

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No.



**FERC FINANCIAL REPORT
FERC FORM No. 1: Annual Report of
Major Electric Utilities, Licensees
and Others and Supplemental
Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

California Independent System Operator Corporation

Year/Period of Report
End of: 2023/ Q4

Report of Independent Auditors

The Board of Directors and Management
California Independent System Operator Corporation

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of California Independent System Operator Corporation, which comprise the balance sheets as of December 31, 2023 and 2022, and the related statements of income, retained earnings, and cash flows for the years then ended, including the related notes (collectively referred to as the “financial statements”), included on pages 110 through 122b of the accompanying Federal Energy Regulatory Commission Form No. 1.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of California Independent System Operator Corporation as of December 31, 2023 and 2022, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases described in Note 2.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of California Independent System Operator Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

As discussed in Note 2, the financial statements are prepared by California Independent System Operator Corporation on the basis of the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Federal Energy Regulatory Commission. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about California Independent System Operator Corporation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of California Independent System Operator Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about California Independent System Operator Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises general information, control over respondent, corporations controlled by respondent, officers, directors, information on formula rates, important changes during the year, and other required FERC Form 1 schedules, but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Restriction of Use

This report is intended solely for the information and use of the Board of Governors and Management of the California Independent System Operator Corporation and the Federal Energy Regulatory Commission and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Portland, Oregon
April 17, 2024

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities, Licensees, and Others Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

1. one million megawatt hours of total annual sales,
2. 100 megawatt hours of annual sales for resale,
3. 500 megawatt hours of annual power exchanges delivered, or
4. 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

- a. Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.
- b. The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.
- c. Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:
Secretary
Federal Energy Regulatory Commission 888 First Street, NE
Washington, DC 20426
- d. For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- a. Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b. Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

<u>Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- e. The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- f. Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efilingferc-online>.
- g. Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

IV. When to Submit

FERC Forms 1 and 3-Q must be filed by the following schedule:

- a. FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- b. FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.
- X. Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations,

where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

- I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

3. 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;
4. 'Person' means an individual or a corporation;
5. 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;
7. 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power;
11. "project" means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

- a. 'To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

- a. Every Licensee and every public utility shall file with the Commission such annual and other periodic or special* reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies*.10

"Sec. 309.

The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be field..."

GENERAL PENALTIES

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

**FERC FORM NO. 1
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION

01 Exact Legal Name of Respondent

California Independent System Operator Corporation

02 Year/ Period of Report

End of: 2023/ Q4

03 Previous Name and Date of Change (If name changed during year)

/

04 Address of Principal Office at End of Period (Street, City, State, Zip Code)

250 Outcropping Way, Folsom, CA 95630

05 Name of Contact Person

Dennis Estrada

06 Title of Contact Person

Assistant Controller

07 Address of Contact Person (Street, City, State, Zip Code)

250 Outcropping Way, Folsom, CA 95630

08 Telephone of Contact Person, Including Area Code

(916) 351-2235

09 This Report is An Original / A Resubmission

(1) An Original

(2) A Resubmission

10 Date of Report (Mo, Da, Yr)

04/17/2024

Annual Corporate Officer Certification

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name

Ryan Seghesio

03 Signature

Ryan Seghesio

04 Date Signed (Mo, Da, Yr)

04/17/2024

02 Title

VP, CFO and Treasurer

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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LIST OF SCHEDULES (Electric Utility)

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	Identification	1	
	List of Schedules	2	
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
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7	Important Changes During the Year	108	
8	Comparative Balance Sheet	110	
9	Statement of Income for the Year	114	
10	Statement of Retained Earnings for the Year	118	
12	Statement of Cash Flows	120	
12	Notes to Financial Statements	122	
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	122a	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200	
15	Nuclear Fuel Materials	202	
16	Electric Plant in Service	204	
17	Electric Plant Leased to Others	213	
18	Electric Plant Held for Future Use	214	
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224	
22	Materials and Supplies	227	
23	Allowances	228	
24	Extraordinary Property Losses	230a	
25	Unrecovered Plant and Regulatory Study Costs	230b	
26	Transmission Service and Generation Interconnection Study Costs	231	
27	Other Regulatory Assets	232	

LIST OF SCHEDULES (Electric Utility)

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254b	
33	Long-Term Debt	256	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262	
36	Accumulated Deferred Investment Tax Credits	266	
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	
39	Accumulated Deferred Income Taxes-Other Property	274	
40	Accumulated Deferred Income Taxes-Other	276	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300	
43	Regional Transmission Service Revenues (Account 457.1)	302	
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310	
46	Electric Operation and Maintenance Expenses	320	
47	Purchased Power	326	
48	Transmission of Electricity for Others	328	
49	Transmission of Electricity by ISO/RTOs	331	
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	336	
53	Regulatory Commission Expenses	350	
54	Research, Development and Demonstration Activities	352	
55	Distribution of Salaries and Wages	354	
56	Common Utility Plant and Expenses	356	
57	Amounts included in ISO/RTO Settlement Statements	397	

LIST OF SCHEDULES (Electric Utility)

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58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	
61	Electric Energy Account	401a	
62	Monthly Peaks and Output	401b	
63	Steam Electric Generating Plant Statistics	402	
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66.1	Energy Storage Operations (Large Plants)	414	
66.2	Energy Storage Operations (Small Plants)	419	
67	Transmission Line Statistics Pages	422	
68	Transmission Lines Added During Year	424	
69	Substations	426	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports (check appropriate box)		
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Ryan Seghesio Vice President/Chief Financial Officer/ Treasurer 250 Outcropping Way Folsom, CA 95630

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

California- 1997

State of Incorporation:

Date of Incorporation:

Incorporated Under Special Law:

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

(a) Name of Receiver or Trustee Holding Property of the Respondent:

(b) Date Receiver took Possession of Respondent Property:

(c) Authority by which the Receivership or Trusteeship was created:

(d) Date when possession by receiver or trustee ceased:

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

The Company operates a wholesale energy market, which is the vehicle for providing open-access transmission service to users of the transmission grid that it operates. In addition, the Company operates the Western Energy Imbalance Market (the "EIM"). This extension of the Company's real-time energy market facilitates transactions with and among several balancing authority areas in the western interconnection that are not a part of the grid the Company operates. The Company is the Reliability Coordinator for entities within in its balancing area and to balancing authorities and transmission operators throughout the West.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) Yes

(2) No

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
CONTROL OVER RESPONDENT			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.			
N/A			

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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OFFICERS

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	Vice President, Power Systems and Market Technology	Abul-Rahman, Khaled	347,045	2020-11-09	
2	VP, General Counsel, CCO and Corp Secretary	Collanton, Roger	388,549	2014-02-17	
3	Vice President, External Affairs	Crowley, Stacey	350,750	2016-02-01	
4	President and Chief Executive Officer	Mainzer, Elliott	855,000	2020-09-30	
5	Vice President, Market Design and Analysis	McKenna, Anna	370,076	2020-11-09	
6	Vice President, Infrastructure and Operations Planning	Neil Millar	390,342	2020-01-01	
7	Senior Vice President and Chief Operating Officer	Rothleder, Mark	567,260	2012-10-29	
8	Vice President, Chief Financial Officer and Treasurer	Seghesio, Ryan	369,056	2010-11-02	
9	Vice President, Stakeholder Engagement and Customer Experience	Serina, Joanne	288,221	2021-09-13	
10	Vice President, System Operations	Subakti, Dede	347,647	2021-04-19	
11	Vice President, Human Resources	Jodi Ziemathis	329,717	2018-01-01	

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DIRECTORS

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
1	Angelina Galiteva	PO Box 639014, Folsom, CA, 95763-4400		
2	Jan Schori*	PO Box 639014, Folsom, CA, 95763-4400		
3	Mary Leslie	PO Box 639014, Folsom, CA, 95763-4400		
4	Joe Eto	PO Box 639014, Folsom, CA, 95763-4400		
5	Severin Borestein	PO Box 639014, Folsom, CA, 95763-4400		
6	* Chairman of the Board; The Company has no Executive	PO Box 639014, Folsom, CA, 95763-4400		
7	Committee	PO Box 639014, Folsom, CA, 95763-4400		

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

- 1. N/A
- 2. N/A
- 3. N/A
- 4. N/A

5. In April, three new utilities joined the California Independent System Operator's Western Energy Imbalance Market (WEIM):

- El Paso (4/5/23)
- Avangrid (4/5/23)
- WAPA-DSW (4/5/23)

- 6. N/A
- 7. None
- 8. None

9. Please refer to the Note 12 Contingencies of the 2023 Form 1 Notes to the Financial Statements for materially important legal proceedings.

- 10. None
- 11. N/A
- 12. N/A

13. In February, Ashutosh Bhagwat retired from the CAISO Board of Governors. Angelina Galiteva was reappointed by California Governor Gavin Newsom to the CAISO Board of Governors pending confirmation from the California Senate.

In March, California Governor Gavin Newsom appointed Joe Eto to the CAISO Board of Governors pending confirmation from the California Senate.

In September, Angelina Galiteva was confirmed by the California State Senate to a fifth term on the ISO Board of Governors.

In December, the CAISO Board of Governors elected Jan Schori as Chair and Severin Borenstein as the Vice Chair of the CAISO Board of Governors.

- 14. N/A

Name of Respondent: California Independent System Operator Corporation		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200	728,884,141	714,370,267	
3	Construction Work in Progress (107)	200	13,534,376	10,050,207	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		742,418,517	724,420,474	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	614,691,522	591,011,443	
6	Net Utility Plant (Enter Total of line 4 less 5)		127,726,995	133,409,031	
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202			
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)				
9	Nuclear Fuel Assemblies in Reactor (120.3)				
10	Spent Nuclear Fuel (120.4)				
11	Nuclear Fuel Under Capital Leases (120.6)				
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202			
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)				
14	Net Utility Plant (Enter Total of lines 6 and 13)		127,726,995	133,409,031	
15	Utility Plant Adjustments (116)				
16	Gas Stored Underground - Noncurrent (117)				
17	OTHER PROPERTY AND INVESTMENTS				
18	Nonutility Property (121)				
19	(Less) Accum. Prov. for Depr. and Amort. (122)				
20	Investments in Associated Companies (123)				
21	Investment in Subsidiary Companies (123.1)	224			
23	Noncurrent Portion of Allowances	228			
24	Other Investments (124)		235,603,237	244,644,072	
25	Sinking Funds (125)				
26	Depreciation Fund (126)				
27	Amortization Fund - Federal (127)				
28	Other Special Funds (128)		1,019,593,822	1,147,200,418	
29	Special Funds (Non Major Only) (129)				

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
30	Long-Term Portion of Derivative Assets (175)			
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		1,255,197,059	1,391,844,490
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		(a) 22,924,536	(b) 15,182,314
36	Special Deposits (132-134)		52,752	46,979
37	Working Fund (135)		15,074	15,074
38	Temporary Cash Investments (136)			
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		5,487,318	2,270,438
41	Other Accounts Receivable (143)		125,414	384,346
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)			
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)			
45	Fuel Stock (151)	227		
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227		
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228		
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227		
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			
57	Prepayments (165)		12,992,135	10,566,575
58	Advances for Gas (166-167)			

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
59	Interest and Dividends Receivable (171)		835,103	594,626
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)		13,214,873	11,407,486
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)			
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		55,647,205	40,467,838
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		979,604	1,103,041
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232		
73	Prelim. Survey and Investigation Charges (Electric) (183)			
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		58,101	164,939
77	Temporary Facilities (185)			
78	Miscellaneous Deferred Debits (186)	233	10,234,936	9,477,949
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)		12,468,099	14,039,169
82	Accumulated Deferred Income Taxes (190)	234		
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		23,740,740	24,785,098
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		1,462,311,999	1,590,506,457

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: Cash

	2023 Q4	2022 Q4
1310011 Concentration Account	\$ -	\$ -
1310013 Disbursements Account	(453,176)	(758,096)
1310014 Payroll Account	(23,515)	(22,234)
1310025 ConcentrationWells Fargo	1,303,210	243,313
1310134 API Controlled Disbursement	-	-
1310023 LGIP Transmission Studies Deposit	60,054	10,431
Cash Equivalents Investments	22,037,963	15,708,900
Total Cash/Cash Equivalents Unrestricted	<u>\$ 22,924,536</u>	<u>\$ 15,182,315</u>
1280021 2009 Bonds Construction Fund	-	-
1280183 Retiree Medical Plan Trust Acc	1,219	2,262
1240017 Investments- LGIP	354,308,237	137,082,310
1280173 Investments-Forfeited LGIP/SGIP	2,358,217	525,988
1280172 Trustee Cash (Market)	622,879,411	969,302,678
Total Cash/ Cash Equivalents Restricted	<u>\$ 979,547,084</u>	<u>\$ 1,106,913,238</u>
Total Cash/Cash Equivalents Reported on Cash Flow	\$ 1,002,471,619	\$ 1,122,095,553

(b) Concept: Cash

	2022 Q4	2021 Q4
1310011 Concentration Account	\$ -	\$ -
1310013 Disbursements Account	(758,096)	(141,654)
1310014 Payroll Account	(22,234)	(33,573)
1310025 ConcentrationWells Fargo	243,313	380,206
1310134 API Controlled Disbursement	-	-
1310023 LGIP Transmission Studies Deposit	10,431	71,562
Cash Equivalents Investments	15,708,900	19,861,402
Total Cash/Cash Equivalents Unrestricted	<u>\$ 15,182,314</u>	<u>\$ 20,137,943</u>
1280021 2009 Bonds Construction Fund	-	-
1280183 Retiree Medical Plan Trust Acc	2,262	5,523
1240017 Investments- LGIP	137,082,310	148,532,767
1280173 Investments-Forfeited LGIP/SGIP	525,988	1,489,498
1280172 Trustee Cash (Market)	969,302,678	428,763,885
Total Cash/ Cash Equivalents Restricted	<u>\$ 1,106,913,238</u>	<u>\$ 578,791,673</u>
Total Cash/Cash Equivalents Reported on Cash Flow	\$ 1,122,095,552	\$ 598,929,616

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250		
3	Preferred Stock Issued (204)	250		
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)			
7	Other Paid-In Capital (208-211)	253		
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b		
11	Retained Earnings (215, 215.1, 216)	118	210,822,762	209,877,452
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118		
13	(Less) Reacquired Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	5,496,856	8,732,341
16	Total Proprietary Capital (lines 2 through 15)		216,319,618	218,609,793
17	LONG-TERM DEBT			
18	Bonds (221)	256	156,660,000	165,395,000
19	(Less) Reacquired Bonds (222)	256		
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256		
22	Unamortized Premium on Long-Term Debt (225)			
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)			
24	Total Long-Term Debt (lines 18 through 23)		156,660,000	165,395,000
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)			
27	Accumulated Provision for Property Insurance (228.1)			

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
28	Accumulated Provision for Injuries and Damages (228.2)			
29	Accumulated Provision for Pensions and Benefits (228.3)		10,069,388	7,537,653
30	Accumulated Miscellaneous Operating Provisions (228.4)			
31	Accumulated Provision for Rate Refunds (229)			
32	Long-Term Portion of Derivative Instrument Liabilities			
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)			
35	Total Other Noncurrent Liabilities (lines 26 through 34)		10,069,388	7,537,653
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)			
38	Accounts Payable (232)		60,969,192	52,862,198
39	Notes Payable to Associated Companies (233)			
40	Accounts Payable to Associated Companies (234)			
41	Customer Deposits (235)		1,014,691,564	1,142,518,117
42	Taxes Accrued (236)	262	1,374,321	1,333,200
43	Interest Accrued (237)		1,242,980	1,255,536
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)			
48	Miscellaneous Current and Accrued Liabilities (242)			
49	Obligations Under Capital Leases-Current (243)			
50	Derivative Instrument Liabilities (244)			
51	(Less) Long-Term Portion of Derivative Instrument Liabilities			
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		1,078,278,057	1,197,969,051

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)			
57	Accumulated Deferred Investment Tax Credits (255)	266		
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	984,936	994,960
60	Other Regulatory Liabilities (254)	278		
61	Unamortized Gain on Reacquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort. (281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)			
64	Accum. Deferred Income Taxes-Other (283)			
65	Total Deferred Credits (lines 56 through 64)		984,936	994,960
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		1,462,311,999	1,590,506,457

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STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
1	UTILITY OPERATING INCOME							
2	Operating Revenues (400)	300	262,371,154	246,557,422			262,371,154	246,557,422
3	Operating Expenses							
4	Operation Expenses (401)	320	203,054,559	176,525,179			203,054,559	176,525,179
5	Maintenance Expenses (402)	320	41,650,071	32,627,941			41,650,071	32,627,941
6	Depreciation Expense (403)	336	28,650,089	36,660,435			28,650,089	36,660,435
7	Depreciation Expense for Asset Retirement Costs (403.1)	336						
8	Amort. & Depl. of Utility Plant (404-405)	336						
9	Amort. of Utility Plant Acq. Adj. (406)	336						
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)							
11	Amort. of Conversion Expenses (407.2)							
12	Regulatory Debits (407.3)							
13	(Less) Regulatory Credits (407.4)							
14	Taxes Other Than Income Taxes (408.1)	262	71,633	191,607			71,633	191,607
15	Income Taxes - Federal (409.1)	262						
16	Income Taxes - Other (409.1)	262						
17	Provision for Deferred Income Taxes (410.1)	234, 272						
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272						

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
19	Investment Tax Credit Adj. - Net (411.4)	266						
20	(Less) Gains from Disp. of Utility Plant (411.6)							
21	Losses from Disp. of Utility Plant (411.7)							
22	(Less) Gains from Disposition of Allowances (411.8)							
23	Losses from Disposition of Allowances (411.9)							
24	Accretion Expense (411.10)							
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		273,426,352	246,005,162			273,426,352	246,005,162
27	Net Util Oper Inc (Enter Tot line 2 less 25)		(11,055,198)	552,260			(11,055,198)	552,260
28	Other Income and Deductions							
29	Other Income							
30	Nonutility Operating Income							
31	Revenues From Merchandising, Jobbing and Contract Work (415)							
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)							
33	Revenues From Nonutility Operations (417)							
34	(Less) Expenses of Nonutility Operations (417.1)							
35	Nonoperating Rental Income (418)							
36	Equity in Earnings of Subsidiary Companies (418.1)	119						
37	Interest and Dividend Income (419)		16,116,529	(17,217,263)				

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
38	Allowance for Other Funds Used During Construction (419.1)		552,536	0				
39	Miscellaneous Nonoperating Income (421)		20,428	33,218				
40	Gain on Disposition of Property (421.1)							
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		16,689,493	(17,184,045)				
42	Other Income Deductions							
43	Loss on Disposition of Property (421.2)		7,851	0				
44	Miscellaneous Amortization (425)							
45	Donations (426.1)							
46	Life Insurance (426.2)							
47	Penalties (426.3)			300,000				
48	Exp. for Certain Civic, Political & Related Activities (426.4)		962					
49	Other Deductions (426.5)							
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		8,813	300,000				
51	Taxes Applic. to Other Income and Deductions							
52	Taxes Other Than Income Taxes (408.2)	262						
53	Income Taxes-Federal (409.2)	262						
54	Income Taxes-Other (409.2)	262						
55	Provision for Deferred Inc. Taxes (410.2)	234,272						
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234,272						

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
57	Investment Tax Credit Adj.-Net (411.5)							
58	(Less) Investment Tax Credits (420)							
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)							
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		16,680,680	(17,484,045)				
61	Interest Charges							
62	Interest on Long-Term Debt (427)		2,985,666	3,015,138				
63	Amort. of Debt Disc. and Expense (428)		123,437	130,308				
64	Amortization of Loss on Reaquired Debt (428.1)		1,571,069	1,658,525				
65	(Less) Amort. of Premium on Debt-Credit (429)			0				
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)							
67	Interest on Debt to Assoc. Companies (430)							
68	Other Interest Expense (431)							
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)							
70	Net Interest Charges (Total of lines 62 thru 69)		4,680,172	4,803,971				
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		945,310	(21,735,756)				
72	Extraordinary Items							
73	Extraordinary Income (434)							
74	(Less) Extraordinary Deductions (435)							

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
75	Net Extraordinary Items (Total of line 73 less line 74)							
76	Income Taxes-Federal and Other (409.3)	262						
77	Extraordinary Items After Taxes (line 75 less line 76)							
78	Net Income (Total of line 71 and 77)		945,310	(21,735,756)				

STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1				
2				
3				
4				
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34				

STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
35				
36				
37				
38				
39				
40				
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STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
68				
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77				
78				

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		209,877,452	231,613,210
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
4.1				
4.2				
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
4.9				
4.10				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
10.1				
10.2				
10.3				
10.4				
10.5				
10.6				
10.7				
10.8				
10.9				
10.10				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		945,310	(21,735,758)

STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
17	Appropriations of Retained Earnings (Acct. 436)			
17.1				
17.2				
17.3				
17.4				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
23.1				
23.2				
23.3				
23.4				
23.5				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1				
30.2				
30.3				
30.4				
30.5				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		210,822,762	209,877,452
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
39.1				
39.2				
39.3				
39.4				
39.5				
39.6				

STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		210,822,762	209,877,452
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
52.1				
53	Balance-End of Year (Total lines 49 thru 52)			

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	945,310	(21,735,756)
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	28,650,089	36,660,435
5	Amortization of (Specify) (footnote details)		
5.1	Amortization of Debt Expenses	1,694,506	1,788,834
5.2	Amortization of Bond Premium		0
5.3	Capitalized Interest Expense	(552,536)	0
8	Deferred Income Taxes (Net)		
9	Investment Tax Credit Adjustment (Net)		
10	Net (Increase) Decrease in Receivables	(8,081,522)	(2,741,854)
11	Net (Increase) Decrease in Inventory		
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	5,883,810	86,521
14	Net (Increase) Decrease in Other Regulatory Assets		
15	Net Increase (Decrease) in Other Regulatory Liabilities		
16	(Less) Allowance for Other Funds Used During Construction		
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
18.1	Net Increase in Other Deferred Credits	(10,025)	242,903
18.2	Debt service interest funds used for bond repayment		
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	28,529,632	14,301,083
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)		
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant	(21,420,053)	(19,915,039)
29	Gross Additions to Nonutility Plant		

STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
30	(Less) Allowance for Other Funds Used During Construction	(552,536)	0
31	Other (provide details in footnote):		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(20,867,517)	(19,915,039)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)	(2,850,672)	(30,550,662)
45	Proceeds from Sales of Investment Securities (a)	11,891,508	39,599,204
46	Loans Made or Purchased		
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(11,826,681)	(10,866,497)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		0
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
67.1	Receipts from Market Participants	1,088,331,000	1,130,651,000
67.2	Payments to Market Participants	(1,216,157,553)	(606,070,335)

STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
70	Cash Provided by Outside Sources (Total 61 thru 69)	(127,826,553)	524,580,665
72	Payments for Retirement of:		
73	Long-term Debt (b)	(8,735,000)	(9,050,000)
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Payment for debt issuance costs	0	0
76.2	Increase in Special Deposits	(5,773)	35,523
76.3	Net (Increase) in Other Special Funds	240,442	4,165,162
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	(136,326,884)	519,731,350
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	(119,623,933)	523,165,936
88	Cash and Cash Equivalents at Beginning of Period	1,122,095,552	598,929,616
90	Cash and Cash Equivalents at End of Period	1,002,471,619	1,122,095,552

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

1. Organization and Operations

The Company, a nonprofit public benefit corporation, is responsible for ensuring the reliable and efficient use of the transmission grid in most of California and a part of Nevada. The Company operates this grid, which is one of the largest and most modern power grids in the world, as a balancing authority within the Western Electricity Coordinating Council. The Company conducts comprehensive planning for the future development of this grid.

The Company is regulated by the Federal Energy Regulatory Commission ("FERC") and complies with standards set by the North American Electric Reliability Corporation and the Western Electricity Coordinating Council. A five-member Board of Governors (the "Board") appointed by the Governor of California and confirmed by the California State Senate governs the Company.

The Company's wholesale energy market is the vehicle for providing open-access transmission service to users of the transmission grid. It includes a day-ahead market for all twenty-four hours of the next operating day, and a real-time market that schedules resources in 15-minute intervals and dispatches them in 5-minute intervals. The day-ahead market clears supply and demand offers for short-term energy purchases and sales. The real-time market clears supply offers and the Company's forecast of demand. Together, these enable the economic scheduling and dispatch of generating resources to maintain continuous balance of supply and demand and management of congestion on the grid. The market also procures reserve capacity or ancillary services to maintain reliable operation under unexpected changes in grid conditions. In addition, the Company performs a settlement and clearing function by charging and collecting payments from users of these services and paying providers of such services.

The Company continues to develop enhancements to increase reliability, efficiency and the accuracy of market results. The market prices energy at the points it enters and leaves the grid, which increases transparency and sends signals for competitive investments in transmission and generation. The market operates on an advanced and flexible platform helping to integrate renewable resources as well as demand response. These enhancements increase the functionality and flexibility of the market system to meet the on-going needs of market participants.

The Company also operates the Western Energy Imbalance Market ("WEIM"). This extension of the Company's real-time energy market facilitates transactions with and among several balancing authority areas in the western interconnection that are not a part of the grid the Company operates. The WEIM provides reliability, efficiency and renewable integration benefits to the West while also providing economic benefits to participants. The broader footprint for the real-time market provides more opportunities to integrate cleaner sources of energy, such as wind and solar, that at any one time may be produced in greater amounts than can be used locally. In addition to the Company, twenty-one other balancing authorities are participating in the WEIM as of the end of 2023.

The Company serves as the Reliability Coordinator for entities within its footprint and for most of the balancing authorities and transmission operators in the West. As the Reliability Coordinator (a business unit known externally as "RC West"), the ISO has the highest level of authority and responsibility for the reliable operation of the power grid, and has a wide-area view of the bulk electricity system. In compliance with federal and regional grid standards, it can authorize measures to prevent or mitigate system emergencies. The ISO is currently the Reliability Coordinator of record for forty-two balancing authorities and transmission operators in the West.

In addition, the Company also performs a settlement and clearing function by charging and collecting payments from users of these services and paying providers of such services. Cash held by the Company on behalf of market participants is recorded in a restricted asset account with a corresponding liability due to market participants in the statements of net position. Except for the retention of restricted assets noted above, the Company's financial statements reflect a net reporting of market activities wherein the financial statements do not include the revenues and expenses, cash flows, or assets and liabilities associated with the market transactions it facilitates. GMC revenues have a priority claim against any market-related receipts. Any market defaults are allocated to market participants.

The Company is the central counterparty to market participant transactions, which include CRRs. CRRs are financial instruments that enable market participants to reduce their congestion-related price risk when delivering or selling energy on the grid. A CRR provides an economic hedging mechanism against congestion charges that can be transacted by market participants separately from transmission service.

Consistent with its role in facilitating other market transactions, the Company facilitates the allocation, auctioning and ultimate settlement of CRRs in its market, but does not have economic risks and rewards associated with these financial instruments. Any market defaults are allocated to market participants. As such, they are not recognized as assets and liabilities in the Company's Statements of Net Position. However, unlike other market transactions administered by the Company, CRRs can be outstanding for extended periods. At December 31, 2023, the average life of the Company's CRRs was 2.78 years and there were a total of 114 CRR holders, compared to 2.77 years and 110 CRR holders at December 31, 2022.

2. Summary of Significant Accounting Policies

Method of accounting

The accompanying financial statements have been prepared in conformity with the requirements of the FERC, as set forth in its applicable Uniform System of Accounts and published accounting releases. Accordingly, as required by the FERC, certain information has been presented differently or has been excluded from that which would be required by accounting principles generally accepted in the United States of America ("GAAP"). Such differences include expense recognition related to the post-employment medical benefit plan, accounting for certain investments, the classification of long-term debt, balance sheet captions used for certain assets and liabilities, and the presentation of cash flows, as specified by the FERC. Additionally, certain disclosures required by GAAP are not required to be presented by the FERC.

Net presentation of market activity

The Company is a central counterparty to the market transactions that it financially settles, with certain limited exceptions. The Company is a buyer to every seller and a seller to every buyer, but market participants are responsible for supplying electricity and other services to their customers. The Company's market participants are the primary obligors with respect to those obligations. In the event of a market default, the defaulted amount is allocated among market participants, in accordance with the tariff. Market participants continue to bear the credit risk associated with any financial defaults by other market participants. Accordingly, the Company's financial statements continue to reflect a net reporting of market activities and exclude the revenues and expenses, cash flows, and assets and liabilities associated with the market transactions the Company facilitates.

Use of estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could materially differ from these, and other, estimates.

Utility plant

Fixed assets are recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of assets. Most of the Company's investment in fixed assets consists of the headquarters building and the backup facility, both of which are being depreciated over twenty to thirty years, and information systems, which are being depreciated over three to seven years. The cost of improvements to or replacement of fixed assets is capitalized. Interest incurred during development is capitalized. When assets are retired or otherwise disposed of, the cost and related depreciation are removed from the accounts and any resulting gain or loss is reflected in the Company's Statement of Income for the period. Repair and maintenance costs are expensed when incurred. The Company capitalizes direct costs of salaries and certain indirect costs to develop or obtain software for internal use. Costs related to software development during the preliminary stage of a project and training and maintenance costs are expensed as incurred. Costs related to abandoned projects are expensed when the decision to abandon is made.

Cash and cash equivalents

Cash and cash equivalents are included in various funds the use of which is either unrestricted or restricted. Cash and cash equivalents are comprised of cash in bank accounts, money market funds, and other highly liquid investments with original maturities of three months or less. Cash and cash equivalents are unrestricted unless specifically restricted by bond indentures or the tariff.

Other property and investments

Other property and investments include other investments and other special funds. Other investments have maturities of more than three months and include certificates of deposits ("CDs") and fixed income mutual funds. Investments are carried at fair value. Income on investments and the gain or loss on the fair value of instruments are recorded as a component of interest income.

Other special funds include cash and cash equivalents restricted by the tariff for market participants, funds held in trust for employee retirement plans and amounts on deposit for generator interconnection studies.

Current and accrued assets

Current and accrued assets include cash in bank accounts, special deposits, customer accounts receivable, other accounts receivable, prepayments, interest and dividends receivable, and accrued utility revenues.

Special deposits include cash, cash equivalents and investments restricted for debt service that are held by a bond trustee under an indenture agreement for scheduled repayments of bond principal and for a debt service reserve fund. Investments, which include government and federal agency securities and corporate bonds, are carried at fair value.

Accrued utility revenues and revenue recognition

The GMC is based on rates filed with the FERC and is designed to recover the Company's operating costs, capital expenditures, debt service costs, and to provide for an operating reserve. The GMC billings are recognized as revenue. The initial billings are based in part on estimated meter data submitted by market participants and therefore may be subject to adjustment over time to reflect the difference between actual meter data and initial estimates.

The GMC is comprised of the following three service categories: market services, system operations and congestion revenue rights services.

The operating reserve is calculated separately for each GMC service category and accumulates until the reserve becomes fully funded (at 15% of budgeted annual

operating costs for each rate service category). At December 31, 2023, the operating reserve for each service category was fully funded. In accordance with the tariff, any surplus operating reserve balance is applied as a reduction in revenue requirements in the following year. The Company's tariff allows for GMC rates to be adjusted during the year to ensure collection of the revenue requirement. During a year, if forecasted revenues from any of the three GMC service categories is materially different, as defined in the tariff, from budgeted revenues, the Company may adjust the rate for the affected category to realign the forecasted revenue with the budgeted revenue. As a result, one or more GMC service categories were adjusted effective May 1, 2023, November 1, 2022, and August 1, 2022.

In addition, the Company bills the participants of the WEIM an administrative charge based on gross imbalance WEIM volumes and at a rate that is developed annually to recover the ongoing costs of operating the WEIM. The WEIM administrative charge is included in other revenues of the Company.

The Company also bills the balancing authorities and transmission owners that use the services of RC West based on net energy loads and at a rate that is developed annually to recover the ongoing costs of the service. Participants with no load are charged a predetermined fixed amount. The Reliability Coordinator charge is included in other revenues of the Company.

Generator interconnection studies

The Company is responsible for conducting generator interconnection studies at the request of project sponsors who are developing generating plants that would become connected to the transmission grid operated by the Company. The project sponsors are required to make a deposit before any studies are performed. Sponsors may withdraw from the studies at any time.

In accordance with the tariff, the Company charges the project sponsors the actual costs of the studies. Related study costs include both internal costs and external costs and are recorded, when incurred, as operating expenses. As costs are incurred, the Company recognizes revenue for the same amount, which is recorded as a component of operating revenues. The Company applies the deposits against the related receivable as costs are incurred. Certain deposits related to projects abandoned by the project sponsors are retained by the Company and distributed in accordance with the tariff. These distributions do not result in revenues or expenses recognized by the Company.

Deferred debits

Deferred debits consist primarily of debt issuance costs, which are amortized over the life of the bonds using the bonds outstanding method, which approximates the effective interest method.

Compensated absences

The Company accrues vacation leave when the employee becomes eligible for the benefit. The Company does not record sick leave or other leave as a liability since there are no cash payments for sick leave or other leave made when employees terminate or retire. At December 31, 2023 and 2022, the total accrued liability for vacation was \$ 13.9 and \$12.6 million, at the end of each year, respectively.

Other deferred credits

Other deferred credits consist primarily of liabilities related to fees collected but not yet recognized as revenues.

Income taxes

The Company is exempt from federal income tax under Section 501(c)(3) of the U.S. Internal Revenue Service ("IRS") Code and is exempt from California State franchise income taxes.

Concentration of credit risk

Financial instruments that subject the Company to credit risk consist primarily of accounts receivable relating to GMC billings due from market participants, cash and cash equivalents and investments.

Most of the Company's receivables are due from entities in the energy industry, including utilities, generation owners and other electricity market participants. For the years ended December 31, 2023 and 2022, approximately 29% and 32% of modified revenues, respectively, were from two market participants. Modified revenues include all operating revenues except for incidental pass-through fees paid by various parties.

GMC revenues have a priority claim against any market-related receipts, which means that even if a market participant defaults on an invoice containing a GMC charge, the Company receives the full GMC so long as sufficient funds were received on other market invoices to fund GMC due to the Company.

The Company's concentration of credit risk related to its investment portfolio is the risk attributed to the magnitude of investments in a single issuer. The Company's investment policy limits investments in any single issuer to no more than 5% of the portfolio, with exceptions relating to obligations issued by or fully guaranteed as to principal and interest by the United States, federal agencies or United States government sponsored enterprises, pooled investments such as money market funds and fixed income mutual funds, and investments procured in connection with Company bond offerings. As of December 31, 2023, other than the security exceptions described in the investment policy, the Company had no investments in any one issuer representing more than 5% of total cash and cash equivalents and investments.

Money Market Fund rules require the use of a floating net asset ("NAV") for institutional prime money market funds. Under normal circumstances a floating NAV money market fund investment would continue to meet the definition of a cash equivalent. However, in the event credit or liquidity issues arise causing a meaningful decrease of the money market investments below \$1.0000 per share the classification of such investments as cash equivalents may not be appropriate. There were no credit or liquidity issues that resulted in meaningful decreases in the Company's money market investments in 2023 and 2022. Therefore, amounts invested in money market funds remain classified as cash equivalents.

New Accounting Guidance

In December 2022, the FASB issued Accounting Standards Update ASU No. 2022-06, codified in Accounting Standards Codification 848 Reference Rate Reform - Deferral of the Sunset Date of Topic 848. This Update deferred the sunset date of Topic 848 from December 2022 to December 2024. The Company has no reference rate transactions and no derivative instruments that use interest rates for margining, discounting or contract price alignment that would potentially be modified as a result of reference rate reform. The company has evaluated this guidance and determined it has no impact to the financial statements.

In March 2022, the FASB issued Accounting Standards Update ASU No. 2022-02, codified in Accounting Standards Codification 326 Financial Instruments - Credit Losses: Troubled Debt Restructuring and Vintage Disclosures. The amendments in this Update related to troubled debt restructurings affect all entities after they have adopted Update 2016-13. The amendments related to vintage disclosures affect public business entities with investments in financing receivables that have adopted Update 2016-13. The amendments in this Update eliminate the troubled debt restructurings recognition and measurement guidance for creditors and, instead, require that an entity evaluate (consistent with the accounting for other loan modifications) whether the modification represents a new loan or a continuation of an existing loan. The

amendments to the Update also enhance the disclosure requirements for certain modifications of receivables made to borrowers experiencing financial difficulty. The company has no trouble debt restructurings or disclosure requirements for receivables made to borrowers. The company has evaluated this guidance and determined it has no impact to the financial statements.

3. Customer Deposits

Customer deposits, which are cash and cash equivalents restricted for market participants, consists of amounts held by the Company to be remitted to market participants or others on their behalf. The balance of customer deposits at December 31 is as follows (in thousands):

	2023	2022
Security deposits	\$ 506,133	\$ 825,490
Market funds pending settlement	99,574	128,889
Pass-through fees due to others	17,172	14,924
Generator interconnection study deposits	354,369	170,938
Forfeited deposits pending distribution	2,358	526
Total amounts restricted for market participants	<u>\$ 979,606</u>	<u>\$ 1,140,767</u>

Security deposits are amounts received from market participants who are required to post collateral for their transactions in the Company's markets. Market funds pending settlement consist of amounts collected during the settlement and clearing function that will pass through to market participants in subsequent periods. Pass-through fees due to others consist of amounts collected from market participants that will be paid to market participants for transactions such as summer reliability, startup costs and emission costs. Generator interconnection study deposits are amounts collected for future studies. Non-refundable deposits consist of interconnection amounts that are non-refundable to project sponsors in accordance with tariff requirements.

These amounts are reflected in the Balance Sheet as Customer Deposits, a liability account, and as a component of Other Special Funds, an asset account.

4. Other Investments, Other Special Funds and Special Deposits

Other investments, other special funds and special deposits consist of the following at December 31 (in thousands):

	2023	2022
Money market, certificates of deposit and other funds	\$ 1,255,159	\$ 1,387,339
Corporate notes	53	47
Government securities	-	4,467
Stocks	37	37
Total other investments, special funds and deposits	<u>\$ 1,255,249</u>	<u>\$ 1,391,890</u>
Other investments	\$ 235,603	\$ 244,644
Other special funds	1,019,594	1,147,200
Special deposits	52	46
Total other investments, special funds and deposits	<u>\$ 1,255,249</u>	<u>\$ 1,391,890</u>

The Company had an unrealized gain on investments amounting to \$6.4 million at December 31, 2023 and an unrealized loss of \$26.3 million at December 31, 2022. The gains and losses are included in Interest Income. For the years ended December 31, 2023 and 2022, the disaggregated gains and losses are as follows (in thousands):

	2023	2022
Realized gains/(loss) on equities sold during the year	\$ (154)	\$ 16
Unrealized gains/(loss) on equities held at end of year	6,511	(26,340)
Net gains/(loss)	<u>\$ 6,357</u>	<u>\$ (26,324)</u>

5. Utility Plant

Utility plant consists of the following at December 31 (in thousands):

	2023	2022
Nondepreciable fixed assets:		
Land	\$ 10,561	\$ 10,561
Work-in-progress	13,536	10,052
	<u>24,097</u>	<u>20,613</u>
Depreciable fixed assets:		
Regional transmission operator software	496,825	483,578
Regional transmission operator hardware	24,922	24,384
Communication equipment	13,094	13,270
ISO facilities (HQ and Lincoln)	162,251	162,251
Furniture, fixtures and other	21,229	20,324
	<u>718,321</u>	<u>703,807</u>
Less: Accumulated depreciation	<u>(614,691)</u>	<u>(591,011)</u>
	<u>103,630</u>	<u>112,796</u>
Total fixed assets, net	<u>\$ 127,727</u>	<u>\$ 133,409</u>

The Company recognized \$0.6 million of capitalized interest related to the development of fixed assets at December 31, 2023 but had no capitalized interest at December 31, 2022.

6. Bonds

Bonds consist of the following at December 31 (in thousands):

	2023	2022
CSCDA Taxable Refunding Revenue Bonds, Series 2021		
Fixed interest rates of 0.25% - 2.68% with maturities through 2039	\$ 156,660	\$ 165,395
Total long-term debt	156,660	165,395
Less: Current portion	<u>(8,770)</u>	<u>(8,735)</u>
Total long-term debt, net of current portion	<u>\$ 147,890</u>	<u>\$ 156,660</u>

Scheduled future debt service payments as of December 31, 2023, are as follows (in thousands):

	Principal	Interest	Total
2024	\$ 8,770	\$ 2,983	\$ 11,753
2025	8,815	2,938	11,753
2026	8,875	2,874	11,749
2027	8,960	2,791	11,751
2028	9,065	2,682	11,747
Thereafter	112,175	17,078	129,253
Total debt service payments	<u>\$ 156,660</u>	<u>\$ 31,346</u>	<u>\$ 188,006</u>

Interest expense recorded by the Company related to long-term debt includes interest paid on the bonds (net of interest capitalized to fixed assets), and amortization of the bond issuance costs, loss on refunding and the bond premiums.

9. Fair Value of Financial Instruments

Accounting guidance for fair value measurement requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard establishes a three-tier fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. The fair value hierarchy is as follows:

Level 1: Applies to assets or liabilities for which there are quoted prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities.

Level 2: Applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs and significant value drivers are observable or can be derived principally from, or corroborated by, observable market data.

Level 3: Applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.

The Company's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment and considers factors specific to the asset or liability. Financial assets and liabilities are classified in their entirety based on the level of input that is considered most significant to the fair value measurement.

The Company's assets measured at fair value on a recurring basis at December 31, 2023, were as follows (in thousands):

	Total	Level 1	Level 2	Level 3
Cash:	\$ (475)	\$ -	\$ -	\$ -
Cash equivalents:				
Money market funds	1,002,947	1,002,947		
Short-term investments:				
Negotiable certificates of deposit	18,143		18,143	
Long-term investments:				
Negotiable certificates of deposit	13,313		13,313	
Publicly traded mutual funds	238,865	238,865		
Captive insurance investment	37			37
	<u>\$ 1,272,830</u>	<u>\$ 1,241,812</u>	<u>\$ 31,456</u>	<u>\$ 37</u>

The Company's assets measured at fair value on a recurring basis at December 31, 2022, were as follows (in thousands):

	Total	Level 1	Level 2	Level 3
Cash:	\$ 14,257	\$ -	\$ -	\$ -
Cash equivalents:				
Money market funds	1,107,839	1,107,839		
Short-term investments:				
Publicly traded mutual funds	15,520	15,520		
U.S. Treasury securities	4,467	4,467		
Negotiable certificates of deposit	20,028		20,028	
Long-term investments:				
Negotiable certificates of deposit	13,817		13,817	
Publicly traded mutual funds	227,512	227,512		
Captive insurance investment	37			37
	<u>\$ 1,403,477</u>	<u>\$ 1,355,338</u>	<u>\$ 33,845</u>	<u>\$ 37</u>

Level 1 money market funds, publicly traded mutual funds, and employee retirement plan trust accounts are determined by using quoted prices in active markets. Level 2 fixed income securities are priced using quoted market prices for similar instruments or nonbinding market prices that are corroborated by observable market data. Level 3 assets are non-negotiable instruments that require the use of unobservable inputs in determining fair value.

The fair value of the employee retirement plan trust accounts at December 31, 2023 and 2022 was \$5.3 million and \$3.6 million, respectively. These accounts are invested in cash equivalents and publicly traded mutual funds and are classified as Level 1 assets.

The bonds, employee retirement plan trust accounts, money market funds, mutual funds, and CDs are components of other investments, other special funds, special deposits, and cash in the Balance Sheet.

The fair value of the Company's long-term debt as of December 31, 2023 and 2022 was \$130.4 million and \$129.5 million respectively. The fair value of fixed rate long-term debt, which includes the short-term portion, is based on current market quotes, which are classified as a Level 2 on the fair value hierarchy at both December 31, 2023 and 2022.

The carrying values reported in the Balance Sheet for current assets and liabilities, excluding amounts discussed above, approximate fair value.

Additionally, the Company had \$20.3 million and \$17.8 million at December 31, 2023 and 2022, respectively, in trust related to the post-employment medical benefit plan (see Note 9). At December 31, 2023 and 2022, these trust assets consist primarily of mutual funds and are classified as Level 1 within the fair value hierarchy.

10. Employee Benefit Plans

The Company maintains a number of employee benefit plans. The description of the plans and key provisions is included below. The plans are included in accumulated provision for pensions and benefits in the Balance Sheet and consist of the following at December 31 (in thousands):

	2023	2022
Post-employment medical benefit plan	\$ 4,778	\$ 3,987
Executive pension restoration plan	3,719	2,450
Executive savings plan	1,572	1,100
Total accumulated provision for pensions and benefits	<u>\$ 10,069</u>	<u>\$ 7,537</u>

Post-employment medical benefit plan

Plan description

The Company sponsors the California ISO Retirees Medical Plan ("the Plan"), a single employer defined benefit plan, to provide post-employment health care benefits to all eligible employees who retire from the Company and meet certain eligibility requirements. The plan is closed to new hires and rehires effective January 1, 2019.

Eligibility for retirement is age 55 with at least 10 years of continuous service, whose combined age and years of continuous service equals or exceeds 70. For employees born after January 1, 1969, pre-65 spousal coverage ends on the participants' 75th birth date. Post-65 spousal coverage is unchanged; a spouse who is removed from pre-65 coverage may obtain coverage once they reach age 65.

Depending on years of service, the Company pays between 60% and 70% of the premiums on the coverage elections made by the beneficiaries not to exceed \$8,000 per year for individual retiree coverage and \$16,000 per year for retiree plus spouse and/or dependent. Plan benefits are available to eligible retirees and to their spouses, domestic partners and eligible dependents, as provided for under the terms of the plan. Current plan coverage extends for the lifetime of the participants and their beneficiaries, except for dependents, which generally terminates at age 25.

The Plan provides a monthly amount per post-65 retiree and eligible post-65 dependents towards the cost of enrolling in any of the Medicare supplemental programs, and at the Company's discretion, may increase the allowance annually. Supplemental program costs in excess of the provided monthly amount are the responsibility of the retirees and or dependents.

There are 366 active employees who could become eligible for benefits, of which, 120 are fully eligible to retire and 114 retirees eligible to receive benefits pursuant to the plan as of December 31, 2023.

Funding and investment policy

The Company has established a trust for the purposes of funding the plan. The trust was established as a tax-exempt voluntary employees' beneficiary association. All assets of the trust are to be used for the exclusive benefit of the participants and beneficiaries of the plan. Although the Company has fiscal accountability for these assets and holds them in a fiduciary capacity, the assets are not considered assets of the Company and are therefore not included in the Balance Sheet of the Company. The Plan issues audited trust financial statements annually and are available upon request. The trust had the following activity at December 31 (in thousands):

	2023	2022
Fair value of assets, beginning	\$ 17,771	\$ 21,158
Actual return on assets	2,556	(3,387)
Employer contributions	1,337	611
Plan participants' contributions		
Benefits paid and other	(1,337)	(611)
Fair value of assets, ending	<u>\$ 20,327</u>	<u>\$ 17,771</u>

The Company's current funding policy is to annually contribute an amount such that the total amount in the trust approximates the actuarially determined liability attributable to retirees and their spouses and to active participants who are fully eligible to retire. Based on this current funding policy, the trust is fully funded at December 31, 2023.

The Company does not provide funding into the trust related to future obligations associated with employees who have not become eligible to retire, although, as part of its rate structure, the Company collects annual amounts associated with future other post-employment benefit ("OPEB") obligations for all employees. As a result, assets equivalent to the actuarially determined liability attributable to employees not yet eligible to retire are segregated in a separate custody account. The amounts are adjusted annually to match the current actuarially determined liability.

The assets of both the trust and the Company's segregated funds are invested in accordance with the Board approved California ISO Retirees Medical Plan Investment Policy. In general, the assets are invested in a mix of equity and fixed income mutual funds.

The Company also currently funds disbursements for the employer portion of the premiums on the coverage elections made by the pre-65 beneficiaries, their respective spouses and, if any, dependents, and the monthly contributions to the post-65 retirees and their post-65 dependents from the segregated funds.

The plan had the following activity and related accumulated post-retirement benefit obligation ("APBO") at December 31 (in thousands):

	2023	2022
APBO, beginning of year	\$ 21,460	\$ 29,483
Service cost	421	737
Interest cost	1,197	912
Plan participants' contributions		-
Actuarial (gain)/loss	3,124	(9,061)
Plan amendments		-
Benefits paid and other	(1,334)	(611)
APBO, end of year	<u>24,868</u>	<u>21,460</u>
Less: fair value of plan assets	<u>20,327</u>	<u>17,771</u>
Funded status and balance sheet liability	<u>\$ 4,541</u>	<u>\$ 3,689</u>

APBO at December 31, 2023 increased by \$3.4 million primarily due an actuarial loss of \$3.1 million and to the normal service and interest costs of \$1.6 million, partially offset the benefit payments of \$1.3 million. In addition, plan assets increased by \$2.6 million due to investment gains during the period. The actuarial loss was primarily due to demographic experience, partially offset by the result of the actual return on the fair value of plan assets since the prior measurement date was greater than expected.

APBO at December 31, 2022 decreased by \$8.0 million primarily due an actuarial gain of \$9.1 million and benefit payments of \$0.6 million, partially offset by normal service and interest costs of \$1.6 million. In addition, plan assets decreased by \$3.4 million due to investment losses during the period. The actuarial gain was primarily due to demographic experience, partially offset by the result of the actual return on the fair value of plan assets since the prior measurement date was greater than expected.

Actuarial gains or losses and the impact of changes in assumptions are recorded as accumulated other comprehensive income or loss ("AOCI") in the proprietary capital section of the Balance Sheet. In 2023, the Company recorded a net decrease of \$3.2 million in AOCI, which was due to actuarial loss of \$1.7 million due to demographic experience, including any assumption changes, and to net amortizations of prior service credits and net loss of \$1.5 million. In 2022, the Company recorded a net increase in AOCI of \$3.1 million, which was due to actuarial gain of \$4.5 million as result of better than expected long-term returns on the fair value of assets, partially

offset by net amortizations of prior service credits and net loss of \$1.4 million.

The change in the AOCI at December 31 is accounted as follows (in thousands):

	2023	2022
Net prior service credit	\$ (3,648)	\$ (5,031)
Net loss	<u>(1,849)</u>	<u>(3,701)</u>
AOCI, ending	<u>\$ (5,497)</u>	<u>\$ (8,732)</u>
AOCI, beginning	\$ (8,732)	\$ (5,606)
Less amounts amortized during year		
Net prior service credit	1,383	1,383
Net loss	163	-
Amounts occurring during year		
Net prior service cost	-	-
Net (gain)/loss	<u>1,689</u>	<u>(4,509)</u>
AOCI, ending	<u>\$ (5,497)</u>	<u>\$ (8,732)</u>

The significant assumptions that are considered in the calculation of the APBO include the discount rate applied to the estimated future health care benefits (5.42% and 5.70% at December 31, 2023 and 2022, respectively), the expected long-term rate of return on assets assumed in expense was 6.4% and 6.3%, respectively, for 2023 and 2022 and the estimated costs of the health care premiums to be paid on behalf of the plan beneficiaries. Such estimated costs were based on current premium levels increased by estimated health care cost trend rates over the projected term of the benefits. The health care cost trend rate assumptions used to estimate the actuarial liability as of December 31, 2023, were annual increases of 6.50% in 2024 and reducing 0.25% per year for six years and reaching 5.0% in 2030 and after. The health care cost trend rate assumptions used to estimate the actuarial liability as of December 31, 2022, were annual increases of 6.50% in 2023 and 2024, reducing 0.25% per year for seven years and reaching 5.0% in 2030 and after. The Company estimated the long-term return on plan assets based on historical and future estimated returns.

A summary of the plan's postretirement benefit expense for the years ended December 31, is as follows (in thousands):

	2023	2022
Service cost	\$ 421	\$ 737
Interest cost	1,197	912
Expected return on assets	(1,119)	(1,164)
Net amortization	<u>(1,546)</u>	<u>(1,383)</u>
Net periodic benefit cost	<u>\$ (1,047)</u>	<u>\$ (898)</u>

The following benefit payments, which reflect expected future health care benefit services, as appropriate, are expected to be paid in connection with the plan as of December 31, 2023 (in thousands):

2024	\$ 1,136
2025	1,316
2026	1,526
2027	1,712
2028	1,856
2029-2033	9,970

Executive pension restoration plan

The Company sponsors the Executive Pension Restoration Plan, a nonqualified defined contribution plan, which allows certain officers of the Company to contribute and receive Company contributions in excess of the 401(k) contribution limits set forth by IRS regulations as described in the retirement savings benefits plan section below.

The contributions and earnings thereon are held in a trust and the balances as of December 31, 2023 and 2022, were \$3.7 million and \$2.5 million, respectively, and are included in Other Assets with a corresponding liability in Employee Retirement Plan Obligations. In connection with this plan, the Company recognized expenses for contributions of \$28,217 and \$230,645 in 2023 and 2022, respectively.

Executive savings plan

The Company sponsors the Executive Savings Plan, a nonqualified defined contribution plan under section 457(b) of the IRS Code. The Company contributes a percentage of each officer's annual base compensation to the plan. Officers may elect to make voluntary contributions, subject to statutory limitations.

The contributions and earnings thereon are held in a trust and the balance as of December 31, 2023 and 2022 was \$1.6 million and \$1.1 million, respectively, and are included in Other Assets, with a corresponding liability in Employee Retirement Plan Obligations. In connection with this plan, the Company recognized expenses of \$150,466 and \$210,414 in 2023 and 2022, respectively.

Retirement savings benefits plan

The Company sponsors a defined contribution retirement plan, the California ISO Retirement Savings Benefits Plan (the "Retirement Plan") that is subject to the provisions of the Employee Retirement Income Security Act of 1974 and covers substantially all employees. The Company administers the Retirement Plan with the assistance of a third party. The assets of the plan are held separately from Company assets and are not combined with the assets in the Balance Sheet.

Employees may elect to contribute up to fifty percent of their eligible compensation to the Retirement Plan, subject to statutory limitations. The Company matches contributions up to six percent of an employees' eligible compensation and an additional contribution equal to five percent of eligible compensation for employees with less

than five years of service, or seven percent for employees who have at least five years but not more than ten years of service. An additional contribution of one percent of eligible compensation is also made by the Company for each five-year increment of service after an employees' ten-year anniversary.

Employee contributions to the Retirement Plan for 2023 and 2022 were \$12.8 million and \$11.8 million, respectively. The Company contributions to the Retirement Plan for 2023 and 2022 were \$12.9 million and \$12.0 million, respectively.

11. Insurance Programs and Claims

The Company is exposed to various risks of loss related to torts; theft, damage to, and destruction of assets; errors and omissions; nonperformance of duty; injuries to employees; and natural disasters. The Company maintains various commercial and mutual insurance plans that provide coverage for most claims in excess of specific dollar thresholds. Primary insurance policies have coverage limits set based on the Company's assessment of reasonable exposure within that risk category, with consideration of insurance types and coverage limits for comparable entities. Additionally, the Company maintains excess liability coverage that provides umbrella coverage for certain exposures. Losses incurred below insurance deductibles are expensed as incurred. In the last three years, the Company did not incur any claims in excess of the coverage described above.

The Company is a participant in a group captive insurance company for workers compensation insurance coverage. The Company's annual net insurance costs for such coverage vary based on claims incurred at the Company, and to a lesser extent, claims activity of other members of the captive insurance company. The Company's annual insurance expense is limited through reinsurance and risk sharing arrangements of the captive to an additional percentage of the initial base premium paid.

12. Contract Commitments

The Company has a long-term contract that expires through 2030. The following are the future minimum payments under this agreement as of December 31, 2023 (in thousands):

2024	\$	212
2025		217
2026		222
2027		226
2028 - 2030		<u>711</u>
Total contract commitment	\$	<u>1,588</u>

13. Contingencies

Market billing disputes in good faith negotiations

As part of the tariff and applicable contracts, the Company has dispute resolution processes for market participants to register disagreements regarding information reflected in the settlement statements or billing amounts for market activity.

Market disputes are addressed in the normal course of operations, some of which result in adjustments to previously issued settlement statements. When adjustments are made, the adjustment amounts are reallocated to market participants based on the allocation methodology related to the charge code being adjusted, with no net cost or credit being realized by the Company. With respect to pending market disputes at December 31, 2023 including those that have escalated to good faith negotiations, management believes that any settlements or market adjustments would be resettled against the market with no liability to the Company.

Indemnifications

The Company's bylaws require its annual financial statements to include disclosures about certain payments made by the Company related to indemnifications to or on behalf of officers and Board members. There were no such payments in 2023 or 2022.

Other matters

The Company, during the ordinary course of its operations, has been involved in various lawsuits and claims. In addition, the Company is subject to compliance requirements of mandatory reliability standards promulgated by the North American Electric Reliability Corporation and approved by the Federal Energy Regulatory Commission, which if violated could result in penalties assessed to the Company.

In November, 2022 the Company reached a settlement with the Western Electric Coordinating Council over alleged violations of NERC's (North American Electric Reliability Corporation) Mandatory Reliability Standards related to Critical Infrastructure Protection that occurred between 2014 and 2019. As a result of the settlement, the Company agreed to pay a penalty of \$300 thousand, which was recognized as a component of Other Income Deductions in the Income Statement.

There are currently some pending claims against the Company as well as matters related to alleged violations of the mandatory reliability standards. Management is of the opinion that none of these matters will have a material adverse impact on the financial position or results of the operations of the Company.

14. Supplemental Cash Flow Information (in thousands)

Supplemental information:

Cash paid for interest for bonds	<u>\$ 2,998</u>	<u>\$ 3,024</u>
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Supplemental disclosure of noncash financing and investing activities

Amortization of bond premium	\$ -	\$ -
Amortization of bond issuance costs and loss of refunding	(1,403)	(1,481)
Generator fines interest included in interest expense	-	-
Change in purchases and development of fixed assets included in accounts payable and accrued expenses	1,548	796

15. Subsequent Events

The Company evaluates events or transactions that occur after December 31, 2023, but before financial statements are issued for potential recognition or disclosure in the financial statements. The Company has evaluated all subsequent events through April 17, 2024, the date the financial statements were issued, and the following item were noted that need to be disclosed.

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year		5,605,739					5,605,739		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income							0		
3	Preceding Quarter/Year to Date Changes in Fair Value		3,126,602					3,126,602		
4	Total (lines 2 and 3)		3,126,602					3,126,602	(21,735,756)	(18,609,154)
5	Balance of Account 219 at End of Preceding Quarter/Year		8,732,341					8,732,341		
6	Balance of Account 219 at Beginning of Current Year		8,732,341					8,732,341		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income		(3,235,485)					(3,235,485)		
8	Current Quarter/Year to Date Changes in Fair Value							0		
9	Total (lines 7 and 8)		(3,235,485)					(3,235,485)	945,310	(2,290,175)
10	Balance of Account 219 at End of Current Quarter/Year		5,496,856					5,496,856		

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	728,884,141	728,884,141					
4	Property Under Capital Leases							
5	Plant Purchased or Sold							
6	Completed Construction not Classified							
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	728,884,141	728,884,141					
9	Leased to Others							
10	Held for Future Use							
11	Construction Work in Progress	13,534,376	13,534,376					
12	Acquisition Adjustments							
13	Total Utility Plant (8 thru 12)	742,418,517	742,418,517					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	614,691,522	614,691,522					
15	Net Utility Plant (13 less 14)	127,726,995	127,726,995					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	614,691,522	614,691,522					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
21	Amortization of Other Utility Plant							
22	Total in Service (18 thru 21)	614,691,522	614,691,522					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment							
33	Total Accum Prov (equals 14) (22,26,30,31,32)	614,691,522	614,691,522					

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchise and Consents						
4	(303) Miscellaneous Intangible Plant						
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)						
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						
15	(317) Asset Retirement Costs for Steam Production						
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)						
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						
24	(326) Asset Retirement Costs for Nuclear Production						
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)						
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights						
28	(331) Structures and Improvements						
29	(332) Reservoirs, Dams, and Waterways						
30	(333) Water Wheels, Turbines, and Generators						
31	(334) Accessory Electric Equipment						
32	(335) Misc. Power Plant Equipment						
33	(336) Roads, Railroads, and Bridges						
34	(337) Asset Retirement Costs for Hydraulic Production						
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)						
36	D. Other Production Plant						
37	(340) Land and Land Rights						
38	(341) Structures and Improvements						
39	(342) Fuel Holders, Products, and Accessories						
40	(343) Prime Movers						
41	(344) Generators						

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
42	(345) Accessory Electric Equipment						
43	(346) Misc. Power Plant Equipment						
44	(347) Asset Retirement Costs for Other Production						
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)						
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)						
47	3. Transmission Plant						
48	(350) Land and Land Rights						
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements						
50	(353) Station Equipment						
51	(354) Towers and Fixtures						
52	(355) Poles and Fixtures						
53	(356) Overhead Conductors and Devices						
54	(357) Underground Conduit						
55	(358) Underground Conductors and Devices						
56	(359) Roads and Trails						
57	(359.1) Asset Retirement Costs for Transmission Plant						
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)						
59	4. Distribution Plant						
60	(360) Land and Land Rights						

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
61	(361) Structures and Improvements						
62	(362) Station Equipment						
63	(363) Energy Storage Equipment – Distribution						
64	(364) Poles, Towers, and Fixtures						
65	(365) Overhead Conductors and Devices						
66	(366) Underground Conduit						
67	(367) Underground Conductors and Devices						
68	(368) Line Transformers						
69	(369) Services						
70	(370) Meters						
71	(371) Installations on Customer Premises						
72	(372) Leased Property on Customer Premises						
73	(373) Street Lighting and Signal Systems						
74	(374) Asset Retirement Costs for Distribution Plant						
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)						
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights	10,561,101	0	0			10,561,101
78	(381) Structures and Improvements	162,251,658	0	0			162,251,658
79	(382) Computer Hardware	24,382,963	3,300,252	2,761,555			24,921,660
80	(383) Computer Software	483,580,817	13,252,863	6,268			496,827,412
81	(384) Communication Equipment	13,270,475	1,262,411	1,438,919			13,093,967
82	(385) Miscellaneous Regional Transmission and Market Operation Plant	20,323,253	1,676,208	771,118			21,228,343

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper						
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)	714,370,267	19,491,734	4,977,860			728,884,141
85	6. General Plant						
86	(389) Land and Land Rights						
87	(390) Structures and Improvements						
88	(391) Office Furniture and Equipment						
89	(392) Transportation Equipment						
90	(393) Stores Equipment						
91	(394) Tools, Shop and Garage Equipment						
92	(395) Laboratory Equipment						
93	(396) Power Operated Equipment						
94	(397) Communication Equipment						
95	(398) Miscellaneous Equipment						
96	SUBTOTAL (Enter Total of lines 86 thru 95)						
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant						
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)						
100	TOTAL (Accounts 101 and 106)	714,370,267	19,491,734	4,977,860			728,884,141
101	(102) Electric Plant Purchased (See Instr. 8)						
102	(Less) (102) Electric Plant Sold (See Instr. 8)						
103	(103) Experimental Plant Unclassified						

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	714,370,267	19,491,734	4,977,860			728,884,141

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	2023 HW and SW Purchases	2,847
2	Custmer Enhancements Requests	11,538
3	MSAA Phase 2	13,495
4	Market Analysis Improvements	14,341
5	RC Forecas/ Schedule Reporting	28,086
6	2023 Campus Operations	65,762
7	Transmission Exchange Agreement	83,030
8	FERC 881 Track 1	107,931
9	Hybrid Resources Phase 2C RIMS	112,610
10	OATI Prepaid	197,400
11	Extended Day Ahead Market	214,641
12	Outage Optimization	238,042
13	Folsom First Floor Remodel	379,041
14	Transmission Service & Maket Sc	397,797
15	SGME Upgrade	424,199
16	RSEE2 - Track 2	568,124
17	Price Corrections	772,174
18	Day Ahead Market Enhancements	882,942
19	CRR System Replacement	3,629,638
20	Settlement Upgrade	5,390,738
43	Total	13,534,376

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	591,011,443	591,011,443		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	28,650,088	28,650,088		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1					
9.2					
9.3					
9.4					
9.5					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	28,650,088	28,650,088	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(4,977,861)	(4,977,861)		
13	Cost of Removal				
14	Salvage (Credit)				
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(4,977,861)	(4,977,861)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Loss on Disposition of Property	(a) 7,852	7,852		
18	Book Cost or Asset Retirement Costs Retired	0	0		
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	614,691,522	614,691,522	0	0
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production				

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production				
25	Transmission				
26	Distribution				
27	Regional Transmission and Market Operation	614,691,522	614,691,522		
28	General				
29	TOTAL (Enter Total of lines 20 thru 28)	614,691,522	614,691,522	0	0

FOOTNOTE DATA

(a) Concept: OtherAdjustmentsToAccumulatedDepreciation

This is loss associated with retirement of Edge Router system in both Lincoln and Folsom locations.

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	40024	1,296	186	1,296	186
3	40030	189	186	189	186
4	40038	1,233	186	1,233	186
5	40039	1,233	186	1,233	186
6	40047	7,088	186	7,088	186
7	40049	31,992	186	31,992	186
8	40050	6,543	186	6,543	186
9	40054	28,407	186	28,407	186
10	40055	1,233	186	1,233	186
11	40056	33,732	186	33,732	186
12	40057	33,733	186	33,733	186
13	40058	34,436	186	34,436	186
14	40061	28,415	186	28,415	186
15	40062	114,618	186	114,618	186
16	40063	32,766	186	32,766	186
17	40064	1,233	186	1,233	186
18	40065	79	186	79	186
19	40067	3,308	186	3,308	186
20	40068	1,278	186	1,278	186
21	40069	2,727	186	2,727	186
22	40071	344	186	344	186
23	40072	377	186	377	186
24	40075	162	186	162	186
25	40077	162	186	162	186
26	40078	162	186	162	186
27	40079	162	186	162	186
28	40080	648	186	648	186
29	40082	810	186	810	186
30	40083	405	186	405	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
31	40084	729	186	729	186
32	40085	2,714	186	2,714	186
33	40086	324	186	324	186
34	40087	324	186	324	186
35	40089	164	186	164	186
36	40090	164	186	164	186
37	40091	164	186	164	186
38	40092	164	186	164	186
39	40093	164	186	164	186
40	50007	12,290	186	12,290	186
41	50033	5,611	186	5,611	186
42	50050	1,890	186	1,890	186
43	50059	2,147	186	2,147	186
44	50062	8,150	186	8,150	186
45	50083	6,635	186	6,635	186
46	50192	4,861	186	4,861	186
47	50416	4,479	186	4,479	186
48	50525	17,027	186	17,027	186
49	50569	1,215	186	1,215	186
50	50589	1,539	186	1,539	186
51	50630	15,295	186	15,295	186
52	50676	4,820	186	4,820	186
53	50710	36,348	186	36,348	186
54	50732	615	186	615	186
55	50736	5,367	186	5,367	186
56	50770	2,532	186	2,532	186
57	50773	3,501	186	3,501	186
58	51143	2,602	186	2,602	186
59	51144	12,855	186	12,855	186
60	51158	2,795	186	2,795	186
61	51166	7,245	186	7,245	186
62	51169	1,938	186	1,938	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
63	51175	7,527	186	7,527	186
64	51179	5,456	186	5,456	186
65	51180	2,268	186	2,268	186
66	51182	9,331	186	9,331	186
67	51187	33,698	186	33,698	186
68	51189	23,181	186	23,181	186
69	51191	42,549	186	42,549	186
70	51192	66,461	186	66,461	186
71	51193	31,040	186	31,040	186
72	51194	24,324	186	24,324	186
73	51195	4,698	186	4,698	186
74	51196	237	186	237	186
75	51197	6,702	186	6,702	186
76	51198	5,225	186	5,225	186
77	51199	4,212	186	4,212	186
78	51211	2,187	186	2,187	186
79	51235	3,848	186	3,848	186
80	51236	3,767	186	3,767	186
81	51400	5,853	186	5,853	186
82	51419	473	186	473	186
83	51422	5,300	186	5,300	186
84	51454	3,645	186	3,645	186
85	51556	4,321	186	4,321	186
86	51557	5,723	186	5,723	186
87	51562	5,737	186	5,737	186
88	51565	851	186	851	186
89	51577	2,403	186	2,403	186
90	51583	13,328	186	13,328	186
91	51587	1,701	186	1,701	186
92	51590	2,457	186	2,457	186
93	51602	2,133	186	2,133	186
94	51714	5,144	186	5,144	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
95	51720	10,500	186	10,500	186
96	51732	14,580	186	14,580	186
97	51736	2,228	186	2,228	186
98	51737	14,236	186	14,236	186
99	51746	3,524	186	3,524	186
100	51752	22,668	186	22,668	186
101	51754	5,680	186	5,680	186
102	51759	1,944	186	1,944	186
103	51760	10,863	186	10,863	186
104	51761	5,600	186	5,600	186
105	51768	5,613	186	5,613	186
106	51770	237	186	237	186
107	51779	1,593	186	1,593	186
108	51783	10,555	186	10,555	186
109	51785	13,316	186	13,316	186
110	51787	32,319	186	32,319	186
111	51800	6,285	186	6,285	186
112	51815	26,324	186	26,324	186
113	51818	19,403	186	19,403	186
114	51824	1,863	186	1,863	186
115	51825	2,268	186	2,268	186
116	51826	12,102	186	12,102	186
117	51828	3,765	186	3,765	186
118	51829	6,399	186	6,399	186
119	51915	8,217	186	8,217	186
120	51916	24,911	186	24,911	186
121	51918	5,651	186	5,651	186
122	51919	3,769	186	3,769	186
123	51922	6,328	186	6,328	186
124	51930	2,448	186	2,448	186
125	51935	2,766	186	2,766	186
126	51965	2,268	186	2,268	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
127	51966	4,551	186	4,551	186
128	51967	6,498	186	6,498	186
129	51979	4,374	186	4,374	186
130	51980	7,776	186	7,776	186
131	51982	4,401	186	4,401	186
132	51983	7,676	186	7,676	186
133	51988	2,673	186	2,673	186
134	52004	22,875	186	22,875	186
135	52008	4,103	186	4,103	186
136	52009	2,681	186	2,681	186
137	52011	1,971	186	1,971	186
138	52021	7,646	186	7,646	186
139	52022	1,620	186	1,620	186
140	53004	3,159	186	3,159	186
141	53015	1,944	186	1,944	186
142	53017	6,275	186	6,275	186
143	53018	51,773	186	51,773	186
144	53022	28,576	186	28,576	186
145	53023	2,052	186	2,052	186
146	53026	2,919	186	2,919	186
147	53028	2,666	186	2,666	186
148	53030	4,513	186	4,513	186
149	53042	1,728	186	1,728	186
150	53048	2,052	186	2,052	186
151	53050	4,947	186	4,947	186
152	53051	11,487	186	11,487	186
153	53064	3,792	186	3,792	186
154	53069	11,694	186	11,694	186
155	53071	16,873	186	16,873	186
156	53075	237	186	237	186
157	53078	8,980	186	8,980	186
158	53151	3,348	186	3,348	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
159	53152	3,429	186	3,429	186
160	53154	3,105	186	3,105	186
161	53156	2,673	186	2,673	186
162	53157	3,524	186	3,524	186
163	53161	6,675	186	6,675	186
164	53164	1,485	186	1,485	186
165	53168	5,103	186	5,103	186
166	53173	243	186	243	186
167	53174	3,202	186	3,202	186
168	53175	3,631	186	3,631	186
169	53194	16,242	186	16,242	186
170	53201	13,135	186	13,135	186
171	53203	3,906	186	3,906	186
172	53205	891	186	891	186
173	53209	5,264	186	5,264	186
174	53234	6,521	186	6,521	186
175	53258	5,637	186	5,637	186
176	53282	11,932	186	11,932	186
177	53288	3,169	186	3,169	186
178	53500	9,551	186	9,551	186
179	53501	18,826	186	18,826	186
180	53502	9,106	186	9,106	186
181	53503	1,701	186	1,701	186
182	53506	12,694	186	12,694	186
183	53510	2,538	186	2,538	186
184	53511	1,296	186	1,296	186
185	53512	4,602	186	4,602	186
186	53514	567	186	567	186
187	53517	2,865	186	2,865	186
188	53521	25,986	186	25,986	186
189	53522	2,826	186	2,826	186
190	53523	1,296	186	1,296	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
191	53528	27,331	186	27,331	186
192	53531	18,179	186	18,179	186
193	53540	10,831	186	10,831	186
194	53547	12,579	186	12,579	186
195	53554	17,755	186	17,755	186
196	53564	21,509	186	21,509	186
197	53574	22,654	186	22,654	186
198	53579	1,053	186	1,053	186
199	53584	12,540	186	12,540	186
200	53587	34,287	186	34,287	186
201	53592	40,857	186	40,857	186
202	53596	11,914	186	11,914	186
203	53597	729	186	729	186
204	53600	2,430	186	2,430	186
205	53608	4,662	186	4,662	186
206	53609	19,840	186	19,840	186
207	53613	1,824	186	1,824	186
208	53619	10,354	186	10,354	186
209	53622	23,301	186	23,301	186
210	53633	4,662	186	4,662	186
211	53644	9,184	186	9,184	186
212	53645	27,331	186	27,331	186
213	53646	27,331	186	27,331	186
214	53647	27,331	186	27,331	186
215	53700	9,203	186	9,203	186
216	53701	8,072	186	8,072	186
217	53702	8,072	186	8,072	186
218	53703	8,072	186	8,072	186
219	53704	27,350	186	27,350	186
220	53706	9,203	186	9,203	186
221	53707	9,203	186	9,203	186
222	53709	16,315	186	16,315	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
223	53710	9,203	186	9,203	186
224	53712	29,340	186	29,340	186
225	53715	9,125	186	9,125	186
226	53716	16,061	186	16,061	186
227	53718	27,350	186	27,350	186
228	53722	9,203	186	9,203	186
229	53725	9,203	186	9,203	186
230	53726	16,199	186	16,199	186
231	53732	16,660	186	16,660	186
232	53737	9,935	186	9,935	186
233	53738	29,834	186	29,834	186
234	53747	25,534	186	25,534	186
235	53748	11,733	186	11,733	186
236	53751	10,286	186	10,286	186
237	53755	27,350	186	27,350	186
238	53762	10,178	186	10,178	186
239	53763	8,072	186	8,072	186
240	53765	29,928	186	29,928	186
241	53767	29,955	186	29,955	186
242	53772	9,368	186	9,368	186
243	53773	41,160	186	41,160	186
244	53775	18,575	186	18,575	186
245	53776	27,350	186	27,350	186
246	53777	12,011	186	12,011	186
247	53782	27,350	186	27,350	186
248	53783	27,350	186	27,350	186
249	53785	8,072	186	8,072	186
250	53786	8,072	186	8,072	186
251	53788	9,203	186	9,203	186
252	53789	23,204	186	23,204	186
253	53793	27,350	186	27,350	186
254	53794	27,350	186	27,350	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
255	53795	9,203	186	9,203	186
256	53800	9,203	186	9,203	186
257	53801	27,350	186	27,350	186
258	53808	27,350	186	27,350	186
259	53812	9,125	186	9,125	186
260	53813	11,095	186	11,095	186
261	53815	16,022	186	16,022	186
262	53816	9,854	186	9,854	186
263	53817	29,577	186	29,577	186
264	53819	30,218	186	30,218	186
265	53822	29,132	186	29,132	186
266	53823	13,833	186	13,833	186
267	53831	42,476	186	42,476	186
268	53833	6,908	186	6,908	186
269	53841	27,350	186	27,350	186
270	53844	12,011	186	12,011	186
271	53845	8,072	186	8,072	186
272	53850	19	186	19	186
273	53851	15,751	186	15,751	186
274	53853	1,801	186	1,801	186
275	53854	27,350	186	27,350	186
276	54000	34,745	186	34,745	186
277	54001	32,201	186	32,201	186
278	54002	34,858	186	34,858	186
279	54003	31,526	186	31,526	186
280	54004	34,858	186	34,858	186
281	54005	35,983	186	35,983	186
282	54006	34,745	186	34,745	186
283	54007	43,232	186	43,232	186
284	54008	29,994	186	29,994	186
285	54009	33,540	186	33,540	186
286	54010	34,408	186	34,408	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
287	54011	29,131	186	29,131	186
288	54012	24,521	186	24,521	186
289	54013	33,733	186	33,733	186
290	54014	33,733	186	33,733	186
291	54015	33,895	186	33,895	186
292	54016	20,037	186	20,037	186
293	54017	24,521	186	24,521	186
294	54018	21,561	186	21,561	186
295	54020	20,376	186	20,376	186
296	54021	20,037	186	20,037	186
297	54022	28,956	186	28,956	186
298	54023	33,733	186	33,733	186
299	54024	24,521	186	24,521	186
300	54025	48,430	186	48,430	186
301	54026	28,505	186	28,505	186
302	54027	24,521	186	24,521	186
303	54028	33,733	186	33,733	186
304	54029	23,325	186	23,325	186
305	54030	24,521	186	24,521	186
306	54031	28,945	186	28,945	186
307	54032	28,932	186	28,932	186
308	54033	24,521	186	24,521	186
309	54034	20,037	186	20,037	186
310	54035	20,037	186	20,037	186
311	54036	24,521	186	24,521	186
312	54037	24,521	186	24,521	186
313	54038	28,676	186	28,676	186
314	54039	34,858	186	34,858	186
315	54040	26,117	186	26,117	186
316	54041	20,037	186	20,037	186
317	54042	28,967	186	28,967	186
318	54043	33,733	186	33,733	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
319	54044	34,183	186	34,183	186
320	54045	27,355	186	27,355	186
321	54046	28,756	186	28,756	186
322	54047	29,303	186	29,303	186
323	54048	27,415	186	27,415	186
324	54049	29,210	186	29,210	186
325	54050	28,829	186	28,829	186
326	54051	31,599	186	31,599	186
327	54052	21,600	186	21,600	186
328	54053	24,196	186	24,196	186
329	54054	25,157	186	25,157	186
330	54055	29,646	186	29,646	186
331	54056	21,331	186	21,331	186
332	54057	24,913	186	24,913	186
333	54058	24,913	186	24,913	186
334	54059	22,018	186	22,018	186
335	54060	24,913	186	24,913	186
336	54061	20,037	186	20,037	186
337	54062	30,647	186	30,647	186
338	54063	29,678	186	29,678	186
339	54064	31,170	186	31,170	186
340	54065	34,633	186	34,633	186
341	54066	29,803	186	29,803	186
342	54067	29,754	186	29,754	186
343	54068	24,597	186	24,597	186
344	54069	34,633	186	34,633	186
345	54070	32,616	186	32,616	186
346	54071	28,650	186	28,650	186
347	54072	30,180	186	30,180	186
348	54074	32,211	186	32,211	186
349	54076	21,807	186	21,807	186
350	54078	33,733	186	33,733	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
351	54079	33,733	186	33,733	186
352	54080	24,913	186	24,913	186
353	54081	33,733	186	33,733	186
354	54082	33,733	186	33,733	186
355	54083	33,733	186	33,733	186
356	54084	34,633	186	34,633	186
357	54085	30,905	186	30,905	186
358	54086	29,571	186	29,571	186
359	54087	30,804	186	30,804	186
360	54088	24,810	186	24,810	186
361	54089	33,733	186	33,733	186
362	54090	25,789	186	25,789	186
363	54091	25,789	186	25,789	186
364	54093	33,733	186	33,733	186
365	54094	24,402	186	24,402	186
366	54095	33,733	186	33,733	186
367	54096	24,609	186	24,609	186
368	54097	29,594	186	29,594	186
369	54098	29,443	186	29,443	186
370	54099	48,497	186	48,497	186
371	54100	24,872	186	24,872	186
372	54101	30,160	186	30,160	186
373	54102	30,633	186	30,633	186
374	54103	33,733	186	33,733	186
375	54104	24,913	186	24,913	186
376	54105	33,733	186	33,733	186
377	54106	25,128	186	25,128	186
378	54107	33,733	186	33,733	186
379	54108	24,913	186	24,913	186
380	54109	48,582	186	48,582	186
381	54110	24,521	186	24,521	186
382	54111	21,222	186	21,222	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
383	54112	48,274	186	48,274	186
384	54113	24,130	186	24,130	186
385	54114	21,797	186	21,797	186
386	54115	29,591	186	29,591	186
387	54116	20,122	186	20,122	186
388	54117	20,037	186	20,037	186
389	54118	33,733	186	33,733	186
390	54119	30,447	186	30,447	186
391	54120	24,913	186	24,913	186
392	54123	30,149	186	30,149	186
393	54124	28,311	186	28,311	186
394	54125	944	186	944	186
395	54126	21,707	186	21,707	186
396	54127	31,075	186	31,075	186
397	54128	26,464	186	26,464	186
398	54129	26,117	186	26,117	186
399	54130	33,733	186	33,733	186
400	54131	22,878	186	22,878	186
401	54132	21,548	186	21,548	186
402	54133	34,970	186	34,970	186
403	54134	23,577	186	23,577	186
404	54135	29,061	186	29,061	186
405	54136	31,630	186	31,630	186
406	54137	24,783	186	24,783	186
407	54138	12,780	186	12,780	186
408	54139	24,957	186	24,957	186
409	54140	29,934	186	29,934	186
410	54141	24,182	186	24,182	186
411	54143	392	186	392	186
412	54144	28,747	186	28,747	186
413	54145	31,703	186	31,703	186
414	54146	23,254	186	23,254	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
415	54147	32,346	186	32,346	186
416	54148	34,295	186	34,295	186
417	54149	24,521	186	24,521	186
418	54150	33,733	186	33,733	186
419	54151	33,733	186	33,733	186
420	54153	23,292	186	23,292	186
421	54154	24,913	186	24,913	186
422	54155	33,733	186	33,733	186
423	54156	24,913	186	24,913	186
424	54157	33,733	186	33,733	186
425	54158	33,733	186	33,733	186
426	54159	30,260	186	30,260	186
427	54160	23,077	186	23,077	186
428	54161	22,292	186	22,292	186
429	54162	20,045	186	20,045	186
430	54163	30,278	186	30,278	186
431	54164	1,285	186	1,285	186
432	54165	30,370	186	30,370	186
433	54166	33,733	186	33,733	186
434	54167	6,442	186	6,442	186
435	54168	52,204	186	52,204	186
436	54169	35,083	186	35,083	186
437	54170	24,521	186	24,521	186
438	54171	23,835	186	23,835	186
439	54172	20,037	186	20,037	186
440	54173	33,733	186	33,733	186
441	54174	28,650	186	28,650	186
442	54175	24,981	186	24,981	186
443	54176	33,733	186	33,733	186
444	54177	34,183	186	34,183	186
445	54178	25,138	186	25,138	186
446	54179	34,183	186	34,183	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
447	54180	22,850	186	22,850	186
448	54181	34,520	186	34,520	186
449	54182	33,733	186	33,733	186
450	54183	26,351	186	26,351	186
451	54184	22,450	186	22,450	186
452	54185	19,391	186	19,391	186
453	54186	20,194	186	20,194	186
454	54188	18,188	186	18,188	186
455	54189	34,745	186	34,745	186
456	54191	24,521	186	24,521	186
457	54192	1,285	186	1,285	186
458	54194	20,037	186	20,037	186
459	54195	22,021	186	22,021	186
460	54196	31,700	186	31,700	186
461	54197	34,468	186	34,468	186
462	54199	34,633	186	34,633	186
463	54200	23,705	186	23,705	186
464	54201	23,805	186	23,805	186
465	54202	20,037	186	20,037	186
466	54203	35,465	186	35,465	186
467	54204	34,094	186	34,094	186
468	54205	6,442	186	6,442	186
469	54206	35,083	186	35,083	186
470	54207	20,037	186	20,037	186
471	54209	29,775	186	29,775	186
472	54210	24,913	186	24,913	186
473	54211	33,733	186	33,733	186
474	54212	31,276	186	31,276	186
475	54213	22,313	186	22,313	186
476	54214	23,983	186	23,983	186
477	54216	22,368	186	22,368	186
478	54217	24,521	186	24,521	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
479	54218	29,420	186	29,420	186
480	54219	34,295	186	34,295	186
481	54220	34,750	186	34,750	186
482	54221	25,138	186	25,138	186
483	54222	18,565	186	18,565	186
484	54223	35,983	186	35,983	186
485	54225	28,258	186	28,258	186
486	54226	29,727	186	29,727	186
487	54227	25,911	186	25,911	186
488	54228	26,293	186	26,293	186
489	54230	20,037	186	20,037	186
490	54231	26,567	186	26,567	186
491	54232	34,230	186	34,230	186
492	54233	30,896	186	30,896	186
493	54234	55,824	186	55,824	186
494	54235	33,733	186	33,733	186
495	54236	33,733	186	33,733	186
496	54237	33,733	186	33,733	186
497	54238	34,633	186	34,633	186
498	54239	33,733	186	33,733	186
499	54241	33,733	186	33,733	186
500	54242	6,442	186	6,442	186
501	54243	13,230	186	13,230	186
502	54244	30,331	186	30,331	186
503	54245	29,025	186	29,025	186
504	54246	29,789	186	29,789	186
505	54247	24,521	186	24,521	186
506	54248	28,828	186	28,828	186
507	54249	31,904	186	31,904	186
508	54250	20,691	186	20,691	186
509	54251	24,783	186	24,783	186
510	54252	28,120	186	28,120	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
511	54253	30,148	186	30,148	186
512	54254	19,544	186	19,544	186
513	54255	31,381	186	31,381	186
514	54256	29,672	186	29,672	186
515	54261	22,983	186	22,983	186
516	54262	26,360	186	26,360	186
517	54263	36,676	186	36,676	186
518	54264	20,404	186	20,404	186
519	54265	21,504	186	21,504	186
520	54266	30,240	186	30,240	186
521	54267	24,521	186	24,521	186
522	54268	57,881	186	57,881	186
523	54269	32,675	186	32,675	186
524	54270	24,521	186	24,521	186
525	54271	35,069	186	35,069	186
526	54272	34,057	186	34,057	186
527	54274	34,732	186	34,732	186
528	54276	20,037	186	20,037	186
529	54277	36,345	186	36,345	186
530	54278	31,321	186	31,321	186
531	54280	43,108	186	43,108	186
532	54281	26,513	186	26,513	186
533	54282	34,138	186	34,138	186
534	54283	34,138	186	34,138	186
535	54284	34,057	186	34,057	186
536	54285	29,032	186	29,032	186
537	54286	34,138	186	34,138	186
538	54287	30,292	186	30,292	186
539	54288	19,257	186	19,257	186
540	54289	29,988	186	29,988	186
541	54290	25,543	186	25,543	186
542	54291	33,135	186	33,135	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
543	54292	24,913	186	24,913	186
544	54293	34,138	186	34,138	186
545	54294	34,138	186	34,138	186
546	54295	25,648	186	25,648	186
547	54296	30,936	186	30,936	186
548	54297	29,091	186	29,091	186
549	54298	27,599	186	27,599	186
550	54299	34,057	186	34,057	186
551	54300	34,057	186	34,057	186
552	54301	34,057	186	34,057	186
553	54302	35,159	186	35,159	186
554	54303	34,057	186	34,057	186
555	54304	34,057	186	34,057	186
556	54305	25,475	186	25,475	186
557	54306	32,153	186	32,153	186
558	54307	30,292	186	30,292	186
559	54308	6,847	186	6,847	186
560	54309	20,315	186	20,315	186
561	54312	35,656	186	35,656	186
562	54313	31,350	186	31,350	186
563	54315	34,700	186	34,700	186
564	54316	24,170	186	24,170	186
565	54318	35,422	186	35,422	186
566	54319	34,057	186	34,057	186
567	54320	34,138	186	34,138	186
568	54321	34,138	186	34,138	186
569	54322	34,501	186	34,501	186
570	54323	33,976	186	33,976	186
571	54324	21,371	186	21,371	186
572	54325	34,588	186	34,588	186
573	54326	34,138	186	34,138	186
574	54327	26,450	186	26,450	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
575	54328	32,115	186	32,115	186
576	54329	43,479	186	43,479	186
577	54331	34,363	186	34,363	186
578	54332	26,491	186	26,491	186
579	54333	36,982	186	36,982	186
580	54334	20,037	186	20,037	186
581	54336	22,724	186	22,724	186
582	54337	944	186	944	186
583	54338	26,113	186	26,113	186
584	54339	35,474	186	35,474	186
585	54340	20,839	186	20,839	186
586	54341	34,619	186	34,619	186
587	54342	26,441	186	26,441	186
588	54343	20,247	186	20,247	186
589	54344	51,894	186	51,894	186
590	54345	31,609	186	31,609	186
591	54346	20,037	186	20,037	186
592	54347	35,503	186	35,503	186
593	54348	36,725	186	36,725	186
594	54350	20,037	186	20,037	186
595	54351	35,713	186	35,713	186
596	54352	27,329	186	27,329	186
597	54353	26,015	186	26,015	186
598	54354	31,370	186	31,370	186
599	54355	48,791	186	48,791	186
600	54356	51,694	186	51,694	186
601	54358	31,186	186	31,186	186
602	54359	23,706	186	23,706	186
603	54360	33,538	186	33,538	186
604	54361	34,057	186	34,057	186
605	54363	35,650	186	35,650	186
606	54364	22,808	186	22,808	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
607	54365	35,249	186	35,249	186
608	54367	34,987	186	34,987	186
609	54368	35,851	186	35,851	186
610	54369	27,507	186	27,507	186
611	54370	26,765	186	26,765	186
612	54371	34,718	186	34,718	186
613	54372	23,143	186	23,143	186
614	54373	21,927	186	21,927	186
615	54376	4,317	186	4,317	186
616	54377	82	186	82	186
617	54378	82	186	82	186
618	54382	4,317	186	4,317	186
619	54384	26	186	26	186
620	54385	82	186	82	186
621	54386	82	186	82	186
622	54387	4,317	186	4,317	186
623	54388	26	186	26	186
624	54390	4,317	186	4,317	186
625	54391	2,956	186	2,956	186
626	54392	4,317	186	4,317	186
627	54393	653	186	653	186
628	54394	4,317	186	4,317	186
629	54395	4,317	186	4,317	186
630	54396	4,317	186	4,317	186
631	54402	4,317	186	4,317	186
632	54403	4,317	186	4,317	186
633	54405	4,317	186	4,317	186
634	54407	4,317	186	4,317	186
635	54412	15	186	15	186
636	54413	4,317	186	4,317	186
637	54414	4,317	186	4,317	186
638	54415	469	186	469	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
639	54416	4,317	186	4,317	186
640	54417	4,317	186	4,317	186
641	54418	4,317	186	4,317	186
642	54419	4,317	186	4,317	186
643	54420	4,317	186	4,317	186
644	54421	653	186	653	186
645	54423	4,317	186	4,317	186
646	54424	4,317	186	4,317	186
647	54425	4,317	186	4,317	186
648	54426	4,317	186	4,317	186
649	54427	4,317	186	4,317	186
650	54428	4,317	186	4,317	186
651	54431	4,317	186	4,317	186
652	54432	4,317	186	4,317	186
653	54433	15	186	15	186
654	54434	4,317	186	4,317	186
655	54435	469	186	469	186
656	54438	4,317	186	4,317	186
657	54439	4,317	186	4,317	186
658	54440	4,317	186	4,317	186
659	54445	4,317	186	4,317	186
660	54446	4,317	186	4,317	186
661	54450	4,317	186	4,317	186
662	54452	469	186	469	186
663	54500	572	186	572	186
664	54501	572	186	572	186
665	54502	572	186	572	186
666	54503	572	186	572	186
667	54504	572	186	572	186
668	54505	572	186	572	186
669	54506	572	186	572	186
670	54507	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
671	54508	572	186	572	186
672	54509	572	186	572	186
673	54510	572	186	572	186
674	54511	572	186	572	186
675	54512	572	186	572	186
676	54513	572	186	572	186
677	54514	572	186	572	186
678	54515	572	186	572	186
679	54516	572	186	572	186
680	54517	572	186	572	186
681	54518	572	186	572	186
682	54519	572	186	572	186
683	54520	572	186	572	186
684	54521	572	186	572	186
685	54522	572	186	572	186
686	54523	572	186	572	186
687	54524	572	186	572	186
688	54525	572	186	572	186
689	54526	572	186	572	186
690	54527	572	186	572	186
691	54528	572	186	572	186
692	54529	572	186	572	186
693	54530	572	186	572	186
694	54531	572	186	572	186
695	54532	572	186	572	186
696	54533	572	186	572	186
697	54534	572	186	572	186
698	54535	572	186	572	186
699	54536	572	186	572	186
700	54537	572	186	572	186
701	54538	572	186	572	186
702	54539	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
703	54540	572	186	572	186
704	54541	572	186	572	186
705	54542	572	186	572	186
706	54543	572	186	572	186
707	54544	572	186	572	186
708	54545	572	186	572	186
709	54546	572	186	572	186
710	54547	572	186	572	186
711	54548	572	186	572	186
712	54549	572	186	572	186
713	54550	572	186	572	186
714	54551	572	186	572	186
715	54552	572	186	572	186
716	54553	572	186	572	186
717	54554	572	186	572	186
718	54555	572	186	572	186
719	54556	572	186	572	186
720	54557	572	186	572	186
721	54558	572	186	572	186
722	54559	572	186	572	186
723	54560	572	186	572	186
724	54561	572	186	572	186
725	54562	572	186	572	186
726	54563	572	186	572	186
727	54564	572	186	572	186
728	54565	572	186	572	186
729	54566	572	186	572	186
730	54567	572	186	572	186
731	54568	572	186	572	186
732	54569	572	186	572	186
733	54570	572	186	572	186
734	54571	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
735	54572	572	186	572	186
736	54573	572	186	572	186
737	54574	572	186	572	186
738	54575	476	186	476	186
739	54576	572	186	572	186
740	54577	572	186	572	186
741	54578	572	186	572	186
742	54579	572	186	572	186
743	54580	572	186	572	186
744	54581	572	186	572	186
745	54582	572	186	572	186
746	54583	572	186	572	186
747	54584	572	186	572	186
748	54585	572	186	572	186
749	54586	572	186	572	186
750	54587	572	186	572	186
751	54588	572	186	572	186
752	54589	572	186	572	186
753	54590	572	186	572	186
754	54591	572	186	572	186
755	54592	572	186	572	186
756	54593	572	186	572	186
757	54594	572	186	572	186
758	54595	572	186	572	186
759	54596	572	186	572	186
760	54597	572	186	572	186
761	54598	572	186	572	186
762	54599	572	186	572	186
763	54600	572	186	572	186
764	54601	572	186	572	186
765	54602	572	186	572	186
766	54603	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
767	54604	572	186	572	186
768	54605	572	186	572	186
769	54606	572	186	572	186
770	54607	572	186	572	186
771	54608	572	186	572	186
772	54609	476	186	476	186
773	54610	572	186	572	186
774	54611	572	186	572	186
775	54612	572	186	572	186
776	54614	572	186	572	186
777	54615	572	186	572	186
778	54616	572	186	572	186
779	54617	572	186	572	186
780	54618	572	186	572	186
781	54619	572	186	572	186
782	54620	572	186	572	186
783	54621	572	186	572	186
784	54622	572	186	572	186
785	54623	572	186	572	186
786	54624	572	186	572	186
787	54625	572	186	572	186
788	54626	572	186	572	186
789	54627	572	186	572	186
790	54628	572	186	572	186
791	54629	572	186	572	186
792	54630	572	186	572	186
793	54631	572	186	572	186
794	54632	572	186	572	186
795	54633	572	186	572	186
796	54634	572	186	572	186
797	54635	572	186	572	186
798	54636	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
799	54637	476	186	476	186
800	54638	572	186	572	186
801	54639	572	186	572	186
802	54640	572	186	572	186
803	54641	572	186	572	186
804	54642	572	186	572	186
805	54643	572	186	572	186
806	54644	572	186	572	186
807	54645	572	186	572	186
808	54646	572	186	572	186
809	54647	572	186	572	186
810	54648	572	186	572	186
811	54649	572	186	572	186
812	54650	572	186	572	186
813	54651	572	186	572	186
814	54652	572	186	572	186
815	54653	572	186	572	186
816	54654	572	186	572	186
817	54655	572	186	572	186
818	54656	572	186	572	186
819	54657	572	186	572	186
820	54658	572	186	572	186
821	54659	572	186	572	186
822	54660	572	186	572	186
823	54661	572	186	572	186
824	54662	572	186	572	186
825	54663	572	186	572	186
826	54664	572	186	572	186
827	54665	572	186	572	186
828	54666	572	186	572	186
829	54667	572	186	572	186
830	54668	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
831	54669	572	186	572	186
832	54670	572	186	572	186
833	54671	572	186	572	186
834	54672	572	186	572	186
835	54673	572	186	572	186
836	54674	572	186	572	186
837	54675	572	186	572	186
838	54676	572	186	572	186
839	54677	572	186	572	186
840	54678	572	186	572	186
841	54679	572	186	572	186
842	54680	572	186	572	186
843	54681	572	186	572	186
844	54682	572	186	572	186
845	54683	572	186	572	186
846	54684	572	186	572	186
847	54685	572	186	572	186
848	54686	572	186	572	186
849	54687	572	186	572	186
850	54688	572	186	572	186
851	54689	572	186	572	186
852	54690	572	186	572	186
853	54691	572	186	572	186
854	54692	572	186	572	186
855	54693	572	186	572	186
856	54694	572	186	572	186
857	54695	572	186	572	186
858	54696	572	186	572	186
859	54697	572	186	572	186
860	54698	572	186	572	186
861	54699	572	186	572	186
862	54700	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
863	54701	572	186	572	186
864	54702	572	186	572	186
865	54703	572	186	572	186
866	54704	572	186	572	186
867	54705	572	186	572	186
868	54706	572	186	572	186
869	54707	572	186	572	186
870	54708	572	186	572	186
871	54709	572	186	572	186
872	54710	572	186	572	186
873	54711	572	186	572	186
874	54712	572	186	572	186
875	54713	572	186	572	186
876	54714	572	186	572	186
877	54715	572	186	572	186
878	54716	572	186	572	186
879	54717	572	186	572	186
880	54718	572	186	572	186
881	54719	572	186	572	186
882	54720	572	186	572	186
883	54721	572	186	572	186
884	54722	572	186	572	186
885	54723	572	186	572	186
886	54724	572	186	572	186
887	54725	572	186	572	186
888	54726	572	186	572	186
889	54727	572	186	572	186
890	54728	572	186	572	186
891	54729	572	186	572	186
892	54730	572	186	572	186
893	54731	572	186	572	186
894	54732	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
895	54733	572	186	572	186
896	54734	572	186	572	186
897	54735	572	186	572	186
898	54736	572	186	572	186
899	54737	572	186	572	186
900	54738	572	186	572	186
901	54739	572	186	572	186
902	54740	572	186	572	186
903	54741	572	186	572	186
904	54742	572	186	572	186
905	54743	572	186	572	186
906	54744	572	186	572	186
907	54745	572	186	572	186
908	54746	572	186	572	186
909	54747	572	186	572	186
910	54748	572	186	572	186
911	54749	572	186	572	186
912	54750	572	186	572	186
913	54751	572	186	572	186
914	54752	572	186	572	186
915	54753	572	186	572	186
916	54754	572	186	572	186
917	54755	572	186	572	186
918	54756	572	186	572	186
919	54757	572	186	572	186
920	54758	572	186	572	186
921	54759	572	186	572	186
922	54760	572	186	572	186
923	54761	572	186	572	186
924	54762	572	186	572	186
925	54763	572	186	572	186
926	54764	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
927	54765	572	186	572	186
928	54766	572	186	572	186
929	54767	572	186	572	186
930	54768	572	186	572	186
931	54769	476	186	476	186
932	54770	572	186	572	186
933	54771	572	186	572	186
934	54772	572	186	572	186
935	54773	572	186	572	186
936	54774	476	186	476	186
937	54775	572	186	572	186
938	54776	572	186	572	186
939	54777	572	186	572	186
940	54778	572	186	572	186
941	54779	572	186	572	186
942	54780	572	186	572	186
943	54781	572	186	572	186
944	54782	372	186	372	186
945	54783	572	186	572	186
946	54784	572	186	572	186
947	54785	572	186	572	186
948	54786	476	186	476	186
949	54787	572	186	572	186
950	54788	572	186	572	186
951	54789	572	186	572	186
952	54790	572	186	572	186
953	54791	572	186	572	186
954	54792	476	186	476	186
955	54793	572	186	572	186
956	54794	572	186	572	186
957	54795	572	186	572	186
958	54796	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
959	54797	572	186	572	186
960	54798	572	186	572	186
961	54799	476	186	476	186
962	54800	572	186	572	186
963	54801	572	186	572	186
964	54802	572	186	572	186
965	54803	572	186	572	186
966	54804	572	186	572	186
967	54805	572	186	572	186
968	54806	572	186	572	186
969	54807	572	186	572	186
970	54808	572	186	572	186
971	54809	476	186	476	186
972	54810	572	186	572	186
973	54811	476	186	476	186
974	54812	572	186	572	186
975	54813	572	186	572	186
976	54814	572	186	572	186
977	54815	476	186	476	186
978	54816	572	186	572	186
979	54817	572	186	572	186
980	54818	572	186	572	186
981	54819	572	186	572	186
982	54820	572	186	572	186
983	54821	572	186	572	186
984	54822	572	186	572	186
985	54823	572	186	572	186
986	54824	572	186	572	186
987	54825	572	186	572	186
988	54826	572	186	572	186
989	54827	572	186	572	186
990	54828	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
991	54829	572	186	572	186
992	54830	572	186	572	186
993	54831	572	186	572	186
994	54832	572	186	572	186
995	54833	572	186	572	186
996	54834	572	186	572	186
997	54835	572	186	572	186
998	54836	572	186	572	186
999	54837	572	186	572	186
1000	54838	572	186	572	186
1001	54839	572	186	572	186
1002	54840	572	186	572	186
1003	54841	572	186	572	186
1004	54842	572	186	572	186
1005	54843	572	186	572	186
1006	54844	572	186	572	186
1007	54845	572	186	572	186
1008	54847	572	186	572	186
1009	54848	572	186	572	186
1010	54849	572	186	572	186
1011	54850	572	186	572	186
1012	54851	476	186	476	186
1013	54852	572	186	572	186
1014	54853	572	186	572	186
1015	54854	572	186	572	186
1016	54855	572	186	572	186
1017	54856	572	186	572	186
1018	54857	572	186	572	186
1019	54858	572	186	572	186
1020	54859	572	186	572	186
1021	54861	572	186	572	186
1022	54862	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1023	54863	572	186	572	186
1024	54866	572	186	572	186
1025	54868	572	186	572	186
1026	54869	572	186	572	186
1027	54870	572	186	572	186
1028	54871	572	186	572	186
1029	54872	572	186	572	186
1030	54873	572	186	572	186
1031	54874	572	186	572	186
1032	54875	572	186	572	186
1033	54876	572	186	572	186
1034	54877	572	186	572	186
1035	54878	572	186	572	186
1036	54879	572	186	572	186
1037	54880	572	186	572	186
1038	54881	572	186	572	186
1039	54882	572	186	572	186
1040	54883	572	186	572	186
1041	54884	572	186	572	186
1042	54885	572	186	572	186
1043	54886	572	186	572	186
1044	54887	572	186	572	186
1045	54888	572	186	572	186
1046	54889	572	186	572	186
1047	54890	572	186	572	186
1048	54891	572	186	572	186
1049	54892	572	186	572	186
1050	54893	572	186	572	186
1051	54894	572	186	572	186
1052	54895	572	186	572	186
1053	54896	572	186	572	186
1054	54897	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1055	54898	572	186	572	186
1056	54899	572	186	572	186
1057	54900	572	186	572	186
1058	54901	572	186	572	186
1059	54902	572	186	572	186
1060	54903	572	186	572	186
1061	54904	572	186	572	186
1062	54905	572	186	572	186
1063	54906	572	186	572	186
1064	54907	572	186	572	186
1065	54908	572	186	572	186
1066	54909	572	186	572	186
1067	54910	572	186	572	186
1068	54911	572	186	572	186
1069	54914	572	186	572	186
1070	54915	572	186	572	186
1071	54916	572	186	572	186
1072	54917	572	186	572	186
1073	54918	572	186	572	186
1074	54919	572	186	572	186
1075	54920	572	186	572	186
1076	54921	572	186	572	186
1077	54922	572	186	572	186
1078	54923	572	186	572	186
1079	54924	572	186	572	186
1080	54925	476	186	476	186
1081	54926	572	186	572	186
1082	54927	572	186	572	186
1083	54928	572	186	572	186
1084	54929	572	186	572	186
1085	54930	572	186	572	186
1086	54931	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1087	54932	572	186	572	186
1088	54933	572	186	572	186
1089	54934	572	186	572	186
1090	54935	572	186	572	186
1091	54936	572	186	572	186
1092	54937	572	186	572	186
1093	54938	461	186	461	186
1094	54939	572	186	572	186
1095	54940	572	186	572	186
1096	54941	572	186	572	186
1097	54943	572	186	572	186
1098	54944	572	186	572	186
1099	54945	572	186	572	186
1100	54946	572	186	572	186
1101	54947	572	186	572	186
1102	54948	572	186	572	186
1103	54949	572	186	572	186
1104	54950	572	186	572	186
1105	54951	572	186	572	186
1106	54952	572	186	572	186
1107	54953	572	186	572	186
1108	54954	572	186	572	186
1109	54955	572	186	572	186
1110	54956	572	186	572	186
1111	54957	572	186	572	186
1112	54958	572	186	572	186
1113	54959	572	186	572	186
1114	54960	572	186	572	186
1115	54961	572	186	572	186
1116	54962	572	186	572	186
1117	54963	572	186	572	186
1118	54964	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1119	54965	572	186	572	186
1120	54966	572	186	572	186
1121	54967	572	186	572	186
1122	54968	572	186	572	186
1123	54969	572	186	572	186
1124	54970	572	186	572	186
1125	54971	572	186	572	186
1126	54972	572	186	572	186
1127	54973	572	186	572	186
1128	54974	572	186	572	186
1129	54975	572	186	572	186
1130	54976	572	186	572	186
1131	54977	572	186	572	186
1132	54978	572	186	572	186
1133	54979	572	186	572	186
1134	54980	572	186	572	186
1135	54981	461	186	461	186
1136	54982	572	186	572	186
1137	54983	572	186	572	186
1138	54984	572	186	572	186
1139	54985	572	186	572	186
1140	54986	572	186	572	186
1141	54987	572	186	572	186
1142	54988	572	186	572	186
1143	54989	572	186	572	186
1144	54990	572	186	572	186
1145	54991	572	186	572	186
1146	54992	572	186	572	186
1147	54993	572	186	572	186
1148	54994	572	186	572	186
1149	54995	572	186	572	186
1150	54996	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1151	54998	572	186	572	186
1152	54999	572	186	572	186
1153	55000	572	186	572	186
1154	55001	572	186	572	186
1155	55002	572	186	572	186
1156	55003	572	186	572	186
1157	55004	572	186	572	186
1158	55005	572	186	572	186
1159	55006	572	186	572	186
1160	55007	572	186	572	186
1161	55009	572	186	572	186
1162	55010	572	186	572	186
1163	55011	572	186	572	186
1164	55012	572	186	572	186
1165	55013	572	186	572	186
1166	55014	572	186	572	186
1167	55015	572	186	572	186
1168	55016	572	186	572	186
1169	55017	572	186	572	186
1170	55018	572	186	572	186
1171	55020	572	186	572	186
1172	55022	572	186	572	186
1173	55023	572	186	572	186
1174	55024	572	186	572	186
1175	55025	572	186	572	186
1176	55026	572	186	572	186
1177	55027	572	186	572	186
1178	55028	572	186	572	186
1179	55029	572	186	572	186
1180	55030	572	186	572	186
1181	55031	572	186	572	186
1182	55032	572	186	572	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1183	55033	572	186	572	186
1184	55034	572	186	572	186
1185	55035	572	186	572	186
1186	55036	572	186	572	186
1187	55037	572	186	572	186
1188	55039	572	186	572	186
1189	55040	572	186	572	186
1190	55041	572	186	572	186
1191	55042	572	186	572	186
1192	55043	572	186	572	186
1193	55044	572	186	572	186
1194	55045	572	186	572	186
1195	55046	572	186	572	186
1196	55047	572	186	572	186
1197	55048	572	186	572	186
1198	55049	572	186	572	186
1199	55050	572	186	572	186
1200	55051	572	186	572	186
1201	55052	578	186	578	186
1202	55053	572	186	572	186
1203	60007	4,833	186	4,833	186
1204	60061	1,233	186	1,233	186
1205	60070	57,581	186	57,581	186
1206	60134	1,233	186	1,233	186
1207	69000	3,200	186	3,200	186
1208	50145-C	45,498	186	45,498	186
1209	50212-C	32,306	186	32,306	186
1210	50235-C	1,134	186	1,134	186
1211	50238-C	8,502	186	8,502	186
1212	50245-C	4,631	186	4,631	186
1213	50297-C	4,496	186	4,496	186
1214	50350-C	10,662	186	10,662	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1215	50361-C	16,310	186	16,310	186
1216	60113-FC	2,106	186	2,106	186
1217	60168-C	3,767	186	3,767	186
1218	60175-C	16,342	186	16,342	186
1219	60197-C	4,334	186	4,334	186
1220	70010-01	121,409	186	121,409	186
1221	70010-02	121,409	186	121,409	186
1222	70010-03	121,409	186	121,409	186
1223	70010-04	121,409	186	121,409	186
1224	70011-01	114,547	186	114,547	186
1225	70011-02	114,547	186	114,547	186
1226	70011-03	114,547	186	114,547	186
1227	70011-04	114,547	186	114,547	186
1228	70012-01	55,782	186	55,782	186
1229	70012-02	65,552	186	65,552	186
1230	70012-03	65,552	186	65,552	186
1231	70012-04	65,552	186	65,552	186
1232	70012-05	65,552	186	65,552	186
1233	70012-06	65,552	186	65,552	186
1234	70013-01	84,117	186	84,117	186
1235	70013-02	84,117	186	84,117	186
1236	70013-03	84,117	186	84,117	186
1237	70013-04	84,117	186	84,117	186
1238	70013-05	84,117	186	84,117	186
20	Total	15,235,810		15,235,810	
21	Generation Studies				
39	Total				
40	Grand Total	15,235,810		15,235,810	

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: StudyCostsIncurred

The CAISO is completing this schedule to report costs and reimbursements of on-going generator interconnection studies for the indicated period. Because these studies are in progress, and due to timing differences between incurring costs and the receipt of reimbursements, the full amount of costs incurred or reimbursements received on any particular study may not be fully disclosed on this or subsequent schedules.

FERC FORM No. 1 (NEW. 03-07)

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS Credits Account Charged (d)	CREDITS Credits Amount (e)	Balance at End of Year (f)
1	Unbilled GIP Receivables	9,477,949	38,932,195		38,175,208	10,234,936
47	Miscellaneous Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	9,477,949				10,234,936

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)
1	Bonds (Account 221)						
2	Series 2021 (Green Bonds)		174,445,000				
3	Subtotal		174,445,000		0	0	0
4	Reacquired Bonds (Account 222)						
5							
6							
7							
8	Subtotal						
9	Advances from Associated Companies (Account 223)						
10							
11							
12							
13	Subtotal						
14	Other Long Term Debt (Account 224)						
15							
16							
17							
18	Subtotal						
33	TOTAL		174,445,000				

LONG-TERM DEBT (Account 221, 222, 223 and 224)

Line No.	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1						
2					156,660,000	2,985,666
3					156,660,000	2,985,666
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
33					156,660,000	2,985,666

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR	BALANCE AT BEGINNING OF YEAR
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)
1	Property Taxes	Property Tax			0	
2	Subtotal Property Tax				0	0
3	FICA	Federal Tax			1,044,323	
4	Medicare	Federal Tax			282,471	
5	Subtotal Federal Tax				1,326,794	0
6	California Unemployment Tax	Unemployment Tax			6,406	
7	Subtotal Unemployment Tax				6,406	0
8	Use Tax	Sales And Use Tax			0	
9	Subtotal Sales And Use Tax				0	0
10	Environmental & Other	Other Taxes			0	
11	Subtotal Other Taxes				0	0
40	TOTAL				1,333,200	0

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR	BALANCE AT END OF YEAR	DISTRIBUTION OF TAXES CHARGED
				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)
1	32,283	32,283		0		
2	32,283	32,283	0	0	0	0
3	6,287,454	6,255,276		1,076,501		
4	1,986,268	1,972,950		295,789		
5	8,273,722	8,228,226	0	1,372,290	0	0
6	168,293	172,668		2,031		
7	168,293	172,668	0	2,031	0	0
8	1,719	1,719		0		
9	1,719	1,719	0	0	0	0
10	37,632	37,632		0		
11	37,632	37,632	0	0	0	0
40	8,513,649	8,472,528	0	1,374,321	0	0

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	DISTRIBUTION OF TAXES CHARGED	DISTRIBUTION OF TAXES CHARGED	DISTRIBUTION OF TAXES CHARGED
	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
1			
2	0	0	0
3			
4			
5	0	0	0
6			
7	0	0	0
8			
9	0	0	0
10			
11	0	0	0
40		0	0

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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OTHER DEFERRED CREDITS (Account 253)

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Unearned Revenue	0		37,632	37,632	0
2	Accrued Taxes	140,016	408.1	133,401		6,615
3	HANA Admin Fees	855,000		757,500	843,611	941,111
4	RC Fees	(56)		19,799,989	19,823,329	23,284
5	Other Deferred Credits-Misc	0		1,325	15,251	13,926
47	TOTAL	994,960		20,729,847	20,719,823	984,936

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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Electric Operating Revenues

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales						
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)						
5	Large (or Ind.) (See Instr. 4)						
6	(444) Public Street and Highway Lighting						
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers						
11	(447) Sales for Resale						
12	TOTAL Sales of Electricity						
13	(Less) (449.1) Provision for Rate Refunds						
14	TOTAL Revenues Before Prov. for Refunds						
15	Other Operating Revenues						
16	(450) Forfeited Discounts						
17	(451) Miscellaneous Service Revenues						
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property						
20	(455) Interdepartmental Rents						

Electric Operating Revenues

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
21	(456) Other Electric Revenues						
22	(456.1) Revenues from Transmission of Electricity of Others						
23	(457.1) Regional Control Service Revenues	197,210,036	185,658,632				
24	(457.2) Miscellaneous Revenues	65,161,118	60,898,790				
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	262,371,154	246,557,422				
27	TOTAL Electric Operating Revenues	262,371,154	246,557,422				

Line12, column (b) includes \$ of unbilled revenues.

Line12, column (d) includes MWH relating to unbilled revenues

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	GMC Forward Scheduling inter-SC Trades Grid Management Charge	716,638	1,482,638	2,342,240	3,191,508
2	GMC Bid Transaction Fee	134,699	280,338	434,705	572,381
3	GMC CRR Transaction Fee	209,245	470,230	783,415	1,523,610
4	GMC Market Services Charge	20,818,632	40,613,976	63,791,733	82,685,445
5	GMC System Operations Charge	22,480,610	45,096,092	74,821,389	96,820,926
6	GMC CRR Services Charge	649,864	1,360,253	2,151,029	2,820,082
7	GMC Transmission Ownership Rights Charge	40,680	146,014	274,332	378,584
8	GMC Scheduling Coordinator ID Charge	2,173,500	4,476,000	6,823,500	9,217,500
46	TOTAL	47,223,868	93,925,541	151,422,343	197,210,036

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering		
5	(501) Fuel		
6	(502) Steam Expenses		
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses		
10	(506) Miscellaneous Steam Power Expenses		
11	(507) Rents		
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)		
14	Maintenance		
15	(510) Maintenance Supervision and Engineering		
16	(511) Maintenance of Structures		
17	(512) Maintenance of Boiler Plant		
18	(513) Maintenance of Electric Plant		
19	(514) Maintenance of Miscellaneous Steam Plant		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)		
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)		
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuclear. Power (Enter Total of lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)		
60	D. Other Power Generation		
61	Operation		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of Lines 62 thru 67)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power		
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses		
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)		
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)		
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	4,837,769	4,292,955
85	(561.1) Load Dispatch-Reliability	18,865,924	14,688,417
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	11,034,357	8,944,985
87	(561.3) Load Dispatch-Transmission Service and Scheduling	9,588,034	8,216,726
88	(561.4) Scheduling, System Control and Dispatch Services		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
89	(561.5) Reliability, Planning and Standards Development	14,159,054	10,669,636
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies	3,772,584	3,424,819
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses		
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses		
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others		
97	(566) Miscellaneous Transmission Expenses		
98	(567) Rents		
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	62,257,722	50,237,538
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	23,126,070	15,738,338
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment		
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines		
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of Lines 101 thru 110)	23,126,070	15,738,338
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	85,383,792	65,975,876
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision	17,001,402	14,443,610
116	(575.2) Day-Ahead and Real-Time Market Facilitation	6,827,833	5,731,542
117	(575.3) Transmission Rights Market Facilitation		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		0
120	(575.6) Market Monitoring and Compliance	6,335,386	5,405,133
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	30,164,621	25,580,285
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware	3,414,578	2,394,409
127	(576.3) Maintenance of Computer Software	7,254,922	7,120,941
128	(576.4) Maintenance of Communication Equipment	4,385,680	4,172,330
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)	15,055,180	13,687,680
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)	45,219,801	39,267,965
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering		
135	(581) Load Dispatching		
136	(582) Station Expenses		
137	(583) Overhead Line Expenses		
138	(584) Underground Line Expenses		
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses		
141	(587) Customer Installations Expenses		
142	(588) Miscellaneous Expenses		
143	(589) Rents		
144	TOTAL Operation (Enter Total of Lines 134 thru 143)		
145	Maintenance		
146	(590) Maintenance Supervision and Engineering		
147	(591) Maintenance of Structures		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
148	(592) Maintenance of Station Equipment		
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines		
150	(594) Maintenance of Underground Lines		
151	(595) Maintenance of Line Transformers		
152	(596) Maintenance of Street Lighting and Signal Systems		
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant		
155	TOTAL Maintenance (Total of Lines 146 thru 154)		
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)		
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision		
160	(902) Meter Reading Expenses	0	0
161	(903) Customer Records and Collection Expenses	9,413,471	8,698,816
162	(904) Uncollectible Accounts		
163	(905) Miscellaneous Customer Accounts Expenses	885,126	702,946
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	10,298,597	9,401,762
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	6,227,312	5,558,507
169	(909) Informational and Instructional Expenses		
170	(910) Miscellaneous Customer Service and Informational Expenses	2,442,173	2,040,040
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	8,669,485	7,598,547
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	62,976,137	55,580,890
182	(921) Office Supplies and Expenses	3,173,561	3,542,976
183	(Less) (922) Administrative Expenses Transferred-Credit		
184	(923) Outside Services Employed	16,909,174	16,365,096
185	(924) Property Insurance	2,931,246	2,694,819
186	(925) Injuries and Damages		
187	(926) Employee Pensions and Benefits		
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	1,291,594	715,072
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	41,619	37,671
192	(930.2) Miscellaneous General Expenses	1,169,167	1,201,866
193	(931) Rents	3,171,636	3,568,657
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	91,664,134	83,707,047
195	Maintenance		
196	(935) Maintenance of General Plant	3,468,821	3,201,923
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	95,132,955	86,908,970
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	244,704,630	209,153,120

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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TRANSMISSION OF ELECTRICITY BY ISO/RTOs

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1	San Diego Gas & Electric Co.	FNO	384 HV Wheeling Revenue	(36,818,767)	
2	San Diego Gas & Electric Co.	FNO	374 HV Access Revenue	(582,553,187)	
3	San Diego Gas & Electric Co.				(619,371,954)
4	Southern California Edison Co.	FNO	374 HV Access Revenue	(1,082,562,481)	
5	Southern California Edison Co.	FNO	384 HV Wheeling Revenue	(192,858,976)	
6	Southern California Edison Co.	FNO	385 LV Wheeling Revenue	(737,154)	
7	Southern California Edison Co.				(1,276,158,611)
8	Pacific Gas & Electric Com	FNO	384 HV Wheeling Revenue	(357,993,033)	
9	Pacific Gas & Electric Com	FNO	374 HV Access Revenue	(642,562,033)	
10	Pacific Gas & Electric Com	FNO	385 LV Wheeling Revenue	(125,374,060)	
11	Pacific Gas & Electric Com				(1,125,929,126)
12	City of Azusa - PTO	FNO	374 HV Access Revenue	(1,230,524)	
13	City of Azusa - PTO	FNO	384 HV Wheeling Revenue	(4,898)	
14	City of Azusa - PTO				(1,235,422)
15	City of Banning - PTO	FNO	374 HV Access Revenue	(761,122)	
16	City of Banning - PTO	FNO	384 HV Wheeling Revenue	(220,968)	
17	City of Banning - PTO				(982,090)
18	City of Anaheim - PTO	FNO	384 HV Wheeling Revenue	(306,241)	
19	City of Anaheim - PTO	FNO	374 HV Access Revenue	(30,421,229)	
20	City of Anaheim - PTO				(30,727,470)
21	City of Riverside - PTO	FNO	374 HV Access Revenue	(37,006,488)	
22	City of Riverside - PTO	FNO	384 HV Wheeling Revenue	(350,014)	
23	City of Riverside - PTO				(37,356,502)

TRANSMISSION OF ELECTRICITY BY ISO/RTOs

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
24	City of Pasadena - PTO	FNO	384 HV Wheeling Revenue	(3,744,118)	
25	City of Pasadena - PTO	FNO	374 HV Access Revenue	(12,182,010)	
26	City of Pasadena - PTO				(15,926,128)
27	DATC Path 15, LLC	FNO	374 HV Access Revenue	(16,642,995)	
28	DATC Path 15, LLC				(16,642,995)
29	STARTRANS IO, LLC	FNO	384 HV Wheeling Revenue	(12,246)	
30	STARTRANS IO, LLC	FNO	374 HV Access Revenue	(2,783,554)	
31	STARTRANS IO, LLC				(2,795,800)
32	Trans Bay Cable, LLC	FNO	374 HV Access Revenue	(109,668,557)	
33	Trans Bay Cable, LLC				(109,668,557)
34	Citizens Sunrise Transmission LLC	FNO	374 HV Access Revenue	(13,264,656)	
35	Citizens Sunrise Transmission LLC				(13,264,656)
36	Valley Electric Association, Inc.-PTO	FNO	385 LV Wheeling Revenue	(701)	
37	Valley Electric Association, Inc.-PTO	FNO	384 HV Wheeling Revenue	(1,619)	
38	Valley Electric Association, Inc.-PTO				(2,320)
39	City of Colton-TO18	FNO	374 HV Access Revenue	(803,077)	
40	City of Colton-TO18	FNO	384 HV Wheeling Revenue	(408,817)	
41	City of Colton-TO18				(1,211,894)
42	GridLiance West LLC -TO19	FNO	374 HV Access Revenue	(17,165,953)	
43	GridLiance West LLC -TO19	FNO	384 HV Wheeling Revenue	(12,334,099)	
44	GridLiance West LLC -TO19				(29,500,052)
45	Citizens Sycamore-Penasquitos Transmission LLC	FNO	374 HV Access Revenue	(3,477,192)	
46	Citizens Sycamore-Penasquitos Transmission LLC				(3,477,192)
47	Mid American Central California Transco, LLC	FNO	374 HV Access Revenue	(2,010,967)	
48	Mid American Central California Transco, LLC				(2,010,967)

TRANSMISSION OF ELECTRICITY BY ISO/RTOs

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
49	Horizon West Transmission, LLC - TO26	FNO	374 HV Access Revenue	(23,427,924)	
50	Horizon West Transmission, LLC - TO26				(23,427,924)
51	DesertLink, LLC - TO27	FNO	374 HV Access Revenue	(22,168,451)	
52	DesertLink, LLC - TO27				(22,168,451)
53	Morongo Transmission LLC	FNO	374 HV Access Revenue	(46,549,600)	
54	Morongo Transmission LLC				(46,549,600)
40	TOTAL			(3,378,407,711)	(3,378,407,711)

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Bank Service Fee	293,806
7	Board of Directors Fees and Expense	875,361
46	TOTAL	1,169,167

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Depreciation and Amortization of Electric Plant (Account 403, 404, 405)

Line No.	Functional Classification (a)	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges
		Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant					
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant- Conventional					
5	Hydraulic Production Plant- Pumped Storage					
6	Other Production Plant					
7	Transmission Plant					
8	Distribution Plant					
9	Regional Transmission and Market Operation	28,650,089				28,650,089
10	General Plant					
11	Common Plant-Electric					
12	TOTAL	28,650,089				28,650,089

FERC FORM NO. 1 (REV. 12-03)

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B. Basis for Amortization Charges

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	#380	10,561.1	1 year		0%		0 days
13	#381	70,800.655	2 years		43.6363%		10 years
14	#382	4,526.617	6 years		18.1634%		2 years
15	#383	20,943.092	24 years		4.2154%		1 year
16	#384	3,760.16	3 years		28.7167%		4 years
17	#385	3,600.995	6 years		16.9631%		4 years

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REGULATORY COMMISSION EXPENSES

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)	EXPENSES INCURRED DURING YEAR	EXPENSES INCURRED DURING YEAR
						CURRENTLY CHARGED TO	CURRENTLY CHARGED TO
						Department (f)	Account No. (g)
1	FERC Hearings		1,291,594	1,291,594		Gen Counsel	928.0
46	TOTAL		1,291,594	1,291,594			

REGULATORY COMMISSION EXPENSES

Line No.	EXPENSES INCURRED DURING YEAR CURRENTLY CHARGED TO	EXPENSES INCURRED DURING YEAR	AMORTIZED DURING YEAR	AMORTIZED DURING YEAR	AMORTIZED DURING YEAR
	Amount (h)	Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
1	1,291,594				
46	1,291,594				

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DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission	58,718,716		
5	Regional Market	2,695,554		
6	Distribution			
7	Customer Accounts	8,899,745		
8	Customer Service and Informational	7,952,143		
9	Sales			
10	Administrative and General	61,202,290		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	139,468,448		
12	Maintenance			
13	Production			
14	Transmission	27,924,998		
15	Regional Market	14,057,308		
16	Distribution			
17	Administrative and General	(8,254,029)		
18	TOTAL Maintenance (Total of lines 13 thru 17)	33,728,277		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)			
21	Transmission (Enter Total of lines 4 and 14)	86,643,714		
22	Regional Market (Enter Total of Lines 5 and 15)	16,752,862		
23	Distribution (Enter Total of lines 6 and 16)			
24	Customer Accounts (Transcribe from line 7)	8,899,745		
25	Customer Service and Informational (Transcribe from line 8)	7,952,143		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	52,948,261		

DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	173,196,725		173,196,725
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			

DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			0
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	173,196,725	0	173,196,725
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant			
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)			
72	Plant Removal (By Utility Departments)			
73	Electric Plant			
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)			
77	Other Accounts (Specify, provide details in footnote):			
78				
79				
80				
81				
82				
83				
84				
85				

DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts			
96	TOTAL SALARIES AND WAGES	173,196,725	0	173,196,725

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2024	Year/Period of Report End of: 2023/ Q4
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Monthly ISO/RTO Transmission System Peak Load

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: EDRP									
1	January	27,693	11	7	4,329,157	235,051	563,946			0
2	February	27,799	27	7	4,194,571	135,706	636,455			0
3	March	27,287	1	8	5,106,098	122,515	696,739			0
4	Total for Quarter 1				13,629,826	493,272	1,897,140	0	0	0
5	April	27,903	27	9	3,885,452	124,433	508,066			0
6	May	28,987	16	9	5,750,929	74,541	556,665			0
7	June	34,035	30	8	5,006,831	95,213	881,021			0
8	Total for Quarter 2				14,643,212	294,187	1,945,752	0	0	0
9	July	41,575	25	7	5,977,740	169,205	1,274,606			0
10	August	43,206	16	6	6,317,309	153,658	1,187,209			0
11	September	36,203	8	6	6,200,785	131,334	926,443			0
12	Total for Quarter 3				18,495,834	454,197	3,388,258	0	0	0
13	October	35,269	6	6	4,658,006	599,996	3,944,582			0
14	November	27,277	30	7	5,145,935	590,372	4,340,447			0
15	December	27,508	11	7	4,840,916	549,863	4,044,930			0
16	Total for Quarter 4				14,644,857	1,740,231	12,329,959	0	0	0
17	Total Year to Date/Year				61,413,729	2,981,887	19,561,109	0	0	0

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MONTHLY PEAKS AND OUTPUT

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: EDRP					
29	January	16,697,222		27,693	11	7
30	February	14,532,989		27,799	27	7
31	March	16,328,642		27,287	1	8
32	April	14,899,836		27,903	27	9
33	May	16,202,065		28,987	16	9
34	June	16,260,311		34,035	30	8
35	July	21,163,766		41,575	25	7
36	August	21,477,751		43,206	16	6
37	September	17,847,131		36,203	8	6
38	October	17,141,981		35,269	6	6
39	November	15,670,165		27,277	30	7
40	December	16,526,827		27,508	11	7
41	Total	204,748,686	0			