Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas)
revenue requirement and base rates)
effective January 1, 2028 (U 904-G))

Application No.: A.26-06-014

Exhibit No.: (SCG-08-WP.1)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF DONNY WIDJAJA
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

SEPTEMBER 2026

2028 General Rate Case - REVISED

INDEX OF WORKPAPERS

Exhibit SCG-08-WP.1 - CUSTOMER SERVICES

DOCUMENT	PAGE
Overall Summary For Exhibit No. SCG-08-WP.1	**1**
Summary of Non-Shared Services Workpapers	**2**
Category: A. Customer Services - Office Operations	3
..2OO000.000 - CCC - OPERATIONS	7
..2OO001.000 - CCC - SUPPORT	21
..2OO002.000 - BRANCH OFFICES & AUTHORIZED PAYMENT LOCATIONS	33
..2OO003.000 - BILLING SERVICES	42
..2OO004.000 - CREDIT AND COLLECTIONS	56
..2OO004.001 - CREDIT AND COLLECTIONS POSTAGE	67
..2OO005.000 - REMITTANCE PROCESSING	80
..2OO005.001 - REMITTANCE PROCCESSING POSTAGE	95
..2OO006.000 - CUSTOMER SERVICE OTHER OFFICE OPERATIONS AND TECHNOLOGY	112
..2OO007.000 - MEASUREMENT DATA OPS (MDO)	125
Category: B. Customer Services Field	137
..2OO008.000 - CUSTOMER SERVICES - OPERATIONS	139
..2OO009.000 - CUSTOMER SERVICES - SUPERVISION	181
..2OO010.000 - CUSTOMER SERVICES - SUPPORT	195
..2OO011.000 - CUSTOMER SERVICES - DISPATCH	205
..2OO012.000 - CUSTOMER SERVICES - MSA INSPECTION PROGRAM	214
Summary of Shared Services Workpapers	**226**
Category: A. Customer Services - Office Operations	227
..2200-0355.000 - PAYMENT PROCESSING	228
..2200-2247.000 - MANAGER OF REMITTANCE PROCESSING	244
Appendix A: List of Non-Shared Cost Centers	**257**

Overall Summary For Exhibit No. SCG-08-WP.1

Area: CUSTOMER SERVICES

Witness: Donny Widjaja

In 2025 $ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
Description	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Non-Shared Services	250,164	259,580	262,498	264,874	267,270	282,316	322,721
Shared Services	4,533	4,733	4,733	4,520	4,520	4,520	4,520
Total	**254,697**	**264,313**	**267,231**	**269,394**	**271,790**	**286,836**	**327,241**

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES

Witness: Donny Widjaja

Summary of Non-Shared Services Workpapers:

In 2025 $ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
Description	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
A. Customer Services - Office Operations	86,859	91,464	91,534	91,818	91,912	92,072	92,290
B. Customer Services Field	163,305	168,116	170,964	173,056	175,358	190,244	230,431
Total	**250,164**	**259,580**	**262,498**	**264,874**	**267,270**	**282,316**	**322,721**

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Workpaper: VARIOUS

Summary for Category: A. Customer Services - Office Operations

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	59,989	64,725	64,898	65,072	65,237	65,403	65,569
Non-Labor	11,505	10,935	11,087	11,366	11,392	11,423	11,461
NSE	15,366	15,804	15,549	15,381	15,283	15,246	15,260
Total	**86,860**	**91,464**	**91,534**	**91,819**	**91,912**	**92,072**	**92,290**
FTE	570.4	605.8	607.7	609.6	611.4	613.1	614.9
Workpapers belonging to this Category:							
2OO000.000 CCC - OPERATIONS							
Labor	27,436	29,093	29,093	29,094	29,095	29,096	29,096
Non-Labor	258	274	274	274	274	274	274
NSE	0	0	0	0	0	0	0
Total	**27,694**	**29,367**	**29,367**	**29,368**	**29,369**	**29,370**	**29,370**
FTE	268.6	281.7	281.7	281.8	281.8	281.8	281.8
Unit Measure: Call Volume							
Units *(000)	*3,101	*3,157	*3,152	*3,153	*3,153	*3,153	*3,153
2OO001.000 CCC - SUPPORT							
Labor	5,876	6,475	6,475	6,475	6,474	6,474	6,474
Non-Labor	2,615	1,873	1,873	1,873	1,873	1,873	1,873
NSE	0	0	0	0	0	0	0
Total	**8,491**	**8,348**	**8,348**	**8,348**	**8,347**	**8,347**	**8,347**
FTE	49.5	54.7	54.7	54.7	54.7	54.7	54.7
Unit Measure: FTEs							
Units	50	55	55	55	55	55	55

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Workpaper: VARIOUS

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2OO002.000 Branch Offices & Authorized Payment Locations							
Labor	8,891	9,043	9,043	9,043	9,042	9,042	9,042
Non-Labor	2,224	2,224	2,224	2,224	2,224	2,224	2,224
NSE	0	0	0	0	0	0	0
Total	**11,115**	**11,267**	**11,267**	**11,267**	**11,266**	**11,266**	**11,266**
FTE	94.9	94.9	94.9	94.9	94.9	94.9	94.9
Unit Measure: FTEs							
Units	95	95	95	95	95	95	95
2OO003.000 Billing Services							
Labor	5,689	5,989	5,998	6,007	6,007	6,006	6,006
Non-Labor	241	241	241	241	241	241	241
NSE	0	0	0	0	0	0	0
Total	**5,930**	**6,230**	**6,239**	**6,248**	**6,248**	**6,247**	**6,247**
FTE	50.0	52.0	52.1	52.2	52.2	52.2	52.2
Unit Measure: FTEs							
Units	50	52	52	52	52	52	52
2OO004.000 Credit and Collections							
Labor	4,285	4,504	4,669	4,835	5,001	5,167	5,333
Non-Labor	787	1,038	1,332	1,621	1,708	1,795	1,882
NSE	0	0	0	0	0	0	0
Total	**5,072**	**5,542**	**6,001**	**6,456**	**6,709**	**6,962**	**7,215**
FTE	40.0	41.4	43.2	44.9	46.7	48.4	50.2
Unit Measure: FTEs							
Units	40	41	43	45	47	48	50

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Workpaper: VARIOUS

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2OO004.001 Credit and Collections Postage							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	983	1,103	1,103	1,103	1,103	1,103	1,103
Total	**983**	**1,103**	**1,103**	**1,103**	**1,103**	**1,103**	**1,103**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Pieces							
Units *(000)	*1,583	*1,706	*1,706	*1,706	*1,706	*1,706	*1,706
2OO005.000 Remittance Processing							
Labor	3,484	3,544	3,544	3,543	3,543	3,543	3,543
Non-Labor	4,904	4,896	4,754	4,685	4,624	4,568	4,519
NSE	0	0	0	0	0	0	0
Total	**8,388**	**8,440**	**8,298**	**8,228**	**8,167**	**8,111**	**8,062**
FTE	32.7	32.7	32.7	32.7	32.7	32.7	32.7
Unit Measure: FTEs							
Units	33	33	33	33	33	33	33
2OO005.001 Remittance Proccessing Postage							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	14,383	14,701	14,446	14,278	14,180	14,143	14,157
Total	**14,383**	**14,701**	**14,446**	**14,278**	**14,180**	**14,143**	**14,157**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Pieces							
Units *(000)	*26,285	*25,735	*25,288	*24,991	*24,820	*24,754	*24,778

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Workpaper: VARIOUS

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2OO006.000 Customer Service Other Office Operations and Technology							
Labor	3,153	4,559	4,559	4,558	4,558	4,558	4,558
Non-Labor	312	225	225	284	284	284	284
NSE	0	0	0	0	0	0	0
Total	**3,465**	**4,784**	**4,784**	**4,842**	**4,842**	**4,842**	**4,842**
FTE	24.6	35.3	35.3	35.3	35.3	35.3	35.3
Unit Measure:							
Units	25	35	35	35	35	35	35
2OO007.000 Measurement Data Ops (MDO)							
Labor	1,175	1,518	1,517	1,517	1,517	1,517	1,517
Non-Labor	164	164	164	164	164	164	164
NSE	0	0	0	0	0	0	0
Total	**1,339**	**1,682**	**1,681**	**1,681**	**1,681**	**1,681**	**1,681**
FTE	10.1	13.1	13.1	13.1	13.1	13.1	13.1
Unit Measure: FTEs							
Units	10	13	13	13	13	13	13

Note: Totals may include rounding differences.

Beginning of Workpaper
2OO000.000 - CCC - OPERATIONS

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO000.000 - CCC - OPERATIONS
Unit Measure: Call Volume

Activity Description:

Labor and non-labor costs associated with the Customer Contact Center (CCC) Operations. CCC expenses cover the costs of answering customer telephone calls related to Gas Leaks, Service Orders, and Billing and Payments; responding to inquiries from socalgas.com and My Account website; processing fumigation orders; and, responding to other customer account related inquiries.

Forecast Explanations:

Labor - 3-YR Average

A 3-Year Average forecasting methodology was applied to project CCC Operations O&M costs. The forecast is based on 2023–2025 average performance, including call volume, calls answered per CSR FTE, level of service (LOS), and average handle time (AHT).

Non-Labor - 3-YR Average

For the CCC Operations non-labor category, a 3-Year Average forecast was used. These non-labor expenses primarily consist of office supplies, office furniture, headsets, work-from-home stipend, and travel expenses. (Communications and annual software maintenance and Telco are captured under the CCC -Support Non-Labor category)

NSE - 3-YR Average

NSE is not applicable for this workgroup.

Units - 3-YR Average

Call Volume

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO000.000 - CCC - OPERATIONS
Unit Measure: Call Volume

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	28,471	28,814	30,433	27,429	27,436	29,093	29,093	29,094	29,095	29,096	29,096
Non-Labor	275	313	291	273	258	274	274	274	274	274	274
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**28,746**	**29,127**	**30,723**	**27,702**	**27,694**	**29,367**	**29,367**	**29,368**	**29,369**	**29,370**	**29,370**
FTE	283.3	295.4	316.7	273.6	268.6	281.7	281.7	281.8	281.8	281.8	281.8
Units *(000)	*3,240	*3,157	*3,286	*2,983	*3,101	*3,157	*3,152	*3,153	*3,153	*3,153	*3,153

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO000.000 - CCC - OPERATIONS
Unit Measure: Call Volume

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	28,433	28,433	28,433	28,433	28,433	28,433	660	660	661	662	663	663	29,093	29,093	29,094	29,095	29,096	29,096
NLbr	274	274	274	274	274	274	0	0	0	0	0	0	274	274	274	274	274	274
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**28,707**	**28,707**	**28,707**	**28,707**	**28,707**	**28,707**	**660**	**660**	**661**	**662**	**663**	**663**	**29,367**	**29,367**	**29,368**	**29,369**	**29,370**	**29,370**
FTE	286.3	286.3	286.3	286.3	286.3	286.3	-4.6	-4.6	-4.5	-4.5	-4.5	-4.5	281.7	281.7	281.8	281.8	281.8	281.8
Units *(000)	*3,123	*3,123	*3,123	*3,123	*3,123	*3,123	*33	*28	*29	*29	*29	*29	*3,157	*3,152	*3,153	*3,153	*3,153	*3,153

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	171	0	0	171	2.6	0	1-Sided Adj
Explanation:	CSR Training - See Supplemental Workpaper						
2026	0	0	0	0	0.0	33,403	1-Sided Adj
Explanation:	Adjustment to reflect order count.						
2026	0	0	0	0	-7.2	0	1-Sided Adj
Explanation:	FTE adjustment to align 3-year average methodology with CSR 4 labor rates. Calculation: 10.4 FTE ($990k/2080 hours/$45.67 hourly rate) - 17.6 FTE = -7.2 FTE						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO000.000 - CCC - OPERATIONS
Unit Measure: Call Volume

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	489	0	0	489	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**660**	**0**	**0**	**660**	**-4.6**	33,403	
2027	171	0	0	171	2.6	0	1-Sided Adj
Explanation:	CSR Training - See Supplemental Workpaper						
2027	0	0	0	0	0.0	28,779	1-Sided Adj
Explanation:	Adjustment to reflect order count.						
2027	0	0	0	0	-7.2	0	1-Sided Adj
Explanation:	FTE adjustment to align 3-year average methodology with CSR 4 labor rates. Calculation: 10.4 FTE ($990k/2080 hours/$45.67 hourly rate) - 17.6 FTE = -7.2 FTE						
2027	489	0	0	489	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**660**	**0**	**0**	**660**	**-4.6**	28,779	
2028	173	0	0	173	2.7	0	1-Sided Adj
Explanation:	CSR Training - See Supplemental Workpaper						
2028	0	0	0	0	0.0	29,284	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO000.000 - CCC - OPERATIONS
Unit Measure: Call Volume

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
Explanation:	Adjustment to reflect order count.						
2028	0	0	0	0	-7.2	0	1-Sided Adj
Explanation:	FTE adjustment to align 3-year average methodology with CSR 4 labor rates. Calculation: 10.4 FTE ($990k/2080 hours/$45.67 hourly rate) - 17.6 FTE = -7.2 FTE						
2028	488	0	0	488	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**661**	**0**	**0**	**661**	**-4.5**	29,284	
2029	175	0	0	175	2.7	0	1-Sided Adj
Explanation:	CSR Training - See Supplemental Workpaper						
2029	0	0	0	0	0.0	29,233	1-Sided Adj
Explanation:	Adjustment to reflect order count.						
2029	0	0	0	0	-7.2	0	1-Sided Adj
Explanation:	FTE adjustment to align 3-year average methodology with CSR 4 labor rates. Calculation: 10.4 FTE ($990k/2080 hours/$45.67 hourly rate) - 17.6 FTE = -7.2 FTE						
2029	487	0	0	487	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**662**	**0**	**0**	**662**	**-4.5**	29,233	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO000.000 - CCC - OPERATIONS
Unit Measure: Call Volume

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2030	177	0	0	177	2.7	0	1-Sided Adj
Explanation:	CSR Training - See Supplemental Workpaper						
2030	0	0	0	0	0.0	29,211	1-Sided Adj
Explanation:	Adjustment to reflect order count.						
2030	0	0	0	0	-7.2	0	1-Sided Adj
Explanation:	FTE adjustment to align 3-year average methodology with CSR 4 labor rates. Calculation: 10.4 FTE ($990k/2080 hours/$45.67 hourly rate) - 17.6 FTE = -7.2 FTE						
2030	486	0	0	486	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**663**	**0**	**0**	**663**	**-4.5**	29,211	
2031	177	0	0	177	2.7	0	1-Sided Adj
Explanation:	CSR Training - See Supplemental Workpaper						
2031	0	0	0	0	0.0	29,244	1-Sided Adj
Explanation:	Adjustment to reflect order count.						
2031	0	0	0	0	-7.2	0	1-Sided Adj
Explanation:	FTE adjustment to align 3-year average methodology with CSR 4 labor rates. Calculation: 10.4 FTE ($990k/2080 hours/$45.67 hourly rate) - 17.6 FTE = -7.2 FTE						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO000.000 - CCC - OPERATIONS
Unit Measure: Call Volume

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2031	486	0	0	486	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**663**	**0**	**0**	**663**	**-4.5**	29,244	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO000.000 - CCC - OPERATIONS
Unit Measure: Call Volume

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	20,824	22,003	24,316	22,650	23,236
Non-Labor	227	290	277	266	258
NSE	0	0	0	0	0
Total	**21,051**	**22,292**	**24,593**	**22,916**	**23,495**
FTE	238.4	249.9	270.8	232.9	224.8
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	80
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**80**
FTE	0.0	0.0	0.0	0.0	0.8
Units *(000)	*3,240	*3,157	*3,286	*2,983	*3,101
Recorded-Adjusted (Nominal $)					
Labor	20,824	22,003	24,316	22,650	23,316
Non-Labor	227	290	277	266	258
NSE	0	0	0	0	0
Total	**21,051**	**22,292**	**24,593**	**22,916**	**23,574**
FTE	238.4	249.9	270.8	233.0	225.6
Units *(000)	*3,240	*3,157	*3,286	*2,983	*3,101
Vacation & Sick (Nominal $)					
Labor	3,675	3,714	3,861	3,635	4,120

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO000.000 - CCC - OPERATIONS
Unit Measure: Call Volume

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**3,675**	**3,714**	**3,861**	**3,635**	**4,120**
FTE	44.9	45.5	45.9	40.6	43.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	3,972	3,098	2,255	1,144	0
Non-Labor	47	23	14	7	0
NSE	0	0	0	0	0
Total	**4,019**	**3,120**	**2,269**	**1,151**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	28,471	28,814	30,433	27,429	27,436
Non-Labor	275	313	291	273	258
NSE	0	0	0	0	0
Total	**28,746**	**29,127**	**30,723**	**27,702**	**27,694**
FTE	283.3	295.4	316.7	273.6	268.6
Units *(000)	*3,240	*3,157	*3,286	*2,983	*3,101

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO000.000 - CCC - OPERATIONS
Unit Measure: Call Volume

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	80
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**80**
FTE	0.0	0.0	0.0	0.0	0.8
Units *(000)	*3,240	*3,157	*3,286	*2,983	*3,101

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	3,240,377	1-Sided Adj
Explanation: Adding units of measure						
2021 Total	**0**	**0**	**0**	**0.0**	3,240,377	
2022	0	0	0	0.0	3,157,756	1-Sided Adj
Explanation: Adding units of measure						
2022 Total	**0**	**0**	**0**	**0.0**	3,157,756	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO000.000 - CCC - OPERATIONS
Unit Measure: Call Volume

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	3,286,396	1-Sided Adj
Explanation:	Adding units of measure					
2023 Total	**0**	**0**	**0**	**0.0**	3,286,396	
2024	0	0	0	0.0	2,983,773	1-Sided Adj
Explanation:	Adding units of measure					
2024 Total	**0**	**0**	**0**	**0.0**	2,983,773	
2025	0	0	0	0.0	3,101,706	1-Sided Adj
Explanation:	Adding units of measure					
2025	80	0	0	0.8	0	CCTR Transf From 2200-0005.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-CSOO. Workpaper 2OO000.000; CC 2200-0407.000.					
2025 Total	**80**	**0**	**0**	**0.8**	3,101,706	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2OO000.000

CCC Operations Supplemental Workpaper

Line	Trainnee Costs	CSR2 Trainee	CSR4 Trainee	
1				
2	Training Class Hours	208	216	
3	Trainee Pay per Hour	$ 22.63	$ 39.95	
4	Total Training Cost per Trainee	$ 4,707	$ 8,629	Line 2 x Line 3
5				

Line		2023		2024		2025		
6								
7		CSR2	CSR4	CSR2	CSR4	CSR2	CSR4	
8	# of CSRs Trained	74	111	0	0	0	0	
9	Total Trainee Cost	$ 348,321	$ 957,841	$ -	$ -	$ -	$ -	Line 4 x Line 8
10	**TOTAL Training Cost from 2023 - 2025**	$					1,306,162	Sum of Line 9
11								
12	**2023 - 2025 Average Training Cost**	$ 435,387						Line 10 divided by 3
13								

Line	Year	Attrition Rate
14		
15	2023	14.7%
16	2024	10.1%
17	2025	14.2%
18	Average Attrition Rate	13.0%
19		

Line	Year	2026	2027	2028	2029	2030	2031	
20								
21	FTE Need	266	266	267	268	269	269	
22	Total Actual Headcount (Including agents on leave of absence)	308	308	309	310	311	311	
23	Total Available Headcount (Excludes leave of absence)	283	283	284	285	286	286	
24	FT Headcount (70% of headcount)	198	198	199	200	200	200	
25	PT Headcount (30% of headcount)	85	85	85	86	86	86	
26	FT + PT Headcount converted to FTE	266	266	267	268	269	269	
27	Attrition (Based on 3 year attrition average)	13.0%	13.0%	13.0%	13.0%	13.0%	13.0%	
28	Annual Attrition Headcount	40	40	40	40	40	40	Line 22 x Line 27
29	Pass Rate Adjustment (Annual Attrition / .88 (pass rate))	45	45	46	46	46	46	
30	Annual Agents Needed for Training	45	45	46	46	46	46	Line 29
31	CSR 2 Trainee Cost	$ 213,951	$ 213,951	$ 214,645	$ 215,340	$ 216,035	$ 216,035	Line 30 x CSR 2 Trainee Cost $4,707
32	CSR 4 Traineee Cost	$ 392,226	$ 392,226	$ 393,499	$ 394,773	$ 396,046	$ 396,046	Line 30 x CSR 4 Trainee Cost $8,629
33	Total Trainee Cost	$ 606,177	$ 606,177	$ 608,145	$ 610,113	$ 612,081	$ 612,081	Sum of Line 31 + Line 32
34	2023 - 2025 Avgerage Training Cost	$ 435,387	$ 435,387	$ 435,387	$ 435,387	$ 435,387	$ 435,387	
35	Incremental Training Cost	$ 170,789	$ 170,789	$ 172,757	$ 174,725	$ 176,693	$ 176,693	Line 33 - 34
36	FTE Equivalent	2.6	2.6	2.7	2.7	2.7	2.7	Line 35 divided by the average trainee per hour divided by 2,080 FT annual hours

Beginning of Workpaper
2OO001.000 - CCC - SUPPORT

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO001.000 - CCC - SUPPORT
Unit Measure: FTEs

Activity Description:

Customer Contact Center (CCC) Support cost center activities include developing CSR call volume forecasts; scheduling part-time Customer Service Representatives (CSRs); managing Level of Service (LOS) real-time performance; developing CCC technology strategy and collaborating with Information Technology to ensure the technology supports operations objectives ; training, coaching, and quality assurance; continuous improvement, policy and procedures support; planning and analysis functions and clerical functions; responding to customer written request/inquiries; following up on all California Public Utilities Commission (CPUC) telephone referrals and informal and formal CPUC complaints; providing clerical support; conducting data and trend analysis, Interactive Voice Assistant (IVA) and CSR telephone expenses; and annual technology expenses.

Forecast Explanations:

Labor - 3-YR Average

A 3-Year Average forecasting methodology was applied to project CCC Support O&M costs. The 3-Year Average forecasting is appropriate because it captures labor across multiple years and normalizes year-specific fluctuations. The 2023–2025 period represents the most recent and complete labor cost history and provides a stable and representative baseline of ongoing departmental activity.

Non-Labor - 3-YR Average

A 3-Year Average forecasting methodology was applied to project CCC-Support O&M costs. The 2023–2025 period provides a representative baseline of ongoing support activity. Adjustments were made to remove technology costs related to discontinued services, as they do not apply to future years. The remaining non-labor costs consist primarily of software maintenance, telecommunications, supplies, office furniture, headsets, work-from-home stipends, and travel.

NSE - 3-YR Average

NSE is not applicable for this workgroup.

Units - 3-YR Average

FTE

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO001.000 - CCC - SUPPORT
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	6,410	6,707	6,614	6,609	5,876	6,475	6,475	6,475	6,474	6,474	6,474
Non-Labor	4,454	3,737	4,178	3,059	2,615	1,872	1,872	1,872	1,872	1,872	1,872
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**10,864**	**10,444**	**10,793**	**9,667**	**8,491**	**8,347**	**8,347**	**8,347**	**8,346**	**8,346**	**8,346**
FTE	55.3	59.2	57.4	57.2	49.5	54.7	54.7	54.7	54.7	54.7	54.7
Units	55	59	58	57	50	55	55	55	55	55	55

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO001.000 - CCC - SUPPORT
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	6,366	6,366	6,366	6,366	6,366	6,366	109	109	109	108	108	108	6,475	6,475	6,475	6,474	6,474	6,474
NLbr	3,283	3,283	3,283	3,283	3,283	3,283	-1,411	-1,411	-1,411	-1,411	-1,411	-1,411	1,872	1,872	1,872	1,872	1,872	1,872
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**9,649**	**9,649**	**9,649**	**9,649**	**9,649**	**9,649**	**-1,302**	**-1,302**	**-1,302**	**-1,303**	**-1,303**	**-1,303**	**8,347**	**8,347**	**8,347**	**8,346**	**8,346**	**8,346**
FTE	54.7	54.7	54.7	54.7	54.7	54.7	0.0	0.0	0.0	0.0	0.0	0.0	54.7	54.7	54.7	54.7	54.7	54.7
Units	55	55	55	55	55	55	0	0	0	0	0	0	55	55	55	55	55	55

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	109	0	0	109	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026	0	300	0	300	0.0	0	1-Sided Adj
Explanation:	Adjust for Eccentex additional expenses. $500K (new) - $200K (old) = $300K						
2026	0	-1,711	0	-1,711	0.0	0	1-Sided Adj
Explanation:	Elimination of costs associated with legacy technology tools that were retired as part of the move to cloud-based solutions.						
2026 Total	**109**	**-1,411**	**0**	**-1,302**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO001.000 - CCC - SUPPORT
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2027	109	0	0	109	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027	0	300	0	300	0.0	0	1-Sided Adj
Explanation:	Adjust for Eccentex additional expenses. $500K (new) - $200K (old) = $300K						
2027	0	-1,711	0	-1,711	0.0	0	1-Sided Adj
Explanation:	Elimination of costs associated with legacy technology tools that were retired as part of the move to cloud-based solutions.						
2027 Total	**109**	**-1,411**	**0**	**-1,302**	**0.0**	0	
2028	109	0	0	109	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028	0	300	0	300	0.0	0	1-Sided Adj
Explanation:	Adjust for Eccentex additional expenses. $500K (new) - $200K (old) = $300K						
2028	0	-1,711	0	-1,711	0.0	0	1-Sided Adj
Explanation:	Elimination of costs associated with legacy technology tools that were retired as part of the move to cloud-based solutions.						
2028 Total	**109**	**-1,411**	**0**	**-1,302**	**0.0**	0	
2029	108	0	0	108	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO001.000 - CCC - SUPPORT
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029	0	300	0	300	0.0	0	1-Sided Adj
Explanation:	Adjust for Eccentex additional expenses. $500K (new) - $200K (old) = $300K						
2029	0	-1,711	0	-1,711	0.0	0	1-Sided Adj
Explanation:	Elimination of costs associated with legacy technology tools that were retired as part of the move to cloud-based solutions.						
2029 Total	**108**	**-1,411**	**0**	**-1,303**	**0.0**	0	
2030	108	0	0	108	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030	0	300	0	300	0.0	0	1-Sided Adj
Explanation:	Adjust for Eccentex additional expenses. $500K (new) - $200K (old) = $300K						
2030	0	-1,711	0	-1,711	0.0	0	1-Sided Adj
Explanation:	Elimination of costs associated with legacy technology tools that were retired as part of the move to cloud-based solutions.						
2030 Total	**108**	**-1,411**	**0**	**-1,303**	**0.0**	0	
2031	108	0	0	108	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO001.000 - CCC - SUPPORT
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2031	0	300	0	300	0.0	0	1-Sided Adj
Explanation:	Adjust for Eccentex additional expenses. $500K (new) - $200K (old) = $300K						
2031	0	-1,711	0	-1,711	0.0	0	1-Sided Adj
Explanation:	Elimination of costs associated with legacy technology tools that were retired as part of the move to cloud-based solutions.						
2031 Total	**108**	**-1,411**	**0**	**-1,303**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO001.000 - CCC - SUPPORT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	4,688	5,121	5,285	5,457	4,993
Non-Labor	3,684	3,467	3,983	2,990	3,378
NSE	0	0	0	0	0
Total	**8,372**	**8,588**	**9,268**	**8,448**	**8,371**
FTE	46.5	50.1	49.2	48.7	41.6
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	-4	-4	-15	-762
NSE	0	0	0	0	0
Total	**0**	**-4**	**-4**	**-15**	**-762**
FTE	0.0	0.0	0.0	0.0	0.0
Units	55	59	58	57	50
Recorded-Adjusted (Nominal $)					
Labor	4,688	5,121	5,285	5,457	4,993
Non-Labor	3,684	3,463	3,979	2,976	2,615
NSE	0	0	0	0	0
Total	**8,372**	**8,584**	**9,264**	**8,433**	**7,609**
FTE	46.5	50.1	49.1	48.7	41.6
Units	55	59	58	57	50
Vacation & Sick (Nominal $)					
Labor	827	864	839	876	882

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO001.000 - CCC - SUPPORT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**827**	**864**	**839**	**876**	**882**
FTE	8.8	9.1	8.3	8.5	7.9
Units	0	0	0	0	0
Escalation to 2025$					
Labor	894	721	490	276	0
Non-Labor	770	274	200	83	0
NSE	0	0	0	0	0
Total	**1,664**	**995**	**690**	**359**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	6,410	6,707	6,614	6,609	5,876
Non-Labor	4,454	3,737	4,178	3,059	2,615
NSE	0	0	0	0	0
Total	**10,864**	**10,444**	**10,793**	**9,667**	**8,491**
FTE	55.3	59.2	57.4	57.2	49.5
Units	55	59	58	57	50

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO001.000 - CCC - SUPPORT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	-4	-4	-15	-762
NSE	0	0	0	0	0
Total	**0**	**-4**	**-4**	**-15**	**-762**
FTE	0.0	0.0	0.0	0.0	0.0
Units	55	59	58	57	50

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:	To define unit of Measure					
2021	0	0	0	0.0	55	1-Sided Adj
Explanation:	To add unit of measure					
2021 Total	**0**	**0**	**0**	**0.0**	55	
2022	0	0	0	0.0	59	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO001.000 - CCC - SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	To add unit of measure					
2022	0	-4	0	0.0	0	CCTR Transf To 2200-2395.000
Explanation:	Transfer Cloud Consumption related costs from cost center 2200-0404 under workpaper 2OO001.000 to Technology cost center 2200-2395 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.					
2022 Total	**0**	**-4**	**0**	**0.0**	59	
2023	0	0	0	0.0	58	1-Sided Adj
Explanation:	To add unit of measure					
2023	0	-4	0	0.0	0	CCTR Transf To 2200-2395.000
Explanation:	Transfer Cloud Consumption related costs from cost center 2200-0404 under workpaper 2OO001.000 to Technology cost center 2200-2395 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.					
2023 Total	**0**	**-4**	**0**	**0.0**	58	
2024	0	0	0	0.0	57	1-Sided Adj
Explanation:	To add unit of measure					
2024	0	-15	0	0.0	0	CCTR Transf To 2200-2395.000
Explanation:	Transfer Cloud Consumption related costs from cost center 2200-0404 under workpaper 2OO001.000 to Technology cost center 2200-2395 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO001.000 - CCC - SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	**0**	**-15**	**0**	**0.0**	57	
2025	0	-762	0	0.0	0	CCTR Transf To 2200-2395.000
Explanation:	Transfer Cloud Consumption related costs from cost center 2200-0404 under workpaper 2OO001.000 to Technology cost center 2200-2395 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.					
2025	0	0	0	0.0	50	1-Sided Adj
Explanation:	Adding units of measure					
2025 Total	**0**	**-762**	**0**	**0.0**	50	

Note: Totals may include rounding differences.

Beginning of Workpaper
2OO002.000 - Branch Offices & Authorized Payment Locations

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO002.000 - Branch Offices & Authorized Payment Locations
Unit Measure: FTEs

Activity Description:

Labor and non-labor costs associated with Branch Office and Authorized Pay Location expenses , covering the cost of providing payment collection and other services to those customers who prefer to make payments, place service requests, and seek information in person.

Forecast Explanations:

Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Branch Office and Authorized Pay Location O &M costs. This method is appropriate because the base year reflects estimated costs to sustain branch office operations at current service levels .
Branch Offices are staffed at optimal levels to provide service during current operating hours .

Non-Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Branch Office and Authorized Pay Location O &M costs. This method is appropriate because the base year reflects estimated costs to sustain branch office operations at current service levels . The majority of Branch Offices' non-labor expenses are fixed and not sensitive to transaction volume reductions. APL non-labor expenses are sensitive to transaction volume.

NSE - Base YR Rec

NSE is not applicable for this workgroup.

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO002.000 - Branch Offices & Authorized Payment Locations
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	8,903	9,275	9,396	9,467	8,891	9,043	9,043	9,043	9,042	9,042	9,042
Non-Labor	2,800	2,031	2,130	2,244	2,224	2,224	2,224	2,224	2,224	2,224	2,224
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**11,703**	**11,306**	**11,526**	**11,711**	**11,115**	**11,267**	**11,267**	**11,267**	**11,266**	**11,266**	**11,266**
FTE	92.2	98.2	101.4	101.1	94.9	94.9	94.9	94.9	94.9	94.9	94.9
Units	92	98	101	101	95	95	95	95	95	95	95

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO002.000 - Branch Offices & Authorized Payment Locations
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	8,891	8,891	8,891	8,891	8,891	8,891	152	152	152	151	151	151	9,043	9,043	9,043	9,042	9,042	9,042
NLbr	2,224	2,224	2,224	2,224	2,224	2,224	0	0	0	0	0	0	2,224	2,224	2,224	2,224	2,224	2,224
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**11,115**	**11,115**	**11,115**	**11,115**	**11,115**	**11,115**	**152**	**152**	**152**	**151**	**151**	**151**	**11,267**	**11,267**	**11,267**	**11,266**	**11,266**	**11,266**
FTE	94.9	94.9	94.9	94.9	94.9	94.9	0.0	0.0	0.0	0.0	0.0	0.0	94.9	94.9	94.9	94.9	94.9	94.9
Units	95	95	95	95	95	95	0	0	0	0	0	0	95	95	95	95	95	95

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	152	0	0	152	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**152**	**0**	**0**	**152**	**0.0**	0	
2027	152	0	0	152	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**152**	**0**	**0**	**152**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO002.000 - Branch Offices & Authorized Payment Locations
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	152	0	0	152	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**152**	**0**	**0**	**152**	**0.0**	0	
2029	151	0	0	151	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**151**	**0**	**0**	**151**	**0.0**	0	
2030	151	0	0	151	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**151**	**0**	**0**	**151**	**0.0**	0	
2031	151	0	0	151	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**151**	**0**	**0**	**151**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO002.000 - Branch Offices & Authorized Payment Locations
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	6,512	7,083	7,507	7,879	7,556
Non-Labor	2,317	1,882	2,028	2,183	2,224
NSE	0	0	0	0	0
Total	**8,828**	**8,965**	**9,536**	**10,063**	**9,780**
FTE	77.6	83.1	86.6	86.9	79.7
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	-62	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**-62**	**0**
FTE	0.0	0.0	0.0	-0.8	0.0
Units	92	98	101	101	95
Recorded-Adjusted (Nominal $)					
Labor	6,512	7,083	7,507	7,817	7,556
Non-Labor	2,317	1,882	2,028	2,183	2,224
NSE	0	0	0	0	0
Total	**8,828**	**8,965**	**9,536**	**10,001**	**9,780**
FTE	77.6	83.1	86.7	86.1	79.7
Units	92	98	101	101	95
Vacation & Sick (Nominal $)					
Labor	1,149	1,196	1,192	1,255	1,335

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO002.000 - Branch Offices & Authorized Payment Locations
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**1,149**	**1,196**	**1,192**	**1,255**	**1,335**
FTE	14.6	15.1	14.7	15.0	15.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	1,242	997	696	395	0
Non-Labor	484	149	102	61	0
NSE	0	0	0	0	0
Total	**1,726**	**1,146**	**798**	**456**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	8,903	9,275	9,396	9,467	8,891
Non-Labor	2,800	2,031	2,130	2,244	2,224
NSE	0	0	0	0	0
Total	**11,703**	**11,306**	**11,526**	**11,711**	**11,115**
FTE	92.2	98.2	101.4	101.1	94.9
Units	92	98	101	101	95

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO002.000 - Branch Offices & Authorized Payment Locations
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	-62	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**-62**	**0**
FTE	0.0	0.0	0.0	-0.8	0.0
Units	92	98	101	101	95

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	92	1-Sided Adj
Explanation:	Adding units of measure					
2021 Total	**0**	**0**	**0**	**0.0**	92	
2022	0	0	0	0.0	98	1-Sided Adj
Explanation:	Adding units of measure					
2022 Total	**0**	**0**	**0**	**0.0**	98	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO002.000 - Branch Offices & Authorized Payment Locations
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	101	1-Sided Adj
Explanation:	Adding units of measure					
2023 Total	**0**	**0**	**0**	**0.0**	101	
2024	-62	0	0	-0.8	0	CCTR Transf To 2200-2247.000
Explanation:	Adjustment to transfer Administrative Assistance from Workpaper 2OO002 to applicable Workpaper 2200-2247.					
2024	0	0	0	0.0	101	1-Sided Adj
Explanation:	Adding units of measure					
2024 Total	**-62**	**0**	**0**	**-0.8**	101	
2025	0	0	0	0.0	95	1-Sided Adj
Explanation:	Adding units of measure					
2025 Total	**0**	**0**	**0**	**0.0**	95	

Note: Totals may include rounding differences.

Beginning of Workpaper
2OO003.000 - Billing Services

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO003.000 - Billing Services
Unit Measure: FTEs

Activity Description:

Billing Services is responsible for calculating bills and maintaining accurate customer account information. Billing Services at SoCalGas consists of two distinct organizations: (1) billing for residential and small commercial and industrial customers ("Mass Market Billing"); and (2) billing for large commercial and industrial customers ("Major Market Billing"). Customer billing expenses cover the cost of calculating customers' bills and maintain accurate customer account information. The department is responsible for following up on customer account inquiries and reviewing suspicious transactions identified by our Customer Information System (CIS).

Forecast Explanations:

Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Billing O&M costs. The Base Year represents the most recent recorded labor costs and most accurately reflects the expense level of the current departmental activity. Adjustments to reflect full year staffing levels and meter growth were then made to the Base Year to represent forecasted expenses in the test year.

Non-Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Billing O&M costs. The Base Year represents the most recent recorded non-labor costs and most accurately reflects the expense level of the current departmental activity. Non-labor expenses primarily consist of office supplies, headsets, and travel expenses.

NSE - Base YR Rec

NSE is not applicable for this workgroup

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO003.000 - Billing Services
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	5,602	5,889	5,905	5,714	5,689	5,989	5,998	6,007	6,007	6,006	6,006
Non-Labor	312	176	183	199	241	241	241	241	241	241	241
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**5,914**	**6,065**	**6,088**	**5,913**	**5,930**	**6,230**	**6,239**	**6,248**	**6,248**	**6,247**	**6,247**
FTE	46.8	49.8	50.5	49.8	50.0	52.0	52.1	52.2	52.2	52.2	52.2
Units	47	50	51	50	50	52	52	52	52	52	52

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO003.000 - Billing Services
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	5,689	5,689	5,689	5,689	5,689	5,689	300	309	318	318	317	317	5,989	5,998	6,007	6,007	6,006	6,006
NLbr	241	241	241	241	241	241	0	0	0	0	0	0	241	241	241	241	241	241
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**5,930**	**5,930**	**5,930**	**5,930**	**5,930**	**5,930**	**300**	**309**	**318**	**318**	**317**	**317**	**6,230**	**6,239**	**6,248**	**6,248**	**6,247**	**6,247**
FTE	50.0	50.0	50.0	50.0	50.0	50.0	2.0	2.1	2.2	2.2	2.2	2.2	52.0	52.1	52.2	52.2	52.2	52.2
Units	50	50	50	50	50	50	2	2	2	2	2	2	52	52	52	52	52	52

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	97	0	0	97	1.0	1	1-Sided Adj
Explanation:	Project Specialist ($8042/Month x 12 Months) to support meter info update changes, BTU updates, and annexation support.						
2026	14	0	0	14	0.1	0	1-Sided Adj
Explanation:	Increase due to a forecasted increase in billing due to meter growth. See supplemental workpaper for detailed calculation.						
2026	88	0	0	88	0.9	1	1-Sided Adj
Explanation:	Forecasted labor to research billing exceptions from increased collections activity. Anticipated labor requirement is 0.87 FTE of Collections Billing Analyst-5 ($8465/Month x 10.5 Months).						
2026	101	0	0	101	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO003.000 - Billing Services
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**300**	**0**	**0**	**300**	**2.0**	2	
2027	97	0	0	97	1.0	1	1-Sided Adj
Explanation:	Project Specialist ($8042/Month x 12 Months) to support meter info update changes, BTU updates, and annexation support.						
2027	23	0	0	23	0.2	0	1-Sided Adj
Explanation:	Increase due to a forecasted increase in billing due to meter growth. See supplemental workpaper for detailed calculation.						
2027	88	0	0	88	0.9	1	1-Sided Adj
Explanation:	Forecasted labor to research billing exceptions from increased collections activity. Anticipated labor requirement is 0.87 FTE of Collections Billing Analyst-5 ($8465/Month x 10.5 Months).						
2027	101	0	0	101	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**309**	**0**	**0**	**309**	**2.1**	2	
2028	97	0	0	97	1.0	1	1-Sided Adj
Explanation:	Project Specialist ($8042/Month x 12 Months) to support meter info update changes, BTU updates, and annexation support.						
2028	32	0	0	32	0.3	0	1-Sided Adj
Explanation:	Increase due to a forecasted increase in billing due to meter growth. See supplemental workpaper for detailed calculation.						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO003.000 - Billing Services
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	88	0	0	88	0.9	1	1-Sided Adj
Explanation:	Forecasted labor to research billing exceptions from increased collections activity. Anticipated labor requirement is 0.87 FTE of Collections Billing Analyst-5 ($8465/Month x 10.5 Months).						
2028	101	0	0	101	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**318**	**0**	**0**	**318**	**2.2**	2	
2029	97	0	0	97	1.0	1	1-Sided Adj
Explanation:	Project Specialist ($8042/Month x 12 Months) to support meter info update changes, BTU updates, and annexation support.						
2029	32	0	0	32	0.3	0	1-Sided Adj
Explanation:	Increase due to a forecasted increase in billing due to meter growth. See supplemental workpaper for detailed calculation.						
2029	88	0	0	88	0.9	1	1-Sided Adj
Explanation:	Forecasted labor to research billing exceptions from increased collections activity. Anticipated labor requirement is 0.87 FTE of Collections Billing Analyst-5 ($8465/Month x 10.5 Months).						
2029	101	0	0	101	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**318**	**0**	**0**	**318**	**2.2**	2	
2030	97	0	0	97	1.0	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO003.000 - Billing Services
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Project Specialist ($8042/Month x 12 Months) to support meter info update changes, BTU updates, and annexation support.						
2030	32	0	0	32	0.3	0	1-Sided Adj
Explanation:	Increase due to a forecasted increase in billing due to meter growth. See supplemental workpaper for detailed calculation.						
2030	88	0	0	88	0.9	1	1-Sided Adj
Explanation:	Forecasted labor to research billing exceptions from increased collections activity. Anticipated labor requirement is 0.87 FTE of Collections Billing Analyst-5 ($8465/Month x 10.5 Months).						
2030	100	0	0	100	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**317**	**0**	**0**	**317**	**2.2**	2	
2031	97	0	0	97	1.0	1	1-Sided Adj
Explanation:	Project Specialist ($8042/Month x 12 Months) to support meter info update changes, BTU updates, and annexation support.						
2031	32	0	0	32	0.3	0	1-Sided Adj
Explanation:	Increase due to a forecasted increase in billing due to meter growth. See supplemental workpaper for detailed calculation.						
2031	88	0	0	88	0.9	1	1-Sided Adj
Explanation:	Forecasted labor to research billing exceptions from increased collections activity. Anticipated labor requirement is 0.87 FTE of Collections Billing Analyst-5 ($8465/Month x 10.5 Months).						
2031	100	0	0	100	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO003.000 - Billing Services
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**317**	**0**	**0**	**317**	**2.2**	2	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO003.000 - Billing Services
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	4,098	4,497	4,718	4,718	4,835
Non-Labor	258	163	175	194	241
NSE	0	0	0	0	0
Total	**4,356**	**4,660**	**4,893**	**4,912**	**5,076**
FTE	39.4	42.1	43.2	42.4	42.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	47	50	51	50	50
Recorded-Adjusted (Nominal $)					
Labor	4,098	4,497	4,718	4,718	4,835
Non-Labor	258	163	175	194	241
NSE	0	0	0	0	0
Total	**4,356**	**4,660**	**4,893**	**4,912**	**5,076**
FTE	39.4	42.1	43.2	42.4	42.0
Units	47	50	51	50	50
Vacation & Sick (Nominal $)					
Labor	723	759	749	757	854

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO003.000 - Billing Services
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**723**	**759**	**749**	**757**	**854**
FTE	7.4	7.7	7.3	7.4	8.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	782	633	438	238	0
Non-Labor	54	13	9	5	0
NSE	0	0	0	0	0
Total	**835**	**646**	**446**	**244**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	5,602	5,889	5,905	5,714	5,689
Non-Labor	312	176	183	199	241
NSE	0	0	0	0	0
Total	**5,914**	**6,065**	**6,088**	**5,913**	**5,930**
FTE	46.8	49.8	50.5	49.8	50.0
Units	47	50	51	50	50

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO003.000 - Billing Services
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	47	50	51	50	50

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	47	1-Sided Adj
Explanation:	Adding units of measure					
2021 Total	**0**	**0**	**0**	**0.0**	47	
2022	0	0	0	0.0	50	1-Sided Adj
Explanation:	Adding units of measure					
2022 Total	**0**	**0**	**0**	**0.0**	50	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO003.000 - Billing Services
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	51	1-Sided Adj
Explanation:	Adding units of measure					
2023 Total	**0**	**0**	**0**	**0.0**	51	
2024	0	0	0	0.0	50	1-Sided Adj
Explanation:	Adding units of measure					
2024 Total	**0**	**0**	**0**	**0.0**	50	
2025	0	0	0	0.0	50	1-Sided Adj
Explanation:	Adding units of measure					
2025 Total	**0**	**0**	**0**	**0.0**	50	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2OO003.000

Billing Services - Costs Due to Meter Growth Supplemental Workpaper

2028 GRC - CUSTOMER SERVICES MASS MARKETS BILLING 903.1

Line		Historical				Base Year	Forecast		Test Year	
		2021	2022	2023	2024	2025	2026	2027	2028	
1	Recorded $000's [1](only O&M)	$ 3,051	$ 3,237	$ 3,424	$ 3,329	$ 3,182	$ 3,196	$ 3,205	$ 3,214	
2	Activity Drivers/Transactions									
3	1. Transactions Processed By Autoscript	371,662	462,463	538,707	738,283	866,864	869,436	871,062	872,728	
4	2. Transactions Processed Manually	503,688	599,094	702,965	511,819	594,632	597,147	598,737	600,367	
5	Total Transactions	875,350	1,061,557	1,241,672	1,250,102	1,461,496	1,466,584	1,469,799	1,473,095	
6										
7	3. FTEs	25.7	27.9	30.4	29.7	28.4	28.5	28.6	28.7	
8										
9	Costs Due to Meter Growth (Annual)						$ 14	$ 9	$ 9	Line 17*Line 14
10										
11	5 Year Avg Manual Transactions					582,440	Average Line 4 (2021-2025)			
12	5 Year Avg FTES processing manual trans					28.4	Average Line 7 (2021-2025)			
13	5Year Avg Manual Transactions/FTE					20,494	Line 11/Line 12			
14	5 Year Costs/FTE					$ 114.17	Average Line 1 (2021-2025)/Line 12			

15		FTE Forecasts		
16		**2026**	**2027**	**2028**
17	**FTE's Impacted by Meter Growth**	0.1	0.1	0.1

[1] Recorded $'s from GRID Historical

Beginning of Workpaper
2OO004.000 - Credit and Collections

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO004.000 - Credit and Collections
Unit Measure: FTEs

Activity Description:

Credit and Collections establishes and implements policies and procedures to ensure tariff rules are followed and compliance items are met effectively.

Forecast Explanations:

Labor - 3-YR Linear

A 3-year linear methodology was utilized to forecast Credit and Collections O&M costs as it most accurately reflects the growing needs of the departmental activity.

Non-Labor - 3-YR Linear

A 3-year linear methodology was utilized to forecast Credit and Collections O&M costs as it most accurately reflects the growing needs of the departmental activity. Adjustments were made for collection agency fees that were not represented in the historical years.

NSE - 3-YR Linear

NSE is not applicable for this workgroup

Units - 3-YR Linear

FTE

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO004.000 - Credit and Collections
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	3,657	3,723	3,958	4,061	4,285	4,504	4,669	4,835	5,001	5,167	5,333
Non-Labor	756	662	612	590	787	1,038	1,332	1,621	1,708	1,795	1,882
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**4,412**	**4,385**	**4,570**	**4,650**	**5,071**	**5,542**	**6,001**	**6,456**	**6,709**	**6,962**	**7,215**
FTE	33.5	34.2	36.5	37.2	40.0	41.4	43.2	44.9	46.7	48.4	50.2
Units	34	34	37	37	40	41	43	45	47	48	50

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.000 - Credit and Collections
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	4,428	4,591	4,754	4,917	5,081	5,244	76	78	81	84	86	89	4,504	4,669	4,835	5,001	5,167	5,333
NLbr	837	924	1,012	1,099	1,186	1,273	201	408	609	609	609	609	1,038	1,332	1,621	1,708	1,795	1,882
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**5,265**	**5,515**	**5,766**	**6,016**	**6,267**	**6,517**	**277**	**486**	**690**	**693**	**695**	**698**	**5,542**	**6,001**	**6,456**	**6,709**	**6,962**	**7,215**
FTE	41.4	43.2	44.9	46.7	48.4	50.2	0.0	0.0	0.0	0.0	0.0	0.0	41.4	43.2	44.9	46.7	48.4	50.2
Units	41	42	44	45	47	48	0	1	1	2	1	2	41	43	45	47	48	50

Forecast Adjustment Details:

Year	Labor (3-YR Linear)	NLbr (3-YR Linear)	NSE (3-YR Linear)	Total	FTE	Units (3-YR Linear)	Adj_Type
2026	76	0	0	76	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026	0	201	0	201	0.0	0	1-Sided Adj
Explanation:	Collection agency fees						
2026 Total	**76**	**201**	**0**	**277**	**0.0**	0	
2027	0	0	0	0	0.0	1	1-Sided Adj
Explanation:	Adjusting units of measure.						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.000 - Credit and Collections
Unit Measure: FTEs

Year	Labor (3-YR Linear)	NLbr (3-YR Linear)	NSE (3-YR Linear)	Total	FTE	Units (3-YR Linear)	Adj_Type
2027	0	408	0	408	0.0	0	1-Sided Adj
Explanation:	Collection agency fees						
2027	78	0	0	78	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**78**	**408**	**0**	**486**	**0.0**	1	
2028	0	0	0	0	0.0	1	1-Sided Adj
Explanation:	Adjusting units of measure.						
2028	0	609	0	609	0.0	0	1-Sided Adj
Explanation:	Collection agency fees						
2028	81	0	0	81	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**81**	**609**	**0**	**690**	**0.0**	1	
2029	0	0	0	0	0.0	2	1-Sided Adj
Explanation:	Adjusting units of measure.						
2029	0	609	0	609	0.0	0	1-Sided Adj
Explanation:	Collection agency fees						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.000 - Credit and Collections
Unit Measure: FTEs

Year	Labor (3-YR Linear)	NLbr (3-YR Linear)	NSE (3-YR Linear)	Total	FTE	Units (3-YR Linear)	Adj_Type
2029	84	0	0	84	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**84**	**609**	**0**	**693**	**0.0**	2	
2030	0	0	0	0	0.0	1	1-Sided Adj
Explanation:	Adjusting units of measure.						
2030	0	609	0	609	0.0	0	1-Sided Adj
Explanation:	Collection agency fees						
2030	86	0	0	86	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**86**	**609**	**0**	**695**	**0.0**	1	
2031	0	0	0	0	0.0	2	1-Sided Adj
Explanation:	Adjusting units of measure.						
2031	0	609	0	609	0.0	0	1-Sided Adj
Explanation:	Collection agency fees						
2031	89	0	0	89	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.000 - Credit and Collections
Unit Measure: FTEs

Year	Labor (3-YR Linear)	NLbr (3-YR Linear)	NSE (3-YR Linear)	Total	FTE	Units (3-YR Linear)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**89**	**609**	**0**	**698**	**0.0**	2	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.000 - Credit and Collections
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	2,675	2,843	3,162	3,353	3,641
Non-Labor	625	614	583	574	787
NSE	0	0	0	0	0
Total	**3,300**	**3,457**	**3,745**	**3,927**	**4,428**
FTE	28.2	28.9	31.2	31.7	33.6
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	34	34	37	37	40
Recorded-Adjusted (Nominal $)					
Labor	2,675	2,843	3,162	3,353	3,641
Non-Labor	625	614	583	574	787
NSE	0	0	0	0	0
Total	**3,300**	**3,457**	**3,745**	**3,927**	**4,428**
FTE	28.2	28.9	31.2	31.7	33.6
Units	34	34	37	37	40
Vacation & Sick (Nominal $)					
Labor	472	480	502	538	643

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.000 - Credit and Collections
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**472**	**480**	**502**	**538**	**643**
FTE	5.3	5.3	5.3	5.5	6.4
Units	0	0	0	0	0
Escalation to 2025$					
Labor	510	400	293	169	0
Non-Labor	131	49	29	16	0
NSE	0	0	0	0	0
Total	**641**	**449**	**323**	**185**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	3,657	3,723	3,958	4,061	4,285
Non-Labor	756	662	612	590	787
NSE	0	0	0	0	0
Total	**4,412**	**4,385**	**4,570**	**4,650**	**5,071**
FTE	33.5	34.2	36.5	37.2	40.0
Units	34	34	37	37	40

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.000 - Credit and Collections
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	34	34	37	37	40

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	34	1-Sided Adj
Explanation:	Adding units of measure					
2021 Total	**0**	**0**	**0**	**0.0**	34	
2022	0	0	0	0.0	34	1-Sided Adj
Explanation:	Adding units of measure					
2022 Total	**0**	**0**	**0**	**0.0**	34	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.000 - Credit and Collections
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	37	1-Sided Adj
Explanation:	Adding units of measure					
2023 Total	**0**	**0**	**0**	**0.0**	37	
2024	0	0	0	0.0	37	1-Sided Adj
Explanation:	Adding units of measure					
2024 Total	**0**	**0**	**0**	**0.0**	37	
2025	0	0	0	0.0	40	1-Sided Adj
Explanation:	Adding units of measure					
2025 Total	**0**	**0**	**0**	**0.0**	40	

Note: Totals may include rounding differences.

Beginning of Workpaper
2OO004.001 - Credit and Collections Postage

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO004.001 - Credit and Collections Postage
Unit Measure: Pieces

Activity Description:

Credit and Collections postage expenses cover the cost of mailing collection notices.

Forecast Explanations:

Labor - Base YR Rec

N/A

Non-Labor - Base YR Rec

N/A

NSE - Base YR Rec

The forecast method developed for this cost category is Base Year. This method is most appropriate because the base year recorded postage is an accurate representation of current postage expenses and activity.

Units - Base YR Rec

Pieces

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO004.001 - Credit and Collections Postage
Unit Measure: Pieces

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**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	0	0	0	0	0	0	0	0	0	0	0
NSE	312	363	621	992	983	1,103	1,103	1,103	1,103	1,103	1,103
Total	**312**	**363**	**621**	**992**	**983**	**1,103**	**1,103**	**1,103**	**1,103**	**1,103**	**1,103**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units *(000)	*587	*707	*1,125	*1,671	*1,583	*1,706	*1,706	*1,706	*1,706	*1,706	*1,706

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.001 - Credit and Collections Postage
Unit Measure: Pieces

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	983	983	983	983	983	983	120	120	120	120	120	120	1,103	1,103	1,103	1,103	1,103	1,103
Total	**983**	**983**	**983**	**983**	**983**	**983**	**120**	**120**	**120**	**120**	**120**	**120**	**1,103**	**1,103**	**1,103**	**1,103**	**1,103**	**1,103**
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 *(000)	*1,583	*1,583	*1,583	*1,583	*1,583	*1,583	*122	*122	*122	*122	*122	*122	*1,706	*1,706	*1,706	*1,706	*1,706	*1,706

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	0	120	120	0.0	122,843	1-Sided Adj
Explanation:	Additional postage expense from collection activities. See supplemental workpaper for detailed calculation.						
2026 Total	**0**	**0**	**120**	**120**	**0.0**	122,843	
2027	0	0	120	120	0.0	122,843	1-Sided Adj
Explanation:	Additional postage expense from collection activities. See supplemental workpaper for detailed calculation.						
2027 Total	**0**	**0**	**120**	**120**	**0.0**	122,843	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.001 - Credit and Collections Postage
Unit Measure: Pieces

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	0	0	120	120	0.0	122,843	1-Sided Adj
Explanation:	Additional postage expense from collection activities. See supplemental workpaper for detailed calculation.						
2028 Total	**0**	**0**	**120**	**120**	**0.0**	122,843	
2029	0	0	120	120	0.0	122,843	1-Sided Adj
Explanation:	Additional postage expense from collection activities. See supplemental workpaper for detailed calculation.						
2029 Total	**0**	**0**	**120**	**120**	**0.0**	122,843	
2030	0	0	120	120	0.0	122,843	1-Sided Adj
Explanation:	Additional postage expense from collection activities. See supplemental workpaper for detailed calculation.						
2030 Total	**0**	**0**	**120**	**120**	**0.0**	122,843	
2031	0	0	120	120	0.0	122,843	1-Sided Adj
Explanation:	Additional postage expense from collection activities. See supplemental workpaper for detailed calculation.						
2031 Total	**0**	**0**	**120**	**120**	**0.0**	122,843	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.001 - Credit and Collections Postage
Unit Measure: Pieces

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	251	353	583	987	956
NSE	0	0	0	0	0
Total	**251**	**353**	**583**	**987**	**956**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	-251	-353	-583	-987	-956
NSE	258	337	592	965	983
Total	**7**	**-16**	**9**	**-22**	**27**
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*587	*707	*1,125	*1,671	*1,583
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	258	337	592	965	983
Total	**258**	**337**	**592**	**965**	**983**
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*587	*707	*1,125	*1,671	*1,583
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.001 - Credit and Collections Postage
Unit Measure: Pieces

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	54	27	30	27	0
Total	**54**	**27**	**30**	**27**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	312	363	621	992	983
Total	**312**	**363**	**621**	**992**	**983**
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*587	*707	*1,125	*1,671	*1,583

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.001 - Credit and Collections Postage
Unit Measure: Pieces

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	-251	-353	-583	-987	-956
NSE	258	337	592	965	983
Total	**7**	**-16**	**9**	**-22**	**27**
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*587	*707	*1,125	*1,671	*1,583

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-251	251	0.0	0	1-Sided Adj
Explanation:	Transfer postage to NSE.					
2021	0	0	0	0.0	587,622	1-Sided Adj
Explanation:	Adding units of measure					
2021	0	0	7	0.0	0	1-Sided Adj
Explanation:	To true-up postage expenses Cost Element: 6220450					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.001 - Credit and Collections Postage
Unit Measure: Pieces

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**-251**	**258**	**0.0**	587,622	
2022	0	-9	9	0.0	0	1-Sided Adj
Explanation:	Transfer postage to NSE.					
2022	0	-344	344	0.0	0	1-Sided Adj
Explanation:	Transfer postage to NSE.					
2022	0	0	0	0.0	707,588	1-Sided Adj
Explanation:	Adding units of measure					
2022	0	0	-16	0.0	0	1-Sided Adj
Explanation:	To true-up postage expenses Cost Element: 6220450					
2022 Total	**0**	**-353**	**337**	**0.0**	707,588	
2023	0	-583	583	0.0	0	1-Sided Adj
Explanation:	Transfer postage to NSE.					
2023	0	0	0	0.0	1,125,212	1-Sided Adj
Explanation:	Adding units of measure					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.001 - Credit and Collections Postage
Unit Measure: Pieces

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	9	0.0	0	1-Sided Adj
Explanation:	To true-up postage expenses Cost Element: 6220450					
2023 Total	**0**	**-583**	**592**	**0.0**	1,125,212	
2024	0	-987	987	0.0	0	1-Sided Adj
Explanation:	Transfer postage to NSE.					
2024	0	0	0	0.0	1,671,413	1-Sided Adj
Explanation:	Adding units of measure					
2024	0	0	-22	0.0	0	1-Sided Adj
Explanation:	To true-up postage expenses Cost Element: 6220450					
2024 Total	**0**	**-987**	**965**	**0.0**	1,671,413	
2025	0	0	0	0.0	1,583,551	1-Sided Adj
Explanation:	Adding units of measure					
2025	0	11	-11	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO004.001 - Credit and Collections Postage
Unit Measure: Pieces

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer postage to NSE.					
2025	0	-967	967	0.0	0	1-Sided Adj
Explanation:	Transfer postage to NSE.					
2025	0	0	27	0.0	0	1-Sided Adj
Explanation:	To true-up postage expenses Cost Element: 6220450					
2025 Total	**0**	**-956**	**983**	**0.0**	1,583,551	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2OO004.001

Line	Volume	Collection Notices	Addtnl 48-Hr Notices			
1	2021 Actuals	587,622				
2	2022 Actuals	707,588				
3	2023 Actuals	1,125,212				
4	2024 Actuals	1,671,413				
5	2025 Actuals	1,583,551	122,843		1,706,394	
	Collection Notices				**1,706,394**	Forecast based on 2025 actuals plus expected increase to 48-hour notices in 2026 due to increase in collection activities.
6						*Line 5*
7				**$**	**0.6464**	2025 collections postage rate
8				**$**	**1,103,013**	2026 dollar forecast (assumes no rate increase from 2025 rate) *Line 6 * Line 7*
9				**$**	**1,103,013**	2027 dollar forecast (assumes no rate increase from 2025 rate) *Line 6 * Line 7*
10				**$**	**1,103,013**	2028 dollar forecast (assumes no rate increase from 2025 rate) *Line 6 * Line 7*

Beginning of Workpaper
2OO005.000 - Remittance Processing

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO005.000 - Remittance Processing
Unit Measure: FTEs

Activity Description:

Remittance Processing provides printing and inserting services for customer bills, notices, letters and other customer correspondence as well as management support for payment processing activities. Expenses include the labor costs associated with these activities as well as non-labor costs for paper stock, bill forms, envelopes, stationery items, printer and inserter machine maintenance and associated consumable supplies.

Forecast Explanations:

Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Remittance Processing O&M costs. These costs are driven by the volumes of bills, notices and payments which are impacted by customer growth as well as customer choice of billing and payment channels. For these reasons, the Base Year 2025 is used as basis to forecast TY2028, plus adjustments for cost increases and savings from these activities.

Non-Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Remittance Processing O&M costs. These costs are driven by the volumes of bills, notices and payments which are impacted by customer growth described in the Escalation and Gas Customer Forecast testimony (Ex. SCG-20/SDGE-24) as well as customer choice of billing and payment channels. For these reasons, the Base Year 2025 is used as basis to forecast TY 2028, plus adjustments for cost increases and savings from these activities.

NSE - Base YR Rec

NSE is not applicable for this workgroup.

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO005.000 - Remittance Processing
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,557	3,006	2,715	3,236	3,484	3,544	3,544	3,543	3,543	3,543	3,543
Non-Labor	4,543	4,812	4,731	4,597	4,904	4,896	4,754	4,685	4,624	4,568	4,519
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**7,100**	**7,818**	**7,445**	**7,833**	**8,388**	**8,440**	**8,298**	**8,228**	**8,167**	**8,111**	**8,062**
FTE	24.9	28.5	26.0	30.8	32.7	32.7	32.7	32.7	32.7	32.7	32.7
Units	25	29	26	31	33	33	33	33	33	33	33

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.000 - Remittance Processing
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	3,484	3,484	3,484	3,484	3,484	3,484	60	60	59	59	59	59	3,544	3,544	3,543	3,543	3,543	3,543
NLbr	4,904	4,904	4,904	4,904	4,904	4,904	-8	-150	-219	-280	-336	-385	4,896	4,754	4,685	4,624	4,568	4,519
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**8,388**	**8,388**	**8,388**	**8,388**	**8,388**	**8,388**	**52**	**-90**	**-160**	**-221**	**-277**	**-326**	**8,440**	**8,298**	**8,228**	**8,167**	**8,111**	**8,062**
FTE	32.7	32.7	32.7	32.7	32.7	32.7	0.0	0.0	0.0	0.0	0.0	0.0	32.7	32.7	32.7	32.7	32.7	32.7
Units	33	33	33	33	33	33	0	0	0	0	0	0	33	33	33	33	33	33

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Adjustment for incremental paper and envelope expenses due to increase volume in 48 hour notice mailing. 122,843 pieces x 0.0495 =$6,080.73 Cost of envelope: $0.0246 Cost of pink paper : $0.0249						
2026	60	0	0	60	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026	0	-68	0	-68	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.000 - Remittance Processing
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Savings from combined electronic bills -Forms & Envelopes reduction due to suppressed bills and e-bills. See supplemental workpaper for detailed calculation.						
2026	0	-23	0	-23	0.0	0	1-Sided Adj
Explanation:	Vendor's fees for fewer consolidator e-Bills delivered. See supplemental workpaper for detailed calculation						
2026	0	77	0	77	0.0	0	1-Sided Adj
Explanation:	Non-labor incremental cost for contractual adjustments associated with renewed vendor agreements.						
2026 Total	**60**	**-8**	**0**	**52**	**0.0**	0	
2027	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Adjustment for incremental paper and envelope expenses due to increase volume in 48 hour notice mailing. 122,843 pieces x 0.0495 =$6,080.73 Cost of envelope: $0.0246 Cost of pink paper : $0.0249						
2027	60	0	0	60	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027	0	-121	0	-121	0.0	0	1-Sided Adj
Explanation:	Savings from combined electronic bills -Forms & Envelopes reduction due to suppressed bills and e-bills. See supplemental workpaper for detailed calculation.						
2027	0	-47	0	-47	0.0	0	1-Sided Adj
Explanation:	Vendor's fees for fewer consolidator e-Bills delivered. See supplemental workpaper for detailed calculation						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.000 - Remittance Processing
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	0	12	0	12	0.0	0	1-Sided Adj
Explanation:	Non-labor incremental cost for contractual adjustments associated with renewed vendor agreements.						
2027 Total	**60**	**-150**	**0**	**-90**	**0.0**	0	
2028	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Adjustment for incremental paper and envelope expenses due to increase volume in 48 hour notice mailing. 122,843 pieces x 0.0495 =$6,080.73 Cost of envelope: $0.0246 Cost of pink paper : $0.0249						
2028	59	0	0	59	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028	0	-166	0	-166	0.0	0	1-Sided Adj
Explanation:	Savings from combined electronic bills -Forms & Envelopes reduction due to suppressed bills and e-bills. See supplemental workpaper for detailed calculation.						
2028	0	-71	0	-71	0.0	0	1-Sided Adj
Explanation:	Vendor's fees for fewer consolidator e-Bills delivered. See supplemental workpaper for detailed calculation						
2028	0	12	0	12	0.0	0	1-Sided Adj
Explanation:	Non-labor incremental cost for contractual adjustments associated with renewed vendor agreements.						
2028 Total	**59**	**-219**	**0**	**-160**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.000 - Remittance Processing
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Adjustment for incremental paper and envelope expenses due to increase volume in 48 hour notice mailing. 122,843 pieces x 0.0495 =$6,080.73 Cost of envelope: $0.0246 Cost of pink paper : $0.0249						
2029	0	12	0	12	0.0	0	1-Sided Adj
Explanation:	Non-labor incremental cost for contractual adjustments associated with renewed vendor agreements.						
2029	0	-203	0	-203	0.0	0	1-Sided Adj
Explanation:	Savings from combined electronic bills -Forms & Envelopes reduction due to suppressed bills and e-bills. See supplemental workpaper for detailed calculation.						
2029	0	-95	0	-95	0.0	0	1-Sided Adj
Explanation:	Vendor's fees for fewer consolidator e-Bills delivered. See supplemental workpaper for detailed calculation						
2029	59	0	0	59	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**59**	**-280**	**0**	**-221**	**0.0**	0	
2030	0	6	0	6	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.000 - Remittance Processing
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjustment for incremental paper and envelope expenses due to increase volume in 48 hour notice mailing. 122,843 pieces x 0.0495 =$6,080.73 Cost of envelope: $0.0246 Cost of pink paper : $0.0249						
2030	59	0	0	59	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030	0	-234	0	-234	0.0	0	1-Sided Adj
Explanation:	Savings from combined electronic bills -Forms & Envelopes reduction due to suppressed bills and e-bills. See supplemental workpaper for detailed calculation.						
2030	0	-120	0	-120	0.0	0	1-Sided Adj
Explanation:	Vendor's fees for fewer consolidator e-Bills delivered. See supplemental workpaper for detailed calculation						
2030	0	12	0	12	0.0	0	1-Sided Adj
Explanation:	Non-labor incremental cost for contractual adjustments associated with renewed vendor agreements.						
2030 Total	**59**	**-336**	**0**	**-277**	**0.0**	0	
2031	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Adjustment for incremental paper and envelope expenses due to increase volume in 48 hour notice mailing. 122,843 pieces x 0.0495 =$6,080.73 Cost of envelope: $0.0246 Cost of pink paper : $0.0249						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.000 - Remittance Processing
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	59	0	0	59	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031	0	-259	0	-259	0.0	0	1-Sided Adj
Explanation:	Savings from combined electronic bills -Forms & Envelopes reduction due to suppressed bills and e-bills. See supplemental workpaper for detailed calculation.						
2031	0	-144	0	-144	0.0	0	1-Sided Adj
Explanation:	Vendor's fees for fewer consolidator e-Bills delivered. See supplemental workpaper for detailed calculation						
2031	0	12	0	12	0.0	0	1-Sided Adj
Explanation:	Non-labor incremental cost for contractual adjustments associated with renewed vendor agreements.						
2031 Total	**59**	**-385**	**0**	**-326**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.000 - Remittance Processing
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,870	2,295	2,169	2,672	2,961
Non-Labor	3,758	4,460	4,504	4,472	5,138
NSE	0	0	0	0	0
Total	**5,629**	**6,755**	**6,674**	**7,144**	**8,099**
FTE	20.9	24.2	22.3	26.2	27.5
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-234
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**-234**
FTE	0.0	0.0	0.0	0.0	0.0
Units	25	29	26	31	33
Recorded-Adjusted (Nominal $)					
Labor	1,870	2,295	2,169	2,672	2,961
Non-Labor	3,758	4,460	4,504	4,472	4,904
NSE	0	0	0	0	0
Total	**5,629**	**6,755**	**6,674**	**7,144**	**7,865**
FTE	20.9	24.1	22.2	26.2	27.5
Units	25	29	26	31	33
Vacation & Sick (Nominal $)					
Labor	330	387	344	429	523

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.000 - Remittance Processing
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**330**	**387**	**344**	**429**	**523**
FTE	4.0	4.4	3.8	4.6	5.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	357	323	201	135	0
Non-Labor	785	353	226	125	0
NSE	0	0	0	0	0
Total	**1,142**	**676**	**427**	**260**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	2,557	3,006	2,715	3,236	3,484
Non-Labor	4,543	4,812	4,731	4,597	4,904
NSE	0	0	0	0	0
Total	**7,100**	**7,818**	**7,445**	**7,833**	**8,388**
FTE	24.9	28.5	26.0	30.8	32.7
Units	25	29	26	31	33

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.000 - Remittance Processing
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	-234
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**-234**
FTE	0.0	0.0	0.0	0.0	0.0
Units	25	29	26	31	33

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	25	1-Sided Adj
Explanation: Adding units of measure						
2021 Total	**0**	**0**	**0**	**0.0**	25	
2022	0	0	0	0.0	29	1-Sided Adj
Explanation: Adding units of measure						
2022 Total	**0**	**0**	**0**	**0.0**	29	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.000 - Remittance Processing
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	26	1-Sided Adj
Explanation:	Adding units of measure					
2023 Total	**0**	**0**	**0**	**0.0**	26	
2024	0	0	0	0.0	31	1-Sided Adj
Explanation:	Adding units of measure					
2024 Total	**0**	**0**	**0**	**0.0**	31	
2025	0	-234	0	0.0	0	1-Sided Adj
Explanation:	Transfer Elockbox ACH Bank fees related costs from workpaper 2OOO005.000 to 2AG013.002 workpaper to align historical costs with 2028 GRC workpaper framework					
2025	0	0	0	0.0	33	1-Sided Adj
Explanation:	Adding units of measure					
2025 Total	**0**	**-234**	**0**	**0.0**	33	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2OO005.000

Remittance Processing Supplemental Workpaper

Line			2026	2027	2028	2029	2030	2031	
	Vendor's fees for e-Bills delivered								
1		Rate	$0.21	$0.21	$0.21	$0.21	$0.21	$0.21	
2		Increment volume	(109,594)	(114,160)	(114,663)	(115,362)	(116,036)	(116,677)	
3		Increment cost	($23,015)	($23,974)	($24,079)	($24,226)	($24,368)	($24,502)	Line 1 X Line 2
4		To the base year	($23,015)	($46,989)	($71,068)	($95,294)	($119,662)	($144,164)	Line 3
5									
6	Savings due to paperless bills								
7		Rate	$0.0597	$0.0597	$0.0597	$0.0597	$0.0597	$0.0597	
8		Increment volume	1,142,646	890,000	746,228	620,891	515,760	428,602	
9		Increment cost	($68,216)	($53,133)	($44,550)	($37,067)	($30,791)	($25,588)	Line & X Line 8
10		To the base year	($68,216)	($121,349)	($165,899)	($202,966)	($233,757)	($259,345)	Line 9

Beginning of Workpaper
2OO005.001 - Remittance Proccessing Postage

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO005.001 - Remittance Proccessing Postage
Unit Measure: Pieces

Activity Description:

This cost center group is used to track postage costs associated with mailing of the SoCalGas's customer bills, notices, letters, and customer correspondence.

Forecast Explanations:

Labor - Base YR Rec

N/A

Non-Labor - Base YR Rec

N/A

NSE - Base YR Rec

A Base Year forecasting methodology was applied to project Remittance Processing Postage O&M costs. Postage for bill delivery includes postage for paper bills and notices mailed through the United States Postal Service (USPS). The postage expense depends on postage rates which are determined by the USPS and the volume of paper bills and notices which are impacted by customer growth as well as electronic bill adoption levels. For these reasons, Base Year 2025 is used as the basis to forecast TY 2028, plus adjustments for postage rate changes for paper bills and notices mailed through USPS and savings from paperless billing (MyAccount) and electronic bill delivery to customers' home banking websites.

Units - Base YR Rec

Pieces

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO005.001 - Remittance Proccessing Postage
Unit Measure: Pieces

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**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	0	0	0	0	0	0	0	0	0	0	0
NSE	15,417	14,066	14,335	14,556	14,383	14,701	14,446	14,278	14,180	14,143	14,157
Total	**15,417**	**14,066**	**14,335**	**14,556**	**14,383**	**14,701**	**14,446**	**14,278**	**14,180**	**14,143**	**14,157**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units *(000)	*31,687	*29,771	*28,179	*27,189	*26,285	*25,735	*25,288	*24,991	*24,820	*24,754	*24,778

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.001 - Remittance Proccessing Postage
Unit Measure: Pieces

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	14,383	14,383	14,383	14,383	14,383	14,383	318	63	-105	-203	-240	-226	14,701	14,446	14,278	14,180	14,143	14,157
Total	**14,383**	**14,383**	**14,383**	**14,383**	**14,383**	**14,383**	**318**	**63**	**-105**	**-203**	**-240**	**-226**	**14,701**	**14,446**	**14,278**	**14,180**	**14,143**	**14,157**
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 *(000)	*26,285	*26,285	*26,285	*26,285	*26,285	*26,285	*-550	*-997	*-1,294	*-1,465	*-1,530	*-1,507	*25,735	*25,288	*24,991	*24,820	*24,754	*24,778

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	0	348	348	0.0	0	1-Sided Adj
Explanation:	Postage required due to growth. See supplemental workpaper for detailed calculation.						
2026	0	0	1,764	1,764	0.0	0	1-Sided Adj
Explanation:	Postage required due to rate change. See supplemental workpaper for detailed calculation.						
2026	0	0	-649	-649	0.0	0	1-Sided Adj
Explanation:	Postage savings from combined electronic bills due to anticipated increase in customer paperless adoption. See supplemental workpaper for detailed calculation.						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.001 - Remittance Proccessing Postage
Unit Measure: Pieces

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	0	-1,145	-1,145	0.0	0	1-Sided Adj
Explanation:	Postage savings from combined electronic bills due to rate change. See supplemental workpaper for detailed calculation.						
2026	0	0	0	0	0.0	-550,417	1-Sided Adj
Explanation:	Postage volume change. See supplemental workpaper for detailed calculation.						
2026 Total	**0**	**0**	**318**	**318**	**0.0**	-550,417	
2027	0	0	610	610	0.0	0	1-Sided Adj
Explanation:	Postage required due to growth. See supplemental workpaper for detailed calculation.						
2027	0	0	1,774	1,774	0.0	0	1-Sided Adj
Explanation:	Postage required due to rate change. See supplemental workpaper for detailed calculation.						
2027	0	0	-1,155	-1,155	0.0	0	1-Sided Adj
Explanation:	Postage savings from combined electronic bills due to anticipated increase in customer paperless adoption. See supplemental workpaper for detailed calculation.						
2027	0	0	-1,166	-1,166	0.0	0	1-Sided Adj
Explanation:	Postage savings from combined electronic bills due to rate change. See supplemental workpaper for detailed calculation.						
2027	0	0	0	0	0.0	-997,368	1-Sided Adj
Explanation:	Postage volume change. See supplemental workpaper for detailed calculation.						
2027 Total	**0**	**0**	**63**	**63**	**0.0**	-997,368	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.001 - Remittance Proccessing Postage
Unit Measure: Pieces

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	0	0	872	872	0.0	0	1-Sided Adj
Explanation:	Postage required due to growth. See supplemental workpaper for detailed calculation.						
2028	0	0	1,785	1,785	0.0	0	1-Sided Adj
Explanation:	Postage required due to rate change. See supplemental workpaper for detailed calculation.						
2028	0	0	-1,184	-1,184	0.0	0	1-Sided Adj
Explanation:	Postage savings from combined electronic bills due to rate change. See supplemental workpaper for detailed calculation.						
2028	0	0	-1,578	-1,578	0.0	0	1-Sided Adj
Explanation:	Postage savings from combined electronic bills due to anticipated increase in customer paperless adoption. See supplemental workpaper for detailed calculation.						
2028	0	0	0	0	0.0	-1,294,220	1-Sided Adj
Explanation:	Postage volume change. See supplemental workpaper for detailed calculation.						
2028 Total	**0**	**0**	**-105**	**-105**	**0.0**	-1,294,220	
2029	0	0	1,131	1,131	0.0	0	1-Sided Adj
Explanation:	Postage required due to growth. See supplemental workpaper for detailed calculation.						
2029	0	0	1,796	1,796	0.0	0	1-Sided Adj
Explanation:	Postage required due to rate change. See supplemental workpaper for detailed calculation.						
2029	0	0	-1,199	-1,199	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.001 - Remittance Proccessing Postage
Unit Measure: Pieces

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Postage savings from combined electronic bills due to rate change. See supplemental workpaper for detailed calculation.						
2029	0	0	-1,931	-1,931	0.0	0	1-Sided Adj
Explanation:	Postage savings from combined electronic bills due to anticipated increase in customer paperless adoption. See supplemental workpaper for detailed calculation.						
2029	0	0	0	0	0.0	-1,465,582	1-Sided Adj
Explanation:	Postage volume change. See supplemental workpaper for detailed calculation.						
2029 Total	**0**	**0**	**-203**	**-203**	**0.0**	-1,465,582	
2030	0	0	1,389	1,389	0.0	0	1-Sided Adj
Explanation:	Postage required due to growth. See supplemental workpaper for detailed calculation.						
2030	0	0	1,807	1,807	0.0	0	1-Sided Adj
Explanation:	Postage required due to rate change. See supplemental workpaper for detailed calculation.						
2030	0	0	-2,225	-2,225	0.0	0	1-Sided Adj
Explanation:	Postage savings from combined electronic bills due to anticipated increase in customer paperless adoption. See supplemental workpaper for detailed calculation.						
2030	0	0	-1,211	-1,211	0.0	0	1-Sided Adj
Explanation:	Postage savings from combined electronic bills due to rate change. See supplemental workpaper for detailed calculation.						
2030	0	0	0	0	0.0	-1,530,971	1-Sided Adj
Explanation:	Postage volume change. See supplemental workpaper for detailed calculation.						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.001 - Remittance Proccessing Postage
Unit Measure: Pieces

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030 Total	**0**	**0**	**-240**	**-240**	**0.0**	-1,530,971	
2031	0	0	1,645	1,645	0.0	0	1-Sided Adj
Explanation:	Postage required due to growth. See supplemental workpaper for detailed calculation.						
2031	0	0	1,817	1,817	0.0	0	1-Sided Adj
Explanation:	Postage required due to rate change. See supplemental workpaper for detailed calculation.						
2031	0	0	-2,467	-2,467	0.0	0	1-Sided Adj
Explanation:	Postage savings from combined electronic bills due to anticipated increase in customer paperless adoption. See supplemental workpaper for detailed calculation.						
2031	0	0	-1,221	-1,221	0.0	0	1-Sided Adj
Explanation:	Postage savings from combined electronic bills due to rate change. See supplemental workpaper for detailed calculation.						
2031	0	0	0	0	0.0	-1,507,076	1-Sided Adj
Explanation:	Postage volume change. See supplemental workpaper for detailed calculation.						
2031 Total	**0**	**0**	**-226**	**-226**	**0.0**	-1,507,076	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.001 - Remittance Proccessing Postage
Unit Measure: Pieces

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	12,813	13,028	13,629	14,161	14,370
NSE	0	0	0	0	0
Total	**12,813**	**13,028**	**13,629**	**14,161**	**14,370**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	-12,813	-13,028	-13,629	-14,161	-14,370
NSE	12,753	13,035	13,650	14,160	14,383
Total	**-60**	**7**	**21**	**-1**	**14**
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*31,687	*29,771	*28,179	*27,189	*26,285
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	12,753	13,035	13,650	14,160	14,383
Total	**12,753**	**13,035**	**13,650**	**14,160**	**14,383**
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*31,687	*29,771	*28,179	*27,189	*26,285
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.001 - Remittance Proccessing Postage
Unit Measure: Pieces

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	2,664	1,031	685	396	0
Total	**2,664**	**1,031**	**685**	**396**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	15,417	14,066	14,335	14,556	14,383
Total	**15,417**	**14,066**	**14,335**	**14,556**	**14,383**
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*31,687	*29,771	*28,179	*27,189	*26,285

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.001 - Remittance Proccessing Postage
Unit Measure: Pieces

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	-12,813	-13,028	-13,629	-14,161	-14,370
NSE	12,753	13,035	13,650	14,160	14,383
Total	**-60**	**7**	**21**	**-0.726**	**14**
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*31,687	*29,771	*28,179	*27,189	*26,285

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	-60	0.0	0	1-Sided Adj
Explanation:	To true-up postage expenses Cost Element: 6220450					
2021	0	-12,765	12,765	0.0	0	1-Sided Adj
Explanation:	To move postage expenses to NSE Cost Element: 6220450					
2021	0	-49	49	0.0	0	1-Sided Adj
Explanation:	To move postage expenses to NSE Cost Element: 6220450					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.001 - Remittance Proccessing Postage
Unit Measure: Pieces

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	31,687,505	1-Sided Adj
Explanation:	Adjustment to reflect full year mail piece volume					
2021 Total	**0**	**-12,813**	**12,753**	**0.0**	31,687,505	
2022	0	0	7	0.0	0	1-Sided Adj
Explanation:	To true-up postage expenses Cost Element: 6220450					
2022	0	-12,976	12,976	0.0	0	1-Sided Adj
Explanation:	To move postage expenses to NSE Cost Element: 6220450					
2022	0	-52	52	0.0	0	1-Sided Adj
Explanation:	To move postage expenses to NSE Cost Element: 6220450					
2022	0	0	0	0.0	29,771,478	1-Sided Adj
Explanation:	Adjustment to reflect full year mail piece volume					
2022 Total	**0**	**-13,028**	**13,035**	**0.0**	29,771,478	
2023	0	0	21	0.0	0	1-Sided Adj
Explanation:	To true-up postage expenses Cost Element: 6220450					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.001 - Remittance Proccessing Postage
Unit Measure: Pieces

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-13,577	13,577	0.0	0	1-Sided Adj
Explanation:	To move postage expenses to NSE Cost Element: 6220450					
2023	0	-52	52	0.0	0	1-Sided Adj
Explanation:	To move postage expenses to NSE Cost Element: 6220450					
2023	0	0	0	0.0	28,179,529	1-Sided Adj
Explanation:	Adjustment to reflect full year mail piece volume					
2023 Total	**0**	**-13,629**	**13,650**	**0.0**	28,179,529	
2024	0	0	-1	0.0	0	1-Sided Adj
Explanation:	To true-up postage expenses Cost Element: 6220450					
2024	0	-14,110	14,110	0.0	0	1-Sided Adj
Explanation:	To move postage expenses to NSE Cost Element: 6220450					
2024	0	-51	51	0.0	0	1-Sided Adj
Explanation:	To move postage expenses to NSE Cost Element: 6220450					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO005.001 - Remittance Proccessing Postage
Unit Measure: Pieces

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	0	0	0.0	27,189,997	1-Sided Adj
Explanation:	Adjustment to reflect full year mail piece volume					
2024 Total	**0**	**-14,161**	**14,160**	**0.0**	27,189,997	
2025	0	0	14	0.0	0	1-Sided Adj
Explanation:	To true-up postage expenses Cost Element: 6220450					
2025	0	-14,312	14,312	0.0	0	1-Sided Adj
Explanation:	To move postage expenses to NSE Cost Element: 6220450					
2025	0	-57	57	0.0	0	1-Sided Adj
Explanation:	To move postage expenses to NSE Cost Element: 6220450					
2025	0	0	0	0.0	26,285,656	1-Sided Adj
Explanation:	Mail piece volume					
2025 Total	**0**	**-14,370**	**14,383**	**0.0**	26,285,656	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2OO005.001

Remittance Processing Postage Supplemental Workpaper

Line				Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	
1	**Postage**														
5	**Total Active Meters**			5,873,509	5,914,498	5,951,315	5,981,643	5,986,328	6,011,992	6,028,212	6,044,842	6,061,373	6,077,863	6,094,416	
6			Meter Growth	27735	40989	36817	30328	4685	25665	16220	16629	16531	16490	16553	Line 5 (year-over-year change)
9	**Volume**	**Bills & Letters**													
11			Billing Letters	112,541	107,808	100,756	91,673	93,741	99,198	104,288	109,412	114,560	119,734	124,936	Line 5 * Line 19
12			Paper Bills	31,574,964	29,663,670	28,078,773	27,098,324	26,191,915	25,636,041	25,184,000	24,882,024	24,705,514	24,634,951	24,653,644	Line 5 * Line 20
13			My Account Surpressed Bills	36,122,125	38,663,625	40,840,241	42,437,060	43,692,507	44,944,747	45,948,907	46,809,798	47,546,051	48,177,847	48,723,126	Line 5 * Line 21
14			Consolidator e-Bills Delivered	3,109,928	2,974,013	2,787,272	2,617,272	2,483,270	2,373,676	2,259,516	2,144,853	2,029,491	1,913,455	1,796,778	Line 5 * Line 22
15			Total	70,919,558	71,409,116	71,807,042	72,244,329	72,461,433	73,053,662	73,496,711	73,946,087	74,395,616	74,845,987	75,298,484	SUM Line 11:14
18		**Bills & Letters Per Meter**													
19			Billing Letters	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
20			Paper Bills	5.38	5.02	4.72	4.53	4.38	4.26	4.18	4.12	4.08	4.05	4.05	
21			My Account Surpressed Bills	6.15	6.54	6.86	7.09	7.30	7.48	7.62	7.74	7.84	7.93	7.99	
22			Consolidator e-Bills Delivered	0.53	0.50	0.47	0.44	0.41	0.39	0.37	0.35	0.33	0.31	0.29	
23			Total	12.08	12.08	12.07	12.07	12.11	12.15	12.19	12.23	12.27	12.31	12.36	
27		**Total Bills Per Meter**		12.06	12.06	12.05	12.06	12.09	12.13	12.17	12.21	12.25	12.29	12.33	SUM Line 20:22
29		**Letters Per Meter**		0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	Line 19
32								2025	2026	2027	2028	2029	2030	2031	
34			Billing Letters				Average rate	$0.6140	$0.6380	$0.6380	$0.6380	$0.6380	$0.6380	$0.6380	(2025) Line 41/Line 11
35			Paper Bills				Average rate	$0.5470	$0.5710	$0.5710	$0.5710	$0.5710	$0.5710	$0.5710	Line 34
36			My Account Surpressed Bills				Average rate	$0.5680	$0.5920	$0.5920	$0.5920	$0.5920	$0.5920	$0.5920	Line 35
37	**Postal Rate**		Consolidator e-Bills Delivered				Average rate	$0.5680	$0.5920	$0.5920	$0.5920	$0.5920	$0.5920	$0.5920	Line 36
38							Average rate - Combined	$0.5600	$0.5850	$0.5850	$0.5850	$0.5850	$0.5850	$0.5850	Line 45/Line 15
41			Billing Letters	$49,366	$51,209	$52,321	$52,045	$57,587	$63,288	$66,536	$69,805	$73,089	$76,390	$79,709	Line 11*Line 34
42			Paper Bills	$12,703,967	$12,984,035	$13,597,664	$14,107,946	$14,325,681	$14,638,179	$14,380,064	$14,207,636	$14,106,848	$14,066,557	$14,077,231	Line 12*Line 35
43			My Account Surpressed Bills	$14,723,481	$17,039,221	$19,785,941	$22,290,365	$24,808,836	$26,607,290	$27,201,753	$27,711,400	$28,147,262	$28,521,285	$28,844,091	Line 13*Line 36
44			Consolidator e-Bills Delivered	$1,267,616	$1,310,660	$1,350,354	$1,374,741	$1,410,014	$1,405,216	$1,337,633	$1,269,753	$1,201,459	$1,132,765	$1,063,693	Line 14*Line 37
45	**Postage**		Total	$28,744,429	$31,385,125	$34,786,280	$37,825,097	$40,602,118	$42,713,973	$42,985,986	$43,258,594	$43,528,658	$43,796,997	$44,064,724	SUM Line 41:44
48			Billing Letters	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.2%	Line 11/Line 15
49			Paper Bills	44.5%	41.5%	39.1%	37.5%	36.1%	35.1%	34.3%	33.6%	33.2%	32.9%	32.7%	Line 12/Line 15
50			My Account Surpressed Bills	50.9%	54.1%	56.9%	58.7%	60.3%	61.5%	62.5%	63.3%	63.9%	64.4%	64.7%	Line 13/Line 15
51			Consolidator e-Bills Delivered	4.4%	4.2%	3.9%	3.6%	3.4%	3.2%	3.1%	2.9%	2.7%	2.6%	2.4%	Line 14/Line 15
52			Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	SUM Line 48:51

Line								
54		Incremental Volume						
55		2026	2027	2028	2029	2030	2031	
56	Billing Letters	5,457	5,090	5,124	5,148	5,174	5,202	Line 11 (year-over-year change)
57	Paper Bills	(555,874)	(452,041)	(301,976)	(176,510)	(70,563)	18,693	Line 12 (year-over-year change)
58	My Account Surpressed Bills	1,252,240	1,004,160	860,891	736,253	631,796	545,279	Line 13 (year-over-year change)
59	Consolidator e-Bills Delivered	(109,594)	(114,160)	(114,663)	(115,362)	(116,036)	(116,677)	Line 14 (year-over-year change)
60	Total	592,229	443,049	449,376	449,529	450,371	452,497	SUM Line 56:59
61	Paper Bills & Bill letters change against base year	(550,417)	(997,368)	(1,294,220)	(1,465,582)	(1,530,971)	(1,507,076)	
62								
63								
64		Incremental Postage						
65		2026	2027	2028	2029	2030	2031	
66	Billing Letters	$5,701	$3,248	$3,269	$3,284	$3,301	$3,319	Line 41 (year-over-year change)
67	Paper Bills	$312,498	($258,115)	($172,428)	($100,788)	($40,291)	$10,674	Line 42 (year-over-year change)
68	My Account Surpressed Bills	$1,798,454	$594,463	$509,647	$435,862	$374,023	$322,806	Line 43 (year-over-year change)
69	Consolidator e-Bills Delivered	($4,798)	($67,583)	($67,880)	($68,294)	($68,694)	($69,072)	Line 44 (year-over-year change)
70	Total	$2,111,855	$272,013	$272,608	$270,064	$268,339	$267,727	SUM Line 66:69
71								
72		Blended rates without increases						
73		2026	2027	2028	2029	2030	2031	
74		0	0	0	0	0	0	Blended rate
75	Billing Letters	$0.6140	$0.6140	$0.6140	$0.6140	$0.6140	$0.6140	$0.6140
76	Paper Bills	$0.5470	$0.5470	$0.5470	$0.5470	$0.5470	$0.5470	$0.5470
77	My Account Surpressed Bills	$0.5680	$0.5680	$0.5680	$0.5680	$0.5680	$0.5680	$0.5680
78	Consolidator e-Bills Delivered	$0.5680	$0.5680	$0.5680	$0.5680	$0.5680	$0.5680	$0.5680
79								
80		Incremental postage due to growth						
81		2026	2027	2028	2029	2030	2031	
82	Billing Letters	$3,351	$3,125	$3,146	$3,161	$3,177	$3,194	Line 56 * Line 75
83	Paper Bills	($304,063)	($247,266)	($165,181)	($96,551)	($38,598)	$10,225	Line 57 * Line 76
84	My Account Surpressed Bills	$711,272	$570,363	$488,986	$418,192	$358,860	$309,718	Line 58 * Line 77
85	Consolidator e-Bills Delivered	($62,249)	($64,843)	($65,129)	($65,526)	($65,908)	($66,273)	Line 59 * Line 78
86	Year-over-Year	$348,311	$261,379	$261,822	$259,276	$257,531	$256,864	SUM Line 82:85
87	Change against base year	$348,311	$609,690	$871,512	$1,130,788	$1,388,319	$1,645,183	
88								
89		Incremental postage due to rate change						
90		2026	2027	2028	2029	2030	2031	
91								
92	Billing Letters	$2,350	$123	$123	$123	$124	$125	Line 66 - Line 82
93	Paper Bills	$616,561	($10,849)	($7,247)	($4,237)	($1,693)	$449	Line 67 - Line 83
94	My Account Surpressed Bills	$1,087,182	$24,100	$20,661	$17,670	$15,163	$13,088	Line 68 - Line 84
95	Consolidator e-Bills Delivered	$57,451	($2,740)	($2,751)	($2,768)	($2,786)	($2,799)	Line 69 - Line 85
96	Year-over-Year	$1,763,544	$10,634	$10,786	$10,788	$10,808	$10,863	SUM Line 92:95
97	Change against base year	$1,763,544	$1,774,178	$1,784,964	$1,795,752	$1,806,560	$1,817,423	
98								
99		Postage savings due to growth						
100		2026	2027	2028	2029	2030	2031	
101	Combined Electronic Bills							
102	Volume	1,142,646	890,000	746,228	620,891	515,760	428,602	SUM line 58:59
103	Year-over-Year	(649,023)	(505,520)	(423,857)	(352,666)	(292,952)	(243,445)	SUM line 84:85
104	Change against base year	($649,023)	($1,154,543)	($1,578,400)	($1,931,066)	($2,224,018)	($2,467,463)	
105								
106		Postage savings due to rate change						
107		2026	2027	2028	2029	2029	2029	
108	Combined Electronic Bills							
109	Volume	47,318,423	48,208,423	48,954,651	49,575,542	50,091,302	50,519,904	SUM line 13:14
110	Year-over-Year	($1,144,633)	($21,360)	($17,910)	($14,902)	($12,377)	($10,289)	SUM line 94:95
111	Change against base year	($1,144,633)	($1,165,993)	($1,183,903)	($1,198,805)	($1,211,182)	($1,221,471)	

Beginning of Workpaper
2OO006.000 - Customer Service Other Office Operations and Technology

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO006.000 - Customer Service Other Office Operations and Technology
Unit Measure:

Activity Description:

CSOO Ops and Tech is comprised of the following:1. The VP of Customer Services provide oversight and leadership for all CS activities including executive support as well costs associated with a summer internship program. 2. Customer Operations Technology ("COT") provides business systems support including: business needs identification; ongoing communications with the Business to ensure change requests are prioritized to meet Business objectives; respond to and coordinate with Systems and Technology on system issues; fulfill internal request for data analysis and reports; provide continuous support and resources to ensure staff can confidently navigate new technologies ; and develop targeted training materials and programs that empower the business to effectively utilize new tools and functionalities . 3. Customer Data Privacy develops and manages the privacy programs for protecting customer information and sharing personal information and energy usage data. The company is focused on developing capabilities (including people, processes and technologies) to safeguard and advocate for customer privacy while meeting Federal and State privacy obligations as well as industry-accepted best practices. SoCalGas has a Privacy program manager dedicated to these activities.

Forecast Explanations:

Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Customer Services Other Office Operations and Technology O &M costs. The incremental requests are appropriate because they reflect the growing dependency on automated solutions and a shift to digital continues. They also reflect the increased support required due to the complexity of customer technology solutions and evolving requirements for compliance with CCPA.

Non-Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Customer Services Other Office Operations and Technology O &M costs. The incremental requests are appropriate because they reflect the growing dependency on automated solutions and a shift to digital continues. They also reflect the increased support required due to the complexity of customer technology solutions and evolving requirements for compliance with CCPA.

NSE - Base YR Rec

NSE is not applicable for this workgroup

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO006.000 - Customer Service Other Office Operations and Technology
Unit Measure:

Units - Base YR Rec

FTE

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	3,315	3,547	3,718	3,904	3,153	4,559	4,559	4,558	4,558	4,558	4,558
Non-Labor	2,014	435	377	391	312	225	225	284	284	284	284
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**5,328**	**3,982**	**4,095**	**4,294**	**3,464**	**4,784**	**4,784**	**4,842**	**4,842**	**4,842**	**4,842**
FTE	23.4	26.7	27.2	25.4	24.6	35.3	35.3	35.3	35.3	35.3	35.3
Units	24	27	27	25	25	35	35	35	35	35	35

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO006.000 - Customer Service Other Office Operations and Technology
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	3,153	3,153	3,153	3,153	3,153	3,153	1,406	1,406	1,405	1,405	1,405	1,405	4,559	4,559	4,558	4,558	4,558	4,558
NLbr	312	312	312	312	312	312	-87	-87	-28	-28	-28	-28	225	225	284	284	284	284
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3,465**	**3,465**	**3,465**	**3,465**	**3,465**	**3,465**	**1,319**	**1,319**	**1,377**	**1,377**	**1,377**	**1,377**	**4,784**	**4,784**	**4,842**	**4,842**	**4,842**	**4,842**
FTE	24.6	24.6	24.6	24.6	24.6	24.6	10.7	10.7	10.7	10.7	10.7	10.7	35.3	35.3	35.3	35.3	35.3	35.3
Units	25	25	25	25	25	25	10	10	10	10	10	10	35	35	35	35	35	35

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	-87	0	-87	0.0	0	1-Sided Adj
Explanation:	Adjustment to reduce Contract Labor resources.						
2026	53	0	0	53	0.5	0	1-Sided Adj
Explanation:	Adjustment for Business Systems Analyst ($8 833/Month x 6 Months).						
2026	816	0	0	816	6.8	7	1-Sided Adj
Explanation:	Adjustment for 0.3 FTE Sr Supervisor ($12 417/Month x 4 Months), 3.3 FTEs Business Systems Analyst ($8,833/Month x 40 Months), and 3.1 FTEs Sr Business Systems Analyst ($11,125/Month x 37 Months) returning from Non-O&M projects to O&M.						
2026	416	0	0	416	3.0	3	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO006.000 - Customer Service Other Office Operations and Technology
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjustment for Privacy Compliance Advisor ($12 417/Month x 12 Months) and two Privacy Analysts ($11,125/Month x 24 Months).						
2026	44	0	0	44	0.4	0	1-Sided Adj
Explanation:	Adjustment for Business Systems Analyst II on Leave of Absence for 5 Months ($8,833/Month x 5 Months).						
2026	77	0	0	77	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**1,406**	**-87**	**0**	**1,319**	**10.7**	10	
2027	0	-87	0	-87	0.0	0	1-Sided Adj
Explanation:	Adjustment to reduce Contract Labor resources.						
2027	53	0	0	53	0.5	0	1-Sided Adj
Explanation:	Adjustment for Business Systems Analyst ($8 833/Month x 6 Months).						
2027	816	0	0	816	6.8	7	1-Sided Adj
Explanation:	Adjustment for 0.3 FTE Sr Supervisor ($12 417/Month x 4 Months), 3.3 FTEs Business Systems Analyst ($8,833/Month x 40 Months), and 3.1 FTEs Sr Business Systems Analyst ($11,125/Month x 37 Months) returning from Non-O&M projects to O&M.						
2027	416	0	0	416	3.0	3	1-Sided Adj
Explanation:	Adjustment for Privacy Compliance Advisor ($12 417/Month x 12 Months) and two Privacy Analysts ($11,125/Month x 24 Months).						
2027	44	0	0	44	0.4	0	1-Sided Adj
Explanation:	Adjustment for Business Systems Analyst II on Leave of Absence for 5 Months ($8,833/Month x 5 Months).						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO006.000 - Customer Service Other Office Operations and Technology
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	77	0	0	77	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**1,406**	**-87**	**0**	**1,319**	**10.7**	10	
2028	0	-87	0	-87	0.0	0	1-Sided Adj
Explanation:	Adjustment to reduce Contract Labor resources.						
2028	53	0	0	53	0.5	0	1-Sided Adj
Explanation:	Adjustment for Business Systems Analyst ($8 833/Month x 6 Months).						
2028	816	0	0	816	6.8	7	1-Sided Adj
Explanation:	Adjustment for 0.3 FTE Sr Supervisor ($12 417/Month x 4 Months), 3.3 FTEs Business Systems Analyst ($8,833/Month x 40 Months), and 3.1 FTEs Sr Business Systems Analyst ($11,125/Month x 37 Months) returning from Non-O&M projects to O&M.						
2028	0	59	0	59	0.0	0	1-Sided Adj
Explanation:	CPUC mandated privacy/security controls assessment. Estimated total of $236K allocated evenly through GRC cycle.						
2028	416	0	0	416	3.0	3	1-Sided Adj
Explanation:	Adjustment for Privacy Compliance Advisor ($12 417/Month x 12 Months) and two Privacy Analysts ($11,125/Month x 24 Months).						
2028	44	0	0	44	0.4	0	1-Sided Adj
Explanation:	Adjustment for Business Systems Analyst II on Leave of Absence for 5 Months ($8,833/Month x 5 Months).						
2028	76	0	0	76	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO006.000 - Customer Service Other Office Operations and Technology
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**1,405**	**-28**	**0**	**1,377**	**10.7**	10	
2029	0	-87	0	-87	0.0	0	1-Sided Adj
Explanation:	Adjustment to reduce Contract Labor resources.						
2029	53	0	0	53	0.5	0	1-Sided Adj
Explanation:	Adjustment for Business Systems Analyst ($8 833/Month x 6 Months).						
2029	816	0	0	816	6.8	7	1-Sided Adj
Explanation:	Adjustment for 0.3 FTE Sr Supervisor ($12 417/Month x 4 Months), 3.3 FTEs Business Systems Analyst ($8,833/Month x 40 Months), and 3.1 FTEs Sr Business Systems Analyst ($11,125/Month x 37 Months) returning from Non-O&M projects to O&M.						
2029	0	59	0	59	0.0	0	1-Sided Adj
Explanation:	CPUC mandated privacy/security controls assessment. Estimated total of $236K allocated evenly through GRC cycle.						
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Explanation:	Adjustment for Privacy Compliance Advisor ($12 417/Month x 12 Months) and two Privacy Analysts ($11,125/Month x 24 Months).						
2029	44	0	0	44	0.4	0	1-Sided Adj
Explanation:	Adjustment for Business Systems Analyst II on Leave of Absence for 5 Months ($8,833/Month x 5 Months).						
2029	76	0	0	76	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO006.000 - Customer Service Other Office Operations and Technology
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029 Total	**1,405**	**-28**	**0**	**1,377**	**10.7**	10	
2030	0	-87	0	-87	0.0	0	1-Sided Adj
Explanation:	Adjustment to reduce Contract Labor resources.						
2030	53	0	0	53	0.5	0	1-Sided Adj
Explanation:	Adjustment for Business Systems Analyst ($8 833/Month x 6 Months).						
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Explanation:	Adjustment for Privacy Compliance Advisor ($12 417/Month x 12 Months) and two Privacy Analysts ($11,125/Month x 24 Months).						
2030	44	0	0	44	0.4	0	1-Sided Adj
Explanation:	Adjustment for Business Systems Analyst II on Leave of Absence for 5 Months ($8,833/Month x 5 Months).						
2030	76	0	0	76	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**1,405**	**-28**	**0**	**1,377**	**10.7**	10	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO006.000 - Customer Service Other Office Operations and Technology
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	0	-87	0	-87	0.0	0	1-Sided Adj
Explanation:	Adjustment to reduce Contract Labor resources.						
2031	53	0	0	53	0.5	0	1-Sided Adj
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Explanation:	Adjustment for Privacy Compliance Advisor ($12 417/Month x 12 Months) and two Privacy Analysts ($11,125/Month x 24 Months).						
2031	44	0	0	44	0.4	0	1-Sided Adj
Explanation:	Adjustment for Business Systems Analyst II on Leave of Absence for 5 Months ($8,833/Month x 5 Months).						
2031	76	0	0	76	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**1,405**	**-28**	**0**	**1,377**	**10.7**	10	

Note: Totals may include rounding differences.

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Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO006.000 - Customer Service Other Office Operations and Technology
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	2,812	2,708	2,971	3,224	2,679
Non-Labor	1,672	403	359	380	309
NSE	0	0	0	0	0
Total	**4,484**	**3,112**	**3,330**	**3,604**	**2,988**
FTE	20.8	22.6	23.4	21.6	20.7
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-388	0	0	0	0
Non-Labor	-6	0	0	0	3
NSE	0	0	0	0	0
Total	**-394**	**0**	**0**	**0**	**3**
FTE	-1.0	0.0	0.0	0.0	0.0
Units	24	27	27	25	25
Recorded-Adjusted (Nominal $)					
Labor	2,424	2,708	2,971	3,224	2,679
Non-Labor	1,666	403	359	380	312
NSE	0	0	0	0	0
Total	**4,090**	**3,112**	**3,330**	**3,604**	**2,991**
FTE	19.7	22.6	23.3	21.6	20.7
Units	24	27	27	25	25
Vacation & Sick (Nominal $)					
Labor	428	457	472	517	473

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO006.000 - Customer Service Other Office Operations and Technology
Unit Measure:

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**428**	**457**	**472**	**517**	**473**
FTE	3.7	4.1	3.9	3.8	3.9
Units	0	0	0	0	0
Escalation to 2025$					
Labor	462	381	275	163	0
Non-Labor	348	32	18	11	0
NSE	0	0	0	0	0
Total	**810**	**413**	**294**	**173**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	3,315	3,547	3,718	3,904	3,153
Non-Labor	2,014	435	377	391	312
NSE	0	0	0	0	0
Total	**5,328**	**3,982**	**4,095**	**4,294**	**3,464**
FTE	23.4	26.7	27.2	25.4	24.6
Units	24	27	27	25	25

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO006.000 - Customer Service Other Office Operations and Technology
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	-388	0	0	0	0
Non-Labor	-6	0	0	0	3
NSE	0	0	0	0	0
Total	**-394**	**0**	**0**	**0**	**3**
FTE	-1.0	0.0	0.0	0.0	0.0
Units	24	27	27	25	25

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-388	-6	0	-1.0	0	1-Sided Adj
Explanation:	Removing Non-Executive Officer costs that were incorrectly charged to SB901.					
2021	0	0	0	0.0	24	1-Sided Adj
Explanation:	Adding units of measure					
2021 Total	**-388**	**-6**	**0**	**-1.0**	24	
2022	0	0	0	0.0	27	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO006.000 - Customer Service Other Office Operations and Technology
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Adding units of measure					
2022 Total	**0**	**0**	**0**	**0.0**	27	
2023	0	0	0	0.0	27	1-Sided Adj
Explanation:	Adding units of measure					
2023 Total	**0**	**0**	**0**	**0.0**	27	
2024	0	0	0	0.0	25	1-Sided Adj
Explanation:	Adding units of measure					
2024 Total	**0**	**0**	**0**	**0.0**	25	
2025	0	0	0	0.0	25	1-Sided Adj
Explanation:	Adding units of measure					
2025	0	3	0	0.0	0	1-Sided Adj
Explanation:	Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2025 Total	**0**	**3**	**0**	**0.0**	25	

Note: Totals may include rounding differences.

Beginning of Workpaper
2OO007.000 - Measurement Data Ops (MDO)

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO007.000 - Measurement Data Ops (MDO)
Unit Measure: FTEs

Activity Description:

The Measurement Data Operations (MDO) group monitors and maintains accurate and timely measurement reporting for 1,349 large gas volume meters equipped with electronic measurement devices collected by the Gas Measurement Analysis System (GMAS). The MDO group provides support to key departments on the processing and reporting of measurement and gas quality data pertaining to customers, suppliers, and storage operations.

Forecast Explanations:

Labor - Base YR Rec

Base Year forecasting methodology was applied to project MDO O&M costs. The Base Year represents the most recent recorded labor costs and was chosen because it reflects the most current departmental processes and technologies. Adjustments to reflect full year staffing levels were then made to the Base Year to represent forecasted expenses in the test year.

Non-Labor - Base YR Rec

Base Year forecasting methodology was applied to project MDO O&M costs. The Base Year represents the most recent recorded non-labor costs and was chosen because it reflects the most current departmental processes and technologies.

NSE - Base YR Rec

NSE is not applicable for this workgroup

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Workpaper: 2OO007.000 - Measurement Data Ops (MDO)
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,137	1,118	1,036	1,035	1,175	1,518	1,517	1,517	1,517	1,517	1,517
Non-Labor	207	111	62	82	164	164	164	164	164	164	164
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,344**	**1,229**	**1,098**	**1,117**	**1,339**	**1,682**	**1,681**	**1,681**	**1,681**	**1,681**	**1,681**
FTE	10.3	10.2	9.9	9.8	10.1	13.1	13.1	13.1	13.1	13.1	13.1
Units	10	10	10	10	10	13	13	13	13	13	13

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO007.000 - Measurement Data Ops (MDO)
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,175	1,175	1,175	1,175	1,175	1,175	343	342	342	342	342	342	1,518	1,517	1,517	1,517	1,517	1,517
NLbr	164	164	164	164	164	164	0	0	0	0	0	0	164	164	164	164	164	164
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,339**	**1,339**	**1,339**	**1,339**	**1,339**	**1,339**	**343**	**342**	**342**	**342**	**342**	**342**	**1,682**	**1,681**	**1,681**	**1,681**	**1,681**	**1,681**
FTE	10.1	10.1	10.1	10.1	10.1	10.1	3.0	3.0	3.0	3.0	3.0	3.0	13.1	13.1	13.1	13.1	13.1	13.1
Units	10	10	10	10	10	10	3	3	3	3	3	3	13	13	13	13	13	13

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	102	0	0	102	1.0	1	1-Sided Adj
Explanation:	Adjustment for two Gas Measurement Analyst-5 ($8 465/Month x 12 Months)						
2026	56	0	0	56	0.6	1	1-Sided Adj
Explanation:	Adjustment for Project Specialist ($8 042/Month x 7 Months)						
2026	76	0	0	76	0.8	1	1-Sided Adj
Explanation:	Adjustment for Gas Measurement Analyst-5 ($8 465/Month x 9 Months)						
2026	83	0	0	83	0.6	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO007.000 - Measurement Data Ops (MDO)
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjustment for two Business System Advisors ($11 125/Month x 7.5 Months)						
2026	26	0	0	26	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**343**	**0**	**0**	**343**	**3.0**	3	
2027	102	0	0	102	1.0	1	1-Sided Adj
Explanation:	Adjustment for two Gas Measurement Analyst-5 ($8 465/Month x 12 Months)						
2027	56	0	0	56	0.6	1	1-Sided Adj
Explanation:	Adjustment for Project Specialist ($8 042/Month x 7 Months)						
2027	76	0	0	76	0.8	1	1-Sided Adj
Explanation:	Adjustment for Gas Measurement Analyst-5 ($8 465/Month x 9 Months)						
2027	83	0	0	83	0.6	0	1-Sided Adj
Explanation:	Adjustment for two Business System Advisors ($11 125/Month x 7.5 Months)						
2027	25	0	0	25	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**342**	**0**	**0**	**342**	**3.0**	3	
2028	102	0	0	102	1.0	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO007.000 - Measurement Data Ops (MDO)
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjustment for two Gas Measurement Analyst-5 ($8 465/Month x 12 Months)						
2028	56	0	0	56	0.6	1	1-Sided Adj
Explanation:	Adjustment for Project Specialist ($8 042/Month x 7 Months)						
2028	76	0	0	76	0.8	1	1-Sided Adj
Explanation:	Adjustment for Gas Measurement Analyst-5 ($8 465/Month x 9 Months)						
2028	83	0	0	83	0.6	0	1-Sided Adj
Explanation:	Adjustment for two Business System Advisors ($11 125/Month x 7.5 Months)						
2028	25	0	0	25	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**342**	**0**	**0**	**342**	**3.0**	3	
2029	102	0	0	102	1.0	1	1-Sided Adj
Explanation:	Adjustment for two Gas Measurement Analyst-5 ($8 465/Month x 12 Months)						
2029	56	0	0	56	0.6	1	1-Sided Adj
Explanation:	Adjustment for Project Specialist ($8 042/Month x 7 Months)						
2029	76	0	0	76	0.8	1	1-Sided Adj
Explanation:	Adjustment for Gas Measurement Analyst-5 ($8 465/Month x 9 Months)						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO007.000 - Measurement Data Ops (MDO)
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	83	0	0	83	0.6	0	1-Sided Adj
Explanation:	Adjustment for two Business System Advisors ($11 125/Month x 7.5 Months)						
2029	25	0	0	25	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**342**	**0**	**0**	**342**	**3.0**	3	
2030	102	0	0	102	1.0	1	1-Sided Adj
Explanation:	Adjustment for two Gas Measurement Analyst-5 ($8 465/Month x 12 Months)						
2030	56	0	0	56	0.6	1	1-Sided Adj
Explanation:	Adjustment for Project Specialist ($8 042/Month x 7 Months)						
2030	76	0	0	76	0.8	1	1-Sided Adj
Explanation:	Adjustment for Gas Measurement Analyst-5 ($8 465/Month x 9 Months)						
2030	83	0	0	83	0.6	0	1-Sided Adj
Explanation:	Adjustment for two Business System Advisors ($11 125/Month x 7.5 Months)						
2030	25	0	0	25	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**342**	**0**	**0**	**342**	**3.0**	3	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO007.000 - Measurement Data Ops (MDO)
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	102	0	0	102	1.0	1	1-Sided Adj
Explanation:	Adjustment for two Gas Measurement Analyst-5 ($8 465/Month x 12 Months)						
2031	56	0	0	56	0.6	1	1-Sided Adj
Explanation:	Adjustment for Project Specialist ($8 042/Month x 7 Months)						
2031	76	0	0	76	0.8	1	1-Sided Adj
Explanation:	Adjustment for Gas Measurement Analyst-5 ($8 465/Month x 9 Months)						
2031	83	0	0	83	0.6	0	1-Sided Adj
Explanation:	Adjustment for two Business System Advisors ($11 125/Month x 7.5 Months)						
2031	25	0	0	25	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**342**	**0**	**0**	**342**	**3.0**	3	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO007.000 - Measurement Data Ops (MDO)
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	832	853	828	855	999
Non-Labor	171	103	59	80	164
NSE	0	0	0	0	0
Total	**1,003**	**957**	**887**	**934**	**1,163**
FTE	8.6	8.7	8.4	8.3	8.5
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	10	10	10	10	10
Recorded-Adjusted (Nominal $)					
Labor	832	853	828	855	999
Non-Labor	171	103	59	80	164
NSE	0	0	0	0	0
Total	**1,003**	**957**	**887**	**934**	**1,163**
FTE	8.6	8.7	8.4	8.3	8.5
Units	10	10	10	10	10
Vacation & Sick (Nominal $)					
Labor	147	144	131	137	177

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO007.000 - Measurement Data Ops (MDO)
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**147**	**144**	**131**	**137**	**177**
FTE	1.7	1.5	1.5	1.5	1.6
Units	0	0	0	0	0
Escalation to 2025$					
Labor	159	120	77	43	0
Non-Labor	36	8	3	2	0
NSE	0	0	0	0	0
Total	**194**	**128**	**80**	**45**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,137	1,118	1,036	1,035	1,175
Non-Labor	207	111	62	82	164
NSE	0	0	0	0	0
Total	**1,344**	**1,229**	**1,098**	**1,117**	**1,339**
FTE	10.3	10.2	9.9	9.8	10.1
Units	10	10	10	10	10

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO007.000 - Measurement Data Ops (MDO)
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	10	10	10	10	10

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	10	1-Sided Adj
Explanation:	Adding units of measure					
2021 Total	**0**	**0**	**0**	**0.0**	10	
2022	0	0	0	0.0	10	1-Sided Adj
Explanation:	Adding units of measure					
2022 Total	**0**	**0**	**0**	**0.0**	10	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Workpaper: 2OO007.000 - Measurement Data Ops (MDO)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	10	1-Sided Adj
Explanation:	Adding units of measure					
2023 Total	**0**	**0**	**0**	**0.0**	10	
2024	0	0	0	0.0	10	1-Sided Adj
Explanation:	Adding units of measure					
2024 Total	**0**	**0**	**0**	**0.0**	10	
2025	0	0	0	0.0	10	1-Sided Adj
Explanation:	Adding units of measure					
2025 Total	**0**	**0**	**0**	**0.0**	10	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Workpaper: VARIOUS

Summary for Category: B. Customer Services Field

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	153,585	156,526	159,429	161,502	164,084	178,949	219,136
Non-Labor	9,722	11,592	11,537	11,556	11,276	11,297	11,297
NSE	0	0	0	0	0	0	0
Total	**163,307**	**168,118**	**170,966**	**173,058**	**175,360**	**190,246**	**230,433**
FTE	1,356.8	1,384.8	1,411.1	1,434.1	1,453.2	1,587.7	1,951.3
Workpapers belonging to this Category:							
2OO008.000 Customer Services - Operations							
Labor	114,643	116,918	119,822	121,896	124,478	139,345	179,532
Non-Labor	9,190	11,060	11,005	11,024	10,744	10,765	10,765
NSE	0	0	0	0	0	0	0
Total	**123,833**	**127,978**	**130,827**	**132,920**	**135,222**	**150,110**	**190,297**
FTE	1,034.1	1,062.1	1,088.4	1,111.4	1,130.5	1,265.0	1,628.6
Unit Measure: Orders							
Units *(000)	*1,808	*1,865	*1,927	*1,982	*2,053	*2,563	*3,954
2OO009.000 Customer Services - Supervision							
Labor	17,659	17,961	17,961	17,960	17,960	17,959	17,959
Non-Labor	226	226	226	226	226	226	226
NSE	0	0	0	0	0	0	0
Total	**17,885**	**18,187**	**18,187**	**18,186**	**18,186**	**18,185**	**18,185**
FTE	133.7	133.7	133.7	133.7	133.7	133.7	133.7
Unit Measure: FTEs							
Units	134	134	134	134	134	134	134

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Workpaper: VARIOUS

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2OO010.000 Customer Services - Support							
Labor	1,046	1,064	1,064	1,064	1,064	1,064	1,064
Non-Labor	100	100	100	100	100	100	100
NSE	0	0	0	0	0	0	0
Total	**1,146**	**1,164**	**1,164**	**1,164**	**1,164**	**1,164**	**1,164**
FTE	5.8	5.8	5.8	5.8	5.8	5.8	5.8
Unit Measure: FTEs							
Units	6	6	6	6	6	6	6
2OO011.000 Customer Services - Dispatch							
Labor	14,252	14,496	14,495	14,495	14,495	14,494	14,494
Non-Labor	109	109	109	109	109	109	109
NSE	0	0	0	0	0	0	0
Total	**14,361**	**14,605**	**14,604**	**14,604**	**14,604**	**14,603**	**14,603**
FTE	117.9	117.9	117.9	117.9	117.9	117.9	117.9
Unit Measure: FTEs							
Units	118	118	118	118	118	118	118
2OO012.000 Customer Services - MSA Inspection Program							
Labor	5,985	6,087	6,087	6,087	6,087	6,087	6,087
Non-Labor	97	97	97	97	97	97	97
NSE	0	0	0	0	0	0	0
Total	**6,082**	**6,184**	**6,184**	**6,184**	**6,184**	**6,184**	**6,184**
FTE	65.3	65.3	65.3	65.3	65.3	65.3	65.3
Unit Measure: Orders							
Units *(000)	*72	*72	*72	*72	*72	*72	*72

Note: Totals may include rounding differences.

Beginning of Workpaper
2OO008.000 - Customer Services - Operations

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub 1. Customer Services Field
Workpaper: 2OO008.000 - Customer Services - Operations
Unit Measure: Orders

Activity Description:

Customer Services Operations represents the front-line workforce responsible for delivering critical customer and safety services. These employees perform essential tasks such as meter turn-ons and shut-offs, lighting pilot lights, checking gas leaks, investigating high-bill complaints, and responding to emergencies like fires or gas odors to protect public safety. In addition to these core duties, Field Operations personnel manage collections activities for non-payment accounts and conduct compliance-driven field work, including ACOR (Atmospheric Corrosion) remediation, Planned Meter Change (PMC), and Shop Survey programs to ensure adherence to CPUC and federal pipeline safety standards. Additionally, to further enhance the safety and integrity of the pipeline, the team implements measures such as securing locking devices on critical components to prevent unauthorized access and monitoring for illegal use of gas facilities.

Forecast Explanations:

Labor - Base YR Rec

BY 2025 was selected as a starting point for the forecast. Customer Services Operations costs are primarily driven by work order volumes.

Non-Labor - Base YR Rec

Non-labor costs include items such as uniform expenses, small tools and miscellaneous supplies used on the job

NSE - Base YR Rec

NSE is not applicable for this workgroup

Units - Base YR Rec

Order Counts

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub 1. Customer Services Field
Workpaper: 2OO008.000 - Customer Services - Operations
Unit Measure: Orders

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	115,534	116,617	115,602	120,273	114,643	116,918	119,822	121,896	124,478	139,345	179,532
Non-Labor	8,441	9,405	10,362	10,254	9,190	11,060	11,005	11,024	10,744	10,765	10,765
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**123,974**	**126,022**	**125,964**	**130,528**	**123,832**	**127,978**	**130,827**	**132,920**	**135,222**	**150,110**	**190,297**
FTE	1,037.6	1,069.5	1,065.7	1,094.7	1,034.1	1,062.1	1,088.4	1,111.4	1,130.5	1,265.0	1,628.6
Units *(000)	*1,720	*1,747	*1,772	*1,762	*1,808	*1,865	*1,927	*1,982	*2,053	*2,563	*3,954

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO008.000 - Customer Services - Operations
Unit Measure: Orders

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	114,643	114,643	114,643	114,643	114,643	114,643	2,275	5,179	7,253	9,835	24,702	64,889	116,918	119,822	121,896	124,478	139,345	179,532
NLbr	9,190	9,190	9,190	9,190	9,190	9,190	1,870	1,815	1,834	1,554	1,575	1,575	11,060	11,005	11,024	10,744	10,765	10,765
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**123,833**	**123,833**	**123,833**	**123,833**	**123,833**	**123,833**	**4,145**	**6,994**	**9,087**	**11,389**	**26,277**	**66,464**	**127,978**	**130,827**	**132,920**	**135,222**	**150,110**	**190,297**
FTE	1,034.1	1,034.1	1,034.1	1,034.1	1,034.1	1,034.1	28.0	54.3	77.3	96.4	230.9	594.5	1,062.1	1,088.4	1,111.4	1,130.5	1,265.0	1,628.6
Units *(000)	*1,808	*1,808	*1,808	*1,808	*1,808	*1,808	*57	*119	*174	*244	*755	*2,145	*1,865	*1,927	*1,982	*2,053	*2,563	*3,954

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	2,275	0	0	2,275	28.0	57,124	1-Sided Adj
Explanation:	Adjustment to reflect order count. See supplemental workpaper for detailed calculation.						
2026	0	529	0	529	0.0	0	1-Sided Adj
Explanation:	Adjusting for the increase in cost for training employees (travel, hotel, mileage, etc.) See supplemental workpaper for detailed calculation.						
2026	0	1,341	0	1,341	0.0	0	1-Sided Adj
Explanation:	The forecasted cost increase is primarily driven by new flame resistant safety requirements, enhanced vendor technology and service performance, and transition related activities. Please see the testimony for additional details.						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO008.000 - Customer Services - Operations
Unit Measure: Orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026 Total	**2,275**	**1,870**	**0**	**4,145**	**28.0**	57,124	
2027	5,179	0	0	5,179	54.3	119,795	1-Sided Adj
Explanation:	Adjustment to reflect order count. See supplemental workpaper for detailed calculation.						
2027	0	529	0	529	0.0	0	1-Sided Adj
Explanation:	Adjusting for the increase in cost for training employees (travel, hotel, mileage, etc.) See supplemental workpaper for detailed calculation.						
2027	0	1,286	0	1,286	0.0	0	1-Sided Adj
Explanation:	The forecasted cost increase is primarily driven by new flame resistant safety requirements, enhanced vendor technology and service performance, and transition related activities. Please see the testimony for additional details.						
2027 Total	**5,179**	**1,815**	**0**	**6,994**	**54.3**	119,795	
2028	7,253	0	0	7,253	77.3	174,155	1-Sided Adj
Explanation:	Adjustment to reflect order count. See supplemental workpaper for detailed calculation.						
2028	0	529	0	529	0.0	0	1-Sided Adj
Explanation:	Adjusting for the increase in cost for training employees (travel, hotel, mileage, etc.) See supplemental workpaper for detailed calculation.						
2028	0	1,305	0	1,305	0.0	0	1-Sided Adj
Explanation:	The forecasted cost increase is primarily driven by new flame resistant safety requirements, enhanced vendor technology and service performance, and transition related activities. Please see the testimony for additional details.						
2028 Total	**7,253**	**1,834**	**0**	**9,087**	**77.3**	174,155	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO008.000 - Customer Services - Operations
Unit Measure: Orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	9,835	0	0	9,835	96.4	244,969	1-Sided Adj
Explanation:	Adjustment to reflect order count. See supplemental workpaper for detailed calculation.						
2029	0	529	0	529	0.0	0	1-Sided Adj
Explanation:	Adjusting for the increase in cost for training employees (travel, hotel, mileage, etc.) See supplemental workpaper for detailed calculation.						
2029	0	1,025	0	1,025	0.0	0	1-Sided Adj
Explanation:	The forecasted cost increase is primarily driven by new flame resistant safety requirements, enhanced vendor technology and service performance, and transition related activities. Please see the testimony for additional details.						
2029 Total	**9,835**	**1,554**	**0**	**11,389**	**96.4**	244,969	
2030	24,702	0	0	24,702	230.9	755,847	1-Sided Adj
Explanation:	Adjustment to reflect order count. See supplemental workpaper for detailed calculation.						
2030	0	529	0	529	0.0	0	1-Sided Adj
Explanation:	Adjusting for the increase in cost for training employees (travel, hotel, mileage, etc.) See supplemental workpaper for detailed calculation.						
2030	0	1,046	0	1,046	0.0	0	1-Sided Adj
Explanation:	The forecasted cost increase is primarily driven by new flame resistant safety requirements, enhanced vendor technology and service performance, and transition related activities. Please see the testimony for additional details.						
2030 Total	**24,702**	**1,575**	**0**	**26,277**	**230.9**	755,847	
2031	64,889	0	0	64,889	594.5	2,145,947	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO008.000 - Customer Services - Operations
Unit Measure: Orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjustment to reflect order count. See supplemental workpaper for detailed calculation.						
2031	0	529	0	529	0.0	0	1-Sided Adj
Explanation:	Adjusting for the increase in cost for training employees (travel, hotel, mileage, etc.) See supplemental workpaper for detailed calculation.						
2031	0	1,046	0	1,046	0.0	0	1-Sided Adj
Explanation:	The forecasted cost increase is primarily driven by new flame resistant safety requirements, enhanced vendor technology and service performance, and transition related activities. Please see the testimony for additional details.						
2031 Total	**64,889**	**1,575**	**0**	**66,464**	**594.5**	2,145,947	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO008.000 - Customer Services - Operations
Unit Measure: Orders

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	86,586	91,869	93,533	99,729	98,919
Non-Labor	6,432	7,788	9,125	9,481	8,662
NSE	0	0	0	0	0
Total	**93,018**	**99,657**	**102,658**	**109,209**	**107,581**
FTE	897.7	937.3	924.5	937.6	883.9
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-2,085	-2,820	-1,165	-411	-1,492
Non-Labor	550	928	741	495	527
NSE	0	0	0	0	0
Total	**-1,534**	**-1,892**	**-423**	**83**	**-964**
FTE	-24.5	-32.4	-13.5	-5.3	-15.2
Units *(000)	*1,720	*1,747	*1,772	*1,762	*1,808
Recorded-Adjusted (Nominal $)					
Labor	84,502	89,049	92,368	99,318	97,427
Non-Labor	6,982	8,716	9,866	9,975	9,190
NSE	0	0	0	0	0
Total	**91,484**	**97,765**	**102,234**	**109,293**	**106,617**
FTE	873.1	904.9	911.0	932.3	868.7
Units *(000)	*1,720	*1,747	*1,772	*1,762	*1,808
Vacation & Sick (Nominal $)					
Labor	14,915	15,031	14,668	15,940	17,215

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO008.000 - Customer Services - Operations
Unit Measure: Orders

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**14,915**	**15,031**	**14,668**	**15,940**	**17,215**
FTE	164.5	164.6	154.7	162.4	165.4
Units	0	0	0	0	0
Escalation to 2025$					
Labor	16,117	12,536	8,566	5,015	0
Non-Labor	1,459	689	495	279	0
NSE	0	0	0	0	0
Total	**17,576**	**13,226**	**9,061**	**5,294**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	115,534	116,617	115,602	120,273	114,643
Non-Labor	8,441	9,405	10,362	10,254	9,190
NSE	0	0	0	0	0
Total	**123,974**	**126,022**	**125,964**	**130,528**	**123,832**
FTE	1,037.6	1,069.5	1,065.7	1,094.7	1,034.1
Units *(000)	*1,720	*1,747	*1,772	*1,762	*1,808

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO008.000 - Customer Services - Operations
Unit Measure: Orders

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	-2,085	-2,820	-1,165	-411	-1,492
Non-Labor	550	928	741	495	527
NSE	0	0	0	0	0
Total	**-1,534**	**-1,892**	**-423**	**83**	**-964**
FTE	-24.5	-32.4	-13.5	-5.3	-15.2
Units *(000)	*1,720	*1,747	*1,772	*1,762	*1,808

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	58	0	0	0.6	0	CCTR Transf From 2200-0025.000
Explanation:	Transfer MSAI labor expense associated with IO FG8790102200 & FG8790202200 from CS MSAI CCTR 2200-2571 to Operations CCTR 2200-0445 in order to align historical costs with the workgroup in which the activity has been performed.					
2021	-2,143	0	0	25.1	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO008 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2021	0	0	0	0.0	1,720,533	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO008.000 - Customer Services - Operations
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Adding units of measure					
2021	0	550	0	0.0	0	CCTR Transf From 2200-2449.000
Explanation:	Transfer all field employee cellphone related costs from cost center 2200-0343 that were transferred to cost center 2200-2449 in workpaper 2IT004 to Customer Services cost center 2200-0591 under workpaper 2OO008.000 to align historical costs with 2028 GRC workpaper framework.					
2021 Total	**-2,085**	**550**	**0**	**24.5**	1,720,533	
2022	125	0	0	1.3	0	CCTR Transf From 2200-2571.000
Explanation:	Transfer MSAI labor expense associated with IO FG8790102200 & FG8790202200 from CS MSAI CCTR 2200-2571 to Operations CCTR 2200-0445 in order to align historical costs with the workgroup in which the activity has been performed.					
2022	0	0	0	0.0	1,747,635	1-Sided Adj
Explanation:	Adding units of measure					
2022	-2,945	0	0	33.7	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO008 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2022	0	928	0	0.0	0	CCTR Transf From 2200-2449.000
Explanation:	Transfer all field employee cellphone related costs from cost center 2200-0343 that were transferred to cost center 2200-2449 in workpaper 2IT004 to Customer Services cost center 2200-0591 under workpaper 2OO008.000 to align historical costs with 2028 GRC workpaper framework.					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO008.000 - Customer Services - Operations
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	**-2,820**	**928**	**0**	**-32.4**	1,747,635	
2023	359	0	0	3.5	0	CCTR Transf From 2200-2571.000
Explanation:	Transfer MSAI labor expense associated with IO FG8790102200 & FG8790202200 from CS MSAI CCTR 2200-2571 to Operations CCTR 2200-0445 in order to align historical costs with the workgroup in which the activity has been performed.					
2023	0	0	0	0.0	1,772,395	1-Sided Adj
Explanation:	Adding units of measure					
2023	0	741	0	0.0	0	CCTR Transf From 2200-2449.000
Explanation:	Transfer all field employee cellphone related costs from cost center 2200-0343 that were transferred to cost center 2200-2449 in workpaper 2IT004 to Customer Services cost center 2200-0591 under workpaper 2OO008.000 to align historical costs with 2028 GRC workpaper framework.					
2023	-1,523	0	0	-17.0	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO008 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2023 Total	**-1,165**	**741**	**0**	**-13.5**	1,772,395	
2024	0	0	0	0.0	1,762,976	1-Sided Adj
Explanation:	Adding units of measure					
2024	390	0	0	3.5	0	CCTR Transf From 2200-2571.000

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO008.000 - Customer Services - Operations
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer MSAI labor expense associated with IO FG8790102200 & FG8790202200 from CS MSAI CCTR 2200-2571 to Operations CCTR 2200-0445 in order to align historical costs with the workgroup in which the activity has been performed.					
2024	0	495	0	0.0	0	CCTR Transf From 2200-2449.000
Explanation:	Transfer all field employee cellphone related costs from cost center 2200-0343 that were transferred to cost center 2200-2449 in workpaper 2IT004 to Customer Services cost center 2200-0591 under workpaper 2OO008.000 to align historical costs with 2028 GRC workpaper framework.					
2024	-801	0	0	-8.8	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO008 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2024 Total	**-411**	**495**	**0**	**-5.3**	1,762,976	
2025	129	0	0	1.1	0	CCTR Transf From 2200-2571.000
Explanation:	Transfer MSAI labor expense associated with IO FG8790102200 & FG8790202200 from CS MSAI CCTR 2200-2571 to Operations CCTR 2200-0445 in order to align historical costs with the workgroup in which the activity has been performed.					
2025	-26	0	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer 2025 costs related to DIMP Execution that are being consolidated in the Gas Distribution witness area					
2025	0	0	0	0.0	1,808,146	1-Sided Adj
Explanation:	Adding units of measure					
2025	-1,602	0	0	-16.4	0	CCTR Transf To 2200-0443.001

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO008.000 - Customer Services - Operations
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO008 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2025	0	527	0	0.0	0	CCTR Transf From 2200-2449.000
Explanation:	Transfer all field employee cellphone related costs from cost center 2200-0343 that were transferred to cost center 2200-2449 in workpaper 2IT004 to Customer Services cost center 2200-0591 under workpaper 2OO008.000 to align historical costs with 2028 GRC workpaper framework.					
2025	1	0	0	0.1	0	CCTR Transf From 2200-0005.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-CSOO. Workpaper 2OO008.000; CC 2200-0516.000.					
2025	4	0	0	0.1	0	CCTR Transf From 2200-0005.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-CSOO. Workpaper 2OO008.000; CC 2200-0550.000.					
2025	2	0	0	0.1	0	CCTR Transf From 2200-0005.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-CSOO. Workpaper 2OO008.000; CC 2200-0600.000.					
2025 Total	**-1,492**	**527**	**0**	**-15.2**	1,808,146	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2OO008.000

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	Order Volume A						
Line #	Order Type	BY 2025	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	7,210	7,241	7,260	7,280	7,300	7,320	7,340
2	Change of Account - Close (Soft)	1,032	1,036	1,039	1,042	1,045	1,048	1,051
3	Change of Account - Hang Tag	207,599	208,489	209,051	209,628	210,201	210,773	211,346
4	Credit/Collections - 48 Hour (1st Call)	93	0	0	0	0	0	0
5	Credit/Collections - Collect/Close (2nd Call)	133,336	161,139	161,580	162,054	162,054	162,054	162,054
6	Credit/Collections - Returned Check	36	9	54	119	119	119	119
7	Credit/Collections - Tenant Notification	15,118	14,236	14,280	14,317	14,317	14,317	14,317
8	Credit/Collections - Other	0	0	0	0	0	0	0
9	NonPay Turn On - Turn On	18,699	32,975	48,071	48,229	48,229	48,229	48,229
10	CSO - CSO	139,694	140,293	140,671	141,059	141,445	141,829	142,216
11	CSO - CO-Test	8,571	8,608	8,631	8,655	8,678	8,702	8,726
12	CSO - No Gas	15,841	15,909	15,952	15,996	16,040	16,083	16,127
13	CSO - Seasonal Off	2,480	2,491	2,497	2,504	2,511	2,518	2,525
14	CSO - Seasonal On	22,513	22,610	22,670	22,733	22,795	22,857	22,919
15	Gas Leak - CSO Leak	209,153	210,050	210,616	211,197	211,774	212,350	212,928
16	Gas Leak - Pilot Out Only	6,460	6,488	6,505	6,523	6,541	6,559	6,577
17	Gas Leak - Leak Investigation (Step2)	9,114	9,153	9,178	9,203	9,228	9,253	9,279
18	Fumigation - Turn On	49,763	49,976	50,111	50,249	50,387	50,524	50,661
19	Fumigation - Close	56,834	57,078	57,232	57,389	57,546	57,703	57,860
20	HBI - Entered	907	911	913	916	918	921	923
21	HBI - Not Entered	321	322	323	324	325	326	327
22	Meter Work (Capital) - Meter Set - Turn On	17,283	20,156	19,685	18,867	18,709	18,809	19,044
23	Meter Work (Capital) - Meter Set - Left Off	1,839	2,169	2,119	2,031	2,014	2,024	2,050
24	Meter Work (Capital) - Meter Set (PSI)	951	1,182	1,155	1,107	1,097	1,103	1,117
25	Meter Work (O&M) - Meter Reset - Turn On	940	944	947	949	952	954	957
26	Meter Work (O&M) - Meter Reset - Left Off	430	432	433	434	435	437	438
27	Meter Work (O&M) - Meter Change (Entered)	1,383	1,389	1,393	1,397	1,400	1,404	1,408
28	Meter Work (O&M) - Meter Change (Not Entered)	33,498	33,642	33,732	33,825	33,918	34,010	34,103
29	Meter Work (O&M) - Meter Change (Size)	4,599	4,619	4,631	4,644	4,657	4,669	4,682
30	Meter Work (O&M) - Meter Remove	6,495	6,523	6,540	6,558	6,576	6,594	6,612
31	Read/Verify - Verify	44,471	44,662	44,782	44,906	45,028	45,151	45,274
32	Read/Verify - Verify - Soft Close	30,104	30,233	30,315	30,398	30,481	30,564	30,647
33	Read/Verify - Verify - Soft Close - 180 Days	10,362	10,406	10,434	10,463	10,492	10,520	10,549
34	Read/Verify - Load Survey - Res	5,035	5,057	5,070	5,084	5,098	5,112	5,126
35	Read - Read Bill	155,448	161,399	199,679	241,706	293,594	757,229	2,024,802
36	TurnOn/ShutOff - Turn On (Entered)	56,186	56,427	56,579	56,735	56,890	57,045	57,200
37	TurnOn/ShutOff - Turn On Entered (Gas On)	6,552	6,580	6,598	6,616	6,634	6,652	6,670
38	TurnOn/ShutOff - Turn On (Back On/Restore)	48,731	48,940	49,072	49,207	49,342	49,476	49,611
39	TurnOn/ShutOff - Turn On (PSI)	1,379	1,385	1,389	1,392	1,396	1,400	1,404
40	TurnOn/ShutOff - Close (Hard)	34,096	34,242	34,335	34,429	34,523	34,617	34,711
41	Miscellaneous - Service Order (MSO)	14,691	14,754	14,794	14,835	14,875	14,916	14,956
42	Miscellaneous - Meter & Reg (MMR)	29,142	29,267	29,346	29,427	29,507	29,587	29,668
43	Miscellaneous - Meter Remediation Order (MRO)	17,979	18,056	18,105	18,155	18,204	18,254	18,304
44	Miscellaneous - Assist	31,361	31,495	31,580	31,667	31,754	31,840	31,927
45	Food Industry - Turn On (Entered)	2,174	2,183	2,189	2,195	2,201	2,207	2,213
46	Food Industry - CSO	54,904	55,139	55,288	55,441	55,592	55,743	55,895
47	Food Industry - CSO Leak	4,455	4,474	4,486	4,499	4,511	4,523	4,535
48	Commercial/Industrial - ISO	14,597	14,660	14,699	14,740	14,780	14,820	14,860
49	Commercial/Industrial - Load Survey- I/C	6,935	6,965	6,984	7,003	7,022	7,041	7,060
50	Commercial/Industrial - CSO	8,513	8,549	8,573	8,596	8,620	8,643	8,667
51	Commercial/Industrial - Turn On (Entered)	10,225	10,269	10,297	10,325	10,353	10,381	10,410
52	Cust/Comp Work - Other	452	454	455	456	458	459	460
53	Advanced Meter - MTU Activate	3,931	3,948	3,958	3,969	3,980	3,991	4,002
54	Advanced Meter - MTU Deactivate	481	483	484	486	487	488	490
55	Advanced Meter - MTU Change	55,633	55,633	55,633	55,633	65,000	65,000	65,000
56	Advanced Meter - MTU Remove	103	103	104	104	104	105	105
57	Advanced Meter - MTU SET	449	451	452	453	455	456	457
58	Advanced Meter - MTU Other	2,438	2,448	2,455	2,462	2,469	2,475	2,482
59	AMD - AMD Investigation	11,145	11,193	11,223	11,254	11,285	11,315	11,346
60	AMM - AMM Industrial Service Order	41	0	0	326	326	326	326
61	AMM - AMM Investigation	502	0	0	3,074	3,074	3,074	3,074
62	ALD (AMM) - Bar Per Policy	0	0	0	102	102	102	102
63	SOS Order - SOS SWEEP/CLOSE	25,804	25,915	25,985	26,056	26,127	26,198	26,270
64	SOS Order - SOS BACK ON	11,223	11,271	11,302	11,333	11,364	11,395	11,426
65	Incomplete - Incomplete	156,485	161,669	166,986	171,548	177,594	221,332	340,340
	Total	1,828,219	1,888,778	1,950,899	2,004,305	2,074,935	2,585,930	3,976,304

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	On-Prem Actual (mins) B	On-Premises Time (On-Prem) (Hours) C = (A x B) / 60					
Line #	Order Type	2025	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	25.0	3,022	3,031	3,039	3,047	3,056	3,064
2	Change of Account - Close (Soft)	13.2	228	228	229	230	230	231
3	Change of Account - Hang Tag	4.6	16,094	16,137	16,182	16,226	16,270	16,314
4	Credit/Collections - 48 Hour (1st Call)	8.2	0	0	0	0	0	0
5	Credit/Collections - Collect/Close (2nd Call)	14.3	38,304	38,409	38,522	38,522	38,522	38,522
6	Credit/Collections - Returned Check	14.6	2	13	29	29	29	29
7	Credit/Collections - Tenant Notification	11.3	2,679	2,687	2,694	2,694	2,694	2,694
8	Credit/Collections - Other	0.0	0	0	0	0	0	0
9	NonPay Turn On - Turn On	48.9	26,858	39,153	39,282	39,282	39,282	39,282
10	CSO - CSO	34.3	80,104	80,321	80,542	80,762	80,982	81,202
11	CSO - CO-Test	52.1	7,479	7,499	7,520	7,540	7,561	7,581
12	CSO - No Gas	36.6	9,713	9,740	9,767	9,793	9,820	9,847
13	CSO - Seasonal Off	22.6	940	942	945	947	950	953
14	CSO - Seasonal On	27.9	10,496	10,524	10,553	10,582	10,611	10,640
15	Gas Leak - CSO Leak	42.4	148,477	148,877	149,288	149,696	150,103	150,512
16	Gas Leak - Pilot Out Only	32.5	3,511	3,520	3,530	3,540	3,549	3,559
17	Gas Leak - Leak Investigation (Step2)	74.6	11,385	11,416	11,448	11,479	11,510	11,542
18	Fumigation - Turn On	54.1	45,080	45,202	45,327	45,451	45,574	45,698
19	Fumigation - Close	35.9	34,135	34,227	34,321	34,415	34,509	34,603
20	HBI - Entered	72.0	1,094	1,096	1,099	1,102	1,105	1,109
21	HBI - Not Entered	48.7	262	262	263	264	265	265
22	Meter Work (Capital) - Meter Set - Turn On	93.4	31,390	30,656	29,382	29,136	29,293	29,658
23	Meter Work (Capital) - Meter Set - Left Off	91.9	3,324	3,247	3,112	3,086	3,102	3,141
24	Meter Work (Capital) - Meter Set (PSI)	90.3	1,779	1,737	1,665	1,651	1,660	1,681
25	Meter Work (O&M) - Meter Reset - Turn On	116.3	1,830	1,835	1,840	1,845	1,850	1,855
26	Meter Work (O&M) - Meter Reset - Left Off	103.7	746	748	750	752	754	757
27	Meter Work (O&M) - Meter Change (Entered)	72.6	1,682	1,686	1,691	1,695	1,700	1,705
28	Meter Work (O&M) - Meter Change (Not Entered)	39.9	22,356	22,416	22,478	22,539	22,600	22,662
29	Meter Work (O&M) - Meter Change (Size)	85.0	6,546	6,564	6,582	6,600	6,618	6,636
30	Meter Work (O&M) - Meter Remove	14.3	1,555	1,559	1,563	1,567	1,572	1,576
31	Read/Verify - Verify	16.9	12,569	12,603	12,638	12,673	12,707	12,742
32	Read/Verify - Verify - Soft Close	12.4	6,242	6,259	6,277	6,294	6,311	6,328
33	Read/Verify - Verify - Soft Close - 180 Days	13.5	2,334	2,340	2,346	2,353	2,359	2,366
34	Read/Verify - Load Survey - Res	49.3	4,152	4,163	4,175	4,186	4,198	4,209
35	Read - Read Bill	4.6	12,287	15,201	18,401	22,351	57,647	154,145
36	TurnOn/ShutOff - Turn On (Entered)	61.2	57,563	57,718	57,877	58,036	58,193	58,352
37	TurnOn/ShutOff - Turn On Entered (Gas On)	53.1	5,825	5,841	5,857	5,873	5,889	5,905
38	TurnOn/ShutOff - Turn On (Back On/Restore)	54.1	44,129	44,248	44,370	44,491	44,612	44,734
39	TurnOn/ShutOff - Turn On (PSI)	75.1	1,733	1,738	1,743	1,747	1,752	1,757
40	TurnOn/ShutOff - Close (Hard)	6.3	3,600	3,610	3,620	3,630	3,640	3,650
41	Miscellaneous - Service Order (MSO)	49.6	12,197	12,230	12,264	12,297	12,331	12,364
42	Miscellaneous - Meter & Reg (MMR)	58.3	28,420	28,497	28,576	28,654	28,732	28,810
43	Miscellaneous - Meter Remediation Order (MRO)	27.1	8,147	8,169	8,191	8,214	8,236	8,258
44	Miscellaneous - Assist	59.8	31,381	31,466	31,553	31,639	31,725	31,811
45	Food Industry - Turn On (Entered)	85.4	3,106	3,114	3,123	3,131	3,140	3,149
46	Food Industry - CSO	69.6	63,957	64,129	64,306	64,482	64,657	64,833
47	Food Industry - CSO Leak	49.9	3,719	3,729	3,739	3,749	3,760	3,770
48	Commercial/Industrial - ISO	86.8	21,216	21,274	21,332	21,391	21,449	21,507
49	Commercial/Industrial - Load Survey- I/C	71.6	8,308	8,330	8,353	8,376	8,399	8,422
50	Commercial/Industrial - CSO	50.8	7,243	7,263	7,283	7,302	7,322	7,342
51	Commercial/Industrial - Turn On (Entered)	60.8	10,406	10,434	10,463	10,491	10,520	10,549
52	Cust/Comp Work - Other	37.2	281	282	283	283	284	285
53	Advanced Meter - MTU Activate	12.8	839	841	844	846	848	850
54	Advanced Meter - MTU Deactivate	9.2	74	74	74	74	75	75
55	Advanced Meter - MTU Change	34.1	31,584	31,584	31,584	36,902	36,902	36,902
56	Advanced Meter - MTU Remove	48.1	83	83	83	84	84	84
57	Advanced Meter - MTU SET	23.9	180	180	181	181	181	182
58	Advanced Meter - MTU Other	35.5	1,449	1,453	1,457	1,461	1,465	1,469
59	AMD - AMD Investigation	39.7	7,401	7,421	7,441	7,462	7,482	7,502
60	AMM - AMM Industrial Service Order	88.6	0	0	482	482	482	482
61	AMM - AMM Investigation	68.0	0	0	3,485	3,485	3,485	3,485
62	ALD (AMM) - Bar Per Policy	166.1	0	0	282	282	282	282
63	SOS Order - SOS SWEEP/CLOSE	8.8	3,779	3,789	3,800	3,810	3,821	3,831
64	SOS Order - SOS BACK ON	37.8	7,103	7,122	7,142	7,161	7,181	7,200
65	Incomplete - Incomplete	13.8	37,160	38,382	39,431	40,820	50,874	78,228
	Total		949,538	967,301	976,695	989,167	1,036,794	1,163,175

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	Drive Time (mins) D	Drive Time (Hours) E = (A x D) / 60					
Line #	Order Type	2025	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	15.1	1,824	1,829	1,834	1,839	1,844	1,849
2	Change of Account - Close (Soft)	15.1	261	262	262	263	264	265
3	Change of Account - Hang Tag	15.1	52,516	52,658	52,803	52,948	53,092	53,236
4	Credit/Collections - 48 Hour (1st Call)	15.1	0	0	0	0	0	0
5	Credit/Collections - Collect/Close (2nd Call)	15.1	40,589	40,700	40,820	40,820	40,820	40,820
6	Credit/Collections - Returned Check	15.1	2	14	30	30	30	30
7	Credit/Collections - Tenant Notification	15.1	3,586	3,597	3,606	3,606	3,606	3,606
8	Credit/Collections - Other	15.1	0	0	0	0	0	0
9	NonPay Turn On - Turn On	15.1	8,306	12,109	12,148	12,148	12,148	12,148
10	CSO - CSO	15.1	35,338	35,434	35,531	35,629	35,725	35,823
11	CSO - CO-Test	15.1	2,168	2,174	2,180	2,186	2,192	2,198
12	CSO - No Gas	15.1	4,007	4,018	4,029	4,040	4,051	4,062
13	CSO - Seasonal Off	15.1	627	629	631	633	634	636
14	CSO - Seasonal On	15.1	5,695	5,710	5,726	5,742	5,757	5,773
15	Gas Leak - CSO Leak	15.1	52,909	53,052	53,198	53,344	53,489	53,635
16	Gas Leak - Pilot Out Only	15.1	1,634	1,639	1,643	1,648	1,652	1,657
17	Gas Leak - Leak Investigation (Step2)	15.1	2,306	2,312	2,318	2,324	2,331	2,337
18	Fumigation - Turn On	15.1	12,589	12,622	12,657	12,692	12,726	12,761
19	Fumigation - Close	15.1	14,377	14,416	14,456	14,495	14,535	14,574
20	HBI - Entered	15.1	229	230	231	231	232	233
21	HBI - Not Entered	15.1	81	81	82	82	82	82
22	Meter Work (Capital) - Meter Set - Turn On	15.1	5,077	4,958	4,752	4,713	4,738	4,797
23	Meter Work (Capital) - Meter Set - Left Off	15.1	546	534	512	507	510	516
24	Meter Work (Capital) - Meter Set (PSI)	15.1	298	291	279	276	278	281
25	Meter Work (O&M) - Meter Reset - Turn On	15.1	238	238	239	240	240	241
26	Meter Work (O&M) - Meter Reset - Left Off	15.1	109	109	109	110	110	110
27	Meter Work (O&M) - Meter Change (Entered)	15.1	350	351	352	353	354	355
28	Meter Work (O&M) - Meter Change (Not Entered)	15.1	8,474	8,497	8,520	8,544	8,567	8,590
29	Meter Work (O&M) - Meter Change (Size)	15.1	1,163	1,167	1,170	1,173	1,176	1,179
30	Meter Work (O&M) - Meter Remove	15.1	1,643	1,647	1,652	1,657	1,661	1,666
31	Read/Verify - Verify	15.1	11,250	11,280	11,311	11,342	11,373	11,404
32	Read/Verify - Verify - Soft Close	15.1	7,615	7,636	7,657	7,678	7,699	7,720
33	Read/Verify - Verify - Soft Close - 180 Days	15.1	2,621	2,628	2,636	2,643	2,650	2,657
34	Read/Verify - Load Survey - Res	15.1	1,274	1,277	1,281	1,284	1,288	1,291
35	Read - Read Bill	15.1	40,655	50,297	60,883	73,953	190,739	510,028
36	TurnOn/ShutOff - Turn On (Entered)	15.1	14,213	14,252	14,291	14,330	14,369	14,408
37	TurnOn/ShutOff - Turn On Entered (Gas On)	15.1	1,657	1,662	1,667	1,671	1,676	1,680
38	TurnOn/ShutOff - Turn On (Back On/Restore)	15.1	12,327	12,361	12,395	12,429	12,463	12,496
39	TurnOn/ShutOff - Turn On (PSI)	15.1	349	350	351	352	353	354
40	TurnOn/ShutOff - Close (Hard)	15.1	8,625	8,649	8,672	8,696	8,720	8,743
41	Miscellaneous - Service Order (MSO)	15.1	3,716	3,726	3,737	3,747	3,757	3,767
42	Miscellaneous - Meter & Reg (MMR)	15.1	7,372	7,392	7,412	7,433	7,453	7,473
43	Miscellaneous - Meter Remediation Order (MRO)	15.1	4,548	4,560	4,573	4,585	4,598	4,610
44	Miscellaneous - Assist	15.1	7,933	7,955	7,977	7,999	8,020	8,042
45	Food Industry - Turn On (Entered)	15.1	550	551	553	554	556	557
46	Food Industry - CSO	15.1	13,889	13,927	13,965	14,003	14,041	14,079
47	Food Industry - CSO Leak	15.1	1,127	1,130	1,133	1,136	1,139	1,142
48	Commercial/Industrial - ISO	15.1	3,693	3,703	3,713	3,723	3,733	3,743
49	Commercial/Industrial - Load Survey- I/C	15.1	1,754	1,759	1,764	1,769	1,774	1,778
50	Commercial/Industrial - CSO	15.1	2,154	2,159	2,165	2,171	2,177	2,183
51	Commercial/Industrial - Turn On (Entered)	15.1	2,587	2,594	2,601	2,608	2,615	2,622
52	Cust/Comp Work - Other	15.1	114	115	115	115	116	116
53	Advanced Meter - MTU Activate	15.1	994	997	1,000	1,003	1,005	1,008
54	Advanced Meter - MTU Deactivate	15.1	122	122	122	123	123	123
55	Advanced Meter - MTU Change	15.1	14,013	14,013	14,013	16,373	16,373	16,373
56	Advanced Meter - MTU Remove	15.1	26	26	26	26	26	26
57	Advanced Meter - MTU SET	15.1	114	114	114	115	115	115
58	Advanced Meter - MTU Other	15.1	617	618	620	622	623	625
59	AMD - AMD Investigation	15.1	2,819	2,827	2,835	2,843	2,850	2,858
60	AMM - AMM Industrial Service Order	15.1	0	0	82	82	82	82
61	AMM - AMM Investigation	15.1	0	0	774	774	774	774
62	ALD (AMM) - Bar Per Policy	15.1	0	0	26	26	26	26
63	SOS Order - SOS SWEEP/CLOSE	15.1	6,528	6,545	6,563	6,581	6,599	6,617
64	SOS Order - SOS BACK ON	15.1	2,839	2,847	2,855	2,862	2,870	2,878
65	Incomplete - Incomplete	15.1	40,723	42,062	43,211	44,734	55,751	85,728
	Total		475,765	491,412	504,865	522,656	651,370	1,001,592

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	Production Hours (On Prem Hours + Drive Time Hours) F = C + E					
Line #	Order Type	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	4,846	4,859	4,873	4,886	4,899	4,913
2	Change of Account - Close (Soft)	489	490	491	493	494	495
3	Change of Account - Hang Tag	68,610	68,795	68,985	69,174	69,362	69,550
4	Credit/Collections - 48 Hour (1st Call)	0	0	0	0	0	0
5	Credit/Collections - Collect/Close (2nd Call)	78,894	79,110	79,342	79,342	79,342	79,342
6	Credit/Collections - Returned Check	4	27	59	59	59	59
7	Credit/Collections - Tenant Notification	6,265	6,284	6,300	6,300	6,300	6,300
8	Credit/Collections - Other	0	0	0	0	0	0
9	NonPay Turn On - Turn On	35,164	51,262	51,431	51,431	51,431	51,431
10	CSO - CSO	115,443	115,754	116,073	116,391	116,707	117,025
11	CSO - CO-Test	9,647	9,673	9,700	9,726	9,753	9,779
12	CSO - No Gas	13,721	13,758	13,796	13,833	13,871	13,909
13	CSO - Seasonal Off	1,567	1,571	1,576	1,580	1,584	1,589
14	CSO - Seasonal On	16,191	16,235	16,280	16,324	16,369	16,413
15	Gas Leak - CSO Leak	201,386	201,929	202,486	203,040	203,592	204,146
16	Gas Leak - Pilot Out Only	5,145	5,159	5,173	5,187	5,201	5,215
17	Gas Leak - Leak Investigation (Step2)	13,691	13,728	13,766	13,803	13,841	13,879
18	Fumigation - Turn On	57,669	57,825	57,984	58,143	58,301	58,459
19	Fumigation - Close	48,512	48,643	48,777	48,911	49,044	49,177
20	HBI - Entered	1,323	1,327	1,330	1,334	1,337	1,341
21	HBI - Not Entered	343	344	345	346	347	348
22	Meter Work (Capital) - Meter Set - Turn On	36,468	35,614	34,134	33,849	34,030	34,456
23	Meter Work (Capital) - Meter Set - Left Off	3,871	3,780	3,623	3,593	3,612	3,657
24	Meter Work (Capital) - Meter Set (PSI)	2,077	2,028	1,944	1,928	1,938	1,962
25	Meter Work (O&M) - Meter Reset - Turn On	2,068	2,074	2,079	2,085	2,091	2,096
26	Meter Work (O&M) - Meter Reset - Left Off	855	857	860	862	864	867
27	Meter Work (O&M) - Meter Change (Entered)	2,031	2,037	2,043	2,048	2,054	2,059
28	Meter Work (O&M) - Meter Change (Not Entered)	30,830	30,913	30,998	31,083	31,167	31,252
29	Meter Work (O&M) - Meter Change (Size)	7,710	7,730	7,752	7,773	7,794	7,815
30	Meter Work (O&M) - Meter Remove	3,198	3,206	3,215	3,224	3,233	3,241
31	Read/Verify - Verify	23,819	23,883	23,949	24,015	24,080	24,146
32	Read/Verify - Verify - Soft Close	13,858	13,895	13,934	13,972	14,010	14,048
33	Read/Verify - Verify - Soft Close - 180 Days	4,955	4,968	4,982	4,996	5,009	5,023
34	Read/Verify - Load Survey - Res	5,426	5,440	5,455	5,470	5,485	5,500
35	Read - Read Bill	52,942	65,498	79,284	96,304	248,385	664,173
36	TurnOn/ShutOff - Turn On (Entered)	71,776	71,970	72,168	72,366	72,562	72,760
37	TurnOn/ShutOff - Turn On Entered (Gas On)	7,482	7,502	7,523	7,544	7,564	7,585
38	TurnOn/ShutOff - Turn On (Back On/Restore)	56,456	56,608	56,765	56,920	57,075	57,230
39	TurnOn/ShutOff - Turn On (PSI)	2,082	2,087	2,093	2,099	2,105	2,110
40	TurnOn/ShutOff - Close (Hard)	12,225	12,258	12,292	12,326	12,359	12,393
41	Miscellaneous - Service Order (MSO)	15,913	15,956	16,000	16,044	16,088	16,132
42	Miscellaneous - Meter & Reg (MMR)	35,793	35,889	35,988	36,086	36,185	36,283
43	Miscellaneous - Meter Remediation Order (MRO)	12,695	12,729	12,764	12,799	12,834	12,869
44	Miscellaneous - Assist	39,315	39,421	39,529	39,637	39,745	39,854
45	Food Industry - Turn On (Entered)	3,656	3,666	3,676	3,686	3,696	3,706
46	Food Industry - CSO	77,846	78,056	78,271	78,485	78,699	78,913
47	Food Industry - CSO Leak	4,846	4,859	4,872	4,886	4,899	4,912
48	Commercial/Industrial - ISO	24,909	24,976	25,045	25,114	25,182	25,250
49	Commercial/Industrial - Load Survey- I/C	10,062	10,089	10,117	10,145	10,173	10,200
50	Commercial/Industrial - CSO	9,397	9,422	9,448	9,474	9,499	9,525
51	Commercial/Industrial - Turn On (Entered)	12,993	13,028	13,064	13,099	13,135	13,171
52	Cust/Comp Work - Other	395	397	398	399	400	401
53	Advanced Meter - MTU Activate	1,833	1,838	1,843	1,848	1,853	1,859
54	Advanced Meter - MTU Deactivate	196	196	197	197	198	198
55	Advanced Meter - MTU Change	45,597	45,597	45,597	53,274	53,274	53,274
56	Advanced Meter - MTU Remove	109	109	110	110	110	110
57	Advanced Meter - MTU SET	293	294	295	296	296	297
58	Advanced Meter - MTU Other	2,066	2,071	2,077	2,083	2,088	2,094
59	AMD - AMD Investigation	10,220	10,248	10,276	10,304	10,332	10,360
60	AMM - AMM Industrial Service Order	0	0	564	564	564	564
61	AMM - AMM Investigation	0	0	4,259	4,259	4,259	4,259
62	ALD (AMM) - Bar Per Policy	0	0	308	308	308	308
63	SOS Order - SOS SWEEP/CLOSE	10,307	10,335	10,363	10,391	10,420	10,448
64	SOS Order - SOS BACK ON	9,942	9,969	9,996	10,024	10,051	10,078
65	Incomplete - Incomplete	77,883	80,444	82,642	85,554	106,625	163,956
	Total	1,425,303	1,458,714	1,481,560	1,511,823	1,688,164	2,164,767

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	Non Job Time (NJT) % G	Non Job Time Hours H = F X G					
Line #	Order Type	2025	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	23.0%	1,112	1,115	1,118	1,122	1,125	1,128
2	Change of Account - Close (Soft)	23.0%	112	112	113	113	113	114
3	Change of Account - Hang Tag	23.0%	15,749	15,791	15,835	15,878	15,921	15,964
4	Credit/Collections - 48 Hour (1st Call)	23.0%	0	0	0	0	0	0
5	Credit/Collections - Collect/Close (2nd Call)	23.0%	18,109	18,159	18,212	18,212	18,212	18,212
6	Credit/Collections - Returned Check	23.0%	1	6	14	14	14	14
7	Credit/Collections - Tenant Notification	23.0%	1,438	1,442	1,446	1,446	1,446	1,446
8	Credit/Collections - Other	23.0%	0	0	0	0	0	0
9	NonPay Turn On - Turn On	23.0%	8,071	11,767	11,805	11,805	11,805	11,805
10	CSO - CSO	23.0%	26,498	26,570	26,643	26,716	26,789	26,862
11	CSO - CO-Test	23.0%	2,214	2,220	2,226	2,233	2,239	2,245
12	CSO - No Gas	23.0%	3,149	3,158	3,167	3,175	3,184	3,193
13	CSO - Seasonal Off	23.0%	360	361	362	363	364	365
14	CSO - Seasonal On	23.0%	3,716	3,726	3,737	3,747	3,757	3,767
15	Gas Leak - CSO Leak	23.0%	46,225	46,350	46,478	46,605	46,732	46,859
16	Gas Leak - Pilot Out Only	23.0%	1,181	1,184	1,187	1,191	1,194	1,197
17	Gas Leak - Leak Investigation (Step2)	23.0%	3,143	3,151	3,160	3,168	3,177	3,186
18	Fumigation - Turn On	23.0%	13,237	13,273	13,309	13,346	13,382	13,419
19	Fumigation - Close	23.0%	11,135	11,165	11,196	11,227	11,257	11,288
20	HBI - Entered	23.0%	304	304	305	306	307	308
21	HBI - Not Entered	23.0%	79	79	79	79	80	80
22	Meter Work (Capital) - Meter Set - Turn On	23.0%	8,371	8,175	7,835	7,770	7,811	7,909
23	Meter Work (Capital) - Meter Set - Left Off	23.0%	889	868	832	825	829	840
24	Meter Work (Capital) - Meter Set (PSI)	23.0%	477	466	446	442	445	450
25	Meter Work (O&M) - Meter Reset - Turn On	23.0%	475	476	477	479	480	481
26	Meter Work (O&M) - Meter Reset - Left Off	23.0%	196	197	197	198	198	199
27	Meter Work (O&M) - Meter Change (Entered)	23.0%	466	468	469	470	471	473
28	Meter Work (O&M) - Meter Change (Not Entered)	23.0%	7,077	7,096	7,115	7,135	7,154	7,173
29	Meter Work (O&M) - Meter Change (Size)	23.0%	1,770	1,774	1,779	1,784	1,789	1,794
30	Meter Work (O&M) - Meter Remove	23.0%	734	736	738	740	742	744
31	Read/Verify - Verify	23.0%	5,467	5,482	5,497	5,512	5,527	5,542
32	Read/Verify - Verify - Soft Close	23.0%	3,181	3,189	3,198	3,207	3,216	3,224
33	Read/Verify - Verify - Soft Close - 180 Days	23.0%	1,137	1,140	1,144	1,147	1,150	1,153
34	Read/Verify - Load Survey - Res	23.0%	1,245	1,249	1,252	1,256	1,259	1,262
35	Read - Read Bill	23.0%	12,152	15,034	18,199	22,105	57,013	152,452
36	TurnOn/ShutOff - Turn On (Entered)	23.0%	16,475	16,520	16,565	16,611	16,656	16,701
37	TurnOn/ShutOff - Turn On Entered (Gas On)	23.0%	1,717	1,722	1,727	1,732	1,736	1,741
38	TurnOn/ShutOff - Turn On (Back On/Restore)	23.0%	12,959	12,994	13,030	13,065	13,101	13,136
39	TurnOn/ShutOff - Turn On (PSI)	23.0%	478	479	480	482	483	484
40	TurnOn/ShutOff - Close (Hard)	23.0%	2,806	2,814	2,822	2,829	2,837	2,845
41	Miscellaneous - Service Order (MSO)	23.0%	3,653	3,663	3,673	3,683	3,693	3,703
42	Miscellaneous - Meter & Reg (MMR)	23.0%	8,216	8,238	8,261	8,283	8,306	8,328
43	Miscellaneous - Meter Remediation Order (MRO)	23.0%	2,914	2,922	2,930	2,938	2,946	2,954
44	Miscellaneous - Assist	23.0%	9,024	9,048	9,073	9,098	9,123	9,148
45	Food Industry - Turn On (Entered)	23.0%	839	841	844	846	848	851
46	Food Industry - CSO	23.0%	17,868	17,917	17,966	18,015	18,064	18,113
47	Food Industry - CSO Leak	23.0%	1,112	1,115	1,118	1,121	1,124	1,128
48	Commercial/Industrial - ISO	23.0%	5,718	5,733	5,749	5,764	5,780	5,796
49	Commercial/Industrial - Load Survey- I/C	23.0%	2,310	2,316	2,322	2,329	2,335	2,341
50	Commercial/Industrial - CSO	23.0%	2,157	2,163	2,169	2,175	2,180	2,186
51	Commercial/Industrial - Turn On (Entered)	23.0%	2,982	2,990	2,999	3,007	3,015	3,023
52	Cust/Comp Work - Other	23.0%	91	91	91	92	92	92
53	Advanced Meter - MTU Activate	23.0%	421	422	423	424	425	427
54	Advanced Meter - MTU Deactivate	23.0%	45	45	45	45	45	46
55	Advanced Meter - MTU Change	23.0%	10,466	10,466	10,466	12,228	12,228	12,228
56	Advanced Meter - MTU Remove	23.0%	25	25	25	25	25	25
57	Advanced Meter - MTU SET	23.0%	67	67	68	68	68	68
58	Advanced Meter - MTU Other	23.0%	474	475	477	478	479	481
59	AMD - AMD Investigation	23.0%	2,346	2,352	2,359	2,365	2,372	2,378
60	AMM - AMM Industrial Service Order	23.0%	0	0	129	129	129	129
61	AMM - AMM Investigation	23.0%	0	0	978	978	978	978
62	ALD (AMM) - Bar Per Policy	23.0%	0	0	71	71	71	71
63	SOS Order - SOS SWEEP/CLOSE	23.0%	2,366	2,372	2,379	2,385	2,392	2,398
64	SOS Order - SOS BACK ON	23.0%	2,282	2,288	2,295	2,301	2,307	2,313
65	Incomplete - Incomplete	23.0%	17,877	18,465	18,969	19,638	24,474	37,634
	Total		327,159	334,828	340,072	347,018	387,495	496,892

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	Total Productive Hours (On Prem + Drive + NJT) I = F + H					
Line #	Order Type	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	5,959	5,975	5,991	6,008	6,024	6,040
2	Change of Account - Close (Soft)	601	602	604	606	607	609
3	Change of Account - Hang Tag	84,359	84,586	84,819	85,051	85,283	85,515
4	Credit/Collections - 48 Hour (1st Call)	0	0	0	0	0	0
5	Credit/Collections - Collect/Close (2nd Call)	97,003	97,268	97,553	97,553	97,553	97,553
6	Credit/Collections - Returned Check	5	33	73	73	73	73
7	Credit/Collections - Tenant Notification	7,703	7,727	7,747	7,747	7,747	7,747
8	Credit/Collections - Other	0	0	0	0	0	0
9	NonPay Turn On - Turn On	43,235	63,029	63,236	63,236	63,236	63,236
10	CSO - CSO	141,941	142,324	142,717	143,107	143,496	143,887
11	CSO - CO-Test	11,861	11,893	11,926	11,959	11,991	12,024
12	CSO - No Gas	16,870	16,916	16,962	17,009	17,055	17,101
13	CSO - Seasonal Off	1,927	1,932	1,937	1,943	1,948	1,953
14	CSO - Seasonal On	19,908	19,961	20,016	20,071	20,126	20,180
15	Gas Leak - CSO Leak	247,611	248,279	248,964	249,645	250,323	251,005
16	Gas Leak - Pilot Out Only	6,326	6,343	6,360	6,378	6,395	6,412
17	Gas Leak - Leak Investigation (Step2)	16,834	16,879	16,926	16,972	17,018	17,064
18	Fumigation - Turn On	70,906	71,097	71,293	71,488	71,683	71,878
19	Fumigation - Close	59,648	59,808	59,973	60,137	60,301	60,465
20	HBI - Entered	1,627	1,631	1,636	1,640	1,644	1,649
21	HBI - Not Entered	422	423	424	425	426	427
22	Meter Work (Capital) - Meter Set - Turn On	44,838	43,789	41,970	41,619	41,842	42,364
23	Meter Work (Capital) - Meter Set - Left Off	4,759	4,648	4,455	4,418	4,441	4,497
24	Meter Work (Capital) - Meter Set (PSI)	2,553	2,494	2,390	2,370	2,383	2,413
25	Meter Work (O&M) - Meter Reset - Turn On	2,543	2,550	2,557	2,564	2,571	2,578
26	Meter Work (O&M) - Meter Reset - Left Off	1,051	1,054	1,057	1,060	1,063	1,066
27	Meter Work (O&M) - Meter Change (Entered)	2,498	2,504	2,511	2,518	2,525	2,532
28	Meter Work (O&M) - Meter Change (Not Entered)	37,906	38,008	38,113	38,217	38,321	38,426
29	Meter Work (O&M) - Meter Change (Size)	9,479	9,505	9,531	9,557	9,583	9,609
30	Meter Work (O&M) - Meter Remove	3,932	3,942	3,953	3,964	3,975	3,985
31	Read/Verify - Verify	29,287	29,366	29,447	29,527	29,607	29,688
32	Read/Verify - Verify - Soft Close	17,039	17,085	17,132	17,179	17,225	17,272
33	Read/Verify - Verify - Soft Close - 180 Days	6,092	6,109	6,126	6,142	6,159	6,176
34	Read/Verify - Load Survey - Res	6,671	6,689	6,708	6,726	6,744	6,763
35	Read - Read Bill	65,094	80,533	97,483	118,410	305,399	816,624
36	TurnOn/ShutOff - Turn On (Entered)	88,252	88,490	88,734	88,976	89,218	89,461
37	TurnOn/ShutOff - Turn On Entered (Gas On)	9,200	9,225	9,250	9,275	9,301	9,326
38	TurnOn/ShutOff - Turn On (Back On/Restore)	69,415	69,602	69,794	69,985	70,175	70,366
39	TurnOn/ShutOff - Turn On (PSI)	2,560	2,567	2,574	2,581	2,588	2,595
40	TurnOn/ShutOff - Close (Hard)	15,032	15,072	15,114	15,155	15,196	15,238
41	Miscellaneous - Service Order (MSO)	19,566	19,619	19,673	19,727	19,780	19,834
42	Miscellaneous - Meter & Reg (MMR)	44,008	44,127	44,249	44,370	44,490	44,611
43	Miscellaneous - Meter Remediation Order (MRO)	15,609	15,651	15,694	15,737	15,780	15,823
44	Miscellaneous - Assist	48,339	48,469	48,603	48,736	48,868	49,001
45	Food Industry - Turn On (Entered)	4,495	4,507	4,520	4,532	4,544	4,557
46	Food Industry - CSO	95,714	95,973	96,237	96,500	96,763	97,026
47	Food Industry - CSO Leak	5,958	5,974	5,991	6,007	6,024	6,040
48	Commercial/Industrial - ISO	30,627	30,709	30,794	30,878	30,962	31,046
49	Commercial/Industrial - Load Survey- I/C	12,372	12,405	12,440	12,474	12,508	12,542
50	Commercial/Industrial - CSO	11,553	11,585	11,616	11,648	11,680	11,712
51	Commercial/Industrial - Turn On (Entered)	15,975	16,018	16,062	16,106	16,150	16,194
52	Cust/Comp Work - Other	486	488	489	490	492	493
53	Advanced Meter - MTU Activate	2,254	2,260	2,267	2,273	2,279	2,285
54	Advanced Meter - MTU Deactivate	240	241	242	242	243	244
55	Advanced Meter - MTU Change	56,063	56,063	56,063	65,503	65,503	65,503
56	Advanced Meter - MTU Remove	134	134	135	135	135	136
57	Advanced Meter - MTU SET	360	361	362	363	364	365
58	Advanced Meter - MTU Other	2,540	2,547	2,554	2,561	2,568	2,575
59	AMD - AMD Investigation	12,566	12,600	12,635	12,669	12,704	12,738
60	AMM - AMM Industrial Service Order	0	0	693	693	693	693
61	AMM - AMM Investigation	0	0	5,237	5,237	5,237	5,237
62	ALD (AMM) - Bar Per Policy	0	0	379	379	379	379
63	SOS Order - SOS SWEEP/CLOSE	12,673	12,707	12,742	12,777	12,811	12,846
64	SOS Order - SOS BACK ON	12,224	12,257	12,291	12,324	12,358	12,392
65	Incomplete - Incomplete	95,759	98,909	101,611	105,192	131,099	201,590
	Total	1,752,461	1,793,541	1,821,631	1,858,842	2,075,659	2,661,659

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	MTGs & Training J	Meetings & Training Hours K = I x J					
Line #	Order Type	Meetings & Training %	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	8.9%	533	534	535	537	538	540
2	Change of Account - Close (Soft)	8.9%	54	54	54	54	54	54
3	Change of Account - Hang Tag	8.9%	7,540	7,560	7,581	7,602	7,622	7,643
4	Credit/Collections - 48 Hour (1st Call)	8.9%	0	0	0	0	0	0
5	Credit/Collections - Collect/Close (2nd Call)	8.9%	8,670	8,694	8,719	8,719	8,719	8,719
6	Credit/Collections - Returned Check	8.9%	0	3	6	6	6	6
7	Credit/Collections - Tenant Notification	8.9%	688	691	692	692	692	692
8	Credit/Collections - Other	8.9%	0	0	0	0	0	0
9	NonPay Turn On - Turn On	8.9%	3,864	5,633	5,652	5,652	5,652	5,652
10	CSO - CSO	8.9%	12,686	12,721	12,756	12,791	12,825	12,860
11	CSO - CO-Test	8.9%	1,060	1,063	1,066	1,069	1,072	1,075
12	CSO - No Gas	8.9%	1,508	1,512	1,516	1,520	1,524	1,528
13	CSO - Seasonal Off	8.9%	172	173	173	174	174	175
14	CSO - Seasonal On	8.9%	1,779	1,784	1,789	1,794	1,799	1,804
15	Gas Leak - CSO Leak	8.9%	22,131	22,191	22,252	22,313	22,373	22,434
16	Gas Leak - Pilot Out Only	8.9%	565	567	568	570	572	573
17	Gas Leak - Leak Investigation (Step2)	8.9%	1,505	1,509	1,513	1,517	1,521	1,525
18	Fumigation - Turn On	8.9%	6,337	6,355	6,372	6,389	6,407	6,424
19	Fumigation - Close	8.9%	5,331	5,346	5,360	5,375	5,390	5,404
20	HBI - Entered	8.9%	145	146	146	147	147	147
21	HBI - Not Entered	8.9%	38	38	38	38	38	38
22	Meter Work (Capital) - Meter Set - Turn On	8.9%	4,008	3,914	3,751	3,720	3,740	3,786
23	Meter Work (Capital) - Meter Set - Left Off	8.9%	425	415	398	395	397	402
24	Meter Work (Capital) - Meter Set (PSI)	8.9%	228	223	214	212	213	216
25	Meter Work (O&M) - Meter Reset - Turn On	8.9%	227	228	228	229	230	230
26	Meter Work (O&M) - Meter Reset - Left Off	8.9%	94	94	94	95	95	95
27	Meter Work (O&M) - Meter Change (Entered)	8.9%	223	224	224	225	226	226
28	Meter Work (O&M) - Meter Change (Not Entered)	8.9%	3,388	3,397	3,406	3,416	3,425	3,434
29	Meter Work (O&M) - Meter Change (Size)	8.9%	847	850	852	854	857	859
30	Meter Work (O&M) - Meter Remove	8.9%	351	352	353	354	355	356
31	Read/Verify - Verify	8.9%	2,618	2,625	2,632	2,639	2,646	2,653
32	Read/Verify - Verify - Soft Close	8.9%	1,523	1,527	1,531	1,535	1,540	1,544
33	Read/Verify - Verify - Soft Close - 180 Days	8.9%	545	546	547	549	550	552
34	Read/Verify - Load Survey - Res	8.9%	596	598	600	601	603	604
35	Read - Read Bill	8.9%	5,818	7,198	8,713	10,583	27,296	72,988
36	TurnOn/ShutOff - Turn On (Entered)	8.9%	7,888	7,909	7,931	7,952	7,974	7,996
37	TurnOn/ShutOff - Turn On Entered (Gas On)	8.9%	822	824	827	829	831	834
38	TurnOn/ShutOff - Turn On (Back On/Restore)	8.9%	6,204	6,221	6,238	6,255	6,272	6,289
39	TurnOn/ShutOff - Turn On (PSI)	8.9%	229	229	230	231	231	232
40	TurnOn/ShutOff - Close (Hard)	8.9%	1,343	1,347	1,351	1,355	1,358	1,362
41	Miscellaneous - Service Order (MSO)	8.9%	1,749	1,753	1,758	1,763	1,768	1,773
42	Miscellaneous - Meter & Reg (MMR)	8.9%	3,933	3,944	3,955	3,966	3,976	3,987
43	Miscellaneous - Meter Remediation Order (MRO)	8.9%	1,395	1,399	1,403	1,407	1,410	1,414
44	Miscellaneous - Assist	8.9%	4,320	4,332	4,344	4,356	4,368	4,380
45	Food Industry - Turn On (Entered)	8.9%	402	403	404	405	406	407
46	Food Industry - CSO	8.9%	8,555	8,578	8,601	8,625	8,648	8,672
47	Food Industry - CSO Leak	8.9%	533	534	535	537	538	540
48	Commercial/Industrial - ISO	8.9%	2,737	2,745	2,752	2,760	2,767	2,775
49	Commercial/Industrial - Load Survey- I/C	8.9%	1,106	1,109	1,112	1,115	1,118	1,121
50	Commercial/Industrial - CSO	8.9%	1,033	1,035	1,038	1,041	1,044	1,047
51	Commercial/Industrial - Turn On (Entered)	8.9%	1,428	1,432	1,436	1,440	1,443	1,447
52	Cust/Comp Work - Other	8.9%	43	44	44	44	44	44
53	Advanced Meter - MTU Activate	8.9%	201	202	203	203	204	204
54	Advanced Meter - MTU Deactivate	8.9%	21	22	22	22	22	22
55	Advanced Meter - MTU Change	8.9%	5,011	5,011	5,011	5,854	5,854	5,854
56	Advanced Meter - MTU Remove	8.9%	12	12	12	12	12	12
57	Advanced Meter - MTU SET	8.9%	32	32	32	32	33	33
58	Advanced Meter - MTU Other	8.9%	227	228	228	229	229	230
59	AMD - AMD Investigation	8.9%	1,123	1,126	1,129	1,132	1,135	1,139
60	AMM - AMM Industrial Service Order	8.9%	0	0	62	62	62	62
61	AMM - AMM Investigation	8.9%	0	0	468	468	468	468
62	ALD (AMM) - Bar Per Policy	8.9%	0	0	34	34	34	34
63	SOS Order - SOS SWEEP/CLOSE	8.9%	1,133	1,136	1,139	1,142	1,145	1,148
64	SOS Order - SOS BACK ON	8.9%	1,093	1,096	1,099	1,102	1,105	1,108
65	Incomplete - Incomplete	8.9%	8,559	8,840	9,082	9,402	11,717	18,018
	Total		156,631	160,302	162,813	166,139	185,517	237,893

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	V&S % L	Vacation & Sick Hours M = (I + K) x L					
Line #	Order Type	Dollars V&S Rate	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	17.7%	1,147	1,150	1,153	1,156	1,160	1,163
2	Change of Account - Close (Soft)	17.7%	116	116	116	117	117	117
3	Change of Account - Hang Tag	17.7%	16,238	16,282	16,327	16,372	16,416	16,461
4	Credit/Collections - 48 Hour (1st Call)	17.7%	0	0	0	0	0	0
5	Credit/Collections - Collect/Close (2nd Call)	17.7%	18,672	18,723	18,778	18,778	18,778	18,778
6	Credit/Collections - Returned Check	17.7%	1	6	14	14	14	14
7	Credit/Collections - Tenant Notification	17.7%	1,483	1,487	1,491	1,491	1,491	1,491
8	Credit/Collections - Other	17.7%	0	0	0	0	0	0
9	NonPay Turn On - Turn On	17.7%	8,323	12,133	12,172	12,172	12,172	12,172
10	CSO - CSO	17.7%	27,323	27,396	27,472	27,547	27,622	27,697
11	CSO - CO-Test	17.7%	2,283	2,289	2,296	2,302	2,308	2,315
12	CSO - No Gas	17.7%	3,247	3,256	3,265	3,274	3,283	3,292
13	CSO - Seasonal Off	17.7%	371	372	373	374	375	376
14	CSO - Seasonal On	17.7%	3,832	3,842	3,853	3,864	3,874	3,885
15	Gas Leak - CSO Leak	17.7%	47,663	47,792	47,924	48,055	48,186	48,317
16	Gas Leak - Pilot Out Only	17.7%	1,218	1,221	1,224	1,228	1,231	1,234
17	Gas Leak - Leak Investigation (Step2)	17.7%	3,240	3,249	3,258	3,267	3,276	3,285
18	Fumigation - Turn On	17.7%	13,649	13,686	13,723	13,761	13,798	13,836
19	Fumigation - Close	17.7%	11,482	11,513	11,544	11,576	11,607	11,639
20	HBI - Entered	17.7%	313	314	315	316	317	317
21	HBI - Not Entered	17.7%	81	81	82	82	82	82
22	Meter Work (Capital) - Meter Set - Turn On	17.7%	8,631	8,429	8,079	8,011	8,054	8,155
23	Meter Work (Capital) - Meter Set - Left Off	17.7%	916	895	858	850	855	866
24	Meter Work (Capital) - Meter Set (PSI)	17.7%	492	480	460	456	459	464
25	Meter Work (O&M) - Meter Reset - Turn On	17.7%	489	491	492	493	495	496
26	Meter Work (O&M) - Meter Reset - Left Off	17.7%	202	203	203	204	205	205
27	Meter Work (O&M) - Meter Change (Entered)	17.7%	481	482	483	485	486	487
28	Meter Work (O&M) - Meter Change (Not Entered)	17.7%	7,297	7,316	7,337	7,357	7,377	7,397
29	Meter Work (O&M) - Meter Change (Size)	17.7%	1,825	1,830	1,835	1,840	1,845	1,850
30	Meter Work (O&M) - Meter Remove	17.7%	757	759	761	763	765	767
31	Read/Verify - Verify	17.7%	5,637	5,653	5,668	5,684	5,699	5,715
32	Read/Verify - Verify - Soft Close	17.7%	3,280	3,289	3,298	3,307	3,316	3,325
33	Read/Verify - Verify - Soft Close - 180 Days	17.7%	1,173	1,176	1,179	1,182	1,186	1,189
34	Read/Verify - Load Survey - Res	17.7%	1,284	1,288	1,291	1,295	1,298	1,302
35	Read - Read Bill	17.7%	12,530	15,502	18,765	22,793	58,787	157,194
36	TurnOn/ShutOff - Turn On (Entered)	17.7%	16,988	17,034	17,081	17,127	17,174	17,221
37	TurnOn/ShutOff - Turn On Entered (Gas On)	17.7%	1,771	1,776	1,781	1,785	1,790	1,795
38	TurnOn/ShutOff - Turn On (Back On/Restore)	17.7%	13,362	13,398	13,435	13,472	13,508	13,545
39	TurnOn/ShutOff - Turn On (PSI)	17.7%	493	494	495	497	498	499
40	TurnOn/ShutOff - Close (Hard)	17.7%	2,893	2,901	2,909	2,917	2,925	2,933
41	Miscellaneous - Service Order (MSO)	17.7%	3,766	3,777	3,787	3,797	3,808	3,818
42	Miscellaneous - Meter & Reg (MMR)	17.7%	8,471	8,494	8,518	8,541	8,564	8,587
43	Miscellaneous - Meter Remediation Order (MRO)	17.7%	3,005	3,013	3,021	3,029	3,038	3,046
44	Miscellaneous - Assist	17.7%	9,305	9,330	9,356	9,381	9,407	9,432
45	Food Industry - Turn On (Entered)	17.7%	865	868	870	872	875	877
46	Food Industry - CSO	17.7%	18,424	18,474	18,525	18,576	18,626	18,677
47	Food Industry - CSO Leak	17.7%	1,147	1,150	1,153	1,156	1,159	1,163
48	Commercial/Industrial - ISO	17.7%	5,895	5,911	5,928	5,944	5,960	5,976
49	Commercial/Industrial - Load Survey- I/C	17.7%	2,382	2,388	2,395	2,401	2,408	2,414
50	Commercial/Industrial - CSO	17.7%	2,224	2,230	2,236	2,242	2,248	2,254
51	Commercial/Industrial - Turn On (Entered)	17.7%	3,075	3,083	3,092	3,100	3,109	3,117
52	Cust/Comp Work - Other	17.7%	94	94	94	94	95	95
53	Advanced Meter - MTU Activate	17.7%	434	435	436	437	439	440
54	Advanced Meter - MTU Deactivate	17.7%	46	46	47	47	47	47
55	Advanced Meter - MTU Change	17.7%	10,792	10,792	10,792	12,609	12,609	12,609
56	Advanced Meter - MTU Remove	17.7%	26	26	26	26	26	26
57	Advanced Meter - MTU SET	17.7%	69	70	70	70	70	70
58	Advanced Meter - MTU Other	17.7%	489	490	492	493	494	496
59	AMD - AMD Investigation	17.7%	2,419	2,425	2,432	2,439	2,445	2,452
60	AMM - AMM Industrial Service Order	17.7%	0	0	133	133	133	133
61	AMM - AMM Investigation	17.7%	0	0	1,008	1,008	1,008	1,008
62	ALD (AMM) - Bar Per Policy	17.7%	0	0	73	73	73	73
63	SOS Order - SOS SWEEP/CLOSE	17.7%	2,439	2,446	2,453	2,459	2,466	2,473
64	SOS Order - SOS BACK ON	17.7%	2,353	2,359	2,366	2,372	2,379	2,385
65	Incomplete - Incomplete	17.7%	18,433	19,039	19,559	20,249	25,236	38,805
	Total		337,337	345,244	350,651	357,814	399,550	512,351

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	Wage Rate N	Total Productive Dollars (On Prem + Drive + NJT) O = I x N					
Line #	Order Type	BY 2025 Blended Wage Rate	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	$53.55	$319,115	$319,976	$320,858	$321,736	$322,611	$323,489
2	Change of Account - Close (Soft)	$53.55	$32,179	$32,266	$32,355	$32,443	$32,532	$32,620
3	Change of Account - Hang Tag	$53.55	$4,517,757	$4,529,943	$4,542,435	$4,554,854	$4,567,242	$4,579,677
4	Credit/Collections - 48 Hour (1st Call)	$53.55	$0	$0	$0	$0	$0	$0
5	Credit/Collections - Collect/Close (2nd Call)	$53.55	$5,194,891	$5,209,109	$5,224,390	$5,224,390	$5,224,390	$5,224,390
6	Credit/Collections - Returned Check	$53.55	$294	$1,763	$3,886	$3,886	$3,886	$3,886
7	Credit/Collections - Tenant Notification	$53.55	$412,512	$413,787	$414,859	$414,859	$414,859	$414,859
8	Credit/Collections - Other	$53.55	$0	$0	$0	$0	$0	$0
9	NonPay Turn On - Turn On	$53.55	$2,315,436	$3,375,445	$3,386,540	$3,386,540	$3,386,540	$3,386,540
10	CSO - CSO	$53.55	$7,601,543	$7,622,046	$7,643,066	$7,663,961	$7,684,805	$7,705,729
11	CSO - CO-Test	$53.55	$635,231	$636,944	$638,700	$640,447	$642,188	$643,937
12	CSO - No Gas	$53.55	$903,467	$905,904	$908,402	$910,886	$913,363	$915,850
13	CSO - Seasonal Off	$53.55	$103,188	$103,466	$103,752	$104,035	$104,318	$104,602
14	CSO - Seasonal On	$53.55	$1,066,136	$1,069,012	$1,071,960	$1,074,891	$1,077,814	$1,080,749
15	Gas Leak - CSO Leak	$53.55	$13,260,619	$13,296,386	$13,333,054	$13,369,506	$13,405,867	$13,442,367
16	Gas Leak - Pilot Out Only	$53.55	$338,773	$339,686	$340,623	$341,554	$342,483	$343,416
17	Gas Leak - Leak Investigation (Step2)	$53.55	$901,513	$903,944	$906,437	$908,915	$911,387	$913,869
18	Fumigation - Turn On	$53.55	$3,797,319	$3,807,561	$3,818,061	$3,828,499	$3,838,912	$3,849,364
19	Fumigation - Close	$53.55	$3,194,374	$3,202,990	$3,211,823	$3,220,604	$3,229,363	$3,238,156
20	HBI - Entered	$53.55	$87,113	$87,348	$87,589	$87,828	$88,067	$88,307
21	HBI - Not Entered	$53.55	$22,582	$22,643	$22,706	$22,768	$22,830	$22,892
22	Meter Work (Capital) - Meter Set - Turn On	$53.55	$2,401,272	$2,345,091	$2,247,643	$2,228,848	$2,240,799	$2,268,787
23	Meter Work (Capital) - Meter Set - Left Off	$53.55	$254,890	$248,927	$238,583	$236,588	$237,856	$240,827
24	Meter Work (Capital) - Meter Set (PSI)	$53.55	$136,747	$133,547	$127,998	$126,928	$127,608	$129,202
25	Meter Work (O&M) - Meter Reset - Turn On	$53.55	$136,171	$136,538	$136,914	$137,289	$137,662	$138,037
26	Meter Work (O&M) - Meter Reset - Left Off	$53.55	$56,303	$56,455	$56,611	$56,765	$56,920	$57,075
27	Meter Work (O&M) - Meter Change (Entered)	$53.55	$133,765	$134,126	$134,496	$134,864	$135,230	$135,599
28	Meter Work (O&M) - Meter Change (Not Entered)	$53.55	$2,030,028	$2,035,504	$2,041,117	$2,046,697	$2,052,264	$2,057,852
29	Meter Work (O&M) - Meter Change (Size)	$53.55	$507,653	$509,022	$510,426	$511,821	$513,213	$514,611
30	Meter Work (O&M) - Meter Remove	$53.55	$210,548	$211,116	$211,698	$212,277	$212,854	$213,434
31	Read/Verify - Verify	$53.55	$1,568,418	$1,572,648	$1,576,985	$1,581,296	$1,585,597	$1,589,914
32	Read/Verify - Verify - Soft Close	$53.55	$912,492	$914,953	$917,477	$919,985	$922,487	$924,999
33	Read/Verify - Verify - Soft Close - 180 Days	$53.55	$326,271	$327,151	$328,053	$328,950	$329,844	$330,743
34	Read/Verify - Load Survey - Res	$53.55	$357,269	$358,232	$359,220	$360,202	$361,182	$362,165
35	Read - Read Bill	$53.55	$3,486,052	$4,312,861	$5,220,601	$6,341,328	$16,355,366	$43,733,637
36	TurnOn/ShutOff - Turn On (Entered)	$53.55	$4,726,239	$4,738,986	$4,752,055	$4,765,047	$4,778,006	$4,791,015
37	TurnOn/ShutOff - Turn On Entered (Gas On)	$53.55	$492,687	$494,015	$495,378	$496,732	$498,083	$499,439
38	TurnOn/ShutOff - Turn On (Back On/Restore)	$53.55	$3,717,458	$3,727,485	$3,737,764	$3,747,983	$3,758,176	$3,768,409
39	TurnOn/ShutOff - Turn On (PSI)	$53.55	$137,085	$137,455	$137,834	$138,211	$138,587	$138,964
40	TurnOn/ShutOff - Close (Hard)	$53.55	$805,007	$807,178	$809,404	$811,617	$813,824	$816,040
41	Miscellaneous - Service Order (MSO)	$53.55	$1,047,848	$1,050,674	$1,053,572	$1,056,452	$1,059,326	$1,062,210
42	Miscellaneous - Meter & Reg (MMR)	$53.55	$2,356,823	$2,363,180	$2,369,697	$2,376,176	$2,382,638	$2,389,125
43	Miscellaneous - Meter Remediation Order (MRO)	$53.55	$835,920	$838,174	$840,486	$842,784	$845,076	$847,377
44	Miscellaneous - Assist	$53.55	$2,588,745	$2,595,727	$2,602,885	$2,610,002	$2,617,100	$2,624,226
45	Food Industry - Turn On (Entered)	$53.55	$240,729	$241,378	$242,044	$242,706	$243,366	$244,029
46	Food Industry - CSO	$53.55	$5,125,907	$5,139,732	$5,153,906	$5,167,997	$5,182,052	$5,196,162
47	Food Industry - CSO Leak	$53.55	$319,089	$319,950	$320,832	$321,709	$322,584	$323,462
48	Commercial/Industrial - ISO	$53.55	$1,640,178	$1,644,602	$1,649,137	$1,653,646	$1,658,143	$1,662,658
49	Commercial/Industrial - Load Survey- I/C	$53.55	$662,572	$664,359	$666,191	$668,013	$669,829	$671,653
50	Commercial/Industrial - CSO	$53.55	$618,730	$620,399	$622,110	$623,811	$625,507	$627,210
51	Commercial/Industrial - Turn On (Entered)	$53.55	$855,521	$857,828	$860,194	$862,545	$864,891	$867,246
52	Cust/Comp Work - Other	$53.55	$26,039	$26,110	$26,182	$26,253	$26,325	$26,396
53	Advanced Meter - MTU Activate	$53.55	$120,723	$121,049	$121,383	$121,714	$122,045	$122,378
54	Advanced Meter - MTU Deactivate	$53.55	$12,878	$12,912	$12,948	$12,983	$13,019	$13,054
55	Advanced Meter - MTU Change	$53.55	$3,002,429	$3,002,429	$3,002,429	$3,507,952	$3,507,952	$3,507,952
56	Advanced Meter - MTU Remove	$53.55	$7,171	$7,191	$7,211	$7,230	$7,250	$7,270
57	Advanced Meter - MTU SET	$53.55	$19,300	$19,352	$19,405	$19,459	$19,511	$19,565
58	Advanced Meter - MTU Other	$53.55	$136,012	$136,378	$136,754	$137,128	$137,501	$137,876
59	AMD - AMD Investigation	$53.55	$672,966	$674,781	$676,642	$678,492	$680,337	$682,190
60	AMM - AMM Industrial Service Order	$53.55	$0	$0	$37,135	$37,135	$37,135	$37,135
61	AMM - AMM Investigation	$53.55	$0	$0	$280,460	$280,460	$280,460	$280,460
62	ALD (AMM) - Bar Per Policy	$53.55	$0	$0	$20,283	$20,283	$20,283	$20,283
63	SOS Order - SOS SWEEP/CLOSE	$53.55	$678,673	$680,504	$682,380	$684,246	$686,107	$687,975
64	SOS Order - SOS BACK ON	$53.55	$654,652	$656,418	$658,228	$660,028	$661,823	$663,625
65	Incomplete - Incomplete	$53.55	$5,128,317	$5,296,985	$5,441,713	$5,633,485	$7,020,913	$10,795,986
	Total		$93,851,620	$96,051,621	$97,555,958	$99,548,717	$111,160,191	$142,542,945

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	Total MTGs & Training Dollars P = K x N					
Line #	Order Type	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	$28,522	$28,599	$28,678	$28,756	$28,834	$28,913
2	Change of Account - Close (Soft)	$2,876	$2,884	$2,892	$2,900	$2,908	$2,916
3	Change of Account - Hang Tag	$403,786	$404,876	$405,992	$407,102	$408,209	$409,321
4	Credit/Collections - 48 Hour (1st Call)	$0	$0	$0	$0	$0	$0
5	Credit/Collections - Collect/Close (2nd Call)	$464,307	$465,578	$466,944	$466,944	$466,944	$466,944
6	Credit/Collections - Returned Check	$26	$158	$347	$347	$347	$347
7	Credit/Collections - Tenant Notification	$36,869	$36,983	$37,079	$37,079	$37,079	$37,079
8	Credit/Collections - Other	$0	$0	$0	$0	$0	$0
9	NonPay Turn On - Turn On	$206,948	$301,689	$302,681	$302,681	$302,681	$302,681
10	CSO - CSO	$679,408	$681,240	$683,119	$684,987	$686,850	$688,720
11	CSO - CO-Test	$56,775	$56,929	$57,086	$57,242	$57,397	$57,554
12	CSO - No Gas	$80,750	$80,968	$81,191	$81,413	$81,634	$81,857
13	CSO - Seasonal Off	$9,223	$9,248	$9,273	$9,298	$9,324	$9,349
14	CSO - Seasonal On	$95,289	$95,546	$95,809	$96,071	$96,332	$96,595
15	Gas Leak - CSO Leak	$1,185,203	$1,188,400	$1,191,677	$1,194,935	$1,198,185	$1,201,447
16	Gas Leak - Pilot Out Only	$30,279	$30,360	$30,444	$30,527	$30,610	$30,694
17	Gas Leak - Leak Investigation (Step2)	$80,575	$80,792	$81,015	$81,237	$81,458	$81,679
18	Fumigation - Turn On	$339,395	$340,311	$341,249	$342,182	$343,113	$344,047
19	Fumigation - Close	$285,506	$286,276	$287,065	$287,850	$288,633	$289,419
20	HBI - Entered	$7,786	$7,807	$7,828	$7,850	$7,871	$7,893
21	HBI - Not Entered	$2,018	$2,024	$2,029	$2,035	$2,040	$2,046
22	Meter Work (Capital) - Meter Set - Turn On	$214,620	$209,599	$200,889	$199,209	$200,277	$202,779
23	Meter Work (Capital) - Meter Set - Left Off	$22,781	$22,248	$21,324	$21,146	$21,259	$21,525
24	Meter Work (Capital) - Meter Set (PSI)	$12,222	$11,936	$11,440	$11,344	$11,405	$11,548
25	Meter Work (O&M) - Meter Reset - Turn On	$12,171	$12,203	$12,237	$12,271	$12,304	$12,337
26	Meter Work (O&M) - Meter Reset - Left Off	$5,032	$5,046	$5,060	$5,074	$5,087	$5,101
27	Meter Work (O&M) - Meter Change (Entered)	$11,956	$11,988	$12,021	$12,054	$12,087	$12,119
28	Meter Work (O&M) - Meter Change (Not Entered)	$181,439	$181,929	$182,430	$182,929	$183,427	$183,926
29	Meter Work (O&M) - Meter Change (Size)	$45,373	$45,495	$45,621	$45,745	$45,870	$45,995
30	Meter Work (O&M) - Meter Remove	$18,818	$18,869	$18,921	$18,973	$19,024	$19,076
31	Read/Verify - Verify	$140,181	$140,560	$140,947	$141,333	$141,717	$142,103
32	Read/Verify - Verify - Soft Close	$81,556	$81,776	$82,002	$82,226	$82,450	$82,674
33	Read/Verify - Verify - Soft Close - 180 Days	$29,161	$29,240	$29,321	$29,401	$29,481	$29,561
34	Read/Verify - Load Survey - Res	$31,932	$32,018	$32,106	$32,194	$32,282	$32,369
35	Read - Read Bill	$311,575	$385,473	$466,605	$566,773	$1,461,804	$3,908,809
36	TurnOn/ShutOff - Turn On (Entered)	$422,420	$423,559	$424,727	$425,889	$427,047	$428,210
37	TurnOn/ShutOff - Turn On Entered (Gas On)	$44,035	$44,154	$44,276	$44,397	$44,517	$44,639
38	TurnOn/ShutOff - Turn On (Back On/Restore)	$332,258	$333,154	$334,073	$334,986	$335,897	$336,811
39	TurnOn/ShutOff - Turn On (PSI)	$12,252	$12,285	$12,319	$12,353	$12,387	$12,420
40	TurnOn/ShutOff - Close (Hard)	$71,950	$72,144	$72,343	$72,540	$72,738	$72,936
41	Miscellaneous - Service Order (MSO)	$93,654	$93,907	$94,166	$94,423	$94,680	$94,938
42	Miscellaneous - Meter & Reg (MMR)	$210,647	$211,215	$211,798	$212,377	$212,955	$213,534
43	Miscellaneous - Meter Remediation Order (MRO)	$74,713	$74,914	$75,121	$75,326	$75,531	$75,737
44	Miscellaneous - Assist	$231,376	$232,000	$232,640	$233,276	$233,910	$234,547
45	Food Industry - Turn On (Entered)	$21,516	$21,574	$21,633	$21,692	$21,751	$21,811
46	Food Industry - CSO	$458,141	$459,377	$460,644	$461,903	$463,160	$464,421
47	Food Industry - CSO Leak	$28,519	$28,596	$28,675	$28,754	$28,832	$28,910
48	Commercial/Industrial - ISO	$146,595	$146,991	$147,396	$147,799	$148,201	$148,604
49	Commercial/Industrial - Load Survey- I/C	$59,219	$59,379	$59,543	$59,705	$59,868	$60,031
50	Commercial/Industrial - CSO	$55,301	$55,450	$55,603	$55,755	$55,906	$56,059
51	Commercial/Industrial - Turn On (Entered)	$76,464	$76,671	$76,882	$77,092	$77,302	$77,512
52	Cust/Comp Work - Other	$2,327	$2,334	$2,340	$2,346	$2,353	$2,359
53	Advanced Meter - MTU Activate	$10,790	$10,819	$10,849	$10,879	$10,908	$10,938
54	Advanced Meter - MTU Deactivate	$1,151	$1,154	$1,157	$1,160	$1,164	$1,167
55	Advanced Meter - MTU Change	$268,350	$268,350	$268,350	$313,532	$313,532	$313,532
56	Advanced Meter - MTU Remove	$641	$643	$644	$646	$648	$650
57	Advanced Meter - MTU SET	$1,725	$1,730	$1,734	$1,739	$1,744	$1,749
58	Advanced Meter - MTU Other	$12,156	$12,189	$12,223	$12,256	$12,290	$12,323
59	AMD - AMD Investigation	$60,148	$60,310	$60,477	$60,642	$60,807	$60,972
60	AMM - AMM Industrial Service Order	$0	$0	$3,319	$3,319	$3,319	$3,319
61	AMM - AMM Investigation	$0	$0	$25,067	$25,067	$25,067	$25,067
62	ALD (AMM) - Bar Per Policy	$0	$0	$1,813	$1,813	$1,813	$1,813
63	SOS Order - SOS SWEEP/CLOSE	$60,658	$60,822	$60,990	$61,156	$61,323	$61,490
64	SOS Order - SOS BACK ON	$58,511	$58,669	$58,831	$58,992	$59,152	$59,313
65	Incomplete - Incomplete	$458,357	$473,432	$486,367	$503,508	$627,513	$964,920
	Total	$8,388,236	$8,584,867	$8,719,321	$8,897,429	$9,935,236	$12,740,152

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	Total V&S Dollars Q = M x N					
Line #	Order Type	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	$61,427	$61,593	$61,763	$61,932	$62,100	$62,269
2	Change of Account - Close (Soft)	$6,194	$6,211	$6,228	$6,245	$6,262	$6,279
3	Change of Account - Hang Tag	$869,637	$871,982	$874,387	$876,778	$879,162	$881,556
4	Credit/Collections - 48 Hour (1st Call)	$0	$0	$0	$0	$0	$0
5	Credit/Collections - Collect/Close (2nd Call)	$999,980	$1,002,717	$1,005,659	$1,005,659	$1,005,659	$1,005,659
6	Credit/Collections - Returned Check	$57	$339	$748	$748	$748	$748
7	Credit/Collections - Tenant Notification	$79,406	$79,651	$79,858	$79,858	$79,858	$79,858
8	Credit/Collections - Other	$0	$0	$0	$0	$0	$0
9	NonPay Turn On - Turn On	$445,705	$649,750	$651,885	$651,885	$651,885	$651,885
10	CSO - CSO	$1,463,244	$1,467,191	$1,471,237	$1,475,259	$1,479,271	$1,483,299
11	CSO - CO-Test	$122,277	$122,607	$122,945	$123,281	$123,617	$123,953
12	CSO - No Gas	$173,911	$174,380	$174,861	$175,339	$175,816	$176,295
13	CSO - Seasonal Off	$19,863	$19,917	$19,971	$20,026	$20,081	$20,135
14	CSO - Seasonal On	$205,224	$205,777	$206,345	$206,909	$207,472	$208,037
15	Gas Leak - CSO Leak	$2,552,577	$2,559,462	$2,566,520	$2,573,537	$2,580,536	$2,587,562
16	Gas Leak - Pilot Out Only	$65,211	$65,387	$65,568	$65,747	$65,926	$66,105
17	Gas Leak - Leak Investigation (Step2)	$173,535	$174,003	$174,483	$174,960	$175,436	$175,913
18	Fumigation - Turn On	$730,957	$732,929	$734,950	$736,959	$738,964	$740,976
19	Fumigation - Close	$614,895	$616,553	$618,254	$619,944	$621,630	$623,322
20	HBI - Entered	$16,769	$16,814	$16,860	$16,906	$16,952	$16,998
21	HBI - Not Entered	$4,347	$4,359	$4,371	$4,383	$4,395	$4,407
22	Meter Work (Capital) - Meter Set - Turn On	$462,228	$451,414	$432,656	$429,038	$431,338	$436,726
23	Meter Work (Capital) - Meter Set - Left Off	$49,065	$47,917	$45,925	$45,541	$45,786	$46,358
24	Meter Work (Capital) - Meter Set (PSI)	$26,323	$25,707	$24,639	$24,433	$24,564	$24,870
25	Meter Work (O&M) - Meter Reset - Turn On	$26,212	$26,283	$26,355	$26,427	$26,499	$26,571
26	Meter Work (O&M) - Meter Reset - Left Off	$10,838	$10,867	$10,897	$10,927	$10,957	$10,987
27	Meter Work (O&M) - Meter Change (Entered)	$25,749	$25,818	$25,890	$25,960	$26,031	$26,102
28	Meter Work (O&M) - Meter Change (Not Entered)	$390,766	$391,820	$392,901	$393,975	$395,046	$396,122
29	Meter Work (O&M) - Meter Change (Size)	$97,720	$97,983	$98,253	$98,522	$98,790	$99,059
30	Meter Work (O&M) - Meter Remove	$40,529	$40,638	$40,750	$40,862	$40,973	$41,085
31	Read/Verify - Verify	$301,910	$302,724	$303,559	$304,389	$305,216	$306,047
32	Read/Verify - Verify - Soft Close	$175,648	$176,122	$176,608	$177,091	$177,572	$178,056
33	Read/Verify - Verify - Soft Close - 180 Days	$62,805	$62,974	$63,148	$63,321	$63,493	$63,666
34	Read/Verify - Load Survey - Res	$68,772	$68,957	$69,147	$69,336	$69,525	$69,714
35	Read - Read Bill	$671,041	$830,196	$1,004,929	$1,220,661	$3,148,294	$8,418,420
36	TurnOn/ShutOff - Turn On (Entered)	$909,768	$912,222	$914,737	$917,238	$919,733	$922,237
37	TurnOn/ShutOff - Turn On Entered (Gas On)	$94,839	$95,095	$95,357	$95,617	$95,878	$96,139
38	TurnOn/ShutOff - Turn On (Back On/Restore)	$715,585	$717,515	$719,494	$721,461	$723,423	$725,392
39	TurnOn/ShutOff - Turn On (PSI)	$26,388	$26,459	$26,532	$26,605	$26,677	$26,750
40	TurnOn/ShutOff - Close (Hard)	$154,958	$155,376	$155,805	$156,231	$156,655	$157,082
41	Miscellaneous - Service Order (MSO)	$201,703	$202,248	$202,805	$203,360	$203,913	$204,468
42	Miscellaneous - Meter & Reg (MMR)	$453,672	$454,896	$456,150	$457,397	$458,641	$459,890
43	Miscellaneous - Meter Remediation Order (MRO)	$160,909	$161,343	$161,788	$162,230	$162,671	$163,114
44	Miscellaneous - Assist	$498,315	$499,659	$501,037	$502,407	$503,774	$505,145
45	Food Industry - Turn On (Entered)	$46,339	$46,464	$46,592	$46,719	$46,846	$46,974
46	Food Industry - CSO	$986,701	$989,363	$992,091	$994,803	$997,509	$1,000,225
47	Food Industry - CSO Leak	$61,422	$61,588	$61,758	$61,927	$62,095	$62,264
48	Commercial/Industrial - ISO	$315,723	$316,574	$317,447	$318,315	$319,181	$320,050
49	Commercial/Industrial - Load Survey- I/C	$127,540	$127,884	$128,237	$128,588	$128,937	$129,289
50	Commercial/Industrial - CSO	$119,101	$119,422	$119,752	$120,079	$120,406	$120,734
51	Commercial/Industrial - Turn On (Entered)	$164,682	$165,126	$165,581	$166,034	$166,486	$166,939
52	Cust/Comp Work - Other	$5,012	$5,026	$5,040	$5,054	$5,067	$5,081
53	Advanced Meter - MTU Activate	$23,238	$23,301	$23,365	$23,429	$23,493	$23,557
54	Advanced Meter - MTU Deactivate	$2,479	$2,486	$2,492	$2,499	$2,506	$2,513
55	Advanced Meter - MTU Change	$577,947	$577,947	$577,947	$675,256	$675,256	$675,256
56	Advanced Meter - MTU Remove	$1,380	$1,384	$1,388	$1,392	$1,396	$1,399
57	Advanced Meter - MTU SET	$3,715	$3,725	$3,735	$3,746	$3,756	$3,766
58	Advanced Meter - MTU Other	$26,181	$26,252	$26,324	$26,396	$26,468	$26,540
59	AMD - AMD Investigation	$129,541	$129,891	$130,249	$130,605	$130,960	$131,317
60	AMM - AMM Industrial Service Order	$0	$0	$7,148	$7,148	$7,148	$7,148
61	AMM - AMM Investigation	$0	$0	$53,987	$53,987	$53,987	$53,987
62	ALD (AMM) - Bar Per Policy	$0	$0	$3,904	$3,904	$3,904	$3,904
63	SOS Order - SOS SWEEP/CLOSE	$130,640	$130,992	$131,353	$131,713	$132,071	$132,430
64	SOS Order - SOS BACK ON	$126,016	$126,356	$126,704	$127,051	$127,396	$127,743
65	Incomplete - Incomplete	$987,165	$1,019,633	$1,047,492	$1,084,407	$1,351,477	$2,078,152
	Total	$18,065,783	$18,489,267	$18,778,842	$19,162,434	$21,397,562	$27,438,523

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	Total Dollars (Production + Meetings & Training + V&S R = O + P + Q					
Line #	Order Type	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	$409,064	$410,168	$411,299	$412,423	$413,545	$414,671
2	Change of Account - Close (Soft)	$41,250	$41,361	$41,475	$41,588	$41,701	$41,815
3	Change of Account - Hang Tag	$5,791,181	$5,806,800	$5,822,814	$5,838,733	$5,854,613	$5,870,553
4	Credit/Collections - 48 Hour (1st Call)	$0	$0	$0	$0	$0	$0
5	Credit/Collections - Collect/Close (2nd Call)	$6,659,179	$6,677,403	$6,696,992	$6,696,992	$6,696,992	$6,696,992
6	Credit/Collections - Returned Check	$377	$2,260	$4,981	$4,981	$4,981	$4,981
7	Credit/Collections - Tenant Notification	$528,787	$530,422	$531,796	$531,796	$531,796	$531,796
8	Credit/Collections - Other	$0	$0	$0	$0	$0	$0
9	NonPay Turn On - Turn On	$2,968,089	$4,326,885	$4,341,106	$4,341,106	$4,341,106	$4,341,106
10	CSO - CSO	$9,744,195	$9,770,477	$9,797,422	$9,824,207	$9,850,926	$9,877,747
11	CSO - CO-Test	$814,283	$816,480	$818,731	$820,970	$823,202	$825,444
12	CSO - No Gas	$1,158,128	$1,161,252	$1,164,454	$1,167,638	$1,170,813	$1,174,001
13	CSO - Seasonal Off	$132,274	$132,631	$132,996	$133,360	$133,723	$134,087
14	CSO - Seasonal On	$1,366,649	$1,370,335	$1,374,114	$1,377,871	$1,381,618	$1,385,380
15	Gas Leak - CSO Leak	$16,998,399	$17,044,247	$17,091,250	$17,137,977	$17,184,587	$17,231,376
16	Gas Leak - Pilot Out Only	$434,263	$435,434	$436,635	$437,829	$439,019	$440,215
17	Gas Leak - Leak Investigation (Step2)	$1,155,623	$1,158,740	$1,161,935	$1,165,112	$1,168,281	$1,171,462
18	Fumigation - Turn On	$4,867,671	$4,880,800	$4,894,260	$4,907,641	$4,920,988	$4,934,387
19	Fumigation - Close	$4,094,775	$4,105,819	$4,117,142	$4,128,398	$4,139,626	$4,150,897
20	HBI - Entered	$111,667	$111,968	$112,277	$112,584	$112,890	$113,198
21	HBI - Not Entered	$28,948	$29,026	$29,106	$29,185	$29,265	$29,344
22	Meter Work (Capital) - Meter Set - Turn On	$3,078,120	$3,006,104	$2,881,188	$2,857,095	$2,872,415	$2,908,292
23	Meter Work (Capital) - Meter Set - Left Off	$326,736	$319,092	$305,832	$303,275	$304,901	$308,709
24	Meter Work (Capital) - Meter Set (PSI)	$175,292	$171,190	$164,077	$162,705	$163,577	$165,620
25	Meter Work (O&M) - Meter Reset - Turn On	$174,553	$175,024	$175,507	$175,986	$176,465	$176,946
26	Meter Work (O&M) - Meter Reset - Left Off	$72,173	$72,368	$72,568	$72,766	$72,964	$73,163
27	Meter Work (O&M) - Meter Change (Entered)	$171,470	$171,932	$172,406	$172,878	$173,348	$173,820
28	Meter Work (O&M) - Meter Change (Not Entered)	$2,602,234	$2,609,253	$2,616,448	$2,623,601	$2,630,737	$2,637,900
29	Meter Work (O&M) - Meter Change (Size)	$650,745	$652,500	$654,300	$656,089	$657,873	$659,664
30	Meter Work (O&M) - Meter Remove	$269,896	$270,624	$271,370	$272,112	$272,852	$273,595
31	Read/Verify - Verify	$2,010,509	$2,015,932	$2,021,491	$2,027,018	$2,032,530	$2,038,064
32	Read/Verify - Verify - Soft Close	$1,169,697	$1,172,852	$1,176,086	$1,179,302	$1,182,509	$1,185,729
33	Read/Verify - Verify - Soft Close - 180 Days	$418,237	$419,365	$420,521	$421,671	$422,818	$423,969
34	Read/Verify - Load Survey - Res	$457,972	$459,207	$460,474	$461,733	$462,988	$464,249
35	Read - Read Bill	$4,468,668	$5,528,530	$6,692,135	$8,128,762	$20,965,464	$56,060,866
36	TurnOn/ShutOff - Turn On (Entered)	$6,058,427	$6,074,767	$6,091,520	$6,108,174	$6,124,786	$6,141,462
37	TurnOn/ShutOff - Turn On Entered (Gas On)	$631,560	$633,264	$635,010	$636,746	$638,478	$640,216
38	TurnOn/ShutOff - Turn On (Back On/Restore)	$4,765,300	$4,778,153	$4,791,330	$4,804,429	$4,817,496	$4,830,613
39	TurnOn/ShutOff - Turn On (PSI)	$175,726	$176,200	$176,686	$177,169	$177,651	$178,134
40	TurnOn/ShutOff - Close (Hard)	$1,031,914	$1,034,698	$1,037,551	$1,040,388	$1,043,217	$1,046,058
41	Miscellaneous - Service Order (MSO)	$1,343,206	$1,346,829	$1,350,543	$1,354,235	$1,357,918	$1,361,616
42	Miscellaneous - Meter & Reg (MMR)	$3,021,142	$3,029,291	$3,037,645	$3,045,950	$3,054,234	$3,062,550
43	Miscellaneous - Meter Remediation Order (MRO)	$1,071,541	$1,074,431	$1,077,394	$1,080,340	$1,083,278	$1,086,227
44	Miscellaneous - Assist	$3,318,436	$3,327,386	$3,336,563	$3,345,685	$3,354,784	$3,363,918
45	Food Industry - Turn On (Entered)	$308,584	$309,416	$310,269	$311,118	$311,964	$312,813
46	Food Industry - CSO	$6,570,750	$6,588,472	$6,606,641	$6,624,704	$6,642,721	$6,660,807
47	Food Industry - CSO Leak	$409,031	$410,134	$411,265	$412,389	$413,511	$414,637
48	Commercial/Industrial - ISO	$2,102,496	$2,108,167	$2,113,980	$2,119,760	$2,125,525	$2,131,312
49	Commercial/Industrial - Load Survey- I/C	$849,332	$851,622	$853,971	$856,306	$858,635	$860,972
50	Commercial/Industrial - CSO	$793,132	$795,271	$797,464	$799,645	$801,819	$804,003
51	Commercial/Industrial - Turn On (Entered)	$1,096,667	$1,099,625	$1,102,657	$1,105,672	$1,108,679	$1,111,697
52	Cust/Comp Work - Other	$33,379	$33,469	$33,562	$33,653	$33,745	$33,837
53	Advanced Meter - MTU Activate	$154,751	$155,169	$155,597	$156,022	$156,446	$156,872
54	Advanced Meter - MTU Deactivate	$16,507	$16,552	$16,597	$16,643	$16,688	$16,734
55	Advanced Meter - MTU Change	$3,848,726	$3,848,726	$3,848,726	$4,496,741	$4,496,741	$4,496,741
56	Advanced Meter - MTU Remove	$9,193	$9,218	$9,243	$9,268	$9,294	$9,319
57	Advanced Meter - MTU SET	$24,740	$24,807	$24,875	$24,943	$25,011	$25,079
58	Advanced Meter - MTU Other	$174,349	$174,819	$175,302	$175,781	$176,259	$176,739
59	AMD - AMD Investigation	$862,655	$864,982	$867,367	$869,739	$872,104	$874,479
60	AMM - AMM Industrial Service Order	$0	$0	$47,603	$47,603	$47,603	$47,603
61	AMM - AMM Investigation	$0	$0	$359,513	$359,513	$359,513	$359,513
62	ALD (AMM) - Bar Per Policy	$0	$0	$26,000	$26,000	$26,000	$26,000
63	SOS Order - SOS SWEEP/CLOSE	$869,971	$872,318	$874,723	$877,115	$879,500	$881,895
64	SOS Order - SOS BACK ON	$839,179	$841,443	$843,763	$846,070	$848,371	$850,681
65	Incomplete - Incomplete	$6,573,840	$6,790,049	$6,975,572	$7,221,399	$8,999,903	$13,839,058
	Total	$120,305,639	$123,125,756	$125,054,121	$127,608,580	$142,492,988	$182,721,620

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	Total Annual Paid Hours S					
Line #	Order Type	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	2,088	2,088	2,080	2,088	2,088	2,088
2	Change of Account - Close (Soft)	2,088	2,088	2,080	2,088	2,088	2,088
3	Change of Account - Hang Tag	2,088	2,088	2,080	2,088	2,088	2,088
4	Credit/Collections - 48 Hour (1st Call)	2,088	2,088	2,080	2,088	2,088	2,088
5	Credit/Collections - Collect/Close (2nd Call)	2,088	2,088	2,080	2,088	2,088	2,088
6	Credit/Collections - Returned Check	2,088	2,088	2,080	2,088	2,088	2,088
7	Credit/Collections - Tenant Notification	2,088	2,088	2,080	2,088	2,088	2,088
8	Credit/Collections - Other	2,088	2,088	2,080	2,088	2,088	2,088
9	NonPay Turn On - Turn On	2,088	2,088	2,080	2,088	2,088	2,088
10	CSO - CSO	2,088	2,088	2,080	2,088	2,088	2,088
11	CSO - CO-Test	2,088	2,088	2,080	2,088	2,088	2,088
12	CSO - No Gas	2,088	2,088	2,080	2,088	2,088	2,088
13	CSO - Seasonal Off	2,088	2,088	2,080	2,088	2,088	2,088
14	CSO - Seasonal On	2,088	2,088	2,080	2,088	2,088	2,088
15	Gas Leak - CSO Leak	2,088	2,088	2,080	2,088	2,088	2,088
16	Gas Leak - Pilot Out Only	2,088	2,088	2,080	2,088	2,088	2,088
17	Gas Leak - Leak Investigation (Step2)	2,088	2,088	2,080	2,088	2,088	2,088
18	Fumigation - Turn On	2,088	2,088	2,080	2,088	2,088	2,088
19	Fumigation - Close	2,088	2,088	2,080	2,088	2,088	2,088
20	HBI - Entered	2,088	2,088	2,080	2,088	2,088	2,088
21	HBI - Not Entered	2,088	2,088	2,080	2,088	2,088	2,088
22	Meter Work (Capital) - Meter Set - Turn On	2,088	2,088	2,080	2,088	2,088	2,088
23	Meter Work (Capital) - Meter Set - Left Off	2,088	2,088	2,080	2,088	2,088	2,088
24	Meter Work (Capital) - Meter Set (PSI)	2,088	2,088	2,080	2,088	2,088	2,088
25	Meter Work (O&M) - Meter Reset - Turn On	2,088	2,088	2,080	2,088	2,088	2,088
26	Meter Work (O&M) - Meter Reset - Left Off	2,088	2,088	2,080	2,088	2,088	2,088
27	Meter Work (O&M) - Meter Change (Entered)	2,088	2,088	2,080	2,088	2,088	2,088
28	Meter Work (O&M) - Meter Change (Not Entered)	2,088	2,088	2,080	2,088	2,088	2,088
29	Meter Work (O&M) - Meter Change (Size)	2,088	2,088	2,080	2,088	2,088	2,088
30	Meter Work (O&M) - Meter Remove	2,088	2,088	2,080	2,088	2,088	2,088
31	Read/Verify - Verify	2,088	2,088	2,080	2,088	2,088	2,088
32	Read/Verify - Verify - Soft Close	2,088	2,088	2,080	2,088	2,088	2,088
33	Read/Verify - Verify - Soft Close - 180 Days	2,088	2,088	2,080	2,088	2,088	2,088
34	Read/Verify - Load Survey - Res	2,088	2,088	2,080	2,088	2,088	2,088
35	Read - Read Bill	2,088	2,088	2,080	2,088	2,088	2,088
36	TurnOn/ShutOff - Turn On (Entered)	2,088	2,088	2,080	2,088	2,088	2,088
37	TurnOn/ShutOff - Turn On Entered (Gas On)	2,088	2,088	2,080	2,088	2,088	2,088
38	TurnOn/ShutOff - Turn On (Back On/Restore)	2,088	2,088	2,080	2,088	2,088	2,088
39	TurnOn/ShutOff - Turn On (PSI)	2,088	2,088	2,080	2,088	2,088	2,088
40	TurnOn/ShutOff - Close (Hard)	2,088	2,088	2,080	2,088	2,088	2,088
41	Miscellaneous - Service Order (MSO)	2,088	2,088	2,080	2,088	2,088	2,088
42	Miscellaneous - Meter & Reg (MMR)	2,088	2,088	2,080	2,088	2,088	2,088
43	Miscellaneous - Meter Remediation Order (MRO)	2,088	2,088	2,080	2,088	2,088	2,088
44	Miscellaneous - Assist	2,088	2,088	2,080	2,088	2,088	2,088
45	Food Industry - Turn On (Entered)	2,088	2,088	2,080	2,088	2,088	2,088
46	Food Industry - CSO	2,088	2,088	2,080	2,088	2,088	2,088
47	Food Industry - CSO Leak	2,088	2,088	2,080	2,088	2,088	2,088
48	Commercial/Industrial - ISO	2,088	2,088	2,080	2,088	2,088	2,088
49	Commercial/Industrial - Load Survey- I/C	2,088	2,088	2,080	2,088	2,088	2,088
50	Commercial/Industrial - CSO	2,088	2,088	2,080	2,088	2,088	2,088
51	Commercial/Industrial - Turn On (Entered)	2,088	2,088	2,080	2,088	2,088	2,088
52	Cust/Comp Work - Other	2,088	2,088	2,080	2,088	2,088	2,088
53	Advanced Meter - MTU Activate	2,088	2,088	2,080	2,088	2,088	2,088
54	Advanced Meter - MTU Deactivate	2,088	2,088	2,080	2,088	2,088	2,088
55	Advanced Meter - MTU Change	2,088	2,088	2,080	2,088	2,088	2,088
56	Advanced Meter - MTU Remove	2,088	2,088	2,080	2,088	2,088	2,088
57	Advanced Meter - MTU SET	2,088	2,088	2,080	2,088	2,088	2,088
58	Advanced Meter - MTU Other	2,088	2,088	2,080	2,088	2,088	2,088
59	AMD - AMD Investigation	2,088	2,088	2,080	2,088	2,088	2,088
60	AMM - AMM Industrial Service Order	2,088	2,088	2,080	2,088	2,088	2,088
61	AMM - AMM Investigation	2,088	2,088	2,080	2,088	2,088	2,088
62	ALD (AMM) - Bar Per Policy	2,088	2,088	2,080	2,088	2,088	2,088
63	SOS Order - SOS SWEEP/CLOSE	2,088	2,088	2,080	2,088	2,088	2,088
64	SOS Order - SOS BACK ON	2,088	2,088	2,080	2,088	2,088	2,088
65	Incomplete - Incomplete	2,088	2,088	2,080	2,088	2,088	2,088
	Total						

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	Total Productive FTEs (On Prem + Drive + NJT) T = I / S					
Line #	Order Type	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	2.85	2.86	2.88	2.88	2.89	2.89
2	Change of Account - Close (Soft)	0.29	0.29	0.29	0.29	0.29	0.29
3	Change of Account - Hang Tag	40.40	40.51	40.78	40.73	40.84	40.96
4	Credit/Collections - 48 Hour (1st Call)	0.00	0.00	0.00	0.00	0.00	0.00
5	Credit/Collections - Collect/Close (2nd Call)	46.46	46.58	46.90	46.72	46.72	46.72
6	Credit/Collections - Returned Check	0.00	0.02	0.03	0.03	0.03	0.03
7	Credit/Collections - Tenant Notification	3.69	3.70	3.72	3.71	3.71	3.71
8	Credit/Collections - Other	0.00	0.00	0.00	0.00	0.00	0.00
9	NonPay Turn On - Turn On	20.71	30.19	30.40	30.29	30.29	30.29
10	CSO - CSO	67.98	68.16	68.61	68.54	68.72	68.91
11	CSO - CO-Test	5.68	5.70	5.73	5.73	5.74	5.76
12	CSO - No Gas	8.08	8.10	8.15	8.15	8.17	8.19
13	CSO - Seasonal Off	0.92	0.93	0.93	0.93	0.93	0.94
14	CSO - Seasonal On	9.53	9.56	9.62	9.61	9.64	9.66
15	Gas Leak - CSO Leak	118.59	118.91	119.69	119.56	119.89	120.21
16	Gas Leak - Pilot Out Only	3.03	3.04	3.06	3.05	3.06	3.07
17	Gas Leak - Leak Investigation (Step2)	8.06	8.08	8.14	8.13	8.15	8.17
18	Fumigation - Turn On	33.96	34.05	34.28	34.24	34.33	34.42
19	Fumigation - Close	28.57	28.64	28.83	28.80	28.88	28.96
20	HBI - Entered	0.78	0.78	0.79	0.79	0.79	0.79
21	HBI - Not Entered	0.20	0.20	0.20	0.20	0.20	0.20
22	Meter Work (Capital) - Meter Set - Turn On	21.47	20.97	20.18	19.93	20.04	20.29
23	Meter Work (Capital) - Meter Set - Left Off	2.28	2.23	2.14	2.12	2.13	2.15
24	Meter Work (Capital) - Meter Set (PSI)	1.22	1.19	1.15	1.14	1.14	1.16
25	Meter Work (O&M) - Meter Reset - Turn On	1.22	1.22	1.23	1.23	1.23	1.23
26	Meter Work (O&M) - Meter Reset - Left Off	0.50	0.50	0.51	0.51	0.51	0.51
27	Meter Work (O&M) - Meter Change (Entered)	1.20	1.20	1.21	1.21	1.21	1.21
28	Meter Work (O&M) - Meter Change (Not Entered)	18.15	18.20	18.32	18.30	18.35	18.40
29	Meter Work (O&M) - Meter Change (Size)	4.54	4.55	4.58	4.58	4.59	4.60
30	Meter Work (O&M) - Meter Remove	1.88	1.89	1.90	1.90	1.90	1.91
31	Read/Verify - Verify	14.03	14.06	14.16	14.14	14.18	14.22
32	Read/Verify - Verify - Soft Close	8.16	8.18	8.24	8.23	8.25	8.27
33	Read/Verify - Verify - Soft Close - 180 Days	2.92	2.93	2.95	2.94	2.95	2.96
34	Read/Verify - Load Survey - Res	3.20	3.20	3.22	3.22	3.23	3.24
35	Read - Read Bill	31.18	38.57	46.87	56.71	146.26	391.10
36	TurnOn/ShutOff - Turn On (Entered)	42.27	42.38	42.66	42.61	42.73	42.85
37	TurnOn/ShutOff - Turn On Entered (Gas On)	4.41	4.42	4.45	4.44	4.45	4.47
38	TurnOn/ShutOff - Turn On (Back On/Restore)	33.24	33.33	33.55	33.52	33.61	33.70
39	TurnOn/ShutOff - Turn On (PSI)	1.23	1.23	1.24	1.24	1.24	1.24
40	TurnOn/ShutOff - Close (Hard)	7.20	7.22	7.27	7.26	7.28	7.30
41	Miscellaneous - Service Order (MSO)	9.37	9.40	9.46	9.45	9.47	9.50
42	Miscellaneous - Meter & Reg (MMR)	21.08	21.13	21.27	21.25	21.31	21.37
43	Miscellaneous - Meter Remediation Order (MRO)	7.48	7.50	7.55	7.54	7.56	7.58
44	Miscellaneous - Assist	23.15	23.21	23.37	23.34	23.40	23.47
45	Food Industry - Turn On (Entered)	2.15	2.16	2.17	2.17	2.18	2.18
46	Food Industry - CSO	45.84	45.96	46.27	46.22	46.34	46.47
47	Food Industry - CSO Leak	2.85	2.86	2.88	2.88	2.88	2.89
48	Commercial/Industrial - ISO	14.67	14.71	14.80	14.79	14.83	14.87
49	Commercial/Industrial - Load Survey- I/C	5.93	5.94	5.98	5.97	5.99	6.01
50	Commercial/Industrial - CSO	5.53	5.55	5.58	5.58	5.59	5.61
51	Commercial/Industrial - Turn On (Entered)	7.65	7.67	7.72	7.71	7.73	7.76
52	Cust/Comp Work - Other	0.23	0.23	0.24	0.23	0.24	0.24
53	Advanced Meter - MTU Activate	1.08	1.08	1.09	1.09	1.09	1.09
54	Advanced Meter - MTU Deactivate	0.12	0.12	0.12	0.12	0.12	0.12
55	Advanced Meter - MTU Change	26.85	26.85	26.95	31.37	31.37	31.37
56	Advanced Meter - MTU Remove	0.06	0.06	0.06	0.06	0.06	0.07
57	Advanced Meter - MTU SET	0.17	0.17	0.17	0.17	0.17	0.17
58	Advanced Meter - MTU Other	1.22	1.22	1.23	1.23	1.23	1.23
59	AMD - AMD Investigation	6.02	6.03	6.07	6.07	6.08	6.10
60	AMM - AMM Industrial Service Order	0.00	0.00	0.33	0.33	0.33	0.33
61	AMM - AMM Investigation	0.00	0.00	2.52	2.51	2.51	2.51
62	ALD (AMM) - Bar Per Policy	0.00	0.00	0.18	0.18	0.18	0.18
63	SOS Order - SOS SWEEP/CLOSE	6.07	6.09	6.13	6.12	6.14	6.15
64	SOS Order - SOS BACK ON	5.85	5.87	5.91	5.90	5.92	5.93
65	Incomplete - Incomplete	45.86	47.37	48.85	50.38	62.79	96.55
	Total	839.30	858.98	875.78	890.25	994.09	1,274.74

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	Meetings & Training FTEs U = K / S					
Line #	Order Type	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	0.26	0.26	0.26	0.26	0.26	0.26
2	Change of Account - Close (Soft)	0.03	0.03	0.03	0.03	0.03	0.03
3	Change of Account - Hang Tag	3.61	3.62	3.64	3.64	3.65	3.66
4	Credit/Collections - 48 Hour (1st Call)	0.00	0.00	0.00	0.00	0.00	0.00
5	Credit/Collections - Collect/Close (2nd Call)	4.15	4.16	4.19	4.18	4.18	4.18
6	Credit/Collections - Returned Check	0.00	0.00	0.00	0.00	0.00	0.00
7	Credit/Collections - Tenant Notification	0.33	0.33	0.33	0.33	0.33	0.33
8	Credit/Collections - Other	0.00	0.00	0.00	0.00	0.00	0.00
9	NonPay Turn On - Turn On	1.85	2.70	2.72	2.71	2.71	2.71
10	CSO - CSO	6.08	6.09	6.13	6.13	6.14	6.16
11	CSO - CO-Test	0.51	0.51	0.51	0.51	0.51	0.51
12	CSO - No Gas	0.72	0.72	0.73	0.73	0.73	0.73
13	CSO - Seasonal Off	0.08	0.08	0.08	0.08	0.08	0.08
14	CSO - Seasonal On	0.85	0.85	0.86	0.86	0.86	0.86
15	Gas Leak - CSO Leak	10.60	10.63	10.70	10.69	10.72	10.74
16	Gas Leak - Pilot Out Only	0.27	0.27	0.27	0.27	0.27	0.27
17	Gas Leak - Leak Investigation (Step2)	0.72	0.72	0.73	0.73	0.73	0.73
18	Fumigation - Turn On	3.04	3.04	3.06	3.06	3.07	3.08
19	Fumigation - Close	2.55	2.56	2.58	2.57	2.58	2.59
20	HBI - Entered	0.07	0.07	0.07	0.07	0.07	0.07
21	HBI - Not Entered	0.02	0.02	0.02	0.02	0.02	0.02
22	Meter Work (Capital) - Meter Set - Turn On	1.92	1.87	1.80	1.78	1.79	1.81
23	Meter Work (Capital) - Meter Set - Left Off	0.20	0.20	0.19	0.19	0.19	0.19
24	Meter Work (Capital) - Meter Set (PSI)	0.11	0.11	0.10	0.10	0.10	0.10
25	Meter Work (O&M) - Meter Reset - Turn On	0.11	0.11	0.11	0.11	0.11	0.11
26	Meter Work (O&M) - Meter Reset - Left Off	0.05	0.05	0.05	0.05	0.05	0.05
27	Meter Work (O&M) - Meter Change (Entered)	0.11	0.11	0.11	0.11	0.11	0.11
28	Meter Work (O&M) - Meter Change (Not Entered)	1.62	1.63	1.64	1.64	1.64	1.64
29	Meter Work (O&M) - Meter Change (Size)	0.41	0.41	0.41	0.41	0.41	0.41
30	Meter Work (O&M) - Meter Remove	0.17	0.17	0.17	0.17	0.17	0.17
31	Read/Verify - Verify	1.25	1.26	1.27	1.26	1.27	1.27
32	Read/Verify - Verify - Soft Close	0.73	0.73	0.74	0.74	0.74	0.74
33	Read/Verify - Verify - Soft Close - 180 Days	0.26	0.26	0.26	0.26	0.26	0.26
34	Read/Verify - Load Survey - Res	0.29	0.29	0.29	0.29	0.29	0.29
35	Read - Read Bill	2.79	3.45	4.19	5.07	13.07	34.96
36	TurnOn/ShutOff - Turn On (Entered)	3.78	3.79	3.81	3.81	3.82	3.83
37	TurnOn/ShutOff - Turn On Entered (Gas On)	0.39	0.39	0.40	0.40	0.40	0.40
38	TurnOn/ShutOff - Turn On (Back On/Restore)	2.97	2.98	3.00	3.00	3.00	3.01
39	TurnOn/ShutOff - Turn On (PSI)	0.11	0.11	0.11	0.11	0.11	0.11
40	TurnOn/ShutOff - Close (Hard)	0.64	0.65	0.65	0.65	0.65	0.65
41	Miscellaneous - Service Order (MSO)	0.84	0.84	0.85	0.84	0.85	0.85
42	Miscellaneous - Meter & Reg (MMR)	1.88	1.89	1.90	1.90	1.90	1.91
43	Miscellaneous - Meter Remediation Order (MRO)	0.67	0.67	0.67	0.67	0.68	0.68
44	Miscellaneous - Assist	2.07	2.07	2.09	2.09	2.09	2.10
45	Food Industry - Turn On (Entered)	0.19	0.19	0.19	0.19	0.19	0.20
46	Food Industry - CSO	4.10	4.11	4.14	4.13	4.14	4.15
47	Food Industry - CSO Leak	0.26	0.26	0.26	0.26	0.26	0.26
48	Commercial/Industrial - ISO	1.31	1.31	1.32	1.32	1.33	1.33
49	Commercial/Industrial - Load Survey- I/C	0.53	0.53	0.53	0.53	0.54	0.54
50	Commercial/Industrial - CSO	0.49	0.50	0.50	0.50	0.50	0.50
51	Commercial/Industrial - Turn On (Entered)	0.68	0.69	0.69	0.69	0.69	0.69
52	Cust/Comp Work - Other	0.02	0.02	0.02	0.02	0.02	0.02
53	Advanced Meter - MTU Activate	0.10	0.10	0.10	0.10	0.10	0.10
54	Advanced Meter - MTU Deactivate	0.01	0.01	0.01	0.01	0.01	0.01
55	Advanced Meter - MTU Change	2.40	2.40	2.41	2.80	2.80	2.80
56	Advanced Meter - MTU Remove	0.01	0.01	0.01	0.01	0.01	0.01
57	Advanced Meter - MTU SET	0.02	0.02	0.02	0.02	0.02	0.02
58	Advanced Meter - MTU Other	0.11	0.11	0.11	0.11	0.11	0.11
59	AMD - AMD Investigation	0.54	0.54	0.54	0.54	0.54	0.55
60	AMM - AMM Industrial Service Order	0.00	0.00	0.03	0.03	0.03	0.03
61	AMM - AMM Investigation	0.00	0.00	0.23	0.22	0.22	0.22
62	ALD (AMM) - Bar Per Policy	0.00	0.00	0.02	0.02	0.02	0.02
63	SOS Order - SOS SWEEP/CLOSE	0.54	0.54	0.55	0.55	0.55	0.55
64	SOS Order - SOS BACK ON	0.52	0.52	0.53	0.53	0.53	0.53
65	Incomplete - Incomplete	4.10	4.23	4.37	4.50	5.61	8.63
	Total	75.01	76.77	78.28	79.57	88.85	113.93

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	V&S % V	V&S FTEs W = (T + U) x V					
Line #	Order Type	FTEs V&S Rate	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	19.04%	0.59	0.59	0.60	0.60	0.60	0.60
2	Change of Account - Close (Soft)	19.04%	0.06	0.06	0.06	0.06	0.06	0.06
3	Change of Account - Hang Tag	19.04%	8.38	8.40	8.46	8.45	8.47	8.49
4	Credit/Collections - 48 Hour (1st Call)	19.04%	0.00	0.00	0.00	0.00	0.00	0.00
5	Credit/Collections - Collect/Close (2nd Call)	19.04%	9.64	9.66	9.73	9.69	9.69	9.69
6	Credit/Collections - Returned Check	19.04%	0.00	0.00	0.01	0.01	0.01	0.01
7	Credit/Collections - Tenant Notification	19.04%	0.77	0.77	0.77	0.77	0.77	0.77
8	Credit/Collections - Other	19.04%	0.00	0.00	0.00	0.00	0.00	0.00
9	NonPay Turn On - Turn On	19.04%	4.29	6.26	6.31	6.28	6.28	6.28
10	CSO - CSO	19.04%	14.10	14.14	14.23	14.22	14.25	14.29
11	CSO - CO-Test	19.04%	1.18	1.18	1.19	1.19	1.19	1.19
12	CSO - No Gas	19.04%	1.68	1.68	1.69	1.69	1.69	1.70
13	CSO - Seasonal Off	19.04%	0.19	0.19	0.19	0.19	0.19	0.19
14	CSO - Seasonal On	19.04%	1.98	1.98	2.00	1.99	2.00	2.00
15	Gas Leak - CSO Leak	19.04%	24.60	24.66	24.83	24.80	24.87	24.93
16	Gas Leak - Pilot Out Only	19.04%	0.63	0.63	0.63	0.63	0.64	0.64
17	Gas Leak - Leak Investigation (Step2)	19.04%	1.67	1.68	1.69	1.69	1.69	1.70
18	Fumigation - Turn On	19.04%	7.04	7.06	7.11	7.10	7.12	7.14
19	Fumigation - Close	19.04%	5.93	5.94	5.98	5.97	5.99	6.01
20	HBI - Entered	19.04%	0.16	0.16	0.16	0.16	0.16	0.16
21	HBI - Not Entered	19.04%	0.04	0.04	0.04	0.04	0.04	0.04
22	Meter Work (Capital) - Meter Set - Turn On	19.04%	4.45	4.35	4.19	4.13	4.16	4.21
23	Meter Work (Capital) - Meter Set - Left Off	19.04%	0.47	0.46	0.44	0.44	0.44	0.45
24	Meter Work (Capital) - Meter Set (PSI)	19.04%	0.25	0.25	0.24	0.24	0.24	0.24
25	Meter Work (O&M) - Meter Reset - Turn On	19.04%	0.25	0.25	0.25	0.25	0.26	0.26
26	Meter Work (O&M) - Meter Reset - Left Off	19.04%	0.10	0.10	0.11	0.11	0.11	0.11
27	Meter Work (O&M) - Meter Change (Entered)	19.04%	0.25	0.25	0.25	0.25	0.25	0.25
28	Meter Work (O&M) - Meter Change (Not Entered)	19.04%	3.77	3.78	3.80	3.80	3.81	3.82
29	Meter Work (O&M) - Meter Change (Size)	19.04%	0.94	0.94	0.95	0.95	0.95	0.95
30	Meter Work (O&M) - Meter Remove	19.04%	0.39	0.39	0.39	0.39	0.39	0.40
31	Read/Verify - Verify	19.04%	2.91	2.92	2.94	2.93	2.94	2.95
32	Read/Verify - Verify - Soft Close	19.04%	1.69	1.70	1.71	1.71	1.71	1.72
33	Read/Verify - Verify - Soft Close - 180 Days	19.04%	0.61	0.61	0.61	0.61	0.61	0.61
34	Read/Verify - Load Survey - Res	19.04%	0.66	0.66	0.67	0.67	0.67	0.67
35	Read - Read Bill	19.04%	6.47	8.00	9.72	11.76	30.34	81.12
36	TurnOn/ShutOff - Turn On (Entered)	19.04%	8.77	8.79	8.85	8.84	8.86	8.89
37	TurnOn/ShutOff - Turn On Entered (Gas On)	19.04%	0.91	0.92	0.92	0.92	0.92	0.93
38	TurnOn/ShutOff - Turn On (Back On/Restore)	19.04%	6.90	6.91	6.96	6.95	6.97	6.99
39	TurnOn/ShutOff - Turn On (PSI)	19.04%	0.25	0.25	0.26	0.26	0.26	0.26
40	TurnOn/ShutOff - Close (Hard)	19.04%	1.49	1.50	1.51	1.51	1.51	1.51
41	Miscellaneous - Service Order (MSO)	19.04%	1.94	1.95	1.96	1.96	1.96	1.97
42	Miscellaneous - Meter & Reg (MMR)	19.04%	4.37	4.38	4.41	4.41	4.42	4.43
43	Miscellaneous - Meter Remediation Order (MRO)	19.04%	1.55	1.55	1.57	1.56	1.57	1.57
44	Miscellaneous - Assist	19.04%	4.80	4.81	4.85	4.84	4.85	4.87
45	Food Industry - Turn On (Entered)	19.04%	0.45	0.45	0.45	0.45	0.45	0.45
46	Food Industry - CSO	19.04%	9.51	9.53	9.60	9.59	9.61	9.64
47	Food Industry - CSO Leak	19.04%	0.59	0.59	0.60	0.60	0.60	0.60
48	Commercial/Industrial - ISO	19.04%	3.04	3.05	3.07	3.07	3.08	3.08
49	Commercial/Industrial - Load Survey- I/C	19.04%	1.23	1.23	1.24	1.24	1.24	1.25
50	Commercial/Industrial - CSO	19.04%	1.15	1.15	1.16	1.16	1.16	1.16
51	Commercial/Industrial - Turn On (Entered)	19.04%	1.59	1.59	1.60	1.60	1.60	1.61
52	Cust/Comp Work - Other	19.04%	0.05	0.05	0.05	0.05	0.05	0.05
53	Advanced Meter - MTU Activate	19.04%	0.22	0.22	0.23	0.23	0.23	0.23
54	Advanced Meter - MTU Deactivate	19.04%	0.02	0.02	0.02	0.02	0.02	0.02
55	Advanced Meter - MTU Change	19.04%	5.57	5.57	5.59	6.51	6.51	6.51
56	Advanced Meter - MTU Remove	19.04%	0.01	0.01	0.01	0.01	0.01	0.01
57	Advanced Meter - MTU SET	19.04%	0.04	0.04	0.04	0.04	0.04	0.04
58	Advanced Meter - MTU Other	19.04%	0.25	0.25	0.25	0.25	0.26	0.26
59	AMD - AMD Investigation	19.04%	1.25	1.25	1.26	1.26	1.26	1.27
60	AMM - AMM Industrial Service Order	19.04%	0.00	0.00	0.07	0.07	0.07	0.07
61	AMM - AMM Investigation	19.04%	0.00	0.00	0.52	0.52	0.52	0.52
62	ALD (AMM) - Bar Per Policy	19.04%	0.00	0.00	0.04	0.04	0.04	0.04
63	SOS Order - SOS SWEEP/CLOSE	19.04%	1.26	1.26	1.27	1.27	1.27	1.28
64	SOS Order - SOS BACK ON	19.04%	1.21	1.22	1.23	1.22	1.23	1.23
65	Incomplete - Incomplete	19.04%	9.51	9.83	10.13	10.45	13.02	20.03
	Total		174.09	178.17	181.65	184.65	206.19	264.40

	CSF Operations Order Volume Base Cost Model Calculation Steps --->>>	Total FTEs With V&S X = T + U + W					
Line #	Order Type	2026 Estimated	2027 Estimated	TY 2028 Estimated	2029 Estimated	2030 Estimated	2031 Estimated
1	Change of Account - Turn On (Not Entered)	3.70	3.71	3.74	3.73	3.74	3.75
2	Change of Account - Close (Soft)	0.37	0.37	0.38	0.38	0.38	0.38
3	Change of Account - Hang Tag	52.39	52.53	52.88	52.82	52.97	53.11
4	Credit/Collections - 48 Hour (1st Call)	0.00	0.00	0.00	0.00	0.00	0.00
5	Credit/Collections - Collect/Close (2nd Call)	60.25	60.41	60.82	60.59	60.59	60.59
6	Credit/Collections - Returned Check	0.00	0.02	0.05	0.05	0.05	0.05
7	Credit/Collections - Tenant Notification	4.78	4.80	4.83	4.81	4.81	4.81
8	Credit/Collections - Other	0.00	0.00	0.00	0.00	0.00	0.00
9	NonPay Turn On - Turn On	26.85	39.15	39.42	39.27	39.27	39.27
10	CSO - CSO	88.16	88.39	88.98	88.88	89.12	89.36
11	CSO - CO-Test	7.37	7.39	7.44	7.43	7.45	7.47
12	CSO - No Gas	10.48	10.51	10.58	10.56	10.59	10.62
13	CSO - Seasonal Off	1.20	1.20	1.21	1.21	1.21	1.21
14	CSO - Seasonal On	12.36	12.40	12.48	12.47	12.50	12.53
15	Gas Leak - CSO Leak	153.78	154.20	155.22	155.05	155.47	155.89
16	Gas Leak - Pilot Out Only	3.93	3.94	3.97	3.96	3.97	3.98
17	Gas Leak - Leak Investigation (Step2)	10.45	10.48	10.55	10.54	10.57	10.60
18	Fumigation - Turn On	44.04	44.16	44.45	44.40	44.52	44.64
19	Fumigation - Close	37.05	37.15	37.39	37.35	37.45	37.55
20	HBI - Entered	1.01	1.01	1.02	1.02	1.02	1.02
21	HBI - Not Entered	0.26	0.26	0.26	0.26	0.26	0.27
22	Meter Work (Capital) - Meter Set - Turn On	27.85	27.20	26.17	25.85	25.99	26.31
23	Meter Work (Capital) - Meter Set - Left Off	2.96	2.89	2.78	2.74	2.76	2.79
24	Meter Work (Capital) - Meter Set (PSI)	1.59	1.55	1.49	1.47	1.48	1.50
25	Meter Work (O&M) - Meter Reset - Turn On	1.58	1.58	1.59	1.59	1.60	1.60
26	Meter Work (O&M) - Meter Reset - Left Off	0.65	0.65	0.66	0.66	0.66	0.66
27	Meter Work (O&M) - Meter Change (Entered)	1.55	1.56	1.57	1.56	1.57	1.57
28	Meter Work (O&M) - Meter Change (Not Entered)	23.54	23.61	23.76	23.74	23.80	23.87
29	Meter Work (O&M) - Meter Change (Size)	5.89	5.90	5.94	5.94	5.95	5.97
30	Meter Work (O&M) - Meter Remove	2.44	2.45	2.46	2.46	2.47	2.48
31	Read/Verify - Verify	18.19	18.24	18.36	18.34	18.39	18.44
32	Read/Verify - Verify - Soft Close	10.58	10.61	10.68	10.67	10.70	10.73
33	Read/Verify - Verify - Soft Close - 180 Days	3.78	3.79	3.82	3.81	3.83	3.84
34	Read/Verify - Load Survey - Res	4.14	4.15	4.18	4.18	4.19	4.20
35	Read - Read Bill	40.43	50.02	60.78	73.54	189.67	507.18
36	TurnOn/ShutOff - Turn On (Entered)	54.81	54.96	55.32	55.26	55.41	55.56
37	TurnOn/ShutOff - Turn On Entered (Gas On)	5.71	5.73	5.77	5.76	5.78	5.79
38	TurnOn/ShutOff - Turn On (Back On/Restore)	43.11	43.23	43.51	43.47	43.58	43.70
39	TurnOn/ShutOff - Turn On (PSI)	1.59	1.59	1.60	1.60	1.61	1.61
40	TurnOn/ShutOff - Close (Hard)	9.34	9.36	9.42	9.41	9.44	9.46
41	Miscellaneous - Service Order (MSO)	12.15	12.18	12.27	12.25	12.29	12.32
42	Miscellaneous - Meter & Reg (MMR)	27.33	27.41	27.59	27.56	27.63	27.71
43	Miscellaneous - Meter Remediation Order (MRO)	9.69	9.72	9.78	9.77	9.80	9.83
44	Miscellaneous - Assist	30.02	30.10	30.30	30.27	30.35	30.43
45	Food Industry - Turn On (Entered)	2.79	2.80	2.82	2.81	2.82	2.83
46	Food Industry - CSO	59.45	59.61	60.00	59.93	60.10	60.26
47	Food Industry - CSO Leak	3.70	3.71	3.74	3.73	3.74	3.75
48	Commercial/Industrial - ISO	19.02	19.07	19.20	19.18	19.23	19.28
49	Commercial/Industrial - Load Survey- I/C	7.68	7.70	7.76	7.75	7.77	7.79
50	Commercial/Industrial - CSO	7.18	7.19	7.24	7.23	7.25	7.27
51	Commercial/Industrial - Turn On (Entered)	9.92	9.95	10.01	10.00	10.03	10.06
52	Cust/Comp Work - Other	0.30	0.30	0.30	0.30	0.31	0.31
53	Advanced Meter - MTU Activate	1.40	1.40	1.41	1.41	1.42	1.42
54	Advanced Meter - MTU Deactivate	0.15	0.15	0.15	0.15	0.15	0.15
55	Advanced Meter - MTU Change	34.82	34.82	34.95	40.68	40.68	40.68
56	Advanced Meter - MTU Remove	0.08	0.08	0.08	0.08	0.08	0.08
57	Advanced Meter - MTU SET	0.22	0.22	0.23	0.23	0.23	0.23
58	Advanced Meter - MTU Other	1.58	1.58	1.59	1.59	1.59	1.60
59	AMD - AMD Investigation	7.80	7.83	7.88	7.87	7.89	7.91
60	AMM - AMM Industrial Service Order	0.00	0.00	0.43	0.43	0.43	0.43
61	AMM - AMM Investigation	0.00	0.00	3.27	3.25	3.25	3.25
62	ALD (AMM) - Bar Per Policy	0.00	0.00	0.24	0.24	0.24	0.24
63	SOS Order - SOS SWEEP/CLOSE	7.87	7.89	7.94	7.94	7.96	7.98
64	SOS Order - SOS BACK ON	7.59	7.61	7.66	7.65	7.68	7.70
65	Incomplete - Incomplete	59.47	61.43	63.35	65.33	81.42	125.20
	Total	1,088.40	1,113.92	1,135.71	1,154.47	1,289.13	1,653.08

	MTU Failures & Bill Reads	1	2	3
	MTU Failures, Battery End of Life, & Associated Bill Reads	2026	2027	2028
A	MTU Battery End of Life (EOL)	0	0	498
B	MTU Failures	79,880	85,000	87,341
C = A +B	Total MTU Failures	79,880	85,000	87,839
D	Forecasted Remediated (MTU Change) - Battery EOL	0	0	498
E	Forecasted Remediated (MTU Change) - MTU Failures	56,000	56,000	55,135
F = D + E	Forecasted Remediated (MTU Change) - Totals	55,633	55,633	55,633
G = A - D	Not Remediated - Battery EOL By Year	0	0	0
H = B - E	Not remediated - MTU Failures By Year	23,880	29,000	32,206
G5	Not Remediated - Rollover Battery EOL From 2030			
H1	Not Remediated - Rollover MTU Failures From 2026		23,880	23,880
H2	Not Remediated - Rollover MTU Failures From 2027			29,000
H3	Not Remediated - Rollover MTU Failures From 2028			
H4	Not Remediated - Rollover MTU Failures From 2029			
H5	Not Remediated - Rollover MTU Failures From 2030			
I = Sum (G5 to H5)	Total Not Remediated - Rollover Battery EOL & MTU Failures	0	23,880	52,880
J	Bill Read - Battery EOL & MTU Failure Monthly Avg	5,450	8,640	12,142
K	Bill Read - Opt Out Customers & Other Monthly Avg	8,000	8,000	8,000
L = J x 12	Bill Read - Battery EOL & MTU Failure Annual Total	65,399	103,679	145,706
M = K x 12	Bill Read - Opt Out Customers & Other Annual Total	96,000	96,000	96,000
N = L + M	Total Bill Reads	161,399	199,679	241,706
	**Battery EOL stands for Battery End of Life			

	MTU Failures & Bill Reads	4	5	6
	MTU Failures, Battery End of Life, & Associated Bill Reads	2029	2030	2031
A	MTU Battery End of Life (EOL)	23,617	85,860	209,496
B	MTU Failures	76,567	58,908	49,032
C = A +B	Total MTU Failures	100,184	144,768	258,528
D	Forecasted Remediated (MTU Change) - Battery EOL	23,617	65,000	65,000
E	Forecasted Remediated (MTU Change) - MTU Failures	41,383	0	0
F = D + E	Forecasted Remediated (MTU Change) - Totals	65,000	65,000	65,000
G = A - D	Not Remediated - Battery EOL By Year	0	20,860	144,496
H = B - E	Not remediated - MTU Failures By Year	35,184	58,908	49,032
G5	Not Remediated - Rollover Battery EOL From 2030			20,860
H1	Not Remediated - Rollover MTU Failures From 2026	23,880	23,880	23,880
H2	Not Remediated - Rollover MTU Failures From 2027	29,000	29,000	29,000
H3	Not Remediated - Rollover MTU Failures From 2028	32,206	32,206	32,206
H4	Not Remediated - Rollover MTU Failures From 2029		35,184	35,184
H5	Not Remediated - Rollover MTU Failures From 2030			58,908
I = Sum (G5 to H5)	Total Not Remediated - Rollover Battery EOL & MTU Failures	85,086	120,270	200,038
J	Bill Read - Battery EOL & MTU Failure Monthly Avg	16,466	55,102	160,734
K	Bill Read - Opt Out Customers & Other Monthly Avg	8,000	8,000	8,000
L = J x 12	Bill Read - Battery EOL & MTU Failure Annual Total	197,594	661,229	1,928,802
M = K x 12	Bill Read - Opt Out Customers & Other Annual Total	96,000	96,000	96,000
N = L + M	Total Bill Reads	293,594	757,229	2,024,802
	**Battery EOL stands for Battery End of Life			

	Order Counts & Labor Dollars			
	AMIR Order Counts	2,026	2,027	2,028
O = F	MTU Change	55,633	55,633	55,633
P = N	Bill Read	161,399	199,679	241,706
	On Premises Minutes Per Order			
Q	MTU Change	34.1	34.1	34.1
R	Bill Read	4.6	4.6	4.6
	On Premises Hours			
S = (O x Q) / 60	MTU Change	31,584	31,584	31,584
T = (P x R) / 60	Bill Read	12,287	15,201	18,401
	Drive Time Minutes			
U	Drive Time Minutes	15.1	15.1	15.1
	Drive Time Hours			
V = (O x U) / 60	MTU Change	14,013	14,013	14,013
W = (P x U) / 60	Bill Read	40,655	50,297	60,883
	Non Job Time %			
X	Non Job Time %	23.0%	23.0%	23.0%
	Non Job Time Hours			
Y = (S + V) x X	MTU Change	10,466	10,466	10,466
Z = (T + W) x X	Bill Read	12,152	15,034	18,199
	Total Productive Hours (On Prem + Drive + NJT)			
AA = S + V + Y	MTU Change	56,063	56,063	56,063
AB = T + W + Z	Bill Read	65,094	80,533	97,483
	Meetings & Training %			
AC	Meetings & Training Rate	8.9%	8.9%	8.9%
	Meetings & Training Hours			
AD = AA x AC	MTU Change	5,011	5,011	5,011
AE = AB x AC	Bill Read	5,818	7,198	8,713
	Vacation & Sick			
AF	Vacation & Sick %	17.7%	17.7%	17.7%
	Vacation & Sick Hours			
AG = (AA + AD) x AF	MTU Change	10,792	10,792	10,792
AH = (AB + AE) x AF	Bill Read	12,530	15,502	18,765
	Total Hours			
AI = AA + AD + AG	MTU Change	71,866	71,866	71,866
AJ = AB + AE + AH	Bill Read	83,442	103,232	124,960
	Total Wages			
AK	Wage Rate	$ 53.55	$ 53.55	$ 53.55
	Labor Dollars			
AL = AI x AK	MTU Change	$ 3,848,726	$ 3,848,726	$ 3,848,726
AM = AJ x AK	Bill Read	$ 4,468,668	$ 5,528,530	$ 6,692,135
AN = AI + AM	Total AMIR Labor Dollars	$ 8,317,394	$ 9,377,255	$ 10,540,860

	Order Counts & Labor Dollars			
	AMIR Order Counts	2,029	2,030	2,031
O = F	MTU Change	65,000	65,000	65,000
P = N	Bill Read	293,594	757,229	2,024,802
	On Premises Minutes Per Order			
Q	MTU Change	34.1	34.1	34.1
R	Bill Read	4.6	4.6	4.6
	On Premises Hours			
S = (O x Q) / 60	MTU Change	36,902	36,902	36,902
T = (P x R) / 60	Bill Read	22,351	57,647	154,145
	Drive Time Minutes			
U	Drive Time Minutes	15.1	15.1	15.1
	Drive Time Hours			
V = (O x U) / 60	MTU Change	16,373	16,373	16,373
W = (P x U) / 60	Bill Read	73,953	190,739	510,028
	Non Job Time %			
X	Non Job Time %	23.0%	23.0%	23.0%
	Non Job Time Hours			
Y = (S + V) x X	MTU Change	12,228	12,228	12,228
Z = (T + W) x X	Bill Read	22,105	57,013	152,452
	Total Productive Hours (On Prem + Drive + NJT)			
AA = S + V + Y	MTU Change	65,503	65,503	65,503
AB = T + W + Z	Bill Read	118,410	305,399	816,624
	Meetings & Training %			
AC	Meetings & Training Rate	8.9%	8.9%	8.9%
	Meetings & Training Hours			
AD = AA x AC	MTU Change	5,854	5,854	5,854
AE = AB x AC	Bill Read	10,583	27,296	72,988
	Vacation & Sick			
AF	Vacation & Sick %	17.7%	17.7%	17.7%
	Vacation & Sick Hours			
AG = (AA + AD) x AF	MTU Change	12,609	12,609	12,609
AH = (AB + AE) x AF	Bill Read	22,793	58,787	157,194
	Total Hours			
AI = AA + AD + AG	MTU Change	83,966	83,966	83,966
AJ = AB + AE + AH	Bill Read	151,786	391,481	1,046,807
	Total Wages			
AK	Wage Rate	$ 53.55	$ 53.55	$ 53.55
	Labor Dollars			
AL = AI x AK	MTU Change	$ 4,496,741	$ 4,496,741	$ 4,496,741
AM = AJ x AK	Bill Read	$ 8,128,762	$ 20,965,464	$ 56,060,866
AN = AI + AM	Total AMIR Labor Dollars	$ 12,625,503	$ 25,462,205	$ 60,557,607

	Aerial Leak Detection (ALD) - Formerly known as AMM (Aerial Methane Mapping)	2026	2027	2028
A	Total ALD (AMM) Orders	0	0	3,400
	Historical % Allocation of Total ALD Orders By Order Type			
B	AMM - AMM Industrial Service Order	9.60%	9.60%	9.60%
C	AMM - AMM Investigation	90.40%	90.40%	90.40%
	ALD Forecasted Orders By Order Type			
D = A x B	AMM - AMM Industrial Service Order	0	0	326
E = A x C	AMM - AMM Investigation	0	0	3,074
	On Premises Minutes Per Order			
F	AMM - AMM Industrial Service Order	88.6	88.6	88.6
G	AMM - AMM Investigation	68	68	68
	On Premises Hours			
H = (D x F) / 60	AMM - AMM Industrial Service Order	0	0	482
I = (E x G) / 60	AMM - AMM Investigation	0	0	3,485
	Drive Time Minutes			
J	Drive Time Minutes	15.1	15.1	15.1
	Drive Time Hours			
K = (D x J) / 60	AMM - AMM Industrial Service Order	0	0	82.2
L = (E x J) / 60	AMM - AMM Investigation	0	0	774.2
	Non Job Time %			
M	Non Job Time %	23.00%	23.00%	23.00%
	NJT Hours			
N = (H + K) x M	AMM - AMM Industrial Service Order	0	0	129
O = (I + L) x M	AMM - AMM Investigation	0	0	978
	Total Productive Hours (On Prem + Drive + NJT)			
P = H + K + N	AMM - AMM Industrial Service Order	0	0	693
Q = I + L + O	AMM - AMM Investigation	0	0	5,237
	Meetings & Training %			
R	Meetings & Training Rate	8.90%	8.90%	8.90%
	Meetings & Training Hours			
S = P x R	AMM - AMM Industrial Service Order	0	0	62
T = Q x R	AMM - AMM Investigation	0	0	468
	Vacation & Sick			
U	Vacation & Sick %	17.70%	17.70%	17.70%
	Vacation & Sick Hours			
V = (P + S) x U	AMM - AMM Industrial Service Order	0	0	133
W = (Q + T) x U	AMM - AMM Investigation	0	0	1,008
	Total Hours			
X = P + S + V	AMM - AMM Industrial Service Order	0	0	889
Y = Q + T + W	AMM - AMM Investigation	0	0	6,713
	Total Wages			
Z	Wage Rate	$53.55	$53.55	$53.55
	Labor Dollars			
AA = X x Z	AMM - AMM Industrial Service Order	$-	$-	$47,603
AB = Y x Z	AMM - AMM Investigation	$-	$-	$359,513
AC = AA + AB	Total Labor Dollars	$-	$-	$407,116

	Aerial Leak Detection (ALD) - Formerly known as AMM (Aerial Methane Mapping)	2029	2030	2031
A	Total ALD (AMM) Orders	3,400	3,400	3,400
	Historical % Allocation of Total ALD Orders By Order Type			
B	AMM - AMM Industrial Service Order	9.60%	9.60%	9.60%
C	AMM - AMM Investigation	90.40%	90.40%	90.40%
	ALD Forecasted Orders By Order Type			
D = A x B	AMM - AMM Industrial Service Order	326	326	326
E = A x C	AMM - AMM Investigation	3,074	3,074	3,074
	On Premises Minutes Per Order			
F	AMM - AMM Industrial Service Order	88.6	88.6	88.6
G	AMM - AMM Investigation	68	68	68
	On Premises Hours			
H = (D x F) / 60	AMM - AMM Industrial Service Order	482	482	482
I = (E x G) / 60	AMM - AMM Investigation	3,485	3,485	3,485
	Drive Time Minutes			
J	Drive Time Minutes	15.1	15.1	15.1
	Drive Time Hours			
K = (D x J) / 60	AMM - AMM Industrial Service Order	82.2	82.2	82.2
L = (E x J) / 60	AMM - AMM Investigation	774.2	774.2	774.2
	Non Job Time %			
M	Non Job Time %	23.00%	23.00%	23.00%
	NJT Hours			
N = (H + K) x M	AMM - AMM Industrial Service Order	129	129	129
O = (I + L) x M	AMM - AMM Investigation	978	978	978
	Total Productive Hours (On Prem + Drive + NJT)			
P = H + K + N	AMM - AMM Industrial Service Order	693	693	693
Q = I + L + O	AMM - AMM Investigation	5,237	5,237	5,237
	Meetings & Training %			
R	Meetings & Training Rate	8.90%	8.90%	8.90%
	Meetings & Training Hours			
S = P x R	AMM - AMM Industrial Service Order	62	62	62
T = Q x R	AMM - AMM Investigation	468	468	468
	Vacation & Sick			
U	Vacation & Sick %	17.70%	17.70%	17.70%
	Vacation & Sick Hours			
V = (P + S) x U	AMM - AMM Industrial Service Order	133	133	133
W = (Q + T) x U	AMM - AMM Investigation	1,008	1,008	1,008
	Total Hours			
X = P + S + V	AMM - AMM Industrial Service Order	889	889	889
Y = Q + T + W	AMM - AMM Investigation	6,713	6,713	6,713
	Total Wages			
Z	Wage Rate	$53.55	$53.55	$53.55
	Labor Dollars			
AA = X x Z	AMM - AMM Industrial Service Order	$47,603	$47,603	$47,603
AB = Y x Z	AMM - AMM Investigation	$359,513	$359,513	$359,513
AC = AA + AB	Total Labor Dollars	$407,116	$407,116	$407,116

	Bar Per Policy - Orders Generated off of ALD (AMM) Orders	2026	2027	2028
AD	% of Bar Per Policy Orders Generated From ALD Orders	3%	3%	3%
AE = A x AD	Bar Per Policy Orders	0	0	102
AF	On Premises Minutes	166.1	166.1	166.1
AG = (AE x AF) / 60	On Prem Hours	0	0	282
AH	Drive Time Minutes	15.1	15.1	15.1
AI = (AE x AH) / 60	Drive Time Hours	0	0	26
AJ	Non Job Time %	23.00%	23.00%	23.00%
AK = (AG + AI) x AJ	Non Job Time Hours	0	0	71
AL = (AG + AI + AK)	Total Productive Hours	0	0	379
AM	Meetings & Training Rate	8.90%	8.90%	8.90%
AN = AL x AM	Meetings & Training Hours	0	0	34
AO	Vacation & Sick %	17.70%	17.70%	17.70%
AP = (AL + AN) x AO	Vacation & Sick Hours	0	0	73
AQ = AL + AN +AP	Total Labor Hours	0	0	485
AR	Wage Rate	$53.55	$53.55	$53.55
AS = AQ x AR		$-	$-	$26,000

	Bar Per Policy - Orders Generated off of ALD (AMM) Orders	2029	2030	2031
AD	% of Bar Per Policy Orders Generated From ALD Orders	3%	3%	3%
AE = A x AD	Bar Per Policy Orders	102	102	102
AF	On Premises Minutes	166.1	166.1	166.1
AG = (AE x AF) / 60	On Prem Hours	282	282	282
AH	Drive Time Minutes	15.1	15.1	15.1
AI = (AE x AH) / 60	Drive Time Hours	26	26	26
AJ	Non Job Time %	23.00%	23.00%	23.00%
AK = (AG + AI) x AJ	Non Job Time Hours	71	71	71
AL = (AG + AI + AK)	Total Productive Hours	379	379	379
AM	Meetings & Training Rate	8.90%	8.90%	8.90%
AN = AL x AM	Meetings & Training Hours	34	34	34
AO	Vacation & Sick %	17.70%	17.70%	17.70%
AP = (AL + AN) x AO	Vacation & Sick Hours	73	73	73
AQ = AL + AN +AP	Total Labor Hours	485	485	485
AR	Wage Rate	$53.55	$53.55	$53.55
AS = AQ x AR		$26,000	$26,000	$26,000

Calculation Steps	Type	2026	2027	2028	2029	2030	2031
A	Residential Customers	5,809,697	5,826,157	5,843,041	5,843,041	5,843,041	5,843,041
B = A x K	CPUC Residential Shut Off Cap	116,194	116,523	116,861	116,861	116,861	116,861
C = B x J	Target 1% of Residential Cap	58,097	58,262	58,430	58,430	58,430	58,430
	Order Types						
D = C / L	Collect/Close (2nd Call)	161,380	161,838	162,307	162,307	162,307	162,307
E = D x N	Tenant Notification	14,524	14,565	14,608	14,608	14,608	14,608
F = D x L x M	NonPay Turn On	48,220	48,357	48,497	48,497	48,497	48,497
G	% Reduction accounting for No Shut Off Period	-31.2%					
H = F x G	2026 No Shut Offs Period Order Reduction	-15,054	-	-	-	-	-
I = F + H	Adjusted NonPay Turn On	33,166	48,357	48,497	48,497	48,497	48,497
J	Allowable Cap	50%	50%	50%	50%	50%	50%
K	Cap	2%	2%	2%	2%	2%	2%
L	Disconnection Rate	36%	36%	36%	36%	36%	36%
M	Reconnection rate	83%	83%	83%	83%	83%	83%
N	Tenant Notification Rate	9%	9%	9%	9%	9%	9%

Note: Totals may include rounding differences.

Training Non-Labor Forecast	
Year	**Incurred Costs**
2021 Actuals	$ 813,946
2022 Actuals	$ 1,132,507
2023 Actuals	$ 1,135,650
2024 Actuals	$ 1,135,650
2025 Actuals	$ 393,226
2021-2025 Average	**$ 922,196**
BY 2025 Incurred	**$ 393,226**
2026-2031 Incremental Request	**$ 528,970**

Beginning of Workpaper
2OO009.000 - Customer Services - Supervision

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub 1. Customer Services Field
Workpaper: 2OO009.000 - Customer Services - Supervision
Unit Measure: FTEs

Activity Description:

Labor and non-labor costs support the essential work performed by Customer Service Field Managers and Supervisors who are geographically dispersed across all 51 SoCalGas operating bases. These leaders provide daily oversight, maintain operational readiness, and ensure regulatory compliance for Customer Services Operations employees who deliver critical field services across the service territory. Their responsibilities include hiring, training, and coaching field employees; conducting safety meetings and jobsite observations; managing performance to support workforce development and accountability. They also work closely with internal departments to remediate and respond to customer requests. Supervisors support real time operational decision making and ensuring timely completion of customer requests such as meter sets, service restorations, and other essential field activities. A critical part of their role includes responding to emergency and after-hours incidents to ensure employee and public safety, support first responders, and lead restoration activities.

Forecast Explanations:

Labor - Base YR Rec

BY 2025 is used for Customer Services Supervision as a basis for the forecast methodology. Managers and supervisors have on-call responsibilities and respond to emergencies supporting employees, customers, and public safety.

Non-Labor - Base YR Rec

Non-labor expenses such as cell phones, office supplies and other miscellaneous expenses.

NSE - Base YR Rec

NSE is not applicable for this workgroup

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub 1. Customer Services Field
Workpaper: 2OO009.000 - Customer Services - Supervision
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	15,914	16,259	15,987	17,106	17,659	17,961	17,961	17,960	17,960	17,959	17,959
Non-Labor	458	397	351	358	226	226	226	226	226	226	226
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**16,372**	**16,655**	**16,337**	**17,465**	**17,884**	**18,187**	**18,187**	**18,186**	**18,186**	**18,185**	**18,185**
FTE	120.6	124.3	121.1	128.2	133.7	133.7	133.7	133.7	133.7	133.7	133.7
Units	121	124	121	128	134	134	134	134	134	134	134

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO009.000 - Customer Services - Supervision
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	17,659	17,659	17,659	17,659	17,659	17,659	302	302	301	301	300	300	17,961	17,961	17,960	17,960	17,959	17,959
NLbr	226	226	226	226	226	226	0	0	0	0	0	0	226	226	226	226	226	226
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**17,885**	**17,885**	**17,885**	**17,885**	**17,885**	**17,885**	**302**	**302**	**301**	**301**	**300**	**300**	**18,187**	**18,187**	**18,186**	**18,186**	**18,185**	**18,185**
FTE	133.7	133.7	133.7	133.7	133.7	133.7	0.0	0.0	0.0	0.0	0.0	0.0	133.7	133.7	133.7	133.7	133.7	133.7
Units	134	134	134	134	134	134	0	0	0	0	0	0	134	134	134	134	134	134

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	302	0	0	302	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**302**	**0**	**0**	**302**	**0.0**	0	
2027	302	0	0	302	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**302**	**0**	**0**	**302**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO009.000 - Customer Services - Supervision
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	301	0	0	301	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**301**	**0**	**0**	**301**	**0.0**	0	
2029	301	0	0	301	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**301**	**0**	**0**	**301**	**0.0**	0	
2030	300	0	0	300	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**300**	**0**	**0**	**300**	**0.0**	0	
2031	300	0	0	300	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**300**	**0**	**0**	**300**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO009.000 - Customer Services - Supervision
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	14,640	15,510	12,774	14,126	15,007
Non-Labor	492	461	334	349	226
NSE	0	0	0	0	0
Total	**15,132**	**15,971**	**13,108**	**14,474**	**15,233**
FTE	134.0	138.0	103.5	109.2	112.3
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-3,000	-3,095	0	0	0
Non-Labor	-113	-94	0	0	0
NSE	0	0	0	0	0
Total	**-3,113**	**-3,189**	**0**	**0**	**0**
FTE	-32.6	-32.8	0.0	0.0	0.0
Units	121	124	121	128	134
Recorded-Adjusted (Nominal $)					
Labor	11,640	12,415	12,774	14,126	15,007
Non-Labor	379	367	334	349	226
NSE	0	0	0	0	0
Total	**12,019**	**12,783**	**13,108**	**14,474**	**15,233**
FTE	101.4	105.2	103.5	109.1	112.3
Units	121	124	121	128	134
Vacation & Sick (Nominal $)					
Labor	2,054	2,096	2,028	2,267	2,652

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO009.000 - Customer Services - Supervision
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**2,054**	**2,096**	**2,028**	**2,267**	**2,652**
FTE	19.2	19.1	17.6	19.1	21.4
Units	0	0	0	0	0
Escalation to 2025$					
Labor	2,220	1,748	1,185	713	0
Non-Labor	79	29	17	10	0
NSE	0	0	0	0	0
Total	**2,299**	**1,777**	**1,201**	**723**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	15,914	16,259	15,987	17,106	17,659
Non-Labor	458	397	351	358	226
NSE	0	0	0	0	0
Total	**16,372**	**16,655**	**16,337**	**17,465**	**17,884**
FTE	120.6	124.3	121.1	128.2	133.7
Units	121	124	121	128	134

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO009.000 - Customer Services - Supervision
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	-3,000	-3,095	0	0	0
Non-Labor	-113	-94	0	0	0
NSE	0	0	0	0	0
Total	**-3,113**	**-3,189**	**0**	**0**	**0**
FTE	-32.6	-32.8	0.0	0.0	0.0
Units	121	124	121	128	134

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-135	-5	0	-1.5	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	-99	-4	0	-1.1	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	-169	-6	0	-1.8	0	CCTR Transf To 2200-0469.000

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO009.000 - Customer Services - Supervision
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	-214	-8	0	-2.3	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	-128	-5	0	-1.4	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	-197	-7	0	-2.1	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	-274	-10	0	-3.0	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	-242	-9	0	-2.6	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	-244	-9	0	-2.6	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO009.000 - Customer Services - Supervision
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-236	-9	0	-2.6	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	-115	-4	0	-1.3	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	-287	-11	0	-3.1	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	-245	-9	0	-2.7	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	-306	-12	0	-3.3	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	-110	-4	0	-1.2	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	0	0	0	0.0	121	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO009.000 - Customer Services - Supervision
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Adding units of measure					
2021 Total	**-3,000**	**-113**	**0**	**32.6**	121	
2022	0	0	0	0.0	124	1-Sided Adj
Explanation:	Adding units of measure					
2022	-129	-4	0	-1.4	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	-111	-3	0	-1.2	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	-226	-7	0	-2.4	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	-209	-6	0	-2.2	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	-220	-7	0	-2.4	0	CCTR Transf To 2200-0469.000

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO009.000 - Customer Services - Supervision
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	-215	-7	0	-2.3	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	-248	-8	0	-2.6	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	-234	-7	0	-2.5	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	-249	-7	0	-2.6	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	-228	-7	0	-2.3	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	-118	-4	0	-1.3	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO009.000 - Customer Services - Supervision
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-287	-9	0	-3.1	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	-192	-6	0	-2.0	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	-286	-9	0	-3.0	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	-143	-4	0	-1.5	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022 Total	**-3,095**	**-94**	**0**	**-32.8**	124	
2023	0	0	0	0.0	121	1-Sided Adj
Explanation:	Adding units of measure					
2023 Total	**0**	**0**	**0**	**0.0**	121	
2024	0	0	0	0.0	128	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO009.000 - Customer Services - Supervision
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adding units of measure						
2024 Total	**0**	**0**	**0**	**0.0**	128	
2025	0	0	0	0.0	134	1-Sided Adj
Explanation: Adding units of measure						
2025 Total	**0**	**0**	**0**	**0.0**	134	

Note: Totals may include rounding differences.

Beginning of Workpaper
2OO010.000 - Customer Services - Support

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub 1. Customer Services Field
Workpaper: 2OO010.000 - Customer Services - Support
Unit Measure: FTEs

Activity Description:

The Customer Services Support cost category includes region and district management, administrative associate, and clerical staff.

Forecast Explanations:

Labor - Base YR Rec

BY 2025 is used for Customer Services Support as a basis for the forecast methodology. The base year forecast staffing level provides the necessary management, administrative, and clerical support for the Customer Services Field.

Non-Labor - Base YR Rec

Non-labor costs include cell phones, office supplies, computer supplies, travel, and other miscellaneous expenses.

NSE - Base YR Rec

NSE is not applicable for this workgroup

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub 1. Customer Services Field
Workpaper: 2OO010.000 - Customer Services - Support
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,041	2,239	1,354	1,155	1,046	1,064	1,064	1,064	1,064	1,064	1,064
Non-Labor	370	176	272	264	100	100	100	100	100	100	100
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**2,410**	**2,415**	**1,626**	**1,419**	**1,146**	**1,164**	**1,164**	**1,164**	**1,164**	**1,164**	**1,164**
FTE	13.2	15.5	9.2	6.8	5.8	5.8	5.8	5.8	5.8	5.8	5.8
Units	13	16	9	7	6	6	6	6	6	6	6

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO010.000 - Customer Services - Support
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,046	1,046	1,046	1,046	1,046	1,046	18	18	18	18	18	18	1,064	1,064	1,064	1,064	1,064	1,064
NLbr	100	100	100	100	100	100	0	0	0	0	0	0	100	100	100	100	100	100
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,146**	**1,146**	**1,146**	**1,146**	**1,146**	**1,146**	**18**	**18**	**18**	**18**	**18**	**18**	**1,164**	**1,164**	**1,164**	**1,164**	**1,164**	**1,164**
FTE	5.8	5.8	5.8	5.8	5.8	5.8	0.0	0.0	0.0	0.0	0.0	0.0	5.8	5.8	5.8	5.8	5.8	5.8
Units	6	6	6	6	6	6	0	0	0	0	0	0	6	6	6	6	6	6

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**18**	**0**	**0**	**18**	**0.0**	0	
2027	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**18**	**0**	**0**	**18**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO010.000 - Customer Services - Support
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**18**	**0**	**0**	**18**	**0.0**	0	
2029	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**18**	**0**	**0**	**18**	**0.0**	0	
2030	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**18**	**0**	**0**	**18**	**0.0**	0	
2031	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**18**	**0**	**0**	**18**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO010.000 - Customer Services - Support
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,492	1,710	4,333	4,327	4,257
Non-Labor	306	164	348	350	167
NSE	0	0	0	0	0
Total	**1,798**	**1,873**	**4,681**	**4,677**	**4,424**
FTE	11.1	13.1	41.4	39.1	36.4
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	-3,251	-3,373	-3,368
Non-Labor	0	0	-89	-93	-67
NSE	0	0	0	0	0
Total	**0**	**0**	**-3,340**	**-3,466**	**-3,435**
FTE	0.0	0.0	-33.5	-33.3	-31.5
Units	13	16	9	7	6
Recorded-Adjusted (Nominal $)					
Labor	1,492	1,710	1,082	954	889
Non-Labor	306	164	259	257	100
NSE	0	0	0	0	0
Total	**1,798**	**1,873**	**1,341**	**1,211**	**989**
FTE	11.1	13.1	7.9	5.8	4.9
Units	13	16	9	7	6
Vacation & Sick (Nominal $)					
Labor	263	289	172	153	157

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO010.000 - Customer Services - Support
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**263**	**289**	**172**	**153**	**157**
FTE	2.1	2.4	1.3	1.0	0.9
Units	0	0	0	0	0
Escalation to 2025$					
Labor	285	241	100	48	0
Non-Labor	64	13	13	7	0
NSE	0	0	0	0	0
Total	**349**	**254**	**113**	**55**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	2,041	2,239	1,354	1,155	1,046
Non-Labor	370	176	272	264	100
NSE	0	0	0	0	0
Total	**2,410**	**2,415**	**1,626**	**1,419**	**1,146**
FTE	13.2	15.5	9.2	6.8	5.8
Units	13	16	9	7	6

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO010.000 - Customer Services - Support
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	-3,251	-3,373	-3,368
Non-Labor	0	0	-89	-93	-67
NSE	0	0	0	0	0
Total	**0**	**0**	**-3,340**	**-3,466**	**-3,435**
FTE	0.0	0.0	-33.5	-33.3	-31.5
Units	13	16	9	7	6

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	13	1-Sided Adj
Explanation: Adding units of measure						
2021 Total	**0**	**0**	**0**	**0.0**	13	
2022	0	0	0	0.0	16	1-Sided Adj
Explanation: Adding units of measure						
2022 Total	**0**	**0**	**0**	**0.0**	16	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO010.000 - Customer Services - Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	9	1-Sided Adj
Explanation:	Adding units of measure					
2023	-1,712	-36	0	-17.7	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO010 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2023	-1,539	-53	0	-15.8	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO010 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2023 Total	**-3,251**	**-89**	**0**	**-33.5**	9	
2024	0	0	0	0.0	7	1-Sided Adj
Explanation:	Adding units of measure					
2024	-1,718	-35	0	-17.0	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO010 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2024	-1,655	-58	0	-16.3	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO010 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO010.000 - Customer Services - Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	**-3,373**	**-93**	**0**	**-33.3**	7	
2025	0	0	0	0.0	6	1-Sided Adj
Explanation:	Adding units of measure					
2025	-1,859	-29	0	-17.4	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO010 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2025	-1,512	-38	0	-14.2	0	CCTR Transf To 2200-0469.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 2OO010 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2025	3	0	0	0.1	0	CCTR Transf From 2200-0005.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-CSOO. Workpaper 2OO010.000; CC 2200-0921.000.					
2025 Total	**-3,368**	**-67**	**0**	**-31.5**	6	

Note: Totals may include rounding differences.

Beginning of Workpaper
2OO011.000 - Customer Services - Dispatch

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub 1. Customer Services Field
Workpaper: 2OO011.000 - Customer Services - Dispatch
Unit Measure: FTEs

Activity Description:

Customer Services Dispatch includes labor and non-labor costs for personnel who schedule, route and dispatch work to Customer Services Operations employees 24 hours a day, 365 days a year. Customer Services Dispatch also works with various internal departments to coordinate work with outside agencies such as local police and fire departments to manage emergencies for public safety. The Dispatch team manages customer and company generated work including but not limited to 1) managing multiple aspects of emergency incidents such as dispatching emergency first responders, management/supervisor reporting notifications, and reporting requirements; 2) coordinating, and redistributing work from Customer Services Operations employees; 3) dispatching same day work to Customer Services Operations employees including analysis and redistribution of work/workforce to maximize efficiencies.

Forecast Explanations:

Labor - Base YR Rec

BY 2025, the most recent year is used for Customer Services Dispatch as a basis for the forecast methodology for TY 2028. Customer Services Dispatch costs are driven by the labor required to provide 24/7, 365 days per year coverage to schedule, route, and dispatch Customer Services Operations work, as well as to train new employees and maintain a technically skilled proficient workforce that performs in a manner that meets SoCalGas's continuous improvement and safety culture.

Non-Labor - Base YR Rec

Non-labor expenses include computer equipment, communication expenses, office materials, and software maintenance expenses.

NSE - Base YR Rec

NSE is not applicable for this workgroup

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub 1. Customer Services Field
Workpaper: 2OO011.000 - Customer Services - Dispatch
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	16,190	15,601	15,589	16,141	14,252	14,496	14,495	14,495	14,495	14,494	14,494
Non-Labor	174	132	142	156	109	109	109	109	109	109	109
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**16,364**	**15,733**	**15,731**	**16,297**	**14,361**	**14,605**	**14,604**	**14,604**	**14,604**	**14,603**	**14,603**
FTE	128.0	128.7	129.9	130.7	117.9	117.9	117.9	117.9	117.9	117.9	117.9
Units	128	129	130	131	118	118	118	118	118	118	118

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO011.000 - Customer Services - Dispatch
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	14,252	14,252	14,252	14,252	14,252	14,252	244	243	243	243	242	242	14,496	14,495	14,495	14,495	14,494	14,494
NLbr	109	109	109	109	109	109	0	0	0	0	0	0	109	109	109	109	109	109
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**14,361**	**14,361**	**14,361**	**14,361**	**14,361**	**14,361**	**244**	**243**	**243**	**243**	**242**	**242**	**14,605**	**14,604**	**14,604**	**14,604**	**14,603**	**14,603**
FTE	117.9	117.9	117.9	117.9	117.9	117.9	0.0	0.0	0.0	0.0	0.0	0.0	117.9	117.9	117.9	117.9	117.9	117.9
Units	118	118	118	118	118	118	0	0	0	0	0	0	118	118	118	118	118	118

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	244	0	0	244	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**244**	**0**	**0**	**244**	**0.0**	0	
2027	243	0	0	243	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**243**	**0**	**0**	**243**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO011.000 - Customer Services - Dispatch
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	243	0	0	243	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**243**	**0**	**0**	**243**	**0.0**	0	
2029	243	0	0	243	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**243**	**0**	**0**	**243**	**0.0**	0	
2030	242	0	0	242	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**242**	**0**	**0**	**242**	**0.0**	0	
2031	242	0	0	242	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**242**	**0**	**0**	**242**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO011.000 - Customer Services - Dispatch
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	11,842	11,913	12,456	13,329	12,112
Non-Labor	144	123	136	152	109
NSE	0	0	0	0	0
Total	**11,985**	**12,036**	**12,591**	**13,481**	**12,221**
FTE	107.7	108.9	111.0	111.2	99.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	128	129	130	131	118
Recorded-Adjusted (Nominal $)					
Labor	11,842	11,913	12,456	13,329	12,112
Non-Labor	144	123	136	152	109
NSE	0	0	0	0	0
Total	**11,985**	**12,036**	**12,591**	**13,481**	**12,221**
FTE	107.7	108.9	111.0	111.3	99.0
Units	128	129	130	131	118
Vacation & Sick (Nominal $)					
Labor	2,090	2,011	1,978	2,139	2,140

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO011.000 - Customer Services - Dispatch
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**2,090**	**2,011**	**1,978**	**2,139**	**2,140**
FTE	20.3	19.8	18.9	19.4	18.9
Units	0	0	0	0	0
Escalation to 2025$					
Labor	2,259	1,677	1,155	673	0
Non-Labor	30	10	7	4	0
NSE	0	0	0	0	0
Total	**2,289**	**1,687**	**1,162**	**677**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	16,190	15,601	15,589	16,141	14,252
Non-Labor	174	132	142	156	109
NSE	0	0	0	0	0
Total	**16,364**	**15,733**	**15,731**	**16,297**	**14,361**
FTE	128.0	128.7	129.9	130.7	117.9
Units	128	129	130	131	118

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO011.000 - Customer Services - Dispatch
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	128	129	130	131	118

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	128	1-Sided Adj
Explanation:	Adding units of measure					
2021 Total	**0**	**0**	**0**	**0.0**	128	
2022	0	0	0	0.0	129	1-Sided Adj
Explanation:	Adding units of measure					
2022 Total	**0**	**0**	**0**	**0.0**	129	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO011.000 - Customer Services - Dispatch
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	130	1-Sided Adj
Explanation:	Adding units of measure					
2023 Total	**0**	**0**	**0**	**0.0**	130	
2024	0	0	0	0.0	131	1-Sided Adj
Explanation:	Adding units of measure					
2024 Total	**0**	**0**	**0**	**0.0**	131	
2025	0	0	0	0.0	118	1-Sided Adj
Explanation:	Adding units of measure					
2025 Total	**0**	**0**	**0**	**0.0**	118	

Note: Totals may include rounding differences.

Beginning of Workpaper
2OO012.000 - Customer Services - MSA Inspection Program

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub 1. Customer Services Field
Workpaper: 2OO012.000 - Customer Services - MSA Inspection Program
Unit Measure: Orders

Activity Description:

The Customer Services Meter Set Assembly (MSA) Inspection function performs onsite inspections of meter set assemblies to identify Atmospheric Corrosion (ACOR) conditions and support remediation efforts in accordance with 49 CFR §192.481. Key activities include performing remediation and inspections, resolving meter access issues, tracking compliance, and supporting regulatory reporting. These activities require a combination of labor and non-labor cost.

Forecast Explanations:

Labor - Base YR Rec

A BY 2025 forecast is used to forecast MSA Inspection TY 2028 labor expenses based on the forecasted volume of remediation work and follow up inspections necessary to comply with DOT requirements. Labor costs are primarily driven by remediation and inspection work order volumes. Costs are also influenced by factors outside of SoCalGas's control such as meter access issues related to customer response to SoCalGas's attempts to gain access to the meter to complete the inspections.

Non-Labor - Base YR Rec

Non-labor costs include small tools, uniforms, cost of notices, and miscellaneous supplies.

NSE - Base YR Rec

NSE is not applicable for this workgroup

Units - Base YR Rec

Order Counts

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub 1. Customer Services Field
Workpaper: 2OO012.000 - Customer Services - MSA Inspection Program
Unit Measure: Orders

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	9,055	5,026	5,082	4,810	5,985	6,087	6,087	6,087	6,087	6,087	6,087
Non-Labor	211	127	119	121	97	97	97	97	97	97	97
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**9,266**	**5,153**	**5,200**	**4,931**	**6,081**	**6,184**	**6,184**	**6,184**	**6,184**	**6,184**	**6,184**
FTE	95.0	50.0	50.2	46.6	65.3	65.3	65.3	65.3	65.3	65.3	65.3
Units *(000)	*107	*43	*38	*31	*72	*72	*72	*72	*72	*72	*72

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO012.000 - Customer Services - MSA Inspection Program
Unit Measure: Orders

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	5,985	5,985	5,985	5,985	5,985	5,985	102	102	102	102	102	102	6,087	6,087	6,087	6,087	6,087	6,087
NLbr	97	97	97	97	97	97	0	0	0	0	0	0	97	97	97	97	97	97
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**6,082**	**6,082**	**6,082**	**6,082**	**6,082**	**6,082**	**102**	**102**	**102**	**102**	**102**	**102**	**6,184**	**6,184**	**6,184**	**6,184**	**6,184**	**6,184**
FTE	65.3	65.3	65.3	65.3	65.3	65.3	0.0	0.0	0.0	0.0	0.0	0.0	65.3	65.3	65.3	65.3	65.3	65.3
Units	72,452	72,452	72,452	72,452	72,452	72,452	0	0	0	0	0	0	72,452	72,452	72,452	72,452	72,452	72,452

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	102	0	0	102	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**102**	**0**	**0**	**102**	**0.0**	0	
2027	102	0	0	102	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**102**	**0**	**0**	**102**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO012.000 - Customer Services - MSA Inspection Program
Unit Measure: Orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	102	0	0	102	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**102**	**0**	**0**	**102**	**0.0**	0	
2029	102	0	0	102	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**102**	**0**	**0**	**102**	**0.0**	0	
2030	102	0	0	102	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**102**	**0**	**0**	**102**	**0.0**	0	
2031	102	0	0	102	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**102**	**0**	**0**	**102**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO012.000 - Customer Services - MSA Inspection Program
Unit Measure: Orders

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	19,059	17,677	19,939	19,279	18,611
Non-Labor	562	488	590	564	362
NSE	0	0	0	0	0
Total	**19,620**	**18,165**	**20,529**	**19,843**	**18,973**
FTE	239.2	213.8	233.7	213.6	198.3
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-12,436	-13,839	-15,878	-15,307	-13,525
Non-Labor	-387	-370	-477	-446	-265
NSE	0	0	0	0	0
Total	**-12,823**	**-14,210**	**-16,356**	**-15,753**	**-13,790**
FTE	-159.3	-171.5	-190.8	-174.0	-143.5
Units *(000)	*107	*43	*38	*31	*72
Recorded-Adjusted (Nominal $)					
Labor	6,623	3,838	4,060	3,972	5,086
Non-Labor	175	118	113	117	97
NSE	0	0	0	0	0
Total	**6,798**	**3,955**	**4,173**	**4,089**	**5,183**
FTE	79.9	42.3	42.9	39.7	54.8
Units *(000)	*107	*43	*38	*31	*72
Vacation & Sick (Nominal $)					
Labor	1,169	648	645	637	899

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO012.000 - Customer Services - MSA Inspection Program
Unit Measure: Orders

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**1,169**	**648**	**645**	**637**	**899**
FTE	15.1	7.7	7.3	6.9	10.5
Units	0	0	0	0	0
Escalation to 2025$					
Labor	1,263	540	377	201	0
Non-Labor	36	9	6	3	0
NSE	0	0	0	0	0
Total	**1,300**	**550**	**382**	**204**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	9,055	5,026	5,082	4,810	5,985
Non-Labor	211	127	119	121	97
NSE	0	0	0	0	0
Total	**9,266**	**5,153**	**5,200**	**4,931**	**6,081**
FTE	95.0	50.0	50.2	46.6	65.3
Units *(000)	*107	*43	*38	*31	*72

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO012.000 - Customer Services - MSA Inspection Program
Unit Measure: Orders

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	-12,436	-13,839	-15,878	-15,307	-13,525
Non-Labor	-387	-370	-477	-446	-265
NSE	0	0	0	0	0
Total	**-12,823**	**-14,210**	**-16,356**	**-15,753**	**-13,790**
FTE	-159.3	-171.5	-190.8	-174.0	-143.5
Units *(000)	*107	*43	*38	*31	*72

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-58	0	0	-0.6	0	CCTR Transf To 2200-0445.000
Explanation:	Transfer MSAI labor expense associated with IO FG8790102200 & FG8790202200 from CS MSAI CCTR 2200-2571 to Operations CCTR 2200-0445 in order to align historical costs with the workgroup in which the activity has been performed.					
2021	0	0	0	0.0	107,585	1-Sided Adj
Explanation:	Adding units of measure					
2021	-6,584	-134	0	85.2	0	CCTR Transf To 2200-0443.001

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO012.000 - Customer Services - MSA Inspection Program
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2021	-5,793	-148	0	-73.5	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2021	0	-106	0	0.0	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2021 Total	**-12,436**	**-387**	**0**	**59.3**	107,585	
2022	-125	0	0	-1.3	0	CCTR Transf To 2200-0445.000
Explanation:	Transfer MSAI labor expense associated with IO FG8790102200 & FG8790202200 from CS MSAI CCTR 2200-2571 to Operations CCTR 2200-0445 in order to align historical costs with the workgroup in which the activity has been performed.					
2022	0	0	0	0.0	43,768	1-Sided Adj
Explanation:	Adding units of measure					
2022	-6,927	-121	0	-86.2	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2022	-6,787	-141	0	-84.0	0	CCTR Transf To 2200-0443.001

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO012.000 - Customer Services - MSA Inspection Program
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2022	0	-108	0	0.0	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2022 Total	**-13,839**	**-370**	**0**	**71.5**	43,768	
2023	-359	0	0	-3.5	0	CCTR Transf To 2200-0445.000
Explanation:	Transfer MSAI labor expense associated with IO FG8790102200 & FG8790202200 from CS MSAI CCTR 2200-2571 to Operations CCTR 2200-0445 in order to align historical costs with the workgroup in which the activity has been performed.					
2023	0	0	0	0.0	38,786	1-Sided Adj
Explanation:	Adding units of measure					
2023	-8,081	-130	0	97.4	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2023	-7,439	-173	0	89.9	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2023	0	-174	0	0.0	0	CCTR Transf To 2200-0443.001

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO012.000 - Customer Services - MSA Inspection Program
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2023 Total	**-15,878**	**-477**	**0**	**90.8**	38,786	
2024	-390	0	0	-3.5	0	CCTR Transf To 2200-0445.000
Explanation:	Transfer MSAI labor expense associated with IO FG8790102200 & FG8790202200 from CS MSAI CCTR 2200-2571 to Operations CCTR 2200-0445 in order to align historical costs with the workgroup in which the activity has been performed.					
2024	0	0	0	0.0	31,576	1-Sided Adj
Explanation:	Adding units of measure					
2024	-7,505	-184	0	86.1	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2024	-7,412	-139	0	84.4	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2024	0	-123	0	0.0	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2024 Total	**-15,307**	**-446**	**0**	**74.0**	31,576	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: B. Customer Services Field
Category-Sub: 1. Customer Services Field
Workpaper: 2OO012.000 - Customer Services - MSA Inspection Program
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-129	0	0	-1.1	0	CCTR Transf To 2200-0445.000
Explanation:	Transfer MSAI labor expense associated with IO FG8790102200 & FG8790202200 from CS MSAI CCTR 2200-2571 to Operations CCTR 2200-0445 in order to align historical costs with the workgroup in which the activity has been performed.					
2025	0	0	0	0.0	72,452	1-Sided Adj
Explanation:	Adding units of measure					
2025	-6,386	-74	0	68.1	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2025	-7,010	-57	0	74.3	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2025	0	-134	0	0.0	0	CCTR Transf To 2200-0443.001
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 2OO012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2025 Total	**-13,525**	**-265**	**0**	**43.5**	72,452	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES

Witness: Donny Widjaja

Summary of Shared Services Workpapers:

In 2025 $ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
Description	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
A. Customer Services - Office Operations	4,533	4,733	4,733	4,520	4,520	4,520	4,520
Total	**4,533**	**4,733**	**4,733**	**4,520**	**4,520**	**4,520**	**4,520**

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Cost Center: VARIOUS

Summary for Category: A. Customer Services - Office Operations

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	3,266	3,377	3,377	3,377	3,377	3,377	3,377
Non-Labor	1,267	1,356	1,356	1,143	1,143	1,143	1,143
NSE	1	1	1	1	1	1	1
Total	**4,534**	**4,734**	**4,734**	**4,521**	**4,521**	**4,521**	**4,521**
FTE	34.8	36.1	36.1	36.1	36.1	36.1	36.1
Cost Centers belonging to this Category:							
2200-0355.000 Payment Processing							
Labor	2,942	3,047	3,047	3,047	3,047	3,047	3,047
Non-Labor	1,205	1,294	1,294	1,081	1,081	1,081	1,081
NSE	1	1	1	1	1	1	1
Total	**4,148**	**4,342**	**4,342**	**4,129**	**4,129**	**4,129**	**4,129**
FTE	32.8	34.1	34.1	34.1	34.1	34.1	34.1
Unit Measure: FTEs							
Units	33	34	34	34	34	34	34
2200-2247.000 Manager of Remittance Processing							
Labor	324	330	330	330	330	330	330
Non-Labor	62	62	62	62	62	62	62
NSE	0	0	0	0	0	0	0
Total	**386**	**392**	**392**	**392**	**392**	**392**	**392**
FTE	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Unit Measure: FTEs							
Units	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0355.000 - Payment Processing

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Cost Center: 2200-0355.000 - Payment Processing
Unit Measure: FTEs

Activity Description:

Payment Processing (2200-0355) expenses cover the cost of processing payments mailed through the United States Postal Service (USPS) as well as electronic payments received through home banking, electronic data interchange, wire transfers and electronic pay programs, including direct debit, pay-by-phone, and MyAccount. Additional functions performed by Payment Processing include handling returned checks, investigating payments received without associated account information, processing of all miscellaneous non-gas revenues (e.g., oil lease revenues), and responding to payment inquiries from banking institutions and authorized payment locations. A portion of these activities, and the associated costs, are incurred on behalf of SDG&E.

Forecast Explanations:

Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Payment Processing O&M costs. The 2025 cost levels were similar to historical averages and a good representation for the forecast because they are in-line with the workgroup's TY 2028 estimated labor expenses.

Non-Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Payment Processing O&M costs. The costs fluctuated from 2021 through 2025. However, 2025 cost levels were similar to historical averages and a good representation for the forecast because they are in-line with the workgroup's TY 2028 estimated non-labor expenses with no changes anticipated.

NSE - Base YR Rec

NSE is not applicable for this workgroup.

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Cost Center: 2200-0355.000 - Payment Processing
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	3,546	3,221	3,184	3,069	2,942	3,047	3,047	3,047	3,047	3,047	3,047
Non-Labor	1,291	551	920	465	1,205	1,294	1,294	1,081	1,081	1,081	1,081
NSE	1	1	3	1	1	1	1	1	1	1	1
Total	**4,838**	**3,772**	**4,107**	**3,534**	**4,148**	**4,342**	**4,342**	**4,129**	**4,129**	**4,129**	**4,129**
FTE	38.6	36.6	36.6	34.9	32.8	34.1	34.1	34.1	34.1	34.1	34.1
Units	39	37	37	35	33	34	34	34	34	34	34

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-0355.000 - Payment Processing
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.	2,942	1,205	1	4,148	32.8	33
Total Incurred	**2,942**	**1,205**	**1**	**4,148**	**32.8**	**33**
% Allocation						
Retained	96.40%	96.40%				
SEU	3.60%	3.60%				
CORP	0.00%	0.00%				
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.	3,047	1,294	1	4,342	34.1	34
Total Incurred	**3,047**	**1,294**	**1**	**4,342**	**34.1**	34
% Allocation						
Retained	96.40%	96.40%				
SEU	3.60%	3.60%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	3,047	1,294	1	4,342	34.1	34
Total Incurred	**3,047**	**1,294**	**1**	**4,342**	**34.1**	**34**
% Allocation						
Retained	96.40%	96.40%				
SEU	3.60%	3.60%				
CORP	0.00%	0.00%				
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.	3,047	1,081	1	4,129	34.1	34
Total Incurred	**3,047**	**1,081**	**1**	**4,129**	**34.1**	34
% Allocation						
Retained	96.40%	96.40%				
SEU	3.60%	3.60%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-0355.000 - Payment Processing
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	3,047	1,081	1	4,129	34.1	34
Total Incurred	**3,047**	**1,081**	**1**	**4,129**	**34.1**	**34**
% Allocation						
Retained	96.40%	96.40%				
SEU	3.60%	3.60%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	3,047	1,081	1	4,129	34.1	34
Total Incurred	**3,047**	**1,081**	**1**	**4,129**	**34.1**	34
% Allocation						
Retained	96.40%	96.40%				
SEU	3.60%	3.60%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	3,047	1,081	1	4,129	34.1	34
Total Incurred	**3,047**	**1,081**	**1**	**4,129**	**34.1**	**34**
% Allocation						
Retained	96.40%	96.40%				
SEU	3.60%	3.60%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-0355.000 - Payment Processing
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Based on the total payments processed for each company the allocation percentage is derived, and applied to the direct costs posted to this cost center. Annually, the allocation percentage is updated with data reported at year-end. Annual updates for 2025 reflect Year-end 2025 data.

Cost Center Allocation Percentage for 2026

Based on the total payments processed for each company the allocation percentage is derived, and applied to the direct costs posted to this cost center. Annual percentage applies to any given year is based on year-end volume of 2025.

Cost Center Allocation Percentage for 2027

Based on the total payments processed for each company the allocation percentage is derived, and applied to the direct costs posted to this cost center. Annual percentage applies to any given year is based on year-end volume of 2025.

Cost Center Allocation Percentage for 2028

Based on the total payments processed for each company the allocation percentage is derived, and applied to the direct costs posted to this cost center. Annual percentage applies to any given year is based on year-end volume of 2025.

Cost Center Allocation Percentage for 2029

Based on the total payments processed for each company the allocation percentage is derived, and applied to the direct costs posted to this cost center. Annual percentage applies to any given year is based on year-end volume of 2025.

Cost Center Allocation Percentage for 2030

Based on the total payments processed for each company the allocation percentage is derived, and applied to the direct costs posted to this cost center. Annual percentage applies to any given year is based on year-end volume of 2025.

Note: Totals may include rounding differences.

Area:	CUSTOMER SERVICES
Witness:	Donny Widjaja
Category:	A. Customer Services - Office Operations
Category-Sub:	1. Customer Services - Office Operations
Cost Center:	2200-0355.000 - Payment Processing
Unit Measure:	FTEs

Cost Center Allocation Percentage for 2031

Based on the total payments processed for each company the allocation percentage is derived, and applied to the direct costs posted to this cost center. Annual percentage applies to any given year is based on year-end volume of 2025.

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-0355.000 - Payment Processing
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,942	2,942	2,942	2,942	2,942	2,942	105	105	105	105	105	105	3,047	3,047	3,047	3,047	3,047	3,047
NLbr	1,205	1,205	1,205	1,205	1,205	1,205	89	89	-124	-124	-124	-124	1,294	1,294	1,081	1,081	1,081	1,081
NSE	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1
Total	**4,148**	**4,148**	**4,148**	**4,148**	**4,148**	**4,148**	**194**	**194**	**-19**	**-19**	**-19**	**-19**	**4,342**	**4,342**	**4,129**	**4,129**	**4,129**	**4,129**
FTE	32.8	32.8	32.8	32.8	32.8	32.8	1.3	1.3	1.3	1.3	1.3	1.3	34.1	34.1	34.1	34.1	34.1	34.1
Units	33	33	33	33	33	33	1	1	1	1	1	1	34	34	34	34	34	34

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	105	0	0	105	1.3	1	1-Sided Adj
Explanation:	Adjustment for two Payment Operator Level 2 ($6854/Month x 5 months x 2) due to delayed backfill Adjustment for Payment Entry Clerk 3 ($7350/Month x 5 months) due to delayed backfill						
2026	0	89	0	89	0.0	0	1-Sided Adj
Explanation:	Adjustment for incremental vendor fees related to upgrading scanning equipment $110K (new) -$21K (current) = $89K						
2026 Total	**105**	**89**	**0**	**194**	**1.3**	1	
2027	105	0	0	105	1.3	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-0355.000 - Payment Processing
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjustment for two Payment Operator Level 2 ($6854/Month x 5 months x 2) due to delayed backfill Adjustment for Payment Entry Clerk 3 ($7350/Month x 5 months) due to delayed backfill						
2027	0	89	0	89	0.0	0	1-Sided Adj
Explanation:	Adjustment for incremental vendor fees related to upgrading scanning equipment $110K (new) -$21K (current) = $89K						
2027 Total	**105**	**89**	**0**	**194**	**1.3**	1	
2028	0	-213	0	-213	0.0	0	1-Sided Adj
Explanation:	Adjustment for reduction of vendor fee due to software upgrade shifting from O&M to Capital						
2028	105	0	0	105	1.3	1	1-Sided Adj
Explanation:	Adjustment for two Payment Operator Level 2 ($6854/Month x 5 months x 2) due to delayed backfill Adjustment for Payment Entry Clerk 3 ($7350/Month x 5 months) due to delayed backfill						
2028	0	89	0	89	0.0	0	1-Sided Adj
Explanation:	Adjustment for incremental vendor fees related to upgrading scanning equipment $110K (new) -$21K (current) = $89K						
2028 Total	**105**	**-124**	**0**	**-19**	**1.3**	1	
2029	105	0	0	105	1.3	1	1-Sided Adj
Explanation:	Adjustment for two Payment Operator Level 2 ($6854/Month x 5 months x 2) due to delayed backfill Adjustment for Payment Entry Clerk 3 ($7350/Month x 5 months) due to delayed backfill						
2029	0	89	0	89	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-0355.000 - Payment Processing
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjustment for incremental vendor fees related to upgrading scanning equipment $110K (new) -$21K (current) = $89K						
2029	0	-213	0	-213	0.0	0	1-Sided Adj
Explanation:	Adjustment for reduction of vendor fee due to software upgrade shifting from O&M to Capital						
2029 Total	**105**	**-124**	**0**	**-19**	**1.3**	1	
2030	105	0	0	105	1.3	1	1-Sided Adj
Explanation:	Adjustment for two Payment Operator Level 2 ($6854/Month x 5 months x 2) due to delayed backfill Adjustment for Payment Entry Clerk 3 ($7350/Month x 5 months) due to delayed backfill						
2030	0	89	0	89	0.0	0	1-Sided Adj
Explanation:	Adjustment for incremental vendor fees related to upgrading scanning equipment $110K (new) -$21K (current) = $89K						
2030	0	-213	0	-213	0.0	0	1-Sided Adj
Explanation:	Adjustment for reduction of vendor fee due to software upgrade shifting from O&M to Capital						
2030 Total	**105**	**-124**	**0**	**-19**	**1.3**	1	
2031	105	0	0	105	1.3	1	1-Sided Adj
Explanation:	Adjustment for two Payment Operator Level 2 ($6854/Month x 5 months x 2) due to delayed backfill Adjustment for Payment Entry Clerk 3 ($7350/Month x 5 months) due to delayed backfill						
2031	0	89	0	89	0.0	0	1-Sided Adj
Explanation:	Adjustment for incremental vendor fees related to upgrading scanning equipment $110K (new) -$21K (current) = $89K						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-0355.000 - Payment Processing
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	0	-213	0	-213	0.0	0	1-Sided Adj
Explanation:	Adjustment for reduction of vendor fee due to software upgrade shifting from O&M to Capital						
2031 Total	**105**	**-124**	**0**	**-19**	**1.3**	1	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-0355.000 - Payment Processing
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	2,582	2,486	2,574	2,557	2,499
Non-Labor	1,107	497	865	450	1,206
NSE	0	0	0	0	0
Total	**3,689**	**2,983**	**3,440**	**3,007**	**3,705**
FTE	32.5	31.0	31.3	29.7	27.5
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	1
Non-Labor	-1	-1	-3	-1	-1
NSE	1	1	3	1	1
Total	**0**	**0**	**0**	**0**	**1**
FTE	0.0	0.0	0.0	0.0	0.1
Units	39	37	37	35	33
Recorded-Adjusted (Nominal $)					
Labor	2,582	2,486	2,574	2,557	2,500
Non-Labor	1,106	497	862	450	1,205
NSE	1	1	3	1	1
Total	**3,689**	**2,983**	**3,440**	**3,007**	**3,706**
FTE	32.5	31.0	31.3	29.7	27.6
Units	39	37	37	35	33
Vacation & Sick (Nominal $)					
Labor	456	420	409	410	442

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-0355.000 - Payment Processing
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**456**	**420**	**409**	**410**	**442**
FTE	6.1	5.6	5.3	5.2	5.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	508	315	200	101	0
Non-Labor	185	54	58	15	0
NSE	0	0	0	0	0
Total	**693**	**369**	**258**	**116**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	3,546	3,221	3,184	3,069	2,942
Non-Labor	1,291	551	920	465	1,205
NSE	1	1	3	1	1
Total	**4,838**	**3,772**	**4,107**	**3,534**	**4,148**
FTE	38.6	36.6	36.6	34.9	32.8
Units	39	37	37	35	33

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-0355.000 - Payment Processing
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0.789
Non-Labor	-0.605	-0.638	-3	-0.705	-1
NSE	0.605	0.638	3	0.705	1
Total	**0**	**0**	**0**	**0**	**0.789**
FTE	0.0	0.0	0.0	0.0	0.1
Units	39	37	37	35	33

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-1	1	0.0	0	1-Sided Adj
Explanation:	To move postage expenses to NSE Cost Element: 6220450					
2021	0	0	0	0.0	39	1-Sided Adj
Explanation:	Adding units of measure					
2021 Total	**0**	**-1**	**1**	**0.0**	39	
2022	0	-1	1	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-0355.000 - Payment Processing
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	To move postage expenses to NSE Cost Element: 6220450					
2022	0	0	0	0.0	37	1-Sided Adj
Explanation:	Adding units of measure					
2022 Total	**0**	**-1**	**1**	**0.0**	37	
2023	0	-3	3	0.0	0	1-Sided Adj
Explanation:	To move postage expenses to NSE Cost Element: 6220450					
2023	0	0	0	0.0	37	1-Sided Adj
Explanation:	Adding units of measure					
2023 Total	**0**	**-3**	**3**	**0.0**	37	
2024	0	-1	1	0.0	0	1-Sided Adj
Explanation:	To move postage expenses to NSE Cost Element: 6220450					
2024	0	0	0	0.0	35	1-Sided Adj
Explanation:	Adding units of measure					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-0355.000 - Payment Processing
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	**0**	**-1**	**1**	**0.0**	35	
2025	0	0	0	0.0	33	1-Sided Adj
Explanation:	Adding units of measure					
2025	0	-1	1	0.0	0	1-Sided Adj
Explanation:	To move postage expenses to NSE Cost Element: 6220450					
2025	1	0	0	0.1	0	CCTR Transf From 2200-0005.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-CSOO. Workpaper 2200-0355.000; CC 2200-0355.000.					
2025 Total	**1**	**-1**	**1**	**0.1**	33	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2247.000 - Manager of Remittance Processing

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Cost Center: 2200-2247.000 - Manager of Remittance Processing
Unit Measure: FTEs

Activity Description:

This cost center is used to track labor and non-labor expenditures associated with researching, advisory, and strategic planning services provided by the Manager of Remittance Processing and supporting Admin. A portion of these activities, and the associated costs, are incurred on behalf of SDG&E.

Forecast Explanations:

Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Manager of Remittance Processing O&M costs. BY 2025 cost levels is a good representation for the forecast because they are in-line with the workgroup's TY 2028 estimated labor expenses with no changes anticipated.

Non-Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Manager of Remittance Processing O&M costs. However, 2025 cost levels is a good representation for the forecast because they are in-line with the workgroup's TY 2028 estimated non-labor expenses with no changes anticipated.

NSE - Base YR Rec

NSE is not applicable for this workgroup.

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub 1. Customer Services - Office Operations
Cost Center: 2200-2247.000 - Manager of Remittance Processing
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	580	566	513	377	324	330	330	330	330	330	330
Non-Labor	1	1	3	70	62	62	62	62	62	62	62
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**581**	**566**	**516**	**447**	**386**	**392**	**392**	**392**	**392**	**392**	**392**
FTE	3.6	3.5	3.1	2.4	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Units	4	4	3	2	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-2247.000 - Manager of Remittance Processing
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.	324	62	0	386	2.0	2
Total Incurred	**324**	**62**	**0**	**386**	**2.0**	**2**
% Allocation						
Retained	87.81%	87.81%				
SEU	12.19%	12.19%				
CORP	0.00%	0.00%				
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.	330	62	0	392	2.0	2
Total Incurred	**330**	**62**	**0**	**392**	**2.0**	2
% Allocation						
Retained	87.81%	87.81%				
SEU	12.19%	12.19%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	330	62	0	392	2.0	2
Total Incurred	**330**	**62**	**0**	**392**	**2.0**	**2**
% Allocation						
Retained	87.81%	87.81%				
SEU	12.19%	12.19%				
CORP	0.00%	0.00%				
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.	330	62	0	392	2.0	2
Total Incurred	**330**	**62**	**0**	**392**	**2.0**	2
% Allocation						
Retained	87.81%	87.81%				
SEU	12.19%	12.19%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-2247.000 - Manager of Remittance Processing
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	330	62	0	392	2.0	2
Total Incurred	**330**	**62**	**0**	**392**	**2.0**	**2**
% Allocation						
Retained	87.81%	87.81%				
SEU	12.19%	12.19%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	330	62	0	392	2.0	2
Total Incurred	**330**	**62**	**0**	**392**	**2.0**	2
% Allocation						
Retained	87.81%	87.81%				
SEU	12.19%	12.19%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	330	62	0	392	2.0	2
Total Incurred	**330**	**62**	**0**	**392**	**2.0**	**2**
% Allocation						
Retained	87.81%	87.81%				
SEU	12.19%	12.19%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-2247.000 - Manager of Remittance Processing
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

This cost center is used to track expenditures Labor and Non-Labor, associated with managerial, advisory, and strategic planning services provided to both SoCalGas and SDG&E by the Manager of Remittance Processing and Supporting Staff. Posting to this cost center will include the Manager of Remittance Processing, and the Administrative Assistant, whose services encompass Customer Data Distribution, Customer Remittance Processing, and the Branch Offices, including Authorized Payment Locations. Based on volumes reported as of Year-End 2025.

Cost Center Allocation Percentage for 2026

This cost center is used to track expenditures Labor and Non-Labor, associated with managerial, advisory, and strategic planning services provided to both SoCalGas and SDG&E by the Manager of Remittance Processing and Supporting Staff. Posting to this cost center will include the Manager of Remittance Processing, and the Administrative Assistant, whose services encompass Customer Data Distribution, Customer Remittance Processing, and the Branch Offices, including Authorized Payment Locations. Annual percentage applies to any given year is based on year-end volume of 2025.

Cost Center Allocation Percentage for 2027

This cost center is used to track expenditures Labor and Non-Labor, associated with managerial, advisory, and strategic planning services provided to both SoCalGas and SDG&E by the Manager of Remittance Processing and Supporting Staff. Posting to this cost center will include the Manager of Remittance Processing, and the Administrative Assistant, whose services encompass Customer Data Distribution, Customer Remittance Processing, and the Branch Offices, including Authorized Payment Locations. Annual percentage applies to any given year is based on year-end volume of 2025.

Cost Center Allocation Percentage for 2028

This cost center is used to track expenditures Labor and Non-Labor, associated with managerial, advisory, and strategic planning services provided to both SoCalGas and SDG&E by the Manager of Remittance Processing and Supporting Staff. Posting to this cost center will

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-2247.000 - Manager of Remittance Processing
Unit Measure: FTEs

include the Manager of Remittance Processing, and the Administrative Assistant, whose services encompass Customer Data Distribution, Customer Remittance Processing, and the Branch Offices, including Authorized Payment Locations. Annual percentage applies to any given year is based on year-end volume of 2025.

Cost Center Allocation Percentage for 2029

This cost center is used to track expenditures Labor and Non-Labor, associated with managerial, advisory, and strategic planning services provided to both SoCalGas and SDG&E by the Manager of Remittance Processing and Supporting Staff. Posting to this cost center will include the Manager of Remittance Processing, and the Administrative Assistant, whose services encompass Customer Data Distribution, Customer Remittance Processing, and the Branch Offices, including Authorized Payment Locations. Annual percentage applies to any given year is based on year-end volume of 2025.

Cost Center Allocation Percentage for 2030

This cost center is used to track expenditures Labor and Non-Labor, associated with managerial, advisory, and strategic planning services provided to both SoCalGas and SDG&E by the Manager of Remittance Processing and Supporting Staff. Posting to this cost center will include the Manager of Remittance Processing, and the Administrative Assistant, whose services encompass Customer Data Distribution, Customer Remittance Processing, and the Branch Offices, including Authorized Payment Locations. Annual percentage applies to any given year is based on year-end volume of 2025.

Cost Center Allocation Percentage for 2031

This cost center is used to track expenditures Labor and Non-Labor, associated with managerial, advisory, and strategic planning services provided to both SoCalGas and SDG&E by the Manager of Remittance Processing and Supporting Staff. Posting to this cost center will include the Manager of Remittance Processing, and the Administrative Assistant, whose services encompass Customer Data Distribution, Customer Remittance Processing, and the Branch Offices, including Authorized Payment Locations. Annual percentage applies to any given year is based on year-end volume of 2025.

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-2247.000 - Manager of Remittance Processing
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	324	324	324	324	324	324	6	6	6	6	6	6	330	330	330	330	330	330
NLbr	62	62	62	62	62	62	0	0	0	0	0	0	62	62	62	62	62	62
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**386**	**386**	**386**	**386**	**386**	**386**	**6**	**6**	**6**	**6**	**6**	**6**	**392**	**392**	**392**	**392**	**392**	**392**
FTE	2.0	2.0	2.0	2.0	2.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0	2.0	2.0	2.0	2.0	2.0
Units	2	2	2	2	2	2	0	0	0	0	0	0	2	2	2	2	2	2

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	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**6**	**0**	**0**	**6**	**0.0**	0	
2027	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**6**	**0**	**0**	**6**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-2247.000 - Manager of Remittance Processing
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	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**6**	**0**	**0**	**6**	**0.0**	0	
2029	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**6**	**0**	**0**	**6**	**0.0**	0	
2030	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**6**	**0**	**0**	**6**	**0.0**	0	
2031	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**6**	**0**	**0**	**6**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-2247.000 - Manager of Remittance Processing
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	422	437	415	252	275
Non-Labor	1	1	3	68	62
NSE	0	0	0	0	0
Total	**423**	**437**	**418**	**320**	**337**
FTE	3.0	3.0	2.8	1.3	1.7
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	62	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**62**	**0**
FTE	0.0	0.0	0.0	0.8	0.0
Units	4	4	3	2	2
Recorded-Adjusted (Nominal $)					
Labor	422	437	415	314	275
Non-Labor	1	1	3	68	62
NSE	0	0	0	0	0
Total	**423**	**437**	**418**	**382**	**337**
FTE	3.0	3.0	2.7	2.1	1.7
Units	4	4	3	2	2
Vacation & Sick (Nominal $)					
Labor	75	74	66	50	49

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-2247.000 - Manager of Remittance Processing
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**75**	**74**	**66**	**50**	**49**
FTE	0.6	0.5	0.4	0.3	0.3
Units	0	0	0	0	0
Escalation to 2025$					
Labor	83	55	32	12	0
Non-Labor	0	0	0	2	0
NSE	0	0	0	0	0
Total	**83**	**55**	**32**	**15**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	580	566	513	377	324
Non-Labor	1	1	3	70	62
NSE	0	0	0	0	0
Total	**581**	**566**	**516**	**447**	**386**
FTE	3.6	3.5	3.1	2.4	2.0
Units	4	4	3	2	2

* 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: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-2247.000 - Manager of Remittance Processing
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	62	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**62**	**0**
FTE	0.0	0.0	0.0	0.8	0.0
Units	4	4	3	2	2

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	4	1-Sided Adj
Explanation: Adding units of measure						
2021 Total	**0**	**0**	**0**	**0.0**	4	
2022	0	0	0	0.0	4	1-Sided Adj
Explanation: Adding units of measure						
2022 Total	**0**	**0**	**0**	**0.0**	4	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja
Category: A. Customer Services - Office Operations
Category-Sub: 1. Customer Services - Office Operations
Cost Center: 2200-2247.000 - Manager of Remittance Processing
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	3	1-Sided Adj
Explanation:	Adding units of measure					
2023 Total	**0**	**0**	**0**	**0.0**	3	
2024	62	0	0	0.8	0	CCTR Transf From 2200-2050.000
Explanation:	Adjustment to transfer Administrative Assistance from Workpaper 2OO002 to applicable Workpaper 2200-2247.					
2024	0	0	0	0.0	2	1-Sided Adj
Explanation:	Adding units of measure					
2024 Total	**62**	**0**	**0**	**0.8**	2	
2025	0	0	0	0.0	2	1-Sided Adj
Explanation:	Adding units of measure					
2025 Total	**0**	**0**	**0**	**0.0**	2	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Donny Widjaja

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0018	000	CS-CUST OPS LVC for Budget Use Only
2200-0025	000	MSA OFFICE REPRESENTATIVES
2200-0164	000	CCC CUSTOMER CORRESPONDENCE
2200-0226	000	DIRECTOR CUSTOMER OPERATIONS
2200-0227	000	MAJOR MKTS BILLING & MEAS OPS
2200-0228	000	MEASUREMENT DATA OPERATIONS
2200-0340	000	SCG CREDIT & COLLECTIONS - ADJ
2200-0344	000	CCC TRAINING & DEVELOPMENT DEPT
2200-0347	000	UNCOLLECTIBLES - CORE
2200-0348	000	CUSTOMER BILLING SERVICES
2200-0349	000	SPECIAL BILLING C&I
2200-0350	000	SOCALGAS CREDIT & COLLECTIONS MGR
2200-0351	000	MASS MARKET CREDIT & COLLECTION SERVICES
2200-0352	000	MASS MARKET CREDIT & COLLECTION PROJECTS
2200-0353	000	COLLECTIONS AMP GROUP
2200-0401	000	CUSTOMER CONTACT CENTER DIRECTOR
2200-0403	000	CCC LEVEL OF SERVICE MANAGEMENT
2200-0404	000	CCC SOFTWARE MAINTENANCE AND TELCO
2200-0405	000	BRANCH OFC AREA 7
2200-0406	000	CCC COMMERCIAL & INDUSTRIAL
2200-0407	000	CCC SITE MANAGER SAN DIMAS
2200-0408	000	CCC HIGH BILL INVESTIGATION (HBI)
2200-0409	000	CCC RESIDENTIAL MARKETING
2200-0410	000	CCC SPECIAL INVESTIGATIONS
2200-0411	000	CCC SITE MANAGER REDLANDS
2200-0412	000	CENTRALIZED SET DESKS
2200-0414	000	AUTHORIZED PYMNT AGENCIES
2200-0415	000	BRANCH OFC AREA 8
2200-0416	000	BRANCH OFC AREA 1
2200-0417	000	BRANCH OFC AREA 2
2200-0418	000	BRANCH OFC AREA 3
2200-0419	000	BRANCH OFC AREA 4
2200-0420	000	BRANCH OFC AREA 5
2200-0421	000	BRANCH OFC AREA 6
2200-0440	000	CS DISPATCH REPRESENTED
2200-0442	000	SE FIELD OPS - CUST SERV
2200-0445	000	CS SE FIELD SAN BERNARDINO
2200-0448	000	CS SE AREA MGR INLAND EAST
2200-0449	000	CS SE FIELD CHINO
2200-0452	000	CS SE FIELD FONTANA
2200-0455	000	CS SE FIELD PALM DESERT
2200-0457	000	CS SE AREA MGR INLAND SOUTH
2200-0458	000	CS SE FIELD RIVRSIDE
2200-0462	000	CS SE FIELD RAMONA
2200-0463	000	CS SE AREA MGR DESERT VALLEY

Area: CUSTOMER SERVICES
Witness: Donny Widjaja

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0464	000	CS SE FIELD EL CENTRO
2200-0467	000	CS SE FIELD RIM FOREST
2200-0470	000	CS SE FIELD ALHAMBRA
2200-0473	000	CS SE FIELD AZUSA
2200-0475	000	CS SE FIELD CORONA
2200-0477	000	CS SE FIELD PASADENA
2200-0479	000	CS NORTHWEST REGION DIRECTOR
2200-0493	000	CS NW FIELD VISALIA
2200-0495	000	CS NW AREA MGR SAN JOAQUIN
2200-0497	000	CS NW FIELD STA BAKERSFIELD
2200-0498	000	CS NORTHWEST ARM
2200-0502	000	CS NW FIELD SAN LUIS OBISPO
2200-0503	000	CS NW AREA MGR NORTH COAST
2200-0505	000	CS NW FIELD SANTA MARIA
2200-0506	000	CSF NW REGION PMC
2200-0507	000	MTU REMEDIATION REIMBURSEMENTS CSF NW
2200-0508	000	CS NW AREA MGR CENTRAL COAST
2200-0509	000	CS NW FIELD VENTURA
2200-0513	000	CS NW FIELD STA BARBARA
2200-0514	000	CS NORTHWEST REGION FIELD OPERATIONS MGR
2200-0515	000	CS NW AREA MGR SAN FERNANDO VALLEY
2200-0516	000	CS NW FIELD CANOGA
2200-0519	000	CS NW FIELD SIMI VALLEY
2200-0522	000	CS NW FIELD SATICOY
2200-0525	000	CS NW FIELD BRANFORD
2200-0529	000	CS NW FIELD GLENDALE
2200-0530	000	CS NW AREA MGR NORTH VALLEY
2200-0531	000	CS NW FIELD VALENCIA
2200-0534	000	CS NW FIELD LANCASTER
2200-0536	000	CS SE RGN DIRECTOR
2200-0546	000	CS SE FIELD DOWNEY
2200-0550	000	CS SE FIELD WHITTIER
2200-0551	000	CS SE AREA MGR ORANGE NORTH
2200-0552	000	CS SE FIELD ANAHEIM
2200-0554	000	MTU REMEDIATION REIMBURSEMENTS CSF SE
2200-0556	000	CS SE FIELD LA JOLLA
2200-0560	000	CS SE FIELD ALISO VIEJO
2200-0561	000	CS SE AREA MGR OR CC
2200-0563	000	CS SE FIELD GARDEN GROVE
2200-0564	000	CSF SE REGION PMC
2200-0566	000	CS SE FIELD SANTA ANA
2200-0568	000	CS SE AREA MGR SAN GABRIEL VALLEY
2200-0570	000	CS SE FIELD INDUSTRY
2200-0573	000	CS NW AREA MANAGER MID CITY LA
2200-0574	000	CS NW FIELD BELVEDERE

Area: CUSTOMER SERVICES
Witness: Donny Widjaja

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0578	000	CS NW FIELD JUANITA
2200-0582	000	CS NW FIELD HUNTINGTON PARK
2200-0584	000	CS NW AREA MGR HARBOR CORRIDOR
2200-0585	000	CS NW FIELD COMPTON
2200-0587	000	CS NW AREA MGR SOUTH COAST
2200-0589	000	CS NW FIELD CRENSHAW
2200-0591	000	CS NW FIELD SANTA MONICA
2200-0594	000	CS NW FIELD REDONDO BEACH
2200-0597	000	CS NW FIELD SAN PEDRO
2200-0600	000	CS NW FIELD HOLLYWOOD
2200-0603	000	MSAI SCHEDULING
2200-0678	000	DATA DISTRIBUTION
2200-0845	000	MSAI NORTHWEST REGION
2200-0846	000	MSAI SOUTHEAST REGION
2200-0884	000	SVP SCG CUSTOMER SERVICES
2200-0913	000	CS DISPATCH MANAGEMENT
2200-0921	000	CS NW DOCS AND CLERICAL
2200-0950	000	CS SE DOCS AND CLERICAL
2200-0959	000	CCC Manager Virtual Agents
2200-0987	000	DISPATCH DOCS & CLERKS REPRESENTED
2200-1085	000	CS NW FIELD TEMPLETON
2200-1341	000	CARE PORTION OF DATA DISTRIBUTION
2200-1370	000	CCC QUALITY ASSURANCE
2200-1371	000	CCC MULTILINGUAL SUPPORT
2200-1372	000	CCC OPS SUPPORT (SCG)
2200-2026	000	BILL PRESENTMENT & PAYMENT CHANNEL MGR
2200-2027	000	CUST SVC TECH OPS MGR
2200-2028	000	MGR CUSTOMER OPERATIONS SUPPORT
2200-2050	000	BRANCH OFFICE OPERATIONS MGR - SCG
2200-2072	000	VP SCG CUSTOMER SOLUTIONS
2200-2081	000	CS SE FIELD MURRIETA
2200-2082	000	CS SE FIELD BEAUMONT
2200-2088	000	AUTHORIZED PAYMENT LOCATIONS -SCG
2200-2094	000	VP CUSTOMER SERVICES
2200-2113	000	CS NW FIELD YUKON
2200-2116	000	CS SE RGN SPEC PROJ 7 (FKA OC TSM)
2200-2154	000	CCC RESOURCE AND SERVICE LEVEL MANAGER
2200-2156	000	CCC CONTINUOUS IMPROVEMENT & ANALYSIS
2200-2196	000	BRANCH OFC REGIONAL SUPERVISOR 2
2200-2199	000	PAYMENT PROCESSING SUPPORT
2200-2217	000	CS SE AREA MGR MOUNTAIN PASS
2200-2231	000	CS SE FIELD YUCCA
2200-2239	000	DATA DISTRIBUTION SHARED SERVICES
2200-2257	000	SPECIAL PROJECTS
2200-2330	000	MANAGER OF REMITTANCE PROCESSING SCG

Area: CUSTOMER SERVICES
Witness: Donny Widjaja

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-2520	000	ESERVICE BUSINESS TECH SUPPORT
2200-2521	000	BILLING, CARE & MR BUSINESS TECH SUPPORT
2200-2522	000	CCC, FINANCE & CREDIT BUSINESS TECH SUPP
2200-2523	000	CUST PROGRAMS BUSINESS TECH SUPPORT
2200-2534	000	DATA PRIVACY - CS TECH OPS
2200-2539	000	CSF WORK & RESOURCE STRATEGY
2200-2571	000	MSA INSPECTION PROGRAM
2200-2606	000	PLANNING & PROJECT
2200-2610	000	CUSTOMER CONTACT CENTER TECHNOLOGY MGR
2200-2639	000	DATA DISTRIBUTION SUPPORT
2200-2640	000	CUST PAYMENT PROCESSING & BUSIN PLANNING