207	-	207		207		18 19
20		Total Adjusted Administrative & General Expenses	\$ 656,999	\$ 180,439	\$ 476,560	√ \$ 12,177	\$ 488,737	Line 16 + Line 18	20
21		Total Tajastea Talliniist aut e de General Expenses	00000	100,100	170,000	12(17)	100,727	Emile 10 × Emile 10	21
22							•		22
23		1 Expenses:							23
24	920	Energy Efficiency		\$ 881			,		24
25		CEMA/WMPMA exclusion corrections				881	•		25
26	921	Energy Efficiency		7,379		= 2=0			26
27	923	CEMA/WMPMA exclusion corrections	\$ 1,396			7,379	,		27 28
28 29	923	Energy Efficiency	9,501	10,897					29
30		Other Exclusion - FERC Audit Adjustments (Finding #3) ²	9,301	10,897		1,396	3		30
31	925	CEMA/WMPMA exclusion corrections Energy Efficiency	1,300			1,390			31
32	723	Customer Information System	57						32
33		Electric Power Research Institute (EPRI) Dues	51						33
34		Covid-19 Pandemic Protections	8						34
35		Residential Disconnect Protections	3	1,418					35
36		CEMA/WMPMA exclusion corrections				996	3		36
37	926	Energy Efficiency	1,948						37
38		Customer Information System	88						38
39		CSI Transition, Stabilization, & OCM	36	2.077					39
40 41		Residential Disconnect Protections	5	2,077		1,511	3		40 41
42	927	CEMA/WMPMA exclusion corrections Franchise Requirements		128,580		1,511			42
43		CPUC Reimbursement Fees	22,236	120,300					43
44		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	965						44
45		Energy Efficiency	258						45
46		CPUC Intervenor Funding Expense - Transmission	-						46
47		CPUC Intervenor Funding Expense - Distribution	617	24,076					47
48		General Advertising Expenses		66					48
49 50	930.2	Abandoned Projects	5,025	5.005					49 50
50 51		Energy Efficiency CEMA/WMPMA exclusion corrections	0	5,025		0	3		50
52	931	Energy Efficiency		14		U			52
53	,,,,	CEMA/WMPMA exclusion corrections		14		14	3		53
54	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26		1-1			54
55	,,,,				-				55
56		Total Excluded Expenses		\$ 180,439					56
57		•			=				57
58									58
59	٧	Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exe	clusion corrections	compared to the or	iginal Appendix X	III Cycle 5 per E	R23-110.		59
60	1	This amount represents the Non-Direct A&G expenses billed to Citizens in	2021, which is added	back to derive Tota	al Adjusted A&G E	expenses in SAP			60
61		Account 7000717, which was created to track Citizens Border East Line A&	dG Expense.						61
62	2	Adjusting journal entries related to prior year A&G costs (2016-2019) that r	resulted from the 202	FERC Audit are e	xcluded from TO5	Cycle 5.			62
63		The impacts of the adjusting entries is reflected in the per book amount and	were excluded from	the adjusted 2021 to	otal. The impact of	FERC Audit			63
64		adjustments and corresponding refunds will be accounted for in a separate re	efund analysis filed v	rith FERC.					64
	3	2021 CEMA/WMPMA exclusion corrections.							65
65		2021 CEMA WITH MA exclusion corrections.							0.5

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

FERC		,	(a) Total		(b) Excluded	(0	c) = (a) - (b) Total	
Acct	Description		r Books		Expenses		Adjusted	Reference
11000	Administrative & General		1 200113		Empenses		rajustea	110.00
920	A&G Salaries	\$	62,283	\$	881	\$	61,402	Form 1; Page 320-323; Line 181
921	Office Supplies & Expenses	,	33,308	*	7,379	*	25,928	Form 1; Page 320-323; Line 182
922	Less: Administrative Expenses Transferred-Credit		(20,277)		.,		(20,277)	Form 1; Page 320-323; Line 183
923	Outside Services Employed		108,587		10,897		97,689	Form 1; Page 320-323; Line 184
924	Property Insurance		8,616		10,077		8,616	Form 1; Page 320-323; Line 185
925	Injuries & Damages		215,579		1,418		214,161	Form 1; Page 320-323; Line 186
926	Employee Pensions & Benefits		56,506		2,077		54,429	Form 1; Page 320-323; Line 187
927	Franchise Requirements		128,580		128,580		0	Form 1; Page 320-323; Line 188
928	Regulatory Commission Expenses		35,380		24,076		11,304	
					24,070			Form 1; Page 320-323; Line 189
	Less: Duplicate Charges (Company Energy Use)		(12,934)				(12,934)	Form 1; Page 320-323; Line 190
930.1	General Advertising Expenses		66		66		0	Form 1; Page 320-323; Line 191
930.2	Miscellaneous General Expenses		10,539		5,025		5,513	Form 1; Page 320-323; Line 192
931	Rents		12,352		14		12,338	Form 1; Page 320-323; Line 193
935	Maintenance of General Plant		18,209		26		18,183	Form 1; Page 320-323; Line 196
				_		_		
	Total Administrative & General Expenses	\$	656,792	\$	180,439	\$	476,353	Sum Lines 1 thru 14
413	Townsie in Poletal A & C Francisco Channel to Citizens 1		207		_		207	
413	Transmission Related A&G Expenses Charged to Citizens ¹		207				207	
	Total Adjusted Administrative & General Expenses	\$	656,999	\$	180,439	\$	476,560	Line 16 + Line 18
					-			
xcludeo	d Expenses:							
920	Energy Efficiency			\$	881			
921	Energy Efficiency				7,379			
923	Energy Efficiency	\$	1,396					
	Other Exclusion - FERC Audit Adjustments (Finding #3) ²		9,501		10,897			
925	Energy Efficiency		1,300	-				
,20	Customer Information System		57					
	Electric Power Research Institute (EPRI) Dues		51					
	Covid-19 Pandemic Protections		8					
	Residential Disconnect Protections		3		1,418			
026			1,948	-	1,410			
926	Energy Efficiency							
	Customer Information System		88					
	CSI Transition, Stabilization, & OCM		36		2.055			
025	Residential Disconnect Protections		5	-	2,077			
	Franchise Requirements				128,580			
	CPUC Reimbursement Fees		22,236					
	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		965					
	Energy Efficiency		258					
	CPUC Intervenor Funding Expense - Transmission		-					
	CPUC Intervenor Funding Expense - Distribution		617		24,076			
	General Advertising Expenses				66			
930.2	Abandoned Projects		5,025					
	Energy Efficiency	_	0	_	5,025			
931	Energy Efficiency			-	14			
	Hazardous Substances-Hazardous Substance Cleanup Cost Account				26			
	•					•		
	Total Excluded Expenses			\$	180,439			
	r			Ť		•		
1	This amount represents the Non Direct A &C averages killed to Civinosis	20211.	ioh io addad	ho-1	r to dominio T-+-	1 4	dinated A & C E-	ranges in SAD
	This amount represents the Non-Direct A&G expenses billed to Citizens in			bacl	k to derive Tota	ıı A	ajustea A&G E	xpenses in SAP
	Account 7000717, which was created to track Citizens Border East Line Ac	&G Expen	ise.					
2	Adjusting journal entries related to prior year A&G costs (2016-2019) that	resulted fr	om the 2020) FE	RC Audit are e	xclu	ided from TO5	Cycle 5.
	The impacts of the adjusting entries is reflected in the per book amount and	were exc	luded from i	the a	dinsted 2021 to	nta l	The impact of I	FERC Audit
	adjustments and corresponding refunds will be accounted for in a separate					, tui.	The impact of I	

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

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

Line No.		FERC Form 1 Page; Line; Col.	Worl Ca:	_		Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹				\$	121,247	AL-1; Line 18	1
2								2
3	Transmission Plant Allocation Factor					39.14%	Statement AD; Line 35	3
4	Transmission Related Materials and Supplies				e	17.156	Line 1 x Line 3	4
6	Transmission Related Materials and Supplies				Þ	47,456	Line 1 x Line 3	6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)			¢	104,601	AL-2; Line 18	7
8	B. Prepayments	110-111, Podulote Data (b)			φ	104,001	AL-2, Line 16	Q Q
9	Transmission Related Prepayments				\$	40,941	Line 3 x Line 7	9
10	Transmission Telated Tropayments					.0,5 .1	Zine 3 k Zine ,	10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:							11
12	Transmission O&M Expense		\$	37,637			Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense			56,108	٧		Pg 8 Rev Statement AH; Line 40	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 24	14
15	Total		\$	93,745	٧		Sum Lines 12 thru 14	15
16								16
17	One Eighth O&M Rule			12.50%			FERC Method = $1/8$ of O&M Expense	17
18			_					18
19	Transmission Related Cash Working Capital - Retail Customers		\$	11,718	٧		Line 15 x Line 17	19

V Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

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

Line No.		FERC Form 1 Page; Line; Col.	orking Cash	-Months age Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹			\$ 121,247	AL-1; Line 18	1
2						2
3	Transmission Plant Allocation Factor			39.14%	Statement AD; Line 35	3
4						4
5	Transmission Related Materials and Supplies			\$ 47,456	Line 1 x Line 3	5
6						6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)		\$ 104,601	AL-2; Line 18	7
8	1,7					8
9	Transmission Related Prepayments			\$ 40,941	Line 3 x Line 7	9
10	• •			 		10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:					11
12	Transmission O&M Expense		\$ 37,637		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		54,771		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 24	14
15	Total		\$ 92,409		Sum Lines 12 thru 14	15
16						16
17	One Eighth O&M Rule		12.50%		FERC Method = $1/8$ of O&M Expense	17
18						18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 11,551		Line 15 x Line 17	19

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

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line				FERC Form 1			Line
No.			_	Page; Line; Col.	Amounts	Reference	No.
	I T DIG I D						
1 2	Long-Term Debt Component - Denominator: Bonds (Acct 221)			112-113; 18; c	\$ 6,417,859		1 2
3	Less: Reacquired Bonds (Acct 222)			112-113; 18; c	\$ 0,417,839		3
4	Other Long-Term Debt (Acct 222)			112-113, 19, c	_		4
5	Unamortized Premium on Long-Term Debt (Acct 225)			112-113; 21; c	_		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct	226)		112-113, 22, c 112-113; 23; c	(16,894)		6
7	LTD = Long Term Debt	220)		112-113, 23, 6	\$ 6,400,965	Sum Lines 2 thru 6	7
8	LTD - Long Term Deot				\$ 0,400,203	Sum Lines 2 unu 0	8
9	Long-Term Debt Component - Numerator:						9
10	Interest on Long-Term Debt (Acct 427)			114-117; 62; c	\$ 237,654		10
11	Amort. of Debt Disc. and Expense (Acct 428)			114-117; 63; c	4,408		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)			114-117; 64; c	1,275		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)			114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct	129.1)		114-117; 66; c	<u>_</u>		14
15	i = LTD interest			,,, -	\$ 243,337	Sum Lines 10 thru 14	15
16							16
17	Cost of Long-Term Debt:				3.80%	Line 15 / Line 7	17
18							18
19	Preferred Equity Component:						19
20	PF = Preferred Stock (Acct 204)			112-113; 3; c	\$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)			118-119; 29; c	\$ -		21
22	Cost of Preferred Equity				0.00%	Line 21 / Line 20	22
23	. ,						23
24	Common Equity Component:						24
25	Proprietary Capital			112-113; 16; c	\$ 8,248,584		25
26	Less: Preferred Stock (Acct 204)			112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acc	t 216.1)		112-113; 12; c	_		27
28	Accumulated Other Comprehensive Income (Acct 219)	,		112-113; 15; c	10,117		28
29	CS = Common Stock				\$ 8,258,701	Sum Lines 25 thru 28	29
30							30
31							31
32	Return on Common Equity:				10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35
36	•	-		· · · · · · · · · · · · · · · · · · ·			36
37	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. $c = Line 17 Above$	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. $c = Line 22$ Above	38
39	Common Equity	8,258,701	56.34%	10.60%	5.97%	Col. $c = Line 32$ Above	39
40	Total Capital	\$ 14,659,666	100.00%		7.63%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.97%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	Incentive Return on Common Equity:				0.00%	Shall be Zero	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		. ,	Cap. Struct.	Cost of	Weighted		47
48	Incentive Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48
49		. mound		F			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%	0.0070	0.00%	Sum Lines 50 thru 52	53
54	<u>r</u>		0.0070		3.0070		54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55
2.0					0.3070		

Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4	•			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.97%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 9,231	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,794,594 V	Pg12 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.6316%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.97%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,231	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,794,594 √	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6316%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$	 0.7560%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.3876%	Line 12 + Line 24	27
28	P. T. I.W. L. 10 . 10 . 11	7 (21 50/	A 7/1 T ' 40	28
29	D. Total Weighted Cost of Capital:	7.6315%	AV1; Line 40	29
30	T. G 40 1 D .			30
31	E. Cost of Capital Rate (COCR):	 10.0191%	Line 27 + Line 29	31

[√] Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
NO.	Amounts	Reference	110.
1 Incentive Cost of Capital Rate (ICOCR) Calculation:			1
2			2
3 a. Federal Income Tax Component:			3
4			4
5 Where:			5
6 A = Sum of Preferred Stock and Return on Equity Component	0.00%	6 AV1; Line 55	6
7 B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
8 C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
9 D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
10 FT = Federal Income Tax Rate for Rate Effective Period	21%	6 AV2; Line 10	10
11			11
12 Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	6 Federal Income Tax Expense	12
13 (1 - FT)			13
14			14
15 B. State Income Tax Component:			15
16			16
17 Where:			17
18 A = Sum of Preferred Stock and Return on Equity Component	0.00%		18
19 B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20 C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21 FT = Federal Income Tax Expense	0.0000%		21
22 ST = State Income Tax Rate for Rate Effective Period	8.84%	6 AV2; Line 22	22
23			23
24 State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})*(ST)}$	0.0000%	State Income Tax Expense	24
25 (1 - ST)			25
26			26
27 <u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	6 Line 12 + Line 24	27
28			28
29 D. Total Incentive Weighted Cost of Capital:	0.0000%	6 AV1; Line 53	29
30			30
31 E. Incentive Cost of Capital Rate (ICOCR):	0.0000%	<u>Line 27 + Line 29</u>	31

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

Line No.			<u>_</u>	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct LTD = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 6,417,859 - - (16,894) \$ 6,400,965	Sum Lines 2 thru 6	1 2 3 4 5 6 7
8 9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct i = LTD) interest	429.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 237,654 4,408 1,275 - - \$ 243,337	Sum Lines 10 thru 14	8 9 10 11 12 13 14 15
16 17	Cost of Long-Term Debt:				3.80%	Line 15 / Line 7	16 17
18 19 20 21 22 23 24	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:	1		112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23 24
25	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acc Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	t 216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 8,248,584 - - 10,117 \$ 8,258,701	Negative of Line 20 Above Sum Lines 25 thru 28	25 26 27 28 29
30	CS - Common Stock				\$ 8,238,701	Suili Ellies 23 tiliu 28	30
32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	$\frac{10.60\%}{(d) = (b) x (c)}$ Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 6,400,965 - 8,258,701 \$ 14,659,666	43.66% 0.00% 56.34% 100.00%	3.80% 0.00% 10.60%	1.66% 0.00% 5.97% 7.63%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40
41 42 43	Cost of Equity Component (Preferred & Common):				5.97%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 51 52 53 54 55	Long-Term Debt Preferred Equity Common Equity Total Capital Incentive Cost of Equity Component (Preferred & Common):	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	49 50 51 52 53 54 55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4	<u> </u>			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.97%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 9,231	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,794,427	AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.6316%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.97%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,231	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,794,427	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6316%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 0.7560%	State Income Tax Expense	24
25	(1 - ST)			25
26		2 207(0/	1: 10 - 1: 04	26
27	C. Total Federal & State Income Tax Rate:	2.3876%	Line 12 + Line 24	27
28	D.T. (IW) In 10 of 60 int	7 (21 50/	ATT I: 40	28
29	D. Total Weighted Cost of Capital:	7.6315%	AV1; Line 40	29
30	F.C. (CC. VID.)	10.010167	1: 27 - 1: 20	30
31	E. Cost of Capital Rate (COCR):	 10.0191%	Line 27 + Line 29	31

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

Line No.		A	amounts	Reference	Line No.
	A. Derivation of Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	5,575,857	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		2,764	Page 2; Line 17	3
4	Transmission Related General Plant		32,332	Page 2; Line 18	4
5	Transmission Related Common Plant		81,074	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	5,692,028	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$	_	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(997,550)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(997,550)	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	47,456	Statement AL; Line 5	19
20	Transmission Related Prepayments		40,941	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		11,718 √	Pg9 Rev Statement AL; Line 19	21
22	Total Working Capital	- \$	100,115 √	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities		-	Statement Misc.; Line 5	24
25					25
26	Total Transmission Rate Base	\$	4,794,594 √	Sum Lines 6, 11, 16, 22, 24	26
27					27
28	B. Incentive ROE Project Transmission Rate Base:				28
29	Net Incentive Transmission Plant	\$	-	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes		-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$		Line 29 + Line 30	31
32					32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:				33
34	Incentive Transmission Plant Abandoned Project Cost	\$	-	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes		-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$		Line 34 + Line 35	36
37					37
38	D. Incentive Transmission Construction Work In Progress	\$	-	Shall be Zero	38

v Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110

SAN DIEGO GAS & ELECTRIC COMPANY

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

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				1
2	Transmission Plant	\$	7,121,919	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		21,037	Statement AD; Line 27	3
4	Transmission Related General Plant		55,230	Statement AD; Line 29	4
5	Transmission Related Common Plant		149,909	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	7,348,096	Sum Lines 2 thru 5	6
7					7
8	<u>Transmission Related Depreciation Reserve:</u>				8
9	Transmission Plant Depreciation Reserve	\$	1,546,062	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		18,273	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		22,898	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		68,835	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,686,887	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	5,575,857	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		2,764	Line 3 Minus Line 10	17
18	Transmission Related General Plant		32,332	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		81,074	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	5,692,028	Sum Lines 16 thru 19	20
21		_			21
22	B. Incentive Project Net Transmission Plant:				22
23	Incentive Transmission Plant	\$	-	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve		-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$		Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY

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

Line				Line
No.	A D. J. J. AT. J. J. D. D.	Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 5,575,857	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	2,764	Page 2; Line 17	3
4	Transmission Related General Plant	32,332	Page 2; Line 18	4
5	Transmission Related Common Plant	81,074	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 5,692,028	Sum Lines 2 thru 5	6
7		·		7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	_	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (997,550)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (997,550)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 47,456	Statement AL; Line 5	19
20	Transmission Related Prepayments	40,941	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	11,551	Statement AL; Line 19	21
22	Total Working Capital	\$ 99,948	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities		Statement Misc.; Line 5	24
25	m . i m . i n . n	4.504.405	G I: (11 16 22 24	25
26	Total Transmission Rate Base	\$ 4,794,427	Sum Lines 6, 11, 16, 22, 24	26
27	D.L. of DOED from 11 Dr. D			27
28	B. Incentive ROE Project Transmission Rate Base:	d)	CI 11.1 7	28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	<u>\$</u> -	Line 29 + Line 30	31
32	C. Learning Transmission Dlant Alemana d Deciset Bata Dans			32
33	C. Incentive Transmission Plant Abandoned Project Rate Base: Incentive Transmission Plant Abandoned Project Cost	ø	Shall be Zero	33
34 35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	\$ -	Shall be Zero	34 35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	<u> </u>	Line 34 + Line 35	35 36
37	Total incentive Transmission Flant Avandoned Floject Cost Rate Dase	<u>\$</u> -	Line 34 Line 33	36 37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38

SAN DIEGO GAS & ELECTRIC COMPANY

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

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 7,121,919	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	21,037	Statement AD; Line 27	3
4	Transmission Related General Plant	55,230	Statement AD; Line 29	4
5	Transmission Related Common Plant	149,909	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 7,348,096	Sum Lines 2 thru 5	6
7		 		7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,546,062	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	18,273	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	22,898	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	68,835	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,686,887	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 5,575,857	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	2,764	Line 3 Minus Line 10	17
18	Transmission Related General Plant	32,332	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	 81,074	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,692,028	Sum Lines 16 thru 19	20
21		 		21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY

Appendix XII Cycle 6 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 5 (\$1,000)

Col.	Line No.								Line No.
Calculations: Calculations		=	Col. 1	Cal 2	Col. 3	Col. 4	Col. 5	Col. 6	
Note	-	Calculations:	<u>Coi. 1</u>		<u>Coi. 5</u>				
Note		Calculations.		Col. 2 - Col. 0			See I oddiote 5		
Nonth Year In Revenue Rate Nonth N				Monthly					
Nonth Year Indercollection (+) Interest Interest Interest Interest Nonth Non				·	Monthly			` '	
Month Vear Interest Nate Na					•	` '		` '	
8 January 2021 S 1 0.28% 1 S 0 S 1 8 9 February 2021 1 0.25% 2 0 0 2 9 10 March 2021 1 0.25% 3 0 0 3 10 11 April 2021 1 0.27% 4 0 0 4 11 12 May 2021 1 0.27% 5 5 0 5 12 13 June 2021 1 0.28% 5 0 0 5 12 13 June 2021 1 0.28% 8 0 0 8 14 14 July 2021 1 0.28% 8 0 0 8 14 15 August 2021 1 0.28% 9 0 0 9 15 16 September 2021 1 0.28% 9 0 0 9 15 16 September 2021 1 0.27% 10 0 0 11 16 17 October 2021 1 0.27% 11 0.28% 11 0 11 17 18 November 2021 1 0.28% 11 0 11 17 18 November 2021 1 0.28% 11 0 11 17 18 November 2021 1 0.28% 13 0 11 17 18 December 2021 1 0.28% 13 0 13 19 20 January 2022 0.28% 13 0 13 20 21 February 2022 0.28% 13 0 13 20 21 February 2022 0.25% 13 0 13 21 22 March 2022 0.25% 13 0 13 22 23 April 2022 0.25% 13 0 13 22 24 May 2022 0.25% 13 0 13 22 25 June 2022 0.27% 13 0 13 24 25 June 2022 0.27% 13 0 14 25 26 July 2022 0.27% 13 0 14 25 26 July 2022 0.27% 13 0 14 25 27 August 2022 0.27% 13 0 14 25 28 September 2022 0.27% 13 0 14 25 29 July 2022 0.27% 13 0 14 25 20 July 2022 0.27% 13 0 14 25 20 July 2022 0.27% 13 0 14 25 20 July 2022 0.27% 13 0 14 25 21 July 2022 0.27% 13 0 14 25 22 July 2022 0.27% 13 0 14 25 23 April 2022 0.27% 13 0 14 25 24 July 2022 0.27% 13 0 14 25 25 June 2022 0.27% 13 0 14 25 26 July 2022 0.27% 14 0 14 26 27 August 2022 0.31% 14 0 14 26 27 August 2022 0.31% 14 0 14 26 28 September 2022 0.31% 14 0 14 37 30 November 2022 0.40% 14 0 14 37 31 December 2022 0.40% 14 0 14 37 32 January 2023 0.54% 14 0 14 37 34 March 2023 0.54% 14 0 14 37 35 April 2023 0.54% 14 0 14 37 36 May 2023 0.54% 14 0 14 37 37 June 2023 0.54% 14 0 14 37 38 July 2023 0.66% 14 0 0 14 37 39 August 2023 0.66% 14 0 0 14 37 39 August 2023 0.66% 14 0 0 14 37 39 August 2023 0.66% 14 0 0 14 38 39 August 2023 0.66% 14 0 0 14 37 48 December 2023 0.66% 14 0 0 14 37 48 December 2023 0.66% 14 0 0 14 37 48 December 2023 0.66% 14 0 0 14 37 49 December 2023 0.66% 15 0 0 15 42		Month	Year				Interest		
10 March	8	January	2021	\$ 1		1	\$ 0	\$ 1	8
10 March	9	•	2021	1	0.25%	2	0	2	9
11 April 2021	10	March	2021	1			0	3	10
13 June 2021	11			1	0.27%	4	0	4	
13 June 2021	12	1	2021	1	0.28%	5	0	5	12
14 July 2021 1 0.28% 8 0 8 14 15 August 2021 1 0.28% 9 0 9 16 16 September 2021 1 0.27% 10 0 0 11 16 17 October 2021 1 0.28% 11 0 11 17 18 November 2021 1 0.28% 13 0 13 19 20 January 2022 0.28% 13 0 13 20 21 February 2022 0.28% 13 0 13 20 21 February 2022 0.28% 13 0 13 22 22 March 2022 0.28% 13 0 13 22 23 April 2022 0.28% 13 0 13 23 24 May 2022 0.28% 13 0 13 23 25 June 2022 0.27% 13 0 14 25 26 July 2022	13	•	2021	1	0.27%	7	0	7	13
16 September 2021 1 0.28% 10 0 10 16 17 October 2021 1 0.28% 11 0 11 17 18 November 2021 1 0.28% 12 0 12 18 19 December 2021 1 0.28% 13 0 13 19 20 January 2022 0.25% 13 0 13 20 21 February 2022 0.28% 13 0 13 21 22 March 2022 0.28% 13 0 13 22 23 April 2022 0.28% 13 0 13 22 24 May 2022 0.28% 13 0 13 24 25 June 2022 0.27% 13 0 14 25 26 July 2022 0.31% <td>14</td> <td>July</td> <td></td> <td>1</td> <td></td> <td>8</td> <td>0</td> <td>8</td> <td>14</td>	14	July		1		8	0	8	14
16 September 2021 1 0.28% 10 0 10 16 17 October 2021 1 0.28% 11 0 11 17 18 November 2021 1 0.28% 12 0 12 18 19 December 2021 1 0.28% 13 0 13 19 20 January 2022 0.25% 13 0 13 20 21 February 2022 0.28% 13 0 13 21 22 March 2022 0.28% 13 0 13 22 23 April 2022 0.28% 13 0 13 22 24 May 2022 0.28% 13 0 13 24 25 June 2022 0.27% 13 0 14 25 26 July 2022 0.31% <td>15</td> <td>August</td> <td>2021</td> <td>1</td> <td>0.28%</td> <td>9</td> <td>0</td> <td>9</td> <td>15</td>	15	August	2021	1	0.28%	9	0	9	15
17 October 2021	16		2021	1	0.27%	10	0	10	16
18 November 2021	17			1	0.28%	11	0	11	17
200 January 2022 0.28% 13 0 13 20	18		2021	1	0.27%	12	0	12	18
200 January 2022 0.28% 13 0 13 20	19	December	2021	1	0.28%	13	0	13	19
21 February 2022 0.25% 13 0 13 21 22 March 2022 0.28% 13 0 13 22 23 April 2022 0.28% 13 0 13 23 24 May 2022 0.28% 13 0 14 25 25 June 2022 0.27% 13 0 14 25 26 July 2022 0.31% 14 0 14 25 26 July 2022 0.31% 14 0 14 27 28 September 2022 0.31% 14 0 14 27 28 September 2022 0.42% 14 0 14 28 29 October 2022 0.42% 14 0 14 39 30 November 2022 0.42% 14 0 14 31 31 December 2022 0.42% 14 0 14 31 32 January 2023 0.54% 14 0 14 32	20	January					0		_
22 March 2022 0.28% 13 0 13 22 23 April 2022 0.27% 13 0 13 23 24 May 2022 0.28% 13 0 13 24 25 June 2022 0.27% 13 0 14 25 26 July 2022 0.31% 14 0 14 26 27 August 2022 0.31% 14 0 14 27 28 September 2022 0.30% 14 0 14 27 28 September 2022 0.42% 14 0 14 29 30 November 2022 0.42% 14 0 14 29 30 November 2022 0.40% 14 0 14 30 31 December 2022 0.42% 14 0 14 31 32 January 2023 0.54% 14 0 14 32 33 February 2023 0.54% 14 0 14 34	21		2022		0.25%	13	0	13	21
23 April 2022 0.27% 13 0 13 23 24 May 2022 0.28% 13 0 14 25 25 June 2022 0.27% 13 0 14 25 26 July 2022 0.31% 14 0 14 26 27 August 2022 0.31% 14 0 14 27 28 September 2022 0.30% 14 0 14 29 20 October 2022 0.42% 14 0 14 29 30 November 2022 0.42% 14 0 14 30 31 December 2022 0.42% 14 0 14 30 31 January 2023 0.42% 14 0 14 31 32 January 2023 0.54% 14 0 14 32 33 February 2023 0.54% 14 0 14 33 34 March 2023 0.54% 14 0 14 35	22	•			0.28%	13	0	13	22
24 May 2022 0.28% 13 0 13 24 25 June 2022 0.27% 13 0 14 25 26 July 2022 0.31% 14 0 14 26 27 August 2022 0.31% 14 0 14 27 28 September 2022 0.30% 14 0 14 28 29 October 2022 0.42% 14 0 14 29 30 November 2022 0.40% 14 0 14 30 31 December 2022 0.42% 14 0 14 30 31 December 2022 0.42% 14 0 14 31 32 January 2023 0.54% 14 0 14 32 33 February 2023 0.48% 14 0 14 33 34 March 2023 0.54% 14 0 14 34 35 April 2023 0.62% 14 0 14 35	23	April			0.27%	13	0	13	
25 June 2022 0.27% 13 0 14 25 26 July 2022 0.31% 14 0 14 26 27 August 2022 0.31% 14 0 14 27 28 September 2022 0.30% 14 0 14 28 29 October 2022 0.42% 14 0 14 29 30 November 2022 0.40% 14 0 14 30 31 December 2022 0.42% 14 0 14 31 32 January 2023 0.54% 14 0 14 32 33 February 2023 0.54% 14 0 14 32 34 March 2023 0.54% 14 0 14 33 34 March 2023 0.62% 14 0 14 34 35 April 2023 0.64% 14 0 14 36	24		2022		0.28%	13	0	13	24
26 July 2022 0.31% 14 0 14 26 27 August 2022 0.31% 14 0 14 27 28 September 2022 0.30% 14 0 14 28 29 October 2022 0.42% 14 0 14 29 30 November 2022 0.40% 14 0 14 30 31 December 2022 0.42% 14 0 14 30 31 December 2022 0.42% 14 0 14 31 32 January 2023 0.54% 14 0 14 32 33 February 2023 0.48% 14 0 14 33 34 March 2023 0.54% 14 0 14 33 35 April 2023 0.62% 14 0 14 35 36 May 2023 0.64% 14 0 14 36 37 June 2023 0.66% 14 0 14 38	25	•	2022		0.27%	13	0	14	25
27 August 2022 0.31% 14 0 14 27 28 September 2022 0.30% 14 0 14 28 29 October 2022 0.42% 14 0 14 29 30 November 2022 0.40% 14 0 14 30 31 December 2022 0.42% 14 0 14 31 32 January 2023 0.54% 14 0 14 32 33 February 2023 0.54% 14 0 14 32 34 March 2023 0.54% 14 0 14 33 35 April 2023 0.62% 14 0 14 35 36 May 2023 0.62% 14 0 14 36 37 June 2023 0.64% 14 0 14 37 38 July 2023 0.68% 14 0 14 38 39 August 2023 0.68% 14 0 15 40							0		
28 September 2022 0.30% 14 0 14 28 29 October 2022 0.42% 14 0 14 29 30 November 2022 0.40% 14 0 14 30 31 December 2022 0.42% 14 0 14 31 32 January 2023 0.54% 14 0 14 32 33 February 2023 0.54% 14 0 14 33 34 March 2023 0.54% 14 0 14 34 35 April 2023 0.62% 14 0 14 35 36 May 2023 0.66% 14 0 14 36 37 June 2023 0.66% 14 0 14 37 38 July 2023 0.68% 14 0 14 38 39 August 2023 0.68% 14 0 14 38	27	•			0.31%	14	0	14	27
29 October 2022 0.42% 14 0 14 29 30 November 2022 0.40% 14 0 14 30 31 December 2022 0.42% 14 0 14 31 32 January 2023 0.54% 14 0 14 32 33 February 2023 0.48% 14 0 14 33 34 March 2023 0.54% 14 0 14 34 35 April 2023 0.62% 14 0 14 35 36 May 2023 0.66% 14 0 14 36 37 June 2023 0.66% 14 0 14 36 37 June 2023 0.68% 14 0 14 37 38 July 2023 0.68% 14 0 14 39 40 September 2023 0.66% 14 0 14 39 40 September 2023 0.71% 15 0 15 40	28		2022		0.30%	14	0	14	28
31 December 2022 0.42% 14 0 14 31 32 January 2023 0.54% 14 0 14 32 33 February 2023 0.48% 14 0 14 33 34 March 2023 0.54% 14 0 14 34 35 April 2023 0.62% 14 0 14 35 36 May 2023 0.64% 14 0 14 36 37 June 2023 0.62% 14 0 14 37 38 July 2023 0.68% 14 0 14 38 39 August 2023 0.68% 14 0 14 39 40 September 2023 0.66% 14 0 15 40 41 October 2023 0.71% 15 0 15 41 42 November 2023 0.69% 15 0 15 42 43 December 2023 0.71% 15 0 15 43	29		2022		0.42%		0	14	29
31 December 2022 0.42% 14 0 14 31 32 January 2023 0.54% 14 0 14 32 33 February 2023 0.48% 14 0 14 33 34 March 2023 0.54% 14 0 14 34 35 April 2023 0.62% 14 0 14 35 36 May 2023 0.64% 14 0 14 36 37 June 2023 0.62% 14 0 14 37 38 July 2023 0.68% 14 0 14 38 39 August 2023 0.68% 14 0 14 38 40 September 2023 0.66% 14 0 15 40 41 October 2023 0.66% 14 0 15 41 42 November 2023 0.69% 15 0 15 42 43 December 2023 0.71% 15 0 15 42	30	November	2022		0.40%	14	0	14	30
32 January 2023 0.54% 14 0 14 32 33 February 2023 0.48% 14 0 14 33 34 March 2023 0.54% 14 0 14 34 35 April 2023 0.62% 14 0 14 35 36 May 2023 0.64% 14 0 14 36 37 June 2023 0.62% 14 0 14 37 38 July 2023 0.68% 14 0 14 38 39 August 2023 0.68% 14 0 14 39 40 September 2023 0.66% 14 0 15 40 41 October 2023 0.71% 15 0 15 41 42 November 2023 0.69% 15 0 15 42 43 December 2023 0.71% 15 0 15 <t< td=""><td>31</td><td>December</td><td></td><td></td><td>0.42%</td><td></td><td>0</td><td></td><td></td></t<>	31	December			0.42%		0		
33 February 2023 0.48% 14 0 14 33 34 March 2023 0.54% 14 0 14 34 35 April 2023 0.62% 14 0 14 35 36 May 2023 0.64% 14 0 14 36 37 June 2023 0.62% 14 0 14 37 38 July 2023 0.68% 14 0 14 38 39 August 2023 0.68% 14 0 14 39 40 September 2023 0.66% 14 0 15 40 41 October 2023 0.71% 15 0 15 41 42 November 2023 0.69% 15 0 15 42 43 December 2023 0.71% 15 0 15 43	32	January	2023		0.54%	14	0	14	_
34 March 2023 0.54% 14 0 14 34 35 April 2023 0.62% 14 0 14 35 36 May 2023 0.64% 14 0 14 36 37 June 2023 0.62% 14 0 14 37 38 July 2023 0.68% 14 0 14 38 39 August 2023 0.68% 14 0 14 39 40 September 2023 0.66% 14 0 15 40 41 October 2023 0.71% 15 0 15 41 42 November 2023 0.69% 15 0 15 42 43 December 2023 0.71% 15 0 15 43	33	February			0.48%	14	0	14	33
36 May 2023 0.64% 14 0 14 36 37 June 2023 0.62% 14 0 14 37 38 July 2023 0.68% 14 0 14 38 39 August 2023 0.68% 14 0 14 39 40 September 2023 0.66% 14 0 15 40 41 October 2023 0.71% 15 0 15 41 42 November 2023 0.69% 15 0 15 42 43 December 2023 0.71% 15 0 15 43	34	•	2023		0.54%		0	14	34
36 May 2023 0.64% 14 0 14 36 37 June 2023 0.62% 14 0 14 37 38 July 2023 0.68% 14 0 14 38 39 August 2023 0.68% 14 0 14 39 40 September 2023 0.66% 14 0 15 40 41 October 2023 0.71% 15 0 15 41 42 November 2023 0.69% 15 0 15 42 43 December 2023 0.71% 15 0 15 43	35	April	2023		0.62%	14	0	14	35
37 June 2023 0.62% 14 0 14 37 38 July 2023 0.68% 14 0 14 38 39 August 2023 0.68% 14 0 14 39 40 September 2023 0.66% 14 0 15 40 41 October 2023 0.71% 15 0 15 41 42 November 2023 0.69% 15 0 15 42 43 December 2023 0.71% 15 0 15 43		•			0.64%	14	0	14	
38 July 2023 0.68% 14 0 14 38 39 August 2023 0.68% 14 0 14 39 40 September 2023 0.66% 14 0 15 40 41 October 2023 0.71% 15 0 15 41 42 November 2023 0.69% 15 0 15 42 43 December 2023 0.71% 15 0 15 43		•							
39 August 2023 0.68% 14 0 14 39 40 September 2023 0.66% 14 0 15 40 41 October 2023 0.71% 15 0 15 41 42 November 2023 0.69% 15 0 15 42 43 December 2023 0.71% 15 0 15 43	38				0.68%	14	0	14	
40 September 2023 0.66% 14 0 15 40 41 October 2023 0.71% 15 0 15 41 42 November 2023 0.69% 15 0 15 42 43 December 2023 0.71% 15 0 15 43		•							
41 October 2023 0.71% 15 0 15 41 42 November 2023 0.69% 15 0 15 42 43 December 2023 0.71% 15 0 15 43		_				14	0		
42 November 2023 0.69% 15 0 15 42 43 December 2023 0.71% 15 0 15 43		-							
43 December 2023 0.71% 15 0 15 43									
	43	December			0.71%	15	0	15	
	44			\$ 13			\$ 2		-

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

Posted FERC Interest rates

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

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

San Diego Gas & Electric Company Citizens Share of the SX-PQ Underground Line Segment Appendix XII Cycles 1 to 5 Cost Adjustments (\$1,000)

Line No.	Description	Base Period 2017 - Appendix XII Cycle 1	Base Period 2018 - Appendix XII Cycle 2 1	Base Period 2019 - Appendix XII Cycle 3 ¹	Base Period 2020 - Appendix XII Cycle 4 ¹	Base Period 2021 - Appendix XII Cycle 5 ¹	Total	Line No.
	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ (11)	\$ (4)	\$ (1)	\$ 6	\$ 1	\$ (9)) 1
2	Interest	(4)	(1)	(0)	1	0	(4)) 2
3	Total Annual Costs Adjustment	(15)	(5)	(1)	8	1	(13)) 3
4	Number of Months in Base Period	12	12	12	12	12	12	4
5	Total Monthly Costs Adjustment	\$ (1.252)	\$ (0.429)	\$ (0.062)	\$ 0.628	\$ 0.048	\$ (1.066)) 5

Derived from internally generated workpapers.