

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-15-WP.1)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF OMAR ZEVALLOS
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-15-WP.1

Area:	CYBERSECURITY
Witness:	Omar Zevallos

Description	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	1,385	1,321	1,323	1,322	1,322	1,322	1,322
Shared Services	10,566	11,114	9,453	12,396	12,598	12,800	12,402
Total	11,951	12,435	10,776	13,718	13,920	14,122	13,724

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos

Summary of Non-Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs							
Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Cybersecurity	1,385	1,321	1,323	1,322	1,322	1,322	1,322
Total	1,385	1,321	1,323	1,322	1,322	1,322	1,322

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Workpaper: VARIOUS

Summary for Category: A. Cybersecurity

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		131	67	69	68	68	68	68
Non-Labor		1,254	1,254	1,254	1,254	1,254	1,254	1,254
NSE		0	0	0	0	0	0	0
Total		1,385	1,321	1,323	1,322	1,322	1,322	1,322
FTE		0.4	0.0	0.0	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1CS001.000 NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES

Labor	76	10	11	10	10	10	10
Non-Labor	9	9	9	9	9	9	9
NSE	0	0	0	0	0	0	0
Total	85	19	20	19	19	19	19
FTE	0.1	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3

Unit Measure: FTEs

Units	0	0	0	0	0	0	0
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1CS002.000 NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES

Labor	0	0	0	0	0	0	0
Non-Labor	1,245	1,245	1,245	1,245	1,245	1,245	1,245
NSE	0	0	0	0	0	0	0
Total	1,245	1,245	1,245	1,245	1,245	1,245	1,245
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
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Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1CS003.000 NON-SHARED SERVICE CYBERSECURITY - SENSITIVE DATA PROTECTION							
Labor	55	57	58	58	58	58	58
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	55	57	58	58	58	58	58
FTE	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper

1CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 1CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Activity Description:

These non-shared SDGE cybersecurity costs represent labor and non-labor for the cybersecurity area 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 compliance with North American Electric Reliability Corporation (NERC) Critical Infrastructure Protection (CIP) regulatory requirements.

Forecast Explanations:

Labor - Base YR Rec

Historical costs have fluctuated between various workgroups as a result of either internal organizational changes, transfers of responsibilities, or shifting of cost drivers from one area of the Cybersecurity department to another. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

Non-Labor - Base YR Rec

Historical costs have fluctuated between various workgroups as a result of either internal organizational changes, transfers of responsibilities, or shifting of cost drivers from one area of the Cybersecurity department to another. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure ensures that costs are tied to 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

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 1CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

accurately represent the scope or composition of non-labor expenditures.

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	76	10	11	10	10	10	10
Non-Labor	24	23	130	61	9	9	9	9	9	9	9
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	24	23	130	61	85	19	20	19	19	19	19
FTE	0.0	0.0	0.0	0.0	0.1	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 1CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
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	76	76	76	76	76	76	-66	-65	-66	-66	-66	-66	10	11	10	10	10	10
NLbr	9	9	9	9	9	9	0	0	0	0	0	0	9	9	9	9	9	9
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	85	85	85	85	85	85	-66	-65	-66	-66	-66	-66	19	20	19	19	19	19
FTE	0.1	0.1	0.1	0.1	0.1	0.1	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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	-66	0	0	-66	-0.4	0	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2026 Total	-66	0	0	-66	-0.4	0	
2027	-66	0	0	-66	-0.4	0	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2027	1	0	0	1	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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 1CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
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 Total	-65	0	0	-65	-0.4	0	
2028	-66	0	0	-66	-0.4	0	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2028 Total	-66	0	0	-66	-0.4	0	
2029	-66	0	0	-66	-0.4	0	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2029 Total	-66	0	0	-66	-0.4	0	
2030	-66	0	0	-66	-0.4	0	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2030 Total	-66	0	0	-66	-0.4	0	
2031	-66	0	0	-66	-0.4	0	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2031 Total	-66	0	0	-66	-0.4	0	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 1CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	66
Non-Labor	19	21	124	59	9
NSE	0	0	0	0	0
Total	19	21	124	59	75
FTE	0.0	0.0	0.0	0.0	0.1
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	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	66
Non-Labor	19	21	124	59	9
NSE	0	0	0	0	0
Total	19	21	124	59	75
FTE	0.0	0.0	0.0	0.0	0.1
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	10

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 1CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
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	10
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	5	2	6	2	0
NSE	0	0	0	0	0
Total	5	2	6	2	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	76
Non-Labor	24	23	130	61	9
NSE	0	0	0	0	0
Total	24	23	130	61	85
FTE	0.0	0.0	0.0	0.0	0.1
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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 1CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
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	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	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	
2024 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 1CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

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

Note: Totals may include rounding differences.

Beginning of Workpaper

1CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 1CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Activity Description:

These non-shared SDGE cybersecurity costs represent labor and non-labor for the cybersecurity area 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 compliance with North American Electric Reliability Corporation (NERC) Critical Infrastructure Protection (CIP) regulatory requirements.

Forecast Explanations:

Labor - Base YR Rec

Historical costs have fluctuated between various workgroups as a result of either internal organizational changes, transfers of responsibilities, or shifting of cost drivers from one area of the Cybersecurity department to another. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

Non-Labor - Base YR Rec

Historical costs have fluctuated between various workgroups as a result of either internal organizational changes, transfers of responsibilities, or shifting of cost drivers from one area of the Cybersecurity department to another. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure ensures that costs are tied to 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

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 1CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

accurately represent the scope or composition of non-labor expenditures.

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	1,315	1,148	1,132	1,125	1,245	1,245	1,245	1,245	1,245	1,245	1,245
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,315	1,148	1,132	1,125	1,245	1,245	1,245	1,245	1,245	1,245	1,245
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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 1CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
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	1,245	1,245	1,245	1,245	1,245	1,245	0	0	0	0	0	0	1,245	1,245	1,245	1,245	1,245	1,245
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,245	1,245	1,245	1,245	1,245	1,245	0	0	0	0	0	0	1,245	1,245	1,245	1,245	1,245	1,245
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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 1CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
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	0	0	0	0	448
NSE	0	0	0	0	0
Total	0	0	0	0	448
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	1,058	1,048	1,078	1,092	798
NSE	0	0	0	0	0
Total	1,058	1,048	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	1,058	1,048	1,078	1,092	1,245
NSE	0	0	0	0	0
Total	1,058	1,048	1,078	1,092	1,245
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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 1CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
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	257	100	54	33	0
NSE	0	0	0	0	0
Total	257	100	54	33	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	1,315	1,148	1,132	1,125	1,245
NSE	0	0	0	0	0
Total	1,315	1,148	1,132	1,125	1,245
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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 1CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
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	1,058	1,048	1,078	1,092	798
NSE	0	0	0	0	0
Total	1,058	1,048	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	0	1,058	0	0.0	0	CCTR Transf From 2100-0207.000
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	0	
2022	0	68	0	0.0	0	CCTR Transf From 2100-4180.000

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 1CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer of historical large agreement costs to ITCS witness area to align with new contract owner						
2022	0	979	0	0.0	0	CCTR Transf From 2100-0207.000
Explanation: Transfer of historical large agreement costs to ITCS witness area to align with new contract owner						
2022 Total	0	1,048	0	0.0	0	
2023	0	814	0	0.0	0	CCTR Transf From 2100-4180.000
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 From 2100-4180.000
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 From 2100-4180.000
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 From 2100-4180.000
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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 1CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	0	1,092	0	0.0	0	
2025	0	740	0	0.0	0	CCTR Transf From 2100-4180.000
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 From 2100-4180.000
Explanation:	Transfer of historical large agreement variable costs to ITCS witness area to align with new contract owner					
2025 Total	0	798	0	0.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper

1CS003.000 - NON-SHARED SERVICE CYBERSECURITY - SENSITIVE DATA PROTECTION

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub 3. NON-SHARED SENSITIVE DATA PROTECTION
Workpaper: 1CS003.000 - NON-SHARED SERVICE CYBERSECURITY - SENSITIVE DATA PROTECTION
Unit Measure: FTEs

Activity Description:

These non-shared SDGE cybersecurity costs represent labor and non-labor for the cybersecurity area 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 compliance with North American Electric Reliability Corporation (NERC) Critical Infrastructure Protection (CIP) regulatory requirements.

Forecast Explanations:

Labor - Base YR Rec

Historical costs have fluctuated between various workgroups as a result of either internal organizational changes, transfers of responsibilities, or shifting of cost drivers from one area of the Cybersecurity department to another. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

Non-Labor - Base YR Rec

Historical costs have fluctuated between various workgroups as a result of either internal organizational changes, transfers of responsibilities, or shifting of cost drivers from one area of the Cybersecurity department to another. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure ensures that costs are tied to 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

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub 3. NON-SHARED SENSITIVE DATA PROTECTION
Workpaper: 1CS003.000 - NON-SHARED SERVICE CYBERSECURITY - SENSITIVE DATA PROTECTION
Unit Measure: FTEs

accurately represent the scope or composition of non-labor expenditures.

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	55	57	58	58	58	58	58
Non-Labor	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	55	57	58	58	58	58	58
FTE	0.0	0.0	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 3. NON-SHARED SENSITIVE DATA PROTECTION
Workpaper: 1CS003.000 - NON-SHARED SERVICE CYBERSECURITY - SENSITIVE DATA PROTECTION
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	55	55	55	55	55	55	2	3	3	3	3	3	57	58	58	58	58	58
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	55	55	55	55	55	55	2	3	3	3	3	3	57	58	58	58	58	58
FTE	0.3	0.3	0.3	0.3	0.3	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.3
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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	2	0	0	2	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	2	0	0	2	0.0	0	
2027	3	0	0	3	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	0.0	0	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 3. NON-SHARED SENSITIVE DATA PROTECTION
Workpaper: 1CS003.000 - NON-SHARED SERVICE CYBERSECURITY - SENSITIVE DATA PROTECTION
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	3	0	0	3	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	0.0	0	
2029	3	0	0	3	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	0.0	0	
2030	3	0	0	3	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	0.0	0	
2031	3	0	0	3	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	0.0	0	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 3. NON-SHARED SENSITIVE DATA PROTECTION
Workpaper: 1CS003.000 - NON-SHARED SERVICE CYBERSECURITY - SENSITIVE DATA PROTECTION
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	48
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	48
FTE	0.0	0.0	0.0	0.0	0.3
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	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	48
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	48
FTE	0.0	0.0	0.0	0.0	0.3
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	7

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 3. NON-SHARED SENSITIVE DATA PROTECTION
Workpaper: 1CS003.000 - NON-SHARED SERVICE CYBERSECURITY - SENSITIVE DATA PROTECTION
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	7
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	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
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	55
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	55
FTE	0.0	0.0	0.0	0.0	0.3
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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 3. NON-SHARED SENSITIVE DATA PROTECTION
Workpaper: 1CS003.000 - NON-SHARED SERVICE CYBERSECURITY - SENSITIVE DATA PROTECTION
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	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	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	
2024 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 3. NON-SHARED SENSITIVE DATA PROTECTION
Workpaper: 1CS003.000 - NON-SHARED SERVICE CYBERSECURITY - SENSITIVE DATA PROTECTION
Unit Measure: FTEs

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

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos

Summary of Shared Services Workpapers:

		In 2025 \$ (000) Incurred Costs					
Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Cybersecurity	10,566	11,114	9,453	12,396	12,598	12,800	12,402
Total	10,566	11,114	9,453	12,396	12,598	12,800	12,402

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Cost Center: VARIOUS

Summary for Category: A. Cybersecurity

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		7,343	7,745	6,703	7,096	7,098	7,100	7,102
Non-Labor		3,223	3,369	2,750	5,300	5,500	5,700	5,300
NSE		0	0	0	0	0	0	0
Total		10,566	11,114	9,453	12,396	12,598	12,800	12,402
FTE		43.6	42.9	37.1	39.5	39.5	39.5	39.5

Cost Centers belonging to this Category:

2100-3763.000 SHARED PERIMETER DEFENSES

Labor	2,425	2,730	1,654	1,788	1,790	1,792	1,795
Non-Labor	555	701	82	82	82	82	82
NSE	0	0	0	0	0	0	0
Total	2,980	3,431	1,736	1,870	1,872	1,874	1,877
FTE	14.9	14.9	9.1	9.9	9.9	9.9	9.9

Unit Measure: FTEs

Units	9	9	3	4	4	4	4
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2100-3101.000 SHARED INTERNAL DEFENSES

Labor	4,397	4,471	4,502	4,762	4,762	4,762	4,761
Non-Labor	2,665	2,665	2,665	5,215	5,415	5,615	5,215
NSE	0	0	0	0	0	0	0
Total	7,062	7,136	7,167	9,977	10,177	10,377	9,976
FTE	25.7	25.0	25.0	26.6	26.6	26.6	26.6

Unit Measure: FTEs

Units	0	-1	-1	1	1	1	1
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Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2100-4128.000 SHARED SENSITIVE DATA PROTECTION							
Labor	521	544	547	546	546	546	546
Non-Labor	3	3	3	3	3	3	3
NSE	0	0	0	0	0	0	0
Total	524	547	550	549	549	549	549
FTE	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3763.000 - SHARED PERIMETER DEFENSES

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub 1. SHARED PERIMETER DEFENSES
Cost Center: 2100-3763.000 - SHARED PERIMETER DEFENSES
Unit Measure: FTEs

Activity Description:

The shared SDG&E cybersecurity costs represent labor and non-labor for the cybersecurity area where costs are shared between multiple business units and support the objectives of operating and maintaining the company infrastructure systems safely and reliably. Cybersecurity supports the necessary resources and systems maintenance needs of the following functional cybersecurity areas: threat Intelligence; monitoring, alerting and detection; systems operations; incident response; insider threat; vulnerability management; assessments; compliance; risk management; program office; consulting and engineering.

Forecast Explanations:

Labor - Base YR Rec

Historical costs have fluctuated between various workgroups as a result of either internal organizational changes, transfers of responsibilities, or shifting of cost drivers from one area of the Cybersecurity department to another. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

Non-Labor - Base YR Rec

Historical costs, such as contractor services and cost of software/hardware systems maintenance, have fluctuated as a result of shifting cost drivers in the Cybersecurity department. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure ensures that costs are tied to 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

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub 1. SHARED PERIMETER DEFENSES
Cost Center: 2100-3763.000 - SHARED PERIMETER DEFENSES
Unit Measure: FTEs

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.

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	1,436	2,277	2,458	2,297	2,425	2,730	1,654	1,788	1,790	1,792	1,795
Non-Labor	326	393	839	884	555	701	82	82	82	82	82
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,763	2,670	3,297	3,181	2,980	3,431	1,736	1,870	1,872	1,874	1,877
FTE	8.7	19.6	16.5	18.0	14.9	14.9	9.1	9.9	9.9	9.9	9.9
Units	7	17	14	16	9	9	3	4	4	4	4

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2100-3763.000 - SHARED PERIMETER DEFENSES
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.	2,425	555	0	2,980	14.9	9
Total Incurred	2,425	555	0	2,980	14.9	9
% Allocation						
Retained	46.95%	46.95%				
SEU	50.71%	50.71%				
CORP	2.34%	2.34%				
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.	1,654	82	0	1,736	9.1	3
Total Incurred	1,654	82	0	1,736	9.1	3
% Allocation						
Retained	46.41%	46.41%				
SEU	51.16%	51.16%				
CORP	2.43%	2.43%				
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
	2,730	701	0	3,431	14.9	9
	2,730	701	0	3,431	14.9	9
	47.02%	47.02%				
	50.65%	50.65%				
	2.33%	2.33%				
	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
	1,788	82	0	1,870	9.9	4
	1,788	82	0	1,870	9.9	4
	46.21%	46.21%				
	51.32%	51.32%				
	2.47%	2.47%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2100-3763.000 - SHARED PERIMETER DEFENSES
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.	1,790	82	0	1,872	9.9	4
Total Incurred	1,790	82	0	1,872	9.9	4
% Allocation						
Retained	46.21%	46.21%				
SEU	51.32%	51.32%				
CORP	2.47%	2.47%				
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.	1,795	82	0	1,877	9.9	4
Total Incurred	1,795	82	0	1,877	9.9	4
% Allocation						
Retained	46.22%	46.22%				
SEU	51.32%	51.32%				
CORP	2.46%	2.46%				
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.	1,792	82	0	1,874	9.9	4
Total Incurred	1,792	82	0	1,874	9.9	4
% Allocation						
Retained	46.22%	46.22%				
SEU	51.32%	51.32%				
CORP	2.46%	2.46%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2100-3763.000 - SHARED PERIMETER DEFENSES
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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2100-3763.000 - SHARED PERIMETER DEFENSES
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	2,425	2,425	2,425	2,425	2,425	2,425	305	-771	-637	-635	-633	-630	2,730	1,654	1,788	1,790	1,792	1,795
NLbr	555	555	555	555	555	555	146	-473	-473	-473	-473	-473	701	82	82	82	82	82
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,980	2,980	2,980	2,980	2,980	2,980	451	-1,244	-1,110	-1,108	-1,106	-1,103	3,431	1,736	1,870	1,872	1,874	1,877
FTE	14.9	14.9	14.9	14.9	14.9	14.9	0.0	-5.8	-5.0	-5.0	-5.0	-5.0	14.9	9.1	9.9	9.9	9.9	9.9
Units	9	9	9	9	9	9	0	-6	-5	-5	-5	-5	9	3	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	191	146	0	337	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to add two Cybersecurity Senior Analysts mid-year, less one Forensics Specialist that transferred teams to corporate. Non-labor increase due to Proofpoint renewal, Cellebrite licences, and placeholder for new licenses						
2026	114	0	0	114	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	305	146	0	451	0.0	0	
2027	-851	-473	0	-1,324	-5.8	-6	1-Sided Adj

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2100-3763.000 - SHARED PERIMETER DEFENSES
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: One-sided adjustment to shift forecast labor and non-labor dollars to capital							
2027	80	0	0	80	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	-771	-473	0	-1,244	-5.8	-6	
2028	-849	-473	0	-1,322	-5.8	-6	1-Sided Adj
Explanation: One-sided adjustment to shift forecast labor and non-labor dollars to capital							
2028	130	0	0	130	0.8	1	1-Sided Adj
Explanation: Adjustment for hiring two Principal Analysts. Anticipated hiring in 2028 and will be kept through 2031							
2028	82	0	0	82	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	-637	-473	0	-1,110	-5.0	-5	
2029	-847	-473	0	-1,320	-5.8	-6	1-Sided Adj
Explanation: One-sided adjustment to shift forecast labor and non-labor dollars to capital							
2029	130	0	0	130	0.8	1	1-Sided Adj
Explanation: Adjustment for hiring two Principal Analysts. Anticipated hiring in 2028 and will be kept through 2031							
2029	82	0	0	82	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2100-3763.000 - SHARED PERIMETER DEFENSES
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 Total	-635	-473	0	-1,108	-5.0	-5	
2030	-845	-473	0	-1,318	-5.8	-6	1-Sided Adj
Explanation: One-sided adjustment to shift forecast labor and non-labor dollars to capital							
2030	130	0	0	130	0.8	1	1-Sided Adj
Explanation: Adjustment for hiring two Principal Analysts. Anticipated hiring in 2028 and will be kept through 2031							
2030	82	0	0	82	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	-633	-473	0	-1,106	-5.0	-5	
2031	-842	-473	0	-1,315	-5.8	-6	1-Sided Adj
Explanation: One-sided adjustment to shift forecast labor and non-labor dollars to capital							
2031	130	0	0	130	0.8	1	1-Sided Adj
Explanation: Adjustment for hiring two Principal Analysts. Anticipated hiring in 2028 and will be kept through 2031							
2031	82	0	0	82	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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2100-3763.000 - SHARED PERIMETER DEFENSES
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 Total	-630	-473	0	-1,103	-5.0	-5	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2100-3763.000 - SHARED PERIMETER DEFENSES
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,065	1,009	887	642	708
Non-Labor	278	242	321	87	82
NSE	0	0	0	0	0
Total	1,344	1,251	1,208	729	790
FTE	7.4	6.8	5.4	3.7	3.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	779	1,141	1,322	1,408
Non-Labor	0	111	467	772	473
NSE	0	0	0	0	0
Total	0	890	1,608	2,093	1,880
FTE	0.0	10.0	9.0	12.0	9.0
Units	7	17	14	16	9
Recorded-Adjusted (Nominal \$)					
Labor	1,065	1,787	2,028	1,964	2,115
Non-Labor	278	353	788	858	555
NSE	0	0	0	0	0
Total	1,344	2,140	2,816	2,823	2,670
FTE	7.4	16.8	14.3	15.7	12.8
Units	7	17	14	16	9
Vacation & Sick (Nominal \$)					
Labor	160	260	282	267	310

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2100-3763.000 - SHARED PERIMETER DEFENSES
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	160	260	282	267	310
FTE	1.3	2.8	2.2	2.3	2.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	211	229	149	66	0
Non-Labor	48	40	51	25	0
NSE	0	0	0	0	0
Total	259	269	200	92	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,436	2,277	2,458	2,297	2,425
Non-Labor	326	393	839	884	555
NSE	0	0	0	0	0
Total	1,763	2,670	3,297	3,181	2,980
FTE	8.7	19.6	16.5	18.0	14.9
Units	7	17	14	16	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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2100-3763.000 - SHARED PERIMETER DEFENSES
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	779	1,141	1,322	1,408
Non-Labor	0	111	467	772	473
NSE	0	0	0	0	0
Total	0	890	1,608	2,093	1,880
FTE	0.0	10.0	9.0	12.0	9.0
Units	7	17	14	16	9

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	7	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2021.						
2021 Total	0	0	0	0.0	7	
2022	0	0	0	0.0	1	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022	0	0	0	0.0	6	1-Sided Adj

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2100-3763.000 - SHARED PERIMETER DEFENSES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022	779	111	0	10.0	10	1-Sided Adj
Explanation: One-sided adjustment to add historical Cybersecurity costs previously paid through corporate allocations to align activity/function with where it will reside						
2022 Total	779	111	0	10.0	17	
2023	0	0	0	0.0	5	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2023.						
2023	1,141	467	0	9.0	9	1-Sided Adj
Explanation: One-sided adjustment to add historical Cybersecurity costs previously paid through corporate allocations to align activity/function with where it will reside						
2023 Total	1,141	467	0	9.0	14	
2024	0	0	0	0.0	4	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2024.						
2024	1,322	772	0	12.0	12	1-Sided Adj
Explanation: One-sided adjustment to add historical Cybersecurity costs previously paid through corporate allocations to align activity/function with where it will reside						

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2100-3763.000 - SHARED PERIMETER DEFENSES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	1,322	772	0	12.0	16	
2025	1,408	473	0	9.0	9	1-Sided Adj
Explanation: One-sided adjustment to add historical Cybersecurity costs previously paid through corporate allocations to align activity/function with where it will reside						
2025 Total	1,408	473	0	9.0	9	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2100-3763.000

2028 GRC Workpaper	Cost Center	Sum of 2025	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3763	2100-3763	2,469,712	48%	50%	2%	0%	1,176,077	1,238,314	55,569	-	Weighted Avg. of Dept. Allocations
2100-3763	2100-3976	418,057	44%	53%	3%	0%	182,649	223,451	11,956	-	LAN IDs
2100-3763	2100-4157	92,121	44%	53%	3%	0%	40,247	49,238	2,635	-	LAN IDs
2100-3763 Total		2,979,889									
Grand Total		2,979,889									

46.95% 50.71% 2.35% 0.00% 2025 Weighted Average of 2100-3763

2028 GRC Workpaper	Cost Center	Sum of 2026	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3763	2100-3763	2,806,915	48%	50%	2%	0%	1,336,653	1,407,387	63,156	-	Weighted Avg. of Dept. Allocations
2100-3763	2100-3976	418,057	44%	53%	3%	0%	182,649	223,451	11,956	-	LAN IDs
2100-3763	2100-4157	92,121	44%	53%	3%	0%	40,247	49,238	2,635	-	LAN IDs
2100-3763 Total		3,317,093									
Grand Total		3,317,093									

47.02% 50.65% 2.34% 0.00% 2026 Weighted Average of 2100-3763

2028 GRC Workpaper	Cost Center	Sum of 2027	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3763	2100-3763	1,146,523	48%	50%	2%	0%	545,974	574,866	25,797	-	Weighted Avg. of Dept. Allocations
2100-3763	2100-3976	418,057	44%	53%	3%	0%	182,649	223,451	11,956	-	LAN IDs
2100-3763	2100-4157	92,121	44%	53%	3%	0%	40,247	49,238	2,635	-	LAN IDs
2100-3763 Total		1,656,700									
Grand Total		1,656,700									

46.41% 51.16% 2.44% 0.00% 2027 Weighted Average of 2100-3763

2028 GRC Workpaper	Cost Center	Sum of 2028	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3763	2100-3763	1,147,893	48%	50%	2%	0%	546,627	575,553	25,828	-	Weighted Avg. of Dept. Allocations
2100-3763	2100-3976	418,057	44%	53%	3%	0%	182,649	223,451	11,956	-	LAN IDs
2100-3763	2100-4157	221,721	44%	53%	3%	0%	96,870	118,510	6,341	-	LAN IDs
2100-3763 Total		1,787,670									
Grand Total		1,787,670									

46.21% 51.32% 2.47% 0.00% 2028 Weighted Average of 2100-3763

2028 GRC Workpaper	Cost Center	Sum of 2029	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3763	2100-3763	1,149,773	48%	50%	2%	0%	547,522	576,496	25,870	-	Weighted Avg. of Dept. Allocations
2100-3763	2100-3976	418,057	44%	53%	3%	0%	182,649	223,451	11,956	-	LAN IDs
2100-3763	2100-4157	221,721	44%	53%	3%	0%	96,870	118,510	6,341	-	LAN IDs
2100-3763 Total		1,789,551									
Grand Total		1,789,551									

46.21% 51.32% 2.47% 0.00% 2029 Weighted Average of 2100-3763

2028 GRC Workpaper	Cost Center	Sum of 2030	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3763	2100-3763	1,152,146	48%	50%	2%	0%	548,652	577,686	25,923	-	Weighted Avg. of Dept. Allocations
2100-3763	2100-3976	418,057	44%	53%	3%	0%	182,649	223,451	11,956	-	LAN IDs
2100-3763	2100-4157	221,721	44%	53%	3%	0%	96,870	118,510	6,341	-	LAN IDs
2100-3763 Total		1,791,924									
Grand Total		1,791,924									

46.22% 51.32% 2.47% 0.00% 2030 Weighted Average of 2100-3763

2028 GRC Workpaper	Cost Center	Sum of 2031	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3763	2100-3763	1,155,080	48%	50%	2%	0%	550,049	579,157	25,989	-	Weighted Avg. of Dept. Allocations
2100-3763	2100-3976	418,057	44%	53%	3%	0%	182,649	223,451	11,956	-	LAN IDs
2100-3763	2100-4157	221,721	44%	53%	3%	0%	96,870	118,510	6,341	-	LAN IDs
2100-3763 Total		1,794,858									
Grand Total		1,794,858									

46.22% 51.32% 2.47% 0.00% 2031 Weighted Average of 2100-3763

SDG&E believes it has identified an immaterial error during the finalization of this workpaper after the point at which it could be corrected prior to filing. The error results in a change of the allocation of shared Perimeter Defenses O&M costs among SDG&E, SoCalGas and Sempra Corporate Center. The corresponding calculation will be revised at another available opportunity.

Beginning of Workpaper
2100-3101.000 - SHARED INTERNAL DEFENSES

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub 2. SHARED INTERNAL DEFENSES
Cost Center: 2100-3101.000 - SHARED INTERNAL DEFENSES
Unit Measure: FTEs

Activity Description:

The shared SDG&E cybersecurity costs represent labor and non-labor for the cybersecurity area where costs are shared between multiple business units and support the objectives of operating and maintaining the company infrastructure systems safely and reliably. Cybersecurity supports the necessary resources and systems maintenance needs of the following functional cybersecurity areas: threat Intelligence; monitoring, alerting and detection; systems operations; incident response; vulnerability management; assessments; compliance; risk management; program office; consulting and engineering.

Forecast Explanations:

Labor - Base YR Rec

Historical costs have fluctuated between various workgroups as a result of either internal organizational changes, transfers of responsibilities, or shifting of cost drivers from one area of the Cybersecurity department to another. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

Non-Labor - Base YR Rec

Historical costs, such as contractor services and cost of software/hardware systems maintenance, have fluctuated as a result of shifting cost drivers in the Cybersecurity department. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure ensures that costs are tied to 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

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub 2. SHARED INTERNAL DEFENSES
Cost Center: 2100-3101.000 - SHARED INTERNAL DEFENSES
Unit Measure: FTEs

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.

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	7,127	4,308	4,180	4,491	4,397	4,471	4,502	4,762	4,762	4,762	4,761
Non-Labor	7,104	6,486	6,027	5,157	2,665	2,665	2,665	5,215	5,415	5,615	5,215
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	14,230	10,795	10,207	9,648	7,062	7,136	7,167	9,977	10,177	10,377	9,976
FTE	46.7	28.8	26.1	28.5	25.7	25.0	25.0	26.6	26.6	26.6	26.6
Units	40	25	23	25	0	-1	-1	1	1	1	1

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2100-3101.000 - SHARED INTERNAL DEFENSES
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.	4,397	2,665	0	7,062	25.7	0
Total Incurred	4,397	2,665	0	7,062	25.7	0
% Allocation						
Retained	43.69%	43.69%				
SEU	53.45%	53.45%				
CORP	2.86%	2.86%				
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.	4,502	2,665	0	7,167	25.0	-1
Total Incurred	4,502	2,665	0	7,167	25.0	-1
% Allocation						
Retained	43.69%	43.69%				
SEU	53.45%	53.45%				
CORP	2.86%	2.86%				
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
	4,471	2,665	0	7,136	25.0	-1
	4,471	2,665	0	7,136	25.0	-1
% Allocation						
	43.69%	43.69%				
	53.45%	53.45%				
	2.86%	2.86%				
	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
	4,762	5,215	0	9,977	26.6	1
	4,762	5,215	0	9,977	26.6	1
% Allocation						
	43.69%	43.69%				
	53.45%	53.45%				
	2.86%	2.86%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2100-3101.000 - SHARED INTERNAL DEFENSES
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.	4,762	5,415	0	10,177	26.6	1
Total Incurred	4,762	5,415	0	10,177	26.6	1
% Allocation						
Retained	43.69%	43.69%				
SEU	53.45%	53.45%				
CORP	2.86%	2.86%				
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.	4,761	5,215	0	9,976	26.6	1
Total Incurred	4,761	5,215	0	9,976	26.6	1
% Allocation						
Retained	43.69%	43.69%				
SEU	53.45%	53.45%				
CORP	2.86%	2.86%				
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.	4,762	5,615	0	10,377	26.6	1
Total Incurred	4,762	5,615	0	10,377	26.6	1
% Allocation						
Retained	43.69%	43.69%				
SEU	53.45%	53.45%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2100-3101.000 - SHARED INTERNAL DEFENSES
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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2100-3101.000 - SHARED INTERNAL DEFENSES
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	4,397	4,397	4,397	4,397	4,397	4,397	74	105	365	365	365	364	4,471	4,502	4,762	4,762	4,762	4,761
NLbr	2,665	2,665	2,665	2,665	2,665	2,665	0	0	2,550	2,750	2,950	2,550	2,665	2,665	5,215	5,415	5,615	5,215
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	7,062	7,062	7,062	7,062	7,062	7,062	74	105	2,915	3,115	3,315	2,914	7,136	7,167	9,977	10,177	10,377	9,976
FTE	25.7	25.7	25.7	25.7	25.7	25.7	-0.7	-0.7	0.9	0.9	0.9	0.9	25.0	25.0	26.6	26.6	26.6	26.6
Units	0	0	0	0	0	0	-1	-1	1	1	1	1	-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	-13	0	0	-13	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2026	-100	0	0	-100	-0.6	-1	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2026	187	0	0	187	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	74	0	0	74	-0.7	-1	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2100-3101.000 - SHARED INTERNAL DEFENSES
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	-13	0	0	-13	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2027	-100	0	0	-100	-0.6	-1	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2027	218	0	0	218	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	105	0	0	105	-0.7	-1	
2028	-13	0	0	-13	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2028	-100	0	0	-100	-0.6	-1	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2028	130	0	0	130	0.8	1	1-Sided Adj
Explanation:	Adjustment for hiring two Emerging Threat Cyber Principal Analysts. Anticipated hiring in 2028 and will be kept through 2031						
2028	130	0	0	130	0.8	1	1-Sided Adj
Explanation:	Adjustment for hiring two Principal Analysts. Anticipated hiring in 2028 and will be kept through 2031						
2028	0	2,550	0	2,550	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2100-3101.000 - SHARED INTERNAL DEFENSES
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 material increases on contracts							
2028	218	0	0	218	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	365	2,550	0	2,915	0.9	1	
2029	-13	0	0	-13	-0.1	0	1-Sided Adj
Explanation: Adjustment for Voluntary Retirement Packages paid out in Base Year							
2029	-100	0	0	-100	-0.6	-1	1-Sided Adj
Explanation: Adjustment for Workforce Optimization costs paid out in Base Year							
2029	130	0	0	130	0.8	1	1-Sided Adj
Explanation: Adjustment for hiring two Emerging Threat Cyber Principal Analysts. Anticipated hiring in 2028 and will be kept through 2031							
2029	130	0	0	130	0.8	1	1-Sided Adj
Explanation: Adjustment for hiring two Principal Analysts. Anticipated hiring in 2028 and will be kept through 2031							
2029	0	2,750	0	2,750	0.0	0	1-Sided Adj
Explanation: Adjustment for material increases on contracts							
2029	218	0	0	218	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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2100-3101.000 - SHARED INTERNAL DEFENSES
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 Total	365	2,750	0	3,115	0.9	1	
2030	-13	0	0	-13	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2030	-100	0	0	-100	-0.6	-1	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2030	130	0	0	130	0.8	1	1-Sided Adj
Explanation:	Adjustment for hiring two Emerging Threat Cyber Principal Analysts. Anticipated hiring in 2028 and will be kept through 2031						
2030	130	0	0	130	0.8	1	1-Sided Adj
Explanation:	Adjustment for hiring two Principal Analysts. Anticipated hiring in 2028 and will be kept through 2031						
2030	0	2,950	0	2,950	0.0	0	1-Sided Adj
Explanation:	Adjustment for material increases on contracts						
2030	218	0	0	218	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	365	2,950	0	3,315	0.9	1	
2031	-13	0	0	-13	-0.1	0	1-Sided Adj
Explanation:	Adjustment for Voluntary Retirement Packages paid out in Base Year						

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2100-3101.000 - SHARED INTERNAL DEFENSES
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	-100	0	0	-100	-0.6	-1	1-Sided Adj
Explanation:	Adjustment for Workforce Optimization costs paid out in Base Year						
2031	130	0	0	130	0.8	1	1-Sided Adj
Explanation:	Adjustment for hiring two Emerging Threat Cyber Principal Analysts. Anticipated hiring in 2028 and will be kept through 2031						
2031	130	0	0	130	0.8	1	1-Sided Adj
Explanation:	Adjustment for hiring two Principal Analysts. Anticipated hiring in 2028 and will be kept through 2031						
2031	0	2,550	0	2,550	0.0	0	1-Sided Adj
Explanation:	Adjustment for material increases on contracts						
2031	217	0	0	217	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	364	2,550	0	2,914	0.9	1	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2100-3101.000 - SHARED INTERNAL DEFENSES
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	5,285	3,382	3,448	3,840	3,836
Non-Labor	6,061	5,833	5,662	5,008	2,665
NSE	0	0	0	0	0
Total	11,345	9,215	9,110	8,849	6,501
FTE	39.9	24.7	22.7	24.7	22.1
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	40	25	23	25	0
Recorded-Adjusted (Nominal \$)					
Labor	5,285	3,382	3,448	3,840	3,836
Non-Labor	6,061	5,833	5,662	5,008	2,665
NSE	0	0	0	0	0
Total	11,345	9,215	9,110	8,849	6,501
FTE	39.9	24.7	22.6	24.7	22.1
Units	40	25	23	25	0
Vacation & Sick (Nominal \$)					
Labor	796	493	479	521	562

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2100-3101.000 - SHARED INTERNAL DEFENSES
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	796	493	479	521	562
FTE	6.8	4.1	3.5	3.8	3.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1,046	434	253	129	0
Non-Labor	1,043	653	365	149	0
NSE	0	0	0	0	0
Total	2,089	1,087	619	278	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	7,127	4,308	4,180	4,491	4,397
Non-Labor	7,104	6,486	6,027	5,157	2,665
NSE	0	0	0	0	0
Total	14,230	10,795	10,207	9,648	7,062
FTE	46.7	28.8	26.1	28.5	25.7
Units	40	25	23	25	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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2100-3101.000 - SHARED INTERNAL DEFENSES
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-0.276	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	-0.276	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	40	25	23	25	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	40	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2021.						
2021 Total	0	0	0	0.0	40	
2022	0	0	0	0.0	25	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2022.						
2022 Total	0	0	0	0.0	25	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2100-3101.000 - SHARED INTERNAL DEFENSES
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	23	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2023.						
2023 Total	0	0	0	0.0	23	
2024	0	0	0	0.0	25	1-Sided Adj
Explanation: Unit counts are FTE. Enter unit counts for 2024.						
2024 Total	0	0	0	0.0	25	
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2100-3101.000

2028 GRC Workpaper	Cost Center	Sum of 2025	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3101	2100-4123	890,816	44%	53%	3%	0%	389,198	476,141	25,477	-	LAN IDs
2100-3101	2100-4232	980,074	44%	53%	3%	0%	428,194	523,850	28,030	-	LAN IDs
2100-3101	2100-3774	809,402	44%	53%	3%	0%	353,628	432,626	23,149	-	LAN IDs
2100-3101	2100-3775	2,302,972	44%	53%	3%	0%	1,006,168	1,230,938	65,865	-	LAN IDs
2100-3101	2100-3781	1,102,358	44%	53%	3%	0%	481,620	589,210	31,527	-	LAN IDs
2100-3101	2100-4121	174,845	44%	53%	3%	0%	76,390	93,455	5,001	-	LAN IDs
2100-3101	2100-4133	801,960	44%	53%	3%	0%	350,376	428,648	22,936	-	LAN IDs
2100-3101 Total		7,062,428									
Grand Total		7,062,428									

43.69% 53.45% 2.86% 0.00% 2025 Weighted Average of 2100-3101

2028 GRC Workpaper	Cost Center	Sum of 2026	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3101	2100-4123	890,816	44%	53%	3%	0%	389,198	476,141	25,477	-	LAN IDs
2100-3101	2100-4232	980,074	44%	53%	3%	0%	428,194	523,850	28,030	-	LAN IDs
2100-3101	2100-3774	809,402	44%	53%	3%	0%	353,628	432,626	23,149	-	LAN IDs
2100-3101	2100-3775	2,203,423	44%	53%	3%	0%	962,675	1,177,730	63,018	-	LAN IDs
2100-3101	2100-3781	1,102,358	44%	53%	3%	0%	481,620	589,210	31,527	-	LAN IDs
2100-3101	2100-4121	161,640	44%	53%	3%	0%	70,621	86,397	4,623	-	LAN IDs
2100-3101	2100-4133	801,960	44%	53%	3%	0%	350,376	428,648	22,936	-	LAN IDs
2100-3101 Total		6,949,675									
Grand Total		6,949,675									

43.69% 53.45% 2.86% 0.00% 2026 Weighted Average of 2100-3101

2028 GRC Workpaper	Cost Center	Sum of 2027	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3101	2100-4123	890,816	44%	53%	3%	0%	389,198	476,141	25,477	-	LAN IDs
2100-3101	2100-4232	980,074	44%	53%	3%	0%	428,194	523,850	28,030	-	LAN IDs
2100-3101	2100-3774	809,402	44%	53%	3%	0%	353,628	432,626	23,149	-	LAN IDs
2100-3101	2100-3775	2,203,423	44%	53%	3%	0%	962,675	1,177,730	63,018	-	LAN IDs
2100-3101	2100-3781	1,102,358	44%	53%	3%	0%	481,620	589,210	31,527	-	LAN IDs
2100-3101	2100-4121	161,640	44%	53%	3%	0%	70,621	86,397	4,623	-	LAN IDs
2100-3101	2100-4133	801,960	44%	53%	3%	0%	350,376	428,648	22,936	-	LAN IDs
2100-3101 Total		6,949,675									
Grand Total		6,949,675									

43.69% 53.45% 2.86% 0.00% 2027 Weighted Average of 2100-3101

2028 GRC Workpaper	Cost Center	Sum of 2028	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3101	2100-4123	890,816	44%	53%	3%	0%	389,198	476,141	25,477	-	LAN IDs
2100-3101	2100-4232	980,074	44%	53%	3%	0%	428,194	523,850	28,030	-	LAN IDs
2100-3101	2100-3774	1,109,402	44%	53%	3%	0%	484,698	592,976	31,729	-	LAN IDs
2100-3101	2100-3775	2,333,023	44%	53%	3%	0%	1,019,298	1,247,001	66,724	-	LAN IDs
2100-3101	2100-3781	2,602,358	44%	53%	3%	0%	1,136,970	1,390,960	74,427	-	LAN IDs
2100-3101	2100-4121	911,640	44%	53%	3%	0%	398,296	487,272	26,073	-	LAN IDs
2100-3101	2100-4133	931,560	44%	53%	3%	0%	406,999	497,919	26,643	-	LAN IDs
2100-3101 Total		9,758,875									
Grand Total		9,758,875									

43.69% 53.45% 2.86% 0.00% 2028 Weighted Average of 2100-3101

2028 GRC Workpaper	Cost Center	Sum of 2029	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3101	2100-4123	890,816	44%	53%	3%	0%	389,198	476,141	25,477	-	LAN IDs
2100-3101	2100-4232	980,074	44%	53%	3%	0%	428,194	523,850	28,030	-	LAN IDs
2100-3101	2100-3774	1,309,402	44%	53%	3%	0%	572,078	699,876	37,449	-	LAN IDs
2100-3101	2100-3775	2,333,023	44%	53%	3%	0%	1,019,298	1,247,001	66,724	-	LAN IDs
2100-3101	2100-3781	2,402,358	44%	53%	3%	0%	1,049,590	1,284,060	68,707	-	LAN IDs
2100-3101	2100-4121	911,640	44%	53%	3%	0%	398,296	487,272	26,073	-	LAN IDs
2100-3101	2100-4133	1,131,560	44%	53%	3%	0%	494,379	604,819	32,363	-	LAN IDs
2100-3101 Total		9,958,875									
Grand Total		9,958,875									

43.69% 53.45% 2.86% 0.00% 2029 Weighted Average of 2100-3101

2028 GRC Workpaper	Cost Center	Sum of 2030	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3101	2100-4123	890,816	44%	53%	3%	0%	389,198	476,141	25,477	-	LAN IDs
2100-3101	2100-4232	980,074	44%	53%	3%	0%	428,194	523,850	28,030	-	LAN IDs
2100-3101	2100-3774	1,309,402	44%	53%	3%	0%	572,078	699,876	37,449	-	LAN IDs
2100-3101	2100-3775	2,333,023	44%	53%	3%	0%	1,019,298	1,247,001	66,724	-	LAN IDs
2100-3101	2100-3781	2,602,358	44%	53%	3%	0%	1,136,970	1,390,960	74,427	-	LAN IDs
2100-3101	2100-4121	911,640	44%	53%	3%	0%	398,296	487,272	26,073	-	LAN IDs
2100-3101	2100-4133	1,131,560	44%	53%	3%	0%	494,379	604,819	32,363	-	LAN IDs
2100-3101 Total		10,158,875									
Grand Total		10,158,875									

43.69% 53.45% 2.86% 0.00% 2030 Weighted Average of 2100-3101

2028 GRC Workpaper	Cost Center	Sum of 2031	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-3101	2100-4123	890,816	44%	53%	3%	0%	389,198	476,141	25,477	-	LAN IDs
2100-3101	2100-4232	980,074	44%	53%	3%	0%	428,194	523,850	28,030	-	LAN IDs
2100-3101	2100-3774	1,309,402	44%	53%	3%	0%	572,078	699,876	37,449	-	LAN IDs
2100-3101	2100-3775	2,333,023	44%	53%	3%	0%	1,019,298	1,247,001	66,724	-	LAN IDs
2100-3101	2100-3781	2,202,358	44%	53%	3%	0%	962,210	1,177,160	62,987	-	LAN IDs
2100-3101	2100-4121	911,640	44%	53%	3%	0%	398,296	487,272	26,073	-	LAN IDs
2100-3101	2100-4133	1,131,560	44%	53%	3%	0%	494,379	604,819	32,363	-	LAN IDs
2100-3101 Total		9,758,875									
Grand Total		9,758,875									

43.69%	53.45%	2.86%	0.00%	2031 Weighted Average of 2100-3101
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Beginning of Workpaper
2100-4128.000 - SHARED SENSITIVE DATA PROTECTION

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub 3. SHARED SENSITIVE DATA PROTECTION
Cost Center: 2100-4128.000 - SHARED SENSITIVE DATA PROTECTION
Unit Measure: FTEs

Activity Description:

The shared SDG&E cybersecurity costs represent labor and non-labor for the cybersecurity area where costs are shared between multiple business units and support the objectives of operating and maintaining the company infrastructure systems safely and reliably. Cybersecurity supports the necessary resources and systems maintenance needs of the following functional cybersecurity areas: threat Intelligence; monitoring, alerting and detection; systems operations; incident response; insider threat; vulnerability management; assessments; compliance; risk management; program office; consulting and engineering.

Forecast Explanations:

Labor - Base YR Rec

Historical costs have fluctuated between various workgroups as a result of either internal organizational changes, transfers of responsibilities, or shifting of cost drivers from one area of the Cybersecurity department to another. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

Non-Labor - Base YR Rec

Historical costs, such as contractor services and cost of software/hardware systems maintenance, have fluctuated as a result of shifting cost drivers in the Cybersecurity department. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure ensures that costs are tied to 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

Note: Totals may include rounding differences.

Area: CYBERSECURITY
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Unit Measure: FTEs

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.

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	216	355	839	526	521	544	547	546	546	546	546
Non-Labor	2	2	9	16	3	3	3	3	3	3	3
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	218	357	848	542	524	547	550	549	549	549	549
FTE	1.5	2.3	4.7	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Units	1	0	4	3	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: CYBERSECURITY
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Cost Center: 2100-4128.000 - SHARED SENSITIVE DATA PROTECTION
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.	521	3	0	524	3.0	0
Total Incurred	521	3	0	524	3.0	0
% Allocation						
Retained	43.69%	43.69%				
SEU	53.45%	53.45%				
CORP	2.86%	2.86%				
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.	547	3	0	550	3.0	0
Total Incurred	547	3	0	550	3.0	0
% Allocation						
Retained	43.69%	43.69%				
SEU	53.45%	53.45%				
CORP	2.86%	2.86%				
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.	544	3	0	547	3.0	0
Total Incurred	544	3	0	547	3.0	0
% Allocation						
Retained	43.69%	43.69%				
SEU	53.45%	53.45%				
CORP	2.86%	2.86%				
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.	546	3	0	549	3.0	0
Total Incurred	546	3	0	549	3.0	0
% Allocation						
Retained	43.69%	43.69%				
SEU	53.45%	53.45%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: CYBERSECURITY
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Category: A. Cybersecurity
Category-Sub: 3. SHARED SENSITIVE DATA PROTECTION
Cost Center: 2100-4128.000 - SHARED SENSITIVE DATA PROTECTION
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.	546	3	0	549	3.0	0
Total Incurred	546	3	0	549	3.0	0
% Allocation						
Retained	43.69%	43.69%				
SEU	53.45%	53.45%				
CORP	2.86%	2.86%				
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.	546	3	0	549	3.0	0
Total Incurred	546	3	0	549	3.0	0
% Allocation						
Retained	43.69%	43.69%				
SEU	53.45%	53.45%				
CORP	2.86%	2.86%				
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.	546	3	0	549	3.0	0
Total Incurred	546	3	0	549	3.0	0
% Allocation						
Retained	43.69%	43.69%				
SEU	53.45%	53.45%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 3. SHARED SENSITIVE DATA PROTECTION
Cost Center: 2100-4128.000 - SHARED SENSITIVE DATA PROTECTION
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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 3. SHARED SENSITIVE DATA PROTECTION
Cost Center: 2100-4128.000 - SHARED SENSITIVE DATA PROTECTION
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	521	521	521	521	521	521	23	26	25	25	25	25	544	547	546	546	546	546
NLbr	3	3	3	3	3	3	0	0	0	0	0	0	3	3	3	3	3	3
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	524	524	524	524	524	524	23	26	25	25	25	25	547	550	549	549	549	549
FTE	3.0	3.0	3.0	3.0	3.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0	3.0	3.0	3.0	3.0	3.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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	0.0	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	23	0	0	23	0.0	0	
2027	26	0	0	26	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	0	0	26	0.0	0	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 3. SHARED SENSITIVE DATA PROTECTION
Cost Center: 2100-4128.000 - SHARED SENSITIVE DATA PROTECTION
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	25	0	0	25	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	25	0	0	25	0.0	0	
2029	25	0	0	25	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	25	0	0	25	0.0	0	
2030	25	0	0	25	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	25	0	0	25	0.0	0	
2031	25	0	0	25	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	25	0	0	25	0.0	0	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 3. SHARED SENSITIVE DATA PROTECTION
Cost Center: 2100-4128.000 - SHARED SENSITIVE DATA PROTECTION
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	160	278	692	450	455
Non-Labor	1	2	9	15	3
NSE	0	0	0	0	0
Total	162	281	701	466	458
FTE	1.3	2.0	4.1	2.6	2.6
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	1	0	4	3	0
Recorded-Adjusted (Nominal \$)					
Labor	160	278	692	450	455
Non-Labor	1	2	9	15	3
NSE	0	0	0	0	0
Total	162	281	701	466	458
FTE	1.3	2.0	4.1	2.6	2.6
Units	1	0	4	3	0
Vacation & Sick (Nominal \$)					
Labor	24	41	96	61	67

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 3. SHARED SENSITIVE DATA PROTECTION
Cost Center: 2100-4128.000 - SHARED SENSITIVE DATA PROTECTION
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	24	41	96	61	67
FTE	0.2	0.3	0.6	0.4	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	32	36	51	15	0
Non-Labor	0	0	1	0	0
NSE	0	0	0	0	0
Total	32	36	51	16	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	216	355	839	526	521
Non-Labor	2	2	9	16	3
NSE	0	0	0	0	0
Total	218	357	848	542	524
FTE	1.5	2.3	4.7	3.0	3.0
Units	1	0	4	3	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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 3. SHARED SENSITIVE DATA PROTECTION
Cost Center: 2100-4128.000 - SHARED SENSITIVE DATA PROTECTION
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	1	0	4	3	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	1	1-Sided Adj
2021 Total	0	0	0	0.0	1	
2022 Total	0	0	0	0.0	0	
2023	0	0	0	0.0	4	1-Sided Adj

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

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

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 3. SHARED SENSITIVE DATA PROTECTION
Cost Center: 2100-4128.000 - SHARED SENSITIVE DATA PROTECTION
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	0	0	0	0.0	4	
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 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2100-4128.000

2028 GRC Workpaper	Cost Center	Sum of 2025	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-4128	2100-4128	524,196	44%	53%	3%	0%	229,021	280,183	14,992	-	LAN IDs
2100-4128 Total		524,196									
Grand Total		524,196									

43.69% 53.45% 2.86% 0.00% 2025 Weighted Average of 2100-4128

2028 GRC Workpaper	Cost Center	Sum of 2026	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-4128	2100-4128	524,196	44%	53%	3%	0%	229,021	280,183	14,992	-	LAN IDs
2100-4128 Total		524,196									
Grand Total		524,196									

43.69% 53.45% 2.86% 0.00% 2026 Weighted Average of 2100-4128

2028 GRC Workpaper	Cost Center	Sum of 2027	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-4128	2100-4128	524,196	44%	53%	3%	0%	229,021	280,183	14,992	-	LAN IDs
2100-4128 Total		524,196									
Grand Total		524,196									

43.69% 53.45% 2.86% 0.00% 2027 Weighted Average of 2100-4128

2028 GRC Workpaper	Cost Center	Sum of 2028	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-4128	2100-4128	524,196	44%	53%	3%	0%	229,021	280,183	14,992	-	LAN IDs
2100-4128 Total		524,196									
Grand Total		524,196									

43.69% 53.45% 2.86% 0.00% 2028 Weighted Average of 2100-4128

2028 GRC Workpaper	Cost Center	Sum of 2029	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-4128	2100-4128	524,196	44%	53%	3%	0%	229,021	280,183	14,992	-	LAN IDs
2100-4128 Total		524,196									
Grand Total		524,196									

43.69% 53.45% 2.86% 0.00% 2029 Weighted Average of 2100-4128

2028 GRC Workpaper	Cost Center	Sum of 2030	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-4128	2100-4128	524,196	44%	53%	3%	0%	229,021	280,183	14,992	-	LAN IDs
2100-4128 Total		524,196									
Grand Total		524,196									

43.69% 53.45% 2.86% 0.00% 2030 Weighted Average of 2100-4128

2028 GRC Workpaper	Cost Center	Sum of 2031	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	Corp \$	Unreg \$	Methodology
2100-4128	2100-4128	524,196.28	44%	53%	3%	0%	229,021	280,183	14,992	-	LAN IDs
2100-4128 Total		524,196									
Grand Total		524,196									

43.69% 53.45% 2.86% 0.00% 2031 Weighted Average of 2100-4128

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

Area: CYBERSECURITY
Witness: Omar Zevallos

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-3840	000	CRITICAL INFRASTRUCTURE PROTECTION
2100-4230	000	SDGE CYBERSECURITY CONTRACTS (NSS)
2100-4248	000	DATA PROTECTION & RESILIENCE