

SUMMARY OF TRANSMISSION AND DISTRIBUTION BY FERC ACCOUNT

FOR THE YEAR ENDED DECEMBER 31, 2013

count Summary

Schedule 19 Line	Account/Work Activity Rev	Total Recorded O&M Expenses		
		Total	Labor	Non-Labor
Transmission Accounts				
1	560 - Operations Engineering	\$14,439,150	\$6,184,414	\$8,254,736
2	560 - Sylmar/Palo Verde	\$240,386	\$0	\$240,386
	560 - Total	\$14,679,535	\$6,184,414	\$8,495,121
3	561.000 Load Dispatching	\$0	\$0	\$0
4	561.100 Load Dispatch-Reliability	\$850,029	\$530,365	\$319,663
5	561.200 Load Dispatch Monitor and Operate Trans. System	\$6,654,431	\$4,843,079	\$1,811,352
6	561.400 Scheduling, System Control and Dispatch Services	\$38,104,210	\$0	\$38,104,210
7	561.500 Reliability, Planning and Standards Development	\$4,074,892	\$3,758,028	\$316,863
8	562 - MOGS Station Expense	\$0	\$0	\$0
9	562 - Operating Transmission Stations	\$18,124,656	\$14,791,969	\$3,332,687
10	562 - Routine Testing and Inspection	\$12,756,425	\$2,357,035	\$10,399,390
11	562 - Sylmar/Palo Verde	\$343,890	\$0	\$343,890
	562 - Total	\$31,224,972	\$17,149,004	\$14,075,968
12	563 - Inspect and Patrol Line	\$6,491,348	\$3,724,783	\$2,766,565
13	564 - Underground Line Expense	\$1,201,033	\$902,255	\$298,778
14	565 - Wheeling Costs	\$24,019,281	\$0	\$24,019,281
15	565 - WAPA Transmission for Remote Service	\$230,161	\$0	\$230,161
16	565 - Transmission for Four Corners	\$7,634,149	\$10	\$7,634,139
	565 - Total	\$31,883,591	\$10	\$31,883,581
17	566 - ISO/RSBA/TSP Balancing Accounts	\$66,947,429	\$549,719	\$66,397,710
18	566 - Training	\$8,344,525	\$5,921,636	\$2,422,889
19	566 - Other	\$16,544,716	\$7,225,909	\$9,318,808
20	566 - NERC/CIP Compliance	\$1,100,931	\$876,798	\$224,134
21	566 - Transmission Regulatory Policy	\$319,355	\$307,958	\$11,398
22	566 - FERC Regulation & Contracts	\$6,017,326	\$3,998,105	\$2,019,222
23	566 - Grid Contract Management	\$1,703,879	\$1,518,877	\$185,002
24	566 - Sylmar/Palo Verde/Other General Functions	\$701,043	\$0	\$701,043
	566 - Total	\$101,679,206	\$20,399,001	\$81,280,204
25	567 - Line Rents	\$8,277,909	\$0	\$8,277,909
26	567 - Morongo Lease	\$3,096,041	\$0	\$3,096,041
27	567 - Eldorado	\$60,139	\$0	\$60,139
28	567 - Sylmar/Palo Verde	\$356,202	\$0	\$356,202
	567 - Total	\$11,790,291	\$0	\$11,790,291
29	568 - Maintenance Supervision and Engineering	\$2,617,087	\$2,100,810	\$516,278
30	568 - Sylmar/Palo Verde	\$203,167	\$0	\$203,167
	568 - Total	\$2,820,254	\$2,100,810	\$719,445
31	569 - Maintenance of Structures	\$30,849	\$5,367	\$25,481
35	569 - Sylmar/Palo Verde	\$193,585	\$0	\$193,585
	569 - Total	\$224,433	\$5,367	\$219,066

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Schedule 19 Line	Account/Work Activity Rev	Total Recorded O&M Expenses		
		Total	Labor	Non-Labor
32	569.100 Hardware	\$6,850,833	\$351	\$6,850,482
33	569.200 Software	\$9,902,077	\$0	\$9,902,077
34	569.300 Communication	\$4,437,395	\$640	\$4,436,755
36	570 - Maintenance of Power Transformers	\$1,371,968	\$802,261	\$569,707
37	570 - Maintenance of Transmission Circuit Breakers	\$1,718,273	\$1,299,824	\$418,449
38	570 - Maintenance of Transmission Voltage Equipment	\$213,484	\$386,117	-\$172,633
39	570 - Maintenance of Miscellaneous Transmission Equipment	\$3,212,667	\$1,844,237	\$1,368,430
40	570 - Substation Work Order Related Expense	-\$1,501,030	\$32,864	-\$1,533,894
41	570 - Sylmar/Palo Verde	\$1,193,704	\$0	\$1,193,704
	570 - Total	\$6,209,065	\$4,365,303	\$1,843,762
42	571 - Poles and Structures	\$2,362,146	\$1,422,928	\$939,218
43	571 - Insulators and Conductors	\$7,332,101	\$3,456,063	\$3,876,037
44	571 - Transmission Line Rights of Way	\$14,522,826	\$1,227,841	\$13,294,985
45	571 - Transmission Work Order Related Expense	\$10,516,206	\$2,407,251	\$8,108,955
46	571 - Sylmar/Palo Verde	\$251,223	\$0	\$251,223
	571 - Total	\$34,984,502	\$8,514,084	\$26,470,418
47	572 - Maintenance of Underground Transmission Lines	\$601,856	\$183,061	\$418,794
48	572 - Sylmar/Palo Verde	\$44,194	\$0	\$44,194
	572 - Total	\$646,050	\$183,061	\$462,988
49	573 - Provision for Property Damage Expense to Trans. Fac.	\$1,304,118	\$480,400	\$823,719
	Total Transmission O&M	\$316,012,264	\$73,140,956	\$242,871,308
	<u>Distribution Accounts</u>			
52	582 - Operation and Relay Protection of Distribution Substations	\$22,045,478	\$15,338,394	\$6,707,084
53	582 - Testing and Inspecting Distribution Substation Equipment	\$10,701,030	\$7,715,391	\$2,985,639
		\$ 32,746,508	\$ 23,053,785	\$ 9,692,723
54	590 - Maintenance Supervision and Engineering	\$2,564,341	\$2,070,257	\$494,084
55	591 - Maintenance of Structures	\$86,255	\$24,102	\$62,153
56	592 - Maintenance of Distribution Transformers	\$1,049,823	\$710,363	\$339,461
57	592 - Maintenance of Distribution Circuit Breakers	\$2,725,696	\$2,176,168	\$549,528
58	592 - Maintenance of Distribution Voltage Control Equipment	\$721,587	\$661,321	\$60,266
59	592 - Maintenance of Miscellaneous Distribution Equipment	\$5,501,388	\$1,746,052	\$3,755,336
		\$ 9,998,494	\$ 5,293,904	\$ 4,704,591
60	Accounts with no ISO Distribution Costs	\$416,519,922	\$184,902,066	\$231,617,856
	Total Distribution O&M	\$ 461,915,520	\$ 215,344,113	\$ 246,571,407

Schedule 19 - 2013 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					
			Final Cost Center	Final Cost Center Name	Labor	Non-Labor	Total
Schedule 19 Activity							
561.400 Scheduling, System Control and Dispatch Services			F516573	GMC-Scheduling-Sys Cntrl	-	(38,104,210)	(38,104,210)
B	8	Exclusion of costs related to Mohave Generating Station Expense					
			Final Cost Center	Final Cost Center Name	Labor	Non-Labor	Total
Schedule 19 Activity							
562 - MOGS Station Expense			F201176	MOGS Ops 562 Station Expense	-	-	-
C	14	Exclusion of CAISO costs recovered in Energy Resource Recovery Account					
			Final Cost Center	Final Cost Center Name	Labor	Non-Labor	Total
Schedule 19 Activity							
565 - Wheeling Costs			F502983	GF - CRA - Purchased Power	-	(24,019,281)	(24,019,281)
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					
			Final Cost Center	Final Cost Center Name	Labor	Non-Labor	Total
Schedule 19 Activity							
a) 566 - ISO/RSBA/TSP Balancing Accounts			F523361	ISO MUST OFFER OBLIGATION	-	(12,584,591)	(12,584,591)
b) 566 - ISO/RSBA/TSP Balancing Accounts			F523362	TRANSMISSION ACCESS CHARG	(41)	(45,713,270)	(45,713,311)
c) 566 - ISO/RSBA/TSP Balancing Accounts			F527631	TEHACHAPI WIND ENERGY STORAGE PROJECT	(549,679)	(8,099,849)	(8,649,528)
Total 566 - ISO/RSBA/TSP Balancing Accounts					(549,719)	(66,397,710)	(66,947,429)
F	32, 33, 34	Exclusion of Amounts Transferred from A&G Account 920 Pursuant to Order 668					
			Final Cost Center	Final Cost Center Name	Labor	Non-Labor	Total
Schedule 19 Activity							
569.100 - Hardware			N/A	N/A		(6,547,747)	(6,547,747)
569.200 - Software			N/A	N/A		(9,902,077)	(9,902,077)
569.300 - Communication			N/A	N/A		(3,887,795)	(3,887,795)
Total Results Sharing					-	(20,337,619)	(20,337,619)

**G 1, 4, 5, 7
19, 22, 62 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
560 - Operations Engineering	Various		-	-	-
561.100 Load Dispatch-Reliability	Various		-	-	-
561.200 Load Dispatch Monitor and Operate Trans. System	Various		(140,000)	-	(140,000)
561.500 Reliability, Planning and Standards Development	Various		-	-	-
566 - Other	Various		(900)	(17,713)	(18,613)
566 - FERC Regulation & Contracts	Various		-	-	-
Accounts with no ISO Distribution Costs	Various		(74,300)	(135,763)	(210,063)
Total Results Sharing			(215,200)	(153,475)	(368,675)

H 19, 20, 62 Exclusion of Shareholder Funded Costs

Schedule 19 Activity	Final Cost Center	Final Cost Center Name	Labor	Non-Labor	Total
563 - Inspect and Patrol Line	Various			(48)	(48)
566 - Other	F528181	PWRD Shareholder Funded - Misc Expenses	20	(1,557)	(1,538)
566 - NERC/CIP Compliance	F525853	Reliability Standards Compliance	-	(18,534)	(18,534)
Accounts with no ISO Distribution Costs	F520518	PWRD Shareholder Funded - Misc Expenses	(6,306)	(134,910)	(141,216)
Total Results Sharing			(6,286)	(155,049)	(161,335)

I 10 Exclusion of costs transferred to O&M in 2013 for SWPPP activities that occurred in 2010-2012

Schedule 19 Activity	Final Cost Center	Final Cost Center Name	Labor	Non-Labor	Total
562 - Routine Testing and Inspection	F520561	Sub Mtce Misc Statn Exp	-	(6,843,434)	(6,843,434)