

THIS FILING IS

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

Form 1 Approved
OMB No.1902-0021
(Expires 12/31/2019)
Form 1-F Approved
OMB No.1902-0029
(Expires 12/31/2019)
Form 3-Q Approved
OMB No.1902-0205
(Expires 12/31/2019)



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 2017/Q4



Report of Independent Auditors

To Members of the Board of Governors
California Independent System Operator Corporation

We have audited the accompanying financial statements of the California Independent System Operator Corporation, which comprise the balance sheets as of December 31, 2017 and 2016 and the related statements of income, of retained earnings, of cash flows and of accumulated comprehensive income, comprehensive income and hedging activities for the years then ended, included on pages 110 through 122b of the accompanying Federal Energy Regulatory Commission Form 1.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements 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. Management is also responsible 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements 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 the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates



made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the California Independent System Operator Corporation as of December 31, 2017 and 2016, and the results of its operations and its cash flows for the years 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 of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. As described in Note 2 to the financial statements, the financial statements are prepared by the 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. Our opinion is not modified with respect to this matter.

Restriction of Use

This report is intended solely for the information and use of the board of directors and management of the California Independent System Operator Corporation and for filing with the Federal Energy Regulatory Commission and is not intended to be and should not be used by anyone other than these specified parties or for any other purpose.

PricewaterhouseCoopers LLP

Sacramento, CA
April 16, 2018

**FERC FORM NO. 1/3-Q:
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 <u>2017/Q4</u>
03 Previous Name and Date of Change <i>(if name changed during year)</i> / /		
04 Address of Principal Office at End of Period <i>(Street, City, State, Zip Code)</i> 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 <i>(Street, City, State, Zip Code)</i> 250 Outcropping Way, Folsom, CA 95630		
08 Telephone of Contact Person, <i>Including Area Code</i> (916) 351-2235	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report <i>(Mo, Da, Yr)</i> 04/16/2018

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 <i>(Mo, Da, Yr)</i> 04/16/2018
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.

LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	N/A
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106(a)(b)	N/A
7	Important Changes During the Year	108-109	
8	Comparative Balance Sheet	110-113	
9	Statement of Income for the Year	114-117	
10	Statement of Retained Earnings for the Year	118-119	
11	Statement of Cash Flows	120-121	
12	Notes to Financial Statements	122-123	
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
15	Nuclear Fuel Materials	202-203	N/A
16	Electric Plant in Service	204-207	
17	Electric Plant Leased to Others	213	N/A
18	Electric Plant Held for Future Use	214	N/A
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224-225	N/A
22	Materials and Supplies	227	N/A
23	Allowances	228(ab)-229(ab)	N/A
24	Extraordinary Property Losses	230	N/A
25	Unrecovered Plant and Regulatory Study Costs	230	N/A
26	Transmission Service and Generation Interconnection Study Costs	231	
27	Other Regulatory Assets	232	N/A
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	N/A
30	Capital Stock	250-251	N/A
31	Other Paid-in Capital	253	N/A
32	Capital Stock Expense	254	N/A
33	Long-Term Debt	256-257	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	N/A
35	Taxes Accrued, Prepaid and Charged During the Year	262-263	
36	Accumulated Deferred Investment Tax Credits	266-267	N/A

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	N/A
39	Accumulated Deferred Income Taxes-Other Property	274-275	N/A
40	Accumulated Deferred Income Taxes-Other	276-277	N/A
41	Other Regulatory Liabilities	278	N/A
42	Electric Operating Revenues	300-301	
43	Regional Transmission Service Revenues (Account 457.1)	302	
44	Sales of Electricity by Rate Schedules	304	N/A
45	Sales for Resale	310-311	N/A
46	Electric Operation and Maintenance Expenses	320-323	
47	Purchased Power	326-327	N/A
48	Transmission of Electricity for Others	328-330	N/A
49	Transmission of Electricity by ISO/RTOs	331	
50	Transmission of Electricity by Others	332	N/A
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant	336-337	
53	Regulatory Commission Expenses	350-351	
54	Research, Development and Demonstration Activities	352-353	N/A
55	Distribution of Salaries and Wages	354-355	
56	Common Utility Plant and Expenses	356	N/A
57	Amounts included in ISO/RTO Settlement Statements	397	N/A
58	Purchase and Sale of Ancillary Services	398	N/A
59	Monthly Transmission System Peak Load	400	N/A
60	Monthly ISO/RTO Transmission System Peak Load	400a	
61	Electric Energy Account	401	N/A
62	Monthly Peaks and Output	401	
63	Steam Electric Generating Plant Statistics	402-403	N/A
64	Hydroelectric Generating Plant Statistics	406-407	N/A
65	Pumped Storage Generating Plant Statistics	408-409	N/A
66	Generating Plant Statistics Pages	410-411	N/A

Name of Respondent
California Independent System Operator Corporation

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/16/2018

Year/Period of Report
End of 2017/Q4

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Transmission Line Statistics Pages	422-423	N/A
68	Transmission Lines Added During the Year	424-425	N/A
69	Substations	426-427	N/A
70	Transactions with Associated (Affiliated) Companies	429	N/A
71	Footnote Data	450	
	<p>Stockholders' Reports Check appropriate box:</p> <p><input type="checkbox"/> Two copies will be submitted</p> <p><input type="checkbox"/> No annual report to stockholders is prepared</p>		

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 (Mo, Da, Yr) 04/16/2018	Year/Period of Report End of <u>2017/Q4</u>
--	---	--	--

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

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.

Not Applicable

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

Within the California ISO's Balancing Authority area, the ISO provides services pursuant to its FERC tariff. These services include open access transmission planning and a market for wholesale energy and related services.

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...Enter the date when such independent accountant was initially engaged:
(2) No

Name of Respondent California Independent System Operator	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report <i>(Mo, Da, Yr)</i> 04/16/2018	Year/Period of Report End of <u>2017/Q4</u>
--	---	---	--

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

OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President and Chief Executive Officer	Steve Berberich	630,000
2	Vice President of General Counsel and Chief Compliance	Roger Collanton	310,811
3	Vice President, Market and Infrastructure Development	Keith Casey	335,225
4	Vice President, Technology	Petar Ristanovic	317,269
5	Vice President, Operations	Eric Schmitt	307,179
6	Vice President, Market Quality and Renewable Integration	Mark Rothleder	317,038
7	Vice President, Regional and Federal Affairs, Regional s	Stacey Crowley	274,275
8	Vice President, Customer and State Affairs, Customer ans	Thomas Doughty	274,075
9	Vice President, Chief Financial Officer and Treasurer	Ryan Seghesio*	247,413
10			
11			
12			
13	Amounts reported in column "Salary for Year (c)"		
14	represent base salary.		
15	*Effective 01/2018		
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	CAISO Board of Governors	
2	Angelina Galiteva	PO Box 639014, Folsom, CA, 95763-4400
3	Richard Maullin	PO Box 639014, Folsom, CA, 95763-4400
4	David Olsen*	PO Box 639014, Folsom, CA, 95763-4400
5	Mark Ferron	PO Box 639014, Folsom, CA, 95763-4400
6	Ashutosh Bhagwat	PO Box 639014, Folsom, CA, 95763-4400
7		
8		
9	* Chairman of the Board; The Company has no Executive	
10	Committee	
11		
12	EIM Governing Body	
13	Valerie Fong***	PO Box 639014, Folsom, CA, 95763-4400
14	Douglas Howe**	PO Box 639014, Folsom, CA, 95763-4400
15	Carl Linvill	PO Box 639014, Folsom, CA, 95763-4400
16	John Prescott	PO Box 639014, Folsom, CA, 95763-4400
17	Kristine Schmidt	PO Box 639014, Folsom, CA, 95763-4400
18		
19		
20	**Chairman of the EIM Governing Body	
21	***Vice Chair of the EIM Governing Body	
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		

Name of Respondent California Independent System Operator	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/16/2018	Year/Period of Report End of <u>2017/Q4</u>
--	---	------------------------------	--

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 Page 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.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. N/A
2. N/A
3. N/A
4. N/A
5. N/A
6. N/A
7. None
8. None
9. Please refer to the Note 12 Contingencies of the 2017 Form 1 Notes to the Financial Statements for materially important legal proceedings.
10. None
11. N/A
12. N/A

13. In April 2017, the western Energy Imbalance Market (EIM) Governing Body approved the re-nomination of Kristine Schmidt to serve another term on the real-time market's governance body from July 1, 2017 to June 30, 2020.

At the same time, the EIM Governing Body elects Douglas Howe to serve as Chair of the EIM Governing Body, pursuant to section 3.3 of the Charter for Energy Imbalance Market Governance, effective July 1, 2017 to June 30, 2017. The EIM Governing Body also elects Valerie Fong to serve as Vice Chair of the EIM Governing Body, effective July 1, 2017 to June 30, 2018, whose role will include substituting for the Chair when the Chair is unable to fulfill their duties due to conflicts, absence, or unforeseen reasons, and who will be designated as the EIM Governing Body representative to the Nominating Committee.

The EIM Governing Body will review the appointment of the Chair and the Vice Chair on at least an annual basis, or as circumstances require, and will determine if a reappointment is necessary for either.

In September 2017, Governors Ashutosh Bhagwat and Angelina Galiteva were confirmed by the California State Senate. Both Governors Ashutosh Bhagwat and Angelina Galiteva were reappointed by Governor Jerry Brown on January 17, 2017 to a second term to the California Independent System Operator Corporation Board of Governors that expires on December 31, 2019.

In December 2017, The Board appointed two new vice presidents effective January 1, 2018. Jodi Ziemathis, currently Executive Director of Human Resources, will become Vice President of Human Resources, while Ryan Seghesio, after serving as Chief Financial Officer and Treasurer, will be Vice President, Chief Financial Officer & Treasurer.

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 (Mo, Da, Yr) 04/16/2018	Year/Period of Report End of 2017/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)	200-201	635,173,670	627,758,228
3	Construction Work in Progress (107)	200-201	16,293,194	13,513,825
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		651,466,864	641,272,053
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	472,569,151	454,100,842
6	Net Utility Plant (Enter Total of line 4 less 5)		178,897,713	187,171,211
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		178,897,713	187,171,211
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		0	0
19	(Less) Accum. Prov. for Depr. and Amort. (122)		0	0
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	0	0
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		126,884,341	131,790,003
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		342,414,487	412,494,270
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		469,298,828	544,284,273
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		59,143,609	25,466,943
36	Special Deposits (132-134)		137,220	137,168
37	Working Fund (135)		11,498	17,130
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		1,793,498	1,598,362
41	Other Accounts Receivable (143)		899,091	668,207
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		0	0
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		0	0
45	Fuel Stock (151)	227	0	0
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	0	0
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)(Continued)

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)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		6,713,211	6,234,589
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		889,092	806,048
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		7,691,787	7,091,905
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		77,279,006	42,020,352
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		1,220,211	1,318,134
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	0	0
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		-17,955	20,731
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	6,393,856	6,733,256
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		9,550,818	10,317,275
82	Accumulated Deferred Income Taxes (190)	234	0	0
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		17,146,930	18,389,396
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		742,622,477	791,865,232

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)	250-251	0	0
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	0	0
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	161,155,840	140,651,080
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-8,220,543	-6,548,783
16	Total Proprietary Capital (lines 2 through 15)		152,935,297	134,102,297
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	178,280,000	182,905,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		7,857,004	8,487,533
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		0	0
24	Total Long-Term Debt (lines 18 through 23)		186,137,004	191,392,533
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		0	0
29	Accumulated Provision for Pensions and Benefits (228.3)		28,115,161	24,270,874
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		0	0
35	Total Other Noncurrent Liabilities (lines 26 through 34)		28,115,161	24,270,874
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		37,945,031	37,946,760
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		0	0
41	Customer Deposits (235)		330,381,178	395,856,892
42	Taxes Accrued (236)	262-263	1,271,106	1,284,368
43	Interest Accrued (237)		3,647,781	3,706,531
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

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)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		0	0
48	Miscellaneous Current and Accrued Liabilities (242)		0	1,042,771
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		373,245,096	439,837,322
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		0	0
57	Accumulated Deferred Investment Tax Credits (255)	266-267	0	0
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	2,189,919	2,262,206
60	Other Regulatory Liabilities (254)	278	0	0
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		0	0
64	Accum. Deferred Income Taxes-Other (283)		0	0
65	Total Deferred Credits (lines 56 through 64)		2,189,919	2,262,206
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		742,622,477	791,865,232

STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.

2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.

3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.

4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.

5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)

6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.

7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

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)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	220,605,050	212,010,716		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	139,665,948	142,020,887		
5	Maintenance Expenses (402)	320-323	27,595,880	28,299,536		
6	Depreciation Expense (403)	336-337	27,765,081	23,749,073		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337				
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)					
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	262-263	54,468	24,818		
15	Income Taxes - Federal (409.1)	262-263				
16	- Other (409.1)	262-263				
17	Provision for Deferred Income Taxes (410.1)	234, 272-277				
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277				
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)		-113,898	974,508		
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)		194,967,479	195,068,822		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		25,637,571	16,941,894		

STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.
 10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.
 12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
 13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
 15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
220,605,050	212,010,716					2
						3
139,665,948	142,020,887					4
27,595,880	28,299,536					5
27,765,081	23,749,073					6
						7
						8
						9
						10
						11
						12
						13
54,468	24,818					14
						15
						16
						17
						18
						19
						20
-113,898	974,508					21
						22
						23
						24
194,967,479	195,068,822					25
25,637,571	16,941,894					26

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		25,637,571	16,941,894		
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)		3,106,621	1,995,299		
38	Allowance for Other Funds Used During Construction (419.1)		53,253			
39	Miscellaneous Nonoperating Income (421)		55,440	-14,698		
40	Gain on Disposition of Property (421.1)					
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		3,215,314	1,980,601		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		979			
44	Miscellaneous Amortization (425)					
45	Donations (426.1)					
46	Life Insurance (426.2)					
47	Penalties (426.3)					
48	Exp. for Certain Civic, Political & Related Activities (426.4)					
49	Other Deductions (426.5)					
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		979			
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263				
53	Income Taxes-Federal (409.2)	262-263				
54	Income Taxes-Other (409.2)	262-263				
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277				
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277				
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)		3,214,335	1,980,601		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		8,766,425	8,905,842		
63	Amort. of Debt Disc. and Expense (428)		97,922	95,543		
64	Amortization of Loss on Reaquired Debt (428.1)		766,458	786,254		
65	(Less) Amort. of Premium on Debt-Credit (429)		630,528	646,814		
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)					
68	Other Interest Expense (431)		-94,777	-53,969		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		401,163	400,714		
70	Net Interest Charges (Total of lines 62 thru 69)		8,504,337	8,686,142		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		20,347,569	10,236,353		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		20,347,569	10,236,353		

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		140,651,080	130,414,727
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Prior period revision to OPEB related cost		157,191	
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)		157,191	
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		20,347,569	10,236,353
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31				
32				
33				
34				
35				
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)		161,155,840	140,651,080
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
41				
42				
43				
44				
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)		161,155,840	140,651,080
	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				
53	Balance-End of Year (Total lines 49 thru 52)			

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction 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)	20,347,569	10,236,353
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	27,765,081	23,749,073
5	Amortization of Debt Expenses	864,380	881,797
6	Amortization of Bond Premium	-630,528	-646,814
7	Capitalized Interest Expense	53,253	
8	Deferred Income Taxes (Net)		
9	Investment Tax Credit Adjustment (Net)		
10	Net (Increase) Decrease in Receivables	-1,203,851	2,030,121
11	Net (Increase) Decrease in Inventory		
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	2,090,103	1,373,031
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):		
19	Lease Termination Costs/Loss on Disposal of Asset/Abandoned Software	-112,919	
20	Net Increase in Other Deferred Credits	-72,287	-902,928
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	49,100,801	36,720,633
23			
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	-20,308,814	-35,790,377
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction		
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-20,308,814	-35,790,377
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38			
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	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)	-37,418,823	-58,473,981
45	Proceeds from Sales of Investment Securities (a)	42,324,485	55,399,815

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
 (2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
 (3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
 (4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
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):		
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-15,403,152	-38,864,543
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
68	Receipts from Market Participants (See Note 3)	506,012,357	391,078,566
69	Payments to Market Participants (See Note 3)	-571,488,070	-337,463,265
70	Cash Provided by Outside Sources (Total 61 thru 69)	-65,475,713	53,615,301
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-4,625,000	-4,500,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Increase in Special Deposits	-52	
78	Net Decrease in Short-Term Debt (c)		
79	Net (Increase) in Other Special Funds	70,079,782	-53,081,045
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-20,983	-3,965,744
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	33,676,666	-6,109,654
87			
88	Cash and Cash Equivalents at Beginning of Period	25,466,943	31,576,597
89			
90	Cash and Cash Equivalents at End of period	59,143,609	25,466,943

Name of Respondent California Independent System Operator	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/16/2018	Year/Period of Report End of <u>2017/Q4</u>
--	---	------------------------------	--

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 Recquired Debt, and 257, Unamortized Gain on Recquired 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.

PAGE 122 INTENTIONALLY LEFT BLANK
 SEE PAGE 123 FOR REQUIRED INFORMATION.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

1. Organization and Operations

The Company is a nonprofit public benefit corporation incorporated in May 1997 that is responsible for ensuring the efficient and reliable use of one of the largest and most modern power grids in the world. The Company operates the transmission grid in most of California and a part of Nevada. It conducts comprehensive planning efforts and administers a competitive energy market for more than 160 market participants that provides open and non-discriminatory access to the transmission grid, and enables entities outside the transmission grid controlled by the Company to make efficient use of supply resources. The Company also administers an energy imbalance market for several balancing authority areas in the western interconnection.

The Company's power market matches supply with demand, maintains operating reserves and allocates space on transmission lines for electricity deliveries. The Company operates a day-ahead market for all twenty-four hours of the next operating day, and a real-time market, that includes the western energy imbalance market, that enables resources to schedule in 15 minute intervals with 5 minute dispatching. This market structure is the vehicle for providing open-access transmission service to users of the transmission grid. The market clears energy bids and offers short-term energy purchases and sales, thus enabling economic 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 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 regulated by the Federal Energy Regulatory Commission 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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

2. Summary of Significant Accounting Policies

Method of accounting

The accompanying financial statements have been prepared in conformity with the requirements of the Federal Energy Regulatory Commission, as set forth in its applicable Uniform System of Accounts and published accounting releases. Accordingly, as required by the Federal Energy Regulatory Commission, 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 Federal Energy Regulatory Commission. Additionally, certain disclosures required by GAAP are not required to be presented by the Federal Energy Regulatory Commission.

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 accounting principles generally accepted in the United States of America 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 changes in revenues, expenses and changes in net position 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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 government and federal agency securities, corporate bonds, certificates of deposits (CDs) and equity 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, bond indenture agreements for capital expenditures, 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 Federal Energy Regulatory Commission 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 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, 2017, 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 tariff allows GMC rates to be adjusted not more than once per quarter. The rate for a service category is adjusted if the difference in actual versus projected volumes used to set the rate is equal or greater than 2%, or if the difference in actual versus estimated annual revenues for the service category is equal or greater than \$1.0 million. No adjustments were made in 2017 and 2016.

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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, 2017 and 2016, the total accrued liability for vacation was \$9.0 million and 8.8 million, respectively.

Other deferred credits

Other deferred credits consist primarily of liabilities related to generator noncompliance fines.

From December 8, 2000 through June 30, 2001, the Company assessed noncompliance fines on participating generators that failed to fully comply with dispatch instructions when the Company was seeking to prevent an imminent or threatened system emergency. In accordance with the tariff, these fines are retained by the Company. The Company recorded the net realizable amount of such fines as revenue when the underlying noncompliance event occurred. However, the amount of the fines, which were based on the price of energy at the time has changed over time in response to developments in the still ongoing litigation over the California electricity crisis that have changed those prices. The Company adjusts such amounts in recognition of these developments, which affect the ultimate recognition of the fines charged and payments of the liability.

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 and 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, 2017 and

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

2016, approximately 51 percent and 53 percent of GMC revenues, respectively, were from two market participants.

GMC revenues have a priority claim against any market-related receipts, which means that even if an entity 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.

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 investments procured in connection with Company bond offerings. As of December 31, 2016, 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.

In October 2016, the Securities and Exchange Commission (SEC) introduced new Money Market Fund rules. The new rules require the use of a floating net asset (NAV) for institutional prime money market funds and provide boards with the ability to impose liquidity fees, as well as implement redemption gates, for all non-governmental money market funds during periods of stress in the financial markets. 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 2017 and 2016. Therefore, amounts invested in money market funds remain classified as cash equivalents.

New Accounting Guidance

In May 2014, the FASB issued guidance in ASU 2014-09 which was codified in Accounting Standard Codification ASC 606, *Revenue Recognition — Revenue from Contracts with Customers*, which will provide a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers and will supersede most current revenue recognition guidance. This ASU is based on the principle that revenue is recognized to depict the transfer of goods or service to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The ASU requires additional disclosure about the nature amount, timing and uncertainty of revenue and cash flows arising from customer contracts, including significant judgements and assets recognized from costs incurred to obtain or fulfill a contract. In August 2015, the FASB issued ASU 2015-14, which deferred the effective date to annual reporting periods beginning after December 15, 2017. In April 2016, the FASB issued ASU No. 2016-10 *Revenue from Contracts with Customers* (Topic 606), *Identifying Performance Obligations and Licensing*, ASU 2016-10 clarifies the following two aspects of Topic 606: identifying performance obligations and the licensing implementation guidance, while retaining the related principles for those areas. ASU 2016-10 is effective for annual periods beginning after December 15, 2017, with early application permitted. Management has evaluated revenue in accordance with ASC 606 and believes the Company is already following the guidance of the new standard because revenue is recognized as soon as possible and largely within the period once the performance obligation has been satisfied. Based on this assessment the Company has determined there is no impact to the organization's systems, processes, or financial statements.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

In April 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards ASU 2015-03 *Interest-Imputation of Interest, Simplifying the Presentation of Debt Issuance Costs*. The amendments in this update require that debt issuance costs related to a recognized debt liability be presented in the balance as a direct deduction from the carrying amount of that debt liability. The new guidance is effective for fiscal years beginning after December 15, 2015. The Company adopted this new standard and the revised presentation of the debt liability is reflected in Note 7.

In April 2015, the FASB issued Accounting Standards Update (ASU) No. 2015-04, *Compensation – Retirement Benefits*. The amendments to this Update are intended to provide a practical expedient for the measurement of an employer's defined benefit and obligation plan assets when the reporting entity's fiscal year-end does not coincide with a month-end. Those reporting entities may incur more costs than other entities when measuring the fair value of plan assets of a defined benefit pension or other postretirement benefit plan because information about the fair value of plan assets obtained from a third-party service provider typically is reported as of the month-end. That information then is adjusted to reflect the fair value of plan assets as of the fiscal year-end. The Update is effective for financial statements issued for fiscal years beginning after December 15, 2016, amendments should be applied prospectively, but early application is permitted. The Company has evaluated this guidance and determined that it does not affect the financial statements. There is no measurement adjustment required between third party month-end reporting and year-end because they are the same.

In January 2016, the FASB issued ASU 2016-01, *Financial Instruments – Overall: Recognition and Measurement of Financial Assets and Financial Liabilities*. This update is intended to improve the decision usefulness of financial statements by simplifying and harmonizing the accounting for financial instruments. The new guidance will impact the accounting for equity investments, financial liabilities under the fair value option and the presentation and disclosure requirements for financial instruments. The accounting for other financial instruments, such as loans, investments in debt securities, and financial liabilities not under the fair value option are largely unchanged. This new guidance is effective in fiscal years beginning after December 15, 2017. The Company determined that most of the guidance does not apply because substantially all of the company's securities are reported at fair value and so no alternative measurement is required that would affect the presentation and disclosures. However, the guidance for disaggregating net gains and losses on equity investments does apply and this has been incorporated as a new disclosure in Note 4.

In February 2016, FASB issued guidance in ADU 2016-02 *Leases* (Topic 842) which will require organizations that lease assets, referred to as lessees, with terms of more than twelve months to recognize on the balance sheet the assets and liabilities for the rights and obligations created by leases. The guidance will also require disclosures to help investors and other financial statement users better understand the amount, timing, and uncertainty of cash flows arising from leases. For public companies, the ASU is effective for fiscal years, and interim within those fiscal years, beginning after December 15, 2018. For all other organizations, the ASU is effective after fiscal years beginning after December 15, 2019 and interim periods within fiscal years beginning after December 15, 2020. The Company is currently evaluating this guidance to determine any impact to the financial statements

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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):

	2017	2016
Security deposits	\$ 177,294	\$ 246,583
Market funds pending settlement	70,726	63,648
Pass-through fees due to others	10,722	8,856
Generator interconnection study deposits	61,885	68,401
Non-refundable deposits pending distribution	8,874	8,369
Total amounts restricted for market participants	\$ 329,501	\$ 395,857

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 summer reliability, startup costs and emission costs. Generator interconnection study deposits are amounts collected for future studies. Non-refundable deposits consist of interconnection amounts which 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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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):

	2017	2016
Money market, certificates of deposit and other funds	\$ 350,078	\$ 420,128
Corporate notes	37,944	31,218
Government securities	81,377	93,038
Stocks	37	37
	<u> </u>	<u> </u>
Total other investments, special funds and deposits	\$ 469,436	\$ 544,421
	<u> </u>	<u> </u>
Other investments	\$ 126,884	\$ 131,790
Other special funds	342,415	412,494
Special deposits	137	137
	<u> </u>	<u> </u>
Total other investments, special funds and deposits	\$ 469,436	\$ 544,421
	<u> </u>	<u> </u>

In addition, the Company recognized a gain on investments of \$0.3 million at December 31, 2017 and an investment loss of \$0.7 million at December 31, 2016. The gains and losses are included in Interest Income. For the years ended December 31, 2017 and 2016, the disaggregated gains and losses are as follows (in thousands):

	2017	2016
Realized gains/(losses) on equities sold during the year	\$ (131)	\$ (798)
Unrealized gains/(losses) on equities held at end of year	411	75
	<u> </u>	<u> </u>
Net gains/(losses)	\$ 280	\$ (723)
	<u> </u>	<u> </u>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

5. Utility Plant

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

	2017	2016
Nondepreciable fixed assets:		
Land	\$ 10,561	\$ 10,552
Work-in-progress	16,294	13,514
	<u>26,855</u>	<u>24,066</u>
Depreciable fixed assets:		
Regional transmission operator software	406,984	398,718
Regional transmission operator hardware	28,539	28,105
Communication equipment	12,077	10,816
ISO facilities (HQ and Lincoln)	161,365	163,835
Furniture, fixtures and other	15,646	15,731
	<u>624,611</u>	<u>617,205</u>
Less: Accumulated depreciation	<u>(472,568)</u>	<u>(454,100)</u>
	<u>152,043</u>	<u>163,105</u>
Total fixed assets, net	<u>\$ 178,898</u>	<u>\$ 187,171</u>

The Company capitalized interest related to the development of fixed assets of \$0.5 million and \$0.4 million for the years ending December 31, 2017 and 2016, respectively.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

6. Generator Noncompliance Fines

In 2000 and 2001, the Company billed generator noncompliance fines to market participants, of which the Company collected \$60.7 million. Generally, these fines were assessed at a rate corresponding to twice the highest price paid in the Company's markets for energy. Because the prices for this period are being adjusted as a result of the Federal Energy Regulatory Commission Refund Case, as described in Note 12, the amount of the fines to be retained by the Company is being reduced, with any surplus collections being refunded with interest to market participants. The Company accrues interest in accordance with the rulings of the Federal Energy Regulatory Commission rulings on the portion of fines collected in excess of the estimated realizable amount, which is to be refunded to market participants when the amounts are settled. The ultimate settlement of fines is expected after the conclusion of the proceedings in the Federal Energy Regulatory Commission Refund Case and the financial settlement of the California Power Exchange (Cal PX).

Based on estimates of the mitigated energy prices, the Company recorded fine revenues totaling \$29.5 million, resulting in a refund liability of \$31.2 million before interest. The Company reduced its refund liability (and associated interest obligation) by distributing funds to market participants that approximately equal its refund liability in connection with settlement agreements approved by the Federal Energy Regulatory Commission, including a distribution of \$43.9 million on December 31, 2010.

Each year, the Company adjusts its estimated refund liability based on updated information it obtains related to interest and other factors that will serve to change the estimated amount of generator fine proceeds the Company will ultimately retain, which consequently modifies the generator fine collections that will be returned to market participants

Based on estimates obtained in 2017 from parties involved in these proceedings and an updated estimate of the proportionate allocation of shortfalls to the Company in 2017, there was a decrease in the estimated liability of \$0.1 million. As of December 31, 2017, the Company estimates the remaining liability (including interest) related to generator noncompliance fines to be \$2.2 million.

There are significant uncertainties associated with the final settlement of generator noncompliance fines. While management's estimated liability at December 31, 2017 is based on the best information available, adjustments are likely to occur in the future to the estimated liability associated with interest and other shortfalls that will be incurred by the Cal PX, and allocated to the Company in connection with final disposition of the funds and obligations arising from the events of 2000 and 2001.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

7. Bonds

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

	2017	2016
CIEDB Revenue Bonds, Series 2013		
Fixed interest rates of 2.00% - 5.25% with maturities through 2039	\$ 178,280	\$ 182,905
Unamortized net premium	7,857	8,487
Unamortized debt issuance costs	(1,220)	(1,318)
Total long-term debt	<u>\$ 184,917</u>	<u>\$ 190,074</u>

Scheduled future debt service payments as of December 31, 2017, are as follows (in thousands):

	Principal	Interest	Total
2018	\$ 4,765	\$ 8,655	\$ 13,420
2019	4,970	8,456	13,426
2020	5,165	8,242	13,407
2021	5,395	8,005	13,400
2022	5,640	7,760	13,400
2023 – 2040	152,345	73,698	226,043
	<u>\$ 178,280</u>	<u>\$ 114,816</u>	<u>\$ 293,096</u>

The Series 2013 bonds are supported by a pledge of the Company's revenues and operating reserves. In addition, the bonds are supported by a deed of trust on the Company's headquarters building and land.

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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

8. Derivative Financial Instrument – CRRs

As described in Note 2, the Company is the central counterparty to market participant transactions which includes Congestion Revenue Rights (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 services. These instruments are considered derivative financial instruments for accounting purposes, which would require presentation at fair value if they were recognized as assets and liabilities of the Company.

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 of time. At December 31, 2017, the average life of the Company's CRRs was 4.0 years and there were a total of 102 CRR holders, compared to 3.9 years and 90 CRR holders at December 31, 2016. The estimated net fair value of both the CRR assets and liabilities as of December 31, 2017 was \$555.5 million related to a total of 929,488 megawatts, which vary in length from one month to several years. This is compared to \$512.9 million related to a total of 839,184 megawatts at December 31, 2016. The value of each megawatt of CRR is a function of numerous factors including the length of period the CRR covers.

While these amounts are not presented in the balance sheet, their estimated net fair value is disclosed for informational purposes given their longer term nature. Their fair value was determined based on several factors including actual auction prices transacted in the most recent annual and monthly auction processes, the Company's models which calculate the estimated value of all transmission constraints, net present value discounting and other factors. In addition to the high level of uncertainty associated with these inputs to the valuation calculation model, changes to actual or anticipated flows and constraints on the transmission system managed by the Company or in the value of electricity flowing on the transmission system create volatility that can significantly affect CRR values. Changes in generation, load, weather, and transmission outages are other factors that can have immediate and significant impact on CRR values.

The following is a summary of CRR megawatts, by type, outstanding at December 31, 2017.

Type (in Megawatts)

Monthly (January 2018)	68,505
Annual (February - December 2018)	532,872
Long Term (January 2018 - December 2027)	328,111
	929,488

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The following is a summary of CRR megawatts, by type, outstanding at December 31, 2016.

Type (in Megawatts)

Monthly (January 2017)	79,691
Annual (February - December 2017)	450,680
Long Term (January 2017 - December 2026)	308,813
	839,184

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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The Company's assets measured at fair value on a recurring basis at December 31, 2017, were as follows (in thousands):

	Total	Level 1	Level 2	Level 3
Cash:	\$ 11,837	\$ -	\$ -	\$ -
Cash equivalents:				
Money market funds	320,930	320,930		
Corporate debt securities	-		-	
Short-term investments:				
U.S. Treasury securities	10,963		10,963	
U.S. government agency securities	12,997		12,997	
Negotiable certificates of deposit	16,362		16,362	
Corporate debt securities	8,728		8,728	
Long-term investments:				
U.S. Treasury securities	28,679		28,679	
U.S. government agency securities	28,738		28,738	
Negotiable certificates of deposit	47,184		47,184	
Corporate debt securities	29,079		29,079	
Publicly traded mutual funds	9,564	9,564		
Captive insurance investment	37			37
	<u>\$525,098</u>	<u>\$330,494</u>	<u>\$ 182,730</u>	<u>\$ 37</u>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The Company's assets measured at fair value on a recurring basis at December 31, 2016, were as follows (in thousands):

	Total	Level 1	Level 2	Level 3
Cash:	\$ 15,914	\$ -	\$ -	\$ -
Cash equivalents:				
Money market funds	346,557	346,557		
Corporate debt securities	1,000		1,000	
Short-term investments:				
U.S. Treasury securities	11,007		11,007	
U.S. government agency securities	15,162		15,162	
Negotiable certificates of deposit	15,408		15,408	
Corporate debt securities	8,854		8,854	
Long-term investments:				
U.S. Treasury securities	34,880		34,880	
U.S. government agency securities	31,991		31,991	
Negotiable certificates of deposit	52,427		52,427	
Corporate debt securities	22,227		22,227	
Publicly traded mutual funds	11,554	11,554		
Captive insurance investment	37			37
	<u>\$567,018</u>	<u>\$358,111</u>	<u>\$ 192,956</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 which require the use of unobservable inputs in determining fair value.

The fair value of the employee retirement plan trust accounts at December 31, 2017 and 2016 was \$3.3 million and \$2.7 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, 2017 and 2016 was \$199.8 million and \$203.0 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 1 on the fair value hierarchy at both December 31, 2017 and 2016.

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

Additionally, the Company had \$11.0 million and \$9.5 million at December 31, 2017 and 2016,

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
California Independent System Operator Corporation	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	04/16/2018	2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

respectively, in trust related to the post-employment medical benefit plan (see Note 10). At December 31, 2017 and 2016, these trust assets consist primarily of mutual funds and are classified as Level 1 within the fair value hierarchy.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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):

	2017	2016
Post-employment medical benefit plan	\$ 24,771	\$ 21,537
Executive pension restoration plan	2,294	1,675
Executive savings plan	1,050	1,059
Total accumulated provision for pensions and benefits	<u>\$ 28,115</u>	<u>\$ 24,271</u>

Post-employment medical benefit plan

Plan description

The Company sponsors the California ISO Retirees Medical Plan, a single employer defined benefit plan, to provide post-employment health care benefits to all eligible employees who retire from the Company on or after attaining age 60. The required years of service to qualify for plan benefits is five years for employees hired prior to January 1, 2013 and ten years for employees hired on or after January 1, 2013. 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 26.

Effective January 1, 2015, the Company amended the Plan for its post-65 retirees and their post-65 dependents. The post-65 retirees and their post-65 dependents transitioned from the active group coverage to individual Medicare Supplemental plan programs. 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 541 active employees of which 43 are fully eligible to retire and 63 retirees eligible to receive benefits pursuant to the plan as of December 31, 2017.

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 every three years and are available upon request. The trust had the following activity at December 31 (in thousands):

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

	2017	2016
Fair value of assets, beginning	\$ 9,525	\$ 8,991
Actual return on assets	1,521	534
Employer contributions	384	267
Plan participants' contributions		
Benefits paid and other	(384)	(267)
Fair value of assets, ending	<u>\$ 11,046</u>	<u>\$ 9,525</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, 2017.

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 Statement. In general, the assets are invested in a mix of equity and fixed income mutual funds.

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

	2017	2016
APBO, beginning of year	\$ 30,968	\$ 11,765
Service cost	2,065	688
Interest cost	1,310	537
Plan participants' contributions	-	-
Actuarial loss	1,968	18,403
Plan change	-	-
Benefits paid and other	(587)	(425)
APBO, end of year	<u>35,724</u>	<u>30,968</u>
Less: fair value of plan assets	<u>11,046</u>	<u>9,525</u>
Funded status and balance sheet liability	<u>\$ 24,678</u>	<u>\$ 21,443</u>

APBO liability at December 31, 2017 increased by \$3.2 million primarily due to an actuarial loss of \$2.0 million and to normal service and interest costs of \$3.3 million, partially offset by benefit payments of \$0.6 million and to the increase in plan assets of \$1.5 million. The actuarial loss was primarily the result of the

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

changes in the assumptions including the full adoption of the latest industry mortality table based on 2017 scales, a change in health care cost assumptions to reflect recent trends in medical costs and change in the discount rate. The change in the discount rate, which decreased from 4.3% to 3.7% contributed to the majority of actuarial loss.

APBO liability at December 31, 2016 increased by \$18.6 million primarily due to an actuarial loss of \$18.4 million and to normal service and interest costs of \$1.2 million, partially offset by benefit payments of \$0.4 million and to the increase in plan assets of \$0.5 million. The actuarial loss was primarily the result of the changes in the assumptions including the full adoption of the latest industry mortality table based on 2016 scales, a revised retirement rate, a change in health care cost assumptions to reflect recent trends in medical costs and an update on the monthly employer contributions to post-65 retiree health retirement accounts (HRA), increasing at 5% annually. The change in the HRA contribution assumption contributed to the majority of actuarial loss.

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 2017 and 2016, the Company recorded \$1.0 million and \$18.4 million, respectively, in accumulated other comprehensive loss. Additionally, the Company amortized \$0.5 million and \$1.6 million of net prior service credits and net loss, respectively, in 2017 and 2016. The change in the AOCI at December 31 is accounted as follows (in thousands):

	2017	2016
Net prior service credit	\$ (20,207)	\$ (22,468)
Net loss	28,427	29,174
AOCI, ending	<u>\$ 8,220</u>	<u>\$ 6,706</u>
AOCI, beginning	\$ 6,706	\$ (13,297)
Less amounts amortized during year		
Net prior service credit	2,260	2,260
Net loss	(1,751)	(657)
Amounts occurring during year		
Net prior service credit	-	-
Net loss	1,005	18,400
AOCI, ending	<u>\$ 8,220</u>	<u>\$ 6,706</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 (3.7% and 4.3% at December 31, 2017 and 2016, respectively), the expected long-term rate of return on assets (5.9% at December 31, 2017 and 2016, respectively) and the estimated costs of the health care premiums to be paid on behalf of the plan beneficiaries. Such estimated costs are 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, 2017, were annual increases of 6.7% for 2017 and 5.0% on the year of the ultimate health care cost trend rate in 2023. The Company estimated the long-term return on plan assets based on historical and future estimated returns.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Assumed health care cost trend rates have a significant effect on the benefit obligation amounts reported for the health care plans. A one-percentage-point change in assumed health care cost trend rates would have the following effects (in thousands):

	1-Percentage Point Increase	1-Percentage Point Decrease
Effect on total service and interest cost	\$ 58	\$ (54)
Effect on APBO	417	(395)

A summary of the plan's postretirement benefit expense for 2017 and 2016 is as follows (in thousands):

	2017	2016
Service cost	\$ 2,065	\$ 688
Interest cost	1,310	537
Expected return on assets	(559)	(530)
Net amortization	(510)	(1,603)
Net periodic benefit cost	<u>\$ 2,306</u>	<u>\$ (908)</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, 2017 (in thousands):

2018	\$ 650
2019	756
2020	856
2021	988
2022	1,083
2023-2027	7,322

Executive pension restoration plan

The Company sponsors the Executive Pension Restoration Plan, a non-qualified defined contribution plan, which allows certain officers of the Company to make contributions 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 below.

The contributions and earnings thereon are held in a trust and the balances as of December 31, 2017 and 2016, were \$2.3 million and \$1.7 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 \$215,000 and \$179,000 in 2017 and 2016, respectively.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Executive savings plan

The Company sponsors the Executive Savings Plan, a non-qualified 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, 2017 and 2016 was \$1.0 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 \$138,000 and \$131,000 in 2017 and 2016, 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 Retirement Plan is administered by the Company 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 2017 and 2016 were \$8.6 million and \$7.5 million, respectively. The Company contributions to the Retirement Plan for 2017 and 2016 were \$9.7 million and \$9.3 million, respectively.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

11. Lease Commitments

The Company has long-term operating leases that expire at various times through 2030. The following are the future minimum payments under these agreements as of December 31, 2017 (in thousands):

2018	\$	186
2019		190
2020		195
2021		199
2022-2030		1,999
	<u>\$</u>	<u>2,769</u>

The Company leased office space in Alhambra, which previously served as the backup operations center prior to the relocation, in December 2016, to the facility in Lincoln. The lease expired in August 2017. Although the Company is no longer using the leased space, the Company was required to pay monthly rent through August 2017, and other on-going costs associated with the lease.

Lease and service contract costs of approximately \$0.2 million were charged to operating expense in 2017 and 2016, respectively. The Company had recorded an expense in the amount of \$1.0 million for the lease termination costs in 2016, for the future period in which the leased property is vacated and no longer being used in operations. In 2017, the Company recognized an adjustment of \$0.1 million, as the actual termination costs were less than projected.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

12. Contingencies

The Federal Energy Regulatory Commission Refund Case

In 2000 and 2001, the California energy markets, including those managed by the Company, experienced high prices, shortages of energy and reserves, rolling blackouts and liquidity problems for many market participants. Several of them, including the California Power Exchange (Cal PX), filed for bankruptcy.

Purchasers of energy during this period sought refunds at the Federal Energy Regulatory Commission. In a proceeding that is still ongoing, the Federal Energy Regulatory Commission has issued a series of orders related to mitigating the clearing prices in markets administered by the Company and the Cal PX for the period from October 2, 2000 through June 20, 2001 (the Federal Energy Regulatory Commission Refund Case). Several of the Company's market participants have settled their liability arising from the Federal Energy Regulatory Commission Refund Case and related proceedings. Management believes the ultimate outcome of the Federal Energy Regulatory Commission Refund Case will have no material financial impact on the Company as these refund amounts are funded and will ultimately be resettled among market participants, except for the Generator Noncompliance Fines, as described in Note 6.

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, 2016, 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 2017 or 2016.

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.

There are no matters currently pending related to alleged violations of these standards and some pending claims against the Company. 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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

13. Supplemental Cash Flow Information (in thousands)

	2017	2016
Supplemental information:		
Cash paid for interest for bonds	\$ 8,825	\$ 8,957
Supplemental disclosure of noncash financing and investing activities		
Amortization of bond premium	\$ 631	\$ 647
Amortization of bond issuance costs and loss of refunding	(864)	(882)
Generator fines interest included in interest expense	95	54
Change in purchases and development of fixed assets included in accounts payable and accrued expenses	(764)	(117)

14. Subsequent Events

The Company evaluates events or transactions that occur after December 31, 2017 but before financial statements are issued for potential recognition or disclosure in the financial statements. The Company has evaluated all subsequent events through April 16, 2018, the date the financial statements were issued, and, other than disclosed below, no items were noted that need to be disclosed.

Name of Respondent
California Independent System Operator Corporation

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/16/2018

Year/Period of Report
End of 2017/Q4

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Insert Footnote at Line 1 to specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1			13,296,872		
2					
3			(19,845,655)		
4			(19,845,655)	10,236,353	(9,609,302)
5			(6,548,783)		
6			(6,548,783)		
7					
8			(1,671,760)		
9			(1,671,760)	20,347,569	18,675,809
10			(8,220,543)		

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

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	635,173,670	635,173,670
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified		
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	635,173,670	635,173,670
9	Leased to Others		
10	Held for Future Use		
11	Construction Work in Progress	16,293,194	16,293,194
12	Acquisition Adjustments		
13	Total Utility Plant (8 thru 12)	651,466,864	651,466,864
14	Accum Prov for Depr, Amort, & Depl	472,569,151	472,569,151
15	Net Utility Plant (13 less 14)	178,897,713	178,897,713
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	472,569,151	472,569,151
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant		
22	Total In Service (18 thru 21)	472,569,151	472,569,151
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	Amort of Plant Acquisition Adj		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	472,569,151	472,569,151

Name of Respondent
California Independent System Operator Corporation

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/16/2018

Year/Period of Report
End of 2017/Q4

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

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33

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

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises 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		
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		
42	(345) Accessory Electric Equipment		
43	(346) Misc. Power Plant Equipment		
44	(347) Asset Retirement Costs for Other 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)		

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
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		
61	(361) Structures and Improvements		
62	(362) Station Equipment		
63	(363) Storage Battery Equipment		
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	10,552,162	1,462,939
78	(381) Structures and Improvements	163,835,458	20,955,638
79	(382) Computer Hardware	28,105,809	1,640,067
80	(383) Computer Software	398,717,457	11,894,535
81	(384) Communication Equipment	10,815,405	1,513,128
82	(385) Miscellaneous Regional Transmission and Market Operation Plant	15,731,937	610,467
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)	627,758,228	38,076,774
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)	627,758,228	38,076,774
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	627,758,228	38,076,774

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

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38
					39
					40
					41
					42
					43
					44
					45
					46

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				47
				48
				49
				50
				51
				52
				53
				54
				55
				56
				57
				58
				59
				60
				61
				62
				63
				64
				65
				66
				67
				68
				69
				70
				71
				72
				73
				74
				75
				76
	-1,454,000		10,561,101	77
3,516,387	-19,909,581		161,365,128	78
1,205,780			28,540,096	79
3,628,596			406,983,396	80
252,400			12,076,133	81
694,588			15,647,816	82
				83
9,297,751	-21,363,581		635,173,670	84
				85
				86
				87
				88
				89
				90
				91
				92
				93
				94
				95
				96
				97
				98
				99
9,297,751	-21,363,581		635,173,670	100
				101
				102
				103
9,297,751	-21,363,581		635,173,670	104

CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Logging System	39,428
2	State Estimator- New	594,333
3	EMMS Phase 3C	720,728
4	EMS Replacement Project	4,404,263
5	ETCC Replacement	242,048
6	SIBR WebSDK Upgrade	255,972
7	RTD Performance Improvements	107,219
8	Market changes for EMS	41,346
9	ARC Phase 3	2,015
10	Outage Coordination Prototype	395,996
11	Integrated Optimal Outage Coord	1,371,860
12	MIP Engine Improvements	399,742
13	Bidding Rules Part B	458,509
14	Reliability Services Initiative	1,302,826
15	VER Forecasting Project	102,519
16	Imperial Valley Phase Shifter	1,857
17	Commitment Cost Phase 3	648,092
18	Green House Gas for EIM	132,002
19	Weather and Geospatial Data	144,847
20	CTA for BPA	76,159
21	ESDER Phase 2	17,731
22	BAL-002 NERC Std	3,284
23	RIMS 5 Project	3,443,464
24	Idaho Power	585,452
25	Seattle City Light	51,868
26	SMUD - EIM	56,808
27	Powerex EIM	167,668
28	LADWP EIM	9,557
29	Salt River Project EIM	5,953
30	2017 Winter EIM Enhancements	364,101
31	Lincoln Operations Center	145,547
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43	TOTAL	16,293,194

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

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

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)
1	Balance Beginning of Year	454,100,842	454,100,842		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	27,765,081	27,765,081		
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					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	27,765,081	27,765,081		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	9,296,772	9,296,772		
13	Cost of Removal				
14	Salvage (Credit)				
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	9,296,772	9,296,772		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	472,569,151	472,569,151		

Section B. Balances at End of Year According to Functional Classification

20	Steam Production				
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	472,569,151	472,569,151		
28	General				
29	TOTAL (Enter Total of lines 20 thru 28)	472,569,151	472,569,151		

Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

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	40020	453	186	453	186
3	40022	(8,490)	186	(8,490)	186
4	40024	1,796	186	1,796	186
5	40029	28,724	186	28,724	186
6	40030	32,480	186	32,480	186
7	40031	46,568	186	46,568	186
8	40032	17,204	186	17,204	186
9	40033	3,977	186	3,977	186
10	40034	1,359	186	1,359	186
11	40035	4,325	186	4,325	186
12	50010	5,223	186	5,223	186
13	50026	5,180	186	5,180	186
14	50033	3,601	186	3,601	186
15	50038	9,989	186	9,989	186
16	50048	1,930	186	1,930	186
17	50054	73,058	186	73,058	186
18	50062	10,487	186	10,487	186
19	50088	(1,009)	186	(1,009)	186
20	50112	1,099	186	1,099	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	50144	5,936	186	5,936	186
3	50189	8,294	186	8,294	186
4	50190	2,890	186	2,890	186
5	50219	6,246	186	6,246	186
6	50246	920	186	920	186
7	50525	4,350	186	4,350	186
8	50550	16,219	186	16,219	186
9	50555	(143)	186	(143)	186
10	50569	1,259	186	1,259	186
11	50589	3,025	186	3,025	186
12	50604	2,539	186	2,539	186
13	50666	24,080	186	24,080	186
14	50676	604	186	604	186
15	50677	769	186	769	186
16	50711	6,572	186	6,572	186
17	50712	604	186	604	186
18	50713	3,323	186	3,323	186
19	50732	21,973	186	21,973	186
20	50736	1,415	186	1,415	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	50756	(56,694)	186	(56,694)	186
3	50765	(56,149)	186	(56,149)	186
4	50767	2,207	186	2,207	186
5	50768	688	186	688	186
6	50769	227	186	227	186
7	50770	8,128	186	8,128	186
8	50773	2,359	186	2,359	186
9	50800	83	186	83	186
10	50857	8,993	186	8,993	186
11	50870	83	186	83	186
12	50880	6,585	186	6,585	186
13	50892	2,399	186	2,399	186
14	50893		186		186
15	50897	1,359	186	1,359	186
16	50898	6,014	186	6,014	186
17	51142	151	186	151	186
18	51143	38	186	38	186
19	51144	10,525	186	10,525	186
20	51145	2,356	186	2,356	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	51146	21,981	186	21,981	186
3	51147	12,904	186	12,904	186
4	51148	3,124	186	3,124	186
5	51150	15,121	186	15,121	186
6	51151	1,840	186	1,840	186
7	51152	8,279	186	8,279	186
8	51153	47,313	186	47,313	186
9	51154	807	186	807	186
10	51155	642	186	642	186
11	51156	642	186	642	186
12	51157	566	186	566	186
13	51158	680	186	680	186
14	51159	9,106	186	9,106	186
15	51160	9,461	186	9,461	186
16	51211	302	186	302	186
17	51219	22,257	186	22,257	186
18	51409	6,865	186	6,865	186
19	51421	5,711	186	5,711	186
20	51422	(19,321)	186	(19,321)	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	51426	(19,322)	186	(19,322)	186
3	51433	580	186	580	186
4	51436	6,951	186	6,951	186
5	51451	1,109	186	1,109	186
6	51462	788	186	788	186
7	51472	75,559	186	75,559	186
8	51541	438	186	438	186
9	51544	2,443	186	2,443	186
10	51556	1,417	186	1,417	186
11	51557	1,417	186	1,417	186
12	51562	1,417	186	1,417	186
13	51575	165	186	165	186
14	51577	4,193	186	4,193	186
15	51583	2,891	186	2,891	186
16	51587	3,173	186	3,173	186
17	51589	2,709	186	2,709	186
18	51590	1,235	186	1,235	186
19	51591	8,956	186	8,956	186
20	51600	6,288	186	6,288	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	51601	4,245	186	4,245	186
3	51602	11,878	186	11,878	186
4	51700	30,658	186	30,658	186
5	51706	24,166	186	24,166	186
6	51707	30,680	186	30,680	186
7	51708	32,166	186	32,166	186
8	51712	49,267	186	49,267	186
9	51714	29,370	186	29,370	186
10	51715	24,141	186	24,141	186
11	51720	31,956	186	31,956	186
12	51721	29,249	186	29,249	186
13	51722	31,082	186	31,082	186
14	51723	31,292	186	31,292	186
15	51727	30,432	186	30,432	186
16	51730	30,248	186	30,248	186
17	51731	31,311	186	31,311	186
18	51732	30,819	186	30,819	186
19	51736	28,836	186	28,836	186
20	51737	28,964	186	28,964	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	51742	29,204	186	29,204	186
3	51745	32,043	186	32,043	186
4	51746	31,321	186	31,321	186
5	51747	33,031	186	33,031	186
6	51748	30,559	186	30,559	186
7	51751	28,519	186	28,519	186
8	51752	29,011	186	29,011	186
9	51753	29,917	186	29,917	186
10	51754	29,063	186	29,063	186
11	51756	28,203	186	28,203	186
12	51757	30,564	186	30,564	186
13	51759	29,880	186	29,880	186
14	51760	25,763	186	25,763	186
15	51761	31,598	186	31,598	186
16	51768	22,849	186	22,849	186
17	51770	38,135	186	38,135	186
18	51772	22,953	186	22,953	186
19	51774	22,938	186	22,938	186
20	51777	29,679	186	29,679	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	51779	32,343	186	32,343	186
3	51783	39,373	186	39,373	186
4	51785	23,143	186	23,143	186
5	51787	36,973	186	36,973	186
6	51791	23,806	186	23,806	186
7	51793	22,493	186	22,493	186
8	51796	28,878	186	28,878	186
9	51798	30,125	186	30,125	186
10	51800	24,109	186	24,109	186
11	51807	28,577	186	28,577	186
12	51809	21,442	186	21,442	186
13	51813	25,530	186	25,530	186
14	51815	30,070	186	30,070	186
15	51816	28,116	186	28,116	186
16	51817	31,355	186	31,355	186
17	51818	29,425	186	29,425	186
18	51821	36,687	186	36,687	186
19	51822	28,743	186	28,743	186
20	51824	31,540	186	31,540	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	51825	31,217	186	31,217	186
3	51826	29,208	186	29,208	186
4	51827	28,367	186	28,367	186
5	51828	29,748	186	29,748	186
6	51829	28,492	186	28,492	186
7	51856	270	186	270	186
8	51861	270	186	270	186
9	51864	270	186	270	186
10	51865	270	186	270	186
11	51866	270	186	270	186
12	51869	270	186	270	186
13	51871	270	186	270	186
14	51874	270	186	270	186
15	51883	270	186	270	186
16	51901	31,346	186	31,346	186
17	51902	28,586	186	28,586	186
18	51903	27,833	186	27,833	186
19	51904	42,314	186	42,314	186
20	51905	26,058	186	26,058	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	51906	28,048	186	28,048	186
3	51907	43,549	186	43,549	186
4	51908	30,417	186	30,417	186
5	51909	28,285	186	28,285	186
6	51911	26,932	186	26,932	186
7	51912	29,587	186	29,587	186
8	51913	30,504	186	30,504	186
9	51914	27,320	186	27,320	186
10	51915	40,061	186	40,061	186
11	51916	43,415	186	43,415	186
12	51917	41,674	186	41,674	186
13	51918	40,639	186	40,639	186
14	51919	40,336	186	40,336	186
15	51920	28,779	186	28,779	186
16	51921	26,355	186	26,355	186
17	51922	93,602	186	93,602	186
18	51923	26,435	186	26,435	186
19	51924	23,943	186	23,943	186
20	51925	26,408	186	26,408	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	51929	25,970	186	25,970	186
3	51930	40,094	186	40,094	186
4	51931	24,937	186	24,937	186
5	51934	26,943	186	26,943	186
6	51935	41,088	186	41,088	186
7	51936	24,772	186	24,772	186
8	51937	27,041	186	27,041	186
9	51938	25,433	186	25,433	186
10	51939	25,971	186	25,971	186
11	51940	25,417	186	25,417	186
12	51942	19,138	186	19,138	186
13	51943	25,260	186	25,260	186
14	51944	25,863	186	25,863	186
15	51945	28,931	186	28,931	186
16	51947	80,345	186	80,345	186
17	51948	40,131	186	40,131	186
18	51949	27,523	186	27,523	186
19	51951	28,389	186	28,389	186
20	51952	40,749	186	40,749	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	51953	41,761	186	41,761	186
3	51954	38,125	186	38,125	186
4	51955	39,029	186	39,029	186
5	51957	25,908	186	25,908	186
6	51958	38,928	186	38,928	186
7	51959	39,689	186	39,689	186
8	51960	26,004	186	26,004	186
9	51962	25,260	186	25,260	186
10	51963	28,327	186	28,327	186
11	51964	77,382	186	77,382	186
12	51965	38,828	186	38,828	186
13	51966	39,765	186	39,765	186
14	51967	38,741	186	38,741	186
15	51968	40,562	186	40,562	186
16	51969	24,051	186	24,051	186
17	51970	23,269	186	23,269	186
18	51971	23,403	186	23,403	186
19	51972	41,976	186	41,976	186
20	51973	40,653	186	40,653	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	51974	43,613	186	43,613	186
3	51975	42,718	186	42,718	186
4	51976	27,994	186	27,994	186
5	51977	23,051	186	23,051	186
6	51978	38,645	186	38,645	186
7	51979	41,299	186	41,299	186
8	51980	44,300	186	44,300	186
9	51981	24,328	186	24,328	186
10	51982	40,674	186	40,674	186
11	51983	41,912	186	41,912	186
12	51984	30,908	186	30,908	186
13	51985	42,527	186	42,527	186
14	51986	27,786	186	27,786	186
15	51987	31,347	186	31,347	186
16	51988	39,499	186	39,499	186
17	51989	40,308	186	40,308	186
18	51990	40,789	186	40,789	186
19	51993	25,002	186	25,002	186
20	51994	41,004	186	41,004	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	51995	40,462	186	40,462	186
3	51996	39,624	186	39,624	186
4	51997	25,834	186	25,834	186
5	51998	25,451	186	25,451	186
6	51999	28,319	186	28,319	186
7	52000	26,303	186	26,303	186
8	52001	26,673	186	26,673	186
9	52002	24,419	186	24,419	186
10	52004	43,241	186	43,241	186
11	52006	28,084	186	28,084	186
12	52007	38,741	186	38,741	186
13	52008	39,288	186	39,288	186
14	52009	39,288	186	39,288	186
15	52011	41,495	186	41,495	186
16	52012	27,767	186	27,767	186
17	52013	39,984	186	39,984	186
18	52015	28,066	186	28,066	186
19	52017	47,175	186	47,175	186
20	52019	25,139	186	25,139	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	52020	41,143	186	41,143	186
3	52021	93,277	186	93,277	186
4	52022	40,648	186	40,648	186
5	52023	27,398	186	27,398	186
6	52024	25,606	186	25,606	186
7	52025	25,981	186	25,981	186
8	52040	3,873	186	3,873	186
9	52041	11,869	186	11,869	186
10	52042	12,034	186	12,034	186
11	52045	1,786	186	1,786	186
12	52046	2,496	186	2,496	186
13	52047	2,454	186	2,454	186
14	52048	12,199	186	12,199	186
15	52049	12,199	186	12,199	186
16	52050	12,199	186	12,199	186
17	52052	12,116	186	12,116	186
18	52053	12,199	186	12,199	186
19	52054	11,869	186	11,869	186
20	52055	11,869	186	11,869	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	52057	12,199	186	12,199	186
3	52058	2,743	186	2,743	186
4	52063	11,869	186	11,869	186
5	52065	2,413	186	2,413	186
6	52067	11,869	186	11,869	186
7	52068	11,869	186	11,869	186
8	52069	12,529	186	12,529	186
9	52070	1,869	186	1,869	186
10	53000	16,019	186	16,019	186
11	53001	5,549	186	5,549	186
12	53002	18,012	186	18,012	186
13	53003	11,971	186	11,971	186
14	53004	18,392	186	18,392	186
15	53005	16,904	186	16,904	186
16	53006	8,287	186	8,287	186
17	53007	7,072	186	7,072	186
18	53008	18,687	186	18,687	186
19	53009	17,330	186	17,330	186
20	53010	15,843	186	15,843	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	53011	17,883	186	17,883	186
3	53012	17,345	186	17,345	186
4	53013	17,443	186	17,443	186
5	53014	16,212	186	16,212	186
6	53015	18,718	186	18,718	186
7	53016	18,723	186	18,723	186
8	53017	15,406	186	15,406	186
9	53018	19,660	186	19,660	186
10	53019	17,396	186	17,396	186
11	53020	19,046	186	19,046	186
12	53021	16,360	186	16,360	186
13	53022	19,419	186	19,419	186
14	53023	17,830	186	17,830	186
15	53024	19,581	186	19,581	186
16	53025	16,133	186	16,133	186
17	53026	17,008	186	17,008	186
18	53027	19,767	186	19,767	186
19	53028	18,898	186	18,898	186
20	53029	16,534	186	16,534	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

(1) An Original
 (2) A Resubmission

Transmission Service and Generation Interconnection Study Costs (continued)

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	53030	16,465	186	16,465	186
3	53031	13,183	186	13,183	186
4	53032	17,046	186	17,046	186
5	53033	17,067	186	17,067	186
6	53034	16,590	186	16,590	186
7	53035	16,481	186	16,481	186
8	53036	18,387	186	18,387	186
9	53037	13,817	186	13,817	186
10	53038	14,113	186	14,113	186
11	53039	12,212	186	12,212	186
12	53040	11,974	186	11,974	186
13	53041	11,484	186	11,484	186
14	53042	17,820	186	17,820	186
15	53043	17,055	186	17,055	186
16	53044	13,806	186	13,806	186
17	53045	18,671	186	18,671	186
18	53046	15,735	186	15,735	186
19	53047	16,575	186	16,575	186
20	53048	18,209	186	18,209	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	53049	7,993	186	7,993	186
3	53050	13,267	186	13,267	186
4	53051	16,804	186	16,804	186
5	53052	11,478	186	11,478	186
6	53053	9,438	186	9,438	186
7	53054	16,146	186	16,146	186
8	53055	13,161	186	13,161	186
9	53056	13,493	186	13,493	186
10	53057	16,742	186	16,742	186
11	53058	10,681	186	10,681	186
12	53059	10,818	186	10,818	186
13	53060	14,693	186	14,693	186
14	53061	19,701	186	19,701	186
15	53063	16,021	186	16,021	186
16	53064	22,124	186	22,124	186
17	53065	16,866	186	16,866	186
18	53066	16,852	186	16,852	186
19	53067	10,137	186	10,137	186
20	53068	16,567	186	16,567	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	53069	19,770	186	19,770	186
3	53070	15,919	186	15,919	186
4	53071	16,240	186	16,240	186
5	53072	15,196	186	15,196	186
6	53073	16,838	186	16,838	186
7	53074	17,474	186	17,474	186
8	53075	13,326	186	13,326	186
9	53076	5,023	186	5,023	186
10	53077	12,610	186	12,610	186
11	53078	17,144	186	17,144	186
12	53079	5,328	186	5,328	186
13	53080	17,178	186	17,178	186
14	53081	16,639	186	16,639	186
15	53082	1,956	186	1,956	186
16	53083	10,336	186	10,336	186
17	53084	17,862	186	17,862	186
18	53085	17,158	186	17,158	186
19	53086	17,458	186	17,458	186
20	53087	9,834	186	9,834	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	53088	15,085	186	15,085	186
3	53089	16,454	186	16,454	186
4	53100	364	186	364	186
5	53101	5,084	186	5,084	186
6	53102	364	186	364	186
7	53103	5,084	186	5,084	186
8	53104	5,084	186	5,084	186
9	53105	5,084	186	5,084	186
10	53106	5,084	186	5,084	186
11	53107	5,084	186	5,084	186
12	53108	364	186	364	186
13	53109	5,084	186	5,084	186
14	53110	5,084	186	5,084	186
15	53111	1,566	186	1,566	186
16	53112	5,084	186	5,084	186
17	53114	5,084	186	5,084	186
18	53115	5,084	186	5,084	186
19	53117	5,084	186	5,084	186
20	53118	5,084	186	5,084	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	53119	5,084	186	5,084	186
3	53120	5,084	186	5,084	186
4	53122	364	186	364	186
5	53123	5,084	186	5,084	186
6	53124	5,084	186	5,084	186
7	53125	5,084	186	5,084	186
8	53126	5,084	186	5,084	186
9	53127	5,084	186	5,084	186
10	53128	5,084	186	5,084	186
11	53129	5,084	186	5,084	186
12	53130	5,084	186	5,084	186
13	53131	5,084	186	5,084	186
14	53132	364	186	364	186
15	53133	5,084	186	5,084	186
16	53134	5,084	186	5,084	186
17	53135	5,084	186	5,084	186
18	53136	5,084	186	5,084	186
19	53137	5,084	186	5,084	186
20	53138	5,084	186	5,084	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	53139	5,084	186	5,084	186
3	53140	5,084	186	5,084	186
4	53141	5,084	186	5,084	186
5	53142	5,084	186	5,084	186
6	53143	5,084	186	5,084	186
7	60061	227	186	227	186
8	60089	227	186	227	186
9	60175	378	186	378	186
10	40012-FT	539	186	539	186
11	50070A	2,019	186	2,019	186
12	50078-C	362	186	362	186
13	50088-QM	(37,982)	186	(37,982)	186
14	50181-C	7,948	186	7,948	186
15	50212-C	1,745	186	1,745	186
16	50297-C	3,451	186	3,451	186
17	50307-C	13,572	186	13,572	186
18	51131-QM	(208)	186	(208)	186
19	51134-QM	10,103	186	10,103	186
20	51135-QM	340	186	340	186
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Transmission Service and Generation Interconnection Study Costs (continued)

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	60084-FC	60	186	60	186
3	60126-C	1,532	186	1,532	186
4	60142-C	2,753	186	2,753	186
5	60147-C	151	186	151	186
6	60192-C	2,085	186	2,085	186
7	60195-C	1,096	186	1,096	186
8	60210-C	227	186	227	186
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

MISCELLANEOUS DEFFERED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Unbilled GIP Receivables	6,733,256	30,179,704	186	30,519,104	6,393,856
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	6,733,256				6,393,856

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

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	CIEDB Fixed Rate Revenue Bonds, 2013 Series	191,820,000	10,558,588
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	191,820,000	10,558,588

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

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
11-14-13	02-01-39	11-14-13	02-01-39	178,280,000	8,766,425	1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				178,280,000	8,766,425	33

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Property Taxes		48,079	48,079		
2	FICA	959,436	4,688,516	4,705,340		
3	Medica re	249,536	1,357,969	1,365,117		
4	California Unemployment Tax	75,396	197,836	187,126		
5	Use Tax		1,697	1,697		
6	Environmental & Other		4,692	4,692		
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	1,284,368	6,298,789	6,312,051		

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
942,612						2
242,388						3
86,106						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
1,271,106						41

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Fines Subject to Refund	2,262,206	431.0		-94,777	2,167,429
2						
3	Refund Obligation		232.0			
4						
5	Unearned Revenue			7,891	7,891	
6						
7	Advances for Leasehold Improvemens					
8						
9	EIM Implementation Fees			22,491	44,981	22,490
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	2,262,206		30,382	-41,905	2,189,919

ELECTRIC OPERATING REVENUES (Account 400)

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
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 Net of 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		
21	(456) Other Electric Revenues		
22	(456.1) Revenues from Transmission of Electricity of Others		
23	(457.1) Regional Control Service Revenues	198,307,263	193,199,320
24	(457.2) Miscellaneous Revenues	22,297,787	18,811,396
25			
26	TOTAL Other Operating Revenues	220,605,050	212,010,716
27	TOTAL Electric Operating Revenues	220,605,050	212,010,716

ELECTRIC OPERATING REVENUES (Account 400)

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.
8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
9. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14

Line 12, column (b) includes \$ 0 of unbilled revenues.
 Line 12, column (d) includes 0 MWH relating to unbilled revenues

REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

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 e	507,098	1,112,636	1,727,426	2,276,946
2	GMC Bid Transaction Fee	76,195	157,249	241,461	321,044
3	GMC CRR Transaction Fee	187,561	391,905	586,058	1,062,805
4	GMC Market Services Charge	10,360,217	21,751,835	35,408,387	46,300,972
5	GMC System Operations Charge	31,260,263	65,398,139	106,415,127	139,284,267
6	GMC CRR Services Charge	1,141,164	2,295,360	3,598,133	4,793,516
7	GMC Transmission Ownership Rights Charge	122,035	346,485	559,873	817,713
8	GMC Scheduling Coordinator ID Charge	824,000	1,668,000	2,554,000	3,450,000
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	44,478,533	93,121,609	151,090,465	198,307,263

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (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 (Entr Tot 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		
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-Nuc. Power (Entr tot 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 (tot of lines 50 & 58)		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision	10,872,046	11,148,044
116	(575.2) Day-Ahead and Real-Time Market Facilitation	5,941,667	5,845,496
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation	568,780	372,652
120	(575.6) Market Monitoring and Compliance	6,790,125	6,018,868
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	24,172,618	23,385,060
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware	2,166,953	1,069,980
127	(576.3) Maintenance of Computer Software	4,804,845	4,752,997
128	(576.4) Maintenance of Communication Equipment	4,548,387	4,789,306
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)	11,520,185	10,612,283
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	35,692,803	33,997,343
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		
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		
148	(592) Maintenance of Station 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	284,390	186,326
161	(903) Customer Records and Collection Expenses	7,183,421	6,612,077
162	(904) Uncollectible Accounts		
163	(905) Miscellaneous Customer Accounts Expenses	90,000	3,129,118
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	7,557,811	9,927,521

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	42,704	271,486
168	(908) Customer Assistance Expenses	4,486,509	4,596,023
169	(909) Informational and Instructional Expenses		
170	(910) Miscellaneous Customer Service and Informational Expenses	1,437,610	1,748,255
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	5,966,823	6,615,764
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
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	44,547,998	41,201,657
182	(921) Office Supplies and Expenses	2,061,707	3,252,533
183	(Less) (922) Administrative Expenses Transferred-Credit		
184	(923) Outside Services Employed	10,703,396	11,333,244
185	(924) Property Insurance	1,985,011	1,976,894
186	(925) Injuries and Damages	500	183
187	(926) Employee Pensions and Benefits		
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	1,264,591	1,698,376
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	40,577	59,185
192	(930.2) Miscellaneous General Expenses	917,975	825,469
193	(931) Rents	95,776	589,761
194	TOTAL Operation (Enter Total of lines 181 thru 193)	61,617,531	60,937,302
195	Maintenance		
196	(935) Maintenance of General Plant	6,328,321	7,238,336
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	67,945,852	68,175,638
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	167,261,828	170,320,423

TRANSMISSION OF ELECTRICITY BY ISO/RTOs

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and 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. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

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	(5,362,704)	
2	San Diego Gas & Electric Co.	FNO	374 HV Access	(418,860,306)	
3					(424,223,010)
4	Southern California Edison Co.	FNO	385 LV Wheeling	(36,332,387)	
5	Southern California Edison Co.	FNO	384 HV Wheeling	(40,973,808)	
6	Southern California Edison Co.	FNO	374 HV Access	(1,059,141,391)	
7					(1,136,447,586)
8	Pacific Gas & Electric Com	FNO	384 HV Wheeling	(151,608,601)	
9	Pacific Gas & Electric Com	FNO	374 HV Access	(616,269,405)	
10	Pacific Gas & Electric Com	FNO	385 LV Wheeling	(63,919,461)	
11					(831,797,467)
12	City of Azusa - PTO	FNO	374 HV Access	(3,246,327)	
13	City of Azusa - PTO	FNO	384 HV Wheeling	(4,299)	
14					(3,250,626)
15	City of Banning - PTO	FNO	384 HV Wheeling	(2,027)	
16	City of Banning - PTO	FNO	374 HV Access	(1,507,437)	
17					(1,509,464)
18	City of Anaheim - PTO	FNO	384 HV Wheeling	(22,373)	
19	City of Anaheim - PTO	FNO	374 HV Access	(28,936,112)	
20					(28,958,485)
21	City of Vernon - PTO	FNO	374 HV Access	(2,867,609)	
22	City of Vernon - PTO	FNO	384 HV Wheeling	(4,192)	
23					(2,871,801)
24	City of Riverside - PTO	FNO	384 HV Wheeling	(23,462)	
25	City of Riverside - PTO	FNO	374 HV Access	(36,493,521)	
26					(36,516,983)
27	City of Pasadena - PTO	FNO	374 HV Access	(14,993,973)	
28	City of Pasadena - PTO	FNO	384 HV Wheeling	(26,891)	
29					(15,020,864)
30	DATC Path 15, LLC	FNO	374 HV Access	(25,392,461)	
31					(25,392,461)
32	STARTRANS IO, LLC	FNO	374 HV Access	(3,248,961)	
33	STARTRANS IO, LLC	FNO	384 HV Wheeling	(301)	
34					(3,249,262)
35	Trans Bay Cable, LLC	FNO	374 HV Access	(132,059,731)	
36					(132,059,731)
37	Citizens Sunrise Transmission LLC	FNO	374 HV Access	(10,919,419)	
38					(10,919,419)
39	Valley Electric Association, Inc. - PTO	FNO	374 HV Access	(589,564)	
40	TOTAL			(2,668,804,846)	(2,668,804,846)

TRANSMISSION OF ELECTRICITY BY ISO/RTOs

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and 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. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

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	Valley Electric Association, Inc. - PTO	FNO	384 HV Wheeling	(6,798,593)	
2					(7,388,157)
3	City of Colton - PTO	FNO	384 HV Wheeling	(83)	
4	City of Colton - PTO	FNO	374 HV Access	(4,084,614)	
5					(4,084,697)
6	GridLiance West Transco LLC -TO19	FNO	384 HV Wheeling	(36,599)	
7	GridLiance West Transco LLC -TO19	FNO	374 HV Access	(5,078,234)	
8					(5,114,833)
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL			(2,668,804,846)	(2,668,804,846)

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 & Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	
6	Bank Service Fee	339,254
7	Board of Directors Fees and Expense	578,721
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46	TOTAL	917,975

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).

2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	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	27,765,081				27,765,081
10	General Plant					
11	Common Plant-Electric					
12	TOTAL	27,765,081				27,765,081

B. Basis for Amortization Charges

--	--

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

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	Intangible Plant:						
13	#303						
14							
15							
16	General Plant:						
17	#390						
18	#391						
19	#397						
20	#399						
21							
22	Regional Transmission:						
23	#380	9,741,810	1.00				
24	#381	114,384,112	23.56		4.24		15.03
25	#382	1,946,941	3.20		31.24		1.99
26	#383	28,213,366	5.00		20.02		1.65
27	#384	3,981,637	6.17		16.20		3.37
28	#385	3,517,362	7.52		13.30		3.49
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							

REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

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 Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	FERC Hearings		1,264,591	1,264,591	
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL		1,264,591	1,264,591	

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21
							22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
							45
							46

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
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 Terminating and Processing (Total of lines 31 thru 47)			
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			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	118,340,565		118,340,565
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				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts			
96	TOTAL SALARIES AND WAGES	118,340,565		118,340,565

MONTHLY ISO/RTO TRANSMISSION SYSTEM PEAK LOAD

(1) Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
 (2) Report on Column (b) by month the transmission system's peak load.
 (3) Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
 (4) Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
 (5) Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

NAME OF SYSTEM: EDRP

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Imports 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)
1	January	30,237	26	1900	-5,747,871	201,830	632,643			-4,913,398
2	February	30,144	6	1900	-5,372,700	105,900	574,913			-4,691,887
3	March	29,052	14	2000	-5,674,825	76,989	645,564			-4,952,272
4	Total for Quarter 1				-16,795,396	384,719	1,853,120			-14,557,557
5	April	28,436	21	2100	-5,868,482	67,862	757,225			-5,043,395
6	May	35,896	22	1800	-6,660,708	60,181	864,126			-5,736,401
7	June	43,859	19	1700	-6,561,848	90,633	891,556			-5,579,659
8	Total for Quarter 2				-19,091,038	218,676	2,512,907			-16,359,455
9	July	45,395	7	1700	-6,757,789	77,189	899,417			-5,781,183
10	August	47,189	28	1700	-5,885,378	84,543	877,869			-4,922,966
11	September	49,315	1	1700	-6,389,926	87,571	844,544			-5,457,811
12	Total for Quarter 3				-19,033,093	249,303	2,621,830			-16,161,960
13	October	39,241	24	1700	-5,691,167	76,812	746,711			-4,867,644
14	November	30,470	22	1800	-5,599,991	177,872	699,098			-4,723,021
15	December	29,664	6	1900	-6,411,291	231,713	769,455			-5,410,123
16	Total for Quarter 4				-17,702,449	486,397	2,215,264			-15,000,788
17	Total Year to Date/Year				-72,621,976	1,339,095	9,203,121			-62,079,760

Name of Respondent
California Independent System Operator Corporation

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other		27	Total Energy Losses	
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	
9	Net Generation (Enter Total of lines 3 through 8)				
10	Purchases				
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)				

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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
--	---	---------------------------------------	--

MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM: EDRP (for Imports, Exports, Wheels), ALFS_MRTU (for total G

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	18,223,893		30,237	26	1900
30	February	16,060,062		30,144	6	1900
31	March	17,219,540		29,052	14	2000
32	April	16,625,970		28,436	21	2100
33	May	18,618,590		35,896	22	1800
34	June	20,471,921		43,859	19	1700
35	July	23,542,813		45,395	7	1700
36	August	23,392,389		47,189	28	1700
37	September	20,453,997		49,315	1	1700
38	October	18,894,965		39,241	24	1700
39	November	17,065,088		30,470	22	1800
40	December	17,810,877		29,664	6	1900
41	TOTAL	228,380,105				

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
FOOTNOTE DATA			

Schedule Page: 110 Line No.: 35 Column: c

	2017	2016
1310011 Concentration Account	\$ -	\$ -
1310013 Disbursements Account	(101,793)	(482,318)
1310014 Payroll Account	(33,725)	(32,422)
1310025 Concentration-Wells Fargo	119,986	554,923
1310134 API Controlled Disbursement	-	-
1310023 LGIP Transmission Studies Deposit	(230)	390,005
Cash Equivalents - Investments	59,159,372	25,036,755
	<u>\$ 59,143,609</u>	<u>\$ 25,466,943</u>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
California Independent System Operator Corporation			
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 20 Column: b

	<u>2017</u>	<u>2016</u>
Fines Subject to Refund	\$ 2,167,429	\$ 2,262,206
Advances for Leasehold Improvements	-	-
Unearned Revenue	-	-
EIM Fees	22,491	-
	\$ 2,189,919	\$ 2,262,206

Cash Flow Statement Presentation of Net Change:

Net Change	\$ (72,287)	\$ (902,928)
Payment of Generator Noncompliance Fines Refund Obligation		
Net Increase in Other Deferred Credits	\$ (72,287)	\$ (902,928)

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 (Mo, Da, Yr) 04/16/2018	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 231 Line No.: 2 Column: a

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.