

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-XXX

Exhibit No.: (SDGE-15-WP)

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

JUNE 2026



2028 General Rate Case - Application

**INDEX OF WORKPAPERS**

**Exhibit SDGE-15-WP - CYBERSECURITY**

<b>DOCUMENT</b>	<b>PAGE</b>
<b>Overall Summary For Exhibit No. SDGE-15-WP</b>	<b>1</b>
<b><i>Summary of Non-Shared Services Workpapers</i></b>	<b>2</b>
Category: A. Cybersecurity	3
..1CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES	5
..1CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES	14
..1CS003.000 - NON-SHARED SERVICE CYBERSECURITY - SENSITIVE DATA PROTECTION	23
<b><i>Summary of Shared Services Workpapers</i></b>	<b>32</b>
Category: A. Cybersecurity	33
..2100-3763.000 - SHARED PERIMETER DEFENSES	35
..2100-3101.000 - SHARED INTERNAL DEFENSES	53
..2100-4128.000 - SHARED SENSITIVE DATA PROTECTION	72
<b><i>Appendix A: List of Non-Shared Cost Centers</i></b>	<b>87</b>

**Overall Summary For Exhibit No. SDGE-15-WP**

<b>Area:</b>	<b>CYBERSECURITY</b>
<b>Witness:</b>	<b>Omar Zevallos</b>

**In 2025 \$ (000) Incurred Costs**

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
<b>Non-Shared Services</b>	1,385	1,321	1,323	1,322	1,322	1,322	1,322
<b>Shared Services</b>	10,566	11,114	9,453	12,396	12,598	12,800	12,402
<b>Total</b>	<b>11,951</b>	<b>12,435</b>	<b>10,776</b>	<b>13,718</b>	<b>13,920</b>	<b>14,122</b>	<b>13,724</b>

*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
<b>Total</b>	<b>1,385</b>	<b>1,321</b>	<b>1,323</b>	<b>1,322</b>	<b>1,322</b>	<b>1,322</b>	<b>1,322</b>

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
<b>Total</b>	<b>1,385</b>	<b>1,321</b>	<b>1,323</b>	<b>1,322</b>	<b>1,322</b>	<b>1,322</b>	<b>1,322</b>
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
<b>Total</b>	<b>85</b>	<b>19</b>	<b>20</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>
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
<b>Total</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>
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
<b>1CS003.000 NON-SHARED SERVICE CYBERSECURITY - SENSITIVE DATA PROTECTION</b>							
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
<b>Total</b>	<b>55</b>	<b>57</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>
FTE	0.3	0.3	0.3	0.3	0.3	0.3	0.3
<b>Unit Measure: FTEs</b>							
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 SDGE 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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>24</b>	<b>23</b>	<b>130</b>	<b>61</b>	<b>85</b>	<b>19</b>	<b>20</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	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
<b>Total</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>-66</b>	<b>-65</b>	<b>-66</b>	<b>-66</b>	<b>-66</b>	<b>-66</b>	<b>19</b>	<b>20</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>
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
<b>Explanation:</b>	Adjustment for Workforce Optimization costs paid out in Base Year								
<b>2026 Total</b>			<b>-66</b>	<b>0</b>	<b>0</b>	<b>-66</b>	<b>-0.4</b>	<b>0</b>	
2027			-66	0	0	-66	-0.4	0	1-Sided Adj
<b>Explanation:</b>	Adjustment for Workforce Optimization costs paid out in Base Year								
2027			1	0	0	1	0.0	0	1-Sided Adj
<b>Explanation:</b>	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
<b>2027 Total</b>	<b>-65</b>	<b>0</b>	<b>0</b>	<b>-65</b>	<b>-0.4</b>	0	
2028	-66	0	0	-66	-0.4	0	1-Sided Adj
<b>Explanation:</b>	Adjustment for Workforce Optimization costs paid out in Base Year						
<b>2028 Total</b>	<b>-66</b>	<b>0</b>	<b>0</b>	<b>-66</b>	<b>-0.4</b>	0	
2029	-66	0	0	-66	-0.4	0	1-Sided Adj
<b>Explanation:</b>	Adjustment for Workforce Optimization costs paid out in Base Year						
<b>2029 Total</b>	<b>-66</b>	<b>0</b>	<b>0</b>	<b>-66</b>	<b>-0.4</b>	0	
2030	-66	0	0	-66	-0.4	0	1-Sided Adj
<b>Explanation:</b>	Adjustment for Workforce Optimization costs paid out in Base Year						
<b>2030 Total</b>	<b>-66</b>	<b>0</b>	<b>0</b>	<b>-66</b>	<b>-0.4</b>	0	
2031	-66	0	0	-66	-0.4	0	1-Sided Adj
<b>Explanation:</b>	Adjustment for Workforce Optimization costs paid out in Base Year						
<b>2031 Total</b>	<b>-66</b>	<b>0</b>	<b>0</b>	<b>-66</b>	<b>-0.4</b>	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
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	66
Non-Labor	19	21	124	59	9
NSE	0	0	0	0	0
<b>Total</b>	<b>19</b>	<b>21</b>	<b>124</b>	<b>59</b>	<b>75</b>
FTE	0.0	0.0	0.0	0.0	0.1
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	66
Non-Labor	19	21	124	59	9
NSE	0	0	0	0	0
<b>Total</b>	<b>19</b>	<b>21</b>	<b>124</b>	<b>59</b>	<b>75</b>
FTE	0.0	0.0	0.0	0.0	0.1
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	5	2	6	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>5</b>	<b>2</b>	<b>6</b>	<b>2</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	76
Non-Labor	24	23	130	61	9
NSE	0	0	0	0	0
<b>Total</b>	<b>24</b>	<b>23</b>	<b>130</b>	<b>61</b>	<b>85</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
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.

<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

*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

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**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 SDGE 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

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**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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>1,315</b>	<b>1,148</b>	<b>1,132</b>	<b>1,125</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	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
<b>Total</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>
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
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	448
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>448</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	1,058	1,048	1,078	1,092	798
NSE	0	0	0	0	0
<b>Total</b>	<b>1,058</b>	<b>1,048</b>	<b>1,078</b>	<b>1,092</b>	<b>798</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	1,058	1,048	1,078	1,092	1,245
NSE	0	0	0	0	0
<b>Total</b>	<b>1,058</b>	<b>1,048</b>	<b>1,078</b>	<b>1,092</b>	<b>1,245</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0

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

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	257	100	54	33	0
NSE	0	0	0	0	0
<b>Total</b>	<b>257</b>	<b>100</b>	<b>54</b>	<b>33</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	1,315	1,148	1,132	1,125	1,245
NSE	0	0	0	0	0
<b>Total</b>	<b>1,315</b>	<b>1,148</b>	<b>1,132</b>	<b>1,125</b>	<b>1,245</b>
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	
<b>Total</b>	<b>1,058</b>	<b>1,048</b>	<b>1,078</b>	<b>1,092</b>	<b>798</b>	
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
<b>Explanation:</b>	Unit counts are FTE. Enter unit counts for 2021.					
2021	0	1,058	0	0.0	0	CCTR Transf From 2100-0207.000
<b>Explanation:</b>	Transfer of historical large agreement costs to ITCS witness area to align with new contract owner					
<b>2021 Total</b>	<b>0</b>	<b>1,058</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
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
<b>Explanation:</b> 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
<b>Explanation:</b> Transfer of historical large agreement costs to ITCS witness area to align with new contract owner						
<b>2022 Total</b>	<b>0</b>	<b>1,048</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2023	0	814	0	0.0	0	CCTR Transf From 2100-4180.000
<b>Explanation:</b> 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
<b>Explanation:</b> Transfer of historical large agreement variable costs to ITCS witness area to align with new contract owner						
<b>2023 Total</b>	<b>0</b>	<b>1,078</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2024	0	807	0	0.0	0	CCTR Transf From 2100-4180.000
<b>Explanation:</b> 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
<b>Explanation:</b> 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
<b>2024 Total</b>	<b>0</b>	<b>1,092</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2025	0	740	0	0.0	0	CCTR Transf From 2100-4180.000
<b>Explanation:</b>	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
<b>Explanation:</b>	Transfer of historical large agreement variable costs to ITCS witness area to align with new contract owner					
<b>2025 Total</b>	<b>0</b>	<b>798</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

*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 SDGE 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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55</b>	<b>57</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>
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																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	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	58
NLbr	0	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	0
<b>Total</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>57</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>
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	0.3
Units	0	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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0.0</b>	<b>0</b>	
2027	3	0	0	3	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	
2029	3	0	0	3	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	
2030	3	0	0	3	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	
2031	3	0	0	3	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	48
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48</b>
FTE	0.0	0.0	0.0	0.0	0.3
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	48
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48</b>
FTE	0.0	0.0	0.0	0.0	0.3
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	55
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55</b>
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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.

<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>

*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
<b>Total</b>	<b>10,566</b>	<b>11,114</b>	<b>9,453</b>	<b>12,396</b>	<b>12,598</b>	<b>12,800</b>	<b>12,402</b>

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
<b>Total</b>	<b>10,566</b>	<b>11,114</b>	<b>9,453</b>	<b>12,396</b>	<b>12,598</b>	<b>12,800</b>	<b>12,402</b>
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
<b>Total</b>	<b>2,980</b>	<b>3,431</b>	<b>1,736</b>	<b>1,870</b>	<b>1,872</b>	<b>1,874</b>	<b>1,877</b>
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
<b>Total</b>	<b>7,062</b>	<b>7,136</b>	<b>7,167</b>	<b>9,977</b>	<b>10,177</b>	<b>10,377</b>	<b>9,976</b>
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
<b>2100-4128.000 SHARED SENSITIVE DATA PROTECTION</b>							
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
<b>Total</b>	<b>524</b>	<b>547</b>	<b>550</b>	<b>549</b>	<b>549</b>	<b>549</b>	<b>549</b>
FTE	3.0	3.0	3.0	3.0	3.0	3.0	3.0
<b>Unit Measure: FTEs</b>							
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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>1,763</b>	<b>2,670</b>	<b>3,297</b>	<b>3,181</b>	<b>2,980</b>	<b>3,431</b>	<b>1,736</b>	<b>1,870</b>	<b>1,872</b>	<b>1,874</b>	<b>1,877</b>
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
<b>Total Incurred</b>	<b>2,425</b>	<b>555</b>	<b>0</b>	<b>2,980</b>	<b>14.9</b>	<b>9</b>
<b>% Allocation</b>						
Retained	45.13%	45.13%				
SEU	52.23%	52.23%				
CORP	2.64%	2.64%				
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.	2,730	701	0	3,431	14.9	9
<b>Total Incurred</b>	<b>2,730</b>	<b>701</b>	<b>0</b>	<b>3,431</b>	<b>14.9</b>	<b>9</b>
<b>% Allocation</b>						
Retained	44.89%	44.89%				
SEU	52.44%	52.44%				
CORP	2.67%	2.67%				
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
<b>Total Incurred</b>	<b>1,654</b>	<b>82</b>	<b>0</b>	<b>1,736</b>	<b>9.1</b>	<b>3</b>
<b>% Allocation</b>						
Retained	44.89%	44.89%				
SEU	52.44%	52.44%				
CORP	2.67%	2.67%				
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.	1,788	82	0	1,870	9.9	4
<b>Total Incurred</b>	<b>1,788</b>	<b>82</b>	<b>0</b>	<b>1,870</b>	<b>9.9</b>	<b>4</b>
<b>% Allocation</b>						
Retained	44.89%	44.89%				
SEU	52.44%	52.44%				
CORP	2.67%	2.67%				
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

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	1,790	82	0	1,872	9.9	4
<b>Total Incurred</b>	<b>1,790</b>	<b>82</b>	<b>0</b>	<b>1,872</b>	<b>9.9</b>	<b>4</b>
<b>% Allocation</b>						
Retained	44.89%	44.89%				
SEU	52.44%	52.44%				
CORP	2.67%	2.67%				
Unreg	0.00%	0.00%				

**2030 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	1,792	82	0	1,874	9.9	4
<b>Total Incurred</b>	<b>1,792</b>	<b>82</b>	<b>0</b>	<b>1,874</b>	<b>9.9</b>	<b>4</b>
<b>% Allocation</b>						
Retained	44.89%	44.89%				
SEU	52.44%	52.44%				
CORP	2.67%	2.67%				
Unreg	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	1,795	82	0	1,877	9.9	4
<b>Total Incurred</b>	<b>1,795</b>	<b>82</b>	<b>0</b>	<b>1,877</b>	<b>9.9</b>	<b>4</b>
<b>% Allocation</b>						
Retained	44.89%	44.89%				
SEU	52.44%	52.44%				
CORP	2.67%	2.67%				
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

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**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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	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
<b>Total</b>	<b>2,980</b>	<b>2,980</b>	<b>2,980</b>	<b>2,980</b>	<b>2,980</b>	<b>2,980</b>	<b>451</b>	<b>-1,244</b>	<b>-1,110</b>	<b>-1,108</b>	<b>-1,106</b>	<b>-1,103</b>	<b>3,431</b>	<b>1,736</b>	<b>1,870</b>	<b>1,872</b>	<b>1,874</b>	<b>1,877</b>
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
<b>Explanation:</b>	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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>305</b>	<b>146</b>	<b>0</b>	<b>451</b>	<b>0.0</b>	<b>0</b>	
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
<b>Explanation:</b> One-sided adjustment to shift forecast labor and non-labor dollars to capital							
2027	80	0	0	80	0.0	0	1-Sided Adj
<b>Explanation:</b> Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
<b>2027 Total</b>	<b>-771</b>	<b>-473</b>	<b>0</b>	<b>-1,244</b>	<b>-5.8</b>	-6	
2028	-849	-473	0	-1,322	-5.8	-6	1-Sided Adj
<b>Explanation:</b> One-sided adjustment to shift forecast labor and non-labor dollars to capital							
2028	130	0	0	130	0.8	1	1-Sided Adj
<b>Explanation:</b> 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
<b>Explanation:</b> Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
<b>2028 Total</b>	<b>-637</b>	<b>-473</b>	<b>0</b>	<b>-1,110</b>	<b>-5.0</b>	-5	
2029	-847	-473	0	-1,320	-5.8	-6	1-Sided Adj
<b>Explanation:</b> One-sided adjustment to shift forecast labor and non-labor dollars to capital							
2029	130	0	0	130	0.8	1	1-Sided Adj
<b>Explanation:</b> 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
<b>Explanation:</b> Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
<b>2029 Total</b>	<b>-635</b>	<b>-473</b>	<b>0</b>	<b>-1,108</b>	<b>-5.0</b>	-5	
2030	-845	-473	0	-1,318	-5.8	-6	1-Sided Adj
<b>Explanation:</b> One-sided adjustment to shift forecast labor and non-labor dollars to capital							
2030	130	0	0	130	0.8	1	1-Sided Adj
<b>Explanation:</b> 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
<b>Explanation:</b> Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
<b>2030 Total</b>	<b>-633</b>	<b>-473</b>	<b>0</b>	<b>-1,106</b>	<b>-5.0</b>	-5	
2031	-842	-473	0	-1,315	-5.8	-6	1-Sided Adj
<b>Explanation:</b> One-sided adjustment to shift forecast labor and non-labor dollars to capital							
2031	130	0	0	130	0.8	1	1-Sided Adj
<b>Explanation:</b> 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
<b>Explanation:</b> 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
<b>Recorded (Nominal \$)*</b>					
Labor	1,065	1,009	887	642	708
Non-Labor	278	242	321	87	82
NSE	0	0	0	0	0
<b>Total</b>	<b>1,344</b>	<b>1,251</b>	<b>1,208</b>	<b>729</b>	<b>790</b>
FTE	7.4	6.8	5.4	3.7	3.8
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	779	1,141	1,322	1,408
Non-Labor	0	111	467	772	473
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>890</b>	<b>1,608</b>	<b>2,093</b>	<b>1,880</b>
FTE	0.0	10.0	9.0	12.0	9.0
Units	7	17	14	16	9
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,065	1,787	2,028	1,964	2,115
Non-Labor	278	353	788	858	555
NSE	0	0	0	0	0
<b>Total</b>	<b>1,344</b>	<b>2,140</b>	<b>2,816</b>	<b>2,823</b>	<b>2,670</b>
FTE	7.4	16.8	14.3	15.7	12.8
Units	7	17	14	16	9
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>160</b>	<b>260</b>	<b>282</b>	<b>267</b>	<b>310</b>
FTE	1.3	2.8	2.2	2.3	2.1
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	211	229	149	66	0
Non-Labor	48	40	51	25	0
NSE	0	0	0	0	0
<b>Total</b>	<b>259</b>	<b>269</b>	<b>200</b>	<b>92</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	1,436	2,277	2,458	2,297	2,425
Non-Labor	326	393	839	884	555
NSE	0	0	0	0	0
<b>Total</b>	<b>1,763</b>	<b>2,670</b>	<b>3,297</b>	<b>3,181</b>	<b>2,980</b>
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	
<b>Total</b>	<b>0</b>	<b>890</b>	<b>1,608</b>	<b>2,093</b>	<b>1,880</b>	
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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>7</b>	
2022	0	0	0	0.0	1	1-Sided Adj
2022	0	0	0	0.0	6	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:** 1. SHARED PERIMETER DEFENSES  
**Cost Center:** 2100-3763.000 - SHARED PERIMETER DEFENSES  
**Unit Measure:** FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>Explanation:</b> Unit counts are FTE. Enter unit counts for 2022.						
2022	779	111	0	10.0	10	1-Sided Adj
<b>Explanation:</b> One-sided adjustment to add historical Cybersecurity costs previously paid through corporate allocations to align activity/function with where it will reside						
<b>2022 Total</b>	<b>779</b>	<b>111</b>	<b>0</b>	<b>10.0</b>	<b>17</b>	
2023	0	0	0	0.0	5	1-Sided Adj
<b>Explanation:</b> Unit counts are FTE. Enter unit counts for 2023.						
2023	1,141	467	0	9.0	9	1-Sided Adj
<b>Explanation:</b> One-sided adjustment to add historical Cybersecurity costs previously paid through corporate allocations to align activity/function with where it will reside						
<b>2023 Total</b>	<b>1,141</b>	<b>467</b>	<b>0</b>	<b>9.0</b>	<b>14</b>	
2024	0	0	0	0.0	4	1-Sided Adj
<b>Explanation:</b> Unit counts are FTE. Enter unit counts for 2024.						
2024	1,322	772	0	12.0	12	1-Sided Adj
<b>Explanation:</b> 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
<b>2024 Total</b>	<b>1,322</b>	<b>772</b>	<b>0</b>	<b>12.0</b>	16	
2025	1,408	473	0	9.0	9	1-Sided Adj
<b>Explanation:</b>	One-sided adjustment to add historical Cybersecurity costs previously paid through corporate allocations to align activity/function with where it will reside					
<b>2025 Total</b>	<b>1,408</b>	<b>473</b>	<b>0</b>	<b>9.0</b>	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
<b>2100-3763 Total</b>		<b>2,979,889</b>									
<b>Grand Total</b>		<b>2,979,889</b>									

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
<b>2100-3763 Total</b>		<b>3,317,093</b>									
<b>Grand Total</b>		<b>3,317,093</b>									

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
<b>2100-3763 Total</b>		<b>1,656,700</b>									
<b>Grand Total</b>		<b>1,656,700</b>									

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
<b>2100-3763 Total</b>		<b>1,787,670</b>									
<b>Grand Total</b>		<b>1,787,670</b>									

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
<b>2100-3763 Total</b>		<b>1,789,551</b>									
<b>Grand Total</b>		<b>1,789,551</b>									

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
<b>2100-3763 Total</b>		<b>1,791,924</b>									
<b>Grand Total</b>		<b>1,791,924</b>									

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
<b>2100-3763 Total</b>		<b>1,794,858</b>									
<b>Grand Total</b>		<b>1,794,858</b>									

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  
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**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:**

Years	In 2025\$ (000) Incurred Costs											
	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	
<b>Total</b>	<b>14,230</b>	<b>10,795</b>	<b>10,207</b>	<b>9,648</b>	<b>7,062</b>	<b>7,136</b>	<b>7,167</b>	<b>9,977</b>	<b>10,177</b>	<b>10,377</b>	<b>9,976</b>	
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
<b>Total Incurred</b>	<b>4,397</b>	<b>2,665</b>	<b>0</b>	<b>7,062</b>	<b>25.7</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>4,502</b>	<b>2,665</b>	<b>0</b>	<b>7,167</b>	<b>25.0</b>	<b>-1</b>
<b>% Allocation</b>						
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.	4,471	2,665	0	7,136	25.0	-1
<b>Total Incurred</b>	<b>4,471</b>	<b>2,665</b>	<b>0</b>	<b>7,136</b>	<b>25.0</b>	<b>-1</b>
<b>% Allocation</b>						
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.	4,762	5,215	0	9,977	26.6	1
<b>Total Incurred</b>	<b>4,762</b>	<b>5,215</b>	<b>0</b>	<b>9,977</b>	<b>26.6</b>	<b>1</b>
<b>% Allocation</b>						
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

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	4,762	5,415	0	10,177	26.6	1
<b>Total Incurred</b>	<b>4,762</b>	<b>5,415</b>	<b>0</b>	<b>10,177</b>	<b>26.6</b>	<b>1</b>
<b>% Allocation</b>						
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
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	4,762	5,615	0	10,377	26.6	1
<b>Total Incurred</b>	<b>4,762</b>	<b>5,615</b>	<b>0</b>	<b>10,377</b>	<b>26.6</b>	<b>1</b>
<b>% Allocation</b>						
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
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	4,761	5,215	0	9,976	26.6	1
<b>Total Incurred</b>	<b>4,761</b>	<b>5,215</b>	<b>0</b>	<b>9,976</b>	<b>26.6</b>	<b>1</b>
<b>% Allocation</b>						
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

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**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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	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
<b>Total</b>	<b>7,062</b>	<b>7,062</b>	<b>7,062</b>	<b>7,062</b>	<b>7,062</b>	<b>7,062</b>	<b>74</b>	<b>105</b>	<b>2,915</b>	<b>3,115</b>	<b>3,315</b>	<b>2,914</b>	<b>7,136</b>	<b>7,167</b>	<b>9,977</b>	<b>10,177</b>	<b>10,377</b>	<b>9,976</b>
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	1-Sided Adj
<b>Explanation:</b>	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2026			-100	0	0	-100	1-Sided Adj
<b>Explanation:</b>	Adjustment for Workforce Optimization costs paid out in Base Year						
2026			187	0	0	187	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>			<b>74</b>	<b>0</b>	<b>0</b>	<b>74</b>	<b>-0.7</b>
						<b>-1</b>	

*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
<b>Explanation:</b>	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2027	-100	0	0	-100	-0.6	-1	1-Sided Adj
<b>Explanation:</b>	Adjustment for Workforce Optimization costs paid out in Base Year						
2027	218	0	0	218	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>105</b>	<b>0</b>	<b>0</b>	<b>105</b>	<b>-0.7</b>	<b>-1</b>	
2028	-13	0	0	-13	-0.1	0	1-Sided Adj
<b>Explanation:</b>	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2028	-100	0	0	-100	-0.6	-1	1-Sided Adj
<b>Explanation:</b>	Adjustment for Workforce Optimization costs paid out in Base Year						
2028	130	0	0	130	0.8	1	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b> Adjustment for material increases on contracts							
2028	218	0	0	218	0.0	0	1-Sided Adj
<b>Explanation:</b> Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
<b>2028 Total</b>	<b>365</b>	<b>2,550</b>	<b>0</b>	<b>2,915</b>	<b>0.9</b>	<b>1</b>	
2029	-13	0	0	-13	-0.1	0	1-Sided Adj
<b>Explanation:</b> Adjustment for Voluntary Retirement Packages paid out in Base Year							
2029	-100	0	0	-100	-0.6	-1	1-Sided Adj
<b>Explanation:</b> Adjustment for Workforce Optimization costs paid out in Base Year							
2029	130	0	0	130	0.8	1	1-Sided Adj
<b>Explanation:</b> 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
<b>Explanation:</b> 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
<b>Explanation:</b> Adjustment for material increases on contracts							
2029	218	0	0	218	0.0	0	1-Sided Adj
<b>Explanation:</b> 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
<b>2029 Total</b>	<b>365</b>	<b>2,750</b>	<b>0</b>	<b>3,115</b>	<b>0.9</b>	<b>1</b>	
2030	-13	0	0	-13	-0.1	0	1-Sided Adj
<b>Explanation:</b>	Adjustment for Voluntary Retirement Packages paid out in Base Year						
2030	-100	0	0	-100	-0.6	-1	1-Sided Adj
<b>Explanation:</b>	Adjustment for Workforce Optimization costs paid out in Base Year						
2030	130	0	0	130	0.8	1	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	Adjustment for material increases on contracts						
2030	218	0	0	218	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>365</b>	<b>2,950</b>	<b>0</b>	<b>3,315</b>	<b>0.9</b>	<b>1</b>	
2031	-13	0	0	-13	-0.1	0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	Adjustment for Workforce Optimization costs paid out in Base Year						
2031	130	0	0	130	0.8	1	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	Adjustment for material increases on contracts						
2031	217	0	0	217	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>364</b>	<b>2,550</b>	<b>0</b>	<b>2,914</b>	<b>0.9</b>	<b>1</b>	

*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
<b>Recorded (Nominal \$)*</b>					
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
<b>Total</b>	<b>11,345</b>	<b>9,215</b>	<b>9,110</b>	<b>8,849</b>	<b>6,501</b>
FTE	39.9	24.7	22.7	24.7	22.1
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	40	25	23	25	0
<b>Recorded-Adjusted (Nominal \$)</b>					
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
<b>Total</b>	<b>11,345</b>	<b>9,215</b>	<b>9,110</b>	<b>8,849</b>	<b>6,501</b>
FTE	39.9	24.7	22.6	24.7	22.1
Units	40	25	23	25	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>796</b>	<b>493</b>	<b>479</b>	<b>521</b>	<b>562</b>
FTE	6.8	4.1	3.5	3.8	3.6
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	1,046	434	253	129	0
Non-Labor	1,043	653	365	149	0
NSE	0	0	0	0	0
<b>Total</b>	<b>2,089</b>	<b>1,087</b>	<b>619</b>	<b>278</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
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
<b>Total</b>	<b>14,230</b>	<b>10,795</b>	<b>10,207</b>	<b>9,648</b>	<b>7,062</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-0.276</b>	<b>0</b>	<b>0</b>	
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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>40</b>	
2022	0	0	0	0.0	25	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>25</b>	

*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
<b>Explanation:</b> Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	0	0	0.0	23	1-Sided Adj
<b>Explanation:</b> Unit counts are FTE. Enter unit counts for 2023.						
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>23</b>	
2024	0	0	0	0.0	25	1-Sided Adj
<b>Explanation:</b> Unit counts are FTE. Enter unit counts for 2024.						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>25</b>	
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

*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
<b>2100-3101 Total</b>		<b>7,062,428</b>									
<b>Grand Total</b>		<b>7,062,428</b>									

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
<b>2100-3101 Total</b>		<b>6,949,675</b>									
<b>Grand Total</b>		<b>6,949,675</b>									

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
<b>2100-3101 Total</b>		<b>6,949,675</b>									
<b>Grand Total</b>		<b>6,949,675</b>									

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
<b>2100-3101 Total</b>		<b>9,758,875</b>									
<b>Grand Total</b>		<b>9,758,875</b>									

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
<b>2100-3101 Total</b>		<b>9,958,875</b>									
<b>Grand Total</b>		<b>9,958,875</b>									

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
<b>2100-3101 Total</b>		<b>10,158,875</b>									
<b>Grand Total</b>		<b>10,158,875</b>									

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
<b>2100-3101 Total</b>		<b>9,758,875</b>									
<b>Grand Total</b>		<b>9,758,875</b>									

43.69%    53.45%    2.86%    0.00%    2031 Weighted Average of 2100-3101

**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  
**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

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
<b>Total</b>	<b>218</b>	<b>357</b>	<b>848</b>	<b>542</b>	<b>524</b>	<b>547</b>	<b>550</b>	<b>549</b>	<b>549</b>	<b>549</b>	<b>549</b>
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  
**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 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
<b>Total Incurred</b>	<b>521</b>	<b>3</b>	<b>0</b>	<b>524</b>	<b>3.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>544</b>	<b>3</b>	<b>0</b>	<b>547</b>	<b>3.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>547</b>	<b>3</b>	<b>0</b>	<b>550</b>	<b>3.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>546</b>	<b>3</b>	<b>0</b>	<b>549</b>	<b>3.0</b>	<b>0</b>
<b>% Allocation</b>						
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

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	546	3	0	549	3.0	0
<b>Total Incurred</b>	<b>546</b>	<b>3</b>	<b>0</b>	<b>549</b>	<b>3.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	546	3	0	549	3.0	0
	<b>546</b>	<b>3</b>	<b>0</b>	<b>549</b>	<b>3.0</b>	<b>0</b>
	43.69%	43.69%				
	53.45%	53.45%				
	2.86%	2.86%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	546	3	0	549	3.0	0
<b>Total Incurred</b>	<b>546</b>	<b>3</b>	<b>0</b>	<b>549</b>	<b>3.0</b>	<b>0</b>
<b>% Allocation</b>						
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

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**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	
<b>Total</b>	<b>524</b>	<b>524</b>	<b>524</b>	<b>524</b>	<b>524</b>	<b>524</b>	<b>23</b>	<b>26</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>547</b>	<b>550</b>	<b>549</b>	<b>549</b>	<b>549</b>	<b>549</b>	
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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>0.0</b>	<b>0</b>	
2027	26	0	0	26	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>26</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0.0</b>	<b>0</b>	
2029	25	0	0	25	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0.0</b>	<b>0</b>	
2030	25	0	0	25	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0.0</b>	<b>0</b>	
2031	25	0	0	25	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	160	278	692	450	455
Non-Labor	1	2	9	15	3
NSE	0	0	0	0	0
<b>Total</b>	<b>162</b>	<b>281</b>	<b>701</b>	<b>466</b>	<b>458</b>
FTE	1.3	2.0	4.1	2.6	2.6
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	0	4	3	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	160	278	692	450	455
Non-Labor	1	2	9	15	3
NSE	0	0	0	0	0
<b>Total</b>	<b>162</b>	<b>281</b>	<b>701</b>	<b>466</b>	<b>458</b>
FTE	1.3	2.0	4.1	2.6	2.6
Units	1	0	4	3	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>24</b>	<b>41</b>	<b>96</b>	<b>61</b>	<b>67</b>
FTE	0.2	0.3	0.6	0.4	0.4
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	32	36	51	15	0
Non-Labor	0	0	1	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>32</b>	<b>36</b>	<b>51</b>	<b>16</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	216	355	839	526	521
Non-Labor	2	2	9	16	3
NSE	0	0	0	0	0
<b>Total</b>	<b>218</b>	<b>357</b>	<b>848</b>	<b>542</b>	<b>524</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
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

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

<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>1</b>	
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

2023	0	0	0	0.0	4	1-Sided Adj
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**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
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	4	
2024	0	0	0	0.0	3	1-Sided Adj
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	3	
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	0	

**Explanation:** Unit counts are FTE. Enter unit counts for 2024.

*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
<b>2100-4128</b>	2100-4128	524,196	44%	53%	3%	0%	229,021	280,183	14,992	-	LAN IDs
<b>2100-4128 Total</b>		<b>524,196</b>									
<b>Grand Total</b>		<b>524,196</b>									

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
<b>2100-4128</b>	2100-4128	524,196	44%	53%	3%	0%	229,021	280,183	14,992	-	LAN IDs
<b>2100-4128 Total</b>		<b>524,196</b>									
<b>Grand Total</b>		<b>524,196</b>									

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
<b>2100-4128</b>	2100-4128	524,196	44%	53%	3%	0%	229,021	280,183	14,992	-	LAN IDs
<b>2100-4128 Total</b>		<b>524,196</b>									
<b>Grand Total</b>		<b>524,196</b>									

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
<b>2100-4128 Total</b>		<b>524,196</b>									
<b>Grand Total</b>		<b>524,196</b>									

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
<b>2100-4128 Total</b>		<b>524,196</b>									
<b>Grand Total</b>		<b>524,196</b>									

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
<b>2100-4128 Total</b>		<b>524,196</b>									
<b>Grand Total</b>		<b>524,196</b>									

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
<b>2100-4128 Total</b>		<b>524,196</b>									
<b>Grand Total</b>		<b>524,196</b>									

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

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

**Area:** CYBERSECURITY  
**Witness:** Omar Zevallos

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**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