

SUMMARY OF TRANSMISSION AND DISTRIBUTION BY FERC ACCOUNT

FOR THE YEAR ENDED DECEMBER 31, 2016

Account Summary

Schedule 19 Line	Account/Work Activity Rev	Total Recorded O&M Expenses		
		Total	Labor	Non-Labor
	Transmission Accounts			
1	560 - Operations Engineering	\$9,662,716	\$4,478,898	\$5,183,817
2	560 - Sylmar/Palo Verde	\$211,155	\$0	\$211,155
	560 - Total	\$9,873,870	\$4,478,898	\$5,394,972
3	561.000 Load Dispatching	\$0	\$0	\$0
4	561.100 Load Dispatch-Reliability	\$319,951	\$384,544	(\$64,593)
5	561.200 Load Dispatch Monitor and Operate Trans. System	\$9,964,054	\$7,943,386	\$2,020,668
6	561.400 Scheduling, System Control and Dispatch Services	\$37,337,693	\$0	\$37,337,693
7	561.500 Reliability, Planning and Standards Development	\$4,998,172	\$4,185,120	\$813,052
8	562 - MOGS Station Expense	\$0	\$0	\$0
9	562 - Operating Transmission Stations	\$18,797,975	\$15,382,281	\$3,415,695
10	562 - Routine Testing and Inspection	\$3,738,012	\$2,802,513	\$935,499
11	562 - Sylmar/Palo Verde	\$1,003,580	\$84	\$1,003,496
	562 - Total	\$23,539,568	\$18,184,878	\$5,354,690
12	563 - Inspect and Patrol Line	\$6,707,716	\$3,569,599	\$3,138,117
13	564 - Underground Line Expense	\$1,182,483	\$968,761	\$213,722
14	565 - Wheeling Costs	\$11,062,097	\$0	\$11,062,097
15	565 - WAPA Transmission for Remote Service	\$242,798	\$0	\$242,798
16	565 - Transmission for Four Corners	\$5,830,496	\$0	\$5,830,496
	565 - Total	\$17,135,390	\$0	\$17,135,390
17	566 - ISO/RSBA/TSP Balancing Accounts	(\$31,308,784)	\$136,682	(\$31,445,466)
18	566 - Training	\$9,942,811	\$6,996,984	\$2,945,827
19	566 - Other	\$28,037,575	\$7,622,135	\$20,415,440
20	566 - NERC/CIP Compliance	\$1,253,810	\$1,165,175	\$88,635
21	566 - Transmission Regulatory Policy	\$672,036	\$655,034	\$17,002
22	566 - FERC Regulation & Contracts	\$4,831,855	\$3,801,599	\$1,030,256
23	566 - Grid Contract Management	\$2,305,851	\$1,864,458	\$441,393
24	566 - Sylmar/Palo Verde/Other General Functions	\$1,048,641	\$0	\$1,048,641
	566 - Total	\$16,783,795	\$22,242,067	(\$5,458,272)
25	567 - Line Rents	\$9,343,965	\$5,281	\$9,338,684
26	567 - Morongo Lease	\$6,496,990	\$0	\$6,496,990
27	567 - Eldorado	\$49,557	\$0	\$49,557
28	567 - Sylmar/Palo Verde	\$355,202	\$0	\$355,202
	567 - Total	\$16,245,714	\$5,281	\$16,240,434
29	568 - Maintenance Supervision and Engineering	\$2,115,851	\$1,858,978	\$256,873
30	568 - Sylmar/Palo Verde	\$212,545	\$0	\$212,545
	568 - Total	\$2,328,396	\$1,858,978	\$469,418
31	569 - Maintenance of Structures	\$75,562	\$62,695	\$12,866
35	569 - Sylmar/Palo Verde	\$183,311	\$0	\$183,311
	569 - Total	\$258,873	\$62,695	\$196,177

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FOR THE YEAR ENDED DECEMBER 31, 2016

Account Summary

Schedule 19 Line	Account/Work Activity Rev	Total Recorded O&M Expenses		
		Total	Labor	Non-Labor
32	569.100 - Hardware	\$11,341,689	\$408	\$11,341,280
33	569.200 - Software	\$17,141,949	\$0	\$17,141,949
34	569.300 - Communication	\$9,016,948	\$7,081	\$9,009,867
36	570 - Maintenance of Power Transformers	\$926,118	\$636,282	\$289,835
37	570 - Maintenance of Transmission Circuit Breakers	\$1,986,139	\$1,560,939	\$425,200
38	570 - Maintenance of Transmission Voltage Equipment	\$76,325	\$365,282	(\$288,957)
39	570 - Maintenance of Miscellaneous Transmission Equipment	\$2,174,990	\$1,422,601	\$752,389
40	570 - Substation Work Order Related Expense	\$5,538,360	\$1,519,544	\$4,018,816
41	570 - Sylmar/Palo Verde	\$1,489,321	\$38	\$1,489,283
	570 - Total	\$12,191,252	\$5,504,686	\$6,686,566
42	571 - Poles and Structures	\$6,830,234	\$2,086,634	\$4,743,600
43	571 - Insulators and Conductors	\$3,902,270	\$2,226,357	\$1,675,913
44	571 - Transmission Line Rights of Way	\$13,029,788	\$2,160,880	\$10,868,908
45	571 - Transmission Work Order Related Expense	\$3,480,637	\$1,288,932	\$2,191,705
46	571 - Sylmar/Palo Verde	\$181,120	\$0	\$181,120
	571 - Total	\$27,424,049	\$7,762,802	\$19,661,246
47	572 - Maintenance of Underground Transmission Lines	\$257,494	\$112,517	\$144,977
48	572 - Sylmar/Palo Verde	\$6,519	\$0	\$6,519
	572 - Total	\$264,012	\$112,517	\$151,496
49	573 - Provision for Property Damage Expense to Trans. Fac.	\$3,685,780	\$1,205,500	\$2,480,280
	Total Transmission O&M	\$227,741,354	\$78,477,202	\$149,264,152
	<u>Distribution Accounts</u>			
52	582 - Operation and Relay Protection of Distribution Substations	\$22,516,068	\$16,684,160	\$5,831,908
53	582 - Testing and Inspecting Distribution Substation Equipment	\$10,861,914	\$8,985,925	\$1,875,989
		\$33,377,982	\$25,670,085	\$7,707,897
54	590 - Maintenance Supervision and Engineering	\$2,112,515	\$1,853,871	\$258,644
55	591 - Maintenance of Structures	\$133,488	\$14,746	\$118,742
56	592 - Maintenance of Distribution Transformers	\$925,014	\$599,885	\$325,129
57	592 - Maintenance of Distribution Circuit Breakers	\$2,770,265	\$2,303,512	\$466,753
58	592 - Maintenance of Distribution Voltage Control Equipment	\$581,337	\$640,681	(\$59,344)
59	592 - Maintenance of Miscellaneous Distribution Equipment	\$5,042,778	\$1,561,488	\$3,481,290
		\$9,319,393	\$5,105,567	\$4,213,827
60	Accounts with no ISO Distribution Costs	\$478,484,086	\$195,853,819	\$282,630,267
	Total Distribution O&M	\$523,427,463	\$228,498,087	\$294,929,376

Schedule 19 - 2016 Recorded O&M Expenses Adjusted from Formula Rate

Column 5 Reason Code	Line Reference	Explanation of Adjustment				
A	6	Exclusion of CAISO costs recovered in Energy Resource Recovery Account				
		Schedule 19 Activity	Final Cost Center	Final Cost Center Name	Labor	Non-Labor
		561.400 Scheduling, System Control and Dispatch Services	F516573	GMC-Scheduling-Sys Cntrl		
					(37,337,693)	(37,337,693)
B	8	Exclusion of costs related to Mohave Generating Station Expense				
		Schedule 19 Activity	Final Cost Center	Final Cost Center Name	Labor	Non-Labor
		562 - MOGS Station Expense	F201176	MOGS Ops 562 Station Expense	-	-
					-	-
C	14	Exclusion of CAISO costs recovered in Energy Resource Recovery Account				
		Schedule 19 Activity	Final Cost Center	Final Cost Center Name	Labor	Non-Labor
		565 - Wheeling Costs	F502983	GF - CRA - Purchased Power		(267,690)
						(267,690)
		565 - Wheeling Costs	F528243	GF-Out-of-State Transmission		(10,794,407)
						(10,794,407)
		Total 565 - Wheeling Costs			-	(11,062,097)
						(11,062,097)
D	17	Exclusion of costs recovered through: a) Reliability Services Balancing Account; b) Transmission Access Charge Balancing Account; and c) the American Reinvestment Recovery Act for the Tehachapi Wind Energy Storage Project				
		Schedule 19 Activity	Final Cost Center	Final Cost Center Name	Labor	Non-Labor
		a) 566 - ISO/RSBA/TSP Balancing Accounts	F523361	ISO MUST OFFER OBLIGATION	-	(13,970,759)
						(13,970,759)
		b) 566 - ISO/RSBA/TSP Balancing Accounts	F523362	TRANSMISSION ACCESS CHARG	-	46,554,661
						46,554,661
		c) 566 - ISO/RSBA/TSP Balancing Accounts	F527631	TEHACHAPI WIND ENERGY STORAGE PROJECT	(136,682)	(1,138,436)
						(1,275,118)
		Total 566 - ISO/RSBA/TSP Balancing Accounts			(136,682)	31,445,466
						31,308,784
F	32, 33, 34	Exclusion of Amounts Transferred from A&G Account 920 Pursuant to Order 668				
		Schedule 19 Activity	Final Cost Center	Final Cost Center Name	Labor	Non-Labor
		569.100 - Hardware	G905691	Topsides-569100	-	(11,261,332)
						(11,261,332)
		569.200 - Software	G905692	Topsides-569200	-	(17,141,949)
						(17,141,949)
		569.300 - Communication	G905693	Topsides-569300	-	(8,369,122)
						(8,369,122)
		FERC Order 668 Transfer			-	(36,772,403)
						(36,772,403)

G Exclusion of ACE awards & Spot Bonuses Recorded in O&M Accounts 560-592.

	Schedule 19 Activity	Final Cost Center	Final Cost Center Name	Labor	Non-Labor	Total
1	560 - Operations Engineering	Various	N/A	-	-	-
5	561.100 Load Dispatch-Reliability	Various	N/A	(160,499)	-	(160,499)
19	566 - Other	Various	N/A	(51,350)	-	(51,350)
62	Accounts with no ISO Distribution Costs	Various	N/A	(284,623)	(330,050)	(614,673)
	Total ACE and Spot Bonuses			(496,472)	(330,050)	(826,522)

H Exclusion of Shareholder Funded Costs

	Schedule 19 Activity	Final Cost Center	Final Cost Center Name	Labor	Non-Labor	Total
1	560 - Operations Engineering	F520102	Engineering Advancement (EPRI Expense)	-	-	-
19	566 - Other	F528181	PWRD Shareholder Funded - Trans Expenses	-	(43,078)	(43,078)
19	566 - Other	F529180	POLE LOADING PROGRAM MALIBU TRANS (SH)	-	-	-
25	567 - Line Rents	F515137	LAMShareholderLicensingActivities-Easter	-	-	-
25	567 - Line Rents	F515144	LandOpsMgmtShareholderAG	-	-	-
42	571 - Poles and Structures	F529181	POLE LOADING PRGM MALIBU R.E. TRANS (SH)	(2,983)	(936,729)	(939,712)
42	571 - Poles and Structures	F529183	POLE LOADING MALIBU REPAIRS TRANS (SH)	(3,946)	(6,814)	(10,761)
62	Accounts with no ISO Distribution Costs	F529179	POLE LOADING PROGRAM MALIBU DIST (SH)	(159)	115	(45)
62	Accounts with no ISO Distribution Costs	F520518	PWRD Shareholder Funded - Misc Expenses	(138,744)	(57,655)	(196,398)
62	Accounts with no ISO Distribution Costs	F527895	FIM OOR Charges/Paying	(117,138)	(7,014)	(124,152)
62	Accounts with no ISO Distribution Costs	F529877	Costs for PEV charging infrastructure	(1,204)	(240,654)	(241,858)
62	Accounts with no ISO Distribution Costs	F500231	EMPLOYEE CONTRIBUTION	(14,762)	(57,016)	(71,777)
62	Accounts with no ISO Distribution Costs	F529495	WINDSTORM SETTLEMENT AGREEMENT \$3M (SH)	-	-	-
62	Accounts with no ISO Distribution Costs	F529496	ACACIA SETTLEMENT AGREEMENT \$6.5M (SH)	(55,046)	(4,026,646)	(4,081,692)
62	Accounts with no ISO Distribution Costs	F529182	POLE LOADING PRGM MALIBU R.E. DIST (SH)	1	5,713	5,714
62	Accounts with no ISO Distribution Costs	F529184	POLE LOADING MALIBU REPAIRS DIST (SH)	(27,571)	(34,249)	(61,821)
	Total Shareholder Funded			(361,553)	(5,404,026)	(5,765,579)