

SUMMARY OF TRANSMISSION AND DISTRIBUTION BY FERC ACCOUNT

FOR THE YEAR ENDED DECEMBER 31, 2012

count Summary

Schedule 19 Line	Account/Work Activity Rev	Total Recorded O&M Expenses		
		Total	Labor	Non-Labor
	<u>Transmission Accounts</u>			
1	560 - Operations Engineering	\$11,891,956	\$6,169,237	\$5,722,718
2	560 - Sylmar/Palo Verde	\$131,182	\$0	\$131,182
	560 - Total	\$12,023,138	\$6,169,237	\$5,853,901
3	561.000 Load Dispatching	\$0	\$0	\$0
4	561.100 Load Dispatch-Reliability	\$609,477	\$437,554	\$171,923
5	561.200 Load Dispatch Monitor and Operate Trans. System	\$5,471,076	\$4,481,286	\$989,790
6	561.400 Scheduling, System Control and Dispatch Services	\$36,735,243	\$0	\$36,735,243
7	561.500 Reliability, Planning and Standards Development	\$4,595,002	\$4,003,257	\$591,745
8	562 - MOGS Station Expense	\$115,314	\$0	\$115,314
9	562 - Operating Transmission Stations	\$16,881,989	\$11,531,074	\$5,350,916
10	562 - Routine Testing and Inspection	\$3,771,471	\$2,359,353	\$1,412,118
11	562 - Sylmar/Palo Verde	\$1,269,361	\$0	\$1,269,361
	562 - Total	\$22,038,135	\$13,890,426	\$8,147,709
12	563 - Inspect and Patrol Line	\$4,850,101	\$3,025,176	\$1,824,925
13	564 - Underground Line Expense	\$1,293,880	\$974,808	\$319,072
14	565 - Wheeling Costs	\$19,297,507	\$0	\$19,297,507
15	565 - WAPA Transmission for Remote Service	\$213,116	\$0	\$213,116
16	565 - Transmission for Four Corners	\$7,174,782	\$0	\$7,174,782
	565 - Total	\$26,685,406	\$0	\$26,685,406
17	566 - ISO/RSBA/TSP Balancing Accounts	\$34,234,537	\$782,457	\$33,452,080
18	566 - Training	\$7,127,151	\$5,250,031	\$1,877,120
19	566 - Other	\$25,818,516	\$7,658,712	\$18,159,804
20	566 - NERC/CIP Compliance	\$1,285,321	\$929,088	\$356,233
21	566 - Transmission Regulatory Policy	\$1,053,465	\$1,003,596	\$49,869
22	566 - FERC Regulation & Contracts	\$5,354,106	\$3,372,172	\$1,981,934
23	566 - Grid Contract Management	\$1,879,679	\$1,713,253	\$166,426
24	566 - Sylmar/Palo Verde/Other General Functions	-\$280,151	\$0	-\$280,151
	566 - Total	\$76,472,623	\$20,709,309	\$55,763,314
25	567 - Line Rents	\$7,966,718	-\$536	\$7,967,254
26	567 - Morongo Lease	\$1,500,000	\$0	\$1,500,000
27	567 - Eldorado	\$24,054	\$0	\$24,054
28	567 - Sylmar/Palo Verde	\$314,395	\$0	\$314,395
	567 - Total	\$9,805,168	-\$536	\$9,805,704
29	568 - Maintenance Supervision and Engineering	\$2,282,908	\$1,817,597	\$465,311
30	568 - Sylmar/Palo Verde	\$106,703	\$0	\$106,703
	568 - Total	\$2,389,611	\$1,817,597	\$572,013
31	569 - Maintenance of Structures	\$34,475	\$354	\$34,121
35	569 - Sylmar/Palo Verde	\$110,078	\$0	\$110,078
	569 - Total	\$144,553	\$354	\$144,199

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		Total	Labor	Non-Labor
32	569.100 Hardware	\$6,112,402	\$0	\$6,112,402
33	569.200 Software	\$8,851,685	\$0	\$8,851,685
34	569.300 Communication	\$3,619,242	\$0	\$3,619,242
36	570 - Maintenance of Power Transformers	\$919,185	\$499,563	\$419,622
37	570 - Maintenance of Transmission Circuit Breakers	\$1,743,474	\$1,352,738	\$390,736
38	570 - Maintenance of Transmission Voltage Equipment	\$184,880	\$457,758	-\$272,878
39	570 - Maintenance of Miscellaneous Transmission Equipment	\$2,400,625	\$1,307,755	\$1,092,871
40	570 - Substation Work Order Related Expense	\$4,422,893	\$759,766	\$3,663,126
41	570 - Sylmar/Palo Verde	\$788,022	\$1	\$788,021
	570 - Total	\$10,459,079	\$4,377,581	\$6,081,498
42	571 - Poles and Structures	\$2,584,989	\$1,812,441	\$772,548
43	571 - Insulators and Conductors	\$7,442,522	\$3,522,714	\$3,919,808
44	571 - Transmission Line Rights of Way	\$12,468,841	\$1,207,069	\$11,261,772
45	571 - Transmission Work Order Related Expense	\$6,496,602	\$1,071,427	\$5,425,175
46	571 - Sylmar/Palo Verde	\$474,218	\$0	\$474,218
	571 - Total	\$29,467,171	\$7,613,651	\$21,853,520
47	572 - Maintenance of Underground Transmission Lines	\$342,168	\$110,698	\$231,470
48	572 - Sylmar/Palo Verde	\$17,494	\$0	\$17,494
	572 - Total	\$359,661	\$110,698	\$248,964
49	573 - Provision for Property Damage Expense to Trans. Fac.	\$3,148,853	\$473,033	\$2,675,820
	Total Transmission O&M	\$265,131,507	\$68,083,431	\$197,048,076
	<u>Distribution Accounts</u>			
52	582 - Operation and Relay Protection of Distribution Substations	\$19,976,392	\$13,694,748	\$6,281,643
53	582 - Testing and Inspecting Distribution Substation Equipment	\$10,011,035	\$7,181,278	\$2,829,757
		\$ 29,987,427	\$ 20,876,027	\$ 9,111,400
54	590 - Maintenance Supervision and Engineering	\$2,267,017	\$1,811,481	\$455,536
55	591 - Maintenance of Structures	\$110,636	\$19,025	\$91,611
56	592 - Maintenance of Distribution Transformers	\$792,710	\$520,742	\$271,967
57	592 - Maintenance of Distribution Circuit Breakers	\$2,143,515	\$1,792,190	\$351,325
58	592 - Maintenance of Distribution Voltage Control Equipment	\$579,609	\$450,933	\$128,675
59	592 - Maintenance of Miscellaneous Distribution Equipment	\$2,721,488	\$1,031,423	\$1,690,065
		\$ 6,237,321	\$ 3,795,289	\$ 2,442,032
60	Accounts with no ISO Distribution Costs	\$429,042,657	\$179,213,312	\$249,829,345
		-	-	-
	Total Distribution O&M	\$ 467,645,058	\$ 205,715,134	\$ 261,929,924

Schedule 19 - 2012 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	Total
		561.400 Scheduling, System Control and Dispatch Services	F516573	GMC-Scheduling-Sys Cntrl	-	(36,735,243)	(36,735,243)
B	8	Exclusion of costs related to Mohave Generating Station Expense					
		Schedule 19 Activity	Final Cost Center	Final Cost Center Name	Labor	Non-Labor	Total
		562 - MOGS Station Expense	F201176	MOGS Ops 562 Station Expense	-	(115,314)	(115,314)
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	Total
		565 - Wheeling Costs	F502983	GF - CRA - Purchased Power	-	(19,297,507)	(19,297,507)
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	Total
		a) 566 - ISO/RSBA/TSP Balancing Accounts	F523361	ISO MUST OFFER OBLIGATION	-	(4,780,343)	(4,780,343)
		b) 566 - ISO/RSBA/TSP Balancing Accounts	F523362	TRANSMISSION ACCESS CHARG	-	(21,251,061)	(21,251,061)
		c) 566 - ISO/RSBA/TSP Balancing Accounts	F527631	TEHACHAPI WIND ENERGY STORAGE PROJECT	(782,457)	(7,420,677)	(8,203,134)
		Total 566 - ISO/RSBA/TSP Balancing Accounts			(782,457)	(33,452,080)	(34,234,537)
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	Total
		569.100 - Hardware	N/A	N/A		(5,697,714)	(5,697,714)
		569.200 - Software	N/A	N/A		(8,851,685)	(8,851,685)
		569.300 - Communication	N/A	N/A		(3,117,308)	(3,117,308)
		Total Results Sharing			-	(17,666,707)	(17,666,707)

G **1, 4, 5, 7** **Exclusion of ACE awards & Spot Bonuses Recorded in O&M Accounts 560-592.**
19, 22, 62

Schedule 19 Activity	Final Cost Center	Final Cost Center Name	Labor	Non-Labor	Total
560 - Operations Engineering	Various			(250)	(250)
561.100 Load Dispatch-Reliability	Various		(90,000)		(90,000)
561.200 Load Dispatch Monitor and Operate Trans. System	Various			(305)	(305)
561.500 Reliability, Planning and Standards Development	Various			(63)	(63)
566 - Other	Various		(218,900)	(21,730)	(240,630)
566 - FERC Regulation & Contracts	Various		(2,000)		(2,000)
Accounts with no ISO Distribution Costs	Various		(23,150)	(134,543)	(157,693)
Total Results Sharing			(334,050)	(156,891)	(490,941)

H **19, 62** **Exclusion of Shareholder Funded Costs**

Schedule 19 Activity	Final Cost Center	Final Cost Center Name	Labor	Non-Labor	Total
566 - Other	F528181	PWRD Shareholder Funded - Misc Expenses	(167)	(38,342)	(38,509)
Accounts with no ISO Distribution Costs	F520518	PWRD Shareholder Funded - Misc Expenses	(126,554)	(335,397)	(461,951)
Total Results Sharing			(126,721)	(373,739)	(500,460)

I **1** **Exclusion of Recorded Costs of Towers Written off Related to TRTP Segment 8 FAA Issue Near Chino Airport.**

Schedule 19 Activity	Final Cost Center	Final Cost Center Name	Labor	Non-Labor	Total
560 - Operations Engineering	F500092	Engineering/Planning		(744,528)	(744,528)