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PACIFIC GAS AND ELECTRIC COMPANY

2017 GENERAL RATE CASE

LATE FILED EXHIBIT ON RULE 20A PROJECT SPENDING DETAIL

EXHIBIT (PG&E-42)



**PACIFIC GAS AND ELECTRIC COMPANY
LATE FILED EXHIBIT ON RULE 20A PROJECT SPENDING
DETAIL**

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PACIFIC GAS AND ELECTRIC COMPANY
LATE FILED EXHIBIT ON RULE 20A PROJECT SPENDING DETAIL

A. Introduction

This late-filed exhibit provides additional information regarding Pacific Gas and Electric Company's (PG&E) Rule 20A Program in accordance with Administrative Law Judge (ALJ) Stephen C. Roscow's request during the September 1, 2016 evidentiary hearing.¹ In accordance with the ALJ's request, PG&E previewed the scope and organization of the material in this late filed exhibit with Ms. Lau at the Energy Division and addressed Ms. Lau's questions prior to the submission of this exhibit.

B. Overview of Program Spending in 2013-2016 Compared to Adopted Funding Level

In 2013, PG&E spent \$69.4 million in the Rule 20A Program, consistent with the California Public Utilities Commission (CPUC) adopted amount for the Rule 20A Program. Over the 2014-2016 period, PG&E expects to spend approximately \$125 million, as compared to the Commission adopted amount of \$145.8 million. The spending decrease is primarily driven by project re-scheduling or re-scoping due to insufficient available work credits, and project delays attributable to PG&E or other parties.

C. Details on Rule 20A Program Budgeted and Recorded Spending During 2013, 2014 and 2015

Tables 42-1, 42-2 and 42-3 in Attachment A provide the budgeted and recorded amounts at the project level for 2013, 2014 and 2015, respectively.

For each line item in Tables 42-1, 42-2 and 42-3, PG&E provides specific project information including region, division, community, project order number, project order description, annual budgeted amount, recorded amount, and the difference between budgeted and recorded spending. For each project that has a variance of greater than \$500,000 between its annual budgeted and recorded spending, the table identifies key drivers for the variance.

¹ See Transcript (Tr.) Vol. 12, 1077:11 - 1084:15.

In some instances, recorded costs for certain projects are shown as negative numbers in the tables due to reasons such as:

- the transfer of certain project cost overruns to shareholder funding, as described below in Section D (and in Advice Letter 4553-E);
- cost reimbursement from joint trench participants;
- project costs being moved to another order number due to other work being done in conjunction with the Rule 20A project;
- project cancellation and costs moved to an expense order creating a negative variance; and
- a journal entry reflecting a delayed contractor invoice.

D. Expectations for Rule 20A Program Expenditures Going Forward

As described in the 2017 GRC Opening Testimony,² in 2014 PG&E identified certain completed Rule 20A projects for which expenditures had exceeded the communities' available work credits. To address this issue, PG&E paid for the excess amount with shareholder funds, and informed the Commission in Advice Letter 4553-E.³ In addition to the 16 completed projects that had overruns, PG&E also determined that many other municipalities' planned projects were on a trajectory to exceed their available work credit balances. To mitigate this issue, PG&E met with the impacted municipalities and communicated that their projects would need to be reduced in scope (or that the municipalities would need to borrow or buy additional work credits from other municipalities). PG&E continues to work through these impacted projects, but does not expect this issue to continue beyond 2017. As described in Advice Letter 4553-E, controls have been put in place to avoid future project overruns due to insufficient work credits.

Additionally, PG&E has been working with interested parties to revise the existing Rule 20A General Conditions Agreement (GCA), which was approved by the CPUC in December 2010. When the GCA was implemented, many municipalities were concerned that it had been implemented without their input. As a result, beginning in late 2014, PG&E has been working in collaboration with the California State Association of Counties, League of California Cities, and

² See Exhibit (PG&E-4), Chapter 18, p. 18-5.

³ See WP 18-50, Exhibit (PG&E-4).

1 many municipalities to revise the GCA. PG&E's intention is to develop and
2 submit a revised GCA to the CPUC that is mutually agreeable to Rule 20A
3 Program stakeholders. PG&E expects to file the revised GCA by the end of
4 2016. Currently, about 20 municipalities are deferring starting their Rule 20A
5 projects until the revised GCA is approved by the CPUC. PG&E is planning for
6 additional resources to accommodate the expected increase in Rule 20A project
7 demand when these municipalities initiate their projects.

PACIFIC GAS AND ELECTRIC COMPANY
ATTACHMENT A
2013–2015 RULE 20A PROGRAM BUDGET AND
RECORDED SPENDING

Table 42-1
Exhibit (PG&E-42)
MWC 30 - Rule 20A
2013 Budget vs. Recorded Amounts

Region	Division	Community	Project Order Number	Project Order Description	2013 Budget	2013 Recorded	Difference (Budget vs. Recorded)	Notes
Projects with Variances greater than \$500,000								
BA - Bay Area	Diablo	ORINDA	30519332	MINER RD ORINDA R20A	\$ 919,372	\$ 144,273	-\$ 775,100	3rd Party Delay - Variance was due to City's request to delay the project to 2014 to allow additional time to work with property owners on easement issues and traffic concerns.
BA - Bay Area	Diablo	PLEASANT HILL	30769201	OC1 R1 E 20A_BUSKIRK AVE_PLEASANT HILL	\$ 832,280	\$ 2,004,234	\$ 1,171,954	3rd Party - Additional costs incurred associated with the City's streetscape project and change orders associated with the 680 highway crossing.
BA - Bay Area	East Bay	BERKELEY	30817973	GRIZZLY PEAK BLVD BERKELEY R20A	\$ 982,453	\$ 14,159	-\$ 968,293	3rd Party Delay - Variance was due to delay receiving the base map from the City.
BA - Bay Area	East Bay	OAKLAND	30618097	PIEDMONT PINES OAKLAND R20A	\$ 9,308,458	\$ 5,899,099	-\$ 3,409,359	Project Efficiency - Project completed and came in below budget due to a variety of efficiencies realized on the project.
BA - Bay Area	East Bay	RICHMOND	30631393	EP_RULE 20A_MACDONALD AVE_RICHMOND	\$ 3,021,634	\$ 524,772	-\$ 2,496,862	PG&E Delay - Variance was due to delays stemming from a scope change on PG&E owned street-lights and limited estimating resources.
BA - Bay Area	North Bay	ST. HELENA AND NAPA COUNTY	30185719	R4 R20A - HWY29, NAPA COUNTY	\$ 9,766,390	\$ 11,935,400	\$ 2,169,010	3rd Party - Variance was due to additional joint trench costs to avoid future Caltrans road work.
CC - Central Coast	Central Coast	MONTEREY	30098410	EP RL 20A, DLMNTE AVE, EL ESTRO-PARK	\$ 667,419	\$ 10,323	-\$ 657,095	3rd Party Delay - Variance was due to project delay associated with City's request to change the trench lead from another utility to PG&E.
CC - Central Coast	Central Coast	MONTEREY COUNTY	30223951	R2E MOSS LANDING 20-A, MOSS LNDG-6900'	\$ 1,952,450	\$ 19,276	-\$ 1,933,174	3rd Party Delay - Variance was due to delays experienced by the County obtaining easements and environmental permits.
CC - Central Coast	Central Coast	SALINAS	30616115	+E EP E. MARKET R-20A-PH2 101-SHERWOOD	\$ 681,253	\$ 1,368,865	\$ 687,612	Field Condition - Remediation of contaminated soil in 2012 took longer than expected which resulted in unplanned (unbudgeted) carryover work to 2013.
CC - Central Coast	De Anza	CAMPBELL	30720578	EP WINCHESTER BLVD CAMPBELL R20A	\$ 3,176,039	\$ 5,900,933	\$ 2,724,894	Project Cost Estimate - Actual costs were higher than the preliminary estimate and resulting 2013 budget.
CC - Central Coast	Los Padres	ARROYO GRANDE	30323741	GRAND AVE 20A, GRND OAK PK- ELM, AG	\$ 1,004,869	\$ 2,025,483	\$ 1,020,614	Accelerated Schedule - Construction timeline was accelerated after the 2013 budget was set resulting in more costs in 2013.
CC - Central Coast	Los Padres	SAN LUIS OBISPO AND SAN LUIS OBISPO COUNTY	30677482	OC2 CITY OF SLO BROAD ST 20A PH 2	\$ 0	\$ 716,407	\$ 716,407	3rd Party Delay - Targeted completion in 2012 was delayed at City's request to minimize impact to businesses and customers which resulted in unplanned (unbudgeted) carryover work to 2013.
CC - Central Coast	Mission	ALAMEDA COUNTY	30657510	R1 EP 20A PH 1,HESPERIAN BLD,SAN LORENZO	\$ 1,481,017	\$ 32,478	-\$ 1,448,540	3rd Party Delay - Variance was due to delay to accommodate scope and schedule changes requested by the County.
CC - Central Coast	Mission	ALAMEDA COUNTY	30308833	E14TH II R20A	\$ 0	-\$ 706,261	-\$ 706,261	Joint Utility Credits - Variance was due to timing of cost reimbursements from AT&T and Comcast. Reimbursements were budgeted in 2012 but were not processed until January 2013.
CC - Central Coast	Mission	SAN LEANDRO	30616108	R1 RULE 20A E14TH ST N/O BAYFAIR, SL	\$ 2,748,342	\$ 52,678	-\$ 2,695,664	3rd Party Delay - City is the trench lead. Variance was due to schedule change by the City.
CC - Central Coast	Mission	UNION CITY	30616111	R1 UNION CITY R20A MISSION/DECOTO RD	\$ 955,668	\$ 32,653	-\$ 923,015	3rd Party Delay - City is the trench lead. Variance was due to schedule change by the City.
CC - Central Coast	Peninsula	BELMONT AND SAN MATEO COUNTY	30827391	LH OLD CNTY RD BELMONT PH1 R20A	\$ 1,621,584	\$ 155,768	-\$ 1,465,817	3rd Party Delay - Variance was due to delay to accommodate a scope change requested by the City.
CC - Central Coast	Peninsula	DALY CITY	30669061	R1 EP_GENEVA AVE_DALY CITY_PH 1_R20A	\$ 2,353,612	\$ 57,943	-\$ 2,295,668	3rd Party Delay - Variance was due to delays to accommodate scope and schedule changes requested by the City.
CC - Central Coast	Peninsula	PACIFICA	30700370	R1 PALMETTO AVE_PACIFICA_R20A	\$ 1,687,699	\$ 4,832,710	\$ 3,145,012	Project Cost Estimate - The preliminary estimate and resulting 2013 budget were significantly lower than 2013 actual costs that were in line with the engineered job estimate.
CC - Central Coast	Peninsula	REDWOOD CITY AND SAN MATEO COUNTY	30937191	MIDDLEFIELD RD REDWOOD CITY R20A	\$ 1,010,545	\$ 33,405	-\$ 977,140	3rd Party Delay - Variance was due to delays experienced by the City receiving all customer signed "permission to enter" forms in order to proceed with panel conversion and service lateral work.
CC - Central Coast	San Jose	MORGAN HILL	30618077	R1 E MONTEREY RD, MH 20A-2600'	\$ 1,653,665	\$ 27,392	-\$ 1,626,273	3rd Party Delay - City is the trench lead. Variance was due to City's revised construction schedule.
CC - Central Coast	San Jose	SAN JOSE	30648282	R2E EP DELMAS / PARK 20A,SAN JOSE	\$ 2,449,682	\$ 629,962	-\$ 1,819,721	3rd Party and PG&E Delays - Variance was due to delays stemming from design changes requested by other joint trench participants and limited civil estimating resources.
CC - Central Coast	San Jose	SAN JOSE	30575460	PARK/NAGLEE RULE 20A, SAN JOSE	\$ 3,865,196	\$ 5,751,623	\$ 1,886,427	Project Cost Estimate - The final cost from the competitively bid contract came in higher than the preliminary estimate and resulting 2013 budget.
CV - Central Valley	Fresno	FOWLER	30676929	OC2 E FOWLER LIBRARY, 7TH ST FOWLRL R20A	\$ 252,568	\$ 764,942	\$ 512,375	3rd Party - Variance was due to phone company's decision to pull out of the joint trench which increased PG&E's share of the joint trench cost.
CV - Central Valley	Fresno	PARLIER	30676928	R2E 2014 MENDOCINO AVE PARLIER-RULE 20A	\$ 1,190,097	\$ 21,979	-\$ 1,168,118	3rd Party Delay and Work Credit Issue - Variance was due to delays experienced by the City securing easements. Project was also delayed by work credit issues.
CV - Central Valley	Kern	BAKERSFIELD	30909576	OC2 WIBLE ROAD, BAKERSFIELD RULE 20A	\$ 822,636	\$ 2,779,220	\$ 1,956,584	Accelerated Schedule - Construction timeline was accelerated after the 2013 budget was set resulting in more costs in 2013.
CV - Central Valley	Stockton	SAN JOAQUIN COUNTY	30771373	R2Z LOWER SACRAMENTO, SAN JOAQUIN R20	\$ 1,443,598	\$ 248,282	-\$ 1,195,315	Field Condition - Variance was due to delay resulting from water retention ditches on roadside.
CV - Central Valley	Yosemite	ATWATER	30660879	E RULE 20A - BELLEVUE RD - ATWATER	\$ 1,981,399	\$ 3,256,102	\$ 1,274,703	Field Condition - Additional costs resulted from unknown substructures found during construction.
CV - Central Valley	Yosemite	FIREBAUGH	30675529	OC2 13TH ST FIREBAUGH R20A	\$ 1,064,466	\$ 2,274,328	\$ 1,209,861	3rd Party and Field Condition - Variance was due to decision by 2 other utilities not to participate in the joint trench which increased PG&E's share of the joint trench cost coupled with unforeseeable water main break.

Table 42-1
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MWC 30 - Rule 20A
2013 Budget vs. Recorded Amounts

Region	Division	Community	Project Order Number	Project Order Description	2013 Budget	2013 Recorded	Difference (Budget vs. Recorded)	Notes
CV - Central Valley	Yosemite	MADERA	30675659	OC2 E EP MADERA YOUTH CENTER MADERA	\$ 444,920	\$ 998,720	\$ 553,800	Accelerated Schedule - Construction timeline was accelerated after the 2013 budget was set resulting in more costs in 2013.
NO - Northern	Humboldt	HUMBOLDT COUNTY	30406159	R4 R20A - SCHOOL RD, HUMBOLDT CNTY	\$ 2,216,065	\$ 148,121	-\$ 2,067,944	3rd Party and PG&E Delays - Variance was due to delays experienced by the County obtaining easements and earlier estimating delays.
NO - Northern	Humboldt	LAKE COUNTY	30551919	R7 R20A - MAIN ST, SODA BAY	\$ 1,133,641	\$ 19,089	-\$ 1,114,552	3rd Party Delay - County is the trench lead. Variance was due to delay while County worked on an environmental study.
NO - Northern	Sacramento	DAVIS	30917227	R4 EP 3RD ST PH1 DAVIS	\$ 1,153,780	\$ 181,594	-\$ 972,185	3rd Party Delay - Variance was due to delay while waiting for another joint utility to submit their design specifications.
NO - Northern	Sacramento	YOLO COUNTY	30762587	OC4 COUNTY RDS 98 AND 27 WOODLAND R20A	\$ 1,822,104	\$ 458,647	-\$ 1,363,457	3rd Party - Variance was due to delay to accommodate County requested changes.
NO - Northern	Sierra	PLACER COUNTY	30170714	AUBURN (E) 20A PGE LEAD HWY 49 AUBUR	\$ 2,540,284	\$ 3,555,376	\$ 1,015,092	Field Condition and Inspection - Additional costs incurred due to unforeseen difficult soil/rock conditions and to comply with Caltrans inspection requirement.
NO - Northern	Sierra	PLACER COUNTY	30169463	LH E MEADOWVISTA R20A	\$ 560,008	\$ 1,193,586	\$ 633,578	Field Condition - Additional costs incurred due to unforeseen difficult soil/rock conditions.
NO - Northern	Sonoma	SANTA ROSA	30256639	R4 R20A - STONY PT RD	\$ 2,888,783	-\$ 74,407	-\$ 2,963,190	PG&E Delay - Variance was due to estimating constraints.
Projects with Variances less than \$500,000								
BA - Bay Area	Diablo	ANTIOCH	30699814	OC1 EP SOMERSVILLE ROAD (20A), ANTIOCH	\$ 340,660	\$ 739,855	\$ 399,195	Variance below threshold.
BA - Bay Area	Diablo	CONCORD	30411405	THE ALAMEDA - R20A - CONCORD	\$ 0	\$ 39,965	\$ 39,965	Variance below threshold.
BA - Bay Area	Diablo	MARTINEZ	30679737	EP, RULE 20A, MARINA VISTA, MARTINEZ	\$ 0	\$ 287,711	\$ 287,711	Variance below threshold.
BA - Bay Area	Diablo	PITTSBURG	30754659	R1 WEST LELAND RD PITTSBURG R20A	\$ 500,429	\$ 40,215	-\$ 460,214	Variance below threshold.
BA - Bay Area	East Bay	ALBANY	30922578	BUCHANAN ST MARIN AVE PH1 ALBANY R20A	\$ 17,251	\$ 7,465	-\$ 9,787	Variance below threshold.
BA - Bay Area	East Bay	SAN PABLO	30837018	R1 EL PORTAL DR SAN PABLO R20A	\$ 7,194	\$ 461	-\$ 6,733	Variance below threshold.
BA - Bay Area	North Bay	MARIN COUNTY	30616113	OC4 R20A - ALMEDA DEL PRADO, MA CNTY	\$ 0	\$ 7,147	\$ 7,147	Variance below threshold.
BA - Bay Area	North Bay	NOVATO	30899832	NOVATO BLVD NOVATO R20A	\$ 6,220	\$ 5,787	-\$ 433	Variance below threshold.
BA - Bay Area	San Francisco	SAN FRANCISCO	30334786	OC1 EP OAKDALE/PALOU 2 R20A W/GPRP	\$ 0	\$ 54,963	\$ 54,963	Variance below threshold.
CC - Central Coast	Central Coast	MARINA	30649669	RESERVATION RD MARINA R20A	\$ 19,766	\$ 261	-\$ 19,505	Variance below threshold.
CC - Central Coast	Central Coast	SALINAS	30393476	OC2 +E. MARKET 20A, 101-SANBORN PH1	\$ 0	\$ 638	\$ 638	Variance below threshold.
CC - Central Coast	Central Coast	SANTA CRUZ	30771756	R2 MISSION ST PH 3 SANTA CRUZ R20A	\$ 11,588	\$ 22,451	\$ 10,863	Variance below threshold.
CC - Central Coast	Central Coast	SANTA CRUZ COUNTY	30261740	R2E SEA CLIFF 20-A, STATE PARK DR.	\$ 14,873	\$ 58,328	\$ 43,454	Variance below threshold.
CC - Central Coast	Central Coast	WATSONVILLE	31001028	FREEDOM BLVD WATSONVILLE R20A	\$ 0	\$ 6,095	\$ 6,095	Variance below threshold.
CC - Central Coast	De Anza	LOS ALTOS	30899980	FIRST ST PH2 LOS ALTOS R20A	\$ 0	\$ 0	\$ 0	Variance below threshold.
CC - Central Coast	De Anza	MOUNTAIN VIEW	30431045	EP RENGSTORFF RULE 20A UUD	\$ 0	\$ 5,772	\$ 5,772	Variance below threshold.
CC - Central Coast	De Anza	SUNNYVALE	30758037	WOLFE RD SUNNYVALE R20A	\$ 37,396	\$ 436	-\$ 36,960	Variance below threshold.
CC - Central Coast	De Anza	SUNNYVALE	30721972	FAIR OAKS AVE SUNNYVALE R20A	\$ 164,262	\$ 248,373	\$ 84,111	Variance below threshold.
CC - Central Coast	Los Padres	ARROYO GRANDE	30485630	GRAND-HALCYON TO ELM ARROYO GRANDE R20A	\$ 0	\$ 666	\$ 666	Variance below threshold.
CC - Central Coast	Los Padres	GROVER BEACH	30794542	RAMONA AVE GROVER BEACH R20A	\$ 208	\$ 194	-\$ 14	Variance below threshold.
CC - Central Coast	Los Padres	PASO ROBLES	30794479	R2 RIVERSIDE AVE PASO ROBLES R20A	\$ 0	\$ 14,062	\$ 14,062	Variance below threshold.
CC - Central Coast	Los Padres	SAN LUIS OBISPO AND SAN LUIS OBISPO COUNTY	30563616	OC2 CITY OF SLO BROAD ST 20A; PH 1	\$ 0	\$ 41,847	\$ 41,847	Variance below threshold.
CC - Central Coast	Los Padres	SAN LUIS OBISPO COUNTY	30563618	EL CAMINO REAL SM/SLO CNTY R20A	\$ 11,547	\$ 8,636	-\$ 2,910	Variance below threshold.
CC - Central Coast	Los Padres	SAN LUIS OBISPO COUNTY	30563617	LOS OSOS VALLEY RD SLO CNTY R20A	\$ 102,778	\$ 6,096	-\$ 96,682	Variance below threshold.
CC - Central Coast	Los Padres	SAN LUIS OBISPO COUNTY	30563619	OC2 CO OF SLO, MAIN ST 20A, TEMPLETON	\$ 0	-\$ 261	-\$ 261	Variance below threshold.
CC - Central Coast	Los Padres	SANTA BARBARA COUNTY	30794540	BRADLEY RD SANTA BARBARA CNTY R20A	\$ 51,157	\$ 239	-\$ 50,918	Variance below threshold.
CC - Central Coast	Mission	ALAMEDA COUNTY	30387770	OC1 LEWELLING R20A	\$ 0	-\$ 23,341	-\$ 23,341	Variance below threshold.
CC - Central Coast	Mission	ALAMEDA COUNTY	30633334	R1E E14TH ST PH3 ALAMEDA CNTY R20A	\$ 4,670	\$ 3,901	-\$ 768	Variance below threshold.
CC - Central Coast	Mission	HAYWARD	30677789	MISSION BLVD DIST 25 HAYWARD R20A	\$ 0	\$ 134,738	\$ 134,738	Variance below threshold.
CC - Central Coast	Mission	HAYWARD	30677628	MISSION OVERHILL DIST 27 HAYWARD R20A	\$ 0	-\$ 427,611	-\$ 427,611	Variance below threshold.
CC - Central Coast	Mission	LIVERMORE	30647110	R1 EP NORTH L STREET LIVERMORE	\$ 11,369	\$ 12,394	\$ 1,026	Variance below threshold.
CC - Central Coast	Mission	SAN LEANDRO	30055034	OC1 BAYFAIR R 20A	\$ 0	-\$ 38,850	-\$ 38,850	Variance below threshold.
CC - Central Coast	Peninsula	DALY CITY	30707682	GENEVA AVE PH2 DALY CITY R20A	\$ 11,906	\$ 11	-\$ 11,894	Variance below threshold.
CC - Central Coast	Peninsula	PORTOLA VALLEY	30992944	R1 ALPINE RD PORTOLA VALLEY R20A	\$ 0	\$ 5,379	\$ 5,379	Variance below threshold.
CC - Central Coast	Peninsula	SAN CARLOS	30906266	R1 OLD COUNTY RD SAN CARLOS R20A	\$ 932,203	\$ 514,102	-\$ 418,101	Variance below threshold.
CC - Central Coast	Peninsula	SAN MATEO	30665355	R1 EP 25TH AVE, SAN MATEO, R20A, PHASE 1	\$ 55,546	\$ 26,884	-\$ 28,662	Variance below threshold.
CC - Central Coast	Peninsula	SAN MATEO	30692251	R1 EP 25TH AVENUE, PHASE 2, SAN MATEO, R20A	\$ 1,116	\$ 34	-\$ 1,081	Variance below threshold.
CC - Central Coast	Peninsula	SAN MATEO COUNTY	30944298	MIDDLEFIELD RD PH2 SAN MATEO CNTY R20A	\$ 92,622	\$ 25,019	-\$ 67,603	Variance below threshold.
CC - Central Coast	Peninsula	SAN MATEO COUNTY	30944299	MIRADA RD SAN MATEO CNTY R20A	\$ 56,917	\$ 40,611	-\$ 16,306	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30776258	COLEMAN AVE PH 2 SAN JOSE R20A	\$ 16,276	\$ 144	-\$ 16,133	Variance below threshold.

Table 42-1
Exhibit (PG&E-42)
MWC 30 - Rule 20A
2013 Budget vs. Recorded Amounts

Region	Division	Community	Project Order Number	Project Order Description	2013 Budget	2013 Recorded	Difference (Budget vs. Recorded)	Notes
CC - Central Coast	San Jose	SAN JOSE	30776251	COLEMAN AVE PH1 SAN JOSE R20A	\$ 3,124	\$ 135	-\$ 2,989	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30576193	EP GUADALUPE RULE 20A,CITY OF SJ	\$ 0	\$ 75	\$ 75	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30677172	EP WHITE ROAD SAN JOSE	\$ 71,616	\$ 13,442	-\$ 58,174	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30920922	EVERGREEN PARK SAN JOSE R20A	\$ 1,797,427	\$ 2,144,557	\$ 347,130	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30354298	OC2 JACKSON/TAYLOR RULE 20A - SJ	\$ 0	\$ 28,214	\$ 28,214	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30650716	R2 TULLY RD SAN JOSE R20A	\$ 403,293	\$ 46,380	-\$ 356,913	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30702293	R2 ABORN RD SAN JOSE R20A	\$ 11,413	\$ 33,571	\$ 22,158	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30721669	R2 MONTEREY RD SAN JOSE R20A	\$ 521,826	\$ 68,418	-\$ 453,408	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE AND SANTA CLARA COUNTY	30647467	R2Z GEPC CAMDEN AVE 20A ,SAN JOSE	\$ 136,651	\$ 42,588	-\$ 94,063	Variance below threshold.
CC - Central Coast	San Jose	SANTA CLARA COUNTY	30767366	ALMADEN EXPWY SAN JOSE R20A	\$ 18,738	\$ 299	-\$ 18,438	Variance below threshold.
CV - Central Valley	Fresno	DINUBA	30959525	R2 2015 TRANSIT CENTER DINUBA R20A	\$ 0	\$ 4,351	\$ 4,351	Variance below threshold.
CV - Central Valley	Fresno	FRESNO	30676933	2014 WILLOW AVE-S/O NEES FRESNO R20A	\$ 0	\$ 25,179	\$ 25,179	Variance below threshold.
CV - Central Valley	Fresno	FRESNO	30676931	BELMONT AVE FRESNO R20A	\$ 0	\$ 84	\$ 84	Variance below threshold.
CV - Central Valley	Fresno	FRESNO	30676930	EP BLACKSTONE AVE FRESNO	\$ 0	\$ 297	\$ 297	Variance below threshold.
CV - Central Valley	Fresno	FRESNO	30676934	OC2 EP PEACH AVE FRESNO RULE 20A	\$ 1,018,303	\$ 1,166,925	\$ 148,622	Variance below threshold.
CV - Central Valley	Fresno	FRESNO	30679601	OC2 WILLOW AVE-YEARGIN-BEHYMER PH 2	\$ 0	-\$ 6,248	-\$ 6,248	Variance below threshold.
CV - Central Valley	Fresno	FRESNO	30676932	VENTURA AVE FRESNO R20A	\$ 64,571	\$ 282	-\$ 64,289	Variance below threshold.
CV - Central Valley	Fresno	KINGSBURG	30708926	SIERRA AVE KINGSBURG R20A	\$ 21,231	\$ 1,016	-\$ 20,215	Variance below threshold.
CV - Central Valley	Fresno	REEDLEY	30678560	FRANKWOOD AVENUE REEDLEY R20A	\$ 0	\$ 1,257	\$ 1,257	Variance below threshold.
CV - Central Valley	Fresno	REEDLEY	30675532	REEDLEY SPORTS PARK, DINUBA AVE R20A	\$ 0	\$ 1,523	\$ 1,523	Variance below threshold.
CV - Central Valley	Kern	BAKERSFIELD	30764510	CALLOWAY DR BAKERSFIELD R20A	\$ 312,420	\$ 0	-\$ 312,420	Variance below threshold.
CV - Central Valley	Kern	BAKERSFIELD	30764513	OC2 CALIFORNIA AVE BAKERSFIELD R20A	\$ 21,133	\$ 268,007	\$ 246,873	Variance below threshold.
CV - Central Valley	Stockton	CALAVERAS COUNTY	30695567	MTN RANCH RD PH1 SAN ANDREAS R20A	\$ 40,079	\$ 0	-\$ 40,079	Variance below threshold.
CV - Central Valley	Stockton	CALAVERAS COUNTY	30695568	R2 MTN RANCH RD PH2 SAN ANDREAS R20A	-\$ 43,727	\$ 38,095	\$ 81,821	Variance below threshold.
CV - Central Valley	Stockton	CALAVERAS COUNTY	30780266	ST CHARLES (HWY 49) PH2 SAN ANDREAS R20A	\$ 25,261	\$ 22,431	-\$ 2,830	Variance below threshold.
CV - Central Valley	Stockton	STOCKTON	30657289	FREMONT STREET PH2 STOCKTON R20A	\$ 0	\$ 1,486	\$ 1,486	Variance below threshold.
CV - Central Valley	Stockton	STOCKTON	30425691	SOUTHSHORE PH2 STOCKTON R20A	\$ 0	\$ 998	\$ 998	Variance below threshold.
CV - Central Valley	Stockton	TRACY	30767869	OC2 GRANT LINE RD PH 2, TRACY R20A +	\$ 0	\$ 20,632	\$ 20,632	Variance below threshold.
CV - Central Valley	Yosemite	CHOWCHILLA	30675657	R2Z DISTRICT 5 CHOWCHILLA R20A	\$ 3,426	\$ 21,312	\$ 17,886	Variance below threshold.
CV - Central Valley	Yosemite	LOS BANOS	30692635	H STREET DISTRICT 7C LOS BANOS R20A	\$ 0	\$ 316	\$ 316	Variance below threshold.
CV - Central Valley	Yosemite	MADERA	30267067	EP "C" & "D" ST., MADERA R20A	\$ 1,276,432	\$ 1,607,216	\$ 330,784	Variance below threshold.
CV - Central Valley	Yosemite	MADERA COUNTY	30520215	OC2 +RULE 20A - CITY OF CHOWCHILLA	\$ 0	\$ 30,225	\$ 30,225	Variance below threshold.
CV - Central Valley	Yosemite	MADERA COUNTY	30746320	R2 MARTIN ST, DIST 15, MADERA CNTY R20A	\$ 6,632	\$ 19,726	\$ 13,094	Variance below threshold.
CV - Central Valley	Yosemite	MADERA COUNTY	30746198	ROAD 26 MADERA CNTY R20A	\$ 0	\$ 283	\$ 283	Variance below threshold.
CV - Central Valley	Yosemite	MERCED	30492230	OC2 +BRADLEY OVERPASS HWY 140 R20A	\$ 0	-\$ 4,419	-\$ 4,419	Variance below threshold.
CV - Central Valley	Yosemite	MERCED	30835217	PARSONS AVE MERCED R20A	\$ 139,104	\$ 31,636	-\$ 107,467	Variance below threshold.
CV - Central Valley	Yosemite	MERCED COUNTY	30616106	R2 WALNUT AVE WINTON R20A	\$ 6,920	\$ 15,420	\$ 8,500	Variance below threshold.
CV - Central Valley	Yosemite	RIVERBANK AND STANISLAUS COUNTY	30406568	OC2 CITY OF RIVERBANK RULE 20A	\$ 0	\$ 338,593	\$ 338,593	Variance below threshold.
CV - Central Valley	Yosemite	STANISLAUS COUNTY	30709856	E NEWMAN PH3 R20A	\$ 0	\$ 213	\$ 213	Variance below threshold.
CV - Central Valley	Yosemite	STANISLAUS COUNTY	30657421	R2 EP NEWMAN RULE 20A PHASE 2	\$ 449,358	\$ 23,319	-\$ 426,039	Variance below threshold.
CV - Central Valley	Yosemite	TUOLUMNE COUNTY	30563720	OC2 RULE 20A: COLUMBIA	\$ 0	\$ 2,605	\$ 2,605	Variance below threshold.
NO - Northern	Humboldt	EUREKA	30975304	R6 R20A TRUESDALE STREET EUREKA	\$ 0	\$ 13,397	\$ 13,397	Variance below threshold.
NO - Northern	Humboldt	LAKE COUNTY	30383780	OC4 R20A - ISLAND DR, CLEARLAKE	\$ 0	\$ 42,620	\$ 42,620	Variance below threshold.
NO - Northern	Humboldt	MENDOCINO COUNTY	30172470	OC4 R20A - GUALALA PH1	\$ 0	-\$ 386	-\$ 386	Variance below threshold.
NO - Northern	North Valley	ANDERSON	30644207	R4 BALLS FERRY RD, ANDERSON RULE 20A	\$ 3,052,656	\$ 2,992,259	-\$ 60,398	Variance below threshold.
NO - Northern	North Valley	PLUMAS COUNTY	30733248	R6 MAIN ST GREENVILLE R20A	\$ 249,079	\$ 61,016	-\$ 188,063	Variance below threshold.
NO - Northern	Sacramento	FAIRFIELD	30674762	TRAVIS BLVD FAIRFIELD R20A	\$ 5,806	\$ 369	-\$ 5,437	Variance below threshold.
NO - Northern	Sierra	NEVADA COUNTY	30616100	COMBIE RD 20 PHASE 2	\$ 6,987	\$ 58,674	\$ 51,687	Variance below threshold.
NO - Northern	Sierra	PLACER COUNTY	30817975	ATWOOD RD AUBURN PLACER CNTY R20A	\$ 22,925	\$ 43,781	\$ 20,856	Variance below threshold.
NO - Northern	Sierra	PLACER COUNTY	30170818	OC4 GEP RULE 20A PAC BELL LEAD HWY 49 A	\$ 0	\$ 1,981	\$ 1,981	Variance below threshold.
NO - Northern	Sierra	YUBA CITY	30918673	R6 SECOND ST YUBA CITY R20A	\$ 0	\$ 9,073	\$ 9,073	Variance below threshold.

Table 42-1
Exhibit (PG&E-42)
MWC 30 - Rule 20A
2013 Budget vs. Recorded Amounts

Region	Division	Community	Project Order Number	Project Order Description	2013 Budget	2013 Recorded	Difference (Budget vs. Recorded)	Notes
NO - Northern	Sierra	YUBA COUNTY	30959427	R6 OLIVEHURST AVE YUBA CNTY R20A	\$ 0	\$ 92,726	\$ 92,726	Variance below threshold.
NO - Northern	Sonoma	HUMBOLDT COUNTY	30999900	OC4 R20A - SCHOOL RD SHO FLY, HUMBOLDT	\$ 0	\$ 200,400	\$ 200,400	Variance below threshold.
NO - Northern	Sonoma	PETALUMA	30762469	BODEGA AVE PH2 PETALUMA R20A	\$ 295,679	\$ 6,379	-\$ 289,300	Variance below threshold.
NO - Northern	Sonoma	PETALUMA	30692249	OC4 R20A-PETALMA BLVD NORTH,PETALUMA*GC	\$ 673,201	\$ 1,012,184	\$ 338,983	Variance below threshold.
NO - Northern	Sonoma	ROHNERT PARK	30247819	ADRIAN DR PH2 ROHNERT PARK R20A	\$ 3,029	\$ 4,870	\$ 1,841	Variance below threshold.
NO - Northern	Sonoma	SONOMA COUNTY	30256790	FREESTONE ST FREESTONE R20A	\$ 0	\$ 1,377	\$ 1,377	Variance below threshold.
NO - Northern	Sonoma	SONOMA COUNTY	30766668	GRATON RD SONOMA CNTY R20A	\$ 2,082	\$ 413	-\$ 1,669	Variance below threshold.
Cancelled Projects								
CC - Central Coast	De Anza	CAMPBELL	30855361	*CANC* WINCHESTER BLVD CAMPBELL R20*CANC	\$ 0	-\$ 282,810	-\$ 282,810	Duplicate order so was closed and activity transferred to 30720578 (see above).
CC - Central Coast	Peninsula	BELMONT AND SAN MATEO COUNTY	30658732	*CANC* LH OLD CNTY RD BLMNT PH2 R20A EL	\$ 349,225	-\$ 19,697	-\$ 368,922	Duplicate order so was closed and activity transferred to 30827391 (see above).
CC - Central Coast	Peninsula	DALY CITY	30487832	*CANC*HILLSIDE BLVD PH 1 DALY CITY R20A	\$ 0	-\$ 13,308	-\$ 13,308	Project canceled by the City.
CC - Central Coast	Peninsula	DALY CITY	30487833	*CANC*HILLSIDE BLVD PH 2 DALY CITY R20A	\$ 0	-\$ 9,649	-\$ 9,649	Project canceled by the City.
CC - Central Coast	Peninsula	SAN MATEO COUNTY	30884776	*CANC* LH EP MIRADA RD., HMB RULE 20A	\$ 0	\$ 249	\$ 249	Duplicate order so was closed and activity transferred to 30944299 (see above).
CC - Central Coast	Peninsula	SAN MATEO COUNTY	30884777	*CANC* R2 6ES MIDDLEFIELD PHASE II R20A	\$ 0	-\$ 1,550	-\$ 1,550	Duplicate order so was closed and activity transferred to 30944298 (see above).
CV - Central Valley	Fresno	FRESNO	30676935	*CANC* ORANGE AVE FRESNO R20A	\$ 0	-\$ 3,803	-\$ 3,803	Project canceled by the City.
CV - Central Valley	Fresno	FRESNO COUNTY	30675531	*CANC* WILLIAMS ST TRANQUILITY R20A	\$ 174,144	-\$ 1,585	-\$ 175,729	Project canceled by the County.
NO - Northern	Sacramento	WOODLAND	30864665	*CANC* DEAD CAT ALLEY WOODLAND R20A	\$ 9,180	-\$ 6,422	-\$ 15,602	Project canceled by the City.
Budget Reconciliation								
BA - Bay Area	Diablo	VARIOUS	30851029	R20A BUDGET PLANNING DI	\$ 22,161	\$ 0	-\$ 22,161	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
BA - Bay Area	East Bay	VARIOUS	30851030	R20A BUDGET PLANNING EB	\$ 113,997	\$ 0	-\$ 113,997	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
BA - Bay Area	North Bay	VARIOUS	30851035	R20A BUDGET PLANNING NB	\$ 83,531	\$ 0	-\$ 83,531	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
BA - Bay Area	San Francisco	VARIOUS	30851087	R20A BUDGET PLANNING SF	\$ 0	\$ 0	\$ 0	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	Central Coast	VARIOUS	30851026	R20A BUDGET PLANNING CC	\$ 28,611	\$ 0	-\$ 28,611	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	De Anza	VARIOUS	30851028	R20A BUDGET PLANNING DA	\$ 30,039	\$ 0	-\$ 30,039	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	Los Padres	VARIOUS	30851033	R20A BUDGET PLANNING LP	\$ 10,005	\$ 0	-\$ 10,005	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	Mission	VARIOUS	30851034	R20A BUDGET PLANNING MI	\$ 44,456	\$ 0	-\$ 44,456	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	Peninsula	VARIOUS	30851080	R20A BUDGET PLANNING PN	\$ 69,858	\$ 0	-\$ 69,858	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	San Jose	VARIOUS	30851082	R20A BUDGET PLANNING SJ	\$ 92,417	\$ 0	-\$ 92,417	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CV - Central Valley	Fresno	VARIOUS	30851031	R20A BUDGET PLANNING FR	\$ 23,257	\$ 0	-\$ 23,257	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CV - Central Valley	Kern	VARIOUS	30851032	R20A BUDGET PLANNING KE	\$ 9,882	\$ 0	-\$ 9,882	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CV - Central Valley	Stockton	VARIOUS	30851084	R20A BUDGET PLANNING ST	\$ 12,524	\$ 0	-\$ 12,524	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CV - Central Valley	Yosemite	VARIOUS	30851085	R20A BUDGET PLANNING YO	\$ 45,922	\$ 0	-\$ 45,922	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
NO - Northern	Humboldt	VARIOUS	30851086	R20A BUDGET PLANNING HU	\$ 28,631	\$ 0	-\$ 28,631	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
NO - Northern	North Valley	VARIOUS	30851038	R20A BUDGET PLANNING NV	\$ 28,221	\$ 0	-\$ 28,221	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
NO - Northern	Sacramento	VARIOUS	30851081	R20A BUDGET PLANNING SA	\$ 25,564	\$ 0	-\$ 25,564	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
NO - Northern	Sierra	VARIOUS	30851083	R20A BUDGET PLANNING SI	\$ 26,755	\$ 0	-\$ 26,755	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
NO - Northern	Sonoma	VARIOUS	30851036	R20A BUDGET PLANNING SO	\$ 33,017	\$ 0	-\$ 33,017	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
Standard Cost Variance and Other Costs								
Dist LOB	General Office	VARIOUS	6116403	MWC 30 - Customer Marketing	\$ 0	\$ 32,593	\$ 32,593	Costs associated with producing and distributing Rule 20A Program material
Dist LOB	General Office	VARIOUS		Standard Cost Variance	\$ 0	-\$ 27,164	-\$ 27,164	Standard cost variance captures the difference between actual costs incurred and amounts billed to work orders based on a predetermined hourly rate (calculated using anticipated levels of productivity, overtime, work demand and other assumptions).

Table 42-2
Exhibit (PG&E-42)
MWC 30 - Rule 20A
2014 Budget vs. Recorded Amounts

Region	Division	Community	Project Order Number	Project Order Description	2014 Budget	2014 Recorded	Difference (Budget vs. Recorded)	Notes
Projects with Variances greater than \$500,000								
BA - Bay Area	Diablo	ORINDA	30519332	MINER RD ORINDA R20A	\$ 4,574,270	\$ 68,712	-\$ 4,505,558	Work Credit Issues - Variance due to project delay while attempting to resolve a work credit shortfall.
BA - Bay Area	Diablo	PITTSBURG	30754659	R1 WEST LELAND RD PITTSBURG R20A	\$ 1,502,818	\$ 625,401	-\$ 877,417	3rd Party Delay - Variance due to project delay while awaiting responses from joint trench participants regarding the civil design.
BA - Bay Area	North Bay	ST. HELENA AND NAPA COUNTY	30185719	R4 R20A - HWY29, NAPA COUNTY	-\$ 581,922	-\$ 11,333,707	-\$ 10,751,785	Shareholder Payment - Variance due to write-offs to shareholder expense as a result of expenditures in excess of available work credits (per Advice Letter 4553-E).
CC - Central Coast	Central Coast	SANTA CRUZ COUNTY	30261740	R2E SEA CLIFF 20-A, STATE PARK DR.	\$ 887,434	\$ 92,003	-\$ 795,431	3rd Party Delay - Another utility is the trench lead. Variance was due to delay receiving the revised joint civil design from the joint trench participants.
CC - Central Coast	De Anza	CAMPBELL	30720578	EP WINCHESTER BLVD CAMPBELL R20A	-\$ 249,852	-\$ 2,896,616	-\$ 2,646,764	Shareholder Payment - Variance due to write-offs to shareholder expense as a result of expenditures in excess of available work credits (per Advice Letter 4553-E).
CC - Central Coast	De Anza	SUNNYVALE	30721972	FAIR OAKS AVE SUNNYVALE R20A	\$ 2,895,563	\$ 109,360	-\$ 2,786,203	PG&E Delay - Variance due to project delay while awaiting resources to prepare the civil design.
CC - Central Coast	Los Padres	PASO ROBLES	30794479	R2 RIVERSIDE AVE PASO ROBLES R20A	\$ 713,505	\$ 1,376,273	\$ 662,768	Resolved Issues - 2014 budget anticipated certain project delays; however, the issues were resolved sooner resulting in increased spending.
CC - Central Coast	Los Padres	SAN LUIS OBISPO AND SAN LUIS OBISPO COUNTY	30563616	OC2 CITY OF SLO BROAD ST 20A; PH 1	\$ 0	-\$ 912,727	-\$ 912,727	Shareholder Payment - Variance due to write-offs to shareholder expense as a result of expenditures in excess of available work credits (per Advice Letter 4553-E).
CC - Central Coast	Los Padres	SAN LUIS OBISPO COUNTY	30563618	EL CAMINO REAL SM/SLO CNTY R20A	\$ 573,723	\$ 19,280	-\$ 554,443	3rd Party Delay - Variance due to project delay while making corrections to the base map.
CC - Central Coast	Mission	SAN LEANDRO	30616108	R1 RULE 20A E14TH ST N/O BAYFAIR, SL	\$ 1,167,548	\$ 58,379	-\$ 1,109,169	Work Credits Issue - Project delayed due to insufficient work credits.
CC - Central Coast	Mission	UNION CITY	30616111	R1 UNION CITY R20A MISSION/DECOTO RD	\$ 1,652,977	\$ 27,951	-\$ 1,625,027	3rd Party Delay - City is the trench lead. Variance was due to revised construction schedule by the City.
CC - Central Coast	Peninsula	BELMONT AND SAN MATEO COUNTY	30827391	LD OLD CNTY RD BELMONT PH1 R20A	\$ 914,997	\$ 138,574	-\$ 776,423	PG&E Delay - Project delayed by design resource constraints.
CC - Central Coast	Peninsula	DALY CITY	30669061	R1 EP_GENEVA AVE_DALY CITY_PH 1_R20A	\$ 4,360,995	\$ 5,269,460	\$ 908,465	Resolved Issues - 2014 budget anticipated a construction delay as PG&E needed to review City requested item for termination cans with the Standards group; however, the issue was resolved sooner resulting in increased spending.
CC - Central Coast	Peninsula	HILLSBOROUGH	30367568	OC1 E HILLSBOROUGH RALSTON/EUCALYPTUS R2	\$ 0	-\$ 869,699	-\$ 869,699	Shareholder Payment - Variance due to write-offs to shareholder expense as a result of expenditures in excess of available work credits (per Advice Letter 4553-E).
CC - Central Coast	Peninsula	REDWOOD CITY AND SAN MATEO COUNTY	30937191	MIDDLEFIELD RD REDWOOD CITY R20A	\$ 960,000	\$ 81,219	-\$ 878,780	Work Credit Issue - Project delayed to determine if sufficient work credits were available.
CC - Central Coast	Peninsula	SAN MATEO	30665355	R1 EP 25TH AVE_SAN MATEO_R20A_PHASE 1	\$ 1,785,559	\$ 53,261	-\$ 1,732,298	3rd Party Delay - Project was put on hold while City addressed concerns by impacted businesses.
CC - Central Coast	San Jose	MORGAN HILL	30618077	R1 E MONTEREY RD, MH 20A-2600'	\$ 1,796,038	\$ 65,158	-\$ 1,730,880	Work Credit Issue - Project delayed due to insufficient work credits.
CC - Central Coast	San Jose	SAN JOSE	30648282	R2E EP DELMAS / PARK 20A, SAN JOSE	\$ 2,798,084	\$ 5,218,145	\$ 2,420,062	Project Cost Estimate - The final cost from the competitively bid contract came in higher than the preliminary estimate and resulting 2014 budget.
CC - Central Coast	San Jose	SAN JOSE	30702293	R2 ABORN RD SAN JOSE R20A	\$ 988,268	\$ 1,755,397	\$ 767,128	Resolved Issues - 2014 budget anticipated project delays due to City permits and questions regarding panel conversion; however, the issues were resolved sooner resulting in increased spending.
CC - Central Coast	San Jose	SAN JOSE AND SANTA CLARA COUNTY	30647467	R1 GEPC CAMDEN AVE 20A, SAN JOSE	\$ 2,452,876	\$ 48,503	-\$ 2,404,374	Project on hold until PG&E files and CPUC approves revised General Conditions Agreement (GCA) as Community does not want to sign 2010 GCA.
CC - Central Coast	San Jose	SANTA CLARA COUNTY	30767366	ALMADEN EXPWY SAN JOSE R20A	\$ 940,846	\$ 314	-\$ 940,532	Project on hold until PG&E files and CPUC approves revised General Conditions Agreement (GCA) as Community does not want to sign 2010 GCA.
CV - Central Valley	Fresno	PARLIER	30676928	R2E 2014 MENDOCINO AVE PARLIER-RULE 20A	\$ 2,448,366	\$ 18,406	-\$ 2,429,961	3rd Party Delay - Variance was due to challenges encountered by the City securing land rights.
CV - Central Valley	Stockton	SAN JOAQUIN COUNTY	30771373	R4E LOWER SACRAMENTO, SAN JOAQUIN R20	\$ 5,238,537	\$ 39,527	-\$ 5,199,011	3rd Party Delay - Project delayed at County's request to allow time for scope and design changes.
CV - Central Valley	Yosemite	ATWATER	30660879	E RULE 20A - BELLEVUE RD - ATWATER	\$ 2,289	-\$ 977,049	-\$ 979,338	Shareholder Payment - Variance due to write-offs to shareholder expense as a result of expenditures in excess of available work credits (per Advice Letter 4553-E).
CV - Central Valley	Yosemite	CHOWCHILLA	30675657	DISTRICT 5 CHOWCHILLA R20A	\$ 1,570,904	\$ 22,624	-\$ 1,548,280	Work Credit Issue - Project delayed due to insufficient work credits.
CV - Central Valley	Yosemite	FIREBAUGH	30675529	OC2 13TH ST FIREBAUGH R20A	\$ 1,717	-\$ 960,938	-\$ 962,655	Shareholder Payment - Variance due to write-offs to shareholder expense as a result of expenditures in excess of available work credits (per Advice Letter 4553-E).
CV - Central Valley	Yosemite	MADERA COUNTY	30746320	R2 MARTIN ST, DIST 15, MADERA CNTY R20A	\$ 2,106,817	\$ 1,504,718	-\$ 602,099	Project Cost Estimate - Actual project costs were lower than budgeted because contractor costs for civil work were lower than anticipated.
CV - Central Valley	Yosemite	MERCED	30835217	PARSONS AVE MERCED R20A	\$ 1,669,801	\$ 128,763	-\$ 1,541,038	3rd Party Delay - Project delayed while City obtains right-of-ways.
CV - Central Valley	Yosemite	MERCED COUNTY	30616106	R2 WALNUT AVE WINTON R20A	\$ 2,351,652	\$ 329,575	-\$ 2,022,077	3rd Party Delay - Project delayed due to joint trench questions to complete the civil design.
CV - Central Valley	Yosemite	RIVERBANK AND STANISLAUS COUNTY	30406568	OC2 CITY OF RIVERBANK RULE 20A	\$ 0	-\$ 1,555,770	-\$ 1,555,770	Shareholder Payment - Variance due to write-offs to shareholder expense as a result of expenditures in excess of available work credits (per Advice Letter 4553-E).
CV - Central Valley	Yosemite	STANISLAUS COUNTY	30657421	R2 EP NEWMAN RULE 20A PHASE 2	\$ 643,765	\$ 24,350	-\$ 619,415	Field Condition - Project delayed due to field condition challenges (insufficient separation with wet utilities trench) that needed to be resolved.
NO - Northern	Humboldt	HUMBOLDT COUNTY	30406159	R6 R20A - SCHOOL RD, HUMBOLDT CNTY	\$ 2,315,145	\$ 3,298,751	\$ 983,606	Resolved Issues - 2014 budget anticipated delays due to encroachment permit issues; however, the issues were resolved sooner resulting in increased spending.

Table 42-2
Exhibit (PG&E-42)
MWC 30 - Rule 20A
2014 Budget vs. Recorded Amounts

Region	Division	Community	Project Order Number	Project Order Description	2014 Budget	2014 Recorded	Difference (Budget vs. Recorded)	Notes
NO - Northern	Humboldt	LAKE COUNTY	30551919	R7 R20A - MAIN ST, SODA BAY	\$ 684,262	\$ 25,340	-\$ 658,922	3rd Party Delay - Variance due to delay awaiting City's approval to move forward with the project.
NO - Northern	North Valley	ANDERSON	30644207	OC4 BALLS FERRY RD. ANDERSON RULE 20A	\$ 0	-\$ 1,968,923	-\$ 1,968,923	Shareholder Payment - Variance due to write-offs to shareholder expense as a result of expenditures in excess of available work credits (per Advice Letter 4553-E).
NO - Northern	North Valley	OROVILLE AND BUTTE COUNTY	30938105	MYERS ST OROVILLE R20A	\$ 1,223,229	\$ 0	-\$ 1,223,229	Project on hold until PG&E files and CPUC approves revised General Conditions Agreement (GCA) as Community does not want to sign 2010 GCA.
NO - Northern	North Valley	PLUMAS COUNTY	30733248	R6 MAIN ST GREENVILLE R20A	\$ 3,196,112	\$ 42,712	-\$ 3,153,400	3rd Party Delay - Construction delayed to 2015 at the request of the County while issues with phone company joint trench participation were resolved.
NO - Northern	Sierra	NEVADA COUNTY	30616100	COMBIE RD 20 PHASE 2	\$ 1,780,199	\$ 83,622	-\$ 1,696,577	3rd Party Delay - Project delayed due to County changes requiring re-design.
NO - Northern	Sierra	PLACER COUNTY	30170714	AUBURN (E) 20A PGE LEAD HWY 49 AUBUR	\$ 3,203	-\$ 579,679	-\$ 582,882	Shareholder Payment - Variance due to write-offs to shareholder expense as a result of expenditures in excess of available work credits (per Advice Letter 4553-E).
NO - Northern	Sierra	YUBA COUNTY	30959427	R6 OLIVEHURST AVE YUBA CNTY R20A	\$ 4,142,394	\$ 937,524	-\$ 3,204,871	3rd Party Delay - Variance due to project delay while County secures land rights.
NO - Northern	Sonoma	SANTA ROSA	30256639	R4E R20A - STONY PT RD	\$ 4,041,156	\$ 5,764,952	\$ 1,723,796	Field Condition - Joint trench was budgeted with a depth of 10', but ultimately needed to be 14' deep to accommodate project.
Projects with Variances less than \$500,000								
BA - Bay Area	Diablo	CONCORD	30411405	OC4 THE ALAMEDA - R20A - CONCORD	\$ 0	-\$ 1,398	-\$ 1,398	Variance below threshold.
BA - Bay Area	Diablo	PLEASANT HILL	30769201	OC1 R1 E 20A_BUSKIRK AVE_PLEASANT HILL	\$ 0	\$ 63,246	\$ 63,246	Variance below threshold.
BA - Bay Area	East Bay	ALBANY	30922578	BUCHANAN ST MARIN AVE PH1 ALBANY R20A	\$ 292,382	\$ 177,887	-\$ 114,494	Variance below threshold.
BA - Bay Area	East Bay	BERKELEY	30817973	GRIZZLY PEAK BLVD BERKELEY R20A	\$ 327,448	\$ 35,116	-\$ 292,332	Variance below threshold.
BA - Bay Area	East Bay	BERKELEY	30454814	OC1 GEP MILLER STEVENSON, BERK RULE 20	\$ 0	\$ 33,353	\$ 33,353	Variance below threshold.
BA - Bay Area	East Bay	OAKLAND	30618097	PIEDMONT PINES OAKLAND R20A	\$ 6,915	\$ 372,124	\$ 365,209	Variance below threshold.
BA - Bay Area	East Bay	RICHMOND	30631393	R1 EP_RULE 20A_MACDONALD AVE_RICHMOND	\$ 3,156,262	\$ 3,613,852	\$ 457,590	Variance below threshold.
BA - Bay Area	East Bay	SAN PABLO	30837018	R1 EL PORTAL DR SAN PABLO R20A	\$ 110,472	\$ 483	-\$ 109,989	Variance below threshold.
BA - Bay Area	North Bay	BELVEDERE	30809002	OC4 R20A - MID SAN RAFAEL AVE, BELVEDERE	\$ 0	-\$ 248,150	-\$ 248,150	Variance below threshold.
BA - Bay Area	North Bay	NAPA	31099111	EP JEFFERSON ST. NAPA R20A	\$ 0	\$ 45	\$ 45	Variance below threshold.
BA - Bay Area	North Bay	NOVATO	30899832	NOVATO BLVD NOVATO R20A	\$ 10,163	\$ 1,028	-\$ 9,136	Variance below threshold.
BA - Bay Area	North Bay	SAN ANSELMO	30615999	OC4 R20A - GREENFIELD RD, SAN ANSELM	\$ 0	\$ 503	\$ 503	Variance below threshold.
BA - Bay Area	San Francisco	SAN FRANCISCO	30334786	OC1 EP OAKDALE/PALOU 2 R20A W/GPRP	\$ 0	\$ 106	\$ 106	Variance below threshold.
CC - Central Coast	Central Coast	MARINA	30649669	RESERVATION RD MARINA R20A	\$ 282,732	\$ 273	-\$ 282,459	Variance below threshold.
CC - Central Coast	Central Coast	MONTEREY	30098410	EP RL 20A, DLMNTE AVE, EL ESTRO-PARK	\$ 201,550	\$ 7,121	-\$ 194,429	Variance below threshold.
CC - Central Coast	Central Coast	MONTEREY COUNTY	30223951	R2E MOSS LANDING 20-A, MOSS LNDG-6900'	\$ 0	\$ 18,386	\$ 18,386	Variance below threshold.
CC - Central Coast	Central Coast	SANTA CRUZ	30771756	R2 MISSION ST PH 3 SANTA CRUZ R20A	\$ 486,001	\$ 36,766	-\$ 449,235	Variance below threshold.
CC - Central Coast	Central Coast	WATSONVILLE	31001028	FREEDOM BLVD WATSONVILLE R20A	\$ 449,087	\$ 23,092	-\$ 425,996	Variance below threshold.
CC - Central Coast	De Anza	LOS ALTOS	30899980	FIRST ST PH2 LOS ALTOS R20A	\$ 112,239	\$ 17,620	-\$ 94,619	Variance below threshold.
CC - Central Coast	De Anza	MOUNTAIN VIEW	30431045	EP RENGSTORFF RULE 20A UUD	\$ 0	\$ 6,555	\$ 6,555	Variance below threshold.
CC - Central Coast	De Anza	SUNNYVALE	30758037	WOLFE RD SUNNYVALE R20A	\$ 123,758	\$ 11,614	-\$ 112,144	Variance below threshold.
CC - Central Coast	Los Padres	ARROYO GRANDE	30323741	GRAND AVE 20A, GRND OAK PK- ELM, AG	\$ 24,590	\$ 48,968	\$ 24,378	Variance below threshold.
CC - Central Coast	Los Padres	ARROYO GRANDE	30485630	GRAND-HALCYON TO ELM ARROYO GRANDE R20A	\$ 0	\$ 698	\$ 698	Variance below threshold.
CC - Central Coast	Los Padres	GROVER BEACH	30794542	RAMONA AVE GROVER BEACH R20A	\$ 228	\$ 204	-\$ 24	Variance below threshold.
CC - Central Coast	Los Padres	MORRO BAY	31013453	MAIN AND BEACH STREETS, MORRO BAY R20A	\$ 196,720	\$ 16,970	-\$ 179,751	Variance below threshold.
CC - Central Coast	Los Padres	PISMO BEACH	31089395	EP SHELL BEACH RD PISMO BEACH R20A	\$ 0	\$ 1,614	\$ 1,614	Variance below threshold.
CC - Central Coast	Los Padres	SAN LUIS OBISPO COUNTY	30563617	LOS OSOS VALLEY RD SLO CNTY R20A	\$ 191,470	\$ 28,665	-\$ 162,805	Variance below threshold.
CC - Central Coast	Los Padres	SANTA BARBARA COUNTY	30794540	BRADLEY RD SANTA BARBARA CNTY R20A	\$ 52,241	\$ 251	-\$ 51,990	Variance below threshold.
CC - Central Coast	Mission	ALAMEDA COUNTY	30657510	R1 EP 20A PH 1,HESPERIAN BLD,SAN LORENZO	\$ 25,278	\$ 23,594	-\$ 1,685	Variance below threshold.
CC - Central Coast	Mission	ALAMEDA COUNTY	30633334	R1E E14TH ST PH3 ALAMEDA CNTY R20A	\$ 4,284	-\$ 51,607	-\$ 55,892	Variance below threshold.
CC - Central Coast	Mission	HAYWARD	30677628	MISSION OVERHILL DIST 27 HAYWARD R20A	\$ 0	-\$ 88,592	-\$ 88,592	Variance below threshold.
CC - Central Coast	Mission	HAYWARD	30146944	MISSION/CALHOUN,HAYWARD R20A(R)	\$ 0	\$ 29,463	\$ 29,463	Variance below threshold.
CC - Central Coast	Mission	LIVERMORE	31064287	R1 EP ISABEL AVE LIVERMORE R20A	\$ 0	\$ 17,498	\$ 17,498	Variance below threshold.
CC - Central Coast	Mission	PLEASANTON	30937193	STANLEY BLVD PLEASANTON R20A	\$ 15,661	\$ 8,580	-\$ 7,081	Variance below threshold.
CC - Central Coast	Mission	SAN LEANDRO	30055034	OC1 BAYFAIR R 20A	\$ 0	\$ 5,167	\$ 5,167	Variance below threshold.
CC - Central Coast	Peninsula	DALY CITY	30707682	GENEVA AVE PH2 DALY CITY R20A	\$ 19,331	\$ 12	-\$ 19,319	Variance below threshold.
CC - Central Coast	Peninsula	EAST PALO ALTO	31059780	R1 EP BAY RD EAST PALO ALTO R20A	\$ 0	\$ 19,202	\$ 19,202	Variance below threshold.
CC - Central Coast	Peninsula	PACIFICA	30700370	R1 PALMETTO AVE_PACIFICA_R20A	\$ 292,231	-\$ 203,007	-\$ 495,238	Variance below threshold.
CC - Central Coast	Peninsula	PORTOLA VALLEY	30992944	ALPINE RD PORTOLA VALLEY R20A	\$ 8,696	\$ 26,314	\$ 17,618	Variance below threshold.

Table 42-2
Exhibit (PG&E-42)
MWC 30 - Rule 20A
2014 Budget vs. Recorded Amounts

Region	Division	Community	Project Order Number	Project Order Description	2014 Budget	2014 Recorded	Difference (Budget vs. Recorded)	Notes
CC - Central Coast	Peninsula	SAN CARLOS	30906266	R1 OLD COUNTY RD SAN CARLOS R20A	\$ 2,428,608	\$ 2,439,739	\$ 11,131	Variance below threshold.
CC - Central Coast	Peninsula	SAN MATEO	30692251	R1 EP 25TH AVENUE, PHASE 2, SAN MATEO, R20A	\$ 38	\$ 36	-\$ 1	Variance below threshold.
CC - Central Coast	Peninsula	SAN MATEO COUNTY	30944298	MIDDLEFIELD RD PH2 SAN MATEO CNTY R20A	\$ 192,416	\$ 22,310	-\$ 170,107	Variance below threshold.
CC - Central Coast	Peninsula	SAN MATEO COUNTY	30944299	MIRADA RD SAN MATEO CNTY R20A	\$ 494,482	\$ 669,300	\$ 174,817	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30776258	COLEMAN AVE PH 2 SAN JOSE R20A	\$ 158,104	\$ 151	-\$ 157,954	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30776251	COLEMAN AVE PH1 SAN JOSE R20A	\$ 450	\$ 43,871	\$ 43,422	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	31085931	EP KIRK PARK SAN JOSE R20A	\$ 0	\$ 7	\$ 7	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30955231	EP PENITENCIA CREEK RD SAN JOSE	\$ 0	\$ 67,518	\$ 67,518	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30677172	EP WHITE ROAD SAN JOSE	\$ 23,201	\$ 20,947	-\$ 2,254	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30920922	EVERGREEN PARK SAN JOSE R20A	\$ 0	\$ 434,097	\$ 434,097	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30575460	PARKINAGLEE RULE 20A, SAN JOSE	\$ 331,455	\$ 102,270	-\$ 229,185	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30650716	R2 TULLY RD SAN JOSE R20A	\$ 883,918	\$ 1,378,130	\$ 494,213	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30721669	R2 MONTEREY RD SAN JOSE R20A	\$ 57,591	\$ 36,179	-\$ 21,412	Variance below threshold.
CV - Central Valley	Fresno	DINUBA	30959525	R2 2015 TRANSIT CENTER DINUBA R20A	\$ 119,690	\$ 5,823	-\$ 113,867	Variance below threshold.
CV - Central Valley	Fresno	FOWLER	30676929	OC2 E FOWLER LIBRARY, 7TH ST FOWL R20A	\$ 0	-\$ 269,176	-\$ 269,176	Variance below threshold.
CV - Central Valley	Fresno	FRESNO	30676931	BELMONT AVE FRESNO R20A	\$ 78,037	\$ 6,809	-\$ 71,228	Variance below threshold.
CV - Central Valley	Fresno	FRESNO	30676930	EP BLACKSTONE AVE FRESNO	\$ 317	\$ 311	-\$ 6	Variance below threshold.
CV - Central Valley	Fresno	FRESNO	30676934	OC2 EP PEACH AVE FRESNO RULE 20A	\$ 0	\$ 1,007	\$ 1,007	Variance below threshold.
CV - Central Valley	Fresno	FRESNO	30676933	R2 2014 WILLOW AVE-S/O NEES FRESNO R20A	\$ 1,109,457	\$ 1,201,341	\$ 91,883	Variance below threshold.
CV - Central Valley	Fresno	FRESNO	31106363	R2 2015 NEES & N. MAPLE AVE FRESNO R20A	\$ 0	\$ 3,750	\$ 3,750	Variance below threshold.
CV - Central Valley	Fresno	FRESNO	30676932	VENTURA AVE FRESNO R20A	\$ 335	\$ 296	-\$ 39	Variance below threshold.
CV - Central Valley	Fresno	KINGSBURG	30708926	SIERRA AVE KINGSBURG R20A	\$ 135,011	\$ 1,065	-\$ 133,946	Variance below threshold.
CV - Central Valley	Fresno	REEDLEY	30678560	FRANKWOOD AVENUE REEDLEY R20A	\$ 1,307	\$ 1,318	\$ 11	Variance below threshold.
CV - Central Valley	Fresno	REEDLEY	30767420	REED AVE, REEDLEY R20A	\$ 7,002	\$ 0	-\$ 7,002	Variance below threshold.
CV - Central Valley	Fresno	REEDLEY	30675532	REEDLEY SPORTS PARK, DINUBA AVE R20A	\$ 1,583	\$ 1,596	\$ 13	Variance below threshold.
CV - Central Valley	Kern	BAKERSFIELD	30764510	CALLOWAY DR BAKERSFIELD R20A	\$ 212,622	\$ 3,024	-\$ 209,599	Variance below threshold.
CV - Central Valley	Kern	BAKERSFIELD	30909576	OC2 WIBLE ROAD, BAKERSFIELD RULE 20A	\$ 0	-\$ 12,111	-\$ 12,111	Variance below threshold.
CV - Central Valley	Kern	KERN COUNTY	30675530	OC2 E COTTONWOOD RD 20A BAKERSFIELD	\$ 0	-\$ 12,633	-\$ 12,633	Variance below threshold.
CV - Central Valley	Stockton	CALAVERAS COUNTY	30695567	MTN RANCH RD PH1 SAN ANDREAS R20A	\$ 150,944	\$ 0	-\$ 150,944	Variance below threshold.
CV - Central Valley	Stockton	CALAVERAS COUNTY	30695568	R2 MTN RANCH RD PH2 SAN ANDREAS R20A	\$ 77,999	\$ 20,189	-\$ 57,810	Variance below threshold.
CV - Central Valley	Stockton	CALAVERAS COUNTY	30780266	ST CHARLES (HWY 49) PH2 SAN ANDREAS R20A	\$ 24,481	\$ 23,510	-\$ 971	Variance below threshold.
CV - Central Valley	Stockton	STOCKTON	30657289	FREMONT STREET PH2 STOCKTON R20A	\$ 1,586	\$ 1,557	-\$ 29	Variance below threshold.
CV - Central Valley	Stockton	STOCKTON	30425691	SOUTHSHORE PH2 STOCKTON R20A	\$ 0	\$ 1,046	\$ 1,046	Variance below threshold.
CV - Central Valley	Yosemite	LOS BANOS	30692635	H STREET DISTRICT 7C LOS BANOS R20A	\$ 328	\$ 2,842	\$ 2,514	Variance below threshold.
CV - Central Valley	Yosemite	MADERA	30675659	E EP MADERA YOUTH CENTER MADERA	-\$ 158,856	-\$ 477,859	-\$ 319,003	Variance below threshold.
CV - Central Valley	Yosemite	MADERA	30267067	OC2 EP "C" & "D" ST., MADERA R20A	\$ 0	-\$ 6,060	-\$ 6,060	Variance below threshold.
CV - Central Valley	Yosemite	MADERA COUNTY	30746198	ROAD 26 MADERA CNTY R20A	\$ 103,437	\$ 297	-\$ 103,140	Variance below threshold.
CV - Central Valley	Yosemite	MERCED	30148780	C/E PC MARTIN LUTHER KING JR WAY, MERCED	\$ 0	-\$ 3,364	-\$ 3,364	Variance below threshold.
CV - Central Valley	Yosemite	OAKDALE	31059557	R4E EP SOUTH YOSEMITE AVE OAKDALE R20A	\$ 0	\$ 24,952	\$ 24,952	Variance below threshold.
CV - Central Valley	Yosemite	STANISLAUS COUNTY	30709856	E NEWMAN PH3 R20A	\$ 221	\$ 223	\$ 2	Variance below threshold.
NO - Northern	Humboldt	EUREKA	30975304	R6 R20A TRUESDALE STREET EUREKA	\$ 138,160	\$ 58,205	-\$ 79,955	Variance below threshold.
NO - Northern	Humboldt	FORTUNA	31046929	EP 12TH STREET FORTUNA R20A	\$ 0	\$ 181	\$ 181	Variance below threshold.
NO - Northern	Humboldt	LAKE COUNTY	30383780	OC4 R20A - ISLAND DR, CLEARLAKE	\$ 0	\$ 1,275	\$ 1,275	Variance below threshold.
NO - Northern	Humboldt	MENDOCINO COUNTY	30172470	OC4 R20A - GUALALA PH1	\$ 0	\$ 21,198	\$ 21,198	Variance below threshold.
NO - Northern	Sacramento	DAVIS	30917227	R4 EP 3RD ST PH1 DAVIS	\$ 1,105,386	\$ 1,463,807	\$ 358,421	Variance below threshold.
NO - Northern	Sacramento	FAIRFIELD	30674762	TRAVIS BLVD FAIRFIELD R20A	\$ 24,601	\$ 386	-\$ 24,215	Variance below threshold.
NO - Northern	Sacramento	VACAVILLE	31038742	R4 EP VANDEN ROAD VACAVILLE R20A	\$ 0	\$ 26,604	\$ 26,604	Variance below threshold.
NO - Northern	Sacramento	YOLO COUNTY	30762587	OC4 COUNTY RDS 98 AND 27 WOODLAND R20A	\$ 0	\$ 1,241	\$ 1,241	Variance below threshold.
NO - Northern	Sierra	COLFAX	31106773	EP MAIN ST COLFAX R20A	\$ 0	\$ 387	\$ 387	Variance below threshold.
NO - Northern	Sierra	EL DORADO COUNTY	31066255	EP DIAM SPRINGS PH1A EL DORADO CNTY R20A	\$ 0	\$ 14,526	\$ 14,526	Variance below threshold.
NO - Northern	Sierra	PLACER COUNTY	30817975	ATWOOD RD AUBURN PLACER CNTY R20A	\$ 304,199	\$ 15,500	-\$ 288,699	Variance below threshold.
NO - Northern	Sierra	PLACER COUNTY	30817978	BOWMAN RD PH1 AUBURN PLACER CNTY R20A	\$ 250,974	\$ 0	-\$ 250,974	Variance below threshold.

Table 42-2
Exhibit (PG&E-42)
MWC 30 - Rule 20A
2014 Budget vs. Recorded Amounts

Region	Division	Community	Project Order Number	Project Order Description	2014 Budget	2014 Recorded	Difference (Budget vs. Recorded)	Notes
NO - Northern	Sierra	PLACER COUNTY	30169463	LH E MEADOWVISTA R20A	\$ 0	\$ 2,282	\$ 2,282	Variance below threshold.
NO - Northern	Sierra	PLACER COUNTY	30817979	MAIN ST NEWCASTLE PLACER CNTY R20A	\$ 11,252	\$ 0	-\$ 11,252	Variance below threshold.
NO - Northern	Sierra	PLACERVILLE	30547671	OC4 ETP R20A MAIN ST, PLACERVILLE	\$ 0	-\$ 288,399	-\$ 288,399	Variance below threshold.
NO - Northern	Sierra	PLACERVILLE	30641242	OC4 EP PLACERVILLE DR PLACERVILLE	\$ 0	\$ 0	\$ 0	Variance below threshold.
NO - Northern	Sierra	YUBA CITY	30918673	SECOND ST YUBA CITY R20A	\$ 517,797	\$ 37,130	-\$ 480,667	Variance below threshold.
NO - Northern	Sonoma	HEALDSBURG	31051957	OC4 GEP HEALDSBURG AVE BRIDGE R-20A, HBG	\$ 0	\$ 421,498	\$ 421,498	Variance below threshold.
NO - Northern	Sonoma	HUMBOLDT COUNTY	30999900	OC4 R20A - SCHOOL RD SHO FLY, HUMBOLDT	\$ 0	-\$ 9,013	-\$ 9,013	Variance below threshold.
NO - Northern	Sonoma	PETALUMA	30762469	BODEGA AVE PH2 PETALUMA R20A	\$ 29,306	\$ 1,777	-\$ 27,529	Variance below threshold.
NO - Northern	Sonoma	PETALUMA	30692249	OC4 R20A-PETALMA BLVD NORTH,PETALUMA*GC	\$ 0	\$ 745	\$ 745	Variance below threshold.
NO - Northern	Sonoma	ROHNERT PARK	30247819	ADRIAN DR PH2 ROHNERT PARK R20A	\$ 3,249	\$ 5,240	\$ 1,991	Variance below threshold.
NO - Northern	Sonoma	ROHNERT PARK	31068171	R7 GEP SNYDER LANE R-20A ROHNERT PARK	\$ 0	\$ 29,644	\$ 29,644	Variance below threshold.
NO - Northern	Sonoma	SONOMA AND SONOMA COUNTY	30302192	OC4 R20A - BROADWAY, SONOMA+	\$ 0	-\$ 142,822	-\$ 142,822	Variance below threshold.
NO - Northern	Sonoma	SONOMA COUNTY	30256790	FREESTONE ST FREESTONE R20A	\$ 24,508	\$ 1,534	-\$ 22,974	Variance below threshold.
NO - Northern	Sonoma	SONOMA COUNTY	30766668	GRATON RD SONOMA CNTY R20A	\$ 8,017	\$ 614	-\$ 7,403	Variance below threshold.
Cancelled Projects								
CC - Central Coast	Mission	LIVERMORE	30647110	*CANC*ON HOLD R1 EP NORTH L STREET LIVE	\$ 0	-\$ 144,259	-\$ 144,259	Project canceled by the City.
CV - Central Valley	Fresno	FRESNO	30676935	*CANC* ORANGE AVE FRESNO R20A	\$ 339	\$ 0	-\$ 339	Project canceled by the City.
CV - Central Valley	Fresno	FRESNO COUNTY	30675531	*CANC* WILLIAMS ST TRANQUILLITY R20A	\$ 141	\$ 0	-\$ 141	Project canceled by the County.
NO - Northern	Sacramento	WOODLAND	30864665	*CANC* DEAD CAT ALLEY WOODLAND R20A	\$ 2	\$ 0	-\$ 2	Project canceled by the City.
Budget Reconciliation								
BA - Bay Area	Diablo	VARIOUS	30851029	R20A BUDGET PLANNING DI	-\$ 662,262	\$ 0	\$ 662,262	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
BA - Bay Area	East Bay	VARIOUS	30851030	R20A BUDGET PLANNING EB	-\$ 648,032	\$ 0	\$ 648,032	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
BA - Bay Area	North Bay	VARIOUS	30851035	R20A BUDGET PLANNING NB	\$ 62,309	\$ 0	-\$ 62,309	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	Central Coast	VARIOUS	30851026	R20A BUDGET PLANNING CC	-\$ 251,388	\$ 0	\$ 251,388	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	De Anza	VARIOUS	30851028	R20A BUDGET PLANNING DA	-\$ 314,040	\$ 0	\$ 314,040	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	Los Padres	VARIOUS	30851033	R20A BUDGET PLANNING LP	-\$ 190,980	\$ 0	\$ 190,980	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	Mission	VARIOUS	30851034	R20A BUDGET PLANNING MI	-\$ 312,300	\$ 0	\$ 312,300	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	Peninsula	VARIOUS	30851080	R20A BUDGET PLANNING PN	-\$ 1,248,586	\$ 0	\$ 1,248,586	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	San Jose	VARIOUS	30851082	R20A BUDGET PLANNING SJ	-\$ 1,122,679	\$ 0	\$ 1,122,679	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CV - Central Valley	Fresno	VARIOUS	30851031	R20A BUDGET PLANNING FR	-\$ 425,357	\$ 0	\$ 425,357	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CV - Central Valley	Kern	VARIOUS	30851032	R20A BUDGET PLANNING KE	-\$ 23,171	\$ 0	\$ 23,171	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CV - Central Valley	Stockton	VARIOUS	30851084	R20A BUDGET PLANNING ST	-\$ 598,669	\$ 0	\$ 598,669	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CV - Central Valley	Yosemite	VARIOUS	30851085	R20A BUDGET PLANNING YO	-\$ 903,644	\$ 0	\$ 903,644	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
NO - Northern	Humboldt	VARIOUS	30851086	R20A BUDGET PLANNING HU	-\$ 341,922	\$ 0	\$ 341,922	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
NO - Northern	North Valley	VARIOUS	30851038	R20A BUDGET PLANNING NV	-\$ 481,606	\$ 0	\$ 481,606	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
NO - Northern	Sacramento	VARIOUS	30851081	R20A BUDGET PLANNING SA	-\$ 123,143	\$ 0	\$ 123,143	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
NO - Northern	Sierra	VARIOUS	30851083	R20A BUDGET PLANNING SI	-\$ 763,930	\$ 0	\$ 763,930	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
NO - Northern	Sonoma	VARIOUS	30851036	R20A BUDGET PLANNING SO	-\$ 447,485	\$ 0	\$ 447,485	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
Standard Cost Variance and Other Costs								
Dist LOB	General Office	VARIOUS		Budget Adjustment	-\$ 69,000	\$ 0	\$ 69,000	Budget adjustment to true-up corrected labor rates.
Dist LOB	General Office	VARIOUS	6116403	MWC 30 - CUSTOMER MARKETING	\$ 0	\$ 27,985	\$ 27,985	Costs associated with producing and distributing Rule 20A Program material
Dist LOB	General Office	VARIOUS		Shareholder Payment	\$ 0	\$ 24,439,743	\$ 24,439,743	Shareholder Payment [Advice Letter 4553-E]
Dist LOB	General Office	VARIOUS		Standard Cost Variance	\$ 174	\$ 236,410	\$ 236,235	Standard cost variance captures the difference between actual costs incurred and amounts billed to work orders based on a predetermined hourly rate (calculated using anticipated levels of productivity, overtime, work demand and other assumptions).

Table 42-3
Exhibit (PG&E-42)
MWC 30 - Rule 20A
2015 Budget vs. Recorded Amounts

Region	Division	Community	Project Order Number	Project Order Description	2015 Budget	2015 Recorded	Difference (Budget vs. Recorded)	Notes
Projects with Variances greater than \$500,000								
BA - Bay Area	Diablo	PITTSBURG	30754659	R1 WEST LELAND RD PITTSBURG R20A	\$ 2,329,910	\$ 82,853	-\$ 2,247,057	3rd Party Delay - Variance was due to delay from joint trench participants response to finalizing civil design.
BA - Bay Area	East Bay	ALBANY	30922578	MARIN AVE PH1 ALBANY R20A	\$ 1,470,034	\$ 34,051	-\$ 1,435,983	3rd Party Delay - City is the trench lead. Variance was due to revised civil construction start date determined by the City.
BA - Bay Area	East Bay	BERKELEY	30817973	GRIZZLY PEAK BLVD BERKELEY R20A	\$ 1,426,064	\$ 41,503	-\$ 1,384,561	Other - Variance due to delay while certain portions of the underground district were re-evaluated for compliance with the tariff.
BA - Bay Area	East Bay	SAN PABLO	30837018	EL PORTAL DR SAN PABLO R20A	\$ 575,502	\$ 5,181	-\$ 570,321	Work Credit Issue and 3rd Party Delay - Project was delayed in order to bring the scope within the City's available work credits. Variance was also affected by the City's revised construction schedule (City is the trench lead).
CC - Central Coast	Central Coast	MONTEREY COUNTY	30223951	R2E MOSS LANDING 20-A, MOSS LNDG-6900'	\$ 2,713,571	\$ 61,917	-\$ 2,651,654	3rd Party Delay - Variance was due to County delay securing easements.
CC - Central Coast	Central Coast	SANTA CRUZ	30771756	R2 MISSION ST PH 3 SANTA CRUZ R20A	\$ 2,280,875	\$ 18,580	-\$ 2,262,295	Work Credit Issue - Variance due to delay while PG&E and the City explored options to bring the scope within the City's available work credits.
CC - Central Coast	Central Coast	SANTA CRUZ COUNTY	30261740	R2E SEA CLIFF 20-A, STATE PARK DR.	\$ 932,371	\$ 53,083	-\$ 879,288	3rd Party Delay - Another utility is the trench lead. Variance was due to delay receiving the revised joint civil design from the other utility.
CC - Central Coast	Central Coast	WATSONVILLE	31001028	FREEDOM BLVD WATSONVILLE R20A	\$ 1,394,359	\$ 64,268	-\$ 1,330,090	3rd Party Delay - Variance was due to delays experienced by the City in obtaining rights of entry from property owners to install service laterals.
CC - Central Coast	De Anza	SUNNYVALE	30721972	FAIR OAKS AVE SUNNYVALE R20A	\$ 2,628,879	\$ 4,283,888	\$ 1,655,009	Project Cost Estimate - The preliminary estimate and resulting 2015 budget was lower than the final cost from the competitively bid contract.
CC - Central Coast	Los Padres	MORRO BAY	31013453	MAIN AND BEACH STREETS, MORRO BAY R20A	\$ 1,339,039	\$ 15,963	-\$ 1,323,076	3rd Party Delay - Variance was due to schedule delays to comply with City work requirements.
CC - Central Coast	Los Padres	PISMO BEACH	31089395	EP SHELL BEACH RD PISMO BEACH R20A	\$ 670,963	\$ 80,049	-\$ 590,913	3rd Party Delay - Project delayed in order to accommodate design changes requested by the City.
CC - Central Coast	Los Padres	SAN LUIS OBISPO COUNTY	30563617	LOS OSOS VALLEY RD SLO CNTY R20A	\$ 1,973,254	\$ 62,205	-\$ 1,911,049	3rd Party Delay - Variance was due to challenges experienced by the County obtaining easements.
CC - Central Coast	Mission	ALAMEDA COUNTY	30657510	R1_HESPERIAN BLVD ALAMEDA CNTY R20A	\$ 1,313,832	\$ 44,702	-\$ 1,269,130	Work Credit Issue - Variance stemmed from scope revisions in order to bring the project within the County's available work credits.
CC - Central Coast	Mission	LIVERMORE	31064287	R1 EP ISABEL AVE LIVERMORE R20A	\$ 781,818	\$ 48,767	-\$ 733,050	3rd Party Delay - City is the trench lead. Variance was due to revised construction schedule by the City.
CC - Central Coast	Mission	PLEASANTON	30937193	R1 STANLEY BLVD PLEASANTON R20A	\$ 742,314	\$ 25,038	-\$ 717,276	3rd Party Delay - Project was delayed in order to accommodate a new joint trench participant.
CC - Central Coast	Mission	UNION CITY	30616111	R1 UNION CITY R20A MISSION/DECOTO RD	\$ 2,717,718	\$ 666,697	-\$ 2,051,021	3rd Party Delay - City is the trench lead. Variance was due to revised construction schedule by the City.
CC - Central Coast	Peninsula	BELMONT AND SAN MATEO COUNTY	30827391	LH OLD CNTY RD BELMONT PH1 R20A	\$ 1,607,713	\$ 214,885	-\$ 1,392,828	Work Credit Issue and PG&E Delay - Variance was due to work credit issues and estimating resource delays.
CC - Central Coast	Peninsula	PORTOLA VALLEY	30992944	R1 ALPINE RD PORTOLA VALLEY R20A	\$ 682,864	\$ 12,565	-\$ 670,299	Work Credit Issue - Variance due to delay in order to re-verify scope was within the City's available work credits.
CC - Central Coast	Peninsula	REDWOOD CITY AND SAN MATEO COUNTY	30937191	R1 MIDDLEFIELD RD REDWOOD CITY R20A	\$ 2,668,686	\$ 76,089	-\$ 2,592,598	Work Credit Issue - Variance due to delay in order to re-verify scope was within the City's available work credits.
CC - Central Coast	Peninsula	SAN MATEO	30665355	R1 EP 25TH AVE, SAN MATEO_R20A_PHASE 1	\$ 22,728	\$ 528,153	\$ 505,425	3rd Party - Additional unanticipated work due to City's street improvement construction.
CC - Central Coast	San Jose	MORGAN HILL	30618077	R1 E MONTEREY RD, MH 20A-2600'	\$ 2,868,094	\$ 39,269	-\$ 2,828,825	Work Credit Issue - Project was delayed in order to bring the scope within the City's available work credits.
CC - Central Coast	San Jose	SAN JOSE	30648282	R2E EP DELMAS / PARK 20A ,SAN JOSE	\$ 468,829	-\$ 639,068	-\$ 1,107,897	Other - Variance was due to a joint trench credit that had been budgeted in 2014 but was not processed until January 2015, after the 2015 budget was set.
CV - Central Valley	Fresno	DINUBA	30959525	R2 2015 TRANSIT CENTER DINUBA R20A	\$ 889,919	\$ 13,058	-\$ 876,861	Field Condition - Project delayed by scope changes stemming from conflicts with other underground facilities.
CV - Central Valley	Fresno	FRESNO	30676931	2016 BELMONT AVE FRESNO R20A	\$ 2,312,224	\$ 65,128	-\$ 2,247,095	3rd Party Delay - Variance was due to challenges encountered by the City securing land rights.
CV - Central Valley	Fresno	PARLIER	30676928	R2E 2015 MENDOCINO AVE PARLIER-RULE 20A	\$ 1,145,629	\$ 21,125	-\$ 1,124,503	3rd Party Delay - Variance was due to challenges encountered by the City securing land rights.
CV - Central Valley	Kern	BAKERSFIELD	30764510	R5 2016 CALLOWAY DR BAKERSFIELD R20A	\$ 960,137	\$ 35,688	-\$ 924,450	PG&E Delay - Variance was due to Estimating delays; project rescheduled for 2016.
CV - Central Valley	Stockton	CALAVERAS COUNTY	30695568	R2 MTN RANCH RD PH2 SAN ANDREAS R20A	\$ 770,502	\$ 23,385	-\$ 747,117	3rd Party Delay - County is the trench lead. Variance was due to revised construction schedule by the County.
CV - Central Valley	Yosemite	CHOWCHILLA	30675657	R2Z DISTRICT 5 CHOWCHILLA R20A	\$ 1,205,020	\$ 19,640	-\$ 1,185,380	Work Credit Issue - Variance stemmed from scope changes in order to bring the project within the City's available work credits.
CV - Central Valley	Yosemite	MERCED COUNTY	30616106	R2 WALNUT AVE WINTON R20A	\$ 1,831,360	\$ 3,331,870	\$ 1,500,510	Project Cost Estimate - The preliminary estimate and resulting 2015 budget was lower than the final cost from the competitively bid contract.
NO - Northern	North Valley	PLUMAS COUNTY	30733248	R6 MAIN ST GREENVILLE R20A	\$ 395,850	\$ 1,410,480	\$ 1,014,631	Resolved Issues - Issues with phone company participation were resolved after the 2015 budget was set, which allowed the project to move forward with construction completed December 2015.
NO - Northern	Sonoma	SANTA ROSA	30256639	R20A - STONY PT RD, SANTA ROSA	\$ 342,980	\$ 2,249,384	\$ 1,906,404	Field Condition - Project was planned to be completed in 2014, but due to the complexity of the joint trench increasing from 10' to 14' in depth for approximately 3,000' the construction continued into 2015.
Projects with Variances less than \$500,000								
BA - Bay Area	Diablo	ANTIOCH	30629323	OC1 EP HILLCREST AVE ANTIOCH R20A	\$ 0	-\$ 1,585	-\$ 1,585	Variance below threshold.
BA - Bay Area	Diablo	BRENTWOOD	30959527	FAIRVIEW AVE BRENTWOOD R20A	\$ 16,018	\$ 8,319	-\$ 7,699	Variance below threshold.
BA - Bay Area	Diablo	CONTRA COSTA COUNTY	31081023	EP BAILEY RD CONTRA COSTA CNTY R20A	\$ 35,078	\$ 9,025	-\$ 26,052	Variance below threshold.
BA - Bay Area	Diablo	MARTINEZ	30679737	OCGCULE 20A,MARINA VISTA,MARTINEZ	\$ 0	-\$ 5,715	-\$ 5,715	Variance below threshold.

Table 42-3
Exhibit (PG&E-42)
MWC 30 - Rule 20A
2015 Budget vs. Recorded Amounts

Region	Division	Community	Project Order Number	Project Order Description	2015 Budget	2015 Recorded	Difference (Budget vs. Recorded)	Notes
BA - Bay Area	Diablo	MORAGA	31160902	R7 EP MORAGA RD MORAGA R20A	\$ 0	\$ 14,759	\$ 14,759	Variance below threshold.
BA - Bay Area	Diablo	PLEASANT HILL	30769201	OC1 R1 E 20A_BUSKIRK AVE_PLEASANT HILL	\$ 0	\$ 48,000	\$ 48,000	Variance below threshold.
BA - Bay Area	East Bay	BERKELEY	30454814	OC1 GEP MILLER STEVENSON, BERK RULE 20	\$ 0	\$ 127	\$ 127	Variance below threshold.
BA - Bay Area	East Bay	CONTRA COSTA COUNTY	30160625	OC1 PARKER R20A-PARKER AVENUE-RODEO	\$ 0	\$ 39,610	\$ 39,610	Variance below threshold.
BA - Bay Area	East Bay	OAKLAND	30004724	C:E PC MANDANA, EXCELSIOR,OAKLAND	\$ 0	-\$ 29,864	-\$ 29,864	Variance below threshold.
BA - Bay Area	East Bay	OAKLAND	30618097	OC4 PIEDMONT PINES OAKLAND R20A	\$ 0	\$ 47,072	\$ 47,072	Variance below threshold.
BA - Bay Area	East Bay	RICHMOND	30631393	OC4 EP RULE 20A MACDONALD AVE RICHMOND	\$ 0	-\$ 488	-\$ 488	Variance below threshold.
BA - Bay Area	North Bay	NAPA	31099111	EP JEFFERSON ST. NAPA R20A	\$ 0	\$ 46	\$ 46	Variance below threshold.
BA - Bay Area	North Bay	NOVATO	30899832	NOVATO BLVD NOVATO R20A	\$ 8,533	\$ 643	-\$ 7,890	Variance below threshold.
BA - Bay Area	North Bay	ST. HELENA AND NAPA COUNT	30185719	OC4 R20A - HWY29, NAPA COUNTY	\$ 0	-\$ 27,998	-\$ 27,998	Variance below threshold.
BA - Bay Area	North Bay	TIBURON	31172652	EP TIBURON BLVD TIBURON R20A	\$ 0	\$ 47	\$ 47	Variance below threshold.
CC - Central Coast	Central Coast	MARINA	30649669	RESERVATION RD MARINA R20A	\$ 306	\$ 347	\$ 41	Variance below threshold.
CC - Central Coast	Central Coast	MONTEREY	30098410	EP RL 20A, DLMNTE AVE, EL ESTRO-PARK	\$ 10,292	\$ 13,051	\$ 2,760	Variance below threshold.
CC - Central Coast	Central Coast	SALINAS	30393476	OC2 +E. MARKET 20A, 101-SANBORN PH1	\$ 0	-\$ 40,927	-\$ 40,927	Variance below threshold.
CC - Central Coast	Central Coast	SEASIDE	30072595	OC2+C:E PC UPPER BROADWY RULE 20A,SEASID	\$ 0	\$ 6,021	\$ 6,021	Variance below threshold.
CC - Central Coast	De Anza	CAMPBELL	30720578	OC4 EP WINCHESTER BLVD CAMPBELL R20A	\$ 0	\$ 107,726	\$ 107,726	Variance below threshold.
CC - Central Coast	De Anza	LOS ALTOS	30899980	R1 FIRST ST PH2 LOS ALTOS R20A	\$ 306,127	\$ 37,658	-\$ 268,469	Variance below threshold.
CC - Central Coast	De Anza	MOUNTAIN VIEW	31081035	EP CALIFORNIA ST MOUNTAIN VIEW R20A	\$ 25,546	\$ 7,484	-\$ 18,063	Variance below threshold.
CC - Central Coast	De Anza	MOUNTAIN VIEW	30431045	EP RENGSTORFF RULE 20A UUD	\$ 0	-\$ 7,780	-\$ 7,780	Variance below threshold.
CC - Central Coast	De Anza	SUNNYVALE	30758037	WOLFE RD SUNNYVALE R20A	\$ 63,244	\$ 44,373	-\$ 18,871	Variance below threshold.
CC - Central Coast	Los Padres	ARROYO GRANDE	30323741	GRAND AVE 20A, GRND OAK PK- ELM, AG	\$ 60,858	\$ 53,393	-\$ 7,466	Variance below threshold.
CC - Central Coast	Los Padres	ARROYO GRANDE	30485630	GRAND-HALCYON TO ELM ARROYO GRANDE R20A	\$ 750	\$ 815	\$ 65	Variance below threshold.
CC - Central Coast	Los Padres	GROVER BEACH	30794542	RAMONA AVE GROVER BEACH R20A	\$ 229	-\$ 2,776	-\$ 3,005	Variance below threshold.
CC - Central Coast	Los Padres	PASO ROBLES	30794479	+RIVERSIDE AVE PASO ROBLES R20A	\$ 1,120,571	\$ 1,246,519	\$ 125,948	Variance below threshold.
CC - Central Coast	Los Padres	SAN LUIS OBISPO COUNTY	30563618	EL CAMINO REAL SM/SLO CNTY R20A	\$ 1,474,503	\$ 1,110,067	-\$ 364,436	Variance below threshold.
CC - Central Coast	Los Padres	SANTA BARBARA COUNTY	30794540	BRADLEY RD SANTA BARBARA CNTY R20A	\$ 395	\$ 448	\$ 54	Variance below threshold.
CC - Central Coast	Mission	ALAMEDA COUNTY	30387770	OC1 LEWELLING R20A	\$ 0	-\$ 7,070	-\$ 7,070	Variance below threshold.
CC - Central Coast	Mission	DUBLIN	31052180	EP DUBLIN BLVD DUBLIN R20A	\$ 8,173	\$ 27,756	\$ 19,583	Variance below threshold.
CC - Central Coast	Mission	FREMONT	30242352	OC4 OCCG WASH/ROBERTS R20A	\$ 0	-\$ 3,019	-\$ 3,019	Variance below threshold.
CC - Central Coast	Mission	SAN LEANDRO	30616108	R1 RULE 20A E14TH ST N/O BAYFAIR, SL	\$ 55,839	\$ 39,476	-\$ 16,363	Variance below threshold.
CC - Central Coast	Peninsula	DALY CITY	30707682	GENEVA AVE PH2 DALY CITY R20A	\$ 19,460	\$ 60	-\$ 19,400	Variance below threshold.
CC - Central Coast	Peninsula	DALY CITY	30669061	R1 EP_GENEVA AVE,_DALY CITY_PH 1_R20A	\$ 271,134	\$ 651,485	\$ 380,351	Variance below threshold.
CC - Central Coast	Peninsula	EAST PALO ALTO	31059780	R1 EP BAY RD EAST PALO ALTO R20A	\$ 63,310	\$ 39,660	-\$ 23,650	Variance below threshold.
CC - Central Coast	Peninsula	PACIFICA	30700370	PALMETTO AVE_PACIFICA_R20A	\$ 0	\$ 1,308	\$ 1,308	Variance below threshold.
CC - Central Coast	Peninsula	SAN CARLOS	30906266	OC4 OLD COUNTY RD SAN CARLOS R20A	\$ 0	\$ 13,993	\$ 13,993	Variance below threshold.
CC - Central Coast	Peninsula	SAN MATEO	30692251	R1 EP 25TH AVENUE,PHASE 2,SAN MATEO,R20A	\$ 41	\$ 40	-\$ 1	Variance below threshold.
CC - Central Coast	Peninsula	SAN MATEO COUNTY	30944298	MIDDLEFIELD RD PH2 SAN MATEO CNTY R20A	\$ 85,674	\$ 34,060	-\$ 51,613	Variance below threshold.
CC - Central Coast	Peninsula	SAN MATEO COUNTY	30944299	OC4 MIRADA RD SAN MATEO CNTY R20A	\$ 0	-\$ 2,663	-\$ 2,663	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30702293	ABORN RD SAN JOSE R20A	\$ 561	-\$ 10,463	-\$ 11,024	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30776258	COLEMAN AVE PH 2 SAN JOSE R20A	\$ 169	\$ 260	\$ 91	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	31085931	EP KIRK PARK SAN JOSE R20A	\$ 25,547	\$ 47	-\$ 25,499	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	31085930	EP LINCOLN AVE SAN JOSE R20A	\$ 43,336	\$ 47	-\$ 43,289	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30677172	EP WHITE ROAD SAN JOSE R20A	\$ 54,168	\$ 17,072	-\$ 37,096	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30354298	OC2 JACKSON/TAYLOR RULE 20A - SJ	\$ 0	\$ 64,906	\$ 64,906	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30920922	OC4 OCCC-EVERGREEN PARK SAN JOSE R20A	\$ 0	-\$ 3,252	-\$ 3,252	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30575460	OC4 PARK/NAGLEE RULE 20A, SAN JOSE	\$ 0	\$ 13,892	\$ 13,892	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30650716	R2 TULLY RD SAN JOSE R20A	\$ 1,822,978	\$ 1,655,379	-\$ 167,599	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30776251	R2 COLEMAN AVE PH1 SAN JOSE R20A	\$ 629,971	\$ 396,888	-\$ 233,083	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE	30721669	R2 MONTEREY RD SAN JOSE R20A	\$ 11,725	\$ 37,862	\$ 26,137	Variance below threshold.
CC - Central Coast	San Jose	SAN JOSE AND SANTA CLARA COUNTY	30647467	R2Z GEPC CAMDEN AVE 20A, SAN JOSE	\$ 3,016,804	\$ 3,040,954	\$ 24,150	Variance below threshold.
CC - Central Coast	San Jose	SANTA CLARA COUNTY	30767366	ALMADEN EXPWY SAN JOSE R20A	\$ 32,387	\$ 6,951	-\$ 25,436	Variance below threshold.
CV - Central Valley	Fresno	FRESNO	30676930	EP BLACKSTONE AVE FRESNO R20A	\$ 343	\$ 389	\$ 46	Variance below threshold.

Table 42-3
Exhibit (PG&E-42)
MWC 30 - Rule 20A
2015 Budget vs. Recorded Amounts

Region	Division	Community	Project Order Number	Project Order Description	2015 Budget	2015 Recorded	Difference (Budget vs. Recorded)	Notes
CV - Central Valley	Fresno	FRESNO	30676933	OC42014 WILLOW AVE-S/O NEES FRESNO R20A	\$ 0	\$ 4,746	\$ 4,746	Variance below threshold.
CV - Central Valley	Fresno	FRESNO	31106363	R2 2015 NEES & N. MAPLE AVE FRESNO R20A	\$ 657,332	\$ 786,612	\$ 129,280	Variance below threshold.
CV - Central Valley	Fresno	FRESNO	30676932	VENTURA AVE FRESNO R20A	\$ 331	\$ 372	\$ 41	Variance below threshold.
CV - Central Valley	Fresno	FRESNO COUNTY	31150408	EP ASHLAN AVENUE FRESNO CNTY R20A	\$ 0	\$ 47	\$ 47	Variance below threshold.
CV - Central Valley	Fresno	KINGSBURG	30708926	SIERRA AVE KINGSBURG R20A	\$ 1,193	-\$ 14,502	-\$ 15,695	Variance below threshold.
CV - Central Valley	Fresno	REEDLEY	30678560	FRANKWOOD AVENUE REEDLEY R20A	\$ 1,476	-\$ 17,947	-\$ 19,422	Variance below threshold.
CV - Central Valley	Fresno	REEDLEY	30767420	REED AVE, REEDLEY R20A	\$ 0	\$ 47	\$ 47	Variance below threshold.
CV - Central Valley	Fresno	REEDLEY	30675532	REEDLEY SPORTS PARK, DINUBA AVE R20A	\$ 1,789	\$ 1,804	\$ 15	Variance below threshold.
CV - Central Valley	Kern	BAKERSFIELD	31160895	EP 2019 STINE RD BAKERSFIELD R20A	\$ 0	\$ 5,989	\$ 5,989	Variance below threshold.
CV - Central Valley	Kern	BAKERSFIELD	30764513	OC2 CALIFORNIA AVE BAKERSFIELD R20A	\$ 0	-\$ 633	-\$ 633	Variance below threshold.
CV - Central Valley	Stockton	CALAVERAS COUNTY	30695567	MTN RANCH RD PH1 SAN ANDREAS R20A	\$ 0	\$ 0	\$ 0	Variance below threshold.
CV - Central Valley	Stockton	CALAVERAS COUNTY	30780266	ST CHARLES (HWY 49) PH2 SAN ANDREAS R20A	\$ 26,348	\$ 25,922	-\$ 427	Variance below threshold.
CV - Central Valley	Stockton	SAN JOAQUIN COUNTY	30771373	R2Z LOWER SACRAMENTO, SAN JOAQUIN R20	\$ 6,545,267	\$ 6,746,070	\$ 200,803	Variance below threshold.
CV - Central Valley	Stockton	STOCKTON	30194569	C:EP CITY OF STKN EL DORADO ST -RULE 20A	\$ 0	-\$ 2,019	-\$ 2,019	Variance below threshold.
CV - Central Valley	Stockton	STOCKTON	30657289	FREMONT STREET PH2 STOCKTON R20A	\$ 1,745	-\$ 21,209	-\$ 22,954	Variance below threshold.
CV - Central Valley	Stockton	STOCKTON	30425691	SOUTHSHORE PH2 STOCKTON R20A	\$ 1,172	-\$ 14,245	-\$ 15,417	Variance below threshold.
CV - Central Valley	Yosemite	ATWATER	30660879	OC2 E RULE 20A - BELLEVUE RD - ATWATER	\$ 0	-\$ 5,465	-\$ 5,465	Variance below threshold.
CV - Central Valley	Yosemite	CHOWCHILLA	31175353	R2 EP CHOWCHILLA DISTR 5 6TH-8TH STREET	\$ 0	\$ 199	\$ 199	Variance below threshold.
CV - Central Valley	Yosemite	FIREBAUGH	30675529	OC2 13TH ST FIREBAUGH R20A	\$ 0	\$ 82	\$ 82	Variance below threshold.
CV - Central Valley	Yosemite	LOS BANOS	30692635	H STREET DISTRICT 7C LOS BANOS R20A	\$ 78,322	\$ 5,481	-\$ 72,841	Variance below threshold.
CV - Central Valley	Yosemite	MADERA COUNTY	30746320	MARTIN ST. RULE 20A, MADERA	\$ 1,605	-\$ 758	-\$ 2,363	Variance below threshold.
CV - Central Valley	Yosemite	MADERA COUNTY	30746198	ROAD 26 MADERA CNTY R20A	\$ 333	\$ 10,645	\$ 10,312	Variance below threshold.
CV - Central Valley	Yosemite	MERCED	30835217	R2 PARSONS AVE MERCED R20A	\$ 1,260,923	\$ 1,516,640	\$ 255,717	Variance below threshold.
CV - Central Valley	Yosemite	MERCED COUNTY	31138175	EP LOBO AVE MERCED COUNTY R20A	\$ 0	\$ 47	\$ 47	Variance below threshold.
CV - Central Valley	Yosemite	OAKDALE	31059557	R4E EP SOUTH YOSEMITE AVE OAKDALE R20A	\$ 1,586,810	\$ 1,951,024	\$ 364,214	Variance below threshold.
CV - Central Valley	Yosemite	OAKDALE	30339515	RULE 20A HWY 108 "F" BTWN LEE AND CALIF	\$ 0	\$ 572	\$ 572	Variance below threshold.
CV - Central Valley	Yosemite	STANISLAUS COUNTY	30709856	E NEWMAN PH3 R20A	\$ 250	\$ 292	\$ 42	Variance below threshold.
CV - Central Valley	Yosemite	STANISLAUS COUNTY	30657421	R2 EP NEWMAN RULE 20A PHASE 2	\$ 83,786	\$ 18,356	-\$ 65,430	Variance below threshold.
NO - Northern	Humboldt	EUREKA	30975304	R4 R20A TRUESDALE STREET EUREKA	\$ 598,790	\$ 572,901	-\$ 25,890	Variance below threshold.
NO - Northern	Humboldt	FORTUNA	31046929	EP 12TH STREET FORTUNA R20A	\$ 19,447	\$ 143	-\$ 19,304	Variance below threshold.
NO - Northern	Humboldt	HUMBOLDT COUNTY	31159070	BETTY CT S/O SCHOOL RD MCKINLEYVILLE	\$ 0	\$ 243,344	\$ 243,344	Variance below threshold.
NO - Northern	Humboldt	HUMBOLDT COUNTY	30406159	OC4 R20A - SCHOOL RD, HUMBOLDT CNTY	\$ 0	-\$ 50	-\$ 50	Variance below threshold.
NO - Northern	Humboldt	LAKE COUNTY	30551919	R7 R20A - MAIN ST, SODA BAY	\$ 22,041	\$ 52,320	\$ 30,280	Variance below threshold.
NO - Northern	North Valley	ANDERSON	30644207	OC4 BALLS FERRY RD. ANDERSON RULE 20A	\$ 0	-\$ 213	-\$ 213	Variance below threshold.
NO - Northern	North Valley	OROVILLE AND BUTTE COUNTY	30938105	MYERS ST OROVILLE R20A	\$ 19,232	\$ 47	-\$ 19,185	Variance below threshold.
NO - Northern	Sacramento	DAVIS	30917227	OC4 EP 3RD ST PH1 DAVIS	\$ 0	\$ 2,919	\$ 2,919	Variance below threshold.
NO - Northern	Sacramento	FAIRFIELD	30674762	TRAVIS BLVD FAIRFIELD R20A	\$ 5,715	\$ 472	-\$ 5,243	Variance below threshold.
NO - Northern	Sacramento	VACAVILLE	31038742	R4 EP VANDEN ROAD VACAVILLE R20A	\$ 615,212	\$ 714,942	\$ 99,731	Variance below threshold.
NO - Northern	Sierra	COLFAX	31106773	EP MAIN ST COLFAX R20A	\$ 169,195	-\$ 387	-\$ 169,582	Variance below threshold.
NO - Northern	Sierra	EL DORADO COUNTY	31066255	EP DIAM SPRINGS PH1A EL DORADO CNTY R20A	\$ 35,544	\$ 15,884	-\$ 19,660	Variance below threshold.
NO - Northern	Sierra	NEVADA COUNTY	30616100	R4 COMBIE RD 20 PHASE 2	\$ 2,817,425	\$ 2,710,164	-\$ 107,260	Variance below threshold.
NO - Northern	Sierra	NEVADA COUNTY	31144652	R6 COMBIE RD PH3A AUBURN R20A	\$ 0	\$ 5,092	\$ 5,092	Variance below threshold.
NO - Northern	Sierra	PLACER COUNTY	30170714	AUBURN (E) 20A PGE LEAD HWY 49 AUBUR	\$ 0	\$ 29,621	\$ 29,621	Variance below threshold.
NO - Northern	Sierra	PLACER COUNTY	30169463	LH E MEADOWVISTA R20A	\$ 0	-\$ 14,431	-\$ 14,431	Variance below threshold.
NO - Northern	Sierra	PLACER COUNTY	30170818	OC4 GEP RULE 20A PAC BELL LEAD HWY 49 A	\$ 0	\$ 14,814	\$ 14,814	Variance below threshold.
NO - Northern	Sierra	YUBA CITY	30918673	R6 SECOND ST YUBA CITY R20A	\$ 49,481	\$ 58,649	\$ 9,168	Variance below threshold.
NO - Northern	Sierra	YUBA COUNTY	30959427	OLIVEHURST AVE YUBA CNTY R20A	\$ 3,022,210	\$ 3,511,779	\$ 489,569	Variance below threshold.
NO - Northern	Sonoma	HEALDSBURG	31051957	OC4 GEP HEALDSBURG AVE BRIDGE R-20A, HBG	\$ 0	-\$ 108,757	-\$ 108,757	Variance below threshold.
NO - Northern	Sonoma	PETALUMA	30762469	BODEGA AVE PH2 PETALUMA R20A	\$ 30,627	\$ 1,318	-\$ 29,309	Variance below threshold.
NO - Northern	Sonoma	ROHNERT PARK	30247819	ADRIAN DR PH2 ROHNERT PARK R20A	\$ 3,742	\$ 5,717	\$ 1,974	Variance below threshold.
NO - Northern	Sonoma	ROHNERT PARK	31068171	R7 GEP SNYDER LANE R-20A ROHNERT PARK	\$ 1,003,568	\$ 1,366,255	\$ 362,686	Variance below threshold.
NO - Northern	Sonoma	SONOMA COUNTY	30256790	FREESTONE ST FREESTONE R20A	\$ 3,606	\$ 1,684	-\$ 1,922	Variance below threshold.

Table 42-3
Exhibit (PG&E-42)
MWC 30 - Rule 20A
2015 Budget vs. Recorded Amounts

Region	Division	Community	Project Order Number	Project Order Description	2015 Budget	2015 Recorded	Difference (Budget vs. Recorded)	Notes
NO - Northern	Sonoma	SONOMA COUNTY	30766668	GRATON RD SONOMA CNTY R20A	\$ 7,057	\$ 579	-\$ 6,478	Variance below threshold.
Cancelled Projects								
BA - Bay Area	Diablo	ORINDA	30519332	*CANC* MINER RD ORINDA R20A	\$ 0	-\$ 367,082	-\$ 367,082	Project canceled by the City.
CC - Central Coast	Mission	ALAMEDA COUNTY	30633334	*CANC* R1E E14TH ST PH3 ALAMEDA CNTY R20	\$ 4,637	\$ 0	-\$ 4,637	Project canceled by the County.
CV - Central Valley	Fresno	FRESNO	30676935	*CANC* ORANGE AVE FRESNO R20A	\$ 366	\$ 0	-\$ 366	Project canceled by the City.
CV - Central Valley	Fresno	FRESNO COUNTY	30675531	*CANC* WILLIAMS ST TRANQUILITY R20A	\$ 153	\$ 0	-\$ 153	Project canceled by the County.
CV - Central Valley	Yosemite	LOS BANOS	30778320	*CANC* 7TH ST DIST 8 LOS BANOS R20A	\$ 55,517	\$ 0	-\$ 55,517	Project canceled by the City.
NO - Northern	Sacramento	WOODLAND	30864665	*CANC* DEAD CAT ALLEY WOODLAND R20A	\$ 2	\$ 0	-\$ 2	Project canceled by the City.
NO - Northern	Sierra	COLFAX	31138035	*CANC* EP MAIN ST COLFAX R20A *CANC	\$ 0	\$ 0	\$ 0	Project canceled by the City.
NO - Northern	Sierra	PLACER COUNTY	30817975	*CANC* NR4 ATWOOD RD AUB PLACER CNTY R20	\$ 0	-\$ 60,787	-\$ 60,787	Project canceled by the County.
Budget Reconciliation								
BA - Bay Area	Diablo	VARIOUS	30851029	R20A BUDGET PLANNING DI	\$ 199,820	\$ 0	-\$ 199,820	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
BA - Bay Area	East Bay	VARIOUS	30851030	R20A BUDGET PLANNING EB	\$ 147,037	\$ 0	-\$ 147,037	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	Central Coast	VARIOUS	30851026	R20A BUDGET PLANNING CC	\$ 301,615	\$ 0	-\$ 301,615	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	De Anza	VARIOUS	30851028	R20A BUDGET PLANNING DA	\$ 101,795	\$ 0	-\$ 101,795	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	Los Padres	VARIOUS	30851033	R20A BUDGET PLANNING LP	\$ 229,981	\$ 0	-\$ 229,981	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	Mission	VARIOUS	30851034	R20A BUDGET PLANNING MI	\$ 499,926	\$ 0	-\$ 499,926	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	Peninsula	VARIOUS	30851080	R20A BUDGET PLANNING PN	\$ 305,083	\$ 0	-\$ 305,083	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CC - Central Coast	San Jose	VARIOUS	30851082	R20A BUDGET PLANNING SJ	\$ 498,989	\$ 0	-\$ 498,989	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CV - Central Valley	Fresno	VARIOUS	30851031	R20A BUDGET PLANNING FR	\$ 350,627	\$ 0	-\$ 350,627	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CV - Central Valley	Stockton	VARIOUS	30851084	R20A BUDGET PLANNING ST	\$ 600,062	\$ 0	-\$ 600,062	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
CV - Central Valley	Yosemite	VARIOUS	30851085	R20A BUDGET PLANNING YO	\$ 499,926	\$ 0	-\$ 499,926	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
NO - Northern	North Valley	VARIOUS	30851038	R20A BUDGET PLANNING NV	\$ 200,272	\$ 0	-\$ 200,272	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
NO - Northern	Sierra	VARIOUS	30851083	R20A BUDGET PLANNING SI	\$ 499,549	\$ 0	-\$ 499,549	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
NO - Northern	Sonoma	VARIOUS	30851036	R20A BUDGET PLANNING SO	\$ 100,287	\$ 0	-\$ 100,287	Budget reconciliation (may be positive or negative). Actual incurred costs are recorded to specific project order numbers reported above.
Standard Cost Variance and Other Costs								
Dist LOB	General Office	VARIOUS	6116403	MWC 30 - CUSTOMER MARKETING	\$ 0	\$ 5,773	\$ 5,773	Costs associated with producing and distributing Rule 20A Program material.
Dist LOB	General Office	VARIOUS		Standard Cost Variance	\$ 5,677	\$ 439,582	\$ 433,905	Standard cost variance captures the difference between actual costs incurred and amounts billed to work orders based on a predetermined hourly rate (calculated using anticipated levels of productivity, overtime, work demand and other assumptions).