## **SDGE**<sup>M</sup>

Jonathan J. Newlander

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### DRAFT October 15, 2025

The Honorable Debbie-Ann Reese Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Washington, D.C. 20426

Re: San Diego Gas & Electric Company, Fourteenth Annual Informational Filing Under Appendix X Formula Rate of the Transmission Owner Tariff, Docket No. ER26-\_\_-000

Dear Secretary Reese:

Under Appendix X of San Diego Gas & Electric Company's ("SDG&E") Transmission Owner ("TO") Tariff, SDG&E calculates the rate that it will charge Citizens Sunrise Transmission LLC ("Citizens") in connection with its lease of transfer capability in a portion of the Border East Line¹ using a formula rate spreadsheet ("Formula Rate"). SDG&E hereby submits for informational purposes its Appendix X Cycle 14² Informational Filing ("Filing" or "Cycle 14 Filing") pursuant to Section C.5 of Attachment 1 to Appendix X of SDG&E's TO Tariff. The proposed effective date is January 1, 2026.

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

SDG&E requests that the Commission issue a public notice of filing for the Appendix X Cycle 14 Filing and establish a comment date.

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

The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 14 is the fourteenth annual filing under the Appendix X Formula Rate.

<sup>&</sup>lt;sup>3</sup> 16 U.S.C § 824d.

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

### I. NATURE AND PURPOSE OF THE FILING

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

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

In general, under Appendix X SDG&E develops its rate for Citizens based on certain recorded costs and submits such rate via a filing with the Commission made on or before October 31 of each year. Such charge will remain in effect through December 31 of the subsequent year. SDG&E's TO5 Formula Rate was terminated and being modified for the next TO6 Formula Rate. Appendix X will be modified accordingly once the new TO6 Formula Rate is approved.

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

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

### II. SUMMARY OF THE APPENDIX X CYCLE 14 FILING

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

- a 2024 calendar Base Period, and
- a 12-month Rate Effective Period from January 1, 2026 through December 31, 2026.

This Cycle 14 Filing reflects a charge of \$4.287M compared to the charge of \$3.788M in the Cycle 13 Filing. This change reflects an increase of approximately \$0.5M, or approximately 13%, primarily due to additions in Section 4 true-up adjustment of \$0.381M and additions in Section 2 Non-Direct expenses of \$0.179M, offset by reductions in Other Adjustments for prior years adjustments of \$0.067M as reflected in the following cost components:

(1) Direct Maintenance Expense	=	\$0.013M
(2) Non-Direct Expenses	=	\$3.245M
(3) Other Specific Expenses	=	\$0.831M
(4) True-Up Adjustment	=	\$0.273M
(5) Interest True-Up Adjustment	=	(\$0.015M)
SUB-TOTAL	=	\$4.347M
(6) Other Adjustments	=	(\$0.060M)
TOTAL	=	\$4.287M

### III. MISCELLANEOUS MATTERS

### **Adjustments to Reflect Correction of Error**

Section C.6 of the Appendix X Citizens Sunrise Protocols provides that if an error is identified in SDG&E's prior informational filing, SDG&E shall include a brief description of the error in its subsequent informational filing. There are no errors from prior years' informational filings that are being corrected in the instant Appendix X Cycle 14 Annual Informational Filing.

On December 5<sup>th</sup>, 2024 in Docket EL24-115-000, FERC granted the CPUC's petition for declaratory order, finding that SDG&E owes refunds of the CAISO Adder under the TO5 settlement provision. SDG&E has appealed this decision and is currently waiting for a decision in PG&E's pending appeal in the Ninth Circuit. PG&E's decision will settle one way or the other whether SDG&E remains eligible for the adder. As a result, SDG&E is making a corresponding adjustment to the instant Appendix X, Cycle 14 Informational Filing, so that Citizens Sunrise Transmission, LLC will receive its proportionate share of the costs attributed to these changes. The total amount is reflected in the "Other Adjustments" line of the Border East Line Rate charged to Citizens Sunrise.

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

This Cycle 14 Informational Filing consists of the following:

- 1. Transmittal Letter;
- 2. The Appendix X Cycle 14 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;

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- Section 6 2024 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. ER25-270 and ER25-113, including the CAISO, and counsel to Citizens.

### VI. COMMUNICATIONS

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

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E-mail: ACurrey@sdge.com

Respectfully submitted,

/s/ Jonathan J. Newlander

Jonathan J. Newlander

Attorney for

San Diego Gas & Electric Company

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

### Summary of Cost Components Rate Effective Period January 1, 2026 to December 31, 2026 (\$1,000)

Line					Line
No.	<b>Description of Annual Costs</b>	An	ounts	Reference	No.
	•				1
1	Section 1 - Direct Maintenance Expense Cost Component	\$	13	Section 1; Page 1; Line 17	1
2					2
3	Section 2 - Non-Direct Expense Cost Component		3,245	Section 2; Page 1; Line 25	3
4					4
5	Section 3 - Cost Component Containing Other Specific Expenses		831	Section 3; Page 1; Line 31	5
6	Total Citizens Annual Prior Year Cost of Service	r.	4.000	Com. Linux 1, 2, 5	6
8	Total Citizens Annual Prior Year Cost of Service	\$	4,089	Sum Lines 1, 3, 5	8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		273	Section 4; Page TU; Col. 11; Line 21	9
10	Section 4 - True-op Adjustment Cost Component (Over) Onderconcetion		213	Section 4, 1 age 10, Col. 11, Line 21	10
11	Section 5 - Interest True-Up Adjustment Cost Component		(15)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12	1 3 1		()		12
13	Subtotal Annual Costs	\$	4,347	Sum Lines 7, 9, 11	13
14					14
15	Other Adjustments		(60)	Cost Adjustment Workpapers	15
16					16
17	Total Annual Costs	\$	4,287	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	\$ 1.052	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	270.424	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	69.253	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 340.729	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	22.777	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(1.255)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(4.964)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 357.287	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 4,287	Line 34 x Line 36	38
39				39

## SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Section 1 - Direct Maintenance Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$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		\$	25	Statement AH; Line 2	2
3	Citizens' Share of Direct Maintenance			50.00%		3
4	Citizens Direct Maintenance		\$	12	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		\$	2	Line 4 x Line 6	7
8						8
9	Cost of Capital Rate			9.4969%	Statement AV2; Line 31	9
10						10
11	Return and Associated Income Taxes			0	Line 7 x Line 9	11
12						12
13	Subtotal of Citizens Direct Maintenance Excluding FF		\$	12	Line 4 + Line 11	13
14						14
15	Transmission Related Municipal Franchise Fees Expense	1.0207%		0	Line 13 x Franchise Fee Rate	15
16				,		16
17	Total Direct Maintenance Expense Including FF		\$	13	Line 13 + Line 15	17

## SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line				Line
No.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.94%	Page 2; Line 6	2
3	This is to the court expense	0.5170	1 age 2, 2 me 0	3
4	Transmission Related A&G Expense	0.87%	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	1.18%	Page 2; Line 16	6
7				7
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9				9
10	Transmission Related Working Capital Revenue	0.16%	Page 2; Line 34	10
11				11
12	Transmission Related General & Common Plant Revenue	0.59%	Page 2; Line 51	12
13				13
14	Subtotal Annual Carrying Charge Rate	3.77%	Sum Lines 2 thru 12	14
15	TO A STATE OF THE PARTY OF THE	0.040/	Line 14 x Franchise Fee Rate	15
16 17	Transmission Related Municipal Franchise Fees Expense 1.0207%	0.04%	Line 14 x Franchise Fee Rate	16 17
18	Total Annual Carrying Charge Rate	3.81%	Line 14 + Line 16	18
19	Total Allinual Carrying Charge Nate	3.0170	Line 14 + Line 10	19
20	B. Derivation of Non-Direct Expense			20
21	Citizens Lease Payment	\$ 85,194	Lease Agreement	21
22	Chizoni Louise I ayinene	9 33,174	Lease Agreement	22
23	Total Annual Carrying Charge Rate	3.81%	Line 18 Above	23
24		3.0273	Eme 101100.0	24
25	Total Non-Direct Expense	\$ 3,245	Line 21 x Line 23	25

## SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line					Line
No.		A	mounts	Reference	No.
1 2	Net Transmission Plant	\$	6,437,993	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	60,635	Statement AH; Line 17	4
5			0.0407		5
6 7	Transmission O&M Expense Carrying Charge Percentage		0.94%	Line 4 / Line 1	6 7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	55,714	Statement AH; Line 39	9
10					10
11	Transmission Related A&G Carrying Charge Percentage		0.87%	Line 9 / Line 1	11
12 13	C. Transmission Related Property Tax Expense				12 13
14	Transmission Related Property Tax Expense	\$	76,005	Statement AK; Line 17	14
15			<u> </u>	ŕ	15
16	Transmission Related Property Tax Carrying Charge Percentage		1.18%	Line 14 / Line 1	16
17	D.T D.L. I.D				17
18 19	D. Transmission Related Payroll Tax Expense Transmission Related Payroll Tax Expense	· ·	2.218	Statement AK: Line 28	18 19
20	Transmission Related Layton Tax Expense	Ψ	2,210	Statement AIX, Elic 26	20
21	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21
22					22
23	E. Transmission Related Working Capital Revenue Citizens Financed Transmission Projects:				23 24
24 25	Crizens Financed Transmission Projects:  Transmission Related M&S Allocated to Transmission	\$	57,049	Statement AL; Line 5	24 25
26	Transmission Related Prepayments Allocated to Transmission	Ψ	34,385	Statement AL; Line 9	26
27	Transmission Related Working Cash		14,544	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$	105,978	Sum Lines 25 thru 27	28
29	0 . 10 . 10 .		0.405004		29
30 31	Cost of Capital Rate		9.4969%	Statement AV2; Line 31	30 31
32	Transmission Working Capital Revenue	\$	10,065	Line 28 x Line 30	32
33	0 1		.,		33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.16%	Line 32 / Line 1	34
35					35
36 37	F. Transmission Related General & Common Plant Revenue  Net Transmission Related General Plant	•	39,127	AV-4: Line 4	36 37
38	Net Transmission Related General Flant	Ф	39,127	AV-4, Lille 4	38
39	Net Transmission Related Common Plant		119,045	AV-4; Line 5	39
40					40
41	Total Net Transmission Related General and Common Plant	\$	158,172	Line 37 + Line 39	41
42					42
43	Cost of Capital Rate		9.4969%	Line 30	43
44 45	Transmission Related General and Common Return and Associated Income Taxes	\$	15,022	Line 41 * Line 43	44 45
46	Transmission Related General and Common Return and Associated Income Taxes	Þ	13,022	Line 41 · Line 43	46
47	Transmission Related General and Common Depreciation Expense	\$	23,091	Statement AJ; Line 17	47
48				-	48
49	Total Transmission Related General and Common Plant Revenues	\$	38,113	Line 45 + Line 47	49
50	Total Torrowinian Deleted Consultant Common Direct Comming Change Description		0.500/	Line 40 / Line 1	50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.59%	Line 49 / Line 1	51

### SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.		7	(a) Fotal Costs	(b) Removal Rate	/	(a) x (b)	Reference	Line No.
1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:							1
2	Average ADIT Difference With and Without Bonus				S	(398)	AF-3; Line 5; Col. Average	2
4	Treating Tibil billerence with and without bolids				Ψ	(370)	711 3, Ellie 3, Col. Tivelage	4
5	Cost of Capital Rate					9.4969%	Statement AV2; Line 31	5
6	1						,	6
7	Total ADIT Revenue Credit				\$	(38)	Line 3 x Line 5	7
8								8
9	B. Equity AFUDC Component of Transmission Depreciation Expense							9
10	Annual Equity AFUDC Allocated to Citizens				\$	77	AV-2B; Line 17	10
11								11
12	C. Derivation of Citizens Border East Line Cost of Removal							12
13	FERC Account	_						13
14	354 - Towers & Fixtures	\$	46,971	0.0110	\$	517	TO6 Transmission Plant Deprec. Rates WP	14
15	256 0 1 16 1	di .	16.615	0.0161		260	TOCT I DI ID DI UD	15
16	356 - Overhead Conductors & Devices	\$	16,615	0.0161		268	TO6 Transmission Plant Deprec. Rates WP	16
17 18	359 - Roads & Trails	¢	19,939				TO6 Transmission Plant Deprec. Rates WP	17 18
19	339 - Roads & Italis	Þ	19,939	-		-	100 Transmission Frant Deprec. Rates WF	19
20	350.1 - Land	\$				_	TO6 Transmission Plant Deprec. Rates WP	20
21	550.1 Editd	Ψ					100 Transmission Frant Depree. Rates W1	21
22	350.2 - Land Rights	S	1,669	_		_	TO6 Transmission Plant Deprec. Rates WP	22
23		S	85,194				Col. a = Sum Lines 14 thru 22	23
24		•	,					24
25	Subtotal Annual Cost of Removal				\$	784	Sum Lines 14 thru 22	25
26								26
27	Transmission Related Municipal Franchise Fees Expense			1.0207%		8	Line 25 x Franchise Fee Rate	27
28								28
29	Total Annual Cost of Removal				\$	792	Line 25 + Line 27	29
30								30
31	Total Other Specific Expenses				\$	831	Line 7 + Line 10 + Line 29	31

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

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

### True-Up Period - January 1, 2024 to December 31, 2024

(\$1,000)

Line No. 1 2 3		<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>	<u>Col. 9</u> See Footnote 6	<u>Col. 10</u> See Footnote 7	<u>Col. 11</u> = Col. 9 + Col. 10	Line No. 1 2 3
5 6 7 8			Monthly True-Up	Monthly True-Up	Prior True-Up	Prior Other	Adjusted Monthly True-Up	Monthly Overcollection (-) or Undercollection (+)	Monthly Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue		Cumulative Overcollection (-) or Undercollection (+) in Revenue	5 6 7 8
9	Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
	January	2024	\$ 341	322	1 \$		\$ 319		0.72%	\$ 22 \$	C	\$ 22	10
	February	2024	341	322	1	(4)		22	0.68%	44	C	44	11
	March	2024	341	322	1	(4)		22	0.72%	66	C	66	
	April	2024	341	322	1	(4)		22	0.70%	88	1	89	13
14	May	2024	341	322	1	(4)		22	0.72%	110	1	111	14
15	June	2024	341	322	1	(4)	319	22	0.70%	133	1	134	15
	July	2024	341	322	1	(4)		22	0.72%	156	1	157	16
	August	2024	341	322	1	(4)	319	22	0.72%	178	1	180	17
18	September	2024	341	322	1	(4)	319	22	0.70%	201	1	203	18
19	October	2024	341	322	1	(4)	319	22	0.72%	225	2	226	19
20	November	2024	341	322	1	(4)	319	22	0.70%	248	2	250	20
21	December	2024	341	322	1	(4)	319	22	0.72%	271	2	273	21
22	•		\$ 4,089	\$ 3,865	\$ 15 \$	(53)	\$ 3,827	\$ 262		\$	11		22

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

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

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

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

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

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

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

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

Transmission Revenues Data to Reflect Changed Rates

### Rate Effective Period January 1, 2025 - December 31, 2025 (\$1,000)

Line					Line
No.	Description of Annual Costs	An	ounts	Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	93	Cycle 13; Summary of Cost Components; Line 1	1
3	Section 2 - Non-Direct Expense Cost Component		3,066	Cycle 13; Summary of Cost Components; Line 3	3
5	Section 3 - Cost Component Containing Other Specific Expenses		732	Cycle 13; Summary of Cost Components; Line 5	5
7 8	Total Citizens Annual Prior Year Cost of Service	\$	3,890	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(108)	Cycle 13; Summary of Cost Components; Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		(2)	Cycle 13; Summary of Cost Components; Line 11	11 12
13 14	Subtotal Annual Costs	\$	3,780	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		8	Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$	3,788	Line 13 + Line 15	17 18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 7.777	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	255.471	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	60.959	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 324.207	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(8.995)	Line 9 / Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.190)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	0.628	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 315.650	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 3,788	Line 34 x Line 36	38
39				39

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

Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period January 1, 2024 to December 31, 2024
(\$1,000)

Line					Line
No.	Description of Annual Costs	An	ounts	Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	17	Cycle 12; Summary of Cost Components; Line 1	1
3	Section 2 - Non-Direct Expense Cost Component		3,081	Cycle 12; Summary of Cost Components; Line 3	3 4
5	Section 3 - Cost Component Containing Other Specific Expenses		728	Cycle 12; Summary of Cost Components; Line 5	5
7	Total Citizens Annual Prior Year Cost of Service	\$	3,827	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(18)	Cycle 12; Summary of Cost Components; Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		3	Cycle 12; Summary of Cost Components; Line 11	11 12
13 14	Subtotal Annual Costs	\$	3,812	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		53	Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$	3,865	Line 13 + Line 15	17 18

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

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

### Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 13 True-Up Period - January 1, 2024 to December 31, 2024 (\$1,000)

Line No.	:							Line No.
1		<u>Col. 1</u>	<u>Col. 2</u>	<b>Col. 3</b>	<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	<b>Month</b>	<b>Year</b>	Adjustment 1	Rate	wo Interest	<u>Interest</u>	with Interest	6
7	January	2024	\$ (108)	0.72%	\$ (108)	\$ (0.78)	\$ (109)	7
8	February	2024		0.68%	(109)	(0.74)	(109)	8
9	March	2024		0.72%	(109)	(0.79)	(110)	9
10	April	2024		0.70%	(110)	(0.77)	(111)	10
11	May	2024		0.72%	(111)	(0.80)	(112)	11
12	June	2024		0.70%	(112)	(0.78)	(113)	12
13	July	2024		0.72%	(113)	(0.81)	(113)	13
14	August	2024		0.72%	(113)	(0.82)	(114)	14
15	September	2024		0.70%	(114)	(0.80)	(115)	15
16	October	2024		0.72%	(115)	(0.83)	(116)	16
17	November	2024		0.70%	(116)	(0.81)	(117)	17
18	December	2024		0.72%	(117)	(0.84)	(118)	18
19					=	\$ (9.56)		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.

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

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

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

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

### Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 13 True-Up Period - January 1, 2024 to December 31, 2024 (\$1,000)

Line	;								Line
No.									No.
1		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	1
2		<u>Col. 1</u>	<u>C01, 2</u>	See Footnote 2	See Footnote 3	= - (Col. 4 + Col. 6)	= Col. 2 x Col. 3	= Col. 3 - Col. 5	2
3				2001000000	500100000	(0011 1 0011 0)			3
4			Monthly	Month				Month	4
5			Interest	Beginning				Ending	5
6	<b>Month</b>	<u>Year</u>	Rate 1	<b>Balance</b>	<b>Amortization</b>	<b>Principal</b>	<u>Interest</u>	<b>Balance</b>	6
7	January	2025	0.71% \$	(118) \$	10	\$ (9)	\$ (1)	\$ (108)	7
8	February	2025	0.71%	(108)	10	(9)	(1)	(99)	8
9	March	2025	0.71%	(99)	10	(10)	(1)	(89)	9
10	April	2025	0.71%	(89)	10	(10)	(1)	(79)	10
11	May	2025	0.71%	(79)	10	(10)	(1)	(70)	11
12	June	2025	0.71%	(70)	10	(10)	(0)	(60)	12
13	July	2025	0.71%	(60)	10	(10)	(0)	(50)	13
14	August	2025	0.71%	(50)	10	(10)	(0)	(40)	14
15	September	2025	0.71%	(40)	10	(10)	(0)	(30)	15
16	October	2025	0.71%	(30)	10	(10)	(0)	(20)	16
17	November	2025	0.71%	(20)	10	(10)	(0)	(10)	17
18	December	2025	0.71%	(10)	10	(10)	(0)	(0)	18
19	<b>Total Base Period Inte</b>	erest <sup>4</sup>					(10)		19
20	<b>Total Base Period Inte</b>	erest and Current Year In	terest				\$ (15)		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).

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

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

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

### SAN DIEGO GAS & ELECTRIC COMPANY

### Statement AD Cost of Plant Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-23	(b) 31-Dec-24	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1 2	Total Steam Production Plant <sup>1, 3</sup>	204-207; Footnote Data (a)			\$ 593,486	AD-1; Line 18	1 2
3	Total Nuclear Production Plant <sup>1,3</sup>	204-207; Footnote Data (a)			-	AD-2; Line 18	3 4
5 6	Total Hydraulic Production Plant <sup>1, 3</sup>				-	AD-3; Line 18	5 6
7 8	Total Other Production Plant <sup>1,3</sup>	204-207; Footnote Data (a)			583,302	AD-4; Line 18	7 8
9 10	Total Distribution Plant <sup>2,3</sup>	204-207; Footnote Data (a); BOY and EOY	\$ 11,031,888	\$ 11,900,658	11,466,273	AD-5; Line 6	9 10
11 12	Transmission Plant 1,3				8,436,617	AD-6; Line 23	11 12
14	Incentive Transmission Plant <sup>1</sup>				-	AD-7; Line 18	13 14
16	Total Electric Miscellaneous Intangible Plant, 4	204-207; Footnote Data (a); BOY and EOY	125,195	236,259	180,727	AD-8; Line 6	15 16
18	Total General Plant <sup>2,4</sup>	204-207; Footnote Data (a); BOY and EOY	614,792	651,436	633,114	AD-9; Line 6	17 18
19 20	Total Common Plant <sup>2,4</sup>		1,812,002	1,958,808	1,885,405	AD-10; Line 10	19 20
21 22 23	Total Plant in Service  Transmission Wages and Salaries Allocation Factor				\$ 23,778,925	Sum Lines 1 thru 19 Statement AI; Line 17	21 22 23
24 25	Total Transmission Plant & Incentive Transmission Plant				\$ 8,436,617	Line 11 + Line 13	24 25
26 27 28	Transmission Related Electric Miscellaneous Intangible Plant				20,114	Line 15 x Line 23	26 27 28
29 30	Transmission Related General Plant				70,462	Line 17 x Line 23	29 30
31 32	Transmission Related Common Plant				209,834	Line 19 x Line 23	31 32
33 34	Transmission Related Total Plant in Service				\$ 8,737,027	Sum Lines 25 thru 31	33 34
35	Transmission Plant Allocation Factor <sup>5</sup>				36.74%	Line 33 / Line 21	35

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

<sup>&</sup>lt;sup>2</sup> The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance using beginning and ending year balances.

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

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

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

### STEAM PRODUCTION

		Total Steam		Steam		
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking 1	Reference	No.
1	Dec-23	\$ 575,385	SDG&E Records	\$ 591,050	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-24	575,891		591,555		2
3	Feb	576,338		592,003		3
4	Mar	576,715		592,380		4
5	Apr	577,964		593,629		5
6	May	577,723		593,387		6
7	Jun	577,895		593,559		7
8	Jul	577,907		593,571		8
9	Aug	577,941		593,606		9
10	Sep	577,962		593,627		10
11	Oct	578,909		594,574		11
12	Nov	579,439		595,103		12
13	Dec-24	581,614	SDG&E Records	597,279	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 7,511,684	Sum Lines 1 thru 13	\$ 7,715,322	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 577,822	Average of Lines 1 thru 13	\$ 593,486	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		Nicologo		
Line		Nuclear Production		Nuclear Production		Line
	3.5		D 4		D 4	
No.	Month	Per Book	Reference	Ratemaking <sup>1</sup>	Reference	No.
1	Dec-23	\$ -	SDG&E Records	\$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-24	-		-		2
3	Feb	-		-		3
4	Mar	_		-		4
5	Apr	-		-		5
	May	-		-		6
7	Jun	_		-		7
8	Jul	_		-		8
9	Aug	_		_		9
	Sep	_		_		10
	Oct	_		-		11
12	Nov	_		_		12
	Dec-24	_	SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); EOY	13
14					, , , , , , , , , , , , , , , , , , , ,	14
15	<b>Total 13 Months</b>	\$ -	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	6			•		19

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

### HYDRAULIC PRODUCTION PLANT

		Total Hydraulic		Hydraulic		
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking 1	Reference	No.
1	Dec-23	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-24	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
	Oct	-		-		11
12	Nov	-		-		12
13	Dec-24	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

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

### OTHER PRODUCTION

Line		Total Other Production		Other Production		Line
No.	Month	Per Book	Reference	Ratemaking <sup>1</sup>	Reference	No.
1	Dec-23	\$ 624,502	SDG&E Records	\$ 582,309	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-24	624,797		582,604	( )	2
3	Feb	624,645		582,452		3
4	Mar	624,849		582,656		4
5	Apr	625,520		583,327		5
6	May	625,518		583,325		6
7	Jun	625,691		583,498		7
8	Jul	625,777		583,584		8
9	Aug	625,828		583,635		9
10	Sep	625,931		583,738		10
11	Oct	625,977		583,784		11
12	Nov	625,663		583,845		12
	Dec-24	625,992	SDG&E Records	584,174	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 8,130,691	Sum Lines 1 thru 13	\$ 7,582,931	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 625,438	Average of Lines 1 thru 13	\$ 583,302	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 <sup>1</sup>	Reference	Line No.
1 2 3 4	Dec-23 Dec-24	\$ 10,855,750 11,684,819	SDG&E Records SDG&E Records	\$ 11,031,888 11,900,658	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	\$ 11,270,284	Average of Line 1 and Line 3	\$ 11,466,273	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		Т	Total ransmission Plant		Ti	ransmission Plant		Line
No.	Month		Per Book	Reference	R	atemaking 1	Reference	No.
1	Dec-23	\$	8,381,786	SDG&E Records	\$	8,232,400	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-24		8,393,679			8,228,824		2
3	Feb		8,403,501			8,243,848		3
4	Mar		8,409,683			8,250,037		4
5	Apr		8,468,927			8,301,201		5
6	May		8,483,092			8,314,411		6
7	Jun		8,514,139			8,345,550		7
8	Jul		8,528,703			8,360,660		8
9	Aug		8,554,763			8,385,866		9
10	Sep		8,593,229			8,422,321		10
11	Oct		8,606,956			8,435,982		11
12	Nov		8,659,863			8,488,868		12
13	Dec-24		8,747,995	SDG&E Records		8,558,532	Form 1; Page 204-207; Footnote Data (a); EOY	13
14								14
15	Total 13 Months	\$	110,746,317	Sum Lines 1 thru 13	\$	108,568,500	Sum Lines 1 thru 13	15
16								16
17								17
18	13-Month Average Balance	\$	8,518,947	Average of Lines 1 thru 13	\$	8,351,423	Form 1; Page 204-207; Footnote Data (a)	18
19								19
20								20
21	Add: Citizens Weighted Average Lease	Amou	ınt <sup>2</sup>		\$	85,194	Lease Agreement	21
22								22
23	<b>Total Transmission Plant Cost Averag</b>	ge Bal	ance		\$	8,436,617	Line 18 + Line 21	23

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

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

### TRANSMISSION PLANT

Line		Total Transmission Plant		Transmission Plant		Line
No.	Month	Per Book	Reference	Ratemaking 1	Reference	No.
1	Dec-23	\$ -	SDG&E Records	\$ 85,194	SDG&E Records	1
2	Jan-24	-		85,194		2
3	Feb	-		85,194		3
4	Mar	-		85,194		4
5	Apr	-		85,194		5
6	May	-		85,194		6
7	Jun	-		85,194		7
8	Jul	-		85,194		8
9	Aug	-		85,194		9
	Sep	-		85,194		10
	Oct	-		85,194		11
12	Nov	-		85,194		12
13	Dec-24	-	SDG&E Records	85,194	2024 Form 1; Page 213; Line 1; Col. f	13
14						14
15	<b>Total 13 Months</b>	\$ -	Sum Lines 1 thru 13	\$ 1,107,522	Sum Lines 1 thru 13	15
16						16
17			1			17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ 85,194	Average of Lines 1 thru 13	18
19						19

<sup>&</sup>lt;sup>1</sup> Represents the monthly Citizens Lease amount for term of service.

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

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		1
				Companyion	Distribution	Transmission	Transmission	Transmission	Transmission	Total Transmission		
			Total	Generation 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.
110.	recount	Production Related to Trans	Account 101	as Transmission	to 11 ansimission	Steam 110a.	Other 110u.	rvacient	as Distribution	50.1117	receivence	- 110.
1	303.0	Intangibles	\$ -	s -	\$ -	s -	s -	s -	s -	\$ -	SDG&E Records	1
2		Land	-	_	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	_	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	_	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6		-										6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,123	\$ -	\$ -	\$ -	\$ -	\$ 5,127	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 259,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,558)	\$ 246,135	SDG&E Records	9
10	352.0	Structures & Improvements	884,871	-	-	(1,928)	-	-	(121,441)	761,502	SDG&E Records	10
11	353.0	Station Equipment	2,378,839	-	-	(12,010)	(1,420)	-	(2,430)	2,362,979	SDG&E Records	11
12	354.0	Towers and Fixtures	939,904	-	-	-	-	-	-	939,904	SDG&E Records	12
13	355.0	Poles and Fixtures	1,231,461	-	-	-	-	-	-	1,231,461	SDG&E Records	13
14	356.0	OH Conductors and Device	1,006,113	-	-	-	-	-	-	1,006,113	SDG&E Records	14
15		Underground Conduit	670,834	-	-	-	-	-	-	670,834	SDG&E Records	15
16	358.0	UG Conductors & Devices	634,322	-	-	(1,726)	-	-	-	632,596	SDG&E Records	16
17	359.0	Roads & Trails	375,750	-	-	-	-	-	-	375,750	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 8,381,786	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (137,429)	\$ 8,227,272	Sum Lines 9 thru 17	19
20					T	T						20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 8,381,786	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	\$ -	\$ (137,429)	\$ 8,232,400	Line 7 + Line 19	21

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

### SAN DIEGO GAS & ELECTRIC COMPANY TRANSMISSION FUNCTIONALIZATION STUDY DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS BALANCES AS OF 12/31/2024 (\$1,000)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		1
										Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 101	Account 101	Account 101	Account 101	Account 101	Account 101	Plant		
Line			Transmission	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Adjusted Book		Line
No.	Account	Description	Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,616	-	-	-	-	3,616	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,577	-	-	-	-	1,577	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,192	\$ -	\$ -	\$ -	\$ -	\$ 5,197	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 261,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,558)	\$ 248,246	SDG&E Records	9
10	352.0	Structures & Improvements	987,734	-	-	(1,928)	-	-	(161,600)	824,206	SDG&E Records	10
11	353.0	Station Equipment	2,426,904	-	-	(12,010)	(1,420)	-	(2,418)	2,411,056	SDG&E Records	11
12	354.0	Towers and Fixtures	927,209	-	-	-	-	-	- 1	927,209	SDG&E Records	12
13	355.0	Poles and Fixtures	1,326,958	-	-	-	-	-	-	1,326,958	SDG&E Records	13
14	356.0	OH Conductors and Device	1,075,095	-	-	-	-	-	-	1,075,095	SDG&E Records	14
15	357.0	Underground Conduit	676,654	-	-	-	-	-	-	676,654	SDG&E Records	15
16	358.0	UG Conductors & Devices	663,263	-	-	(1,726)	-	-	-	661,537	SDG&E Records	16
17	359.0	Roads & Trails	402,375	-	-	-	-	-	-	402,375	SDG&E Records	17
18			ĺ							<u> </u>		18
19	TOTAL	TRANSMISSION PLANT	\$ 8,747,995	s -	s -	\$ (15,664)	\$ (1,420)	\$ -	\$ (177,575)	\$ 8,553,335	Sum Lines 9 thru 17	19
20				1	I -	. ( - ) - )	( ) - )	1	1 77			20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 8,747,995	\$ 5	\$ 5,192	\$ (15,664)	\$ (1,420)	s -	\$ (177,575)	\$ 8,558,532	Line 7 + Line 19	21

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

### INCENTIVE TRANSMISSION PLANT

		Total Incentive Transmission		Incentive Transmission		
Line		Plant		Plant		Line
No.	Month	Per Book	Reference	Ratemaking	Reference	No.
1	Dec-23	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-24	_		-		2
3	Feb	_		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
	Oct	-		-		11
12	Nov	-		-		12
13	Dec-24	-	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	40.74		07: 1.1.10	•	67: 11 10	17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

### ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1 2 3 4	Dec-23 Dec-24	\$ 125,195 236,259	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	\$ 180,727	Average of Line 1 and Line 3	5 6 7

### GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1 2 3 4	Dec-23 Dec-24	\$ 614,792 651,436		1 2 3 4
5 6 7	Beginning and End Period Average	\$ 633,114	Average of Line 1 and Line 3	5 6 7

### **COMMON PLANT**

Line					Line
No.	Month	Description	Amounts	Reference	No.
1	Dec-23	Total Common Plant Per Book	\$ 2,451,965	Form 1; Page 356; Accts 303 to 398; BOY	1
2		Electric Split of Common Utility Plant	73.90%	Form 1; Page 356; Electric	2
3		Total Common Plant to Electric Per Book	\$ 1,812,002	Line 1 x Line 2	3
4					4
5	Dec-24	Total Common Plant Per Book	\$ 2,651,696	Form 1; Page 356; Accts 303 to 398; EOY	5
6		Electric Split of Common Utility Plant	73.87%	Form 1; Page 356; Electric	6
7		Total Common Plant to Electric Per Book	\$ 1,958,808	Line 5 x Line 6	7
8			, ,		8
9					9
10	Beginnin	g and End Period Average	\$ 1,885,405	Average of Line 3 and Line 7	10
11	-8	g	-,,	<i>G</i>	11

### SAN DIEGO GAS & ELECTRIC COMPANY

### Statement AE Accumulated Depreciation and Amortization Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.	—	FERC Form 1 Page; Line; Col.	(a) 31-Dec-23	(b) 31-Dec-24	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve 1,3				\$ 2,167,262	AE-1; Line 23	1
2							2
3	Electric Misc. Intangible Plant Amortization Reserve <sup>2,4</sup>		\$ 76,610	\$ 96,782	86,696	AE-2; Line 6	3
4							4
5	General Plant Depreciation Reserve 2,4		268,072	295,031	281,551	AE-3; Line 6	5
6							6
7	Common Plant Depreciation Reserve 2,4		756,371	875,143	815,757	AE-4; Line 10	7
8							8
9	Transmission Wages and Salaries Allocation Factor				11.13%	Statement AI; Line 17	9
10							10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve				\$ 9,649	Line 3 x Line 9	11
12							12
13	Transmission Related General Plant Depreciation Reserve				31,335	Line 5 x Line 9	13
14							14
15	Transmission Related Common Plant Depreciation Reserve				90,789	Line 7 x Line 9	15
16							16
17	Total Transmission Related Depreciation Reserve				\$ 2,299,035	Line 1 + (Sum Lines 11 thru 15)	17
18							18
19	Incentive Transmission Plant Depreciation Reserve <sup>1</sup>				\$ -	Shall be Zero	19

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

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

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

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

## SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

### TRANSMISSION PLANT

Line		Total Transmission Reserves		Transmission Reserves		Line
No.	Month	Per Book	Reference	Ratemaking <sup>1</sup>	Reference	No.
1	Dec-23	\$ 2,056,226	SDG&E Records	\$ 2,022,635	2023 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-24	2,073,840		2,039,410		2
3	Feb	2,093,885		2,059,784		3
4	Mar	2,111,579		2,077,181		4
5	Apr	2,129,472		2,094,033		5
6	May	2,145,563		2,109,738		6
7	Jun	2,163,697		2,127,607		7
8	Jul	2,181,351		2,144,993		8
	Aug	2,200,952		2,164,237		9
	Sep	2,218,376		2,181,376		10
	Oct	2,236,896		2,199,580		11
12	Nov	2,256,338		2,218,681		12
13	Dec-24	2,275,156	SDG&E Records	2,237,105	2024 Form 1; Page 200-201; Footnote Data (b)	13
14			~ ~			14
15	Total 13 Months	\$ 28,143,332	Sum Lines 1 thru 13	\$ 27,676,360	Sum Lines 1 thru 13	15
16						16
17	12 M (I A D I	0 21(4052	A	0 2 120 051	2024 Farm 1, Days 200 201, Farther to Date (b)	17
18	13-Month Average Balance	\$ 2,164,872	Average of Lines 1 thru 13	\$ 2,128,951	2024 Form 1; Page 200-201; Footnote Data (b)	18
19						19
20 21	Add: Citizens Weighted Average Accur	mulated Danragiction		\$ 38.311	AE-1A; Line 18	20 21
22	Add. Chizens weighted Average Accur	nulated Depreciation		\$ 38,311	AL-1A, Lille 16	22
	Total Transmission Plant Accumulate	ed Depreciation Aver	rage Balance	\$ 2,167,262	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.

# SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

### TRANSMISSION PLANT

		Total Transmission		Transmission		
Line		Reserves		Reserves		Line
No.	Month	Per Book	Reference	Ratemaking 1	Reference	No.
1	Dec-23	\$ 36,496	SDG&E Records	\$ 36,496	SDG&E Records	1
2	Jan-24	36,799		36,799		2
3	Feb	37,101		37,101		3
4	Mar	37,404		37,404		4
	Apr	37,706		37,706		5
6	May	38,009		38,009		6
	Jun	38,311		38,311		7
	Jul	38,613		38,613		8
	Aug	38,916		38,916		9
	Sep	39,218		39,218		10
	Oct	39,521		39,521		11
	Nov	39,823		39,823		12
	Dec-24	40,126	SDG&E Records	40,126	SDG&E Records	13
14						14
15	Total 13 Months	\$ 498,044	Sum Lines 1 thru 13	\$ 498,044	Sum Lines 1 thru 13	15
16						16
17						17
	13-Month Average Balance	\$ 38,311	Average of Lines 1 thru 13	\$ 38,311	Average of Lines 1 thru 13	18
19						19

<sup>&</sup>lt;sup>1</sup> Represents the monthly accumulated depreciation and amortization on the Citizens Lease amount for term of service.

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

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		7
										Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 108	Reserves							
Line			Transmission	Reserves Reclass	Ratemaking		Line					
No.	Account	Description	Account 108	as Transmission	to Transmission	as Steam Prod.	as Other Prod.	as Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans								_		
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-		-	-	-	-	-		SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	785	-	-	-	-	785	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 835	\$ -	\$ -	\$ -	\$ -	\$ 836	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 34,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (399)	\$ 33,793	SDG&E Records	9
10	352.0	Structures & Improvements	158,133	-	-	(620)	-	-	(25,974)	131,540	SDG&E Records	10
11	353.0	Station Equipment	675,430	-	-	(4,307)	(649)	-	(1,802)	668,673	SDG&E Records	11
12	354.0	Towers and Fixtures	300,968	-	-	-	-	-	-	300,968	SDG&E Records	12
13	355.0	Poles and Fixtures	242,890	-	-	-	-	-	-	242,890	SDG&E Records	13
14	356.0	OH Conductors and Device	319,418	-	-	-	-	-	-	319,418	SDG&E Records	14
15	357.0	Underground Conduit	128,994	-	-	-	-	-	-	128,994	SDG&E Records	15
16	358.0	UG Conductors & Devices	127,912	-	-	(678)	-	-	-	127,235	SDG&E Records	16
17	359.0	Roads & Trails	68,288	-	-	-	-	-	-	68,288	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 2,056,226	\$ -	\$ -	\$ (5,604)	\$ (649)	\$ -	\$ (28,174)	\$ 2,021,799	Sum Lines 9 thru 17	19
20												20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 2,056,226	\$ 1	\$ 835	\$ (5,604)	\$ (649)	\$ -	\$ (28,174)	\$ 2,022,635	Line 7 + Line 19	21

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

### SAN DIEGO GAS & ELECTRIC COMPANY TRANSMISSION FUNCTIONALIZATION STUDY DERIVATION OF TRANSMISSION RELATED ACCUMULATED DEPRECIATION AND AMORTIZATION BALANCES AS OF 12/31/2024 (\$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	-	-	46	-	-	-	-	46	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	839	-	-	-	-	839	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 885	\$ -	\$ -	\$ -	\$ -	\$ 886	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 36,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (410)		SDG&E Records	9
10	352.0	Structures & Improvements	178,418	-	-	(660)	-	-	(29,862)	147,896	SDG&E Records	10
11	353.0	Station Equipment	753,016	-	-	(4,723)	(700)	-	(1,894)	745,700	SDG&E Records	11
12	354.0	Towers and Fixtures	324,377	-	-	-	-	-	-	324,377	SDG&E Records	12
13	355.0	Poles and Fixtures	289,171	-	-	-	-	-	-	289,171	SDG&E Records	13
14	356.0	OH Conductors and Device	334,159	-	-	-	-	-	-	334,159	SDG&E Records	14
15	357.0	Underground Conduit	143,349	-	-	-	-	-	-	143,349	SDG&E Records	15
16	358.0	UG Conductors & Devices	141,604	-	-	(688)	-	-	-	140,916	SDG&E Records	16
17	359.0	Roads & Trails	74,788	-	-	-	-	-	-	74,788	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 2,275,156	S -	\$ -	\$ (6,070)	\$ (700)	\$ -	\$ (32,166)	\$ 2,236,219	Sum Lines 9 thru 17	19
20		·										20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 2,275,156	\$ 1	\$ 885	\$ (6,070)	\$ (700)	\$ -	\$ (32,166)	\$ 2,237,105	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 - 12/31/2024 PER BOOK (\$1,000)

### ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Mandh	Adjusted FERC Intangible Reserve	D. C	Line No.
100.	Month	Balance	Reference	110.
2	Dec-23 Dec-24	\$ 76,610 96,782	2023 Form 1; Page 200-201; Footnote Data (b) 2024 Form 1; Page 200-201; Footnote Data (b)	1 2 3
4				4
5				5
6	Beginning and End Period Average	\$ 86,696	Average of Line 1 and Line 3	6
7				7

# SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

### **GENERAL PLANT**

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
1 2 3 4	Dec-23 Dec-24	\$ 268,072 295,031	2023 Form 1; Page 200-201; Footnote Data (b) 2024 Form 1; Page 200-201; Footnote Data (b)	1 2 3 4
5 6 7	Beginning and End Period Average	\$ 281,551	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 - 12/31/2024 PER BOOK (\$1,000)

# **COMMON PLANT**

Line					Line
No.	Month	Description	Amounts	Reference	No.
1	Dec-23	Total Common Plant Per Book	\$ 1,023,506	2023 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.90%	2023 Form 1; Page 356; Electric	2
3		Total Common Reserves to Electric Per Book	\$ 756,371	Line 1 x Line 2	3
4					4
5	Dec-24	Total Common Plant Per Book	\$ 1,184,707	2024 Form 1; Page 356; Accts 303 to 398	5
6		Electric Split of Common Utility Plant	73.87%	2024 Form 1; Page 356; Electric	6
7		Total Common Reserves to Electric Per Book	\$ 875,143	Line 5 x Line 6	7
8			ŕ		8
9					9
10	Beginnin	g and End Period Average	\$ 815,757	Average of Line 3 and Line 7	10
11	- 8	• · · · · · · · · · · · · · · · · · · ·	,	<i>6</i>	11

# Statement AF 1

			Statement AF						
			Deferred Credits						
		Base Period & True-Up Per	riod 12 - Months En	ding I	December 31, 20	024			
			(\$1,000)						
Line		FERC Form 1	(a)		(b)	(c)	= [(a)+(b)]/2		Line
No.		Page; Line; Col.	31-Dec-23		31-Dec-24	Ave	erage Balance	Reference	No.
1	FERC Account 190		\$ 108,814	\$	107,179	\$	107,996	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2									2
3	FERC Account 282		(1,242,831)		(1,260,740)		(1,251,785)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4									4
5	FERC Account 283		(9,530)		(10,383)		(9,957)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6									6
7	Total Transmission Related ADIT 2		\$ (1,143,547)	s	(1,163,944)	\$	(1,153,746)	Sum Lines 1 thru 5	7
8			(-,,,)	Ť	(1,100,711)	Ť	(1,100,110)		8
9	Incentive Transmission Plant ADIT		\$ -	¢		¢		Shall be Zero	9
	incentive Transmission Flant ADT1		<b>5</b> -	\$	-	<u> </u>		Shan be Zero	
10						_			10
11	Transmission Plant Abandoned ADIT		\$ -	\$	-	\$		AF-1 and AF-2; Line 34; Col. d	11
12									12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		\$ -	\$	-	\$		Shall be Zero	13

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

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

### SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AF

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

# (\$1,000)

Line		Da	(a) measured	Eve	(b) ess Reserve	Fyco	(c) ss Reserve	(d) =	[Sum (a) thru (c)]		Line
No.	Description		Amount		Protected		protected		Total	Reference	No.
1	Account 190 (Non-Citizens)										1
2	Compensation Related Items	\$	1,005	\$	-	\$	_	\$	1,005	2023 Form 1; Page 234; Footnote Data (c)	2
3	Post Retirement Benefits		150		-		-		150	2023 Form 1; Page 234; Footnote Data (c)	3
4	Net Operating Loss				102,382				102,382	2023 Form 1; Page 234; Footnote Data (c)	4
5	Total of Account 190	\$	1,155	\$	102,382	\$	-	\$	103,537	Sum Lines 2 thru 4	5
6											6
7	Account 282 (Non-Citizens)	_				_		_			7
8	Accumulated Depreciation Timing Differences	\$	(872,111)	\$	(361,227)	\$	8,734	\$	(1,224,605)	2023 Form 1; Page 274-275; Footnote Data (a)	8
10	Total of Account 282	•	(872,111)	<u> </u>	(361,227)	\$	8,734	\$	(1,224,605)	Sum Lines 8 thru 9	9 10
11	1 otal of Account 282	3	(8/2,111)	<u> </u>	(361,227)	3	8,/34	3	(1,224,005)	Sum Lines 8 thru 9	10
12	Account 283 (Non-Citizens)										12
13	Ad Valorem Taxes	\$	(9,530)	\$	_	\$	_	\$	(9,530)	2023 Form 1; Page 276-277; Footnote Data (a)	13
14		*	-	-	-	-	_	*	-	(=)	14
15	Total of Account 283	\$	(9,530)	\$	-	\$	-	\$	(9,530)	Sum Lines 13 thru 14	15
16											16
17											17
18	Account 190 (Citizens Sunrise)										18
19	Net Operating Loss	\$	-	\$	5,276	\$	-	\$	5,276	2023 Form 1; Page 234; Footnote Data (c)	19
20	T . I . C				-	_				0 1: 10:1 20	20
21 22	Total of Account 190	\$	-	\$	5,276	\$	-	\$	5,276	Sum Lines 19 thru 20	21 22
23	Account 282 (Citizens Sunrise)										22
24	Accumulated Depreciation Timing Differences	\$	(10,451)	\$	(7,776)	\$	_	\$	(18,226)	2023 Form 1; Page 274-275; Footnote Data (a)	24
25	Accumulated Depreciation Timing Differences	Ψ	(10,431)	Ψ	(7,770)	Ψ	_	Ψ	(10,220)	2023 1 01111 1, 1 age 274-273, 1 00thote Data (a)	25
26	Total of Account 282	\$	(10,451)	\$	(7,776)	\$		\$	(18,226)	Sum Lines 24 thru 25	26
27			<u> </u>		( ) -/				( 2) 2/		27
28	Account 283 (Citizens Sunrise)										28
29		\$	-	\$	-	\$	-	\$	-	Not Applicable to 2023 Base Period	29
30			-		-		-		<u>-</u>		30
31	Total of Account 283	\$	_	\$	-	\$	-	\$	-	Sum Lines 29 thru 30	31
32											32
33	T I DI ALI I LADIT			Ф		Ф		Φ.		No. 4 Profile 2002 Profile	33
34	Transmission Plant Abandoned ADIT	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2023 Base Period	34

### SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AF

## ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION Base Period 12 Months Ending December 31, 2024

(\$1,000)

Line No.			(a) measured Amount		(b) cess Reserve Protected		(c) ess Reserve protected	(d) =	= [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)										1
2	Compensation Related Items	\$	998	\$	-	\$	-	\$	998	2024 Form 1; Page 234; Footnote Data (d)	2
3	Post Retirement Benefits		170		-		-		170	2024 Form 1; Page 234; Footnote Data (d)	3
4	Net Operating Loss			_	100,816		-		100,816	2024 Form 1; Page 234; Footnote Data (d)	4
5	Total of Account 190		1,168	\$	100,816	\$		\$	101,983	Sum Lines 2 thru 4	5
6	A										6 7
7 8	Account 282 (Non-Citizens) Accumulated Depreciation Timing Differences	s	(895,776)	\$	(356,127)	\$	8,658	\$	(1,243,244)	2024 Form 1; Page 274-275; Footnote Data (b)	8
9	Accumulated Depreciation Tilling Differences	Þ	(893,770)	Φ	(330,127)	Φ	0,030	Ф	(1,243,244)	2024 Poriti 1, Fage 274-273, Pootitote Data (0)	9
10	Total of Account 282	\$	(895,776)	\$	(356,127)	\$	8,658	\$	(1,243,244)	Sum Lines 8 thru 9	10
11	Total of Account 202		(0)3,770)	Ψ	(000,127)	Ψ	0,000	Ψ	(1,210,211)	Sum Emes o unu y	11
12	Account 283 (Non-Citizens)										12
13	Ad Valorem Taxes	\$	(10,383)	\$	_	\$	-	\$	(10,383)	2024 Form 1; Page 276-277; Footnote Data (b)	13
14			-		-		-		-		14
15	Total of Account 283	\$	(10,383)	\$	-	\$	-	\$	(10,383)	Sum Lines 13 thru 14	15
16			,								16
17											17
18	Account 190 (Citizens Sunrise)										18
19	Net Operating Loss	\$	-	\$	5,196	\$	-	\$	5,196	2024 Form 1; Page 234; Footnote Data (d)	19
20									<u>-</u>		20
21	Total of Account 190	\$		\$	5,196	\$		\$	5,196	Sum Lines 19 thru 20	21
22											22
23	Account 282 (Citizens Sunrise)	s	(0.001)	e.	(7.505)	e		e	(17.40()	2024 Farms 1, Barra 274 275; Farsturet Bata (b)	23
24 25	Accumulated Depreciation Timing Differences	3	(9,901)	\$	(7,595)	\$	-	\$	(17,496)	2024 Form 1; Page 274-275; Footnote Data (b)	24 25
26	Total of Account 282	<u>s</u>	(9,901)	\$	(7,595)	\$	<del>-</del>	\$	(17,496)	Sum Lines 24 thru 25	26
27	Total of Account 202	J.	(),)01)	Ψ	(7,373)	Ф		Ψ	(17,470)	Sum Emes 24 thru 25	27
28	Account 283 (Citizens Sunrise)										28
29	Account 205 (Citizens Sumise)	\$	_	\$	_	\$	_	\$	_	Not Applicable to 2024 Base Period	29
30		Ψ.	_	Ψ.	_	Ψ.	_	Ψ	_	<b>T</b> F	30
31	Total of Account 283	\$		\$		\$	-	\$	-	Sum Lines 29 thru 30	31
32									-		32
33											33
34	Transmission Plant Abandoned ADIT	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2024 Base Period	34

# CITIZENS' SHARE OF THE BORDER EAST LINE

# Accumulated Deferred Income Tax Comparison With and Without Bonus Depreciation Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

		-	12/31/2023	12/31/2024			]
Line							Line
No.	Description		ADIT	ADIT	Average	Reference	No.
1	Citizens With Bonus D	\$	(12,950)	\$ (12,300)	\$ (12,625)	SDG&E Records	1
2							2
3	Citizens Without Bonus D		(12,041)	(12,412)	(12,227)	SDG&E Records	3
4			, ,	`			4
5	Difference With and Without Bonus Deprec. 1	\$	(909)	\$ 112	\$ (398)	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, 2024 (\$1,000)

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

The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance. There is no balance in FERC Form 1 Page 214 in 2024.

# SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AG SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE) AND DEFERRED DEBITS BASE PERIOD / TRUE UP PERIOD - 12/31/2024 (\$1,000)

# TRANSMISSION PLANT

Line			smission Held for		Line
No.	Month	Fut	ure Use	Reference	No.
1	Dec-23	\$	-	SDG&E Records	1
2	Jan-24		-		2
3	Feb		-		3
4	Mar		-		4
5	Apr		-		5
6	May		-		6
7	Jun		-		7
8	Jul		-		8
	Aug		-		9
10	Sep		-		10
11	Oct		-		11
12	Nov		-		12
13	Dec-24		-	SDG&E Records	13
14					14
15	<b>Total 13 Months</b>	\$	-	Sum Lines 1 thru 13	15
16					16
17					17
18	13-Month Average	\$	-		18
19					19

# STATEMENT AG

# SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE) BASE PERIOD / TRUE UP PERIOD - 12/31/2024

(\$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, 2024 (\$1,000)

Line		FERC Form 1				Line
No.		Page; Line; Col.	A	mounts	Reference	No.
	District (District District Di					
1 2	Derivation of Direct Maintenance Expense: Total Direct Maintenance Cost		\$	25	AH-1; Line 50	1 2
3	Total Direct Maintenance Cost		Ψ	23	ATT 1, Ellie 30	3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:					4
5	Total Non-Direct Transmission O&M Expense		\$	148,831	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:					6
7	Scheduling, System Control & Dispatch Services			(2,802)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development			(1,516)	Negative of AH-2; Line 43; Col. b	8
10	Station Expenses Underground Line Expense			(11,763) (16)	Negative of AH-2; Line 44; Col. b Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others			(10)	Negative of AH-2; Line 45; Col. b	11
12	Miscellaneous Transmission Expense			(13,148)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment			(21,616)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines			(36,072)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines			(1,151)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments			(111)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$	60,635	Sum Lines 5 thru 16	17
18 19	Derivation of Non-Direct Administrative and General Expense:					18 19
20	Total Non-Direct Administrative & General Expense		\$	609,622	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:		Ψ	007,022	7117 3, Ellie 20, Col. u	21
22	Abandoned Projects			(279)	Negative of AH-3; Line 34; Col. b	22
23	CPUC energy efficiency programs			(1,621)	Negative of AH-3; Line 29; Col. a; and Sum Lines (24, 25);	23
				(1,021)	Col. b	
24	CPUC Intervenor Funding Expense - Transmission				Negative of AH-3; Line 30; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution			(1,168)	Negative of AH-3; Line 31; Col. a	25
26	CPUC Reimbursement Fees			(17,282)	Negative of AH-3; Line 27; Col. a	26 27
27 28	Injuries & Damages General Advertising Expenses			(31)	Not Applicable to 2024 Base Period Negative of AH-3; Line 33; Col. b	28
29	Franchise Requirements			(112,801)	Negative of AH-3; Line 26; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account			(112,601)	Negative of AH-3; Line 25; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)			_	Negative of AH-3; Line 28; Col. a	31
32	Other A&G Exclusion Adjustments			-	Negative of AH-3; Line 32; Col. b	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$	476,440	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)			(10,420)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$	466,020	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor			11.13%	Statement AI; Line 17	36
37 38	Transmission Related Non-Direct Administrative & General Expenses		\$	51,865	Line 35 x Line 36	37 38
39	Property Insurance Allocated to Transmission, General, and Common Plant Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		•	3,849 55,714	Negative of Line 34 x Line 58 Line 37 + Line 38	38 39
40	Transmission Related Non-Direct Acco Expense including Property histitance Expense		<u> </u>	33,714	Line 37   Line 36	40
41	Derivation of Transmission Plant Property Insurance Allocation Factor:					41
42	Transmission Plant & Incentive Transmission Plant		\$	8,436,617	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant			-	Shall be Zero	43
44	Transmission Related General Plant			70,462	Statement AD; Line 29	44
45	Transmission Related Common Plant			209,834	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant		\$	8,716,913	Sum Lines 42 thru 45	46
47						47
48	Total Transmission Plant & Incentive Transmission Plant		\$	8,436,617	Line 42 Above	48
49	Total Steam Production Plant			593,486	Statement AD; Line 1	49
50 51	Total Nuclear Production Plant Total Other Production Plant			583,302	Shall be Zero Statement AD; Line 7	50 51
52	Total Distribution Plant			11,466,273	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant			-	Shall be Zero	53
54	Total General Plant			633,114	Statement AD; Line 17	54
55	Total Common Plant			1,885,405	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS		\$	23,598,198	Sum Lines 48 thru 55	56
57						57
58	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		_	36.94%	Line 46 / Line 56	58

 $<sup>^{1}\,\,</sup>$  Used to allocate property insurance in conformance with the TO6 Formula Rate Mechanism.

# SAN DIEGO GAS & ELECTRIC COMPANY 2024 Citizens Direct Maintenance 12 Months Ending December 31, 2024 (\$1,000)

Line	Natural			Lin
No.	Account	Description	Amounts	No
1	6110020	SAL-MGMT S/T	\$ 0	1
2	6110030	SAL-MGMT T&1/2	-	2
3	6110110	SAL-UNION S/T	10	3
4	6110120	SAL-UNION T&1/2	0	4
5	6110130	SALARIES-UNION DOUBLE TIME	3	5
6	6110335	SAL-DEL LUNCH PREM	1	6
7	6130010	MEALS &TIP & ENT 100	_	7
8	6130020	EMP TRVL-HOTEL/LODG	_	8
9	6213035	MATL-GAS&DIESEL FUEL	_	9
10	6220100	SRV-TREE TRIMMING	_	10
	6220600	SRV-CONSULTING-OTHER	4	11
	6220842	SRV-VEH REPAIR & MNT	3	12
	6220870	SRV-PHONE&COMMUN SYS	1	13
	6221000	SRV-CONSTRUCTION-ELECTRIC	1	14
	6231042	HELICOPTER UTILIZATION	(6)	15
	6261050	VEHICLE UTILIZATION-LABOR	0	16
	6262050	VEHICLE UTILIZATION-NONLABOR	0	13
	6340000	Cash Discounts on Purchases	(0)	18
	9121100	V&S L (CS)	2	19
	9121100	ICP (Costing Sheet)	0	20
			0	
	9121400 9121500	PLPD L (CS)		2
		Wk Comp L (CS)	0	22
	9121600	Pension & Benefits - Labor	0	23
	9122300	PR Tax NL (CS)	1	24
	9122301	PR Tax NL ICP (CS)	0	25
	9122400	PLPD NL (CS)	1	26
	9122500	Wk Comp NL (CS)	0	27
	9122600	Pension & Benefit - Non Labor	2	28
	9122900	P&B REF NL (CS)	1	29
	9123100	VACATION & SICK (CL)	0	30
	9123200	ICP (CL)	0	3
	9123400	PUBLIAB PROPDAM L(CL)	0	32
	9123500	WK COMP-LABOR (CL)	0	33
	9123600	P&B L (CL)	0	34
	9124300	PAYROLL TAXES (CL)	0	35
	9124400	PUBLIAB PROPDAM NL(CL)	0	36
	9124500	WK COMP-NONLABOR (CL)	0	31
	9124600	P&B NL (CL)	0	38
	9124900	P&B REF NL (CL)	0	39
40	9131150	Purchasing L (CS)	0	40
41	9131470	CFS Management Labor (CS)	0	4
	9131700	Shop Order L (CS)	0	42
	9131850	Small Tools L (CS)	0	43
	9131860	Union Contract Labor (CS)	-	44
	9132150	Purchasing NL (CS)	0	45
46	9132470	CFS Mgmnt NL (CS)	0	46
47	9132700	Shop Order NL (CS)	0	4
48	9132850	Small Tools NL (CS)	1	48
49				49
50	Total Di	rect Maintenance Cost 1,2	\$ 25	50
51				5
JI			L	J.

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

<sup>&</sup>lt;sup>2</sup> 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, 2024 (\$1,000)

Line No.	FERC Acct	Description	P	(a) Total er Books	(b) Excluded Expenses		(c) = (a) - (b) Total Adjusted	Reference	Line No.
1	560	Electric Transmission Operation Operation Supervision and Engineering	\$	14,900	\$	111	\$ 14,788	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	9	551	Φ	-	551	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System		1,670		-	1,670	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling		336		-	336	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services		2,808	2,	802	6	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development		98		-	98	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies		1		-	1	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies		-	_	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services		2,519		516	1,003	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses 1		11,763	11,7	763		Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses		10,628		-	10,628	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses 1		16		16	-	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others				-		Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses		30,077		148	16,929	Form 1; Page 320-323; Line 97	14
15 16	567	Rents		5,369		-	5,369	Form 1; Page 320-323; Line 98	15 16
17		Total Electric Transmission Operation	s	80,735	\$ 29.3	357	\$ 51,378	Sum Lines 1 thru 15	17
18		Total Electric Transmission Operation	J.	60,733	\$ 29,.	331	\$ 31,376	Sum Lines 1 tillu 13	18
19		Electric Transmission Maintenance							19
20	568	Maintenance Supervision and Engineering	\$	2,652	\$	_	\$ 2,652	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	1	893		-	893	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware		1,374		-	1,374	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software		3,440		-	3,440	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment		-		-	-	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant		112		-	112	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment <sup>1</sup>		21,616	21,0	616	-	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines <sup>2</sup>		36,072	36,0	072	-	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines 1		1,151	1,	151	-	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant		59	1	-	59	Form 1; Page 320-323; Line 110	29
30								, , , , , ,	30
31		Total Electric Transmission Maintenance	\$	67,369	\$ 58,8	839	\$ 8,530	Sum Lines 20 thru 29	31
32									32
33		Total Electric Transmission O&M Expenses	\$	148,104	\$ 88,	196	\$ 59,908	Line 17 + Line 31	33
34									34
35	413	Transmission O&M Expenses Charged to Citizens 3		727		-	727		35
36 37		Total Adjusted Electric Transmission O&M Expenses	\$	148,831	\$ 88,	196	\$ 60,635	Line 33 + Line 35	36 37
38 39									38 39
40	Excluded	l Expenses (recovery method in parentheses)							40
41	560	Executive ICP				111			41
42	561.4	Scheduling, System Control and Dispatch Services (ERRA)				802			42
43	561.8	Reliability, Planning and Standards Development Services (ERRA)				516			43
44	562	Station Expenses <sup>1</sup>			11,7	763			44
45	564	Underground Line Expenses 1				16			45
46	565	Transmission of Electricity by Others (ERRA)				-			46
47	566	Misc. Transmission Expenses:							47
48		Century Energy Systems Balancing Account (CES-21BA)	\$	-					48
49		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)		-					49
50		ISO Grid Management Costs (ERRA)		628					50
51		Reliability Services (RS rates)		206	e 12	1.40			51
52	570	Other (TRBAA, TACBAA)		12,313					52
53	570	Maintenance of Station Equipment 1			21,0				53
54	571	Maintenance of Overhead Lines <sup>2</sup>			36,0				54
55	572	Maintenance of Underground Lines 1			1,	151			55
56		m							56
57		Total Excluded Expenses			\$ 88,	196			57
58	,								58
59	1	Citizens O&M should not include substation, underground, and overhead	line mai	ntenance per tl	ne Appendix X	Tarif	ff (See Section I.C - nu	umber 31).	59
60		As a result, such items are excluded in Column b.							60
61	2	Account 571 for Overhead Line Maintenance is excluded because Citizens	s is char	ged via a Direc	ct Maintenance	orde	r, which is reflected or	n AH-1.	61
62	3	This amount represents the Direct Maintenance and Non-Direct O&M exp	enses bi	lled to Citizen	s in 2024, whic	ch is a	added back to derive T	otal Adjusted Electric	62
63		Transmission O&M Expenses in SAP Account 7000716, which was create							63
									64

### SAN DIEGO GAS & ELECTRIC COMPANY Administrative & General Expenses 12 Months Ending December 31, 2024 (\$1,000)

Line	FERC		(a) Total	(b) Excluded	(c) = (a) - (b) Total		Line
No.	Acct	Description	Per Books	Expenses	Adjusted	Reference	No.
ı		Administrative & General			,		
1	920	A&G Salaries	\$ 58,483		\$ 58,483	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	30,611		30,611	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(12,726)		(12,726)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	114,139		114,139	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	10,420		10,420	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	186,591	360	186,230	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	50,517	733	49,784	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	112,801	112,801	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	31,807	18,977	12,830	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(10,043)	-	(10,043)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	31	31		Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	1,709	279	1,430	Form 1; Page 320-323; Line 192	12
13	931	Rents	14,689		14,689	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	19,796	-	19,796	Form 1; Page 320-323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 608,825	\$ 133,182	\$ 475,643	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens 1	797	-	797		18
19							19
20		Total Adjusted Administrative & General Expenses	\$ 609,622	\$ 133,182	\$ 476,440	Line 16 + Line 18	20
21							21
22							22
23	Exclude	d Expenses:					23
24	925	Energy Efficiency		360			24
25	926	Energy Efficiency		733			25
26	927	Franchise Requirements		112,801			26
27	928	CPUC reimbursement fees	17,282				27
28		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	0				28
29		Energy Efficiency	527				29
30		CPUC Intervenor Funding Expense - Transmission	-				30
31		CPUC Intervenor Funding Expense - Distribution	1,168	18,977			31
32	929	Duplicate Charges		0			32
33	930.1	General Advertising Expenses		31			33
34	930.2	Abandoned Projects		279			34
35	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-	-		35
36							36
37		Total Excluded Expenses		\$ 133,182	=		37
38					-		38
39							39
40	1	This amount represents the Non-Direct A&G expenses billed to Citizens in 20	24, which is added ba	ck to derive Total A	djusted A&G Expens	ses in SAP	40
41		Account 7000717, which was created to track Citizens Border East Line A&C	Expense.		_		41
42			1				42
12							72

# Statement AI

# Wages and Salaries Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	354-355; 20; b	\$ 14,390		1
2					2
3	Transmission Wages & Salaries <sup>1</sup>		17,816	AI-1; Line 50	3
4	•				4
5	Transmission Wages & Salaries <sup>2</sup>		15,296	AI-1; Line 48	5
6	Ç				6
7	Distribution Wages & Salaries	354-355; 23; b	82,510		7
8					8
9	Customer Accounts Wages & Salaries	354-355; 24; b	12,389		9
10					10
11	Customer Services and Informational Wages & Salaries	354-355; 25; b	17,676		11
12					12
13	Sales Wages & Salaries	354-355; 26; b	-		13
14					14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G		\$ 160,078	Sum Lines 1 thru 13	15
16					16
17	Transmission Wages and Salaries Allocation Factor		11.13%	Line 3 / Line 15	17

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

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

## Statement AI

# Transmission Wages & Salaries 12 Months Ending December 31, 2024 (\$1,000)

Line	FERC			
No.	Account	Description	Amounts 1	Exclusions <sup>2</sup>
1	560000E	OPERATION SUPERVISION & ENGINEERING	\$ 5	
2	560100E	ET OPERATION SUPV	4,718	
3	560170E	ET OPER EXEC COMP	422	
4	560200E	ET OPER ENG	1,502	
5	561100E	LOAD DISP - RELIAB	432	
6	561200E	LOAD DISP - MONITOR	1,127	
7	561300E	LOAD DISP - TRANS SR	257	
8	561400E	SCHED SYSTM CNTL DSP	-	
9	561500E	RELIAB,PLAN & STND	71	
10	561600E	TRANS SERV STUDIES	-	
11	561700E	GENERATION INTER STD	-	
12	561800E	RELIAB,PLAN & STNDSV	748	
13	562000E	STA EXPENSES	146	\$ 146
14	562100E	STA OPER EXPENSE	2,240	2,240
15	563000E	OVERHD LINE EXP	-	ŕ
16	563100E	OPER OVERHD LINES	1,088	
17	563200E	ENCROACHMNTS O/H R/W	_	
	564000E	UNDERGR LINE EXP	3	3
	566000E	MISC TRANSM EXP	3,877	
20	566ABPE	MISC TRANSM-ABANDON	-	
21	567000E	RENTS	_	
22	568100E	MAINT SUPV	1,247	
23	568200E	MAINT ENGINEERING	130	
24	569000E	MAINT OF STRUC	50	
	569100E	MAINT OF PC HARDWARE	768	
26	569200E	MAINT OF PC SOFTWARE	904	
27	569300E	MAINT OF PC EQUIPMNT	-	
28	569400E	MAINT OF MISC TRNSMS	16	
	570000E	MAINT OF STA EQ	1,025	1,025
	570000E	MAINT STA EQ GENERAL	7,668	7,668
	570121E	RTU SUPERVISORY EQ	284	7,000
	570121E	TELEMETER SYS MAINT	169	
	570200E	MNT STA EQ CLN TREAT	219	219
	570600E	MAINT STA EQUIP	281	281
35	570700E	SAN ONOFRE SUBSTA	74	74
	571000E	MAINT/OH LINES	1,361	1,361
	571100E	MAINT OH LINES GENL	1,009	1,009
	571100E 571120E	TRNG IN HOTSTICK MNT	10	10
	571120E 571200E	MAINT/OH LINES-TREE	151	151
40	571200E 571310E	MNT OH INSUL WASHING	392	392
41	571700E	ACCESS&PTRL RD MAINT	165	165
+1 12	571700E 571800E	LEGACY FERC 571800E	103	103
13	571800E 571930E	OH PREV MNT-ETM INSP	0	0
14 15	571960E 572000E	OH PREV MNT-ETM F/UP MAINT/UG LINES	550	0 550
	572000E 573000E	MAINT/MISC TRANSM	350	330
6	3/3000E	IVIAIN 1/IVIISC TRAINSIVI	1	
17 18	Total Trans	smission Wages & Salaries	\$ 33,112	\$ 15,296
<del>1</del> 9		_		10,270
50	Total Adjus	sted Citizens Transmission Wages & Salaries		\$ 17,815
51				

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

<sup>&</sup>lt;sup>2</sup> 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, 2024 (\$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	2 3
5	General Plant Depreciation Expense	336-337; 10; f		28,495	AJ-1; Line 1	5 6
7	Common Plant Depreciation Expense	336-337; 11; f		178,983	AJ-2; Line 3	7 8
9 10	Transmission Wages and Salaries Allocation Factor			11.13%	Statement AI; Line 17	9 10
11 12	Transmission Related Electric Misc. Intangible Plant Amortization Expense			-	Line 3 x Line 9	11 12
13 14	Transmission Related General Plant Depreciation Expense			3,171	Line 5 x Line 9	13 14
15 16	Transmission Related Common Plant Depreciation Expense			19,920	Line 7 x Line 9	15 16
17 18	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		\$	23,091	Line 1 + (Sum Lines 11 thru 15)	17 18
19 20	Incentive Transmission Plant Depreciation Expense		\$	-	Shall be Zero	19 20
21 22	Incentive Transmission Plant Abandoned Project Cost Amortization Expense <sup>1</sup>		\$	-	Not Applicable to 2024 Base Period	21 22
23	Transmission Plant Abandoned Project Cost Amortization Expense		\$	-	Shall be Zero	23

Net of Incentive Transmission Plant Depreciation Expense.

# SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AJ DEPRECIATION AND AMORTIZATION EXPENSE BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

# **GENERAL PLANT**

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1 2	Dec-24	\$ 28,495	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 - 12/31/2024 PER BOOK (\$1,000)

# **COMMON PLANT**

Line No.	Month	Description		Amounts	Reference	Line No.
1 2 3	Dec-24	Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Expense to Electric Per Book	\$ <b>\$</b>	242,295 73.87% <b>178,983</b>	2024 Form 1; Page 356.2; Accts 303 to 398 2024 Form 1; Page 356.1; Electric (Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	1 2 3

## Statement AK

### **Taxes Other Than Income Taxes**

# Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.				
1 2	Total Property Taxes <sup>1</sup>	262-263; 12; 1	\$	204,817		1 2
3	Less: Other Taxes (Business license taxes) <sup>2</sup>			-	Not Applicable to 2024 Base Period	3
5	Net Property Taxes Excl. Citizens		\$	204,817	Line 1 + Line 3	5
6 7 8	Add: Citizens Allocated Portion of Property Taxes	262-263; Footnote Data (e)		941		6 7 8
9 10	Net Property Taxes Incl. Citizens		\$	205,758	Line 5 + Line 7	8 9 10
11 12	Less: SONGS Property Taxes <sup>3</sup>			-	Not Applicable to 2024 Base Period	11 12
13	Total Property Taxes Expense		\$	205,758	Line 9 + Line 11	13
14 15	Transmission Property Insurance and Tax Allocation Factor			36.94%	Statement AH; Line 58	14 15
16 17 18	Transmission Related Property Taxes Expense		\$	76,005	Line 13 x Line 15	16 17 18
19 20	Total Payroll Taxes Expense <sup>4</sup>	262-263; 2,3,4,8; 1	\$	19,903		19 20
21 22	Add: Citizens Allocated Portion of Payroll Taxes	262-263; Footnote Data (d)		26		21 22
23 24 25	Total Payroll Taxes Expense Incl. Citizens		\$	19,929	Line 20 + Line 22	23 24 25
26 27	Transmission Wages and Salaries Allocation Factor			11.13%	Statement AI; Line 17	26 27
28	Transmission Related Payroll Taxes Expense		\$	2,218	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.

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

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

# SAN DIEGO GAS & ELECTRIC COMPANY Statement AL Working Capital Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Working Cash		13-Months erage Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies <sup>1</sup>	227; Footnote Data (a)		\$	155,267	AL-1; Line 18	1
2							2
3	Transmission Plant Allocation Factor				36.74%	Statement AD; Line 35	3
4	Townsied on Deleted Metabolish and Counties				57.040	Line 1 x Line 3	4
5	Transmission Related Materials and Supplies			3	57,049	Line 1 x Line 3	2
6	p. p	110-111; Footnote Data (c)		· C	93,582	AL-2; Line 18	7
8	B. Prepayments <sup>1</sup>	110-111; roomote Data (c)		Φ	93,382	AL-2, Lille 16	,
9	Transmission Related Prepayments			\$	34,385	Line 3 x Line 7	9
10	Transmission related repayments			9	34,363	Ellie 3 X Ellie 7	10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 60,63	5		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		55,71	4		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 24	14
15	Total		\$ 116,35	0		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		\$ 14,54	4		Line 15 x Line 17	19

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

# SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AL WORKING CAPITAL BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

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

		Total Electric Plant		
Line		Materials		Line
No.	Month	& Supplies	Reference	No.
1	Dec-23	\$ 141,620	SDG&E Records	1
2	Jan-24	141,760		2
3	Feb	143,351		3
4	Mar	143,517		4
5	Apr	142,859		5
6	May	143,667		6
7	Jun	146,867		7
8	Jul	150,596		8
9	Aug	157,047		9
10	Sep	167,482		10
11	Oct	173,410		11
12	Nov	178,982		12
13	Dec-24	187,312	SDG&E Records	13
14				14
15	<b>Total 13 Months</b>	\$ 2,018,470	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average Balance	\$ 155,267	Form 1; Page 227; Footnote Data (a)	18
19				19

# SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AL WORKING CAPITAL BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

# **ACCOUNT 165 PREPAYMENTS - ELECTRIC**

		Total		T .
Line		Electric Plant		Line
No.	Month	Prepayments	Reference	No.
1	Dec-23	\$ 95,282	SDG&E Records	1
2	Jan-24	99,933		2
3	Feb	84,335		3
4	Mar	82,950		4
5	Apr	112,259		5
6	May	77,822		6
7	Jun	46,775		7
8	Jul	128,197		8
9	Aug	113,700		9
10	Sep	108,029		10
11	Oct	99,546		11
12	Nov	84,411		12
13	Dec-24	83,328	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,216,567	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ 93,582	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, 2024 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Aı	mounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	266-267; Footnote Data (a)	\$	(265)		1
3	Transmission Related Amortization of Excess Deferred Tax Liabilities					3
4	FERC Account 190	234; Footnote Data (b)		1,647	AR-1; Line 6 + Line 22; Col. c	4
5	FERC Account 282	274-275; Footnote Data (b)		(5,205)	AR-1; Line 11 + Line 27; Col. c	5
6	FERC Account 283			- 1	AR-1; Line 16 + Line 32; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities		\$	(3,558)	Sum Lines 4 thru 6	7
8						8
9	Other Federal Tax Adjustments			-	Not Applicable to 2024 Base Period	9
10						10
11	Total Federal Tax Adjustments <sup>1</sup>		\$	(3,823)	Sum Lines 1, 7, 9	11

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

### STATEMENT AR

## AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES

# Base Period 12 Months Ending December 31, 2024 (\$1,000)

Line		Exces	(a) ss Reserve	Exces	(b) ss Reserve	(	$\mathbf{c}) = [(\mathbf{a}) + (\mathbf{b})]$		Line
No.	Description	Pr	otected	Unp	rotected		Total	Reference	No.
1	A								1
2	Account 190 (Non-Citizens) Compensation Related Items	\$		¢		\$		SDG&E Records	2
3	Post Retirement Benefits	Ф	-	Ф	-	Ф	-	SDG&E Records	3
4	Net Operating Loss		1,567		-		1,567	SDG&E Records	<i>3</i>
5	Net Operating Loss		1,507		-		1,507	SDG&E Records	5
6	Total of Account 190	•	1,567	\$		\$	1,567	Sum Lines 2 thru 5	6
7	Total of Account 170	9	1,507	Ψ		<u> </u>	1,507	Sum Emes 2 una 3	7
8	Account 282 (Non-Citizens)								8
9	Accumulated Depreciation Timing Differences	\$	(5,100)	\$	76	\$	(5,025)	Form 1; Page 274-275; Footnote Data (b)	9
10		*	(0,000)	*		*	(-,)		10
11	Total of Account 282	\$	(5,100)	\$	76	\$	(5,025)	Sum Lines 9 thru 10	11
12			(-,,				ζ- / /_		12
13	Account 283 (Non-Citizens)								13
14	Ad Valorem Taxes	\$	-	\$	-	\$	-	Not Applicable to 2024 Base Period	14
15								••	15
16	Total of Account 283	\$	_	\$	-	\$	-	Sum Lines 14 thru 15	16
17									17
18									18
19	Account 190 (Citizens)								19
20	Net Operating Loss	\$	81	\$	-	\$	81	SDG&E Records	20
21				-					21
22	Total of Account 190	\$	81	\$		\$	81	Sum Lines 20 thru 21	22
23									23
24	Account 282 (Citizens)								24
25	Accumulated Depreciation Timing Differences	\$	(181)	\$	-	\$	(181)	2024 Form 1; Page 274-275; Footnote Data (b)	25
26									26
27	Total of Account 282	\$	(181)	\$	-	\$	(181)	Sum Lines 25 thru 26	27
28									28
29	Account 283 (Citizens)								29
30		\$	-	\$	-	\$	-	Not Applicable to 2024 Base Period	30
31									31
32	Total of Account 283	\$		\$		\$	<u>-</u>	Sum Lines 30 thru 31	32

# Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.			_1	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) LTD = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 8,950,000 - - - (33,112) \$ 8,916,888	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	\$ 362,480 7,061 672 -		8 9 10 11 12 13 14
15 16	i = LTD interest				\$ 370,213	Sum Lines 10 thru 14	15 16
17 18 19 20 21	Cost of Long-Term Debt:  Preferred Equity Component: PF = Preferred Stock (Acct 204)			112-113; 3; c	4.15% \$ -	Line 15 / Line 7	17 18 19 20 21
22 23 24	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity  Common Equity Component:			118-119; 29; с	0.00%	Line 21 / Line 20	22 23 24
25 26 27 28	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219)	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 10,563,428 - - 12,087	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock			-, -,	\$ 10,575,516	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.10% (d) = (b) x (c) Weighted		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	\$ 8,916,888 - 10,575,516 \$ 19,492,404	45.75% 0.00% 54.25% 100.00%	4.15% 0.00% 10.10%	1.90% 0.00% 5.48% 7.38%	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):				5.48%	Line 38 + Line 39; Col. d	42 43
44 45 46 47 48	Incentive Return on Common Equity:  Incentive Weighted Cost of Capital:	(a)  Amounts <sup>1</sup>	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% $(d) = (b) x (c)$ $Weighted$ $Cost of Capital$	Shall be Zero	44 45 46 47 48
49 50 51 52 53 54 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

<sup>&</sup>lt;sup>1</sup> 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, 2024 (\$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	5.48%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,823	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$ 12,090	AV-2A; Line 14	8
9	D = Transmission Rate Base	\$ 5,390,225	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 = $(((A) + (C/D)) * FT) - (B/D)$	1.4265%	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	5.48%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 12,090	Line 8 Above	19
20	C = Transmission Rate Base	\$ 5,390,225	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4265%	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 = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$	 0.6915%	State Income Tax Expense	24
25	(1 - ST)			25
26		2 11500/	71 40 71 04	26
27	C. Total Federal & State Income Tax Rate:	2.1179%	Line 12 + Line 24	27
28	D. T. (1W.) 1, 1G (1G) 11	7.27006/	4171 T. 40	28
29 30	D. Total Weighted Cost of Capital:	7.3790%	AV1; Line 40	29 30
	F.C. (CC. 'LID)	0.40.606	71 25 71 20	
31	E. Cost of Capital Rate (COCR):	 9.4969%	Line 27 + Line 29	31

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

# Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

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

# Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense For Completed Transmission Capital Projects from 2001 Through 2024 Applicable to the 2024 Cycle 8 Base Period & True-Up Period 12 Months Ending December 31, 2024 (\$1,000)

		Non-Incentive Equity AFUDC	
Line		Component of Transmission	Line
No.	Vintages of Plant <sup>1</sup>	Depn Exp.	No.
	2001 2010		
1	2001 - 2010	\$ 1,264	1
2 3	2011 - 2020	7,507	2 3
4	2011 - 2020	7,507	4
5	2021	1,025	5
6		,	6
7	2022	1,011	7
8			8
9	2023	1,052	9
10	2024	221	10
11 12	2024	231	11 12
13			13
14	Total	\$ 12,090	14
15		,	15
16	Citizens Border East Line Adj. (see w/p AV-2B)	(197)	16
17			17
1.0	AFLIDG Equity Depression Expanse Not of AFLIDG Equity		1.0
18	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Border East Line	\$ 11,893	18
19	Depresention Expense on Assets Leased to Chizens Bolder East Ellie	11,893	19
17			17

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).

# TO6-Cycle 8 Annual Transmission Formula Filing Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses 12 Months Ending December 31, 2024 (\$1,000)

Line No.	Description	A 0	Defenence	Line No.
NO.	Description	Amounts	Reference	INO.
1	AFUDC embedded in the Lease Payment on the Border East Line	\$ 8,358		1
2	AFIJDO F. 'A D	70.020/		2
3 4	AFUDC Equity Percentage as of July 2012	70.83%		3
5	AFUDC Equity Embedded in the Border East Line	\$ 5,920	Line 1 x Line 3	5
6				6
7	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	7
8				8
9	Annual Book Depreciation on AFUDC Equity	<b>\$</b> 197	Line 5 x Line 7	9
10				10
11	Federal and State Combined Tax Rate	27.98%		11
12				12
13	Tax Cost of Non-Deductibility of AFUDC Equity	\$ 55	Line 9 x Line 11	13
14				14
15	Gross-up Factor	1.39		15
16				16
17	Revenue Requirement	\$ 77	Line 13 x Line 15	17
18				18

# Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.		Amounts	Reference	Line No.
110.	A. Derivation of Transmission Rate Base:	Amounts	Reference	110.
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 6,269,355	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	10,465	Page 2; Line 17	3
4	Transmission Related General Plant	39,127	Page 2; Line 18	4
5	Transmission Related Common Plant	119,045	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 6,437,993	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	\$ (1,153,746)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	_	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,153,746)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 57,049	Statement AL; Line 5	19
20	Transmission Related Prepayments	34,385	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	14,544	Statement AL; Line 19	21
22	Total Working Capital	\$ 105,978	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	\$ 5,390,225	Sum Lines 6, 11, 16, 22, 24	26
27		<u> </u>		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	<b>\$</b> -	Line 34 + Line 35	36
37				37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38

# Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.

# A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 8,436,617	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	20,114	Statement AD; Line 27	3
4	Transmission Related General Plant	70,462	Statement AD; Line 29	4
5	Transmission Related Common Plant	209,834	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 8,737,027	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 2,167,262	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	9,649	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	31,335	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	90,789	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 2,299,035	Sum Lines 9 thru 12	13
14		 		14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 6,269,355	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	10,465	Line 3 Minus Line 10	17
18	Transmission Related General Plant	39,127	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	119,045	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 6,437,993	Sum Lines 16 thru 19	20
21		 		21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

## Miscellaneous Statement

# Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

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

None of the above items apply to SDG&E's Appendix X Cycle 14 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

# San Diego Gas & Electric Company Citizens Share of the Sunrise - Border East-Line Appendix X Cycle 14 Annual Informational Filing Other Cost Adjustments Summary For Appendix X Cycles 9 to 13 (\$1,000)

ine No.	Description	Base Period 2019 - Appendix X Cycle 9 <sup>1</sup>	Base Period 2020 - Appendix X Cycle 10 <sup>2</sup>	Base Period 2021 - Appendix X Cycle 11 <sup>3</sup>	Base Period 2022 - Appendix X Cycle 12 <sup>4</sup>	Base Period 2023 - Appendix X Cycle 13 <sup>5</sup>	Total	Line No.
1	Other Adjustments Resulting from FERC CAISO Adder Refund							1
2	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$ (7.95)	\$ (13.09)	\$ (9.01)	\$ (7.09)	\$ (7.10)	\$ (44.24)	2
3	Interest	(3.51)	(5.07)	(3.06)	(2.09)	(1.60)	(15.33)	3
4	Total Annual Costs Adjustment	\$ (11.47)	\$ (18.16)	\$ (12.07)	(9.18)	(8.70)	(59.57)	4
5	Number of Months in Base Period	12	12	12	12	12	12	5
6	Total Monthly Costs Adjustment	\$ (0.956)	\$ (1.513)	\$ (1.006)	\$ (0.765)	\$ (0.725)	\$ (4.964)	6

<sup>&</sup>lt;sup>1</sup> Information and related workpapers are included within tab labeled 'Appendix X Cycle 9 Cost Adjustment'

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

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

<sup>&</sup>lt;sup>4</sup> Information and related workpapers are included within tab labeled 'Appendix X Cycle 12 Cost Adjustment'

Information and related workpapers are included within tab labeled 'Appendix X Cycle 13 Cost Adjustment'

# San Diego Gas & Electric Company Citizen's Share of the Sunrise - Border East-Line Appendix X Cycle 14 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 9 (\$1,000)

Line No.		<u> </u>	<u>Amounts</u>	<u>Reference</u>	Line No.
1	Other Adjustments due to Appendix X Cycle 9 Cost Adjustments Calculation:				1
2					2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$	(13.64)	Page 2; Line 17; Col. C	3
4					4
5	TO5 rates were suspended for 5 months, in effect on 6/1/2019		7/12	189 FERC ¶ 61,248 at Page 17	5
6					6
7	Total Adjustment - Before Interest w/5-month suspension		(7.95)	Line 3 x Line 5	7
8					8
9	Interest Expense		(3.51)	Page 11; Line 80; Col. 5	9
10					10
11	Total Annual Costs Adjustment	\$	(11.47)	Sum Lines 7 and 9	11
12					12
13	Number of Months in Base Period		12		13
14					14
15	Total Monthly Costs Adjustment	\$	(0.956)	Line 11 / Line 13	15

Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix X Cycle 14 Informational Filing, SDG&E is adjusting Appendix X Cycle 9 by approximately (\$11K) in response to FERC disallowing the CAISO ROE Adder of 50 basis points.

# SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE Appendix X Cycle 14 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 9

(\$1,000)

			A	В	C =	= A - B		
Line		App	evised - oendix X Cycle 9	As Filed - Appendix X Cycle 9 1	Diff	ference		Line
No.	Description of Annual Costs	Aı	mounts	Amounts	Incr	(Decr)	Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	183	183	\$	-	Page 3 and Page 4, Line 1	1 2
3 4	Section 2 - Non-Direct Expense Cost Component		2,760 √	2,771		(12)	Page 3 and Page 4, Line 3	3 4
5	Section 3 - Cost Component Containing Other Specific Expenses		943 v	946		(3)	Page 3 and Page 4, Line 5	5
7	Total Citizens' Annual Prior Year Cost of Service	\$	3,886 V S	3,900	\$	(15)	Page 3 and Page 4, Line 7	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		1,599	1,599		0	Page 3 and Page 4, Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		50	50			Page 3 and Page 4, Line 11	11 12
13 14	Subtotal Annual Costs	\$	5,535 <b>√</b> §	5,549	\$	(14)	Page 3 and Page 4, Line 13	13 14
15 16	Other Adjustments			-			Page 3 and Page 4, Line 15	15 16
17 18	Total Annual Costs	\$	5,535 V S	5,549	\$	(14)	Page 3 and Page 4, Line 17	17 18

Line		Ap	evised - pendix X Cycle 9		As Filed - Appendix X Cycle 9 <sup>1</sup>	Di	fference		Line
No.	Description of Monthly Costs	A	mounts		Amounts	Inc	er (Decr)	Reference	No.
19 20 21	Section 1 - Direct Maintenance Expense Cost Component	\$	15.216	\$	15.216	\$	-	Page 3 and Page 4, Line 20	19 20 21
	Section 2 - Non-Direct Expense Cost Component		229.987	٧	230.954		(0.967)	Page 3 and Page 4, Line 22	22 23
24 25	Section 3 - Cost Component Containing Other Specific Expenses		78.602	٧	78.854		(0.253)	Page 3 and Page 4, Line 24	24 25
26 27	Total Citizens' Monthly Prior Year Cost of Service	\$	323.805	√ \$	325.025	\$	(1.220)	Page 3 and Page 4, Line 26	26 27
28 29	Section 4 - True-Up Adjustment Cost Component		133.289		133.289		0.000	Page 3 and Page 4, Line 28	28 29
30 31	Section 5 - Interest True-Up Adjustment Cost Component		4.153		4.153		-	Page 3 and Page 4, Line 30	30 31
32 33	Other Adjustments		-	_	-		<u>-</u>	Page 3 and Page 4, Line 32	32 33
34 35	Total Monthly Costs	\$	461.247	√ \$	462.383	\$	(1.136)	Page 3 and Page 4, Line 34	34 35
36 37	Number of Months in Base Period		12	_	12			Page 3 and Page 4, Line 36	36 37
38 39	Total Annual Costs	\$	5,535	٧ <u>\$</u>	5,549	\$	(14)	Page 3 and Page 4, Line 38	38 39

Amounts for Appendix X Cycle 9 are as filed in the following dockets: ER21-243, ER22-139, ER24-176, and ER25-113.

**V** Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

REVISED 00066

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

**Summary of Cost Components** 

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

Line				Line
No.	Description of Annual Costs	Amounts	Reference	No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 183	Section 1; Page 1; Line 17	1
2	Section 2 - Non-Direct Expense Cost Component	2,760	V Pg5 Rev Section 2; Page 1; Line 25	3
5	Section 3 - Cost Component Containing Other Specific Expenses	943	V Pg7 Rev Section 3; Page 1; Line 31	5
6 7	Total Citizens Annual Prior Year Cost of Service	\$ 3,886	<b>√</b> Sum Lines 1, 3, 5	7
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,599	Section 4; Page TU; Col. 11; Line 21	9
	Section 5 - Interest True-Up Adjustment Cost Component	50	Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11
	Subtotal Annual Costs	\$ 5,535	<b>√</b> Sum Lines 7, 9, 11	12
14 15	Other Adjustments	-	Cost Adjustment Workpapers	14 15
16 17	Total Annual Costs	\$ 5,535	V Line 13 + Line 15	16 17
18				18

Lina				Line
Line No.	Description of Monthly Costs	Amounts	Reference	No.
19	·			19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 15.216	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	229.987	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	78.602	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	323.805	<b>√</b> Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	133.289	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	4.153	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 461.247	<b>√</b> Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 5,535	✓ Line 34 x Line 36	38
39				39

 $<sup>\</sup>lor$  Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC

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

**Summary of Cost Components** 

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

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 183	Section 1; Page 1; Line 17	1
3	Section 2 - Non-Direct Expense Cost Component	2,771	V Section 2; Page 1; Line 25	3
_	Section 3 - Cost Component Containing Other Specific Expenses	946	Section 3; Page 1; Line 31	5
6 7	Total Citizens Annual Prior Year Cost of Service	\$ 3,900	<b>V</b> Sum Lines 1, 3, 5	7
8 9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,599	V Section 4; Page TU; Col. 11; Line 21	9
11	Section 5 - Interest True-Up Adjustment Cost Component	50	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12 13	Subtotal Annual Costs	\$ 5,549	<b>v</b> Sum Lines 7, 9, 11	12
14 15	Other Adjustments	-	Cost Adjustment Workpapers	14 15
16 17	Total Annual Costs	\$ 5,549	V Line 13 + Line 15	16 17
18				18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 15.216	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	230.954	V Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	78.854	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	325.025	<b>∨</b> Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	133.289	V Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	4.153	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 462.383	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 5,549	V Line 34 x Line 36	38
39				39

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

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

Line				Line
No.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.84%	Page 2; Line 6	2
3	1		<i>a</i> , .	3
4	Transmission Related A&G Expense	0.79%	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	Toronto in Deleted Westing Contest December	0.17%	D 2. I : 24	9 10
10 11	Transmission Related Working Capital Revenue	0.17%	Page 2; Line 34	10
12	Transmission Related General & Common Plant Revenue	0.39%	Page 2; Line 51	12
13	Transmission reality of common rank revenue	0.0570	1 age 2, 2 me 01	13
14	Subtotal Annual Carrying Charge Rate	3.21%	Sum Lines 2 thru 12	14
15				15
16	Transmission Related Municipal Franchise Fees Expense 1.0275	% 0.03%	Line 14 x Franchise Fee Rate	16
17				17
18	Total Annual Carrying Charge Rate	3.24%	Line 14 + Line 16	18
19				19
20	B. Derivation of Non-Direct Expense			20
21	Citizens Lease Payment	\$ 85,194	Lease Agreement	21
22	Table 10 ' Ol Ba	2.240/	T: 10 A1	22
23 24	Total Annual Carrying Charge Rate	3.24%	Line 18 Above	23 24
25	Total Non-Direct Expense	\$ 2,760 √	Line 21 x Line 23	25
26	Total For Direct Expense	2,700	Eme 21 A Eme 25	23

**<sup>√</sup>** Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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

Line No.		An	nounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,082,158	Pg21 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	42,657	Pg14 Rev Statement AH; Line 19	4
5 6 7	Transmission O&M Expense Carrying Charge Percentage		0.84%	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.	\$	40,331	Pg8 Rev Statement AH; Line 46	9
10 11 12	Transmission Related A&G Carrying Charge Percentage		0.79%	Line 9 / Line 1	10 11 12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	50,166	Pg16 Rev Statement AK; Line 17	14
15				_	15
16	Transmission Related Property Tax Carrying Charge Percentage		0.99%	Line 14 / Line 1	16
17					17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	1,384	Statement AK; Line 28	19
20 21	T ' ' D L ( ID ) HT C ' CL D (		0.03%	Line 19 / Line 1	20 21
22	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 197 Line 1	22
23	E. Transmission Related Working Capital Revenue				23
24	Citizens Financed Transmission Projects:				24
25	Transmission Related M&S Allocated to Transmission	\$	50,898	Pg9 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	Ψ	25,494	Pg9 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash		10,373	Pg9 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	S	86,766	Sum Lines 25 thru 27	28
29		•	,		29
30	Cost of Capital Rate		9.8896% √	Pg9 Rev Statement AV2; Line 31	30
31				_	31
32	Transmission Working Capital Revenue	\$	8,581 √	Line 28 x Line 30	32
33					33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.17% √	Line 32 / Line 1	34
35					35
36	F. Transmission Related General & Common Plant Revenue			D 04 D 4 T 4 T 1	36
37	Net Transmission Related General Plant	\$	26,245	Pg21 Rev AV-4; Line 4	37
38	Net Transmission Related Common Plant		56,813	D=21 D== AV 4. I := - 5	38 39
39	Net Transmission Related Common Plant		30,813	Pg21 Rev AV-4; Line 5	
40					40
41	Total Net Transmission Related General and Common Plant	\$	83,057	Line 37 + Line 39	41
42	0 - 40 - 110 -		0.000.60/		42
43	Cost of Capital Rate		9.8896% √	Line 30	43
44	T ' ' D14 10 1 10 D4 14 '411 T		0.214 -4	1. 41 * 1. 42	44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	8,214 √	Line 41 * Line 43	45 46
46	Transmission Related Consul and Common Depressionian Expanse	\$	11.620	Da15 Day Statement A L. Lin- 17	46 47
47	Transmission Related General and Common Depreciation Expense	3	11,629	Pg15 Rev Statement AJ; Line 17	
48 49	Total Transmission Related General and Common Plant Revenues	\$	10 9/2 1	Line 45 + Line 47	48 49
50	Total Transmission Related Official and Common Fiant Revenues	3	19,843 √	Line 43 + Line 4/	50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.39% √	Line 49 / Line 1	50 51
<i>J</i> 1	10mm 11mm charge of related deficial and common 1 min carrying charge 1 creemage		U.J./U	Eme 17 / Eme 1	31

**<sup>√</sup>** Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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

Line				Line
No.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.84%	Page 2; Line 6	2
3				3
4	Transmission Related A&G Expense	0.79%	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	0.99%	Page 2; Line 16	6
7				7
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9				9
10	Transmission Related Working Capital Revenue	0.18%	Page 2; Line 34	10
11	Transmission Related General & Common Plant Revenue	0.4007	D 2 I : 51	11
13	Transmission Related General & Common Plant Revenue	0.40%	Page 2; Line 51	12 13
14	Subtotal Annual Carrying Charge Rate	3.22%	Sum Lines 2 thru 12	14
15	Subtotal Allitual Carrying Charge Rate	3.2270	Sum Lines 2 unu 12	15
16	Transmission Related Municipal Franchise Fees Expense 1.0275%	0.03%	Line 14 x Franchise Fee Rate	16
17				17
18	Total Annual Carrying Charge Rate	3.25%	Line 14 + Line 16	18
19				19
20	B. Derivation of Non-Direct Expense			20
21	Citizens Lease Payment	\$ 85,194	Lease Agreement	21
22				22
23	Total Annual Carrying Charge Rate	3.25%	Line 18 Above	23
24				24
25	Total Non-Direct Expense	\$ 2,771	Line 21 x Line 23	25

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

Line No.		A	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,082,158	Pg21 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	42,657	Pg14 Rev Statement AH; Line 19	4
5					5
6	Transmission O&M Expense Carrying Charge Percentage		0.84%	Line 4 / Line 1	6
7	D.T				7
8 9	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	•	40.331 √	Pg8 Rev Statement AH; Line 46	8 9
10	Total Transmission Related A&O Expense including Property Ins.	3	40,331 V	rgo Kev Statement Ari, Line 40	10
11	Transmission Related A&G Carrying Charge Percentage		0.79%	Line 9 / Line 1	11
12	Transmission related carrying change reterming		0.7,7,0	Eme y Eme 1	12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	50,166	Pg16 Rev Statement AK; Line 17	14
15					15
16	Transmission Related Property Tax Carrying Charge Percentage		0.99%	Line 14 / Line 1	16
17					17
18	D. Transmission Related Payroll Tax Expense	_			18
19	Transmission Related Payroll Tax Expense	\$	1,384	Statement AK; Line 28	19
20	Townsieries Belead Bernell Ten Comming Change Browner		0.03%	Line 19 / Line 1	20 21
21 22	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	22
	E. Transmission Related Working Capital Revenue				23
24	Citizens Financed Transmission Projects:				24
	Transmission Related M&S Allocated to Transmission	\$	50,898	Pg9 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		25,494	Pg9 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash		10,373 √	Pg9 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$	86,766 √	Sum Lines 25 thru 27	28
29					29
30	Cost of Capital Rate		10.2930%	Pg10 Statement AV2; Line 31	30
31					31
32	Transmission Working Capital Revenue		8,931 V	Line 28 x Line 30	32
33	T ' DI LIWI C ' ID C ' CL D C		0.100/	1. 22 /1. 1	33 34
34 35	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.18%	Line 32 / Line 1	34 35
36	F. Transmission Related General & Common Plant Revenue				36
37	Net Transmission Related General Plant	S	26,245	Pg21 Rev AV-4; Line 4	37
38	TWO TRIBUTION TO THE CONTROL OF THE	Ψ	20,2 10	1521100111 1, 2110	38
	Net Transmission Related Common Plant		56,813	Pg21 Rev AV-4; Line 5	39
40			<u> </u>	,	40
41	Total Net Transmission Related General and Common Plant	\$	83,057	Line 37 + Line 39	41
42			,		42
43	Cost of Capital Rate		10.2930%	Line 30	43
44	•				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	8,549	Line 41 * Line 43	45
46					46
47	Transmission Related General and Common Depreciation Expense	\$	11,629	Pg15 Rev Statement AJ; Line 17	47
48					48
49	Total Transmission Related General and Common Plant Revenues	\$	20,178	Line 45 + Line 47	49
50					50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.40%	Line 49 / Line 1	51

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

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

## Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2019 (\$1,000)

Line No.		To	a) otal osts	(b) Removal Rate	 = (a) x (b)	Reference	Line No.
1 2	$\underline{\textbf{A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:}\\$						1 2
3 4	Average ADIT Difference With and Without Bonus				\$ 751	AF-3; Line 5; Col. Average	3
5	Cost of Capital Rate				9.8896% √	Pg9 Rev Statement AV2; Line 31	5
7	Total ADIT Revenue Credit				\$ 74	Line 3 x Line 5	7
9 10 11	1 ,				\$ 77	AV-2B; Line 17	9 10 11
12 13	C. Derivation of Citizens Border East Line Cost of Removal FERC Account						12 13
14 15	354 - Towers & Fixtures	\$	46,971	0.0110	\$ 517	TO5 Transmission Plant Deprec. Rates WP	14 15
16 17	356 - Overhead Conductors & Devices	\$	16,615	0.0161	268	TO5 Transmission Plant Deprec. Rates WP	16 17
18 19	359 - Roads & Trails	\$	19,939	-	-	TO5 Transmission Plant Deprec. Rates WP	18 19
20 21	350.1 - Land	\$	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20 21
22 23 24	350.2 - Land Rights	\$	1,669 85,194	-	 <u>-</u>	TO5 Transmission Plant Deprec. Rates WP Col. a = Sum Lines 14 thru 22	22 23 24
25 26	Subtotal Annual Cost of Removal				\$ 784	Sum Lines 14 thru 22	25 26
27 28	Transmission Related Municipal Franchise Fees Expense			1.0275%	 8	Line 25 x Franchise Fee Rate	27 28
29 30	Total Annual Cost of Removal				\$ 792	Line 25 + Line 27	29 30
31	<b>Total Other Specific Expenses</b>				\$ 943 √	Line 7 + Line 10 + Line 29	31

 $<sup>{\</sup>it v}$  Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

# SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2019 (\$1,000)

Line No.		T	(a) otal	(b) Removal Rate	/	= (a) x (b)	Reference	Line No.
1 2	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:							1
3	Average ADIT Difference With and Without Bonus				\$	751	AF-3; Line 5; Col. Average	3
5	Cost of Capital Rate					10.2930%	Statement AV2; Line 31	5
6 7 8	Total ADIT Revenue Credit				\$	77	Line 3 x Line 5	6 7 8
9 10	B. Equity AFUDC Component of Transmission Depreciation Expense Annual Equity AFUDC Allocated to Citizens				\$	77	AV-2B; Line 17	9 10
11 12 13	C. Derivation of Citizens Border East Line Cost of Removal FERC Account							11 12 13
14 15	354 - Towers & Fixtures	\$	46,971	0.0110	\$	517	TO5 Transmission Plant Deprec. Rates WP	14 15
16 17	356 - Overhead Conductors & Devices	\$	16,615	0.0161		268	TO5 Transmission Plant Deprec. Rates WP	16 17
18 19	359 - Roads & Trails	\$	19,939	-		-	TO5 Transmission Plant Deprec. Rates WP	18 19
20	350.1 - Land	\$	-	-		-	TO5 Transmission Plant Deprec. Rates WP	20 21
22 23 24	350.2 - Land Rights	\$	1,669 85,194	-			TO5 Transmission Plant Deprec. Rates WP Col. a = Sum Lines 14 thru 22	22 23 24
25 26	Subtotal Annual Cost of Removal				\$	784	Sum Lines 14 thru 22	25 26
27 28	Transmission Related Municipal Franchise Fees Expense			1.0275%		8	Line 25 x Franchise Fee Rate	27 28
29 30	Total Annual Cost of Removal				\$	792	Line 25 + Line 27	29 30
31	<b>Total Other Specific Expenses</b>				\$	946	Line 7 + Line 10 + Line 29	31

### SAN DIEGO GAS AND ELECTRIC COMPANY

### Statement AV

Line No.			<u>_1</u>	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct LTD = Long Term Debt	226)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 5,140,552 - - (12,166) \$ 5,128,386	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct i = LTD interest	429.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 213,847 3,709 1,831 - - \$ 219,387	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16							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 30	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	et 216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,099,081 - - 15,874 \$ 7,114,955	Negative of Line 20 Above  Sum Lines 25 thru 28	23 24 25 26 27 28 29 30
31 32 33 34 35	Return on Common Equity:  Weighted Cost of Capital:	(a) Amounts <sup>1</sup>	(b) Cap. Struct. Ratio	(c) Cost of Capital	10.10% V (d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1 189 FERC ¶ 61,248 at Page 17	31 32 33 34 35
	Long-Term Debt Preferred Equity Common Equity Total Capital  Cost of Equity Component (Preferred & Common):	\$ 5,128,386 - - - - - - - - - - - - - - - - - - -	41.89% 0.00% 58.11% 100.00%	4.28% 0.00% 10.10%	1.79% 0.00% 5.87% v 7.66% v	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39 Line 38 + Line 39; Col. d	36 37 38 39 40 41 42
43							43
45 46 47 48	Incentive Return on Common Equity:  Incentive Weighted Cost of Capital:	(a) Amounts <sup>1</sup>	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% $(d) = (b) x (c)$ Weighted Cost of Capital	Shall be Zero	45 46 47 48
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% 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

 $<sup>\</sup>forall$  Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

Amount is based upon December 31 balances.

## SAN DIEGO GAS AND ELECTRIC COMPANY

### Statement AV

Line No.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4	<del></del> _			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.87% √	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,721	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$ 7,492	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,303,386	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 = $(((A) + (C/D)) * FT) - (B/D)$	1.4971% √	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	5.87% √	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,492	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,303,386	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4971% √	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23 24	Casta I.,	0.72120/ -/	Ct-t- I T F	23 24
	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$ (1 - ST)	 0.7312% <sub>V</sub> √	State Income Tax Expense	25
25 26	(1-51)			25 26
27	C. Total Federal & State Income Tax Rate:	2.2283% √	Line 12 + Line 24	27
28	C. Total Federal & State Income Tax Rate.	2.220376 V	Line 12 + Line 24	28
29	D. Total Weighted Cost of Capital:	7.6613% √	AV1; Line 40	29
30	Di Tome ii viginiva cosi oi culpium	7.0015 /0 V	71, Line 10	30
31	E. Cost of Capital Rate (COCR):	9.8896% √	Line 27 + Line 29	31

<sup>√</sup> Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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

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

Lin					Line
No		A	mounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2	<u> </u>				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			0.0000%	Line 12 Above	21
22			8.84%	AV2; Line 22	22
23					23
24			0.0000%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27			0.0000%	Line 12 + Line 24	27
28					28
29			0.0000%	AV1; Line 53	29
30					30
31	E. Incentive Cost of Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31

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

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

### SAN DIEGO GAS AND ELECTRIC COMPANY

### Statement AV

Line No.			Amounts	Reference	Line No.
	Cost of Costal Bota Colonlation				
1	Cost of Capital Rate (COCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4	Where:				4
5 6	A = Sum of Preferred Stock and Return on Equity Component		6.16%	AV1: Line 42	5
7	B = Transmission Total Federal Tax Adjustments	\$	3,721	Negative of Statement AR; Line 11	7
8	3	\$	7,492	AV-2A; Line 40	8
9	C = Equity AFUDC Component of Transmission Depreciation Expense  D = Transmission Rate Base	\$ \$	4,303,386 √	· · · · · · · · · · · · · · · · · · ·	9
10	FT = Federal Income Tax Rate for Rate Effective Period	3	4,505,586 V 21%	Pg12 Rev AV-4; Page 1; Line 26 Federal Income Tax Rate	10
11	r I – rederal income Tax Rate for Rate Effective Period		2170	rederal income Tax Rate	10
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		1.5743% √	Federal Income Tax Expense	12
13	$\frac{((A) + (C \cap B)) - (1 - FT)}{(1 - FT)}$		1.374370 0	redetai meome rax Expense	13
14	(1-11)				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	\$	4,303,386 √	Line 9 Above	20
21	FT = Federal Income Tax Expense		1.5743% √	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 = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$		0.7669%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:		2.3412% √	Line 12 + Line 24	27
28	P. T. (1971) 10 (10 10 10 10 10 10 10 10 10 10 10 10 10 1		<b>5</b> 0 <b>5 1</b> 0 0 1		28
29	D. Total Weighted Cost of Capital:		7.9519%	AV1; Line 40	29
30	T 0 - 40 51P				30
31	E. Cost of Capital Rate (COCR):		10.2930% √	Line 27 + Line 29	31

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

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

### SAN DIEGO GAS & ELECTRIC COMPANY

### Statement AV

### Cost of Capital and Fair Rate of Return

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

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

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

# Appendix X Cycle 14 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 9 (\$1,000)

Line								Line
No. 1	_	Col. 1	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	Col. 6	No. 1
2	Calculations:	<u>C01. 1</u>	= Col. 2 - Col. 6	<u>C01. 5</u>	See Footnote 2	See Footnote 3	= Col.  4 + Col.  5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6 7	Mandh	<b>V</b>	Undercollection (+)	Interest	in Revenue	I44	in Revenue	6
8	Month	<b>Year</b> 2019	in Revenue	Rate 1 0.44%	wo Interest	Interest	with Interest	- 7 8
9	January February	2019	•	0.44%	J - J	-	\$ -	9
10	March	2019	-	0.44%	_	-	-	10
11	April	2019	-	0.45%	-	-	-	11
12	May	2019	-	0.46%	-	-	-	12
13	June	2019	(1.14)	0.45%	(1.14)	(0.00)	(1.14)	
14	July	2019	(1.14)	0.47%	(2.28)	(0.01)	(2.28)	
15	August	2019	(1.14)	0.47%	(3.42)	(0.01)	(3.43)	
16 17	September October	2019 2019	(1.14) (1.14)	0.45% 0.46%	(4.57) (5.72)	(0.02) (0.02)	(4.59) (5.75)	
18	November	2019	(1.14)	0.45%	(6.88)	(0.03)	(6.91)	
19	December	2019	(1.14)	0.46%	(8.05)	(0.03)	(8.08)	
20	January	2020	` '	0.42%	(8.08)	(0.03)	(8.12)	-
21	February	2020		0.39%	(8.12)	(0.03)	(8.15)	
22	March	2020		0.42%	(8.15)	(0.03)	(8.18)	
23	April	2020		0.39%	(8.18)	(0.03)	(8.21)	
24 25	May June	2020 2020		0.40% 0.39%	(8.21) (8.25)	(0.03) (0.03)	(8.25) (8.28)	
26	July	2020		0.29%	(8.28)	(0.02)	(8.30)	
27	August	2020		0.29%	(8.30)	(0.02)	(8.33)	
28	September	2020		0.28%	(8.33)	(0.02)	(8.35)	
29	October	2020		0.28%	(8.35)	(0.02)	(8.37)	29
30	November	2020		0.27%	(8.37)	(0.02)	(8.40)	
31	December	2020		0.28%	(8.40)	(0.02)	(8.42)	-
32 33	January	2021 2021		0.28% 0.25%	(8.42)	(0.02) (0.02)	(8.44)	
34	February March	2021		0.28%	(8.44) (8.46)	(0.02)	(8.46) (8.49)	
35	April	2021		0.27%	(8.49)	(0.02)	(8.51)	
36	May	2021		0.28%	(8.51)	(0.02)	(8.54)	
37	June	2021		0.27%	(8.54)	(0.02)	(8.56)	37
38	July	2021		0.28%	(8.56)	(0.02)	(8.58)	
39	August	2021		0.28%	(8.58)	(0.02)	(8.61)	
40 41	September October	2021 2021		0.27% 0.28%	(8.61) (8.63)	(0.02) (0.02)	(8.63) (8.65)	
42	November	2021		0.27%	(8.65)	(0.02)	(8.68)	
43	December	2021		0.28%	(8.68)	(0.02)	(8.70)	
44	January	2022		0.28%	(8.70)	(0.02)	(8.73)	44
45	February	2022		0.25%	(8.73)	(0.02)	(8.75)	45
46	March	2022		0.28%	(8.75)	(0.02)	(8.77)	
47	April	2022		0.27%	(8.77)	(0.02)	(8.80)	
48 49	May June	2022 2022		0.28% 0.27%	(8.80) (8.82)	(0.02) (0.02)	(8.82) (8.84)	
50	July	2022		0.21%	(8.84)	(0.03)	(8.87)	
51	August	2022		0.31%	(8.87)	(0.03)	(8.90)	
52	September	2022		0.30%	(8.90)	(0.03)	(8.93)	
53	October	2022		0.42%	(8.93)	(0.04)	(8.96)	
	November	2022		0.40%	(8.96)	(0.04)	(9.00)	
55 56	December	2022		0.42%	(9.00)	(0.04)	(9.04)	-
56 57	January February	2023 2023		0.54% 0.48%	(9.04) (9.09)	(0.05) (0.04)	(9.09) (9.13)	
58	March	2023		0.54%	(9.13)	(0.05)	(9.18)	
59	April	2023		0.62%	(9.18)	(0.06)	(9.24)	
60	May	2023		0.64%	(9.24)	(0.06)	(9.29)	
61	June	2023		0.62%	(9.29)	(0.06)	(9.35)	
62	July	2023		0.68%	(9.35)	(0.06)	(9.42)	
	August	2023		0.68%	(9.42)	(0.06)	(9.48)	
64 65	September October	2023 2023		0.66% 0.71%	(9.48) (9.54)	(0.06) (0.07)	(9.54) (9.61)	
	November	2023		0.69%	(9.61)	(0.07)	(9.68)	
	December	2023		0.71%	(9.68)	(0.07)	(9.75)	

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

# Appendix X Cycle 14 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 9 (\$1,000)

Line	;							Line
No.	_							No.
1		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
68	January	2024		0.72%	(9.75)	(0.07)	(9.82)	68
69	February	2024		0.68%	(9.82)	(0.07)	(9.88)	69
70	March	2024		0.72%	(9.88)	(0.07)	(9.95)	70
71	April	2024		0.70%	(9.95)	(0.07)	(10.02)	71
72	May	2024		0.72%	(10.02)	(0.07)	(10.10)	72
73	June	2024		0.70%	(10.10)	(0.07)	(10.17)	73
74	July	2024		0.72%	(10.17)	(0.07)	(10.24)	74
75	August	2024		0.72%	(10.24)	(0.07)	(10.31)	75
76	September	2024		0.70%	(10.31)	(0.07)	(10.38)	76
77	October	2024		0.72%	(10.38)	(0.07)	(10.46)	77
78	November	2024		0.70%	(10.46)	(0.07)	(10.53)	78
79	December	2024		0.72%	(10.53)	(0.08)	(10.61)	79
80	January	2025		0.68%	(10.61)	(0.07)	(10.68)	80
81	February	2025		0.62%	(10.68)	(0.07)	(10.75)	81
82	March	2025		0.68%	(10.75)	(0.07)	(10.82)	82
83	April	2025		0.62%	(10.82)	(0.07)	(10.89)	83
84	May	2025		0.64%	(10.89)	(0.07)	(10.96)	84
85	June	2025		0.62%	(10.96)	(0.07)	(11.02)	85
86	July	2025		0.64%	(11.02)	(0.07)	(11.10)	86
87	August	2025		0.64%	(11.10)	(0.07)	(11.17)	87
88	September	2025		0.62%	(11.17)	(0.07)	(11.24)	88
89	October	2025		0.68%	(11.24)	(0.08)	(11.31)	89
90	November	2025		0.68%	(11.31)	(0.08)	(11.39)	90
91	December	2025		0.68%	(11.39)	(0.08)	(11.47)	91
92			\$ (7.95)			(3.51)		92

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

Posted FERC Interest rates

Estimated FERC Interest rates

 $<sup>^{2}\,\,</sup>$  Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

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

# San Diego Gas & Electric Company Citizen's Share of the Sunrise - Border East-Line Appendix X Cycle 14 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 10 (\$1,000)

Line No.		<u>A</u>	<u>amounts</u>	Reference	Line No.
1	Other Adjustments due to Appendix X Cycle 10 Cost Adjustments Calculation:				1
2					2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interes	\$	(13.09)	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		(5.07)	Page 11; Line 80; Col. 5	5
6					6
7	Total Annual Costs Adjustment	\$	(18.16)	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	<b>Total Monthly Costs Adjustment</b>	\$	(1.513)	Line 7 / Line 9	11

Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix X Cycle 14 Informational Filing, SDG&E is adjusting Appendix X Cycle 10 by approximately (\$18K) in response to FERC disallowing the CAISO ROE Adder of 50 basis points.

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE
Appendix X Cycle 14 Annual Informational Filing
Derivation of Other Adjustments Applicable to Appendix X Cycle 10
(\$1,000)

			A	В	C =	= A - B		
		Re	vised - As	Filed - Appendix				
			endix X	X				
Line			ycle 10	Cycle 10 <sup>1</sup>		ference		Line
No.	Description of Annual Costs	Aı	nounts	Amounts	Inci	· (Decr)	Reference	No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	64 \$	64	\$	-	Page 3 and Page 4, Line 1	1
3	Section 2 - Non-Direct Expense Cost Component		2,938 √	2,950		(12)	Page 3 and Page 4, Line 3	3
5	Section 3 - Cost Component Containing Other Specific Expenses		874_√	875		(1)	Page 3 and Page 4, Line 5	5
7 8	Total Citizens' Annual Prior Year Cost of Service	\$	3,876 v \$	3,889	\$	(13)	Page 3 and Page 4, Line 7	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		1,463	1,463		-	Page 3 and Page 4, Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		107	107			Page 3 and Page 4, Line 11	11 12
13 14	Subtotal Annual Costs	\$	5,445 V \$	5,459	\$	(13)	Page 3 and Page 4, Line 13	13 14
15 16	Other Adjustments		(109)	(109)			Page 3 and Page 4, Line 15	15 16
17 18	Total Annual Costs	\$	5,337 V \$	5,350	\$	(13)	Page 3 and Page 4, Line 17	17 18

			levised -	As l	Filed - Appendix X				
Line			Cycle 10		Cycle 10 <sup>1</sup>	Di	fference		I
No.	Description of Monthly Costs	A	mounts		Amounts	Inc	er (Decr)	Reference	1
19									
20	Section 1 - Direct Maintenance Expense Cost Component	\$	5.292	\$	5.292	\$	-	Page 3 and Page 4, Line 20	
21									
22	Section 2 - Non-Direct Expense Cost Component		244.846 √		245.833		(0.988)	Page 3 and Page 4, Line 22	
23					<b>=2</b> 00.4		(0)		
24	Section 3 - Cost Component Containing Other Specific Expenses		72.865 √		72.884		(0)	Page 3 and Page 4, Line 24	
25	TO LICITION ALL DE VICTORIO		222.002		224.004		(1.000)	B 2 1B 41: 26	
26	Total Citizens' Monthly Prior Year Cost of Service	\$	323.003 √	\$	324.094	\$	(1.090)	Page 3 and Page 4, Line 26	
27 28	Section 4 - True-Up Adjustment Cost Component		121.875		121.875			Page 3 and Page 4, Line 28	
29	Section 4 - True-Op Adjustment Cost Component		121.675		121.673		-	1 age 3 and 1 age 4, Line 26	
30	Section 5 - Interest True-Up Adjustment Cost Component		8.913		8.913			Page 3 and Page 4, Line 30	
31	beeton's interest true op regustment cost component		0.515		0.713			rage 3 and rage 1, Ellie 30	
32	Other Adjustments		(9.063)		(9.063)		_	Page 3 and Page 4, Line 32	
33	,		()		( )			<i>g</i> - <i>g</i> / -	
34	Total Monthly Costs	\$	444.728 V	\$	445.818	\$	(1.090)	Page 3 and Page 4, Line 34	
35	·						, ,		
36	Number of Months in Base Period		12		12		-	Page 3 and Page 4, Line 36	
37									
38	Total Annual Costs	\$	5,337 v	\$	5,350	\$	(13)	Page 3 and Page 4, Line 38	
39									

Amounts for Appendix X Cycle 10 are as filed in the following dockets: ER22-139, ER23-109, ER24-176, and ER25-113.

Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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

**Summary of Cost Components** 

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

Line No.		Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 64	Section 1; Page 1; Line 17	1
3	Section 2 - Non-Direct Expense Cost Component	2,938	V Pg5 Rev Section 2; Page 1; Line 25	3
5	Section 3 - Cost Component Containing Other Specific Expenses	874	V Pg7 Rev Section 3; Page 1; Line 31	5
6 7 8	Total Citizens Annual Prior Year Cost of Service	\$ 3,876	<b>√</b> Sum Lines 1, 3, 5	7
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,463	Section 4; Page TU; Col. 11; Line 21	9
11	Section 5 - Interest True-Up Adjustment Cost Component	107	Section 5; Page Interest TU (CY); Col. 6; Line 20	11 12
13 14	Subtotal Annual Costs	\$ 5,445	<b>v</b> Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments	(109)	Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$ 5,337	V Line 13 + Line 15	17 18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 5.292	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	244.846	V Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	72.865	V Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	323.003	<b>∨</b> Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	121.875	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	8.913	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(9.063)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 444.728	<b>V</b> Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 5,337	V Line 34 x Line 36	38
39				39

 $<sup>\</sup>checkmark$  Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

# SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Summary of Cost Components Rate Effective Period January 1, 2022 to December 31, 2022 (\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 64	Section 1; Page 1; Line 17	1
3	Section 2 - Non-Direct Expense Cost Component	2,950	V Pg5 Rev Section 2; Page 1; Line 25	3
5	Section 3 - Cost Component Containing Other Specific Expenses	875	Section 3; Page 1; Line 31	5
7 8	Total Citizens Annual Prior Year Cost of Service	\$ 3,889	<b>V</b> Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,463	V Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component	107	Section 5; Page Interest TU (CY); Col. 6; Line 20	11 12
13 14	Subtotal Annual Costs	\$ 5,459	<b>V</b> Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments	(109)	Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$ 5,350	V Line 13 + Line 15	17 18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 5.292	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	245.833	V Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	72.884	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	324.094	<b>V</b> Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	121.875	V Line 9 / 12 Months	28
29				29
	Section 5 - Interest True-Up Adjustment Cost Component	8.913	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(9.063)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 445.818	V Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 5,350	V Line 34 x Line 36	38
39				39

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

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

Line				Line
No.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.81%	Page 2; Line 6	2
3				3
4	Transmission Related A&G Expense	0.93%	Page 2; Line 11	4
5	T ' ' D 1 ( ID ( T E	1.06%	D 2 L: 16	5
6 7	Transmission Related Property Tax Expense	1.00%	Page 2; Line 16	7
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9	, 1		<i>5</i> /	9
10	Transmission Related Working Capital Revenue	0.18%	Page 2; Line 34	10
11				11
12	Transmission Related General & Common Plant Revenue	0.40%	Page 2; Line 51	12
13 14	Subtotal Annual Carrying Charge Rate	3.41%	Sum Lines 2 thru 12	13 14
15	Subtotal Allitual Carrying Charge Rate	3.4170	Sum Lines 2 thru 12	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	6 05 104	T	20
21 22	Citizens Lease Payment	\$ 85,194	Lease Agreement	21 22
23	Total Annual Carrying Charge Rate	3.45%	Line 18 Above	23
24		311070		24
25	Total Non-Direct Expense	\$ 2,938 √	Line 21 x Line 23	25

<sup>√</sup> Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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

Line No.			amounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,397,566	Pg21 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	43,805	Statement AH; Line 17	4 5
6	Transmission O&M Expense Carrying Charge Percentage		0.81%	Line 4 / Line 1	6 7
8 9	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	\$	50,381	Pg8 Rev Stmt AH; Line 45	8 9
10 11 12	Transmission Related A&G Carrying Charge Percentage		0.93%	Line 9 / Line 1	10 11 12
13	C. Transmission Related Property Tax Expense				13
14 15	Transmission Related Property Tax Expense	\$	57,365	Pg15 Rev Statement AK; Line 17	14 15
16 17	Transmission Related Property Tax Carrying Charge Percentage		1.06%	Line 14 / Line 1	16 17
18	D. Transmission Related Payroll Tax Expense				18
19 20	Transmission Related Payroll Tax Expense	\$	1,766	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:				24
25	Transmission Related M&S Allocated to Transmission	\$	51,256	Pg9 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		37,299	Pg9 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash		11,773	Pg9 Rev Statement AL; Line 19	27
28 29	Total Transmission Related Working Capital	\$	100,329	Sum Lines 25 thru 27	28 29
30 31	Cost of Capital Rate		9.5806% √	Pg9 Rev Stmnt AV; Page 2; Line 31	30 31
32 33	Transmission Working Capital Revenue	\$	9,612 √	Line 28 x Line 30	32 33
34 35	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.18% √	Line 32 / Line 1	34 35
36	F. Transmission Related General & Common Plant Revenue				36
37 38	Net Transmission Related General Plant	\$	29,077	Pg21 Rev AV-4; Line 4	37 38
39 40	Net Transmission Related Common Plant		61,184	Pg21 Rev AV-4; Line 5	39 40
41 42	Total Net Transmission Related General and Common Plant	\$	90,261	Line 37 + Line 39	41 42
43 44	Cost of Capital Rate		9.5806% v	Line 30	43 44
45 46	Transmission Related General and Common Return and Associated Income Taxes	\$	8,647 √	Line 41 * Line 43	45 46
47 48	Transmission Related General and Common Depreciation Expense	\$	12,680	Pg14 Rev Statement AJ; Line 17	47 48
49	Total Transmission Related General and Common Plant Revenues	s	21,327 √	Line 45 + Line 47	48 49 50
50 51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.40% √	Line 49 / Line 1	51

<sup>√</sup> Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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

Line				D.C	Line
No.		_	Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.81%	Page 2; Line 6	2
3				<i>5</i> /	3
4	Transmission Related A&G Expense		0.93%	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.06%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9	m - ' ' n L IW I' G ' ID		0.100/	D 21: 24	9
10 11	Transmission Related Working Capital Revenue		0.19%	Page 2; Line 34	10 11
12	Transmission Related General & Common Plant Revenue		0.40%	Page 2; Line 51	12
13	Transmission Related General & Common Frank Revenue		0.4070	1 age 2, Line 31	13
14	Subtotal Annual Carrying Charge Rate		3.43%	Sum Lines 2 thru 12	14
15	Successive States		3.1370	Sam Emes 2 and 12	15
16	Transmission Related Municipal Franchise Fees Expense 1.0	)275%	0.04%	Line 14 x Franchise Fee Rate	16
17	•				17
18	Total Annual Carrying Charge Rate		3.46%	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense	_			20
21	Citizens Lease Payment	5	85,194	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate	_	3.46%	Line 18 Above	23
24	TO A LINE DE LA CE			1: 01 1: 00	24
25	Total Non-Direct Expense		\$ 2,950	Line 21 x Line 23	25

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

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

Line No.		Ar	nounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,397,566	Pg21 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	43,805	Statement AH; Line 17	4
5 6 7	Transmission O&M Expense Carrying Charge Percentage		0.81%	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.	\$	50,381 √	Pg8 Rev Stmt AH; Line 45	9
10 11 12	Transmission Related A&G Carrying Charge Percentage		0.93% √	Line 9 / Line 1	10 11 12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	57,365	Pg15 Rev Statement AK; Line 17	14
15 16 17	Transmission Related Property Tax Carrying Charge Percentage		1.06%	Line 14 / Line 1	15 16 17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	1,766	Statement AK; Line 28	19
20 21 22	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	20 21 22
23	E. Transmission Related Working Capital Revenue				23
24	Citizens Financed Transmission Projects:				24
25	Transmission Related M&S Allocated to Transmission	\$	51,256	Pg9 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		37,299	Pg9 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash		11,773 √	Pg9 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$	100,329 √	Sum Lines 25 thru 27	28 29
29 30 31	Cost of Capital Rate		9.9705%	Pg10 Rev Stmnt AV; Page 2; Line 31	30 31
32 33	Transmission Working Capital Revenue	\$	10,003 √	Line 28 x Line 30	32 33
34 35	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.19%	Line 32 / Line 1	34 35
36	F. Transmission Related General & Common Plant Revenue		20.055		36
37	Net Transmission Related General Plant	\$	29,077	Pg21 Rev AV-4; Line 4	37
38	NATE OF BLACK BLACK		C1 104	D 21 D A 37 A 1 ' 5	38
39	Net Transmission Related Common Plant		61,184	Pg21 Rev AV-4; Line 5	39
40 41 42	Total Net Transmission Related General and Common Plant	\$	90,261	Line 37 + Line 39	40 41 42
43 44	Cost of Capital Rate		9.9705%	Line 30	43 44
45 46	Transmission Related General and Common Return and Associated Income Taxes	\$	8,999	Line 41 * Line 43	45 46
47 48	Transmission Related General and Common Depreciation Expense	\$	12,680	Pg14 Rev Statement AJ; Line 17	47 48
49 50	Total Transmission Related General and Common Plant Revenues	\$	21,679	Line 45 + Line 47	49 50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.40%	Line 49 / Line 1	51

V Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 10 filing per ER22-139, cost adj. incl. in Appendix X Cycle 11 per ER23-109 and Appendix X Cycle 12 July Posting's cost adjustments.

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

CITIZENS SHARE OF THE BORDER EAST LINE	
Section 3 - Cost Component Containing Other Specific Expenses	
Base Period & True-Up Period 12 - Months Ending December 31, 202	0
(\$1,000)	

Line No.		To	a) otal osts	(b) Removal Rate	 = (a) x (b)	Reference	Line No.
1 2	$\underline{\textbf{A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:}\\$						1 2
3 4	Average ADIT Difference With and Without Bonus				\$ 57	AF-3; Line 5; Col. Average	3
5	Cost of Capital Rate				9.5806% √	Pg9 Rev Statement AV2; Line 31	5
7	Total ADIT Revenue Credit				\$ 5	Line 3 x Line 5	7
9 10 11	1 ,				\$ 77	AV-2B; Line 17	9 10 11
12 13	C. Derivation of Citizens Border East Line Cost of Removal FERC Account						12 13
14 15	354 - Towers & Fixtures	\$	46,971	0.0110	\$ 517	TO5 Transmission Plant Deprec. Rates WP	14 15
16 17	356 - Overhead Conductors & Devices	\$	16,615	0.0161	268	TO5 Transmission Plant Deprec. Rates WP	16 17
18 19	359 - Roads & Trails	\$	19,939	-	-	TO5 Transmission Plant Deprec. Rates WP	18 19
20 21	350.1 - Land	\$	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20 21
22 23 24	350.2 - Land Rights	\$	1,669 85,194	-	 	TO5 Transmission Plant Deprec. Rates WP Col. a = Sum Lines 14 thru 22	22 23 24
25 26	Subtotal Annual Cost of Removal				\$ 784	Sum Lines 14 thru 22	25 26
27 28	Transmission Related Municipal Franchise Fees Expense			1.0275%	 8	Line 25 x Franchise Fee Rate	27 28
29 30	Total Annual Cost of Removal				\$ 792	Line 25 + Line 27	29 30
31	<b>Total Other Specific Expenses</b>				\$ 874_√	Line 7 + Line 10 + Line 29	31

 $<sup>{\</sup>it v}$  Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

# SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2020 (\$1,000)

Line No.		T	(a) Cotal	(b) Removal Rate	/	= (a) x (b) Amounts	Reference	Line No.
1 2	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:							1
3	Average ADIT Difference With and Without Bonus				\$	57	AF-3; Line 5; Col. Average	3
5	Cost of Capital Rate					9.9705%	Statement AV2; Line 31	5
6 7 8	Total ADIT Revenue Credit				\$	6	Line 3 x Line 5	6 7 8
9 10	B. Equity AFUDC Component of Transmission Depreciation Expense Annual Equity AFUDC Allocated to Citizens				\$	77	AV-2B; Line 17	9
11 12 13	C. Derivation of Citizens Border East Line Cost of Removal FERC Account							11 12 13
14 15	354 - Towers & Fixtures	\$	46,971	0.0110	\$	517	TO5 Transmission Plant Deprec. Rates WP	14 15
16 17	356 - Overhead Conductors & Devices	\$	16,615	0.0161		268	TO5 Transmission Plant Deprec. Rates WP	16 17
18 19	359 - Roads & Trails	\$	19,939	-		-	TO5 Transmission Plant Deprec. Rates WP	18 19
20	350.1 - Land	\$	-	-		-	TO5 Transmission Plant Deprec. Rates WP	20 21
22 23 24	350.2 - Land Rights	\$	1,669 85,194	-			TO5 Transmission Plant Deprec. Rates WP Col. a = Sum Lines 14 thru 22	22 23 24
25 26	Subtotal Annual Cost of Removal				\$	784	Sum Lines 14 thru 22	25 26
27 28	Transmission Related Municipal Franchise Fees Expense			1.0275%		8	Line 25 x Franchise Fee Rate	27 28
29 30	Total Annual Cost of Removal				\$	792	Line 25 + Line 27	29 30
31	<b>Total Other Specific Expenses</b>				\$	875	Line 7 + Line 10 + Line 29	31

### SAN DIEGO GAS AND ELECTRIC COMPANY

### Statement AV

Line No.			.=	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2 LTD = Long Term Debt	26)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 6,053,573 - - - (13,173) \$ 6,040,400	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 420) i = LTD interest	29.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 233,779 4,107 1,450 - - \$ 239,335	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17	Cost of Long-Term Debt:				3.96%	Line 15 / Line 7	16 17
18 19 20 21 22 23 24	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity  Common Equity Component:			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23 24
	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; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,729,414 - - 10,034 \$ 7,739,448	Negative of Line 20 Above  Sum Lines 25 thru 28	25 26 27 28 29
30 31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	$(d) = (b) \times (c)$ Weighted	TO5 Offer of Settlement; Section II.A.1.5.1 189 FERC ¶ 61,248 at Page 17	30 31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 6,040,400 - 7,739,448 \$ 13,779,848	43.84% 0.00% 56.16% 100.00%	3.96% 0.00% 10.10%	1.74% 0.00% 5.67% V 7.41% V	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42	Cost of Equity Component (Preferred & Common):				<u>5.67%</u> √	Line 38 + Line 39; Col. d	42 43
44 45 46 47 48	Incentive Return on Common Equity:  Incentive Weighted Cost of Capital:	(a) Amounts <sup>1</sup>	(b) Cap. Struct. Ratio	(c) Cost of Capital	(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 Incentive Cost of Equity Component (Preferred & Common):	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	50 51 52 53 54 55

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

## SAN DIEGO GAS AND ELECTRIC COMPANY

### Statement AV

Line No.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2	(444)			2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.67% √	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,402	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$ 8,265	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,553,937	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 = $(((A) + (C/D)) * FT) - (B/D)$	1.4616% √	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	5.67% √	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,265	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,553,937	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4616% √		21
22 23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	0.7094% √	State Income Toy Evange	23 24
25	State medice rax = $\frac{((A) + (B + C) + \text{rederal income rax})^2(S1)}{(1 - ST)}$	 0.709476 V	State Income Tax Expense	25
26	(1-31)			26
27	C. Total Federal & State Income Tax Rate:	2.1710% √	Line 12 + Line 24	27
28	C. Tour Federal & State Media: Flat Rate.	2.171070	Enic 12 · Enic 24	28
29	D. Total Weighted Cost of Capital:	7.4095% √	AV1; Line 40	29
30			11.1, 2	30
31	E. Cost of Capital Rate (COCR):	 9.5806% √	Line 27 + Line 29	31

 $<sup>\</sup>checkmark$  Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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

### SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Line No.		A	mounts	Reference	Line No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		0.0000%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17					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 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.
2   South (Acet 221)   12; 18; c   12; 18; c   12; 19; c   12; 19; c   12; 19; c   13; 10; c   13; 1	1101			-	ruge, zine, con	Timounto	resistance	
3   Cases Recognized Bonds (Acer 2224)   112; 19; c   12; 21; c   14   112; 21; c   15   112; 21; c   112;	1	Long-Term Debt Component - Denominator:						1
A   Other Long-Term Debt (Acct 224)   112; 21; c   12; 21; c   13; 23; 23; 23; 23; 23; 23; 23; 23; 23; 2	2	Bonds (Acct 221)			112; 18; c	\$ 6,053,573		2
5   Cammontized Preminium on Long-Term Debt (Acet 226)   112; 23; c	3	Less: Reacquired Bonds (Acct 222)			112; 19; c	-		3
Sess   Unamortized Discount on Long-Term Debt   Cert   C	4	Other Long-Term Debt (Acct 224)			112; 21; c	-		4
TID	5	Unamortized Premium on Long-Term Debt (Acct 225)			112; 22; c	-		5
Section   Page   Page	6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct	226)		112; 23; c	(13,173)		6
9		LTD = Long Term Debt				\$ 6,040,400	Sum Lines 2 thru 6	
10   Increasi on Long-Term Debt (Acast 427)   11   Amort. Ober Dibe, and Experime (Acast 428)   117, 63, c	8							8
11   Amort. of Debt Disc. and Expense (Acet 428)   117, 64; c   1.459   1.20   1.21   1.20   1.21   1.20	9							
12   Amortization of Loss on Reacquired Debt (Acet 428.1)	10							
13   Less Amort. of Premium on Debt-Credit (Acet 429.1)	11							
1   1   1   1   1   1   1   1   1   1	12					1,450		
1   1   1   1   1   1   1   1   1   1						-		
16			129.1)		117; 66; c	-		
		i = LTD interest				\$ 239,335	Sum Lines 10 thru 14	
18	16							16
Preferred Equity Component:   19   19   112; 3c   25   25   25   25   25   25   25   2	17	Cost of Long-Term Debt:				3.96%	Line 15 / Line 7	17
112; 3; c   5   20   20   4(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)   118; 29; c   5   20   21   22   20   23   24   25   25   25   25   25   25   25	18							18
1   1   2   2   2   2   2   2   2   2	19	Preferred Equity Component:						19
Cost of Preferred Equity   Common Equity Component:   Cap. Struct.   Cost of Weighted Cost of Capital   Cost of Capital   Cap. Struct.   Cap. Struct.   Cap. Struct.   Cost of Equity Component (Preferred & Cap. Struct. Cap.	20	PF = Preferred Stock (Acct 204)			112; 3; c	\$ -		20
23   24   Common Equity Component:	21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)			118; 29; c	\$ -		21
Common Equity Component:	22	Cost of Preferred Equity				0.00%	Line 21 / Line 20	22
2.5   Proprietary Capital	23							23
112; 3; c   Negative of Line 20 Above   26	24	Common Equity Component:						24
	25	Proprietary Capital			112; 16; c	\$ 7,729,414		25
28   Accumulated Other Comprehensive Income (Acct 219)   CS = Common Stock   S = Common	26	Less: Preferred Stock (Acct 204)			112; 3; c	-	Negative of Line 20 Above	26
	27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct	216.1)		112; 12; c			27
Solution	28	Accumulated Other Comprehensive Income (Acct 219)			112; 15; c	10,034		28
Seturn on Common Equity:   Cap. Struct.   Cost of Capital   Cost	29	CS = Common Stock				\$ 7,739,448	Sum Lines 25 thru 28	29
32         Return on Common Equity:         (a)         (b)         (c) $(d) = (b) x (c)$ TO5 Offer of Settlement; Section II.A.1.5.1         3           33         Weighted Cost of Capital:         Amounts land Ratio         Ratio         Capital         Weighted         Cost of Capital         35           36         Weighted Cost of Capital:         Amounts land Ratio         Ratio         Capital         Cost of Capital         36           37         Long-Term Debt         \$6,040,400         43.84%         3.96%         1.74%         Col. c = Line 17 Above         37           38         Preferred Equity         7.739,448         56,16%         10.60%         5.95%         Col. c = Line 32 Above         38           40         Total Capital         \$13,779,848         100.00%         5.95%         Col. c = Line 32 Above         39           41         Cost of Equity Component (Preferred & Common):         \$13,779,848         100.00%         5.95%         Col. c = Line 32 Above         39           42         Cost of Equity Component (Preferred & Common):         \$13,779,848         100.00%         5.95%         Line 38 + Line 39; Col. d         42           42         Cost of Equity Component (Preferred & Common):         (a)         (b)         (c)         (d								30
Cap. Struct.   Cost of Weighted   Cost of Capital:   Amounts   Ratio   Cap. Struct.   Cost of Weighted   Cost of Capital   Cost of Capit	31							31
Cap. Struct.   Cost of Weighted   Cost of Capital   Cost of Capi	32	Return on Common Equity:				10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32
Name	33		(a)	(b)	(c)	(d) = (b) x (c)		33
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   - 0.00%   0.00%   0.00%   0.00%   Col. c = Line 32 Above   38   0.000   0.00%   0.00%   0.00%   Col. c = Line 32 Above   38   0.000   0.00%   0.00%   0.00%   Col. c = Line 32 Above   39   0.000   0.00%   0.0	34			Cap. Struct.	Cost of	Weighted		34
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   - 0.00%   0.00%   0.00%   0.00%   Col. c = Line 32 Above   38   0.000   0.00%   0.00%   0.00%   Col. c = Line 32 Above   38   0.000   0.00%   0.00%   0.00%   Col. c = Line 32 Above   39   0.000   0.00%   0.0	35	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35
Solution					1	1		36
Septemble   Preferred Equity   Septemble   Septemble		Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Line 17 Above	
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   42   Cost of Equity Component (Preferred & Common):		•	-					38
Total Capital   S   13,779,848   100.00%   7.69%   Sum Lines 37 thru 39   40			7,739,448				Col. $c = Line 32$ Above	
All			\$ 13,779,848					40
A		1						
43		Cost of Equity Component (Preferred & Common):				5.95%	Line 38 + Line 39; Col. d	
44   45   Incentive Return on Common Equity:   (a) (b) (c) (d) = (b) x (c)   45   46   47   48   Incentive Weighted Cost of Capital:   Amounts   Ratio   Capital   Cost of Capital   Cost of Capital   48   49   49   49   49   49   49   49								
1								
46     (a)     (b)     (c)     (d) = (b) x (c)     46       47     Cap. Struct.     Cost of Weighted     47       48     Incentive Weighted Cost of Capital:     Amounts <sup>1</sup> Ratio Capital Cost of Capital     48       49     Value Term Debt     S - 0.00% 0.0		Incentive Return on Common Equity:				0.00%	Shall be Zero	
Cap. Struct.   Cost of Weighted   Weighted   47		meentive return on Common Equity.	(a)	(b)	(c)		Shan be Zero	
48         Incentive Weighted Cost of Capital:         Amounts <sup>1</sup> Ratio         Capital         Cost of Capital         48           49         50         Long-Term Debt         \$ -         0.00%         0.00%         0.00%         Shall be Zero         50           51         Preferred Equity         -         0.00%         0.00%         0.00%         Shall be Zero         51           52         Common Equity         -         0.00%         0.00%         0.00%         Shall be Zero         52			(4)	. ,		( ) ( ) ( )		
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		Incentive Weighted Cost of Conital	A 1	•				
50 Long-Term Debt         \$ -         0.00%         0.00%         Shall be Zero         50           51 Preferred Equity         -         0.00%         0.00%         Shall be Zero         51           52 Common Equity         -         0.00%         0.00%         Shall be Zero         52		meentive weighted Cost of Capital.	Amounts	Kano	Сарнаі	Cost of Capital		
51 Preferred Equity       -       0.00%       0.00%       Shall be Zero       51         52 Common Equity       -       0.00%       0.00%       Shall be Zero       52		Lawa Tama Dala	¢.	0.0007	0.0007	0.000/	cl.,111 7	
52 Common Equity - 0.00% 0.00% 0.00% Shall be Zero 52		8	3 -					
			-					
53 Total Capital \$ - 0.00\%   0.00\%   Sum Lines 50 thru 52 53			-		0.00%			
		Lotal Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	
54 54						0.0		
55 Incentive Cost of Equity Component (Preferred & Common): 0.00% Line 51 + Line 52; Col. d 55	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

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	5.95%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,402	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$ 8,265	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,553,937 √	Pg12 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.5363%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			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	\$ 4,553,937 √	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5363%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	0.7439%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.2802%	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):	 9.9705%	Line 27 + Line 29	31

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

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

0.0000%

### 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.		A	amounts	Reference	Line No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2	(I.A.A.) =				2
3	a. Federal Income Tax Component:				3
4	a. Federal Medine Tax Component.				4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		0.0000%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component		0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$	-	Line 9 Above	20
21	FT = Federal Income Tax Expense		0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23	0 - 1 - T - ((1) - (T - (0) - T - 1 - 1) - T - (1) (0)				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	C. M. I. D. I. A. C. J. J. M. D. J.		0.00000/	1: 12 . 1: 24	26
27	C. Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
28 29	D. Total Incentive Weighted Cost of Capital:		0.0000%	AV1; Line 53	28 29
30	D. Total incentive weighted Cost of Capital.		0.0000%	Avi, Line 33	30
	E. Incontinue Control Control Date		0.00000/	1: 27 - 1: 20	30

31 E. Incentive Cost of Capital Rate (ICOCR):

31

Line 27 + Line 29

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE
Appendix XII Cycle 14 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 10

Line								Line
No.	_							No.
1		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3 4			Mandhla		Cumulative		Cumulative	3 4
5			Monthly	Mandhla	Overcollection (-) or Undercollection (+)		Overcollection (-) or	5
6			Overcollection (-) or Undercollection (+)	Monthly Interest	in Revenue		Undercollection (+) in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2020	\$ (1.09)	0.42%	\$ (1.09) \$		\$ (1.09)	
9	February	2020	(1.09)	0.39%	(2.18)	(0.00)	(2.19)	9
10	March	2020	(1.09)	0.42%	(3.28)	(0.01)	(3.29)	
11	April	2020	(1.09)	0.39%	(4.38)	(0.01)	(4.40)	
12	May	2020	(1.09)	0.40%	(5.49)	(0.02)	(5.51)	
13	June	2020	(1.09)	0.39%	(6.60)	(0.02)	(6.62)	
14	July	2020	(1.09)	0.29%	(7.71)	(0.02)	(7.73)	
15	August	2020	(1.09)	0.29%	(8.82)	(0.02)	(8.85)	
16	September	2020	(1.09)	0.28%	(9.94)	(0.03)	(9.96)	16
17	October	2020	(1.09)	0.28%	(11.05)	(0.03)	(11.08)	17
18	November	2020	(1.09)	0.27%	(12.17)	(0.03)	(12.21)	18
19	December	2020	(1.09)	0.28%	(13.30)	(0.04)	(13.33)	19
20	January	2021		0.28%	(13.33)	(0.04)	(13.37)	20
21	February	2021		0.25%	(13.37)	(0.03)	(13.40)	
22	March	2021		0.28%	(13.40)	(0.04)	(13.44)	
23	April	2021		0.27%	(13.44)	(0.04)	(13.48)	
24	May	2021		0.28%	(13.48)	(0.04)	(13.51)	
25	June	2021		0.27%	(13.51)	(0.04)	(13.55)	25
26 27	July August	2021 2021		0.28% 0.28%	(13.55)	(0.04)	(13.59)	
28	September	2021		0.27%	(13.59) (13.63)	(0.04)	(13.63) (13.66)	
29	October	2021		0.28%	(13.66)	(0.04)	(13.70)	
30	November	2021		0.27%	(13.70)	(0.04)	(13.74)	
31	December	2021		0.28%	(13.74)	(0.04)	(13.78)	31
32	January	2022		0.28%	(13.78)	(0.04)	(13.82)	32
33	February	2022		0.25%	(13.82)	(0.03)	(13.85)	33
34	March	2022		0.28%	(13.85)	(0.04)	(13.89)	34
35	April	2022		0.27%	(13.89)	(0.04)	(13.93)	35
36	May	2022		0.28%	(13.93)	(0.04)	(13.97)	36
37	June	2022		0.27%	(13.97)	(0.04)	(14.00)	37
38	July	2022		0.31%	(14.00)	(0.04)	(14.05)	
39	August	2022		0.31%	(14.05)	(0.04)	(14.09)	
40	September	2022		0.30%	(14.09)	(0.04)	(14.13)	
41	October	2022		0.42%	(14.13)	(0.06)	(14.19)	
42	November	2022 2022		0.40% 0.42%	(14.19)	(0.06)	(14.25)	
43 44	December January	2022		0.54%	(14.25) (14.31)	(0.06)	(14.31)	
45	February	2023		0.48%	(14.39)	(0.07)	(14.45)	
46	March	2023		0.54%	(14.45)	(0.08)	(14.53)	
47	April	2023		0.62%	(14.53)	(0.09)	(14.62)	
48	May	2023		0.64%	(14.62)	(0.09)	(14.72)	48
49	June	2023		0.62%	(14.72)	(0.09)	(14.81)	49
50	July	2023		0.68%	(14.81)	(0.10)	(14.91)	50
51	August	2023		0.68%	(14.91)	(0.10)	(15.01)	
52	September	2023		0.66%	(15.01)	(0.10)	(15.11)	
53	October	2023		0.71%	(15.11)	(0.11)	(15.22)	
54 55	November December	2023		0.69%	(15.22)	(0.10)	(15.32)	54
		2023		0.71% 0.72%	(15.32)	(0.11)	(15.43)	
56 57	January February	2024 2024		0.72%	(15.43) (15.54)	(0.11)	(15.54) (15.65)	
	March	2024		0.72%	(15.65)	(0.11)	(15.76)	
	April	2024		0.70%	(15.76)	(0.11)	(15.87)	
60	May	2024		0.72%	(15.87)	(0.11)	(15.98)	
61	June	2024		0.70%	(15.98)	(0.11)	(16.10)	
	July	2024		0.72%	(16.10)	(0.12)	(16.21)	
	August	2024		0.72%	(16.21)	(0.12)	(16.33)	
64	September	2024		0.70%	(16.33)	(0.11)	(16.44)	64
65	October	2024		0.72%	(16.44)	(0.12)	(16.56)	65
66	November	2024		0.70%	(16.56)	(0.12)	(16.68)	66
67	December	2024		0.72%	(16.68)	(0.12)	(16.80)	
68	January	2025		0.68%	(16.80)	(0.11)	(16.91)	
69	February	2025		0.62%	(16.91)	(0.10)	(17.02)	
70	March	2025		0.68%	(17.02)	(0.12)	(17.13)	
71	April	2025		0.62%	(17.13)	(0.11)	(17.24)	
	May	2025		0.64%	(17.24)	(0.11)	(17.35)	
73	June	2025		0.62%	(17.35)	(0.11)	(17.46)	
74 75	July August	2025 2025		0.64% 0.64%	(17.46)	(0.11) (0.11)	(17.57) (17.68)	
76	September	2025		0.62%	(17.57) (17.68)	(0.11)	(17.79)	
77	October	2025		0.68%	(17.79)	(0.11)	(17.79)	
78	November	2025		0.68%	(17.91)	(0.12)	(18.03)	
79	December	2025		0.68%	(18.03)	(0.12)	(18.16)	
80			\$ (13.09)		\$	(5.07)	, ,	80

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

Posted FERC Interest rates Estimated FERC Interest rates

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

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

# San Diego Gas & Electric Company Citizen's Share of the Sunrise - Border East-Line Appendix X Cycle 14 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 11 (\$1,000)

No.		<u>A</u>	<u>amounts</u>	Reference	Line No.
1	Other Adjustments due to Appendix X Cycle 11 Cost Adjustments Calculation:				1
2					2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interes	\$	(9.01)	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		(3.06)	Page 11; Line 68; Col. 5	5
6		·			6
7	Total Annual Costs Adjustment	\$	(12.07)	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	(1.006)	Line 7 / Line 9	11

Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix X Cycle 14 Informational Filing, SDG&E is adjusting Appendix X Cycle 11 by approximately (\$12K) in response to FERC disallowing the CAISO ROE Adder of 50 basis points.

# SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE Appendix X Cycle 14 Annual Informational Filing Derivation of FERC Audit Adjustments Applicable to Appendix X Cycle 11 (\$1,000)

			A		В	C =	- A - B		
Line No.	Description of Annual Costs		Revised - Appendix X Cycle 11 Amounts		As Filed - Appendix X Cycle 11 <sup>1</sup> Amounts		ference (Decr)	Reference	Line No.
140.	Description of Annual Costs	А	inounts		Amounts	IIICI	(Dttl)	Reference	
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	82	\$	82	\$	-	Page 3 and Page 4, Line 1	1 2
3	Section 2 - Non-Direct Expense Cost Component		3,162	٧	3,175		(13)	Page 3 and Page 4, Line 3	3 4
5 6	Section 3 - Cost Component Containing Other Specific Expenses		772	٧	768		4_	Page 3 and Page 4, Line 5	5 6
7 8	Total Citizens' Annual Prior Year Cost of Service	\$	4,015	√ \$	4,024	\$	(9)	Page 3 and Page 4, Line 7	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		82		82		-	Page 3 and Page 4, Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		74		74		<u>-</u>	Page 3 and Page 4, Line 11	11 12
13 14	Subtotal Annual Costs	\$	4,171	√ \$	4,180	\$	(9)	Page 3 and Page 4, Line 13	13 14
15 16	Other Adjustments		(2)		(2)			Page 3 and Page 4, Line 15	15 16
17 18	Total Annual Costs	\$	4,169	٧ <u>\$</u>	4,178	\$	(9)	Page 3 and Page 4, Line 17	17 18

			levised -	As l	Filed - Appendix X				
Line			Cycle 11		Cycle 11 1	Di	fference		
No.	Description of Monthly Costs	A	mounts		Amounts	Inc	er (Decr)	Reference	
19									
20	Section 1 - Direct Maintenance Expense Cost Component	\$	6.829	\$	6.829	\$	-	Page 3 and Page 4, Line 20	
21									
22	Section 2 - Non-Direct Expense Cost Component		263.467 v	1	264.550		(1.083)	Page 3 and Page 4, Line 22	
23									
24	Section 3 - Cost Component Containing Other Specific Expenses		64.314 v		63.982		0	Page 3 and Page 4, Line 24	
25	Total City and March 11 D. S. W. Co. 4 Co. 1.		224 (10		225.260	•	(0.751)	P 2 1P 41: 26	
26 27	Total Citizens' Monthly Prior Year Cost of Service	\$	334.610 v	3	335.360	\$	(0.751)	Page 3 and Page 4, Line 26	
28	Section 4 - True-Up Adjustment Cost Component		6.837		6.837		_	Page 3 and Page 4, Line 28	
29	Section 4 - True-Op Adjustment Cost Component		0.037		0.057			1 age 3 and 1 age 4, Ellie 20	
30	Section 5 - Interest True-Up Adjustment Cost Component		6.132		6.132		_	Page 3 and Page 4, Line 30	
31								1	
32	Other Adjustments		(0.138)		(0.138)		-	Page 3 and Page 4, Line 32	
33	·				<u> </u>				
34	Total Monthly Costs	\$	347.441 v	\$	348.192	\$	(0.751)	Page 3 and Page 4, Line 34	
35									
36	Number of Months in Base Period		12		12		-	Page 3 and Page 4, Line 36	
37									
38	Total Annual Costs	\$	4,169 v	\$	4,178	\$	(9)	Page 3 and Page 4, Line 38	
39									

Amounts for Appendix X Cycle 11 are as filed in the following dockets: ER23-109, ER24-176, and ER25-113.

Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

# SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Summary of Cost Components Rate Effective Period January 1, 2023 to December 31, 2023 (\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 82	Section 1; Page 1; Line 17	1
3	Section 2 - Non-Direct Expense Cost Component	3,162	V Pg5 Rev Section 2; Page 1; Line 25	3
5	Section 3 - Cost Component Containing Other Specific Expenses	772	V Pg7 Rev Section 3; Page 1; Line 31	5
7	Total Citizens Annual Prior Year Cost of Service	\$ 4,015	<b>V</b> Sum Lines 1, 3, 5	7
	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	82	Section 4; Page TU; Col. 11; Line 21	9
10 11	Section 5 - Interest True-Up Adjustment Cost Component	74	Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11
12 13	Subtotal Annual Costs	s 4,171	<b>v</b> Sum Lines 7, 9, 11	12 13
14 15	Other Adjustments	(2)	Cost Adjustment Workpapers	14 15
16 17	Total Annual Costs	\$ 4,169	<b>V</b> 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	\$ 6.829	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	263.467 V	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	64.314 V	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 334.610 √	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	6.837	Line 9 / 12 Months	28
29				29
	Section 5 - Interest True-Up Adjustment Cost Component	6.132	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(0.138)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 347.441 √	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 4,169 V	Line 34 x Line 36	38
39				39

 $<sup>\</sup>checkmark$  Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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

# Summary of Cost Components Rate Effective Period January 1, 2023 to December 31, 2023 (\$1,000)

Line No.	Description of Annual Costs	Amounts		Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	82	Section 1; Page 1; Line 17	1
3 4	Section 2 - Non-Direct Expense Cost Component		3,175	V Pg5 Rev Section 2; Page 1; Line 25	3
	Section 3 - Cost Component Containing Other Specific Expenses		768	Section 3; Page 1; Line 31	5
7	Total Citizens Annual Prior Year Cost of Service	\$	4,024	<b>v</b> Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		82	V Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		74	Section 5; Page Interest TU (CY); Col. 6; Line 20	11 12
13 14	Subtotal Annual Costs	\$	4,180	<b>v</b> Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		(2)	Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$	4,178	V Line 13 + Line 15	17 18

Line					Line
No.	Description of Monthly Costs	Amounts		Reference	No.
19					19
20	Section 1 - Direct Maintenance Expense Cost Component	\$	6.829	Line 1 / 12 Months	20
21					21
22	Section 2 - Non-Direct Expense Cost Component		264.550	V Line 3 / 12 Months	22
23					23
24	Section 3 - Cost Component Containing Other Specific Expenses		63.982	Line 5 / 12 Months	24
25					25
26	Total Citizens Monthly Prior Year Cost of Service	\$	335.360	V Sum Lines 20, 22, 24	26
27					27
28	Section 4 - True-Up Adjustment Cost Component		6.837	V Line 9 / 12 Months	28
29					29
30	Section 5 - Interest True-Up Adjustment Cost Component		6.132	Line 11 / 12 Months	30
31					31
32	Other Adjustments		(0.138)	Line 15 / 12 Months	32
33					33
34	Total Monthly Costs	\$	348.192	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	\$	4,178	V Line 34 x Line 36	38
39					39

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

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

Line					Line
No.		A	mounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.85%	Page 2; Line 6	2
3	Transmission related Section 2.4pende		0.0570	rage 2, Ellie V	3
4	Transmission Related A&G Expense		1.03%	Page 2; Line 11	4
5	•				5
6	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9					9
10	Transmission Related Working Capital Revenue		0.17%	Page 2; Line 34	10
11	T ' DI LIC III DI LI		0.4007	D 2.1: 51	11
12	Transmission Related General & Common Plant Revenue		0.49%	Page 2; Line 51	12 13
13 14	Subtotal Annual Carrying Charge Rate		3.67%	Sum Lines 2 thru 12	13
15	Subtotal Allifual Carrying Charge Rate		3.0770	Sum Lines 2 thru 12	15
16	Transmission Related Municipal Franchise Fees Expense 1.02	275%	0.04%	Line 14 x Franchise Fee Rate	16
17					17
18	Total Annual Carrying Charge Rate		3.71%	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment	\$	85,194	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate		3.71%	Line 18 Above	23
24					24
25	Total Non-Direct Expense	\$	3,162 √	Line 21 x Line 23	25

 $<sup>\</sup>textit{V} \quad \text{Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC. } \\$ 

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

# Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

Line No.		A	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,726,431	Pg18 Rev AV-4; Line 6	1 2
3 4	A. Transmission Related O&M Expense Transmission O&M Expense	\$	48,471	Statement AH; Line 17	3 4
5 6 7	Transmission O&M Expense Carrying Charge Percentage		0.85%	Line 4 / Line 1	5 6 7
8 9	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	\$	59,054	Pg8 Rev Statement AH; Line 42	8 9 10
10 11 12	Transmission Related A&G Carrying Charge Percentage		1.03%	Line 9 / Line 1	11 12
13 14	C. Transmission Related Property Tax Expense Transmission Related Property Tax Expense	\$	63,025	Pg13 Rev Statement AK; Line 17	13 14 15
15 16 17	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	16 17
18 19 20	D. Transmission Related Payroll Tax Expense Transmission Related Payroll Tax Expense	\$	1,931	Statement AK; Line 28	18 19 20
21 22	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21 22
23 24	E. Transmission Related Working Capital Revenue Citizens Financed Transmission Projects:				23 24
25 26 27	Transmission Related M&S Allocated to Transmission Transmission Related Prepayments Allocated to Transmission Transmission Related Working Cash	\$	47,739 41,184 13,441	Pg9 Rev Statement AL; Line 5 Pg9 Rev Statement AL; Line 9 Pg9 Rev Statement AL; Line 19	25 26 27
28 29	Total Transmission Related Working Capital	\$	102,364	Sum Lines 25 thru 27	28 29
30 31	Cost of Capital Rate		9.5300% √	Pg9 Rev Statement AV2; Line 31	30 31
32 33	Transmission Working Capital Revenue	\$	9,755_√	Line 28 x Line 30	32 33
34 35 36	Transmission Related Working Capital Revenue Carrying Charge Percentage  F. Transmission Related General & Common Plant Revenue		0.17% √	Line 32 / Line 1	34 35 36
37 38	Net Transmission Related General Plant	\$	33,829	Pg18 Rev AV-4; Line 4	37 38
39 40	Net Transmission Related Common Plant		84,844	Pg18 Rev AV-4; Line 5	39 40
41 42	Total Net Transmission Related General and Common Plant	\$	118,674	Line 37 + Line 39	41 42
43 44	Cost of Capital Rate	-	9.5300% √	Line 30	43 44
45 46	Transmission Related General and Common Return and Associated Income Taxes	\$	11,310 √	Line 41 * Line 43	45 46
47 48	Transmission Related General and Common Depreciation Expense	\$	16,804	Statement AJ; Line 17	47 48
49 50	Total Transmission Related General and Common Plant Revenues	\$	28,113 √	Line 45 + Line 47	49 50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.49% √	Line 49 / Line 1	51

 $<sup>{\</sup>it v}$  Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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

# Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

Line					Line
No.		Aı	mounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.85%	Page 2; Line 6	2
3	Transmission related Seem Emperior		0.0570	ruge 2, zme v	3
4	Transmission Related A&G Expense		1.03%	Page 2; Line 11	4
5	•				5
6	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9					9
10	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10
11	T ' DI LO LOC DI LO		0.500/	D 2 I : 51	11
12	Transmission Related General & Common Plant Revenue		0.50%	Page 2; Line 51	12 13
13 14	Subtotal Annual Carrying Charge Rate		3.69% √	Sum Lines 2 thru 12	13
15	Subtotal Allitual Carrying Charge Rate		3.09 76 V	Sum Lines 2 thru 12	15
16	Transmission Related Municipal Franchise Fees Expense 1.02759	2/0	0.04%	Line 14 x Franchise Fee Rate	16
17					17
18	Total Annual Carrying Charge Rate		3.73% √	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment	\$	85,194	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate		3.73% √	Line 18 Above	23
24					24
25	Total Non-Direct Expense	\$	3,175 V	Line 21 x Line 23	25

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

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

# Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

Line No.		A	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,726,431	Pg18 Rev AV-4; Line 6	1 2
3 4 5	A. Transmission Related O&M Expense Transmission O&M Expense	\$	48,471	Statement AH; Line 17	3 4 5
6 7	Transmission O&M Expense Carrying Charge Percentage		0.85%	Line 4 / Line 1	6 7
8 9 10	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	\$	<u>59,054</u> √	Pg8 Rev Statement AH; Line 42	8 9 10
11 12	Transmission Related A&G Carrying Charge Percentage		1.03%	Line 9 / Line 1	11 12
13 14 15	C. Transmission Related Property Tax Expense Transmission Related Property Tax Expense	\$	63,025	Pg13 Rev Statement AK; Line 17	13 14 15
16 17	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	16 17
18 19 20	D. Transmission Related Payroll Tax Expense Transmission Related Payroll Tax Expense	\$	1,931	Statement AK; Line 28	18 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 25	Citizens Financed Transmission Projects: Transmission Related M&S Allocated to Transmission	\$	47,739	Pg9 Rev Statement AL; Line 5	24 25
26	Transmission Related Prepayments Allocated to Transmission	Ф	41,184	Pg9 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash		13,441 V	Pg9 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	•	102,364 √	Sum Lines 25 thru 27	28
29	Total Transmission Related Working Capital	Φ	102,504	Sum Emes 25 thru 27	29
30 31	Cost of Capital Rate		9.9211%	Pg10 Rev Statement AV2; Line 31	30 31
32 33	Transmission Working Capital Revenue	\$	10,156√ 0.18%	Line 28 x Line 30 Line 32 / Line 1	32 33 34
34 35 36	Transmission Related Working Capital Revenue Carrying Charge Percentage  F. Transmission Related General & Common Plant Revenue		0.18%	Line 32 / Line 1	35 36
37 38	Net Transmission Related General Plant	\$	33,829	Pg18 Rev AV-4; Line 4	37 38
39 40	Net Transmission Related Common Plant		84,844	Pg18 Rev AV-4; Line 5	39 40
41 42 43	Total Net Transmission Related General and Common Plant  Cost of Capital Rate	\$	118,674 9.9211%	Line 37 + Line 39 Line 30	41 42 43
44	Cost of Cupini Ame		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2 30	44
45 46	Transmission Related General and Common Return and Associated Income Taxes	\$	11,774	Line 41 * Line 43	45 46
47 48	Transmission Related General and Common Depreciation Expense	\$	16,804	Statement AJ; Line 17	47 48
49 50 51	Total Transmission Related General and Common Plant Revenues  Total Transmission Related General and Common Plant Carrying Charge Percentage	\$	28,577 0.50%	Line 45 + Line 47 Line 49 / Line 1	49 50 51
51	Total Transmission reviewed General and Common Flam Carrying Charge Felcomage		0.5070	Line 477 Line 1	31

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

# SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

Line No.		7	(a) Fotal Costs	(b) Removal Rate		) = (a) x (b)  Amounts	Reference	Line No.
1 2	$\underline{A.\ Direct\ Assignment\ of\ Accumulated\ Deferred\ Income\ Taxes\ (ADIT)\ to\ Citizens:}$							1 2
3	Average ADIT Difference With and Without Bonus				\$	(1,019)	AF-3; Line 5; Col. Average	3
5	Cost of Capital Rate					9.5300% √	Pg9 Rev Statement AV2; Line 31	5
6 7 8	Total ADIT Revenue Credit				\$	(97)	Line 3 x Line 5	6 7 8
9	B. Equity AFUDC Component of Transmission Depreciation Expense Annual Equity AFUDC Allocated to Citizens				\$	77	AV-2B; Line 17	9 10 11
11 12 13	C. Derivation of Citizens Border East Line Cost of Removal FERC Account							11 12 13
14 15	354 - Towers & Fixtures	\$	46,971	0.0110	\$	517	TO5 Transmission Plant Deprec. Rates WP	14 15
16 17	356 - Overhead Conductors & Devices	\$	16,615	0.0161		268	TO5 Transmission Plant Deprec. Rates WP	16 17
18 19	359 - Roads & Trails	\$	19,939	-		-	TO5 Transmission Plant Deprec. Rates WP	18 19
20	350.1 - Land	\$	-	-		-	TO5 Transmission Plant Deprec. Rates WP	20 21
22 23	350.2 - Land Rights	\$	1,669 85,194	-		<u>-</u>	TO5 Transmission Plant Deprec. Rates WP Col. a = Sum Lines 14 thru 22	22 23
24 25 26	Subtotal Annual Cost of Removal				\$	784	Sum Lines 14 thru 22	24 25 26
27 28	Transmission Related Municipal Franchise Fees Expense			1.0275%	ó	8	Line 25 x Franchise Fee Rate	27 28
29 30	Total Annual Cost of Removal				\$	792	Line 25 + Line 27	29
31	Total Other Specific Expenses				\$	772 <b>√</b>	Line 7 + Line 10 + Line 29	30 31

 $<sup>\</sup>lor$  Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

# SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 21 - Cost

d	&	True-Up	Period	12	- Months	Ending	December	31,	202
				(61	000)				

Line No.		(a Tot Cos	al	(b) Removal Rate	 (a) x (b)	Reference	Line No.
1 2	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:						1 2
3	Average ADIT Difference With and Without Bonus				\$ (1,019)	AF-3; Line 5; Col. Average	3
5	Cost of Capital Rate				9.9211%	Statement AV2; Line 31	5
7	Total ADIT Revenue Credit				\$ (101)	Line 3 x Line 5	7 8
9 10 11	<u>B. Equity AFUDC Component of Transmission Depreciation Expense</u> Annual Equity AFUDC Allocated to Citizens				\$ 77	AV-2B; Line 17	9 10 11
12	C. Derivation of Citizens Border East Line Cost of Removal FERC Account						12 13
14 15	354 - Towers & Fixtures	\$	46,971	0.0110	\$ 517	TO5 Transmission Plant Deprec. Rates WP	14 15
16 17	356 - Overhead Conductors & Devices	\$	16,615	0.0161	268	TO5 Transmission Plant Deprec. Rates WP	16 17
18 19	359 - Roads & Trails	\$	19,939	-	-	TO5 Transmission Plant Deprec. Rates WP	18 19
20 21	350.1 - Land	\$	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20 21
22 23 24	350.2 - Land Rights	\$	1,669 85,194	-	 	TO5 Transmission Plant Deprec. Rates WP Col. a = Sum Lines 14 thru 22	22 23 24
25 26	Subtotal Annual Cost of Removal				\$ 784	Sum Lines 14 thru 22	25 26
27 28	Transmission Related Municipal Franchise Fees Expense			1.0275%	 8	Line 25 x Franchise Fee Rate	27 28
29 30	Total Annual Cost of Removal				\$ 792	Line 25 + Line 27	29 30
31	Total Other Specific Expenses				\$ 768	Line 7 + Line 10 + Line 29	31

## SAN DIEGO GAS AND ELECTRIC COMPANY

### Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.			-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 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	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	9 10 11 12 13 14
16 17	Cost of Long-Term Debt:				3.80%	Line 15 / Line 7	16 17
18 19	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 (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	24 25 26 27 28 29 30
31 32 33 34 35	Return on Common Equity:  Weighted Cost of Capital:	(a) Amounts <sup>1</sup>	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1 189 FERC ¶ 61,248 at Page 17	31
36 37	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% 10.10%	1.66% 0.00% 5.69% v	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	36 37 38 39 40 41
42 43	Cost of Equity Component (Preferred & Common):				5.69% V	Line 38 + Line 39; Col. d	42 43
44 45 46 47 48	Incentive Return on Common Equity:  Incentive Weighted Cost of Capital:	(a) Amounts <sup>1</sup>	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital Incentive Cost of Equity Component (Preferred & Common):	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	49 50 51 52 53 54 55
						- · · · · · · -	

Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

Amount is based upon December 31 balances.

### SAN DIEGO GAS AND ELECTRIC COMPANY

### Statement AV

### Cost of Capital and Fair Rate of Return

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

Line Line No. Amounts Reference No. Cost of Capital Rate (COCR) Calculation: 2 a. Federal Income Tax Component: 3 Where: 5 A = Sum of Preferred Stock and Return on Equity Component AV1; Line 42 B = Transmission Total Federal Tax Adjustments 3,655 Negative of Statement AR; Line 11 8 9,231 AV-2A: Line 44 8 C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup> 9 D = Transmission Rate Base 4,823,200 Pg12 Rev AV-4; Page 1; Line 26 9 10 FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax Rate 10 11 Federal Income Tax = (((A) + (C / D)) \* FT) - (B / D)1.4675% √ Federal Income Tax Expense 13 (1 - FT) 13 14 14 15 15 B. State Income Tax Component: 16 16 17 17 5.69% √ 18 A = Sum of Preferred Stock and Return on Equity Component Line 6 Above 18 19 19 B = Equity AFUDC Component of Transmission Depreciation Expense 9,231 Line 8 Above 20 C = Transmission Rate Base 4,823,200 Line 9 Above 20 21 FT = Federal Income Tax Expense 1.4675% √ Line 12 Above 21 22 ST = State Income Tax Rate for Rate Effective Period State Income Tax Rate 23 23 24 State Income Tax =  $\underline{((A) + (B / C) + Federal Income Tax)}*(ST)$ 0.7126% √ State Income Tax Expense 25 25 (1 - ST) 26 26 27 27 C. Total Federal & State Income Tax Rate: Line 12 + Line 24 2.1801% V 28 28 29 D. Total Weighted Cost of Capital: 7.3499% √ AV1; Line 40 29 30 30 31 E. Cost of Capital Rate (COCR): 9.5300% √ Line 27 + Line 29 31

V Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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

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

Lin No		Amounts		Reference	Line No.	
	In continue Control Control Date Collegistics					
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				1	
2					2	
3	a. Federal Income Tax Component:				3	
4	WI				4	
5	Where:		0.000/	ATT T: 65	5	
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6	
/	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	/	
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8	
9	D = Incentive ROE Project Transmission Rate Base	\$	210/	Shall be Zero	9	
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10	
11			0.00000/		11	
12	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$		0.0000%	Federal Income Tax Expense	12	
13	(11)				13	
14	D.C. J. T. C.				14	
15	B. State Income Tax Component:				15	
16	WI				16	
17	Where:		0.000/	T: 6.41	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 AND ELECTRIC COMPANY

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

Line No.			_	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
	(Acct 222) (Acct 224) on Long-Term Debt (Acct 225) ount on Long-Term Debt-Debit (Acct	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
<ul><li>13 Less: Amort. of Premium</li><li>14 Less: Amortization of G</li></ul>	Debt (Acct 427)	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		9 10 11 12 13 14
i = LTD interest					\$ 243,337	Sum Lines 10 thru 14	15 16
17 Cost of Long-Term Deb 18	<u>t:</u>				3.80%	Line 15 / Line 7	17 18
19 Preferred Equity Composition PF = Preferred Stock (A	cct 204) Declared-Preferred Stocks (Acct 437)			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	19 20 21 22 23
		t 216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 8,248,584 - - 10,117	Negative of Line 20 Above	24 25 26 27 28
29 CS = Common Stock 30					\$ 8,258,701	Sum Lines 25 thru 28	29 30
31 32 <u>Return on Common Equ</u> 33 34	uity:	(a)	(b) Cap. Struct.	(c) Cost of	(d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 Weighted Cost of Capit	al:	Amounts 1	Ratio	Capital	Cost of Capital		35
36 37 Long-Term Debt 38 Preferred Equity 39 Common Equity 40 Total Capital 41		\$ 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	36 37 38 39 40 41
	ent (Preferred & Common):				5.97%	Line 38 + Line 39; Col. d	42 43
44							44
45 Incentive Return on Cor 46 47		(a)	(b) Cap. Struct.	(c) Cost of	$\begin{array}{c} 0.00\% \\ \text{(d) = (b) x (c)} \\ \text{Weighted} \end{array}$	Shall be Zero	45 46 47
48 <u>Incentive Weighted Cos</u> 49	t of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48 49
50 Long-Term Debt 51 Preferred Equity 52 Common Equity 53 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	50 51 52 53
<ul><li>54</li><li>55 <u>Incentive Cost of Equity</u></li></ul>	Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	54 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, 2021
(\$1,000)

Line No.		Amounts		Reference	
1	Cost of Capital Rate (COCR) Calculation:				1
2	- ()				2
3	a. Federal Income Tax Component:				3
4	•				4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		5.97%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$	3,655	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$	9,231	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$	4,823,200 √	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 = $(((A + (C/D)) * FT) - (B/D)$		1.5423% √	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	\$	4,823,200 √	Line 9 Above	20
21	FT = Federal Income Tax Expense		1.5423% √	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	State Income Tax Rate	22
23			0.74700/		23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$		0.7472%	State Income Tax Expense	24
25	(1 - ST)				25
26				T: 12 - T: 24	26
27	C. Total Federal & State Income Tax Rate:		2.2895% √	Line 12 + Line 24	27
28 29	D. Tt. W. intend Control Consists		7.62150/	AV1. I : 40	28 29
30	D. Total Weighted Cost of Capital:		7.6315%	AV1; Line 40	30
31	E. Cost of Capital Rate (COCR):		9.9211%	Line 27 + Line 29	31

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

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

# SAN DIEGO GAS & ELECTRIC COMPANY

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

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

# Appendix X Cycle 14 Annual Informational Filing

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

Line								Line
No. 1	_	<u>Col. 1</u>	Col. 2	<u>Col. 3</u>	<u>Col. 4</u>	Col. 5	Col. 6	No.
2	Calculations:	<u>C01. 1</u>	= Col. 2 - Col. 6	<u>C01. 3</u>	See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5 6			Overcollection (-) or Undercollection (+)	Monthly Interest	Undercollection (+) in Revenue		Undercollection (+) in Revenue	5 6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2021	\$ (0.75)	0.28%				8
9	February	2021	(0.75)	0.25%	(1.50)	(0.00)	(1.51)	9
10	March	2021	(0.75)	0.28%	(2.26)	(0.01)	(2.26)	10
11 12	April May	2021 2021	(0.75) (0.75)	0.27% 0.28%	(3.01) (3.77)	(0.01) (0.01)	(3.02)	11 12
13	June	2021	(0.75)	0.27%	(4.53)	(0.01)	(4.54)	13
	July	2021	(0.75)	0.28%	(5.29)	(0.01)	(5.30)	14
15	August	2021	(0.75)	0.28%	(6.06)	(0.02)	(6.07)	15
16	September	2021	(0.75)	0.27%	(6.82)	(0.02)	(6.84)	16
17 18	October November	2021 2021	(0.75) (0.75)	0.28% 0.27%	(7.59) (8.36)	(0.02) (0.02)	(7.61) (8.38)	17 18
19	December	2021	(0.75)	0.28%	(9.13)	(0.02)	(9.16)	19
20	January	2022	,	0.28%	(9.16)	(0.03)	(9.18)	20
21	February	2022		0.25%	(9.18)	(0.02)	(9.21)	21
22 23	March April	2022 2022		0.28% 0.27%	(9.21) (9.23)	(0.03) (0.02)	(9.23) (9.26)	22 23
24	May	2022		0.28%	(9.26)	(0.03)	(9.28)	
25	June	2022		0.27%	(9.28)	(0.03)	(9.31)	
26	July	2022		0.31%	(9.31)	(0.03)	(9.34)	26
27	August	2022		0.31%	(9.34)	(0.03)	(9.37)	
28 29	September October	2022 2022		0.30% 0.42%	(9.37) (9.39)	(0.03) (0.04)	(9.39) (9.43)	
30	November	2022		0.42%	(9.43)	(0.04)	(9.47)	30
31	December	2022		0.42%	(9.47)	(0.04)	(9.51)	
32	January	2023		0.54%	(9.51)	(0.05)	(9.56)	32
33	February	2023		0.48%	(9.56)	(0.05)	(9.61)	33
34 35	March April	2023 2023		0.54% 0.62%	(9.61) (9.66)	(0.05) (0.06)	(9.66) (9.72)	34 35
36	May	2023		0.64%	(9.72)	(0.06)	(9.78)	36
37	June	2023		0.62%	(9.78)	(0.06)	(9.84)	37
38	July	2023		0.68%	(9.84)	(0.07)	(9.91)	
39	August	2023 2023		0.68%	(9.91)	(0.07)	(9.98)	39
40 41	September October	2023		0.66% 0.71%	(9.98) (10.04)	(0.07) (0.07)	(10.04) (10.11)	40 41
42	November	2023		0.69%	(10.11)	(0.07)	(10.18)	
43	December	2023		0.71%	(10.18)	(0.07)	(10.26)	43
44	January	2024		0.72%	(10.26)	(0.07)	(10.33)	44
45 46	February March	2024 2024		0.68% 0.72%	(10.33) (10.40)	(0.07) (0.07)	(10.40) (10.47)	45 46
47	April	2024		0.70%	(10.47)	(0.07)	(10.55)	
48	May	2024		0.72%	(10.55)	(0.08)	(10.62)	48
49	June	2024		0.70%	(10.62)	(0.07)	(10.70)	
50	July	2024 2024		0.72% 0.72%	(10.70) (10.78)	(0.08)	(10.78) (10.85)	50
51 52	August September	2024		0.72%	(10.78)	(0.08) (0.08)	(10.83)	
	October	2024		0.72%	(10.93)	(0.08)	(11.01)	
	November	2024		0.70%	(11.01)	(0.08)	(11.08)	
	December	2024		0.72%	(11.08)	(0.08)	(11.16)	
	January February	2025 2025		0.68% 0.62%	(11.16) (11.24)	(0.08) (0.07)	(11.24) (11.31)	
58	March	2025		0.68%	(11.24)	(0.08)	(11.31)	
59	April	2025		0.62%	(11.39)	(0.07)	(11.46)	
	May	2025		0.64%	(11.46)	(0.07)	(11.53)	
61	June	2025		0.62%	(11.53)	(0.07)	(11.60)	
	July August	2025 2025		0.64% 0.64%	(11.60) (11.68)	(0.07) (0.07)	(11.68) (11.75)	
64	September	2025		0.62%	(11.75)	(0.07)	(11.82)	
65	October	2025		0.68%	(11.82)	(0.08)	(11.90)	
	November	2025		0.68%	(11.90)	(0.08)	(11.99)	
67 68	December	2025	£ (0.01)	0.68%	(11.99)	(0.08)	(12.07)	
68			\$ (9.01)		<u></u>	(3.06)		68

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

 $<sup>^{2}\,\,</sup>$  Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

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

# San Diego Gas & Electric Company Citizen's Share of the Sunrise - Border East-Line Appendix X Cycle 14 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 12 (\$1,000)

Line No.		<u>A</u>	<u>mounts</u>	<u>Reference</u>	Line No.
1	Other Cost Adjustments due to Appendix X Cycle 12 Cost Adjustments Calculati	on:			1
2					2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$	(7.09)	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		(2.09)	Page 11; Line 56; Col. 5	5
6					6
7	Total Annual Costs Adjustment	\$	(9.18)	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	(0.765)	Line 7 / Line 9	11

Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix X Cycle 14 Informational Filing, SDG&E is adjusting Appendix X Cycle 12 by approximately (\$9K) in response to FERC disallowing the CAISO ROE Adder of 50 basis points.

Appendix X Cycle 14 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 12 (\$1,000)

			A	В		A - B		
Line No.	Description of Annual Costs	C	ycle 12 C	- Appendix X ycle 12 <sup>1</sup> mounts		erence (Decr)	Reference	Line No.
2	Section 1 - Direct Maintenance Expense Cost Component	\$	17 \$	17	\$	-	Page 3 and Page 4, Line 1	1
3 4	Section 2 - Non-Direct Expense Cost Component		3,063 V	3,076		(13)	Page 3 and Page 4, Line 3	3 4
5 6	Section 3 - Cost Component Containing Other Specific Expenses		734 v	728		5.5	Page 3 and Page 4, Line 5	5 6
7 8	Total Citizens' Annual Prior Year Cost of Service	\$	3,814 √ \$	3,821	\$	(7)	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(24)	(24)		-	Page 3 and Page 4, Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		3	3		<del>-</del>	Page 3 and Page 4, Line 11	11 12
13 14	Subtotal Annual Costs	\$	3,793 √ \$	3,800	\$	(7)	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		53	53			Page 3 and Page 4, Line 15	15 16
17 18	Total Annual Costs	\$	3,846 V \$	3,853	\$	(7)	Line 13 + Line 15	17 18

		Revi	sed - Appendix X	As l	Filed - Appendix X				
Line			Cycle 12		Cycle 12 <sup>1</sup>	Di	fference		Line
No.	Description of Monthly Costs		Amounts		Amounts	Inc	r (Decr)	Reference	No.
19									19
20	Section 1 - Direct Maintenance Expense Cost Component	\$	1.445	\$	1.445	\$	-	Page 3 and Page 4, Line 20	20
21									21
22	Section 2 - Non-Direct Expense Cost Component		255.263	٧	256.311		(1.048)	Page 3 and Page 4, Line 22	22
23									23
24	Section 3 - Cost Component Containing Other Specific Expenses		61.139	√	60.681		0.457	Page 3 and Page 4, Line 24	24
25	Transition and the state of the		215.046		210.425	•	(0.501)	G I: 20 22 24	25
26	Total Citizens' Monthly Prior Year Cost of Service	\$	317.846	v \$	318.437	\$	(0.591)	Sum Lines 20, 22, 24	26
27	Sti 4 T U- Adinton and Gt Common and		(2.021)		(2.021)			D 2 1 D 4 I i 29	27 28
28 29	Section 4 - True-Up Adjustment Cost Component		(2.021)		(2.021)		-	Page 3 and Page 4, Line 28	29
30	Section 5 - Interest True-Up Adjustment Cost Component		0.262		0.262			Page 3 and Page 4, Line 30	30
31	Section 5 - Interest True-op Adjustment Cost Component		0.202		0.202		_	rage 3 and rage 4, Line 30	31
32	Other Adjustments		4.417		4.417		_	Page 3 and Page 4, Line 32	32
33	Outer ragustations		1.117		1.117			rage 5 and rage 1, Eine 32	33
34	Total Monthly Costs	S	320.504	<b>v</b> \$	321.095	S	(0.591)	Sum Lines 26, 28, 30, 32	34
35		-		•		-	( )	3, 3, 3, 3	35
36	Number of Months in Base Period		12		12		-	Page 3 and Page 4, Line 36	36
37			<u> </u>					5 6 7	37
38	Total Annual Costs	\$	3,846	<b>v</b> \$	3,853	\$	(7)	Page 3 and Page 4, Line 38	38
39								_	39

Amounts for Appendix X Cycle 12 are as filed in the following dockets: ER24-176 and ER25-113. Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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

### **Summary of Cost Components**

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

Line No.	Description of Annual Costs	Amounts		Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	17	Section 1; Page 1; Line 17	1
2					2
3	Section 2 - Non-Direct Expense Cost Component		3,063	<b>V</b> Pg5 Rev Section 2; Page 1; Line 25	3
4 5 6	Section 3 - Cost Component Containing Other Specific Expenses		734	V Pg7 Rev Section 3; Page 1; Line 31	5
7	Total Citizens Annual Prior Year Cost of Service	\$	3,814	<b>V</b> Sum Lines 1, 3, 5	7
8 9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(24)	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	11
12					12
13	Subtotal Annual Costs	\$	3,793	<b>√</b> Sum Lines 7, 9, 11	13
14					14
15	Other Adjustments		53	Cost Adjustment Workpapers	15
16					16
17	Total Annual Costs	\$	3,846	<b>V</b> Line 13 + Line 15	17
18					18

Line					Line
No.	Description of Monthly Costs	A	Amounts	Reference	No.
19 20	Section 1 - Direct Maintenance Expense Cost Component	\$	1.445	Line 1 / 12 Months	19 20
21 22 23	Section 2 - Non-Direct Expense Cost Component		255.263	V Line 3 / 12 Months	21 22 23
24 25	Section 3 - Cost Component Containing Other Specific Expenses		61.139	V Line 5 / 12 Months	24 25
26 27	Total Citizens Monthly Prior Year Cost of Service	\$	317.846	V Sum Lines 20, 22, 24	26 27
28 29	Section 4 - True-Up Adjustment Cost Component		(2.021)	Line 9 / 12 Months	28 29
30 31	Section 5 - Interest True-Up Adjustment Cost Component		0.262	Line 11 / 12 Months	30 31
32 33	Other Adjustments		4.417	Line 15 / 12 Months	32 33
34 35	Total Monthly Costs	\$	320.504	<b>v</b> Sum Lines 26, 28, 30, 32	34 35
36 37	Number of Months in Base Period		12		36 37
38	Total Annual Costs	\$	3,846	<b>√</b> Line 34 x Line 36	38

 $<sup>\</sup>lor$  Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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

**Summary of Cost Components** 

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

Line Line **Description of Annual Costs** Amounts Reference No. No. 1 Section 1 - Direct Maintenance Expense Cost Component Section 1; Page 1; Line 17 2 3 Section 2; Page 1; Line 25 Section 2 - Non-Direct Expense Cost Component 3,076 4 5 Section 3 - Cost Component Containing Other Specific Expenses Section 3; Page 1; Line 31 6 **Total Citizens Annual Prior Year Cost of Service** Sum Lines 1, 3, 5 7 7 3,821 8 Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection Pg7 Rev Section 4; Page TU; Col. 11; Line 21 9 (24) √ 10 10 Section 5 - Interest True-Up Adjustment Cost Component Section 5; Page Interest TU (CY); Col. 6; Line 20 11 11 12 12 13 Subtotal Annual Costs 3,800 Sum Lines 7, 9, 11 13 14 14 15 Other Adjustments Cost Adjustment Workpapers 15 53 16 16 17 **Total Annual Costs** 3,853 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	\$ 1.445	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	256.311	V Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	60.681	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 318.437	<b>V</b> Sum Lines 20, 22, 24	26
27				27
	Section 4 - True-Up Adjustment Cost Component	(2.021)	V Line 9 / 12 Months	28
29				29
	Section 5 - Interest True-Up Adjustment Cost Component	0.262	Line 11 / 12 Months	30
31				31
32	Other Adjustments	4.417	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 321.095	<b>V</b> Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 3,853	V Line 34 x Line 36	38
39				39

V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing.

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

Section 2 - Non-Direct Expense Cost Component

Line					Line
No.		-	Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.81%	Page 2; Line 6	2
3	•				3
4	Transmission Related A&G Expense		0.95%	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9	Transmission Related Fayron Tax Expense		0.0370	rage 2, Line 21	9
10	Transmission Related Working Capital Revenue		0.16%	Page 2; Line 34	10
11	<i>u</i> 1			3	11
12	Transmission Related General & Common Plant Revenue		0.50%	Page 2; Line 51	12
13					13
14	Subtotal Annual Carrying Charge Rate		3.56%	Sum Lines 2 thru 12	14
15	Transmission Bulated Municipal Franchics Fore Function	1.0207%	0.040/	Line 14 x Franchise Fee Rate	15 16
16 17	Transmission Related Municipal Franchise Fees Expense	1.020770	0.04%	Line 14 x Franchise Fee Rate	17
18	Total Annual Carrying Charge Rate		3.60%	Line 14 + Line 16	18
19	, , ,	=			19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment		\$ 85,194	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate	-	3.60%	Line 18 Above	23
24	Total Non Direct Evenes		0 2062 4	Line 21 x Line 23	24
25	Total Non-Direct Expense	=	\$ 3,063 <b>√</b>	Line 21 x Line 23	25

 $<sup>\</sup>checkmark$  Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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

Section 2 - Non-Direct Expense Cost Component

Line No.		A	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,929,043	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	48,233	Pg9 Rev Statement AH; Line 18	4
5				_	5
6 7	Transmission O&M Expense Carrying Charge Percentage		0.81%	Line 4 / Line 1	6 7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	56,264	Pg9 Rev Statement AH; Line 41	9
10					10
11	Transmission Related A&G Carrying Charge Percentage		0.95%	Line 9 / Line 1	11
12					12
13	C. Transmission Related Property Tax Expense	Φ.	65.456	G	13
14 15	Transmission Related Property Tax Expense	\$	65,476	Statement AK; Line 17	14 15
16	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	16
17	Transmission related Property Tax Carrying Charge Percentage		1.1070	Line 147 Line 1	17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	1,802	Statement AK; Line 28	19
20			7	,	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	\$	45,902	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		44,016	Statement AL; Line 9	26
27	Transmission Related Working Cash		13,062	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$	102,981	Sum Lines 25 thru 27	28
29			0.01010/	DOD GO AND I 21	29
30	Cost of Capital Rate		9.2121% √	Pg9 Rev Statement AV2; Line 31	30
31 32	Transmission Working Capital Revenue	\$	9,487 √	Line 28 x Line 30	31 32
33	Transmission working Capital Revenue	_ 3	9,46/ V	Line 28 x Line 30	33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.16% √	Line 32 / Line 1	34
35	Transmission related working cupital revenue carrying charge revenue		0.10 / 0 •	Ellie 32 / Ellie 1	35
36	F. Transmission Related General & Common Plant Revenue				36
37	Net Transmission Related General Plant	\$	33,689	AV-4; Line 4	37
38					38
39	Net Transmission Related Common Plant		95,078	AV-4; Line 5	39
40					40
41	Total Net Transmission Related General and Common Plant	\$	128,768	Line 37 + Line 39	41
42			-,		42
43	Cost of Capital Rate		9.2121% √	Line 30	43
44					44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	11,862 √	Line 41 * Line 43	45
46					46
47	Transmission Related General and Common Depreciation Expense	\$	17,901	Statement AJ; Line 17	47
48					48
49	Total Transmission Related General and Common Plant Revenues	\$	29,763 ∨	Line 45 + Line 47	49
50	Total District Distri			** 40./**	50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.50% √	Line 49 / Line 1	51

 $<sup>\</sup>checkmark$  Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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

Section 2 - Non-Direct Expense Cost Component

Line				Line
No.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.81% √	Page 2; Line 6	2
3		010170		3
4	Transmission Related A&G Expense	0.95% √	Page 2; Line 11	4
5	·			5
6	Transmission Related Property Tax Expense	1.10%	Page 2; Line 16	6
7				7
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9				9
10	Transmission Related Working Capital Revenue	0.17%	Page 2; Line 34	10
11	The state of the s	0.510/	D 0 7: 51	11
12	Transmission Related General & Common Plant Revenue	0.51%	Page 2; Line 51	12
13	Substant Annual Coursing Change Buts	2.550/ -1	S 1 2 d 12	13
14 15	Subtotal Annual Carrying Charge Rate	3.57% √	Sum Lines 2 thru 12	14 15
16	Transmission Related Municipal Franchise Fees Expense 1.0207%	0.04%	Line 14 x Franchise Fee Rate	16
17	Transmission Related Municipal	0.0470	Line 14 x Franchise Fee Rate	17
18	Total Annual Carrying Charge Rate	3.61% √	Line 14 + Line 16	18
19		2.0170		19
20	B. Derivation of Non-Direct Expense			20
21	Citizens Lease Payment	\$ 85,194	Lease Agreement	21
22	, , , , , , , , , , , , , , , , , , ,	11,11	8	22
23	Total Annual Carrying Charge Rate	3.61% √	Line 18 Above	23
24				24
25	Total Non-Direct Expense	\$ 3,076 ∨	Line 21 x Line 23	25

V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing.

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

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

A Transmission Related O&M Expense   S	Line No.		Amounts	Reference	Line No.
		Net Transmission Plant	\$ 5,929,043	AV-4; Line 6	1 2
Transmission Related A&G Expense Including Property Ins.   S   56.264   V   Pg9 Rev Statement AII; Line 41		A. Transmission Related O&M Expense			3
Transmission Related A&G Expense   0,81% v	4	Transmission O&M Expense	\$ 48,233 V	Pg9 Rev Statement AH; Line 18	4
	5	·		_	5
1   1   1   1   1   1   1   1   1   1		Transmission O&M Expense Carrying Charge Percentage	0.81% √	Line 4 / Line 1	6 7
10   1   1   1   1   1   1   1   1   1	8	B. Transmission Related A&G Expense			8
1   Transmission Related A&G Carrying Charge Percentage	9	Total Transmission Related A&G Expense Including Property Ins.	\$ 56,264 √	Pg9 Rev Statement AH; Line 41	9
13   C. Transmission Related Property Tax Expense   S. 65,476   Statement AK; Line 17     15   Transmission Related Property Tax Expense   I.10%   Line 14 / Line 1     16   Transmission Related Property Tax Expense   I.10%   Line 14 / Line 1     17   Transmission Related Payroll Tax Expense   I.10%   Statement AK; Line 28     18   Transmission Related Payroll Tax Expense   I.10%   Statement AK; Line 28     19   Transmission Related Payroll Tax Carrying Charge Percentage   0.03%   Line 19 / Line 1     10   Line 28 / Line 19     10   Line 28 / Line 19     10   Line 28 / Line 1     10   Line 28 / Line 1     10   Line 28 / Line 3     10   Line 3 / Line 4     10   Line 4 / Line 4     10   Line 4 / Line 4     10   Line 3 / Line 4     10   Line 4 / Line 4     1	11	Transmission Related A&G Carrying Charge Percentage	0.95% v	Line 9 / Line 1	10 11
Transmission Related Property Tax Expense		C. T			12
1.10%			\$ 65.476	Statement AV. Line 17	13 14
Transmission Related Property Tax Carrying Charge Percentage		Transmission related Property Tax Expense	\$ 03,470	Statement AK; Line 1/	14
		Transmission Related Property Tax Carrying Charge Percentage	1 10%	Line 14 / Line 1	16
18		Transmission related Property Tax Carrying Charge Percentage	1.1070	Eme 147 Eme 1	17
19   Transmission Related Payroll Tax Expense   S 1,802   Statement AK; Line 28   1,802   Transmission Related Payroll Tax Carrying Charge Percentage   0.03%   Line 19 / Line 1   1,802   Line 19 / Line 1   1,802   Line 19 / Line 1   1,802   Line 19 / Line 28 x Line 30 / Line 19 / Line 30 / Line 40 / Line 30 / Line 40 / Line 30 / Line 30 / Line 40 / Line 30 / Lin		D. Transmission Related Payroll Tax Expense			18
Transmission Related Payroll Tax Carrying Charge Percentage			\$ 1,802	Statement AK: Line 28	19
Transmission Related Payroll Tax Carrying Charge Percentage					20
22   E. Transmission Related Working Capital Revenue		Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	2
		, , , , , ,			22
Transmission Related M&S Allocated to Transmission   S   45,002   Statement AL; Line 5   Catament AL; Line 5	23	E. Transmission Related Working Capital Revenue			23
Transmission Related Prepayments Allocated to Transmission   13,062 v   Pg10 Rev Statement AL; Line 9   Pg10 Rev Statement AL; Line 9   Pg10 Rev Statement AL; Line 9   Pg10 Rev Statement AL; Line 19   Pg10 Rev Statement AL; Line	24	Citizens Financed Transmission Projects:			24
Transmission Related Working Cash   13,062   V Pg10 Rev Statement AL; Line 19   Sum Lines 25 thru 27   Sum Lines	25	Transmission Related M&S Allocated to Transmission	\$ 45,902	Statement AL; Line 5	2:
Total Transmission Related Working Capital   S 102,981 v   Sum Lines 25 thru 27   Sum Lines 26 thru 27   Sum Lines 28   Sum Lines 27   Sum Lines 27   Sum Lines 27   Sum Lines 27   Sum Lines 28   Sum Lines 29	26	Transmission Related Prepayments Allocated to Transmission	44,016	Statement AL; Line 9	20
Cost of Capital Rate 31 32 Transmission Working Capital Revenue 33 Transmission Related Working Capital Revenue Carrying Charge Percentage 34 Transmission Related General & Common Plant Revenue 37 Net Transmission Related General Plant 38 Net Transmission Related General Plant 39 Net Transmission Related General Plant 40 Total Net Transmission Related General and Common Plant 41 Total Net Transmission Related General and Common Plant 42 Transmission Related General and Common Plant 43 Cost of Capital Rate 44 Transmission Related General and Common Return and Associated Income Taxes 45 Transmission Related General and Common Depreciation Expense 46 Transmission Related General and Common Plant Revenue 5 S 17,901 Statement AV2; Line 31 Line 28 x Line 30 Line 32 / Line 41 * Line 43 Line 37 + Line 39 Line 41 * Line 43 Line 41 * Line 45 Line 45 + Line 47 Line 45 Line 47 Line 46 Line 47 Line 48 Line 48 Line 48 Line 49 Line 49 Line 49 Line 49 Line 49 Line 40 Line 40 Line 40 Line 40 Line 40 Line 41 * Line 41	27	Transmission Related Working Cash	13,062 V	Pg10 Rev Statement AL; Line 19	2
Cost of Capital Rate   9.5859%   Statement AV2; Line 31   31   32	28	Total Transmission Related Working Capital	\$ 102,981 √	Sum Lines 25 thru 27	2
Transmission Working Capital Revenue  Transmission Related Working Capital Revenue Carrying Charge Percentage  Transmission Related Working Capital Revenue Carrying Charge Percentage  Transmission Related General & Common Plant Revenue  F. Transmission Related General & Common Plant Revenue  Net Transmission Related General Plant  Net Transmission Related General Plant  Total Net Transmission Related General and Common Plant  Transmission Related General and Common Return and Associated Income Taxes  Transmission Related General and Common Depreciation Expense  Total Transmission Related General and Common Plant Revenues	29				25
Transmission Working Capital Revenue Transmission Related Working Capital Revenue Carrying Charge Percentage Transmission Related Working Capital Revenue Carrying Charge Percentage Transmission Related General & Common Plant Revenue Transmission Related General & Common Plant Revenue Transmission Related General Plant Total Net Transmission Related General and Common Plant Total Net Transmission Related General and Common Plant Total Net Transmission Related General and Common Plant Transmission Related General and Common Depreciation Expense Transmission Related General and Common Plant Revenues Total Transmission Related General Accommon Plant Revenues Total Transmission Related General Revenue Total Transmission Related General Reven	30	Cost of Capital Rate	9.5859%	Statement AV2; Line 31	3
Transmission Related Working Capital Revenue Carrying Charge Percentage  7					3
Transmission Related Working Capital Revenue Carrying Charge Percentage  F. Transmission Related General & Common Plant Revenue  Net Transmission Related General Plant  Net Transmission Related General Plant  Net Transmission Related Common Plant  Net Transmission Related Common Plant  Net Transmission Related Common Plant  Net Transmission Related General and Common Plant  1 Total Net Transmission Related General and Common Plant  1 Total Net Transmission Related General and Common Plant  1 Total Net Transmission Related General and Common Plant  1 Total Net Transmission Related General and Common Plant  1 Total Net Transmission Related General and Common Plant  1 Total Net Transmission Related General and Common Plant  1 Total Net Transmission Related General and Common Plant  2 Total Transmission Related General and Common Depreciation Expense  1 Total Transmission Related General and Common Plant Revenues  1 Total Transmission Related General and Common Plant Revenues  1 Total Transmission Related General and Common Plant Revenues  1 Total Transmission Related General and Common Plant Revenues  1 Total Transmission Related General and Common Plant Revenues  1 Total Transmission Related General and Common Plant Revenues  1 Total Transmission Related General and Common Plant Revenues  1 Total Transmission Related General and Common Plant Revenues		Transmission Working Capital Revenue	\$ 9,872 <b>∨</b>	Line 28 x Line 30	3
Section   Sect					3
F. Transmission Related General & Common Plant Revenue   S   33,689   AV-4; Line 4   S   33,689   AV-4; Line 4   S   33,689   AV-4; Line 5   S   33,689   AV-4; Line 4   S   33,689   AV-4; Line 5   S   33,689   AV-4; Line 4   S   33,689   AV-4; Line 5   S   33,689   AV-4; Line 4   S   33,689   AV-4; Line 5   S   33,689   AV-4; Line 4   S   33,689   AV-4; Line 5		Transmission Related Working Capital Revenue Carrying Charge Percentage	0.17%	Line 32 / Line 1	3
Net Transmission Related General Plant   \$ 33,689   AV-4; Line 4   33,689   AV-4; Line 4   33,689   AV-4; Line 5   33,689   AV-4; Line 5   33,689   AV-4; Line 5   33,689   AV-4; Line 5   32,000   AV-4; Line 5   AV-					3
Net Transmission Related Common Plant  Total Net Transmission Related General and Common Plant  1 Total Net Transmission Related General and Common Plant  1 Total Net Transmission Related General and Common Plant  2 Cost of Capital Rate  3 Transmission Related General and Common Return and Associated Income Taxes  4 Transmission Related General and Common Depreciation Expense  5 17,901  Statement AJ; Line 17  Transmission Related General and Common Plant Revenues  5 17,901  Statement AJ; Line 17  Transmission Related General and Common Plant Revenues  5 30,245  Line 45 + Line 47			22 (00		3
39       Net Transmission Related Common Plant       95,078       AV-4; Line 5       2         40       Interest of Capital Rate       2       2         41       Total Net Transmission Related General and Common Plant       \$ 128,768       Line 37 + Line 39       2         42       2       2       2         43       Cost of Capital Rate       9.5859%       Line 30       2         44       1       12,343       Line 41 * Line 43       2         46       1       17 ransmission Related General and Common Depreciation Expense       \$ 17,901       Statement AJ; Line 17       2         48       1       1       1       1       1       1         49       1       <		Net Transmission Related General Plant	\$ 33,689	AV-4; Line 4	3
40		Not Transpired and Deleted Community Plant	05.070	ANT ALT TO S	3
Total Net Transmission Related General and Common Plant   \$ 128,768   Line 37 + Line 39   4		Net Transmission Kelated Common Plant	95,078	AV-4; Line 5	3
Cost of Capital Rate  43 Cost of Capital Rate  44 Fransmission Related General and Common Return and Associated Income Taxes  45 Transmission Related General and Common Depreciation Expense  46 Fransmission Related General and Common Depreciation Expense  47 Transmission Related General and Common Depreciation Expense  48 Fotal Transmission Related General and Common Plant Revenues  49 Total Transmission Related General and Common Plant Revenues  40 Total Transmission Related General and Common Plant Revenues  41 Transmission Related General and Common Plant Revenues  42 Total Transmission Related General and Common Plant Revenues					4
43 Cost of Capital Rate  44 Page 12,343		Total Net Transmission Related General and Common Plant	\$ 128,768	Line 37 + Line 39	4
Transmission Related General and Common Return and Associated Income Taxes \$ 12,343 Line 41 * Line 43 44					4
45 Transmission Related General and Common Return and Associated Income Taxes \$ 12,343 Line 41 * Line 43 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		Cost of Capital Rate	9.5859%	Line 30	4
46 47 Transmission Related General and Common Depreciation Expense 48 49 Total Transmission Related General and Common Plant Revenues 50  \$ 17,901 Statement AJ; Line 17 48 49 Total Transmission Related General and Common Plant Revenues \$ 30,245 Line 45 + Line 47 49 Total Transmission Related General and Common Plant Revenues					4
47 Transmission Related General and Common Depreciation Expense 48 49 Total Transmission Related General and Common Plant Revenues 50  Statement AJ; Line 17 48 49 Total Transmission Related General and Common Plant Revenues 50  Statement AJ; Line 17 48 49 Total Transmission Related General and Common Plant Revenues 50  Statement AJ; Line 17 48 49 Total Transmission Related General and Common Plant Revenues 50		Transmission Related General and Common Return and Associated Income Taxes	\$ 12,343	Line 41 * Line 43	4
48 49 Total Transmission Related General and Common Plant Revenues \$ 30,245 Line 45 + Line 47 50					4
49 Total Transmission Related General and Common Plant Revenues \$ 30,245 Line 45 + Line 47 50		Transmission Related General and Common Depreciation Expense	\$ 17,901	Statement AJ; Line 17	4
50		The late of the la		v. ,,	4
		Total Transmission Related General and Common Plant Revenues	\$ 30,245	Line 45 + Line 47	4
Total Transmission Related General and Common Plant Carrying Charge Percentage 0.51% Line 49 / Line 1					5
	51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.51%	Line 49 / Line 1	5

V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing.

# Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2022

Line No.		Т	(a) Total Costs	(b) Removal Rate	 = (a) x (b)	Reference	Line No.
1 2	$\underline{\textbf{A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:}\\$						1 2
3	Average ADIT Difference With and Without Bonus				\$ (1,468)	AF-3; Line 5; Col. Average	3
5	Cost of Capital Rate				9.2121% √	Pg9 Rev Statement AV2; Line 31	5
6 7 8	Total ADIT Revenue Credit				\$ (135)	Line 3 x Line 5	6 7 8
9	B. Equity AFUDC Component of Transmission Depreciation Expense Annual Equity AFUDC Allocated to Citizens				\$ 77	AV-2B; Line 17	9
11 12 13	C. Derivation of Citizens Border East Line Cost of Removal FERC Account						11 12 13
14 15	354 - Towers & Fixtures	\$	46,971	0.0110	\$ 517	TO5 Transmission Plant Deprec. Rates WP	14 15
16 17	356 - Overhead Conductors & Devices	\$	16,615	0.0161	268	TO5 Transmission Plant Deprec. Rates WP	16 17
18 19	359 - Roads & Trails	\$	19,939	-	-	TO5 Transmission Plant Deprec. Rates WP	18 19
20	350.1 - Land	\$	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20 21
22 23 24	350.2 - Land Rights	\$	1,669 85,194	-	 -	TO5 Transmission Plant Deprec. Rates WP Col. a = Sum Lines 14 thru 22	22 23 24
25 26	Subtotal Annual Cost of Removal				\$ 784	Sum Lines 14 thru 22	25 26
27 28	Transmission Related Municipal Franchise Fees Expense			1.0207%	 8	Line 25 x Franchise Fee Rate	27 28
29 30	Total Annual Cost of Removal				\$ 792	Line 25 + Line 27	29 30
31	Total Other Specific Expenses				\$ 734 √	Line 7 + Line 10 + Line 29	31

 $<sup>\</sup>lor$  Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

30 31

Line 7 + Line 10 + Line 29

728 **√** 

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

# Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

			. , ,					
Line No.		T	(a) Total	(b) Removal Rate		= (a) x (b) Amounts	Reference	Line No.
1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:							1
2	· · · · · · · · · · · · · · · · · · ·							2
3	Average ADIT Difference With and Without Bonus				\$	(1,468)	AF-3; Line 5; Col. Average	3
4	·					, , , ,		4
5	Cost of Capital Rate					9.5859% √	Statement AV2; Line 31	5
6								6
7	Total ADIT Revenue Credit				\$	(141)	Line 3 x Line 5	7
8								8
9	B. Equity AFUDC Component of Transmission Depreciation Expense							9
10	Annual Equity AFUDC Allocated to Citizens				\$	77	AV-2B; Line 17	10
11								11
12	C. Derivation of Citizens Border East Line Cost of Removal							12
13	FERC Account							13
14	354 - Towers & Fixtures	\$	46,971	0.0110	\$	517	TO5 Transmission Plant Deprec. Rates WP	14
15								15
16	356 - Overhead Conductors & Devices	\$	16,615	0.0161		268	TO5 Transmission Plant Deprec. Rates WP	16
17	250 D 1 0 T 1		40.000				TOST : N . D D . N/D	17
18	359 - Roads & Trails	\$	19,939	-		-	TO5 Transmission Plant Deprec. Rates WP	18
19	250.1 1 1	Φ.					TOST : N . D D . N/D	19
20	350.1 - Land	\$	-	-		-	TO5 Transmission Plant Deprec. Rates WP	20 21
21 22	350.2 - Land Rights	¢	1,669				TO5 Transmission Plant Deprec. Rates WP	21
23	550.2 - Land Rights	\$	85,194	-		<del></del> _	Col. a = Sum Lines 14 thru 22	23
24		Ф	65,194				Coi. a – Suili Ellies 14 tiliu 22	23
25	Subtotal Annual Cost of Removal				S	784	Sum Lines 14 thru 22	25
26	Subtotal Allitual Cost of Relitoval				٥	704	Sum Lines 14 tillu 22	26
27	Transmission Related Municipal Franchise Fees Expense			1.0207%		8	Line 25 x Franchise Fee Rate	27
28	Transmission Teated Transmiss 1 665 Expense			1.020770			Zine Zi A Franchise Fee Feat	28
29	Total Annual Cost of Removal				\$	792	Line 25 + Line 27	29

<sup>▼</sup> Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing.

30 31

**Total Other Specific Expenses** 

# SAN DIEGO GAS AND ELECTRIC COMPANY

### Statement AV

Cost of Capital and Fair Rate of Return

Line No.			-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2 LTD = Long Term Debt	(26)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 7,400,000 - 400,000 - (19,901) \$ 7,780,099	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42.1) i = LTD interest	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 - - 7,253 \$ 9,073,448	Negative of Line 20 Above  Sum Lines 25 thru 28	24 25 26 27 28 29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.10% V (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1 189 FERC ¶ 61,248 at Page 17	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 7,780,099 - 9,073,448 \$ 16,853,547	46.16% 0.00% 53.84% 100.00%	3.66% 0.00% 10.10%	1.69% 0.00% 5.44% V 7.13% V	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):				5.44% V	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47	Incentive Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	$\frac{0.00\%}{\text{(d) = (b) x (c)}}$ 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	\$ - - \$ -	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	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

v Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

Amount is based upon December 31 balances.

### SAN DIEGO GAS AND ELECTRIC COMPANY

## Statement AV

### Cost of Capital and Fair Rate of Return

Line No.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2	. ()			2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.44% √	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,866	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$ 10,188	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,958,066	Pg13 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.4014% √	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	5.44% √	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 10,188	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,958,066	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4014% √	Line 12 Above	21
22 23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22 23
23	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	0.6831% √	State Income Tax Expense	23 24
25	State income Tax $= \frac{(A) + (B + C) + \text{Federal income Tax}^*(S1)}{(1 - ST)}$	 0.003176 V	State income Tax Expense	25
26	(1-31)			26
27	C. Total Federal & State Income Tax Rate:	2.0845% √	Line 12 + Line 24	27
28	C. Total Federal & State Meonie Par Nate.	2.004370 1	Ellie 12   Ellie 24	28
29	D. Total Weighted Cost of Capital:	7.1276% √	AV1; Line 40	29
30	<u> </u>	 7.1.27070	, <b></b>	30
31	E. Cost of Capital Rate (COCR):	9.2121% v	Line 27 + Line 29	31

<sup>√</sup> Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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

## SAN DIEGO GAS & ELECTRIC COMPANY

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

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

# SAN DIEGO GAS AND ELECTRIC COMPANY

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222)			112-113; 18; c 112-113; 19; c	\$ 7,400,000		1 2 3
4	Other Long-Term Debt (Acct 224)			112-113; 21; c	400,000		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	220		112-113; 22; c	- (10.001)		5
6 7	Less: Unamortized Discount on Long-Term Debt-Debit (Acct LTD = Long Term Debt	226)		112-113; 23; c	\$ 7,780,099	Sum Lines 2 thru 6	6 7
8	ETD Long Term Deor				\$ 7,700,000	Sum Emes 2 una 0	8
9	Long-Term Debt Component - Numerator:						9
10	Interest on Long-Term Debt (Acct 427)			114-117; 62; c	\$ 279,209		10
11 12	Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1)			114-117; 63; c 114-117; 64; c	4,857 772		11 12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)			114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct	129.1)		114-117; 66; c	-		14
15	i = LTD interest				\$ 284,837	Sum Lines 10 thru 14	15
16	C. C. C. T. D.L.				2.660/	1: 15/1: 7	16
17 18	Cost of Long-Term Debt:				3.66%	Line 15 / Line 7	17 18
19	Preferred Equity Component:						19
20	PF = Preferred Stock (Acct 204)			112-113; 3; с	\$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)			118-119; 29; c	\$ -		21
22 23	Cost of Preferred Equity				0.00%	Line 21 / Line 20	22
23	Common Equity Component:						23 24
25	Proprietary Capital			112-113; 16; c	\$ 9,066,195		25
26	Less: Preferred Stock (Acct 204)			112-113; 3; c	-	Negative of Line 20 Above	26
	Less: Unappropriated Undistributed Subsidiary Earnings (Acct	216.1)		112-113; 12; c	-		27
28 29	Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock			112-113; 15; c	\$ 9,073,448	Sum Lines 25 thru 28	28 29
30	CS – Common Stock				\$ 9,073,448	Sum Lines 23 thru 28	30
31							31
32	Return on Common Equity:				10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34 35	Weighted Cost of Conited	1	Cap. Struct. Ratio	Cost of	Weighted Cost of Capital		34 35
36	Weighted Cost of Capital:	Amounts 1	Kano	Capital	Cost of Capital		36
37	Long-Term Debt	\$ 7,780,099	46.16%	3.66%	1.69%	Col. $c = Line 17 Above$	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. $c = Line 22 Above$	38
39	Common Equity	9,073,448	53.84%	10.60%	5.71%	Col. $c = Line 32 Above$	39
40 41	Total Capital	\$ 16,853,547	100.00%		7.40%	Sum Lines 37 thru 39	40 41
42	Cost of Equity Component (Preferred & Common):				5.71%	Line 38 + Line 39; Col. d	42
43	Cost of Equity Component (Frederica & Common)				21,7170	2e 30 × 2e 35, een e	43
44							44
45	Incentive Return on Common Equity:				0.00%	Shall be Zero	45
46		(a)	(b)	(c)	$(d) = (b) \times (c)$		46
47 48	Incentive Weighted Cost of Capital:	Amounts 1	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47 48
49	meentive weighted cost of Capital.	Amounts	Kano	Сарнаі	Cost of Capital		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 54	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53 54
	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	54 55
55	meetave cost of Equity Component (Treferred & Common).				0.0070	Line 31 + Line 32, col. d	55

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

### SAN DIEGO GAS AND ELECTRIC COMPANY

### Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2	- ()			2
3	a. Federal Income Tax Component:			3
4	<u> </u>			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.71%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,866	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$ 10,188	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,958,066 √	Pg13 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$	1.4729%	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	\$ 4,958,066 V	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4729%	Line 12 Above	21
22 23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22 23
24	State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$	0.7162%	State Income Tax Expense	24
25	(1 - ST)	 01,10211		25
26	,			26
27	C. Total Federal & State Income Tax Rate:	2.1891%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.3968%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	9.5859%	Line 27 + Line 29	31

Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing.

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

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

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

### SAN DIEGO GAS & ELECTRIC COMPANY

## Appendix X Cycle 14 Annual Informational Filing

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

Line								Line
<u>No.</u>	_	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	No. 1
2	Calculations:	<u>Coi. 1</u>	= Col. 2 - Col. 6	<u>Cui. 3</u>	See Footnote 2	See Footnote 3	= Col.  6 $= Col.  4 + Col.  5$	2
3	Calculations.		Col. 2 Col. 0		Cumulative	See I dolliote 5	Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2022	\$ (0.59)	0.28%	\$ (0.59)		\$ (0.59)	
9	February	2022	(0.59)	0.25%	(1.18)	(0.00)	(1.18)	9
10	March	2022	(0.59)	0.28%	(1.78)	(0.00)	(1.78)	
11	April	2022	(0.59)	0.27%	(2.37)	(0.01)	(2.38)	
12	May	2022	(0.59)	0.28%	(2.97)	(0.01)	(2.97)	
13	June	2022	(0.59)	0.27%	(3.56)	(0.01)	(3.57)	
14	July	2022	(0.59)	0.31%	(4.16)	(0.01)	(4.18)	14
15	August	2022	(0.59)	0.31%	(4.77)	(0.01)	(4.78)	15
16	September	2022	(0.59)	0.30%	(5.37)	(0.02)	(5.39)	16
17	October	2022	(0.59)	0.42%	(5.98)	(0.02)	(6.00)	17
18	November	2022	(0.59)	0.40%	(6.59)	(0.03)	(6.62)	18
19	December	2022	(0.59)	0.42%	(7.21)	(0.03)	(7.24)	19
20	January	2023		0.54%	(7.24)	(0.04)	(7.28)	20
21	February	2023		0.48%	(7.28)	(0.03)	(7.31)	
22	March	2023		0.54%	(7.31)	(0.04)	(7.35)	
23	April	2023		0.62%	(7.35)	(0.05)	(7.40)	
24	May	2023		0.64%	(7.40)	(0.05)	(7.44)	
25	June	2023		0.62%	(7.44)	(0.05)	(7.49)	
26	July	2023		0.68%	(7.49)	(0.05)	(7.54)	
27	August	2023		0.68%	(7.54)	(0.05)	(7.59)	
28	September	2023		0.66%	(7.59)	(0.05)	(7.64)	
29	October	2023		0.71%	(7.64)	(0.05)	(7.70)	
30	November	2023 2023		0.69%	(7.70)	(0.05)	(7.75)	
31 32	December January	2023		0.71% 0.72%	(7.75)	(0.06)	(7.80)	•
33	February	2024		0.68%	(7.86)	(0.05)	(7.91)	
34	March	2024		0.72%	(7.91)	(0.06)	(7.97)	
35	April	2024		0.70%	(7.97)	(0.06)	(8.03)	
36	May	2024		0.72%	(8.03)	(0.06)	(8.08)	
37	June	2024		0.70%	(8.08)	(0.06)	(8.14)	
38	July	2024		0.72%	(8.14)	(0.06)	(8.20)	
39	August	2024		0.72%	(8.20)	(0.06)	(8.26)	
40	September	2024		0.70%	(8.26)	(0.06)	(8.32)	
41	October	2024		0.72%	(8.32)	(0.06)	(8.38)	
42	November	2024		0.70%	(8.38)	(0.06)	(8.43)	42
43	December	2024		0.72%	(8.43)	(0.06)	(8.49)	43
44	January	2025		0.68%	(8.49)	(0.06)	(8.55)	44
45	February	2025		0.62%	(8.55)	(0.05)	(8.61)	45
46	March	2025		0.68%	(8.61)	(0.06)	(8.66)	
47	April	2025		0.62%	(8.66)	(0.05)	(8.72)	
48	May	2025		0.64%	(8.72)	(0.06)	(8.77)	
49	June	2025		0.62%	(8.77)	(0.05)	(8.83)	
50	July	2025		0.64%	(8.83)	(0.06)	(8.88)	
51	August	2025		0.64%	(8.88)	(0.06)	(8.94)	
52	September	2025		0.62%	(8.94)	(0.06)	(9.00)	
	October	2025		0.68%	(9.00)	(0.06)	(9.06)	
54	November	2025		0.68%	(9.06)	(0.06)	(9.12)	
55 56	December	2025	e (7.00\	0.68%	(9.12)	(0.06)	(9.18)	•
56			\$ (7.09)		_	(2.09)		56

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

Posted FERC Interest rates

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

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

# San Diego Gas & Electric Company Citizen's Share of the Sunrise - Border East-Line Appendix X Cycle 14 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 13 (\$1,000)

Line No.		<u>A</u> 1	mounts	Reference	Line No.
1	Other Cost Adjustments due to Appendix X Cycle 13 Cost Adjustments Calculation	ation:			1
2					2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$	(7.10)	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		(1.60)	Page 11; Line 44; Col. 5	5
6					6
7	Total Annual Costs Adjustment	\$	(8.70)	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	(0.725)	Line 7 / Line 9	11

Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix X Cycle 14 Informational Filing, SDG&E is adjusting Appendix X Cycle 13 by approximately (\$9K) in response to FERC disallowing the CAISO ROE Adder of 50 basis points.

Appendix X Cycle 14 Annual Informational Filing
Derivation of Other Adjustments Applicable to Appendix X Cycle 13
(\$1,000)

			A		В	C =	A - B		
		Revis	sed - Appendix X	As F	iled - Appendix X				
Line			Cycle 13		Cycle 13 1	Diff	erence		Line
No.	Description of Annual Costs		Amounts		Amounts	Incr	(Decr)	Reference	No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	93	\$	93	\$	-	Page 3 and Page 4, Line 1	1
2									2
3	Section 2 - Non-Direct Expense Cost Component		3,053 √		3,066		(12)	Page 3 and Page 4, Line 3	3
4							_		4
5	Section 3 - Cost Component Containing Other Specific Expenses		737 v		732		5_	Page 3 and Page 4, Line 5	5
6	Tetal Citi and Associated Section		2.002		2 800		(5)	0 1: 125	6
8	Total Citizens' Annual Prior Year Cost of Service	\$	3,883 V	3	3,890	\$	(7)	Sum Lines 1, 3, 5	/
-	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(108)		(108)			Page 3 and Page 4, Line 9	9
10	Section 4 - True-op Adjustificht Cost Component (Over) Onderconcetion		(100)		(100)		-	1 age 3 and 1 age 4, Line 9	10
-	Section 5 - Interest True-Up Adjustment Cost Component		(2)		(2)		_	Page 3 and Page 4, Line 11	11
12	seemon's interest true of regularities cost component		(2)		(2)			rage 5 and rage 1, 2me 11	12
	Subtotal Annual Costs	\$	3,773 V	\$	3,780	\$	(7)	Sum Lines 7, 9, 11	13
14			ŕ		ŕ		( )	• •	14
15	Other Adjustments		8		8		-	Page 3 and Page 4, Line 15	15
16					<u> </u>		<u>.</u>	_	16
17	Total Annual Costs	\$	3,781 √	\$	3,788	\$	(7)	Line 13 + Line 15	17
18									18

		Revis	ed - Appendix X	As l	Filed - Appendix X				
Line No.	Description of Monthly Costs		Cycle 13 Amounts		Cycle 13 <sup>1</sup> Amounts		fference er (Decr)	Reference	Line No.
19	Description of Monthly Costs		Amounts		Amounts	HIC	r (Decr)	Reference	19
20	Section 1 - Direct Maintenance Expense Cost Component	\$	7.777	\$	7.777	\$	-	Page 3 and Page 4, Line 20	20
21									21
22	Section 2 - Non-Direct Expense Cost Component		254.442	٧	255.471		(1.029)	Page 3 and Page 4, Line 22	22
23									23
24	Section 3 - Cost Component Containing Other Specific Expenses		61.396	٧	60.959		0.437	Page 3 and Page 4, Line 24	24
25									25
26	Total Citizens' Monthly Prior Year Cost of Service	\$	323.616	√ \$	324.207	\$	(0.592)	Sum Lines 20, 22, 24	26
27			(0.005)		(0.005)			D 0 1D 47: 00	27
28	Section 4 - True-Up Adjustment Cost Component		(8.995)		(8.995)		-	Page 3 and Page 4, Line 28	28
29	Section 5 - Interest True-Up Adjustment Cost Component		(0.190)		(0.190)			Page 3 and Page 4, Line 30	29 30
30 31	Section 5 - Interest True-Op Adjustment Cost Component		(0.190)		(0.190)		-	rage 3 and rage 4, Line 30	31
32	Other Adjustments		0.628		0.628		_	Page 3 and Page 4, Line 32	32
33	One Adjustments	-	0.020	-	0.020		<del></del>	rage 3 and rage 4, Eme 32	33
34	Total Monthly Costs	S	315.058	v \$	315.650	\$	(0.592)	Sum Lines 26, 28, 30, 32	34
35	- · · · · · · · · · · · · · · · · · · ·	-				-	(0.02 =)		35
36	Number of Months in Base Period		12		12		-	Page 3 and Page 4, Line 36	36
37		-						5 5	37
38	Total Annual Costs	\$	3,781	۷ \$	3,788	\$	(7)	Page 3 and Page 4, Line 38	38
39									39

Amounts for Appendix X Cycle 13 are as filed in docket ER25-113. Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

## **Summary of Cost Components**

# Rate Effective Period January 1, 2025 to December 31, 2025 (\$1,000)

Line No.	Description of Annual Costs	An	Amounts		Reference	
1	Section 1 - Direct Maintenance Expense Cost Component	\$	93		Section 1; Page 1; Line 17	1
2 3 4	Section 2 - Non-Direct Expense Cost Component		3,053	٧	Pg5 Rev Section 2; Page 1; Line 25	3
5	Section 3 - Cost Component Containing Other Specific Expenses		737	٧	Pg7 Rev Section 3; Page 1; Line 31	5
7 8	Total Citizens Annual Prior Year Cost of Service	\$	3,883	٧	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(108)		Section 4; Page TU; Col. 11; Line 21	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		(2)		Section 5; Page Interest TU (CY); Col. 6; Line 20	11 12
13 14	Subtotal Annual Costs	\$	3,773	٧	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		8		Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$	3,781	٧	Line 13 + Line 15	17 18

Line						Line
No.	Description of Monthly Costs	A	mounts		Reference	No.
19 20	Section 1 - Direct Maintenance Expense Cost Component	\$	7.777		Line 1 / 12 Months	19 20
21 22 23	Section 2 - Non-Direct Expense Cost Component		254.442	٧	Line 3 / 12 Months	21 22 23
24 25	Section 3 - Cost Component Containing Other Specific Expenses		61.396	٧	Line 5 / 12 Months	24 25
26 27	Total Citizens Monthly Prior Year Cost of Service	\$	323.616	٧	Sum Lines 20, 22, 24	26 27
28 29	Section 4 - True-Up Adjustment Cost Component		(8.995)		Line 9 / 12 Months	28 29
30 31	Section 5 - Interest True-Up Adjustment Cost Component		(0.190)		Line 11 / 12 Months	30 31
32 33	Other Adjustments		0.628		Line 15 / 12 Months	32 33
34 35	Total Monthly Costs	\$	315.058	٧	Sum Lines 26, 28, 30, 32	34 35
36 37	Number of Months in Base Period		12			36 37
38 39	Total Annual Costs	\$	3,781	٧	Line 34 x Line 36	38 39

 $<sup>\</sup>lor$  Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

# Summary of Cost Components Rate Effective Period January 1, 2025 to December 31, 2025 (\$1,000)

Line					Line
No.	<b>Description of Annual Costs</b>	Amounts		Reference	No.
	•				
1	Section 1 - Direct Maintenance Expense Cost Component	\$	93	Section 1; Page 1; Line 17	1
2					2
3	Section 2 - Non-Direct Expense Cost Component		3,066	Section 2; Page 1; Line 25	3
4					4
5	Section 3 - Cost Component Containing Other Specific Expenses		732	Section 3; Page 1; Line 31	5
6	TO A LOW. A LINE W. C. A. CO.	ф	2.000	C I 125	6
9	Total Citizens Annual Prior Year Cost of Service	\$	3,890	Sum Lines 1, 3, 5	0
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(108)	Section 4; Page TU; Col. 11; Line 21	8
10	Section 4 - True-Op Adjustment Cost Component (Over)/Onderconcetion		(108)	Section 4, 1 age 10, Col. 11, Line 21	10
11	Section 5 - Interest True-Up Adjustment Cost Component		(2)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12			(2)		12
13	Subtotal Annual Costs	\$	3,780	Sum Lines 7, 9, 11	13
14			·		14
15	Other Adjustments		8	Cost Adjustment Workpapers	15
16					16
17	Total Annual Costs	\$	3,788	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	\$ 7.777	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	255.471	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	60.959	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 324.207	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(8.995)	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.190)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	0.628	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 315.650	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 3,788	Line 34 x Line 36	38
39				39

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line					D. C	Line
No.			Amounts		Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages					1
2	Transmission Related O&M Expense		0.8	1%	Page 2; Line 6	2
3	•				<b>5</b> ,	3
4	Transmission Related A&G Expense		0.8	<mark>9%</mark>	Page 2; Line 11	4
5						5
6	Transmission Related Property Tax Expense		1.1	3%	Page 2; Line 16	6
7						7
8	Transmission Related Payroll Tax Expense		0.0	3%	Page 2; Line 21	8
9 10	Transmission Related Working Capital Revenue		0.1	50/	Page 2; Line 34	9 10
11	Transmission Related Working Capital Revenue		0.1	370	rage 2, Lille 34	11
12	Transmission Related General & Common Plant Revenue		0.5	3%	Page 2; Line 51	12
13	Transmission related control of common rather than		0.0	<u> </u>	1 uge 2, 2me 31	13
14	Subtotal Annual Carrying Charge Rate		3.5	5%	Sum Lines 2 thru 12	14
15						15
16	Transmission Related Municipal Franchise Fees Expense	1.0207%	0.0	4%	Line 14 x Franchise Fee Rate	16
17						17
18	Total Annual Carrying Charge Rate	i	3.5	8%	Line 14 + Line 16	18
19						19
20	B. Derivation of Non-Direct Expense					20
21	Citizens Lease Payment		\$ 85,1	94	Lease Agreement	21
22	The late of the Dec		2.5	00/	1: 10.41	22
23 24	Total Annual Carrying Charge Rate		3.5	8%	Line 18 Above	23 24
25	Total Non-Direct Expense		\$ 3.0	53 √	Line 21 x Line 23	25
23	Total Non-Direct Expense		J 3,0	<i>35</i> v	Line 21 A Line 23	23

<sup>√</sup> Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line No.		A	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	6,252,570	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	50,951	Statement AH; Line 18	4
5					5
6	Transmission O&M Expense Carrying Charge Percentage		0.81%	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.	S	55,541	Statement AH: Line 41	9
10	Total Transmission related two Expense including Property his.	Ψ	33,311	Statement 1111, Ellie 11	10
11	Transmission Related A&G Carrying Charge Percentage		0.89%	Line 9 / Line 1	11
12					12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	70,352	Statement AK; Line 17	14
15 16	Transmission Related Property Tax Carrying Charge Percentage		1.13%	Line 14 / Line 1	15 16
17	Transmission Related Floperty Tax Carrying Charge Fercentage		1.1370	Line 147 Line 1	17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	2,051	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: Transmission Related M&S Allocated to Transmission	\$	50,904	C+-+	24 25
25 26	Transmission Related Prepayments Allocated to Transmission	D.	38,075	Statement AL; Line 5 Statement AL; Line 9	26
27	Transmission Related Working Cash		13,312	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$	102,290	Sum Lines 25 thru 27	28
29	• •				29
30	Cost of Capital Rate		9.3014% √	Pg9 Rev Statement AV2; Line 31	30
31					31
32	Transmission Working Capital Revenue	\$	9,514 √	Line 28 x Line 30	32
33 34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.15% √	Line 32 / Line 1	33 34
35	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.15% V	Line 32 / Line 1	35
36	F. Transmission Related General & Common Plant Revenue				36
37	Net Transmission Related General Plant	\$	35,976	AV-4; Line 4	37
38					38
39	Net Transmission Related Common Plant		104,650	AV-4; Line 5	39
40					40
41	Total Net Transmission Related General and Common Plant	\$	140,626	Line 37 + Line 39	41
42					42
43	Cost of Capital Rate		9.3014% v	Line 30	43
44	T ' ' D   (		12.000 .1	T' 41 * T' 42	44
45 46	Transmission Related General and Common Return and Associated Income Taxes	\$	13,080 √	Line 41 * Line 43	45 46
46	Transmission Related General and Common Depreciation Expense	\$	20,334	Statement AJ; Line 17	46 47
48	Transmission Testand Control Depression Expense	Ψ	20,331	Statement 115, Dine 17	48
49	Total Transmission Related General and Common Plant Revenues	\$	33,414 √	Line 45 + Line 47	49
50			•		50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.53% √	Line 49 / Line 1	51

<sup>√</sup> Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

Section 2 - Non-Direct Expense Cost Component

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

Line				D. C	Line No.
No.			Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.81%	Page 2; Line 6	2
3					3
4	Transmission Related A&G Expense		0.89%	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.13%	Page 2; Line 16	6
7	m '' n L. In IIm F		0.020/	D 2 I 2 21	7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8 9
10	Transmission Related Working Capital Revenue		0.16%	Page 2; Line 34	10
11	Transmission Related Working Capital Revenue		0.1070	1 age 2, Eme 34	11
12	Transmission Related General & Common Plant Revenue		0.54%	Page 2; Line 51	12
13				<i>5</i> ,	13
14	Subtotal Annual Carrying Charge Rate		3.56%	Sum Lines 2 thru 12	14
15					15
16	Transmission Related Municipal Franchise Fees Expense	1.0207%	0.04%	Line 14 x Franchise Fee Rate	16
17	Total Control De		2.500/	T' 14 T' 16	17
18	Total Annual Carrying Charge Rate		3.60%	Line 14 + Line 16	18
19	D. Davingting of New Pinest Forest				19 20
21	B. Derivation of Non-Direct Expense Citizens Lease Payment		\$ 85,194	Lease Agreement	20
22	Citizens Lease i ayincii		\$ 65,194	Lease Agreement	22
23	Total Annual Carrying Charge Rate		3.60%	Line 18 Above	23
24				¥	24
25	Total Non-Direct Expense		\$ 3,066	Line 21 x Line 23	25

Page 6.1

# SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line No.		Am	ounts	Reference	Line No.
1 2	Net Transmission Plant	\$ 6	5,252,570	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	50,951	Statement AH; Line 18	4
5					5
6	Transmission O&M Expense Carrying Charge Percentage		0.81%	Line 4 / Line 1	6
7	D. T D. L. LARGE				7
8	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	· C	55,541	Statement AH; Line 41	8 9
10	Total Transmission Related A&O Expense including Property his.	\$	33,341	Statement AH, Line 41	10
11	Transmission Related A&G Carrying Charge Percentage		0.89%	Line 9 / Line 1	11
12	This mission resided read carrying charge reterinage		0.0570	Elile y / Elile T	12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	70,352	Statement AK; Line 17	14
15					15
16	Transmission Related Property Tax Carrying Charge Percentage		1.13%	Line 14 / Line 1	16
17					17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	2,051	Statement AK; Line 28	19
20	m ' ' n l · l n · l m · q · ' · ql · · n · ·		0.020/	1. 10/1. 1	20
21	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21
22	F. Torrowining Polated Working Conital Document				22 23
23 24	E. Transmission Related Working Capital Revenue Citizens Financed Transmission Projects:				23 24
25	<u> </u>	\$	50,904	Statement AL; Line 5	25
26		φ	38,075	Statement AL; Line 9	26
27	1,7		13,312	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	S	102,290	Sum Lines 25 thru 27	28
29		•	. ,		29
30	Cost of Capital Rate		9.6707%	Statement AV2; Line 31	30
31	•				31
32	Transmission Working Capital Revenue	\$	9,892	Line 28 x Line 30	32
33					33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.16%	Line 32 / Line 1	34
35					35
36	F. Transmission Related General & Common Plant Revenue		2.5.0.5.6		36
37	Net Transmission Related General Plant	\$	35,976	AV-4; Line 4	37
38	Net Transmission Related Common Plant		104.650	A37 4. I in - 5	38
39	Net Transmission Related Common Plant		104,650	AV-4; Line 5	39
40					40
41	Total Net Transmission Related General and Common Plant	\$	140,626	Line 37 + Line 39	41
42	Control Control Date		0.67070/	Line 30	42 43
43 44	Cost of Capital Rate		9.6707%	Line 30	43 44
44	Transmission Related General and Common Return and Associated Income Taxes	\$	13,600	Line 41 * Line 43	44
46	Transmission Related General and Common Return and Associated Income Taxes	J.	13,000	Eme 41 Eme 43	46
47	Transmission Related General and Common Depreciation Expense	\$	20,334	Statement AJ; Line 17	47
48		ų.	_ 3,00 .	3	48
49	Total Transmission Related General and Common Plant Revenues	\$	33,934	Line 45 + Line 47	49
50		•	*		50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.54%	Line 49 / Line 1	51

# SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line No.		To	a) otal osts	(b) Removal Rate		= (a) x (b)	Reference	Line No.
1 2	$\underline{\textbf{A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:}\\$							1 2
3	Average ADIT Difference With and Without Bonus				\$	(1,420)	AF-3; Line 5; Col. Average	3
5	Cost of Capital Rate					9.3014% √	Pg9 Rev Statement AV2; Line 31	5
6 7 8	Total ADIT Revenue Credit				\$	(132)	Line 3 x Line 5	6 7 8
9 10 11	B. Equity AFUDC Component of Transmission Depreciation Expense Annual Equity AFUDC Allocated to Citizens				\$	77	AV-2B; Line 17	9 10 11
12 13	C. Derivation of Citizens Border East Line Cost of Removal FERC Account							12 13
14 15	354 - Towers & Fixtures	\$	46,971	0.0110	\$	517	TO5 Transmission Plant Deprec. Rates WP	14 15
16 17	356 - Overhead Conductors & Devices	\$	16,615	0.0161		268	TO5 Transmission Plant Deprec. Rates WP	16 17
18 19	359 - Roads & Trails	\$	19,939	-		-	TO5 Transmission Plant Deprec. Rates WP	18 19
20 21	350.1 - Land	\$	-	-		-	TO5 Transmission Plant Deprec. Rates WP	20 21
22 23 24	350.2 - Land Rights	\$	1,669 85,194	-	l <u>—</u>	<u>-</u>	TO5 Transmission Plant Deprec. Rates WP Col. a = Sum Lines 14 thru 22	22 23 24
25 26	Subtotal Annual Cost of Removal				\$	784	Sum Lines 14 thru 22	25 26
27 28	Transmission Related Municipal Franchise Fees Expense			1.0207%		8	Line 25 x Franchise Fee Rate	27 28
29 30	Total Annual Cost of Removal				\$	792	Line 25 + Line 27	29 30
31	<b>Total Other Specific Expenses</b>				\$	737 √	Line 7 + Line 10 + Line 29	31

 $<sup>\</sup>checkmark$  Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

# SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 21 - Cost

eriod & True-Up Period	12 - Months Ending December 31, 202
	(61.000)

Line No.		T	(a) otal osts	(b) Removal Rate	 (a) x (b)	Reference	Line No.
1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:						1
3	Average ADIT Difference With and Without Bonus				\$ (1,420)	AF-3; Line 5; Col. Average	3
5	Cost of Capital Rate				9.6707%	Statement AV2; Line 31	5
6 7 8	Total ADIT Revenue Credit				\$ (137)	Line 3 x Line 5	7 8
9 10	B. Equity AFUDC Component of Transmission Depreciation Expense Annual Equity AFUDC Allocated to Citizens				\$ 77	AV-2B; Line 17	9 10
11 12	C. Derivation of Citizens Border East Line Cost of Removal FERC Account						11 12 13
14 15	354 - Towers & Fixtures	\$	46,971	0.0110	\$ 517	TO5 Transmission Plant Deprec. Rates WP	14 15
16 17	356 - Overhead Conductors & Devices	\$	16,615	0.0161	268	TO5 Transmission Plant Deprec. Rates WP	16 17
18 19	359 - Roads & Trails	\$	19,939	-	-	TO5 Transmission Plant Deprec. Rates WP	18 19
20 21	350.1 - Land	\$	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20 21
22 23 24	350.2 - Land Rights	\$	1,669 85,194	-	 <u>-</u>	TO5 Transmission Plant Deprec. Rates WP Col. a = Sum Lines 14 thru 22	22 23 24
25 26	Subtotal Annual Cost of Removal				\$ 784	Sum Lines 14 thru 22	25 26
27 28	Transmission Related Municipal Franchise Fees Expense			1.0207%	 8	Line 25 x Franchise Fee Rate	27 28
29 30	Total Annual Cost of Removal				\$ 792	Line 25 + Line 27	29 30
31	Total Other Specific Expenses				\$ 732	Line 7 + Line 10 + Line 29	31

# SAN DIEGO GAS AND ELECTRIC COMPANY

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

Line No.		-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 Long-Term Debt Component - Denominator: 2 Bonds (Acct 221) 3 Less: Reacquired Bonds (Acct 222) 4 Other Long-Term Debt (Acct 224) 5 Unamortized Premium on Long-Term Debt (Acct 225) 6 Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) 7 LTD = Long Term Debt 8 9 Long-Term Debt Component - Numerator:	et 226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 8,350,000 - 400,000 - (29,213) \$ 8,720,787	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
10 Interest on Long-Term Debt (Acct 427) 11 Amort. of Debt Disc. and Expense (Acct 428) 12 Amortization of Loss on Reacquired Debt (Acct 428.1) 13 Less: Amort. of Premium on Debt-Credit (Acct 429) 14 Less: Amortization of Gain on Reacquired Debt-Credit (Acc	t 429.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 340,602 6,104 689		10 11 12 13 14
15 i = LTD interest 16				\$ 347,394	Sum Lines 10 thru 14	15 16
17 Cost of Long-Term Debt: 18				3.98%	Line 15 / Line 7	17 18
19 Preferred Equity Component: 20 PF = Preferred Stock (Acct 204) 21 d(pf) = Total Dividends Declared-Preferred Stocks (Acct 43' 22 Cost of Preferred Equity 23	7)		112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	19 20 21 22 23
24 Common Equity Component: 25 Proprietary Capital 26 Less: Preferred Stock (Acct 204) 27 Less: Unappropriated Undistributed Subsidiary Earnings (Accumulated Other Comprehensive Income (Acct 219) 29 CS = Common Stock	ect 216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,901,206 - - 8,348 \$ 9,909,554	Negative of Line 20 Above  Sum Lines 25 thru 28	24 25 26 27 28 29
30 31						30
32 Return on Common Equity: 33 34	(a)	(b) Cap. Struct.	(c) Cost of	$ \begin{array}{c}                                     $	TO5 Offer of Settlement; Section II.A.1.5.1 189 FERC $\P$ 61,248 at Page 17	32 33 34
35 Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35
36 37 Long-Term Debt 38 Preferred Equity 39 Common Equity 40 Total Capital	\$ 8,720,787 - 9,909,554 \$ 18,630,341	46.81% 0.00% 53.19% 100.00%	3.98% 0.00% 10.10%	1.86% 0.00% 5.37% V 7.24% V	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	36 37 38 39 40 41
42 Cost of Equity Component (Preferred & Common):				5.37% V	Line 38 + Line 39; Col. d	42
43						43
45 <u>Incentive Return on Common Equity:</u> 46 47	(a)	(b) Cap. Struct.	(c) Cost of	(d) = (b) x (c) Weighted	Shall be Zero	45 46 47
48 Incentive Weighted Cost of Capital: 49	Amounts 1	Ratio	Capital	Cost of Capital		48 49
<ul> <li>50 Long-Term Debt</li> <li>51 Preferred Equity</li> <li>52 Common Equity</li> <li>53 Total Capital</li> </ul>	\$ - - - \$ -	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 Incentive Cost of Equity Component (Preferred & Common	<u>):</u>			0.00%	Line 51 + Line 52; Col. d	54 55

Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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, 2023
(\$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	5.37% √	AV1; Line 42	6
7 B = Transmission Total Federal Tax Adjustments	\$ 4,021	Negative of Statement AR; Line 11	7
8 C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$ 11,274	AV-2A; Line 44	8
9 D = Transmission Rate Base	\$ 5,223,405	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 = $(((A) + (C/D)) * FT) - (B/D)$	1.3880% √	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	5.37% √	Line 6 Above	18
19 B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,274	Line 8 Above	19
20 C = Transmission Rate Base	\$ 5,223,405	Line 9 Above	20
21 FT = Federal Income Tax Expense	1.3880% √	Line 12 Above	21
ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23			23
24 State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 0.6765% √	State Income Tax Expense	24
25 (1 - ST)			25
26			26
27 <u>C. Total Federal &amp; State Income Tax Rate:</u>	2.0645% √	Line 12 + Line 24	27
28	<b>7.00</b> (0.0)		28
29 D. Total Weighted Cost of Capital:	7.2369% √	AV1; Line 40	29
30			30
31 E. Cost of Capital Rate (COCR):	9.3014% v	Line 27 + Line 29	31

Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

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, 2023
(\$1,000)

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

## SAN DIEGO GAS AND ELECTRIC COMPANY

### Statement AV

Cost of Capital and Fair Rate of Return

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

			_	Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2 LTD = Long Term Debt	26)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 8,350,000 - 400,000 - (29,213) \$ 8,720,787	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 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 426.1) i = LTD interest	29.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 340,602 6,104 689 - - \$ 347,394	Sum Lines 10 thru 14	9 10 11 12 13 14
16 17	Cost of Long-Term Debt:				3.98%	Line 15 / Line 7	16 17
18 19 20 21 22 23 24	Preferred Equity Component:  PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity  Common Equity Component:			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23 24
25 26 27 28	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219)	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,901,206 - - 8,348	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock			112 113, 13, 0	\$ 9,909,554	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	$ \begin{array}{c} 10.60\% \\ \hline (d) = (b) x (c) \\ \text{Weighted} \end{array} $	TO5 Offer of Settlement; Section II.A.1.5.1	31
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	\$ 8,720,787 - 9,909,554 \$ 18,630,341	46.81% 0.00% 53.19% 100.00%	3.98% 0.00% 10.60%	1.86% 0.00% 5.64% 7.50%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40
41 42 43	Cost of Equity Component (Preferred & Common):				5.64%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47 48	Incentive Return on Common Equity:  Incentive Weighted Cost of Capital:	(a) Amounts <sup>1</sup>	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital  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

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

## SAN DIEGO GAS AND ELECTRIC COMPANY

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

Line No.	A	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		5.64%	AV1; Line 42	6
7 B = Transmission Total Federal Tax Adjustments	\$	4,021	Negative of Statement AR; Line 11	7
8 C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$	11,274	AV-2A; Line 44	8
9 D = Transmission Rate Base	\$	5,223,405	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 = $(((A) + (C/D)) * FT) - (B/D)$		1.4587%	Federal Income Tax Expense	12
13 (1-FT)			1	13
14				14
15 B. State Income Tax Component:				15
16				16
17 Where:				17
18 A = Sum of Preferred Stock and Return on Equity Component		5.64%	Line 6 Above	18
19 B = Equity AFUDC Component of Transmission Depreciation Expense	\$	11,274	Line 8 Above	19
20 C = Transmission Rate Base	\$	5,223,405	Line 9 Above	20
21 FT = Federal Income Tax Expense		1.4587%	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 = $((A) + (B/C) + Federal Income Tax)*(ST)$		0.7091%	State Income Tax Expense	24
25 (1 - ST)				25
26				26
27 <u>C. Total Federal &amp; State Income Tax Rate:</u>		2.1678%	Line 12 + Line 24	27
28				28
29 D. Total Weighted Cost of Capital:		7.5029%	AV1; Line 40	29
30				30
31 E. Cost of Capital Rate (COCR):		9.6707%	Line 27 + Line 29	31

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

## SAN DIEGO GAS & ELECTRIC COMPANY

### Statement AV

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

Line No.		Aı	mounts	Reference	Line 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

## SAN DIEGO GAS & ELECTRIC COMPANY

# Appendix X Cycle 14 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 13 (\$1,000)

Line								Line
<u>No.</u>	=	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	No. 1
2	Calculations:	<u>COI. 1</u>	= Col. 2 - Col. 6	<u>coi. 5</u>	See Footnote 2	See Footnote 3	= Col.  4 + Col.  5	2
3	Curculations.		201. 2		Cumulative	See I domote 5	Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2023	(1)	0.54%	(1)	(0)	(1)	8
9	February	2023	(1)	0.48%	(1)	(0)	(1)	9
10	March	2023	(1)	0.54%	(2)	(0)	(2)	10
11	April	2023	(1)	0.62%	(2)	(0)	(2)	11
12	May	2023	(1)	0.64%	(3)	(0)	(3)	12
13	June	2023	(1)	0.62%	(4)	(0)	(4)	13
14	July	2023	(1)	0.68%	(4)	(0)	(4)	14
15	August	2023	(1)	0.68%	(5)	(0)	(5)	15
16	September	2023	(1)	0.66%	(5)	(0)	(5)	16
17	October	2023	(1)	0.71%	(6)	(0)	(6)	17
18	November	2023	(1)	0.69%	(7)	(0)	(7)	18
19	December	2023	(1)	0.71%	(7)	(0)	(7)	19
20	January	2024		0.72%	(7)	(0)	(7)	20
21	February	2024		0.68%	(7)	(0)	(7)	21
22	March	2024		0.72%	(7)	(0)	(8)	22
23	April	2024		0.70%	(8)	(0)	(8)	23
24	May	2024		0.72%	(8)	(0)	(8)	24
25	June	2024		0.70%	(8)	(0)	(8)	
26	July	2024		0.72%	(8)	(0)	(8)	26
27	August	2024		0.72%	(8)	(0)	(8)	27
28	September	2024		0.70%	(8)	(0)	(8)	28
29	October	2024		0.72%	(8)	(0)	(8)	29
30	November	2024		0.70%	(8)	(0)	(8)	30
31	December	2024		0.72%	(8)	(0)	(8)	31
32	January	2025		0.68%	(8)	(0)	(8)	32
33	February	2025		0.62%	(8)	(0)	(8)	33
34	March	2025		0.68%	(8)	(0)	(8)	34
35	April	2025		0.62%	(8)	(0)	(8)	35
36	May	2025		0.64%	(8)	(0)	(8)	36
37	June	2025		0.62%	(8)	(0)	(8)	37
38	July	2025		0.64%	(8)	(0)	(8)	38
39	August	2025		0.64%	(8)	(0)	(8)	39
40	September	2025		0.62%	(8)	(0)	(9)	40
41	October	2025		0.68%	(9)	(0)	(9)	41
42	November	2025		0.68%	(9)	(0)	(9)	42
43	December	2025		0.68%	(9)	(0)	(9)	43
44			\$ (7)		\$	(2)		44

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

Posted FERC Interest rates Estimated FERC Interest rates

<sup>&</sup>lt;sup>2</sup> 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.