

# DRAFT-For Discussion Purposes Only

Table X-4  
 Pacific Gas and Electric Company  
 2014 General Rate Case  
 Exhibit (PG&E-X), Chapter #  
 Name of Chapter  
 MWC GA - Pole Inventory/Test and Treat  
 Recorded and Forecast Expense MWC by Cost Type  
 (Thousands of Base Year Dollars)

Line No.	FERC Function	Cost Type	2007 Recorded Adjusted	2008 Recorded Adjusted	2009 Recorded Adjusted	2010 Recorded Adjusted	2011 Recorded Adjusted	2012 Forecast	2013 Forecast	2014 Forecast	Reference
1	Electric Distribution	Labor									
2		Non Labor									
3		Total									
4	Revenue	Revenue									
5	Payroll Taxes*	Payroll Taxes									
6	Employee Benefits*	Employee Benefits									
7		Total									

PACIFIC GAS AND ELECTRIC COMPANY  
RESULTS OF OPERATIONS

WORKPAPERS  
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Chapter	Title	Witness
2	SAP FERC TRANSLATION	Redacted
3	ELECTRIC DISTRIBUTION O&M EXPENSE	
4	GAS DISTRIBUTION O&M EXPENSE	
5	CUSTOMER ACCOUNTS EXPENSE	
6	GENERATION O&M EXPENSE	
7	ADMINISTRATIVE AND GENERAL EXPENSES	
8	PAYROLL AND OTHER TAXES	
14	GAS AND ELECTRIC DISTRIBUTION AND GENERATION RATE BASE	Redacted
15	ELECTRIC REVENUES AT PRESENT RATES	Redacted
16	GAS REVENUES AT PRESENT RATES	Redacted
17	OTHER OPERATING REVENUES	Redacted

**Table 2-1**  
**Pacific Gas And Electric Company**  
**Distribution, Pole Test and Treat, Restoration and Joint Utilities Coordination**  
**Exhibit (PG&E-3), Chapter 4**  
**(In Thousands of Nominal Dollars)**

Line	Major Work Category	FERC Account	Cost Type	2004 Recorded	2005 Recorded	2005 Recorded Adjusted	2006 Recorded	2006 Recorded Adjusted	2007 Recorded	2008 Recorded	2008 Recorded Adjusted	2009 Forecast	2010 Forecast	2011 Forecast	
1	GA	Poles-Inventory/Test&Treat	408	Payroll Taxes	\$ 156	\$ 164	\$ 163	\$ 107	\$ 107	\$ 97	\$ 138	\$ 138	\$ 136	\$ 69	\$ 96
2				Total	\$ 156	\$ 164	\$ 163	\$ 107	\$ 107	\$ 97	\$ 138	\$ 138	\$ 136	\$ 69	\$ 96
3			456	Misc Revenues	-\$ 1,976	-\$ 3,016	-\$ 2,989	-\$ 3,208	-\$ 3,203	-\$ 2,998	-\$ 3,225	-\$ 3,225	-\$ 1,100	-\$ 3,020	-\$ 3,090
4				Total	-\$ 1,976	-\$ 3,016	-\$ 2,989	-\$ 3,208	-\$ 3,203	-\$ 2,998	-\$ 3,225	-\$ 3,225	-\$ 1,100	-\$ 3,020	-\$ 3,090
5			583	Labor	\$ 28	\$ 17	\$ 17				\$ 1	\$ 1	\$ 1	\$ 0	
6				Non Labor	\$ 5	\$ 508	\$ 14	\$ 90	\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	
7				Total	\$ 33	\$ 525	\$ 30	\$ 90	\$ 0		\$ 1	\$ 1	\$ 1	\$ 0	
8			588	Labor	\$ 811	\$ 947	\$ 947	\$ 365	\$ 365	\$ 330	\$ 751	\$ 751	\$ 718	\$ 194	\$ 41
9				Non Labor	\$ 320	\$ 396	\$ 396	\$ 210	\$ 210	\$ 210	\$ 252	\$ 252	\$ 233	\$ 141	\$ 232
10				Total	\$ 1,131	\$ 1,343	\$ 1,343	\$ 575	\$ 575	\$ 540	\$ 1,003	\$ 1,003	\$ 951	\$ 335	\$ 273
11			593	Labor	\$ 1,054	\$ 987	\$ 874	\$ 875	\$ 859	\$ 837	\$ 1,046	\$ 1,046	\$ 1,018	\$ 678	\$ 1,153
12				Non Labor	\$ 13,969	\$ 15,851	\$ 15,851	\$ 11,543	\$ 11,543	\$ 14,023	\$ 13,176	\$ 13,176	\$ 12,383	\$ 13,250	\$ 17,751
13				Total	\$ 15,023	\$ 16,838	\$ 16,724	\$ 12,418	\$ 12,402	\$ 14,860	\$ 14,222	\$ 14,222	\$ 13,401	\$ 13,928	\$ 18,903
14			880	Labor	\$ 0										
15				Non Labor	\$ 0										
16				Total	\$ 1										
17			920	Labor				\$ 1	\$ 1						
18				Non Labor				\$ 0	\$ 0						
19				Total				\$ 1	\$ 1						
20			921	Non Labor				\$ 1	\$ 1						
21				Total				\$ 1	\$ 1						
22			923	Non Labor				\$ 0	\$ 0						
23				Total				\$ 0	\$ 0						
24			926	Benefits	\$ 386	\$ 408	\$ 407	\$ 280	\$ 279	\$ 256	\$ 375	\$ 375	\$ 374	\$ 196	\$ 280
25				Total	\$ 386	\$ 408	\$ 407	\$ 280	\$ 279	\$ 256	\$ 375	\$ 375	\$ 374	\$ 196	\$ 280
26			930	Payroll Taxes						\$ 0					
27				Benefits						\$ 1					
28				Labor						\$ 5					
29				Non Labor						\$ 0					
30				Total						\$ 6					
31			Result	Payroll Taxes	\$ 156	\$ 164	\$ 163	\$ 107	\$ 107	\$ 98	\$ 138	\$ 138	\$ 136	\$ 69	\$ 96
32				Benefits	\$ 386	\$ 408	\$ 407	\$ 280	\$ 279	\$ 256	\$ 375	\$ 375	\$ 374	\$ 196	\$ 280
33				Labor	\$ 1,893	\$ 1,951	\$ 1,838	\$ 1,240	\$ 1,224	\$ 1,172	\$ 1,798	\$ 1,798	\$ 1,737	\$ 872	\$ 1,194
34				Non Labor	\$ 14,294	\$ 16,754	\$ 16,260	\$ 11,842	\$ 11,752	\$ 14,233	\$ 13,427	\$ 13,427	\$ 12,616	\$ 13,391	\$ 17,982
35				Misc Revenues	-\$ 1,976	-\$ 3,016	-\$ 2,989	-\$ 3,208	-\$ 3,203	-\$ 2,998	-\$ 3,225	-\$ 3,225	-\$ 1,100	-\$ 3,020	-\$ 3,090
36				Total	\$ 14,753	\$ 16,261	\$ 15,679	\$ 10,261	\$ 10,160	\$ 12,762	\$ 12,514	\$ 12,514	\$ 13,763	\$ 11,509	\$ 16,462
37	Overall Result			Payroll Taxes	\$ 156	\$ 164	\$ 163	\$ 107	\$ 107	\$ 98	\$ 138	\$ 138	\$ 136	\$ 69	\$ 96
38				Benefits	\$ 386	\$ 408	\$ 407	\$ 280	\$ 279	\$ 256	\$ 375	\$ 375	\$ 374	\$ 196	\$ 280
39				Labor	\$ 1,893	\$ 1,951	\$ 1,838	\$ 1,241	\$ 1,224	\$ 1,172	\$ 1,798	\$ 1,798	\$ 1,737	\$ 872	\$ 1,194
40				Non Labor	\$ 14,294	\$ 16,754	\$ 16,260	\$ 11,844	\$ 11,752	\$ 14,233	\$ 13,427	\$ 13,427	\$ 12,616	\$ 13,391	\$ 17,982
41				Misc Revenues	-\$ 1,976	-\$ 3,016	-\$ 2,989	-\$ 3,208	-\$ 3,203	-\$ 2,998	-\$ 3,225	-\$ 3,225	-\$ 1,100	-\$ 3,020	-\$ 3,090
42				Total	\$ 14,753	\$ 16,261	\$ 15,679	\$ 10,263	\$ 10,160	\$ 12,762	\$ 12,514	\$ 12,514	\$ 13,763	\$ 11,509	\$ 16,462

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