

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.		Amounts	Reference	Line No.
	<u>A. Revenues:</u>			
1	Transmission Operation & Maintenance Expense	\$ 117,262	Statement AH; Line 5	1
2				2
3	Transmission Related A&G Expense	120,558	Statement AH; Line 20	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 10	5
6	Total O&M Expenses	\$ 237,821	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	279,273	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	71,348	Statement AK; Line 5	12
13				13
14	Transmission Related Payroll Taxes Expense	3,846	Statement AK; Line 12	14
15	Sub-Total Expense	\$ 592,288	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate _(COCR) - Base ROE	10.6820%	Statement AV; Page 3; Line 38	17
18	Transmission Rate Base	\$ 5,321,483	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 568,439	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 3; Line 78	21
22	Transmission Rate Base	\$ 5,321,483	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,501)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 1,152,530	Line 15 + Line 19+ Line 23 + (Sum Lines 25 thru 28)	30

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

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For the Base Period & True-Up Period Ending December 31, 2023
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Line No.	Amounts	Reference	Line No.
<u>B. Incentive ROE Project Transmission Revenue:</u>^{1,2}			
1 Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2			2
3 Incentive Cost of Capital Rate _(ICOCR) - Base ROE	1.8128%	Statement AV; Page 4; Line 38	3
4 Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5 Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6			6
7 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 78	7
8 Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9 Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10			10
11 Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12			12
<u>C. Incentive Transmission Plant Abandoned Project Revenue:</u>^{1,2}			
14 Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15			15
16 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17 Cost of Capital Rate _(COCR) ³ - Base ROE	10.6820%	Statement AV; Page 3; Line 38	17
18 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19			19
20 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23			23
24 Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25			25
<u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u>^{1,2}			
27 Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28 Cost of Capital Rate _(COCR) ³ - Base ROE	10.6820%	Statement AV; Page 3; Line 38	28
29 Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30			30
31 Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 3; Line 78	32
33 Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34			34
35 Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36			36
37 Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38			38
39 <u>E. Total (PYRR_{EU}) Excluding FF&U</u>⁴	\$ 1,152,530	Page 1; Line 30 + Line 37	39

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ The revenues attributed to Transmission Plant Abandoned Projects and Transmission Construction Work in Progress (CWIP) incentives are derived using the regular Cost of Capital Rate.

⁴ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

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

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1	<u>Net Transmission Plant:</u>		1
2	Transmission Plant	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	Page 4; Line 17	3
4	Transmission Related General Plant	Page 4; Line 18	4
5	Transmission Related Common Plant	Page 4; Line 19	5
6	Total Net Transmission Plant	Sum Lines 2 thru 5	6
7			7
8	<u>Rate Base Additions:</u>		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	<u>Rate Base Reductions:</u>		13
14	Transmission Related Accum. Def. Inc. Taxes ¹	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	Statement AF; Line 11	15
16	Total Rate Base Reductions	Line 14 + Line 15	16
17			17
18	<u>Working Capital:</u>		18
19	Transmission Related Materials and Supplies	Statement AL; Line 5	19
20	Transmission Related Prepayments	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	Statement AL; Line 19	21
22	Total Working Capital	Sum Lines 19 thru 21	22
23			23
24	Other Regulatory Assets/Liabilities	Statement Misc; Line 5	24
25	Unfunded Reserves	Statement Misc; Line 7	25
26			26
27	Total Transmission Rate Base	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
29	<u>B. Incentive ROE Project Transmission Rate Base:</u> ²		29
30	Net Incentive Transmission Plant	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	Line 30 + Line 31	32
33			33
34	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ²		34
35	Incentive Transmission Plant Abandoned Project Cost	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	Line 35 + Line 36	37
38			38
39	<u>D. Incentive Transmission Construction Work In Progress</u> ²	Statement AM; Line 1	39

¹ Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>		1
2	Transmission Plant		2
3	Transmission Related Electric Misc. Intangible Plant	\$ 7,990,057	2
4	Transmission Related General Plant	23,810	3
5	Transmission Related Common Plant	118,679	4
6	Total Gross Transmission Plant	336,813	5
7		\$ 8,469,360	6
8	<u>Transmission Related Depreciation Reserve:</u>		7
9	Transmission Plant Depreciation Reserve		8
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	\$ 1,933,499	9
11	Transmission Related General Plant Depr Reserve	14,658	10
12	Transmission Related Common Plant Depr Reserve	51,120	11
13	Total Transmission Related Depreciation Reserve	140,293	12
14		\$ 2,139,570	13
15	<u>Net Transmission Plant:</u>		14
16	Transmission Plant		15
17	Transmission Related Electric Miscellaneous Intangible Plant	\$ 6,056,558	16
18	Transmission Related General Plant	9,152	17
19	Transmission Related Common Plant	67,559	18
20	Total Net Transmission Plant	196,520	19
21		\$ 6,329,790	20
22	<u>B. Incentive Project Transmission Plant:</u> ¹		21
23	Incentive Transmission Plant	\$ -	22
24	Incentive Transmission Plant Depreciation Reserve	-	23
25	Total Net Incentive Transmission Plant	\$ -	24
			25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC_{EU})

For the Forecast Period January 1, 2024 - December 31, 2025

(\$1,000)

Line No.		Amounts	Reference	Line No.
	ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS			
	<u>A. Derivation of Annual Fix Charge Rate (AFCR_{EU}) Applicable to Weighted Forecast Plant Additions:</u>			
1	Transmission Rate Base	\$ 5,321,483	Page 3; Line 27	1
2	Add back ADIT	1,118,185	Positive of Page 3; Line 16	2
3	Less ADIT Adjustment	(682,585)	Statement AF; Line 15	3
4	Transmission Rate Base Excluding ADIT Adjustment	\$ 5,757,084	Sum Lines 1 thru 3	4
5				5
6	Cost of Capital Rate (COCR)	10.6820%	Statement AV; Page 3; Line 38	6
7				7
8	Adjusted Return and Associated Income Taxes	\$ 614,969	Line 4 x Line 6	8
9	Return and Associated Income Taxes	568,439	Page 1; Line 19 + Line 23	9
10	ADIT Revenue Requirements Adjustment	\$ 46,531	Line 8 - Line 9	10
11				11
12	PYRR _{EU} Excluding Franchise Fees and Uncollectible	\$ 1,152,530	Page 1; Line 30	12
13	50% of Transmission O&M Expense	(58,631)	Negative of Page 1; Line 1 x 50%	13
14	50% of Transmission Related A&G Expense	(60,279)	Negative of Page 1; Line 3 x 50%	14
15	CPUC Intervenor Funding Expense - Transmission	-	Negative of Page 1; Line 5	15
16	Total of Federal Income Tax Deductions, Other Than Interest	(1,304)	Negative of Page 1; Line 25	16
17	(Gains)/Losses from Sale of Plant Held for Future Use	-	Negative of Page 1; Line 28	17
18	ADIT Revenue Requirements Adjustment	46,531	Line 10 Above	18
19	Adjusted Total (PYRR _{EU}) Excluding FF&U	\$ 1,078,846	Sum Lines 12 thru 18	19
20				20
21	Net Transmission Plant	\$ 6,329,790	Page 4; Line 20	21
22				22
23	Annual Fix Charge Rate (AFCR _{EU})	17.0440%	Line 19 / Line 21	23
24				24
25	Weighted Forecast Plant Additions	\$ 537,446	Summary of HV/LV Splits for Forecast Plant Additions; Line 5; Col. f	25
26				26
27	Composite Depreciation Rate	3.04%	Statement AJ; Page AJ-1B; Line 33; Col. c	27
28	Weighted Forecast Plant Additions Depreciation Expense	\$ 16,358	Line 25 x Line 27	28
29				29
30	Net Weighted Forecast Plant Additions	\$ 521,088	Line 25 - Line 28	30
31				31
32	Forecast Period Capital Addition Revenue Requirements	\$ 88,814	Line 23 x Line 30	32

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC_{EU})

For the Forecast Period January 1, 2024 - December 31, 2025

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS</u>			
<u>A. Derivation of Annual Fix Charge Rate (AFCR_{EU-IR-ROE}) Applicable to</u>			
<u>Incentive Weighted Forecast Plant Additions (ROE Incentive Only):</u>			
1 Transmission Rate Base	\$ 5,321,483	Page 3; Line 27	1
2 Add back ADIT	1,118,185	Positive of Page 3; Line 16	2
3 Less ADIT Adjustment	(682,585)	Statement AF; Line 15	3
4 Transmission Rate Base Excluding ADIT Adjustment	\$ 5,757,084	Sum Lines 1 thru 3	4
5			5
6 Cost of Capital Rate (COCR) ¹	10.6820%	Statement AV; Page 3; Line 38	6
7			7
8 Adjusted Return and Associated Income Taxes	\$ 614,969	Line 4 x Line 6	8
9 Return and Associated Income Taxes	568,439	Page 1; Line 19 + Line 23	9
10 ADIT Revenue Requirements Adjustment	\$ 46,531	Line 8 - Line 9	10
11			11
12 PYRR _{EU-IR-ROE} Excluding Franchise Fees and Uncollectible	\$ 1,152,530	Page 1; Line 30 + Page 2; Line 11	12
13 50% of Transmission O&M Expense	(58,631)	Negative of Page 1; Line 1 x 50%	13
14 50% of Transmission Related A&G Expense	(60,279)	Negative of Page 1; Line 3 x 50%	14
15 CPUC Intervenor Funding Expense - Transmission	-	Negative of Page 1; Line 5	15
16 Total of Federal Income Tax Deductions, Other Than Interest	(1,304)	Negative of Page 1; Line 25	16
17 (Gains)/Losses from Sale of Plant Held for Future Use	-	Negative of Page 1; Line 28	17
18 ADIT Revenue Requirements Adjustment	46,531	Line 10 Above	18
19 Adjusted Total (PYRR _{EU-IR-ROE}) Excluding FF&U	\$ 1,078,846	Sum Lines 12 thru 18	19
20			20
21 Net Transmission Plant & Incentive Transmission Plant	\$ 6,329,790	Page 4; (Line 20 + Line 25)	21
22			22
23 Incentive Annual Fix Charge Rate (AFCR _{EU-IR-ROE}) ²	17.0440%	Line 19 / Line 21	23
24			24
25 Incentive Weighted Forecast Plant Additions	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 8; Col. f	25
26			26
27 Composite Depreciation Rate	3.04%	Page 5; Line 27	27
28 Weighted Forecast Plant Additions Depreciation Expense	\$ -	Line 25 x Line 27	28
29			29
30 Net Weighted Forecast Plant Additions	\$ -	Line 25 - Line 28	30
31			31
32 Forecast Period Incentive Capital Addition Revenue Requirements (FC _{EU-IR-ROE})	\$ -	Line 23 x Line 30	32
33			33
<u>B. Derivation of Incentive Forecast Transmission CWIP Revenues:</u>			
34			34
35 Incentive Weighted Forecast Transmission Construction Work In Progress	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	35
36			36
37 Cost of Capital Rate (COCR) ¹	10.6820%	Statement AV; Page 3; Line 38	37
38			38
39 Incentive Transmission Forecast CWIP Projects Revenue Requirements	\$ -	Line 35 x Line 37	39
40			40
41 Incentive Weighted Forecast Transmission Construction Work In Progress	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	41
42			42
43 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 3; Line 78	43
44			44
45 Incentive Transmission Forecast CWIP Projects Revenue Requirements - CAISO Participation ROE Adder	\$ -	Line 41 x Line 43	45
46			46
47 Total Incentive Transmission Forecast CWIP Projects Revenue Requirements	\$ -	Line 39 + Line 45	47

¹ The regular Cost of Capital Rate is used for calculation purposes.

² The Incentive Annual Fixed Charge Rate will be tracked and shown for each incentive project as applicable.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Base Transmission Revenue Requirements (BTRR_{EU})
For the Rate Effective Period January 1, 2025 - December 31, 2025
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. End Use Customer Base Transmission Revenue Requirement (BTRR_{EU}):</u>			
1			1
2	\$ 1,152,530	Page 1; Line 30	2
3			3
4	-	Page 2; Line 37	4
5			5
6	(6,278)	True-Up; Line 25; Col. 11	6
7			7
8	(10,046)	Interest True-Up CY; Line 22; Col. 2	8
9			9
10	88,814	Page 5; Line 32	10
11			11
12	-	Page 6; Line 32	12
13			13
14	-	Page 6; Line 47	14
15			15
16	\$ 1,225,020	Sum Lines 2 thru 14	16
17			17
18	1.0207% ¹ 12,504	Line 16 x Franchise Fee Rate	18
19	0.2050% ¹ 2,511	Line 16 x Uncollectible Rate	19
20			20
21	\$ 1,240,036	Sum Lines 16 thru 19	21
22			22
23	1,576	Cost Adjustment Workpapers	23
24			24
25	\$ 1,241,612	Line 21 + Line 23	25

¹ Represents the current Franchise Fees and Uncollectible (FF&U) expense rates that will be updated once SDG&E's General Rate Case (GRC) is approved.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-2

Derivation of CAISO HV Transmission Facility (BTRR_{CAISO-HV}) & LV Transmission Facility (BTRR_{CAISO-LV}) Revenue Requirements

For the Rate Effective Period January 1, 2025 - December 31, 2025

(\$1,000)

Line No.		Total	Reference		Line No.
	<u>A. Derivation of Revenues Related With Total Transmission Facilities:</u>				
1	Retail BTRR Excluding FF&U	\$ 1,225,020	Statement BK-1; Page 7; Line 16		1
2					2
3	Less: CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement BK-1; Page 1; Line 5		3
4					4
5	Less: CPUC Intervenor Funding Expense Revenue Adjustment - Base ROE	-	Negative of Statement AL; Line 30		5
6					6
7	Less: CPUC Intervenor Funding Expense Revenue Adjustment - CAISO Participation ROE Adder	-	Negative of Statement AL; Line 34		7
8					8
9	Less: South Georgia Income Tax Adjustment	(1,304)	Negative of Statement AQ; Line 1		9
10					10
11	Less: Electric Power Research Institute (EPRI) Dues	(252)	SDG&E Records		11
12					12
13	Total Wholesale BTRR Excluding Franchise Fees	\$ 1,223,464	Sum Lines 1 thru 11		13
14					14
15	<u>B. Derivation of Split Between HV and LV: ¹</u>	(a)	(b)	(c)	15
16	<u>1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive Gross Transmission Plant Facilities and Incentive CWIP:</u>	Total	High Voltage	Low Voltage	Reference
17					17
18	HV/LV Plant Allocation Ratios	100.00%	49.69%	50.31%	Summary of HV/LV Plant Allocation Study; Line 34; Col. c and b
19	Total HV/LV Transmission Plant Facilities Revenues	\$ 1,134,650	\$ 563,827	\$ 570,823	Col. a = Line 13 - Line 23
20					Col. b and c = Line 18 x (Line 19; Col. a)
21	<u>2. Percent Split Between HV & LV Forecast Plant Additions:</u>				21
22	HV/LV Plant Allocation Ratios Based on Forecast Plant Additions	100.00%	32.28%	67.72%	Summary of HV/LV Splits for Forecast Plant Additions; Line 19; Col. d and e
23	Total HV/LV Transmission Forecast Plant Additions Revenues	\$ 88,814	\$ 28,669	\$ 60,145	Col. a = Statement BK-1; Page 7; Sum Lines 10 thru 14
24					Col. b and c = Line 22 x (Line 23; Col. a)
25	<u>C. Summary of CAISO Transmission Facilities by High Voltage and Low Voltage Classification:</u>				25
26					26
27	Transmission Facilities (BTRR _{CAISO}) Excluding Franchise Fees	\$ 1,223,464	\$ 592,496	\$ 630,968	Line 19 + Line 23
28	Franchise Fee ²	1.0207% ³ 12,488	6,048	6,440	Line 27 x Franchise Fee Rate
29	Subtotal Wholesale BTRR With Franchise Fees	\$ 1,235,952	\$ 598,544	\$ 637,408	Line 27 + Line 28
30					30
31	<u>D. Other BTRR Adjustments with Franchise Fees</u>	1,574	782	792	Col. a = Cost Adjustment Workpapers
32					Col. b and c = Line 18 x (Line 31; Col. a)
33					33
34	<u>E. Total Wholesale BTRR_{CAISO} With Franchise Fees ⁴</u>	\$ 1,237,526	\$ 599,326	\$ 638,200	Line 29 + Line 31
					34

¹ SDG&E has followed the CAISO's guidelines to separate all elements of its Transmission facilities into HV and LV components as outlined in Appendix F; Schedule 3; Section 12 of the CAISO tariff.

² Base franchise fees are applicable to all SDG&E customers.

³ Represents the current Franchise Fees expense rates that will be updated once SDG&E's General Rate Case (GRC) is approved.

⁴ The following HV/LV Wholesale Base Transmission Revenue Requirements will be used by the CAISO to develop the TAC rates for the applicable rate effective period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AD
Cost of Plant

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

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Total Steam Production Plant ^{1,3}	204-207; Footnote Data (a)			\$ 584,039	AD-1; Line 18	1
2							2
3	Total Nuclear Production Plant ^{1,3}	204-207; Footnote Data (a)			-	AD-2; Line 18	3
4							4
5	Total Hydraulic Production Plant ^{1,3}				-	AD-3; Line 18	5
6							6
7	Total Other Production Plant ^{1,3}	204-207; Footnote Data (a)			554,696	AD-4; Line 18	7
8							8
9	Total Distribution Plant ^{2,3}	204-207; Footnote Data (a); BOY and EOY	\$ 9,750,399	\$ 11,031,888	10,391,143	AD-5; Line 6	9
10							10
11	Transmission Plant ^{1,3}	204-207; Footnote Data (a)			7,990,057	AD-6; Line 18	11
12							12
13	Incentive Transmission Plant ¹				-	AD-7; Line 18	13
14							14
15	Total Electric Miscellaneous Intangible Plant ^{2,4}	204-207; Footnote Data (a); BOY and EOY	112,870	125,195	119,033	AD-8; Line 6	15
16							16
17	Total General Plant ^{2,4}	204-207; Footnote Data (a); BOY and EOY	571,823	614,792	593,308	AD-9; Line 6	17
18							18
19	Total Common Plant ^{2,4}		1,555,621	1,812,002	1,683,812	AD-10; Line 10	19
20							20
21	Total Plant in Service				\$ 21,916,088	Sum Lines 1 thru 19	21
22							22
23	Transmission Wages and Salaries Allocation Factor				20.00%	Statement AI; Line 15	23
24							24
25	Total Transmission Plant & Incentive Transmission Plant				\$ 7,990,057	Line 11 + Line 13	25
26							26
27	Transmission Related Electric Miscellaneous Intangible Plant				23,810	Line 15 x Line 23	27
28							28
29	Transmission Related General Plant				118,679	Line 17 x Line 23	29
30							30
31	Transmission Related Common Plant				336,813	Line 19 x Line 23	31
32							32
33	Transmission Related Total Plant in Service				\$ 8,469,360	Sum Lines 25 thru 31	33
34							34
35	Transmission Plant Allocation Factor ⁵				38.64%	Line 33 / Line 21	35

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

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 562,409	SDG&E Records	\$ 578,073	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	563,623		579,288		2
3	Feb	563,662		579,326		3
4	Mar	563,870		579,534		4
5	Apr	564,038		579,702		5
6	May	564,812		580,477		6
7	Jun	565,724		581,388		7
8	Jul	567,537		583,202		8
9	Aug	574,330		589,995		9
10	Sep	574,116		589,781		10
11	Oct	574,610		590,275		11
12	Nov	574,751		590,415		12
13	Dec-23	575,385	SDG&E Records	591,050	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 7,388,867	Sum Lines 1 thru 13	\$ 7,592,506	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 568,374	Average of Lines 1 thru 13	\$ 584,039	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ -	SDG&E Records	\$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-23	-	SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

HYDRAULIC PRODUCTION PLANT

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book	Reference	Other Production Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 587,096	SDG&E Records	\$ 545,099	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	587,055		545,057		2
3	Feb	589,102		547,105		3
4	Mar	589,137		547,139		4
5	Apr	589,140		547,143		5
6	May	593,021		550,828		6
7	Jun	593,062		550,869		7
8	Jul	593,484		551,291		8
9	Aug	593,956		551,763		9
10	Sep	593,881		551,688		10
11	Oct	604,404		562,211		11
12	Nov	620,742		578,549		12
13	Dec-23	624,502	SDG&E Records	582,309	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 7,758,583	Sum Lines 1 thru 13	\$ 7,211,051	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 596,814	Average of Lines 1 thru 13	\$ 554,696	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 9,583,285	SDG&E Records	\$ 9,750,399	Form 1; Page 204-207; Footnote Data (a); BOY	1
2						2
3	Dec-23	10,855,750	SDG&E Records	11,031,888	Form 1; Page 204-207; Footnote Data (a); EOY	3
4						4
5						5
6	Beginning and End Period Average	\$ 10,219,517	Average of Line 1 and Line 3	\$ 10,391,143	Average of Line 1 and Line 3	6
7						7

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 7,943,479	SDG&E Records	\$ 7,802,920	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	7,956,131		7,815,790		2
3	Feb	8,022,830		7,881,802		3
4	Mar	8,027,621		7,886,593		4
5	Apr	8,041,119		7,899,926		5
6	May	8,070,243		7,928,091		6
7	Jun	8,078,005		7,935,884		7
8	Jul	8,169,865		8,027,538		8
9	Aug	8,195,643		8,053,309		9
10	Sep	8,207,793		8,065,459		10
11	Oct	8,312,298		8,169,557		11
12	Nov	8,313,514		8,171,476		12
13	Dec-23	8,381,786	SDG&E Records	8,232,400	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 105,720,325	Sum Lines 1 thru 13	\$ 103,870,746	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 8,132,333	Average of Lines 1 thru 13	\$ 7,990,057	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

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

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,123	\$ -	\$ -	\$ -	\$ -	\$ 5,127	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 256,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,536)	\$ 243,362	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	818,920	-	-	(1,928)	-	-	(112,635)	704,357	SDG&E Records	13
14	353.0	Station Equipment	2,277,735	-	-	(12,010)	(1,420)	-	(2,430)	2,261,875	SDG&E Records	14
15	354.0	Towers and Fixtures	930,805	-	-	-	-	-	-	930,805	SDG&E Records	15
16	355.0	Poles and Fixtures	1,080,815	-	-	-	-	-	-	1,080,815	SDG&E Records	16
17	356.0	OH Conductors and Device	940,376	-	-	-	-	-	-	940,376	SDG&E Records	17
18	357.0	Underground Conduit	635,069	-	-	-	-	-	-	635,069	SDG&E Records	18
19	358.0	UG Conductors & Devices	611,501	-	-	(1,726)	-	-	-	609,775	SDG&E Records	19
20	359.0	Roads & Trails	391,359	-	-	-	-	-	-	391,359	SDG&E Records	20
21												21
22	TOTAL	TRANSMISSION PLANT	\$ 7,943,479	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,797,793	Sum Lines 9 thru 20	22
23												23
24	GRAND TOTAL RECLASS TRANS PLANT		\$ 7,943,479	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,802,920	Line 7 + Line 22	24

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

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

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,123	\$ -	\$ -	\$ -	\$ -	\$ 5,127	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 259,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,558)	\$ 246,135	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	884,871	-	-	(1,928)	-	-	(121,441)	761,502	SDG&E Records	13
14	353.0	Station Equipment	2,378,839	-	-	(12,010)	(1,420)	-	(2,430)	2,362,979	SDG&E Records	14
15	354.0	Towers and Fixtures	939,904	-	-	-	-	-	-	939,904	SDG&E Records	15
16	355.0	Poles and Fixtures	1,231,461	-	-	-	-	-	-	1,231,461	SDG&E Records	16
17	356.0	OH Conductors and Device	1,006,113	-	-	-	-	-	-	1,006,113	SDG&E Records	17
18	357.0	Underground Conduit	670,834	-	-	-	-	-	-	670,834	SDG&E Records	18
19	358.0	UG Conductors & Devices	634,322	-	-	(1,726)	-	-	-	632,596	SDG&E Records	19
20	359.0	Roads & Trails	375,750	-	-	-	-	-	-	375,750	SDG&E Records	20
21												21
22	TOTAL	TRANSMISSION PLANT	\$ 8,381,786	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (137,429)	\$ 8,227,272	Sum Lines 9 thru 20	22
23												23
24	GRAND TOTAL RECLASS TRANS PLANT		\$ 8,381,786	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	\$ -	\$ (137,429)	\$ 8,232,400	Line 7 + Line 22	24

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1	Dec-22	\$ 571,823	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-23	614,792	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 593,308	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-22	Total Common Plant Per Book	\$ 2,126,037	Form 1; Page 356; Accts 303 to 398; BOY	1
2		Electric Split of Common Utility Plant	73.17%	Form 1; Page 356; Electric	2
3		Total Common Plant to Electric Per Book	\$ 1,555,621	Line 1 x Line 2	3
4					4
5	Dec-23	Total Common Plant Per Book	\$ 2,451,965	Form 1; Page 356; Accts 303 to 398; EOY	5
6		Electric Split of Common Utility Plant	73.90%	Form 1; Page 356; Electric	6
7		Total Common Plant to Electric Per Book	\$ 1,812,002	Line 5 x Line 6	7
8					8
9					9
10	Beginning and End Period Average		\$ 1,683,812	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AE

Accumulated Depreciation and Amortization

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve ^{1,3}			\$ 1,933,499	AE-1; Line 18	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}	\$ 69,951	\$ 76,610	73,281	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4}	243,050	268,072	255,561	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	646,345	756,371	701,358	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			20.00%	Statement AI; Line 15	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 14,658	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			51,120	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			140,293	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			\$ 2,139,570	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve ¹			\$ -	AE-5; Line 18	19

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

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

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

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

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

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 1,861,234	SDG&E Records	\$ 1,830,612	2022 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-23	1,880,070		1,849,307		2
3	Feb	1,897,658		1,866,631		3
4	Mar	1,912,271		1,881,005		4
5	Apr	1,931,065		1,899,504		5
6	May	1,949,078		1,917,253		6
7	Jun	1,966,905		1,934,841		7
8	Jul	1,985,072		1,952,798		8
9	Aug	2,002,236		1,969,725		9
10	Sep	2,019,940		1,987,166		10
11	Oct	2,037,756		2,004,751		11
12	Nov	2,052,374		2,019,261		12
13	Dec-23	2,056,226	SDG&E Records	2,022,635	2023 Form 1; Page 200-201; Footnote Data (b)	13
14						14
15	Total 13 Months	\$ 25,551,883	Sum Lines 1 thru 13	\$ 25,135,488	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 1,965,529	Average of Lines 1 thru 13	\$ 1,933,499	2023 Form 1; Page 200-201; Footnote Data (b)	18
19						19

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

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

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans										1
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	2
3	340.0	Land	-	-	-	-	-	-	-	-	SDG&E Records	3
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	4
5	361.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	5
6		Structures & Improvements	-	-	681	-	-	-	-	681	SDG&E Records	6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 730	\$ -	\$ -	\$ -	\$ -	\$ 731	Sum Lines 1 thru 5	7
9	350.0	Land & Land Rights	\$ 32,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (387)	\$ 31,725	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	139,587	-	-	(581)	-	-	(23,518)	115,488	SDG&E Records	13
14	353.0	Station Equipment	603,767	-	-	(3,922)	(597)	-	(1,705)	597,544	SDG&E Records	14
15	354.0	Towers and Fixtures	277,447	-	-	-	-	-	-	277,447	SDG&E Records	15
16	355.0	Poles and Fixtures	209,140	-	-	-	-	-	-	209,140	SDG&E Records	16
17	356.0	OH Conductors and Device	307,343	-	-	-	-	-	-	307,343	SDG&E Records	17
18	357.0	Underground Conduit	115,077	-	-	-	-	-	-	115,077	SDG&E Records	18
19	358.0	UG Conductors & Devices	114,872	-	-	(643)	-	-	-	114,229	SDG&E Records	19
20	359.0	Roads & Trails	61,886	-	-	-	-	-	-	61,886	SDG&E Records	20
22	TOTAL	TRANSMISSION PLANT	\$ 1,861,234	\$ -	\$ -	\$ (5,147)	\$ (597)	\$ -	\$ (25,610)	\$ 1,829,881	Sum Lines 9 thru 20	22
24	GRAND TOTAL RECLASS TRANS PLANT		\$ 1,861,234	\$ 1	\$ 730	\$ (5,147)	\$ (597)	\$ -	\$ (25,610)	\$ 1,830,612	Line 7 + Line 22	24

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

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

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans										1
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	2
3	340.0	Land	-	-	-	-	-	-	-	-	SDG&E Records	3
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	4
5	361.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	5
6		Structures & Improvements	-	-	785	-	-	-	-	785	SDG&E Records	6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 835	\$ -	\$ -	\$ -	\$ -	\$ 836	Sum Lines 1 thru 5	7
9	350.0	Land & Land Rights	\$ 34,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (399)	\$ 33,793	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	158,133	-	-	(620)	-	-	(25,974)	131,540	SDG&E Records	13
14	353.0	Station Equipment	675,430	-	-	(4,307)	(649)	-	(1,802)	668,673	SDG&E Records	14
15	354.0	Towers and Fixtures	300,968	-	-	-	-	-	-	300,968	SDG&E Records	15
16	355.0	Poles and Fixtures	242,890	-	-	-	-	-	-	242,890	SDG&E Records	16
17	356.0	OH Conductors and Device	319,418	-	-	-	-	-	-	319,418	SDG&E Records	17
18	357.0	Underground Conduit	128,994	-	-	-	-	-	-	128,994	SDG&E Records	18
19	358.0	UG Conductors & Devices	127,912	-	-	(678)	-	-	-	127,235	SDG&E Records	19
20	359.0	Roads & Trails	68,288	-	-	-	-	-	-	68,288	SDG&E Records	20
22	TOTAL	TRANSMISSION PLANT	\$ 2,056,226	\$ -	\$ -	\$ (5,604)	\$ (649)	\$ -	\$ (28,174)	\$ 2,021,799	Sum Lines 9 thru 20	22
24	GRAND TOTAL RECLASS TRANS PLANT		\$ 2,056,226	\$ 1	\$ 835	\$ (5,604)	\$ (649)	\$ -	\$ (28,174)	\$ 2,022,635	Line 7 + Line 22	24

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

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

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference	Line No.
1	Dec-22	\$ 69,951	2022 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-23	76,610	2023 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	Beginning and End Period Average	\$ 73,281	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 - 12/31/2023 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
1	Dec-22	\$ 243,050	2022 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-23	268,072	2023 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	Beginning and End Period Average	\$ 255,561	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 - 12/31/2023 PER BOOK
(\$1,000)

COMMON PLANT

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

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

INCENTIVE TRANSMISSION PLANT

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF

Deferred Credits

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	234; Footnote Data (c) and (d)	\$ 105,149 ✓	\$ 103,537	\$ 104,343	AF-1 and AF-2; Line 7; Col. d	1
2							2
3	FERC Account 282	274-275; Footnote Data (a) and (b)	(1,202,338)	(1,224,605)	(1,213,471)	AF-1 and AF-2; Line 14; Col. d	3
4							4
5	FERC Account 283	276-277; Footnote Data (a) and (b)	(8,584)	(9,530)	(9,057)	AF-1 and AF-2; Line 22; Col. d	5
6							6
7	Total Transmission Related ADIT ^{1,2}		\$ (1,105,773) ✓	\$ (1,130,597)	\$ (1,118,185)	Sum Lines 1 thru 5	7
8							8
9	Incentive Transmission Plant ADIT		\$ -	\$ -	\$ -	AF-3; Line 1; Col. c	9
10							10
11	Transmission Plant Abandoned ADIT		\$ -	\$ -	\$ -	AF-3; Line 3, Col. c	11
12							12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		\$ -	\$ -	\$ -	AF-3; Line 5; Col. c	13
14							14
15	ADIT Adjustment - Annual Fixed Charge Rate (AFCR)		\$ (651,643)	\$ (713,526)	\$ (682,585)	AF-4; Line 1; Col. c	15

✓ Items in BOLD have changed compared to the original TO5 Cycle 6 filing per ER24-524 due to Six Cities protesting the inclusion of the Accrued Bonus DTA in ratebase.

¹ 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)

² Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2022
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Deficient Reserve ^{1,2} Account 182.3	(c) (Excess) Reserve ^{1,3} Account 254	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Non-Property Related	\$ 1,253 ✓	\$ -	\$ -	\$ 1,253 ✓	2023 Form 1; Page 234; Footnote Data (c)	2
3	Property Related	-	103,896	-	103,896	2023 Form 1; Page 234; Footnote Data (c)	3
4	Others (TBD) ⁵	-	-	-	-	TBD	4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	<u>\$ 1,253 ✓</u>	<u>\$ 103,896</u>	<u>\$ -</u>	<u>\$ 105,149 ✓</u>	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	\$ (844,679)	\$ 51,366	\$ (409,026)	\$ (1,202,338)	SDG&E Records	10
11	Others (TBD) ⁵	-	-	-	-	TBD	11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	<u>\$ (844,679)</u>	<u>\$ 51,366</u>	<u>\$ (409,026)</u>	<u>\$ (1,202,338)</u>	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	\$ (8,584)	\$ -	\$ -	\$ (8,584)	2023 Form 1; Page 276-277; Footnote Data (a)	17
18	Others (TBD) ⁵	-	-	-	-	TBD	18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	<u>\$ (8,584)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,584)</u>	Sum Lines 17 thru 21	22
23							23
24	Total ADIT ⁴	<u>\$ (852,009) ✓</u>	<u>\$ 155,262</u>	<u>\$ (409,026)</u>	<u>\$ (1,105,773) ✓</u>	Line 7 + Line 14 + Line 22	24

✓ Items in BOLD have changed compared to the original TO5 Cycle 6 filing per ER24-524 due to Six Cities protesting the inclusion of the Accrued Bonus DTA in ratebase

¹ FERC Order No. 864 worksheets are included in this formula rate spreadsheet to report all components of (excess)/deficient ADIT resulting from a change in tax rate.

² Deficient amounts reported in column (b) are sourced from Order 864-1; Col. 12. Total ADIT calculated on Line 24; column (b) agrees to the Grand Total calculated Order 864-1; Line 32; Col. 12.

³ (Excess) amounts reported in column (c) are sourced from Order 864-1; Col. 13. Total ADIT calculated on Line 24; column (c) agrees to the Grand Total calculated on Order 864-1; Line 32; Col. 13.

⁴ Remeasured amount reported in column (a) includes (\$125.2) million in state related deferred tax liabilities. Deficient reserve amount in column (b) and the Grand Total calculated on Order 864-1; Line 32; Col. 12 for federal taxes includes \$12M related to Federal Benefit of State Taxes.

⁵ SDG&E will adjust the supporting workpaper for any future events that impacts ADIT.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Deficient Reserve ^{1,2} Account 182.3	(c) (Excess) Reserve ^{1,3} Account 254	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Non-Property Related	\$ 1,155	\$ -	\$ -	\$ 1,155	2023 Form 1; Page 234; Footnote Data (d)	2
3	Property Related	-	102,382	-	102,382	2023 Form 1; Page 234; Footnote Data (d)	3
4	Others (TBD) ⁵	-	-	-	-	TBD	4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	\$ 1,155	\$ 102,382	\$ -	\$ 103,537	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	\$ (872,111)	\$ 50,565	\$ (403,058)	\$ (1,224,605)	2023 Form 1; Page 274-275; Footnote Data (b)	10
11	Others (TBD) ⁵	-	-	-	-	TBD	11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	\$ (872,111)	\$ 50,565	\$ (403,058)	\$ (1,224,605)	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	\$ (9,530)	\$ -	\$ -	\$ (9,530)	2023 Form 1; Page 276-277; Footnote Data (b)	17
18	Others (TBD) ⁵	-	-	-	-	TBD	18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	\$ (9,530)	\$ -	\$ -	\$ (9,530)	Sum Lines 17 thru 21	22
23							23
24	Total ADIT⁴	\$ (880,486)	\$ 152,947	\$ (403,058)	\$ (1,130,597)	Line 7 + Line 14 + Line 22	24

¹ FERC Order No. 864 worksheets are included in this formula rate spreadsheet to report all components of (excess)/deficient ADIT resulting from a change in tax rate.

² Deficient amounts reported in column (b) are sourced from Order 864-3; Col. 12. Total ADIT calculated on Line 24; column (b) agrees to the Grand Total calculated Order 864-3; Line 32; Col. 12.

³ (Excess) amounts reported in column (c) are sourced from Order 864-3; Col. 13. Total ADIT calculated on Line 24; column (c) agrees to the Grand Total calculated on Order 864-3; Line 32; Col. 13.

⁴ Remeasured amount reported in column (a) includes (\$135) million in state related deferred tax liabilities. Deficient reserve amount in column (b) and the Grand Total calculated on Order 864-3; Line 32; Col. 12 for federal taxes includes \$11.8M related to Federal Benefit of State Taxes.

⁵ SDG&E will adjust the supporting workpaper for any future events that impacts ADIT.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
DEFERRED CREDITS
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	1
2						2
3	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	3
4						4
5	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	5

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ANNUAL FIXED CHARGE RATE - ADIT ADJUSTMENT
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 282 - Property Related ¹	<u>\$ (651,643)</u>	<u>\$ (713,526)</u>	<u>\$ (682,585)</u>	SDG&E Records	1

¹ ADIT attributed to Excess or Deficient reserves from the remeasurement of ADIT from a tax rate change and Deferred Tax Liabilities from Bonus Depreciation are excluded from the derivation of the Annual Fixed Charge Rate ("AFCR") since they are not pertinent to future transmission plant additions.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AG
Specified Plant Account (Other than Plant in Service) and Deferred Debits
Base Period & True-Up Period 12 - Months Ending December 31, 2023
(\$1,000)

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

¹ The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance.
The balance in the Electric Plant Held for Future Use in the 2023 FERC Form 1 Page 214, Line 2 for Fallbrook 2.0 at \$2,405,427 is for distribution use.

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

TRANSMISSION PLANT

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

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

Line No.	Project Description	(a) FERC Amounts (\$)	(b) CPUC Amounts (\$)	(c) = (a)+(b) Total Project Amounts (\$)	Reference	Line 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, 2023

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Transmission Operation and Maintenance Expense:</u>			1
2	Total Transmission O&M Expense	\$ 124,467	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense	(7,205)	Negative of AH-1; Line 33; Col. b	3
4	Other Cost Adjustments	-	Not Applicable to 2023 Base Period	4
5	Total Adjusted Transmission O&M Expenses	\$ 117,262	Sum Lines 2 thru 4	5
6				6
7	<u>Derivation of Administrative and General Expense:</u>			7
8	Total Administrative & General Expense	\$ 626,994	AH-2; Line 16; Col. a	8
9	Adjustments to Per Book A&G Expense	(133,361)	Negative of AH-2; Line 16; Col. B + AH-2; Line 28; Col. A	9
10	CPUC Intervenor Funding Expense - Transmission ¹	-	Negative of AH-2; Line 28; Col. a	10
11	Other Cost Adjustments	-	Not Applicable to 2023 Base Period	11
12	Total Adjusted A&G Expenses Including Property Insurance	\$ 493,633	Sum Lines 8 thru 11	12
13	Less: Property Insurance (Due to different allocation factor)	(10,584)	Negative of AH-2; Line 5; Col. c	13
14	Less: Injuries and Damages (Due to different allocation factor)	(212,785)	Negative of AH-2; Line 6; Col. c	14
15	Total Adjusted A&G Expenses Excluding Property Insurance	\$ 270,263	Sum Lines 12 thru 14	15
16	Transmission Wages and Salaries Allocation Factor	20.00%	Statement AI; Line 15	16
17	Transmission Related Administrative & General Expenses	\$ 54,061	Line 15 x Line 16	17
18	Property Insurance Allocated to Transmission, General, and Common Plant	4,101	Negative of Line 13 x Line 39	18
19	Injuries & Damages - Cost Recovery	62,397	Negative of Line 14 x Line 41	19
20	Transmission Related A&G Expense Including Property Insurance Expense	\$ 120,558	Sum Lines 17 thru 19	20
21				21
22	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			22
23	Transmission Plant & Incentive Transmission Plant	\$ 7,990,057	Statement AD; Line 25	23
24	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	24
25	Transmission Related General Plant	118,679	Statement AD; Line 29	25
26	Transmission Related Common Plant	336,813	Statement AD; Line 31	26
27	Total Transmission Related Investment in Plant	\$ 8,445,550	Sum Lines 23 thru 26	27
28				28
29	Total Transmission Plant & Incentive Transmission Plant	\$ 7,990,057	Line 23 Above	29
30	Total Steam Production Plant	584,039	Statement AD; Line 1	30
31	Total Nuclear Production Plant	-	Shall be Zero	31
32	Total Other Production Plant	554,696	Statement AD; Line 7	32
33	Total Distribution Plant	10,391,143	Statement AD; Line 9	33
34	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	34
35	Total General Plant	593,308	Statement AD; Line 17	35
36	Total Common Plant	1,683,812	Statement AD; Line 19	36
37	Total Plant in Service Excluding SONGS	\$ 21,797,056	Sum Lines 29 thru 36	37
38				38
39	Transmission Property Insurance and Tax Allocation Factor	38.75%	Line 27 / Line 37	39
40				40
41	Transmission Wages and Plant Blended Allocation Factor	29.32%	((Line 16 x 0.5) + (Stmnt AD; Line 35 x 0.5))	41

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Electric Transmission Operation</u>					
1	560	Operation Supervision and Engineering	\$ 10,110	\$ 116	\$ 9,994	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	566	-	566	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,922	-	1,922	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	274	-	274	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	2,767	2,767	-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	142	-	142	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	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	2,508	1,441	1,068	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses	12,719	-	12,719	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,371	-	10,371	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	12	-	12	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	17,850	2,881	14,969	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,939	-	3,939	Form 1; Page 320-323; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 63,180	\$ 7,205	\$ 55,975	Sum Lines 1 thru 15	17
18							18
19		<u>Electric Transmission Maintenance</u>					19
20	568	Maintenance Supervision and Engineering	\$ 2,904	\$ -	\$ 2,904	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	547	-	547	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,337	-	1,337	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	1,948	-	1,948	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	131	-	131	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment	18,954	-	18,954	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines	33,838	-	33,838	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines	1,592	-	1,592	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	36	-	36	Form 1; Page 320-323; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 61,288	\$ -	\$ 61,288	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 124,467	\$ 7,205	\$ 117,262	Line 17 + Line 31	33
34							34
35							35
36		<u>Excluded Expenses (recovery method in parentheses):</u>					36
37	560	Executive ICP		\$ 116			37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		2,767			38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,441			39
40	565	Transmission of Electricity by Others (ERRA)		-			40
41	566	Century Energy Systems Balancing Account (CES-21BA)	\$ -				41
42		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	6				42
43		ISO Grid Management Costs (ERRA)	851				43
44		Reliability Services (RS rates)	249				44
45		Other (TRBAA, TACBAA)	609				45
46		In-house fire brigade costs ¹	1,167	2,881			46
47							47
48		Total Excluded Expenses		\$ 7,205			48
49							49
50							50
51	¹	Represents 2023 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in					51
52		SDG&E's TO5 Cycle 6 (ER24-524).					52
53							53

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 43,018		\$ 43,018	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	32,003		32,003	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,764)		(13,764)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	106,990	(1,167)	108,156	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	10,584		10,584	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	213,057	272	212,785	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits ¹	63,809	446	63,363	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	112,752	112,752	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	36,424	24,032	12,392	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(17,217)	(3,938)	(13,279)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	55	55	-	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	2,771	908	1,862	Form 1; Page 320-323; Line 192	12
13	931	Rents	13,678		13,678	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	22,833	-	22,833	Form 1; Page 320-323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 626,994	\$ 133,361	\$ 493,633	Sum Lines 1 thru 14	16
17							17
18		<u>Excluded Expenses:</u>					18
19							19
20	923	In-house fire brigade costs ²		\$ (1,167)			20
21	925	Energy Efficiency		272			21
22	926	Energy Efficiency		446			22
23	927	Franchise Requirements		112,752			23
24	928	CPUC reimbursement fees	22,097				24
25		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1				25
26		Energy Efficiency	667				26
27		CPUC Intervenor Funding Expense - Transmission	-				27
28		CPUC Intervenor Funding Expense - Distribution	1,268	24,032			28
29	929	Duplicate Charges		(3,938)			29
30	930.1	General Advertising Expenses		55			30
31	930.2	Abandoned Projects		908			31
32	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-			32
33							33
34		Total Excluded Expenses		\$ 133,361			34
35							35
36							36
37	¹	FERC Acct 926, Employee Pensions & Benefits, includes approximately \$265K for PBOP of which approximately \$53K is Transmission related.					37
38	²	Represents 2023 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in SDG&E's TO5 Cycle 6 (ER24-524).					38
39							39
40							40

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AI
Wages and Salaries

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	Production Wages & Salaries (Includes Steam & Other Power Supply)	354-355; 20; b	\$ 14,294		1
2					2
3	Transmission Wages & Salaries	354-355; 21; b	32,531		3
4					4
5	Distribution Wages & Salaries	354-355; 23; b	77,850		5
6					6
7	Customer Accounts Wages & Salaries	354-355; 24; b	19,469		7
8					8
9	Customer Services and Informational Wages & Salaries	354-355; 25; b	18,488		9
10					10
11	Sales Wages & Salaries	354-355; 26; b	-		11
12					12
13	Total Operating & Maintenance Wages & Salaries Excl. A&G		\$ 162,633	Sum Lines 1 thru 11	13
14					14
15	Transmission Wages and Salaries Allocation Factor		20.00%	Line 3 / Line 13	15

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ

Depreciation and Amortization Expense

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense		\$ 238,385	AJ-1; Line 15	1
2					2
3	Electric Miscellaneous Intangible Plant Amortization Expense	336-337; 1; f	13,510	AJ-2; Line 1	3
4					4
5	General Plant Depreciation Expense	336-337; 10; f	26,427	AJ-3; Line 1	5
6					6
7	Common Plant Depreciation Expense	336-337; 11; f	164,470	AJ-4; Line 3	7
8					8
9	Transmission Wages and Salaries Allocation Factor		20.00%	Statement AI; Line 15	9
10					10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense		\$ 2,702	Line 3 x Line 9	11
12					12
13	Transmission Related General Plant Depreciation Expense		5,286	Line 5 x Line 9	13
14					14
15	Transmission Related Common Plant Depreciation Expense		32,899	Line 7 x Line 9	15
16					16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		\$ 279,273	Line 1 + (Sum Lines 11 thru 15)	17
18					18
19	Incentive Transmission Plant Depreciation Expense		\$ -	AJ-5; Line 15	19
20					20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ¹		\$ -	AJ-6; Line 1	21
22					22
23	Transmission Plant Abandoned Project Cost Amortization Expense		\$ -	AJ-7; Line 1	23

¹ Net of Incentive Transmission Plant Depreciation Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION & AMORTIZATION EXPENSE RELATED TO TRANSMISSION
BASE PERIOD / TRUE UP PERIOD - 12/31/2023
(\$1,000)

Line No.	Account No.	Description	FERC Transmission Expense Per Book	Reference	Transmission Expense Ratemaking ¹	Reference	Line No.
1	303	Intangibles	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	350	Land and Land Rights	2,064		-		2
3	351.1	Computer Hardware	-		-		3
4	351.2	Computer Software	-		-		4
5	351.3	Communication Equipment	-		-		5
6	352	Structures and Improvements	19,893		-		6
7	353	Station Equipment	80,622		-		7
8	354	Towers and Fixtures	23,377		-		8
9	355	Poles and Fixtures	53,051		-		9
10	356	Overhead Conductors & Devices	29,044		-		10
11	357	Underground Conduit	13,916		-		11
12	358	Underground Conductors & Devices	13,295		-		12
13	359	Roads and Trails	6,402	SDG&E Records	-	SDG&E Records	13
14		Total Depreciation and Amortization Expense	\$ 241,663	AJ-1A; Line 22; Col. 1	\$ 238,385	AJ-1A; Line 22; Col. 7	14
15							15
16							16

¹ This column represents the monthly ratemaking depreciation expense balances for the base & true-up periods. These depreciation expense 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
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF RECLASSIFIED
DEPRECIATION AND AMORTIZATION EXPENSE AND RECLASSIFICATION FACTOR
BALANCES AS OF 12/31/2023
(\$1,000)

Line No.	Account	Description	(1) Total Transmission Accounts 403, 404 & 405 ¹	(2) Distribution Accounts 403-405 Expense Reclass to Transmission	(3) Transmission Accounts 403-405 Expense Reclass to Generation	(4) Transmission Accounts 403-405 Expense Reclass to Distribution	(5) Net Transmission Expense 403-405 Sum 1:4	(6) SWPL Ratemaking Adj. Expense ³	(7) Total Trans Expense Ratemaking ² SUM 5:6	Reference	Line No.
1	182.0	Production Related to Trans								SDG&E Records	1
2	186.0	Valley Rainbow Ratemaking Adj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	2
3	303.0	SWPL Ratemaking Adj. Amort.	-	-	-	-	-	16	16	SDG&E Records	3
4	360.0	Intangibles	-	-	-	-	-	-	-	SDG&E Records	4
5	361.0	Land and Land Rights	-	1	-	-	1	-	1	SDG&E Records	5
6	362.0	Structures & Improvements	-	55	-	-	55	-	55	SDG&E Records	6
7	362.0	Station Equipment	-	-	-	-	-	-	-	SDG&E Records	7
8	TOTAL	TRANSMISSION RELATED	\$ -	\$ 56	\$ -	\$ -	\$ 56	\$ 16	\$ 72	Sum Lines 1 thru 6	8
10	350.0	Land & Land Rights	\$ 2,064	\$ -	\$ -	\$ (12)	\$ 2,052	\$ -	\$ 2,052	SDG&E Records	10
11	351.1	Computer Hardware	-	-	-	-	-	-	-	SDG&E Records	11
12	351.2	Computer Software	-	-	-	-	-	-	-	SDG&E Records	12
13	351.3	Communication Equipment	-	-	-	-	-	-	-	SDG&E Records	13
14	352.0	Structures & Improvements	19,893	-	(46)	(2,702)	17,146	-	17,146	SDG&E Records	14
15	353.0	Station Equipment	80,622	-	(470)	(84)	80,068	-	80,068	SDG&E Records	15
16	354.0	Towers and Fixtures	23,377	-	-	-	23,377	-	23,377	SDG&E Records	16
17	355.0	Poles and Fixtures	53,051	-	-	-	53,051	-	53,051	SDG&E Records	17
18	356.0	OH Conductors and Device	29,044	-	-	-	29,044	-	29,044	SDG&E Records	18
19	357.0	Underground Conduit	13,916	-	-	-	13,916	-	13,916	SDG&E Records	19
20	358.0	UG Conductors & Devices	13,295	-	(37)	-	13,258	-	13,258	SDG&E Records	20
21	359.0	Roads & Trails	6,402	-	-	-	6,402	-	6,402	SDG&E Records	21
23	TOTAL	TRANSMISSION PLANT	\$ 241,663	\$ -	\$ (552)	\$ (2,798)	\$ 238,314	\$ -	\$ 238,314	Sum Lines 10 thru 21	23
25	GRAND TOTAL RECLASS TRANS PLANT		\$ 241,663	\$ 56	\$ (552)	\$ (2,798)	\$ 238,369	\$ 16	\$ 238,385	Line 8 + Line 23	25

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

¹ Per Books Total Transmission Depreciation Expense (Col. 1) can be found in the FERC Form 1; Page 336-337; Line 7; Col. f.

² Ratemaking Total Transmission Depreciation Expense (Col. 7) is the sum of Total Transmission Depreciation Expense plus the SWPL Adjustment referred to in Footnote 3 below.

Total Transmission Depreciation Expense for Ratemaking (Col. 7) = (FERC Form 1; Page 336-337; Footnote Data (a); Transmission Plant Total) + (FERC Form 1; Page 114-117; Line 9; Col. g).

³ The \$15,802 in expense on FERC Form 1; Page 114-117; Line 9; Col. g, represents the annual amortization expense of the capitalized difference between CPUC & FERC's recognized in-service dates for the Southwest Powerlink. The difference is recorded in deferred debit FERC Acct 186 and the amortization of the difference is included in Acct 406. The amortization is considered a ratemaking adjustment with the annual expense continuing over the 30 year amortization life of the line, ending in 2023.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO6 - Annual Transmission Plant Depreciation Rates

Cycle 1, For 12 - Months Ending December 31, 2023
For Use During the 12-Months Period from January 1 to December 31, 2023

Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	E352.10	Other	1.36%	1.01%	2.37%	1
2	E352.20	SWPL	1.25%	0.93%	2.18%	2
3	E352.60	SRPL	1.38%	1.03%	2.41%	3
4	E352 - Total	Struct & Improv	1.36%	1.01%	2.36%	4
5	E353.10	Other	2.06%	1.43%	3.49%	5
6	E353.20	SWPL	2.05%	1.44%	3.49%	6
7	E353.40	CTC	2.14%	1.50%	3.64%	7
8	E353.60	SRPL	2.05%	1.43%	3.48%	8
9	E353	Station Equip	2.06%	1.43%	3.49%	9
10	E354.10	Other	1.35%	1.01%	2.36%	10
11	E354.20	SWPL	1.16%	0.86%	2.02%	11
12	E354.60	SRPL	1.47%	1.10%	2.57%	12
13	E354	Towers & Fixtrs	1.44%	1.07%	2.51%	13
14	E355.10	Other	2.29%	2.28%	4.57%	14
15	E355.20	SWPL	1.70%	1.70%	3.40%	15
16	E355.60	SRPL	2.26%	2.25%	4.51%	16
17	E355	Poles & Fixtrs	2.28%	2.27%	4.56%	17
18	E356.10	Other	1.52%	1.51%	3.03%	18
19	E356.20	SWPL	0.71%	0.71%	1.42%	19
20	E356.60	SRPL	1.61%	1.61%	3.22%	20
21	E356	OVH Cnd & Dev	1.50%	1.49%	2.99%	21
22	E357.00	Other & SWPL	1.65%	0.49%	2.14%	22
23	E357.60	Other & SRPL	1.69%	0.51%	2.20%	23
24	E357	Trans UG Cnduit	1.65%	0.49%	2.15%	24
25	E358.00	Other & SWPL	1.94%	0.19%	2.13%	25
26	E358.60	Other & SRPL	1.99%	0.20%	2.19%	26
27	E358	Trans UG Cndctr	1.95%	0.19%	2.14%	27
28	E359.10	Other	1.69%	0.00%	1.69%	28
29	E359.20	SWPL	1.51%	0.00%	1.51%	29
30	E359.60	SRPL	1.66%	0.00%	1.66%	30
31	E359	Roads & Trails	1.67%	0.00%	1.67%	31
32						32
33	Composite Depreciation Rate		1.81%	1.23%	3.04%	33
34						34

The rates in these subaccounts will not change during the term of the TO6 Formula.

Workpapers will be included in each Annual Information Filing that will calculate the annual composite rates shown on line 33 pursuant to Term 54 in Appendix VIII.

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

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	FERC Intangible Plant Expense	Reference	Line No.
1	Dec-23	\$ 13,510	Form 1; Page 336-337; Line 1; Col. f	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO6 - Annual Intangible Plant Authorized Amortization Period
Cycle 1, For 12 - Months Ending December 31, 2023

Line No.	FERC Acct No	DESCRIPTION	Amortization Period (Yrs)	Line No.
1		ELECTRIC DISTRIBUTION		1
2	E303	Electric Distribution Software	5, 7, or 10 years	2
3	E360	Electric Distribution Easements (land rights)	45 years	3
4				4
5		ELECTRIC TRANSMISSION		5
6	E350	Electric Transmission Easements (land rights)	100 years	6
7				7

These periods may not be changed absent a section 205 or 206 filing.

The Annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

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

GENERAL PLANT

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ - Workpapers

TO6 - Annual General Plant Depreciation Rates

Cycle 1, For 12 - Months Ending December 31, 2023

For Use During the 12-Months Period from January 1 to December 31, 2023

2023 General Rates

Line No.	Rates based on 12/31/2022 Plant Balances					Line No.
	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	
1	E0139000	Struct. and Improv.	2.53%	0.00%	2.53%	1
2	E0139210	Transprtn Eq-Autos	0.00%	0.00%	0.00%	2
3	E0139220	Transprtn Eq-Trailer	4.32%	0.00%	4.32%	3
4	E0139310	Stores Equip.-Other	4.01%	0.00%	4.01%	4
5	E0139411	Portable Tools-Other	3.73%	0.00%	3.73%	5
6	E0139420	Shop Equipment	2.23%	0.00%	2.23%	6
7	E0139510	Laboratory Eq.-Other	4.54%	0.00%	4.54%	7
8	E0139710	Commun. Equip.-Other	3.10%	1.74%	4.84%	8
9	E0139720	Commun. Equip.-SWPL	2.73%	1.61%	4.34%	9
10	E0139760	Commun. Equip.-SRPL	3.10%	0.00%	3.10%	10
11	E0139770	Telecommunications Equip	3.34%	1.73%	5.07%	11
12	E0139810	Misc. Equip. - Other	6.25%	0.00%	6.25%	12
13	E0139820	Misc. Equip. - EVSE	0.00%	0.00%	0.00%	13
14						14

The above General Plant depreciation rates are applicable to SDG&E's base period recorded depreciation.

These rates may not be changed absent a section 205 or 206 filing.

Each year, SDG&E will make a FERC filing to update non-transmission depreciation rates for Common Plant and Electric General Plant to reflect the impact of changes in plant balances and related depreciation rates for each base period.

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

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-23	Total Common Plant Per Book	\$ 222,557	2023 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.90%	2023 Form 1; Page 356; Electric	2
3		Total Common Expense to Electric Per Book	\$ 164,470	(Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	3
4					4

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ - Workpapers

TO6 - Annual Common Plant Depreciation Rates

Cycle 1, For 12 - Months Ending December 31, 2023

For Use During the 12-Months Period from January 1 to December 31, 2023

2023 Common Rates

2023 Common Rates						
Rates based on 12/31/2022 Plant Balances						
Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	C1839010	Struct & Imprv-Other	3.07%	0.49%	3.56%	1
2	C1839110	Offc Furn & Eq-Other	5.67%	0.00%	5.67%	2
3	C1839120	Offc Furn & Eq-Cmptr	20.63%	0.00%	20.63%	3
4	C1839210	Transprtn Eq-Autos	7.00%	0.00%	7.00%	4
5	C1839220	Transprtn Eq-Trailer	4.76%	0.00%	4.76%	5
6	C1839230	Transprtn Eq-Aviation	9.49%	0.00%	9.49%	6
7	C1839310	Stores Equip.-Other	4.68%	0.00%	4.68%	7
8	C1839411	Portable Tools-Other	4.02%	0.00%	4.02%	8
9	C1839421	Shop Equip. - Other	1.63%	0.00%	1.63%	9
10	C1839431	Garage Equip.-Other	6.09%	0.00%	6.09%	10
11	C1839510	Laboratory Eq.-Other	4.30%	0.00%	4.30%	11
12	C1839710	Commun. Equip.-Other	7.76%	0.00%	7.76%	12
13	C1839810	Misc. Equip. - Other	6.52%	0.00%	6.52%	13
14						14

The above Common Plant depreciation rates are applicable to SDG&E's base period recorded depreciation.

These rates may not be changed absent a section 205 or 206 filing.

Each year, SDG&E will make a FERC filing to update non-transmission depreciation rates for Common Plant and Electric General Plant to reflect the impact of changes in plant balances and related depreciation rates for each base period.

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

INCENTIVE TRANSMISSION PLANT

Line No.	Account No.	Description	Incentive Transmission Expense Per Book	Reference	Incentive Transmission Expense Per Ratemaking	Reference	Line No.
1	303	Intangibles	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	350	Land and Land Rights	-		-		2
3	351.1	Computer Hardware	-		-		3
4	351.2	Computer Software	-		-		4
5	351.3	Communication Equipment	-		-		5
6	352	Structures and Improvements	-		-		6
7	353	Station Equipment	-		-		7
8	354	Towers and Fixtures	-		-		8
9	355	Poles and Fixtures	-		-		9
10	356	Overhead Conductors & Devices	-		-		10
11	357	Underground Conduit	-		-		11
12	358	Underground Conductors & Devices	-		-		12
13	359	Roads and Trails	-	SDG&E Records	-	SDG&E Records	13
14							14
15		Total Incentive Transmission Plant Depreciation Exp.	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16							16

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

INCENTIVE TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.	Month	Total Incentive Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference	Line No.
1	Dec-23	\$ -	SDG&E Records	1
2				2

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

TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.		Total Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference	Line No.
1	Dec-23	\$ -	SDG&E Records	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AK

Taxes Other Than Income Taxes

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes Expense ¹	262-263; 12; 1	\$ 184,142		1
2					2
3	Transmission Property Insurance and Tax Allocation Factor		38.75%	Statement AH; Line 39	3
4					4
5	Transmission Related Property Taxes Expense		\$ 71,348	Line 1 x Line 3	5
6					6
7					7
8	Total Payroll Taxes Expense ²	262-263; 2,3,4,8; 1	\$ 19,228		8
9					9
10	Transmission Wages and Salaries Allocation Factor		20.00%	Statement AI; Line 15	10
11					11
12	Transmission Related Payroll Taxes Expense		\$ 3,846	Line 8 x Line 10	12

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

² Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 262-263; Footnote Data (d).

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	227; Footnote Data (a)		\$ 134,440	AL-1; Line 18	1
2						2
3	Transmission Plant Allocation Factor			38.64%	Statement AD; Line 35	3
4						4
5	Transmission Related Materials and Supplies			\$ 51,954	Line 1 x Line 3	5
6						6
7	B. Prepayments ¹	110-111; Footnote Data (c)		\$ 100,558	AL-2; Line 18	7
8						8
9	Transmission Related Prepayments			\$ 38,860	Line 3 x Line 7	9
10						10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>					11
12	Transmission O&M Expense		\$ 117,262		Statement AH; Line 5	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		120,558		Statement AH; Line 20	13
14	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 10	14
15	Total		\$ 237,821		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		\$ 29,728		Line 15 x Line 17	19
20						20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>					21
22	CPUC Intervenor Funding Expense - Transmission		\$ -		Line 14 Above	22
23						23
24	One Eighth O&M Rule		12.50%		Line 17 Above	24
25						25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -		Line 22 x Line 24	26
27						27
28	Cost of Capital Rate _(COCR) - Base ROE		10.6820%		Statement AV; Page 3; Line 38	28
29						29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²		\$ -		Line 26 x Line 28	30
31						31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder		0.0000%		Statement AV; Page 3; Line 78	32
33						33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²		\$ -		Line 26 x Line 32	34

¹ The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.² Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

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

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

Line No.	Month	Total Electric Plant Materials & Supplies	Reference	Line No.
1	Dec-22	\$ 125,709	SDG&E Records	1
2	Jan-23	133,597		2
3	Feb	134,219		3
4	Mar	133,444		4
5	Apr	134,072		5
6	May	133,643		6
7	Jun	133,450		7
8	Jul	131,639		8
9	Aug	132,705		9
10	Sep	135,793		10
11	Oct	137,062		11
12	Nov	140,765		12
13	Dec-23	141,620	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,747,718	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average Balance	\$ 134,440	Form 1; Page 227; Footnote Data (a)	18
19				19

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

ACCOUNT 165 PREPAYMENTS - ELECTRIC

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AM

Construction Work In Progress (CWIP)

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

Line No.	FERC Form 1 Page; Line; Col.	13-Months Average Balance	Reference	Line No.
1	Incentive Transmission Construction Work In Progress ¹	\$ -	AM-1; Line 18	1

¹ The balance for Incentive Transmission Construction Work In Progress is derived based on a 13-month average balance. A line will be shown for each applicable project.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AM
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION CONSTRUCTION WORK IN PROGRESS

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AQ
Federal Income Tax Deductions, Other Than Interest

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	South Georgia Income Tax Adjustment	261; Footnote Data (a)	\$ 1,304		1
2					2
3	Total Federal Income Tax Deductions Other Than Interest		<u>\$ 1,304</u>	Line 1	3

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AR

Federal Tax Adjustments

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	Transmission Related Amortization of Investment Tax Credits ¹	266-267; Footnote Data (a)	\$ (265)		1
2					2
3	Transmission Related Amortization of (Excess)/Deficient Deferred Taxes				3
4	FERC Account 190		1,513	AR-1; Line 7; Col. c	4
5	FERC Account 282		(5,166)	AR-1; Line 14; Col. c	5
6	FERC Account 283		-	AR-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of (Excess)/Deficient Deferred Taxes		\$ (3,653)	Sum Lines 4 thru 6	7
8					8
9	Total Federal Tax Adjustments		\$ (3,918)	Line 1 + Line 7	9

¹ Input value from FERC Form 1 should be entered as a negative.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR
AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) (Excess) Reserve ^{1,3} Account 254	(b) Deficient Reserve ^{1,2} Account 182.3	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Non-Property Related	\$ -	\$ -	\$ -	SDG&E Records	2
3	Property Related	-	1,513	1,513	SDG&E Records	3
4		-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	Total of Account 190 ⁴	\$ -	\$ 1,513	\$ 1,513	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	\$ (5,967)	\$ 801	\$ (5,166)	Form 1; Page 274-275; Footnote Data (b)	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	Total of Account 282	\$ (5,967)	\$ 801	\$ (5,166)	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Non-Property Related	\$ -	\$ -	\$ -	SDG&E Records	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	Total of Account 283	\$ -	\$ -	\$ -	Sum Lines 17 thru 21	22
23						23
24	Total Federal Amortization	\$ (5,967)	\$ 2,314	\$ (3,653)	Line 7 + Line 14 + Line 22	24

¹ FERC Order No. 864 worksheets are included in this formula rate spreadsheet to report all components of (excess)/deficient ADIT resulting from a change in tax rate.

² Deficient amounts reported in column (b) are sourced from Order 864-3; Col. 5 and Col. 7.

³ (Excess) amounts reported in column (a) are sourced from Order 864-3; Col. 6 and Col. 8.

⁴ The total year-end Account 190 electric balance reported on FERC Form 1; Page 234; Footnote Data (b) is \$1,591,581. The amortization of Account 190 at \$1,513K shown in line 7 excludes the portion of Account 190 attributable to Citizens in the amount of \$78K which is recovered separately in the Appendix X Citizens Sunrise rate filing.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AT

State and Local Tax Adjustments

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	Transmission Related Amortization of Investment Tax Credits ¹	\$ -		1
2				2
3	Transmission Related Amortization of (Excess)/Deficient Deferred Taxes			3
4	FERC Account 190	-	AT-1; Line 7; Col. c	4
5	FERC Account 282	-	AT-1; Line 14; Col. c	5
6	FERC Account 283	-	AT-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of (Excess)/Deficient Deferred Taxes	\$ -	Sum Lines 4 thru 6	7
8				8
9	Total State and Local Tax Adjustments	\$ -	Line 1 + Line 7	9

¹ Input value from FERC Form 1 should be entered as a negative.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AT
AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) Deficient Reserve ¹ Account 182.3	(b) (Excess) Reserve ¹ Account 254	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Non-Property Related	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	2
3	Property Related	-	-	-	Not Applicable to 2023 Base Period	3
4		-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	Total of Account 190	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	Total of Account 282	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Non-Property Related	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 17 thru 21	22
23						23
24	Total State Amortization	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 7 + Line 14 + Line 22	24

¹ FERC Order No. 864 worksheets are included in this formula rate spreadsheet to report all components of (excess)/deficient ADIT resulting from a change in tax rate.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AU

Revenue Credits

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	(451) Miscellaneous Service Revenues ¹	300-301; 17; b	\$ -		1
2					2
3	(453) Sales of Water and Water Power	300-301; 18; b	-		3
4					4
5	(454) Rent from Electric Property	300-301; Footnote Data (b)	(2,115)	AU-1; Page 2; Line 6; Col. m	5
6					6
7	(455) Interdepartmental Rents	300-301; 20; b	-		7
8					8
9	(456) Other Electric Revenues	300-301; Footnote Data (c)	(6,591)	AU-1; Page 2; Line 20; Col. m	9
10					10
11	Electric Transmission Revenues from Citizens		(795)	AU-1; Page 2; Line 25; Col. m	11
12					12
13	Transmission Related Revenue Credits		\$ (9,501)	Sum Lines 1 thru 11	13
14					14
15	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use		\$ -	FERC Accounts 411.6 and 411.7	15

¹ Confirmed the amounts reported for Acct 451 on FERC Form 1; Page 300-301; Line 17; Col. b are not Transmission-related with an exception for Franchise Fees. Part of the Franchise Fees reported are Transmission-related, however, they are excluded in Statement AU because they are collected as a part of the BTRR in the BK Cost Statements.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits
12 Months Ending December 31, 2023

Line No.	SAP Account #	FERC Account #	SAP Account Description	(a) Jan-23	(b) Feb-23	(c) Mar-23	(d) Apr-23	(e) May-23	(f) Jun-23	(g) Jul-23	Line No
1	4370119	454	Elec Lnd Serv Row RE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,200)	1
2	4371049	454	Rents	(3,361)	(21,408)	(13,991)	(26,817)	(16,437)	(18,316)	(17,390)	2
3	4371050	454	Rent - Electric Property	(3,333)	(3,334)	(3,333)	(3,333)	(3,334)	(3,333)	(3,333)	3
4	4371080	454	Rent for Prop Use	(51,462)	(49,987)	(52,453)	(49,698)	(50,728)	(60,012)	(50,965)	4
5											5
6			Total Rent from Electric Property ¹	(58,156)	(74,729)	(69,777)	(79,848)	(70,499)	(81,661)	(73,888)	6
7											7
8	4371016	456	Generation Interconnection	(761,270)	(301,988)	(194,030)	(196,603)	(194,030)	(290,817)	(202,872)	8
9	4371040	456	Revenue Enhancement	(275,242)	(33,200)	(39,332)	(5,000)	(12,690)	-	(17,652)	9
10	4371055	456	Shared Asset Revenue	(200,972)	(203,892)	(215,511)	(220,273)	(226,873)	(237,504)	(252,397)	10
11	4371058	456	Elec Trans Joint Pole Activity	-	(672)	-	-	-	-	(29,244)	11
12	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	12
13	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	-	-	-	13
14	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	-	-	-	14
15	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	-	-	-	15
16	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	-	16
17	4371082	456	Other Elec Rev-SDGE Gen	(20,244)	(20,245)	(23,807)	(26,379)	(26,380)	(26,379)	(26,380)	17
18	4371806	456	Elec-Trans Fees/Rev	-	(40,000)	(22,500)	-	-	(20,000)	-	18
19											19
20			Total Other Electric Revenues ²	(1,259,167)	(601,435)	(496,619)	(449,693)	(461,412)	(576,138)	(529,984)	20
21											21
22		Various	Citizens Border-East Line ³	(50,635)	(50,636)	(50,635)	(50,636)	(50,635)	(50,636)	(50,635)	22
23		Various	Citizens Sycamore-Penasquitos Line ³	(15,584)	(15,584)	(15,585)	(15,584)	(15,584)	(15,584)	(15,584)	23
24											24
25			Electric Transmission Revenues from Citizens	(66,219)	(66,220)	(66,220)	(66,220)	(66,219)	(66,220)	(66,219)	25
26											26
27											27
28			Total Miscellaneous Revenue	\$ (1,383,542)	\$ (742,384)	\$ (632,616)	\$ (595,761)	\$ (598,130)	\$ (724,019)	\$ (670,091)	28
29											29

¹ The total Rent from Electric Property in FERC Form 1; Page 300-301; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule.

² The total Other Electric Revenues in FERC Form 1; Page 300-301; Line 21; Col. b includes other revenues for both Distribution and Transmission. The Total Transmission-related piece of Other Revenues is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 300-301; Footnote Data (c).

³ The Electric Transmission Revenue for Citizens in this statement is to provide ratepayers a credit for Citizens' share of Transmission-related Common and General Plant, Transmission-related Working Capital Revenue, and Franchise Fees.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits
12 Months Ending December 31, 2023

Line No.	SAP Account #	FERC Account #	SAP Account Description	(h) Aug-23	(i) Sep-23	(j) Oct-23	(k) Nov-23	(l) Dec-23	(m) Total	Line No
1	4370119	454	Elec Lnd Serv Row RE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,200)	1
2	4371049	454	Rents	(76,008)	(21,448)	(21,448)	(21,448)	(62,613)	(320,685)	2
3	4371050	454	Rent - Electric Property	(4,787)	(9,708)	(3,334)	(3,333)	(3,333)	(47,828)	3
4	4371080	454	Rent for Prop Use	(50,702)	(648,064)	(76,282)	(50,203)	(553,993)	(1,744,549)	4
5										5
6			Total Rent from Electric Property ¹	(131,497)	(679,220)	(101,064)	(74,984)	(619,939)	(2,115,262)	6
7										7
8	4371016	456	Generation Interconnection	(203,709)	(203,708)	(203,709)	(203,709)	(203,709)	(3,160,154)	8
9	4371040	456	Revenue Enhancement	(7,853)	(8,325)	-	(3,986)	-	(403,280)	9
10	4371055	456	Shared Asset Revenue	(258,051)	(256,733)	(255,044)	(253,437)	(252,422)	(2,833,109)	10
11	4371058	456	Elec Trans Joint Pole Activity	(4,177)	(3,506)	(13,137)	4,228	(4,228)	(50,736)	11
12	4371061	456	Excess Microwave Capacity - Elec Trans	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(17,262)	12
13	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	(33,000)	(33,000)	13
14	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	270,000	270,000	14
15	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	25,000	25,000	15
16	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	16
17	4371082	456	Other Elec Rev-SDGE Gen	(26,379)	(26,379)	(26,380)	(26,379)	(26,380)	(301,711)	17
18	4371806	456	Elec-Trans Fees/Rev	-	-	-	-	(4,000)	(86,500)	18
19										19
20			Total Other Electric Revenues ²	(501,607)	(500,090)	(499,708)	(484,722)	(230,177)	(6,590,752)	20
21										21
22		Various	Citizens Border-East Line ³	(50,636)	(50,635)	(50,636)	(50,635)	(50,636)	(607,626)	22
23		Various	Citizens Sycamore-Penasquitos Line ³	(15,585)	(15,584)	(15,584)	(15,584)	(15,584)	(187,010)	23
24										24
25			Electric Transmission Revenues from Citizens	(66,221)	(66,219)	(66,220)	(66,219)	(66,220)	(794,636)	25
26										26
27										27
28			Total Miscellaneous Revenue	\$ (699,325)	\$ (1,245,529)	\$ (666,992)	\$ (625,925)	\$ (916,336)	\$ (9,500,650)	28
29										29

¹ The total Rent from Electric Property in FERC Form 1; Page 300-301; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule.

² The total Other Electric Revenues in FERC Form 1; Page 300-301; Line 21; Col. b includes other revenues for both Distribution and Transmission. The Total Transmission-related piece of Other Revenues is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 300-301; Footnote Data (c).

³ The Electric Transmission Revenue for Citizens in this statement is to provide ratepayers a credit for Citizens' share of Transmission-related Common and General Plant, Transmission-related Working Capital Revenue, and Franchise Fees.

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.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Long-Term Debt Component - Denominator:</u>			1
2	Bonds (Acct 221)	112-113; 18; c \$ 8,350,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c -		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c 400,000		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c -		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c (29,213)		6
7	LTD = Long Term Debt	\$ 8,720,787	Sum Lines 2 thru 6	7
8				8
9	<u>Long-Term Debt Component - Numerator:</u>			9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c \$ 340,602		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c 6,104		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c 689		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 429.1)	114-117; 66; c -		14
15	i = LTD interest	\$ 347,394	Sum Lines 10 thru 14	15
16				16
17	<u>Cost of Long-Term Debt:</u>	3.98%	Line 15 / Line 7	17
18				18
19	<u>Preferred Equity Component:</u>			19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c \$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c -		21
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22
23				23
24	<u>Common Equity Component:</u>			24
25	Proprietary Capital	112-113; 16; c \$ 9,901,206		25
26	State Wildfire Fund Total Contributions (after-tax)	325,152	SDG&E Records	26
27	2007 WEMA Write-off (after-tax)	208,143	SDG&E Records	27
28	Less: Preferred Stock (Acct 204)	112-113; 3; c -	Negative of Line 20 Above	28
29	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c -		29
30	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c 8,348		30
31	CS = Common Stock	\$ 10,442,849	Sum Lines 25 thru 30	31
32				32
33				33
34	<u>Return on Common Equity:</u>	11.75%		34
35				35
36	(a) (b) (c) (d) = (b) x (c)			36
37	<u>Weighted Cost of Capital:</u>	Amounts ¹ Cap. Struct. Cost of Capital Cost of Capital		37
38				38
39	Long-Term Debt	\$ 8,720,787 45.51% 3.98%	1.81%	Col. c = Line 17 Above
40	Preferred Equity	- 0.00% 0.00%	0.00%	Col. c = Line 22 Above
41	Common Equity	10,442,849 54.49% 11.75%	6.40%	Col. c = Line 34 Above
42	Total Capital	\$ 19,163,637 100.00%	8.22%	Sum Lines 39 thru 41
43				43
44	Cost of Equity Component (Preferred & Common)		6.40%	Line 40 + Line 41; Col. d
45				45
46				46
47	<u>CAISO Participation ROE Adder:</u>	0.00%		47
48				48
49	(a) (b) (c) (d) = (b) x (c)			49
50	<u>Weighted Cost of Capital:</u>	Amounts ¹ Ratio Capital Cost of Capital		50
51				51
52	Long-Term Debt	\$ 8,720,787 45.51% 0.00%	0.00%	Shall be Zero for ROE Adder
53	Preferred Equity	- 0.00% 0.00%	0.00%	Shall be Zero for ROE Adder
54	Common Equity	10,442,849 54.49% 0.00%	0.00%	Col. c = Line 47 Above
55	Total Capital	\$ 19,163,637 100.00%	0.00%	Sum Lines 52 thru 54
56				56
57	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>	0.00%	Line 54; Col. d	57

¹ Amount is based upon December 31 balances.

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.			FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.	
1	<u>Incentive Return on Common Equity:</u> ¹			0.00%		1	
2		(a)	(b)	(d) = (b) x (c)		2	
3			Cap. Struct.	Weighted		3	
4	<u>Incentive Weighted Cost of Capital:</u>	Amounts ²	Ratio	Cost of Capital		4	
5						5	
6	Long-Term Debt	\$ 8,720,787	45.51%	3.98%	1.81%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	10,442,849	54.49%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	\$ 19,163,637	100.00%		1.81%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common)			0.00%	Line 7 + Line 8; Col. d		11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>			0.00%			14
15		(a)	(b)	(d) = (b) x (c)			15
16			Cap. Struct.	Weighted			16
17	<u>Weighted Cost of Capital:</u>	Amounts ²	Ratio	Cost of Capital			17
18							18
19	Long-Term Debt	\$ 8,720,787	45.51%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	10,442,849	54.49%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	\$ 19,163,637	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>			0.00%	Line 21; Col. d		24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

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.	Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation - Base ROE:</u>		1
2			2
3	<u>A. Federal Income Tax Component:</u>		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	6.40%	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,918	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,020	8
9	D = Transmission Rate Base	\$ 5,321,483	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6639%	12
13			13
14			14
15	<u>B. State Income Tax Component:</u>		15
16			16
17	Where:		17
18	A = Sum of Preferred Stock and Return on Equity Component	6.40%	18
19	B = Transmission Total State Tax Adjustments	\$ -	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,020	20
21	D = Transmission Rate Base	\$ 5,321,483	21
22	FT = Federal Income Tax Expense	1.6639%	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	23
24			24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.8023%	25
26			26
27			27
28	<u>C. Total Federal & State Income Tax Rate</u>	2.4662%	28
29			29
30	Federal Income Tax Expense	\$ 88,544	30
31	State Income Tax Expense	42,697	31
32	Total Federal & State Income Tax Expense	\$ 131,241	32
33			33
34	<u>D. Total Weighted Cost of Capital</u>	8.2157%	34
35			35
36	Return on Rate Base	\$ 437,198	36
37			37
38	<u>E. Cost of Capital Rate (COCR) - Base ROE:</u>	10.6820%	38
39			39
40			40
41	<u>Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:</u>		41
42			42
43	<u>A. Federal Income Tax Component:</u>		43
44			44
45	Where:		45
46	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	46
47	B = Transmission Total Federal Tax Adjustments	\$ -	47
48	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	48
49	D = Transmission Rate Base	\$ 5,321,483	49
50	FT = Federal Income Tax Rate for Rate Effective Period	21%	50
51			51
52	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	52
53			53
54			54
55	<u>B. State Income Tax Component:</u>		55
56			56
57	Where:		57
58	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	58
59	B = Transmission Total State Tax Adjustments	\$ -	59
60	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	60
61	D = Transmission Rate Base	\$ 5,321,483	61
62	FT = Federal Income Tax Expense	0.0000%	62
63	ST = State Income Tax Rate for Rate Effective Period	8.84%	63
64			64
65	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	65
66			66
67			67
68	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	68
69			69
70	Federal Income Tax Expense	\$ -	70
71	State Income Tax Expense	-	71
72	Total Federal & State Income Tax Expense	\$ -	72
73			73
74	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder</u>	0.0000%	74
75			75
76	Return on Rate Base	\$ -	76
77			77
78	<u>E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder</u>	0.0000%	78

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.	Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate _(COCR) Calculation - Base ROE:¹</u>		1
2			2
3	<u>A. Federal Income Tax Component:</u>		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	8
9	D = Total Incentive ROE Project Transmission Rate Base	\$ -	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	12
13		Federal Income Tax Expense	13
14			14
15	<u>B. State Income Tax Component:</u>		15
16			16
17	Where:		17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	18
19	B = Transmission Total State Tax Adjustments	\$ -	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	20
21	D = Total Incentive ROE Project Transmission Rate Base	\$ -	21
22	FT = Federal Income Tax Expense	0.0000%	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	23
24			24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	25
26		State Income Tax Expense	26
27			27
28	<u>C. Total Federal & State Income Tax Rate</u>	0.0000%	28
29		Line 12 + Line 25	29
30	Federal Income Tax Expense	\$ -	30
31	State Income Tax Expense	-	31
32	Total Federal & State Income Tax Expense	\$ -	32
33		Line 30 + Line 31	33
34	<u>D. Total Incentive Weighted Cost of Capital</u>	1.8128%	34
35		Page 2; Line 9; Col. d	35
36	Return on Rate Base	\$ -	36
37		Line 9 x Line 34	37
38	<u>E. Incentive Cost of Capital Rate _(COCR) - Base ROE:</u>	1.8128%	38
39		Line 28 + Line 34	39
40			40
41	<u>Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:</u>		41
42			42
43	<u>A. Federal Income Tax Component:</u>		43
44			44
45	Where:		45
46	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	46
47	B = Transmission Total Federal Tax Adjustments	\$ -	47
48	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	48
49	D = Total Incentive ROE Project Transmission Rate Base	\$ -	49
50	FT = Federal Income Tax Rate for Rate Effective Period	21%	50
51			51
52	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	52
53		Federal Income Tax Expense	53
54			54
55	<u>B. State Income Tax Component:</u>		55
56			56
57	Where:		57
58	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	58
59	B = Transmission Total State Tax Adjustments	\$ -	59
60	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	60
61	D = Total Incentive ROE Project Transmission Rate Base	\$ -	61
62	FT = Federal Income Tax Expense	0.0000%	62
63	ST = State Income Tax Rate for Rate Effective Period	8.84%	63
64			64
65	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	65
66		State Income Tax Expense	66
67			67
68	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	68
69		Line 52+ Line 65	69
70	Federal Income Tax Expense	\$ -	70
71	State Income Tax Expense	-	71
72	Total Federal & State Income Tax Expense	\$ -	72
73		Line 70 + Line 71	73
74	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.0000%	74
75		Page 2; Line 22	75
76	Return on Rate Base	\$ -	76
77		Line 49 x Line 74	77
78	<u>E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:</u>	0.0000%	78
		Line 68 + Line 74	

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 78 will be repeated for each project.

San Diego Gas & Electric Company
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2023
Applicable to the 2023 TO6-Cycle 1 Base Period & True-Up Period
12 Months Ending December 31, 2023

(\$1,000)

Line No.	Vintages of Plant ¹	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1	2001 - 2010	\$ 1,270	1
2			2
3	2011 - 2020	7,521	3
4			4
5	2021	1,065	5
6			6
7	2022	1,026	7
8			8
9	2023	392	9
10			10
11			11
12	Total	\$ 11,274	12
13			13
14	Citizens Sunrise Adjustment (see w/p AV-1B)	(197)	14
15	Citizens SX-PQ Adjustment (see w/p AV-1B)	(56)	15
16			16
17	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise	\$ 11,020	17
18			18

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

San Diego Gas & Electric Company

TO6-Cycle 1 Annual Transmission Formula Filing

Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses

12 Months Ending December 31, 2023

(\$1,000)

Line No.	Description	Amounts	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the Border-East Line	\$ 8,358		1
2				2
3	AFUDC Equity Percentage as of July 2012	70.83%		3
4				4
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	\$ 197	Line 5 x Line 7	9
10				10
11				11
12				12
13				13
14				14
15	AFUDC embedded in the Lease Payment on the SX-PQ Line	\$ 2,282		15
16				16
17	AFUDC Equity Percentage as of November 2018	73.64%		17
18				18
19	AFUDC Equity Embedded in the SX-PQ Line	\$ 1,681	Line 15 x Line 17	19
20				20
21	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	21
22				22
23	Annual Book Depreciation on AFUDC Equity	\$ 56	Line 19 x Line 21	23
24				24

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (10,663)	Misc.-1; Line 11; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

¹ None of the above items apply to SDG&E's TO6 Cycle 1 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
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	\$ (83)	\$ (67)	\$ (75)	Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	\$ (2,549)	\$ (2,122)	\$ (2,338)	Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	\$ (3,390)	\$ (3,818)	\$ (3,602)	Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	\$ (4,438)	\$ (4,862)	\$ (4,648)	Misc.-1.1; Line 19	7
8						8
9	Other Unfunded Reserve	\$ -	\$ -	\$ -	Misc.-1.1; Line 23	9
10						10
11	Total Unfunded Reserves	<u>\$ (10,460)</u>	<u>\$ (10,868)</u>	<u>\$ (10,663)</u>	Sum Lines 1 thru 9	11

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (575)	\$ (450)	\$ (513)	SDG&E Records	2
3	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	\$ (83)	\$ (67)	\$ (75)	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (17,582)	\$ (14,353)	\$ (15,968)	SDG&E Records	7
8	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	\$ (2,549)	\$ (2,122)	\$ (2,338)	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	\$ (23,382)	\$ (25,829)	\$ (24,606)	SDG&E Records	12
13	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	\$ (3,390)	\$ (3,818)	\$ (3,602)	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (30,615)	\$ (32,888)	\$ (31,752)	SDG&E Records	17
18	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	\$ (4,438)	\$ (4,862)	\$ (4,648)	Line 17 x Line 18	19
20						20
21	Placeholder for New Unfunded Reserve					21
22	Other Unfunded Reserve - Acct. XXX	\$ -	\$ -	\$ -	SDG&E Records	22
23	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	23
24	Total Other Unfunded Reserve	\$ -	\$ -	\$ -	Line 22 x Line 23	24

¹ The Prior Year's Allocation Factor shown on lines 3, 8, 13 and 18 is derived as follows based on recorded data:

a	Electric Ratio	73.17%
b	Transmission Wages and Salaries Allocation Factor	19.81%
c	Allocation Factor	14.50%

2022 FERC Form 1; Common Utility Plant and Expenses; Page 356
Statement AI; Line 15; TO5-Cycle 6
Line a x Line b

a
b
c

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-1
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2022
(\$1,000)

Year: 2022

Line No.	Col. 1 Description (Note 1)	Col. 2 FERC Acct	Col. 3 Beginning Deficient ADIT - Acct 182.3	Col. 4 Beginning (Excess) ADIT - Acct 254	Col. 5 Return to Provision and Other Adjustments Acct 182.3	Col. 6 Return to Provision and Other Adjustments Acct 254	Col. 7 ADIT Amortization Acct 410.1	Col. 8 ADIT Amortization Acct 411.1	Col. 9 Cumulative Amortization of Excess/Deficient ADIT	Col. 10 Net (Excess)/ Deficient ADIT at Current Tax Rate	Col. 11 Adjustment for New Tax Rate - Acct 182.3 / 254	Col. 12 Ending Deficient ADIT - Acct 182.3	Col. 13 Ending (Excess) ADIT - Acct 254	Reference	Line No.
1	Unprotected - Non-Property Related - (Note 2)														1
2	Compensation Related Items:														2
3	Accrued Bonus	190	-	-					(122)	-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190	-	-					(67)	-	-	-	-	SDG&E Records	4
5	Workers Compensation	190	0	-	(0)				(214)	-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:								-						6
7	SERP	190	0	-	(0)				(555)	-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:								-						8
9	Property Tax: Calend Year - Book	283	-	-					(21,828)	-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283	-	-					24,388	-	-	-	-	SDG&E Records	10
11															11
12	Total Non-Property Related (Note 3)		0	-	(0)	-	-	-	1,601	-	-	-	-	Sum Lines 2 thru 10	12
13															13
14	Protected - Property Related - (Note 4)														14
15	Net Operating Loss	190	105,336	-	18		(1,459)		(6,564)	103,896	-	103,896	-	SDG&E Records	15
16	Accumulated Depreciation Timing Differences:								-						16
17	Depreciable Plant - Method/Life	282	-	(377,718)		(51)		5,078	23,028	(372,692)	-	-	(372,692)	SDG&E Records	17
18	Capitalized Interest	282	-	7,661		(1)		(923)	(5,278)	6,737	-	-	6,737	SDG&E Records	18
19	Sub-Total		105,336	(370,057)	18	(52)	(1,459)	4,154	11,186	(262,059)	-	103,896	(365,955)	Sum Lines 15 thru 18	19
20															20
21	Unprotected - Property Related - (Note 4)														21
22	AFUDC Debt	282	-	(12,146)		(7)		266	1,319	(11,886)	-	-	(11,886)	SDG&E Records	22
23	Repairs	282	-	(32,367)		(17)		1,200	7,478	(31,184)	-	-	(31,184)	SDG&E Records	23
24	Other	282	13,396	-	5		(87)		446	13,314	-	13,314	-	SDG&E Records	24
25	Sub-Total		13,396	(44,513)	5	(24)	(87)	1,466	9,244	(29,757)	-	13,314	(43,071)	Sum Lines 22 thru 24	25
26															26
27	Unprotected - Property Related - (Note 4)														27
28	Cost of Removal - Book Accrual	282	38,580	-	6		(534)		(2,382)	38,052	-	38,052	-	SDG&E Records	28
29															29
30	Total Property Related (Note 5)		157,312	(414,570)	29	(76)	(2,080)	5,621	18,048	(253,764)	-	155,262	(409,026)	Line 19 + Line 25 + Line 28	30
31															31
32	Grand Total (Note 6)		157,312	(414,570)	29	(76)	(2,080)	5,621	19,648	(253,764)	-	155,262	(409,026)	Line 12 + Line 30	32

Notes:

- 1) In the event of future tax rate changes, transmission-related temporary differences can be added or removed to/from this worksheet without a Section 205 filing.
- 2) Non-plant related ADIT related to future tax rate changes will be amortized into rates over one year. Non-plant related ADIT attributable to the 2017 Tax Cuts and Jobs Act was fully amortized by December 31, 2021.
- 3) Total company non-property, compensation and benefits related Accumulated Schedule M Adjustments are allocated to transmission using common account allocations, which are calculated using labor allocation ratios. In addition, a portion of total company property taxes is allocated to transmission based on the proportion of the historical cost of electric transmission plant in service and CWIP to total system-wide taxable plant and CWIP.
- 4) Amortized into rates under average rate assumption method (ARAM) over book life.
- 5) FERC Account 282 ADIT balances shown above represent deferred taxes on electric transmission plant in service (excluding gross-up) that are largely driven by federal accelerated depreciation and computed in the tax depreciation software ("PowerTax"). The balances also include deferred taxes related to other adjustments such as repairs, capitalized interest, and AFUDC Debt, which are posted as basis adjustments in PowerTax and allocated to transmission in the system. In addition, like the non-plant ADIT, deferred taxes related to common plant such as computer hardware, facilities, and structures are allocated to transmission based on common plant allocation factors calculated using labor allocation ratios. The deficient ADIT related to the transmission Net Operating Loss in Account 190 is computed on a FERC transmission standalone basis.
- 6) Balances reported in this worksheet do not include gross-up and the gross-up is not included in rate base. See below for demonstration of gross-up calculated on property and non-property related (excess)/deficient ADIT.

		g Col. 12	h Col. 13	i = f - 1	j = g x i	k = h x i
Calculation of Gross-up Rate		Ending Deficient ADIT - Acct 182.3	Ending (Excess) ADIT - Acct 254	Gross-up Rate	Gross-up on Deficient Deferred Taxes - Acct 182.3	Gross-up on (Excess) Deferred Taxes - Acct 254
Federal Tax Rate	a	21.00%				
California Tax Rate	b	8.84%				
Fed Offset of State Benefit	c = -a x b	-1.86%				
Combined Statutory Tax Rate (net of state benefit)	d = a + b + c	27.9836%				
Net of Tax Rate	e = 1 - d	72.0164%				
Gross-up Rate	f = 1/e	1.3886				
Total Non-Property Related (Line No. 12)		-	-	0.3886	-	-
Total Property Related (Line No. 30)		155,262	(409,026)	0.3886	60,330	(158,936)

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-2
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2022
(\$1,000)

Year: 2022
New Tax Rate? No
New Rate ("NR"):

		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8		
					New Tax Rate Adjustment Calculation						
					= Col. 3 x (NR)	= Col. 4 - Col. 5	= Order 864-1 Col. 9	= Col. 6 - Col. 7			
Line No.	Description (Note 1)	FERC Acct	Gross Accumulated Schedule M Adjustments	Ending ADIT Balances at Prior Tax Rate	ADIT Balances at New Tax Rate	Net (Excess)/ Deficient ADIT at New Tax Rate	Net (Excess)/ Deficient ADIT at Prior Tax Rate	Adjustment for New Tax Rate	Reference	Line No.	
1	Unprotected - Non-Property Related - (Note 2)									1	
2	Compensation Related Items:									2	
3	Accrued Bonus	190			-	-	-	-	SDG&E Records	3	
4	Accrued Vacation	190			-	-	-	-	SDG&E Records	4	
5	Workers Compensation	190			-	-	-	-	SDG&E Records	5	
6	Post Retirement Benefits:									6	
7	SERP	190			-	-	-	-	SDG&E Records	7	
8	Ad Valorem Taxes:									8	
9	Property Tax: Calend Year - Book	283			-	-	-	-	SDG&E Records	9	
10	Property Tax: Lien (Tax)	283			-	-	-	-	SDG&E Records	10	
11										11	
12	Total Non-Property Related (Note 3)		-	-	-	-	-	-	Sum Lines 2 thru 10	12	
13										13	
14	Protected - Property Related - (Note 4)									14	
15	Net Operating Loss	190			-	-	-	-	SDG&E Records	15	
16	Accumulated Depreciation Timing Differences:									16	
17	Depreciable Plant - Method/Life	282			-	-	-	-	SDG&E Records	17	
18	Capitalized Interest	282			-	-	-	-	SDG&E Records	18	
19	Sub-Total		-	-	-	-	-	-	Sum Lines 15 thru 18	19	
20										20	
21	Unprotected - Property Related - (Note 4)									21	
22	AFUDC Debt	282			-	-	-	-	SDG&E Records	22	
23	Repairs	282			-	-	-	-	SDG&E Records	23	
24	Other	282			-	-	-	-	SDG&E Records	24	
25	Sub-Total		-	-	-	-	-	-	Sum Lines 22 thru 24	25	
26										26	
27	Unprotected - Property Related - (Note 4)									27	
28	Cost of Removal - Book Accrual	282			-	-	-	-	SDG&E Records	28	
29										29	
30	Total Property Related (Note 5)		-	-	-	-	-	-	Line 19 + Line 25 + Line 28	30	
31										31	
32	Grand Total (Note 6)		-	-	-	-	-	-	Line 12 + Line 30	32	

Instructions:

- 1) Populate this Schedule with inputs only in the event of a change in the Tax Rate from the previous year.
- 2) If no change in Tax Rate, enter "No" at top of Schedule (New Tax Rate Yes/No).

Notes:

- 1) In the event of future tax rate changes, transmission-related temporary differences can be added or removed to/from this worksheet without a Section 205 filing.
- 2) Non-plant related ADIT related to future tax rate changes will be amortized into rates over one year. Non-plant related ADIT attributable to the 2017 Tax Cuts and Jobs Act was fully amortized by December 31, 2021.
- 3) Total company non-property, compensation and benefits related Accumulated Schedule M Adjustments are allocated to transmission using common account allocations, which are calculated using labor allocation ratios. In addition, a portion of total company property taxes is allocated to transmission based on the proportion of the historical cost of electric transmission plant in service and CWIP to total system-wide taxable plant and CWIP.
- 4) Amortized into rates under average rate assumption method (ARAM) over book life.
- 5) FERC Account 282 ADIT balances shown above represent deferred taxes on electric transmission plant in service (excluding gross-up) that are largely driven by federal accelerated depreciation and computed in the tax depreciation software ("PowerTax"). The balances also include deferred taxes related to other adjustments such as repairs, capitalized interest, and AFUDC Debt, which are posted as basis adjustments in PowerTax and allocated to transmission in the system. In addition, like the non-plant ADIT, deferred taxes related to common plant such as computer hardware, facilities, and structures are allocated to transmission based on common plant allocation factors calculated using labor allocation ratios. The deficient ADIT related to the transmission Net Operating Loss in Account 190 is computed on a FERC transmission standalone basis.

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-3
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Year: 2023

Line No.	Description (Note 1)	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Reference	Line No.
		FERC Acct	Beginning Deficient ADIT - Acct 182.3	Beginning (Excess) ADIT - Acct 254	Return to Provision and Other Adjustments Acct 182.3	Return to Provision and Other Adjustments Acct 254	ADIT Amortization Acct 410.1	ADIT Amortization Acct 411.1	Cumulative Amortization of Excess/Deficient ADIT	Σ Col. 3 thru Col. 8	= Order 864-4 Col. 8	= Col. 10 + Col. 11	= Col. 10 + Col. 11		
1	Unprotected - Non-Property Related - (Note 2)														1
2	Compensation Related Items:														2
3	Accrued Bonus	190	-	-					(122)	-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190	-	-					(67)	-	-	-	-	SDG&E Records	4
5	Workers Compensation	190	-	-					(214)	-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:														6
7	SERP	190	-	-					(555)	-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:								-						8
9	Property Tax: Calend Year - Book	283	-	-					(21,828)	-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283	-	-					24,388	-	-	-	-	SDG&E Records	10
11															11
12	Total Non-Property Related (Note 3)		-	-	-	-	-	-	1,601	-	-	-	-	Sum Lines 2 thru 10	12
13															13
14	Protected - Property Related - (Note 4)														14
15	Net Operating Loss	190	103,896	-	1		(1,514)		(8,077)	102,382	-	102,382	-	SDG&E Records	15
16	Accumulated Depreciation Timing Differences:								-						16
17	Depreciable Plant - Method/Life	282	-	(372,692)		(2)	5,609		28,637	(367,086)	-	-	(367,086)	SDG&E Records	17
18	Capitalized Interest	282	-	6,737		(0)	(879)		(6,157)	5,859	-	-	5,859	SDG&E Records	18
19	Sub-Total		103,896	(365,955)	1	(2)	(1,514)	4,730	14,403	(258,845)	-	102,382	(361,227)	Sum Lines 15 thru 18	19
20															20
21	Unprotected - Property Related - (Note 4)														21
22	AFUDC Debt	282	-	(11,886)		(0)	269		1,588	(11,617)	-	-	(11,617)	SDG&E Records	22
23	Repairs	282	-	(31,184)		(0)	971		8,449	(30,214)	-	-	(30,214)	SDG&E Records	23
24	Other	282	13,314		513		(239)		207	13,587	-	13,587		SDG&E Records	24
25	Sub-Total		13,314	(43,071)	513	(0)	(239)	1,240	10,244	(28,244)	-	13,587	(41,831)	Sum Lines 22 thru 24	25
26															26
27	Unprotected - Property Related - (Note 4)														27
28	Cost of Removal - Book Accrual	282	38,052	-	(528)		(547)		(2,929)	36,978	-	36,978	-	SDG&E Records	28
29															29
30	Total Property Related (Note 5)		155,262	(409,026)	(14)	(3)	(2,300)	5,970	21,718	(250,111)	-	152,947	(403,058)	Line 19 + Line 25 + Line 28	30
31															31
32	Grand Total (Note 6)		155,262	(409,026)	(14)	(3)	(2,300)	5,970	23,319	(250,111)	-	152,947	(403,058)	Line 12 + Line 30	32

Notes:

- 1) In the event of future tax rate changes, transmission-related temporary differences can be added or removed to/from this worksheet without a Section 205 filing.
- 2) Non-plant related ADIT related to future tax rate changes was amortized into rates over one year. Non-plant related ADIT attributable to the 2017 Tax Cuts and Jobs Act was fully amortized on December 31, 2021.
- 3) Total company non-property, compensation and benefits related Accumulated Schedule M Adjustments are allocated to transmission using common account allocations, which are calculated using labor allocation ratios. In addition, a portion of total company property taxes is allocated to transmission based on the proportion of the historical cost of electric transmission plant in service and CWIP to total system-wide taxable plant and CWIP.
- 4) Amortized into rates under average rate assumption method (ARAM) over book life.
- 5) FERC Account 282 ADIT balances shown above represent deferred taxes on electric transmission plant in service (excluding gross-up) that are largely driven by federal accelerated depreciation and computed in the tax depreciation software ("PowerTax"). The balances also include deferred taxes related to other adjustments such as repairs, capitalized interest, and AFUDC Debt, which are posted as basis adjustments in PowerTax and allocated to transmission in the system. In addition, like the non-plant ADIT, deferred taxes related to common plant such as computer hardware, facilities, and structures are allocated to transmission based on common plant allocation factors calculated using labor allocation ratios. The deficient ADIT related to the transmission Net Operating Loss in Account 190 is computed on a FERC transmission standalone basis.
- 6) Balances reported in this worksheet do not include gross-up and the gross-up is not included in rate base. See below for demonstration of gross-up calculated on property and non-property related (excess)/deficient ADIT.

Calculation of Gross-up Rate		New Tax Rate		g		h		i = f - 1		j = g x i		k = h x i	
		a	b	Ending Deficient ADIT - Acct 182.3	Ending (Excess) ADIT - Acct 254	Gross-up Rate	Gross-up on Deficient Deferred Taxes - Acct 182.3	Gross-up on (Excess) Deferred Taxes - Acct 254					
Federal Tax Rate			21.00%	-	-	0.3886	-	-					
California Tax Rate			8.84%	152,947	(403,058)	0.3886	59,431	(156,617)					
Fed Offset of State Benefit	c = -a x b		-1.86%										
Combined Statutory Tax Rate (net of state benefit)	d = a+b+c		27.9836%										
Net of Tax Rate	e = 1 - d		72.0164%										
Gross-up Rate	f = 1/e		1.3886										

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-4
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Year: 2023
New Tax Rate? No
New Rate ("NR"):

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8		
Line No.	Description (Note 1)	FERC Acct	New Tax Rate Adjustment Calculation					Reference	Line No.	
			Gross Accumulated Schedule M Adjustments	Ending ADIT Balances at Prior Tax Rate	ADIT Balances at New Tax Rate	Net (Excess)/ Deficient ADIT at New Tax Rate	Net (Excess)/ Deficient ADIT at Prior Tax Rate			Adjustment for New Tax Rate
1	Unprotected - Non-Property Related - (Note 2)									1
2	Compensation Related Items:									2
3	Accrued Bonus	190			-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190			-	-	-	-	SDG&E Records	4
5	Workers Compensation	190			-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:									6
7	SERP	190			-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:									8
9	Property Tax: Calend Year - Book	283			-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283			-	-	-	-	SDG&E Records	10
11										11
12	Total Non-Property Related (Note 3)		-	-	-	-	-	-	Sum Lines 2 thru 10	12
13										13
14	Protected - Property Related - (Note 4)									14
15	Net Operating Loss	190			-	-	-	-	SDG&E Records	15
16	Accumulated Depreciation Timing Differences:									16
17	Depreciable Plant - Method/Life	282			-	-	-	-	SDG&E Records	17
18	Capitalized Interest	282			-	-	-	-	SDG&E Records	18
19	Sub-Total		-	-	-	-	-	-	Sum Lines 15 thru 19	19
20										20
21	Unprotected - Property Related - (Note 4)									21
22	AFUDC Debt	282			-	-	-	-	SDG&E Records	22
23	Repairs	282			-	-	-	-	SDG&E Records	23
24	Other	282			-	-	-	-	SDG&E Records	24
25	Sub-Total		-	-	-	-	-	-	Sum Lines 23 thru 25	25
26										26
27	Unprotected - Property Related - (Note 4)									27
28	Cost of Removal - Book Accrual	282			-	-	-	-	SDG&E Records	28
29										29
30	Total Property Related (Note 5)		-	-	-	-	-	-	Line 20 + Line 26 + Line 29	30
31										31
32	Grand Total (Note 6)		-	-	-	-	-	-	Line 12 + Line 31	32

Instructions:

- 1) Populate this Schedule with inputs only in the event of a change in the Tax Rate from the previous year.
- 2) If no change in Tax Rate, enter "No" at top of Schedule (New Tax Rate Yes/No).

Notes:

- 1) In the event of future tax rate changes, transmission-related temporary differences can be added or removed to/from this worksheet without a Section 205 filing.
- 2) Non-plant related ADIT related to future tax rate changes was amortized into rates over one year. Non-plant related ADIT attributable to the 2017 Tax Cuts and Jobs Act was fully amortized on December 31, 2021.
- 3) Total company non-property, compensation and benefits related Accumulated Schedule M Adjustments are allocated to transmission using common account allocations, which are calculated using labor allocation ratios. In addition, a portion of total company property taxes is allocated to transmission based on the proportion of the historical cost of electric transmission plant in service and CWIP to total system-wide taxable plant and CWIP.
- 4) Amortized into rates under average rate assumption method (ARAM) over book life.
- 5) FERC Account 282 ADIT balances shown above represent deferred taxes on electric transmission plant in service (excluding gross-up) that are largely driven by federal accelerated depreciation and computed in the tax depreciation software ("PowerTax"). The balances also include deferred taxes related to other adjustments such as repairs, capitalized interest, and AFUDC Debt, which are posted as basis adjustments in PowerTax and allocated to transmission in the system. In addition, like the non-plant ADIT, deferred taxes related to common plant such as computer hardware, facilities, and structures are allocated to transmission based on common plant allocation factors calculated using labor allocation ratios. The deficient ADIT related to the transmission Net Operating Loss in Account 190 is computed on a FERC transmission standalone basis.

TO6-Cycle 1 True-Up Adjustment

For 12-Month True-Up Period January 1, 2023 Through December 31, 2023

(\$1,000)

¹ The Total Prior Year Revenue Requirements ("PYRR") is for the 12-months ending Dec 31 for the applicable cycle filing base period and represents the actual cost of service for true-up purposes.

² SDG&E's recorded Retail Transmission revenues, excluding TACBAA and TRBAA, during the true-up period.

³ Adjustment to back-out the prior year true-up adjustment that is included in the recorded monthly true-up revenues in Column 3.

⁴ Adjustment to back-out Other BTRR Adjustments from a prior year BK-1; Page 7, which is 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. There is no "Other BTRR Adjustment" applicable in the instant true-up.

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	\$ 117,262	True-Up Stmt AH; Line 9	1
2				2
3	Transmission Related A&G Expense	100,675	True-Up Stmt AH; Line 31	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of True-Up Stmt AH; Line 16	5
6	Total O&M Expenses	\$ 217,937	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	279,273	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	71,348	Statement AK; Line 5	12
13				13
14	Transmission Related Payroll Taxes Expense	3,846	Statement AK; Line 12	14
15	Sub-Total Expense	\$ 572,404	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate _(COCR) - Base ROE	9.3026%	True-Up Stmt AV; Page 3; Line 32	17
18	Transmission Rate Base	\$ 5,319,978	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 494,898	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.3693%	True-Up Stmt AV; Page 3; Line 66	21
22	Transmission Rate Base	\$ 5,319,978	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 19,646	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,501)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR EU) Excluding FF&U	\$ 1,078,752	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.			Line No.
	<u>B. Incentive ROE Project Transmission Revenue:</u> ^{1,2}		
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19
2			
3	Incentive Cost of Capital Rate (iCOCR) - Base ROE	1.8647%	True-Up Stmt AV; Page 4; Line 32
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4
6			
7	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 4; Line 66
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8
10			
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9
12			
13	<u>C. Incentive Transmission Plant Abandoned Project Revenue:</u> ^{1,2}		
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21
15			
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37
17	Cost of Capital Rate (COCR) - Base ROE	9.3026%	True-Up Stmt AV; Page 3; Line 32
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17
19			
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21
23			
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22
25			
26	<u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u> ^{1,2}		
27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39
28	Cost of Capital Rate (COCR) - Base ROE	9.3026%	True-Up Stmt AV; Page 3; Line 32
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28
30			
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3693%	True-Up Stmt AV; Page 3; Line 66
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32
34			
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33
36			
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35
38			
39	<u>E. Total (PYRR_{EU}) Excluding FF&U</u> ³	\$ 1,078,752	Page 1; Line 30 + Line 37

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1 <u>Net Transmission Plant:</u>			1
2 Transmission Plant	\$ 6,056,558	Page 4; Line 16	2
3 Transmission Related Electric Miscellaneous Intangible Plant	9,152	Page 4; Line 17	3
4 Transmission Related General Plant	67,559	Page 4; Line 18	4
5 Transmission Related Common Plant	196,520	Page 4; Line 19	5
6 Total Net Transmission Plant	\$ 6,329,790	Sum Lines 2 thru 5	6
7			7
8 <u>Rate Base Additions:</u>			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 <u>Rate Base Reductions:</u>			13
14 Transmission Related Accum. Def. Inc. Taxes ¹	\$ (1,117,205)	Stmt AF Proration; Line 13; Col. 8	14
15 Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16 Total Rate Base Reductions	\$ (1,117,205)	Line 14 + Line 15	16
17			17
18 <u>Working Capital:</u>			18
19 Transmission Related Materials and Supplies	\$ 51,954	True-Up Stmt AL; Line 5	19
20 Transmission Related Prepayments	38,860	True-Up Stmt AL; Line 9	20
21 Transmission Related Cash Working Capital	27,242	True-Up Stmt AL; Line 19	21
22 Total Working Capital	\$ 118,056	Sum Lines 19 thru 21	22
23			23
24 Other Regulatory Assets/Liabilities	\$ -	True-Up Stmt Misc; Line 5	24
25 Unfunded Reserves	(10,663)	True-Up Stmt Misc; Line 7	25
26			26
27 Total Transmission Rate Base	\$ 5,319,978	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
29 <u>B. Incentive ROE Project Transmission Rate Base:</u> ²			29
30 Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31 Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32 Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33			33
34 <u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ²			34
35 Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
38			38
39 <u>D. Incentive Transmission Construction Work In Progress:</u> ²	\$ -	Statement AM; Line 1	39

¹ Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.		Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>				
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 7,990,057	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	23,810	Statement AD; Line 27	3
4	Transmission Related General Plant	118,679	Statement AD; Line 29	4
5	Transmission Related Common Plant	336,813	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 8,469,360	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,933,499	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	14,658	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	51,120	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	140,293	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 2,139,570	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 6,056,558	Line 2 - Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	9,152	Line 3 - Line 10	17
18	Transmission Related General Plant	67,559	Line 4 - Line 11	18
19	Transmission Related Common Plant	196,520	Line 5 - Line 12	19
20	Total Net Transmission Plant	\$ 6,329,790	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Transmission Plant:</u> ¹			22
23	Incentive Transmission Plant	\$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 - Line 24	25

¹ The Incentive ROE Transmission Plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF - Proration
Deferred Credits

For 12-Month True-Up Period January 1, 2023 Through December 31, 2023
(\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u> Col. 5 / Tot. Days	<u>Col. 7</u> = Col. 2 * Col. 6	<u>Col. 8</u>	Line No.
	<u>Future Test Period</u>	<u>Mthly Deferred Tax Amount</u> ¹	<u>Deferred Tax Balance</u> ²	<u>Days in Month</u>	<u>Number of Days Left in Period</u>	<u>Prorata Percentages</u>	<u>Monthly Prorata Amounts</u>	<u>Annual Accumulated Prorata Calculation</u>	
1	Beginning Balance (TO5 Stmt AF; Line 7; Col. a)		\$ (1,105,773)		365	100.00%		\$ (1,105,773)	1
2	January	\$ (2,069)	(1,107,842)	31	334	91.51%	\$ (1,893)	(1,107,666)	2
3	February	(2,069)	(1,109,910)	28	306	83.84%	(1,734)	(1,109,400)	3
4	March	(2,069)	(1,111,979)	31	275	75.34%	(1,559)	(1,110,959)	4
5	April	(2,069)	(1,114,048)	30	245	67.12%	(1,389)	(1,112,348)	5
6	May	(2,069)	(1,116,117)	31	214	58.63%	(1,213)	(1,113,560)	6
7	June	(2,069)	(1,118,185)	30	184	50.41%	(1,043)	(1,114,603)	7
8	July	(2,069)	(1,120,254)	31	153	41.92%	(867)	(1,115,470)	8
9	August	(2,069)	(1,122,323)	31	122	33.42%	(691)	(1,116,162)	9
10	September	(2,069)	(1,124,391)	30	92	25.21%	(521)	(1,116,683)	10
11	October	(2,069)	(1,126,460)	31	61	16.71%	(346)	(1,117,029)	11
12	November	(2,069)	(1,128,529)	30	31	8.49%	(176)	(1,117,205)	12
13	December	(2,069)	(1,130,597)	31	0	0.00%	-	\$ (1,117,205)	13
	Ending Balance (TO5 Stmt AF; Line 7; Col. b)		\$ (1,130,597)						

¹ The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.

² January through December equals previous month balance plus amount in Column 2.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

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				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.	
		<u>Administrative & General</u>						
1	920	A&G Salaries	\$ 43,018		\$ 43,018	Form 1; Page 320-323; Line 181	1	
2	921	Office Supplies & Expenses	32,003	5	31,999	Form 1; Page 320-323; Line 182	2	
3	922	Less: Administrative Expenses Transferred-Credit	(13,764)		(13,764)	Form 1; Page 320-323; Line 183	3	
4	923	Outside Services Employed	106,990	(1,167)	108,156	Form 1; Page 320-323; Line 184	4	
5	924	Property Insurance	10,584		10,584	Form 1; Page 320-323; Line 185	5	
6	925	Injuries & Damages	213,057	382	212,675	Form 1; Page 320-323; Line 186	6	
7	926	Employee Pensions & Benefits ¹	63,809	446	63,363	Form 1; Page 320-323; Line 187	7	
8	927	Franchise Requirements	112,752	112,752	-	Form 1; Page 320-323; Line 188	8	
9	928	Regulatory Commission Expenses	36,424	24,032	12,392	Form 1; Page 320-323; Line 189	9	
10	929	Less: Duplicate Charges (Company Energy Use)	(17,217)	(3,938)	(13,279)	Form 1; Page 320-323; Line 190	10	
11	930.1	General Advertising Expenses	55	55	-	Form 1; Page 320-323; Line 191	11	
12	930.2	Miscellaneous General Expenses	2,771	1,046	1,725	Form 1; Page 320-323; Line 192	12	
13	931	Rents	13,678		13,678	Form 1; Page 320-323; Line 193	13	
14	935	Maintenance of General Plant	22,833	-	22,833	Form 1; Page 320-323; Line 196	14	
15							15	
16		Total Administrative & General Expenses	\$ 626,994	\$ 133,613	\$ 493,381	Sum Lines 1 thru 14	16	
17							17	
18							18	
19		<u>Excluded Expenses:</u>					19	
20	921	Electric Power Research Institute (EPRI) Dues		\$ 5			20	
21	923	In-house fire brigade costs ²		(1,167)			21	
22	925	Energy Efficiency	272				22	
23		Electric Power Research Institute (EPRI) Dues	110	382			23	
24	926	Energy Efficiency		446			24	
25	927	Franchise Requirements		112,752			25	
26	928	CPUC reimbursement fees	22,097				26	
27		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1				27	
28		Energy Efficiency	667				28	
29		CPUC Intervenor Funding Expense - Transmission	-				29	
30		CPUC Intervenor Funding Expense - Distribution	1,268	24,032			30	
31	929	Duplicate Charges		(3,938)			31	
32	930.1	General Advertising Expenses		55			32	
33	930.2	Abandoned Projects	908				33	
34		Electric Power Research Institute (EPRI) Dues	137	1,046			34	
35	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-			35	
36							36	
37		Total Excluded Expenses		\$ 133,613			37	
38							38	
39							39	
40	¹	FERC Acct 926, Employee Pensions & Benefits, includes approximately \$265K for PBOP of which approximately \$53K is Transmission related.						40
41	²	Represents 2023 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in						41
42		SDG&E's TO5 Cycle 6 (ER24-524).						42
43								43

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

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

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	227; Footnote Data (a)	\$ 134,440	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.64%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,954	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	110-111; Footnote Data (c)	\$ 100,558	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 38,860	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				11
12	Transmission O&M Expense	\$ 117,262		True-Up Stmt AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	100,675		True-Up Stmt AH; Line 31	13
14	CPUC Intervenor Funding Expense - Transmission	-		True-Up Negative of Stmt AH; Line 16	14
15	Total	\$ 217,937		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	\$ 27,242		Line 15 x Line 17	19
20					20
21	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:				21
22	CPUC Intervenor Funding Expense - Transmission	\$ -		Line 14 Above	22
23					23
24	One Eighth O&M Rule	12.50%		Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -		Line 22 x Line 24	26
27					27
28	Cost of Capital Rate (COCR) - Base ROE:	9.3026%		True-Up Stmt AV; Page 3; Line 32	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²	\$ -		Line 26 x Line 28	30
31					31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.3693%		True-Up Stmt AV; Page 3; Line 66	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²	\$ -		Line 26 x Line 32	34

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

² Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding 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.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>					1	
2	Bonds (Acct 221)	112-113; 18; c	\$ 8,350,000		2		
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3		
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(29,213)		6		
7	LTD = Long Term Debt		\$ 8,720,787	Sum Lines 2 thru 6	7		
8					8		
9	<u>Long-Term Debt Component - Numerator:</u>					9	
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	\$ 340,602		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	6,104		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	689		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 429.1)	114-117; 66; c	-		14		
15	i = LTD interest		\$ 347,394	Sum Lines 10 thru 14	15		
16					16		
17	<u>Cost of Long-Term Debt:</u>		3.98%	Line 15 / Line 7	17		
18					18		
19	<u>Preferred Equity Component:</u>					19	
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	\$ -		21		
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22		
23					23		
24	<u>Common Equity Component:</u>					24	
25	Proprietary Capital	112-113; 16; c	\$ 9,901,206		25		
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	8,348		28		
29	CS = Common Stock		\$ 9,909,554	Sum Lines 25 thru 28	29		
30					30		
31					31		
32	<u>Return on Common Equity:</u>		10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33		(a)	(b)	(c)	(d) = (b) x (c)	33	
34			Cap. Struct.	Cost of	Weighted	34	
35	<u>Weighted Cost of Capital:</u>	Amounts ¹	Ratio	Capital	Cost of Capital	35	
36						36	
37	Long-Term Debt	\$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,909,554	53.19%	10.10%	5.37%	Col. c = Line 32 Above	39
40	Total Capital	\$ 18,630,341	100.00%		7.24%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.37%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity: ²</u>				0.50%	TO5 Offer of Settlement; Section II.A.1.5.1	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	<u>Weighted Cost of Capital:</u>	Amounts ¹	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	\$ 8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	9,909,554	53.19%	0.50%	0.27%	Col. c = Line 45 Above	52
53	Total Capital	\$ 18,630,341	100.00%		0.27%	Sum Lines 50 thru 52	53
54							54
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.27%	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

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.		FERC Form 1 Page; Line; Col.			Amounts	Reference	Line No.
1	Incentive Return on Common Equity: ¹				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts ²	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	\$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	\$ 18,630,341	100.00%		1.86%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts ²	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	\$ 8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	\$ 18,630,341	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² 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	<u>Cost of Capital Rate (COCR) Calculation - Base ROE:</u>		1
2			2
3	<u>a. Federal Income Tax Component:</u>		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	5.37%	6
7	B = Trans. Amount of Other Federal Tax Adjustments	\$ 3,918	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,020	8
9	D = Transmission Rate Base	\$ 5,319,978	9
10	FT = Federal Income Tax Rate	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.3899%	12
13		Federal Income Tax Expense	13
14			14
15	<u>B. State Income Tax Component:</u>		15
16			16
17	Where:		17
18	A = Sum of Preferred Stock and Return on Equity Component	5.37%	18
19	B = Transmission Total State Tax Adjustments	\$ -	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,020	20
21	D = Transmission Rate Base	\$ 5,319,978	21
22	FT = Federal Income Tax Expense	1.3899%	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	23
24			24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.6758%	25
26		State Income Tax Expense	26
27			27
28	<u>C. Total Federal & State Income Tax Rate:</u>	2.0657%	28
29		Line 12 + Line 25	29
30	<u>D. Total Weighted Cost of Capital:</u>	7.2369%	30
31		Page 1; Line 40	31
32	<u>E. Cost of Capital Rate (COCR) - Base ROE:</u>	9.3026%	32
33		Line 28 + Line 30	33
34			34
35	<u>Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:</u>		35
36			36
37	<u>A. Federal Income Tax Component:</u>		37
38			38
39	Where:		39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.27%	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	42
43	D = Transmission Rate Base	\$ 5,319,978	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	44
45			45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0707%	46
47		Federal Income Tax Expense	47
48			48
49	<u>B. State Income Tax Component:</u>		49
50			50
51	Where:		51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.27%	52
53	B = Transmission Total State Tax Adjustments	\$ -	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	54
55	D = Transmission Rate Base	\$ 5,319,978	55
56	FT = Federal Income Tax Expense	0.0707%	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	57
58			58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0326%	59
60		State Income Tax Expense	60
61			61
62	<u>C. Total Federal & State Income Tax Rate:</u>	0.1033%	62
63		Line 46 + Line 59	63
64	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.2660%	64
65		Page 1; Line 53	65
66	<u>E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:</u>	0.3693%	66
		Line 62 + Line 64	

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	Incentive Cost of Capital Rate (i_{COCR}) Calculation - Base ROE: ¹		1
2			2
3	a. Federal Income Tax Component:		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	8
9	D = Total Incentive ROE Project Transmission Rate Base	\$ -	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	12
13		Federal Income Tax Expense	13
14			14
15	B. State Income Tax Component:		15
16			16
17	Where:		17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	18
19	B = Transmission Total State Tax Adjustments	\$ -	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	20
21	D = Total Incentive ROE Project Transmission Rate Base	\$ -	21
22	FT = Federal Income Tax Expense	0.0000%	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	23
24			24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	25
26		State Income Tax Expense	26
27			27
28	C. Total Federal & State Income Tax Rate:	0.0000%	28
29		Line 12 + Line 25	29
30	D. Total Incentive Weighted Cost of Capital:	1.8647%	30
31		Page 2; Line 9	31
32	E. Incentive Cost of Capital Rate (i_{COCR}) - Base ROE:	1.8647%	32
33		Line 28 + Line 30	33
34			34
35	Cost of Capital Rate (i_{COCR}) Calculation - CAISO Participation ROE Adder:		35
36			36
37	A. Federal Income Tax Component:		37
38			38
39	Where:		39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	42
43	D = Total Incentive ROE Project Transmission Rate Base	\$ -	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	44
45			45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	46
47		Federal Income Tax Expense	47
48			48
49	B. State Income Tax Component:		49
50			50
51	Where:		51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	52
53	B = Transmission Total State Tax Adjustments	\$ -	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	54
55	D = Total Incentive ROE Project Transmission Rate Base	\$ -	55
56	FT = Federal Income Tax Expense	0.0000%	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	57
58			58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	59
60		State Income Tax Expense	60
61			61
62	C. Total Federal & State Income Tax Rate:	0.0000%	62
63		Line 46 + Line 59	63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	64
65		Page 2; Line 22	65
66	E. Cost of Capital Rate (i_{COCR}) - CAISO Participation ROE Adder:	0.0000%	66
		Line 62 + Line 64	

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 66 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (10,663)	True-Up Misc.-1; Line 9; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

¹ None of the above items apply to SDG&E's TO6 Cycle 1 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
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	\$ (83)	\$ (67)	\$ (75)	True-Up Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	\$ (2,549)	\$ (2,122)	\$ (2,338)	True-Up Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	\$ (3,390)	\$ (3,818)	\$ (3,602)	True-Up Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	<u>\$ (4,438)</u>	<u>\$ (4,862)</u>	<u>\$ (4,648)</u>	True-Up Misc.-1.1; Line 19	7
8						8
9	Total Unfunded Reserves	<u>\$ (10,460)</u>	<u>\$ (10,868)</u>	<u>\$ (10,663)</u>	Sum Lines 1 thru 7	9

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2023
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (575)	\$ (450)	\$ (513)	SDG&E Records	2
3	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	\$ (83)	\$ (67)	\$ (75)	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (17,582)	\$ (14,353)	\$ (15,968)	SDG&E Records	7
8	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	\$ (2,549)	\$ (2,122)	\$ (2,338)	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	\$ (23,382)	\$ (25,829)	\$ (24,606)	SDG&E Records	12
13	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	\$ (3,390)	\$ (3,818)	\$ (3,602)	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (30,615)	\$ (32,888)	\$ (31,752)	SDG&E Records	17
18	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	\$ (4,438)	\$ (4,862)	\$ (4,648)	Line 17 x Line 18	19

¹ The Prior Year's Allocation Factor shown on lines 3, 8, 13 and 18 is derived as follows based on recorded data:

a	Electric Ratio	73.17%	2022 FERC Form 1; Common Utility Plant and Expenses; Page 356	a
b	Transmission Wages and Salaries Allocation Factor	19.81%	Statement AI; Line 15; TO5-Cycle 6	b
c	Allocation Factor	14.49%	Line a x Line b	c

SAN DIEGO GAS & ELECTRIC COMPANY
TO6-Cycle 1 Interest True-Up Adjustment
For 12-Month True-Up Period January 1, 2023 Through December 31, 2023
(\$1,000)

Line No.		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
1								1
2	Calculations:			See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2
3								3
4			Prior Cycle	Monthly	Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	4
5			True Up	Interest	Undercollection (+) in Revenue		Undercollection (+) in Revenue	5
6	Month	Year	Adjustment¹	Rate	wo Interest	Interest	with Interest	6
7	January	2023	\$ (81,600)	0.54%	\$ (81,600)	\$ (441)	\$ (82,041)	7
8	February	2023		0.48%	(82,041)	(394)	(82,435)	8
9	March	2023		0.54%	(82,435)	(445)	(82,880)	9
10	April	2023		0.62%	(82,880)	(514)	(83,394)	10
11	May	2023		0.64%	(83,394)	(534)	(83,927)	11
12	June	2023		0.62%	(83,927)	(520)	(84,448)	12
13	July	2023		0.68%	(84,448)	(574)	(85,022)	13
14	August	2023		0.68%	(85,022)	(578)	(85,600)	14
15	September	2023		0.66%	(85,600)	(565)	(86,165)	15
16	October	2023		0.71%	(86,165)	(612)	(86,777)	16
17	November	2023		0.69%	(86,777)	(599)	(87,376)	17
18	December	2023		0.71%	(87,376)	(620)	(87,996)	18
19						<u>\$ (6,396)</u>		19

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO6-Cycle 1 Interest True-Up Adjustment
For 12-Month True-Up Period January 1, 2023 Through December 31, 2023
(\$1,000)

Line No.										Line No.
1	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>			1
2			See Footnote 2	See Footnote 3	= - (Col. 4 + Col. 6)	= Col. 2 x Col. 3	= Col. 3 - Col. 5			2
3										3
4		Monthly	Month				Month			4
5		Interest	Beginning				Ending			5
6	Month	Year	Rate ¹	Balance	Amortization	Principal	Interest	Balance		6
7	January	2024	0.63%	\$ (87,996)	\$ 7,637	\$ (7,082)	\$ (555)	\$ (80,914)		7
8	February	2024	0.63%	(80,914)	7,637	(7,127)	(510)	(73,787)		8
9	March	2024	0.63%	(73,787)	7,637	(7,172)	(465)	(66,616)		9
10	April	2024	0.63%	(66,616)	7,637	(7,217)	(420)	(59,399)		10
11	May	2024	0.63%	(59,399)	7,637	(7,262)	(375)	(52,136)		11
12	June	2024	0.63%	(52,136)	7,637	(7,308)	(329)	(44,828)		12
13	July	2024	0.63%	(44,828)	7,637	(7,354)	(283)	(37,474)		13
14	August	2024	0.63%	(37,474)	7,637	(7,401)	(236)	(30,073)		14
15	September	2024	0.63%	(30,073)	7,637	(7,447)	(190)	(22,625)		15
16	October	2024	0.63%	(22,625)	7,637	(7,494)	(143)	(15,131)		16
17	November	2024	0.63%	(15,131)	7,637	(7,542)	(95)	(7,589)		17
18	December	2024	0.63%	(7,589)	7,637	(7,589)	(48)	(0)		18
19							<u>\$ (3,650)</u>			19
20										20
21	True Up Adjustment		\$ (6,278)	Base Period True-Up Adjustment Calculation; Line 25; Col. 11						21
22	Interest True Up Adjustment		(10,046)	Interest True-Up Adjustment - Base Period; Line 19; Col. 5 + Interest True-Up Adjustment - Current Year; Line 19; Col. 6						22
23	Total		\$ (16,324)							23

¹ Rate is an average of the base period FERC Rates presented in the True-Up workpaper in Column 7 to derive a more accurate and consistent amortization amount (Column 4).

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

³ Amortization reduces the beginning balance to zero by the end of December and is derived as follows:
 $\text{Beginning Balance} / \{[(1 + \text{Rate})^{12} - 1] / [\text{Rate} * (1 + \text{Rate})^{12}]\}$.

SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF HV - LV TRANSMISSION PLANT ALLOCATION STUDY
TRANSMISSION PLANT BALANCE AS OF DECEMBER 31, 2023
(\$1,000)

Line No.	Substation	(a) = (b) + (c) \$'s in TRANSMISSION Total	(b) LOW VOLTAGE < 200 kv	(c) HIGH VOLTAGE > 200 kv	Line No.
1	BAY BOULEVARD	\$ 120,319	\$ 47,040	\$ 73,279	1
2	ECO SUBSTATION	231,456	231,456	-	2
3	ENCINA	59,411	9,007	50,404	3
4	ESCONDIDO	38,295	20,704	17,591	4
5	IMP VLY	267,791	7,500	260,291	5
6	MIGUEL	231,634	22,328	209,306	6
7	MISSION	85,088	28,406	56,682	7
8	NO GILA	22,786	-	22,786	8
9	NV-DESERT STAR EC	12,682	-	12,682	9
10	NV-MERCHANT SWITCHARD	15,206	-	15,206	10
11	OCOTILLO 500KV SWITCHYARD	47,104	-	47,104	11
12	OLD TOWN	19,571	12,513	7,059	12
13	OTAY MESA	23,352	24	23,328	13
14	PALA	2,822	2,269	553	14
15	PALO VERDE	28,950	-	28,950	15
16	PALOMAR ENERGY	11,481	-	11,481	16
17	PENASQUITOS	76,077	26,637	49,439	17
18	SAN LUIS REY	220,661	64,518	156,143	18
19	SAN ONOFRE	140,844	767	140,078	19
20	SILVERGATE	76,558	37,357	39,201	20
21	SUNCREST	244,338	-	244,338	21
22	SYCAMORE CANYON	95,571	47,222	48,349	22
23	TALEGA	142,199	81,200	61,000	23
24	LV SUBSTATIONS	692,442	692,442	-	24
25					25
26	TOTAL SUBSTATIONS	\$ 2,906,638	\$ 1,331,389	\$ 1,575,249	26
27					27
28	TRANSMISSION TOWERS and LAND ²	4,713,990	2,502,420	2,211,570	28
29					29
30	NON-UNITIZED	611,772	307,772	304,000	30
31					31
32	TOTAL TRANSMISSION PLANT	¹ \$ 8,232,400	\$ 4,141,581	\$ 4,090,818	32
33					33
34	PERCENTAGES	100.00%	50.31%	49.69%	34
35					35
36			Line 32; Col. b / Line 32; Col. a	Line 32; Col. c / Line 32; Col. a	36
37					37

¹ Ties to Statement AD Workpapers; AD-6, Line 13; Ratemaking. That is, Line 32; Col. a shown above ties to the ratemaking plant in service.

² Transmission Towers & Land consists of: 1) Directly assigned assets identifiable as high or low based on the voltage of the transmission line, 2) Towers and land assets that have both high and low facilities are allocated 2/3rd high and 1/3rd low, and 3) The remaining transmission assets not identifiable as high or low are all assigned to low voltage.

SAN DIEGO GAS & ELECTRIC COMPANY
Summary of HV/LV Splits for Forecast Plant Additions
24-Month Forecast Period (January 1, 2024 - December 31, 2025)
(\$1,000)

Line No.		(a) Gross HV	(b) Gross LV	(c) = (a) + (b) Unweighted Total	(d) Net Wtd-HV	(e) Net Wtd-LV	(f) = (d) + (e) Weighted Total	Reference	Line No.
	Non-Incentive Projects:								
1	Forecast Period - Transmission Plant Additions	\$ 200,090	\$ 511,484	\$ 711,574	\$ 168,253	\$ 358,424	\$ 526,677	See Footnote 1	1
2									2
3	Forecast Period - Transmission Related General; Common; and Electric Misc. Intangible Plant	7,716	8,152	15,868	5,237	5,533	10,769	See Footnote 2	3
4									4
5	Sub-Total Non-Incentive Projects Forecast Plant Additions	\$ 207,806	\$ 519,636	\$ 727,442	\$ 173,489	\$ 363,957	\$ 537,446	Line 1 + Line 3	5
6									6
7	Incentive Projects:								7
8	Forecast Period - Incentive Transmission Plant Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Footnote 3	8
9									9
10	Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period	-	-	-	-	-	-	See Footnote 4	10
11									11
12	Forecast Period - Incentive Transmission CWIP for the period during the rate effective period	-	-	-	-	-	-	See Footnote 5	12
13									13
14	Sub-Total Incentive Projects Forecast Plant Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 8 thru 12	14
15									15
16	Total	\$ 207,806	\$ 519,636	\$ 727,442	\$ 173,489	\$ 363,957	\$ 537,446	Line 5 + Line 14	16
17									17
18								HV = Line 16; Col. d / Line 16; Col. f	18
19	HV/LV Ratio (Weighted Transmission Forecast Plant Additions)				32.28%	67.72%	100.00%	LV = Line 16; Col. e / Line 16; Col. f	19
20									20

¹ See Summary of Weighted Transmission Plant Additions Workpaper; Line 25.

² See Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions Workpaper; Line 25.

³ See Summary of Weighted Incentive Transmission Plant Additions Workpaper; Line 25.

⁴ See Summary of Weighted Incentive Transmission CWIP - A Workpaper; Line 25.

⁵ See Summary of Weighted Incentive Transmission CWIP - B Workpaper; Line 25.

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2024 - December 31, 2025)

Summary of Weighted Transmission Plant Additions
(\$1,000)

Line No.	Gross Forecast Plant Additions ¹				Retirements			Net Forecast Plant Additions			Weighting	Weighted Net Forecast Plant Additions			Line No.	
	Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total		
1	Jan-24	\$ 3,584	\$ 18,770	\$ 22,354	\$ 8	\$ 40	\$ 47	\$ 3,576	\$ 18,730	\$ 22,307	1.00000	\$ 3,576	\$ 18,730	\$ 22,307	1	
2	Feb-24	12,403	6,601	19,004	26	14	40	12,377	6,587	18,964	1.00000	12,377	6,587	18,964	2	
3	Mar-24	33,931	6,191	40,122	72	13	85	33,859	6,178	40,037	1.00000	33,859	6,178	40,037	3	
4	Apr-24	19,231	6,456	25,687	41	14	55	19,190	6,442	25,632	1.00000	19,190	6,442	25,632	4	
5	May-24	28,862	48,291	77,153	61	103	164	28,801	48,188	76,989	1.00000	28,801	48,188	76,989	5	
6	Jun-24	7,855	18,509	26,364	17	39	56	7,838	18,470	26,308	1.00000	7,838	18,470	26,308	6	
7	Jul-24	2,302	11,764	14,066	5	25	30	2,297	11,739	14,036	1.00000	2,297	11,739	14,036	7	
8	Aug-24	6,231	2,926	9,157	13	6	19	6,218	2,920	9,138	1.00000	6,218	2,920	9,138	8	
9	Sep-24	2,971	10,888	13,859	6	23	29	2,965	10,865	13,830	1.00000	2,965	10,865	13,830	9	
10	Oct-24	5,283	11,128	16,411	11	24	35	5,272	11,104	16,376	1.00000	5,272	11,104	16,376	10	
11	Nov-24	4,675	19,626	24,301	10	42	52	4,665	19,584	24,249	1.00000	4,665	19,584	24,249	11	
12	Dec-24	7,659	58,172	65,831	16	124	140	7,643	58,048	65,691	1.00000	7,643	58,048	65,691	12	
13	Jan-25	5,590	13,180	18,770	12	28	40	5,578	13,152	18,730	1.00000	5,578	13,152	18,730	13	
14	Feb-25	4,528	23,282	27,810	10	49	59	4,518	23,233	27,751	0.91667	4,142	21,297	25,438	14	
15	Mar-25	11,572	15,073	26,645	25	32	57	11,547	15,041	26,588	0.83333	9,623	12,534	22,157	15	
16	Apr-25	2,581	24,040	26,621	5	51	57	2,576	23,989	26,564	0.75000	1,932	17,992	19,923	16	
17	May-25	5,996	14,817	20,813	13	31	44	5,983	14,786	20,769	0.66667	3,989	9,857	13,846	17	
18	Jun-25	3,358	11,124	14,482	7	24	31	3,351	11,100	14,451	0.58333	1,955	6,475	8,430	18	
19	Jul-25	3,296	63,579	66,875	7	135	142	3,289	63,444	66,733	0.50000	1,644	31,722	33,366	19	
20	Aug-25	3,293	10,435	13,728	7	22	29	3,286	10,413	13,699	0.41667	1,369	4,339	5,708	20	
21	Sep-25	3,516	40,118	43,634	7	85	93	3,509	40,033	43,541	0.33333	1,170	13,344	14,514	21	
22	Oct-25	1,217	10,984	12,201	3	23	26	1,214	10,961	12,175	0.25000	304	2,740	3,044	22	
23	Nov-25	2,061	8,023	10,084	4	17	21	2,057	8,006	10,063	0.16667	343	1,334	1,677	23	
24	Dec-25	18,095	57,507	75,602	38	122	161	18,057	57,385	75,441	0.08333	1,505	4,782	6,287	24	
25	Total	\$ 200,090	\$ 511,484	\$ 711,574	\$ 425	\$ 1,086	\$ 1,511	\$ 199,665	\$ 510,398	\$ 710,063		\$ 168,253	\$ 358,424	\$ 526,677	25	
26																26
27	Total Retirement							\$ 17,819		Form 1; Page 204-207; Line 58; Col. d						27
28	Total Gross Plant							\$ 8,390,029		Form 1; Page 204-207; Line 58; Col. g						28
29	Retirement Rate:							0.212%		Line 27 / Line 29						29
30																30
31																31
32																32
33																33
34	Summary of Transmission Plant Additions:							Net HV		Net LV		Unweighted				34
35	Net - Electric Transmission Plant							\$ 199,665		\$ 510,398		\$ 710,063		\$ 168,253 \$ 358,424 \$ 526,677		35
36																36
37	Total							28.12%		71.88%		100.00%		31.95% 68.05% 100.00%		37
38																38
39																39

¹ The HV/LV Gross Forecast Plant Additions from January 2024 through December 2025 comes from the Forecast Transmission Capital Additions Work Papers.

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2024 - December 31, 2025)

Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions
(\$1,000)

Line No.	Gross Forecast Plant Additions ¹				Retirements			Net Forecast Plant Additions			Weighting	Weighted Net Forecast Plant Additions			Line No.
	Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total	
1	Jan-24	\$ 237	\$ 250	\$ 487	\$ 1	\$ 1	\$ 1	\$ 236	\$ 249	\$ 486	1.00000	\$ 236	\$ 249	\$ 486	1
2	Feb-24	71	75	146	0	0	0	71	75	146	1.00000	71	75	146	2
3	Mar-24	638	674	1,312	1	1	3	637	673	1,309	1.00000	637	673	1,309	3
4	Apr-24	318	336	654	1	1	1	317	335	653	1.00000	317	335	653	4
5	May-24	343	362	705	1	1	1	342	361	704	1.00000	342	361	704	5
6	Jun-24	318	336	654	1	1	1	317	335	653	1.00000	317	335	653	6
7	Jul-24	226	239	465	0	1	1	226	238	464	1.00000	226	238	464	7
8	Aug-24	265	280	545	1	1	1	264	279	544	1.00000	264	279	544	8
9	Sep-24	170	179	349	0	0	0	170	179	348	1.00000	170	179	348	9
10	Oct-24	60	64	124	0	0	0	60	64	124	1.00000	60	64	124	10
11	Nov-24	86	90	176	0	0	0	86	90	176	1.00000	86	90	176	11
12	Dec-24	1,092	1,154	2,246	2	2	5	1,090	1,152	2,241	1.00000	1,090	1,152	2,241	12
13	Jan-25	101	107	208	0	0	0	101	107	208	1.00000	101	107	208	13
14	Feb-25	101	107	208	0	0	0	101	107	208	0.91667	92	98	190	14
15	Mar-25	547	578	1,125	1	1	2	546	577	1,123	0.83333	455	481	936	15
16	Apr-25	143	151	294	0	0	1	143	151	293	0.75000	107	113	220	16
17	May-25	127	135	262	0	0	1	127	135	261	0.66667	84	90	174	17
18	Jun-25	104	110	214	0	0	0	104	110	214	0.58333	61	64	125	18
19	Jul-25	173	183	356	0	0	1	173	183	355	0.50000	86	91	178	19
20	Aug-25	375	396	771	1	1	2	374	395	769	0.41667	156	165	321	20
21	Sep-25	158	166	324	0	0	1	158	166	323	0.33333	53	55	108	21
22	Oct-25	248	262	510	1	1	1	247	261	509	0.25000	62	65	127	22
23	Nov-25	160	169	329	0	0	1	160	169	328	0.16667	27	28	55	23
24	Dec-25	1,655	1,749	3,404	4	4	7	1,651	1,745	3,397	0.08333	138	145	283	24
25	Total	\$ 7,716	\$ 8,152	\$ 15,868	\$ 16	\$ 17	\$ 34	\$ 7,700	\$ 8,135	\$ 15,834		\$ 5,237	\$ 5,533	\$ 10,769	25
26															26
27	Total Retirement						\$ 17,819	Form 1; Page 204-207; Line 58; Col. d							27
28	Total Gross Plant						\$ 8,390,029	Form 1; Page 204-207; Line 58; Col. g							28
29	Retirement Rate:						0.212%	Line 27 / Line 29							29
30															30
31															31
32															32
33															33
34	Summary of Transmission Related Common, General, & Electric Intangible Plant Additions:						Net HV	Net LV	Unweighted						34
\$ 7,700							\$ 8,135	\$ 15,834						35	
-							-	-						36	
48.63%							51.37%	100.00%						37	
38															38
39															39

¹ The HV/LV Gross Forecast Plant Additions information from January 2024 through December 2025 comes from the Summary of Monthly Common, General, and Electric Intangible Forecast Plant Additions Work Papers.

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions
24-Month Forecast Period (January 1, 2024 - December 31, 2025)
Summary of Weighted Incentive Transmission Plant Additions
(\$1,000)

Line No.	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.			
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total				
1	Jan-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -	1			
2	Feb-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2			
3	Mar-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3			
4	Apr-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4			
5	May-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5			
6	Jun-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6			
7	Jul-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7			
8	Aug-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8			
9	Sep-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9			
10	Oct-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10			
11	Nov-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11			
12	Dec-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12			
13	Jan-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13			
14	Feb-25	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14			
15	Mar-25	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15			
16	Apr-25	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16			
17	May-25	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17			
18	Jun-25	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18			
19	Jul-25	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19			
20	Aug-25	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20			
21	Sep-25	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21			
22	Oct-25	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22			
23	Nov-25	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23			
24	Dec-25	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24			
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25			
26															26			
27	Total Retirement						\$ 17,819	Form 1; Page 204-207; Line 58; Col. d								27		
28	Total Gross Plant						\$ 8,390,029	Form 1; Page 204-207; Line 58; Col. g								28		
29	Retirement Rate:						0.212%	Line 27 / Line 29								29		
30															30			
31															31			
32															32			
33															33			
34	Summary of Transmission Plant Additions:										Net HV	Net LV	Unweighted	Wtd-HV		Wtd-LV	Wtd-Total	34
35	Net - Electric Transmission Plant										\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	35
36																		36
37	Total										0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	37
38																		38
39																		39

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions
24-Month Forecast Period (January 1, 2024 - December 31, 2025)
Summary of Weighted Incentive Transmission CWIP
For the Period After the Base Period and Before the Effective Period
(\$1,000)

Line No.	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.			
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total				
1	Jan-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -	1			
2	Feb-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2			
3	Mar-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3			
4	Apr-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4			
5	May-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5			
6	Jun-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6			
7	Jul-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7			
8	Aug-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8			
9	Sep-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9			
10	Oct-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10			
11	Nov-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11			
12	Dec-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12			
13	Jan-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13			
14	Feb-25	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14			
15	Mar-25	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15			
16	Apr-25	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16			
17	May-25	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17			
18	Jun-25	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18			
19	Jul-25	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19			
20	Aug-25	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20			
21	Sep-25	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21			
22	Oct-25	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22			
23	Nov-25	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23			
24	Dec-25	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24			
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25			
26															26			
27	Total Retirement						\$ 17,819	Form 1; Page 204-207; Line 58; Col. d								27		
28																28		
29	Total Gross Plant						\$ 8,390,029	Form 1; Page 204-207; Line 58; Col. g								29		
30																30		
31	Retirement Rate:						0.212%	Line 27 / Line 29								31		
32															32			
33															33			
34	Summary of Transmission Plant Additions:										Net HV	Net LV	Unweighted	Wtd-HV		Wtd-LV	Wtd-Total	34
35	Net - Electric Transmission Plant										\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	35
36																		36
37	Total										0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	37
38																		38
39																		39

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2024 - December 31, 2025)

Summary of Weighted Incentive Transmission CWIP
For the Period During the Rate Effective Period
(\$1,000)

Line No.	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.			
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total				
1	Jan-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -	1			
2	Feb-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2			
3	Mar-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3			
4	Apr-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4			
5	May-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5			
6	Jun-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6			
7	Jul-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7			
8	Aug-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8			
9	Sep-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9			
10	Oct-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10			
11	Nov-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11			
12	Dec-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12			
13	Jan-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13			
14	Feb-25	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14			
15	Mar-25	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15			
16	Apr-25	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16			
17	May-25	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17			
18	Jun-25	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18			
19	Jul-25	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19			
20	Aug-25	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20			
21	Sep-25	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21			
22	Oct-25	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22			
23	Nov-25	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23			
24	Dec-25	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24			
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25			
26															26			
27	Total Retirement						\$ 17,819	Form 1; Page 204-207; Line 58; Col. d								27		
28	Total Gross Plant						\$ 8,390,029	Form 1; Page 204-207; Line 58; Col. g								28		
29	Retirement Rate:						0.212%	Line 27 / Line 29								29		
30															30			
31															31			
32															32			
33															33			
34	Summary of Transmission Plant Additions:										Net HV	Net LV	Unweighted	Wtd-HV		Wtd-LV	Wtd-Total	34
35	Net - Electric Transmission Plant										\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	35
36																		36
37	Total										0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	37
38																		38
39																		39