

Table 4-1
Pacific Gas and Electric Company
Field Service and Dispatch
Expenses by Major Work Category *
(Thousands of Nominal Dollars)

Line No.	MWC	Description	2007 Recorded Adjusted	2008 Recorded Adjusted	2009 Recorded Adjusted	2010 Recorded Adjusted	2011 Recorded Adjusted	2012 Forecast	2013 Forecast	2014 Forecast
1	DC	Dispatch	12,304	12,951	13,633	14,351	15,106	15,966	17,975	24,015
2	DD	Field Service	54,483	57,350	60,369	63,546	66,891	71,066	76,340	78,059
3		Total Expenses	<u>66,787</u>	<u>70,302</u>	<u>74,002</u>	<u>77,897</u>	<u>81,997</u>	<u>87,032</u>	<u>94,315</u>	<u>102,074</u>

* These dollars are stated in SAP dollars. SAP dollars include certain labor-driven adders such as employee benefits and payroll taxes that are charged to separate FERC accounts.

Table 4-2
Pacific Gas and Electric Company
Field Service and Dispatch
Expenses by Major Work Category *
(Thousands of Base Year 2011 Dollars)

Line No.	MWC	Description	2007 Recorded Adjusted	2008 Recorded Adjusted	2009 Recorded Adjusted	2010 Recorded Adjusted	2011 Recorded Adjusted	2012 Forecast	2013 Forecast	2014 Forecast
1	DC	Dispatch	13,982	14,232	14,503	14,794	15,106	15,501	16,958	22,032
2	DD	Field Service	61,912	63,022	64,222	65,512	66,891	68,996	72,019	71,614
3		Total Expenses	<u>75,894</u>	<u>77,255</u>	<u>78,726</u>	<u>80,306</u>	<u>81,997</u>	<u>84,497</u>	<u>88,976</u>	<u>93,646</u>

* These dollars are stated in SAP dollars. SAP dollars include certain labor-driven adders such as employee benefits and payroll taxes that are charged to separate FERC accounts.

Table 4-3

Pacific Gas and Electric Company
 Field Service and Dispatch
 MWC DC - Dispatch
 Translation Between SAP and FERC Account Views
 (Thousands of Nominal Dollars)

Line No.	FERC Function	Description	2007 Recorded Adjusted	2008 Recorded Adjusted	2009 Recorded Adjusted	2010 Recorded Adjusted	2011 Recorded Adjusted	2012 Forecast	2013 Forecast	2014 Forecast
1	Electric Distribution	Labor	246	259	273	287	302	320	360	481
2		Non Labor	246	259	273	287	302	320	360	481
3		Total	493	519	546	575	605	639	720	962
4	Gas Distribution	Labor	536	565	594	626	659	696	784	1,047
5		Non Labor	536	565	594	626	659	696	784	1,047
6		Total	1,073	1,129	1,189	1,251	1,317	1,392	1,567	2,094
7	Customer Accounts	Labor	4,209	4,430	4,663	4,909	5,167	5,461	6,148	8,214
8		Non Labor	4,209	4,430	4,663	4,909	5,167	5,461	6,148	8,214
9		Total	8,417	8,860	9,326	9,817	10,334	10,922	12,297	16,429
10	Revenue	Revenue	-	-	-	-	-	-	-	-
11	Payroll Taxes*	Payroll Taxes	685	721	759	799	841	889	1,001	1,337
12	Employee Benefits*	Employee Benefits	1,636	1,722	1,813	1,908	2,009	2,123	2,390	3,193
13		Total MWC DC Expenses - SAP View	<u>12,304</u>	<u>12,951</u>	<u>13,633</u>	<u>14,351</u>	<u>15,106</u>	<u>15,966</u>	<u>17,975</u>	<u>24,015</u>

Pacific Gas and Electric Company
 Field Service and Dispatch
 MWC DD - Field Service
 Translation Between SAP and FERC Account Views
 (Thousands of Nominal Dollars)

Line No.	FERC Function	Description	2007 Recorded Adjusted	2008 Recorded Adjusted	2009 Recorded Adjusted	2010 Recorded Adjusted	2011 Recorded Adjusted	2012 Forecast	2013 Forecast	2014 Forecast
14	Electric Distribution	Labor	5,940	6,252	6,582	6,928	7,293	7,782	8,409	8,590
15		Non Labor	5,940	6,252	6,582	6,928	7,293	7,782	8,409	8,590
16		Total	11,880	12,505	13,163	13,856	14,585	15,565	16,817	17,179
17	Gas Distribution	Labor	17,820	18,757	19,745	20,784	21,878	23,347	25,226	25,769
18		Non Labor	17,820	18,757	19,745	20,784	21,878	23,347	25,226	25,769
19		Total	35,639	37,515	39,489	41,568	43,755	46,695	50,452	51,537
20	Revenue	Revenue	-	-	-	-	-	-	-	-
21	Payroll Taxes*	Payroll Taxes	2,056	2,164	2,278	2,398	2,524	2,600	2,678	2,758
22	Employee Benefits*	Employee Benefits	4,908	5,167	5,439	5,725	6,026	6,207	6,393	6,585
23		Total MWC DD Expenses - SAP View	<u>54,483</u>	<u>57,350</u>	<u>60,369</u>	<u>63,546</u>	<u>66,891</u>	<u>71,066</u>	<u>76,340</u>	<u>78,059</u>

* The total MWC amounts are translated from the total amount shown in SAP dollars to the appropriate Functional Areas
 Payroll Taxes and Pension and Benefits dollars are not included in O&M expenses, but are included elsewhere in the GRC (see Chapters 6 and 7 of Exhibit (PG&E-2)).

Table 4-4

Pacific Gas and Electric Company
Field Service and Dispatch
MWC DC - Dispatch
Translation Between SAP and FERC Account Views
(Thousands of 2011 Base Year Dollars)

Line No.	FERC Account	Description	2007 Recorded Adjusted	2008 Recorded Adjusted	2009 Recorded Adjusted	2010 Recorded Adjusted	2011 Recorded Adjusted	2012 Forecast	2013 Forecast	2014 Forecast
1	Electric Distribution	Labor	280	285	290	296	302	310	339	441
2		Non Labor	280	285	290	296	302	310	339	441
3		Total	560	570	581	592	605	621	679	882
4	Gas Distribution	Labor	610	620	632	645	659	676	739	961
5		Non Labor	610	620	632	645	659	676	739	961
6		Total	1,219	1,241	1,265	1,290	1,317	1,352	1,479	1,921
7	Customer Accounts	Labor	4,782	4,868	4,961	5,060	5,167	5,302	5,800	7,536
8		Non Labor	4,782	4,868	4,961	5,060	5,167	5,302	5,800	7,536
9		Total	9,565	9,736	9,922	10,121	10,334	10,604	11,601	15,072
10	Revenue	Revenue	-	-	-	-	-	-	-	-
11	Payroll Taxes*	Payroll Taxes	779	793	808	824	841	863	944	1,227
12	Employee Benefits*	Employee Benefits	1,859	1,893	1,929	1,967	2,009	2,061	2,255	2,930
13		Total MWC DC Expenses - SAP View	13,982	14,232	14,503	14,794	15,106	15,501	16,958	22,032

Pacific Gas and Electric Company
Field Service and Dispatch
MWC DD - Field Service
Translation Between SAP and FERC Account Views
(Thousands of 2011 Base Year Dollars)

Line No.	FERC Function	Description	2007 Recorded Adjusted	2008 Recorded Adjusted	2009 Recorded Adjusted	2010 Recorded Adjusted	2011 Recorded Adjusted	2012 Forecast	2013 Forecast	2014 Forecast
14	Electric Distribution	Labor	6,750	6,871	7,002	7,142	7,293	7,556	7,933	7,880
15		Non Labor	6,750	6,871	7,002	7,142	7,293	7,556	7,933	7,880
16		Total	13,500	13,742	14,003	14,284	14,585	15,111	15,865	15,761
17	Gas Distribution	Labor	20,249	20,613	21,005	21,427	21,878	22,667	23,798	23,641
18		Non Labor	20,249	20,613	21,005	21,427	21,878	22,667	23,798	23,641
19		Total	40,499	41,225	42,010	42,853	43,755	45,334	47,596	47,282
20	Revenue	Revenue	-	-	-	-	-	-	-	-
21	Payroll Taxes*	Payroll Taxes	2,336	2,378	2,423	2,472	2,524	2,524	2,526	2,530
22	Employee Benefits*	Employee Benefits	5,578	5,678	5,786	5,902	6,026	6,026	6,031	6,041
23		Total MWC DD Expenses - SAP View	61,912	63,022	64,222	65,512	66,891	68,996	72,019	71,614

* The total MWC amounts are translated from the total amount shown in SAP dollars to the appropriate Functional Areas
 Payroll Taxes and Pension and Benefits dollars are not included in O&M expenses, but are included elsewhere in the GRC (see Chapters 6 and 7 of Exhibit (PG&E-2)).

Table 4-5

Pacific Gas and Electric Company
MWC DD - Field Service Expense by MAT Code
(Thousand of Nominal Dollars)

Line No.	MAT Code	Work Description	Description	2007 Recorded	2008 Recorded	2009 Recorded	2010 Recorded	2011 Recorded	2012 Forecast	2013 Forecast	2014 Forecast	
1	DDA	MAT Code A	Electric Distribution	Labor	1,940	1,830	1,976	1,984	2,390	2,390	2,390	2,390
2				Non Labor	1,244	1,098	1,424	1,399	2,072	2,072	2,072	2,072
3				Total	3,184	2,928	3,401	3,384	4,463	4,463	4,463	4,463
4												
5			Other Elect Rev	Revenue	-	-	-	-	-	-	-	
6			Payroll Taxes	Payroll Taxes	159	149	160	150	181	181	181	
7			Employee Benefits	Benefits	312	310	308	315	362	362	362	
8												
9												
10												
11			Total MAT Code A		3,656	3,388	3,869	3,848	5,006	5,006	5,006	5,006
12												
13												
14	DDB	MAT Code B	Gas Distribution	Labor	3,750	3,496	4,051	4,293	4,099	4,099	4,099	4,099
15				Non Labor	1,351	1,244	1,683	1,888	1,913	1,913	1,913	1,913
16				Total	5,101	4,740	5,734	6,181	6,012	6,012	6,012	6,012
17												
18			Other Elect Rev	Revenue	-	-	-	-	-	-	-	
19			Payroll Taxes	Payroll Taxes	316	293	333	341	311	311	311	
20			Employee Benefits	Benefits	617	597	648	706	651	651	651	
21												
22												
23												
24			Total MAT Code B		6,034	5,630	6,715	7,228	6,974	6,974	6,974	6,974
25												
26												
27	DDC	MAT Code C	Electric Distribution	Labor	4,000	4,422	4,605	4,944	4,902	5,392	6,018	6,199
28				Non Labor	4,696	5,155	5,157	5,529	5,220	5,710	6,336	6,517
29				Total	8,696	9,577	9,762	10,472	10,122	11,102	12,354	12,716
30												
31			Gas Distribution	Labor	14,070	15,261	15,694	16,491	17,778	19,248	21,127	21,669
32			Non Labor	16,469	17,514	18,062	18,896	19,965	21,435	23,313	23,856	
33			Total	30,539	32,775	33,756	35,387	37,743	40,682	44,440	45,525	
34												
35			Other Elect Rev	Revenue	-	-	-	-	-	-	-	
36			Payroll Taxes	Payroll Taxes	1,580	1,721	1,785	1,907	2,032	2,107	2,185	2,266
37			Employee Benefits	Benefits	3,979	4,259	4,483	4,704	5,013	5,194	5,380	5,572
38												
39												
40												
41			Total MAT Code C		44,794	48,332	49,786	52,470	54,911	59,086	64,360	66,079
42												
43												
44	Total MWC DD	Electric Distribution	Labor	5,940	6,252	6,582	6,928	7,293	7,782	8,409	8,590	
45			Non Labor	5,940	6,252	6,582	6,928	7,293	7,782	8,409	8,590	
46			Total	11,880	12,505	13,163	13,856	14,585	15,565	16,817	17,179	
47												
48		Gas Distribution	Labor	17,820	18,757	19,745	20,784	21,878	23,347	25,226	25,769	
49		Non Labor	17,820	18,757	19,745	20,784	21,878	23,347	25,226	25,769		
50		Total	35,639	37,515	39,489	41,568	43,755	46,695	50,452	51,537		
51												
52		Other Elect Rev	Revenue	-	-	-	-	-	-	-	-	
53		Payroll Taxes	Payroll Taxes	2,056	2,164	2,278	2,398	2,524	2,600	2,678	2,758	
54		Employee Benefits	Benefits	4,908	5,167	5,439	5,725	6,026	6,207	6,393	6,585	
55												
56												
57												
58			Total MWC DD		54,483	57,350	60,369	63,546	66,891	71,066	76,340	78,059

Table 4-6
Pacific Gas and Electric Company
MWC DD - Field Service Expense by MAT Code
(Thousand of 2011 Base Year Dollars)

Line No.	MAT Code	Work Description	Description		2007 Recorded	2008 Recorded	2009 Recorded	2010 Recorded	2011 Recorded	2012 Forecast	2013 Forecast	2014 Forecast
1	DDA	MAT Code A	Electric Distribution	Labor	2,205	2,011	2,103	2,046	2,390	2,321	2,255	2,193
2				Non Labor	1,413	1,206	1,515	1,442	2,072	2,012	1,955	1,901
3				Total	3,618	3,218	3,618	3,488	4,463	4,463	4,463	4,463
4			Other Elect Rev	Revenue	-	-	-	-	-	-	-	-
5			Payroll Taxes	Payroll Taxes	181	164	170	155	181	176	171	166
6			Employee Benefits	Benefits	355	341	328	324	362	352	342	332
7		Total	MAT Code A		4,154	3,723	4,115	3,967	5,006	4,990	4,975	4,961
8	DDB	MAT Code B	Gas Distribution	Labor	4,261	3,842	4,309	4,426	4,099	3,980	3,867	3,761
9				Non Labor	1,535	1,367	1,790	1,946	1,913	1,857	1,804	1,755
10				Total	5,796	5,208	6,100	6,372	6,012	6,012	6,012	6,012
11			Other Elect Rev	Revenue	-	-	-	-	-	-	-	-
12			Payroll Taxes	Payroll Taxes	359	323	354	351	311	302	294	286
13			Employee Benefits	Benefits	701	656	690	728	651	632	614	597
14		Total	MAT Code B		6,857	6,187	7,143	7,451	6,974	6,946	6,920	6,895
15	DDC	MAT Code C	Electric Distribution	Labor	4,545	4,860	4,899	5,096	4,902	5,235	5,678	5,687
16				Non Labor	5,337	5,664	5,486	5,700	5,220	5,544	5,978	5,979
17				Total	9,882	10,524	10,385	10,796	10,122	10,122	10,122	10,122
18			Gas Distribution	Labor	15,988	16,771	16,696	17,001	17,778	18,687	19,931	19,880
19				Non Labor	18,715	19,246	19,215	19,480	19,965	20,810	21,994	21,886
20				Total	34,703	36,017	35,910	36,481	37,743	37,743	37,743	37,743
21			Other Elect Rev	Revenue	-	-	-	-	-	-	-	-
22			Payroll Taxes	Payroll Taxes	1,795	1,891	1,899	1,966	2,032	2,046	2,062	2,079
23			Employee Benefits	Benefits	4,522	4,680	4,769	4,850	5,013	5,043	5,076	5,112
24		Total	MAT Code C		50,902	53,112	52,963	54,093	54,911	54,955	55,003	55,056
25		Total MWC DD	Electric Distribution	Labor	6,750	6,871	7,002	7,142	7,293	7,556	7,933	7,880
26				Non Labor	6,750	6,871	7,002	7,142	7,293	7,556	7,933	7,880
27				Total	13,500	13,742	14,003	14,284	14,585	15,111	15,865	15,761
28			Gas Distribution	Labor	20,249	20,613	21,005	21,427	21,878	22,667	23,798	23,641
29				Non Labor	20,249	20,613	21,005	21,427	21,878	22,667	23,798	23,641
30				Total	40,499	41,225	42,010	42,853	43,755	45,334	47,596	47,282
31			Other Elect Rev	Revenue	-	-	-	-	-	-	-	-
32			Payroll Taxes	Payroll Taxes	2,336	2,378	2,423	2,472	2,524	2,524	2,526	2,530
33			Employee Benefits	Benefits	5,578	5,678	5,786	5,902	6,026	6,026	6,031	6,041
34		Total	MWC DD		61,912	63,022	64,222	65,512	66,891	68,996	72,019	71,614