

## **ATTACHMENT B**

### **CALIFORNIA INDEPENDENT SYSTEM OPERATOR CORPORATION**

#### **BUDGET TIMELINES**

- **Monthly Budget Process**
  - CAISO Management will provide the Monthly Financial Report to the CAISO Finance Committee and to all interested parties on the CAISO website ([www.caiso.com](http://www.caiso.com)) on the fourth Thursday following month end.
- **Annual and Triennial Budget Process**
  - First week in September (September 1, 1998): CAISO Management will provide a Preliminary Budget Report and Recommendation (Preliminary Report), including a draft of the Infrastructure Budget, Capital Expenditure Budget, Operating Budget, Transfer to Revenue Fund, Transmission Volumes and the resulting Grid Management Charge. After release of the Preliminary Report, the public may have access, upon reasonable notice, to CAISO Management's supporting information and documents, except confidential information. Confidential information will be defined as the type of information that a public agency is not required to disclose as described in the California Public Information Act.
  - First week in October (October 1, 1998): CAISO Management will conduct a public workshop respecting the Report. The public may ask questions at the workshop, as well as submit written questions to CAISO Management until five (5) business days prior to the workshop. CAISO Management shall make best efforts to respond to such questions at the workshop. Complex questions may require additional time, and the public will be notified in that event.
  - First Week in November: CAISO Management will establish a public comment period, in which written public comment on the Report will be due the first week in November.
  - Third Thursday in November: No later than seven (7) business days prior to the CAISO Board of Governors meeting to approve the presented budgets, the CAISO Management will distribute to the CAISO Finance Committee and CAISO Board of Governors a Final Budget Report and Recommendation Report, including the Infrastructure Budget, Capital Expenditure Budget, Operating Budget, Transfer to Revenue Fund, Transmission Volumes and the resulting Grid Management Charge, as well as a summary of the public comments.
  - Fourth Thursday in November (or such other day as the ISO Board decides): CAISO Management will present the Infrastructure Budget, Capital Expenditure Budget, Operating Budget, Transfer to Revenue Fund, Transmission Volumes to the CAISO Finance Committed and CAISO Board of Governors for approval.

- Middle of December (December 15, 1998): CAISO Management will make an Informational Filing to FERC for the 1999 Operating Budget, Transfer to Revenue Fund, 1999 Transmission Volume and the resulting 1999 Grid Management Charge.

# **CALIFORNIA INDEPENDENT SYSTEM OPERATOR CORPORATION**

## **FINANCIAL REPORT FORMATS**

- Monthly Financial Reports
  - Monthly Management Reports
    - Statement of Operations
    - Explanation of Significant Changes (Actual to Budget)
    - Balance Sheet
    - Infrastructure Budget Report
    - Capital Expenditure Budget Report
    - Explanation of Significant Changes to (Actual to Budget)
  - Monthly FERC Reports
    - Balance Sheet (Statement AA)
    - Income Statement (Statement AB)
    - Operation and Maintenance Expenses (Statement AH)
  - Descriptive Comparisons between Management Reports and FERC Reports
    - Statement of Operations vs Income Statement (Statement AB)
    - Balance Sheet vs Balance Sheet (Statement AA)
  
- Annual Financial Reports
  - Annual Management Reports
    - Statement of Operations
    - Explanation of Significant Changes (Actual to Budget)
    - Balance Sheet
    - Statement of Cash Flows
    - Infrastructure Budget Report
    - Capital Expenditure Budget Report
    - Explanation of Significant Changes to (Actual to Budget)
  - Annual FERC Reports (\* These reports will be prepared when applicable)
    - Balance Sheet (Statement AA)
    - Income Statement (Statement AB)
    - Retained Earnings (Statement AC)
    - Cost of Plant (Statement AD)
    - Accumulated Depreciation and Amortization (Statement AE)
    - Specified Deferred Credits (Statement AF)\*
    - Specified Plant Accounts and Deferred Debits (Statement AG)
    - Operation and Maintenance Expenses (Statement AH)
    - Wages and Salaries (Statement AI)
    - Depreciation and Amortization Expenses (Statement AJ)

- Taxes Other Than Income Taxes (Statement AK)
  - Working Capital (Statement AL)
  - Construction Work in Progress (Statement AM)\*
  - Notes Payable (Statement AN)\*
  - Rate for Allowance for Funds Used During Construction (Statement AO)\*
  - Federal Income Tax Deductions – Interest (Statement AP)\*
  - Federal Income Tax Deductions – Other than Interest (Statement AQ)\*
  - Federal Tax Adjustments (Statement AR)\*
  - Additional State Income Tax Deduction (Statement AS)\*
  - State Tax Adjustments (Statement AT)\*
  - Revenue Credits (Statement AU)
  - Rate of Return (Statement AV)
  - Cost of Short Term Debt (Statement AW)\*
  - Other Recent and Pending Rate Changes (Statement AX)\*
  - Income and Revenue Tax Rate Data (Statement AY)\*
  - Allocation Demand and Capability Data (Statement BB)
  - Revenue Data to Reflect Changed Rates (Statement BG)\*
  - Revenue Data to Reflect Present Rates (Statement BH)\*
- Triennial FERC Reports (\* These Reports will be prepared when applicable)
    - Balance Sheet (Statement AA)
    - Income Statement (Statement AB)
    - Retained Earnings (Statement AC)
    - Cost of Plant (Statement AD)
    - Accumulated Depreciation and Amortization (Statement AE)
    - Specified Deferred Credits (Statement AF)\*
    - Specified Plant Accounts and Deferred Debits (Statement AG)
    - Operation and Maintenance Expenses (Statement AH)
    - Wages and Salaries (Statement AI)
    - Depreciation and Amortization Expenses (Statement AJ)
    - Taxes Other Than Income Taxes (Statement AK)
    - Working Capital (Statement AL)
    - Construction Work in Progress (Statement AM)\*
    - Notes Payable (Statement AN)\*
    - Rate for Allowance for Funds Used During Construction (Statement AO)\*
    - Federal Income Tax Deductions – Interest (Statement AP)\*
    - Federal Income Tax Deductions – Other than Interest (Statement AQ)\*
    - Federal Tax Adjustments (Statement AR)\*
    - Additional State Income Tax Deduction (Statement AS)\*
    - State Tax Adjustments (Statement AT)\*
    - Revenue Credits (Statement AU)
    - Rate of Return (Statement AV)

- Cost of Short Term Debt (Statement AW)\*
- Other Recent and Pending Rate Changes (Statement AX)\*
- Income and Revenue Tax Rate Data (Statement AY)\*
- Wholesale Customer Groups (Statement BA)
- Allocation Demand and Capability Data (Statement BB)
- Reliability Data (Statement BC)\*
- Allocation Energy and Supporting Data (Statement BD)\*
- Specific Assignment Data (Statement BE)\*
- Exclusive Use Commitments of Major Power Supply Facilities  
(Statement BF)\*
- Revenue Data to Reflect Changed Rates (Statement BG)
- Revenue Data to Reflect Present Rates (Statement BH)
- Fuel Cost Adjustment Factors (Statement BI)\*
- Summary Date Tables (Statement BJ)
- Electric Utility Department Cost of Service, Total and as Allocated  
(Statement BK)
- Rate Design Information (Statement BL)
- Construction Program Statement (Statement BM)\*