

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

DOCUMENT	PAGE
Overall Summary For Exhibit No. SCG-15-WP	1
<i>Summary of Non-Shared Services Workpapers</i>	2
Category: A. CS - Office Operations	3
..200000.000 - CCC - OPERATIONS	5
..200001.000 - CCC - SUPPORT	16
..200002.000 - BRANCH OFFICES	24
..200003.000 - BILLING SERVICES	36
..200004.000 - CREDIT AND COLLECTIONS	46
..200004.001 - CREDIT AND COLLECTIONS POSTAGE	56
..200005.000 - REMITTANCE PROCESSING	64
..200005.001 - REMITTANCE PROCESSING POSTAGE	74
..200006.000 - CUSTOMER SERVICE OTHER OFFICE OPERATIONS AND TECHNOLOGY	84
..200007.000 - MEASUREMENT DATA OPS (MDO)	101
<i>Summary of Shared Services Workpapers</i>	109
Category: A. CS - Office Operations	110
..2200-0355.000 - PAYMENT PROCESSING	111
..2200-2247.000 - MANAGER OF REMITTANCE PROCESSING	118
<i>Appendix A: List of Non-Shared Cost Centers</i>	125

Overall Summary For Exhibit No. SCG-15-WP

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

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
<i>Non-Shared Services</i>	79,119	85,187	86,423	83,893
<i>Shared Services</i>	4,346	4,556	4,556	4,556
Total	83,465	89,743	90,979	88,449

Note: Totals may include rounding differences.

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

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

Summary of Non-Shared Services Workpapers:

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

Note: Totals may include rounding differences.

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

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

Summary for Category: A. CS - Office Operations

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	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 this Category:

20000.000 CCC - Operations

Labor	24,499	25,586	28,031	26,448
Non-Labor	227	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

20001.000 CCC - Support

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

20002.000 Branch Offices

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

20003.000 Billing Services

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

20004.000 Credit and 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

Note: Totals may include rounding differences.

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

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

In 2021\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2021	2022	2023	2024

200004.001 Credit and 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

200005.000 Remittance 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 Remittance 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

200006.000 Customer Service Other Office Operations and Technology

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 Measurement 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

Note: Totals may include rounding differences.

Beginning of Workpaper
200000.000 - CCC - Operations

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

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 socialgas.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								
		Adjusted-Recorded					Adjusted-Forecast			
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	

Note: Totals may include rounding differences.

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

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										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		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
Total		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:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	50	0	0	50	0.6	1-Sided Adj
Explanation:	Forecast adjustment for RAMP Emergency Calls BY2021. RAMP - Emergency Handled Calls. Total FTEs = 0.6 required; Hourly Rate of \$39.9; Estimated cost: 0.6 x \$39.9 x 2080 = \$49,795.					
2022	1,037	0	0	1,037	12.5	1-Sided Adj
Explanation:	Additional Customer Service Representative (CSR) needs to meet 2022 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 2022. FTEs = 13.1 required (12.5 Non-RAMP + 0.6 RAMP); Non-RAMP FTEs =12.5, hourly rate of \$39.9; Estimated cost: 12.5 x \$39.9 x 2080 = \$1,037,400.					
2022	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					
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 RAMP Emergency Calls BY2021. RAMP - Emergency Handled Calls. Total FTEs = 1.2 required; Hourly Rate of \$39.9; Estimated cost: 1.2 x \$39.9 x 2088 = \$99,973.					

Note: Totals may include rounding differences.

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

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

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>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 work from home stipend x 12 months = \$90,000					
	210 employees x \$25 Wi-Fi reimbursement x 12 months = \$63,000					
	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 RAMP Emergency Calls BY2021. RAMP - Emergency Handled Calls. Total FTEs = 1.4 required; Hourly Rate of \$39.9; Estimated cost: 1.4 x \$39.9 x 2096 = \$ 117,083.					
2024	1,832	0	0	1,832	21.9	1-Sided Adj
Explanation:	Additional Customer Service Representative (CSR) needs to meet 2024 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 2024. FTEs = 23.3 required (21.9 Non-RAMP + 1.4 RAMP); Non-RAMP FTEs =21.9, hourly rate of \$39.9; Estimated cost: 21.9 x \$39.9 x 2096 = \$1,831,506.					
2024 Total	1,949	153	0	2,102	23.3	

Note: Totals may include rounding differences.

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

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

Area: CS - OFFICE OPERATIONS
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Category: A. CS - Office Operations
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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
Adjustments (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 (Nominal \$)					
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
Vacation & 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
Escalation 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
Recorded-Adjusted (Constant 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.

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

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	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	-3	0	0	-0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018 Total	-3	-1	0	-0.1	
2019	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2019	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2019 Total	0	-2	0	0.0	
2020	-4	-1	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).				

Note: Totals may include rounding differences.

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

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>	<u>Adj Type</u>
2020	-64	-24	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	-6	-1	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	-7	-1	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	-65	-29	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	-10	-2	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	-7	-1	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	-161	-59	0	-0.7	
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	-4	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	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	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	-4	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	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

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>	<u>Adj Type</u>
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	-1	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	-0.1	1-Sided Adj
Explanation:	Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)				
2021	0	0	0	-0.1	1-Sided Adj
Explanation:	Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)				
2021	-50	0	0	-0.5	1-Sided Adj
Explanation:	Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)				
2021 Total	-51	-10	0	-0.7	

Note: Totals may include rounding differences.

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

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 (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					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.

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range 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

Work Unit Changes from RAMP:

TY2024 units are within the RAMP range.

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 200000.000

CCC Operations Supplemental Workpaper

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	AHT	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

7 Additional Customer Service Representative (CSR) needs to meet future 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 the forecasted years.

9	<u>Upward/Downward Pressure (FTEs)</u>	2022-F (Change against 2021)	2023-F (Change against 2021)	2024-F (Change against 2021)
10	Meter Growth	2.1	4.4	6.6
11	Customer Experience Project (CEP) Phase 4	(1.5)	(4.5)	(4.5)
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)

17	FTE Requirement Forecast	2022-F	2023-F	2024 - F
18	Total FTE Requirements	279	309	289
19	Incremental FTE Requirements Against 2021	13.1	42.4	23.3

Line 5 + Line 15

Line 18 - Line 5 (2021)

22	Year	FTEs	Hourly Rate	Paid Hours	Cost
23	2022 Incremental Cost	\$ 13.1	\$ 39.9	2,080	\$ 1,087,195
24	2023 Incremental Cost	\$ 42.4	\$ 39.9	2,088	\$ 3,532,395
25	2024 Incremental Cost	\$ 23.3	\$ 39.9	2,096	\$ 1,948,588

Line 19

Beginning of Workpaper
200001.000 - CCC - Support

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

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								
		Adjusted-Recorded					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	

Note: Totals may include rounding differences.

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

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 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		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
Total		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	Labor	NLbr	NSE	Total	FTE	Adj_Type
2022	210	0	0	210	2.0	1-Sided Adj
Explanation:	2 FTE management positions which were vacant in 2021 but will be needed in the future due to the anticipated increase in call volumes and CSRs. Estimated expense: Salary = 105 * 2 (positions) = \$210K					
2022	105	0	0	105	1.0	1-Sided Adj
Explanation:	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 positions with were vacant in 2021 but will be needed in the future due to the anticipated increase in call volumes and CSRs. Estimated expense: Salary = 105 * 2 positions = \$210K					
2023	105	0	0	105	1.0	1-Sided Adj
Explanation:	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					
2023 Total	315	0	0	315	3.0	
2024	210	0	0	210	2.0	1-Sided Adj
Explanation:	2 FTE management positions with which were vacant in 2021 but will be needed in the future due to the anticipated increase in call volumes and CSRs. Estimated expense: Salary = 105 * 2 positions = \$210K					
2024	105	0	0	105	1.0	1-Sided Adj
Explanation:	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					
2024 Total	315	0	0	315	3.0	

Note: Totals may include rounding differences.

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

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

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)
Recorded (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
Adjustments (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
Recorded-Adjusted (Nominal \$)					
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
Vacation & Sick (Nominal \$)					
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
Escalation 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
Recorded-Adjusted (Constant 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.

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

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	Adj Type
2017	0	0	0	0.0	1-Sided Adj
Explanation: Remove Event & Ticket costs					
2017 Total	0	0	0	0.0	
2018	0	-1	0	0.0	1-Sided Adj
Explanation: Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).					
2018	0	-1	0	0.0	1-Sided Adj
Explanation: Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).					
2018	0	0	0	0.0	1-Sided Adj
Explanation: Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).					
2018	18	0	0	-0.1	CCTR Transf From 2200-0404.000
Explanation: 2200-0404 should not have any labor activity, this labor was charged in error, charges moved to an appropriate cost center					
CE # 6110110					
2018	-18	0	0	0.1	CCTR Transf To 2200-0403.000
Explanation: 2200-0404 should not have any labor activity, this labor was charged in error, charges moved to an appropriate cost center					
CE # 6110110					
2018	0	0	0	0.0	1-Sided Adj
Explanation: Remove Event & Ticket costs					
2018 Total	0	-2	0	0.0	

Note: Totals may include rounding differences.

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

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 anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2019	-2	0	0	-0.1	CCTR Transf From 2200-0404.000
Explanation:	Cost Center 2200-0404 should not have any labor activity, this labor was charged in error, charges moved to an appropriate cost center CE # 6110110				
2019	2	0	0	0.1	CCTR Transf To 2200-0403.000
Explanation:	Cost Center 2200-0404 should not have any labor activity, this labor was charged in error, charges moved to an appropriate cost center CE # 6110110				
2019	0	20	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer non-labor expense associated with executive benefit LTIP from 2200-0401 in work group 200001.000 (CCC – Support) to cost center 2200-8000.002 in work group 2CP000.001 Human Resources, Disability, & Workers Comp in order to align historical costs with workgroup in which the activity will be forecasted.				
2019 Total	0	20	0	0.0	
2020	-1	-1	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	-1	-3	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	0	-26	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).				
2020	-2	-3	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	0	-81	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).				
2020	-4	-2	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).				

Note: Totals may include rounding differences.

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

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>
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	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).				
2020	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).				
2020	0	-1	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).				
2020	0	-1	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).				
2020 Total	-9	-125	0	-0.5	
2021	0	-4	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	-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).				
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	0	-21	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	-1	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	-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).				
2021	0	-2	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

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>
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	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	-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).				
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).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)				
2021	0	-524	0	0.0	1-Sided Adj
Explanation:	Removal of one time cost (purchase of 200 laptops for CSRs working from home) applicable only to 2021.				
2021 Total	0	-564	0	0.0	

Note: Totals may include rounding differences.

Beginning of Workpaper
200002.000 - Branch Offices

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

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\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
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	

Note: Totals may include rounding differences.

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

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 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		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
Total		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:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	2,520	0	0	2,520	31.0	1-Sided Adj
Explanation:	In 2021 branch offices were closed due to the COVID-19 pandemic through July 5th, therefore, an adjustment for 6 months was made to reflect a full year of costs. See supplemental workpaper for 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 were closed due to the COVID-19 pandemic through July 5th, therefore, an adjustment for 6 months was made to reflect a full year of costs. See supplemental workpaper for detailed calculation.					
2023 Total	2,520	0	0	2,520	31.0	
2024	2,520	0	0	2,520	31.0	1-Sided Adj
Explanation:	In 2021 branch offices were closed due to the COVID-19 pandemic through July 5th, therefore, an adjustment for 6 months was made to reflect a full year of costs. See supplemental workpaper for detailed calculation.					
2024	0	77	0	77	0.0	1-Sided Adj
Explanation:	Payment Entry Processing (PEP) scanners and printers replacement due to obsolescence of 10+ year old equipment. Estimated expense: 180 units @ \$1,300 per unit plus, 9.50% taxes and \$500 shipping also \$50,000 implementation costs = \$306,730. Since this is a one time expense in 2024 it is normalized to \$77K (\$307K/4)					
2024 Total	2,520	77	0	2,597	31.0	

Note: Totals may include rounding differences.

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

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

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)
Recorded (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
Adjustments (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
Recorded-Adjusted (Nominal \$)					
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
Vacation & 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
Escalation 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
Recorded-Adjusted (Constant 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.

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

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	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
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 costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	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).				
2020	-5	-1	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	-4	-1	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	-7	-2	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	-5	-2	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).				

Note: Totals may include rounding differences.

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

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	-6	-2	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	-5	-2	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	-6	-1	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	0	-44	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).				
2020	0	-1	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).				
2020	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).				
2020	0	-47	0	0.0	1-Sided Adj
Explanation:	One-time cost paying-off for SmartSafes Cost Element: 6220990				
2020	0	-47	0	0.0	1-Sided Adj
Explanation:	One-time cost paying-off for SmartSafes Cost Element: 6220990				
2020	0	-38	0	0.0	1-Sided Adj
Explanation:	One-time cost paying-off for SmartSafes Cost Element: 6220990				
2020	0	-57	0	0.0	1-Sided Adj
Explanation:	One-time cost paying-off for SmartSafes Cost Element:6220990				
2020	0	-38	0	0.0	1-Sided Adj
Explanation:	One-time cost paying-off for SmartSafes Cost Element: 6220990				
2020	0	-47	0	0.0	1-Sided Adj
Explanation:	One-time cost paying-off for SmartSafes Cost Element: 6220990				
2020	0	-57	0	0.0	1-Sided Adj
Explanation:	One-time cost paying-off for SmartSafes Cost Element: 6220990				
2020	0	-57	0	0.0	1-Sided Adj
Explanation:	One-time cost paying-off for SmartSafes Cost Element: 6220990				

Note: Totals may include rounding differences.

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

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
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	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	-76	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	-79	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	-102	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	-70	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	-71	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	-24	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	-73	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	-63	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	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	-10	0	0.0	1-Sided Adj
Explanation:	Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)				

Note: Totals may include rounding differences.

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

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>
2021	0	-132	0	0.0	1-Sided Adj
Explanation:	Adjustment for 2021 cost (Contract Security for Commerce, South Central, & South Gate) not applicable in 2022-2024.				
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	-61	0	0.0	1-Sided Adj
Explanation:	Adjustment for 2021 cost (Contract Security Indio) not applicable in 2022-2024.				
2021	0	-29	0	0.0	1-Sided Adj
Explanation:	Adjustment for 2021 cost (Contract Security Pasadena) not applicable in 2022-2024.				
2021	0	-58	0	0.0	1-Sided Adj
Explanation:	Adjustment for 2021 cost (Contract Security Santa Fe Springs) not applicable in 2022-2024.				
2021	0	-21	0	0.0	1-Sided Adj
Explanation:	Adjustment for 2021 cost (Contract Security Visalia) not applicable in 2022-2024.				
2021 Total	0	-977	0	0.0	

Note: Totals may include rounding differences.

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

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 (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					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 Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range 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 TY2024 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)

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

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 (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					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

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range 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				
		Mgt & Clk	FT	PT	Total	
1		15	65	43	123	Sum Line 5 through Line 16
2						
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	

2021 FTE Base of 92 FTEs and full staffing for 2022 and forward is 123 FTEs. Variance of 31 FTEs.

FTE Requirement	Ave. hourly rate	paid hours	2022 F	2023 F	2024 F
\$ 31	\$ 38.93	2088	\$ 2,520,000	\$ 2,520,000	\$ 2,520,000
FTEs x Ave hourly rate x paid hours					

Beginning of Workpaper
200003.000 - Billing Services

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

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								
		Adjusted-Recorded					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	

Note: Totals may include rounding differences.

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

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			Forecast Adjustments			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	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	26	0	0	26	0.3	1-Sided Adj
Explanation:	2021 Base Year numbers include approximately 11 months of a Contracts and Compliance Analyst salary (\$79k and 0.9 FTE). An adjustment of \$9k and 0.1 FTE has been made to reflect full year staffing levels in forecast years.					
	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 forecasted increase in billing due to meter growth. See supplemental workpaper for detailed calculation.					
2022 Total	134	0	0	134	1.7	
2023	26	0	0	26	0.3	1-Sided Adj

Note: Totals may include rounding differences.

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

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	2021 Base Year numbers include approximately 11 months of a Contracts and Compliance Analyst salary (\$79k and 0.9 FTE). An adjustment of \$9k and 0.1 FTE has been made to reflect full year staffing levels in forecast years.					
	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.					
2023	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.					
2023	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 .					
2023	53	0	0	53	0.6	1-Sided Adj
Explanation:	Increase due to a forecasted increase in billing due to meter growth. See supplemental workpaper for detailed calculation.					
2023 Total	145	0	0	145	1.8	
2024	26	0	0	26	0.3	1-Sided Adj
Explanation:	2021 Base Year numbers include approximately 11 months of a Contracts and Compliance Analyst salary (\$79k and 0.9 FTE). An adjustment of \$9k and 0.1 FTE has been made to reflect full year staffing levels in forecast years.					
	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.					
2024	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.					
2024	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 .					

Note: Totals may include rounding differences.

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

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2024	65	0	0	65	0.7	1-Sided Adj
Explanation:	Increase due to a forecasted increase in billing due to meter growth. See supplemental workpaper for detailed calculation.					
2024 Total	157	0	0	157	1.9	

Note: Totals may include rounding differences.

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

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):

	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
Adjustments (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 (Nominal \$)					
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
Vacation & Sick (Nominal \$)					
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
Escalation 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 (Constant 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.

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

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	NLbr	NSE	FTE	Adj Type
2017	-30	0	0	-0.2	CCTR Transf To 2200-0354.000
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 Total	-30	0	0	-0.2	
2018	-47	0	0	-0.3	CCTR Transf To 2200-0354.000
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.				
2018 Total	-47	0	0	-0.3	
2019	1	0	0	0.1	CCTR Transf To 2200-0354.000
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.				
2019	0	29	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer of LTIP cost element 6125002 in CC 2200-0226 to Comp & Benefits Witness area				
2019 Total	1	29	0	0.1	
2020	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).				

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	-13	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).				
2020	-11	-9	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	-1	0	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	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).				
2020	-2	0	0	-0.1	CCTR Transf To 2200-2011.002
Explanation:	Transfer costs to GOSI CC 2200-2011.002 related to SB1371 (BLM) Emissions Strategy Program				
2020 Total	-15	-27	0	-0.3	
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	0	-12	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	-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).				
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	-1	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	-21	0	0.0	1-Sided Adj
Explanation:	Adjustment to remove a 2021 vendor charge that will be reversed (credited) in 2022.				
2021 Total	0	-40	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 200003.000

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

Line		Historical				Base Year	Forecast		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	
1	Recorded \$000's ^{1(only O&M)}	\$ 4,466	\$ 4,095	\$ 3,696	\$ 3,400	\$ 3,323	\$ 3,365	\$ 3,418	\$ 3,483	
2	Activity Drivers/Transactions									
3	1. Transactions Processed By Autoscript	746,316	640,436	572,759	371,563	280,794	284,635	288,441	292,130	
4	2. Transactions Processed Manually	743,904	595,279	572,638	412,083	391,288	395,281	399,237	403,073	
5	Total Transactions	1,490,220	1,235,715	1,145,397	783,646	672,082	679,915	687,678	695,203	
6										
7	3. FTEs	53	48	44	37	29	29	30	30	
8										
9	Costs Due to Meter Growth (Annual)						\$ 42	\$ 53	\$ 65	Line 17*Line 14
10										
11	5 Year Avg Manual Transactions					543,038	Average Line 4 (2017-2021)			
12	5 Year Avg FTES processing manual trans					42	Average Line 7 (2017-2021)			
13	5Year Avg Manual Transactions/FTE					12,856	Line 11/Line 12			
14	5 Year Costs/FTE					\$ 89.87	Average Line 1 (2017-2021)/Line 12			
15										
16										
17	FTE's Impacted by Meter Growth		0.5	0.6	0.7					

¹ Recorded \$'s from GRID Historical

Beginning of Workpaper
200004.000 - Credit and Collections

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

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:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
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	

Note: Totals may include rounding differences.

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

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 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		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
Total		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	NLbr	NSE	Total	FTE	Adj Type
2022	244	0	0	244	2.7	1-Sided Adj
Explanation:	Hiring delays in filling temporary vacancies (due to retirements, employee movements, etc.) in 2021 base year. Collection Clerks (32 months x \$7,627 (annual salary of \$91,519 / 12 months = \$7,627)). The COVID-19 pandemic disconnection moratorium that began in March 2020 and remained in effect through September 2021 reduced the collections workload, which resulted in extended delays in hiring replacements for employees that left the department.					
2022	0	27	0	27	0.0	1-Sided Adj
Explanation:	Non-Labor for annual cost of printing Collection Notice Insert that was not incurred in 2021 (due to the COVID-19 pandemic disconnection moratorium). Total cost on prior invoice to replenish stock on hand was \$26.5K. Increment to 2021 base year forecast rounded to ~\$27K.					
2022	139	0	0	139	1.5	1-Sided Adj
Explanation:	Hiring delays in filling temporary vacancies (due to retirements, employee movements, etc.) in 2021 base year. -- Project Specialist (2.5 months x \$7,367 (88,400 annual compensation / 12 months)), Collections Supervisor (2 months x \$8,561 (102,731 annual compensation / 12 months)), Collections Manager (2 months x \$10,372 (124,461 annual compensation / 12 months)), Project Manager 1 (2.5 months x \$8,387 (100,647 annual compensation / 12 months)), Technical Advisor 1 (3 months x \$7,801 (93,606 annual compensation / 12 months)), Associate Business Analyst 1 (4 months x \$4,917 (59,010 annual compensation / 12 months)), Performance Advisor (2 months x \$9,172 (110,061 annual compensation / 12 months))					
2022	0	218	0	218	0.0	1-Sided Adj
Explanation:	Non-Labor for collection agency expenses, i.e. anticipated incremental cost of commissions to be paid to collection agencies based on 2019 pre-COVID actuals of \$609K. Account referrals to collection agencies were suspended in March 2020 due to the COVID-19 pandemic disconnection moratorium and projected to restart in Q3 2022. Collection agency expense in 2021 was \$87K. Hence, the full-year forecast of the increment to 2021 base year was \$609K minus \$87K = \$522K. 2022 increment to base year forecast was further reduced due to full collection activities not expected to restart until Q3 2022. Impact of tentative Q3 2022 restart: \$609K divided by 2 = \$304.5K. \$522K minus \$304.5K = \$217.5K or ~\$218K.					
2022	0	102	0	102	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

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>Total</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Non-Labor for incremental cost of signing vendor agreement (rate increased at renewal by 49% for 'Connect Check' service). This vendor service allows SoCalGas to validate the customer's identity to ensure compliance with the Fair and Accurate Credit Transactions Act (FACTA) red flag rules. Forecast based on 2019 pre-COVID 'Connect Check' volume of 534,699. New rate: 534,699 x \$0.58 = \$310.1K Prior rate: 534,699 x \$0.39 = \$208.5K An increase of ~\$102K					
2022	116	0	0	116	0.9	1-Sided Adj
Explanation:	2021 Base Year numbers include approximately 6 months of a Major Markets Contracts, Credit & Collections Manager salary (\$74k and 0.5 FTE). An adjustment of \$69k and 0.5 FTE has been made to reflect full year staffing levels in forecast years. 2021 Base Year numbers include approximately 7 months of a Sr. Credit / Colls Analyst salary (\$59k and 0.6 FTE). An adjustment of \$47k and 0.4 FTE has been made to reflect full year staffing levels in forecast years.					
2022	-30	0	0	-30	-0.5	1-Sided Adj
Explanation:	2022 increment to base year forecast was further reduced by anticipated vacancy for Associate Business Analyst 1 position for 6 months (6 months x \$4,917 (59,010 annual compensation / 12 months))					
2022 Total	469	347	0	816	4.6	
2023	0	27	0	27	0.0	1-Sided Adj
Explanation:	Non-Labor for annual cost of printing Collection Notice Insert that was not incurred in 2021 (due to the COVID-19 pandemic disconnection moratorium). Total cost on prior invoice to replenish stock on hand was \$26.5K. Increment to 2021 base year forecast rounded to ~\$27K.					
2023	244	0	0	244	2.7	1-Sided Adj
Explanation:	Hiring delays in filling temporary vacancies (due to retirements, employee movements, etc.) in 2021 base year. Collection Clerks (32 months x \$7,627 (annual salary of \$91,519 / 12 months = \$7,627)). The COVID-19 pandemic disconnection moratorium that began in March 2020 and remained in effect through September 2021 reduced the collections workload, which resulted in extended delays in hiring replacements for employees that left the department.					
2023	139	0	0	139	1.5	1-Sided Adj
Explanation:	Hiring delays in filling temporary vacancies (due to retirements, employee movements, etc.) in 2021 base year. Project Specialist (2.5 months x \$7,367 (88,400 annual compensation / 12 months)), Collections Supervisor (2 months x \$8,561 (102,731 annual compensation / 12 months)), Collections Manager (2 months x \$10,372 (124,461 annual compensation / 12 months)), Project Manager 1 (2.5 months x \$8,387 (100,647 annual compensation / 12 months)), Technical Advisor 1 (3 months x \$7,801 (93,606 annual compensation / 12 months)), Associate Business Analyst 1 (4 months x \$4,917 (59,010 annual compensation / 12 months)), Performance Advisor (2 months x \$9,172 (110,061 annual compensation / 12 months)).					
2023	0	522	0	522	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

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

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>Total</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Non-Labor for collection agency expenses, i.e. anticipated incremental cost of commissions to be paid to collection agencies based on 2019 pre-COVID actuals of \$609K. Account referrals to collection agencies were suspended in March 2020 due to the COVID-19 pandemic disconnection moratorium and projected to restart in Q3 2022. Collection agency expense in 2021 was \$87K. Hence, the full-year forecast of the increment to 2021 base year was \$609K minus \$87K = \$522K.					
2023	0	102	0	102	0.0	1-Sided Adj
Explanation:	Non-Labor for incremental cost of signing vendor agreement (rate increased at renewal by 49% for 'Connect Check' service). This vendor service allows SoCalGas to validate the customer's identity to ensure compliance with the Fair and Accurate Credit Transactions Act (FACTA) red flag rules. Forecast based on 2019 pre-COVID 'Connect Check' volume of 534,699. New rate: 534,699 x \$0.58 = \$310.1K Prior rate: 534,699 x \$0.39 = \$208.5K An increase of ~\$102K					
2023	116	0	0	116	0.9	1-Sided Adj
Explanation:	2021 Base Year numbers include approximately 6 months of a Major Markets Contracts, Credit & Collections Manager salary (\$74k and 0.5 FTE). An adjustment of \$69k and 0.5 FTE has been made to reflect full year staffing levels in forecast years. 2021 Base Year numbers include approximately 7 months of a Sr. Credit / Colls Analyst salary (\$59k and 0.6 FTE). An adjustment of \$47k and 0.4 FTE has been made to reflect full year staffing levels in forecast years.					
2023 Total	499	651	0	1,150	5.1	
2024	244	0	0	244	2.7	1-Sided Adj
Explanation:	Hiring delays in filling temporary vacancies (due to retirements, employee movements, etc.) in 2021 base year. -- Collection Clerks (32 months x \$7,627 (annual salary of \$91,519 / 12 months = \$7,627)). The COVID-19 pandemic disconnection moratorium that began in March 2020 and remained in effect through September 2021 reduced the collections workload, which resulted in extended delays in hiring replacements for employees that left the department.					
2024	139	0	0	139	1.5	1-Sided Adj
Explanation:	Hiring delays in filling temporary vacancies (due to retirements, employee movements, etc.) in 2021 base year. Project Specialist (2.5 months x \$7,367 (88,400 annual compensation / 12 months)), Collections Supervisor (2 months x \$8,561 (102,731 annual compensation / 12 months)), Collections Manager (2 months x \$10,372 (124,461 annual compensation / 12 months)), Project Manager 1 (2.5 months x \$8,387 (100,647 annual compensation / 12 months)), Technical Advisor 1 (3 months x \$7,801 (93,606 annual compensation / 12 months)), Associate Business Analyst 1 (4 months x \$4,917 (59,010 annual compensation / 12 months)), Performance Advisor (2 months x \$9,172 (110,061 annual compensation / 12 months)).					
2024	0	27	0	27	0.0	1-Sided Adj
Explanation:	Non-Labor for annual cost of printing Collection Notice Insert that was not incurred in 2021 (due to the COVID-19 pandemic disconnection moratorium). Total cost on prior invoice to replenish stock on hand was \$26.5K. Increment to 2021 base year forecast rounded to ~\$27K.					

Note: Totals may include rounding differences.

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

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

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>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2024	0	522	0	522	0.0	1-Sided Adj
Explanation:	Non-Labor for collection agency expenses, i.e. anticipated incremental cost of commissions to be paid to collection agencies based on 2019 pre-COVID actuals of \$609K. Account referrals to collection agencies were suspended back in March 2020 due to the COVID-19 pandemic disconnection moratorium and projected to restart in Q3 2022. Collection agency expense in 2021 was \$87K. Hence, the full-year forecast of the increment to 2021 base year was \$609K minus \$87K = \$522K.					
2024	0	102	0	102	0.0	1-Sided Adj
Explanation:	Non-Labor for incremental cost of signing vendor agreement (rate increased at renewal by 49% for 'Connect Check' service). This vendor service allows SoCalGas to validate the customer's identity to ensure compliance with the Fair and Accurate Credit Transactions Act (FACTA) red flag rules. Forecast based on 2019 pre-COVID 'Connect Check' volume of 534,699. New rate: 534,699 x \$0.58 = \$310.1K Prior rate: 534,699 x \$0.39 = \$208.5K An increase of ~\$102K					
2024	116	0	0	116	0.9	1-Sided Adj
Explanation:	2021 Base Year numbers include approximately 6 months of a Major Markets Contracts, Credit & Collections Manager salary (\$74k and 0.5 FTE). An adjustment of \$69k and 0.5 FTE has been made to reflect full year staffing levels in forecast years. 2021 Base Year numbers include approximately 7 months of a Sr. Credit / Colls Analyst salary (\$59k and 0.6 FTE). An adjustment of \$47k and 0.4 FTE has been made to reflect full year staffing levels in forecast years.					
2024 Total	499	651	0	1,150	5.1	

Note: Totals may include rounding differences.

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

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

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)
Recorded (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
Adjustments (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
Recorded-Adjusted (Nominal \$)					
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
Vacation & Sick (Nominal \$)					
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
Escalation 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
Recorded-Adjusted (Constant 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.

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

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 WP200004.000 to WP200004.001 for Credit and Collections Postage; CE 6220450				
2017 Total	30	-925	0	0.2	
2018	47	0	0	0.3	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.				
2018	0	-845	0	0.0	CCTR Transf To 2200-0352.001
Explanation:	Adjustment from WP 200004.000 to WP 200004.001 for Credit and Collections postage; CE 6220450				
2018 Total	47	-845	0	0.3	
2019	-1	0	0	-0.1	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.				
2019	0	-759	0	0.0	CCTR Transf To 2200-0352.001
Explanation:	Adjustment from WP200004.000 to WP200004.001 for Credit and Collections Postage; CE 6220450				

Note: Totals may include rounding differences.

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

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>	<u>Adj Type</u>
2019 Total	-1	-759	0	-0.1	
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).				
2020	-11	-3	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	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).				
2020	0	-394	0	0.0	CCTR Transf To 2200-0352.001
Explanation:	Adjustment from WP200004.000 to WP200004.001 for Credit and Collections Postage; CE 6220450				
2020 Total	-11	-406	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	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	-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).				
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).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)				
2021	0	0	0	-0.1	1-Sided Adj
Explanation:	Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)				
2021	-377	-23	0	-4.2	1-Sided Adj
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.				
2021	0	-251	0	0.0	CCTR Transf To 2200-0352.001

Note: Totals may include rounding differences.

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

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>	<u>Adj Type</u>
Explanation:	Adjustment from WP200004.000 to WP200004.001 for Credit and Collections Postage; CE 6220450				
2021 Total	-380	-282	0	-4.4	

Note: Totals may include rounding differences.

Beginning of Workpaper
200004.001 - Credit and Collections Postage

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

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:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					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	

Note: Totals may include rounding differences.

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

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 Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		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	251	251	251	258	509	509	509	760	760
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	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	258	258	0.0	1-Sided Adj
Explanation:	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). 2022 increment to base year forecast was reduced to \$509K due to delay in restarting full collection activities in 2022. See supplemental workpaper for detailed calculation.					
2022 Total	0	0	258	258	0.0	
2023	0	0	509	509	0.0	1-Sided Adj
Explanation:	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:	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.					
2024 Total	0	0	509	509	0.0	

Note: Totals may include rounding differences.

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

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

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)
Recorded (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
Adjustments (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
Recorded-Adjusted (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
Vacation & 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
Escalation 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
Recorded-Adjusted (Constant 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.

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

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	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-925	925	0.0	1-Sided Adj
Explanation:	200004.001 Transfer to NSE from non-labor cost element 6220450. Aligning history to forecasting postage with non standard escalation.				
2017	0	925	0	0.0	CCTR Transf From 2200-0352.000
Explanation:	Adjustment from WP200004.000 to WP200004.001 for Credit and Collections Postage; CE 6220450				
2017 Total	0	0	925	0.0	
2018	0	-845	845	0.0	1-Sided Adj
Explanation:	200004.001 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	
2019	0	-759	759	0.0	1-Sided Adj
Explanation:	200004.001 Transfer to NSE from non-labor cost element 6220450. Aligning history to forecasting postage with non standard escalation.				
2019	0	759	0	0.0	CCTR Transf From 2200-0352.000
Explanation:	Adjustment from WP200004.000 to WP200004.001 for Credit and Collections Postage; CE 6220450				
2019 Total	0	0	759	0.0	
2020	0	-394	394	0.0	1-Sided Adj
Explanation:	200004.001 Transfer to NSE from non-labor cost element 6220450. Aligning history to forecasting postage with non standard escalation.				
2020	0	394	0	0.0	CCTR Transf From 2200-0352.000
Explanation:	Adjustment from WP200004.000 to WP200004.001 for Credit and Collections Postage; CE 6220450				

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020 Total	0	0	394	0.0	
2021	0	-251	251	0.0	1-Sided Adj
Explanation:	200004.001 Transfer to non standard escalation (NSE) from non-labor cost element 6220450 (credit and collections postage).				
2021	0	251	0	0.0	CCTR Transf From 2200-0352.000
Explanation:	Adjustment from WP200004.000 to WP200004.001 for Credit and Collections Postage; CE 6220450				
2021 Total	0	0	251	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 200004.001

Credit and Collections Postage Forecast Supplemental Workpaper

Line	Volume	2019 Actuals		Forecast	
		2019 Actuals	(Deposit Notices for Non-Residential Accounts Only)		
1	Collection Notices	1,721,238	1,721,238	1,721,238	
2	Deposit Warning A Letters	66,809	5,570	5,570	
3	Deposit Warning B Letters	31,573	3,648	3,648	
4	Total Collection Notices	1,819,620	1,730,456	1,730,456	Line 1 + Line 2 + Line 3
5				\$0.439	
					2021 postage rate
					2022 dollar forecast
					(assumes no rate increase from 2021 postage rate and tentative delay in restarting full collection activities by six months)
6				\$508,818	Line 19
					2023 dollar forecast
					(assumes no rate increase from 2021 postage rate)
7				\$759,670	Line 4 * Line 5
					2024 dollar forecast
					(assumes no rate increase from 2021 postage rate)
8				\$759,670	Line 4 * Line 5
9					
10					
11					
12					
					2021 actual volume
					TOTAL
13					2023 & 2024 annual forecast
					volume
14				587,622	Limited collection activities due to COVID 19 disconnection moratorium in 2021
15				1,730,456	Line 4
16				33.96%	Line 13 / Line 14
17					
18					
19					
20					

2022 dollar forecast	TOTAL	Limited collection activities in 1st half of 2022					Tentative restart to full collection activities in 2nd half of 2022						
		Jan22	Feb22	Mar22	Apr22	May22	Jun22	Jul22	Aug22	Sep22	Oct22	Nov22	Dec22
\$508,818		\$21,497	\$21,497	\$21,497	\$21,497	\$21,497	\$21,497	\$63,306	\$63,306	\$63,306	\$63,306	\$63,306	\$63,306
		(Line 4 x Line 5 x Line 14) / 12					(Line 4 x Line 5) / 12						

Beginning of Workpaper
200005.000 - Remittance Processing

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

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:

		In 2021\$ (000) Incurred 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	

Note: Totals may include rounding differences.

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

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 Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		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
Total		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:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	442	0	0	442	5.4	1-Sided Adj
Explanation:	Staffing at full complement. The 5.4 FTEs are the combination of employees' intermittent LTD time off and delay in filling vacancies, the average pay for a Level 3 payment entry clerk is \$39.17. (2,088 paid hours * 39.17 * 5.4 FTEs = \$441,650)					
2022	85	0	0	85	1.0	1-Sided Adj
Explanation:	Increased workload due to bringing in-house SDG&E's documents previously outsourced to third party and as a result adding 1 FTE at \$40.92 hourly rate. (2,088 paid hours * 40.92 * 1 FTEs = \$85,441) Adding 1 FTE at \$40.92 hourly rate					
2022	0	610	0	610	0.0	1-Sided Adj
Explanation:	ADA Accessibility effort includes enhancement to online accessibility compliance . (Planned 2022 ADA improvements of \$750K based on MOU guidance). (Cost Center 2200-2330) 2021 Non-Labor actual of \$140K.ADA forecast of \$750K. Incremental adjustments if \$610K (\$750K-\$140K)					
2022	0	-19	0	-19	0.0	1-Sided Adj
Explanation:	Vendor's fees for fewer consolidator e-Bills delivered. See supplemental workpaper for detailed calculation.					
2022	0	-126	0	-126	0.0	1-Sided Adj
Explanation:	Savings from combined electronic bills - Forms & Envelopes reduction due to suppressed bills and e-bills. See supplemental workpaper for detailed calculation.					
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.

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

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>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Increased workload due to bringing in-house SDG&E's documents previously outsourced to third party and as a result adding 1 FTE at \$40.92 hourly rate. (2,088 paid hours * 40.92 * 1 FTEs = \$85,441) Adding 1 FTE at \$40.92 hourly rate					
2023	0	610	0	610	0.0	1-Sided Adj
Explanation:	ADA Accessibility effort includes enhancement to online accessibility compliance. (Planned 2023 ADA improvements of \$750K based on MOU guidance). (Cost Center 2200-2330) 2021 Non-Labor actual of \$140K.ADA forecast of \$750K. Incremental adjustments if \$610K (\$750K-\$140K)					
2023	442	0	0	442	5.4	1-Sided Adj
Explanation:	Staffing at full complement. The 5.4 FTEs are the combination of employees' intermittent LTD time off and delay in filling vacancies, the average pay for a Level 3 payment entry clerk is \$39.17. (2,088 paid hours * 39.17 * 5.4 FTEs = \$441,650)					
2023	0	-40	0	-40	0.0	1-Sided Adj
Explanation:	Vendor's fees for fewer consolidator e-Bills delivered. See supplemental workpaper for detailed calculation.					
2023	0	-253	0	-253	0.0	1-Sided Adj
Explanation:	Savings from combined electronic bills - Forms & Envelopes reduction due to suppressed bills and e-bills. See supplemental workpaper for detailed calculation.					
2023	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)					
2023	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)					
2023 Total	956	317	0	1,273	10.5	
2024	85	0	0	85	1.0	1-Sided Adj
Explanation:	Increased workload due to bringing in-house SDG&E's documents previously outsourced to third party and as a result adding 1 FTE at \$40.92 hourly rate. (2,088 paid hours * 40.92 * 1 FTEs = \$85,441) Adding 1 FTE at \$40.92 hourly rate					
2024	0	610	0	610	0.0	1-Sided Adj
Explanation:	ADA Accessibility effort includes enhancement to online accessibility compliance. (Planned 2024 ADA improvements of \$750K based on MOU guidance). (Cost Center 2200-2330) 2021 Non-Labor actual of \$140K.ADA forecast of \$750K. Incremental adjustments if \$610K (\$750K-\$140K)					
2024	442	0	0	442	5.4	1-Sided Adj
Explanation:	Staffing at full complement. The 5.4 FTEs are the combination of employees' intermittent LTD time off and delay in filling vacancies, the average pay for a Level 3 payment entry clerk is \$39.17. (2,088 paid hours * 39.17 * 5.4 FTEs = \$441,650)					
2024	0	-61	0	-61	0.0	1-Sided Adj
Explanation:	Vendor's fees for fewer consolidator e-Bills delivered. See supplemental workpaper for detailed calculation.					

Note: Totals may include rounding differences.

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

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

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>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2024	0	-381	0	-381	0.0	1-Sided Adj
Explanation:	Savings from combined electronic bills - Forms & Envelopes reduction due to suppressed bills and e-bills. See supplemental workpaper for detailed calculation.					
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 Internal Audit adding two Advisor positions needed for enhanced financial reporting requirements (2 FTEs x 100,000 salary = \$200,000)					
2024 Total	956	168	0	1,124	10.5	

Note: Totals may include rounding differences.

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

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

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)
Recorded (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
Adjustments (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
Recorded-Adjusted (Nominal \$)					
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
Vacation & Sick (Nominal \$)					
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
Escalation 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
Recorded-Adjusted (Constant 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.

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

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	Labor	NLbr	NSE	FTE	Adj Type
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 ADA costs from cc 2200-0678, IO FG9033302200 to applicable cc 2200-2330, IO 300806671				
2019	0	-3	0	0.0	CCTR Transf To 2200-2330.000
Explanation:	Adjustment to transfer ADA costs from cc 2200-0678, IO FG9033302200 to applicable cc 2200-2330, IO 300806671				
2019 Total	0	0	0	0.0	
2020	-12	-2	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	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).				
2020	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).				
2020	0	4	0	0.0	CCTR Transf From 2200-0678.000
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	0	-4	0	0.0	CCTR Transf To 2200-2330.000

Note: Totals may include rounding differences.

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

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>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
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 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	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	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	-5	0	0.0	1-Sided Adj
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 (RM 300808367)				
2021 Total	-3	-7	0	-0.1	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 200005.000

Remittance Processing Supplemental Workpaper

		2022	2023	2024	
Line	Vendor's fees for e-Bills delivered				
1	Rate	\$0.21	\$0.21	\$0.21	
2	Increment volume	(92,830)	(97,575)	(99,876)	
3	Increment cost	(\$19,494)	(\$20,491)	(\$20,974)	Line 1 X Line 2
4	To the base year	(\$19,494)	(\$39,985)	(\$60,959)	Line 3
5					
6	Savings 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)	(\$252,997)	(\$381,125)	Line 9

Beginning of Workpaper
200005.001 - Remittance Processing Postage

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

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								
		Adjusted-Recorded					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		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	

Note: Totals may include rounding differences.

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

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 Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		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
Total		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	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	86	86	0.0	1-Sided Adj
Explanation:	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 rate change. See supplemental workpaper for detailed calculation.					
2022	0	0	-1,128	-1,128	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.					
2022	0	0	-15	-15	0.0	1-Sided Adj
Explanation:	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 combined electronic bills to due to anticipated increase in customer paperless adoption. See supplemental workpaper for detailed calculation.					
2023	0	0	152	152	0.0	1-Sided Adj
Explanation:	Postage required due to growth. See supplemental workpaper for detailed calculation. See supplemental workpaper for detailed calculation.					
2023	0	0	4	4	0.0	1-Sided Adj
Explanation:	Postage required due to rate change. See supplemental workpaper for detailed calculation.					
2023	0	0	-15	-15	0.0	1-Sided Adj
Explanation:	Postage savings from combined electronic bills due to rate change. See supplemental workpaper for detailed calculation.					
2023 Total	0	0	-2,123	-2,123	0.0	
2024	0	0	211	211	0.0	1-Sided Adj
Explanation:	Postage required due to growth. See supplemental workpaper for detailed calculation.					
2024	0	0	4	4	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	Postage required due to rate change. See supplemental workpaper 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 combined electronic bills due to rate change. See supplemental workpaper for detailed calculation.					
2024 Total	0	0	-3,210	-3,210	0.0	

Note: Totals may include rounding differences.

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

Area: CS - OFFICE OPERATIONS
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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
Adjustments (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
Recorded-Adjusted (Nominal \$)					
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
Vacation & 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
Escalation 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
Recorded-Adjusted (Constant 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.

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

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	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-134	0	0.0	1-Sided Adj
Explanation:	To true-up postage expenses Cost Element: 6220450				
2017	0	-15,779	15,779	0.0	1-Sided Adj
Explanation:	To move postage expenses to NSE Cost Element: 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: 6220450				
2018	0	-15,338	15,338	0.0	1-Sided Adj
Explanation:	Transfer to NSE from non-labor Cost Element: 6220450				
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-labor 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-labor Transfer ADA costs from cost center 2200-0678 and I/O FG9033302200 to applicable cost center 2200-2330 and I/O 300806671 Cost Element: 6221080				
2020 Total	0	-13,177	13,228	0.0	

Note: Totals may include rounding differences.

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

Area: CS - OFFICE OPERATIONS
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 Workpaper: 200005.001 - Remittance Processing Postage

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-54	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	-434	0	0.0	1-Sided Adj
Explanation:	Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367 and CPPMA 300815073)				
2021	0	-53	0	0.0	1-Sided Adj
Explanation:	To true-up postage expenses.				
2021	0	-12,752	12,752	0.0	1-Sided Adj
Explanation:	To move postage expense to NSE.				
2021	0	-8	8	0.0	1-Sided Adj
Explanation:	To move postage expense to NSE.				
2021 Total	0	-13,302	12,760	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 200005.001

Remittance Processing Postage Supplemental Workpaper

Line		Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Forecast 2022	Forecast 2023	Forecast 2024	
1	Postage										
2											
3											
4											
5	Total Active Meters	5,700,917	5,743,571	5,776,600	5,811,748	5,845,774	5,873,160	5,915,878	5,958,210	5,999,248	
6	Meter Growth		42654	33029	35148	34026	27386	42718	42332	41038	Line 5 (year-over-year change)
7											
8											
9	Volume Bills & Letters										
10											
11	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	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
16											
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	My Account Suppressed Bills	3.63	3.94	4.37	4.76	5.26	5.70	6.14	6.58	7.02	
22	Consolidator e-Bills Delivered	0.58	0.57	0.54	0.56	0.55	0.53	0.51	0.49	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	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
28											
29	Letters Per Meter	0.01	0.01	0.01	0.03	0.02	0.02	0.02	0.02	0.02	Line 19
30											
31											
32											
33											
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	Consolidator e-Bills Delivered						Average rate \$0.4080	\$0.4080	\$0.4080	\$0.4080	Line 36
38	Postal Rate						Average rate - Combined \$0.4050	\$0.4060	\$0.4060	\$0.4060	Line 45/Line 15
39											
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
44	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
45	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
46											
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
53											

Line	Incremental Volume			Postage savings due to growth		
	2022	2023	2024	2022	2023	2024
54						
55						
56	Billing Letters	(6,055)	(6,388)	(6,510)	Line 11 (year-over-year change)	
57	Paper Bills	(2,585,801)	(2,652,514)	(2,698,251)	Line 12 (year-over-year change)	
58	My Account Suppressed Bills	2,857,061	2,881,531	2,909,699	Line 13 (year-over-year change)	
59	Consolidator e-Bills Delivered	(92,830)	(97,575)	(99,876)	Line 14 (year-over-year change)	
60	Total	172,375	125,054	105,062	SUM Line 56:59	
61						
62						
63						
64						
65						
66	Billing Letters	(\$2,619)	(\$2,804)	(\$2,858)	Line 41 (year-over-year change)	
67	Paper Bills	(\$1,049,705)	(\$1,066,310)	(\$1,084,697)	Line 42 (year-over-year change)	
68	My Account Suppressed Bills	\$1,178,972	\$1,175,665	\$1,187,157	Line 43 (year-over-year change)	
69	Consolidator e-Bills Delivered	(\$36,640)	(\$39,811)	(\$40,749)	Line 44 (year-over-year change)	
70	Total	\$90,007	\$66,740	\$58,853	SUM Line 66:69	
71						
72						
73						
74						
75						
76	Billing Letters	\$0.4390	\$0.4390	\$0.4390	\$0.4390	Blended rate
77	Paper Bills	\$0.4020	\$0.4020	\$0.4020	\$0.4020	
78	My Account Suppressed Bills	\$0.4080	\$0.4080	\$0.4080	\$0.4080	
79	Consolidator e-Bills Delivered	\$0.4080	\$0.4080	\$0.4080	\$0.4080	
80						
81						
82						
83						
84						
85	Billing Letters	(\$2,658)	(\$2,804)	(\$2,858)	Line 56 * Line 76	
86	Paper Bills	(\$1,039,492)	(\$1,066,311)	(\$1,084,697)	Line 57 * Line 77	
87	My Account Suppressed Bills	\$1,165,681	\$1,175,665	\$1,187,157	Line 58 * Line 78	
88	Consolidator e-Bills Delivered	(\$37,875)	(\$39,811)	(\$40,749)	Line 59 * Line 79	
89	Year-over-Year	\$85,656	\$66,739	\$58,853	SUM Line 85:88	
90	Change against base year	\$85,656	\$152,395	\$211,248		
91						
92						
93						
94						
95						
96	Billing Letters	\$39	\$0	\$0	Line 66 - Line 85	
97	Paper Bills	(\$10,213)	\$1	\$0	Line 67 - Line 86	
98	My Account Suppressed Bills	\$13,291	\$0	\$0	Line 68 - Line 87	
99	Consolidator e-Bills Delivered	\$1,235	\$0	\$0	Line 69 - Line 88	
100	Year-over-Year	\$4,351	\$1	\$0	SUM Line 96:99	
101	Change against base year	\$4,351	\$4,352	\$4,352		

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

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

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.

Note: Totals may include rounding differences.

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

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								
		Adjusted-Recorded					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	

Note: Totals may include rounding differences.

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

Area: CS - OFFICE OPERATIONS
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Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		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
Total		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:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	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.					
2022	73	0	0	73	0.7	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. May 2022 hire (\$101K salary * 8/12 months)					
2022	0	-122	0	-122	0.0	1-Sided Adj
Explanation:	(CC 2534) Non labor contractor costs - Moved contract NL spent in 2021 to O&M labor to fill PM3 as a regular employee in April 2022. (\$163K NL spent in 2021 x 9/12 = 122).					
2022	239	0	0	239	2.3	1-Sided Adj
Explanation:	(CC 2534) Full year Employee Privacy Staff Labor - Privacy PM Labor costs as employee of \$160K x 3/4 = \$120K assuming April 2022 start date; 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 = \$120K+\$67K+\$52K= \$239K.					
2022	16	0	0	16	0.1	1-Sided Adj
Explanation:	(CC 2027) Full Year effect of Business Manager Labor Costs. 10% of time was charged to the California Consumer Privacy Act (CCPA) memorandum account during prior year. Business Manager (BM2) salary of \$160K x 10% charged to refundable in the prior year (160,000 X 10%= 16K).					
2022	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).					
2022	54	0	0	54	0.4	1-Sided Adj

Note: Totals may include rounding differences.

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

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>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>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).					
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

Note: Totals may include rounding differences.

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

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

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>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	(CC 2306) Estimated software licenses required for new data governance application. Cost estimate was provided by IT. Tool is intended to provide meta data management, data definition, catalog of PII information, data business rules, data quality assurance, and other processes/functions for data governance needs. (66 licenses at estimated ~\$1,500 per license annually)					
2022	51	0	0	51	0.5	1-Sided Adj
Explanation:	(CC 2302) Adjustment to reflect the full year salary of an analyst hired in June 2021. (101K Salary x 6/12 months)					
2022	76	0	0	76	0.8	1-Sided Adj
Explanation:	(CC 2302) Additional Senior Business Analyst II 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. April 2022 hire (\$101K salary * 9/12 months)					
2022	0	397	0	397	0.0	1-Sided Adj
Explanation:	(CC 2302) Increase for contracted services to support financial performance and 2024 GRC filing.					
2022	0	-128	0	-128	0.0	1-Sided Adj
Explanation:	(CC 2094) Admin support for the launch of the Customer Services SharePoint included in base but only needed for Q1 of 2022 (estimated \$16.3K per month)					
2022	0	-428	0	-428	0.0	1-Sided Adj
Explanation:	(CC 2094) One-time additional postage charges for Winter Direct Mail postcards incurred in 2021, not to recur in 2024.					
2022 Total	1,142	-674	0	468	10.3	
2023	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.					
2023	0	-163	0	-163	0.0	1-Sided Adj
Explanation:	(CC 2534) Non labor contractor costs - Removed contract NL spent in 2021 which is no longer applicable in 2023. Position will be filled internally.					
2023	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.					
2023	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).					
2023	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

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

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>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>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

Note: Totals may include rounding differences.

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

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

Area: CS - OFFICE OPERATIONS
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<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	(CC 2306) Estimated software licenses required for new data governance application. Cost estimate was provided by IT. Tool is intended to provide meta data management, data definition, catalog of PII information, data business rules, data quality assurance, and other processes/functions for data governance needs. (66 licenses at estimated ~\$1,500 per license annually)					
2023	51	0	0	51	0.5	1-Sided Adj
Explanation:	(CC 2302) Adjustment to reflect the full year salary of an analyst hired in June 2021. (101K Salary x 6/12 months)					
2023	101	0	0	101	1.0	1-Sided Adj
Explanation:	(CC 2302) Additional Senior Business Analyst II 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. (\$101K salary)					
2023	0	-301	0	-301	0.0	1-Sided Adj
Explanation:	(CC 2302) Decreased need for contracted services to support financial performance and 2024 GRC proceeding.					
2023	0	-177	0	-177	0.0	1-Sided Adj
Explanation:	(CC 2094) Admin support for the launch of the Customer Services SharePoint included in the base year but no longer needed in 2023.					
2023	100	0	0	100	1.0	1-Sided Adj
Explanation:	(CC 2534) Additional Business Analysts for 2023- 2024 to support compliance activities required by the California Consumer Privacy Act (CCPA). \$100K salary X 1 FTE = \$100K.					
2023	16	0	0	16	0.1	1-Sided Adj
Explanation:	(CC 2027) Full Year effect of Business Manager Labor Costs. 10% of time was charged to the California Consumer Privacy Act (CCPA) memorandum account during prior year. Business Manager (BM2) salary of \$160K x 10% charged to refundable in the prior year (160,000 X 10%= 16K).					
2023	0	-428	0	-428	0.0	1-Sided Adj
Explanation:	(CC 2094) One-time additional postage charges for Winter Direct Mail postcards incurred in 2021, not to recur in 2024.					
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 differences.

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

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<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>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.					

Note: Totals may include rounding differences.

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

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

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
2024	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.					
2024	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.					
2024	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)					
2024	0	99	0	99	0.0	1-Sided Adj
Explanation:	(CC 2306) Estimated software licenses required for new data governance application. Cost estimate was provided by IT. Tool is intended to provide meta data management, data definition, catalog of PII information, data business rules, data quality assurance, and other processes/functions for data governance needs. (66 licenses at estimated ~\$1,500 per license annually)					
2024	51	0	0	51	0.5	1-Sided Adj
Explanation:	(CC 2302) Adjustment to reflect the full year salary of an analyst hired in June 2021. (101K Salary x 6/12 months)					
2024	101	0	0	101	1.0	1-Sided Adj
Explanation:	(CC 2302) Additional Senior Business Analyst II 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. (\$101K salary)					
2024	0	-301	0	-301	0.0	1-Sided Adj
Explanation:	(CC 2302) Decreased need for contracted services to support financial performance and 2024 GRC proceeding.					
2024	0	-177	0	-177	0.0	1-Sided Adj
Explanation:	(CC 2094) Admin support for the launch of the Customer Services SharePoint included in the base year but no longer needed in 2024.					
2024	200	0	0	200	2.0	1-Sided Adj
Explanation:	(CC 2534) Additional Business Analysts for 2023- 2024 to support compliance activities required by the California Consumer Privacy Act (CCPA). \$100K salary X 2 FTEs = \$200K.					
2024	16	0	0	16	0.1	1-Sided Adj
Explanation:	(CC 2027) Full Year effect of Business Manager Labor Costs. 10% of time was charged to the California Consumer Privacy Act (CCPA) memorandum account during prior year. Business Manager (BM2) salary of \$160K x 10% charged to refundable in the prior year (160,000 X 10%= 16K).					
2024	0	-428	0	-428	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

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

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>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	(CC 2094) One-time additional postage charges for Winter Direct Mail postcards incurred in 2021, not to recur in 2024.					
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	

Note: Totals may include rounding differences.

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

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

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):

	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
Adjustments (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 (Nominal \$)					
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
Vacation & Sick (Nominal \$)					
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
Escalation 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
Recorded-Adjusted (Constant 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.

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

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	Labor	NLbr	NSE	FTE	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 costs				
2017	-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.				
2017 Total	-82	-1	0	1.0	
2018	-81	0	0	1.0	1-Sided Adj
Explanation:	To remove cost recovered in EDRMA CE:FG9031002200				
2018	-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.				
2018 Total	-82	0	0	1.0	
2019	0	-69	0	0.0	1-Sided Adj
Explanation:	To remove cost recovered in EDRMA CE: FG9031002200				
2019	0	-344	0	0.0	CCTR Transf To 2200-0428.000
Explanation:	Transer of TAP costs incurred in Customer Services (cc 2200-2094, ce 6220051) for 2019 to appropriate cost center 2200-0428 Cust Insight & Analy				
2019	108	4	0	0.3	1-Sided Adj
Explanation:	Adjustment due to timing of general entry correction CE: 6110010, 6120036				
2019	0	15	0	0.0	CCTR Transf To 2200-8000.002

Note: Totals may include rounding differences.

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

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>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation: Transfer non-labor expense associated with executive benefit LTIP from 2200-2269 in work group 200006.000 (Customer Service Other Office Ops and Technology) to cost center 2200-8000.002 in work group 2CP000.001 Human Resources, Disability, & Workers Comp in order to align historical costs with workgroup in which the activity will be forecasted.					
2019	0	80	0	0.0	CCTR Transf To 2200-8000.002
Explanation: Transfer non-labor expense associated with executive benefit LTIP from 2200-2094 in work group 200006.000 (Customer Service Other Office Ops and Technology) to cost center 2200-8000.002 in work group 2CP000.001 Human Resources, Disability, & Workers Comp in order to align historical costs with workgroup in which the activity will be forecasted.					
2019	-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.					
2019 Total					
	107	-315	0	0.3	
2020	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).					
2020	0	-1	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).					
2020	-55	-630	0	0.5	1-Sided Adj
Explanation: To remove Disconnection OIR project charges including LiHeap Software Cost that are Refundable CE:6230810					
2020	0	-1	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).					
2020	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).					
2020	0	-4	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).					
2020	-1	-3	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	0	-3	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

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>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-19 related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	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).				
2020	0	-1	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).				
2020	0	-1	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).				
2020	0	-1	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).				
2020	0	-309	0	0.0	CCTR Transf To 2200-0428.000
Explanation:	Transer of TAP costs incurred in Customer Services (cc 2200-2094, ce 6220051) for 2020 to appropriate cost center 2200-0428 Cust Insight & Analy				
2020	289	2	0	0.8	1-Sided Adj
Explanation:	Adjustment due to timing of general entry correction CE: 6110010, 6120036				
2020	0	-241	0	0.0	CCTR Transf To 2200-0428.000
Explanation:	Transer of TAP costs (vendors Kantar and Medallia) incurred in Customer Services (cc 2200-2094, ce 6220051) for 2020 to appropriate cost center 2200-0428 Cust Insight & Analy				
2020	-2	0	0	-0.1	CCTR Transf To 2200-2011.002
Explanation:	Transfer costs to GOSI CC 2200-2011.002 related to SB1371 (BLM) Emissions Strategy Program				
2020	-1	0	0	-0.1	CCTR Transf To 2200-2011.002
Explanation:	Transfer costs to GOSI CC 2200-2011.002 related to SB1371 (BLM) Emissions Strategy Program				
2020	-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.				
2020 Total	229	-1,199	0	1.0	
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	-1	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).				

Note: Totals may include rounding differences.

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

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>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-1	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	-1	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	-1	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	-8	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	-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).				
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	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).				
2021	0	-1	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	-1	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	424	0	0.0	1-Sided Adj
Explanation:	Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)				
2021	-81	-6	0	-0.7	1-Sided Adj
Explanation:	Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367 and CPPMA 300815073)				
2021	-23	0	0	-0.2	1-Sided Adj
Explanation:	Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)				
2021	-6	0	0	-0.1	1-Sided Adj
Explanation:	Removing non-GRC costs related to regulatory memorandum accounts (RM 300808367)				

Note: Totals may include rounding differences.

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

Area: CS - OFFICE OPERATIONS
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 Workpaper: 200006.000 - Customer Service Other Office Operations and Technology

<u>Year</u>	<u>Labor</u>	<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 general entry correction.				
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	

Note: Totals may include rounding differences.

Beginning of Workpaper
200007.000 - Measurement Data Ops (MDO)

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

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:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					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	

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		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
Total		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	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	53	0	0	53	0.7	1-Sided Adj
Explanation:	<p>2021 Base Year numbers include approximately 8 months of a Gas Measurement Analyst-5 salary (\$58k and 0.6 FTE). An adjustment of \$34k and 0.4 FTE has been made to reflect full year staffing levels in forecast years.</p> <p>2021 Base Year numbers include approximately 6 months of a Gas Measurement Analyst-5 salary (\$49k and 0.5 FTE). An adjustment of \$43k and 0.5 FTE has been made to reflect full year staffing levels in forecast years.</p> <p>2021 Base Year numbers include approximately (-\$24k and -0.2 FTE) in overtime charges corresponding to the temporary vacancies. An adjustment to remove this overtime has been made as a result of our full year staffing level adjustments.</p>					
2022	0	-104	0	-104	0.0	1-Sided Adj
Explanation:	<p>Reduction in telecommunication cost associated with upgrading Non-Core customer measurement equipment to communicate over digital wireless communications versus telephony analog hardlines. See supplemental workpaper for calculation.</p>					
2022 Total	53	-104	0	-51	0.7	
2023	53	0	0	53	0.7	1-Sided Adj

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	2021 Base Year numbers include approximately 8 months of a Gas Measurement Analyst-5 salary (\$58k and 0.6 FTE). An adjustment of \$34k and 0.4 FTE has been made to reflect full year staffing levels in forecast years.					
	2021 Base Year numbers include approximately 6 months of a Gas Measurement Analyst-5 salary (\$49k and 0.5 FTE). An adjustment of \$43k and 0.5 FTE has been made to reflect full year staffing levels in forecast years.					
	2021 Base Year numbers include approximately (-\$24k and -0.2 FTE) in overtime charges corresponding to the temporary vacancies. An adjustment to remove this overtime has been made as a result of our full year staffing level adjustments.					
2023	0	-105	0	-105	0.0	1-Sided Adj
Explanation:	Reduction in telecommunication cost associated with upgrading Non-Core customer measurement equipment to communicate over digital wireless communications versus telephony analog hardlines. See supplemental workpaper for detailed calculation.					
2023 Total	53	-105	0	-52	0.7	
2024	53	0	0	53	0.7	1-Sided Adj
Explanation:	2021 Base Year numbers include approximately 8 months of a Gas Measurement Analyst-5 salary (\$58k and 0.6 FTE). An adjustment of \$34k and 0.4 FTE has been made to reflect full year staffing levels in forecast years.					
	2021 Base Year numbers include approximately 6 months of a Gas Measurement Analyst-5 salary (\$49k and 0.5 FTE). An adjustment of \$43k and 0.5 FTE has been made to reflect full year staffing levels in forecast years.					
	2021 Base Year numbers include approximately (-\$24k and -0.2 FTE) in overtime charges corresponding to the temporary vacancies. An adjustment to remove this overtime has been made as a result of our full year staffing level adjustments.					
2024	0	-105	0	-105	0.0	1-Sided Adj
Explanation:	Reduction in telecommunication cost associated with upgrading Non-Core customer measurement equipment to communicate over digital wireless communications versus telephony analog hardlines. See supplemental workpaper for detailed calculation.					
2024 Total	53	-105	0	-52	0.7	

Note: Totals may include rounding differences.

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

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Workpaper: 200007.000 - Measurement Data Ops (MDO)

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (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
Adjustments (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
Recorded-Adjusted (Nominal \$)					
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
Vacation & Sick (Nominal \$)					
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
Escalation 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
Recorded-Adjusted (Constant 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.

Southern California Gas Company
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Non-Shared Service Workpapers

Area: CS - OFFICE OPERATIONS
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 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:

Year	Labor	NLbr	NSE	FTE	Adj Type
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	

Note: Totals may include rounding differences.

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							
	Adjusted-Recorded					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.								

Southern California Gas Company
 2024 GRC - APP
 Shared Services Workpapers

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

Summary of Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Shared Services Workpapers

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

Summary for Category: A. CS - Office Operations

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	3,535	3,745	3,745	3,745
Non-Labor	811	811	811	811
NSE	0	0	0	0
Total	4,346	4,556	4,556	4,556
FTE	42.1	44.6	44.6	44.6

Cost Centers belonging to this Category:

2200-0355.000 Payment Processing

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

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0355.000 - Payment Processing

Southern California Gas Company
2024 GRC - APP
Shared Services Workpapers

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								
		Adjusted-Recorded					Adjusted-Forecast			
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	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Shared Services Workpapers

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 Adjusted-Recorded					2022 Adjusted-Forecast				
	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 Adjusted-Forecast					2024 Adjusted-Forecast				
	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%			

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Shared Services Workpapers

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.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Shared Services Workpapers

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 Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		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:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	39	0	0	39	0.5	1-Sided Adj
Explanation:	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)					
2022	171	0	0	171	2.0	1-Sided Adj
Explanation:	Due to increased complexity in the administration of the electronic payments adding 2 incremental FTEs at \$40.92 hourly rate - Reps (2,088 paid hours * \$40.92 * 2 FTEs = \$170,882)					
2022 Total	210	0	0	210	2.5	
2023	39	0	0	39	0.5	1-Sided Adj
Explanation:	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)					
2023	171	0	0	171	2.0	1-Sided Adj
Explanation:	Due to increased complexity in the administration of the electronic payments adding 2 incremental FTEs at \$40.92 hourly rate - Reps (2,088 paid hours * \$40.92 * 2 FTEs = \$170,882)					
2023 Total	210	0	0	210	2.5	
2024	39	0	0	39	0.5	1-Sided Adj
Explanation:	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 complexity in the administration of the electronic payments adding 2 incremental FTEs at \$40.92 hourly rate - Reps (2,088 paid hours * \$40.92 * 2 FTEs = \$170,882)					
2024 Total	210	0	0	210	2.5	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Shared Services Workpapers

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)
Recorded (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
Adjustments (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
Recorded-Adjusted (Nominal \$)					
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
Vacation & Sick (Nominal \$)					
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
Escalation 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
Recorded-Adjusted (Constant 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.

Southern California Gas Company
2024 GRC - APP
Shared Services Workpapers

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	NLbr	NSE	FTE	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 costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-3	0	0	-0.1	1-Sided Adj
Explanation:	Removing non-GRC costs related to regulatory memorandum accounts (RM 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	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2247.000 - Manager of Remittance Processing

Southern California Gas Company
2024 GRC - APP
Shared Services Workpapers

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								
		Adjusted-Recorded					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	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Shared Services Workpapers

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 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%			

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Shared Services Workpapers

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.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Shared Services Workpapers

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 Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		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
Total		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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Shared Services Workpapers

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):

	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
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (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
Vacation & Sick (Nominal \$)					
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 (Constant 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.

Southern California Gas Company
2024 GRC - APP
Shared Services Workpapers

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

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

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

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	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

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

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

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	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