Application of SOUTHERN CALIFORNIA GAS)COMPANY for authority to update its gas revenue)requirement and base rates)effective January 1, 2024 (U 904-G))

Application No. 22-05-____ Exhibit No.: (SCG-15-WP)

WORKPAPERS TO PREPARED DIRECT TESTIMONY OF BERNARDITA M. SIDES

ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

May 2022



2024 General Rate Case - APP INDEX OF WORKPAPERS

Exhibit SCG-15-WP - CS - OFFICE OPERATIONS

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Southern California Gas Company 2024 GRC - APP

Overall Summary For Exhibit No. SCG-15-WP

	Area: CS - OFF	Area: CS - OFFICE OPERATIONS				
	Witness: Bernardit	Witness: Bernardita M. Sides				
		In 2021 \$ (000) Incurred Costs				
	Adjusted-Recorded Adjusted-Forecast					
Description	2021	2022	2023	2024		
Non-Shared Services	79,119	85,187	86,423	83,893		
Shared Services	4,346	4,556	4,556	4,556		
Total	83,465	89,743	90,979	88,449		

Area: CS - OFFICE OPERATIONS

Witness: Bernardita M. Sides

Summary of Non-Shared Services Workpapers:

	In 2021 \$ (000) Incurred Costs					
	Adjusted- Recorded		Adjusted-Forecas	t		
Description	2021 2022 2023 2024					
A. CS - Office Operations	79,119	85,187	86,423	83,893		
Total	79,119	85,187	86,423	83,893		

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Workpaper:	VARIOUS

Summary for Category: A. CS - Office Operations

Г		In 2021\$ (000) Incu	urrad Casta	
	Adjusted-Recorded	<u>III 202 15 (000) IIICI</u>	Adjusted-Forecast	
	2021	2022	2023	2024
Labor	53,196	59,873	62,561	61,190
Non-Labor	12,910	13,097	12,464	12,392
NSE	13,011	12,216	11,397	10,310
Total	79,117	85,186	86,422	83,892
FTE	582.4	657.3	688.9	671.9
∟ Workpapers belonging to	o this Category:			
200000.000 CCC - Op				
Labor	24,499	25,586	28,031	26,448
Non-Labor	21,100	380	380	380
NSE	0	0	0	0
Total	24,726	25,966	28,411	26,828
FTE	283.1	296.2	325.5	306.4
200001.000 CCC - Sup			02010	
Labor	5,515	5,830	5,830	5,830
Non-Labor	3,161	3,161	3,161	3,161
NSE	0	0	0	0
Total	8,676	8,991	8,991	8,991
FTE	55.3	58.3	58.3	58.3
200002.000 Branch O				
Labor	7,661	10,181	10,181	10,181
Non-Labor	1,988	1,988	1,988	2,065
NSE	0	0	0	0
Total	9,649	12,169	12,169	12,246
FTE	92.2	123.2	123.2	123.2
200003.000 Billing Se	rvices			
Labor	4,821	4,955	4,966	4,978
Non-Labor	236	236	236	236
NSE	0	0	0	0
Total	5,057	5,191	5,202	5,214
FTE	46.8	48.5	48.6	48.7
200004.000 Credit and	d Collections			
Labor	3,822	4,291	4,321	4,321
Non-Labor	962	1,309	1,613	1,613
NSE	0	0	0	0
Total	4,784	5,600	5,934	5,934
FTE	39.2	43.8	44.3	44.3

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Workpaper:	VARIOUS

]		In 2021\$ (000) Incu	rred Costs	
	Adjusted-Recorded		Adjusted-Forecast	
[2021	2022	2023	2024
200004.001 Credit an	d Collections Postage			
Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	251	509	760	760
Total	251	509	760	760
FTE	0.0	0.0	0.0	0.0
2OO005.000 Remittan	ce Processing			
Labor	2,201	3,157	3,157	3,157
Non-Labor	3,758	4,223	4,075	3,926
NSE	0	0	0	0
Total	5,959	7,380	7,232	7,083
FTE	24.8	35.3	35.3	35.3
200005.001 Remittan	ce Processing Postage			
Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	12,760	11,707	10,637	9,550
Total	12,760	11,707	10,637	9,550
FTE	0.0	0.0	0.0	0.0
2OO006.000 Custome	r Service Other Office Operat	ions and Technolog	у	
Labor	3,699	4,841	5,043	5,243
Non-Labor	2,407	1,733	945	945
NSE	0	0	0	0
Total	6,106	6,574	5,988	6,188
FTE	30.7	41.0	42.7	44.7
200007.000 Measure	ment Data Ops (MDO)			
Labor	978	1,032	1,032	1,032
Non-Labor	171	67	66	66
NSE	0	0	0	0
Total	1,149	1,099	1,098	1,098
FTE	10.3	11.0	11.0	11.0

Beginning of Workpaper 200000.000 - CCC - Operations

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub	1. CS - Office Operations
Workpaper:	200000.000 - CCC - Operations

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 - Base YR Rec

A Base Year forecasting methodology was applied to project CCC Operations O&M costs. 2021 Base Year customer contact volumes reflect impact of the COVID-19 pandemic, the collection moratorium, and reduction of non-essential services. Resumption of collection activities are reflected in the forecast. The forecast was built using call center workforce management software and based on projected call volume, level of service (LOS), average handle time (AHT), agent occupancy and shrinkage.

Non-Labor - Base YR Rec

For the CCC Operations non-labor category, a base year recorded forecast was used. These non-labor expenses primarily consist of office supplies, office furniture, headsets and travel expenses. (Communications and annual software maintenance and Telco are captured under the CCC-Support Non-Labor category).

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Summary of Results:

]	In 2021\$ (000) Incurred Costs								
		Adju	isted-Recor	ded		Ad	justed-Fore	cast	
Years	2017	2018	2019	2020	2021	2022	2023	2024	
Labor	31,780	29,790	29,937	24,902	24,499	25,587	28,032	26,449	
Non-Labor	362	301	354	270	227	380	380	380	
NSE	0	0	0	0	0	0	0	0	
Total	32,142	30,092	30,292	25,172	24,727	25,967	28,412	26,829	
FTE	362.8	339.7	339.9	280.6	283.1	296.2	325.5	306.4	

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200000.000 - CCC - Operations

Summary of Adjustments to Forecast:

	In 2021 \$(000) Incurred Costs									
Forecas	t Method	Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years	6	2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	24,499	24,499	24,499	1,087	3,532	1,949	25,586	28,031	26,448
Non-Labor	Base YR Rec	227	227	227	153	153	153	380	380	380
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Tota	I	24,727	24,727	24,727	1,240	3,685	2,102	25,967	28,412	26,829
FTE	Base YR Rec	283.1	283.1	283.1	13.1	42.4	23.3	296.2	325.5	306.4

Forecast Adjustment Details:

<u>Year</u>	Labor	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	
2022	50	0	0	50	0.6	1-Sided Adj	
Explanation:	Forecast adjustment for FTEs = 0.6 required; Ho	•	•		•••		
2022	1,037	0	0	1,037	12.5	1-Sided Adj	
Explanation:	Additional Customer Ser dictated by the number of length of call or average Occupancy). SoCalGas the number of FTEs requ (12.5 Non-RAMP + 0.6 F \$39.9 x 2080 = \$1,037,4	of customer con handle time (A used workforce uired to suppor RAMP); Non-R	ntacts (prima (HT), level of e planning so t the projecte	rily calls) requ service (LOS ftware that leved level of wor	iiring CSR assi), and CSR util verages the ab k for 2022. FTI	stance as well as ization factors (Agent ove inputs to calculate Es = 13.1 required	
2022	0	153	0	153	0.0	1-Sided Adj	
	Company's union agreer 300 employees x \$25 wo 210 employees x \$25 W Total = \$153,000	ork from home	-				
2022 Total	1,087	153	0	1,240	13.1		
2023	3,432	0	0	3,432	41.2	1-Sided Adj	
Explanation:	Additional Customer Service Representative (CSR) needs to meet 2023 call volumes. FTE needs are dictated by the number of customer contacts (primarily calls) requiring CSR assistance as well as length of call or average handle time (AHT), level of service (LOS), and CSR utilization factors (Agent Occupancy). SoCalGas used workforce planning software that leverages the above inputs to calculate the number of FTEs required to support the projected level of work for 2023. FTEs = 42.4 required (41.2 Non-RAMP + 1.2 RAMP); Non-RAMP FTEs =42.1, hourly rate of \$39.9; Estimated cost: 41.2 x \$39.9 x 2088 = \$3,432,421.						
2023	100	0	0	100	1.2	1-Sided Adj	
Explanation:	Forecast adjustment for FTEs = 1.2 required; Ho	•	•		•••		
Note: Totals may	include rounding differer / SCG/CS - OFFI		IONS/Exh N	lo:SCG-15-\	NP/Witness:	B. Sides	

Area:	CS - OFFICE OPER	ATIONS					
Witness:	Bernardita M. Sides						
Category:	A. CS - Office Operat	tions					
Category-Sub:	1. CS - Office Operat						
Workpaper:	200000.000 - CCC -						
workpaper.	200000.000 - 000 -	Operations					_
Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	
2023	0	153	0	153	0.0	1-Sided Adj	
Explanation:	Incremental non-labor adjustment related to work from home and high-speed Wi-Fi allowance per the Company's union agreement (CBA).						
	300 employees x \$25 wor 210 employees x \$25 Wi- Total = \$153,000		•				
2023 Total	3,532	153	0	3,685	42.4		
2024	0	153	0	153	0.0	1-Sided Adj	
Explanation:	Incremental non-labor adjustment related to work from home and high-speed Wi-Fi allowance per the Company's union agreement (CBA). 300 employees x \$25 work from home stipend x 12 months = \$90,000 210 employees x \$25 Wi-Fi reimbursement x 12 months = \$63,000 Total = \$153,000						
2024	117	0	0	117	1.4	1-Sided Adj	
Explanation:	Forecast adjustment for F FTEs = 1.4 required; Hou	•	•		• •		
2024	1,832	0	0	1,832	21.9	1-Sided Adj	
Explanation:	Additional Customer Serv dictated by the number of length of call or average h Occupancy). SoCalGas u the number of FTEs requi (21.9 Non-RAMP + 1.4 R \$39.9 x 2096 = \$1,831,50	customer co nandle time (/ sed workforc red to suppo AMP); Non-R	ntacts (prima AHT), level of e planning sc rt the projecte	rily calls) requ f service (LOS) oftware that lev ed level of wor	iring CSR ass), and CSR uti /erages the ab k for 2024. FT	stance as well as ization factors (Agent ove inputs to calculate Es = 23.3 required	
2024 Total	1,949	153	0	2,102	23.3		

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200000.000 - CCC - Operations

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	24,367	23,422	23,830	20,721	20,875
Non-Labor	322	277	332	310	238
NSE	0	0	0	0	0
Total	24,688	23,699	24,162	21,031	21,112
FTE	308.2	288.1	284.8	235.3	238.9
djustments (Nominal \$) **					
Labor	0	-3	0	-161	-51
Non-Labor	0	-1	-2	-59	-10
NSE	0	0	0	0	0
Total	0	-4	-2	-221	-61
FTE	0.0	-0.1	0.0	-0.7	-0.7
Recorded-Adjusted (Nomin	al \$)				
Labor	24,367	23,418	23,830	20,560	20,824
Non-Labor	322	276	330	250	227
NSE	0	0	0	0	0
Total	24,688	23,695	24,160	20,810	21,051
FTE	308.2	288.0	284.7	234.6	238.2
acation & Sick (Nominal \$)				
Labor	4,130	4,030	4,518	3,623	3,675
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	4,130	4,030	4,518	3,623	3,675
FTE	54.6	51.7	55.2	46.0	44.9
scalation to 2021\$					
Labor	3,283	2,342	1,590	720	0
Non-Labor	40	25	24	19	0
NSE	0	0	0	0	0
Total	3,323	2,367	1,613	739	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Consta	ant 2021\$)				
Labor	31,780	29,790	29,937	24,902	24,499
Non-Labor	362	301	354	270	227
NSE	0	0	0	0	0
Total	32,142	30,092	30,292	25,172	24,727
FTE	362.8	339.7	339.9	280.6	283.1

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments *Note: Totals may include rounding differences.*

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200000.000 - CCC - Operations

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs									
Years 2017 2018 2019 2020 2021									
Labor	-	0	-3	0	-161	-51			
Non-Labor		0	-0.616	-2	-59	-10			
NSE		0	0	0	0	0			
	Total –	0	-4	-2	-221	-61			
FTE		0.0	-0.1	0.0	-0.7	-0.7			

Detail of Adjustments to Recorded:

Year	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type
2017 Total	0	0	0	0.0	
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated Memorandum Account (CEMA).	d to be reque	ested for reco	very through	a non-GRC Catastrophic Event
2018	-3	0	0	-0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated Memorandum Account (CEMA).	d to be reque	ested for reco	very through	a non-GRC Catastrophic Event
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated Memorandum Account (CEMA).	d to be reque	ested for reco	very through	a non-GRC Catastrophic Event
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated Memorandum Account (CEMA).	d to be reque	ested for reco	very through	a non-GRC Catastrophic Event
2018 Total	-3	-1	0	-0.1	
2019	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated Memorandum Account (CEMA).	d to be reque	ested for reco	very through	a non-GRC Catastrophic Event
2019	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated Memorandum Account (CEMA).	d to be reque	ested for reco	very through	a non-GRC Catastrophic Event
2019 Total	0	-2	0	0.0	
2020	-4	-1	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 related costs Catastrophic Event Memorandum Ac			requested fo	or recovery through a non-GRC

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200000.000 - CCC - Operations

Year	Lab	or <u>I</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type
2020	-	64	-24	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 Catastrophic Event Mer		-	ted to be ree	quested for re	ecovery through a non-GRC
2020		-6	-1	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 Catastrophic Event Mer		-	ted to be red	quested for re	ecovery through a non-GRC
2020		-7	-1	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 Catastrophic Event Mer		•	ted to be red	quested for re	ecovery through a non-GRC
2020	-	65	-29	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 Catastrophic Event Mer			ted to be red	quested for re	ecovery through a non-GRC
2020	-	10	-2	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 Catastrophic Event Mer			ted to be red	quested for re	ecovery through a non-GRC
2020		-7	-1	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 Catastrophic Event Mer		-	ted to be red	quested for re	ecovery through a non-GRC
2020 Total	-1	61	-59	0	-0.7	
2021		0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 Catastrophic Event Mer			ted to be ree	quested for re	ecovery through a non-GRC
2021		0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 Catastrophic Event Mer		-	ted to be red	quested for re	ecovery through a non-GRC
2021		0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 Catastrophic Event Mer			ted to be red	quested for re	ecovery through a non-GRC
0004		0	0	0	0.0	1-Sided Adj
2021			,	•		
2021 Explanation:	Incremental COVID-19 Catastrophic Event Mer		at are anticipa			ecovery through a non-GRC
Explanation: 2021	Catastrophic Event Mer	norandum Acco	at are anticipa unt (CEMA). -4	ted to be red	quested for re	ecovery through a non-GRC 1-Sided Adj
Explanation:	Catastrophic Event Mer	norandum Acco 0 related costs tha	at are anticipa unt (CEMA). -4 at are anticipa	ted to be red	quested for re	ecovery through a non-GRC

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200000.000 - CCC - Operations

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	
Explanation:	Incremental COVID-19 related cos Catastrophic Event Memorandum		-	requested fo	r recovery through a non-GRC	
2021	0	-1	0	0.0	1-Sided Adj	
Explanation:	Incremental COVID-19 related cos Catastrophic Event Memorandum		•	requested fo	r recovery through a non-GRC	
2021	0	0	0	-0.1	1-Sided Adj	
Explanation:	Removing non-GRC costs related	to regulatory me	morandum	accounts (RI	M 300808367)	
2021	0	0	0	-0.1	1-Sided Adj	
Explanation:	Removing non-GRC costs related	to regulatory me	morandum	accounts (RI	M 300808367)	
2021	-50	0	0	-0.5	1-Sided Adj	
Explanation:	Removing non-GRC costs related	to regulatory me	morandum	accounts (RI	M 300808367)	
2021 Total	-51	-10	0	-0.7		

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200000.000 - CCC - Operations

RAMP Item # 1

RAMP Activity

RAMP Chapter: SCG-Risk-3 Incident Related to the Medium Pressure System (Excluding Dig-in)

RAMP Line Item ID: C27

RAMP Line Item Name: Emergency Calls

Tranche(/s): Tranche1: Meter and Beyond the Meter

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost	2022 Forecast	2023 Forecast	2024 Forecast	2024 RAMP R (2020 Inci	ange
	(2021 \$)	(2021 \$)	(2021 \$)	(2021 \$)	Low	High
Tranche 1 Cost Estimate	2,855	2,905	2,955	2,972	3,396	4,112

Cost Estimate Changes from RAMP:

2024 GRC forecast is outside of 2021 RAMP forecasted range. This is due to updated assumptions: GRC RAMP calculation uses 2019 average calls per CSR while the RAMP filing uses 2020 average calls per CSR. 2019 average calls per CSR was used as forecast year 2024 is anticipated to be more reflective of the activity in 2019 than 2020.

Unit of	2021 Historical Embedded	2022 Forecast	2023 Forecast	2024 Forecast		RAMP Activities
Measure	Activities	Activities	Activities	Activities	Low	High
Tranche 1 Call Volume	408,992.00	463,429.00	517,866.00	517,866.00	449,517.00	544,152.00

Risk Spend Efficiency (RSE)			
	GRC RSE	RAMP RSE	
Tranche 1	0.000	0.000	
RSE Changes from RAMP: An RSE was not calculated for this a	activity.		

Supplemental Workpapers for Workpaper 200000.000

CCC Operations Supplemental Workpaper

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Line	2022 - 2024	2019 Actual	2021 Actual	2022-F*	2023-F*	2024 - F*
1	CSR Calls Handled	4,365,076	3,164,923	3,734,951	4,365,076	4,365,076
2	CSR LOS	50	70	60	60	60
3	Occupancy (CSR only, no leads)	90	79	85	85	85
4	АНТ	261	255	267	261	261
5	Sub-Total CSR FTEs Required	299	266	282	317	317
6	Avg Calls Per CSR FTE	14,585	11,890	13,226	13,785	13,785

Additional Customer Service Representative (CSR) needs to meet future call volumes. FTE needs are dictated by the number of

7 customer contacts (primarily calls) requiring CSR assistance as well as length of call or average handle time (AHT), level of service (LOS), and CSR utilization factors (Agent Occupancy). SoCalGas used workforce planning software that leverages the above inputs to calculate the number of FTEs required to support the projected level of work for the forecasted years.

2022-F (Change 2023-F (Change 2024-F (Change 9 Upward/Downward Pressure (FTEs) against 2021) against 2021) against 2021) 10 Meter Growth 2.1 4.4 6.6 Customer Experience Project (CEP) Phase 4 (1.5) (4.5) (4.5) 11 12 Customer Experience Project (CEP) Phase 5 (1.6)(4.7)(4.7)13 FAQ Bot (2.1)(3.2) (3.2) 14 Implement Cloud Contact Center (CCC) (21.4)15 Total FTEs (3.1) (8.1)(27.2)16 17 FTE Requirement Forecast 2022-F 2023-F 2024 - F 279 309 289 Line 5 + Line 15 18 Total FTE Requirements 19 Incremental FTE Requirements Against 2021 13.1 42.4 23.3 Line 18 - Line 5 (2021) 20 21 22 Year FTEs Hourly Rate Paid Hours Cost 1,087,195 23 2022 Incremental Cost \$ 13.1 \$ 39.9 2,080 \$ 24 \$ \$ 42.4 39.9 2,088 \$ 3,532,395

23.3 \$

39.9

2,096 \$

1,948,588

2023 Incremental Cost 2024 Incremental Cost

Line 19

\$

Beginning of Workpaper 200001.000 - CCC - Support

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub	1. CS - Office Operations
Workpaper:	200001.000 - CCC - Support

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 Recognition (IVR) and CSR telephone expenses; and annual technology expenses.

Forecast Explanations:

Labor - Base YR Rec

A Base Year forecasting methodology was applied to project CCC Support O&M costs. The base year is appropriate because 2021 represents the most recent recorded labor and non-labor costs and most accurately reflects the expense level of the current departmental activity. Adjustments for full- year staffing were added 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 CCC-Support O&M costs. Base year is appropriate because 2021 represents the most recent recorded labor and non-labor costs and most accurately reflects the expense level of the current departmental activity. The non-labor costs primarily consists of annual software maintenance, cloud service costs, and Telecommunications costs.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Summary of Results:

	In 2021\$ (000) Incurred Costs									
		Adju	sted-Recor	Adjusted-Forecast						
Years	2017	2018	2019	2020	2021	2022	2023	2024		
Labor	5,598	6,009	5,760	5,524	5,515	5,830	5,830	5,830		
Non-Labor	3,038	3,242	2,636	2,991	3,161	3,161	3,161	3,161		
NSE	0	0	0	0	0	0	0	0		
Total	8,636	9,250	8,395	8,516	8,676	8,991	8,991	8,991		
FTE	57.6	61.4	58.3	54.5	55.3	58.3	58.3	58.3		

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200001.000 - CCC - Support

Summary of Adjustments to Forecast:

			In 202	1 \$(000) Ir	ncurred Co	sts				
Forecast	t Method	Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years	6	2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	5,515	5,515	5,515	315	315	315	5,830	5,830	5,830
Non-Labor	Base YR Rec	3,161	3,161	3,161	0	0	0	3,161	3,161	3,161
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Tota	I	8,676	8,676	8,676	315	315	315	8,991	8,991	8,991
FTE	Base YR Rec	55.3	55.3	55.3	3.0	3.0	3.0	58.3	58.3	58.3

Forecast Adjustment Details:

Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>					
2022	210	0	0	210	2.0	1-Sided Adj					
Explanation:	2 FTE management pos anticipated increase in c \$210K										
2022	105	0	0	105	1.0	1-Sided Adj					
Explanation:	cloud services, analytics	1 incremental Technology Project Manager responsible for supporting innovation advancements in cloud services, analytics and automation capabilities to further improve legacy contact center infrastructure. Position salary: \$105K									
2022 Total	315	0	0	315	3.0						
2023	210	0	0	210	2.0	1-Sided Adj					
Explanation:	2 FTE management pos anticipated increase in c \$210K										
2023	105	0	0	105	1.0	1-Sided Adj					
Explanation:	cloud services, analytics	and automatic	1 incremental Technology Project Manager responsible for supporting innovation advancements in cloud services, analytics and automation capabilities to further improve legacy contact center infrastructure. Position salary: \$105K								
2022 Total											
2023 Total	315	0	0	315	3.0						
2023 Total 2024	315 210	0 0	0 0	315 210	3.0 2.0	1-Sided Adj					
		0 sitions with whic	0 ch were vaca	210 Int in 2021 bu	2.0 t will be neede	d in the future due to					
2024	210 2 FTE management pos the anticipated increase	0 sitions with whic	0 ch were vaca	210 Int in 2021 bu	2.0 t will be neede	d in the future due to					
2024 Explanation:	210 2 FTE management pos the anticipated increase \$210K	0 sitions with which in call volumes 0 gy Project Mana and automatic	0 ch were vaca s and CSRs. 0 ager respons	210 Int in 2021 bu Estimated ex 105 ible for suppo	2.0 t will be neede pense: Salary 1.0 orting innovatio	d in the future due to = 105 * 2 positions = 1-Sided Adj n advancements in					

Note: Totals may include rounding differences.

SCG/CS - OFFICE OPERATIONS/Exh No:SCG-15-WP/Witness: B. Sides Page 18 of 126

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200001.000 - CCC - Support

Determination of Adjusted-Recorded (Incurred Costs):

·····,····	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
ecorded (Nominal \$)*					
Labor	4,292	4,724	4,585	4,571	4,688
Non-Labor	2,700	2,974	2,439	2,904	3,724
NSE	0	0	0	0	0
Total	6,992	7,698	7,024	7,475	8,412
FTE	48.9	52.1	48.8	46.1	46.5
djustments (Nominal \$) *	*				
Labor	0	0	0	-9	0
Non-Labor	0	-2	20	-125	-564
NSE	0	0	0	0	0
Total	0	-2	20	-135	-564
FTE	0.0	0.0	0.0	-0.5	0.0
ecorded-Adjusted (Nomin	nal \$)				
Labor	4,292	4,724	4,585	4,561	4,688
Non-Labor	2,700	2,972	2,458	2,779	3,161
NSE	0	0	0	0	0
Total	6,992	7,695	7,043	7,340	7,849
FTE	48.9	52.1	48.8	45.5	46.5
acation & Sick (Nominal S	\$)				
Labor	728	813	869	804	827
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	728	813	869	804	827
FTE	8.7	9.3	9.5	9.0	8.8
scalation to 2021\$					
Labor	578	472	306	160	0
Non-Labor	338	270	177	212	0
NSE	0	0	0	0	0
Total	917	742	483	372	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Const	tant 2021\$)				
Labor	5,598	6,009	5,760	5,524	5,515
Non-Labor	3,038	3,242	2,636	2,991	3,161
NSE	0	0	0	0	0
Total	8,636	9,250	8,395	8,516	8,676
FTE	57.6	61.4	58.3	54.5	55.3

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments *Note: Totals may include rounding differences.*

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200001.000 - CCC - Support

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs								
	Years	2017	2018	2019	2020	2021		
Labor		0	0	0	-9	0		
Non-Labor		-0.140	-2	20	-125	-564		
NSE		0	0	0	0	0		
	Total	-0.140	-2	20	-135	-564		
FTE		0.0	0.0	0.0	-0.5	0.0		

Detail of Adjustments to Recorded:

Year		Labor	NLbr	NSE	FTE	Adi Type
2017		0	0	0	0.0	1-Sided Adj
Explanation:	Remove Event & Tick	et costs				
2017 Total		0	0	0	0.0	
2018		0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental costs tha Memorandum Accour	•	ed to be reque	sted for reco	very through	a non-GRC Catastrophic Event
2018		0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental costs that Memorandum Accourt		ed to be reque	sted for reco	very through	n a non-GRC Catastrophic Event
2018		0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that Memorandum Accourt	•	ed to be reque	sted for reco	very through	n a non-GRC Catastrophic Event
2018		18	0	0	-0.1	CCTR Transf From 2200-0404.000
Explanation:	2200-0404 should no appropriate cost cent CE # 6110110	•	or activity, this	labor was cl	narged in err	ror, charges moved to an
2018		-18	0	0	0.1	CCTR Transf To 2200-0403.000
Explanation:	2200-0404 should no appropriate cost cent	•	or activity, this	labor was cl	narged in err	ror, charges moved to an
	CE # 6110110					
2018		0	0	0	0.0	1-Sided Adj
Explanation:	Remove Event & Tick	ket costs				
2018 Total		0	-2	0	0.0	

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200001.000 - CCC - Support

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	
2019	0	-1	0	0.0	1-Sided Adj	
Explanation:	Incremental costs that are Memorandum Account (CE		quested for re	ecovery throu	gh a non-GRC Catastrophic Ever	nt
2019	-2	0	0	-0.1	CCTR Transf From 2200-0	0404.000
Explanation:	Cost Center 2200-0404 sh an appropriate cost center	ould not have any la	abor activity,	this labor was	charged in error, charges moved	d to
	CE # 6110110					
2019	2	0	0	0.1	CCTR Transf To 2200-040	3.000
Explanation:	Cost Center 2200-0404 sh an appropriate cost center	ould not have any l	abor activity,	this labor was	charged in error, charges moved	d to
	CE # 6110110					
2019	0	20	0	0.0	CCTR Transf To 2200-800	0.002
Explanation:		ort) to cost center 2	2200-8000.00	2 in work grou	2200-0401 in work group ip 2CP000.001 Human Resource up in which the activity will be	es,
2019 Total		20	0	0.0		
2019 Total 2020		20 -1	0 0	0.0 -0.1	1-Sided Adj	
2020	0 -1	-1 ited costs that are a	0 anticipated to	-0.1	1-Sided Adj for recovery through a non-GRC	;
2020	0 -1 Incremental COVID-19 rela	-1 ited costs that are a	0 anticipated to	-0.1	,	;
2020 Explanation: 2020	0 -1 Incremental COVID-19 rela Catastrophic Event Memor -1	-1 Ited costs that are a andum Account (Cl -3 Ited costs that are a	0 anticipated to EMA). 0 anticipated to	-0.1 be requested -0.1	for recovery through a non-GRC	
2020 Explanation: 2020	0 -1 Incremental COVID-19 rela Catastrophic Event Memor -1 Incremental COVID-19 rela	-1 Ited costs that are a andum Account (Cl -3 Ited costs that are a	0 anticipated to EMA). 0 anticipated to	-0.1 be requested -0.1	for recovery through a non-GRC 1-Sided Adj	
2020 Explanation: 2020 Explanation: 2020	0 -1 Incremental COVID-19 rela Catastrophic Event Memor -1 Incremental COVID-19 rela Catastrophic Event Memor 0	-1 ated costs that are a andum Account (Cl -3 ated costs that are a andum Account (Cl -26 ated costs that are a	0 anticipated to EMA). 0 anticipated to EMA). 0 anticipated to	-0.1 be requested -0.1 be requested 0.0	for recovery through a non-GRC 1-Sided Adj for recovery through a non-GRC	;
2020 Explanation: 2020 Explanation: 2020	0 -1 Incremental COVID-19 rela Catastrophic Event Memor -1 Incremental COVID-19 rela Catastrophic Event Memor 0 Incremental COVID-19 rela	-1 ated costs that are a andum Account (Cl -3 ated costs that are a andum Account (Cl -26 ated costs that are a	0 anticipated to EMA). 0 anticipated to EMA). 0 anticipated to	-0.1 be requested -0.1 be requested 0.0	for recovery through a non-GRC 1-Sided Adj for recovery through a non-GRC 1-Sided Adj	;
2020 Explanation: 2020 Explanation: 2020 Explanation: 2020	0 -1 Incremental COVID-19 rela Catastrophic Event Memor -1 Incremental COVID-19 rela Catastrophic Event Memor 0 Incremental COVID-19 rela Catastrophic Event Memor -2	-1 Ited costs that are a andum Account (Cl -3 Ited costs that are a andum Account (Cl -26 Ited costs that are a andum Account (Cl -3 Ited costs that are a	0 anticipated to EMA). 0 anticipated to EMA). 0 anticipated to EMA). 0 anticipated to	-0.1 be requested -0.1 be requested 0.0 be requested -0.1	for recovery through a non-GRC 1-Sided Adj for recovery through a non-GRC 1-Sided Adj for recovery through a non-GRC	;
2020 Explanation: 2020 Explanation: 2020 Explanation: 2020	0 -1 Incremental COVID-19 rela Catastrophic Event Memor -1 Incremental COVID-19 rela Catastrophic Event Memor 0 Incremental COVID-19 rela Catastrophic Event Memor -2 Incremental COVID-19 rela	-1 Ited costs that are a andum Account (Cl -3 Ited costs that are a andum Account (Cl -26 Ited costs that are a andum Account (Cl -3 Ited costs that are a	0 anticipated to EMA). 0 anticipated to EMA). 0 anticipated to EMA). 0 anticipated to	-0.1 be requested -0.1 be requested 0.0 be requested -0.1	for recovery through a non-GRC 1-Sided Adj for recovery through a non-GRC 1-Sided Adj for recovery through a non-GRC 1-Sided Adj	;
2020 Explanation: 2020 Explanation: 2020 Explanation: 2020 Explanation: 2020	0 -1 Incremental COVID-19 rela Catastrophic Event Memor -1 Incremental COVID-19 rela Catastrophic Event Memor 0 Incremental COVID-19 rela Catastrophic Event Memor -2 Incremental COVID-19 rela Catastrophic Event Memor 0	-1 ated costs that are a andum Account (Cl -3 ated costs that are a andum Account (Cl -26 ated costs that are a andum Account (Cl -3 ated costs that are a	0 anticipated to EMA). 0 anticipated to EMA). 0 anticipated to EMA). 0 anticipated to EMA). 0 anticipated to	-0.1 be requested -0.1 be requested 0.0 be requested -0.1 be requested 0.0	for recovery through a non-GRC 1-Sided Adj for recovery through a non-GRC 1-Sided Adj for recovery through a non-GRC 1-Sided Adj for recovery through a non-GRC	;
2020 Explanation: 2020 Explanation: 2020 Explanation: 2020 Explanation:	0 -1 Incremental COVID-19 rela Catastrophic Event Memor -1 Incremental COVID-19 rela Catastrophic Event Memor -2 Incremental COVID-19 rela Catastrophic Event Memor -2 Incremental COVID-19 rela Catastrophic Event Memor 0 Incremental COVID-19 rela	-1 ated costs that are a andum Account (Cl -3 ated costs that are a andum Account (Cl -26 ated costs that are a andum Account (Cl -3 ated costs that are a	0 anticipated to EMA). 0 anticipated to EMA). 0 anticipated to EMA). 0 anticipated to EMA). 0 anticipated to	-0.1 be requested -0.1 be requested 0.0 be requested -0.1 be requested 0.0	for recovery through a non-GRC 1-Sided Adj for recovery through a non-GRC 1-Sided Adj for recovery through a non-GRC 1-Sided Adj for recovery through a non-GRC 1-Sided Adj	;

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200001.000 - CCC - Support

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	FTE	Adj Type
2020	-2	-5	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 related of Catastrophic Event Memorandu			requested fo	r recovery through a non-GRC
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related of Catastrophic Event Memorandu			requested fo	r recovery through a non-GRC
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related of Catastrophic Event Memorandu		-	requested fc	r recovery through a non-GRC
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related of Catastrophic Event Memorandu		-	requested fc	r recovery through a non-GRC
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related of Catastrophic Event Memorandu		-	requested fo	r recovery through a non-GRC
2020 Total	-9	-125	0	-0.5	
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related of Catastrophic Event Memorandu		•	requested fo	r recovery through a non-GRC
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related of Catastrophic Event Memorandu		-	requested fo	r recovery through a non-GRC
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related of Catastrophic Event Memorandu		-	requested fo	r recovery through a non-GRC
2021	0	-21	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related of Catastrophic Event Memorandu		-	requested fo	r recovery through a non-GRC
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related of Catastrophic Event Memorandu		•	requested fo	r recovery through a non-GRC
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related of Catastrophic Event Memorandu		-	requested fo	r recovery through a non-GRC
2021	0	-2	0	0.0	1-Sided Adj

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200001.000 - CCC - Support

Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	
Explanation:	Incremental COVID-19 related co Catastrophic Event Memorandum		•	requested fo	r recovery through a non-GRC	
2021	0	0	0	0.0	1-Sided Adj	
Explanation:	Incremental COVID-19 related co Catastrophic Event Memorandun		-	requested fo	r recovery through a non-GRC	
2021	0	-2	0	0.0	1-Sided Adj	
Explanation:	Incremental COVID-19 related co Catastrophic Event Memorandun		•	requested fo	r recovery through a non-GRC	
2021	0	-2	0	0.0	1-Sided Adj	
Explanation:	Incremental COVID-19 related co Catastrophic Event Memorandum		•	requested fo	r recovery through a non-GRC	
2021	0	-2	0	0.0	1-Sided Adj	
Explanation:	Removing non-GRC costs related	d to regulatory me	morandum	accounts (R	M 300808367)	
2021	0	-524	0	0.0	1-Sided Adj	
Explanation:	Removal of one time cost (purcha	ase of 200 laptops	s for CSRs w	vorking from	home) applicable only to 2021.	
2021 Total	0	-564	0	0.0		

Beginning of Workpaper 200002.000 - Branch Offices

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub	1. CS - Office Operations
Workpaper:	200002.000 - Branch Offices

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 O &M costs. This method is appropriate because the base year reflects estimated costs to sustain branch office operations at current service levels. Although branch office transaction volumes are declining at some locations, branch offices are staffed at optimal levels to provide service during current operating hours, and labor costs are not projected to decline.

Non-Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Branch Office O &M costs. This method is appropriate because the base year reflects estimated costs to sustain branch office operations at current service levels. Although branch office transaction volumes are declining at some locations, branch offices are staffed at optimal levels to provide service during current operating hours. The majority of non-labor expenses are also fixed and not sensitive to transaction volume reductions.

NSE - Base YR Rec

Not applicable to this workgroup.

Summary of Results:

[In 2021\$ (00	0) Incurred C	Costs		
		Adju	isted-Recor	ded		Ad	justed-Fore	cast
Years	2017	2018	2019	2020	2021	2022	2023	2024
Labor	9,971	9,871	9,919	7,349	7,661	10,180	10,180	10,180
Non-Labor	2,786	2,533	2,520	2,913	1,988	1,989	1,989	2,066
NSE	0	0	0	0	0	0	0	0
Total	12,756	12,403	12,439	10,262	9,649	12,169	12,169	12,246
FTE	125.7	123.5	122.4	86.7	92.2	123.2	123.2	123.2

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200002.000 - Branch Offices

Summary of Adjustments to Forecast:

			In 202	1 \$(000) Ir	ncurred Co	sts				
Forecas	t Method	Bas	se Foreca	st	Forec	ast Adjust	ments	Adjus	ted-Forec	ast
Years	s	2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	7,661	7,661	7,661	2,520	2,520	2,520	10,181	10,181	10,181
Non-Labor	Base YR Rec	1,988	1,988	1,988	0	0	77	1,988	1,988	2,065
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Tota	al	9,649	9,649	9,649	2,520	2,520	2,597	12,169	12,169	12,246
FTE	Base YR Rec	92.2	92.2	92.2	31.0	31.0	31.0	123.2	123.2	123.2

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type	
2022	2,520	0	0	2,520	31.0	1-Sided Adj	
Explanation:	In 2021 branch offices w adjustment for 6 months detailed calculation.			-			
2022 Total	2,520	0	0	2,520	31.0		
2023	2,520	0	0	2,520	31.0	1-Sided Adj	
Explanation:	In 2021 branch offices w adjustment for 6 months detailed calculation.			-			
2023 Total	2,520	0	0	2,520	31.0		
2024	2,520	0	0	2,520	31.0	1-Sided Adj	
2024 Explanation:	2,520 In 2021 branch offices w adjustment for 6 months detailed calculation.	ere closed due	to the COV	ID-19 panden	nic through Jul	y 5th, therefore, an	
	In 2021 branch offices w adjustment for 6 months	ere closed due	to the COV	ID-19 panden	nic through Jul	y 5th, therefore, an	
Explanation:	In 2021 branch offices w adjustment for 6 months detailed calculation.	ere closed due was made to r 77 ng (PEP) scan mated expense plementation o	to the COV eflect a full y 0 ners and prir e: 180 units (ID-19 panden ear of costs. 77 hters replacen @ \$1,300 per	nic through July See supplement 0.0 nent due to obs unit plus, 9.50	y 5th, therefore, an htal workpaper for 1-Sided Adj solescence of 10+ % taxes and \$500	

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200002.000 - Branch Offices

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
ecorded (Nominal \$)*					
Labor	7,645	7,760	7,895	6,111	6,512
Non-Labor	2,475	2,322	2,351	3,153	2,965
NSE	0	0	0	0	0
Total	10,120	10,082	10,246	9,264	9,477
FTE	106.8	104.7	102.5	73.2	77.6
djustments (Nominal \$) *	*				
Labor	0	0	0	-44	0
Non-Labor	0	0	0	-447	-977
NSE	0	0	0	0	0
Total	0	0	0	-490	-977
FTE	0.0	0.0	0.0	-0.8	0.0
ecorded-Adjusted (Nomi	nal \$)				
Labor	7,645	7,760	7,895	6,067	6,512
Non-Labor	2,475	2,322	2,351	2,706	1,988
NSE	0	0	0	0	0
Total	10,120	10,081	10,246	8,774	8,500
FTE	106.8	104.7	102.5	72.4	77.6
acation & Sick (Nominal	\$)				
Labor	1,296	1,335	1,497	1,069	1,149
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,296	1,335	1,497	1,069	1,149
FTE	18.9	18.8	19.9	14.3	14.6
scalation to 2021\$					
Labor	1,030	776	527	212	0
Non-Labor	310	211	169	207	0
NSE	0	0	0	0	0
Total	1,340	987	696	419	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Const	tant 2021\$)				
Labor	9,971	9,871	9,919	7,349	7,661
Non-Labor	2,786	2,533	2,520	2,913	1,988
NSE	0	0	0	0	0
Total	12,756	12,403	12,439	10,262	9,649
FTE	125.7	123.5	122.4	86.7	92.2

* 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:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200002.000 - Branch Offices

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs							
	Years 2017 2018 2019 2020 2021						
Labor		0	0	0	-44	0	
Non-Labor		0	-0.229	0	-447	-977	
NSE		0	0	0	0	0	
	Total	0	-0.229	0	-490	-977	
FTE		0.0	0.0	0.0	-0.8	0.0	

Detail of Adjustments to Recorded:

Year	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type
2017 Total	0	0	0	0.0	
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticip Memorandum Account (CEMA).	pated to be reques	sted for reco	very through	a non-GRC Catastrophic Event
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	-6	-2	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 related c Catastrophic Event Memorandur		•	requested for	or recovery through a non-GRC
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related c Catastrophic Event Memorandur		•	requested for	or recovery through a non-GRC
2020	-5	-1	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 related c Catastrophic Event Memorandur		•	requested for	or recovery through a non-GRC
2020	-4	-1	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 related c Catastrophic Event Memorandur		•	requested for	or recovery through a non-GRC
2020	-7	-2	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 related c Catastrophic Event Memorandur		•	requested fo	or recovery through a non-GRC
2020	-5	-2	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 related c Catastrophic Event Memorandur		•	requested fo	or recovery through a non-GRC

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200002.000 - Branch Offices

Year	Labor	NLbr <u>N</u>	<u>ISE</u>	<u>FTE</u>	Adj Type
2020	-6	-2	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 related costs that Catastrophic Event Memorandum Acco	-	ed to be req	uested for re	ecovery through a non-GRC
2020	-5	-2	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 related costs the Catastrophic Event Memorandum Acco	-	ed to be req	uested for re	ecovery through a non-GRC
2020	-6	-1	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 related costs the Catastrophic Event Memorandum Acco	•	ed to be req	uested for re	ecovery through a non-GRC
2020	0	-44	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related costs the Catastrophic Event Memorandum Acco	-	ed to be rec	uested for re	ecovery through a non-GRC
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related costs the Catastrophic Event Memorandum Acco	-	ed to be rec	uested for re	ecovery through a non-GRC
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related costs the Catastrophic Event Memorandum Acco	-	ed to be rec	uested for re	ecovery through a non-GRC
2020	0	-47	0	0.0	1-Sided Adj
Explanation:	One-time cost paying-off for SmartSafe	s Cost Elemer	nt: 6220990		
2020	0	-47	0	0.0	1-Sided Adj
Explanation:	One-time cost paying-off for SmartSafe	s Cost Elemer	nt: 6220990		
2020	0	-38	0	0.0	1-Sided Adj
Explanation:	One-time cost paying-off for SmartSafe	s Cost Elemer	nt: 6220990		
2020	0	-57	0	0.0	1-Sided Adj
Explanation:	One-time cost paying-off for SmartSafe				
2020	0 One time cost polying off for SmortSafe	-38 a. Coat Elemen	0	0.0	1-Sided Adj
Explanation:	One-time cost paying-off for SmartSafe				
2020 Explanation:	0 One-time cost paying-off for SmartSafe	-47 s. Cost Elemer	0 nt: 6220990	0.0	1-Sided Adj
2020	One-time cost paying-on for ornandale	-57	0	0.0	1-Sided Adj
Explanation:	0 One-time cost paying-off for SmartSafe			0.0	
2020	0	-57	0	0.0	1-Sided Adj
Explanation:	One-time cost paying-off for SmartSafe			0.0	
	ene and coor paying on for origination		0220000		

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200002.000 - Branch Offices

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020 Total	-44	-447	0	-0.8	
2021	0	-80	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related co Catastrophic Event Memorandun		•	requested fo	or recovery through a non-GRC
2021	0	0	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related co Catastrophic Event Memorandun		-	requested fo	or recovery through a non-GRC
2021	0	-76	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related co Catastrophic Event Memorandun		-	requested fo	or recovery through a non-GRC
2021	0	-79	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related co Catastrophic Event Memorandun		•	requested fo	or recovery through a non-GRC
2021	0	-102	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related co Catastrophic Event Memorandun			requested fo	or recovery through a non-GRC
2021	0	-70	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related co Catastrophic Event Memorandun		-	requested fo	or recovery through a non-GRC
2021	0	-71	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related co Catastrophic Event Memorandun		-	requested fo	or recovery through a non-GRC
2021	0	-24	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related co Catastrophic Event Memorandun		-	requested fo	or recovery through a non-GRC
2021	0	-73	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related co Catastrophic Event Memorandun		-	requested fo	or recovery through a non-GRC
2021	0	-63	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related co Catastrophic Event Memorandun		-	requested fo	or recovery through a non-GRC
2021	0	0	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related co Catastrophic Event Memorandum		-	requested fo	or recovery through a non-GRC
2021	0	-10	0	0.0	1-Sided Adj
xplanation:	Removing non-GRC costs related				N 0000007)

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200002.000 - Branch Offices

<u>Year</u>	Labo	r <u>NLb</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	
2021		0 -132	2 0	0.0	1-Sided Adj	
Explanation:	Adjustment for 2021 cost 2022-2024.	(Contract Security	for Commerce	, South Cent	ral, & South Gate) not applic	able in
2021		0 -29) 0	0.0	1-Sided Adj	
Explanation:	Adjustment for 2021 cost	(Contract Security	El Monte) not	applicable in	2022-2024.	
2021		0 -6	0	0.0	1-Sided Adj	
Explanation:	Adjustment for 2021 cost	(Contract Security	[,] Indio) not appl	icable in 202	2-2024.	
2021		0 -29	0	0.0	1-Sided Adj	
Explanation:	Adjustment for 2021 cost	(Contract Security	[,] Pasadena) no	t applicable i	n 2022-2024.	
2021		0 -58	3 0	0.0	1-Sided Adj	
Explanation:	Adjustment for 2021 cost	(Contract Security	[,] Santa Fe Sprii	ngs) not appl	icable in 2022-2024.	
2021		0 -2	0	0.0	1-Sided Adj	
Explanation:	Adjustment for 2021 cost	(Contract Security	[,] Visalia) not ap	plicable in 20)22-2024.	
2021 Total		0 -977	0	0.0		

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200002.000 - Branch Offices

RAMP Item # 1

RAMP Activity

RAMP Chapter: SCG-Risk-5 Incident Involving an Employee

RAMP Line Item ID: C10

RAMP Line Item Name: Workplace Violence Prevention Programs

Tranche(/s): Tranche1: Non-Vehicle Incident

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost	2022 Forecast	2023 Forecast	2024 Forecast	2024 RAMP R (2020 Inci	ange
	(2021 \$)	(2021 \$)	(2021 \$)	(2021 \$)	Low	High
Tranche 1 Cost Estimate	105	105	105	105	1,196	1,447

Cost Estimate Changes from RAMP:

Funding for this mitigation is being requested by multiple witness areas. The Gas Storage Operations and Construction testimony of Larry Bittleston and Steve Hruby (Ex. SCG-10) and Real Estate and Facility Operations testimony of Brenton Guy (Ex. SCG-19). Above GRC TY 2024 forecast is for CSOO costs, while RAMP range forecast is for all witness areas.

GRC Work Unit/Activity Level Estimates							
Unit of	2021 Historical Embedded	2022 Forecast	2023 Forecast	2024 Forecast	2024 RA Range Act		
Measure	Activities	Activities	Activities	Activities	Low	High	
Tranche 1 # of Security Guards	3.00	3.00	3.00	3.00	28.00	32.00	

Work Unit Changes from RAMP:

Units are out of range as units of measure has changed between TY 2024 GRC RAMP forecast (# of Security Guards) and 2021 RAMP filing (FTEs).

Risk Spend Efficiency (RSE)					
	GRC RSE	RAMP RSE			
Tranche 1	591.000	498.000			
RSE Changes from RAMP:					
General changes to risks scores or RSE values are primarily due to changes in the MAVF and RSE methodology, as discussed in the RAMP to GRC Integration testimony of R. Scott Pearson and Gregory S. Flores (Ex. SCG-03/SDG&E-03, Chapter 2)					

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200002.000 - Branch Offices

RAMP Item # 2

RAMP Activity

RAMP Chapter: SCG-CFF-5 Physical Security

RAMP Line Item ID: 2

RAMP Line Item Name: Contract Security

Tranche(/s): Tranche1: N/A

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost	2022 Forecast	2023 Forecast	2024 Forecast	2024 RAMP R (2020 Inci	ange
	(2021 \$)	(2021 \$)	(2021 \$)	(2021 \$)	Low	High
Tranche 1 Cost Estimate	158	158	158	158	532	650

Cost Estimate Changes from RAMP:

Funding for this mitigation is being requested by multiple witness areas: The Gas Storage Operations and Construction testimony of Larry Bittleston and Steve Hruby (Ex. SCG-10) and Real Estate and Facility Operations testimony of Brenton Guy (Ex. SCG-19). Above GRC TY 2024 forecast is for CSOO costs, while RAMP range forecast is for all witness areas.

GRC Work Unit/Activity Level Estimates 2021 Historical 2022 2023 2024 2024 RAMP Unit of Embedded Forecast Forecast Range Activities						
Unit of Measure	Embedded Activities	Forecast Activities	Forecast Activities	Forecast Activities	Low	High
Tranche 1 # of Security Guards	5.00	5.00	5.00	5.00	0.00	0.00

Work Unit Changes from RAMP:

N/A - No units forecast for this mitigation in the 2021 RAMP Report.

Risk Spend Efficiency (RSE)						
	GRC RSE	RAMP RSE				
Tranche 1	0.000	0.000				
RSE Changes from RAMP: An RSE was not calculated for this	activity.					

Supplemental Workpapers for Workpaper 200002.000

Branch Offices Supplemental Workpaper

Line		FTE Requirements				
1		. 15	65	43	123	Sum Line 5 through Line 1
2		Mgt & Clk	FT	PT	Total	
3	Cost Center					
4						
5	2200-0405.000	1	10	5	16	
6	2200-0414.000	1			1	
7	2200-0415.000	1	8	4	13	
8	2200-0416.000	1	6	4	11	
9	2200-0417.000	1	9	5	15	
10	2200-0418.000	1	7	6	14	
11	2200-0419.000	1	12	5	18	
12	2200-0420.000	1	6	5	12	
13	2200-0421.000	1	6	9	16	
14	2200-2050.000	5			5	
15	2200-2088.000		1		1	
16	2200-2196.000	1			1	
17						
18	2021 FTE Base of 92 FTEs and full staffing fo	r 2022 and forward is 123	FTEs. Variance	of 31 FTEs.		
19 20						
20	FTE Requirement Ave. hourly rate	paid hours	2022 F	2023 F	2024 F	
22	\$ 31 \$ 38.		\$ 2,520,000 \$			
23	,		s x Ave hourly rat		, ,	

Beginning of Workpaper 200003.000 - Billing Services

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub	1. CS - Office Operations
Workpaper:	200003.000 - Billing Services

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 maintaining 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 and non-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 O&M costs and most accurately reflects the expense level of the current departmental activity. These non-labor expenses primarily consist of office supplies, office furniture, headsets and travel expenses.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adju	sted-Recor	Adjusted-Forecast						
Years	2017	2018	2019	2020	2021	2022	2023	2024		
Labor	6,598	6,352	5,965	5,673	4,821	4,955	4,966	4,978		
Non-Labor	163	223	129	114	236	236	236	236		
NSE	0	0	0	0	0	0	0	0		
Total	6,760	6,574	6,094	5,787	5,057	5,191	5,202	5,214		
FTE	66.6	63.2	58.4	53.3	46.8	48.5	48.6	48.7		

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200003.000 - Billing Services

Summary of Adjustments to Forecast:

	In 2021 \$(000) Incurred Costs										
Forecast Method Base Forecast			st	Forec	ast Adjust	ments	Adjusted-Forecast				
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024	
Labor	Base YR Rec	4,821	4,821	4,821	134	145	157	4,955	4,966	4,978	
Non-Labor	Base YR Rec	236	236	236	0	0	0	236	236	236	
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	
Total		5,057	5,057	5,057	134	145	157	5,191	5,202	5,214	
FTE	Base YR Rec	46.8	46.8	46.8	1.7	1.8	1.9	48.5	48.6	48.7	

Forecast Adjustment Details:

Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type				
2022	26	0	0	26	0.3	1-Sided Adj				
Explanation:	2021 Base Year numbers salary (\$79k and 0.9 FTE staffing levels in forecast	E). An adjustn	•							
	2021 Base Year numbers include approximately 10 months of a Contracts and Compliance Advisor salary (\$91k and 0.8 FTE). An adjustment of \$17k and 0.2 FTE has been made to reflect full year staffing levels in forecast years.									
2022	32	0	0	32	0.5	1-Sided Adj				
Explanation:	2021 Base Year numbers include approximately 6 months of a Admin Assoc salary (\$28k and 0.5 FTE). An adjustment of \$32k and 0.5 FTE has been made to reflect full year staffing levels in forecast years.									
2022	34	0	0	34	0.4	1-Sided Adj				
Explanation:	 2021 Base Year numbers include approximately 4 months of a Major Markets Billing Analyst II salary (\$31k and 0.4 FTE). An adjustment of \$54k and 0.6 FTE has been made to reflect full year staffing levels in forecast years. 2021 Base Year numbers include approximately 3 months of a Major Markets Billing Analyst II salary (-\$20k and -0.2 FTE) who overlapped replacement staff that will be removed from the forecast years. 									
2022	42	0	0	42	0.5	1-Sided Adj				
Explanation:	Increase due to a forecas detailed calculation.	sted increase i	in billing due t	o meter grov	vth. See supple	emental workpaper for				
2022 Total	134	0	0	134	1.7					
2023	26	0	0	26	0.3	1-Sided Adj				

Area: Witness: Category: Category-Sub: Workpaper:	CS - OFFICE OPEF Bernardita M. Sides A. CS - Office Oper 1. CS - Office Oper 200003.000 - Billin	ations ations				
Year	Labor	NLbr	NSE	Total	<u>FTE</u>	Adj_Type
Explanation:	2021 Base Year number salary (\$79k and 0.9 FT staffing levels in forecas 2021 Base Year number salary (\$91k and 0.8 FT staffing levels in forecas	rs include appro E). An adjustm t years. rs include appro E). An adjustm	Doximately 11 in the second se	months of a Co ad 0.1 FTE has months of a Co	ontracts and (been made ontracts and (Compliance Analyst to reflect full year Compliance Advisor
2023	32	0	0	32	0.5	1-Sided Adj
Explanation:	2021 Base Year number FTE). An adjustment of years.	s include appro	oximately 6 m	nonths of a Adr	min Assoc sal	lary (\$28k and 0.5
2023	34	0	0	34	0.4	1-Sided Adj
Explanation:	2021 Base Year number (\$31k and 0.4 FTE). An levels in forecast years. 2021 Base Year number (-\$20k and -0.2 FTE) wh	adjustment of	\$54k and 0.6 oximately 3 m	FTE has been	n made to ref jor Markets B	lect full year staffing illing Analyst II salary
2023	53	0	0	53	0.6	1-Sided Adj
Explanation:	Increase due to a foreca detailed calculation.	isted increase i	n billing due	to meter growt	h. See supple	emental workpaper for
2023 Total	145	0	0	145	1.8	
2024	26	0	0	26	0.3	1-Sided Adj
Explanation:	2021 Base Year number salary (\$79k and 0.9 FT staffing levels in forecas 2021 Base Year number salary (\$91k and 0.8 FT staffing levels in forecas	E). An adjustm t years. s include appro E). An adjustm	nent of \$9k ar	nd 0.1 FTE has months of a Co	s been made ontracts and s	to reflect full year Compliance Advisor
2024	32	0	0	32	0.5	1-Sided Adj
Explanation:	2021 Base Year number FTE). An adjustment of years.	s include appro	oximately 6 m	nonths of a Adr	min Assoc sal	lary (\$28k and 0.5
2024	34	0	0	34	0.4	1-Sided Adj
Explanation:	2021 Base Year number (\$31k and 0.4 FTE). An levels in forecast years. 2021 Base Year number (-\$20k and -0.2 FTE) wh	adjustment of	\$54k and 0.6 oximately 3 m	FTE has been	n made to ref jor Markets B	lect full year staffing illing Analyst II salary

Area: CS - OFFICE OPERATIONS								
Witness:	Bernardita M. Sides	Bernardita M. Sides						
Category:	A. CS - Office Oper	ations						
Category-Sub:	1. CS - Office Opera	ations						
Workpaper:	200003.000 - Billin	g Services						
Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	FTE	Adj_Type		
<u>Year</u> 2024	<u>Labor</u> 65	<u>NLbr</u> 0	<u>NSE</u> 0	<u>Total</u> 65	<u>FTE</u> 0.7	<u>Adj_Type</u> 1-Sided Adj		
		0	0	65	0.7	1-Sided Adj		

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200003.000 - Billing Services

Determination of Adjusted-Recorded (Incurred Costs):

j	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	5,089	5,040	4,747	4,698	4,098
Non-Labor	144	204	91	133	276
NSE	0	0	0	0	0
Total	5,233	5,244	4,838	4,831	4,374
FTE	56.7	53.9	48.8	44.8	39.4
djustments (Nominal \$) **					
Labor	-30	-47	1	-15	0
Non-Labor	0	0	29	-27	-40
NSE	0	0	0	0	0
Total	-30	-47	30	-42	-40
FTE	-0.2	-0.3	0.1	-0.3	0.0
Recorded-Adjusted (Nomin	al \$)				
Labor	5,059	4,993	4,748	4,684	4,098
Non-Labor	144	204	120	106	236
NSE	0	0	0	0	0
Total	5,203	5,197	4,868	4,789	4,334
FTE	56.6	53.6	48.9	44.5	39.4
acation & Sick (Nominal \$	5)				
Labor	857	859	900	825	723
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	857	859	900	825	723
FTE	10.0	9.6	9.5	8.8	7.4
scalation to 2021\$					
Labor	682	499	317	164	0
Non-Labor	18	19	9	8	0
NSE	0	0	0	0	0
Total	700	518	325	172	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2021\$)				
Labor	6,598	6,352	5,965	5,673	4,821
Non-Labor	163	223	129	114	236
NSE	0	0	0	0	0
Total	6,760	6,574	6,094	5,787	5,057
FTE	66.6	63.2	58.4	53.3	46.8

* 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:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200003.000 - Billing Services

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs								
	Years	2017	2018	2019	2020	2021		
Labor		-30	-47	0.747	-15	0		
Non-Labor		0	0	29	-27	-40		
NSE		0	0	0	0	0		
	Total	-30	-47	30	-42	-40		
FTE		-0.2	-0.3	0.1	-0.3	0.0		

Detail of Adjustments to Recorded:

Year	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type
2017	-30	0	0	-0.2	CCTR Transf To 2200-0354.000
Explanation:		h the base year. Pr account for both sha bor costs were reco	ior to 2020, red and non rded to 2200	the Mgr labo -shared serv	or costs were allocated between vice responsibilities. Going forward
2017 Total	-30	0	0	-0.2	
2018	-47	0	0	-0.3	CCTR Transf To 2200-0354.000
Explanation:		h the base year. Pr account for both sha bor costs were reco	ior to 2020, red and non rded to 2200	the Mgr labo -shared serv	or costs were allocated between vice responsibilities. Going forward
2018 Total	-47	0	0	-0.3	
2018 Total 2019	-47 1	0 0	0 0	-0.3 0.1	CCTR Transf To 2200-0354.000
	1 Adjustment to move 100% of the 2200-0354 to be consistent with the constant of the consistent with the constant of the constant	0 ne Major Markets Cr h the base year. Pr account for both sha bor costs were reco	0 redit & Colle ior to 2020, red and non rded to 2200	0.1 ection Mgr lab the Mgr labo i-shared serv	oor costs from 2200-0226 to or costs were allocated between vice responsibilities. Going forward
2019	1 Adjustment to move 100% of th 2200-0354 to be consistent wit 2200-0354 and 2200-0226 to a from 2020, 100% of the Mgr Ia	0 ne Major Markets Cr h the base year. Pr account for both sha bor costs were reco	0 redit & Colle ior to 2020, red and non rded to 2200	0.1 ection Mgr lab the Mgr labo i-shared serv	oor costs from 2200-0226 to or costs were allocated between vice responsibilities. Going forward
2019 Explanation: 2019	1 Adjustment to move 100% of th 2200-0354 to be consistent wit 2200-0354 and 2200-0226 to a from 2020, 100% of the Mgr la Collection activities are no long	0 ne Major Markets Cr h the base year. Pr account for both sha bor costs were reco ger a shared service 29	0 redit & Colle ior to 2020, red and non rded to 2200 0	0.1 ection Mgr lab the Mgr labc a-shared serv 0-0354 as the 0.0	cor costs from 2200-0226 to or costs were allocated between vice responsibilities. Going forward e Major Markets Credit & CCTR Transf To 2200-8000.002
2019 Explanation: 2019	1 Adjustment to move 100% of th 2200-0354 to be consistent wit 2200-0354 and 2200-0226 to a from 2020, 100% of the Mgr la Collection activities are no long 0 Transfer of LTIP cost element 6	0 ne Major Markets Cr h the base year. Pr account for both sha bor costs were reco ger a shared service 29	0 redit & Colle ior to 2020, red and non rded to 2200 0	0.1 ection Mgr lab the Mgr labc a-shared serv 0-0354 as the 0.0	cor costs from 2200-0226 to or costs were allocated between vice responsibilities. Going forward e Major Markets Credit & CCTR Transf To 2200-8000.002
2019 Explanation: 2019 Explanation:	1 Adjustment to move 100% of th 2200-0354 to be consistent wit 2200-0354 and 2200-0226 to a from 2020, 100% of the Mgr la Collection activities are no long 0 Transfer of LTIP cost element 6	0 ne Major Markets Cr h the base year. Pr account for both sha bor costs were reco ger a shared service 29 5125002 in CC 2200	0 redit & Colle ior to 2020, red and non rded to 2200 0 0	0.1 ection Mgr lab the Mgr labo i-shared serv 0-0354 as the 0.0 0.0 pmp & Benef	cor costs from 2200-0226 to or costs were allocated between vice responsibilities. Going forward e Major Markets Credit & CCTR Transf To 2200-8000.002

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200003.000 - Billing Services

Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type
2020	0	-13	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 relate Catastrophic Event Memorar		-	be requested	l for recovery through a non-GRC
2020	-11	-9	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 relate Catastrophic Event Memorar		-	be requested	l for recovery through a non-GRC
2020	-1	0	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 relate Catastrophic Event Memorar		-	be requested	I for recovery through a non-GRC
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 relate Catastrophic Event Memorar		-	be requested	l for recovery through a non-GRC
2020	-2	0	0	-0.1	CCTR Transf To 2200-2011.002
Explanation:	Transfer costs to GOSI CC 2	200-2011.002 rel	ated to SB137	71 (BLM) Em	issions Strategy Program
2020 Total	-15	-27	0	-0.3	
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 relate Catastrophic Event Memorar		-	be requested	l for recovery through a non-GRC
2021	0	-12	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 relate Catastrophic Event Memorar		-	be requested	l for recovery through a non-GRC
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 relate Catastrophic Event Memorar		-	be requested	l for recovery through a non-GRC
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 relate Catastrophic Event Memorar		-	be requested	l for recovery through a non-GRC
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 relate Catastrophic Event Memorar		-	be requested	l for recovery through a non-GRC
2021	0	-21	0	0.0	1-Sided Adj
Explanation:	Adjustment to remove a 202	1 vendor charge t	hat will be rev	versed (credit	ted) in 2022.
2021 Total	0	-40	0	0.0	

Supplemental Workpapers for Workpaper 200003.000

Billing Services - Costs Due to Meter Growth Supplemental Workpaper 2024 GRC - CUSTOMER SERVICES MASS MARKETS BILLING 903.1

			Н	istoric	al		B	ase Year		Fore	cast		Test	Year	
		2017	2018		2019	2020		2021		2022	2	023	2	2024	
Recorded \$000's ^{1(only O&M)}	\$	4,466	\$ 4,0	95 \$	3,696	\$ 3,400	\$	3,323	\$	3,365	\$	3,418	\$	3,483	
Activity Drivers/Transactions															-
1. Transactions Processed By Autoscrip	t 🔽	746,316	640,4	36	572,759	371,563		280,794		284,635	2	288,441		292,130	
2. Transactions Processed Manually		743,904	595,2	79	572,638	412,083		391,288		395,281	3	399,237		403,073	
Total Transactions		1,490,220	1,235,7	15	1,145,397	783,646		672,082		679,915	6	687,678		695,203	
3. FTEs		53		48	44	37		29		29		30		30	
	·														•
Costs Due to Meter Growth (Annual)									\$	42	\$	53	\$	65	Line 17*Line 1
5 Year Avg Manual Transactions								543,038	Ave	rage Line 4	(201	7-2021)			
5 Year Avg FTES processing manual tra	ns							42	Ave	rage Line 7	(201	7-2021)			
5Year Avg Manual Transactions/FTE								12,856	Line	e 11/Line 12	2				
5 Year Costs/FTE							\$	89.87	Ave	rage Line 1	(201	7-2021)/L	ine 1	2	
				FT	E Forecast	s]								
			2010		2011	2012	1								
FTE's Impacted by Meter Growth			C	.5	0.6	0.7	1								

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Southern California Gas Company 2024 GRC - APP Non-Shared Service Workpapers

SCG/CS - OFFICE OPERATIONS/Exh No:SCG-15-WP/Witness: B. Sides Page 45 of 126

Beginning of Workpaper 200004.000 - Credit and Collections

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub	1. CS - Office Operations
Workpaper:	200004.000 - Credit and Collections

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 - Base YR Rec

A Base year forecasting methodology was applied to project Office Credit and Collections O &M costs. Adjustments for full year staffing and processes to support operational efficiency in post COVID -19 pandemic collection activities were added to represent forecasted expenses.

Non-Labor - Base YR Rec

A Base year forecasting methodology was applied to project Office Credit and Collections O &M costs. The non- labor expenses primarily consist of collections agency fees and credit reporting agency fees.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Summary of Results:

				ln 2021\$ (00	0) Incurred (Costs		
		Adju	isted-Recor	ded		Ad	justed-Fore	cast
Years	2017	2018	2019	2020	2021	2022	2023	2024
Labor	4,627	4,550	4,694	4,210	3,822	4,291	4,321	4,321
Non-Labor	1,796	1,559	1,424	1,175	962	1,309	1,613	1,613
NSE	0	0	0	0	0	0	0	0
Total	6,422	6,109	6,118	5,385	4,784	5,600	5,934	5,934
FTE	47.9	46.5	47.8	43.0	39.2	43.8	44.3	44.3

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200004.000 - Credit and Collections

Summary of Adjustments to Forecast:

			In 202	1 \$(000) Ir	ncurred Co	sts				
Forecast	t Method	Bas	se Foreca	st	Forec	ast Adjust	ments	Adjusted-Forecast		
Years	6	2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	3,822	3,822	3,822	469	499	499	4,291	4,321	4,321
Non-Labor	Base YR Rec	962	962	962	347	651	651	1,309	1,613	1,613
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Tota	I	4,784	4,784	4,784	816	1,150	1,150	5,600	5,934	5,934
FTE	Base YR Rec	39.2	39.2	39.2	4.6	5.1	5.1	43.8	44.3	44.3

Forecast Adjustment Details:

Year	Labor	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	FTE	Adj Type
2022	244	0	0	244	2.7	1-Sided Adj
Explanation:	Hiring delays in filling ter base year. Collection Cle The COVID-19 pandemi through September 2021 replacements for employ	erks (32 month c disconnectio reduced the	ns x \$7,627 (a on moratorium collections wo	nnual salary o that began ir orkload, which	of \$91,519 / 12 March 2020	2 months = \$7,627)). and remained in effect
2022	0	27	0	27	0.0	1-Sided Adj
Explanation:	Non-Labor for annual co COVID-19 pandemic dis was \$26.5K. Increment	connection mo	oratorium). To	tal cost on pri	or invoice to r	
2022	139	0	0	139	1.5	1-Sided Adj
Explanation:	Hiring delays in filling ter base year Project Sp Collections Supervisor (2 Manager (2 months x \$1 months x \$8,387 (100,64 \$7,801 (93,606 annual c \$4,917 (59,010 annual c annual compensation / 1	Decialist (2.5 m 2 months x \$8, 0,372 (124,46 7 annual com ompensation / ompensation /	nonths x \$7,36 ,561 (102,731 1 annual com pensation / 12 / 12 months)),	57 (88,400 an annual comp pensation / 12 2 months)), Tr Associate Bu	nual compens pensation / 12 2 months)), Pr echnical Advis usiness Analys	ation / 12 months)), months)), Collections oject Manager 1 (2.5 or 1 (3 months x st 1 (4 months x
2022	0	218	0	218	0.0	1-Sided Adj
Explanation:	Non-Labor for collection paid to collection agencie collection agencies were moratorium and projecte Hence, the full-year fore 2022 increment to base to restart until Q3 2022. minus \$304.5K = \$217.5	es based on 2 suspended in d to restart in cast of the incl year forecast of Impact of tenta	019 pre-COV n March 2020 Q3 2022. Co rement to 202 was further re	ID actuals of s due to the CC llection agence 1 base year v duced due to	\$609K. Accou OVID-19 pande cy expense in 2 vas \$609K mir full collection	nt referrals to emic disconnection 2021 was \$87K. nus \$87K = \$522K. activities not expected
2022	0	102	0	102	0.0	1-Sided Adj

Note: Totals may include rounding differences.

SCG/CS - OFFICE OPERATIONS/Exh No:SCG-15-WP/Witness: B. Sides

Area:	CS - OFFICE OPE	-					
Witness:	Bernardita M. Side						
Category:	A. CS - Office Operations						
Category-Sub:	1. CS - Office Oper	rations					
Workpaper:	200004.000 - Cre	dit and Collection	ons				
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type	
Explanation:	Non-Labor for incremen 'Connect Check' service ensure compliance with Forecast based on 201 New rate: 534,699 x \$ Prior rate: 534,699 x \$ An increase of ~\$102K	e). This vendor 1 the Fair and A 9 pre-COVID 'C 0.58 = \$310.1k	service allow ccurate Credi connect Chec	s SoCalGas to t Transactions	validate the Act (FACTA)	customer's identity to	
2022	116	0	0	116	0.9	1-Sided Adj	
Explanation:	2021 Base Year number Collections Manager sa to reflect full year staffin 2021 Base Year number and 0.6 FTE). An adjust forecast years.	lary (\$74k and ng levels in fore ers include appr	0.5 FTE). Ar cast years. oximately 7 n	n adjustment of nonths of a Sr.	\$69k and 0.4 Credit / Colls	5 FTE has been made s Analyst salary (\$59k	
2022	-30	0	0	-30	-0.5	1-Sided Adj	
Explanation:	2022 increment to base	-	was further re	duced by antio	pated vacan	•	
	Business Analyst 1 pos months))	ition for 6 mont	hs (6 months	x \$4,917 (59,0)10 annual co	ompensation / 12	
2022 Total		ition for 6 mont 347	hs (6 months 0	x \$4,917 (59,0 816	010 annual co 4.6	ompensation / 12	
2022 Total 2023	months))					mpensation / 12 1-Sided Adj	
	months)) 469	347 27 ost of printing C sconnection mo	0 O Collection Not pratorium). To	816 27 ice Insert that otal cost on prio	4.6 0.0 was not incur or invoice to r	1-Sided Adj red in 2021 (due to the	
2023	months)) 469 0 Non-Labor for annual c COVID-19 pandemic di	347 27 ost of printing C sconnection mo	0 O Collection Not pratorium). To	816 27 ice Insert that otal cost on prio	4.6 0.0 was not incur or invoice to r	1-Sided Adj red in 2021 (due to the	
2023 Explanation:	months)) 469 0 Non-Labor for annual c COVID-19 pandemic di was \$26.5K. Incremen	347 27 ost of printing O sconnection mo t to 2021 base 0 emporary vacar lerks (32 month ic disconnectio 21 reduced the	0 Collection Not pratorium). To year forecast 0 cicies (due to r ns x \$7,627 (a n moratorium collections wo	816 27 ice Insert that otal cost on prio rounded to ~\$ 244 retirements, en annual salary o o that began in orkload, which	4.6 0.0 was not incur or invoice to r 27K. 2.7 nployee move f \$91,519 / 12 March 2020	1-Sided Adj red in 2021 (due to the eplenish stock on hand 1-Sided Adj ements, etc.) in 2021 2 months = \$7,627)). and remained in effect	
2023 Explanation: 2023	months)) 469 0 Non-Labor for annual c COVID-19 pandemic di was \$26.5K. Incremen 244 Hiring delays in filling te base year. Collection C The COVID-19 pandemic through September 202	347 27 ost of printing O sconnection mo t to 2021 base 0 emporary vacar lerks (32 month ic disconnectio 21 reduced the	0 Collection Not pratorium). To year forecast 0 cicies (due to r ns x \$7,627 (a n moratorium collections wo	816 27 ice Insert that otal cost on prio rounded to ~\$ 244 retirements, en annual salary o o that began in orkload, which	4.6 0.0 was not incur or invoice to r 27K. 2.7 nployee move f \$91,519 / 12 March 2020	1-Sided Adj red in 2021 (due to the eplenish stock on hand 1-Sided Adj ements, etc.) in 2021 2 months = \$7,627)). and remained in effect	
2023 Explanation: 2023 Explanation:	months)) 469 0 Non-Labor for annual c COVID-19 pandemic di was \$26.5K. Increment 244 Hiring delays in filling te base year. Collection C The COVID-19 pandemic through September 202 replacements for emploin 139 Hiring delays in filling te base year. Project Spec Collections Supervisor Manager (2 months x \$ months x \$8,387 (100,6 \$7,801 (93,606 annual	347 27 ost of printing O sconnection mo t to 2021 base y 0 emporary vacar lerks (32 month ic disconnection 21 reduced the byees that left th 0 emporary vacar cialist (2.5 month (2 months x \$8 10,372 (124,46 647 annual componsation / compensation /	0 Collection Not bratorium). To year forecast 0 ncies (due to r ns x \$7,627 (a n moratorium collections wo he departmen 0 ncies (due to r ths x \$7,367 (561 (102,731 1 annual com pensation / 1 ' 12 months)).	816 27 ice Insert that y otal cost on prior rounded to ~\$ 244 retirements, en annual salary of that began in orkload, which t. 139 retirements, en 88,400 annual annual compo opensation / 12 2 months)), Te , Associate Bu	4.6 0.0 was not incur or invoice to r 27K. 2.7 nployee move f \$91,519 / 12 March 2020 resulted in ex 1.5 nployee move compensatio ensation / 12 months)), Pr echnical Advis siness Analys	1-Sided Adj red in 2021 (due to the eplenish stock on hand 1-Sided Adj ements, etc.) in 2021 2 months = \$7,627)). and remained in effect stended delays in hiring 1-Sided Adj ements, etc.) in 2021 on / 12 months)), months)), Collections roject Manager 1 (2.5 sor 1 (3 months x	
2023 Explanation: 2023 Explanation: 2023	months)) 469 0 Non-Labor for annual c COVID-19 pandemic di was \$26.5K. Increment 244 Hiring delays in filling te base year. Collection C The COVID-19 pandemic through September 202 replacements for emploin 139 Hiring delays in filling te base year. Project Spec Collections Supervisor Manager (2 months x \$ months x \$8,387 (100,6 \$7,801 (93,606 annual \$4,917 (59,010 annual	347 27 ost of printing O sconnection mo t to 2021 base y 0 emporary vacar lerks (32 month ic disconnection 21 reduced the byees that left th 0 emporary vacar cialist (2.5 month (2 months x \$8 10,372 (124,46 647 annual componsation / compensation /	0 Collection Not bratorium). To year forecast 0 ncies (due to r ns x \$7,627 (a n moratorium collections wo he departmen 0 ncies (due to r ths x \$7,367 (561 (102,731 1 annual com pensation / 1 ' 12 months)).	816 27 ice Insert that y otal cost on prior rounded to ~\$ 244 retirements, en annual salary of that began in orkload, which t. 139 retirements, en 88,400 annual annual compo opensation / 12 2 months)), Te , Associate Bu	4.6 0.0 was not incur or invoice to r 27K. 2.7 nployee move f \$91,519 / 12 March 2020 resulted in ex 1.5 nployee move compensatio ensation / 12 months)), Pr echnical Advis siness Analys	1-Sided Adj red in 2021 (due to the eplenish stock on hand 1-Sided Adj ements, etc.) in 2021 2 months = \$7,627)). and remained in effect stended delays in hiring 1-Sided Adj ements, etc.) in 2021 on / 12 months)), months)), Collections roject Manager 1 (2.5 sor 1 (3 months x st 1 (4 months x	

Area:	CS - OFFICE OPER	ATIONS					
Witness:	Bernardita M. Sides						
Category:	A. CS - Office Operations						
Category-Sub:	1. CS - Office Opera						
Workpaper:	200004.000 - Credi	t and Collectio	ns				
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type	
Explanation:	Non-Labor for collection a paid to collection agencies collection agencies were moratorium and projected Hence, the full-year fored	es based on 20 suspended in d to restart in 0	019 pre-COVI March 2020 Q3 2022. Col	D actuals of \$ due to the CO lection agenc	609K. Accour VID-19 pander y expense in 2	nt referrals to nic disconnection 021 was \$87K.	
2023	0	102	0	102	0.0	1-Sided Adj	
Explanation:	Non-Labor for incrementa 'Connect Check' service) ensure compliance with t Forecast based on 2019 New rate: 534,699 x \$0 Prior rate: 534,699 x \$0. An increase of ~\$102K	. This vendor s he Fair and Ac pre-COVID 'Co 58 = \$310.1K	service allows ccurate Credit onnect Check	s SoCalGas to Transactions	validate the c Act (FACTA) r	ustomer's identity to	
2023	116	0	0	116	0.9	1-Sided Adj	
Explanation:	2021 Base Year numbers Collections Manager sala to reflect full year staffing 2021 Base Year numbers and 0.6 FTE). An adjust forecast years.	ary (\$74k and 0 levels in forec	0.5 FTE). An cast years . oximately 7 m	adjustment o onths of a Sr.	f \$69k and 0.5 Credit / Colls	FTE has been made Analyst salary (\$59k	
2023 Total	499	651	0	1,150	5.1		
2024	244	0	0	244	2.7	1-Sided Adj	
Explanation:	Hiring delays in filling ten base year Collection (\$7,627)). The COVID-19 in effect through Septem in hiring replacements for	nporary vacano Clerks (32 mor pandemic disc per 2021 reduc	cies (due to ronths x \$7,627 connection m ced the collect	etirements, er (annual salar oratorium that otions workloa	nployee mover y of \$91,519 / : began in Marc	nents, etc.) in 2021 12 months = ch 2020 and remained	
2024	139	0	0	139	1.5	1-Sided Adj	
Explanation:	Hiring delays in filling ten base year. Project Specia Collections Supervisor (2 Manager (2 months x \$10 months x \$8,387 (100,64 \$7,801 (93,606 annual co \$4,917 (59,010 annual co annual compensation / 12	alist (2.5 month months x \$8, 0,372 (124,461 7 annual comp ompensation / ompensation /	ns x \$7,367 (561 (102,731 I annual com pensation / 12 12 months)),	38,400 annua annual comp pensation / 12 2 months)), Te Associate Bu	compensation ensation / 12 m months)), Pro chnical Adviso siness Analyst	n / 12 months)), nonths)), Collections ject Manager 1 (2.5 r 1 (3 months x 1 (4 months x	
2024	0	27	0	27	0.0	1-Sided Adj	
Explanation:	Non-Labor for annual cos COVID-19 pandemic disc was \$26.5K. Increment t	connection mo	ratorium). To	tal cost on pr	or invoice to re		

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200004.000 - Credit and Collections

Year	Labor	<u>NLbr</u>	NSE	<u>Total</u>	<u>FTE</u>	Adj_Type
2024	0	522	0	522	0.0	1-Sided Adj
Explanation:	Non-Labor for collection paid to collection agencie collection agencies were disconnection moratorium was \$87K. Hence, the fit \$522K.	es based on 2 e suspended b m and project	2019 pre-COV back in March ed to restart in	ID actuals of \$ 2020 due to th n Q3 2022. Co	609K. Account the COVID-19 p collection agence	nt referrals to vandemic y expense in 2021
2024	0	102	0	102	0.0	1-Sided Adj
Explanation:	Non-Labor for increment 'Connect Check' service ensure compliance with Forecast based on 2019 New rate: 534,699 x \$0 Prior rate: 534,699 x \$0 An increase of ~\$102K). This vendor the Fair and A pre-COVID '().58 = \$310.1	service allow Accurate Cred Connect Chec	s SoCalGas to it Transactions	o validate the c Act (FACTA)	ustomer's identity to
2024	116	0	0	116	0.9	1-Sided Adj
Explanation:	2021 Base Year number Collections Manager sal- to reflect full year staffing 2021 Base Year number and 0.6 FTE). An adjust forecast years.	ary (\$74k and g levels in fore s include app	0.5 FTE). An ecast years. roximately 7 r	n adjustment o nonths of a Sr	f \$69k and 0.5 . Credit / Colls	FTE has been made Analyst salary (\$59k
2024 Total	499	651	0	1,150	5.1	

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200004.000 - Credit and Collections

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
ecorded (Nominal \$)*					
Labor	3,517	3,530	3,737	3,486	3,629
Non-Labor	2,520	2,274	2,088	1,498	1,244
NSE	0	0	0	0	0
Total	6,038	5,804	5,825	4,985	4,873
FTE	40.5	39.1	40.1	36.1	37.3
djustments (Nominal \$) *	*				
Labor	30	47	-1	-11	-380
Non-Labor	-925	-845	-759	-406	-282
NSE	0	0	0	0	0
Total	-894	-798	-760	-417	-662
FTE	0.2	0.3	-0.1	-0.1	-4.4
ecorded-Adjusted (Noming	nal \$)				
Labor	3,547	3,577	3,736	3,476	3,249
Non-Labor	1,596	1,429	1,329	1,092	962
NSE	0	0	0	0	0
Total	5,143	5,006	5,065	4,568	4,211
FTE	40.7	39.4	40.0	36.0	33.0
acation & Sick (Nominal S	\$)				
Labor	601	616	708	612	573
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	601	616	708	612	573
FTE	7.2	7.1	7.8	7.0	6.2
scalation to 2021\$					
Labor	478	358	249	122	0
Non-Labor	200	130	96	83	0
NSE	0	0	0	0	0
Total	678	487	345	205	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Const	tant 2021\$)				
Labor	4,627	4,550	4,694	4,210	3,822
Non-Labor	1,796	1,559	1,424	1,175	962
NSE	0	0	0	0	0
Total	6,422	6,109	6,118	5,385	4,784
FTE	47.9	46.5	47.8	43.0	39.2

* 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:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200004.000 - Credit and Collections

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs									
	Years	2017	2018	2019	2020	2021			
Labor		30	47	-0.747	-11	-380			
Non-Labor		-925	-845	-759	-406	-282			
NSE		0	0	0	0	0			
	Total	-894	-798	-760	-417	-662			
FTE		0.2	0.3	-0.1	-0.1	-4.4			

Detail of Adjustments to Recorded:

Year		Labor	NLbr	NSE	FTE	Adj Type			
2017		30	0	0	0.2	CCTR Transf From 2200-0226.000			
Explanation:	Adjustment to move 100% of the Major Markets Credit & Collection Mgr labor costs from 2200-0226 to 2200-0354 to be consistent with the base year. Prior to 2020, the Mgr labor costs were allocated between 2200-0354 and 2200-0226 to account for both shared and non-shared service responsibilities. Going forward from 2020, 100% of the Mgr labor costs were recorded to 2200-0354 as the Major Markets Credit & Collection activities are no longer a shared service.								
2017		0	-925	0	0.0	CCTR Transf To 2200-0352.001			
Explanation:	Adjustment from WP	200004.000 1	to WP2OO004.	001 for Cred	it and Collec	tions Postage; CE 6220450			
2017 Total		30	-925	0	0.2				
2018		47	0	0	0.3	CCTR Transf From 2200-0226.000			
Evolopetion	Adjustment to move 100% of the Major Markets Credit & Collection Mgr labor costs from 2200-0226 to 2200-0354 to be consistent with the base year. Prior to 2020, the Mgr labor costs were allocated between 2200-0354 and 2200-0226 to account for both shared and non-shared service responsibilities. Going forward from 2020, 100% of the Mgr labor costs were recorded to 2200-0354 as the Major Markets Credit & Collection activities are no longer a shared service.								
Explanation:	2200-0354 to be con 2200-0354 and 2200 from 2020, 100% of	nsistent with the 0-0226 to acco the Mgr labor o	e base year. P unt for both sha costs were reco	rior to 2020, ared and non orded to 2200	the Mgr labo -shared serv	or costs were allocated between vice responsibilities. Going forward			
Explanation: 2018	2200-0354 to be con 2200-0354 and 2200 from 2020, 100% of	nsistent with the 0-0226 to acco the Mgr labor o	e base year. P unt for both sha costs were reco	rior to 2020, ared and non orded to 2200	the Mgr labo -shared serv	or costs were allocated between vice responsibilities. Going forward			
2018	2200-0354 to be con 2200-0354 and 2200 from 2020, 100% of Collection activities a	nsistent with the 0-0226 to acco the Mgr labor o are no longer a 0	e base year. P unt for both sha costs were reco a shared service -845	rior to 2020, ared and non orded to 2200 e. 0	the Mgr labo -shared serv)-0354 as th 0.0	or costs were allocated between vice responsibilities. Going forward e Major Markets Credit &			
2018	2200-0354 to be con 2200-0354 and 2200 from 2020, 100% of Collection activities a Adjustment from WP	nsistent with the 0-0226 to acco the Mgr labor o are no longer a 0	e base year. P unt for both sha costs were reco a shared service -845	rior to 2020, ared and non orded to 2200 e. 0	the Mgr labo -shared serv)-0354 as th 0.0	or costs were allocated between vice responsibilities. Going forward e Major Markets Credit & CCTR Transf To 2200-0352.001			
2018 Explanation:	2200-0354 to be con 2200-0354 and 2200 from 2020, 100% of Collection activities a Adjustment from WP	nsistent with the 0-0226 to acco the Mgr labor of are no longer a 0 200004.000	e base year. P unt for both sha costs were reco a shared service -845 to WP 200004	rior to 2020, ared and non orded to 2200 e. 0 4.001 for Cre	the Mgr labo -shared serv)-0354 as th 0.0 dit and Colle	or costs were allocated between vice responsibilities. Going forward e Major Markets Credit & CCTR Transf To 2200-0352.001			
2018 Explanation: 2018 Total	2200-0354 to be con 2200-0354 and 2200 from 2020, 100% of Collection activities a Adjustment from WP Adjustment to move 2200-0354 to be con 2200-0354 and 2200	Asistent with the b-0226 to acco the Mgr labor of are no longer a 0 2 200004.000 47 -1 100% of the M asistent with the b-0226 to acco the Mgr labor of	e base year. P unt for both sha costs were reco -845 to WP 200004 -845 0 Aajor Markets C e base year. P unt for both sha costs were reco	rior to 2020, ared and non orded to 2200 e. 0 4.001 for Cre 0 Credit & Colle trior to 2020, ared and non orded to 2200	the Mgr labo -shared serv 0-0354 as th 0.0 dit and Colle 0.3 -0.1 ction Mgr labo -shared serv	or costs were allocated between vice responsibilities. Going forward e Major Markets Credit & CCTR Transf To 2200-0352.001 ections postage; CE 6220450			
2018 Explanation: 2018 Total 2019	2200-0354 to be con 2200-0354 and 2200 from 2020, 100% of Collection activities a Adjustment from WP Adjustment to move 2200-0354 to be con 2200-0354 and 2200 from 2020, 100% of	Asistent with the b-0226 to acco the Mgr labor of are no longer a 0 2 200004.000 47 -1 100% of the M asistent with the b-0226 to acco the Mgr labor of	e base year. P unt for both sha costs were reco -845 to WP 200004 -845 0 Aajor Markets C e base year. P unt for both sha costs were reco	rior to 2020, ared and non orded to 2200 e. 0 4.001 for Cre 0 Credit & Colle trior to 2020, ared and non orded to 2200	the Mgr labo -shared serv 0-0354 as th 0.0 dit and Colle 0.3 -0.1 ction Mgr labo -shared serv	or costs were allocated between vice responsibilities. Going forward e Major Markets Credit & CCTR Transf To 2200-0352.001 ections postage; CE 6220450 CCTR Transf From 2200-0226.000 cor costs from 2200-0226 to or costs were allocated between vice responsibilities. Going forward			
2018 Explanation: 2018 Total 2019 Explanation:	2200-0354 to be con 2200-0354 and 2200 from 2020, 100% of Collection activities a Adjustment from WP Adjustment to move 2200-0354 to be con 2200-0354 and 2200 from 2020, 100% of Collection activities a	Asistent with the b-0226 to acco the Mgr labor of are no longer a 0 2 200004.000 47 -1 100% of the M asistent with the b-0226 to acco the Mgr labor of are no longer a 0	e base year. P unt for both sha costs were reco a shared service -845 to WP 200004 -845 0 Aajor Markets C e base year. P unt for both sha costs were reco a shared service -759	rior to 2020, ared and non orded to 2200 e. 0 4.001 for Cre 0 Credit & Colle rior to 2020, ared and non orded to 2200 e. 0	the Mgr labo -shared serv)-0354 as the 0.0 dit and Colle 0.3 -0.1 ction Mgr labo -shared serv)-0354 as the 0.0	or costs were allocated between vice responsibilities. Going forward e Major Markets Credit & CCTR Transf To 2200-0352.001 ections postage; CE 6220450 CCTR Transf From 2200-0226.000 for costs from 2200-0226 to or costs were allocated between vice responsibilities. Going forward e Major Markets Credit &			

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200004.000 - Credit and Collections

Explanation:Adjustment from WP2O0004.000 to WP2O0004.001 for Credit and Collections Postage; CE 62204502020 Total-11-4060-0.120210-300.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).2021000.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).20210-200.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).0.01-Sided Adj20210-200.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).20210-200.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).20210-200.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).2021000.01-Sided AdjExplanation:Removing non-GRC costs related to regulatory memoran	<u>Year</u>	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type			
Explanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).2020-11-30-0.11-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).20200-500.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).20200-39400.0CCTR Transf To 2200-0352.020200-39400.0CTR Transf To 2200-0352.020200-39400.0CTR Transf To 2200-0352.020200-300.01-Sided Adj20210-300.01-Sided Adj20210000.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj2021000	2019 Total	-1	-759	0	-0.1				
Catastrophic Event Memorandum Account (CEMA).2020-11-30-0.11-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).20200-500.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).20200-39400.0CCTR Transf To 2200-0352.0Explanation:Adjustment from WP2OO004.000 to WP2OO004.001 for Credit and Collectors Postage; CE 62204502020 Total-11-4060-0.120210-300.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).20210-300.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).20210-200.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).20210-200.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA). </td <td>2020</td> <td>0</td> <td>-5</td> <td>0</td> <td>0.0</td> <td>1-Sided Adj</td>	2020	0	-5	0	0.0	1-Sided Adj			
Explanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC catastrophic Event Memorandum Account (CEMA).20200-500.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC catastrophic Event Memorandum Account (CEMA).20200-39400.0CCTR Transf To 2200-0352.02020Adjustment from WP2O0004.000 to WP2O0004.001 for Credit and Collections Postage; CE 622045002020 Total-1140600.120210-300.01-Sided Adj20210-300.01-Sided Adj20210-300.01-Sided Adj20210000.01-Sided Adj20210000.01-Sided Adj2021000.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj2021<	Explanation:								
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Explanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC catastrophic Event Memorandum Account (CEMA).20200-39400.0CCTR Transf To 2200-0352.02020 Total-114060-0.120210-300.01-Sided Adj20210-300.01-Sided Adj20210000.01-Sided Adj20210000.01-Sided Adj20210000.01-Sided Adj20210000.01-Sided Adj20210000.01-Sided Adj20210000.01-Sided Adj2021000.01-Sided Adj20210-200.01-Sided Adj20210001	Explanation:			-	requested fo	or recovery through a non-GRC			
Catastrophic Event Memorandum Account (CEMA). 2020 0 -394 0 0.0 CCTR Transf To 2200-0352.0 Explanation: Adjustment from WP2OO004.000 to WP2OO04.001 for Credit and Collections Postage; CE 6220450 2020 Total -11 406 0 -0.1 2021 0 -3 0 0.0 1-Sided Adj 2021 0 -3 0 0.0 1-Sided Adj 2021 0 0 0 0.1-Sided Adj 2021 0 0 0.0 1-Sided Adj 2021 0 0 0.0 1-Sided Adj 2021 0 0.0 0.0 1-Sided Adj Explanation: Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA). 2021 0.0 0.1-Sided Adj 2021 0 -2 0 0.0 1-Sided Adj 2021 0 -2 0 0.0 1-Sided Adj 2021 0 0 0 0	2020	0	-5	0	0.0	1-Sided Adj			
Explanation:Adjustment from WP2O0004.000 to WP2O004.001 for Credit and Collections Postage; CE 62204502020 Total-114060-0.120210-300.01-Sided Adj2021000.01-Sided Adj2021000.01-Sided Adj202100.01-Sided Adj202100.11-Sided Adj202100.11-Sided Adj<	Explanation:			-	requested fo	or recovery through a non-GRC			
2020 Total-11-4060-0.120210-300.01-Sided Adj202100001-Sided Adj202100001-Sided Adj20210001-Sided Adj20210001-Sided Adj20210001-Sided Adj20210-200.01-Sided Adj20210001-Sided Adj20210001-Sided Adj20210001-Sided Adj20210001-Sided Adj20210001-Sided Adj20210001-Sided Adj20210001-Sided Adj2021-377-2304.21-Sided Adj2021-377-230 <t< td=""><td>2020</td><td>0</td><td>-394</td><td>0</td><td>0.0</td><td>CCTR Transf To 2200-0352.001</td></t<>	2020	0	-394	0	0.0	CCTR Transf To 2200-0352.001			
20210-300.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).2021000.01-Sided Adj2021000.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210001-Sided Adj2021000-0.11-Sided Adj2021000-0.11-Sided Adj2021000-0.11-Sided Adj2021000-0.11-Sided Adj2021-377-230-4.21-Sided Adj2021-300-0.11-Side	Explanation:	Adjustment from WP2OO004.0	00 to WP2OO004	.001 for Credi	t and Collec	tions Postage; CE 6220450			
Explanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC catastrophic Event Memorandum Account (CEMA).2021000.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC catastrophic Event Memorandum Account (CEMA).20210-200.01-Sided Adj20210-200.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC catastrophic Event Memorandum Account (CEMA).20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj2021000.01-Sided Adj2021000.01-Sided Adj2021000.01-Sided Adj202100-0.11-Sided Adj202100-0.11-Sided Adj202100-0.11-Sided Adj2021377-230-4.21-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj <td>2020 Total</td> <td>-11</td> <td>-406</td> <td>0</td> <td>-0.1</td> <td></td>	2020 Total	-11	-406	0	-0.1				
Catastrophic Event Memorandum Account (CEMA).2021000.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210001-Sided Adj20210001-Sided Adj20210001-Sided Adj202100-0.11-Sided Adj202100-0.11-Sided Adj202100-0.11-Sided Adj202100-0.11-Sided Adj2021-377-230-4.22021-377-230-4.22021-377-230-0.12021-377-230-0.12021-377-230-0.12021-377-230-0.12021-300-0.12021-300-0.12021-30 </td <td>2021</td> <td>0</td> <td>-3</td> <td>0</td> <td>0.0</td> <td>1-Sided Adj</td>	2021	0	-3	0	0.0	1-Sided Adj			
Explanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC catastrophic Event Memorandum Account (CEMA).20210-200.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC catastrophic Event Memorandum Account (CEMA).20210-200.01-Sided Adj20210-200.01-Sided Adj20210-200.01-Sided Adj20210000.01-Sided Adj20210000.01-Sided Adj20210000.01-Sided Adj20210000.01-Sided Adj20210000.01-Sided Adj20210000.01-Sided Adj2021000-0.11-Sided Adj2021000-0.11-Sided Adj2021000-0.11-Sided Adj2021-377-230-4.21-Sided Adj2021-377-230-4.21-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-30 <td< td=""><td>Explanation:</td><td></td><td></td><td>-</td><td>requested fo</td><td>or recovery through a non-GRC</td></td<>	Explanation:			-	requested fo	or recovery through a non-GRC			
Catastrophic Event Memorandum Account (CEMA).20210-200.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).20210-200.01-Sided Adj20210-200.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).2021000.01-Sided Adj2021000.01-Sided Adj2021000-0.11-Sided Adj202100-0.11-Sided Adj2021-377-230-4.21-Sided Adj2021-377-230-4.21-Sided Adj2021-377-230-4.21-Sided Adj2021-377-230-4.21-Sided Adj2021-37-230-0.11-Sided Adj2021-3700-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300	2021	0	0	0	0.0	1-Sided Adj			
Explanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).20210-200.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).2021000.01-Sided Adj20210001-Sided Adj20210001-Sided Adj2021000-0.11-Sided Adj2021000-0.11-Sided Adj2021000-4.21-Sided Adj2021-377-230-4.21-Sided Adj2021-377-230-4.21-Sided Adj2021-3770-0.11-Sided Adj2021-377-230-4.21-Sided Adj2021-300-0.11-Sided Adj2021-3300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj	Explanation:			-	requested fo	or recovery through a non-GRC			
Catastrophic Event Memorandum Account (CEMA).202100.01-Sided AdjExplanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).2021000.01-Sided Adj2021000.01-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum Accounts (RM 300808367)300808367)2021000-0.1202100-0.11-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum Accounts (RM 300808367)300808367)202100-4.21-Sided Adj2021-377-230-4.21-Sided Adj2021-377-230-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj	2021	0	-2	0	0.0	1-Sided Adj			
Explanation:Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).2021000.01-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)202100-0.11-Sided Adj2021000-0.11-Sided Adj1-Sided Adj1-Sided Adj20211377-230-4.21-Sided Adj2021-377-230-4.21-Sided Adj2021-300-0.11-Sided Adj	Explanation:			-	requested fo	or recovery through a non-GRC			
Catastrophic Event Memorandum Account (CEMA).2021000.01-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)202100-0.11-Sided Adj202100-0.11-Sided Adj	2021	0	-2	0	0.0	1-Sided Adj			
Explanation:Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)202100-0.11-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)2021-377-230-4.21-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)2021-377-230-4.21-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)2021-300-0.11-Sided Adj2021-300-0.11-Sided Adj1-Sided Adj1-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum accounts.1-Sided Adj1-Sided Adj	Explanation:			-	requested fo	or recovery through a non-GRC			
202100-0.11-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)2021-377-230-4.21-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)2021-300-0.11-Sided Adj2021-300-0.11-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)2021-300-0.1Explanation:Removing non-GRC costs related to regulatory memorandum accounts.	2021		-			•			
Explanation:Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)2021-377-230-4.21-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)300808367)2021-300-0.11-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)300808367)2021-300-0.11-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum accounts.300808367)	-	Removing non-GRC costs relat	ed to regulatory m	nemorandum a	accounts (R	M 300808367)			
2021-377-230-4.21-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)2021-300-0.11-Sided AdjExplanation:Removing non-GRC costs related to regulatory memorandum accounts.		0	-			•			
Explanation: Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367) 2021 -3 0 0 -0.1 1-Sided Adj Explanation: Removing non-GRC costs related to regulatory memorandum accounts.	-			nemorandum a					
2021 -3 0 0 -0.1 1-Sided Adj Explanation: Removing non-GRC costs related to regulatory memorandum accounts.						,			
Explanation: Removing non-GRC costs related to regulatory memorandum accounts.	-								
						1-Sided Adj			
2021 0 -251 0 0.0 CCTR Transf To 2200-0352.0		Removing non-GRC costs relat	ed to regulatory m	nemorandum a	accounts.				
	2021	0	-251	0	0.0	CCTR Transf To 2200-0352.001			

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200004.000 - Credit and Collections

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	
Explanation:	Adjustment from WP2OO00	4.000 to WP2OO	04.001 for C	redit and Collec	tions Postage; CE 6220450	
2021 Total	-380	-282	0	-4.4		

Beginning of Workpaper 200004.001 - Credit and Collections Postage

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub	1. CS - Office Operations
Workpaper:	200004.001 - Credit and Collections Postage

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 YR. This method is most appropriate because the base year recorded postage is an accurate representation of current postage expenses and activity.

Summary of Results:

Γ	In 2021\$ (000) Incurred Costs								
		Adju	isted-Recor	ded		Ad	Adjusted-Forecast		
Years	2017	2018	2019	2020	2021	2022	2023	2024	
Labor	0	0	0	0	0	0	0	0	
Non-Labor	0	0	0	0	0	0	0	0	
NSE	1,041	922	814	424	251	509	760	760	
Total	1,041	922	814	424	251	509	760	760	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200004.001 - Credit and Collections Postage

Summary of Adjustments to Forecast:

	In 2021 \$(000) Incurred Costs											
Forecast	Forecast Method Base Forecast					ast Adjust	ments	Adjusted-Forecast				
Years	5	2022 2023 2024		2022	2022 2023 2024		2022	2023	2024			
Labor	Base YR Rec	0	0	0	0	0	0	0	0	0		
Non-Labor	Base YR Rec	0	0	0	0	0	0	0	0	0		
NSE	Base YR Rec	251	251	251	258	509	509	509	760	760		
Tota	Total 251 251 251		258	509	509	509	760	760				
FTE	Base YR Rec	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Forecast Adjustment Details:

Year	Labor	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type				
2022	0	0	258	258	0.0	1-Sided Adj				
Explanation:	Non-Labor for postage ex suspended beginning in I \$760K based on total 20 are no longer applicable Paragraph (OP) 8 & 9). 2 restarting full collection a	March 2020 d 19 pre-COVIE pursuant to D 022 incremer	ue to the CO actuals less .20-06-003 – nt to base yea	/ID-19 discor deposit notic Disconnectio r forecast wa	nnection morato es from residen n Phase 1 Deci s reduced to \$5	orium (forecast of itial accounts which ision Ordering 509K due to delay in				
2022 Total	0	0	258	258	0.0					
2023 Explanation:	0 0 509 509 0.0 1-Sided Adj Non-Labor for postage expenses, i.e. incremental cost of mailing collection notices after notices were suspended beginning in March 2020 due to the COVID-19 disconnection moratorium (forecast of \$760K based on total 2019 pre-COVID actuals less deposit notices from residential accounts which are no longer applicable pursuant to D.20-06-003 – Disconnection Phase 1 Decision Ordering Paragraph (OP) 8 & 9). See supplemental workpaper for detailed calculation.									
2023 Total	0	0	509	509	0.0					
2024	0	0	509	509	0.0	1-Sided Adj				
Explanation:	suspended beginning in I \$760K based on total 20 are no longer applicable	005095090.01-Sided AdjIon-Labor for postage expenses, i.e. incremental cost of mailing collection notices after notices were uspended beginning in March 2020 due to the COVID-19 disconnection moratorium (forecast of 760K based on total 2019 pre-COVID actuals less deposit notices from residential accounts which re no longer applicable pursuant to D.20-06-003 – Disconnection Phase 1 Decision Ordering Paragraph (OP) 8 & 9). See supplemental workpaper for detailed calculation.								
2024 Total	0	0	509	509	0.0					

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200004.001 - Credit and Collections Postage

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
ecorded (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
djustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	925	845	759	394	251
Total	925	845	759	394	251
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Nomin	al \$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	925	845	759	394	251
Total	925	845	759	394	251
FTE	0.0	0.0	0.0	0.0	0.0
acation & Sick (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
scalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	116	77	55	30	0
Total	116	77	55	30	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Consta	ant 2021\$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	1,041	922	814	424	251
Total	1,041	922	814	424	251
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments *Note: Totals may include rounding differences.*

SCG/CS - OFFICE OPERATIONS/Exh No:SCG-15-WP/Witness: B. Sides Page 59 of 126

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200004.001 - Credit and Collections Postage

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs										
	Years 2017 2018 2019 2020 2021									
Labor		0	0	0	0	0				
Non-Labor		0	0	0	0	0				
NSE		925	845	759	394	251				
	Total	925	845	759	394	251				
FTE		0.0	0.0	0.0	0.0	0.0				

Detail of Adjustments to Recorded:

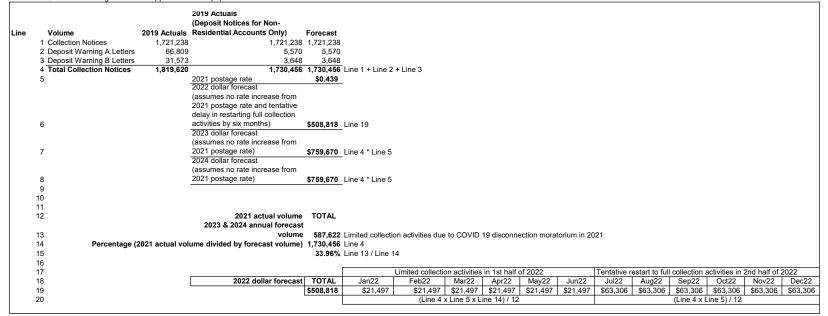
Year	L	<u>abor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	
2017		0	-925	925	0.0	1-Sided Adj	
Explanation:	2OO004.001 Transfer with non standard esca		n non-labor cos	element 622	20450. Align	ing history to forecasting postage	
2017		0	925	0	0.0	CCTR Transf From 2200-0352.000	
Explanation:	Adjustment from WP20	00004.000	to WP2OO004.	001 for Cred	it and Collec	tions Postage; CE 6220450	
2017 Total		0	0	925	0.0		
2018		0	-845	845	0.0	1-Sided Adj	
Explanation:	2OO004.001 Transfer to NSE from non-labor cost element 6220450. Aligning history to forecasting postage with non standard escalation.						
2018		0	845	0	0.0	CCTR Transf From 2200-0352.000	
Explanation:	Adjustment from WP 200004.000 to WP 200004.001 for Credit and Collections postage; CE 6220450						
2018 Total		0	0	845	0.0		
2018 Total 2019		0 0	0 -759	845 759	0.0	1-Sided Adj	
		0 to NSE from	-759	759	0.0	1-Sided Adj ing history to forecasting postage	
2019	200004.001 Transfer	0 to NSE from	-759	759	0.0	,	
2019 Explanation:	2OO004.001 Transfer with non standard esca	0 to NSE fron alation. 0	-759 n non-labor cos 759	759 : element 622 0	0.0 20450. Align 0.0	ing history to forecasting postage	
2019 Explanation: 2019	2OO004.001 Transfer with non standard esca Adjustment from WP20	0 to NSE fron alation. 0	-759 n non-labor cos 759	759 : element 622 0	0.0 20450. Align 0.0	ing history to forecasting postage CCTR Transf From 2200-0352.000	
2019 Explanation: 2019 Explanation:	2OO004.001 Transfer with non standard esca Adjustment from WP20	0 to NSE from alation. 0 DO004.000	-759 n non-labor cos 759 to WP2OO004.	759 element 622 0 001 for Cred	0.0 20450. Align 0.0 it and Collec	ing history to forecasting postage CCTR Transf From 2200-0352.000	
2019 Explanation: 2019 Explanation: 2019 Total	2OO004.001 Transfer with non standard esca Adjustment from WP20	0 to NSE from alation. 0 DO004.000 0 0 to NSE from	-759 n non-labor cos 759 to WP2OO004. 0 -394	759 element 622 0 001 for Cred 759 394	0.0 20450. Align 0.0 it and Collec 0.0 0.0	ing history to forecasting postage CCTR Transf From 2200-0352.000 tions Postage; CE 6220450	
2019 Explanation: 2019 Explanation: 2019 Total 2020	200004.001 Transfer with non standard esca Adjustment from WP20 200004.001 Transfer	0 to NSE from alation. 0 DO004.000 0 0 to NSE from	-759 n non-labor cos 759 to WP2OO004. 0 -394	759 element 622 0 001 for Cred 759 394	0.0 20450. Align 0.0 it and Collec 0.0 0.0	ing history to forecasting postage CCTR Transf From 2200-0352.000 tions Postage; CE 6220450 1-Sided Adj	

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200004.001 - Credit and Collections Postage

Year	Labor	Labor <u>NLbr</u> <u>NSE</u> <u>FTE</u>		Adj Type	
2020 Total	0	0	394	0.0	
2021	0	-251	251	0.0	1-Sided Adj
Explanation:	2OO004.001 Transfer to no collections postage).	n standard escala	tion (NSE) fro	om non-labor	cost element 6220450 (credit and
2021	0	251	0	0.0	CCTR Transf From 2200-0352.000
Explanation:	Adjustment from WP2OO00	4.000 to WP2OO	004.001 for C	redit and Co	llections Postage; CE 6220450
2021 Total	0	0	251	0.0	

Supplemental Workpapers for Workpaper 200004.001

Credit and Collections Postage Forecast Supplemental Workpaper



Beginning of Workpaper 200005.000 - Remittance Processing

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub	1. CS - Office Operations
Workpaper:	200005.000 - Remittance Processing

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 2021 is used as basis to forecast TY2024, 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 as well as customer choice of billing and payment channels. For these reasons, the Base Year 2021 is used as basis to forecast TY 2024, plus adjustments for cost increases and savings from these activities.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Summary of Results:

[Costs					
	Adjusted-Recorded					Adjusted-Forecast		
Years	2017	2018	2019	2020	2021	2022	2023	2024
Labor	1,948	2,041	1,936	2,126	2,201	3,157	3,157	3,157
Non-Labor	4,533	3,570	4,299	4,384	3,758	4,223	4,075	3,926
NSE	0	0	0	0	0	0	0	0
Total	6,480	5,611	6,235	6,510	5,959	7,380	7,232	7,083
FTE	22.6	23.6	22.2	24.2	24.8	35.3	35.3	35.3

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200005.000 - Remittance Processing

Summary of Adjustments to Forecast:

	In 2021 \$(000) Incurred Costs										
Forecast	t Method	Bas	Base Forecast Forecast Adjustments					Adjusted-Forecast			
Years	6	2022	2023	2024	2022 2023 2024			2022	2023	2024	
Labor	Base YR Rec	2,201	2,201	2,201	956	956	956	3,157	3,157	3,157	
Non-Labor	Base YR Rec	3,758	3,758	3,758	465	317	168	4,223	4,075	3,926	
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	
Tota	I	5,959	5,959	5,959	1,421	1,273	1,124	7,380	7,232	7,083	
FTE	Base YR Rec	24.8	24.8	24.8	10.5	10.5	10.5	35.3	35.3	35.3	

Forecast Adjustment Details:

<u>Year</u>	Labor	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	
2022	442	0	0	442	5.4	1-Sided Adj	
Explanation:	Staffing at full compleme and delay in filling vacar hours * 39.17 * 5.4 FTEs	icies, the aver					
2022	85	0	0	85	1.0	1-Sided Adj	
Explanation:	Increased workload due and as a result adding 1 Adding 1 FTE at \$40.92	FTE at \$40.92			• •		
2022	0	610	0	610	0.0	1-Sided Adj	
Explanation:	ADA Accessibility effort i improvements of \$750K \$140K.ADA forecast of \$	based on MO	U guidance). (Cost Center	2200-2330) 20	21 Non-Labor actual of	
2022	0	-19	0	-19	0.0	1-Sided Adj	
Explanation:	Vendor's fees for fewer of calculation.	consolidator e-	Bills delivered	l. See supple	mental workpa	per for detailed	
2022	0	-126	0	-126	0.0	1-Sided Adj	
Explanation:	Savings from combined e-bills. See supplementa				iction due to si	ippressed bills and	
2022	229	0	0	229	2.1	1-Sided Adj	
Explanation:	Staffing at full complement, returning 2.1 management employees from LTD and capital project with an average salary of \$108,950. (2.1 FTEs * \$108,950 = \$228,794)						
2022	200	0	0	200	2.0	1-Sided Adj	
Explanation:	As recommended by Internal Audit adding two Advisor positions needed for enhanced financial reporting requirements (2 FTEs x 100,000 salary = \$200,000)						
2022 Total	956	465	0	1,421	10.5		
2023	85	0	0	85	1.0	1-Sided Adj	

Note: Totals may include rounding differences.

SCG/CS - OFFICE OPERATIONS/Exh No:SCG-15-WP/Witness: B. Sides Page 66 of 126

Area:	CS - OFFICE OPER					
Witness:	Bernardita M. Sides					
Category:	A. CS - Office Opera					
Category-Sub:	1. CS - Office Opera					
Workpaper:	200005.000 - Remi	ttance Process	sing			
Year	Labor	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type
Explanation:	Increased workload due and as a result adding 1 Adding 1 FTE at \$40.92	FTE at \$40.92				
2023	0	610	0	610	0.0	1-Sided Adj
Explanation:	ADA Accessibility effort in improvements of \$750K \$140K.ADA forecast of \$	based on MOL	J guidance).	(Cost Center 2	200-2330) 20	21 Non-Labor actual of
2023	442	0	0	442	5.4	1-Sided Adj
Explanation:	Staffing at full compleme and delay in filling vacan hours * 39.17 * 5.4 FTEs	cies, the avera				
2023	0	-40	0	-40	0.0	1-Sided Adj
Explanation:	Vendor's fees for fewer c calculation.	onsolidator e-l	Bills delivere	d. See suppler	nental workpa	per for detailed
2023	0	-253	0	-253	0.0	1-Sided Adj
Explanation:	Savings from combined e e-bills. See supplementa				ction due to su	ppressed bills and
2023	229	0	0	229	2.1	1-Sided Adj
Explanation:	Staffing at full compleme average salary of \$108,9	-	-		from LTD and	d capital project with an
2023	200	0	0	200	2.0	1-Sided Adj
Explanation:	As recommended by Internet reporting requirements (-	-	eeded for enh	anced financial
2023 Total	956	317	0	1,273	10.5	
2024	85	0	0	85	1.0	1-Sided Adj
Explanation:	Increased workload due and as a result adding 1 Adding 1 FTE at \$40.92	FTE at \$40.92				
2024	0	610	0	610	0.0	1-Sided Adj
Explanation:	ADA Accessibility effort in improvements of \$750K \$140K.ADA forecast of \$	based on MOL	J guidance).	(Cost Center 2	200-2330) 20	21 Non-Labor actual of
2024	442	0	0	442	5.4	1-Sided Adj
Explanation:	Staffing at full compleme and delay in filling vacan hours * 39.17 * 5.4 FTEs	cies, the avera				
2024	0	-61	0	-61	0.0	1-Sided Adj
Explanation:	Vendor's fees for fewer o	onsolidator e-	Rills delivere	d. See suppler	nental workna	per for detailed

Area: Witness: Category: Category-Sub: Workpaper:	CS - OFFICE OPE Bernardita M. Sides A. CS - Office Oper 1. CS - Office Oper 200005.000 - Rem	ations ations	ssing			
Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type
2024	0	-381	0	-381	0.0	1-Sided Adj
Explanation:	Savings from combined e-bills. See supplementa				iction due to su	ppressed bills and
2024	229	0	0	229	2.1	1-Sided Adj
Explanation:	Staffing at full complement, returning 2.1 management employees from LTD and capital project with an average salary of \$108,950. (2.1 FTEs * \$108,950 = \$228,794)					
2024	200	0	0	200	2.0	1-Sided Adj
Explanation:	As recommended by Int reporting requirements (•	•	needed for enh	anced financial
2024 Total	956	168	0	1,124	10.5	

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200005.000 - Remittance Processing

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
ecorded (Nominal \$)*					
Labor	1,493	1,604	1,541	1,767	1,873
Non-Labor	4,028	3,273	4,010	4,080	3,765
NSE	0	0	0	0	0
Total	5,521	4,878	5,551	5,847	5,638
FTE	19.3	20.0	18.6	20.3	20.9
djustments (Nominal \$) *	*				
Labor	0	0	0	-12	-3
Non-Labor	0	0	0	-8	-7
NSE	0	0	0	0	0
Total	0	0	0	-19	-9
FTE	0.0	0.0	0.0	-0.1	-0.1
ecorded-Adjusted (Noming	nal \$)				
Labor	1,493	1,604	1,541	1,755	1,871
Non-Labor	4,028	3,273	4,010	4,073	3,758
NSE	0	0	0	0	0
Total	5,521	4,878	5,551	5,828	5,629
FTE	19.2	20.0	18.6	20.2	20.8
acation & Sick (Nominal S	\$)				
Labor	253	276	292	309	330
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	253	276	292	309	330
FTE	3.4	3.6	3.6	4.0	4.0
scalation to 2021\$					
Labor	201	160	103	61	0
Non-Labor	505	297	289	311	0
NSE	0	0	0	0	0
Total	706	457	392	373	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Const	tant 2021\$)				
Labor	1,948	2,041	1,936	2,126	2,201
Non-Labor	4,533	3,570	4,299	4,384	3,758
NSE	0	0	0	0	0
Total	6,480	5,611	6,235	6,510	5,959
FTE	22.6	23.6	22.2	24.2	24.8

* 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:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200005.000 - Remittance Processing

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs									
	Years 2017 2018 2019 2020 2021								
Labor		0	0	0	-12	-3			
Non-Labor		0	0	0	-8	-7			
NSE		0	0	0	0	0			
	Total	0	0	0	-19	-9			
FTE		0.0	0.0	0.0	-0.1	-0.1			

Detail of Adjustments to Recorded:

Year	Lal	bor l	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2017 Total		0	0	0	0.0	
2018 Total		0	0	0	0.0	
2019		0	3	0	0.0	CCTR Transf From 2200-0678.000
Explanation:	Adjustment to transfer A 300806671	DA costs from c	c 2200-0678	3, IO FG903	3302200 to aj	oplicable cc 2200-2330, IO
2019		0	-3	0	0.0	CCTR Transf To 2200-2330.000
Explanation:	Adjustment to transfer A 300806671	DA costs from c	c 2200-0678	3, IO FG903	3302200 to a _l	oplicable cc 2200-2330, IO
2019 Total		0	0	0	0.0	
2020	-	12	-2	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 r Catastrophic Event Men		•	ated to be re	equested for re	ecovery through a non-GRC
2020		0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 r Catastrophic Event Men		•	ated to be re	equested for re	ecovery through a non-GRC
2020		0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 r Catastrophic Event Men		•	ated to be re	equested for re	ecovery through a non-GRC
2020		0	4	0	0.0	CCTR Transf From 2200-0678.000
Explanation:	Transfer ADA costs fro • to applicable cost center CE:6221080				33302200	
2020		0	-4	0	0.0	CCTR Transf To 2200-2330.000

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200005.000 - Remittance Processing

<u>Year</u>	Lal	<u>oor N</u>	<u>Lbr</u>	NSE	<u>FTE</u>	Adj Type		
Explanation:	Transfer ADA costs from cost center 2200-0678 and I/O FG9033302200 • to applicable cost center 2200-2330 and I/O 300806671							
	CE:6221080							
2020 Total		-12	-8	0	-0.1			
2021		0	-2	0	0.0	1-Sided Adj		
Explanation:	Incremental COVID-19 Catastrophic Event Me		•	ted to be rec	quested for re	ecovery through a non-GRC		
2021		0	-1	0	0.0	1-Sided Adj		
Explanation:	Incremental COVID-19 Catastrophic Event Me		•	ted to be rec	quested for re	ecovery through a non-GRC		
2021		0	0	0	0.0	1-Sided Adj		
Explanation:	Incremental COVID-19 Catastrophic Event Me		-	ted to be rec	quested for re	ecovery through a non-GRC		
2021		0	-5	0	0.0	1-Sided Adj		
Explanation:	Removing non-GRC co	osts related to reg	ulatory memo	orandum aco	counts (RM 3	00808367)		
2021		-3	0	0	-0.1	1-Sided Adj		
Explanation:	Removing non-GRC co	osts related to reg	ulatory memo	orandum aco	counts (RM 3	00808367)		
2021 Total		-3	-7	0	-0.1			

Supplemental Workpapers for Workpaper 200005.000

Remittance Processing Supplemental Workpaper

			2022	2023	2024	
Line	Ve	endor's fees for e-Bills delivered				
	1	Rate	\$0.21	\$0.21	\$0.21	
	2	Increment volume	(92 <i>,</i> 830)	(97 <i>,</i> 575)	(99 <i>,</i> 876)	
	3	Increment cost	(\$19,494)	(\$20,491)	(\$20,974)	Line 1 X Line 2
	4	To the base year	(\$19,494)	(\$39 <i>,</i> 985)	(\$60,959)	Line 3
	5					
	6 <mark>S</mark> a	vings due to paperless bills				
	7	Rate	\$0.0456	\$0.0456	\$0.0456	
	8	Increment volume	2,764,231	2,783,956	2,809,823	
	9	Increment cost	(\$126,049)	(\$126,948)	(\$128,128)	Line 7 X Line 8
	10	To the base year	(\$126,049)	(\$252 <i>,</i> 997)	<mark>(\$381,125)</mark>	Line 9

Beginning of Workpaper 200005.001 - Remittance Processing Postage

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub	1. CS - Office Operations
Workpaper:	200005.001 - Remittance Processing Postage

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 2021 is used as the basis to forecast TY 2024, 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.

Summary of Results:

	In 2021\$ (000) Incurred Costs							
		Adju	isted-Recor	Ad	justed-Fored	cast		
Years	2017	2018	2019	2020	2021	2022	2023	2024
Labor	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0	0
NSE	17,758	16,730	15,402	14,239	12,760	11,707	10,637	9,550
Total	17,758	16,730	15,402	14,239	12,760	11,707	10,637	9,550
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200005.001 - Remittance Processing Postage

Summary of Adjustments to Forecast:

	In 2021 \$(000) Incurred Costs										
Forecast	t Method	Bas	Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years	5	2022	2023	2024	2022	2023	2024	2022	2023	2024	
Labor	Base YR Rec	0	0	0	0	0	0	0	0	0	
Non-Labor	Base YR Rec	0	0	0	0	0	0	0	0	0	
NSE	Base YR Rec	12,760	12,760	12,760	-1,053	-2,123	-3,210	11,707	10,637	9,550	
Tota	I	12,760	12,760	12,760	-1,053	-2,123	-3,210	11,707	10,637	9,550	
FTE	Base YR Rec	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Forecast Adjustment Details:

Year	Labor	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>		
2022	0	0	86	86	0.0	1-Sided Adj		
Explanation:	Postage required due to	Postage required due to growth. See supplemental workpaper for detailed calculation.						
2022	0	0	4	4	0.0	1-Sided Adj		
Explanation:	Postage required due to	o rate change.	See supplem	nental workpap	er for detailed	calculation.		
2022	0	0	-1,128	-1,128	0.0	1-Sided Adj		
Explanation:	Postage savings from c adoption. See suppleme				l increase in c	ustomer paperless		
2022	0	0	-15	-15	0.0	1-Sided Adj		
Explanation:	Postage savings from c detailed calculation.	Postage savings from combined electronic bills due to rate change. See supplemental workpaper for detailed calculation.						
2022 Total	0	0	-1,053	-1,053	0.0			
2023	0	0	-2,264	-2,264	0.0	1-Sided Adj		
Explanation:	Postage savings from c adoption. See suppleme				ted increase in	n customer paperless		
2023	0	0	152	152	0.0	1-Sided Adj		
Explanation:	Postage required due to supplemental workpape	•		l workpaper fo	r detailed calc	ulation. See		
2023	0	0	4	4	0.0	1-Sided Adj		
Explanation:	Postage required due to	o rate change.	See supplem	nental workpap	er for detailed	calculation.		
2023	0	0	-15	-15	0.0	1-Sided Adj		
2023 Explanation:	0 Postage savings from c detailed calculation.	-				,		
	Postage savings from c detailed calculation.	-				,		
Explanation:	Postage savings from c detailed calculation.	ombined electi	ronic bills due	e to rate chang	je. See supple	,		
Explanation: 2023 Total	Postage savings from c detailed calculation. 0	ombined electr 0 0	ronic bills due -2,123 211	e to rate chang -2,123 211	e. See supple 0.0 0.0	mental workpaper for 1-Sided Adj		

SCG/CS - OFFICE OPERATIONS/Exh No:SCG-15-WP/Witness: B. Sides

Area:	CS - OFFICE OPERATIONS								
Witness:	Bernardita M. Sides	Bernardita M. Sides							
Category:	A. CS - Office Opera	A. CS - Office Operations							
Category-Sub:	1. CS - Office Opera	1. CS - Office Operations							
Workpaper:	200005.001 - Remi	ttance Proce	essing Postag	e					
Year	Labor	<u>NLbr</u>	NSE	Total	<u>FTE</u>	Adj_Type			
Explanation:	Postage required due to	rate change	. See supplem	nental workpape	er for detailed	calculation.			
2024	0	0	-3,410	-3,410	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.								
2024	0	0	-15	-15	0.0	1-Sided Adj			
Explanation:	Postage savings from co detailed calculation.	Postage savings from combined electronic bills due to rate change. See supplemental workpaper for detailed calculation.							
2024 Total	0	0	-3,210	-3,210	0.0				

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200005.001 - Remittance Processing Postage

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					. ,
Labor	0	0	0	0	0
Non-Labor	15,913	15,412	14,262	13,177	13,302
NSE	0	0	0	0	0
Total	15,913	15,412	14,262	13,177	13,302
FTE	0.0	0.0	0.0	0.0	0.0
djustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-15,913	-15,412	-14,262	-13,177	-13,302
NSE	15,779	15,338	14,367	13,228	12,760
Total	-134	-74	104	51	-541
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Nomina	al \$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	15,779	15,338	14,367	13,228	12,760
Total	15,779	15,338	14,367	13,228	12,760
FTE	0.0	0.0	0.0	0.0	0.0
acation & Sick (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
scalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	1,978	1,392	1,035	1,011	0
Total	1,978	1,392	1,035	1,011	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Constan	nt 2021\$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	17,758	16,730	15,402	14,239	12,760
Total	17,758	16,730	15,402	14,239	12,760
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments *Note: Totals may include rounding differences.*

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200005.001 - Remittance Processing Postage

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs											
Years 2017 2018 2019 2020 2021											
Labor		0	0	0	0	0					
Non-Labor		-15,913	-15,412	-14,262	-13,177	-13,302					
NSE		15,779	15,338	14,367	13,228	12,760					
	Total	-134	-74	104	51	-541					
FTE		0.0	0.0	0.0	0.0	0.0					

Detail of Adjustments to Recorded:

Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type				
2017	0	-134	0	0.0	1-Sided Adj				
Explanation:	To true-up postage expenses	Cost Element: 6	220450						
2017	0	-15,779	15,779	0.0	1-Sided Adj				
Explanation:	To move postage expenses to	NSE Cost Elem	ent: 6220450						
2017 Total	0	-15,913	15,779	0.0					
2018	0	-74	0	0.0	1-Sided Adj				
Explanation:	To true-up postage expenses	Cost Element: 6	220450						
2018	0	-15,338	15,338	0.0	1-Sided Adj				
Explanation:	Transfer to NSE from non-labo								
2018 Total	0	-15,412	15,338	0.0					
2019	0	104	0	0.0	1-Sided Adj				
Explanation:	To true-up postage expenses Cost Element: 6220450								
2019	0	-14,367	14,367	0.0	1-Sided Adj				
Explanation:	Transfer to NSE from non-labo	r Cost Element:	6220450						
2019 Total	0	-14,262	14,367	0.0					
2020	0	51	0	0.0	1-Sided Adj				
Explanation:	To true-up postage expenses	Cost Element:	6220450						
2020	0	-13,228	13,228	0.0	1-Sided Adj				
Explanation:	Transfer to NSE from non-labo 2200-0678 and I/O FG9033302 Cost Element: 6221080				d I/O 300806671				
2020 Total	0	-13,177	13,228	0.0					

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200005.001 - Remittance Processing Postage

Year	L	<u>abor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	
2021		0	-54	0	0.0	1-Sided Adj	
Explanation:	Incremental COVID- Catastrophic Event M			•	requested fo	r recovery through a non-GRC	
2021		0	-434	0	0.0	1-Sided Adj	
Explanation:	Removing non-GRC 300815073)	costs relate	ed to regulatory n	nemorandum	accounts (R	M 300808367 and CPPMA	
2021		0	-53	0	0.0	1-Sided Adj	
Explanation:	To true-up postage e	xpenses.					
2021		0	-12,752	12,752	0.0	1-Sided Adj	
Explanation:	To move postage exp	ense to NS	SE.				
2021		0	-8	8	0.0	1-Sided Adj	
Explanation:	To move postage exp	ense to NS	SE.				
2021 Total		0	-13,302	12,760	0.0		

Supplemental Workpapers for Workpaper 200005.001

1	Postage											
2 3			Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Forecast 2022	Forecast 2023	Forecast 2024	
4												
5 6 7	Total Active N	Meters Meter Growth	5,700,917	5,743,571 42654	5,776,600 33029	5,811,748 35148	5,845,774 34026	5,873,160 27386	5,915,878 42718	5,958,210 42332	5,999,248 41038	Line 5 (year-over-year chan
8 9 10	Volume	Bills & Letters										
10		Billing Letters	70,706	66,602	65,586	162,387	119,127	112,541	106,486	100,098	93,588	Line 5 * Line 19
12		Paper Bills	44,670,322	42,897,666	40,394,189	37,472,147	34,270,033	31,573,603	28,987,802	26,335,288	23,637,037	Line 5 * Line 20
13		My Account Suppressed Bills	20,717,514	22,617,742	25,238,545	27,692,545	30,728,997	33,466,430	36,323,491	39,205,022	42,114,721	Line 5 * Line 21
14		Consolidator e-Bills Delivered	3,310,326	3,297,430	3,101,082	3,237,796	3,203,706	3,109,928	3,017,098	2,919,523	2,819,647	Line 5 * Line 22
15 16		Total	68,768,868	68,879,440	68,799,402	68,564,875	68,321,863	68,262,502	68,434,877	68,559,931	68,664,993	SUM Line 11:14
17												
18		Bills & Letters Per Meter										
19		Billing Letters	0.01	0.01	0.01	0.03	0.02	0.02	0.02	0.02	0.02	
20		Paper Bills	7.84	7.47	6.99	6.45	5.86	5.38	4.90	4.42	3.94	
21 22		My Account Suppressed Bills Consolidator e-Bills Delivered	3.63 0.58	3.94 0.57	4.37 0.54	4.76 0.56	5.26 0.55	5.70 0.53	6.14 0.51	6.58 0.49	7.02 0.47	
23		Total	12.06	11.99	11.91	11.80	11.69	11.63	11.57	11.51	11.45	
24 25 26												
27 28		Total Bills Per Meter	12.05	11.98	11.90	11.77	11.67	11.61	11.55	11.49	11.43	SUM Line 20:22
29 30		Letters Per Meter	0.01	0.01	0.01	0.03	0.02	0.02	0.02	0.02	0.02	Line 19
31 32 33							-	2021	2022	2023	2024	
34		Billing Letters					Average rate	\$0.4390	\$0.4390	\$0.4390	\$0.4390	(2021) Line 41/Line 11
35		Paper Bills					Average rate	\$0.4020	\$0.4020	\$0.4020	\$0.4020	Line 34
36		My Account Suppressed Bills					Average rate	\$0.4080	\$0.4080	\$0.4080	\$0.4080	Line 35
37 38	Postal Rate	Consolidator e-Bills Delivered	-			Average r	Average rate ate - Combined	\$0.4080 \$0.4050	\$0.4080 \$0.4060	\$0.4080 \$0.4060	\$0.4080 \$0.4060	Line 36 Line 45/Line 15
39						Average i	=		Ş0.4000	,0.4000	,0.4000	Line 45/Line 15
40 41		Billing Letters	\$28,582	\$26,823	\$26,738	\$66,858	\$49,853	\$49,366	\$46,747	\$43,943	\$41,085	Line 11*Line 34
42		Paper Bills	\$16,982,603	\$15,752,509	\$15,311,101	\$14,299,720	\$13,178,638	\$12,702,801	\$11,653,096	\$10,586,786	\$9,502,089	Line 12*Line 35
43		My Account Suppressed Bills	\$7,881,072	\$8,447,920	\$9,542,675	\$10,607,011	\$12,011,493	\$13,641,012	\$14,819,984	\$15,995,649	\$17,182,806	Line 13*Line 36
14		Consolidator e-Bills Delivered	\$1,240,220	\$1,209,697	\$1,147,211	\$1,214,544	\$1,229,169	\$1,267,616	\$1,230,976	\$1,191,165	\$1,150,416	Line 14*Line 37
15 16	Postage	Total	\$26,132,477	\$25,436,949	\$26,027,725	\$26,188,133	\$26,469,153	\$27,660,796	\$27,750,803	\$27,817,543	\$27,876,396	SUM Line 41:44
+0 47												
48		Billing Letters		0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	Line 11/Line 15
49		Paper Bills		62.3%	58.7%	54.7%	50.2%	46.3%	42.4%	38.4%	34.4%	Line 12/Line 15
50		My Account Suppressed Bills		32.8%	36.7%	40.4%	45.0%	49.0%	53.1%	57.2%	61.3%	Line 13/Line 15
51		Consolidator e-Bills Delivered	-	4.8%	4.5%	4.7%	4.7%	4.6%	4.4%	4.3%	4.1%	Line 14/Line 15
52		Total		100%	100%	100%	100%	100%	100%	100%	100%	SUM Line 48:51

		Inc	remental Volume				Postage	e savings due to gro	owth	
55		2022	2023	2024			2022	2023	2024	
56	Billing Letters	(6,055)	(6,388)	(6,510)	Line 11 (year-over-year change)	Combined Electronic Bills				
57	Paper Bills	(2,585,801)	(2,652,514)	(2,698,251)	Line 12 (year-over-year change)	Volume	2,764,231	2,783,956	2,809,823	SUM Line 58:
8	My Account Suppressed Bills	2,857,061	2,881,531	2,909,699	Line 13 (year-over-year change)	Year-over-Year	(1,127,806)	(1,135,854)	(1,146,408)	SUM Line 87:
59	Consolidator e-Bills Delivered	(92,830)	(97,575)	(99,876)	Line 14 (year-over-year change)	Change against base year	(\$1,127,806)	(\$2,263,660)	(\$3,410,068)	
60	Total	172,375	125,054	105,062	SUM Line 56:59					
51										
2								avings due to rate		
3						- · · · · · · · · · · · · · · · · · · ·	2022	2023	2024	
54			remental Postage			Combined Electronic Bills				
5		2022	2023	2024	·		39,340,589	42,124,545		SUM Line 13:1
6	Billing Letters	(\$2,619)	(\$2,804)		Line 41 (year-over-year change)	Year-over-Year	(\$14,526)	\$0		SUM Line 98:
57		(\$1,049,705)	(\$1,066,310)		Line 42 (year-over-year change)	Change against base year	(\$14,526)	(\$14,526)	(\$14,526)	
8	My Account Suppressed Bills		\$1,175,665		Line 43 (year-over-year change)					
i9	Consolidator e-Bills Delivered	(\$36,640)	(\$39,811)		Line 44 (year-over-year change)					
70	Total	\$90,007	\$66,740	\$58,853	SUM Line 66:69					
'1										
72										
3			rates without increases							
4		2022	2023	2024						
5	S:11: 1 1	0	0		Blended rate					
6	Billing Letters	\$0.4390	\$0.4390	\$0.4390						
7	Paper Bills	\$0.4020	\$0.4020	\$0.4020	-					
78	My Account Suppressed Bills	\$0.4080	\$0.4080	\$0.4080						
'9	Consolidator e-Bills Delivered	\$0.4080	\$0.4080	\$0.4080	\$0.4080					
30										
31										
32 33										
		Increment	al postage due to grow							
		2022	2022							
34		2022	2023	2024						
34 35	Billing Letters	(\$2,658)	(\$2,804)	(\$2,858)	Line 56 * Line 76					
34 35 86	Paper Bills	(\$2,658) (\$1,039,492)	(\$2,804) (\$1,066,311)	(\$2,858) (\$1,084,697)	Line 57 * Line 77					
4 5 6 7	Paper Bills My Account Suppressed Bills	(\$2,658) (\$1,039,492) \$1,165,681	(\$2,804) (\$1,066,311) \$1,175,665	(\$2,858) (\$1,084,697) \$1,187,157	Line 57 * Line 77 Line 58 * Line 78					
4 5 6 7 8	Paper Bills My Account Suppressed Bills Consolidator e-Bills Delivered	(\$2,658) (\$1,039,492) \$1,165,681 (\$37,875)	(\$2,804) (\$1,066,311) \$1,175,665 (\$39,811)	(\$2,858) (\$1,084,697) \$1,187,157 (\$40,749)	Line 57 * Line 77 Line 58 * Line 78 Line 59 * Line 79	,				
4 5 6 7 8 9	Paper Bills My Account Suppressed Bills Consolidator e-Bills Delivered Year-over-Year	(\$2,658) (\$1,039,492) \$1,165,681 (\$37,875) \$85,656	(\$2,804) (\$1,066,311) \$1,175,665 (\$39,811) \$66,739	(\$2,858) (\$1,084,697) \$1,187,157 (\$40,749) \$58,853	Line 57 * Line 77 Line 58 * Line 78					
34 35 36 37 38 39 90	Paper Bills My Account Suppressed Bills Consolidator e-Bills Delivered	(\$2,658) (\$1,039,492) \$1,165,681 (\$37,875)	(\$2,804) (\$1,066,311) \$1,175,665 (\$39,811)	(\$2,858) (\$1,084,697) \$1,187,157 (\$40,749)	Line 57 * Line 77 Line 58 * Line 78 Line 59 * Line 79					
84 35 36 37 38 39 90 90 91	Paper Bills My Account Suppressed Bills Consolidator e-Bills Delivered Year-over-Year	(\$2,658) (\$1,039,492) \$1,165,681 (\$37,875) \$85,656	(\$2,804) (\$1,066,311) \$1,175,665 (\$39,811) \$66,739	(\$2,858) (\$1,084,697) \$1,187,157 (\$40,749) \$58,853	Line 57 * Line 77 Line 58 * Line 78 Line 59 * Line 79					
84 85 86 87 88 89 90 90 91 91 92	Paper Bills My Account Suppressed Bills Consolidator e-Bills Delivered Year-over-Year	(\$2,658) (\$1,039,492) \$1,165,681 (\$37,875) \$85,656 \$85,656	(\$2,804) (\$1,066,311) \$1,175,665 (\$39,811) \$66,739 \$152,395	(\$2,858) (\$1,084,697) \$1,187,157 (\$40,749) \$58,853 \$211,248	Line 57 * Line 77 Line 58 * Line 78 Line 59 * Line 79					
34 35 36 37 38 39 90 91 91 92 93	Paper Bills My Account Suppressed Bills Consolidator e-Bills Delivered Year-over-Year	(\$2,658) (\$1,039,492) \$1,165,681 (\$37,875) \$85,656 \$85,656 Incremental	(\$2,804) (\$1,066,311) \$1,175,665 (\$39,811) \$66,739 \$152,395 postage due to rate cha	(\$2,858) (\$1,084,697) \$1,187,157 (\$40,749) \$58,853 \$211,248	Line 57 * Line 77 Line 58 * Line 78 Line 59 * Line 79					
34 35 36 37 38 39 90 91 92 93 94	Paper Bills My Account Suppressed Bills Consolidator e-Bills Delivered Year-over-Year	(\$2,658) (\$1,039,492) \$1,165,681 (\$37,875) \$85,656 \$85,656	(\$2,804) (\$1,066,311) \$1,175,665 (\$39,811) \$66,739 \$152,395	(\$2,858) (\$1,084,697) \$1,187,157 (\$40,749) \$58,853 \$211,248	Line 57 * Line 77 Line 58 * Line 78 Line 59 * Line 79					
34 35 36 37 38 39 90 91 92 93 94 95	Paper Bills My Account Suppressed Bills Consolidator e-Bills Delivered Year-over-Year Change against base year	(\$2,658) (\$1,039,492) \$1,165,681 (\$37,875) \$85,656 \$85,656 Incremental 2022	(\$2,804) (\$1,066,311) \$1,175,665 (\$39,811) \$66,739 \$152,395 postage due to rate cha 2023	(\$2,858) (\$1,084,697) \$1,187,157 (\$40,749) \$58,853 \$211,248 inge 2024	Line 57 * Line 77 Line 58 * Line 78 Line 59 * Line 79 SUM Line 85:88					
84 85 86 87 88 89 90 91 92 93 94 95 96	Paper Bills My Account Suppressed Bills Consolidator e-Bills Delivered Year-over-Year Change against base year Billing Letters	(\$2,658) (\$1,039,492) \$1,165,681 (\$37,875) \$85,656 \$85,656 Incremental 2022 \$39	(\$2,804) (\$1,066,311) \$1,175,665 (\$39,811) \$66,739 \$152,395 postage due to rate cha 2023 \$0	(\$2,858) (\$1,084,697) \$1,187,157 (\$40,749) \$58,853 \$211,248 inge 2024 \$0	Line 57 * Line 77 Line 58 * Line 78 Line 59 * Line 79 SUM Line 85:88 Line 66 - Line 85					
84 35 36 37 88 39 90 90 91 92 29 29 33 33 34 44 95 56 66 97	Paper Bills My Account Suppressed Bills Consolidator e-Bills Delivered Year-over-Year Change against base year Billing Letters Paper Bills	(\$2,658) (\$1,039,492) \$1,165,681 (\$37,875) \$85,656 \$85,656 Incremental 2022 \$39 (\$10,213)	(\$2,804) (\$1,066,311) \$1,175,665 (\$39,811) \$66,739 \$152,395 postage due to rate cha 2023 \$0 \$1	(\$2,858) (\$1,084,697) \$1,187,157 (\$40,749) \$58,853 \$211,248 inge 2024 \$0 \$0 \$0	Line 57 * Line 77 Line 58 * Line 78 Line 59 * Line 79 SUM Line 85:88 Line 66 - Line 85 Line 67 - Line 86					
84 85 86 87 88 88 89 90 91 92 92 93 94 95 96 97 98	Paper Bills My Account Suppressed Bills Consolidator e-Bills Delivered Year-over-Year Change against base year Billing Letters Paper Bills My Account Suppressed Bills	(\$2,658) (\$1,039,492) \$1,165,681 (\$37,875) \$85,656 \$85,656 Incremental 2022 \$39 (\$10,213) \$13,291	(\$2,804) (\$1,066,311) \$1,175,665 (\$39,811) \$66,739 \$152,395 postage due to rate che 2023 \$0 \$1 \$0 \$1 \$0	(\$2,858) (\$1,084,697) \$1,187,157 (\$40,749) \$58,853 \$211,248 nge 2024 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Line 57 * Line 77 Line 58 * Line 78 Line 59 * Line 79 SUM Line 85:88 Line 66 - Line 85 Line 67 - Line 85 Line 68 - Line 87					
34	Paper Bills My Account Suppressed Bills Consolidator e-Bills Delivered Year-over-Year Change against base year Billing Letters Paper Bills	(\$2,658) (\$1,039,492) \$1,165,681 (\$37,875) \$85,656 \$85,656 Incremental 2022 \$39 (\$10,213) \$13,291 \$13,291	(\$2,804) (\$1,066,311) \$1,175,665 (\$39,811) \$66,739 \$152,395 postage due to rate cha 2023 \$0 \$1	(\$2,858) (\$1,084,697) \$1,187,157 (\$40,749) \$58,853 \$211,248 ange 2024 \$00 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Line 57 * Line 77 Line 58 * Line 78 Line 59 * Line 79 SUM Line 85:88 Line 66 - Line 85 Line 67 - Line 86					

Beginning of Workpaper 200006.000 - Customer Service Other Office Operations and Technology

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub	1. CS - Office Operations
Workpaper:	200006.000 - Customer Service Other Office Operations and Technology

Activity Description:

CSOO Ops and Tech is comprised of the following: 1. The SVP and 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 requirements definition, analysis and prioritization; Quality assurance, user acceptance and regression testing of applications; Responding to and coordinating with IT on system issues; Compiling and publishing system change release notes; Administering user access and privileges to customer applications; and Facilitating internal requests for data from customer systems. 3. Customer Data Privacy and Energy Data Sharing develops and manages the programs for protecting customer information and sharing energy use 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 dedicated program manager and system administrator dedicated to these activities. 4. CS Technology Project Management develops and manages the governance and standards for CS technology projects, and monitors and reports on project status. Including the following activities: Project identification, prioritization and approval; Business case development; risk and issue tracking; Cross project dependency identification and management; Schedule and budget tracking; Change control; Project close-out and transition to ongoing business support; and Consolidated project status reporting. 5. The financial analysis group involves tracking and analysis of financial performance for the CS activities.

Forecast Explanations:

Labor - Base YR Rec

A base year forecasting methodology was applied to project Customer Services Other Office Ops and Technology O&M costs. The base year methodology is appropriate because it reflects the growing level of support required as the number of technology projects increases. It also reflects the increased support required as the number and complexity of customer technology applications has grown. These costs are not reflected in historical averages, but are planned to continue in the forecast years.

Non-Labor - Base YR Rec

A base year forecasting methodology was applied to project Customer Services Other Office Ops and Technology O&M costs. The base year method is appropriate because it reflects the growing level of support required as the number of technology projects increases. It also reflects the increased support required as the number and complexity of customer technology applications has grown. These costs are not reflected in historical averages, but are planned to continue in the forecast years.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub	1. CS - Office Operations
Workpaper:	200006.000 - Customer Service Other Office Operations and Technology

Summary of Results:

	In 2021\$ (000) Incurred Costs										
		Adju	isted-Recor	Ad	Adjusted-Forecast						
Years	2017	2018	2019	2020	2021	2022	2023	2024			
Labor	2,318	2,821	2,803	3,468	3,699	4,841	5,043	5,243			
Non-Labor	477	614	100	234	2,407	1,733	945	945			
NSE	0	0	0	0	0	0	0	0			
Total	2,795	3,435	2,903	3,702	6,105	6,574	5,988	6,188			
FTE	22.4	27.0	24.2	30.0	30.7	41.0	42.7	44.7			

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200006.000 - Customer Service Other Office Operations and Technology

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs											
Forecast	t Method	Bas	se Foreca	st	Forec	ast Adjust	ments	Adjus	ted-Forec	ast	
Years	S	2022	2023	2024	2022	2023	2024	2022	2023	2024	
Labor	Base YR Rec	3,699	3,699	3,699	1,142	1,344	1,544	4,841	5,043	5,243	
Non-Labor	Base YR Rec	2,407	2,407	2,407	-674	-1,462	-1,462	1,733	945	945	
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	
Tota	I	6,105	6,105	6,105	468	-118	82	6,573	5,987	6,187	
FTE	Base YR Rec	30.7	30.7	30.7	10.3	12.0	14.0	41.0	42.7	44.7	

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type			
2022	0	-225	0	-225	0.0	1-Sided Adj			
Explanation:	on: (CC 2534) Non labor Professional Services costs - Firm fixed bid costs of \$225K per work order that was fully paid in 2021. This adjustment is for a California Public Utilities Commissioner (CPUC) mandated Privacy/Security controls assessment and occurs every GRC cycle. No need to plan for this every year and next cycle will be after 2024.								
2022	73	0	0	73	0.7	1-Sided Adj			
Explanation:	(CC 2302) Additional R major business and regu Mitigation Phase (RAMF proceedings and filings.	ulations. To su P), Risk Spend	pport Genera ing Accountal	Rate Case (allity Report (I	GRC), Risk As RSAR), and ot	sessment and			
2022	0	-122	0	-122	0.0	1-Sided Adj			
Explanation:	(CC 2534) Non labor co a regular employee in A			-		M labor to fill PM3 as			
2022	239	0	0	239	2.3	1-Sided Adj			
Explanation:	(CC 2534) Full year Em 3/4 = \$120K assuming A salary x 7/12 = \$67K; Fu Note: 5 months of actua forecasted labor expense	April 2022 start Ill year Privacy Il labor expension	t date; Full ye y Analyst Labo se is included	ar Privacy Adv or costs = \$90 in the 2021 b	visor Labor cos)K actual salar	sts - \$115K actual y x 7/12 = \$52K.			
2022	16	0	0	16	0.1	1-Sided Adj			
Explanation:	(CC 2027) Full Year effe California Consumer Pri (BM2) salary of \$160K x	vacy Act (CCF	PA) memorano	lum account o	during prior yea	ar. Business Manager			
2022	29	0	0	29	0.2	1-Sided Adj			
Explanation:	(CC 2521) Labor shift fr include supervisor estim \$60K project specialist t	ated at \$23K (• •	•		•			
2022	54	0	0	54	0.4	1-Sided Adj			

Note: Totals may include rounding differences. SCG/CS - OFFICE OPERATIONS/Exh No:SCG-15-WP/Witness: B. Sides Page 87 of 126

Area:	CS - OFFICE OPERATIONS						
Witness:	Bernardita M. Sides						
Category:	A. CS - Office Operations						
Category-Sub:	1. CS - Office Operations						
Workpaper:	200006.000 - Customer Service Other Office Operations and Technology						
Year	Labor NLbr NSE Total FTE Adj_Type						
Explanation:	(CC 2521) Labor shift from refundable projects in base year to O&M in forecast years. Resources include supervisor estimated at \$46K (~40% of base salary estimated at ~ 116K) plus various combination of resources combining to about \$8K (10% of average 80K base salary).						
2022	78 0 0 78 0.5 1-Sided Adj						
Explanation:	(CC 2521) Labor shift from refundable projects in base year to O&M in forecast years. Resources include supervisor estimated at \$65K (~50% of base salary estimated at ~\$130K), and \$13K analysts resource (13% of base salary estimated at ~\$100K)						
2022	45 0 0 45 0.3 1-Sided Adj						
Explanation:	(CC 2521) Labor shift from refundable projects in base year to O&M in forecast years. Supervisor resource at \$45K (~30% of base salary estimated at ~\$150K)						
2022	45 0 0 45 0.5 1-Sided Adj						
Explanation:	(CC 2520) Added 6 months of Labor cost for Business Systems Analyst (BSA I); 6 months was captured in the 2021 Baseline. BSA 1 Salary of \$90K for half a year (\$90K x 6/12=\$45K).						
2022	0 -267 0 -267 0.0 1-Sided Adj						
Explanation:	(CC 2306) Non labor resource reductions. Non labor lead resource with annual estimate O&M allocation of approximately \$140K + non labor data analyst resource with annual estimate O&M allocation of approximately \$130K. Said resources provided data governance, management, data request fulfillment, and project specialist functions within the organization. Their roles will be filled internally.						
2022	141 0 0 141 1.0 1-Sided Adj						
Explanation:	(CC 2306) Data Governance Management Lead (Non incremental O&M labor - full year vacancy. Vacancy was supplemented by contract labor). Based on 2021 Market Reference Ranges (MRR) midpoint for PM3, which is \$141K annually. Lead performs day to day operations of data governance management and guidance to team, prioritizes data requests and fulfillment lifecycles, and acts as subject matter expert on customer data.						
2022	97 0 0 97 1.0 1-Sided Adj						
Explanation:	(CC 2306) Business Analyst for Data Governance Management team (Non incremental O&M labor - full year vacancy. Vacancy was supplemented by contract labor). Based on 2021 Market Reference Ranges (MRR) midpoint for SA5, which is \$97K annually.						
2022	78 0 0 78 1.0 1-Sided Adj						
Explanation:	(CC 2306) Project Specialist for PMO (Non incremental O&M labor - full year vacancy. Vacancy was supplemented by contract labor). Based on 2021 Market Reference Ranges (MRR) midpoint for SA3, which is \$78K annually.						
2022	120 0 0 120 1.0 1-Sided Adj						
Explanation:	(CC 2306) Labor shift from refundable and various capital projects in base year to O&M in forecast years. Adjustments include PM3-\$30K (18.75% of ~\$160K base salary), 2 Business Analysts - at \$50K (2 X 25% of \$100K base salary), and PM2 at \$40K (30% of \$132K base salary)						
2022	0 99 0 99 0.0 1-Sided Adj						

Area: Witness:	CS - OFFICE OPE Bernardita M. Side					
Category:	A. CS - Office Ope	erations				
Category-Sub:	1. CS - Office Ope	rations				
Workpaper:	200006.000 - Cus	stomer Service (Other Office C	perations and	l Technology	
Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type
Explanation:	(CC 2306) Estimated s was provided by IT. To information, data busin governance needs. (66	ool is intended to ess rules, data o	o provide meta quality assura	a data managence, and othe	ement, data d r processes/f	efinition, catalog of PII
2022	51	0	0	51	0.5	1-Sided Adj
Explanation:	(CC 2302) Adjustment 6/12 months)	to reflect the fu	ll year salary	of an analyst l	nired in June :	2021. (101K Salary x
2022	76	0	0	76	0.8	1-Sided Adj
Explanation:	(CC 2302) Additional S of major business and Mitigation Phase (RAM proceedings and filings	regulations. To s P), Risk Spendi	support Gene	ral Rate Case vility Report (F	(GRC), Risk RSAR), and ot	Assessment and
2022	0	397	0	397	0.0	1-Sided Adj
Explanation:	(CC 2302) Increase for	contracted serv	vices to suppo	ort financial pe	rformance an	d 2024 GRC filing.
2022	0	-128	0	-128	0.0	1-Sided Adj
Explanation:	(CC 2094) Admin supp only needed for Q1 of 2				SharePoint i	ncluded in base but
2022	0	-428	0	-428	0.0	1-Sided Adj
2022 Explanation:	0 (CC 2094) One-time ac to recur in 2024.					•
	(CC 2094) One-time ad					•
Explanation:	(CC 2094) One-time ac to recur in 2024.	ditional postage	e charges for	Winter Direct	Mail postcard	•
Explanation: 2022 Total	(CC 2094) One-time ad to recur in 2024. 1,142	dditional postage -674 -225 rofessional Serv This adjustment urity controls as	e charges for 0 vices costs - F is for a Califo sessment and	Winter Direct 468 -225 Firm fixed bid o prnia Public U	Mail postcard 10.3 0.0 costs of \$225l tilities Commis	s incurred in 2021, not 1-Sided Adj K per work order that ssioner (CPUC)
Explanation: 2022 Total 2023	(CC 2094) One-time ad to recur in 2024. 1,142 0 (CC 2534) Non labor P was fully paid in 2021. mandated Privacy/Sec	dditional postage -674 -225 rofessional Serv This adjustment urity controls as	e charges for 0 vices costs - F is for a Califo sessment and	Winter Direct 468 -225 Firm fixed bid o prnia Public U	Mail postcard 10.3 0.0 costs of \$225l tilities Commis	s incurred in 2021, not 1-Sided Adj K per work order that ssioner (CPUC)
Explanation: 2022 Total 2023 Explanation:	(CC 2094) One-time ad to recur in 2024. 1,142 0 (CC 2534) Non labor P was fully paid in 2021. mandated Privacy/Sec this every year and new	ditional postage -674 -225 rofessional Serv This adjustment urity controls as ct cycle will be a -163 ontractor costs -	e charges for 0 vices costs - F i is for a Califo sessment and fter 2024. 0 Removed co	Winter Direct 468 -225 Firm fixed bid o prnia Public Ut l occurs every -163	Mail postcard 10.3 0.0 costs of \$225 illities Commin GRC cycle. I 0.0	s incurred in 2021, not 1-Sided Adj K per work order that ssioner (CPUC) No need to plan for 1-Sided Adj
Explanation: 2022 Total 2023 Explanation: 2023	(CC 2094) One-time ad to recur in 2024. 1,142 0 (CC 2534) Non labor P was fully paid in 2021. mandated Privacy/Sect this every year and new 0 (CC 2534) Non labor c	ditional postage -674 -225 rofessional Serv This adjustment urity controls as ct cycle will be a -163 ontractor costs -	e charges for 0 vices costs - F i is for a Califo sessment and fter 2024. 0 Removed co	Winter Direct 468 -225 Firm fixed bid o prnia Public Ut l occurs every -163	Mail postcard 10.3 0.0 costs of \$225 illities Commin GRC cycle. I 0.0	s incurred in 2021, not 1-Sided Adj K per work order that ssioner (CPUC) No need to plan for 1-Sided Adj
Explanation: 2022 Total 2023 Explanation: 2023 Explanation:	(CC 2094) One-time ad to recur in 2024. 1,142 0 (CC 2534) Non labor P was fully paid in 2021. mandated Privacy/Sect this every year and new 0 (CC 2534) Non labor c applicable in 2023. Pos	ditional postage -674 -225 rofessional Serv This adjustment urity controls as at cycle will be a -163 ontractor costs - sition will be fille 0 nployee Privacy or Labor costs - tual salary x 7/1	e charges for 0 0 vices costs - F is for a Califo sessment and fter 2024. 0 Removed co d internally. 0 Staff Labor - \$115K actua 2 = \$52K. No	Winter Direct 468 -225 Firm fixed bid of ornia Public Ut l occurs every -163 ontract NL spe 279 Privacy PM L salary x 7/12 te:5 months of	Mail postcard 10.3 0.0 costs of \$225 illities Commin r GRC cycle. I 0.0 ent in 2021 wh 2.5 abor costs as = \$67K; Full f actual labor	s incurred in 2021, not 1-Sided Adj K per work order that ssioner (CPUC) No need to plan for 1-Sided Adj nich is no longer 1-Sided Adj s employee of \$160K; year Privacy Analyst expense is included
Explanation: 2022 Total 2023 Explanation: 2023 Explanation: 2023	(CC 2094) One-time ad to recur in 2024. 1,142 0 (CC 2534) Non labor P was fully paid in 2021. mandated Privacy/Sec this every year and new 0 (CC 2534) Non labor co applicable in 2023. Pos 279 (CC 2534) Full year En Full year Privacy Advis Labor costs = \$90K act	ditional postage -674 -225 rofessional Serv This adjustment urity controls as at cycle will be a -163 ontractor costs - sition will be fille 0 nployee Privacy or Labor costs - tual salary x 7/1	e charges for 0 0 vices costs - F is for a Califo sessment and fter 2024. 0 Removed co d internally. 0 Staff Labor - \$115K actua 2 = \$52K. No	Winter Direct 468 -225 Firm fixed bid of ornia Public Ut l occurs every -163 ontract NL spe 279 Privacy PM L salary x 7/12 te:5 months of	Mail postcard 10.3 0.0 costs of \$225 illities Commin r GRC cycle. I 0.0 ent in 2021 wh 2.5 abor costs as = \$67K; Full f actual labor	s incurred in 2021, not 1-Sided Adj K per work order that ssioner (CPUC) No need to plan for 1-Sided Adj nich is no longer 1-Sided Adj s employee of \$160K; year Privacy Analyst expense is included
Explanation: 2022 Total 2023 Explanation: 2023 Explanation: 2023 Explanation:	(CC 2094) One-time action recur in 2024. 1,142 0 (CC 2534) Non labor P was fully paid in 2021. mandated Privacy/Sect this every year and new 0 (CC 2534) Non labor ca applicable in 2023. Pos 279 (CC 2534) Full year En Full year Privacy Advis Labor costs = \$90K action in the 2021 baseline co	-674 -225 rofessional Serv This adjustment urity controls as ct cycle will be a -163 ontractor costs - sition will be fille 0 nployee Privacy or Labor costs - tual salary x 7/1 osts. Total Increr 0 rom refundable mated at \$23K (e charges for 0 0 vices costs - F is for a Califo sessment and fter 2024. 0 Removed co d internally. 0 Staff Labor - \$115K actual 2 = \$52K. No mental forecas 0 projects in ba	Winter Direct 468 -225 Firm fixed bid of ornia Public Ut l occurs every -163 ontract NL spe 279 Privacy PM L salary x 7/12 te:5 months of sted labor exp 29 se year to O&	Mail postcard 10.3 0.0 costs of \$2251 costs of \$2251 contines Commis GRC cycle. I 0.0 ent in 2021 wh 2.5 abor costs as = \$67K; Full f actual labor ense = \$1604 0.2 M in forecast	s incurred in 2021, not 1-Sided Adj K per work order that ssioner (CPUC) No need to plan for 1-Sided Adj nich is no longer 1-Sided Adj s employee of \$160K; year Privacy Analyst expense is included K+\$67K+\$52K=\$279K. 1-Sided Adj years. Resources

Area:	CS - OFFICE OPERATIONS						
Witness:	Bernardita M. Sides						
Category:	A. CS - Office Operations						
Category-Sub:	1. CS - Office Operations						
Workpaper:	200006.000 - Customer Service Other Office Operations and Technology						
Year	Labor <u>NLbr NSE Total FTE Adj_Type</u>						
Explanation:	(CC 2521) Labor shift from refundable projects in base year to O&M in forecast years. Resources include supervisor estimated at \$46K (~40% of base salary estimated at ~ 116K) plus various combination of resources combining to about \$8K (10% of average 80K base salary).						
2023	78 0 0 78 0.5 1-Sided Adj						
Explanation:	(CC 2521) Labor shift from refundable projects in base year to O&M in forecast years. Resources include supervisor estimated at \$65K (~50% of base salary estimated at ~\$130K), and \$13K analysts resource (13% of base salary estimated at ~\$100K)						
2023	45 0 0 45 0.3 1-Sided Adj						
Explanation:	(CC 2521) Labor shift from refundable projects in base year to O&M in forecast years. Supervisor resource at \$45K (~30% of base salary estimated at ~\$150K).						
2023	45 0 0 45 0.5 1-Sided Adj						
Explanation:	(CC 2520) Added 6 months of Labor cost for Business Systems Analyst (BSA I); 6 months was captured in the 2021 Baseline. BSA 1 Salary of \$90K for half a year (\$90K x 6/12=\$45K).						
2023	0 -267 0 -267 0.0 1-Sided Adj						
Explanation:	(CC 2306) Non labor resource reductions. Non labor lead resource with annual estimate O&M allocation of approximately \$140K + non labor data analyst resource with annual estimate O&M allocation of approximately \$130K. Said resources provided data governance, management, data request fulfillment, and project specialist functions within the organization. Their roles will be filled internally.						
2023	141 0 0 141 1.0 1-Sided Adj						
Explanation:	(CC 2306) Data Governance Management Lead (Non incremental O&M labor - full year vacancy. Vacancy was supplemented by contract labor). Based on 2021 Market Reference Ranges (MRR) midpoint for PM3, which is \$141K annually. Lead performs day to day operations of data governance management and guidance to team, prioritizes data requests and fulfillment lifecycles, and acts as subject matter expert on customer data.						
2023	97 0 0 97 1.0 1-Sided Adj						
Explanation:	(CC 2306) Business Analyst for Data Governance Management team (Non incremental O&M labor - full year vacancy. Vacancy was supplemented by contract labor). Based on 2021 Market Reference Ranges (MRR) midpoint for SA5, which is \$97K annually.						
2023	78 0 0 78 1.0 1-Sided Adj						
Explanation:	(CC 2306) Project Specialist for PMO (Non incremental O&M labor - full year vacancy. Vacancy was supplemented by contract labor). Based on 2021 Market Reference Ranges (MRR) midpoint for SA3, which is \$78K annually.						
2023	120 0 0 120 1.0 1-Sided Adj						
Explanation:	(CC 2306) Labor shift from refundable and various capital projects in base year to O&M in forecast years. Adjustments include PM3-\$30K (18.75% of ~\$160K base salary), 2 Business Analysts - at \$50K (2 X 25% of \$100K base salary), and PM2 at \$40K (30% of \$132K base salary)						
2023	0 99 0 99 0.0 1-Sided Adj						

Area:	CS - OFFICE OPEF	RATIONS					
Witness:	Bernardita M. Sides						
Category:	A. CS - Office Operation						
Category-Sub:	1. CS - Office Operations						
Workpaper:	200006.000 - Customer Service Other Office Operations and Technology						
Year	Labor	NLbr	NSE	Total	<u>FTE</u>	Adj_Type	
Explanation:	(CC 2306) Estimated so						
	was provided by IT. Tool information, data busine governance needs. (66	l is intended to ss rules, data	o provide met quality assura	a data manage ance, and othe	ement, data de r processes/fu	finition, catalog of PII	
2023	51	0	0	51	0.5	1-Sided Adj	
Explanation:	(CC 2302) Adjustment t 6/12 months)	o reflect the f	ull year salary	of an analyst	hired in June 2	021. (101K Salary x	
2023	101	0	0	101	1.0	1-Sided Adj	
Explanation:	(CC 2302) Additional Se of major business and re Mitigation Phase (RAMF proceedings and filings.	egulations. To ?), Risk Spend	support Gene ling Accounta	eral Rate Case	(GRC), Risk A	ssessment and	
2023	0	-301	0	-301	0.0	1-Sided Adj	
Explanation:	(CC 2302) Decreased no proceeding.	eed for contra	cted services	to support fina	incial performa	nce and 2024 GRC	
2023	0	-177	0	-177	0.0	1-Sided Adj	
Explanation:	(CC 2094) Admin suppo year but no longer need		ch of the Cust	omer Services	SharePoint in	cluded in the base	
2023	100	0	0	100	1.0	1-Sided Adj	
Explanation:	(CC 2534) Additional Bu the California Consumer	-				ctivities required by	
2023	16	0	0	16	0.1	1-Sided Adj	
Explanation:	(CC 2027) Full Year effe California Consumer Pri (BM2) salary of \$160K x	vacy Act (CCI	PA) memoran	dum account d	uring prior yea	r. Business Manager	
2023	0	-428	0	-428	0.0	1-Sided Adj	
Explanation:	(CC 2094) One-time add to recur in 2024.	litional postag	e charges for	Winter Direct	Mail postcards	incurred in 2021, not	
2023	110	0	0	110	1.0	1-Sided Adj	
Explanation:	(CC 2302) Additional Regulatory Advisor to help evaluate the financial and operational impacts of major business and regulations. To support General Rate Case (GRC), Risk Assessment and Mitigation Phase (RAMP), Risk Spending Accountability Report (RSAR), and other regulatory proceedings and filings. (\$110K Salary)						
2023 Total	1,344	-1,462	0	-118	12.0		
2024	0	-225	0	-225	0.0	1-Sided Adj	
Explanation:	(CC 2534) Non labor Professional Services costs - Firm fixed bid costs of \$225K per work order that was fully paid in 2021. This adjustment is for a California Public Utilities Commissioner (CPUC) mandated Privacy/Security controls assessment and occurs every GRC cycle. No need to plan for this every year and next cycle will be after 2024.						
2024	0	-163	0	-163	0.0	1-Sided Adj	
Note: Totals may	/ include rounding differer SCG/CS - OFFI		FIONS/Exh I Page 91 of		VP/Witness: E	3. Sides	

Area:	CS - OFFICE OPERATIONS						
Witness:	Bernardita M. Sides						
Category:	A. CS - Office Operations						
Category. Category-Sub:	1. CS - Office Operations						
Workpaper:	200006.000 - Customer Service Other Office Operations and Technology						
токрарет.							
Year	Labor NLbr NSE <u>Total</u> <u>FTE Adj_Type</u>						
Explanation:	(CC 2534) Non labor contractor costs - Removed contract NL spent in 2021 which is no longer applicable in 2024. Position will be filled internally.						
2024	279 0 0 279 2.5 1-Sided Adj						
Explanation:	(CC 2534) Full year Employee Privacy Staff Labor - Privacy PM Labor costs as employee of \$160K; Full year Privacy Advisor Labor costs - \$115K actual salary x 7/12 = \$67K; Full year Privacy Analyst Labor costs = \$90K actual salary x 7/12 = \$52K. Note:5 months of actual labor expense is included in the 2021 baseline costs. Total Incremental forecasted labor expense = \$160K+\$67K+\$52K= \$279K.						
2024	100 0 0 100 1.0 1-Sided Adj						
Explanation:	(CC 2523) Labor shift for 1 Tech Advisor, AD2 at \$100K from refundable project in Base Year to O&M forecast.						
2024	29 0 0 29 0.2 1-Sided Adj						
Explanation:	(CC 2521) Labor shift from refundable projects in base year to O&M in forecast years. Resources include supervisor estimated at \$23K (~20% of base salary estimated at ~116K) plus \$6K (10% of ~ \$60K project specialist base salary).						
2024	54 0 0 54 0.4 1-Sided Adj						
Explanation:	(CC 2521) Labor shift from refundable projects in base year to O&M in forecast years. Resources include supervisor estimated at \$46K (~40% of base salary estimated at ~ 116K) plus various combination of resources combining to about \$8K (10% of average 80K base salary).						
2024	78 0 0 78 0.5 1-Sided Adj						
Explanation:	(CC 2521) Labor shift from refundable projects in base year to O&M in forecast years. Resources include supervisor estimated at \$65K (~50% of base salary estimated at ~\$130K), and \$13K analysts resource (13% of base salary estimated at ~\$100K)						
2024	45 0 0 45 0.3 1-Sided Adj						
Explanation:	(CC 2521) Labor shift from refundable projects in base year to O&M in forecast years. Supervisor resource at \$45K (~30% of base salary estimated at ~\$150K).						
2024	45 0 0 45 0.5 1-Sided Adj						
Explanation:	(CC 2520) Added 6 months of Labor cost for Business Systems Analyst (BSA I); 6 months was captured in the 2021 Baseline. BSA 1 Salary of \$90K for half a year (\$90K x 6/12=\$45K).						
2024	0 -267 0 -267 0.0 1-Sided Adj						
Explanation:	(CC 2306) Non labor resource reductions. Non labor lead resource with annual estimate O&M allocation of approximately \$140K + non labor data analyst resource with annual estimate O&M allocation of approximately \$130K. Said resources provided data governance, management, data request fulfillment, and project specialist functions within the organization. Their roles will be filled internally.						
2024	141 0 0 141 1.0 1-Sided Adj						
Explanation:	(CC 2306) Data Governance Management Lead (Non incremental O&M labor - full year vacancy. Vacancy was supplemented by contract labor). Based on 2021 Market Reference Ranges (MRR) midpoint for PM3, which is \$141K annually. Lead performs day to day operations of data governance management and guidance to team, prioritizes data requests and fulfillment lifecycles, and acts as subject matter expert on customer data.						

A root	CS - OFFICE OPE	DATIONS				
Area: Witness:	Bernardita M. Side					
	A. CS - Office Ope					
Category: Category-Sub:	1. CS - Office Ope					
Workpaper:	200006.000 - Cus)ther Office (Operations and	Technology	
иопкрарег.	200000.000 - 00				recimology	
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2024	97	0	0	97	1.0	1-Sided Adj
Explanation:	(CC 2306) Business Ar full year vacancy. Vac Ranges (MRR) midpoir	ancy was supple	mented by c	contract labor).	•	
2024	78	0	0	78	1.0	1-Sided Adj
Explanation:	(CC 2306) Project Spe supplemented by contr which is \$78K annually	act labor). Base			-	
2024	120	0	0	120	1.0	1-Sided Adj
Explanation:	(CC 2306) Labor shift f years. Adjustments inc \$50K (2 X 25% of \$100	lude PM3-\$30K	(18.75% of ~	-\$160K base s	alary), 2 Busi	ness Analysts - at
2024	0	99	0	99	0.0	1-Sided Adj
Explanation:	(CC 2306) Estimated s was provided by IT. To information, data busin governance needs. (60	ool is intended to ess rules, data q	provide me juality assura	ta data manag ance, and othe	ement, data d r processes/fu	efinition, catalog of PII
2024	51	0	0	51	0.5	1-Sided Adj
Explanation:	(CC 2302) Adjustment 6/12 months)	to reflect the ful	l year salary	of an analyst l	hired in June 2	2021. (101K Salary x
2024	101	0	0	101	1.0	1-Sided Adj
Explanation:	(CC 2302) Additional S of major business and Mitigation Phase (RAM proceedings and filings	regulations. To s P), Risk Spendii	support Gene ng Accounta	eral Rate Case	(GRC), Risk	Assessment and
2024	0	-301	0	-301	0.0	1-Sided Adj
Explanation:	(CC 2302) Decreased proceeding.	need for contrac	ted services	to support fina	incial performa	ance and 2024 GRC
2024	0	-177	0	-177	0.0	1-Sided Adj
Explanation:	(CC 2094) Admin supp year but no longer nee		n of the Cust	tomer Services	SharePoint ir	ncluded in the base
2024	200	0	0	200	2.0	1-Sided Adj
Explanation:	(CC 2534) Additional B the California Consume	-			-	
2024	16	0	0	16	0.1	1-Sided Adj
Explanation:	(CC 2027) Full Year eff California Consumer P (BM2) salary of \$160K	rivacy Act (CCPA	A) memoran	dum account d	uring prior yea	ar. Business Manager
2024	0	-428	0	-428	0.0	1-Sided Adj

SCG/CS - OFFICE OPERATIONS/Exh No:SCG-15-WP/Witness: B. Sides

Area: Witness: Category:	CS - OFFICE OPERATIONS Bernardita M. Sides A. CS - Office Operations 1. CS - Office Operations						
Category-Sub: Workpaper:	200006.000 - Cus		Other Office (Operations and	d Technoloav		
				•		Adi Tuna	
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	
Explanation:	(CC 2094) One-time ad to recur in 2024.	ditional postag	e charges for	Winter Direct	Mail postcard	s incurred in 2021, not	
2024	110	0	0	110	1.0	1-Sided Adj	
Explanation:	(CC 2302) Additional Regulatory Advisor to help evaluate the financial and operational impacts of major business and regulations. To support General Rate Case (GRC), Risk Assessment and Mitigation Phase (RAMP), Risk Spending Accountability Report (RSAR), and other regulatory proceedings and filings. (\$110K Salary)						
2024 Total	1,544	-1,462	0	82	14.0		

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200006.000 - Customer Service Other Office Operations and Technology

Determination of Adjusted-Recorded (Incurred Costs):

j	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	1,859	2,300	2,124	2,634	3,642
Non-Labor	425	563	408	1,417	2,014
NSE	0	0	0	0	0
Total	2,284	2,863	2,532	4,051	5,656
FTE	18.0	21.9	19.8	24.0	27.9
djustments (Nominal \$) **					
Labor	-82	-82	107	229	-498
Non-Labor	-1	0	-315	-1,199	393
NSE	0	0	0	0	0
Total	-83	-82	-208	-970	-105
FTE	1.0	1.0	0.3	1.0	-2.1
Recorded-Adjusted (Nomin	al \$)				
Labor	1,777	2,218	2,231	2,864	3,144
Non-Labor	424	563	93	217	2,407
NSE	0	0	0	0	0
Total	2,201	2,781	2,325	3,081	5,550
FTE	19.0	22.9	20.2	25.0	25.8
acation & Sick (Nominal \$	5)				
Labor	301	382	423	505	555
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	301	382	423	505	555
FTE	3.4	4.1	4.0	5.0	4.9
scalation to 2021\$					
Labor	239	222	149	100	0
Non-Labor	53	51	7	17	0
NSE	0	0	0	0	0
Total	293	273	156	117	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Const	ant 2021\$)				
Labor	2,318	2,821	2,803	3,468	3,699
Non-Labor	477	614	100	234	2,407
NSE	0	0	0	0	0
Total	2,795	3,435	2,903	3,702	6,105
FTE	22.4	27.0	24.2	30.0	30.7

* 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:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200006.000 - Customer Service Other Office Operations and Technology

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs								
	Years	2017	2018	2019	2020	2021		
Labor	-	-82	-82	107	229	-498		
Non-Labor		-1	0	-315	-1,199	393		
NSE		0	0	0	0	0		
	Total –	-83	-82	-208	-970	-105		
FTE		1.0	1.0	0.3	1.0	-2.1		

Detail of Adjustments to Recorded:

Year	Labo	<u>r NLbı</u>	<u>NSE</u>	<u>FTE</u>	Adj Type			
2017	-81	0	0	1.0	1-Sided Adj			
Explanation:	To remove cost recovered in Energy Data Request Memorandum Account (EDRMA).							
2017	0	-1	0	0.0	1-Sided Adj			
Explanation:	Remove Event & Ticket co	sts						
2017	-1	0	0	0.0	1-Sided Adj			
Explanation:	Exclude labor expenses as other costs that have alrea			•	5.4). This adjustment is in addition to bunting attributes.			
2017 Total	-82	-1	0	1.0				
2018	-81	0	0	1.0	1-Sided Adj			
Explanation:	To remove cost recovered	in EDRMA CE:FC	G9031002200					
2018	-1	0	0	0.0	1-Sided Adj			
Explanation:	Exclude labor expenses as other costs that have alrea			•	6.4). This adjustment is in addition to bunting attributes.			
2018 Total	-82	0	0	1.0				
2019	0	-69	0	0.0	1-Sided Adj			
Explanation:	To remove cost recovered	in EDRMA CE: F	G9031002200)				
2019	0	-344	0	0.0	CCTR Transf To 2200-0428.000			
Explanation:	Transer of TAP costs incur center 2200-0428 Cust Ins		ervices (cc 22	200-2094, ce	e 6220051) for 2019 to appropriate cost			
2019	108	4	0	0.3	1-Sided Adj			
Explanation:	Adjustment due to timing o	f general entry co	rrection CE:	6110010, 6	120036			

Area:	CS - OFFICE OPERATIONS				
Witness:	Bernardita M. Sides				
Category:	A. CS - Office Operations				
Category-Sub:	1. CS - Office Operations				
Workpaper:	200006.000 - Customer Serv	ice Other Offic	e Operations	and Techno	blogy
Year	Labor	NLbr	NSE	FTE	Adj Type
Explanation:	Transfer non-labor expense associa				
	2OO006.000 (Customer Service Oth group 2CP000.001 Human Resource workgroup in which the activity will b	er Office Ops es, Disability, 8	and Technol	ogy) to cost	center 2200-8000.002 in work
2019	0	80	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer non-labor expense associa 2OO006.000 (Customer Service Oth group 2CP000.001 Human Resource workgroup in which the activity will b	er Office Ops es, Disability, 8	and Technol	ogy) to cost	center 2200-8000.002 in work
2019	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated other costs that have already been e		•		-
2019 Total	107	-315	0	0.3	
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related costs Catastrophic Event Memorandum Ac		-	equested fo	r recovery through a non-GRC
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related costs Catastrophic Event Memorandum Ac		-	equested fo	r recovery through a non-GRC
2020	-55	-630	0	0.5	1-Sided Adj
Explanation:	To remove Disconnection OIR project	t charges incl	uding LiHeap	Software C	ost that are Refundable
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related costs Catastrophic Event Memorandum Ac		-	equested fo	r recovery through a non-GRC
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related costs Catastrophic Event Memorandum Ac		-	equested fo	r recovery through a non-GRC
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related costs Catastrophic Event Memorandum Ac		-	equested fo	r recovery through a non-GRC
2020	-1	-3	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-19 related costs Catastrophic Event Memorandum Ac		-	equested fo	r recovery through a non-GRC
2020	0	-3	0	0.0	1-Sided Adj

Area:	CS - OFFICE OPERATION	S			
Witness:	Bernardita M. Sides				
Category:	A. CS - Office Operations				
Category-Sub:	1. CS - Office Operations				
Workpaper:	200006.000 - Customer So	ervice Other Offic	ce Operation	s and Techn	ology
Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type
Explanation:	Incremental COVID-19 related co Catastrophic Event Memorandum		-	requested fo	or recovery through a non-GRC
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related co Catastrophic Event Memorandum		-	requested fo	or recovery through a non-GRC
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related co Catastrophic Event Memorandum			requested fo	or recovery through a non-GRC
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related co Catastrophic Event Memorandum		•	requested fo	or recovery through a non-GRC
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related co Catastrophic Event Memorandum		-	requested fo	or recovery through a non-GRC
2020	0	-309	0	0.0	CCTR Transf To 2200-0428.000
Explanation:	Transer of TAP costs incurred in 0 center 2200-0428 Cust Insight &		es (cc 2200-2	2094, ce 622	20051) for 2020 to appropriate cost
2020	289	2	0	0.8	1-Sided Adj
xplanation:	Adjustment due to timing of gener	ral entry correction	on CE: 61	10010, 6120	0036
2020	0	-241	0	0.0	CCTR Transf To 2200-0428.000
Explanation:	Transer of TAP costs (vendors Ka 6220051) for 2020 to appropriate				
2020	-2	0	0	-0.1	CCTR Transf To 2200-2011.002
xplanation:	Transfer costs to GOSI CC 2200-	2011.002 related	to SB1371 ((BLM) Emiss	sions Strategy Program
2020	-1	0	0	-0.1	CCTR Transf To 2200-2011.002
Explanation:	Transfer costs to GOSI CC 2200-	2011.002 related	l to SB1371 ((BLM) Emiss	sions Strategy Program
2020	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associate other costs that have already bee				
2020 Total	229	-1,199	0	1.0	
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related co Catastrophic Event Memorandum		-	requested fo	or recovery through a non-GRC
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-19 related co Catastrophic Event Memorandum			requested fo	or recovery through a non-GRC

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200006.000 - Customer Service Other Office Operations and Technology

<u>Year</u>	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type
2021	0	-1	0	0.0	1-Sided Adj
planation:	Incremental COVID-19 related costs Catastrophic Event Memorandum A		-	requested fo	r recovery through a non-GRC
2021	0	-1	0	0.0	1-Sided Adj
planation:	Incremental COVID-19 related costs Catastrophic Event Memorandum A			requested fo	or recovery through a non-GRC
2021	0	-1	0	0.0	1-Sided Adj
planation:	Incremental COVID-19 related costs Catastrophic Event Memorandum A			requested fo	r recovery through a non-GRC
2021	0	-8	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related costs Catastrophic Event Memorandum A			requested fo	or recovery through a non-GRC
2021	0	-2	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related costs Catastrophic Event Memorandum A			requested fo	or recovery through a non-GRC
2021	0	-3	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related costs Catastrophic Event Memorandum A			requested fo	or recovery through a non-GRC
2021	0	-2	0	0.0	1-Sided Adj
planation:	Incremental COVID-19 related costs Catastrophic Event Memorandum A			requested fo	or recovery through a non-GRC
2021	0	-1	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related costs Catastrophic Event Memorandum A			requested fo	or recovery through a non-GRC
2021	0	-1	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-19 related costs Catastrophic Event Memorandum A		-	requested fo	or recovery through a non-GRC
2021	0	424	0	0.0	1-Sided Adj
xplanation:	Removing non-GRC costs related to	regulatory m	emorandum a	accounts (R	M 300808367)
2021	-81	-6	0	-0.7	1-Sided Adj
xplanation:	Removing non-GRC costs related to 300815073)	regulatory m	emorandum a	accounts (R	M 300808367 and CPPMA
2021	-23	0	0	-0.2	1-Sided Adj
xplanation:	Removing non-GRC costs related to	regulatory m	emorandum a	accounts (R	M 300808367)
2021	-6	0	0	-0.1	1-Sided Adj
xplanation:	Removing non-GRC costs related to	rogulatory m	omorandum	accounts (P	M 20000027)

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200006.000 - Customer Service Other Office Operations and Technology

Year	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>		
2021	-388	-6	0	-1.1	1-Sided Adj		
Explanation:	Adjustment due to timing of gen	eral entry correcti	on.				
2021	-1	0	0	0.0	1-Sided Adj		
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.						
2021 Total	-498	393	0	-2.1			

Beginning of Workpaper 200007.000 - Measurement Data Ops (MDO)

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub	1. CS - Office Operations
Workpaper:	200007.000 - Measurement Data Ops (MDO)

Activity Description:

The Measurement Data Operations (MDO) group monitors and maintains accurate and timely measurement reporting for approximately 1,322 large gas volume meters equipped with electronic measurement devices collected by the Measurement Collection System (MCS). 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

A Base Year forecasting methodology was applied to project MDO O&M costs. The Base Year represents the most recent recorded labor and non-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

A Base Year forecasting methodology was applied to project MDO O&M costs. The Base Year represents the most current recorded O&M costs and was chosen because it reflects the most current departmental processes and .technologies. Adjustments to reduce telecommunication costs associated with MDO measurement equipment utilizing digital wireless communications versus telephone analog hardlines technology were then made to the Base Year to represent forecasted expenses in the test year .

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Summary of Results:

				ln 2021\$ (00	0) Incurred (Costs			
		Adju	isted-Recor	ded		Adjusted-Forecast			
Years	2017	2018	2019	2020	2021	2022	2023	2024	
Labor	889	943	960	934	978	1,032	1,032	1,032	
Non-Labor	500	389	204	178	171	67	66	66	
NSE	0	0	0	0	0	0	0	0	
Total	1,389	1,331	1,164	1,112	1,150	1,099	1,098	1,098	
FTE	9.4	9.7	9.8	9.5	10.3	11.0	11.0	11.0	

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200007.000 - Measurement Data Ops (MDO)

Summary of Adjustments to Forecast:

			In 202	1 \$(000) Ir	ncurred Co	sts				
Forecas	t Method	Bas	se Foreca	st	Forec	ast Adjust	ments	Adjus	ted-Forec	ast
Years	8	2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	979	979	979	53	53	53	1,032	1,032	1,032
Non-Labor	Base YR Rec	171	171	171	-104	-105	-105	67	66	66
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Tota	I	1,150	1,150	1,150	-51	-52	-52	1,099	1,098	1,098
FTE	Base YR Rec	10.3	10.3	10.3	0.7	0.7	0.7	11.0	11.0	11.0

Forecast Adjustment Details:

Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	FTE	Adj Type
2022	53	0	0	53	0.7	1-Sided Adj
Explanation:	2021 Base Year numbe (\$58k and 0.6 FTE). An levels in forecast years	n adjustment of	-			
	2021 Base Year numbe (\$49k and 0.5 FTE). An levels in forecast years	n adjustment of	\$43k and 0.5	FTE has be	en made to refl	ect full year staffing
	2021 Base Year numbe corresponding to the te a result of our full year	mporary vacan	cies. An adju		•	•
2022	0	-104	0	-104	0.0	1-Sided Adj
Explanation:	Reduction in telecomm equipment to communio See supplemental work	cate over digita	l wireless com			
2022 Total	53	-104	0	-51	0.7	
2023	53	0	0	53	0.7	1-Sided Adj

Area:	CS - OFFICE OPER						
Witness:	Bernardita M. Sides						
Category:	A. CS - Office Opera						
Category-Sub:	1. CS - Office Opera						
Workpaper:	200007.000 - Meas	surement Data	Ops (MDO)				
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type	
Explanation:	2021 Base Year number (\$58k and 0.6 FTE). An levels in forecast years.		-				
	2021 Base Year number (\$49k and 0.5 FTE). An levels in forecast years.		•			• •	
	2021 Base Year number corresponding to the ten a result of our full year si	porary vacanc	ies. An adjus			-	
2023	0	-105	0	-105	0.0	1-Sided Adj	
Explanation:	Reduction in telecommu	nication cost as	ecociated with	upgrading N	on-Core custor	ner measurement	
	equipment to communica See supplemental workp	ate over digital	wireless com	munications v			
2023 Total	equipment to communica See supplemental workp	ate over digital	wireless com	munications v			
	equipment to communica See supplemental workp	ate over digital aper for detaile	wireless com ed calculation	munications v	ersus telephon		
2023 Total	equipment to communica See supplemental workp 53	ate over digital paper for detaile -105 0 s include appro	wireless com ed calculation 0 oximately 8 m	-52 53 onths of a Ga	ersus telephon 0.7 0.7 s Measuremen	y analog hardlines. 1-Sided Adj t Analyst-5 salary	
2023 Total 2024	equipment to communica See supplemental workp 53 2021 Base Year number (\$58k and 0.6 FTE). An	ate over digital paper for detaile -105 0 s include appro adjustment of s	wireless com ed calculation 0 oximately 8 m \$34k and 0.4	- 52 53 onths of a Ga FTE has bee	ersus telephon 0.7 0.7 s Measuremen n made to refle s Measuremen	y analog hardlines. 1-Sided Adj t Analyst-5 salary ct full year staffing t Analyst-5 salary	
2023 Total 2024	equipment to communica See supplemental workp 53 2021 Base Year number (\$58k and 0.6 FTE). An levels in forecast years. 2021 Base Year number (\$49k and 0.5 FTE). An	ate over digital paper for detaile -105 0 s include appro- adjustment of s s include appro- adjustment of s s include appro-	wireless com ed calculation 0 oximately 8 m \$34k and 0.4 oximately 6 m \$43k and 0.5 oximately (-\$2 cies. An adjus	- 52 53 onths of a Ga FTE has bee onths of a Ga FTE has bee 4k and -0.2 F	ersus telephon 0.7 0.7 s Measuremen n made to refle s Measuremen n made to refle	y analog hardlines. 1-Sided Adj t Analyst-5 salary ct full year staffing t Analyst-5 salary ct full year staffing	
2023 Total 2024	equipment to communica See supplemental workp 53 2021 Base Year number (\$58k and 0.6 FTE). An levels in forecast years. 2021 Base Year number (\$49k and 0.5 FTE). An levels in forecast years. 2021 Base Year number corresponding to the term	ate over digital paper for detaile -105 0 s include appro- adjustment of s s include appro- adjustment of s s include appro-	wireless com ed calculation 0 oximately 8 m \$34k and 0.4 oximately 6 m \$43k and 0.5 oximately (-\$2 cies. An adjus	- 52 53 onths of a Ga FTE has bee onths of a Ga FTE has bee 4k and -0.2 F	ersus telephon 0.7 0.7 s Measuremen n made to refle s Measuremen n made to refle	y analog hardlines. 1-Sided Adj t Analyst-5 salary ct full year staffing t Analyst-5 salary ct full year staffing	
2023 Total 2024 Explanation:	equipment to communica See supplemental workp 53 2021 Base Year number (\$58k and 0.6 FTE). An levels in forecast years. 2021 Base Year number (\$49k and 0.5 FTE). An levels in forecast years. 2021 Base Year number corresponding to the term a result of our full year st	ate over digital paper for detaile -105 0 s include appro adjustment of s s include appro adjustment of s s include appro adjustment of s s include appro adjustment of s nporary vacanc taffing level adj -105 nication cost as ate over digital	wireless com o 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-52 53 onths of a Ga FTE has bee onths of a Ga FTE has bee 4k and -0.2 F tment to remo -105 upgrading N munications v	ersus telephon 0.7 0.7 s Measuremen n made to refle s Measuremen n made to refle TE) in overtime ove this overtime 0.0 on-Core custor	y analog hardlines. 1-Sided Adj t Analyst-5 salary ct full year staffing t Analyst-5 salary ct full year staffing e charges he has been made as 1-Sided Adj ner measurement	
2023 Total 2024 Explanation:	equipment to communica See supplemental workp 53 2021 Base Year number (\$58k and 0.6 FTE). An levels in forecast years. 2021 Base Year number (\$49k and 0.5 FTE). An levels in forecast years. 2021 Base Year number corresponding to the tern a result of our full year st 0 Reduction in telecommu equipment to communica See supplemental workp	ate over digital paper for detaile -105 0 s include appro adjustment of s s include appro adjustment of s s include appro adjustment of s s include appro adjustment of s nporary vacanc taffing level adj -105 nication cost as ate over digital	wireless com o 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-52 53 onths of a Ga FTE has bee onths of a Ga FTE has bee 4k and -0.2 F tment to remo -105 upgrading N munications v	ersus telephon 0.7 0.7 s Measuremen n made to refle s Measuremen n made to refle TE) in overtime ove this overtime 0.0 on-Core custor	y analog hardlines. 1-Sided Adj t Analyst-5 salary ct full year staffing t Analyst-5 salary ct full year staffing e charges he has been made as 1-Sided Adj ner measurement	

Note: Totals may include rounding differences.

SCG/CS - OFFICE OPERATIONS/Exh No:SCG-15-WP/Witness: B. Sides Page 104 of 126

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200007.000 - Measurement Data Ops (MDO)

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000) 2017	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
ecorded (Nominal \$)*					
Labor	681	741	764	774	832
Non-Labor	455	356	190	170	174
NSE	0	0	0	0	0
Total	1,137	1,097	954	943	1,006
FTE	8.0	8.2	8.2	8.0	8.6
djustments (Nominal \$) **					
Labor	0	0	0	-2	0
Non-Labor	-11	0	0	-5	-3
NSE	0	0	0	0	0
Total	-11	0	0	-7	-3
FTE	0.0	0.0	0.0	-0.1	0.0
ecorded-Adjusted (Nomin	al \$)				
Labor	681	741	764	772	832
Non-Labor	445	356	190	165	171
NSE	0	0	0	0	0
Total	1,126	1,097	954	937	1,003
FTE	8.0	8.2	8.2	7.9	8.6
acation & Sick (Nominal \$	5)				
Labor	116	128	145	136	147
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	116	128	145	136	147
FTE	1.4	1.5	1.6	1.6	1.7
scalation to 2021\$					
Labor	92	74	51	27	0
Non-Labor	56	32	14	13	0
NSE	0	0	0	0	0
Total	148	106	65	40	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Consta	ant 2021\$)				
Labor	889	943	960	934	978
Non-Labor	500	389	204	178	171
NSE	0	0	0	0	0
Total	1,389	1,331	1,164	1,112	1,150
FTE	9.4	9.7	9.8	9.5	10.3

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments *Note: Totals may include rounding differences.*

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Workpaper:	200007.000 - Measurement Data Ops (MDO)

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
	Years	2017	2018	2019	2020	2021
Labor		0	0	0	-2	0
Non-Labor		-11	0	0	-5	-3
NSE		0	0	0	0	0
	Total	-11	0	0	-7	-3
FTE		0.0	0.0	0.0	-0.1	0.0

Detail of Adjustments to Recorded:

<u>Year</u>		<u>_abor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	
2017		0	-11	0	0.0	1-Sided Adj	
Explanation:	Adjustment in CC 2200-0228 for cost element 6220250 to remove 2016 AutoSol support agreement costs paid in 2017. This was a timing issue where a portion of the 2016 invoice was paid in 2017.						
2017 Total		0	-11	0	0.0		
2018 Total		0	0	0	0.0		
2019 Total		0	0	0	0.0		
2020		-2	-5	0	-0.1	1-Sided Adj	
Explanation:	Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).						
2020 Total		-2	-5	0	-0.1		
2021		0	-3	0	0.0	1-Sided Adj	
Explanation:	Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).						
2021 Total		0	-3	0	0.0		

Supplemental Workpapers for Workpaper 200007.000

MDO Supplemental Workpaper-Historical & Forecast Telemetry Costs (2017-2024)
GRC Workpaper Group: 200007.000 - Measurement Data Ops (MDO)
Published 2/25/2022

Telecommunications Costs Due to Utilizing Digital Wireless Communications

		In 2021\$ (000) Incurred Costs												
				A	djus	sted-Recorde	ed			Adjusted-Forecast				
		2017		2018		2019		2020	2021	2022		2023		2024
MDO Telecommunications Cost	\$	452	\$	348	\$	178	\$	153	\$ 152	\$ 47	\$	46	\$	46
Percent Decrease due to Utilizing AM Technology										-69%		-2%		0%
*Decrease in Telecommunication Dollars										\$ (104)	\$	(1)	\$	-
Total Dollars Below Base Year										\$ (104)	\$	(105)	\$	(105)
*Reduction in telecommunication cost associated with upgrading Non-Core customer measurement equipment to communicate over digital wireless communications versus telephony analog hardlines.														

Area: CS - OFFICE OPERATIONS

Witness: Bernardita M. Sides

Summary of Shared Services Workpapers:

	In 2021 \$ (000) Incurred Costs						
	Adjusted- Recorded	1	Adjusted-Forecas	t			
Description	2021	2022	2023	2024			
A. CS - Office Operations	4,346	4,556	4,556	4,556			
Total	4,346	4,556	4,556	4,556			

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Cost Center:	VARIOUS

Summary for Category: A. CS - Office Operations

corded 2022	Adjusted-Fore	cast
2022	0000	
2022	2023	2024
3,745	3,745	3,745
811	811	811
0	0	0
4,556	4,556	4,556
44.6	44.6	44.6
	811 0 4,556	811 811 0 0 4,556 4,556

Cost Centers belonging to this Category:

2200-0355.000 Payment Pro	ocessing										
Labor	3,038	3,248	3,248	3,248							
Non-Labor	810	810	810	810							
NSE	0	0	0	0							
Total	3,848	4,058	4,058	4,058							
FTE	38.5	41.0	41.0	41.0							
2200-2247.000 Manager of Remittance Processing											
Labor	497	497	497	497							
Non-Labor	1	1	1	1							
NSE	0	0	0	0							
Total	498	498	498	498							
FTE	3.6	3.6	3.6	3.6							

Beginning of Workpaper 2200-0355.000 - Payment Processing

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub	1. CS - Office Operations
Cost Center:	2200-0355.000 - Payment Processing

Activity Description:

Payment Processing expenses cover the cost of processing payments mailed to SoCalGas 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 My Account.

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.

Forecast Explanations:

Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Payment Processing O&M costs. The costs fluctuated from 2017 through 2020. However, 2021 cost levels were similar to historical averages and a good representation for the forecast because they are in-line with the workgroup's TY 2024 estimated labor expenses. With the exception for the increased labor to support complexity in the administration of a new electronic payment portal for non-gas invoices.

Non-Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Payment Processing O &M costs. The costs fluctuated from 2017 through 2020. However, 2021 cost levels were similar to historical averages and a good representation for the forecast because they are in-line with the workgroup's TY 2024 estimated non-labor expenses with no changes anticipated.

NSE - Base YR Rec

Not applicable to this workgroup.

Summary of Results:

		In 2021\$ (000) Incurred Costs									
		Adju	sted-Recor	Ad	justed-Fore	cast					
Years	2017	2018	2019	2020	2021	2022	2023	2024			
Labor	2,925	2,880	2,832	2,911	3,038	3,248	3,248	3,248			
Non-Labor	904	442	1,131	746	810	810	810	810			
NSE	0	0	0	0	0	0	0	0			
Total	3,829	3,322	3,964	3,657	3,848	4,058	4,058	4,058			
FTE	37.2	37.4	36.2	36.4	38.5	41.0	41.0	41.0			

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Cost Center:	2200-0355.000 - Payment Processing

Cost Center Allocations (Incurred Costs):

		2021 Adju	sted-Reco	orded		2022 Adjı	usted-Fore	ecast		
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	7	0	7	0.0	0	7	0	7	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	3,038	803	0	3,841	38.6	3,248	803	0	4,051	41.1
Total Incurred	3,038	810	0	3,848	38.5	3,248	810	0	4,058	41.0
% Allocation										
Retained	94.78%	94.78%				94.78%	94.78%			
SEU	5.22%	5.22%				5.22%	5.22%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
		2023 Adiu	sted-Fore	rast			2024 Adiu	isted-For	acast	

		2023 Adju	sted-Fore	cast		2024 Adju	sted-Fore	cast		
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	7	0	7	0.0	0	7	0	7	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	3,248	803	0	4,051	41.1	3,248	803	0	4,051	41.1
Total Incurred	3,248	810	0	4,058	41.0	3,248	810	0	4,058	41.0
% Allocation										
Retained	94.78%	94.78%				94.78%	94.78%			
SEU	5.22%	5.22%				5.22%	5.22%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Cost Center:	2200-0355.000 - Payment Processing

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

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 2021 reflect Year-end 2020 data.

Cost Center Allocation Percentage for 2022

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 2021.

Cost Center Allocation Percentage for 2023

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 2021.

Cost Center Allocation Percentage for 2024

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 2021

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Cost Center:	2200-0355.000 - Payment Processing

Summary of Adjustments to Forecast:

	In 2021 \$(000) Incurred Costs										
Forecast	t Method	Base Forecast Forecast Adjustments A			Adjus	Adjusted-Forecast					
Years	s	2022	2023 2024 2022 2023 2024		2022	2023	2024				
Labor	Base YR Rec	3,038	3,038	3,038	210	210	210	3,248	3,248	3,248	
Non-Labor	Base YR Rec	810	810	810	0	0	0	810	810	810	
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	
Total		3,848	3,848	3,848	210	210	210	4,058	4,058	4,058	
FTE	Base YR Rec	38.5	38.5	38.5	2.5	2.5	2.5	41.0	41.0	41.0	

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type				
2022	39	0	0	39	0.5	1-Sided Adj				
Explanation:	Staffing at full compleme time off and delay in fillir hours * \$37.36 *0.5 FTE	ng vacancies. A		• •	•	,				
2022	171	0	0	171	2.0	1-Sided Adj				
Explanation:	Due to increased comple FTEs at \$40.92 hourly ra	•				•				
2022 Total	210	0	0	210	2.5					
2023	39	0	0	39	0.5	1-Sided Adj				
Explanation:	Staffing at full compleme time off and delay in fillir hours * \$37.36 *0.5 FTE	ng vacancies. A		• •	•	,				
2023	171	0	0	171	2.0	1-Sided Adj				
Explanation:	Due to increased comple FTEs at \$40.92 hourly ra	-				-				
2023 Total	210	0	0	210	2.5					
2024	39	0	0	39	0.5	1-Sided Adj				
Explanation:	time off and delay in fillir	Staffing at full complement are the combination of employees' intermittent long term disability (LTD) time off and delay in filling vacancies. Average pay for a level 2 payment clerk is \$37.36 (2,088 paid hours * \$37.36 *0.5 FTEs = \$39,000)								
2024	171	0	0	171	2.0	1-Sided Adj				
Explanation:	Due to increased comple FTEs at \$40.92 hourly ra	•			• •	•				
2024 Total	210	0	0	210	2.5					

Note: Totals may include rounding differences. SCG/CS - OFFICE OPERATIONS/Exh No:SCG-15-WP/Witness: B. Sides Page 115 of 126

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Cost Center:	2200-0355.000 - Payment Processing

Determination of Adjusted-Recorded (Incurred Costs):

···· · · · · · · · · · · · · · · · · ·	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
ecorded (Nominal \$)*					
Labor	2,261	2,272	2,252	2,391	2,585
Non-Labor	817	408	1,070	732	1,119
NSE	0	0	0	0	0
Total	3,078	2,680	3,323	3,124	3,703
FTE	31.6	31.7	30.3	30.5	32.6
djustments (Nominal \$) *	*				
Labor	0	0	0	-18	-3
Non-Labor	0	0	0	-17	-308
NSE	0	0	0	0	0
Total	0	0	0	-35	-311
FTE	0.0	0.0	0.0	-0.1	-0.1
ecorded-Adjusted (Nomir	nal \$)				
Labor	2,261	2,272	2,252	2,373	2,582
Non-Labor	817	408	1,070	716	810
NSE	0	0	0	0	0
Total	3,078	2,680	3,323	3,089	3,392
FTE	31.6	31.7	30.3	30.4	32.4
acation & Sick (Nominal S	\$)				
Labor	383	391	427	418	456
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	383	391	427	418	456
FTE	5.6	5.7	5.9	6.0	6.1
scalation to 2021\$					
Labor	281	217	153	119	0
Non-Labor	87	33	61	31	0
NSE	0	0	0	0	0
Total	368	251	214	150	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Const	tant 2021\$)				
Labor	2,925	2,880	2,832	2,911	3,038
Non-Labor	904	442	1,131	746	810
NSE	0	0	0	0	0
Total	3,829	3,322	3,964	3,657	3,848
FTE	37.2	37.4	36.2	36.4	38.5

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments *Note: Totals may include rounding differences.*

SCG/CS - OFFICE OPERATIONS/Exh No:SCG-15-WP/Witness: B. Sides Page 116 of 126

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Cost Center:	2200-0355.000 - Payment Processing

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs								
	Years	2017	2018	2019	2020	2021		
Labor		0	0	0	-18	-3		
Non-Labor		0	0	0	-17	-308		
NSE		0	0	0	0	0		
	Total	0	0	0	-35	-311		
FTE		0.0	0.0	0.0	-0.1	-0.1		

Detail of Adjustments to Recorded:

Year	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type			
2017 Total	0	0	0	0.0				
2018 Total	0	0	0	0.0				
2019 Total	0	0	0	0.0				
2020	-18	-17	0	-0.1	1-Sided Adj			
Explanation:	Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).							
2020 Total	-18	-17	0	-0.1				
2021	0	-12	0	0.0	1-Sided Adj			
Explanation:	Incremental COVID-19 related Catastrophic Event Memorandu		•	requested for	or recovery through a non-GRC			
2021	-3	0	0	-0.1	1-Sided Adj			
Explanation:	Removing non-GRC costs relat	ed to regulatory m	emorandum	accounts (R	M 300808367)			
2021	0	-296	0	0.0	1-Sided Adj			
Explanation:	Adjustment for one-time spend	in 2021.						
2021 Total	-3	-308	0	-0.1				

Beginning of Workpaper 2200-2247.000 - Manager of Remittance Processing

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub	1. CS - Office Operations
Cost Center:	2200-2247.000 - Manager of Remittance Processing

Activity Description:

This cost center is used to track labor and non-labor expenditures associated with researching, advisory, and strategic planning services provided to both SoCalGas and SDG&E by the Manager of Remittance Processing and supporting staff.

Forecast Explanations:

Labor - Base YR Rec

A Base Year forecasting methodology was applied to project Manager of Remittance Processing O &M costs. BY 2021 cost levels were similar to historical averages and a good representation for the forecast because they are in-line with the workgroup's TY 2024 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, 2021 cost levels were similar to historical averages and a good representation for the forecast because they are in-line with the workgroup's TY 2024 estimated non-labor expenses with no changes anticipated.

NSE - Base YR Rec

Not applicable to this workgroup.

Summary of Results:

]	In 2021\$ (000) Incurred Costs									
		Adju	isted-Recor	ded		Adjusted-Forecast				
Years	2017	2018	2019	2020	2021	2022	2023	2024		
Labor	430	485	521	514	497	497	497	497		
Non-Labor	2	0	1	0	1	1	1	1		
NSE	0	0	0	0	0	0	0	0		
Total	432	485	522	514	498	498	498	498		
FTE	3.4	3.5	3.7	3.6	3.6	3.6	3.6	3.6		

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Cost Center:	2200-2247.000 - Manager of Remittance Processing

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	497	1	0	498	3.6	497	1	0	498	3.6
Total Incurred	497	1	0	498	3.6	497	1	0	498	3.6
% Allocation										
Retained	74.62%	74.62%				74.62%	74.62%			
SEU	25.38%	25.38%				25.38%	25.38%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
		2023 Adjusted-Forecast					2024 Adjı	isted-Fore	cast	

					· · · · · · · · · · · · · · · · · · ·					
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	497	1	0	498	3.6	497	1	0	498	3.6
Total Incurred	497	1	0	498	3.6	497	1	0	498	3.6
% Allocation										
Retained	74.62%	74.62%				74.62%	74.62%			
SEU	25.38%	25.38%				25.38%	25.38%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Cost Center:	2200-2247.000 - Manager of Remittance Processing

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

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, the Project Manager, the Business Advisor, the Business Systems Analyst, 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 2020.

Cost Center Allocation Percentage for 2022

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, the Project Manager, the Business Advisor, the Business Systems Analyst, 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 2021.

Cost Center Allocation Percentage for 2023

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, the Project Manager, the Business Advisor, the Business Systems Analyst, 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 2021.

Cost Center Allocation Percentage for 2024

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, the Project Manager, the Business Advisor, the Business Systems Analyst, 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 2021.

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Cost Center:	2200-2247.000 - Manager of Remittance Processing

Summary of Adjustments to Forecast:

	In 2021 \$(000) Incurred Costs									
Forecast	t Method	Bas	se Foreca	st	Forecast Adjustments			Adjusted-Forecast		
Years	s	2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	497	497	497	0	0	0	497	497	497
Non-Labor	Base YR Rec	1	1	1	0	0	0	1	1	1
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Tota	ıl	498	498	498	0	0	0	498	498	498
FTE	Base YR Rec	3.6	3.6	3.6	0.0	0.0	0.0	3.6	3.6	3.6

Year Labor	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	
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Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Cost Center:	2200-2247.000 - Manager of Remittance Processing

Determination of Adjusted-Recorded (Incurred Costs):

j	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	332	383	415	419	422
Non-Labor	2	0	1	0	1
NSE	0	0	0	0	0
Total	334	383	415	419	423
FTE	2.9	3.0	3.1	3.0	3.0
djustments (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
Recorded-Adjusted (Nomin	nal \$)				
Labor	332	383	415	419	422
Non-Labor	2	0	1	0	1
NSE	0	0	0	0	0
Total	334	383	415	419	423
FTE	2.9	3.0	3.1	3.0	3.0
/acation & Sick (Nominal \$	5)				
Labor	56	66	79	74	75
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	56	66	79	74	75
FTE	0.5	0.5	0.6	0.6	0.6
Escalation to 2021\$					
Labor	41	37	28	21	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	42	37	28	21	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2021\$)				
Labor	430	485	521	514	497
Non-Labor	2	0	1	0	1
NSE	0	0	0	0	0
Total	432	485	522	514	498
FTE	3.4	3.5	3.7	3.6	3.6

* 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:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides
Category:	A. CS - Office Operations
Category-Sub:	1. CS - Office Operations
Cost Center:	2200-2247.000 - Manager of Remittance Processing

Summary of Adjustments to Recorded:

	In Nominal \$ (000) Incurred Costs					
	Years	2017	2018	2019	2020	2021
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

Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type

Area: CS - OFFICE OPERATIONS Witness: Bernardita M. Sides

Appendix A: List of Non-Shared Cost Centers

Cost Center	<u>Sub</u>	Description
2200-0164	000	CUSTOMER CORRESPONDENCE
2200-0226	000	SOCAL GAS CUSTOMER OPERATIONS DIRECTOR
2200-0227	000	MAJOR MARKETS BILLING-NORTH
2200-0228	000	SCG MEASUREMENT DATA OPERATIONS MANAGER
2200-0340	000	SCG CREDIT & COLLECTIONS - ADJ
2200-0344	000	CS TRAINING & DEVELOPMENT MANAGER
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
2200-0354	000	MAJOR MARKETS CREDIT & COLLECTIONS
2200-0401	000	CUSTOMER CONTACT CENTER DIRECTOR
2200-0403	000	LOS MANAGEMENT (LOS)
2200-0404	000	CCC TECHNOLOGY
2200-0405	000	BRANCH OFC AREA 7
2200-0406	000	COMMERCIAL & INDUSTRIAL
2200-0407	000	CCC SITE MANAGER SAN DIMAS
2200-0408	000	HIGH BILL INVESTIGATION
2200-0409	000	RESIDENTIAL MARKETING
2200-0410	000	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
2200-0678	000	DATA DISTRIBUTION
2200-0884	000	SVP SCG CUSTOMER SERVICES
2200-0959	000	CCC MGR VIRTUAL AGEN
2200-1214	000	CCC SPECIAL SERVICES MANAGER
2200-1341	000	CARE PORTION OF DATA DISTRIBUTION
2200-1370	000	QUALITY ASSURANCE (SCG)
2200-1371	000	CUSTOMER CONTACT MULTILINGUAL SUPPORT
2200-1372	000	CCC OPS SUPPORT (SCG)
2200-2026	000	BILL PRESENTMENT & PAYMENT CHANNEL
2200-2027	000	CUSTOMER OPERATIONS TECHNOLOGY MANAGER
2200-2028	000	MGR CUSTOMER OPERATIONS SUPPORT
2200-2050	000	BRANCH OFFICE OPERATIONS MGR - SCG
	SC	CG/CS - OFFICE OPERATIONS/Exh No:SCG-15-WP/Witnes

SCG/CS - OFFICE OPERATIONS/Exh No:SCG-15-WP/Witness: B. Sides

Area:	CS - OFFICE OPERATIONS
Witness:	Bernardita M. Sides

Appendix A: List of Non-Shared Cost Centers

Cost Center	<u>Sub</u>	Description
2200-2088	000	AUTHORIZED PAYMENT LOCATIONS -SCG
2200-2094	000	CUSTOMER OPERATIONS VP
2200-2154	000	CCC RESOURCE AND SERVICE LEVEL MANAGER
2200-2156	000	CCC OPERATIONS SUPPORT MANAGER
2200-2196	000	BRANCH OFC REGIONAL SUPERVISOR 2
2200-2199	000	REMITTANCE PROCESSING SUPPORT
2200-2239	000	DATA DISTRIBUTION LETTERS
2200-2240	000	SR VP CUSTSRVC/INNOVATION/BUS STRATEGY
2200-2257	000	CUSTOMER PRIVACY
2200-2269	000	DIR CUST PRIVACY
2200-2302	000	CS FINANCIAL
2200-2306	000	CUST OPS TECH PROJECT MANAGER – SCG
2200-2330	000	DIRECTOR OF REMITTANCE PROCESSING SCG
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
2200-2606	000	REMITTANCE PROCESSING PLANNING & PROJECT
2200-2610	000	CUSTOMER CONTACT CENTER TECHNOLOGY MGR