

## SUMMARY OF TRANSMISSION AND DISTRIBUTION BY FERC ACCOUNT

FOR THE YEAR ENDED DECEMBER 31, 2014

## Account Summary

Schedule 19 Line	Account/Work Activity Rev	Total Recorded O&M Expenses		
		Total	Labor	Non-Labor
	<b>Transmission Accounts</b>			
1	560 - Operations Engineering	\$12,146,064	\$5,930,619	\$6,215,445
2	560 - Sylmar/Palo Verde	\$327,731	(\$14)	\$327,746
	560 - Total	<b>\$12,473,795</b>	<b>\$5,930,604</b>	<b>\$6,543,191</b>
3	561.000 Load Dispatching	\$0	\$0	\$0
4	561.100 Load Dispatch-Reliability	<b>\$574,009</b>	\$421,435	\$152,574
5	561.200 Load Dispatch Monitor and Operate Trans. System	<b>\$7,390,740</b>	\$5,535,340	\$1,855,399
6	561.400 Scheduling, System Control and Dispatch Services	<b>\$38,495,593</b>	\$0	\$38,495,593
7	561.500 Reliability, Planning and Standards Development	<b>\$5,024,136</b>	\$4,423,382	\$600,754
8	562 - MOGS Station Expense	\$0	\$0	\$0
9	562 - Operating Transmission Stations	\$17,129,404	\$13,309,795	\$3,819,609
10	562 - Routine Testing and Inspection	\$6,191,752	\$2,484,551	\$3,707,200
11	562 - Sylmar/Palo Verde	\$967,485	\$0	\$967,485
	562 - Total	<b>\$24,288,640</b>	<b>\$15,794,346</b>	<b>\$8,494,294</b>
12	563 - Inspect and Patrol Line	<b>\$5,047,791</b>	<b>\$3,206,529</b>	<b>\$1,841,262</b>
13	564 - Underground Line Expense	<b>\$1,008,294</b>	<b>\$908,566</b>	<b>\$99,727</b>
14	565 - Wheeling Costs	\$23,250,404	\$0	\$23,250,404
15	565 - WAPA Transmission for Remote Service	\$243,100	\$0	\$243,100
16	565 - Transmission for Four Corners	\$9,696,772	\$0	\$9,696,772
	565 - Total	<b>\$33,190,275</b>	<b>\$0</b>	<b>\$33,190,275</b>
17	566 - ISO/RSBA/TSP Balancing Accounts	(\$23,366,537)	\$478,029	(\$23,844,566)
18	566 - Training	\$9,151,264	\$6,457,728	\$2,693,536
19	566 - Other	\$24,342,197	\$8,841,923	\$15,500,274
20	566 - NERC/CIP Compliance	\$1,333,974	\$1,204,082	\$129,892
21	566 - Transmission Regulatory Policy	\$47,499	\$41,898	\$5,601
22	566 - FERC Regulation & Contracts	\$5,540,336	\$4,158,441	\$1,381,895
23	566 - Grid Contract Management	\$2,153,393	\$1,908,052	\$245,341
24	566 - Sylmar/Palo Verde/Other General Functions	\$919,983	\$0	\$919,983
	566 - Total	<b>\$20,122,109</b>	<b>\$23,090,152</b>	<b>(\$2,968,044)</b>
25	567 - Line Rents	\$9,388,844	\$0	\$9,388,844
26	567 - Morongo Lease	\$6,500,000	\$0	\$6,500,000
27	567 - Eldorado	\$68,800	\$0	\$68,800
28	567 - Sylmar/Palo Verde	\$272,402	\$0	\$272,402
	567 - Total	<b>\$16,230,045</b>	<b>\$0</b>	<b>\$16,230,045</b>
29	568 - Maintenance Supervision and Engineering	\$2,117,970	\$1,970,301	\$147,669
30	568 - Sylmar/Palo Verde	\$214,459	\$0	\$214,459
	568 - Total	<b>\$2,332,430</b>	<b>\$1,970,301</b>	<b>\$362,129</b>
31	569 - Maintenance of Structures	\$28,901	\$21,958	\$6,943
35	569 - Sylmar/Palo Verde	\$268,436	\$0	\$268,436
	569 - Total	<b>\$297,337</b>	<b>\$21,958</b>	<b>\$275,380</b>

## SUMMARY OF TRANSMISSION AND DISTRIBUTION BY FERC ACCOUNT

FOR THE YEAR ENDED DECEMBER 31, 2014

## Account Summary

Schedule 19 Line	Account/Work Activity Rev	Total Recorded O&M Expenses		
		Total	Labor	Non-Labor
32	569.100 - Hardware	\$8,225,512	\$1,017	\$8,224,495
33	569.200 - Software	\$13,277,577	\$0	\$13,277,577
34	569.300 - Communication	\$5,285,731	\$3,017	\$5,282,714
36	570 - Maintenance of Power Transformers	\$1,004,692	\$553,956	\$450,736
37	570 - Maintenance of Transmission Circuit Breakers	\$1,643,479	\$1,253,273	\$390,206
38	570 - Maintenance of Transmission Voltage Equipment	\$172,416	\$419,245	(\$246,829)
39	570 - Maintenance of Miscellaneous Transmission Equipment	\$2,553,859	\$1,372,991	\$1,180,868
40	570 - Substation Work Order Related Expense	\$2,721,878	\$433,400	\$2,288,478
41	570 - Sylmar/Palo Verde	\$1,455,223	\$0	\$1,455,223
	570 - Total	\$9,551,547	\$4,032,865	\$5,518,682
42	571 - Poles and Structures	\$9,977,130	\$2,144,320	\$7,832,810
43	571 - Insulators and Conductors	\$8,499,101	\$3,649,400	\$4,849,701
44	571 - Transmission Line Rights of Way	\$15,503,784	\$1,914,937	\$13,588,847
45	571 - Transmission Work Order Related Expense	\$4,188,006	(\$18,260)	\$4,206,266
46	571 - Sylmar/Palo Verde	\$1,077,845	\$0	\$1,077,845
	571 - Total	\$39,245,867	\$7,690,397	\$31,555,470
47	572 - Maintenance of Underground Transmission Lines	\$166,301	\$59,464	\$106,837
48	572 - Sylmar/Palo Verde	\$84,262	\$0	\$84,262
	572 - Total	\$250,563	\$59,464	\$191,099
49	573 - Provision for Property Damage Expense to Trans. Fac.	\$1,378,271	\$510,214	\$868,056
	<b>Total Transmission O&amp;M</b>	<b>\$243,690,261</b>	<b>\$73,599,588</b>	<b>\$170,090,673</b>
	<b><u>Distribution Accounts</u></b>			
52	582 - Operation and Relay Protection of Distribution Substations	\$22,320,018	\$16,266,070	\$6,053,948
53	582 - Testing and Inspecting Distribution Substation Equipment	\$10,458,602	\$8,380,049	\$2,078,553
		\$32,778,620	\$24,646,119	\$8,132,501
54	590 - Maintenance Supervision and Engineering	\$2,070,510	\$1,909,819	\$160,691
55	591 - Maintenance of Structures	\$93,495	\$24,385	\$69,110
56	592 - Maintenance of Distribution Transformers	\$1,168,228	\$678,995	\$489,233
57	592 - Maintenance of Distribution Circuit Breakers	\$1,947,313	\$1,571,201	\$376,113
58	592 - Maintenance of Distribution Voltage Control Equipment	\$574,416	\$529,391	\$45,025
59	592 - Maintenance of Miscellaneous Distribution Equipment	\$1,557,209	\$800,866	\$756,343
		\$5,247,166	\$3,580,453	\$1,666,713
60	Accounts with no ISO Distribution Costs	\$454,690,906	\$179,313,402	\$275,377,503
	<b>Total Distribution O&amp;M</b>	<b>\$494,880,697</b>	<b>\$209,474,178</b>	<b>\$285,406,519</b>

### Schedule 19 - 2014 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				
		<b>Schedule 19 Activity</b>	<b>Final Cost Center</b>	<b>Final Cost Center Name</b>	<b>Labor</b>	<b>Non-Labor</b>
		561.400 Scheduling, System Control and Dispatch Services	F516573	GMC-Scheduling-Sys Cntrl	-	(38,495,593)
						(38,495,593)
B	8	Exclusion of costs related to Mohave Generating Station Expense				
		<b>Schedule 19 Activity</b>	<b>Final Cost Center</b>	<b>Final Cost Center Name</b>	<b>Labor</b>	<b>Non-Labor</b>
		562 - MOGS Station Expense	F201176	MOGS Ops 562 Station Expense	-	-
						-
C	14	Exclusion of CAISO costs recovered in Energy Resource Recovery Account				
		<b>Schedule 19 Activity</b>	<b>Final Cost Center</b>	<b>Final Cost Center Name</b>	<b>Labor</b>	<b>Non-Labor</b>
		565 - Wheeling Costs	F502983	GF - CRA - Purchased Power	-	(23,250,404)
						(23,250,404)
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				
		<b>Schedule 19 Activity</b>	<b>Final Cost Center</b>	<b>Final Cost Center Name</b>	<b>Labor</b>	<b>Non-Labor</b>
		a) 566 - ISO/RSBA/TSP Balancing Accounts	F523361	ISO MUST OFFER OBLIGATION	-	87,576,308
		b) 566 - ISO/RSBA/TSP Balancing Accounts	F523362	TRANSMISSION ACCESS CHARG	127	(66,846,708)
						(66,846,582)
		c) 566 - ISO/RSBA/TSP Balancing Accounts	F527631	TEHACHAPI WIND ENERGY STORAGE PROJECT	(478,155)	3,114,966
		<b>Total 566 - ISO/RSBA/TSP Balancing Accounts</b>			(478,029)	23,844,566
						23,366,537
F	32, 33, 34	Exclusion of Amounts Transferred from A&G Account 920 Pursuant to Order 668				
		<b>Schedule 19 Activity</b>	<b>Final Cost Center</b>	<b>Final Cost Center Name</b>	<b>Labor</b>	<b>Non-Labor</b>
		569.100 - Hardware	G905691	Topsides-569100	-	(7,892,038)
						(7,892,038)
		569.200 - Software	G905692	Topsides-569200	-	(13,277,673)
						(13,277,673)
		569.300 - Communication	G905693	Topsides-569300	-	(4,669,984)
						(4,669,984)
		<b>FERC Order 668 Transfer</b>			-	(25,839,694)
						(25,839,694)

**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	(8,000)		(8,000)
5	561.200 Load Dispatch Monitor and Operate Trans. System	Various	N/A	(130,000)		(130,000)
19	566 - Other	Various	N/A	(40,296)	(9,088)	(49,384)
60	Accounts with no ISO Distribution Costs	Various	N/A	(75,450)	(182,600)	(258,050)
	<b>Total ACE and Spot Bonuses</b>			(253,746)	(191,688)	(445,434)

**H Exclusion of Shareholder Funded Costs**

	Schedule 19 Activity	Final Cost Center	Final Cost Center Name	Labor	Non-Labor	Total
19	566 - Other	F528181	PWRD Shareholder Funded - Trans Expenses	(496,340)	-	(496,340)
19	566 - Other	F529180	POLE LOADING PROGRAM MALIBU TRANS (SH)	(1,067)	(46,820)	(47,887)
42	571 - Poles and Structures	F529181	POLE LOADING PRGM MALIBU R.E. TRANS (SH)	(20)	(2,545)	(2,565)
60	Accounts with no ISO Distribution Costs	F529179	POLE LOADING PROGRAM MALIBU DIST (SH)	(39,584)	(591,658)	(631,242)
60	Accounts with no ISO Distribution Costs	F520518	PWRD Shareholder Funded - Misc Expenses	(63,154)	(1,155,261)	(1,218,416)
60	Accounts with no ISO Distribution Costs	F527895	FIM OOR Charges/Paying	(97,947)	(5,963)	(103,909)
60	Accounts with no ISO Distribution Costs	F529182	POLE LOADING PRGM MALIBU R.E. DIST (SH)	(227)	(51,616)	(51,843)
60	Accounts with no ISO Distribution Costs	F529184	POLE LOADING MALIBU REPAIRS DIST (SH)	(767)	(175)	(942)
	<b>Total Shareholder Funded</b>			(699,107)	(1,854,038)	(2,553,145)