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ATTACHMENT A

Revenue Requirement Impact Illustrated

Exhibit 36
San Diego Gas & Electric
Total Annual Eight CEMA Events Revenue Requirement and Interest (2014-2024)
(in thousands of dollars)

Line	Electric	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total (2014-2024)
1	O&M (Net of Savings)	2,372	(1,061)	653	2,345	(983)	397	18,546	5,487	(4,863)	-	-	22,893
2	Depreciation	1	6	20	78	120	123	133	179	198	191	191	1,240
3	Ad Valorem Taxes	-	-	-	-	4	183	43	55	(29)	74	74	404
4	Income Taxes	1	5	14	73	48	53	54	73	118	78	78	595
5	Return	3	12	31	162	210	216	226	293	382	291	276	2,102
6	Total Capital Related O&M + Capital Related	5 2,377	23 (1,038)	65 718	313 2,658	382 (601)	575 972	456 19,002	600 6,087	669 (4,194)	634 634	619 619	4,341 27,234
7	Interest on CEMA Balance	-	1	7	32	87	120	54	51	388	665	671	2,076
8	Total Recoverable Costs (Line 1+6+7)	2,377	(1,037)	725	2,690	(514)	1,092	19,056	6,138	(3,806)	1,299	1,290	29,310
9	FF&U 2022(3.7369%)	89	(39)	27	101	(19)	41	712	229	(142)	49	48	1,095
10	Total Annual Revenue Requirement	2,466	(1,076)	752	2,791	(533)	1,133	19,768	6,367	(3,948)	1,348	1,338	30,405
11	Ratebase at Year End	153	285	396	2,258	2,985	3,204	3,599	4,020	4,024	3,828	3,632	
	Gas												
12	O&M (Net of Savings)	-	-	-	141	30	2	3,286	2,186	780	-	-	6,425
13	Depreciation	-	-	-	-	1	2	2	2	(7)	-	-	-
14	Ad Valorem Taxes	-	-	-	-	-	3	1	1	(5)	-	-	-
15	Income Taxes	-	-	-	1	1	1	1	2	(6)	-	-	-
16	Return	-	-	-	1	4	6	6	5	(22)	-	-	-
17	Total Capital Related O&M + Capital Related	- -	- -	- -	2 143	6 36	12 14	10 3,296	10 2,196	(40) 740	- -	- -	- 6,425
18	Interest on CEMA Balance	-	-	-	-	3	4	4	3	156	170	174	514
19	Total Recoverable Costs (Line 12+17+18)	-	-	-	143	39	18	3,300	2,199	896	170	174	6,939
20	FF&U 2022(2.2449%)	-	-	-	3	1	0	74	49	20	4	4	156
21	Total Annual Revenue Requirement	-	-	-	146	40	18	3,374	2,248	916	174	178	7,095
22	Ratebase at Year End	-	-	-	18	76	74	72	71	-	-	-	
	Total												
23	O&M (Net of Savings)	2,372	(1,061)	653	2,486	(953)	399	21,832	7,673	(4,083)	-	-	29,318
24	Depreciation	1	6	20	78	121	125	135	181	191	191	191	1,240
25	Ad Valorem Taxes	-	-	-	-	-	186	44	56	(34)	74	74	404
26	Income Taxes	1	5	14	74	49	54	55	75	112	78	78	595
27	Return 2007(8.23%), 2008-2012(8.40%)	3	12	31	163	214	222	232	298	360	291	276	2,102
28	Total Capital Related O&M + Capital Related	5 2,377	23 (1,038)	65 718	315 2,801	388 (565)	587 986	466 22,298	610 8,283	629 (3,454)	634 634	619 619	4,341 33,659
29	Interest on CEMA Balance	-	1	7	32	90	124	58	54	544	835	845	2,590
30	Total Recoverable Costs (Line 23+28+29)	2,377	(1,037)	725	2,833	(475)	1,110	22,356	8,337	(2,910)	1,469	1,464	36,249
31	FF&U	89	(39)	27	104	(18)	41	786	279	(122)	52	52	1,251
32	Total Annual Revenue Requirement	2,466	(1,076)	752	2,937	(493)	1,151	23,142	8,616	(3,032)	1,521	1,516	37,500
33	Ratebase at Year End	153	285	396	2,276	3,061	3,278	3,671	4,091	4,024	3,828	3,632	

Notes:

This draft revenue requirement includes recorded data through September 30, 2022, forecasts through December 31, 2024, and interest on the CEMA balance.

Exhibit 37
San Diego Gas & Electric
Total Annual Eight CEMA Events Revenue Requirement and Interest (2025-2027)
(in thousands of dollars)

Line	<u>Electric</u>	2025	2026	2027	Total (2025 2027)
1 O&M (Net of Savings)		-	-	-	-
2 Depreciation		193	191	191	575
3 Ad Valorem Taxes		75	74	74	223
4 Income Taxes		79	78	78	235
5 Return		267	252	238	757
6 Total Capital Related		614	595	581	1,790
<i>O&M + Capital Related</i>		614	595	581	1,790
7 Interest on CEMA Balance		-	-	-	-
8 Total Recoverable Costs (Line 1+6+7)		614	595	581	1,790
9 FF&U 2022(3.7369%)		23	22	22	67
10 Total Annual Revenue Requirement		637	617	603	1,857
11 Ratebase at Year End		3,436	3,240	3,044	
	<u>Gas</u>				
12 O&M (Net of Savings)		-	-	-	-
13 Depreciation		-	-	-	-
14 Ad Valorem Taxes		-	-	-	-
15 Income Taxes		-	-	-	-
16 Return		-	-	-	-
17 Total Capital Related		-	-	-	-
<i>O&M + Capital Related</i>		-	-	-	-
18 Interest on CEMA Balance		-	-	-	-
19 Total Recoverable Costs (Line 12+17+18)		-	-	-	-
20 FF&U 2022(2.2449%)		-	-	-	-
21 Total Annual Revenue Requirement		-	-	-	-
22 Ratebase at Year End		-	-	-	
	<u>Total</u>				
23 O&M (Net of Savings)		-	-	-	-
24 Depreciation		193	191	191	575
25 Ad Valorem Taxes		75	74	74	223
26 Income Taxes		79	78	78	235
27 Return		267	252	238	757
28 Total Capital Related		614	595	581	1,790
<i>O&M + Capital Related</i>		614	595	581	1,790
29 Interest on CEMA Balance		-	-	-	-
30 Total Recoverable Costs (Line 23+28+29)		614	595	581	1,790
31 FF&U		23	22	22	67
32 Total Annual Revenue Requirement		637	617	603	1,857
33 Ratebase at Year End		3,436	3,240	3,044	