

Application of SAN DIEGO GAS & ELECTRIC)
COMPANY for authority to update its gas and)
electric revenue requirement and base rates)
effective January 1, 2028 (U 902-M))

Application No.: A.26-06-015

Exhibit No.: (SDGE-14-WP.1)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF WILLIAM J. EXON
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

SEPTEMBER 2026



2028 General Rate Case - REVISED

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Overall Summary For Exhibit No. SDGE-14-WP.1

Area:	INFORMATION TECHNOLOGY
Witness:	William J. Exon

Description	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	25,672	30,499	30,499	30,499	30,499	30,499	30,499
Shared Services	63,783	72,863	72,863	72,863	72,863	72,863	72,859
Total	89,455	103,362	103,362	103,362	103,362	103,362	103,358

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon

Summary of Non-Shared Services Workpapers:

		In 2025 \$ (000) Incurred Costs					
		Adjusted-Recorded	Adjusted-Forecast				
Description	2025	2026	2027	2028	2029	2030	2031
A. Applications	18,888	23,715	23,715	23,715	23,715	23,715	23,715
B. Infrastructure	6,784	6,784	6,784	6,784	6,784	6,784	6,784
Total	25,672	30,499	30,499	30,499	30,499	30,499	30,499

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Workpaper: VARIOUS

Summary for Category: A. Applications

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	4,918	6,645	6,645	6,645	6,645	6,645	6,645
Non-Labor	13,971	17,071	17,071	17,071	17,071	17,071	17,071
NSE	0	0	0	0	0	0	0
Total	18,889	23,716	23,716	23,716	23,716	23,716	23,716
FTE	30.2	38.7	38.7	38.7	38.7	38.7	38.7

Workpapers belonging to this Category:

11T002.000 NON-SHARED IT - OPERATIONAL APPLICATIONS

Labor	91	96	96	96	96	96	96
Non-Labor	15	15	15	15	15	15	15
NSE	0	0	0	0	0	0	0
Total	106	111	111	111	111	111	111
FTE	0.9	0.9	0.9	0.9	0.9	0.9	0.9

Unit Measure: FTEs

Units	1	1	1	1	1	1	1
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11T005.000 NON-SHARED IT - CUSTOMER

Labor	1,923	3,524	3,524	3,524	3,524	3,524	3,524
Non-Labor	11,283	13,829	13,829	13,829	13,829	13,829	13,829
NSE	0	0	0	0	0	0	0
Total	13,206	17,353	17,353	17,353	17,353	17,353	17,353
FTE	10.6	19.3	19.3	19.3	19.3	19.3	19.3

Unit Measure: FTEs

Units	10	19	19	19	19	19	19
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Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
11T006.000 NON-SHARED IT - DIGITAL							
Labor	221	218	218	218	218	218	218
Non-Labor	4	4	4	4	4	4	4
NSE	0	0	0	0	0	0	0
Total	225	222	222	222	222	222	222
FTE	1.2	1.1	1.1	1.1	1.1	1.1	1.1
Unit Measure: FTEs							
Units	1	1	1	1	1	1	1
11T007.000 NON-SHARED IT - UTILITY OPERATIONS							
Labor	2,683	2,807	2,807	2,807	2,807	2,807	2,807
Non-Labor	2,669	3,223	3,223	3,223	3,223	3,223	3,223
NSE	0	0	0	0	0	0	0
Total	5,352	6,030	6,030	6,030	6,030	6,030	6,030
FTE	17.5	17.4	17.4	17.4	17.4	17.4	17.4
Unit Measure: FTEs							
Units	15	15	15	15	15	15	15

Note: Totals may include rounding differences.

Beginning of Workpaper
1IT002.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Workpaper: 11T002.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Activity Description:

The non-shared SDG&E IT applications costs represent labor and non-labor for technology systems where 100% of the activities directly support the objectives of operating and maintaining SDG&E infrastructure systems safely and reliably. The types of functions supported in this area include customer billing and revenue management, smart grid and electric operations, meter data services, smart grid and electric operations portfolio management office, applications and utility operations maintenance agreements, and customer information systems (CIS) operations. Customer information systems includes ongoing costs related to the CIS replacement.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems. Labor adjustments were developed from current operational needs and the expected level of activity across IT operations . Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs. This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations .

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base year (2025) non labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud based services and increased automation—have changed how technology is deployed and maintained. Non labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT002.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns.
 These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends.
 This approach supports consistent forecasting and aligns non labor estimates with anticipated resource needs across IT operations .

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions .

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Workpaper: 1IT002.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,115	1,012	457	82	91	96	96	96	96	96	96
Non-Labor	4,899	1,523	896	346	15	15	15	15	15	15	15
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	6,015	2,535	1,353	428	106	111	111	111	111	111	111
FTE	7.1	6.4	3.1	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Units	6	6	3	1	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 11T002.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	91	91	91	91	91	91	5	5	5	5	5	5	96	96	96	96	96	96
NLbr	15	15	15	15	15	15	0	0	0	0	0	0	15	15	15	15	15	15
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	106	106	106	106	106	106	5	5	5	5	5	5	111	111	111	111	111	111
FTE	0.9	0.9	0.9	0.9	0.9	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.9	0.9	0.9	0.9	0.9
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	5	0	0	5	0.0	0	
2027	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	5	0	0	5	0.0	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 11T002.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	5	0	0	5	0.0	0	
2029	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	5	0	0	5	0.0	0	
2030	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	5	0	0	5	0.0	0	
2031	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	5	0	0	5	0.0	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 11T002.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	827	786	372	70	80
Non-Labor	3,941	1,390	854	336	15
NSE	0	0	0	0	0
Total	4,768	2,175	1,226	405	94
FTE	6.1	5.6	2.7	0.8	0.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	6	6	3	1	1
Recorded-Adjusted (Nominal \$)					
Labor	827	786	372	70	80
Non-Labor	3,941	1,390	853	336	15
NSE	0	0	0	0	0
Total	4,768	2,175	1,226	405	94
FTE	6.1	5.5	2.7	0.8	0.8
Units	6	6	3	1	1
Vacation & Sick (Nominal \$)					
Labor	125	114	52	9	12

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT002.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	125	114	52	9	12
FTE	1.0	0.9	0.4	0.1	0.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	163	112	33	3	0
Non-Labor	958	133	43	10	0
NSE	0	0	0	0	0
Total	1,122	245	75	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,115	1,012	457	82	91
Non-Labor	4,899	1,523	896	346	15
NSE	0	0	0	0	0
Total	6,015	2,535	1,353	428	106
FTE	7.1	6.4	3.1	0.9	0.9
Units	6	6	3	1	1

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT002.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	-0.243	0	0
NSE	0	0	0	0	0
Total	0	0	-0.243	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	6	6	3	1	1

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	6	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2021.						
2021 Total	0	0	0	0.0	6	
2022	0	0	0	0.0	6	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022 Total	0	0	0	0.0	6	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT002.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	0	0	0.0	3	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2023.						
2023 Total	0	0	0	0.0	3	
2024	0	0	0	0.0	1	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2024.						
2024 Total	0	0	0	0.0	1	
2025	0	0	0	0.0	1	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2025.						
2025 Total	0	0	0	0.0	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
1IT005.000 - NON-SHARED IT - CUSTOMER

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Workpaper: 11T005.000 - NON-SHARED IT - CUSTOMER
Unit Measure: FTEs

Activity Description:

The non shared SDG&E Customer Applications costs represent labor and non labor for customer facing and customer supporting systems where all activities directly support the objectives of delivering accurate billing, timely service execution, and high quality customer engagement across SDG&E's service territory. Functions supported in this area include customer billing and revenue management, digital self service applications, customer correspondence and communication systems, service order processing tools, and customer program enrollment applications. These systems enable SDG&E to meet operational, regulatory, and customer experience requirements. Costs include maintenance agreements, application operations, vendor support, and enhancements necessary to sustain reliable customer information system (CIS) and customer operations performance unique to SDG&E.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems. Labor adjustments were developed from current operational needs and the expected level of activity across IT operations . Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs. This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations .

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base year (2025) non labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud based services and increased automation—have changed how technology is deployed and maintained. Non labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Workpaper: 1IT005.000 - NON-SHARED IT - CUSTOMER
Unit Measure: FTEs

needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns.
These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends.
This approach supports consistent forecasting and aligns non labor estimates with anticipated resource needs across IT operations .

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions .

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT005.000 - NON-SHARED IT - CUSTOMER
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,542	4,115	2,213	1,547	1,923	3,524	3,524	3,524	3,524	3,524	3,524
Non-Labor	3,085	12,241	11,486	10,995	11,283	13,829	13,829	13,829	13,829	13,829	13,829
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	4,627	16,356	13,699	12,542	13,206	17,353	17,353	17,353	17,353	17,353	17,353
FTE	9.2	26.5	13.7	9.5	10.6	19.3	19.3	19.3	19.3	19.3	19.3
Units	8	23	12	8	10	19	19	19	19	19	19

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT005.000 - NON-SHARED IT - CUSTOMER
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,923	1,923	1,923	1,923	1,923	1,923	1,601	1,601	1,601	1,601	1,601	1,601	3,524	3,524	3,524	3,524	3,524	3,524
NLbr	11,283	11,283	11,283	11,283	11,283	11,283	2,546	2,546	2,546	2,546	2,546	2,546	13,829	13,829	13,829	13,829	13,829	13,829
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	13,206	13,206	13,206	13,206	13,206	13,206	4,147	4,147	4,147	4,147	4,147	4,147	17,353	17,353	17,353	17,353	17,353	17,353
FTE	10.6	10.6	10.6	10.6	10.6	10.6	8.7	8.7	8.7	8.7	8.7	8.7	19.3	19.3	19.3	19.3	19.3	19.3
Units	10	10	10	10	10	10	9	9	9	9	9	9	19	19	19	19	19	19

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-61	0	0	-61	-0.4	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2026	-244	0	0	-244	-1.5	-2	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2026	1,721	0	0	1,721	10.6	11	1-Sided Adj
Explanation:	Adjustment for increase in DE4C labor						
2026	0	1,278	0	1,278	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT005.000 - NON-SHARED IT - CUSTOMER
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjustment for one-time managed services credit in 2025						
2026	0	1,268	0	1,268	0.0	0	1-Sided Adj
Explanation:	Adjustment for increase of DE4C new contracts						
2026	185	0	0	185	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	1,601	2,546	0	4,147	8.7	9	
2027	-61	0	0	-61	-0.4	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2027	-244	0	0	-244	-1.5	-2	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2027	1,721	0	0	1,721	10.6	11	1-Sided Adj
Explanation:	Adjustment for increase in DE4C labor						
2027	0	1,278	0	1,278	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2027	0	1,268	0	1,268	0.0	0	1-Sided Adj
Explanation:	Adjustment for increase of DE4C new contracts						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 11T005.000 - NON-SHARED IT - CUSTOMER
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	185	0	0	185	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	1,601	2,546	0	4,147	8.7	9	
2028	-61	0	0	-61	-0.4	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2028	-244	0	0	-244	-1.5	-2	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2028	1,721	0	0	1,721	10.6	11	1-Sided Adj
Explanation:	Adjustment for increase in DE4C labor						
2028	0	1,278	0	1,278	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2028	0	1,268	0	1,268	0.0	0	1-Sided Adj
Explanation:	Adjustment for increase of DE4C new contracts						
2028	185	0	0	185	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	1,601	2,546	0	4,147	8.7	9	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT005.000 - NON-SHARED IT - CUSTOMER
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	-61	0	0	-61	-0.4	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2029	-244	0	0	-244	-1.5	-2	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2029	1,721	0	0	1,721	10.6	11	1-Sided Adj
Explanation:	Adjustment for increase in DE4C labor						
2029	0	1,278	0	1,278	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2029	0	1,268	0	1,268	0.0	0	1-Sided Adj
Explanation:	Adjustment for increase of DE4C new contracts						
2029	185	0	0	185	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	1,601	2,546	0	4,147	8.7	9	
2030	-61	0	0	-61	-0.4	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2030	-244	0	0	-244	-1.5	-2	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT005.000 - NON-SHARED IT - CUSTOMER
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2030	1,721	0	0	1,721	10.6	11	1-Sided Adj
Explanation:	Adjustment for increase in DE4C labor						
2030	0	1,278	0	1,278	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2030	0	1,268	0	1,268	0.0	0	1-Sided Adj
Explanation:	Adjustment for increase of DE4C new contracts						
2030	185	0	0	185	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	1,601	2,546	0	4,147	8.7	9	
2031	-61	0	0	-61	-0.4	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2031	-244	0	0	-244	-1.5	-2	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2031	1,721	0	0	1,721	10.6	11	1-Sided Adj
Explanation:	Adjustment for increase in DE4C labor						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT005.000 - NON-SHARED IT - CUSTOMER
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	0	1,278	0	1,278	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2031	0	1,268	0	1,268	0.0	0	1-Sided Adj
Explanation:	Adjustment for increase of DE4C new contracts						
2031	185	0	0	185	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	1,601	2,546	0	4,147	8.7	9	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT005.000 - NON-SHARED IT - CUSTOMER
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,144	3,208	1,882	1,345	1,772
Non-Labor	2,482	10,992	10,720	10,335	10,445
NSE	0	0	0	0	0
Total	3,625	14,200	12,603	11,680	12,217
FTE	7.9	22.8	12.3	8.4	9.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	-13	-78	-32	-94
Non-Labor	0	179	220	341	838
NSE	0	0	0	0	0
Total	0	166	142	309	744
FTE	0.0	-0.1	-0.4	-0.2	-0.5
Units	8	23	12	8	10
Recorded-Adjusted (Nominal \$)					
Labor	1,144	3,195	1,805	1,313	1,677
Non-Labor	2,482	11,171	10,940	10,676	11,283
NSE	0	0	0	0	0
Total	3,625	14,366	12,745	11,989	12,961
FTE	7.8	22.7	11.9	8.2	9.1
Units	8	23	12	8	10
Vacation & Sick (Nominal \$)					
Labor	172	465	251	178	246

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT005.000 - NON-SHARED IT - CUSTOMER
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	172	465	251	178	246
FTE	1.4	3.8	1.8	1.3	1.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	226	455	158	56	0
Non-Labor	603	1,070	546	319	0
NSE	0	0	0	0	0
Total	829	1,524	703	375	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,542	4,115	2,213	1,547	1,923
Non-Labor	3,085	12,241	11,486	10,995	11,283
NSE	0	0	0	0	0
Total	4,627	16,356	13,699	12,542	13,206
FTE	9.2	26.5	13.7	9.5	10.6
Units	8	23	12	8	10

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT005.000 - NON-SHARED IT - CUSTOMER
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	-13	-78	-32	-94
Non-Labor	0	179	220	341	838
NSE	0	0	0	0	0
Total	0	166	142	309	744
FTE	0.0	-0.1	-0.4	-0.2	-0.5
Units	8	23	12	8	10

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	8	1-Sided Adj

Explanation: Unit counts are FTE. Enter unit counts for 2021.

2021 Total	0	0	0	0.0	8	
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2022	0	179	0	0.0	0	CCTR Transf From 2100-3880.000
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Explanation: Transfer support costs for Consent to Share from cost center 2100-3880 in 100008 Customer Services Support to cost center 2100-3992 in 1IT005 Non-Shared Customer to align activity/function with where it resides and is forecasted.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT005.000 - NON-SHARED IT - CUSTOMER
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	0	0	0.0	23	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022	-13	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove Smart Meter 2.0 costs due to separate filing to recover costs						
2022 Total	-13	179	0	-0.1	23	
2023	0	222	0	0.0	0	CCTR Transf From 2100-3880.000
Explanation: Transfer support costs for Consent to Share from cost center 2100-3880 in 100008 Customer Services Support to cost center 2100-3992 in 1IT005 Non-Shared Customer to align activity/function with where it resides and is forecasted.						
2023	0	0	0	0.0	12	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2023.						
2023	-78	-3	0	-0.4	0	1-Sided Adj
Explanation: Adjustment to remove Smart Meter 2.0 costs due to separate filing to recover costs						
2023	0	1	0	0.0	0	CCTR Transf From 2100-4103.000
Explanation: Transfer cloud consumption costs from cost center 2100-4103 in 100002 Customer Programs to cost center 2100-3992 in 1IT005 Non-Shared Customer to align activity/function with where it resides and is forecasted.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT005.000 - NON-SHARED IT - CUSTOMER
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	-78	220	0	-0.4	12	
2024	0	134	0	0.0	0	CCTR Transf From 2100-0019.000
Explanation:	Transfer cloud consumption costs from cost center 2100-0019 in 100000 Customer Care to cost center 2100-3992 in 1IT005 Non-Shared Customer to align activity/function with where it resides and is forecasted.					
2024	0	229	0	0.0	0	CCTR Transf From 2100-3880.000
Explanation:	Transfer support costs for Consent to Share from cost center 2100-3880 in 100008 Customer Services Support to cost center 2100-3992 in 1IT005 Non-Shared Customer to align activity/function with where it resides and is forecasted.					
2024	0	3	0	0.0	0	CCTR Transf From 2100-4210.000
Explanation:	Transfer cloud consumption costs from cost center 2100-4210 in 100000 Customer Care to cost center 2100-3992 in 1IT005 Non-Shared Customer to align activity/function with where it resides and is forecasted.					
2024	0	2	0	0.0	0	CCTR Transf From 2100-4103.000
Explanation:	Transfer cloud consumption costs from cost center 2100-4103 in 100002 Customer Programs to cost center 2100-3992 in 1IT005 Non-Shared Customer to align activity/function with where it resides and is forecasted.					
2024	0	0	0	0.0	8	1-Sided Adj
Explanation:	Unit counts are FTE. Enter unit counts for 2024.					
2024	-32	-26	0	-0.2	0	1-Sided Adj
Explanation:	Adjustment to remove Smart Meter 2.0 costs due to separate filing to recover costs					

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT005.000 - NON-SHARED IT - CUSTOMER
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	-32	341	0	-0.2	8	
2025	0	568	0	0.0	0	CCTR Transf From 2100-0019.000
Explanation:	Transfer cloud consumption costs from cost center 2100-0019 in 100000 Customer Care to cost center 2100-3992 in 1IT005 Non-Shared Customer to align activity/function with where it resides and is forecasted.					
2025	0	0	0	0.0	10	1-Sided Adj
Explanation:	Unit counts are FTE. Enter unit counts for 2025.					
2025	0	215	0	0.0	0	CCTR Transf From 2100-3880.000
Explanation:	Transfer support costs for Consent to Share from cost center 2100-3880 in 100008 Customer Services Support to cost center 2100-3992 in 1IT005 Non-Shared Customer to align activity/function with where it resides and is forecasted.					
2025	-94	55	0	-0.5	0	1-Sided Adj
Explanation:	Adjustment to remove Smart Meter 2.0 costs due to separate filing to recover costs					
2025 Total	-94	838	0	-0.5	10	

Note: Totals may include rounding differences.

Beginning of Workpaper
1IT006.000 - NON-SHARED IT - DIGITAL

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Workpaper: 1IT006.000 - NON-SHARED IT - DIGITAL
Unit Measure: FTEs

Activity Description:

The non shared SDG&E Digital Applications costs represent labor and non labor for digital platforms and tools where 100% of the activities directly support SDG&E's internal business functions, innovation, data analytics and automation, and cloud modernization objectives. The types of capabilities supported in this area include enterprise business process workflow and automation tools, digital productivity applications, predictive analytics and business insight platforms, and SDG&E specific mobile and web solutions. These applications enable efficient and secure execution of SDG&E's business operations, support compliance with corporate and regulatory requirements, and enhance digital enablement across the workforce. Costs include licensing, application support, maintenance agreements, platform enhancements, and cybersecurity activities associated with SDG&E specific digital applications.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems. Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs. This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base year (2025) non labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud based services and increased automation—have changed how technology is deployed and maintained. Non labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT006.000 - NON-SHARED IT - DIGITAL
Unit Measure: FTEs

needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns.
These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends.
This approach supports consistent forecasting and aligns non labor estimates with anticipated resource needs across IT operations .

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions .

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Workpaper: 1IT006.000 - NON-SHARED IT - DIGITAL
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	656	1,065	740	221	218	218	218	218	218	218
Non-Labor	0	126	55	11	4	4	4	4	4	4	4
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	0	782	1,120	751	225	222	222	222	222	222	222
FTE	0.0	4.0	6.2	4.0	1.2	1.1	1.1	1.1	1.1	1.1	1.1
Units	0	3	5	4	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT006.000 - NON-SHARED IT - DIGITAL
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																			
	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	221	221	221	221	221	221	-3	-3	-3	-3	-3	-3	218	218	218	218	218	218	
NLbr	4	4	4	4	4	4	0	0	0	0	0	0	4	4	4	4	4	4	
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	225	225	225	225	225	225	-3	-3	-3	-3	-3	-3	222	222	222	222	222	222	
FTE	1.2	1.2	1.2	1.2	1.2	1.2	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	1.1	1.1	1.1	1.1	1.1	1.1	
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1	

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-14	0	0	-14	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2026	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	-3	0	0	-3	-0.1	0	
2027	-14	0	0	-14	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT006.000 - NON-SHARED IT - DIGITAL
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	-3	0	0	-3	-0.1	0	
2028	-14	0	0	-14	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2028	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	-3	0	0	-3	-0.1	0	
2029	-14	0	0	-14	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2029	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	-3	0	0	-3	-0.1	0	
2030	-14	0	0	-14	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT006.000 - NON-SHARED IT - DIGITAL
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	11	0	0	11	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	-3	0	0	-3	-0.1	0	
2031	-14	0	0	-14	-0.1	0	1-Sided Adj
Explanation: Adjustment for Voluntary Retirement Packages paid out in Base Year							
2031	11	0	0	11	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	-3	0	0	-3	-0.1	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT006.000 - NON-SHARED IT - DIGITAL
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	509	868	628	193
Non-Labor	0	115	53	10	4
NSE	0	0	0	0	0
Total	0	624	921	639	197
FTE	0.0	3.4	5.4	3.6	1.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	3	5	4	1
Recorded-Adjusted (Nominal \$)					
Labor	0	509	868	628	193
Non-Labor	0	115	53	10	4
NSE	0	0	0	0	0
Total	0	624	921	639	197
FTE	0.0	3.4	5.4	3.5	1.0
Units	0	3	5	4	1
Vacation & Sick (Nominal \$)					
Labor	0	74	121	85	28

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT006.000 - NON-SHARED IT - DIGITAL
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	74	121	85	28
FTE	0.0	0.6	0.8	0.5	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	72	76	27	0
Non-Labor	0	11	3	0	0
NSE	0	0	0	0	0
Total	0	83	79	27	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	656	1,065	740	221
Non-Labor	0	126	55	11	4
NSE	0	0	0	0	0
Total	0	782	1,120	751	225
FTE	0.0	4.0	6.2	4.0	1.2
Units	0	3	5	4	1

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT006.000 - NON-SHARED IT - DIGITAL
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	3	5	4	1

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	0	0	0.0	0	

2022 0 0 0 0.0 3 1-Sided Adj

Explanation: Unit counts are FTE. Enter unit counts for 2022.

2022 Total	0	0	0	0.0	3	
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2023 0 0 0 0.0 5 1-Sided Adj

Explanation: Unit counts are FTE. Enter unit counts for 2023.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT006.000 - NON-SHARED IT - DIGITAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	0	0	0	0.0	5	
2024	0	0	0	0.0	4	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2024.						
2024 Total	0	0	0	0.0	4	
2025	0	0	0	0.0	1	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2025.						
2025 Total	0	0	0	0.0	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
1IT007.000 - NON-SHARED IT - UTILITY OPERATIONS

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Workpaper: 11T007.000 - NON-SHARED IT - UTILITY OPERATIONS
Unit Measure: FTEs

Activity Description:

The non-shared SDG&E Utility Operations Applications costs represent labor and non labor for technology systems that support the safe and reliable operation of SDG&E's electric and gas infrastructure. Activities in this area directly support operational objectives including grid and gas system monitoring, outage management, distribution and transmission operations, asset and work management, field mobility, and inspection and compliance processes. The types of systems maintained include operational data platforms, geospatial and mapping applications, control room support tools, and field workforce applications. Costs include maintenance agreements, application support services, regulatory driven updates, and ongoing enhancements required to maintain SDG&E specific safety, reliability, and operational performance standards.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems. Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs. This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base year (2025) non labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud based services and increased automation—have changed how technology is deployed and maintained. Non labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Workpaper: 1IT007.000 - NON-SHARED IT - UTILITY OPERATIONS
Unit Measure: FTEs

reliance on historical spending patterns.
These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends.
This approach supports consistent forecasting and aligns non labor estimates with anticipated resource needs across IT operations .

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions .

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Workpaper: 11T007.000 - NON-SHARED IT - UTILITY OPERATIONS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	3,722	3,663	3,693	2,879	2,683	2,807	2,807	2,807	2,807	2,807	2,807
Non-Labor	3,783	2,574	2,768	2,539	2,669	3,223	3,223	3,223	3,223	3,223	3,223
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	7,505	6,237	6,461	5,418	5,351	6,030	6,030	6,030	6,030	6,030	6,030
FTE	27.3	25.2	24.0	18.4	17.5	17.4	17.4	17.4	17.4	17.4	17.4
Units	23	22	21	16	15	15	15	15	15	15	15

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 11T007.000 - NON-SHARED IT - UTILITY OPERATIONS
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,683	2,683	2,683	2,683	2,683	2,683	124	124	124	124	124	124	2,807	2,807	2,807	2,807	2,807	2,807
NLbr	2,669	2,669	2,669	2,669	2,669	2,669	554	554	554	554	554	554	3,223	3,223	3,223	3,223	3,223	3,223
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,352	5,352	5,352	5,352	5,352	5,352	678	678	678	678	678	678	6,030	6,030	6,030	6,030	6,030	6,030
FTE	17.5	17.5	17.5	17.5	17.5	17.5	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	17.4	17.4	17.4	17.4	17.4	17.4
Units	15	15	15	15	15	15	0	0	0	0	0	0	15	15	15	15	15	15

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-23	0	0	-23	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2026	0	500	0	500	0.0	0	1-Sided Adj
Explanation:	Adjustment for new contracts						
2026	0	54	0	54	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2026	147	0	0	147	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 11T007.000 - NON-SHARED IT - UTILITY OPERATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	124	554	0	678	-0.1	0	
2027	-23	0	0	-23	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2027	0	500	0	500	0.0	0	1-Sided Adj
Explanation:	Adjustment for new contracts						
2027	0	54	0	54	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2027	147	0	0	147	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	124	554	0	678	-0.1	0	
2028	-23	0	0	-23	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2028	0	500	0	500	0.0	0	1-Sided Adj
Explanation:	Adjustment for new contracts						
2028	0	54	0	54	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT007.000 - NON-SHARED IT - UTILITY OPERATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Adjustment for one-time managed services credit in 2025							
2028	147	0	0	147	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	124	554	0	678	-0.1	0	
2029	-23	0	0	-23	-0.1	0	1-Sided Adj
Explanation: Adjustment for Voluntary Retirement Packages paid out in Base Year							
2029	0	500	0	500	0.0	0	1-Sided Adj
Explanation: Adjustment for new contracts							
2029	0	54	0	54	0.0	0	1-Sided Adj
Explanation: Adjustment for one-time managed services credit in 2025							
2029	147	0	0	147	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	124	554	0	678	-0.1	0	
2030	-23	0	0	-23	-0.1	0	1-Sided Adj
Explanation: Adjustment for Voluntary Retirement Packages paid out in Base Year							
2030	0	500	0	500	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT007.000 - NON-SHARED IT - UTILITY OPERATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjustment for new contracts						
2030	0	54	0	54	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2030	147	0	0	147	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	124	554	0	678	-0.1	0	
2031	-23	0	0	-23	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2031	0	500	0	500	0.0	0	1-Sided Adj
Explanation:	Adjustment for new contracts						
2031	0	54	0	54	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2031	147	0	0	147	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	124	554	0	678	-0.1	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 11T007.000 - NON-SHARED IT - UTILITY OPERATIONS
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,760	2,844	3,239	2,444	2,363
Non-Labor	3,043	2,349	2,637	2,465	2,669
NSE	0	0	0	0	0
Total	5,804	5,193	5,876	4,909	5,032
FTE	23.3	21.6	22.7	15.9	15.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-227	0	-23
Non-Labor	0	0	-1	0	0
NSE	0	0	0	0	0
Total	0	0	-228	0	-23
FTE	0.0	0.0	-2.0	0.0	0.0
Units	23	22	21	16	15
Recorded-Adjusted (Nominal \$)					
Labor	2,760	2,844	3,011	2,444	2,340
Non-Labor	3,043	2,349	2,636	2,465	2,669
NSE	0	0	0	0	0
Total	5,804	5,193	5,648	4,909	5,009
FTE	23.3	21.6	20.8	15.9	15.0
Units	23	22	21	16	15
Vacation & Sick (Nominal \$)					
Labor	416	414	418	332	343

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT007.000 - NON-SHARED IT - UTILITY OPERATIONS
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	416	414	418	332	343
FTE	4.0	3.6	3.2	2.5	2.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	546	405	263	104	0
Non-Labor	740	225	131	74	0
NSE	0	0	0	0	0
Total	1,285	630	395	177	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	3,722	3,663	3,693	2,879	2,683
Non-Labor	3,783	2,574	2,768	2,539	2,669
NSE	0	0	0	0	0
Total	7,505	6,237	6,461	5,418	5,351
FTE	27.3	25.2	24.0	18.4	17.5
Units	23	22	21	16	15

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT007.000 - NON-SHARED IT - UTILITY OPERATIONS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-227	0	-23
Non-Labor	0	0	-0.680	0	0
NSE	0	0	0	0	0
Total	0	0	-228	0	-23
FTE	0.0	0.0	-2.0	0.0	0.0
Units	23	22	21	16	15

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	23	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2021.						
2021 Total	0	0	0	0.0	23	
2022	0	0	0	0.0	22	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022 Total	0	0	0	0.0	22	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 11T007.000 - NON-SHARED IT - UTILITY OPERATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-227	-1	0	-2.0	-2	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	0	0	0.0	23	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2023.						
2023 Total	-227	-1	0	-2.0	21	
2024	0	0	0	0.0	16	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2024.						
2024 Total	0	0	0	0.0	16	
2025	-18	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300.						
2025	0	0	0	0.0	15	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2025.						
2025	-5	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Workpaper: 1IT007.000 - NON-SHARED IT - UTILITY OPERATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	-23	0	0	0.0	15	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Workpaper: 1IT004.000

Summary for Category: B. Infrastructure

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0
Non-Labor	6,784	6,784	6,784	6,784	6,784	6,784	6,784
NSE	0	0	0	0	0	0	0
Total	6,784	6,784	6,784	6,784	6,784	6,784	6,784
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1IT004.000 NON-SHARED IT - OPERATIONAL INFRASTRUCTURE

Labor	0	0	0	0	0	0	0
Non-Labor	6,784	6,784	6,784	6,784	6,784	6,784	6,784
NSE	0	0	0	0	0	0	0
Total	6,784	6,784	6,784	6,784	6,784	6,784	6,784
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper

1IT004.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub 1.
Workpaper: 1IT004.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Activity Description:

This activity includes non-shared Information Technology (IT) infrastructure costs that represent non-labor for technology systems where 100% of the activities directly support the objectives of operating and maintaining SDG&E infrastructure systems safely and reliably. The types of functions in this area include IT operations outsourced services and hardware and/or software maintenance agreements supporting non-shared SDG&E infrastructure.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems. Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs. This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base year (2025) non labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud based services and increased automation—have changed how technology is deployed and maintained. Non labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub 1.
Workpaper: 1IT004.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non labor estimates with anticipated resource needs across IT operations .

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions .

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub 1.
Workpaper: 1IT004.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	11,536	7,783	8,034	6,646	6,784	6,784	6,784	6,784	6,784	6,784	6,784
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	11,536	7,783	8,034	6,646	6,784	6,784	6,784	6,784	6,784	6,784	6,784
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Workpaper: 11T004.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	6,784	6,784	6,784	6,784	6,784	6,784	0	0	0	0	0	0	6,784	6,784	6,784	6,784	6,784	6,784
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6,784	6,784	6,784	6,784	6,784	6,784	0	0	0	0	0	0	6,784	6,784	6,784	6,784	6,784	6,784
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Year	Labor ()	NLbr ()	NSE ()	Total	FTE	Units ()	Adj_Type

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Workpaper: 1IT004.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	9,280	7,171	8,730	7,545	7,582
NSE	0	0	0	0	0
Total	9,280	7,171	8,730	7,545	7,582
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-68	-1,078	-1,092	-798
NSE	0	0	0	0	0
Total	0	-68	-1,078	-1,092	-798
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	9,280	7,103	7,652	6,453	6,784
NSE	0	0	0	0	0
Total	9,280	7,103	7,652	6,453	6,784
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Workpaper: 1IT004.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	2,256	680	382	193	0
NSE	0	0	0	0	0
Total	2,256	680	382	193	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	11,536	7,783	8,034	6,646	6,784
NSE	0	0	0	0	0
Total	11,536	7,783	8,034	6,646	6,784
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Workpaper: 1IT004.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	-68	-1,078	-1,092	-798
NSE	0	0	0	0	0
Total	0	-68	-1,078	-1,092	-798
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	0	1-Sided Adj

Explanation: Unit counts are FTE. Enter unit counts for 2021.

2021 Total	0	0	0	0.0	0	
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2022	0	-68	0	0.0	0	CCTR Transf To 2100-4230.000
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Explanation: Transfer of historical large agreement costs to ITCS witness area to align with new contract owner

2022 Total	0	-68	0	0.0	0	
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Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Workpaper: 1IT004.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-814	0	0.0	0	CCTR Transf To 2100-4230.000
Explanation:	Transfer of historical large agreement costs to ITCS witness area to align with new contract owner					
2023	0	-265	0	0.0	0	CCTR Transf To 2100-4230.000
Explanation:	Transfer of historical large agreement variable costs to ITCS witness area to align with new contract owner					
2023 Total	0	-1,078	0	0.0	0	
2024	0	-807	0	0.0	0	CCTR Transf To 2100-4230.000
Explanation:	Transfer of historical large agreement costs to ITCS witness area to align with new contract owner					
2024	0	-285	0	0.0	0	CCTR Transf To 2100-4230.000
Explanation:	Transfer of historical large agreement variable costs to ITCS witness area to align with new contract owner					
2024 Total	0	-1,092	0	0.0	0	
2025	0	-740	0	0.0	0	CCTR Transf To 2100-4230.000
Explanation:	Transfer of historical large agreement costs to ITCS witness area to align with new contract owner					
2025	0	-58	0	0.0	0	CCTR Transf To 2100-4230.000
Explanation:	Transfer of historical large agreement variable costs to ITCS witness area to align with new contract owner					

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Workpaper: 1IT004.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	0	-798	0	0.0	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon

Summary of Shared Services Workpapers:

	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
Description	2025	2026	2027	2028	2029	2030	2031
A. Applications	22,287	23,303	23,303	23,303	23,303	23,303	23,303
B. Infrastructure	32,655	38,437	38,437	38,437	38,437	38,437	38,437
C. Support	8,841	11,123	11,123	11,123	11,123	11,123	11,119
Total	63,783	72,863	72,863	72,863	72,863	72,863	72,859

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Cost Center: VARIOUS

Summary for Category: A. Applications

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	6,492	6,149	6,149	6,149	6,149	6,149	6,149
Non-Labor	15,795	17,154	17,154	17,154	17,154	17,154	17,154
NSE	0	0	0	0	0	0	0
Total	22,287	23,303	23,303	23,303	23,303	23,303	23,303
FTE	35.7	31.7	31.7	31.7	31.7	31.7	31.7

Cost Centers belonging to this Category:

2100-3071.000 SHARED APPLICATIONS

Labor	3,893	3,549	3,549	3,549	3,549	3,549	3,549
Non-Labor	8,085	8,085	8,085	8,085	8,085	8,085	8,085
NSE	0	0	0	0	0	0	0
Total	11,978	11,634	11,634	11,634	11,634	11,634	11,634
FTE	21.0	17.8	17.8	17.8	17.8	17.8	17.8

Unit Measure: FTEs

Units	18	15	15	15	15	15	15
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2100-3073.000 SHARED OPERATIONAL APPLICATIONS

Labor	481	507	507	507	507	507	507
Non-Labor	2,444	3,468	3,468	3,468	3,468	3,468	3,468
NSE	0	0	0	0	0	0	0
Total	2,925	3,975	3,975	3,975	3,975	3,975	3,975
FTE	1.5	1.5	1.5	1.5	1.5	1.5	1.5

Unit Measure: FTEs

Units	1	1	1	1	1	1	1
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Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2100-3074.000 SHARED UTILITY OPERATIONS							
Labor	931	850	850	850	850	850	850
Non-Labor	1,594	1,594	1,594	1,594	1,594	1,594	1,594
NSE	0	0	0	0	0	0	0
Total	2,525	2,444	2,444	2,444	2,444	2,444	2,444
FTE	5.8	5.1	5.1	5.1	5.1	5.1	5.1
Unit Measure: FTEs							
Units	5	4	4	4	4	4	4
2100-3089.000 SHARED DIGITAL							
Labor	690	718	718	718	718	718	718
Non-Labor	3,636	3,971	3,971	3,971	3,971	3,971	3,971
NSE	0	0	0	0	0	0	0
Total	4,326	4,689	4,689	4,689	4,689	4,689	4,689
FTE	4.3	4.2	4.2	4.2	4.2	4.2	4.2
Unit Measure: FTEs							
Units	4	4	4	4	4	4	4
2100-4084.000 SHARED CUSTOMER							
Labor	497	525	525	525	525	525	525
Non-Labor	36	36	36	36	36	36	36
NSE	0	0	0	0	0	0	0
Total	533	561	561	561	561	561	561
FTE	3.1	3.1	3.1	3.1	3.1	3.1	3.1
Unit Measure: FTEs							
Units	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3071.000 - SHARED APPLICATIONS

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Cost Center: 2100-3071.000 - SHARED APPLICATIONS
Unit Measure: FTEs

Activity Description:

The shared SDG&E IT applications costs represent labor and non-labor for technology systems where costs are shared between multiple business units and support all other company-specific activities. The types of activities supported in this area include enterprise services (human resources, benefits, time keeping, compensation, payroll), supply chain, financial, business intelligence, analytics and reporting, and software maintenance agreements.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems. Labor adjustments were developed from current operational needs and the expected level of activity across IT operations . Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs. This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations .

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base year (2025) non labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud based services and increased automation—have changed how technology is deployed and maintained. Non labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Cost Center: 2100-3071.000 - SHARED APPLICATIONS
Unit Measure: FTEs

These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non labor estimates with anticipated resource needs across IT operations .

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions .

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Cost Center: 2100-3071.000 - SHARED APPLICATIONS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	5,134	4,614	4,972	4,389	3,893	3,549	3,549	3,549	3,549	3,549	3,549
Non-Labor	10,285	9,065	9,055	9,302	8,085	8,085	8,085	8,085	8,085	8,085	8,085
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	15,419	13,679	14,027	13,691	11,978	11,634	11,634	11,634	11,634	11,634	11,634
FTE	33.8	30.0	31.6	26.9	21.0	17.8	17.8	17.8	17.8	17.8	17.8
Units	29	26	27	23	18	15	15	15	15	15	15

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3071.000 - SHARED APPLICATIONS
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	3,893	8,085	0	11,978	21.0	18
Total Incurred	3,893	8,085	0	11,978	21.0	18
% Allocation						
Retained	34.94%	34.94%				
SEU	57.58%	57.58%				
CORP	2.70%	2.70%				
Unreg	4.78%	4.78%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	3,549	8,085	0	11,634	17.8	15
Total Incurred	3,549	8,085	0	11,634	17.8	15
% Allocation						
Retained	34.90%	34.90%				
SEU	57.59%	57.59%				
CORP	2.68%	2.68%				
Unreg	4.83%	4.83%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	3,549	8,085	0	11,634	17.8	15
	3,549	8,085	0	11,634	17.8	15
	34.93%	34.93%				
	57.58%	57.58%				
	2.68%	2.68%				
	4.81%	4.81%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	3,549	8,085	0	11,634	17.8	15
	3,549	8,085	0	11,634	17.8	15
	34.87%	34.87%				
	57.60%	57.60%				
	2.69%	2.69%				
	4.84%	4.84%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3071.000 - SHARED APPLICATIONS
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	3,549	8,085	0	11,634	17.8	15
Total Incurred	3,549	8,085	0	11,634	17.8	15
% Allocation						
Retained	34.87%	34.87%				
SEU	57.60%	57.60%				
CORP	2.69%	2.69%				
Unreg	4.84%	4.84%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	3,549	8,085	0	11,634	17.8	15
Total Incurred	3,549	8,085	0	11,634	17.8	15
% Allocation						
Retained	34.87%	34.87%				
SEU	57.60%	57.60%				
CORP	2.69%	2.69%				
Unreg	4.84%	4.84%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	3,549	8,085	0	11,634	17.8	15
Total Incurred	3,549	8,085	0	11,634	17.8	15
% Allocation						
Retained	34.87%	34.87%				
SEU	57.60%	57.60%				
CORP	2.69%	2.69%				
Unreg	4.84%	4.84%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3071.000 - SHARED APPLICATIONS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3071.000 - SHARED APPLICATIONS
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	3,893	3,893	3,893	3,893	3,893	3,893	-344	-344	-344	-344	-344	-344	3,549	3,549	3,549	3,549	3,549	3,549
NLbr	8,085	8,085	8,085	8,085	8,085	8,085	0	0	0	0	0	0	8,085	8,085	8,085	8,085	8,085	8,085
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	11,978	11,978	11,978	11,978	11,978	11,978	-344	-344	-344	-344	-344	-344	11,634	11,634	11,634	11,634	11,634	11,634
FTE	21.0	21.0	21.0	21.0	21.0	21.0	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	17.8	17.8	17.8	17.8	17.8	17.8
Units	18	18	18	18	18	18	-3	-3	-3	-3	-3	-3	15	15	15	15	15	15

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-522	0	0	-522	-3.2	-3	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2026	-8	0	0	-8	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2026	186	0	0	186	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	-344	0	0	-344	-3.2	-3	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3071.000 - SHARED APPLICATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	-522	0	0	-522	-3.2	-3	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2027	-8	0	0	-8	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2027	186	0	0	186	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	-344	0	0	-344	-3.2	-3	
2028	-522	0	0	-522	-3.2	-3	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2028	-8	0	0	-8	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2028	186	0	0	186	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	-344	0	0	-344	-3.2	-3	
2029	-8	0	0	-8	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3071.000 - SHARED APPLICATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	-522	0	0	-522	-3.2	-3	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2029	186	0	0	186	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	-344	0	0	-344	-3.2	-3	
2030	-8	0	0	-8	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2030	-522	0	0	-522	-3.2	-3	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2030	186	0	0	186	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	-344	0	0	-344	-3.2	-3	
2031	-8	0	0	-8	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2031	-522	0	0	-522	-3.2	-3	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3071.000 - SHARED APPLICATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	186	0	0	186	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	-344	0	0	-344	-3.2	-3	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3071.000 - SHARED APPLICATIONS
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	3,807	3,621	4,101	3,754	3,712
Non-Labor	8,775	8,153	8,506	9,034	10,719
NSE	0	0	0	0	0
Total	12,582	11,774	12,607	12,787	14,431
FTE	28.8	25.7	27.3	23.5	20.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-316
Non-Labor	0	0	0	0	-2,634
NSE	0	0	0	0	0
Total	0	0	0	0	-2,950
FTE	0.0	0.0	0.0	0.0	-2.0
Units	29	26	27	23	18
Recorded-Adjusted (Nominal \$)					
Labor	3,807	3,621	4,101	3,754	3,396
Non-Labor	8,775	8,153	8,506	9,034	8,085
NSE	0	0	0	0	0
Total	12,582	11,774	12,607	12,787	11,481
FTE	28.9	25.7	27.3	23.4	18.0
Units	29	26	27	23	18
Vacation & Sick (Nominal \$)					
Labor	573	528	570	509	497

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3071.000 - SHARED APPLICATIONS
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	573	528	570	509	497
FTE	4.9	4.3	4.3	3.5	3.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	754	465	301	126	0
Non-Labor	1,510	913	549	268	0
NSE	0	0	0	0	0
Total	2,263	1,377	850	394	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	5,134	4,614	4,972	4,389	3,893
Non-Labor	10,285	9,065	9,055	9,302	8,085
NSE	0	0	0	0	0
Total	15,419	13,679	14,027	13,691	11,978
FTE	33.8	30.0	31.6	26.9	21.0
Units	29	26	27	23	18

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3071.000 - SHARED APPLICATIONS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	-316
Non-Labor	0	0	0	0	-2,634
NSE	0	0	0	0	0
Total	0	0	0	0	-2,950
FTE	0.0	0.0	0.0	0.0	-2.0
Units	29	26	27	23	18

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	29	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2021.						
2021 Total	0	0	0	0.0	29	
2022	0	0	0	0.0	26	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022 Total	0	0	0	0.0	26	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3071.000 - SHARED APPLICATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	27	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2023.						
2023 Total	0	0	0	0.0	27	
2024	0	0	0	0.0	23	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2024.						
2024 Total	0	0	0	0.0	23	
2025	0	0	0	0.0	20	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2025.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-4250.000
Explanation: Transfer of non-labor dollars to align with 2028 workpaper structure						
2025	0	0	0	0.0	0	CCTR Transf From 2100-4251.000
Explanation: Transfer of non-labor dollars to align with 2028 workpaper structure.						
2025	-316	-2,635	0	-2.0	-2	CCTR Transf To 2100-3089.000

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3071.000 - SHARED APPLICATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer of 2025 costs to workpaper 2100-3089 for cost centers that were incorrectly mapped to 2100-3071, to align where 2021-2024 costs resides						
2025 Total	-316	-2,634	0	-2.0	18	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2100-3071.000

2028 GRC Workpaper	Cost Center	Sum of 2025	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3071.000	2100-3071	708,892	42%	55%	3%	0%	294,332	392,443	22,117	-	System Resource Usage Stats
2100-3071.000	2100-3072	5,075	44%	53%	3%	0%	2,217	2,713	145	-	LAN ID
2100-3071.000	2100-3089	644,083	44%	53%	3%	0%	281,400	344,262	18,421	-	LAN ID
2100-3071.000	2100-3926	2,130,481	54%	45%	0%	0%	1,156,851	965,960	7,670	-	P/Y Dept. Activity Study
2100-3071.000	2100-4085	989,829	44%	53%	3%	0%	432,456	529,063	28,309	-	LAN ID
2100-3071.000	2100-4134	489,787	41%	56%	1%	2%	199,833	276,093	6,416	7,445	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4181	7,694,686	33%	58%	3%	6%	2,532,321	4,489,849	214,682	457,834	Other - Explain
2100-3071.000	2100-4182	921,369	33%	58%	3%	6%	303,223	537,619	25,706	54,821	Other - Explain
2100-3071.000	2100-4183	93,840	45%	55%	0%	0%	42,209	51,631	-	-	LAN ID
2100-3071.000	2100-4194	222,904	87%	13%	0%	0%	193,726	28,175	1,003	-	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4197	408,448	33%	58%	3%	6%	134,420	238,330	11,396	24,303	Other - Explain
2100-3071.000	2100-4209	395,347	41%	55%	2%	2%	162,013	218,034	8,974	6,326	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4231	270,618	44%	53%	3%	0%	118,233	144,646	7,740	-	LAN ID
2100-3071.000	2100-4250	0	41%	56%	3%	0%	0	0	0	-	SAP ID's
2100-3071.000	2100-4251	(0)	44%	53%	3%	0%	(0)	(0)	(0)	-	LAN ID
2100-3071.000 Total		14,975,361									
Grand Total		14,975,361									

39.09% 54.88% 2.35% 3.68% 2025 Weighted Average of 2100-3071.000

2028 GRC Workpaper	Cost Center	Sum of 2026	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3071.000	2100-3071	520,824	42%	55%	3%	0%	216,246	288,328	16,250	-	System Resource Usage Stats
2100-3071.000	2100-3072	5,075	44%	53%	3%	0%	2,217	2,713	145	-	LAN ID
2100-3071.000	2100-3089	822,505	44%	53%	3%	0%	359,353	439,629	23,524	-	LAN ID
2100-3071.000	2100-3926	2,130,481	54%	45%	0%	0%	1,156,851	965,960	7,670	-	P/Y Dept. Activity Study
2100-3071.000	2100-4085	989,829	44%	53%	3%	0%	432,456	529,063	28,309	-	LAN ID
2100-3071.000	2100-4134	489,787	41%	56%	1%	2%	199,833	276,093	6,416	7,445	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4181	7,648,963	33%	58%	3%	6%	2,517,274	4,463,170	213,406	455,113	Other - Explain
2100-3071.000	2100-4182	775,824	33%	58%	3%	6%	255,324	452,693	21,645	46,162	Other - Explain
2100-3071.000	2100-4183	93,840	45%	55%	0%	0%	42,209	51,631	-	-	LAN ID
2100-3071.000	2100-4194	222,904	87%	13%	0%	0%	193,726	28,175	1,003	-	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4197	258,041	33%	58%	3%	6%	84,921	150,567	7,199	15,353	Other - Explain
2100-3071.000	2100-4209	395,347	41%	55%	2%	2%	162,013	218,034	8,974	6,326	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4231	270,618	44%	53%	3%	0%	118,233	144,646	7,740	-	LAN ID
2100-3071.000	2100-4250	0	41%	56%	3%	0%	0	0	0	-	SAP ID's
2100-3071.000	2100-4251	(0)	44%	53%	3%	0%	(0)	(0)	(0)	-	LAN ID
2100-3071.000 Total		14,624,039									
Grand Total		14,624,039									

39.25% 54.78% 2.34% 3.63% 2026 Weighted Average of 2100-3071.000

2028 GRC Workpaper	Cost Center	Sum of 2027	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3071.000	2100-3071	520,824	42%	55%	3%	0%	216,246	288,328	16,250	-	System Resource Usage Stats
2100-3071.000	2100-3072	5,075	44%	53%	3%	0%	2,217	2,713	145	-	LAN ID
2100-3071.000	2100-3089	822,505	44%	53%	3%	0%	359,353	439,629	23,524	-	LAN ID
2100-3071.000	2100-3926	2,130,481	54%	45%	0%	0%	1,156,851	965,960	7,670	-	P/Y Dept. Activity Study
2100-3071.000	2100-4085	989,829	44%	53%	3%	0%	432,456	529,063	28,309	-	LAN ID
2100-3071.000	2100-4134	489,787	41%	56%	1%	2%	199,833	276,093	6,416	7,445	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4181	7,648,963	33%	58%	3%	6%	2,517,274	4,463,170	213,406	455,113	Other - Explain
2100-3071.000	2100-4182	775,824	33%	58%	3%	6%	255,324	452,693	21,645	46,162	Other - Explain
2100-3071.000	2100-4183	93,840	45%	55%	0%	0%	42,209	51,631	-	-	LAN ID
2100-3071.000	2100-4194	222,904	87%	13%	0%	0%	193,726	28,175	1,003	-	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4197	258,041	33%	58%	3%	6%	84,921	150,567	7,199	15,353	Other - Explain
2100-3071.000	2100-4209	395,347	41%	55%	2%	2%	162,013	218,034	8,974	6,326	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4231	270,618	44%	53%	3%	0%	118,233	144,646	7,740	-	LAN ID
2100-3071.000	2100-4250	0	41%	56%	3%	0%	0	0	0	-	SAP ID's
2100-3071.000	2100-4251	(0)	44%	53%	3%	0%	(0)	(0)	(0)	-	LAN ID
2100-3071.000 Total		14,624,039									
Grand Total		14,624,039									

39.25%	54.78%	2.34%	3.63%	2027 Weighted Average of 2100-3071.000
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2028 GRC Workpaper	Cost Center	Sum of 2028	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3071.000	2100-3071	520,824	42%	55%	3%	0%	216,246	288,328	16,250	-	System Resource Usage Stats
2100-3071.000	2100-3072	5,075	44%	53%	3%	0%	2,217	2,713	145	-	LAN ID
2100-3071.000	2100-3089	822,505	44%	53%	3%	0%	359,353	439,629	23,524	-	LAN ID
2100-3071.000	2100-3926	2,130,481	54%	45%	0%	0%	1,156,851	965,960	7,670	-	P/Y Dept. Activity Study
2100-3071.000	2100-4085	989,829	44%	53%	3%	0%	432,456	529,063	28,309	-	LAN ID
2100-3071.000	2100-4134	489,787	41%	56%	1%	2%	199,833	276,093	6,416	7,445	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4181	7,648,963	33%	58%	3%	6%	2,517,274	4,463,170	213,406	455,113	Other - Explain
2100-3071.000	2100-4182	775,824	33%	58%	3%	6%	255,324	452,693	21,645	46,162	Other - Explain
2100-3071.000	2100-4183	93,840	45%	55%	0%	0%	42,209	51,631	-	-	LAN ID
2100-3071.000	2100-4194	222,904	87%	13%	0%	0%	193,726	28,175	1,003	-	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4197	258,041	33%	58%	3%	6%	84,921	150,567	7,199	15,353	Other - Explain
2100-3071.000	2100-4209	395,347	41%	55%	2%	2%	162,013	218,034	8,974	6,326	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4231	270,618	44%	53%	3%	0%	118,233	144,646	7,740	-	LAN ID
2100-3071.000	2100-4250	0	41%	56%	3%	0%	0	0	0	-	SAP ID's
2100-3071.000	2100-4251	(0)	44%	53%	3%	0%	(0)	(0)	(0)	-	LAN ID
2100-3071.000 Total		14,624,039									
Grand Total		14,624,039									

39.25%	54.78%	2.34%	3.63%	2028 Weighted Average of 2100-3071.000
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Shared Services Workpapers

2028 GRC Workpaper	Cost Center	Sum of 2029	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3071.000	2100-3071	520,824	42%	55%	3%	0%	216,246	288,328	16,250	-	System Resource Usage Stats
2100-3071.000	2100-3072	5,075	44%	53%	3%	0%	2,217	2,713	145	-	LAN ID
2100-3071.000	2100-3089	822,505	44%	53%	3%	0%	359,353	439,629	23,524	-	LAN ID
2100-3071.000	2100-3926	2,130,481	54%	45%	0%	0%	1,156,851	965,960	7,670	-	P/Y Dept. Activity Study
2100-3071.000	2100-4085	989,829	44%	53%	3%	0%	432,456	529,063	28,309	-	LAN ID
2100-3071.000	2100-4134	489,787	41%	56%	1%	2%	199,833	276,093	6,416	7,445	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4181	7,648,963	33%	58%	3%	6%	2,517,274	4,463,170	213,406	455,113	Other - Explain
2100-3071.000	2100-4182	775,824	33%	58%	3%	6%	255,324	452,693	21,645	46,162	Other - Explain
2100-3071.000	2100-4183	93,840	45%	55%	0%	0%	42,209	51,631	-	-	LAN ID
2100-3071.000	2100-4194	222,904	87%	13%	0%	0%	193,726	28,175	1,003	-	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4197	258,041	33%	58%	3%	6%	84,921	150,567	7,199	15,353	Other - Explain
2100-3071.000	2100-4209	395,347	41%	55%	2%	2%	162,013	218,034	8,974	6,326	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4231	270,618	44%	53%	3%	0%	118,233	144,646	7,740	-	LAN ID
2100-3071.000	2100-4250	0	41%	56%	3%	0%	0	0	0	-	SAP ID's
2100-3071.000	2100-4251	(0)	44%	53%	3%	0%	(0)	(0)	(0)	-	LAN ID
2100-3071.000 Total		14,624,039									
Grand Total		14,624,039									

39.25% 54.78% 2.34% 3.63% 2029 Weighted Average of 2100-3071.000

2028 GRC Workpaper	Cost Center	Sum of 2030	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3071.000	2100-3071	520,824	42%	55%	3%	0%	216,246	288,328	16,250	-	System Resource Usage Stats
2100-3071.000	2100-3072	5,075	44%	53%	3%	0%	2,217	2,713	145	-	LAN ID
2100-3071.000	2100-3089	822,505	44%	53%	3%	0%	359,353	439,629	23,524	-	LAN ID
2100-3071.000	2100-3926	2,130,481	54%	45%	0%	0%	1,156,851	965,960	7,670	-	P/Y Dept. Activity Study
2100-3071.000	2100-4085	989,829	44%	53%	3%	0%	432,456	529,063	28,309	-	LAN ID
2100-3071.000	2100-4134	489,787	41%	56%	1%	2%	199,833	276,093	6,416	7,445	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4181	7,648,963	33%	58%	3%	6%	2,517,274	4,463,170	213,406	455,113	Other - Explain
2100-3071.000	2100-4182	775,824	33%	58%	3%	6%	255,324	452,693	21,645	46,162	Other - Explain
2100-3071.000	2100-4183	93,840	45%	55%	0%	0%	42,209	51,631	-	-	LAN ID
2100-3071.000	2100-4194	222,904	87%	13%	0%	0%	193,726	28,175	1,003	-	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4197	258,041	33%	58%	3%	6%	84,921	150,567	7,199	15,353	Other - Explain
2100-3071.000	2100-4209	395,347	41%	55%	2%	2%	162,013	218,034	8,974	6,326	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4231	270,618	44%	53%	3%	0%	118,233	144,646	7,740	-	LAN ID
2100-3071.000	2100-4250	0	41%	56%	3%	0%	0	0	0	-	SAP ID's
2100-3071.000	2100-4251	(0)	44%	53%	3%	0%	(0)	(0)	(0)	-	LAN ID
2100-3071.000 Total		14,624,039									
Grand Total		14,624,039									

39.25% 54.78% 2.34% 3.63% 2030 Weighted Average of 2100-3071.000

2028 GRC Workpaper	Cost Center	Sum of 2031	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3071.000	2100-3071	520,824	42%	55%	3%	0%	216,246	288,328	16,250	-	System Resource Usage Stats
2100-3071.000	2100-3072	5,075	44%	53%	3%	0%	2,217	2,713	145	-	LAN ID
2100-3071.000	2100-3089	822,505	44%	53%	3%	0%	359,353	439,629	23,524	-	LAN ID
2100-3071.000	2100-3926	2,130,481	54%	45%	0%	0%	1,156,851	965,960	7,670	-	P/Y Dept. Activity Study
2100-3071.000	2100-4085	989,829	44%	53%	3%	0%	432,456	529,063	28,309	-	LAN ID
2100-3071.000	2100-4134	489,787	41%	56%	1%	2%	199,833	276,093	6,416	7,445	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4181	7,648,963	33%	58%	3%	6%	2,517,274	4,463,170	213,406	455,113	Other - Explain
2100-3071.000	2100-4182	775,824	33%	58%	3%	6%	255,324	452,693	21,645	46,162	Other - Explain
2100-3071.000	2100-4183	93,840	45%	55%	0%	0%	42,209	51,631	-	-	LAN ID
2100-3071.000	2100-4194	222,904	87%	13%	0%	0%	193,726	28,175	1,003	-	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4197	258,041	33%	58%	3%	6%	84,921	150,567	7,199	15,353	Other - Explain
2100-3071.000	2100-4209	395,347	41%	55%	2%	2%	162,013	218,034	8,974	6,326	Weighted Avg. of Dept. Allocations
2100-3071.000	2100-4231	270,618	44%	53%	3%	0%	118,233	144,646	7,740	-	LAN ID
2100-3071.000	2100-4250	0	41%	56%	3%	0%	0	0	0	-	SAP ID's
2100-3071.000	2100-4251	(0)	44%	53%	3%	0%	(0)	(0)	(0)	-	LAN ID
2100-3071.000 Total		14,624,039									
Grand Total		14,624,039									

39.25%	54.78%	2.34%	3.63%	2031 Weighted Average of 2100-3071.000
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Beginning of Workpaper
2100-3073.000 - SHARED OPERATIONAL APPLICATIONS

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Cost Center: 2100-3073.000 - SHARED OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Activity Description:

The shared SDG&E IT applications costs represent labor and non-labor for technology systems where costs are shared between multiple business units and support the objectives of operating and maintaining the company infrastructure systems safely and reliably. The types of systems supported in this area include utility operations, work management, business intelligence, analytics and reporting, and emergency operations. The types of functions supported in this area include systems engineering, systems architecture and integration, portfolio management services, applications outsourced services, and software maintenance agreements.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems. Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs. This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base year (2025) non labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud based services and increased automation—have changed how technology is deployed and maintained. Non labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3073.000 - SHARED OPERATIONAL APPLICATIONS
Unit Measure: FTEs

needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns.
These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends.
This approach supports consistent forecasting and aligns non labor estimates with anticipated resource needs across IT operations .

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions .

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Cost Center: 2100-3073.000 - SHARED OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,890	2,120	2,216	1,418	481	507	507	507	507	507	507
Non-Labor	5,161	3,993	3,676	3,449	2,444	3,468	3,468	3,468	3,468	3,468	3,468
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	8,051	6,113	5,891	4,866	2,925	3,975	3,975	3,975	3,975	3,975	3,975
FTE	16.3	13.5	14.0	8.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Units	14	12	12	7	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3073.000 - SHARED OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	481	2,444	0	2,925	1.5	1
Total Incurred	481	2,444	0	2,925	1.5	1
% Allocation						
Retained	41.01%	41.01%				
SEU	55.89%	55.89%				
CORP	3.10%	3.10%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	507	3,468	0	3,975	1.5	1
Total Incurred	507	3,468	0	3,975	1.5	1
% Allocation						
Retained	40.90%	40.90%				
SEU	55.94%	55.94%				
CORP	3.16%	3.16%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	507	3,468	0	3,975	1.5	1
Total Incurred	507	3,468	0	3,975	1.5	1
% Allocation						
Retained	40.88%	40.88%				
SEU	55.95%	55.95%				
CORP	3.17%	3.17%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	507	3,468	0	3,975	1.5	1
Total Incurred	507	3,468	0	3,975	1.5	1
% Allocation						
Retained	40.90%	40.90%				
SEU	55.94%	55.94%				
CORP	3.16%	3.16%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3073.000 - SHARED OPERATIONAL APPLICATIONS
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	507	3,468	0	3,975	1.5	1
Total Incurred	507	3,468	0	3,975	1.5	1
% Allocation						
Retained	40.90%	40.90%				
SEU	55.94%	55.94%				
CORP	3.16%	3.16%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	507	3,468	0	3,975	1.5	1
Total Incurred	507	3,468	0	3,975	1.5	1
% Allocation						
Retained	40.90%	40.90%				
SEU	55.94%	55.94%				
CORP	3.16%	3.16%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	507	3,468	0	3,975	1.5	1
Total Incurred	507	3,468	0	3,975	1.5	1
% Allocation						
Retained	40.90%	40.90%				
SEU	55.94%	55.94%				
CORP	3.16%	3.16%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3073.000 - SHARED OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3073.000 - SHARED OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	481	481	481	481	481	481	26	26	26	26	26	26	507	507	507	507	507	507
NLbr	2,444	2,444	2,444	2,444	2,444	2,444	1,024	1,024	1,024	1,024	1,024	1,024	3,468	3,468	3,468	3,468	3,468	3,468
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,925	2,925	2,925	2,925	2,925	2,925	1,050	1,050	1,050	1,050	1,050	1,050	3,975	3,975	3,975	3,975	3,975	3,975
FTE	1.5	1.5	1.5	1.5	1.5	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5	1.5	1.5	1.5	1.5	1.5
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	1,024	0	1,024	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2026	-1	0	0	-1	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2026	27	0	0	27	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	26	1,024	0	1,050	0.0	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3073.000 - SHARED OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	0	1,024	0	1,024	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2027	-1	0	0	-1	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2027	27	0	0	27	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	26	1,024	0	1,050	0.0	0	
2028	0	1,024	0	1,024	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2028	-1	0	0	-1	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2028	27	0	0	27	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	26	1,024	0	1,050	0.0	0	
2029	0	1,024	0	1,024	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3073.000 - SHARED OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	-1	0	0	-1	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2029	27	0	0	27	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	26	1,024	0	1,050	0.0	0	
2030	0	1,024	0	1,024	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2030	-1	0	0	-1	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2030	27	0	0	27	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	26	1,024	0	1,050	0.0	0	
2031	0	1,024	0	1,024	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2031	-1	0	0	-1	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3073.000 - SHARED OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	27	0	0	27	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	26	1,024	0	1,050	0.0	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3073.000 - SHARED OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,143	1,664	1,827	1,212	2,338
Non-Labor	4,403	3,591	3,453	3,349	5,483
NSE	0	0	0	0	0
Total	6,547	5,255	5,280	4,562	7,820
FTE	14.0	11.6	12.0	7.4	12.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-1,918
Non-Labor	0	0	0	0	-3,039
NSE	0	0	0	0	0
Total	0	0	0	0	-4,957
FTE	0.0	0.0	0.0	0.0	-11.5
Units	14	12	12	7	1
Recorded-Adjusted (Nominal \$)					
Labor	2,143	1,664	1,827	1,212	420
Non-Labor	4,403	3,591	3,453	3,349	2,444
NSE	0	0	0	0	0
Total	6,547	5,255	5,280	4,562	2,864
FTE	14.0	11.6	12.1	7.4	1.2
Units	14	12	12	7	1
Vacation & Sick (Nominal \$)					
Labor	323	242	254	165	61

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3073.000 - SHARED OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	323	242	254	165	61
FTE	2.3	1.9	1.9	1.1	0.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	424	213	134	41	0
Non-Labor	758	402	223	99	0
NSE	0	0	0	0	0
Total	1,182	616	357	140	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,890	2,120	2,216	1,418	481
Non-Labor	5,161	3,993	3,676	3,449	2,444
NSE	0	0	0	0	0
Total	8,051	6,113	5,891	4,866	2,925
FTE	16.3	13.5	14.0	8.5	1.5
Units	14	12	12	7	1

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3073.000 - SHARED OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	-1,918
Non-Labor	0	0	0	0	-3,039
NSE	0	0	0	0	0
Total	0	0	0	0	-4,957
FTE	0.0	0.0	0.0	0.0	-11.5
Units	14	12	12	7	1

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	14	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2021.						
2021 Total	0	0	0	0.0	14	
2022	0	0	0	0.0	12	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022 Total	0	0	0	0.0	12	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3073.000 - SHARED OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	12	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2023.						
2023 Total	0	0	0	0.0	12	
2024	0	0	0	0.0	7	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2024.						
2024 Total	0	0	0	0.0	7	
2025	0	0	0	0.0	13	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2025.						
2025	-191	-69	0	-1.2	-1	CCTR Transf To 2100-0460.000
Explanation: Transfer of Data Analytics cost center to workpaper where activity resides						
2025	-296	-428	0	-1.5	-2	CCTR Transf To 2100-0460.000
Explanation: Transfer of Systems Integration cost center to workpaper where activity resides						
2025	-812	-1,594	0	-5.0	-5	CCTR Transf To 2100-3074.000

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3073.000 - SHARED OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer of 2025 costs to workpaper 2100-3074 for cost centers that were incorrectly mapped to 2100-3073, to align where 2021-2024 costs reside.						
2025	-184	-912	0	-1.1	-1	CCTR Transf To 2100-3089.000
Explanation: Transfer of 2025 costs to workpaper 2100-3089 for cost centers that were incorrectly mapped to 2100-3073, to align where 2021-2024 costs reside.						
2025	-433	-36	0	-2.7	-3	CCTR Transf To 2100-4084.000
Explanation: Transfer of 2025 costs to workpaper 2100-4084 for cost centers that were incorrectly mapped to 2100-3073, to align where 2021-2024 costs reside.						
2025 Total	-1,918	-3,039	0	-11.5	1	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2100-3073.000

2028 GRC Workpaper	Cost Center	Sum of 2025	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3073.000	2100-3073	(963,219)	41%	56%	3%	0%	(391,452)	(540,558)	(31,208)	-	SAP ID's
2100-3073.000	2100-3074	184,373	95%	5%	0%	0%	175,154	9,219	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-3102	387,141	43%	55%	2%	0%	165,929	213,354	7,859	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-3623	1,773,259	41%	56%	3%	0%	722,603	993,380	57,276	-	P/Y Dept. Activity Study
2100-3073.000	2100-3713	713,189	95%	5%	0%	0%	677,530	35,659	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-3848	1,123,830	67%	33%	0%	0%	756,338	367,492	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-3886	767,227	44%	53%	3%	0%	335,202	410,083	21,943	-	LAN IDs
2100-3073.000	2100-4049	623,114	41%	56%	3%	0%	253,233	349,691	20,189	-	SAP ID's
2100-3073.000	2100-4084	420,406	95%	5%	0%	0%	400,395	20,011	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-4088	48,833	44%	53%	3%	0%	21,335	26,101	1,397	-	LAN ID
2100-3073.000	2100-4102	522,695	95%	5%	0%	0%	496,561	26,135	-	-	Workload Distribution Study
2100-3073.000	2100-4175	1,104,657	39%	61%	0%	0%	430,927	673,730	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-4201	112,916	98%	2%	0%	0%	110,376	2,541	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-4217	288,563	44%	53%	3%	0%	126,073	154,237	8,253	-	LAN ID
2100-3073.000 Total		7,106,986									
Grand Total		7,106,986									

60.23% 38.57% 1.21% 0.00% 2025 Weighted Average of 2100-3073.000

2028 GRC Workpaper	Cost Center	Sum of 2026	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3073.000	2100-3073	(963,219)	41%	56%	3%	0%	(391,452)	(540,558)	(31,208)	-	SAP ID's
2100-3073.000	2100-3074	184,373	95%	5%	0%	0%	175,154	9,219	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-3102	387,141	43%	55%	2%	0%	165,929	213,354	7,859	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-3623	1,773,259	41%	56%	3%	0%	722,603	993,380	57,276	-	P/Y Dept. Activity Study
2100-3073.000	2100-3713	713,189	95%	5%	0%	0%	677,530	35,659	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-3848	1,271,022	67%	33%	0%	0%	855,398	415,624	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-3886	700,099	44%	53%	3%	0%	305,873	374,203	20,023	-	LAN IDs
2100-3073.000	2100-4049	1,647,533	41%	56%	3%	0%	669,558	924,596	53,380	-	SAP ID's
2100-3073.000	2100-4084	420,406	95%	5%	0%	0%	400,395	20,011	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-4088	48,289	44%	53%	3%	0%	21,097	25,810	1,381	-	LAN ID
2100-3073.000	2100-4102	397,231	95%	5%	0%	0%	377,369	19,862	-	-	Workload Distribution Study
2100-3073.000	2100-4175	1,104,657	39%	61%	0%	0%	430,927	673,730	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-4201	112,916	98%	2%	0%	0%	110,376	2,541	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-4217	844,869	44%	53%	3%	0%	369,123	451,582	24,163	-	LAN ID
2100-3073.000 Total		8,641,767									
Grand Total		8,641,767									

56.58% 41.88% 1.54% 0.00% 2026 Weighted Average of 2100-3073.000

2028 GRC Workpaper	Cost Center	Sum of 2027	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3073.000	2100-3073	(963,219)	41%	56%	3%	0%	(391,452)	(540,558)	(31,208)	-	SAP ID's
2100-3073.000	2100-3074	184,373	95%	5%	0%	0%	175,154	9,219	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-3102	387,141	43%	55%	2%	0%	165,929	213,354	7,859	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-3623	1,773,259	41%	56%	3%	0%	722,603	993,380	57,276	-	P/Y Dept. Activity Study
2100-3073.000	2100-3713	713,189	95%	5%	0%	0%	677,530	35,659	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-3848	1,271,022	67%	33%	0%	0%	855,398	415,624	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-3886	700,099	44%	53%	3%	0%	305,873	374,203	20,023	-	LAN IDs
2100-3073.000	2100-4049	1,647,533	41%	56%	3%	0%	669,558	924,596	53,380	-	SAP ID's
2100-3073.000	2100-4084	420,406	95%	5%	0%	0%	400,395	20,011	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-4088	48,289	44%	53%	3%	0%	21,097	25,810	1,381	-	LAN ID
2100-3073.000	2100-4102	397,231	95%	5%	0%	0%	377,369	19,862	-	-	Workload Distribution Study
2100-3073.000	2100-4175	1,104,657	39%	61%	0%	0%	430,927	673,730	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-4201	112,916	98%	2%	0%	0%	110,376	2,541	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-4217	844,869	44%	53%	3%	0%	369,123	451,582	24,163	-	LAN ID
2100-3073.000 Total		8,641,767									
Grand Total		8,641,767									

56.58% 41.88% 1.54% 0.00% 2027 Weighted Average of 2100-3073.000

2028 GRC Workpaper	Cost Center	Sum of 2028	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3073.000	2100-3073	(963,219)	41%	56%	3%	0%	(391,452)	(540,558)	(31,208)	-	SAP ID's
2100-3073.000	2100-3074	184,373	95%	5%	0%	0%	175,154	9,219	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-3102	387,141	43%	55%	2%	0%	165,929	213,354	7,859	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-3623	1,773,259	41%	56%	3%	0%	722,603	993,380	57,276	-	P/Y Dept. Activity Study
2100-3073.000	2100-3713	713,189	95%	5%	0%	0%	677,530	35,659	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-3848	1,271,022	67%	33%	0%	0%	855,398	415,624	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-3886	700,099	44%	53%	3%	0%	305,873	374,203	20,023	-	LAN IDs
2100-3073.000	2100-4049	1,647,533	41%	56%	3%	0%	669,558	924,596	53,380	-	SAP ID's
2100-3073.000	2100-4084	420,406	95%	5%	0%	0%	400,395	20,011	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-4088	48,289	44%	53%	3%	0%	21,097	25,810	1,381	-	LAN ID
2100-3073.000	2100-4102	397,231	95%	5%	0%	0%	377,369	19,862	-	-	Workload Distribution Study
2100-3073.000	2100-4175	1,104,657	39%	61%	0%	0%	430,927	673,730	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-4201	112,916	98%	2%	0%	0%	110,376	2,541	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-4217	844,869	44%	53%	3%	0%	369,123	451,582	24,163	-	LAN ID
2100-3073.000 Total		8,641,767									
Grand Total		8,641,767									

56.58% 41.88% 1.54% 0.00% 2028 Weighted Average of 2100-3073.000

2028 GRC Workpaper	Cost Center	Sum of 2029	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3073.000	2100-3073	(963,219)	41%	56%	3%	0%	(391,452)	(540,558)	(31,208)	-	SAP ID's
2100-3073.000	2100-3074	184,373	95%	5%	0%	0%	175,154	9,219	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-3102	387,141	43%	55%	2%	0%	165,929	213,354	7,859	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-3623	1,773,259	41%	56%	3%	0%	722,603	993,380	57,276	-	P/Y Dept. Activity Study
2100-3073.000	2100-3713	713,189	95%	5%	0%	0%	677,530	35,659	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-3848	1,271,022	67%	33%	0%	0%	855,398	415,624	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-3886	700,099	44%	53%	3%	0%	305,873	374,203	20,023	-	LAN IDs
2100-3073.000	2100-4049	1,647,533	41%	56%	3%	0%	669,558	924,596	53,380	-	SAP ID's
2100-3073.000	2100-4084	420,406	95%	5%	0%	0%	400,395	20,011	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-4088	48,289	44%	53%	3%	0%	21,097	25,810	1,381	-	LAN ID
2100-3073.000	2100-4102	397,231	95%	5%	0%	0%	377,369	19,862	-	-	Workload Distribution Study
2100-3073.000	2100-4175	1,104,657	39%	61%	0%	0%	430,927	673,730	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-4201	112,916	98%	2%	0%	0%	110,376	2,541	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-4217	844,869	44%	53%	3%	0%	369,123	451,582	24,163	-	LAN ID
2100-3073.000 Total		8,641,767									
Grand Total		8,641,767									

56.58% 41.88% 1.54% 0.00% 2029 Weighted Average of 2100-3073.000

2028 GRC Workpaper	Cost Center	Sum of 2030	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3073.000	2100-3073	(963,219)	41%	56%	3%	0%	(391,452)	(540,558)	(31,208)	-	SAP ID's
2100-3073.000	2100-3074	184,373	95%	5%	0%	0%	175,154	9,219	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-3102	387,141	43%	55%	2%	0%	165,929	213,354	7,859	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-3623	1,773,259	41%	56%	3%	0%	722,603	993,380	57,276	-	P/Y Dept. Activity Study
2100-3073.000	2100-3713	713,189	95%	5%	0%	0%	677,530	35,659	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-3848	1,271,022	67%	33%	0%	0%	855,398	415,624	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-3886	700,099	44%	53%	3%	0%	305,873	374,203	20,023	-	LAN IDs
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2100-3073.000	2100-4084	420,406	95%	5%	0%	0%	400,395	20,011	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-4088	48,289	44%	53%	3%	0%	21,097	25,810	1,381	-	LAN ID
2100-3073.000	2100-4102	397,231	95%	5%	0%	0%	377,369	19,862	-	-	Workload Distribution Study
2100-3073.000	2100-4175	1,104,657	39%	61%	0%	0%	430,927	673,730	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-4201	112,916	98%	2%	0%	0%	110,376	2,541	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-4217	844,869	44%	53%	3%	0%	369,123	451,582	24,163	-	LAN ID
2100-3073.000 Total		8,641,767									
Grand Total		8,641,767									

56.58% 41.88% 1.54% 0.00% 2030 Weighted Average of 2100-3073.000

2028 GRC Workpaper	Cost Center	Sum of 2031	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3073.000	2100-3073	(963,219)	41%	56%	3%	0%	(391,452)	(540,558)	(31,208)	-	SAP ID's
2100-3073.000	2100-3074	184,373	95%	5%	0%	0%	175,154	9,219	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-3102	387,141	43%	55%	2%	0%	165,929	213,354	7,859	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-3623	1,773,259	41%	56%	3%	0%	722,603	993,380	57,276	-	P/Y Dept. Activity Study
2100-3073.000	2100-3713	713,189	95%	5%	0%	0%	677,530	35,659	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-3848	1,271,022	67%	33%	0%	0%	855,398	415,624	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-3886	700,099	44%	53%	3%	0%	305,873	374,203	20,023	-	LAN IDs
2100-3073.000	2100-4049	1,647,533	41%	56%	3%	0%	669,558	924,596	53,380	-	SAP ID's
2100-3073.000	2100-4084	420,406	95%	5%	0%	0%	400,395	20,011	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-4088	48,289	44%	53%	3%	0%	21,097	25,810	1,381	-	LAN ID
2100-3073.000	2100-4102	397,231	95%	5%	0%	0%	377,369	19,862	-	-	Workload Distribution Study
2100-3073.000	2100-4175	1,104,657	39%	61%	0%	0%	430,927	673,730	-	-	P/Y Dept. Activity Study
2100-3073.000	2100-4201	112,916	98%	2%	0%	0%	110,376	2,541	-	-	Weighted Avg. of Dept. Allocations
2100-3073.000	2100-4217	844,869	44%	53%	3%	0%	369,123	451,582	24,163	-	LAN ID
2100-3073.000 Total		8,641,767									
Grand Total		8,641,767									

56.58% 41.88% 1.54% 0.00% 2031 Weighted Average of 2100-3073.000

Beginning of Workpaper
2100-3074.000 - SHARED UTILITY OPERATIONS

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Cost Center: 2100-3074.000 - SHARED UTILITY OPERATIONS
Unit Measure: FTEs

Activity Description:

The shared Utility Operations Applications costs represent labor and non labor for technology systems that support electric and gas operational functions common to SDG&E and SoCalGas. These systems enable safe and reliable utility operations and include shared asset management platforms and geospatial and mapping systems. Activities include shared software license agreements, and operational technology application support. Costs are allocated between the utilities under the Shared Services and Shared Assets Agreement and directly support the objective of maintaining safe, compliant, and reliable utility operations across both organizations.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems. Labor adjustments were developed from current operational needs and the expected level of activity across IT operations . Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs. This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations .

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base year (2025) non labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud based services and increased automation—have changed how technology is deployed and maintained. Non labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Cost Center: 2100-3074.000 - SHARED UTILITY OPERATIONS
Unit Measure: FTEs

These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non labor estimates with anticipated resource needs across IT operations .

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions .

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Cost Center: 2100-3074.000 - SHARED UTILITY OPERATIONS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,625	1,166	1,153	861	931	850	850	850	850	850	850
Non-Labor	2,305	1,349	1,897	1,584	1,594	1,594	1,594	1,594	1,594	1,594	1,594
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	3,930	2,515	3,050	2,445	2,525	2,444	2,444	2,444	2,444	2,444	2,444
FTE	10.8	7.1	7.0	4.9	5.8	5.1	5.1	5.1	5.1	5.1	5.1
Units	11	9	10	9	5	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3074.000 - SHARED UTILITY OPERATIONS
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	931	1,594	0	2,525	5.8	5
Total Incurred	931	1,594	0	2,525	5.8	5
% Allocation						
Retained	60.51%	60.51%				
SEU	39.10%	39.10%				
CORP	0.39%	0.39%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	850	1,594	0	2,444	5.1	4
Total Incurred	850	1,594	0	2,444	5.1	4
% Allocation						
Retained	58.24%	58.24%				
SEU	40.39%	40.39%				
CORP	1.37%	1.37%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	850	1,594	0	2,444	5.1	4
	850	1,594	0	2,444	5.1	4
	58.09%	58.09%				
	40.52%	40.52%				
	1.39%	1.39%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	850	1,594	0	2,444	5.1	4
	850	1,594	0	2,444	5.1	4
	61.38%	61.38%				
	37.60%	37.60%				
	1.02%	1.02%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3074.000 - SHARED UTILITY OPERATIONS
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	850	1,594	0	2,444	5.1	4
Total Incurred	850	1,594	0	2,444	5.1	4
% Allocation						
Retained	61.38%	61.38%				
SEU	37.60%	37.60%				
CORP	1.02%	1.02%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	850	1,594	0	2,444	5.1	4
Total Incurred	850	1,594	0	2,444	5.1	4
% Allocation						
Retained	61.38%	61.38%				
SEU	37.60%	37.60%				
CORP	1.02%	1.02%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	850	1,594	0	2,444	5.1	4
Total Incurred	850	1,594	0	2,444	5.1	4
% Allocation						
Retained	61.38%	61.38%				
SEU	37.60%	37.60%				
CORP	1.02%	1.02%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3074.000 - SHARED UTILITY OPERATIONS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3074.000 - SHARED UTILITY OPERATIONS
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	931	931	931	931	931	931	-81	-81	-81	-81	-81	-81	850	850	850	850	850	850
NLbr	1,594	1,594	1,594	1,594	1,594	1,594	0	0	0	0	0	0	1,594	1,594	1,594	1,594	1,594	1,594
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,525	2,525	2,525	2,525	2,525	2,525	-81	-81	-81	-81	-81	-81	2,444	2,444	2,444	2,444	2,444	2,444
FTE	5.8	5.8	5.8	5.8	5.8	5.8	-0.7	-0.7	-0.7	-0.7	-0.7	-0.7	5.1	5.1	5.1	5.1	5.1	5.1
Units	5	5	5	5	5	5	-1	-1	-1	-1	-1	-1	4	4	4	4	4	4

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	45	0	0	45	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026	-6	0	0	-6	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2026	-120	0	0	-120	-0.7	-1	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2026 Total	-81	0	0	-81	-0.7	-1	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3074.000 - SHARED UTILITY OPERATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	45	0	0	45	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027	-6	0	0	-6	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2027	-120	0	0	-120	-0.7	-1	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2027 Total	-81	0	0	-81	-0.7	-1	
2028	45	0	0	45	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028	-6	0	0	-6	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2028	-120	0	0	-120	-0.7	-1	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2028 Total	-81	0	0	-81	-0.7	-1	
2029	45	0	0	45	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3074.000 - SHARED UTILITY OPERATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029	-6	0	0	-6	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2029	-120	0	0	-120	-0.7	-1	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2029 Total	-81	0	0	-81	-0.7	-1	
2030	45	0	0	45	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030	-6	0	0	-6	0.0	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2030	-120	0	0	-120	-0.7	-1	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2030 Total	-81	0	0	-81	-0.7	-1	
2031	45	0	0	45	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3074.000 - SHARED UTILITY OPERATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	-6	0	0	-6	0.0	0	1-Sided Adj
Explanation: Adjustment for Voluntary Retirement Packages paid out in Base Year							
2031	-120	0	0	-120	-0.7	-1	1-Sided Adj
Explanation: Adjustment for Workforce Optimization costs paid out in Base Year							
2031 Total	-81	0	0	-81	-0.7	-1	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3074.000 - SHARED UTILITY OPERATIONS
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,205	915	951	1,006	0
Non-Labor	1,967	1,213	1,782	1,552	0
NSE	0	0	0	0	0
Total	3,172	2,128	2,733	2,558	0
FTE	9.2	6.1	6.1	6.1	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	-270	812
Non-Labor	0	0	0	-13	1,594
NSE	0	0	0	0	0
Total	0	0	0	-283	2,406
FTE	0.0	0.0	0.0	-1.8	5.0
Units	11	9	10	9	5
Recorded-Adjusted (Nominal \$)					
Labor	1,205	915	951	736	812
Non-Labor	1,967	1,213	1,782	1,539	1,594
NSE	0	0	0	0	0
Total	3,172	2,128	2,733	2,275	2,406
FTE	9.2	6.1	6.1	4.3	5.0
Units	11	9	10	9	5
Vacation & Sick (Nominal \$)					
Labor	181	133	132	100	119

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3074.000 - SHARED UTILITY OPERATIONS
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	181	133	132	100	119
FTE	1.6	1.0	0.9	0.6	0.8
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	239	117	70	25	0
Non-Labor	338	136	115	46	0
NSE	0	0	0	0	0
Total	577	253	185	70	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,625	1,166	1,153	861	931
Non-Labor	2,305	1,349	1,897	1,584	1,594
NSE	0	0	0	0	0
Total	3,930	2,515	3,050	2,445	2,525
FTE	10.8	7.1	7.0	4.9	5.8
Units	11	9	10	9	5

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3074.000 - SHARED UTILITY OPERATIONS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	-270	812
Non-Labor	0	0	0	-13	1,594
NSE	0	0	0	0	0
Total	0	0	0	-283	2,406
FTE	0.0	0.0	0.0	-1.8	5.0
Units	11	9	10	9	5

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	9	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2021.						
2021	0	0	0	0.0	2	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2021.						
2021 Total	0	0	0	0.0	11	
2022	0	0	0	0.0	6	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3074.000 - SHARED UTILITY OPERATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022	0	0	0	0.0	3	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022 Total	0	0	0	0.0	9	
2023	0	0	0	0.0	6	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2023.						
2023	0	0	0	0.0	4	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2023.						
2023 Total	0	0	0	0.0	10	
2024	0	0	0	0.0	6	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2024.						
2024	0	0	0	0.0	5	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2024.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3074.000 - SHARED UTILITY OPERATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	-270	-13	0	-1.8	-2	CCTR Transf To 2100-0460.000
Explanation: Transfer of Data Analytics cost center to workpaper where activity resides						
2024 Total	-270	-13	0	-1.8	9	
2025	812	1,594	0	5.0	5	CCTR Transf From 2100-3073.000
Explanation: Transfer of 2025 costs to workpaper 2100-3074 for cost centers that were incorrectly mapped to 2100-3073, to align where 2021-2024 costs reside.						
2025 Total	812	1,594	0	5.0	5	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3089.000 - SHARED DIGITAL

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Cost Center: 2100-3089.000 - SHARED DIGITAL
Unit Measure: FTEs

Activity Description:

The shared Digital Applications costs represent labor and non labor for enterprise digital platforms jointly used by SDG &E, CORP and SoCalGas to enable collaboration, business process and workflow automation, data analytics and automation, document and content management, analytics, digital experience solutions, and enterprise mobile and web applications. These platforms support corporate efficiency, modernization, and cybersecurity objectives across both utilities. Activities include platform hosting, licensing, vendor support, cybersecurity controls, and enhancements to maintain secure, reliable, and modern digital capabilities used enterprise wide. Costs are allocated between the two utilities consistent with the Shared Services and Shared Assets Agreement.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems. Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs. This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base year (2025) non labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud based services and increased automation—have changed how technology is deployed and maintained. Non labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Cost Center: 2100-3089.000 - SHARED DIGITAL
Unit Measure: FTEs

reliance on historical spending patterns.
These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends.
This approach supports consistent forecasting and aligns non labor estimates with anticipated resource needs across IT operations .

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions .

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3089.000 - SHARED DIGITAL
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,025	2,480	1,708	754	690	718	718	718	718	718	718
Non-Labor	5,081	3,820	4,293	4,242	3,636	3,971	3,971	3,971	3,971	3,971	3,971
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	7,107	6,301	6,001	4,996	4,326	4,689	4,689	4,689	4,689	4,689	4,689
FTE	13.2	15.3	10.3	4.5	4.3	4.2	4.2	4.2	4.2	4.2	4.2
Units	11	13	9	4	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3089.000 - SHARED DIGITAL
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	690	3,636	0	4,326	4.3	4
Total Incurred	690	3,636	0	4,326	4.3	4
% Allocation						
Retained	62.06%	62.06%				
SEU	36.94%	36.94%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	718	3,971	0	4,689	4.2	4
Total Incurred	718	3,971	0	4,689	4.2	4
% Allocation						
Retained	58.45%	58.45%				
SEU	39.95%	39.95%				
CORP	1.60%	1.60%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	718	3,971	0	4,689	4.2	4
Total	718	3,971	0	4,689	4.2	4
	59.64%	59.64%				
	38.92%	38.92%				
	1.44%	1.44%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	718	3,971	0	4,689	4.2	4
Total	718	3,971	0	4,689	4.2	4
	58.39%	58.39%				
	40.01%	40.01%				
	1.60%	1.60%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3089.000 - SHARED DIGITAL
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	718	3,971	0	4,689	4.2	4
Total Incurred	718	3,971	0	4,689	4.2	4
% Allocation						
Retained	58.39%	58.39%				
SEU	40.01%	40.01%				
CORP	1.60%	1.60%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	718	3,971	0	4,689	4.2	4
Total Incurred	718	3,971	0	4,689	4.2	4
% Allocation						
Retained	58.39%	58.39%				
SEU	40.01%	40.01%				
CORP	1.60%	1.60%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	718	3,971	0	4,689	4.2	4
Total Incurred	718	3,971	0	4,689	4.2	4
% Allocation						
Retained	58.39%	58.39%				
SEU	40.01%	40.01%				
CORP	1.60%	1.60%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3089.000 - SHARED DIGITAL
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3089.000 - SHARED DIGITAL
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	690	690	690	690	690	690	28	28	28	28	28	28	718	718	718	718	718	718
NLbr	3,636	3,636	3,636	3,636	3,636	3,636	335	335	335	335	335	335	3,971	3,971	3,971	3,971	3,971	3,971
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,326	4,326	4,326	4,326	4,326	4,326	363	363	363	363	363	363	4,689	4,689	4,689	4,689	4,689	4,689
FTE	4.3	4.3	4.3	4.3	4.3	4.3	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	4.2	4.2	4.2	4.2	4.2	4.2
Units	4	4	4	4	4	4	0	0	0	0	0	0	4	4	4	4	4	4

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	335	0	335	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2026	-10	0	0	-10	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2026	38	0	0	38	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	28	335	0	363	-0.1	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3089.000 - SHARED DIGITAL
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	0	335	0	335	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2027	-10	0	0	-10	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2027	38	0	0	38	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	28	335	0	363	-0.1	0	
2028	0	335	0	335	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2028	-10	0	0	-10	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2028	38	0	0	38	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	28	335	0	363	-0.1	0	
2029	0	335	0	335	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3089.000 - SHARED DIGITAL
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	-10	0	0	-10	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2029	38	0	0	38	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	28	335	0	363	-0.1	0	
2030	0	335	0	335	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2030	-10	0	0	-10	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2030	38	0	0	38	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	28	335	0	363	-0.1	0	
2031	0	335	0	335	0.0	0	1-Sided Adj
Explanation:	Adjustment for one-time managed services credit in 2025						
2031	-10	0	0	-10	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3089.000 - SHARED DIGITAL
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	38	0	0	38	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	28	335	0	363	-0.1	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3089.000 - SHARED DIGITAL
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,037	2,422	1,679	953	0
Non-Labor	4,535	4,084	5,118	4,957	0
NSE	0	0	0	0	0
Total	6,572	6,506	6,797	5,910	0
FTE	15.0	16.4	10.7	5.8	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-535	-475	-270	-308	602
Non-Labor	-199	-648	-1,085	-837	3,636
NSE	0	0	0	0	0
Total	-735	-1,123	-1,356	-1,146	4,238
FTE	-3.6	-3.2	-1.8	-1.9	3.7
Units	11	13	9	4	4
Recorded-Adjusted (Nominal \$)					
Labor	1,502	1,947	1,409	645	602
Non-Labor	4,335	3,436	4,033	4,120	3,636
NSE	0	0	0	0	0
Total	5,837	5,382	5,441	4,765	4,238
FTE	11.3	13.1	8.9	3.9	3.7
Units	11	13	9	4	4
Vacation & Sick (Nominal \$)					
Labor	226	284	196	87	88

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3089.000 - SHARED DIGITAL
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	226	284	196	87	88
FTE	1.9	2.2	1.4	0.6	0.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	297	250	103	22	0
Non-Labor	746	385	260	122	0
NSE	0	0	0	0	0
Total	1,043	634	364	144	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,025	2,480	1,708	754	690
Non-Labor	5,081	3,820	4,293	4,242	3,636
NSE	0	0	0	0	0
Total	7,107	6,301	6,001	4,996	4,326
FTE	13.2	15.3	10.3	4.5	4.3
Units	11	13	9	4	4

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3089.000 - SHARED DIGITAL
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-535	-475	-270	-308	602
Non-Labor	-199	-648	-1,085	-837	3,636
NSE	0	0	0	0	0
Total	-735	-1,123	-1,356	-1,146	4,238
FTE	-3.6	-3.2	-1.8	-1.9	3.7
Units	11	13	9	4	4

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	15	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2021.						
2021	-535	-199	0	-3.6	-4	CCTR Transf To 2100-0460.000
Explanation: Transfer of Systems Integration cost center to workpaper where activity resides						
2021 Total	-535	-199	0	-3.6	11	
2022	0	0	0	0.0	16	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3089.000 - SHARED DIGITAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022	-475	-648	0	-3.2	-3	CCTR Transf To 2100-0460.000
Explanation: Transfer of Systems Integration cost center to workpaper where activity resides						
2022 Total	-475	-648	0	-3.2	13	
2023	0	0	0	0.0	11	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2023.						
2023	-270	-1,085	0	-1.8	-2	CCTR Transf To 2100-0460.000
Explanation: Transfer of Systems Integration cost center to workpaper where activity resides						
2023 Total	-270	-1,085	0	-1.8	9	
2024	0	0	0	0.0	6	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2024.						
2024	-308	-837	0	-1.9	-2	CCTR Transf To 2100-0460.000
Explanation: Transfer of Systems Integration cost center to workpaper where activity resides						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-3089.000 - SHARED DIGITAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	-308	-837	0	-1.9	4	
2025	101	89	0	0.6	1	CCTR Transf From 2100-3172.000
Explanation:	Transfer of 2025 costs to workpaper 2100-3089 for cost centers that were incorrectly mapped to 2100-3172, to align where 2021-2024 costs reside.					
2025	316	2,635	0	2.0	2	CCTR Transf From 2100-3071.000
Explanation:	Transfer of 2025 costs to workpaper 2100-3089 for cost centers that were incorrectly mapped to 2100-3071, to align where 2021-2024 costs resides					
2025	184	912	0	1.1	1	CCTR Transf From 2100-3073.000
Explanation:	Transfer of 2025 costs to workpaper 2100-3089 for cost centers that were incorrectly mapped to 2100-3073, to align where 2021-2024 costs reside.					
2025 Total	602	3,636	0	3.7	4	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-4084.000 - SHARED CUSTOMER

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Cost Center: 2100-4084.000 - SHARED CUSTOMER
Unit Measure: FTEs

Activity Description:

The shared Customer Applications costs represent labor and non labor for customer facing systems whose costs are allocated between SDG &E and SoCalGas. At SDGE it supports customer and Emergency Management and for SCG it supports Emergency Management/ Aviation Services. These activities directly support the objectives of delivering consistent, accurate, and compliant customer operations across both utilities. Costs include system maintenance, shared enhancements, vendor support contracts, and integration services required to maintain joint customer systems leveraged by both organizations.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems. Labor adjustments were developed from current operational needs and the expected level of activity across IT operations . Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs. This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations .

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base year (2025) non labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud based services and increased automation—have changed how technology is deployed and maintained. Non labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub 1.
Cost Center: 2100-4084.000 - SHARED CUSTOMER
Unit Measure: FTEs

These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non labor estimates with anticipated resource needs across IT operations .

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions .

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-4084.000 - SHARED CUSTOMER
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	528	440	566	547	497	525	525	525	525	525	525
Non-Labor	308	264	118	53	36	36	36	36	36	36	36
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	837	704	684	600	533	561	561	561	561	561	561
FTE	3.6	2.8	3.1	3.0	3.1	3.1	3.1	3.1	3.1	3.1	3.1
Units	3	2	3	3	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-4084.000 - SHARED CUSTOMER
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	497	36	0	533	3.1	3
Total Incurred	497	36	0	533	3.1	3
% Allocation						
Retained	95.76%	95.76%				
SEU	4.24%	4.24%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	525	36	0	561	3.1	3
Total Incurred	525	36	0	561	3.1	3
% Allocation						
Retained	95.83%	95.83%				
SEU	4.17%	4.17%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	525	36	0	561	3.1	3
	525	36	0	561	3.1	3
	95.83%	95.83%				
	4.17%	4.17%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	525	36	0	561	3.1	3
	525	36	0	561	3.1	3
	95.82%	95.82%				
	4.18%	4.18%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-4084.000 - SHARED CUSTOMER
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	525	36	0	561	3.1	3
Total Incurred	525	36	0	561	3.1	3
% Allocation						
Retained	95.82%	95.82%				
SEU	4.18%	4.18%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	525	36	0	561	3.1	3
Total Incurred	525	36	0	561	3.1	3
% Allocation						
Retained	95.82%	95.82%				
SEU	4.18%	4.18%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	525	36	0	561	3.1	3
Total Incurred	525	36	0	561	3.1	3
% Allocation						
Retained	95.82%	95.82%				
SEU	4.18%	4.18%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-4084.000 - SHARED CUSTOMER
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-4084.000 - SHARED CUSTOMER
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	497	497	497	497	497	497	28	28	28	28	28	28	525	525	525	525	525	525
NLbr	36	36	36	36	36	36	0	0	0	0	0	0	36	36	36	36	36	36
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	533	533	533	533	533	533	28	28	28	28	28	28	561	561	561	561	561	561
FTE	3.1	3.1	3.1	3.1	3.1	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1	3.1	3.1	3.1	3.1	3.1
Units	3	3	3	3	3	3	0	0	0	0	0	0	3	3	3	3	3	3

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	28	0	0	28	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	28	0	0	28	0.0	0	
2027	28	0	0	28	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	28	0	0	28	0.0	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-4084.000 - SHARED CUSTOMER
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	28	0	0	28	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	28	0	0	28	0.0	0	
2029	28	0	0	28	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	28	0	0	28	0.0	0	
2030	28	0	0	28	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	28	0	0	28	0.0	0	
2031	28	0	0	28	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	28	0	0	28	0.0	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-4084.000 - SHARED CUSTOMER
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	392	345	467	468	0
Non-Labor	263	238	111	51	0
NSE	0	0	0	0	0
Total	655	583	577	519	0
FTE	3.1	2.4	2.7	2.6	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	433
Non-Labor	0	0	0	0	36
NSE	0	0	0	0	0
Total	0	0	0	0	470
FTE	0.0	0.0	0.0	0.0	2.7
Units	3	2	3	3	3
Recorded-Adjusted (Nominal \$)					
Labor	392	345	467	468	433
Non-Labor	263	238	111	51	36
NSE	0	0	0	0	0
Total	655	583	577	519	470
FTE	3.1	2.4	2.7	2.6	2.7
Units	3	2	3	3	3
Vacation & Sick (Nominal \$)					
Labor	59	50	65	63	63

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-4084.000 - SHARED CUSTOMER
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	59	50	65	63	63
FTE	0.5	0.4	0.4	0.4	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	78	44	34	16	0
Non-Labor	45	27	7	2	0
NSE	0	0	0	0	0
Total	123	71	41	17	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	528	440	566	547	497
Non-Labor	308	264	118	53	36
NSE	0	0	0	0	0
Total	837	704	684	600	533
FTE	3.6	2.8	3.1	3.0	3.1
Units	3	2	3	3	3

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-4084.000 - SHARED CUSTOMER
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	433
Non-Labor	0	0	0	0	36
NSE	0	0	0	0	0
Total	0	0	0	0	470
FTE	0.0	0.0	0.0	0.0	2.7
Units	3	2	3	3	3

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	3	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2021.						
2021 Total	0	0	0	0.0	3	
2022	0	0	0	0.0	2	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: A. Applications
Category-Sub: 1.
Cost Center: 2100-4084.000 - SHARED CUSTOMER
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	3	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2023.						
2023 Total	0	0	0	0.0	3	
2024	0	0	0	0.0	3	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2024.						
2024 Total	0	0	0	0.0	3	
2025	433	36	0	2.7	3	CCTR Transf From 2100-3073.000
Explanation: Transfer of 2025 costs to workpaper 2100-4084 for cost centers that were incorrectly mapped to 2100-3073, to align where 2021-2024 costs reside.						
2025 Total	433	36	0	2.7	3	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Cost Center: VARIOUS

Summary for Category: B. Infrastructure

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		7,751	6,502	6,502	6,502	6,502	6,502	6,502
Non-Labor		24,904	31,935	31,935	31,935	31,935	31,935	31,935
NSE		0	0	0	0	0	0	0
Total		32,655	38,437	38,437	38,437	38,437	38,437	38,437
FTE		43.3	33.5	33.5	33.5	33.5	33.5	33.5

Cost Centers belonging to this Category:

2100-0207.000 SHARED OPERATIONAL INFRASTRUCTURE

Labor	5,811	5,186	5,186	5,186	5,186	5,186	5,186
Non-Labor	23,005	28,730	28,730	28,730	28,730	28,730	28,730
NSE	0	0	0	0	0	0	0
Total	28,816	33,916	33,916	33,916	33,916	33,916	33,916
FTE	33.1	27.6	27.6	27.6	27.6	27.6	27.6

Unit Measure: FTEs

Units	28	22	22	22	22	22	22
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2100-3097.000 SHARED INFRASTRUCTURE

Labor	1,940	1,316	1,316	1,316	1,316	1,316	1,316
Non-Labor	1,899	3,205	3,205	3,205	3,205	3,205	3,205
NSE	0	0	0	0	0	0	0
Total	3,839	4,521	4,521	4,521	4,521	4,521	4,521
FTE	10.2	5.9	5.9	5.9	5.9	5.9	5.9

Unit Measure: FTEs

Units	9	4	4	4	4	4	4
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Note: Totals may include rounding differences.

Beginning of Workpaper
2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub 1.
Cost Center: 2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Activity Description:

This activity includes shared Information Technology (IT) infrastructure costs that represent labor and non-labor for technology systems where costs are shared between multiple business units and support the objectives of operating and maintaining the company infrastructure systems safely and reliably. The types of systems supported in this area include data center computing, cloud computing, storage, network, telecom, and operations technology. The types of functions supported in this area include network operations, field support services, portfolio management services, and hardware and/or software maintenance agreements.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems. Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs. This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base year (2025) non labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud based services and increased automation—have changed how technology is deployed and maintained. Non labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns.
These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends.
This approach supports consistent forecasting and aligns non labor estimates with anticipated resource needs across IT operations .

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions .

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub 1.
Cost Center: 2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	5,970	5,276	6,048	5,669	5,811	5,186	5,186	5,186	5,186	5,186	5,186
Non-Labor	29,855	26,691	26,377	25,478	23,005	28,730	28,730	28,730	28,730	28,730	28,730
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	35,825	31,968	32,425	31,147	28,816	33,916	33,916	33,916	33,916	33,916	33,916
FTE	37.2	32.7	37.1	34.4	33.1	27.6	27.6	27.6	27.6	27.6	27.6
Units	32	28	32	30	28	22	22	22	22	22	22

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	5,811	23,005	0	28,816	33.1	28
Total Incurred	5,811	23,005	0	28,816	33.1	28
% Allocation						
Retained	49.22%	49.22%				
SEU	49.04%	49.04%				
CORP	1.74%	1.74%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	5,186	28,730	0	33,916	27.6	22
Total Incurred	5,186	28,730	0	33,916	27.6	22
% Allocation						
Retained	48.59%	48.59%				
SEU	49.62%	49.62%				
CORP	1.79%	1.79%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	5,186	28,730	0	33,916	27.6	22
	5,186	28,730	0	33,916	27.6	22
	49.01%	49.01%				
	49.24%	49.24%				
	1.75%	1.75%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	5,186	28,730	0	33,916	27.6	22
	5,186	28,730	0	33,916	27.6	22
	48.64%	48.64%				
	49.58%	49.58%				
	1.78%	1.78%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	5,186	28,730	0	33,916	27.6	22
Total Incurred	5,186	28,730	0	33,916	27.6	22
% Allocation						
Retained	48.64%	48.64%				
SEU	49.58%	49.58%				
CORP	1.78%	1.78%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	5,186	28,730	0	33,916	27.6	22
Total Incurred	5,186	28,730	0	33,916	27.6	22
% Allocation						
Retained	48.64%	48.64%				
SEU	49.58%	49.58%				
CORP	1.78%	1.78%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	5,186	28,730	0	33,916	27.6	22
Total Incurred	5,186	28,730	0	33,916	27.6	22
% Allocation						
Retained	48.64%	48.64%				
SEU	49.58%	49.58%				
CORP	1.78%	1.78%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	5,811	5,811	5,811	5,811	5,811	5,811	-625	-625	-625	-625	-625	-625	5,186	5,186	5,186	5,186	5,186	5,186
NLbr	23,005	23,005	23,005	23,005	23,005	23,005	5,725	5,725	5,725	5,725	5,725	5,725	28,730	28,730	28,730	28,730	28,730	28,730
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	28,816	28,816	28,816	28,816	28,816	28,816	5,100	5,100	5,100	5,100	5,100	5,100	33,916	33,916	33,916	33,916	33,916	33,916
FTE	33.1	33.1	33.1	33.1	33.1	33.1	-5.5	-5.5	-5.5	-5.5	-5.5	-5.5	27.6	27.6	27.6	27.6	27.6	27.6
Units	28	28	28	28	28	28	-6	-6	-6	-6	-6	-6	22	22	22	22	22	22

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	2,525	0	2,525	0.0	0	1-Sided Adj
Explanation:	Adjustment for new contracts						
2026	-897	0	0	-897	-5.5	-6	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2026	0	3,200	0	3,200	0.0	0	1-Sided Adj
Explanation:	Adjustment for Data Analytics Investment						
2026	272	0	0	272	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	-625	5,725	0	5,100	-5.5	-6	
2027	0	2,525	0	2,525	0.0	0	1-Sided Adj
Explanation: Adjustment for new contracts							
2027	-897	0	0	-897	-5.5	-6	1-Sided Adj
Explanation: Adjustment for Workforce Optimization costs paid out in Base Year							
2027	0	3,200	0	3,200	0.0	0	1-Sided Adj
Explanation: Adjustment for Data Analytics Investment							
2027	272	0	0	272	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	-625	5,725	0	5,100	-5.5	-6	
2028	0	2,525	0	2,525	0.0	0	1-Sided Adj
Explanation: Adjustment for new contracts							
2028	-897	0	0	-897	-5.5	-6	1-Sided Adj
Explanation: Adjustment for Workforce Optimization costs paid out in Base Year							
2028	0	3,200	0	3,200	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Adjustment for Data Analytics Investment							
2028	272	0	0	272	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	-625	5,725	0	5,100	-5.5	-6	
2029	0	2,525	0	2,525	0.0	0	1-Sided Adj
Explanation: Adjustment for new contracts							
2029	-897	0	0	-897	-5.5	-6	1-Sided Adj
Explanation: Adjustment for Workforce Optimization costs paid out in Base Year							
2029	0	3,200	0	3,200	0.0	0	1-Sided Adj
Explanation: Adjustment for Data Analytics Investment							
2029	272	0	0	272	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	-625	5,725	0	5,100	-5.5	-6	
2030	0	2,525	0	2,525	0.0	0	1-Sided Adj
Explanation: Adjustment for new contracts							
2030	-897	0	0	-897	-5.5	-6	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2030	0	3,200	0	3,200	0.0	0	1-Sided Adj
Explanation:	Adjustment for Data Analytics Investment						
2030	272	0	0	272	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	-625	5,725	0	5,100	-5.5	-6	
2031	0	2,525	0	2,525	0.0	0	1-Sided Adj
Explanation:	Adjustment for new contracts						
2031	-897	0	0	-897	-5.5	-6	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2031	0	3,200	0	3,200	0.0	0	1-Sided Adj
Explanation:	Adjustment for Data Analytics Investment						
2031	272	0	0	272	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	-625	5,725	0	5,100	-5.5	-6	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	4,427	4,142	4,990	4,848	5,069
Non-Labor	26,530	24,983	24,779	24,744	23,005
NSE	0	0	0	0	0
Total	30,957	29,124	29,768	29,592	28,074
FTE	31.9	28.1	32.1	29.9	28.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-1	0	0
Non-Labor	-1,058	-979	0	0	0
NSE	0	0	0	0	0
Total	-1,058	-979	-1	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	32	28	32	30	28
Recorded-Adjusted (Nominal \$)					
Labor	4,427	4,142	4,989	4,848	5,069
Non-Labor	25,472	24,003	24,779	24,744	23,005
NSE	0	0	0	0	0
Total	29,899	28,145	29,768	29,592	28,074
FTE	31.8	28.1	32.1	29.9	28.4
Units	32	28	32	30	28
Vacation & Sick (Nominal \$)					
Labor	667	603	693	658	742

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	667	603	693	658	742
FTE	5.4	4.6	5.0	4.5	4.7
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	876	531	367	163	0
Non-Labor	4,383	2,688	1,598	734	0
NSE	0	0	0	0	0
Total	5,259	3,219	1,965	897	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	5,970	5,276	6,048	5,669	5,811
Non-Labor	29,855	26,691	26,377	25,478	23,005
NSE	0	0	0	0	0
Total	35,825	31,968	32,425	31,147	28,816
FTE	37.2	32.7	37.1	34.4	33.1
Units	32	28	32	30	28

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-0.863	0	-0.396
Non-Labor	-1,058	-979	0	0	0
NSE	0	0	0	0	0
Total	-1,058	-979	-0.863	0	-0.396
FTE	0.0	0.0	0.0	0.0	0.0
Units	32	28	32	30	28

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	32	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2021.						
2021	0	-1,058	0	0.0	0	CCTR Transf To 2100-4230.000
Explanation: Transfer of historical large agreement costs to ITCS witness area to align with new contract owner						
2021 Total	0	-1,058	0	0.0	32	
2022	0	0	0	0.0	28	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022	0	-979	0	0.0	0	CCTR Transf To 2100-4230.000
Explanation: Transfer of historical large agreement costs to ITCS witness area to align with new contract owner						
2022 Total	0	-979	0	0.0	28	
2023	-1	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	0	0	0.0	32	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2023.						
2023 Total	-1	0	0	0.0	32	
2024	0	0	0	0.0	30	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2024.						
2024 Total	0	0	0	0.0	30	
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.502

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-0207.000 - SHARED OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	28	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2025.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.508
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025 Total	0	0	0	0.0	28	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2100-0207.000

2028 GRC Workpaper	Cost Center	Sum of 2025	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-0207.000	2100-0207	1,442,736	44%	53%	3%	0%	630,331	771,142	41,262	-	LAN IDs
2100-0207.000	2100-3091	408,725	44%	53%	3%	0%	178,572	218,464	11,690	-	LAN IDs
2100-0207.000	2100-3095	398,897	44%	53%	3%	0%	174,278	213,210	11,408	-	LAN IDs
2100-0207.000	2100-3100	1,375,571	44%	53%	3%	0%	600,987	735,243	39,341	-	LAN IDs
2100-0207.000	2100-3106	7,606,480	50%	49%	1%	0%	3,832,905	3,715,005	58,570	-	Network Sites
2100-0207.000	2100-3107	1,961,470	44%	53%	3%	0%	856,966	1,048,406	56,098	-	LAN IDs
2100-0207.000	2100-3682	3,188,849	71%	29%	0%	0%	2,264,083	924,766	-	-	P/Y Dept. Activity Study
2100-0207.000	2100-3916	2,884	44%	53%	3%	0%	1,260	1,541	82	-	LAN IDs
2100-0207.000	2100-3954	45,405	44%	53%	3%	0%	19,837	24,269	1,299	-	LAN IDs
2100-0207.000	2100-3975	3,015,644	50%	49%	1%	0%	1,519,583	1,472,841	23,220	-	Network Sites
2100-0207.000	2100-4174	9,093,644	44%	53%	3%	0%	3,973,013	4,860,553	260,078	-	LAN IDs
2100-0207.000	2100-4229	275,530	45%	55%	0%	0%	123,934	151,597	-	-	LAN IDs
2100-0207.000 Total		28,815,835									
Grand Total		28,815,835									

49.19% 49.06% 1.75% 0.00% 2025 Weighted Average of 2100-0207.000

2028 GRC Workpaper	Cost Center	Sum of 2026	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-0207.000	2100-0207	1,442,736	44%	53%	3%	0%	630,331	771,142	41,262	-	LAN IDs
2100-0207.000	2100-3091	203,700	44%	53%	3%	0%	88,997	108,878	5,826	-	LAN IDs
2100-0207.000	2100-3095	398,897	44%	53%	3%	0%	174,278	213,210	11,408	-	LAN IDs
2100-0207.000	2100-3100	4,575,571	44%	53%	3%	0%	1,999,067	2,445,643	130,861	-	LAN IDs
2100-0207.000	2100-3106	7,606,480	50%	49%	1%	0%	3,832,905	3,715,005	58,570	-	Network Sites
2100-0207.000	2100-3107	1,714,056	44%	53%	3%	0%	748,871	916,163	49,022	-	LAN IDs
2100-0207.000	2100-3682	4,502,071	71%	29%	0%	0%	3,196,470	1,305,601	-	-	P/Y Dept. Activity Study
2100-0207.000	2100-3916	2,884	44%	53%	3%	0%	1,260	1,541	82	-	LAN IDs
2100-0207.000	2100-3954	45,405	44%	53%	3%	0%	19,837	24,269	1,299	-	LAN IDs
2100-0207.000	2100-3975	3,783,489	50%	49%	1%	0%	1,906,500	1,847,856	29,133	-	Network Sites
2100-0207.000	2100-4174	9,093,644	44%	53%	3%	0%	3,973,013	4,860,553	260,078	-	LAN IDs
2100-0207.000	2100-4229	275,530	45%	55%	0%	0%	123,934	151,597	-	-	LAN IDs
2100-0207.000 Total		33,644,463									
Grand Total		33,644,463									

49.62% 48.63% 1.75% 0.00% 2026 Weighted Average of 2100-0207.000

2028 GRC Workpaper	Cost Center	Sum of 2027	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-0207.000	2100-0207	1,442,736	44%	53%	3%	0%	630,331	771,142	41,262	-	LAN IDs
2100-0207.000	2100-3091	203,700	44%	53%	3%	0%	88,997	108,878	5,826	-	LAN IDs
2100-0207.000	2100-3095	398,897	44%	53%	3%	0%	174,278	213,210	11,408	-	LAN IDs
2100-0207.000	2100-3100	4,575,571	44%	53%	3%	0%	1,999,067	2,445,643	130,861	-	LAN IDs
2100-0207.000	2100-3106	7,606,480	50%	49%	1%	0%	3,832,905	3,715,005	58,570	-	Network Sites
2100-0207.000	2100-3107	1,714,056	44%	53%	3%	0%	748,871	916,163	49,022	-	LAN IDs
2100-0207.000	2100-3682	4,502,071	71%	29%	0%	0%	3,196,470	1,305,601	-	-	P/Y Dept. Activity Study
2100-0207.000	2100-3916	2,884	44%	53%	3%	0%	1,260	1,541	82	-	LAN IDs
2100-0207.000	2100-3954	45,405	44%	53%	3%	0%	19,837	24,269	1,299	-	LAN IDs
2100-0207.000	2100-3975	3,783,489	50%	49%	1%	0%	1,906,500	1,847,856	29,133	-	Network Sites
2100-0207.000	2100-4174	9,093,644	44%	53%	3%	0%	3,973,013	4,860,553	260,078	-	LAN IDs
2100-0207.000	2100-4229	275,530	45%	55%	0%	0%	123,934	151,597	-	-	LAN IDs
2100-0207.000 Total		33,644,463									
Grand Total		33,644,463									

49.62% 48.63% 1.75% 0.00% 2027 Weighted Average of 2100-0207.000

2028 GRC Workpaper	Cost Center	Sum of 2028	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-0207.000	2100-0207	1,442,736	44%	53%	3%	0%	630,331	771,142	41,262	-	LAN IDs
2100-0207.000	2100-3091	203,700	44%	53%	3%	0%	88,997	108,878	5,826	-	LAN IDs
2100-0207.000	2100-3095	398,897	44%	53%	3%	0%	174,278	213,210	11,408	-	LAN IDs
2100-0207.000	2100-3100	4,575,571	44%	53%	3%	0%	1,999,067	2,445,643	130,861	-	LAN IDs
2100-0207.000	2100-3106	7,606,480	50%	49%	1%	0%	3,832,905	3,715,005	58,570	-	Network Sites
2100-0207.000	2100-3107	1,714,056	44%	53%	3%	0%	748,871	916,163	49,022	-	LAN IDs
2100-0207.000	2100-3682	4,502,071	71%	29%	0%	0%	3,196,470	1,305,601	-	-	P/Y Dept. Activity Study
2100-0207.000	2100-3916	2,884	44%	53%	3%	0%	1,260	1,541	82	-	LAN IDs
2100-0207.000	2100-3954	45,405	44%	53%	3%	0%	19,837	24,269	1,299	-	LAN IDs
2100-0207.000	2100-3975	3,783,489	50%	49%	1%	0%	1,906,500	1,847,856	29,133	-	Network Sites
2100-0207.000	2100-4174	9,093,644	44%	53%	3%	0%	3,973,013	4,860,553	260,078	-	LAN IDs
2100-0207.000	2100-4229	275,530	45%	55%	0%	0%	123,934	151,597	-	-	LAN IDs
2100-0207.000 Total		33,644,463									
Grand Total		33,644,463									

49.62% 48.63% 1.75% 0.00% 2028 Weighted Average of 2100-0207.000

2028 GRC Workpaper	Cost Center	Sum of 2029	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-0207.000	2100-0207	1,442,736	44%	53%	3%	0%	630,331	771,142	41,262	-	LAN IDs
2100-0207.000	2100-3091	203,700	44%	53%	3%	0%	88,997	108,878	5,826	-	LAN IDs
2100-0207.000	2100-3095	398,897	44%	53%	3%	0%	174,278	213,210	11,408	-	LAN IDs
2100-0207.000	2100-3100	4,575,571	44%	53%	3%	0%	1,999,067	2,445,643	130,861	-	LAN IDs
2100-0207.000	2100-3106	7,606,480	50%	49%	1%	0%	3,832,905	3,715,005	58,570	-	Network Sites
2100-0207.000	2100-3107	1,714,056	44%	53%	3%	0%	748,871	916,163	49,022	-	LAN IDs
2100-0207.000	2100-3682	4,502,071	71%	29%	0%	0%	3,196,470	1,305,601	-	-	P/Y Dept. Activity Study
2100-0207.000	2100-3916	2,884	44%	53%	3%	0%	1,260	1,541	82	-	LAN IDs
2100-0207.000	2100-3954	45,405	44%	53%	3%	0%	19,837	24,269	1,299	-	LAN IDs
2100-0207.000	2100-3975	3,783,489	50%	49%	1%	0%	1,906,500	1,847,856	29,133	-	Network Sites
2100-0207.000	2100-4174	9,093,644	44%	53%	3%	0%	3,973,013	4,860,553	260,078	-	LAN IDs
2100-0207.000	2100-4229	275,530	45%	55%	0%	0%	123,934	151,597	-	-	LAN IDs
2100-0207.000 Total		33,644,463									
Grand Total		33,644,463									

49.62% 48.63% 1.75% 0.00% 2029 Weighted Average of 2100-0207.000

2028 GRC Workpaper	Cost Center	Sum of 2030	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-0207.000	2100-0207	1,442,736	44%	53%	3%	0%	630,331	771,142	41,262	-	LAN IDs
2100-0207.000	2100-3091	203,700	44%	53%	3%	0%	88,997	108,878	5,826	-	LAN IDs
2100-0207.000	2100-3095	398,897	44%	53%	3%	0%	174,278	213,210	11,408	-	LAN IDs
2100-0207.000	2100-3100	4,575,571	44%	53%	3%	0%	1,999,067	2,445,643	130,861	-	LAN IDs
2100-0207.000	2100-3106	7,606,480	50%	49%	1%	0%	3,832,905	3,715,005	58,570	-	Network Sites
2100-0207.000	2100-3107	1,714,056	44%	53%	3%	0%	748,871	916,163	49,022	-	LAN IDs
2100-0207.000	2100-3682	4,502,071	71%	29%	0%	0%	3,196,470	1,305,601	-	-	P/Y Dept. Activity Study
2100-0207.000	2100-3916	2,884	44%	53%	3%	0%	1,260	1,541	82	-	LAN IDs
2100-0207.000	2100-3954	45,405	44%	53%	3%	0%	19,837	24,269	1,299	-	LAN IDs
2100-0207.000	2100-3975	3,783,489	50%	49%	1%	0%	1,906,500	1,847,856	29,133	-	Network Sites
2100-0207.000	2100-4174	9,093,644	44%	53%	3%	0%	3,973,013	4,860,553	260,078	-	LAN IDs
2100-0207.000	2100-4229	275,530	45%	55%	0%	0%	123,934	151,597	-	-	LAN IDs
2100-0207.000 Total		33,644,463									
Grand Total		33,644,463									

49.62% 48.63% 1.75% 0.00% 2030 Weighted Average of 2100-0207.000

2028 GRC Workpaper	Cost Center	Sum of 2031	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-0207.000	2100-0207	1,442,736	44%	53%	3%	0%	630,331	771,142	41,262	-	LAN IDs
2100-0207.000	2100-3091	203,700	44%	53%	3%	0%	88,997	108,878	5,826	-	LAN IDs
2100-0207.000	2100-3095	398,897	44%	53%	3%	0%	174,278	213,210	11,408	-	LAN IDs
2100-0207.000	2100-3100	4,575,571	44%	53%	3%	0%	1,999,067	2,445,643	130,861	-	LAN IDs
2100-0207.000	2100-3106	7,606,480	50%	49%	1%	0%	3,832,905	3,715,005	58,570	-	Network Sites
2100-0207.000	2100-3107	1,714,056	44%	53%	3%	0%	748,871	916,163	49,022	-	LAN IDs
2100-0207.000	2100-3682	4,502,071	71%	29%	0%	0%	3,196,470	1,305,601	-	-	P/Y Dept. Activity Study
2100-0207.000	2100-3916	2,884	44%	53%	3%	0%	1,260	1,541	82	-	LAN IDs
2100-0207.000	2100-3954	45,405	44%	53%	3%	0%	19,837	24,269	1,299	-	LAN IDs
2100-0207.000	2100-3975	3,783,489	50%	49%	1%	0%	1,906,500	1,847,856	29,133	-	Network Sites
2100-0207.000	2100-4174	9,093,644	44%	53%	3%	0%	3,973,013	4,860,553	260,078	-	LAN IDs
2100-0207.000	2100-4229	275,530	45%	55%	0%	0%	123,934	151,597	-	-	LAN IDs
2100-0207.000 Total		33,644,463									
Grand Total		33,644,463									

49.62% 48.63% 1.75% 0.00% 2031 Weighted Average of 2100-0207.000

Beginning of Workpaper
2100-3097.000 - SHARED INFRASTRUCTURE

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub 1.
Cost Center: 2100-3097.000 - SHARED INFRASTRUCTURE
Unit Measure: FTEs

Activity Description:

The shared SDG&E IT infrastructure costs represent labor and non-labor for technology systems where costs are shared between multiple business units and support all other company-specific activities. The activities supported in this area include end user computing, IT service management, and office productivity tools.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems. Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs. This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base year (2025) non labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud based services and increased automation—have changed how technology is deployed and maintained. Non labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns. These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub 1.
Cost Center: 2100-3097.000 - SHARED INFRASTRUCTURE
Unit Measure: FTEs

base year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends.
This approach supports consistent forecasting and aligns non labor estimates with anticipated resource needs across IT operations .

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions .

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub 1.
Cost Center: 2100-3097.000 - SHARED INFRASTRUCTURE
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,145	1,652	1,639	2,153	1,940	1,316	1,316	1,316	1,316	1,316	1,316
Non-Labor	2,596	1,286	1,449	1,700	1,899	3,205	3,205	3,205	3,205	3,205	3,205
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	4,742	2,938	3,088	3,853	3,839	4,521	4,521	4,521	4,521	4,521	4,521
FTE	14.0	10.0	9.4	13.2	10.2	5.9	5.9	5.9	5.9	5.9	5.9
Units	12	9	8	12	9	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-3097.000 - SHARED INFRASTRUCTURE
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,940	1,899	0	3,839	10.2	9
Total Incurred	1,940	1,899	0	3,839	10.2	9
% Allocation						
Retained	49.50%	49.50%				
SEU	47.93%	47.93%				
CORP	2.57%	2.57%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,316	3,205	0	4,521	5.9	4
Total Incurred	1,316	3,205	0	4,521	5.9	4
% Allocation						
Retained	50.83%	50.83%				
SEU	46.67%	46.67%				
CORP	2.50%	2.50%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,316	3,205	0	4,521	5.9	4
Total	1,316	3,205	0	4,521	5.9	4
% Allocation						
	50.88%	50.88%				
	46.62%	46.62%				
	2.50%	2.50%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,316	3,205	0	4,521	5.9	4
Total	1,316	3,205	0	4,521	5.9	4
% Allocation						
	50.23%	50.23%				
	47.24%	47.24%				
	2.53%	2.53%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-3097.000 - SHARED INFRASTRUCTURE
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,316	3,205	0	4,521	5.9	4
Total Incurred	1,316	3,205	0	4,521	5.9	4
% Allocation						
Retained	50.23%	50.23%				
SEU	47.24%	47.24%				
CORP	2.53%	2.53%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,316	3,205	0	4,521	5.9	4
Total Incurred	1,316	3,205	0	4,521	5.9	4
% Allocation						
Retained	50.23%	50.23%				
SEU	47.24%	47.24%				
CORP	2.53%	2.53%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,316	3,205	0	4,521	5.9	4
Total Incurred	1,316	3,205	0	4,521	5.9	4
% Allocation						
Retained	50.23%	50.23%				
SEU	47.24%	47.24%				
CORP	2.53%	2.53%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-3097.000 - SHARED INFRASTRUCTURE
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-3097.000 - SHARED INFRASTRUCTURE
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,940	1,940	1,940	1,940	1,940	1,940	-624	-624	-624	-624	-624	-624	1,316	1,316	1,316	1,316	1,316	1,316
NLbr	1,899	1,899	1,899	1,899	1,899	1,899	1,306	1,306	1,306	1,306	1,306	1,306	3,205	3,205	3,205	3,205	3,205	3,205
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,839	3,839	3,839	3,839	3,839	3,839	682	682	682	682	682	682	4,521	4,521	4,521	4,521	4,521	4,521
FTE	10.2	10.2	10.2	10.2	10.2	10.2	-4.3	-4.3	-4.3	-4.3	-4.3	-4.3	5.9	5.9	5.9	5.9	5.9	5.9
Units	9	9	9	9	9	9	-5	-5	-5	-5	-5	-5	4	4	4	4	4	4

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	1,306	0	1,306	0.0	0	1-Sided Adj
Explanation:	Adjustment for new contracts						
2026	-83	0	0	-83	-0.5	-1	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2026	-610	0	0	-610	-3.8	-4	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2026	69	0	0	69	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-3097.000 - SHARED INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	-624	1,306	0	682	-4.3	-5	
2027	0	1,306	0	1,306	0.0	0	1-Sided Adj
Explanation: Adjustment for new contracts							
2027	-83	0	0	-83	-0.5	-1	1-Sided Adj
Explanation: Adjustment for Voluntary Retirement Packages paid out in Base Year							
2027	-610	0	0	-610	-3.8	-4	1-Sided Adj
Explanation: Adjustment for Workforce Optimization costs paid out in Base Year							
2027	69	0	0	69	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	-624	1,306	0	682	-4.3	-5	
2028	0	1,306	0	1,306	0.0	0	1-Sided Adj
Explanation: Adjustment for new contracts							
2028	-83	0	0	-83	-0.5	-1	1-Sided Adj
Explanation: Adjustment for Voluntary Retirement Packages paid out in Base Year							
2028	-610	0	0	-610	-3.8	-4	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-3097.000 - SHARED INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Adjustment for Workforce Optimization costs paid out in Base Year							
2028	69	0	0	69	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	-624	1,306	0	682	-4.3	-5	
2029	0	1,306	0	1,306	0.0	0	1-Sided Adj
Explanation: Adjustment for new contracts							
2029	-83	0	0	-83	-0.5	-1	1-Sided Adj
Explanation: Adjustment for Voluntary Retirement Packages paid out in Base Year							
2029	-610	0	0	-610	-3.8	-4	1-Sided Adj
Explanation: Adjustment for Workforce Optimization costs paid out in Base Year							
2029	69	0	0	69	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	-624	1,306	0	682	-4.3	-5	
2030	0	1,306	0	1,306	0.0	0	1-Sided Adj
Explanation: Adjustment for new contracts							
2030	-83	0	0	-83	-0.5	-1	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-3097.000 - SHARED INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2030	-610	0	0	-610	-3.8	-4	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2030	69	0	0	69	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	-624	1,306	0	682	-4.3	-5	
2031	0	1,306	0	1,306	0.0	0	1-Sided Adj
Explanation:	Adjustment for new contracts						
2031	-83	0	0	-83	-0.5	-1	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2031	-610	0	0	-610	-3.8	-4	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2031	69	0	0	69	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	-624	1,306	0	682	-4.3	-5	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-3097.000 - SHARED INFRASTRUCTURE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,591	1,297	1,352	1,841	1,693
Non-Labor	2,215	1,156	1,361	1,651	1,899
NSE	0	0	0	0	0
Total	3,806	2,453	2,713	3,492	3,592
FTE	12.0	8.6	8.1	11.5	8.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	12	9	8	12	9
Recorded-Adjusted (Nominal \$)					
Labor	1,591	1,297	1,352	1,841	1,693
Non-Labor	2,215	1,156	1,361	1,651	1,899
NSE	0	0	0	0	0
Total	3,806	2,453	2,713	3,492	3,592
FTE	12.0	8.6	8.1	11.5	8.8
Units	12	9	8	12	9
Vacation & Sick (Nominal \$)					
Labor	240	189	188	250	248

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-3097.000 - SHARED INFRASTRUCTURE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	240	189	188	250	248
FTE	2.0	1.4	1.3	1.7	1.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	315	166	99	62	0
Non-Labor	381	129	88	49	0
NSE	0	0	0	0	0
Total	696	296	187	111	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,145	1,652	1,639	2,153	1,940
Non-Labor	2,596	1,286	1,449	1,700	1,899
NSE	0	0	0	0	0
Total	4,742	2,938	3,088	3,853	3,839
FTE	14.0	10.0	9.4	13.2	10.2
Units	12	9	8	12	9

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-3097.000 - SHARED INFRASTRUCTURE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	12	9	8	12	9

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	12	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2021.						
2021 Total	0	0	0	0.0	12	
2022	0	0	0	0.0	9	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022 Total	0	0	0	0.0	9	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2100-3097.000 - SHARED INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	8	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2023.						
2023 Total	0	0	0	0.0	8	
2024	0	0	0	0.0	12	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2024.						
2024 Total	0	0	0	0.0	12	
2025	0	0	0	0.0	9	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2025.						
2025 Total	0	0	0	0.0	9	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2100-3097.000

2028 GRC Workpaper	Cost Center	Sum of 2025	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3097.000	2100-3097	1,086,023	44%	53%	3%	0%	474,483	580,479	31,060	-	LAN IDs
2100-3097.000	2100-3684	1,088,773	44%	53%	3%	0%	475,685	581,949	31,139	-	LAN IDs
2100-3097.000	2100-4095	966,189	44%	53%	3%	0%	422,128	516,428	27,633	-	LAN IDs
2100-3097.000	2100-4208	698,309	44%	53%	3%	0%	305,091	373,246	19,972	-	LAN IDs
2100-3097.000	2100-4232	-	44%	53%	3%	0%	-	-	-	-	LAN IDs
2100-3097.000 Total		3,839,293									
Grand Total		3,839,293									

43.69% 53.45% 2.86% 0.00% 2025 Weighted Average of 2100-3097.000

2028 GRC Workpaper	Cost Center	Sum of 2026	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3097.000	2100-3097	1,201,577	44%	53%	3%	0%	524,969	642,243	34,365	-	LAN IDs
2100-3097.000	2100-3684	1,388,773	44%	53%	3%	0%	606,755	742,299	39,719	-	LAN IDs
2100-3097.000	2100-4095	1,050,033	44%	53%	3%	0%	458,760	561,243	30,031	-	LAN IDs
2100-3097.000	2100-4208	698,309	44%	53%	3%	0%	305,091	373,246	19,972	-	LAN IDs
2100-3097.000	2100-4232	114,309	44%	53%	3%	0%	49,942	61,098	3,269	-	LAN IDs
2100-3097.000 Total		4,453,002									
Grand Total		4,453,002									

43.69% 53.45% 2.86% 0.00% 2026 Weighted Average of 2100-3097.000

2028 GRC Workpaper	Cost Center	Sum of 2027	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3097.000	2100-3097	1,201,577	44%	53%	3%	0%	524,969	642,243	34,365	-	LAN IDs
2100-3097.000	2100-3684	1,388,773	44%	53%	3%	0%	606,755	742,299	39,719	-	LAN IDs
2100-3097.000	2100-4095	1,050,033	44%	53%	3%	0%	458,760	561,243	30,031	-	LAN IDs
2100-3097.000	2100-4208	698,309	44%	53%	3%	0%	305,091	373,246	19,972	-	LAN IDs
2100-3097.000	2100-4232	114,309	44%	53%	3%	0%	49,942	61,098	3,269	-	LAN IDs
2100-3097.000 Total		4,453,002									
Grand Total		4,453,002									

43.69% 53.45% 2.86% 0.00% 2027 Weighted Average of 2100-3097.000

2028 GRC Workpaper	Cost Center	Sum of 2028	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3097.000	2100-3097	1,201,577	44%	53%	3%	0%	524,969	642,243	34,365	-	LAN IDs
2100-3097.000	2100-3684	1,388,773	44%	53%	3%	0%	606,755	742,299	39,719	-	LAN IDs
2100-3097.000	2100-4095	1,050,033	44%	53%	3%	0%	458,760	561,243	30,031	-	LAN IDs
2100-3097.000	2100-4208	698,309	44%	53%	3%	0%	305,091	373,246	19,972	-	LAN IDs
2100-3097.000	2100-4232	114,309	44%	53%	3%	0%	49,942	61,098	3,269	-	LAN IDs
2100-3097.000 Total		4,453,002									
Grand Total		4,453,002									

43.69% 53.45% 2.86% 0.00% 2028 Weighted Average of 2100-3097.000

2028 GRC Workpaper	Cost Center	Sum of 2029	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3097.000	2100-3097	1,201,577	44%	53%	3%	0%	524,969	642,243	34,365	-	LAN IDs
2100-3097.000	2100-3684	1,388,773	44%	53%	3%	0%	606,755	742,299	39,719	-	LAN IDs
2100-3097.000	2100-4095	1,050,033	44%	53%	3%	0%	458,760	561,243	30,031	-	LAN IDs
2100-3097.000	2100-4208	698,309	44%	53%	3%	0%	305,091	373,246	19,972	-	LAN IDs
2100-3097.000	2100-4232	114,309	44%	53%	3%	0%	49,942	61,098	3,269	-	LAN IDs
2100-3097.000 Total		4,453,002									
Grand Total		4,453,002									

43.69% 53.45% 2.86% 0.00% 2029 Weighted Average of 2100-3097.000

2028 GRC Workpaper	Cost Center	Sum of 2030	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3097.000	2100-3097	1,201,577	44%	53%	3%	0%	524,969	642,243	34,365	-	LAN IDs
2100-3097.000	2100-3684	1,388,773	44%	53%	3%	0%	606,755	742,299	39,719	-	LAN IDs
2100-3097.000	2100-4095	1,050,033	44%	53%	3%	0%	458,760	561,243	30,031	-	LAN IDs
2100-3097.000	2100-4208	698,309	44%	53%	3%	0%	305,091	373,246	19,972	-	LAN IDs
2100-3097.000	2100-4232	114,309	44%	53%	3%	0%	49,942	61,098	3,269	-	LAN IDs
2100-3097.000 Total		4,453,002									
Grand Total		4,453,002									

43.69% 53.45% 2.86% 0.00% 2030 Weighted Average of 2100-3097.000

2028 GRC Workpaper	Cost Center	Sum of 2031	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3097.000	2100-3097	1,201,577	44%	53%	3%	0%	524,969	642,243	34,365	-	LAN IDs
2100-3097.000	2100-3684	1,388,773	44%	53%	3%	0%	606,755	742,299	39,719	-	LAN IDs
2100-3097.000	2100-4095	1,050,033	44%	53%	3%	0%	458,760	561,243	30,031	-	LAN IDs
2100-3097.000	2100-4208	698,309	44%	53%	3%	0%	305,091	373,246	19,972	-	LAN IDs
2100-3097.000	2100-4232	114,309	44%	53%	3%	0%	49,942	61,098	3,269	-	LAN IDs
2100-3097.000 Total		4,453,002									
Grand Total		4,453,002									

43.69% 53.45% 2.86% 0.00% 2031 Weighted Average of 2100-3097.000

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Cost Center: VARIOUS

Summary for Category: C. Support

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	5,487	4,595	4,595	4,595	4,595	4,595	4,595
Non-Labor	3,354	6,528	6,528	6,528	6,528	6,528	6,524
NSE	0	0	0	0	0	0	0
Total	8,841	11,123	11,123	11,123	11,123	11,123	11,119
FTE	30.9	23.9	23.9	23.9	23.9	23.9	23.9

Cost Centers belonging to this Category:

2100-0460.000 SHARED OPERATIONAL SUPPORT

Labor	2,181	1,660	1,660	1,660	1,660	1,660	1,660
Non-Labor	2,307	2,881	2,881	2,881	2,881	2,881	2,877
NSE	0	0	0	0	0	0	0
Total	4,488	4,541	4,541	4,541	4,541	4,541	4,537
FTE	10.4	6.7	6.7	6.7	6.7	6.7	6.7

Unit Measure: FTEs

Units	9	6	6	6	6	6	6
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2100-3172.000 SHARED SUPPORT

Labor	3,306	2,935	2,935	2,935	2,935	2,935	2,935
Non-Labor	1,047	3,647	3,647	3,647	3,647	3,647	3,647
NSE	0	0	0	0	0	0	0
Total	4,353	6,582	6,582	6,582	6,582	6,582	6,582
FTE	20.5	17.2	17.2	17.2	17.2	17.2	17.2

Unit Measure: FTEs

Units	17	14	14	14	14	14	14
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Note: Totals may include rounding differences.

Beginning of Workpaper
2100-0460.000 - SHARED OPERATIONAL SUPPORT

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

Activity Description:

The shared SDG&E IT support costs represent labor and non-labor for technology systems where costs are shared between multiple business units and support the objectives of operating and maintaining the company infrastructure systems safely and reliably. The types of services supported in this area include quality assurance, release and environment management, enterprise monitoring, and solutions architecture.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems. Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs. This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base year (2025) non labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud based services and increased automation—have changed how technology is deployed and maintained. Non labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non labor estimates with anticipated resource needs across IT operations .

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions .

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	4,008	2,976	3,081	3,010	2,181	1,660	1,660	1,660	1,660	1,660	1,660
Non-Labor	2,481	2,269	2,848	2,252	2,307	2,881	2,881	2,881	2,881	2,881	2,877
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	6,489	5,245	5,929	5,262	4,488	4,541	4,541	4,541	4,541	4,541	4,537
FTE	23.5	17.3	16.7	16.5	10.4	6.7	6.7	6.7	6.7	6.7	6.7
Units	21	15	15	15	9	6	6	6	6	6	6

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,181	2,307	0	4,488	10.4	9
Total Incurred	2,181	2,307	0	4,488	10.4	9
% Allocation						
Retained	51.39%	51.39%				
SEU	46.20%	46.20%				
CORP	2.24%	2.24%				
Unreg	0.17%	0.17%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,660	2,881	0	4,541	6.7	6
Total Incurred	1,660	2,881	0	4,541	6.7	6
% Allocation						
Retained	60.33%	60.33%				
SEU	37.57%	37.57%				
CORP	1.66%	1.66%				
Unreg	0.44%	0.44%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,660	2,881	0	4,541	6.7	6
	1,660	2,881	0	4,541	6.7	6
	60.37%	60.37%				
	37.53%	37.53%				
	1.65%	1.65%				
	0.45%	0.45%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,660	2,881	0	4,541	6.7	6
	1,660	2,881	0	4,541	6.7	6
	61.28%	61.28%				
	36.66%	36.66%				
	1.59%	1.59%				
	0.47%	0.47%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,660	2,881	0	4,541	6.7	6
Total Incurred	1,660	2,881	0	4,541	6.7	6
% Allocation						
Retained	61.28%	61.28%				
SEU	36.66%	36.66%				
CORP	1.59%	1.59%				
Unreg	0.47%	0.47%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,660	2,877	0	4,537	6.7	6
Total Incurred	1,660	2,877	0	4,537	6.7	6
% Allocation						
Retained	61.28%	61.28%				
SEU	36.66%	36.66%				
CORP	1.59%	1.59%				
Unreg	0.47%	0.47%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,660	2,881	0	4,541	6.7	6
Total Incurred	1,660	2,881	0	4,541	6.7	6
% Allocation						
Retained	61.28%	61.28%				
SEU	36.66%	36.66%				
CORP	1.59%	1.59%				
Unreg	0.47%	0.47%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,181	2,181	2,181	2,181	2,181	2,181	-521	-521	-521	-521	-521	-521	1,660	1,660	1,660	1,660	1,660	1,660
NLbr	2,307	2,307	2,307	2,307	2,307	2,307	574	574	574	574	574	570	2,881	2,881	2,881	2,881	2,881	2,877
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,488	4,488	4,488	4,488	4,488	4,488	53	53	53	53	53	49	4,541	4,541	4,541	4,541	4,541	4,537
FTE	10.4	10.4	10.4	10.4	10.4	10.4	-3.7	-3.7	-3.7	-3.7	-3.7	-3.7	6.7	6.7	6.7	6.7	6.7	6.7
Units	9	9	9	9	9	9	-3	-3	-3	-3	-3	-3	6	6	6	6	6	6

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	574	0	574	0.0	0	1-Sided Adj
Explanation:	Adjustment for new contracts						
2026	-72	0	0	-72	-0.4	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2026	-536	0	0	-536	-3.3	-3	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2026	87	0	0	87	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	-521	574	0	53	-3.7	-3	
2027	0	574	0	574	0.0	0	1-Sided Adj
Explanation: Adjustment for new contracts							
2027	-72	0	0	-72	-0.4	0	1-Sided Adj
Explanation: Adjustment for Voluntary Retirement Packages paid out in Base Year							
2027	-536	0	0	-536	-3.3	-3	1-Sided Adj
Explanation: Adjustment for Workforce Optimization costs paid out in Base Year							
2027	87	0	0	87	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	-521	574	0	53	-3.7	-3	
2028	0	574	0	574	0.0	0	1-Sided Adj
Explanation: Adjustment for new contracts							
2028	-72	0	0	-72	-0.4	0	1-Sided Adj
Explanation: Adjustment for Voluntary Retirement Packages paid out in Base Year							
2028	-536	0	0	-536	-3.3	-3	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Adjustment for Workforce Optimization costs paid out in Base Year							
2028	87	0	0	87	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	-521	574	0	53	-3.7	-3	
2029	0	574	0	574	0.0	0	1-Sided Adj
Explanation: Adjustment for new contracts							
2029	-72	0	0	-72	-0.4	0	1-Sided Adj
Explanation: Adjustment for Voluntary Retirement Packages paid out in Base Year							
2029	-536	0	0	-536	-3.3	-3	1-Sided Adj
Explanation: Adjustment for Workforce Optimization costs paid out in Base Year							
2029	87	0	0	87	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	-521	574	0	53	-3.7	-3	
2030	0	574	0	574	0.0	0	1-Sided Adj
Explanation: Adjustment for new contracts							
2030	-72	0	0	-72	-0.4	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2030	-536	0	0	-536	-3.3	-3	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2030	87	0	0	87	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	-521	574	0	53	-3.7	-3	
2031	0	570	0	570	0.0	0	1-Sided Adj
Explanation:	Adjustment for new contracts						
2031	-72	0	0	-72	-0.4	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2031	-536	0	0	-536	-3.3	-3	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2031	87	0	0	87	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	-521	570	0	49	-3.7	-3	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,437	1,861	2,271	1,995	1,415
Non-Labor	1,918	1,390	1,588	1,337	1,810
NSE	0	0	0	0	0
Total	4,354	3,251	3,859	3,332	3,225
FTE	16.6	11.7	12.6	10.6	6.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	535	475	270	579	488
Non-Labor	199	650	1,087	850	497
NSE	0	0	0	0	0
Total	735	1,125	1,358	1,429	984
FTE	3.6	3.2	1.8	3.7	2.7
Units	21	15	15	15	9
Recorded-Adjusted (Nominal \$)					
Labor	2,972	2,336	2,542	2,574	1,903
Non-Labor	2,117	2,040	2,676	2,187	2,307
NSE	0	0	0	0	0
Total	5,089	4,376	5,217	4,761	4,210
FTE	20.1	14.9	14.4	14.3	9.0
Units	21	15	15	15	9
Vacation & Sick (Nominal \$)					
Labor	448	340	353	349	279

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	448	340	353	349	279
FTE	3.4	2.4	2.3	2.2	1.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	588	300	187	87	0
Non-Labor	364	228	173	65	0
NSE	0	0	0	0	0
Total	953	528	359	152	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	4,008	2,976	3,081	3,010	2,181
Non-Labor	2,481	2,269	2,848	2,252	2,307
NSE	0	0	0	0	0
Total	6,489	5,245	5,929	5,262	4,488
FTE	23.5	17.3	16.7	16.5	10.4
Units	21	15	15	15	9

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	535	475	270	579	488
Non-Labor	199	650	1,087	850	497
NSE	0	0	0	0	0
Total	735	1,125	1,358	1,429	984
FTE	3.6	3.2	1.8	3.7	2.7
Units	21	15	15	15	9

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	17	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2021.						
2021	535	199	0	3.6	4	CCTR Transf From 2100-3089.000
Explanation: Transfer of Systems Integration cost center to workpaper where activity resides						
2021 Total	535	199	0	3.6	21	
2022	0	2	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adding Non-Executive Officer costs that were incorrectly charged to SB901.						
2022	0	0	0	0.0	12	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022	475	648	0	3.2	3	CCTR Transf From 2100-3089.000
Explanation: Transfer of Systems Integration cost center to workpaper where activity resides						
2022 Total	475	650	0	3.2	15	
2023	0	2	0	0.0	0	1-Sided Adj
Explanation: Adding Non-Executive Officer costs that were incorrectly charged to SB901.						
2023	0	0	0	0.0	13	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2023.						
2023	270	1,085	0	1.8	2	CCTR Transf From 2100-3089.000
Explanation: Transfer of Systems Integration cost center to workpaper where activity resides						
2023 Total	270	1,087	0	1.8	15	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	0	0	0.0	11	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2024.						
2024	308	837	0	1.9	2	CCTR Transf From 2100-3089.000
Explanation: Transfer of Systems Integration cost center to workpaper where activity resides						
2024	270	13	0	1.8	2	CCTR Transf From 2100-3074.000
Explanation: Transfer of Data Analytics cost center to workpaper where activity resides						
2024 Total	579	850	0	3.7	15	
2025	0	0	0	0.0	6	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2025.						
2025	191	69	0	1.2	1	CCTR Transf From 2100-3073.000
Explanation: Transfer of Data Analytics cost center to workpaper where activity resides						
2025	296	428	0	1.5	2	CCTR Transf From 2100-3073.000
Explanation: Transfer of Systems Integration cost center to workpaper where activity resides						
2025 Total	488	497	0	2.7	9	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-0460.000 - SHARED OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
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Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2100-0460.000

2028 GRC Workpaper	Cost Center	Sum of 2025	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-0460.000	2100-0460	1,055,692	44%	53%	3%	0%	461,232	564,267	30,193	-	LAN IDs
2100-0460.000	2100-3699	1,782,642	44%	53%	3%	0%	778,836	952,822	50,984	-	LAN IDs
2100-0460.000	2100-3733	1,274,046	63%	35%	1%	1%	803,914	444,110	18,971	7,052	Weighted Avg. of Dept. Allocations
2100-0460.000	2100-3900	92,556	31%	69%	0%	0%	28,498	64,058	-	-	Weighted Avg. of Dept. Allocations
2100-0460.000	2100-3935	(110)	56%	44%	0%	0%	(62)	(48)	-	-	Workload Distribution Study
2100-0460.000	2100-4030	283,443	73%	27%	0%	0%	207,339	76,104	-	-	Other - Application Counts
2100-0460.000	2100-4123	-	44%	53%	3%	0%	-	-	-	-	LAN IDs
2100-0460.000 Total		4,488,270									
Grand Total		4,488,270									

50.79% 46.82% 2.23% 0.16% 2025 Weighted Average of 2100-0460.000

2028 GRC Workpaper	Cost Center	Sum of 2026	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-0460.000	2100-0460	1,055,692.20	44%	53%	3%	0%	461,232	564,267	30,193	-	LAN IDs
2100-0460.000	2100-3699	1,497,191.40	44%	53%	3%	0%	654,123	800,249	42,820	-	LAN IDs
2100-0460.000	2100-3733	1,274,046.48	63%	35%	1%	1%	803,914	444,110	18,971	7,052	Weighted Avg. of Dept. Allocations
2100-0460.000	2100-3900	92,556.11	31%	69%	0%	0%	28,498	64,058	-	-	Weighted Avg. of Dept. Allocations
2100-0460.000	2100-3935	(110.00)	56%	44%	0%	0%	(62)	(48)	-	-	Workload Distribution Study
2100-0460.000	2100-4030	283,443.10	73%	27%	0%	0%	207,339	76,104	-	-	Other - Application Counts
2100-0460.000	2100-4123	(237,633.54)	44%	53%	3%	0%	(103,822)	(127,015)	(6,796)	-	LAN IDs
2100-0460.000 Total		3,965,186									
Grand Total		3,965,186									

51.73% 45.94% 2.15% 0.18% 2026 Weighted Average of 2100-0460.000

2028 GRC Workpaper	Cost Center	Sum of 2027	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-0460.000	2100-0460	1,055,692	44%	53%	3%	0%	461,232	564,267	30,193	-	LAN IDs
2100-0460.000	2100-3699	1,497,191	44%	53%	3%	0%	654,123	800,249	42,820	-	LAN IDs
2100-0460.000	2100-3733	1,274,046	63%	35%	1%	1%	803,914	444,110	18,971	7,052	Weighted Avg. of Dept. Allocations
2100-0460.000	2100-3900	92,556	31%	69%	0%	0%	28,498	64,058	-	-	Weighted Avg. of Dept. Allocations
2100-0460.000	2100-3935	(110)	56%	44%	0%	0%	(62)	(48)	-	-	Workload Distribution Study
2100-0460.000	2100-4030	283,443	73%	27%	0%	0%	207,339	76,104	-	-	Other - Application Counts
2100-0460.000	2100-4123	(237,634)	44%	53%	3%	0%	(103,822)	(127,015)	(6,796)	-	LAN IDs
2100-0460.000 Total		3,965,186									
Grand Total		3,965,186									

51.73% 45.94% 2.15% 0.18% 2027 Weighted Average of 2100-0460.000

2028 GRC Workpaper	Cost Center	Sum of 2028	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-0460.000	2100-0460	1,055,692	44%	53%	3%	0%	461,232	564,267	30,193	-	LAN IDs
2100-0460.000	2100-3699	1,497,191	44%	53%	3%	0%	654,123	800,249	42,820	-	LAN IDs
2100-0460.000	2100-3733	1,274,046	63%	35%	1%	1%	803,914	444,110	18,971	7,052	Weighted Avg. of Dept. Allocations
2100-0460.000	2100-3900	92,556	31%	69%	0%	0%	28,498	64,058	-	-	Weighted Avg. of Dept. Allocations
2100-0460.000	2100-3935	(110)	56%	44%	0%	0%	(62)	(48)	-	-	Workload Distribution Study
2100-0460.000	2100-4030	283,443	73%	27%	0%	0%	207,339	76,104	-	-	Other - Application Counts
2100-0460.000	2100-4123	(237,634)	44%	53%	3%	0%	(103,822)	(127,015)	(6,796)	-	LAN IDs
2100-0460.000 Total		3,965,186									
Grand Total		3,965,186									

51.73% 45.94% 2.15% 0.18% 2028 Weighted Average of 2100-0460.000

2028 GRC Workpaper	Cost Center	Sum of 2029	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-0460.000	2100-0460	1,055,692	44%	53%	3%	0%	461,232	564,267	30,193	-	LAN IDs
2100-0460.000	2100-3699	1,497,191	44%	53%	3%	0%	654,123	800,249	42,820	-	LAN IDs
2100-0460.000	2100-3733	1,274,046	63%	35%	1%	1%	803,914	444,110	18,971	7,052	Weighted Avg. of Dept. Allocations
2100-0460.000	2100-3900	92,556	31%	69%	0%	0%	28,498	64,058	-	-	Weighted Avg. of Dept. Allocations
2100-0460.000	2100-3935	(110)	56%	44%	0%	0%	(62)	(48)	-	-	Workload Distribution Study
2100-0460.000	2100-4030	283,443	73%	27%	0%	0%	207,339	76,104	-	-	Other - Application Counts
2100-0460.000	2100-4123	(237,634)	44%	53%	3%	0%	(103,822)	(127,015)	(6,796)	-	LAN IDs
2100-0460.000 Total		3,965,186									
Grand Total		3,965,186									

51.73% 45.94% 2.15% 0.18% 2029 Weighted Average of 2100-0460.000

2028 GRC Workpaper	Cost Center	Sum of 2030	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-0460.000	2100-0460	1,055,692	44%	53%	3%	0%	461,232	564,267	30,193	-	LAN IDs
2100-0460.000	2100-3699	1,497,191	44%	53%	3%	0%	654,123	800,249	42,820	-	LAN IDs
2100-0460.000	2100-3733	1,274,046	63%	35%	1%	1%	803,914	444,110	18,971	7,052	Weighted Avg. of Dept. Allocations
2100-0460.000	2100-3900	92,556	31%	69%	0%	0%	28,498	64,058	-	-	Weighted Avg. of Dept. Allocations
2100-0460.000	2100-3935	(110)	56%	44%	0%	0%	(62)	(48)	-	-	Workload Distribution Study
2100-0460.000	2100-4030	283,443	73%	27%	0%	0%	207,339	76,104	-	-	Other - Application Counts
2100-0460.000	2100-4123	(237,634)	44%	53%	3%	0%	(103,822)	(127,015)	(6,796)	-	LAN IDs
2100-0460.000 Total		3,965,186									
Grand Total		3,965,186									

51.73% 45.94% 2.15% 0.18% 2030 Weighted Average of 2100-0460.000

2028 GRC Workpaper	Cost Center	Sum of 2031	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-0460.000	2100-0460	1,055,692	44%	53%	3%	0%	461,232	564,267	30,193	-	LAN IDs
2100-0460.000	2100-3699	1,497,191	44%	53%	3%	0%	654,123	800,249	42,820	-	LAN IDs
2100-0460.000	2100-3733	1,274,046	63%	35%	1%	1%	803,914	444,110	18,971	7,052	Weighted Avg. of Dept. Allocations
2100-0460.000	2100-3900	92,556	31%	69%	0%	0%	28,498	64,058	-	-	Weighted Avg. of Dept. Allocations
2100-0460.000	2100-3935	(110)	56%	44%	0%	0%	(62)	(48)	-	-	Workload Distribution Study
2100-0460.000	2100-4030	283,443	73%	27%	0%	0%	207,339	76,104	-	-	Other - Application Counts
2100-0460.000	2100-4123	(237,634)	44%	53%	3%	0%	(103,822)	(127,015)	(6,796)	-	LAN IDs
2100-0460.000 Total		3,965,186									
Grand Total		3,965,186									

51.73% 45.94% 2.15% 0.18% 2031 Weighted Average of 2100-0460.000

Beginning of Workpaper
2100-3172.000 - SHARED SUPPORT

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub 1.
Cost Center: 2100-3172.000 - SHARED SUPPORT
Unit Measure: FTEs

Activity Description:

The shared SDG&E IT support costs represent labor and non-labor for technology systems where costs are shared between multiple business units and support all other company-specific activities. The types of services supported in this area include vendor management office , financial investment optimization, organizational change management, associate and intern program, training and development, portfolio management, and cloud transformation office.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems. Labor adjustments were developed from current operational needs and the expected level of activity across IT operations . Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs. This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations .

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base year (2025) non labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud based services and increased automation—have changed how technology is deployed and maintained. Non labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub 1.
Cost Center: 2100-3172.000 - SHARED SUPPORT
Unit Measure: FTEs

These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non labor estimates with anticipated resource needs across IT operations .

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions .

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub 1.
Cost Center: 2100-3172.000 - SHARED SUPPORT
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	4,840	4,056	4,025	3,456	3,306	2,935	2,935	2,935	2,935	2,935	2,935
Non-Labor	1,649	2,150	1,332	1,144	1,047	3,647	3,647	3,647	3,647	3,647	3,647
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	6,489	6,206	5,357	4,600	4,353	6,582	6,582	6,582	6,582	6,582	6,582
FTE	45.9	36.4	35.2	28.0	20.5	17.2	17.2	17.2	17.2	17.2	17.2
Units	39	31	30	24	17	14	14	14	14	14	14

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-3172.000 - SHARED SUPPORT
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	3,306	1,047	0	4,353	20.5	17
Total Incurred	3,306	1,047	0	4,353	20.5	17
% Allocation						
Retained	43.71%	43.71%				
SEU	54.26%	54.26%				
CORP	2.03%	2.03%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,935	3,647	0	6,582	17.2	14
Total Incurred	2,935	3,647	0	6,582	17.2	14
% Allocation						
Retained	42.85%	42.85%				
SEU	55.28%	55.28%				
CORP	1.87%	1.87%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	2,935	3,647	0	6,582	17.2	14
Total	2,935	3,647	0	6,582	17.2	14
	42.86%	42.86%				
	55.22%	55.22%				
	1.92%	1.92%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	2,935	3,647	0	6,582	17.2	14
Total	2,935	3,647	0	6,582	17.2	14
	42.88%	42.88%				
	55.24%	55.24%				
	1.88%	1.88%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-3172.000 - SHARED SUPPORT
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,935	3,647	0	6,582	17.2	14
Total Incurred	2,935	3,647	0	6,582	17.2	14
% Allocation						
Retained	42.88%	42.88%				
SEU	55.24%	55.24%				
CORP	1.88%	1.88%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,935	3,647	0	6,582	17.2	14
Total Incurred	2,935	3,647	0	6,582	17.2	14
% Allocation						
Retained	42.88%	42.88%				
SEU	55.24%	55.24%				
CORP	1.88%	1.88%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,935	3,647	0	6,582	17.2	14
Total Incurred	2,935	3,647	0	6,582	17.2	14
% Allocation						
Retained	42.88%	42.88%				
SEU	55.24%	55.24%				
CORP	1.88%	1.88%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-3172.000 - SHARED SUPPORT
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-3172.000 - SHARED SUPPORT
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	3,306	3,306	3,306	3,306	3,306	3,306	-371	-371	-371	-371	-371	-371	2,935	2,935	2,935	2,935	2,935	2,935
NLbr	1,047	1,047	1,047	1,047	1,047	1,047	2,600	2,600	2,600	2,600	2,600	2,600	3,647	3,647	3,647	3,647	3,647	3,647
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,353	4,353	4,353	4,353	4,353	4,353	2,229	2,229	2,229	2,229	2,229	2,229	6,582	6,582	6,582	6,582	6,582	6,582
FTE	20.5	20.5	20.5	20.5	20.5	20.5	-3.3	-3.3	-3.3	-3.3	-3.3	-3.3	17.2	17.2	17.2	17.2	17.2	17.2
Units	17	17	17	17	17	17	-3	-3	-3	-3	-3	-3	14	14	14	14	14	14

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-513	0	0	-513	-3.2	-3	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2026	-12	0	0	-12	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2026	0	2,600	0	2,600	0.0	0	1-Sided Adj
Explanation:	Adjustment for Data Analytics Investment						
2026	154	0	0	154	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-3172.000 - SHARED SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	-371	2,600	0	2,229	-3.3	-3	
2027	-513	0	0	-513	-3.2	-3	1-Sided Adj
Explanation: Adjustment for Workforce Optimization costs paid out in Base Year							
2027	-12	0	0	-12	-0.1	0	1-Sided Adj
Explanation: Adjustment for Voluntary Retirement Packages paid out in Base Year							
2027	0	2,600	0	2,600	0.0	0	1-Sided Adj
Explanation: Adjustment for Data Analytics Investment							
2027	154	0	0	154	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	-371	2,600	0	2,229	-3.3	-3	
2028	0	2,600	0	2,600	0.0	0	1-Sided Adj
Explanation: Adjustment for Data Analytics Investment							
2028	154	0	0	154	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-3172.000 - SHARED SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	-12	0	0	-12	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2028	-513	0	0	-513	-3.2	-3	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2028 Total	-371	2,600	0	2,229	-3.3	-3	
2029	-12	0	0	-12	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2029	-513	0	0	-513	-3.2	-3	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2029	0	2,600	0	2,600	0.0	0	1-Sided Adj
Explanation:	Adjustment for Data Analytics Investment						
2029	154	0	0	154	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	-371	2,600	0	2,229	-3.3	-3	
2030	-12	0	0	-12	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-3172.000 - SHARED SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	-513	0	0	-513	-3.2	-3	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2030	0	2,600	0	2,600	0.0	0	1-Sided Adj
Explanation:	Adjustment for Data Analytics Investment						
2030	154	0	0	154	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	-371	2,600	0	2,229	-3.3	-3	
2031	-12	0	0	-12	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2031	-513	0	0	-513	-3.2	-3	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2031	0	2,600	0	2,600	0.0	0	1-Sided Adj
Explanation:	Adjustment for Data Analytics Investment						
2031	154	0	0	154	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	-371	2,600	0	2,229	-3.3	-3	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-3172.000 - SHARED SUPPORT
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	3,589	3,184	3,320	2,955	2,985
Non-Labor	1,407	1,934	1,251	1,111	1,136
NSE	0	0	0	0	0
Total	4,996	5,118	4,571	4,067	4,121
FTE	39.2	31.2	30.5	24.3	18.2
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-101
Non-Labor	0	0	0	0	-89
NSE	0	0	0	0	0
Total	0	0	0	0	-190
FTE	0.0	0.0	0.0	0.0	-0.6
Units	39	31	30	24	17
Recorded-Adjusted (Nominal \$)					
Labor	3,589	3,184	3,320	2,955	2,884
Non-Labor	1,407	1,934	1,251	1,111	1,047
NSE	0	0	0	0	0
Total	4,996	5,118	4,571	4,067	3,931
FTE	39.2	31.2	30.5	24.3	17.6
Units	39	31	30	24	17
Vacation & Sick (Nominal \$)					
Labor	540	464	461	401	422

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-3172.000 - SHARED SUPPORT
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	540	464	461	401	422
FTE	6.7	5.2	4.7	3.7	2.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	710	408	244	100	0
Non-Labor	242	217	81	33	0
NSE	0	0	0	0	0
Total	953	625	325	132	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	4,840	4,056	4,025	3,456	3,306
Non-Labor	1,649	2,150	1,332	1,144	1,047
NSE	0	0	0	0	0
Total	6,489	6,206	5,357	4,600	4,353
FTE	45.9	36.4	35.2	28.0	20.5
Units	39	31	30	24	17

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-3172.000 - SHARED SUPPORT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	-101
Non-Labor	0	0	0	0	-89
NSE	0	0	0	0	0
Total	0	0	0	0	-190
FTE	0.0	0.0	0.0	0.0	-0.6
Units	39	31	30	24	17

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	39	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2021.						
2021 Total	0	0	0	0.0	39	
2022	0	0	0	0.0	31	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022 Total	0	0	0	0.0	31	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon
Category: C. Support
Category-Sub: 1.
Cost Center: 2100-3172.000 - SHARED SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	30	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2023.						
2023 Total	0	0	0	0.0	30	
2024	0	0	0	0.0	24	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2024.						
2024 Total	0	0	0	0.0	24	
2025	0	0	0	0.0	18	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2025.						
2025	-101	-89	0	-0.6	-1	CCTR Transf To 2100-3089.000
Explanation: Transfer of 2025 costs to workpaper 2100-3089 for cost centers that were incorrectly mapped to 2100-3172, to align where 2021-2024 costs reside.						
2025 Total	-101	-89	0	-0.6	17	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2100-3172.000

2028 GRC Workpaper	Cost Center	Sum of 2025	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3172.000	2100-3317	649,133	44%	53%	3%	0%	283,606	346,962	18,565	-	LAN ID
2100-3172.000	2100-3842	959,185	44%	53%	3%	0%	419,068	512,684	27,433	-	LAN ID
2100-3172.000	2100-4031	643,513	57%	43%	0%	0%	364,807	278,577	129	-	Weighted Avg. of Dept. Allocations
2100-3172.000	2100-4086	690,732	31%	69%	0%	0%	212,676	478,055	-	-	Weighted Avg. of Dept. Allocations
2100-3172.000	2100-4087	463,027	44%	53%	3%	0%	202,296	247,488	13,243	-	LAN ID
2100-3172.000	2100-4159	947,350	44%	53%	3%	0%	413,897	506,358	27,094	-	LAN IDs
2100-3172.000	2100-4198	204,532	44%	53%	3%	0%	89,360	109,322	5,850	-	LAN ID
2100-3172.000 Total		4,557,470									
Grand Total		4,557,470									

43.57% 54.40% 2.03% 0.00% 2025 Weighted Average of 2100-3172.000

2028 GRC Workpaper	Cost Center	Sum of 2026	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3172.000	2100-3317	949,133	44%	53%	3%	0%	414,676	507,312	27,145	-	LAN ID
2100-3172.000	2100-3842	787,415	44%	53%	3%	0%	344,022	420,873	22,520	-	LAN ID
2100-3172.000	2100-4031	445,781	57%	43%	0%	0%	252,713	192,979	89	-	Weighted Avg. of Dept. Allocations
2100-3172.000	2100-4086	690,732	31%	69%	0%	0%	212,676	478,055	-	-	Weighted Avg. of Dept. Allocations
2100-3172.000	2100-4087	361,015	44%	53%	3%	0%	157,728	192,963	10,325	-	LAN ID
2100-3172.000	2100-4159	3,193,890	44%	53%	3%	0%	1,395,410	1,707,134	91,345	-	LAN IDs
2100-3172.000	2100-4198	204,532	44%	53%	3%	0%	89,360	109,322	5,850	-	LAN ID
2100-3172.000 Total		6,632,497									
Grand Total		6,632,497									

43.22% 54.41% 2.37% 0.00% 2026 Weighted Average of 2100-3172.000

2028 GRC Workpaper	Cost Center	Sum of 2027	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3172.000	2100-3317	949,133	44%	53%	3%	0%	414,676	507,312	27,145	-	LAN ID
2100-3172.000	2100-3842	787,415	44%	53%	3%	0%	344,022	420,873	22,520	-	LAN ID
2100-3172.000	2100-4031	445,781	57%	43%	0%	0%	252,713	192,979	89	-	Weighted Avg. of Dept. Allocations
2100-3172.000	2100-4086	690,732	31%	69%	0%	0%	212,676	478,055	-	-	Weighted Avg. of Dept. Allocations
2100-3172.000	2100-4087	361,015	44%	53%	3%	0%	157,728	192,963	10,325	-	LAN ID
2100-3172.000	2100-4159	3,193,890	44%	53%	3%	0%	1,395,410	1,707,134	91,345	-	LAN IDs
2100-3172.000	2100-4198	204,532	44%	53%	3%	0%	89,360	109,322	5,850	-	LAN ID
2100-3172.000 Total		6,632,497									
Grand Total		6,632,497									

43.22% 54.41% 2.37% 0.00% 2027 Weighted Average of 2100-3172.000

2028 GRC Workpaper	Cost Center	Sum of 2028	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3172.000	2100-3317	949,133	44%	53%	3%	0%	414,676	507,312	27,145	-	LAN ID
2100-3172.000	2100-3842	787,415	44%	53%	3%	0%	344,022	420,873	22,520	-	LAN ID
2100-3172.000	2100-4031	445,781	57%	43%	0%	0%	252,713	192,979	89	-	Weighted Avg. of Dept. Allocations
2100-3172.000	2100-4086	690,732	31%	69%	0%	0%	212,676	478,055	-	-	Weighted Avg. of Dept. Allocations
2100-3172.000	2100-4087	361,015	44%	53%	3%	0%	157,728	192,963	10,325	-	LAN ID
2100-3172.000	2100-4159	3,193,890	44%	53%	3%	0%	1,395,410	1,707,134	91,345	-	LAN IDs
2100-3172.000	2100-4198	204,532	44%	53%	3%	0%	89,360	109,322	5,850	-	LAN ID
2100-3172.000 Total		6,632,497									
Grand Total		6,632,497									

43.22% 54.41% 2.37% 0.00% 2028 Weighted Average of 2100-3172.000

2028 GRC Workpaper	Cost Center	Sum of 2029	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3172.000	2100-3317	949,133	44%	53%	3%	0%	414,676	507,312	27,145	-	LAN ID
2100-3172.000	2100-3842	787,415	44%	53%	3%	0%	344,022	420,873	22,520	-	LAN ID
2100-3172.000	2100-4031	445,781	57%	43%	0%	0%	252,713	192,979	89	-	Weighted Avg. of Dept. Allocations
2100-3172.000	2100-4086	690,732	31%	69%	0%	0%	212,676	478,055	-	-	Weighted Avg. of Dept. Allocations
2100-3172.000	2100-4087	361,015	44%	53%	3%	0%	157,728	192,963	10,325	-	LAN ID
2100-3172.000	2100-4159	3,193,890	44%	53%	3%	0%	1,395,410	1,707,134	91,345	-	LAN IDs
2100-3172.000	2100-4198	204,532	44%	53%	3%	0%	89,360	109,322	5,850	-	LAN ID
2100-3172.000 Total		6,632,497									
Grand Total		6,632,497									

43.22% 54.41% 2.37% 0.00% 2029 Weighted Average of 2100-3172.000

2028 GRC Workpaper	Cost Center	Sum of 2030	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3172.000	2100-3317	949,133	44%	53%	3%	0%	414,676	507,312	27,145	-	LAN ID
2100-3172.000	2100-3842	787,415	44%	53%	3%	0%	344,022	420,873	22,520	-	LAN ID
2100-3172.000	2100-4031	445,781	57%	43%	0%	0%	252,713	192,979	89	-	Weighted Avg. of Dept. Allocations
2100-3172.000	2100-4086	690,732	31%	69%	0%	0%	212,676	478,055	-	-	Weighted Avg. of Dept. Allocations
2100-3172.000	2100-4087	361,015	44%	53%	3%	0%	157,728	192,963	10,325	-	LAN ID
2100-3172.000	2100-4159	3,193,890	44%	53%	3%	0%	1,395,410	1,707,134	91,345	-	LAN IDs
2100-3172.000	2100-4198	204,532	44%	53%	3%	0%	89,360	109,322	5,850	-	LAN ID
2100-3172.000 Total		6,632,497									
Grand Total		6,632,497									

43.22% 54.41% 2.37% 0.00% 2030 Weighted Average of 2100-3172.000

2028 GRC Workpaper	Cost Center	Sum of 2031	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3172.000	2100-3317	949,133	44%	53%	3%	0%	414,676	507,312	27,145	-	LAN ID
2100-3172.000	2100-3842	787,415	44%	53%	3%	0%	344,022	420,873	22,520	-	LAN ID
2100-3172.000	2100-4031	445,781	57%	43%	0%	0%	252,713	192,979	89	-	Weighted Avg. of Dept. Allocations
2100-3172.000	2100-4086	690,732	31%	69%	0%	0%	212,676	478,055	-	-	Weighted Avg. of Dept. Allocations
2100-3172.000	2100-4087	361,015	44%	53%	3%	0%	157,728	192,963	10,325	-	LAN ID
2100-3172.000	2100-4159	3,193,890	44%	53%	3%	0%	1,395,410	1,707,134	91,345	-	LAN IDs
2100-3172.000	2100-4198	204,532	44%	53%	3%	0%	89,360	109,322	5,850	-	LAN ID
2100-3172.000 Total		6,632,497									
Grand Total		6,632,497									

43.22% 54.41% 2.37% 0.00% 2031 Weighted Average of 2100-3172.000

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

Area: INFORMATION TECHNOLOGY
Witness: William J. Exon

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-0121	000	ENTERPRISE SYSTEM SOLUTIONS
2100-3084	000	CIS SUPPORT
2100-3086	000	CUSTOMER ENGAGEMENT SERVICES
2100-3088	000	WORK MANAGEMENT
2100-3093	000	GIS-SDGE
2100-3094	000	ELECT OPS & SMART GRID
2100-3498	000	INFRASTRUCTURE PMO
2100-3584	000	CST - SORT
2100-3624	000	SDGE METER DATA SERVICES
2100-3689	000	OPEX 20/20 SMART GRID CBM
2100-3697	000	GRID MODERNIZATION - PMO
2100-3814	000	DIR ENABLEMENT SERVICES
2100-3820	000	MAINTENANCE & INSPECTION SYSTEM SUPPORT
2100-3823	000	CUSTOMER STRATEGY AND DELIVERY
2100-3887	000	UTILITY OPERATIONS NON SHARED CONTRACTS
2100-3911	000	GEOGRAPHIC BUSINESS SOLUTIONS MOBILE/WEB
2100-3915	000	UTILITY OPS/FINCL CONTRACTS-SDGE
2100-3956	000	MAINFRAME CONTRACTS SDG&E
2100-3992	000	DIGITAL ENERGY 4 CUSTOMER
2100-4062	000	FIELD TECHNOLOGY SOLUTIONS
2100-4063	000	ASSET MANAGEMENT SERVICES
2100-4079	000	SDGE HCL CONTRACT SERVICE
2100-4109	000	SAAS / CLOUD - IT O&M
2100-4127	000	NETWORK CONTRACTS - NSS
2100-4173	000	DIGITAL & CUSTOMER SW LICENSE
2100-4180	000	DIGITAL INNOVATION & USER EXP CONTRACTS
2100-4184	000	BUSINESS EXPERIENCE & TRANSFORMATION
2100-4193	000	DIGITAL INNOVATION & USER EXPERIENCE PMO
2100-4195	000	HCL CONTRACT SERVICES
2100-4196	000	SMART METER 2.0 PROGRAM