

THIS FILING IS

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

Form 1 Approved
OMB No.1902-0021
(Expires 11/30/2016)
Form 1-F Approved
OMB No.1902-0029
(Expires 11/30/2016)
Form 3-Q Approved
OMB No.1902-0205
(Expires 11/30/2016)



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 2014/Q4



Independent Auditor's Report

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, 2014 and 2013, 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 123.23 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.

Auditor's 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, 2014 and 2013, 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.

Emphasis of Matter

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.

Other Matter

Our report is intended solely for the information and use of the board of governors 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.

A handwritten signature in black ink that reads "PricewaterhouseCoopers LLP". The signature is written in a cursive, flowing style.

Sacramento, CA
April 17, 2015

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

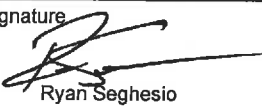
IDENTIFICATION

| | | |
|--|---|--|
| 01 Exact Legal Name of Respondent California Independent System Operator Corporation | | 02 Year/Period of Report End of <u>2014/Q4</u> |
| 03 Previous Name and Date of Change (if name changed during year) <u> / / </u> | | |
| 04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 250 Outcropping Way, Folsom, CA 95630 | | |
| 05 Name of Contact Person Dennis Y. Estrada | | 06 Title of Contact Person Assistant Controller |
| 07 Address of Contact Person (Street, City, State, Zip Code) 250 Outcropping Way, Folsom, CA 95630 | | |
| 08 Telephone of Contact Person Including Area Code (916) 351-2235 | 09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 10 Date of Report (Mo, Da, Yr) 04/17/2015 |

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

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

| | | |
|-------------------------------|--|--|
| 01 Name Ryan Seghesio | 03 Signature  Ryan Seghesio | 04 Date Signed (Mo, Da, Yr) 04/17/2015 |
| 02 Title CFO and Treasurer | | |

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

| | | | |
|--|---|--|---|
| Name of Respondent California Independent System Operator Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|---|--|---|

| 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 |
| | | | |

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|--|---|--|---|
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|--|---|--|---|

| 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 |
| | | | |

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|--|---|---|----------------|--|--|
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| 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 | | | |
| | Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared | | | | |

| | | | |
|--|---|--|---|
| Name of Respondent California Independent System Operator Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
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GENERAL INFORMATION

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

Ryan Seghesio
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.

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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

| | | | |
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| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| California Independent System Operator | (1) <input checked="" type="checkbox"/> An Original | (Mo, Da, Yr) | |
| | (2) <input type="checkbox"/> A Resubmission | 04/17/2015 | End of 2014/Q4 |

CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the repondent 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 beneficiearies for whom trust was maintained, and purpose of the trust.

N/A

| | | | | | |
|---|--|---|--|--|---|
| Name of Respondent California Independent System Operator Corporation | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
| OFFICERS | | | | | |
| <p>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.</p> <p>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.</p> | | | | | |
| Line No. | Title (a) | Name of Officer (b) | | Salary for Year (c) | |
| 1 | President and Chief Executive Officer | Steve Berberich | | 469,454 | |
| 2 | Vice President of General Counsel and Chief Compliance | Roger Collanton | | 271,256 | |
| 3 | Vice President , General Counsel and Chief Administrativ | Nancy J. Saracino* | | 72,669 | |
| 4 | Vice President, Market and Infrastructure Development | Keith Casey | | 289,126 | |
| 5 | Vice President, Policy and Client Services | Karen K. Edson | | 272,955 | |
| 6 | Vice President, Technology | Petar Ristanovic | | 266,157 | |
| 7 | Vice President, Operations | Eric Schmitt | | 278,097 | |
| 8 | Vice President, Market Quality and Renewable Integration | Mark Rothleder | | 263,221 | |
| 9 | Chief Financial Officer and Treasurer | Ryan Seghesio | | 215,384 | |
| 10 | | | | | |
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| 14 | * Resigned effective February 17, 2014 | | | | |
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| 28 | Amounts reported in column "Salary for Year (c)" | | | | |
| 29 | represent base salary. | | | | |
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| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
| 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 | Ashutosh Bhagwat | | | PO Box 639014, Folsom, CA, 95763-4400 | |
| 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 | Bob Foster* | | | PO Box 639014, Folsom, CA 95763-4400 | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | * Resigned effective September 26, 2014 | | | | |
| 10 | ** Chairman of the Board; The Company has no Executive | | | | |
| 11 | Committee | | | | |
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| 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 04/17/2015 | Year/Period of Report End of <u>2014/Q4</u> |
| IMPORTANT CHANGES DURING THE QUARTER/YEAR | | | |
| <p>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.</p> <ol style="list-style-type: none"> 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. 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. 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. 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. 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. 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. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. State the estimated annual effect and nature of any important wage scale changes during the year. 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. 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. (Reserved.) 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. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period. 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. | | | |

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| 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. On May 1, 2014 the ISO implemented a new 15-minute market with financially binding energy and ancillary services awards for internal generators, imports and exports and participating loads to comply with FERC Order No. 764, which required the ISO to offer intra-hour transmission scheduling. These market changes reduced barriers to integrating variable energy resources and addressed known market inefficiencies. Additionally, in October 2014, the Company and PacifiCorp launched the western Energy Imbalance Market, which allows western grid operators to voluntarily participate in a real-time energy market that enhances grid reliability and responsiveness, effectively integrates renewable power and saves wholesale energy costs.
6. N/A
7. None
8. None
9. Please refer to the Note 12 Contingencies of the 2014 Form 1 Notes to the Financial Statements for materially important legal proceedings.
10. None
11. N/A
12. N/A
13. On February 17, 2014, Roger Collanton became the CAISO's new Vice President of General Counsel and Chief Compliance Officer, succeeding Nancy Saracino. On September 26, 2014, Richard Maullin became the new chair of the ISO Board of Governors, succeeding Robert Foster.
14. N/A

| | | | |
|--|--|--------------------------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
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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 | 595,158,428 | 582,979,200 |
| 3 | Construction Work in Progress (107) | 200-201 | 4,127,761 | 5,821,767 |
| 4 | TOTAL Utility Plant (Enter Total of lines 2 and 3) | | 599,286,189 | 588,800,967 |
| 5 | (Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115) | 200-201 | 418,990,107 | 394,948,094 |
| 6 | Net Utility Plant (Enter Total of line 4 less 5) | | 180,296,082 | 193,852,873 |
| 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) | | 180,296,082 | 193,852,873 |
| 15 | Utility Plant Adjustments (116) | | 0 | 0 |
| 16 | Gas Stored Underground - Noncurrent (117) | | 0 | 0 |
| 17 | OTHER PROPERTY AND INVESTMENTS | | | |
| 18 | Nonutility Property (121) | | 25,000 | 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) | | 106,417,081 | 88,906,251 |
| 25 | Sinking Funds (125) | | 0 | 0 |
| 26 | Depreciation Fund (126) | | 0 | 0 |
| 27 | Amortization Fund - Federal (127) | | 0 | 0 |
| 28 | Other Special Funds (128) | | 475,575,206 | 455,071,485 |
| 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) | | 582,017,287 | 543,977,736 |
| 33 | CURRENT AND ACCRUED ASSETS | | | |
| 34 | Cash and Working Funds (Non-major Only) (130) | | 0 | 0 |
| 35 | Cash (131) | | 33,934,125 | 22,181,937 |
| 36 | Special Deposits (132-134) | | 172,718 | 20,324,851 |
| 37 | Working Fund (135) | | 17,609 | 5,929 |
| 38 | Temporary Cash Investments (136) | | 0 | 0 |
| 39 | Notes Receivable (141) | | 0 | 0 |
| 40 | Customer Accounts Receivable (142) | | 1,554,285 | 1,230,749 |
| 41 | Other Accounts Receivable (143) | | 607,757 | 8,643,523 |
| 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 |
| | | | | |

| 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) | | 7,961,820 | 5,911,043 |
| 58 | Advances for Gas (166-167) | | 0 | 0 |
| 59 | Interest and Dividends Receivable (171) | | 668,182 | 918,634 |
| 60 | Rents Receivable (172) | | 0 | 0 |
| 61 | Accrued Utility Revenues (173) | | 5,359,778 | 8,002,035 |
| 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) | | 50,276,274 | 67,218,701 |
| 68 | DEFERRED DEBITS | | | |
| 69 | Unamortized Debt Expenses (181) | | 1,516,235 | 1,626,401 |
| 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) | | 158,182 | 9,388 |
| 77 | Temporary Facilities (185) | | 0 | 0 |
| 78 | Miscellaneous Deferred Debits (186) | 233 | 3,203,576 | 5,142,259 |
| 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) | | 11,909,057 | 12,731,948 |
| 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) | | 16,787,050 | 19,509,996 |
| 85 | TOTAL ASSETS (lines 14-16, 32, 67, and 84) | | 829,376,693 | 824,559,306 |

| 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 | 116,795,475 | 116,784,379 |
| 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) | 16,496,191 | 7,647,849 |
| 16 | Total Proprietary Capital (lines 2 through 15) | | 133,291,666 | 124,432,228 |
| 17 | LONG-TERM DEBT | | | |
| 18 | Bonds (221) | 256-257 | 191,820,000 | 215,285,000 |
| 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) | | 9,797,016 | 10,504,760 |
| 23 | (Less) Unamortized Discount on Long-Term Debt-Debit (226) | | 0 | 0 |
| 24 | Total Long-Term Debt (lines 18 through 23) | | 201,617,016 | 225,789,760 |
| 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) | | 3,241,511 | 11,816,773 |
| 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) | | 3,241,511 | 11,816,773 |
| 36 | CURRENT AND ACCRUED LIABILITIES | | | |
| 37 | Notes Payable (231) | | 0 | 0 |
| 38 | Accounts Payable (232) | | 35,132,940 | 40,257,256 |
| 39 | Notes Payable to Associated Companies (233) | | 0 | 0 |
| 40 | Accounts Payable to Associated Companies (234) | | 0 | 0 |
| 41 | Customer Deposits (235) | | 448,812,429 | 416,195,346 |
| 42 | Taxes Accrued (236) | 262-263 | 957,047 | 1,408,442 |
| 43 | Interest Accrued (237) | | 3,794,156 | 1,689,249 |
| 44 | Dividends Declared (238) | | 0 | 0 |
| 45 | Matured Long-Term Debt (239) | | 0 | 0 |
| | | | | |

| 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 | 0 |
| 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) | | 488,696,572 | 459,550,293 |
| 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 | 2,529,928 | 2,970,252 |
| 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) | | 2,529,928 | 2,970,252 |
| 66 | TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65) | | 829,376,693 | 824,559,306 |
| | | | | |

| | | | |
|--|---|--|---|
| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|---|--|---|

| |
|---------------------|
| 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 | 213,714,512 | 210,394,962 | | |
| 3 | Operating Expenses | | | | | |
| 4 | Operation Expenses (401) | 320-323 | 130,735,238 | 133,292,989 | | |
| 5 | Maintenance Expenses (402) | 320-323 | 35,849,951 | 32,954,906 | | |
| 6 | Depreciation Expense (403) | 336-337 | 39,654,426 | 74,614,927 | | |
| 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 | -56,107 | 35,167 | | |
| 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) | | | | | |
| 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) | | 206,183,508 | 240,897,989 | | |
| 26 | Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27 | | 7,531,004 | -30,503,027 | | |
| | | | | | | |

| | | | | | | | |
|---|--|---|--|--|--|---|--|
| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| STATEMENT OF INCOME FOR THE YEAR (Continued) | | | | | | | |
| <p>9. Use page 122 for important notes regarding the statement of income for any account thereof.</p> <p>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.</p> <p>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 purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.</p> <p>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.</p> <p>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.</p> <p>14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.</p> <p>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.</p> | | | | | | | |
| ELECTRIC UTILITY | | GAS UTILITY | | OTHER UTILITY | | | |
| 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) | Line No. | |
| | | | | | | 1 | |
| 213,714,512 | 210,394,962 | | | | | 2 | |
| | | | | | | 3 | |
| 130,735,238 | 133,292,989 | | | | | 4 | |
| 35,849,951 | 32,954,906 | | | | | 5 | |
| 39,654,426 | 74,614,927 | | | | | 6 | |
| | | | | | | 7 | |
| | | | | | | 8 | |
| | | | | | | 9 | |
| | | | | | | 10 | |
| | | | | | | 11 | |
| | | | | | | 12 | |
| | | | | | | 13 | |
| -56,107 | 35,167 | | | | | 14 | |
| | | | | | | 15 | |
| | | | | | | 16 | |
| | | | | | | 17 | |
| | | | | | | 18 | |
| | | | | | | 19 | |
| | | | | | | 20 | |
| | | | | | | 21 | |
| | | | | | | 22 | |
| | | | | | | 23 | |
| | | | | | | 24 | |
| 206,183,508 | 240,897,989 | | | | | 25 | |
| 7,531,004 | -30,503,027 | | | | | 26 | |
| | | | | | | | |

| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
|--|--|---|---------------------|--|--|--|--|
| 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) | | 7,531,004 | -30,503,027 | | | |
| 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) | | 1,189,687 | -138,229 | | | |
| 38 | Allowance for Other Funds Used During Construction (419.1) | | | | | | |
| 39 | Miscellaneous Nonoperating Income (421) | | 53,048 | 1,333,004 | | | |
| 40 | Gain on Disposition of Property (421.1) | | | | | | |
| 41 | TOTAL Other Income (Enter Total of lines 31 thru 40) | | 1,242,735 | 1,194,775 | | | |
| 42 | Other Income Deductions | | | | | | |
| 43 | Loss on Disposition of Property (421.2) | | 34,838 | 55,861 | | | |
| 44 | Miscellaneous Amortization (425) | | | | | | |
| 45 | Donations (426.1) | | | | | | |
| 46 | Life Insurance (426.2) | | | | | | |
| 47 | Penalties (426.3) | | | 2,156,000 | | | |
| 48 | Exp. for Certain Civic, Political & Related Activities (426.4) | | | | | | |
| 49 | Other Deductions (426.5) | | 5,674 | | | | |
| 50 | TOTAL Other Income Deductions (Total of lines 43 thru 49) | | 40,512 | 2,211,861 | | | |
| 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) | | 1,202,223 | -1,017,086 | | | |
| 61 | Interest Charges | | | | | | |
| 62 | Interest on Long-Term Debt (427) | | 9,192,186 | 12,167,352 | | | |
| 63 | Amort. of Debt Disc. and Expense (428) | | 110,166 | 175,295 | | | |
| 64 | Amortization of Loss on Reaquired Debt (428.1) | | 822,890 | 113,718 | | | |
| 65 | (Less) Amort. of Premium on Debt-Credit (429) | | 707,744 | 587,948 | | | |
| 66 | (Less) Amortization of Gain on Reaquired Debt-Credit (429.1) | | | | | | |
| 67 | Interest on Debt to Assoc. Companies (430) | | | | | | |
| 68 | Other Interest Expense (431) | | -331,551 | -178,567 | | | |
| 69 | (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) | | 363,816 | 284,273 | | | |
| 70 | Net Interest Charges (Total of lines 62 thru 69) | | 8,722,131 | 11,405,577 | | | |
| 71 | Income Before Extraordinary Items (Total of lines 27, 60 and 70) | | 11,096 | -42,925,690 | | | |
| 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) | | 11,096 | -42,925,690 | | | |
| | | | | | | | |

| | | | |
|--|---|--|---|
| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|---|--|---|

STATEMENT OF RETAINED EARNINGS

- Do not report Lines 49-53 on the quarterly version.
- Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
- 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)
- State the purpose and amount of each reservation or appropriation of retained earnings.
- 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.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
- 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.
- 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 | | 116,784,379 | 159,710,069 |
| 2 | Changes | | | |
| 3 | Adjustments to Retained Earnings (Account 439) | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | TOTAL Credits to Retained Earnings (Acct. 439) | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | TOTAL Debits to Retained Earnings (Acct. 439) | | | |
| 16 | Balance Transferred from Income (Account 433 less Account 418.1) | | 11,096 | (42,925,690) |
| 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) | | 116,795,475 | 116,784,379 |
| | APPROPRIATED RETAINED EARNINGS (Account 215) | | | |
| 39 | | | | |
| 40 | | | | |

| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|---|---|--|--|---|
| STATEMENT OF CASH FLOWS | | | | | |
| <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> | | | | | |
| 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) | 11,096 | -42,925,690 | | |
| 3 | Noncash Charges (Credits) to Income: | | | | |
| 4 | Depreciation and Depletion | 39,654,426 | 74,614,927 | | |
| 5 | Amortization of Debt Expenses | 933,055 | 289,013 | | |
| 6 | Amortization of Bond Premium | -707,744 | -587,948 | | |
| 7 | | | | | |
| 8 | Deferred Income Taxes (Net) | | | | |
| 9 | Investment Tax Credit Adjustment (Net) | | | | |
| 10 | Net (Increase) Decrease in Receivables | 10,307,370 | -10,294,734 | | |
| 11 | Net (Increase) Decrease in Inventory | | | | |
| 12 | Net (Increase) Decrease in Allowances Inventory | | | | |
| 13 | Net Increase (Decrease) in Payables and Accrued Expenses | -2,913,724 | 1,309,858 | | |
| 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 | | | | | |
| 20 | Net Increase (Decrease) in Other Deferred Credits | -440,324 | -238,000 | | |
| 21 | | | | | |
| 22 | Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21) | 46,844,155 | 22,167,426 | | |
| 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 | -26,381,635 | -16,018,222 | | |
| 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) | -26,381,635 | -16,018,222 | | |
| 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) | -88,583,360 | -19,032,581 | | |
| 45 | Proceeds from Sales of Investment Securities (a) | 71,072,533 | 22,047,907 | | |
| | | | | | |

| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|---|---|--|--|---|
| STATEMENT OF CASH FLOWS | | | | | |
| <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> | | | | | |
| 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) | -43,892,462 | -13,002,896 | | |
| 58 | | | | | |
| 59 | Cash Flows from Financing Activities: | | | | |
| 60 | Proceeds from Issuance of: | | | | |
| 61 | Long-Term Debt (b) | | 199,340,950 | | |
| 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) | 767,467,549 | 620,947,068 | | |
| 69 | Payments to Market Participants (See Note 3) | -734,850,466 | -511,961,296 | | |
| 70 | Cash Provided by Outside Sources (Total 61 thru 69) | 32,617,083 | 308,326,722 | | |
| 71 | | | | | |
| 72 | Payments for Retirement of: | | | | |
| 73 | Long-term Debt (b) | -23,465,000 | -243,796,951 | | |
| 74 | Preferred Stock | | | | |
| 75 | Common Stock | | | | |
| 76 | Other (provide details in footnote): | | | | |
| 77 | Increase in Special Deposits (See Note 4) | 20,152,133 | 16,603,647 | | |
| 78 | Net Decrease in Short-Term Debt (c) | | | | |
| 79 | Net Decrease in Other Special Funds (See Note 4) | -20,503,721 | -128,917,261 | | |
| 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) | 8,800,495 | -47,783,843 | | |
| 84 | | | | | |
| 85 | Net Increase (Decrease) in Cash and Cash Equivalents | | | | |
| 86 | (Total of lines 22,57 and 83) | 11,752,188 | -38,619,313 | | |
| 87 | | | | | |
| 88 | Cash and Cash Equivalents at Beginning of Period | 22,181,937 | 60,801,250 | | |
| 89 | | | | | |
| 90 | Cash and Cash Equivalents at End of period | 33,934,125 | 22,181,937 | | |
| | | | | | |

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

| Line No. | Other Cash Flow Hedges Interest Rate Swaps (f) | Other Cash Flow Hedges [Specify] (g) | Totals for each category of items recorded in Account 219 (h) | Net Income (Carried Forward from Page 117, Line 78) (i) | Total Comprehensive Income (j) |
|----------|--|--|--|--|---------------------------------------|
| 1 | | | 3,319,834 | | |
| 2 | | | | | |
| 3 | | | 4,328,015 | | |
| 4 | | | 4,328,015 | (42,925,690) | (38,597,675) |
| 5 | | | 7,647,849 | | |
| 6 | | | 7,647,849 | | |
| 7 | | | | | |
| 8 | | | 8,848,342 | | |
| 9 | | | 8,848,342 | 11,096 | 8,859,438 |
| 10 | | | 16,496,191 | | |
| | | | | | |

| | | | |
|--|---|------------------------------|--|
| 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 04/17/2015 | Year/Period of Report End of <u>2014/Q4</u> |
|--|---|------------------------------|--|

| | | | |
|--|--|--|--|
| NOTES TO FINANCIAL STATEMENTS | | | |
| <p>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.</p> <p>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.</p> <p>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.</p> <p>4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> | | | |
| <p>PAGE 122 INTENTIONALLY LEFT BLANK SEE PAGE 123 FOR REQUIRED INFORMATION.</p> | | | |

| | | | |
|--|---|--|----------------------------------|
| 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) 04/17/2015 | Year/Period of Report 2014/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, and is responsible for the operation of the long-distance, high-voltage power lines throughout most of California that also deliver power to and from neighboring control areas and states, along with Canada and Mexico. At present, the ISO controls the transmission systems owned by 16 entities that have contracted with the Company to operate them. The Company's purpose is to ensure the efficient and reliable use of this transmission system.

The Company charges a Grid Management Charge ("GMC") to market participants to recover the Company's costs and to provide an operating reserve. The Company operates pursuant to tariffs filed with the Federal Energy Regulatory Commission.

The Company operates a day-ahead market for all twenty-four hours of the next operating day, and a real-time 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 market participants in the balance sheet. 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 balance sheet accounts 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 Board of the Company is appointed by the California Governor and is subject to confirmation by the California State Senate. A full Board is comprised of five members.

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| 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) 04/17/2015 | Year/Period of Report 2014/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 related assets which are being depreciated over twenty to thirty years and information systems, which are being depreciated over three to ten years. The cost of improvements to or replacement of fixed assets is capitalized. Interest incurred during development is capitalized. When assets are retired or otherwise disposed of, the cost and related depreciation are removed from the accounts and any resulting gain or loss is reflected in the Company's statement of income for the period. Repairs and maintenance costs are expensed when incurred. The Company capitalizes direct costs of salaries and certain indirect costs to develop or obtain software for internal use. Costs related to software development during the preliminary stage of a project and training and maintenance costs are expensed as incurred. Costs related to abandoned projects are expensed when the decision to abandon is made.

Cash and cash equivalents

Cash and cash equivalents are included in various funds whose use 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.

| | | | |
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| California Independent System Operator Corporation | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

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 percent of budgeted annual operating costs for each rate service category). At December 31, 2014, 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 requires GMC rates to be adjusted not more than once per quarter based on the greater of a 2% difference in projected volumes used to set rates or \$1.0 million in estimated annual GMC revenues. During 2014 and 2013, adjustments were made to certain GMC rates pursuant to these provisions.

Generator interconnection studies

The Company is responsible for conducting generator interconnection studies at the request of project sponsors who are developing generating plants to 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.

| | | | |
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| California Independent System Operator Corporation | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

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, 2014 and 2013, the total accrued liability for vacation was \$8.5 million and \$7.8 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, this amount has changed over time in response to developments in the still ongoing litigation over the California electricity crisis. 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, 2014 and 2013, approximately 55 percent and 56 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. At December 31, 2014 and 2013, the Company had 44% and 48% of its investment portfolio concentrated in 6 issuers.

| | | | |
|--|---|--|----------------------------------|
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| 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):

| | 2014 | 2013 |
|--|-------------------|-------------------|
| Security deposits | \$ 234,689 | \$ 207,120 |
| Market funds pending settlement | 92,631 | 105,215 |
| Pass-through fees due to others | 10,129 | 19,821 |
| Generator interconnection study deposits | 54,208 | 48,212 |
| Forfeited deposits pending distribution | 57,155 | 35,827 |
| Total amounts restricted for market participants | <u>\$ 448,812</u> | <u>\$ 416,195</u> |

Security deposits are amounts received from market participants who are required to post collateral for their transactions in the Company's markets. Market funds pending settlement consist of amounts collected during the settlement and clearing function that will pass-through to market participants in subsequent periods. Pass-through fees due to others consist of amounts collected from market participants that will be paid to market participants for summer reliability, startup costs and emission costs. Generator interconnection study deposits are amounts collected for future studies. Forfeited deposits consist of generator interconnection study amounts forfeited by project sponsors that are pending distribution in 2015 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.

| | | | |
|--|---|--|----------------------------------|
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| 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):

| | 2014 | 2013 |
|--|-------------------|-------------------|
| Money market, certificates of deposit and other funds | \$ 476,101 | \$ 456,318 |
| Corporate notes | 22,987 | 41,919 |
| Government securities | 83,040 | 66,028 |
| Stocks | 37 | 37 |
| | <u>\$ 582,165</u> | <u>\$ 564,302</u> |
| Other investments | \$ 106,417 | \$ 88,906 |
| Other special funds | 475,575 | 455,071 |
| Special deposits | 173 | 20,325 |
| | <u>\$ 582,165</u> | <u>\$ 564,302</u> |

| | | | |
|--|---|--|----------------------------------|
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| California Independent System Operator Corporation | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

5. Utility Plant

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

| | 2014 | 2013 |
|---|-------------------|-------------------|
| Nondepreciable fixed assets: | | |
| Land | \$ 9,098 | \$ 9,098 |
| Work-in-progress | 4,128 | 5,822 |
| | <u>13,226</u> | <u>14,920</u> |
| Depreciable fixed assets: | | |
| Regional transmission operator software | 389,605 | 372,549 |
| Regional transmission operator hardware | 29,092 | 34,270 |
| Communication equipment | 8,593 | 8,593 |
| ISO facilities (HQ and Alhambra) | 143,817 | 143,791 |
| Furniture, fixtures and other | 14,952 | 14,677 |
| | <u>586,059</u> | <u>573,880</u> |
| Less: Accumulated depreciation | <u>(418,989)</u> | <u>(394,947)</u> |
| | <u>167,070</u> | <u>178,933</u> |
| Total fixed assets, net | <u>\$ 180,296</u> | <u>\$ 193,853</u> |

The Company capitalized interest related to the development of fixed assets of \$0.4 million and \$0.3 million for the years ending December 31, 2014 and 2013, respectively.

In 2013, the Company determined that certain fixed assets had been under depreciated after being placed in service during 2011. The Company recorded an out-of-period adjustment in 2013 to correct this error, resulting in a decrease in net fixed assets in the balance sheet and an increase in depreciation expense of \$3.6 million.

| | | | |
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| 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 totaling \$122.1 million 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 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 between the years 2000 to 2004 totaling \$29.5 million, resulting in a refund liability of \$31.2 million. On December 31, 2010, in connection with a settlement agreement that was approved by the Federal Energy Regulatory Commission the Company distributed \$43.9 million to the settling parties thereby reducing its refund liability.

In 2012, the Company increased its estimated generator noncompliance liability based on updated information it obtained related to interest and other factors that will serve to reduce the estimated amount of generator fine proceeds the Company will ultimately retain, which consequently increases the generator fine collections that will be returned to market participants. The final settlement of generator noncompliance fines is expected to involve shortfalls in interest and principal in connection with prior settlements between the California Parties and suppliers. Based on current estimates obtained in 2014 from parties involved in these proceedings, the Company updated its estimate of the proportionate allocation of these shortfalls to the Company which resulted in an overall decrease in the estimated liability of \$0.3 million and reduced interest expense in the same amount in 2014. Additionally, the liability was further reduced by \$0.4 million as a result of a settlement with one of the parties in the refund case in 2014.

The Company estimates the remaining liability (including interest) related to generator noncompliance fines to be \$2.0 million of December 31, 2014.

There are significant uncertainties associated with the final settlement of generator noncompliance fines. While management's estimated liability at December 31, 2014 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.

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7. Bonds

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

| | 2014 | 2013 |
|--|-------------------|-------------------|
| CIEDB Revenue Bonds, Series 2013 | | |
| Fixed interest rates of 1.00% - 5.25% with maturities through 2039 | \$ 191,820 | \$ 191,820 |
| CIEDB Revenue Bonds, Series 2008 | | |
| Fixed interest rates of 4.00% - 5.00% with maturities through 2014 | - | 23,465 |
| Unamortized net premium | | |
| Series 2013 bonds | 9,797 | 10,474 |
| Series 2008 bonds | - | 31 |
| Total long-term debt | <u>\$ 201,617</u> | <u>\$ 225,790</u> |

Scheduled future debt service payments as of December 31, 2014, are as follows (in thousands):

| | Principal | Interest | Total |
|------------|-------------------|-------------------|-------------------|
| 2015 | \$ 4,415 | \$ 9,062 | \$ 13,477 |
| 2016 | 4,500 | 8,957 | 13,457 |
| 2017 | 4,625 | 8,825 | 13,450 |
| 2018 | 4,765 | 8,655 | 13,420 |
| 2019 | 4,970 | 8,456 | 13,426 |
| 2020 –2039 | 168,545 | 97,705 | 266,250 |
| | <u>\$ 191,820</u> | <u>\$ 141,660</u> | <u>\$ 333,480</u> |

Long-term debt and related agreements

In November 2013, the Company issued \$191.8 million of fixed rate refunding revenue bonds through the CIEDB, at a premium of \$10.5 million to reacquire \$197.8 million of outstanding Series 2009 bonds. The net proceeds of \$201.9 million (after payment of \$1.6 million in underwriting fees and other issuance costs) plus an additional \$1.1 million of 2009 sinking fund monies, together with other funds of the Company, were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Series 2009 bonds. As a result, the Series 2009 bonds are considered to be defeased and the liability for those bonds has been removed from the balance sheet.

The debt defeasance transaction extinguished the outstanding debt related to the Series 2009 bonds. The recording of this transaction within the financial statements resulted in a net loss of \$12.8 million in 2013 because the acquisition price of the Series 2013 bonds, together with other funds used in the transaction, was greater than the net carrying value of the 2009 debt and the related unamortized debt issuance costs. This loss is recognized as loss on reacquired debt and will be expensed equitably over the term of the new debt.

Although this transaction resulted in the recognition of an accounting loss of \$12.8 million for the year ended December 31, 2013, the Company in effect reduced its aggregate debt service payments by almost \$30.5 million over

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the next 26 years and obtained an economic gain (difference between the present value of the old and new debt service payments) of \$18.0 million.

Issuing the new bonds allowed the Company to retire a reserve fund established to pay debt service on the Series 2009 bonds in the amount of \$15.0 million. These funds were transferred to the 2009 construction fund and will be used to fund future capital expenditures.

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

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.

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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 service. 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 balance sheet. However, unlike other market transactions administered by the Company, CRRs can be outstanding for extended periods of time. At December 31, 2014, the average life of the Company's CRRs was 3.2 years and there are a total of 79 CRR holders, compared to 3.2 years and 74 CRR holders at December 31, 2013. The estimated net fair value of both the CRR assets and liabilities as of December 31, 2014 was \$877.0 million related to a total of 932,270 megawatts, which vary in length from one month to several years. This is compared to \$850.8 million related to a total of 905,643 megawatts at December 31, 2013. 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, 2014.

Type (in Megawatts)

| | |
|--|----------------|
| Monthly (January 2015) | 125,995 |
| Annual (February - December 2015) | 504,733 |
| Long Term (January 2015 - December 2024) | 301,542 |
| | <u>932,270</u> |

The following is a summary of CRR megawatts, by type, outstanding at December 31, 2013.

Type (in Megawatts)

| | |
|--|----------------|
| Monthly (January 2014) | 86,013 |
| Annual (February - December 2014) | 474,913 |
| Long Term (January 2014 - December 2023) | 344,717 |
| | <u>905,643</u> |

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9. Fair Value of Financial Instruments

Accounting guidance establishes a three-tier fair value hierarchy that prioritizes inputs to valuation techniques used for fair value measurements. This guidance is applied under other accounting pronouncements that require or permit fair value measurements and, accordingly, does not require any new fair value measurements.

The levels of fair value input hierarchy are described below:

Level 1: Quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2: Quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; and model-derived valuations in which all significant inputs and significant value drivers are observable in active markets.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

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

The Company's financial assets and liabilities recorded at fair value on a recurring basis are bonds (government, agency and corporate), a guaranteed investment contract (GIC), money market funds, mutual funds, CDs and investments held in employee retirement plan trust accounts. The Company utilizes the market approach to measure fair value for all of these assets, except for the GIC, for which the income approach is used. The Level 2 asset inputs are based on prices for the same or similar bonds at or near the measurement date. The Level 3 assets are non-negotiable instruments which require the use of unobservable inputs in determining fair value. The Company applied credit adjusted spreads from market rates for US Treasury instruments with similar terms to discount cash flows to determine fair value for these instruments. There is little uncertainty of the fair value of these instruments to unobservable inputs since the primary inputs to their valuation are prevailing interest rates for high credit quality financial instruments of similar terms which are readily observable.

The Company's assets measured at fair value on a recurring basis at December 31, 2014, were as follows (in thousands):

| | Total | Level 1 | Level 2 | Level 3 |
|--|------------|---------|------------|---------|
| Bonds | \$ 105,891 | \$ - | \$ 105,891 | \$ - |
| Employee retirement plan trust accounts | 2,144 | 2,144 | - | - |
| Money market funds, CDs and mutual funds | 469,671 | 469,671 | - | - |

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The Company's assets measured at fair value on a recurring basis at December 31, 2013, were as follows (in thousands):

| | Total | Level 1 | Level 2 | Level 3 |
|--|-----------|---------|-----------|---------|
| Bonds | \$ 88,079 | \$ - | \$ 88,079 | \$ - |
| GIC | 19,697 | - | - | 19,697 |
| Employee retirement plan trust accounts | 2,177 | 2,177 | - | - |
| Money market funds, CDs and mutual funds | 429,783 | 429,783 | - | - |

The bonds, the guaranteed investment contract, 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.

Changes in the value of the fair value measurements that are classified as Level 3 inputs during the year ended December 31, 2014 were as follows (in thousands):

| | 2014 | 2013 |
|---------------------------|-------------|------------------|
| Balance as of January 1 | \$ 19,697 | \$ 36,720 |
| Unrealized loss | - | (308) |
| Sales | (19,697) | (16,715) |
| Balance as of December 31 | <u>\$ -</u> | <u>\$ 19,697</u> |

The unrealized loss relates to financial instruments held by the Company at December 31, 2013 and is recorded as a component of interest and dividend income in the statement of income. In 2014, the guaranteed investment contract matured and as a result, the Company did not recognize any unrealized loss or gain associated with that financial instrument.

The fair value of the Company's long-term debt as of December 31, 2014 and 2013 was \$218.0 million and \$225.1 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, 2014 and 2013.

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

Additionally, the Company had \$9.1 million and \$8.8 million at December 31, 2014 and 2013, respectively, in trust related to the post-employment medical benefit plan (see Note 10).

At December 31, 2014 and 2013, these trust assets consist primarily of mutual funds and are classified as Level 1 within the fair value hierarchy.

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As described in Note 8, the Company is counterparty to CRRs at December 31, 2014 and 2013, with an estimated net fair value of both the CRR assets and liabilities of \$877.0 million and \$850.8 million, respectively. These derivative instruments are classified as a Level 3 on the fair value hierarchy at December 31, 2014 and 2013. The fair market 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.

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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):

| | 2014 | 2013 |
|---|-----------------|------------------|
| Post-employment medical benefit plan | \$ 1,098 | \$ 9,640 |
| Executive pension restoration plan | 1,432 | 1,432 |
| Executive savings plan | 712 | 745 |
| Total accumulated provision for pensions and benefits | <u>\$ 3,242</u> | <u>\$ 11,817</u> |

Post-employment medical benefit plan

Plan description

The Company sponsors the California ISO Retirees Medical Plan, a 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 25. There were 40 active employees and 34 retirees eligible to receive benefits pursuant to the plan as of December 31, 2014.

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 will be transitioned from the active group coverage to individual Medicare Supplemental plan programs. The Plan will provide a fixed amount of \$200 per month per post-65 retiree or \$2,400 per year. The amount will be increased to \$400 per month or \$4,800 per year for a post retiree with an eligible post-65 dependent.

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 trust had the following activity at December 31 (in thousands):

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| | 2014 | 2013 |
|----------------------------------|-----------------|-----------------|
| Fair value of assets, beginning | \$ 8,773 | \$ 6,564 |
| Actual return on assets | 301 | 369 |
| Employer contributions | 244 | 2,101 |
| Plan participants' contributions | 159 | 173 |
| Benefits paid and other | (403) | (434) |
| Fair value of assets, ending | <u>\$ 9,074</u> | <u>\$ 8,773</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. As a result of the plan change that will take effect on January 1, 2015, and based on the funding policy, the trust is over funded and thus, the Company does not plan to contribute any amount to the trust in 2015. The Company does not provide funding into the trust related to future obligations associated with employees who have not become eligible to retire, although any excess investment returns remain in the trust. As part of its rate structure, the Company collects annual amounts associated with the future obligations and those assets, while segregated, are reported in the Company's balance sheet.

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):

| | 2014 | 2013 |
|---|-----------------|-----------------|
| APBO, beginning of year | \$ 18,413 | \$ 20,938 |
| Service cost | 1,183 | 1,725 |
| Interest cost | 941 | 827 |
| Plan participants' contributions | 159 | 173 |
| Actuarial (gain)/loss | 5,604 | (4,779) |
| Plan change | (15,730) | - |
| Benefits paid and other | (399) | (471) |
| APBO, end of year | <u>10,171</u> | <u>18,413</u> |
| Less: fair value of plan assets | <u>9,074</u> | <u>8,773</u> |
| Funded status and balance sheet liability | <u>\$ 1,097</u> | <u>\$ 9,640</u> |

APBO at December 31, 2014 decreased by \$8.2 million primarily due to the impact of plan changes of \$15.7 million, partially offset by an actuarial loss of \$5.6 million and by normal service and interest costs of \$2.1 million. The actuarial loss was primarily the result of the decrease in the discount rate from 5.2 % to 4.2% and to full adoption of the latest industry mortality table based on 2014 scales.

APBO at December 31, 2013 decreased by \$2.5 million primarily due to an actuarial gain of \$4.8 million offset by normal service and interest costs of \$2.5 million. Changes in plan assumptions, which are in effect as of January 1, 2014, resulted in an actuarial gain and contributed to a decrease in the APBO. Such changes included an increase in

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the discount rate, projecting the mortality table to seven years for annuitants and 15 years for non-annuitants, revising the retirement age assumption to reflect the US trend and changing health plan migrations at retirement age. The change in the discount rate contributed to the majority of the actuarial gain.

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 2014 and 2013, the Company recorded \$8.8 million and \$4.3 million, respectively, in accumulated other comprehensive income. Additionally, the Company expects to amortize \$2.3 million and \$0.6 million of net prior service credits and net loss, respectively, in 2015. The change in the AOCI at December 31 is accounted as follows (in thousands):

| | 2014 | 2013 |
|------------------------------------|--------------------|-------------------|
| Net prior service credit | \$ (26,989) | \$ (12,308) |
| Net loss | 10,493 | 4,660 |
| AOCI, ending | <u>\$ (16,496)</u> | <u>\$ (7,648)</u> |
| AOCI, beginning | \$ (7,648) | \$ (3,320) |
| Less amounts amortized during year | | |
| Net prior service cost | (1,049) | (1,049) |
| Net gain | 181 | 531 |
| Amounts occurring during year | | |
| Net prior service cost | (15,730) | - |
| Net loss/(gain) | 6,014 | (4,846) |
| AOCI, ending | <u>\$ (16,496)</u> | <u>\$ (7,648)</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 (4.2% and 5.2% at December 31, 2014 and 2013, respectively), the long-term rate of return on assets (6.3% and 8.1% at December 31, 2014 and 2013, 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, 2014, were annual increases of 7.0% for 2014 and 5.0% on the year of the ultimate health care cost trend rate in 2019. The Company estimated the long-term return on plan assets based on historical and future estimated returns.

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 | \$ 32 | \$ (46) |
| Effect on APBO | 31 | (41) |

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A summary of the plan's postretirement benefit expense for 2014 and 2013 is as follows (in thousands):

| | 2014 | 2013 |
|---------------------------|---------------|-----------------|
| Service cost | \$ 1,183 | \$ 1,725 |
| Interest cost | 941 | 827 |
| Expected return on assets | (711) | (303) |
| Net amortization | (867) | (518) |
| Net periodic benefit cost | <u>\$ 546</u> | <u>\$ 1,731</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, 2014 (in thousands):

| | |
|-------------|--------|
| 2015 | \$ 239 |
| 2016 | 295 |
| 2017 | 350 |
| 2018 | 397 |
| 2019 | 437 |
| 2020 - 2024 | 2,990 |

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, 2014 and 2013, were \$1.4 million, respectively, and are included in Other Special Funds with a corresponding liability in Accumulated Provision for Pensions and Benefits. In connection with this plan, the Company recognized expenses for contributions of \$150,000 and \$132,000 in 2014 and 2013, respectively.

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, 2014 and 2013 was \$712,000 and \$745,000, respectively, and are included in Other Special Funds, with a corresponding liability in Accumulated Provision for Pensions and Benefits. In connection with this plan, the Company recognized expenses of \$113,000 and \$115,000 in 2014 and 2013, 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

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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.

Employees' contributions to the Retirement Plan for 2014 and 2013 were \$7.6 million and \$7.4 million, respectively. In connection with this plan, the Company's contributions to the Retirement Plan for 2014 and 2013 were \$8.7 million and \$8.4 million, respectively.

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11. Lease and Contract Commitments

The Company has long-term operating leases and service contracts that expire at various times through 2030 including telecommunication equipment and services, information system equipment and services and systems infrastructure.

The following are the future minimum payments under these agreements as of December 31, 2014 (in thousands):

| | | |
|-----------|----|---------------|
| 2015 | \$ | 6,203 |
| 2016 | | 6,204 |
| 2017 | | 4,722 |
| 2018 | | 480 |
| 2019 | | 411 |
| 2020–2030 | | 2,393 |
| | \$ | <u>20,413</u> |

Lease and service contract costs of approximately \$6.2 million and \$12.5 million were charged to operating expense in 2014 and 2013, respectively.

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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, 2014, 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 2014 or 2013.

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 Federal Energy Regulatory Commission-approved mandatory reliability standards (i.e. NERC Reliability Standards), which if violated could result in penalties assessed to the Company.

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

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| 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) 04/17/2015 | Year/Period of Report 2014/Q4 |
| California Independent System Operator Corporation | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

13. Supplemental Cash Flow Information

| | 2014 | 2013 |
|---|----------|-----------|
| Supplemental information: | | |
| Cash paid for interest for bonds | \$ 7,087 | \$ 16,060 |
| Supplemental disclosure of noncash financing and investing activities | | |
| Amortization of bond premium | \$ 708 | \$ 588 |
| Amortization of bond issuance costs and loss of refunding | (933) | (289) |
| Generator fines interest included in interest expense | 331 | 193 |
| Change in purchases and development of fixed assets included in accounts payable and accrued expenses | 283 | (44) |

14. Subsequent Events

The Company evaluates events or transactions that occur after December 31, 2014 but before financial statements are issued for potential recognition or disclosure in the financial statements. The Company has evaluated all subsequent events through April 17, 2015, the date the financial statements were issued, and, other than disclosed below, no items were noted that need to be disclosed.

In March 2015, the Company purchased a parcel of vacant land in Lincoln, CA, which is the proposed site for the Company's new backup operations and data center. The new site would replace the existing leased facility in Alhambra, CA. The Company is currently in the process of soliciting proposals for the construction project. Once this process is completed, a special Board meeting will be held in June 2015, where final Board approval will be requested. Upon Board approval and the completion of the proposed project, the Company will restructure its labor force in Alhambra. The 24 individuals currently employed at the Alhambra facility will be offered a relocation package, or a severance package and a retention bonus for staying on until the Alhambra operations center is closed. The Alhambra operations center is projected to close in late 2016. The estimated employee restructuring costs are not material to the Company's financial statements. The Company plans to use existing capital reserves to finance this project and does not intend to issue debt.

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| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
| 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) | 595,158,428 | | 595,158,428 | |
| 4 | Property Under Capital Leases | | | | |
| 5 | Plant Purchased or Sold | | | | |
| 6 | Completed Construction not Classified | | | | |
| 7 | Experimental Plant Unclassified | | | | |
| 8 | Total (3 thru 7) | 595,158,428 | | 595,158,428 | |
| 9 | Leased to Others | | | | |
| 10 | Held for Future Use | | | | |
| 11 | Construction Work in Progress | 4,127,761 | | 4,127,761 | |
| 12 | Acquisition Adjustments | | | | |
| 13 | Total Utility Plant (8 thru 12) | 599,286,189 | | 599,286,189 | |
| 14 | Accum Prov for Depr, Amort, & Depl | 418,990,107 | | 418,990,107 | |
| 15 | Net Utility Plant (13 less 14) | 180,296,082 | | 180,296,082 | |
| 16 | Detail of Accum Prov for Depr, Amort & Depl | | | | |
| 17 | In Service: | | | | |
| 18 | Depreciation | 418,990,107 | | 418,990,107 | |
| 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) | 418,990,107 | | 418,990,107 | |
| 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) | 418,990,107 | | 418,990,107 | |

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|---|------------------------|---|------------------------|--|---|
| 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) 04/17/2015 | Year/Period of Report End of 2014/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. |
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| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|--|---|------------------|--|---|
| ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) | | | | | |
| <p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>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.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>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.</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>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)</p> | | | | | |
| 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) | | | | |
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| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
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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. |
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| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|--|---|------------------|--|---|
| 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 | 9,098,162 | | | |
| 78 | (381) Structures and Improvements | 143,792,485 | 25,731 | | |
| 79 | (382) Computer Hardware | 34,269,387 | 1,328,423 | | |
| 80 | (383) Computer Software | 372,548,236 | 24,955,776 | | |
| 81 | (384) Communication Equipment | 8,592,941 | 941,066 | | |
| 82 | (385) Miscellaneous Regional Transmission and Market Operation Plant | 14,677,989 | 575,227 | | |
| 83 | (386) Asset Retirement Costs for Regional Transmission and Market Oper | | | | |
| 84 | TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) | 582,979,200 | 27,826,223 | | |
| 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) | 582,979,200 | 27,826,223 | | |
| 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) | 582,979,200 | 27,826,223 | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| 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. | | |
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| | | | | | 76 | | |
| | | | 9,098,162 | | 77 | | |
| | | | 143,818,216 | | 78 | | |
| 6,505,901 | | | 29,091,909 | | 79 | | |
| 7,899,935 | | | 389,604,077 | | 80 | | |
| 1,072,709 | | 131,601 | 8,592,899 | | 81 | | |
| 168,449 | | -131,601 | 14,953,166 | | 82 | | |
| | | | | | 83 | | |
| 15,646,994 | | | 595,158,429 | | 84 | | |
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| 15,646,994 | | | 595,158,429 | | 100 | | |
| | | | | | 101 | | |
| | | | | | 102 | | |
| | | | | | 103 | | |
| 15,646,994 | | | 595,158,429 | | 104 | | |
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| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
| 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 | Full Network Model | | | | 34,033 |
| 2 | RTCA Enhancements | | | | 210,873 |
| 3 | WebSDK (CUI) Enhancements | | | | 213,332 |
| 4 | Demand Response | | | | 227,369 |
| 5 | Enh. Mgt of Operating Reserves | | | | 57,353 |
| 6 | Outage Coordination Prototype | | | | 360,392 |
| 7 | Market Services 2012 | | | | 29,140 |
| 8 | Circular Scheduling | | | | 93,681 |
| 9 | Contingency Modeling Enhancemen | | | | 1,455,383 |
| 10 | Integrated Optimal Outage Coord | | | | 273,641 |
| 11 | 2014 Operations Enhancements | | | | 77,175 |
| 12 | Many to Many Outage Substitutio | | | | 510,571 |
| 13 | Energy Costs & Indices Calculat | | | | 9,362 |
| 14 | RIMS 5 Project | | | | 283,788 |
| 15 | Busniess Continuity | | | | 90,086 |
| 16 | PacifiCorp Implementation | | | | 195,000 |
| 17 | Energy Imbalance Market | | | | 4,900 |
| 18 | Market Re-Run Enhancements | | | | 1,000 |
| 19 | NV Energy | | | | 682 |
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| 43 | TOTAL | | | | 4,127,761 |

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| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
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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 | 394,948,094 | 394,948,094 | | |
| 2 | Depreciation Provisions for Year, Charged to | | | | |
| 3 | (403) Depreciation Expense | 39,654,426 | 39,654,426 | | |
| 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) | 39,654,426 | 39,654,426 | | |
| 11 | Net Charges for Plant Retired: | | | | |
| 12 | Book Cost of Plant Retired | 15,612,413 | 15,612,413 | | |
| 13 | Cost of Removal | | | | |
| 14 | Salvage (Credit) | | | | |
| 15 | TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14) | 15,612,413 | 15,612,413 | | |
| 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) | 418,990,107 | 418,990,107 | | |
| 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 | | | | |
| 28 | General | | | | |
| 29 | TOTAL (Enter Total of lines 20 thru 28) | | | | |
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| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|-----------------------------|---|------------------------|--|---|
| 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 | 40014 | 476 | 186 | 476 | 186 |
| 3 | 40015 | 1,109 | 186 | 1,109 | 186 |
| 4 | 40016 | 2,265 | 186 | 2,265 | 186 |
| 5 | 40017 | 1,190 | 186 | 1,190 | 186 |
| 6 | 50008 | 417 | 186 | 417 | 186 |
| 7 | 50018 | 149 | 186 | 149 | 186 |
| 8 | 50035 | (25,096) | 186 | (25,096) | 186 |
| 9 | 50043 | 11,481 | 186 | 11,481 | 186 |
| 10 | 50048 | 938 | 186 | 938 | 186 |
| 11 | 50050 | 50,659 | 186 | 50,659 | 186 |
| 12 | 50066 | 20,739 | 186 | 20,739 | 186 |
| 13 | 50081 | 1,733 | 186 | 1,733 | 186 |
| 14 | 50088 | 1,416 | 186 | 1,416 | 186 |
| 15 | 50092 | 387 | 186 | 387 | 186 |
| 16 | 50102 | 209 | 186 | 209 | 186 |
| 17 | 50109 | 1,758 | 186 | 1,758 | 186 |
| 18 | 50110 | 863 | 186 | 863 | 186 |
| 19 | 50112 | 149 | 186 | 149 | 186 |
| 20 | 50118 | 1,734 | 186 | 1,734 | 186 |
| 21 | Generation Studies | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| 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 | 4,192 | 186 | 4,192 | 186 | | |
| 3 | 50156 | 30,645 | 186 | 30,645 | 186 | | |
| 4 | 50159 | 284,955 | 186 | 284,955 | 186 | | |
| 5 | 50160 | 57,749 | 186 | 57,749 | 186 | | |
| 6 | 50165 | 1,733 | 186 | 1,733 | 186 | | |
| 7 | 50189 | 923 | 186 | 923 | 186 | | |
| 8 | 50193 | 35,373 | 186 | 35,373 | 186 | | |
| 9 | 50194 | 31,652 | 186 | 31,652 | 186 | | |
| 10 | 50246 | 149 | 186 | 149 | 186 | | |
| 11 | 50297 | 661 | 186 | 661 | 186 | | |
| 12 | 50432 | 298 | 186 | 298 | 186 | | |
| 13 | 50514 | 1,636 | 186 | 1,636 | 186 | | |
| 14 | 50515 | 38,505 | 186 | 38,505 | 186 | | |
| 15 | 50525 | 149 | 186 | 149 | 186 | | |
| 16 | 50529 | 566 | 186 | 566 | 186 | | |
| 17 | 50555 | 1,842 | 186 | 1,842 | 186 | | |
| 18 | 50569 | 1,636 | 186 | 1,636 | 186 | | |
| 19 | 50571 | 2,637 | 186 | 2,637 | 186 | | |
| 20 | 50577 | 969 | 186 | 969 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | Year/Period of Report End of <u>2014/Q4</u> |
| 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 | 50580 | 2,723 | 186 | 2,723 | 186 |
| 3 | 50589 | 149 | 186 | 149 | 186 |
| 4 | 50594 | 2,059 | 186 | 2,059 | 186 |
| 5 | 50602 | 2,678 | 186 | 2,678 | 186 |
| 6 | 50603 | 863 | 186 | 863 | 186 |
| 7 | 50630 | 26,998 | 186 | 26,998 | 186 |
| 8 | 50633 | 27,147 | 186 | 27,147 | 186 |
| 9 | 50644 | 26,376 | 186 | 26,376 | 186 |
| 10 | 50645 | 26,376 | 186 | 26,376 | 186 |
| 11 | 50646 | 26,376 | 186 | 26,376 | 186 |
| 12 | 50647 | 26,998 | 186 | 26,998 | 186 |
| 13 | 50657 | 26,894 | 186 | 26,894 | 186 |
| 14 | 50659 | 60 | 186 | 60 | 186 |
| 15 | 50666 | 1,190 | 186 | 1,190 | 186 |
| 16 | 50675 | 26,376 | 186 | 26,376 | 186 |
| 17 | 50676 | 209 | 186 | 209 | 186 |
| 18 | 50677 | 209 | 186 | 209 | 186 |
| 19 | 50678 | 26,823 | 186 | 26,823 | 186 |
| 20 | 50702 | 745 | 186 | 745 | 186 |
| 21 | Generation Studies | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| 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 | 50710 | 26,998 | 186 | 26,998 | 186 | | |
| 3 | 50711 | 26,998 | 186 | 26,998 | 186 | | |
| 4 | 50712 | 26,998 | 186 | 26,998 | 186 | | |
| 5 | 50713 | 35,287 | 186 | 35,287 | 186 | | |
| 6 | 50724 | 26,376 | 186 | 26,376 | 186 | | |
| 7 | 50727 | 26,100 | 186 | 26,100 | 186 | | |
| 8 | 50732 | 27,058 | 186 | 27,058 | 186 | | |
| 9 | 50736 | 434 | 186 | 434 | 186 | | |
| 10 | 50738 | 434 | 186 | 434 | 186 | | |
| 11 | 50743 | 119 | 186 | 119 | 186 | | |
| 12 | 50751 | 27,117 | 186 | 27,117 | 186 | | |
| 13 | 50752 | 27,117 | 186 | 27,117 | 186 | | |
| 14 | 50753 | 27,117 | 186 | 27,117 | 186 | | |
| 15 | 50755 | 26,998 | 186 | 26,998 | 186 | | |
| 16 | 50757 | 27,117 | 186 | 27,117 | 186 | | |
| 17 | 50758 | 27,117 | 186 | 27,117 | 186 | | |
| 18 | 50759 | 27,117 | 186 | 27,117 | 186 | | |
| 19 | 50760 | 27,117 | 186 | 27,117 | 186 | | |
| 20 | 50761 | 27,117 | 186 | 27,117 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| 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 | 50763 | 27,117 | 186 | 27,117 | 186 | | |
| 3 | 50764 | 27,117 | 186 | 27,117 | 186 | | |
| 4 | 50766 | 119 | 186 | 119 | 186 | | |
| 5 | 50769 | 26,998 | 186 | 26,998 | 186 | | |
| 6 | 50770 | 1,580 | 186 | 1,580 | 186 | | |
| 7 | 50773 | 27,669 | 186 | 27,669 | 186 | | |
| 8 | 50817 | 26,998 | 186 | 26,998 | 186 | | |
| 9 | 50828 | 26,376 | 186 | 26,376 | 186 | | |
| 10 | 50856 | 26,376 | 186 | 26,376 | 186 | | |
| 11 | 50857 | 32,559 | 186 | 32,559 | 186 | | |
| 12 | 50865 | 26,376 | 186 | 26,376 | 186 | | |
| 13 | 50871 | 209 | 186 | 209 | 186 | | |
| 14 | 50875 | 25,839 | 186 | 25,839 | 186 | | |
| 15 | 50877 | 26,998 | 186 | 26,998 | 186 | | |
| 16 | 50879 | 119 | 186 | 119 | 186 | | |
| 17 | 50880 | 27,117 | 186 | 27,117 | 186 | | |
| 18 | 50884 | 26,376 | 186 | 26,376 | 186 | | |
| 19 | 50885 | 22,605 | 186 | 22,605 | 186 | | |
| 20 | 50887 | 26,998 | 186 | 26,998 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| Transmission Service and Generation Interconnection Study Costs (continued) | | | | | | | |
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| 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 | 50892 | 10,868 | 186 | 10,868 | 186 | | |
| 3 | 50893 | 1,788 | 186 | 1,788 | 186 | | |
| 4 | 50897 | 27,058 | 186 | 27,058 | 186 | | |
| 5 | 50898 | 60 | 186 | 60 | 186 | | |
| 6 | 51136 | 357 | 186 | 357 | 186 | | |
| 7 | 51137 | 1,220 | 186 | 1,220 | 186 | | |
| 8 | 51138 | 491 | 186 | 491 | 186 | | |
| 9 | 51139 | 1,131 | 186 | 1,131 | 186 | | |
| 10 | 51208 | 42,931 | 186 | 42,931 | 186 | | |
| 11 | 51209 | 145,202 | 186 | 145,202 | 186 | | |
| 12 | 51211 | 145,355 | 186 | 145,355 | 186 | | |
| 13 | 51212 | 40,072 | 186 | 40,072 | 186 | | |
| 14 | 51213 | 42,931 | 186 | 42,931 | 186 | | |
| 15 | 51219 | 142,942 | 186 | 142,942 | 186 | | |
| 16 | 51228 | 78,302 | 186 | 78,302 | 186 | | |
| 17 | 51230 | 80,509 | 186 | 80,509 | 186 | | |
| 18 | 51232 | 78,348 | 186 | 78,348 | 186 | | |
| 19 | 51233 | 42,345 | 186 | 42,345 | 186 | | |
| 20 | 51234 | 42,931 | 186 | 42,931 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| 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 | 51235 | 141,591 | 186 | 141,591 | 186 | | |
| 3 | 51236 | 141,591 | 186 | 141,591 | 186 | | |
| 4 | 51243 | 82,258 | 186 | 82,258 | 186 | | |
| 5 | 51244 | 77,511 | 186 | 77,511 | 186 | | |
| 6 | 51245 | 40,072 | 186 | 40,072 | 186 | | |
| 7 | 51246 | 77,078 | 186 | 77,078 | 186 | | |
| 8 | 51254 | 42,931 | 186 | 42,931 | 186 | | |
| 9 | 51255 | 42,931 | 186 | 42,931 | 186 | | |
| 10 | 51260 | 77,953 | 186 | 77,953 | 186 | | |
| 11 | 51264 | 77,661 | 186 | 77,661 | 186 | | |
| 12 | 51265 | 77,613 | 186 | 77,613 | 186 | | |
| 13 | 51266 | 146,718 | 186 | 146,718 | 186 | | |
| 14 | 51271 | 42,931 | 186 | 42,931 | 186 | | |
| 15 | 51272 | 42,931 | 186 | 42,931 | 186 | | |
| 16 | 51276 | 42,931 | 186 | 42,931 | 186 | | |
| 17 | 51281 | 68,604 | 186 | 68,604 | 186 | | |
| 18 | 51400 | 43,076 | 186 | 43,076 | 186 | | |
| 19 | 51401 | 35,406 | 186 | 35,406 | 186 | | |
| 20 | 51402 | 25,894 | 186 | 25,894 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| 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 | 51403 | 43,886 | 186 | 43,886 | 186 | | |
| 3 | 51404 | 35,295 | 186 | 35,295 | 186 | | |
| 4 | 51405 | 35,710 | 186 | 35,710 | 186 | | |
| 5 | 51407 | 83,791 | 186 | 83,791 | 186 | | |
| 6 | 51409 | 26,925 | 186 | 26,925 | 186 | | |
| 7 | 51410 | 47,115 | 186 | 47,115 | 186 | | |
| 8 | 51411 | 34,908 | 186 | 34,908 | 186 | | |
| 9 | 51412 | 19,534 | 186 | 19,534 | 186 | | |
| 10 | 51413 | 35,284 | 186 | 35,284 | 186 | | |
| 11 | 51414 | 81,886 | 186 | 81,886 | 186 | | |
| 12 | 51416 | 84,649 | 186 | 84,649 | 186 | | |
| 13 | 51417 | 48,423 | 186 | 48,423 | 186 | | |
| 14 | 51418 | 38,837 | 186 | 38,837 | 186 | | |
| 15 | 51419 | 43,118 | 186 | 43,118 | 186 | | |
| 16 | 51420 | 43,152 | 186 | 43,152 | 186 | | |
| 17 | 51421 | 14,187 | 186 | 14,187 | 186 | | |
| 18 | 51422 | 89,648 | 186 | 89,648 | 186 | | |
| 19 | 51424 | 108,432 | 186 | 108,432 | 186 | | |
| 20 | 51426 | 89,792 | 186 | 89,792 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| 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 | 51428 | 79,742 | 186 | 79,742 | 186 | | |
| 3 | 51429 | 20,555 | 186 | 20,555 | 186 | | |
| 4 | 51430 | 97,569 | 186 | 97,569 | 186 | | |
| 5 | 51431 | 96,399 | 186 | 96,399 | 186 | | |
| 6 | 51432 | 43,743 | 186 | 43,743 | 186 | | |
| 7 | 51433 | 27,636 | 186 | 27,636 | 186 | | |
| 8 | 51435 | 29,083 | 186 | 29,083 | 186 | | |
| 9 | 51436 | 43,581 | 186 | 43,581 | 186 | | |
| 10 | 51437 | 32,965 | 186 | 32,965 | 186 | | |
| 11 | 51438 | 79,087 | 186 | 79,087 | 186 | | |
| 12 | 51439 | 19,820 | 186 | 19,820 | 186 | | |
| 13 | 51447 | 28,848 | 186 | 28,848 | 186 | | |
| 14 | 51448 | 7,063 | 186 | 7,063 | 186 | | |
| 15 | 51449 | 29,146 | 186 | 29,146 | 186 | | |
| 16 | 51451 | 27,251 | 186 | 27,251 | 186 | | |
| 17 | 51453 | 28,848 | 186 | 28,848 | 186 | | |
| 18 | 51454 | 44,070 | 186 | 44,070 | 186 | | |
| 19 | 51455 | 35,546 | 186 | 35,546 | 186 | | |
| 20 | 51456 | 81,524 | 186 | 81,524 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| Transmission Service and Generation Interconnection Study Costs (continued) | | | | | | | |
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| 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 | 51457 | 36,548 | 186 | 36,548 | 186 | | |
| 3 | 51458 | 35,696 | 186 | 35,696 | 186 | | |
| 4 | 51459 | 19,998 | 186 | 19,998 | 186 | | |
| 5 | 51460 | 14,961 | 186 | 14,961 | 186 | | |
| 6 | 51461 | 20,199 | 186 | 20,199 | 186 | | |
| 7 | 51462 | 46,532 | 186 | 46,532 | 186 | | |
| 8 | 51463 | 20,956 | 186 | 20,956 | 186 | | |
| 9 | 51472 | 3,296 | 186 | 3,296 | 186 | | |
| 10 | 51530 | 5,086 | 186 | 5,086 | 186 | | |
| 11 | 51531 | 9,369 | 186 | 9,369 | 186 | | |
| 12 | 51532 | 4,162 | 186 | 4,162 | 186 | | |
| 13 | 51533 | 12,897 | 186 | 12,897 | 186 | | |
| 14 | 51534 | 14,017 | 186 | 14,017 | 186 | | |
| 15 | 51535 | 14,229 | 186 | 14,229 | 186 | | |
| 16 | 51536 | 4,043 | 186 | 4,043 | 186 | | |
| 17 | 51537 | 12,261 | 186 | 12,261 | 186 | | |
| 18 | 51538 | 14,538 | 186 | 14,538 | 186 | | |
| 19 | 51539 | 16,757 | 186 | 16,757 | 186 | | |
| 20 | 51540 | 10,357 | 186 | 10,357 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| Transmission Service and Generation Interconnection Study Costs (continued) | | | | | | | |
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| 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 | 51541 | 19,014 | 186 | 19,014 | 186 | | |
| 3 | 51542 | 16,276 | 186 | 16,276 | 186 | | |
| 4 | 51543 | 16,205 | 186 | 16,205 | 186 | | |
| 5 | 51544 | 8,591 | 186 | 8,591 | 186 | | |
| 6 | 51545 | 8,579 | 186 | 8,579 | 186 | | |
| 7 | 51546 | 8,579 | 186 | 8,579 | 186 | | |
| 8 | 51547 | 8,996 | 186 | 8,996 | 186 | | |
| 9 | 51548 | 7,439 | 186 | 7,439 | 186 | | |
| 10 | 51549 | 8,579 | 186 | 8,579 | 186 | | |
| 11 | 51550 | 8,579 | 186 | 8,579 | 186 | | |
| 12 | 51551 | 11,872 | 186 | 11,872 | 186 | | |
| 13 | 51552 | 12,870 | 186 | 12,870 | 186 | | |
| 14 | 51553 | 2,897 | 186 | 2,897 | 186 | | |
| 15 | 51554 | 10,064 | 186 | 10,064 | 186 | | |
| 16 | 51555 | 4,515 | 186 | 4,515 | 186 | | |
| 17 | 51556 | 8,621 | 186 | 8,621 | 186 | | |
| 18 | 51557 | 5,698 | 186 | 5,698 | 186 | | |
| 19 | 51558 | 2,108 | 186 | 2,108 | 186 | | |
| 20 | 51559 | 11,831 | 186 | 11,831 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| Transmission Service and Generation Interconnection Study Costs (continued) | | | | | | | |
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| 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 | 51560 | 12,034 | 186 | 12,034 | 186 | | |
| 3 | 51561 | 14,555 | 186 | 14,555 | 186 | | |
| 4 | 51562 | 8,691 | 186 | 8,691 | 186 | | |
| 5 | 51563 | 16,024 | 186 | 16,024 | 186 | | |
| 6 | 51564 | 11,647 | 186 | 11,647 | 186 | | |
| 7 | 51565 | 22,723 | 186 | 22,723 | 186 | | |
| 8 | 51566 | 14,282 | 186 | 14,282 | 186 | | |
| 9 | 51567 | 13,041 | 186 | 13,041 | 186 | | |
| 10 | 51568 | 18,623 | 186 | 18,623 | 186 | | |
| 11 | 51569 | 11,451 | 186 | 11,451 | 186 | | |
| 12 | 51570 | 5,274 | 186 | 5,274 | 186 | | |
| 13 | 51571 | 14,347 | 186 | 14,347 | 186 | | |
| 14 | 51572 | 9,181 | 186 | 9,181 | 186 | | |
| 15 | 51573 | 15,736 | 186 | 15,736 | 186 | | |
| 16 | 51575 | 8,824 | 186 | 8,824 | 186 | | |
| 17 | 51576 | 8,348 | 186 | 8,348 | 186 | | |
| 18 | 51577 | 12,193 | 186 | 12,193 | 186 | | |
| 19 | 51578 | 4,960 | 186 | 4,960 | 186 | | |
| 20 | 51579 | 8,367 | 186 | 8,367 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| 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 | 51580 | 12,536 | 186 | 12,536 | 186 | | |
| 3 | 51581 | 11,569 | 186 | 11,569 | 186 | | |
| 4 | 51582 | 10,078 | 186 | 10,078 | 186 | | |
| 5 | 51583 | 11,426 | 186 | 11,426 | 186 | | |
| 6 | 51584 | 11,281 | 186 | 11,281 | 186 | | |
| 7 | 51585 | 4,830 | 186 | 4,830 | 186 | | |
| 8 | 51586 | 3,568 | 186 | 3,568 | 186 | | |
| 9 | 51587 | 12,432 | 186 | 12,432 | 186 | | |
| 10 | 51588 | 12,533 | 186 | 12,533 | 186 | | |
| 11 | 51589 | 11,747 | 186 | 11,747 | 186 | | |
| 12 | 51590 | 9,050 | 186 | 9,050 | 186 | | |
| 13 | 51591 | 8,901 | 186 | 8,901 | 186 | | |
| 14 | 51592 | 7,360 | 186 | 7,360 | 186 | | |
| 15 | 51593 | 10,004 | 186 | 10,004 | 186 | | |
| 16 | 51594 | 4,418 | 186 | 4,418 | 186 | | |
| 17 | 51595 | 11,967 | 186 | 11,967 | 186 | | |
| 18 | 51596 | 8,581 | 186 | 8,581 | 186 | | |
| 19 | 51597 | 9,190 | 186 | 9,190 | 186 | | |
| 20 | 51598 | 12,304 | 186 | 12,304 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| Transmission Service and Generation Interconnection Study Costs (continued) | | | | | | | |
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| 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 | 51599 | 11,208 | 186 | 11,208 | 186 | | |
| 3 | 51600 | 13,235 | 186 | 13,235 | 186 | | |
| 4 | 51601 | 15,279 | 186 | 15,279 | 186 | | |
| 5 | 51602 | 8,077 | 186 | 8,077 | 186 | | |
| 6 | 51604 | 11,990 | 186 | 11,990 | 186 | | |
| 7 | 51605 | 12,921 | 186 | 12,921 | 186 | | |
| 8 | 51606 | 13,824 | 186 | 13,824 | 186 | | |
| 9 | 51607 | 9,548 | 186 | 9,548 | 186 | | |
| 10 | 51608 | 9,749 | 186 | 9,749 | 186 | | |
| 11 | 51609 | 9,604 | 186 | 9,604 | 186 | | |
| 12 | 51610 | 8,457 | 186 | 8,457 | 186 | | |
| 13 | 51611 | 12,939 | 186 | 12,939 | 186 | | |
| 14 | 51612 | 5,293 | 186 | 5,293 | 186 | | |
| 15 | 51613 | 8,586 | 186 | 8,586 | 186 | | |
| 16 | 51614 | 13,057 | 186 | 13,057 | 186 | | |
| 17 | 51615 | 13,554 | 186 | 13,554 | 186 | | |
| 18 | 51616 | 11,716 | 186 | 11,716 | 186 | | |
| 19 | 51617 | 4,960 | 186 | 4,960 | 186 | | |
| 20 | 51618 | 11,823 | 186 | 11,823 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| Transmission Service and Generation Interconnection Study Costs (continued) | | | | | | | |
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| 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 | 51619 | 7,224 | 186 | 7,224 | 186 | | |
| 3 | 51650 | 6,942 | 186 | 6,942 | 186 | | |
| 4 | 51651 | 6,942 | 186 | 6,942 | 186 | | |
| 5 | 51652 | 2,667 | 186 | 2,667 | 186 | | |
| 6 | 51653 | 6,942 | 186 | 6,942 | 186 | | |
| 7 | 51654 | 6,942 | 186 | 6,942 | 186 | | |
| 8 | 51655 | 5,057 | 186 | 5,057 | 186 | | |
| 9 | 51656 | 6,942 | 186 | 6,942 | 186 | | |
| 10 | 51657 | 5,057 | 186 | 5,057 | 186 | | |
| 11 | 51658 | 5,057 | 186 | 5,057 | 186 | | |
| 12 | 51659 | 5,057 | 186 | 5,057 | 186 | | |
| 13 | 51660 | 5,057 | 186 | 5,057 | 186 | | |
| 14 | 51661 | 2,667 | 186 | 2,667 | 186 | | |
| 15 | 51662 | 5,057 | 186 | 5,057 | 186 | | |
| 16 | 51663 | 5,057 | 186 | 5,057 | 186 | | |
| 17 | 51664 | 6,942 | 186 | 6,942 | 186 | | |
| 18 | 51665 | 6,942 | 186 | 6,942 | 186 | | |
| 19 | 51666 | 6,942 | 186 | 6,942 | 186 | | |
| 20 | 51667 | 6,942 | 186 | 6,942 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| Transmission Service and Generation Interconnection Study Costs (continued) | | | | | | | |
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| 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 | 51668 | 2,721 | 186 | 2,721 | 186 | | |
| 3 | 51669 | 5,057 | 186 | 5,057 | 186 | | |
| 4 | 51670 | 5,057 | 186 | 5,057 | 186 | | |
| 5 | 51671 | 5,388 | 186 | 5,388 | 186 | | |
| 6 | 51672 | 6,942 | 186 | 6,942 | 186 | | |
| 7 | 51673 | 5,300 | 186 | 5,300 | 186 | | |
| 8 | 51674 | 2,667 | 186 | 2,667 | 186 | | |
| 9 | 51675 | 5,057 | 186 | 5,057 | 186 | | |
| 10 | 51676 | 5,057 | 186 | 5,057 | 186 | | |
| 11 | 51677 | 2,667 | 186 | 2,667 | 186 | | |
| 12 | 51678 | 6,942 | 186 | 6,942 | 186 | | |
| 13 | 51679 | 6,942 | 186 | 6,942 | 186 | | |
| 14 | 51680 | 6,942 | 186 | 6,942 | 186 | | |
| 15 | 51681 | 2,667 | 186 | 2,667 | 186 | | |
| 16 | 51682 | 4,275 | 186 | 4,275 | 186 | | |
| 17 | 51683 | 4,275 | 186 | 4,275 | 186 | | |
| 18 | 51684 | 4,965 | 186 | 4,965 | 186 | | |
| 19 | 60006 | 60 | 186 | 60 | 186 | | |
| 20 | 60010 | 357 | 186 | 357 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| Transmission Service and Generation Interconnection Study Costs (continued) | | | | | | | |
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| 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 | 60020 | 1,318 | 186 | 1,318 | 186 | | |
| 3 | 60044 | 447 | 186 | 447 | 186 | | |
| 4 | 60055 | 298 | 186 | 298 | 186 | | |
| 5 | 60063 | 1,886 | 186 | 1,886 | 186 | | |
| 6 | 60068 | 60 | 186 | 60 | 186 | | |
| 7 | 60072 | 992 | 186 | 992 | 186 | | |
| 8 | 60107 | 8,175 | 186 | 8,175 | 186 | | |
| 9 | 60109 | 2,354 | 186 | 2,354 | 186 | | |
| 10 | 60129 | 953 | 186 | 953 | 186 | | |
| 11 | 60153 | 60 | 186 | 60 | 186 | | |
| 12 | 60164 | 655 | 186 | 655 | 186 | | |
| 13 | 60168 | 2,486 | 186 | 2,486 | 186 | | |
| 14 | 60175 | 3,104 | 186 | 3,104 | 186 | | |
| 15 | 60197 | 923 | 186 | 923 | 186 | | |
| 16 | 40012-FT | 268 | 186 | 268 | 186 | | |
| 17 | 50077A | 40,789 | 186 | 40,789 | 186 | | |
| 18 | 50088-QM | 1,057 | 186 | 1,057 | 186 | | |
| 19 | 50110-C | 3,776 | 186 | 3,776 | 186 | | |
| 20 | 50181-C | 780 | 186 | 780 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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 | 50223-C | 179 | 186 | 179 | 186 | | |
| 3 | 50297-C | 298 | 186 | 298 | 186 | | |
| 4 | 50345-DS | 73 | 186 | 73 | 186 | | |
| 5 | 50346-DS | 73 | 186 | 73 | 186 | | |
| 6 | 50350-C | 224 | 186 | 224 | 186 | | |
| 7 | 50370-C | 149 | 186 | 149 | 186 | | |
| 8 | 50384-C | 1,412 | 186 | 1,412 | 186 | | |
| 9 | 50594-DS | (1,815) | 186 | (1,815) | 186 | | |
| 10 | 50598-DS | | 186 | | 186 | | |
| 11 | 50642-DS | (363) | 186 | (363) | 186 | | |
| 12 | 50880-QM | 804 | 186 | 804 | 186 | | |
| 13 | 51131-QM | 19,236 | 186 | 19,236 | 186 | | |
| 14 | 51133-QM | 4,627 | 186 | 4,627 | 186 | | |
| 15 | 51134-QM | 655 | 186 | 655 | 186 | | |
| 16 | 51135-QM | 4,310 | 186 | 4,310 | 186 | | |
| 17 | 51282-WD | 40 | 186 | 40 | 186 | | |
| 18 | 51285-WD | 40 | 186 | 40 | 186 | | |
| 19 | 51298-WD | 40 | 186 | 40 | 186 | | |
| 20 | 51300-WD | 40 | 186 | 40 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| 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 | 51301-WD | 40 | 186 | 40 | 186 | | |
| 3 | 51307-WD | 40 | 186 | 40 | 186 | | |
| 4 | 51308-WD | 40 | 186 | 40 | 186 | | |
| 5 | 51309-WD | 40 | 186 | 40 | 186 | | |
| 6 | 51310-WD | 40 | 186 | 40 | 186 | | |
| 7 | 51311-WD | 40 | 186 | 40 | 186 | | |
| 8 | 51312-WD | 40 | 186 | 40 | 186 | | |
| 9 | 51464-WD | 10,231 | 186 | 10,231 | 186 | | |
| 10 | 51465-WD | 13,108 | 186 | 13,108 | 186 | | |
| 11 | 51466-WD | 10,204 | 186 | 10,204 | 186 | | |
| 12 | 51467-WD | 13,182 | 186 | 13,182 | 186 | | |
| 13 | 51468-WD | 7,614 | 186 | 7,614 | 186 | | |
| 14 | 51469-WD | 11,162 | 186 | 11,162 | 186 | | |
| 15 | 51470-WD | 12,884 | 186 | 12,884 | 186 | | |
| 16 | 51471-WD | 12,884 | 186 | 12,884 | 186 | | |
| 17 | 51507-WD | 12,837 | 186 | 12,837 | 186 | | |
| 18 | 51508-WD | 1,447 | 186 | 1,447 | 186 | | |
| 19 | 51509-WD | 1,379 | 186 | 1,379 | 186 | | |
| 20 | 51510-WD | 1,379 | 186 | 1,379 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| 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 | 51511-WD | 1,379 | 186 | 1,379 | 186 | | |
| 3 | 51512-WD | 1,379 | 186 | 1,379 | 186 | | |
| 4 | 51513-WD | 1,447 | 186 | 1,447 | 186 | | |
| 5 | 51514-WD | 2,608 | 186 | 2,608 | 186 | | |
| 6 | 51515-WD | 1,375 | 186 | 1,375 | 186 | | |
| 7 | 51516-WD | 12,884 | 186 | 12,884 | 186 | | |
| 8 | 51517-WD | 6,088 | 186 | 6,088 | 186 | | |
| 9 | 51518-WD | 2,459 | 186 | 2,459 | 186 | | |
| 10 | 51519-WD | 6,502 | 186 | 6,502 | 186 | | |
| 11 | 60001-FC | 27,058 | 186 | 27,058 | 186 | | |
| 12 | 60002-FC | 26,953 | 186 | 26,953 | 186 | | |
| 13 | 60004-FC | 26,953 | 186 | 26,953 | 186 | | |
| 14 | 60005-FC | 26,953 | 186 | 26,953 | 186 | | |
| 15 | 60007-FC | 27,058 | 186 | 27,058 | 186 | | |
| 16 | 60012-FC | 27,058 | 186 | 27,058 | 186 | | |
| 17 | 60013-FC | 27,058 | 186 | 27,058 | 186 | | |
| 18 | 60020-FC | 27,177 | 186 | 27,177 | 186 | | |
| 19 | 60025-FC | 27,177 | 186 | 27,177 | 186 | | |
| 20 | 60034-FC | 27,177 | 186 | 27,177 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| 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 | 60068-FC | 27,177 | 186 | 27,177 | 186 | | |
| 3 | 60070-FC | 27,177 | 186 | 27,177 | 186 | | |
| 4 | 60089-FC | 27,177 | 186 | 27,177 | 186 | | |
| 5 | 60108-FC | 27,177 | 186 | 27,177 | 186 | | |
| 6 | 60109-FC | 27,177 | 186 | 27,177 | 186 | | |
| 7 | 60110-FC | 27,058 | 186 | 27,058 | 186 | | |
| 8 | 60113-FC | 27,058 | 186 | 27,058 | 186 | | |
| 9 | 60114-FC | 27,058 | 186 | 27,058 | 186 | | |
| 10 | 60121-FC | 27,016 | 186 | 27,016 | 186 | | |
| 11 | 60122-FC | 27,058 | 186 | 27,058 | 186 | | |
| 12 | 60126-C | 27,058 | 186 | 27,058 | 186 | | |
| 13 | 60127-C | 27,058 | 186 | 27,058 | 186 | | |
| 14 | 60129-FC | 27,058 | 186 | 27,058 | 186 | | |
| 15 | 60131-FC | 27,058 | 186 | 27,058 | 186 | | |
| 16 | 60133-FC | 27,058 | 186 | 27,058 | 186 | | |
| 17 | 60134-FC | 27,058 | 186 | 27,058 | 186 | | |
| 18 | 60135-FC | 27,016 | 186 | 27,016 | 186 | | |
| 19 | 60147-C | 27,117 | 186 | 27,117 | 186 | | |
| 20 | 60148-C | 27,058 | 186 | 27,058 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
| 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 | 60148-QM | 3,193 | 186 | 3,193 | 186 | | |
| 3 | 60153-C | 26,376 | 186 | 26,376 | 186 | | |
| 4 | 60156-C | 27,058 | 186 | 27,058 | 186 | | |
| 5 | 60164-C | 89 | 186 | 89 | 186 | | |
| 6 | 60168-C | 27,058 | 186 | 27,058 | 186 | | |
| 7 | 60172-C | 375 | 186 | 375 | 186 | | |
| 8 | 60175-C | 303 | 186 | 303 | 186 | | |
| 9 | 60179-C | 27,019 | 186 | 27,019 | 186 | | |
| 10 | 60192-C | 27,058 | 186 | 27,058 | 186 | | |
| 11 | 60195-C | 209 | 186 | 209 | 186 | | |
| 12 | 60197-C | 27,058 | 186 | 27,058 | 186 | | |
| 13 | 60205-C | 209 | 186 | 209 | 186 | | |
| 14 | 70001-01 | 14,047 | 186 | 14,047 | 186 | | |
| 15 | 70001-02 | 19,282 | 186 | 19,282 | 186 | | |
| 16 | 70001-03 | 16,580 | 186 | 16,580 | 186 | | |
| 17 | 70002-01 | 9,418 | 186 | 9,418 | 186 | | |
| 18 | 70002-02 | 9,090 | 186 | 9,090 | 186 | | |
| 19 | 70002-03 | 10,746 | 186 | 10,746 | 186 | | |
| 20 | 70002-04 | 3,560 | 186 | 3,560 | 186 | | |
| 21 | Generation Studies | | | | | | |
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| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
| 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 | 70003-01 | 7,688 | 186 | 7,688 | 186 |
| 3 | 70003-02 | 16,150 | 186 | 16,150 | 186 |
| 4 | 70004-01 | 13,797 | 186 | 13,797 | 186 |
| 5 | 70004-02 | 20,131 | 186 | 20,131 | 186 |
| 6 | 70005-01 | 14,884 | 186 | 14,884 | 186 |
| 7 | 70005-02 | 15,582 | 186 | 15,582 | 186 |
| 8 | 70005-03 | 14,630 | 186 | 14,630 | 186 |
| 9 | 70005-04 | 16,854 | 186 | 16,854 | 186 |
| 10 | 70006-01 | 2,949 | 186 | 2,949 | 186 |
| 11 | 70006-02 | 2,249 | 186 | 2,249 | 186 |
| 12 | 70006-03 | 3,917 | 186 | 3,917 | 186 |
| 13 | 70006-04 | 3,709 | 186 | 3,709 | 186 |
| 14 | 70006-05 | 2,398 | 186 | 2,398 | 186 |
| 15 | 70006-06 | 2,398 | 186 | 2,398 | 186 |
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| 21 | Generation Studies | | | | |
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| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
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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 | 5,142,259 | 32,799,323 | 186 | 34,738,006 | 3,203,576 |
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| 46 | | | | | | |
| 47 | Misc. Work in Progress | | | | | |
| 48 | Deferred Regulatory Comm. Expenses (See pages 350 - 351) | | | | | |
| 49 | TOTAL | 5,142,259 | | | | 3,203,576 |

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| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
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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, 2008 Series A | 196,970,000 | -9,188,489 P |
| 2 | | | |
| 3 | CIEDB Fixed Rate Revenue Bonds, 2013 Series (7/31/13; 144 FERC 62, 083) | 191,820,000 | -10,558,588 P |
| 4 | | | |
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| 33 | TOTAL | 388,790,000 | -19,747,077 |

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| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
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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) | | | |
| 06-04-08 | 02-01-14 | 06-19-08 | 02-01-14 | | 56,114 | 1 |
| | | | | | | 2 |
| 11-14-13 | 02-01-39 | 11-14-13 | 02-01-39 | 191,820,000 | 9,136,072 | 3 |
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| | | | | | | 32 |
| | | | | 191,820,000 | 9,192,186 | 33 |

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| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
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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 | | | -56,417 | -56,417 | |
| 2 | | | | | | |
| 3 | FICA | 1,007,907 | | 4,226,040 | 4,504,487 | |
| 4 | | | | | | |
| 5 | Medicare | 234,946 | | 1,094,449 | 1,152,278 | |
| 6 | | | | | | |
| 7 | California Unemployment Tax | 165,589 | | 281,423 | 396,545 | |
| 8 | | | | | | |
| 9 | Federal Unemployment Tax | | | 6 | 3 | |
| 10 | | | | | | |
| 11 | Use Tax | | | 6,896 | 6,896 | |
| 12 | | | | | | |
| 13 | Environmental & Other | | | 310 | 310 | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
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| 39 | | | | | | |
| 40 | | | | | | |
| 41 | TOTAL | 1,408,442 | | 5,552,707 | 6,004,102 | |

| | | | |
|--|---|--|---|
| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|---|--|---|

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 |
| | | | | | | 2 |
| 729,460 | | | | | | 3 |
| | | | | | | 4 |
| 177,117 | | | | | | 5 |
| | | | | | | 6 |
| 50,467 | | | | | | 7 |
| | | | | | | 8 |
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| | | | | | | 40 |
| 957,047 | | | | | | 41 |

OTHER DEFERRED CREDITS (Account 253)

- Report below the particulars (details) called for concerning other deferred credits.
- For any deferred credit being amortized, show the period of amortization.
- 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 | | | | | | |
| 2 | | | | | | |
| 3 | Fines Subject to Refund | 2,658,205 | 431.0 | 1,186,651 | 509,415 | 1,980,969 |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | Unearned Revenue | -3,167 | | 52,765,163 | 52,768,330 | |
| 7 | | | | | | |
| 8 | Advances for Leasehold Improvemens | 315,214 | 931.0 | 66,255 | | 248,959 |
| 9 | | | | | | |
| 10 | EIM Implementation Fees | | 457.2 | 300,000 | 600,000 | 300,000 |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
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| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |
| 47 | TOTAL | 2,970,252 | | 54,318,069 | 53,877,745 | 2,529,928 |

| | | | |
|--|---|--|---|
| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|---|--|---|

ELECTRIC OPERATING REVENUES (Account 400)

- 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.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- 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.
- 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.
- 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 | 197,654,385 | 195,309,108 |
| 24 | (457.2) Miscellaneous Revenues | 16,060,127 | 15,085,854 |
| 25 | | | |
| 26 | TOTAL Other Operating Revenues | 213,714,512 | 210,394,962 |
| 27 | TOTAL Electric Operating Revenues | 213,714,512 | 210,394,962 |

| | | | | | |
|--|--|---|--|--|---|
| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
| 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 | |
| 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 |
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| | | | | | 13 |
| | | | | | 14 |
| Line 12, column (b) includes \$ 0 of unbilled revenues. | | | | | |
| Line 12, column (d) includes 0 MWH relating to unbilled revenues | | | | | |

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| 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 Core Reliability Services Non-Coinck | | | | |
| 2 | GMC Core Reliability Services Export Eny | (68) | (68) | (68) | (68) |
| 3 | GMC Energy Transmission Services Net Eny | (12) | (12) | (14) | (14) |
| 4 | GMC Energy Transmission Services Deviat | | (796) | (802) | (1,564) |
| 5 | GMC CRS/ETS-TORS Energy Export | 9 | 9 | 9 | 9 |
| 6 | GMC Forward Scheduling inter-SC Trades e | 611,956 | 1,263,388 | 1,987,698 | 2,620,298 |
| 7 | GMC Bid Transaction Fee | 63,959 | 130,591 | 203,898 | 273,246 |
| 8 | GMC CRR Transaction Fee | 110,095 | 220,461 | 326,266 | 477,597 |
| 9 | GMC Market Usage Ancillary Services | | | | |
| 10 | GMC Market Usage Instructed Energy | | (84) | (84) | (84) |
| 11 | GMC Market Usage Uninstructed Energy | | (239) | (240) | (564) |
| 12 | GMC - Market Usage Forward Energy | | | | |
| 13 | GMC Market Services Charge | 10,559,606 | 22,388,707 | 36,974,705 | 49,243,797 |
| 14 | GMC System Operations Charge | 29,767,285 | 62,969,807 | 101,943,316 | 133,699,406 |
| 15 | GMC CRR Services Charge | 2,441,380 | 4,467,051 | 6,202,314 | 8,238,344 |
| 16 | GMC Transmission Ownership Rights Charge | 129,702 | 346,734 | 564,741 | 704,060 |
| 17 | GMC-EIM Transaction Charge | | | | |
| 18 | GMC Scheduling Coordinator ID Charge | 583,000 | 1,177,000 | 1,777,000 | 2,388,000 |
| 19 | Historic GMC Settlement | | 11,922 | 11,922 | 11,922 |
| 20 | | | | | |
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| 44 | | | | | |
| 45 | | | | | |
| 46 | TOTAL | 44,266,912 | 92,974,471 | 149,990,661 | 197,654,385 |

| | | | | | |
|---|--|---|--|--|---|
| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
| 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) | | | | |
| | | | | | |

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|---|--|---|--|--|---|
| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
| 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) | |
| 60 | D. Other Power Generation | | | | |
| 61 | Operation | | | | |
| 62 | (546) Operation Supervision and Engineering | | | | |
| 63 | (547) Fuel | | | | |
| 64 | (548) Generation Expenses | | | | |
| 65 | (549) Miscellaneous Other Power Generation Expenses | | | | |
| 66 | (550) Rents | | | | |
| 67 | TOTAL Operation (Enter Total of lines 62 thru 66) | | | | |
| 68 | Maintenance | | | | |
| 69 | (551) Maintenance Supervision and Engineering | | | | |
| 70 | (552) Maintenance of Structures | | | | |
| 71 | (553) Maintenance of Generating and Electric Plant | | | | |
| 72 | (554) Maintenance of Miscellaneous Other Power Generation Plant | | | | |
| 73 | TOTAL Maintenance (Enter Total of lines 69 thru 72) | | | | |
| 74 | TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73) | | | | |
| 75 | E. Other Power Supply Expenses | | | | |
| 76 | (555) Purchased Power | | | | |
| 77 | (556) System Control and Load Dispatching | | | | |
| 78 | (557) Other Expenses | | | | |
| 79 | TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78) | | | | |
| 80 | TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79) | | | | |
| 81 | 2. TRANSMISSION EXPENSES | | | | |
| 82 | Operation | | | | |
| 83 | (560) Operation Supervision and Engineering | 2,805,988 | | 2,297,744 | |
| 84 | | | | | |
| 85 | (561.1) Load Dispatch-Reliability | 6,434,425 | | 4,588,247 | |
| 86 | (561.2) Load Dispatch-Monitor and Operate Transmission System | 6,507,720 | | 5,234,072 | |
| 87 | (561.3) Load Dispatch-Transmission Service and Scheduling | 9,011,722 | | 9,107,984 | |
| 88 | (561.4) Scheduling, System Control and Dispatch Services | | | | |
| 89 | (561.5) Reliability, Planning and Standards Development | 8,300,446 | | 12,652,442 | |
| 90 | (561.6) Transmission Service Studies | | | | |
| 91 | (561.7) Generation Interconnection Studies | | | | |
| 92 | (561.8) Reliability, Planning and Standards Development Services | | | | |
| 93 | (562) Station Expenses | | | | |
| 94 | (563) Overhead Lines Expenses | | | | |
| 95 | (564) Underground Lines Expenses | | | | |
| 96 | (565) Transmission of Electricity by Others | | | | |
| 97 | (566) Miscellaneous Transmission Expenses | | | | |
| 98 | (567) Rents | | | | |
| 99 | TOTAL Operation (Enter Total of lines 83 thru 98) | 33,060,301 | | 33,880,489 | |
| 100 | Maintenance | | | | |
| 101 | (568) Maintenance Supervision and Engineering | 18,180,744 | | 15,414,219 | |
| 102 | (569) Maintenance of Structures | | | | |
| 103 | (569.1) Maintenance of Computer Hardware | | | | |
| 104 | (569.2) Maintenance of Computer Software | | | | |
| 105 | (569.3) Maintenance of Communication Equipment | | | | |
| 106 | (569.4) Maintenance of Miscellaneous Regional Transmission Plant | | | | |
| 107 | (570) Maintenance of Station Equipment | | | | |
| 108 | (571) Maintenance of Overhead Lines | | | | |
| 109 | (572) Maintenance of Underground Lines | | | | |
| 110 | (573) Maintenance of Miscellaneous Transmission Plant | | | | |
| 111 | TOTAL Maintenance (Total of lines 101 thru 110) | 18,180,744 | | 15,414,219 | |
| 112 | TOTAL Transmission Expenses (Total of lines 99 and 111) | 51,241,045 | | 49,294,708 | |
| | | | | | |

| 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 | 10,918,405 | 7,885,980 |
| 116 | (575.2) Day-Ahead and Real-Time Market Facilitation | 6,215,630 | 9,805,196 |
| 117 | (575.3) Transmission Rights Market Facilitation | 357,074 | 478,827 |
| 118 | (575.4) Capacity Market Facilitation | | |
| 119 | (575.5) Ancillary Services Market Facilitation | 871,101 | 930,734 |
| 120 | (575.6) Market Monitoring and Compliance | 4,537,433 | 4,838,194 |
| 121 | (575.7) Market Facilitation, Monitoring and Compliance Services | | |
| 122 | (575.8) Rents | | |
| 123 | Total Operation (Lines 115 thru 122) | 22,899,643 | 23,938,931 |
| 124 | Maintenance | | |
| 125 | (576.1) Maintenance of Structures and Improvements | | |
| 126 | (576.2) Maintenance of Computer Hardware | 667,860 | 285,137 |
| 127 | (576.3) Maintenance of Computer Software | 10,727,201 | 5,232,565 |
| 128 | (576.4) Maintenance of Communication Equipment | 4,604,067 | 5,288,099 |
| 129 | (576.5) Maintenance of Miscellaneous Market Operation Plant | | |
| 130 | Total Maintenance (Lines 125 thru 129) | 15,999,128 | 10,805,801 |
| 131 | TOTAL Regional Transmission and Market Op Expns (Total 123 and 130) | 38,898,771 | 34,744,732 |
| 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 | 300,379 | 321,704 |
| 161 | (903) Customer Records and Collection Expenses | 5,872,428 | 4,977,251 |
| 162 | (904) Uncollectible Accounts | | |
| 163 | (905) Miscellaneous Customer Accounts Expenses | | |
| 164 | TOTAL Customer Accounts Expenses (Total of lines 159 thru 163) | 6,172,807 | 5,298,955 |
| | | | |

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|--|---|--|---|
| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|---|--|---|

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 | 374 HV Access | (97,091,800) | |
| 2 | San Diego Gas & Electric Co. | FNO | 384 HV Wheeling | (254,310,920) | |
| 3 | | | | | (351,402,720) |
| 4 | Southern California Edison Co. | FNO | 374 HV Access | (354,565,672) | |
| 5 | Southern California Edison Co. | FNO | 384 HV Wheeling | (171,025) | |
| 6 | Southern California Edison Co. | FNO | 385 LV Wheeling | (405,266,583) | |
| 7 | | | | | (760,003,280) |
| 8 | Pacific Gas & Electric Com | FNO | 374 HV Access | (60,284,002) | |
| 9 | Pacific Gas & Electric Com | FNO | 384 HV Wheeling | (308,389,401) | |
| 10 | Pacific Gas & Electric Com | FNO | 385 LV Wheeling | (139,373,983) | |
| 11 | | | | | (508,047,386) |
| 12 | City of Azusa - PTO | FNO | 374 HV Access | (553,639) | |
| 13 | City of Azusa - PTO | FNO | 384 HV Wheeling | (1,672,196) | |
| 14 | | | | | (2,225,835) |
| 15 | City of Banning - PTO | FNO | 374 HV Access | (204,095) | |
| 16 | City of Banning - PTO | FNO | 384 HV Wheeling | (766,789) | |
| 17 | | | | | (970,884) |
| 18 | City of Anaheim - PTO | FNO | 374 HV Access | (14,315,295) | |
| 19 | City of Anaheim - PTO | FNO | 384 HV Wheeling | (15,942,074) | |
| 20 | | | | | (30,257,369) |
| 21 | City of Vernon - PTO | FNO | 374 HV Access | (1,663,511) | |
| 22 | City of Vernon - PTO | FNO | 384 HV Wheeling | (566,703) | |
| 23 | | | | | (2,230,214) |
| 24 | City of Riverside - PTO | FNO | 374 HV Access | (6,969,113) | |
| 25 | City of Riverside - PTO | FNO | 384 HV Wheeling | (24,024,263) | |
| 26 | | | | | (30,993,376) |
| 27 | City of Pasadena - PTO | FNO | 374 HV Access | (10,920,375) | |
| 28 | City of Pasadena - PTO | FNO | 384 HV Wheeling | (3,416,354) | |
| 29 | | | | | (14,336,729) |
| 30 | DATC Path 15, LLC | FNO | 374 HV Access | (27,889,835) | |
| 31 | | | | | (27,889,835) |
| 32 | STARTRANS IO, LLC | FNO | 374 HV Access | (3,702,390) | |
| 33 | STARTRANS IO, LLC | FNO | 384 HV Wheeling | (15,866) | |
| 34 | | | | | (3,718,256) |
| 35 | Trans Bay Cable, LLC | FNO | 374 HV Access | (124,786,463) | |
| 36 | | | | | (124,786,463) |
| 37 | Citizens Sunrise Transmission LLC | FNO | 374 HV Access | (13,456,523) | |
| 38 | | | | | (13,456,523) |
| 39 | Valley Electric Association, Inc. - PTO | FNO | 374 HV Access | (4,092,964) | |
| 40 | TOTAL | | | (1,882,349,896) | (1,882,349,896) |

| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|---|---|---|--|---|---|
| TRANSMISSION OF ELECTRICITY BY ISO/RTOs | | | | | |
| <p>1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).</p> <p>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.</p> <p>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.</p> <p>5. In column (d) report the revenue amounts as shown on bills or vouchers.</p> <p>6. Report in column (e) the total revenues distributed to the entity listed in column (a).</p> | | | | | |
| 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 | (5,347,679) | |
| 2 | | | | | (9,440,643) |
| 3 | City of Colton - PTO | FNO | 374 HV Access | (1,214,585) | |
| 4 | City of Colton - PTO | FNO | 384 HV Wheeling | (1,375,798) | |
| 5 | | | | | (2,590,383) |
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| 39 | | | | | |
| 40 | TOTAL | | | (1,882,349,896) | (1,882,349,896) |

| 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 | 162,765 |
| 7 | Board of Directors Fees and Expense | 296,862 |
| 8 | | |
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| 46 | TOTAL | 459,627 |

| | | | |
|--|---|--|---|
| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|---|--|---|

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of aquisition 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 | 39,654,426 | | | | 39,654,426 |
| 10 | General Plant | | | | | |
| 11 | Common Plant-Electric | | | | | |
| 12 | TOTAL | 39,654,426 | | | | 39,654,426 |

B. Basis for Amortization Charges

| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | |
|--|------------------------|---|------------------------------------|--|--------------------------------------|---|-------------------------------|
| 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 | | | | | | |
| 24 | #381 | 114,493,991 | 23.29 | | 4.29 | | 11.25 |
| 25 | #382 | 2,858,858 | 3.20 | | 31.28 | | 1.58 |
| 26 | #383 | 40,469,860 | 4.93 | | 20.30 | | 0.79 |
| 27 | #384 | 3,666,126 | 5.94 | | 16.83 | | 3.90 |
| 28 | #385 | 5,581,324 | 7.58 | | 13.20 | | 3.26 |
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| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|---|--|---|

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 | | 2,463,187 | 2,463,187 | |
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| 46 | TOTAL | | 2,463,187 | 2,463,187 | |

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|--|---|--|---|
| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|---|--|---|

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) | | | | | |
| GenCounsel | 928.0 | 2,463,187 | | | | | 1 |
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| | | 2,463,187 | | | | | 46 |

| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|--|---|--|--|---|
| DISTRIBUTION OF SALARIES AND WAGES | | | | | |
| Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. | | | | | |
| Line No. | Classification (a) | Direct Payroll Distribution (b) | Allocation of Payroll charged for Clearing Accounts (c) | Total (d) | |
| 1 | Electric | | | | |
| 2 | Operation | | | | |
| 3 | Production | | | | |
| 4 | Transmission | 28,321,554 | | | |
| 5 | Regional Market | 19,539,044 | | | |
| 6 | Distribution | | | | |
| 7 | Customer Accounts | 5,872,516 | | | |
| 8 | Customer Service and Informational | 5,572,617 | | | |
| 9 | Sales | | | | |
| 10 | Administrative and General | 43,434,194 | | | |
| 11 | TOTAL Operation (Enter Total of lines 3 thru 10) | 102,739,925 | | | |
| 12 | Maintenance | | | | |
| 13 | Production | | | | |
| 14 | Transmission | 4,560,908 | | | |
| 15 | Regional Market | 1,738,217 | | | |
| 16 | Distribution | | | | |
| 17 | Administrative and General | | | | |
| 18 | TOTAL Maintenance (Total of lines 13 thru 17) | 6,299,125 | | | |
| 19 | Total Operation and Maintenance | | | | |
| 20 | Production (Enter Total of lines 3 and 13) | | | | |
| 21 | Transmission (Enter Total of lines 4 and 14) | 32,882,462 | | | |
| 22 | Regional Market (Enter Total of Lines 5 and 15) | 21,277,261 | | | |
| 23 | Distribution (Enter Total of lines 6 and 16) | | | | |
| 24 | Customer Accounts (Transcribe from line 7) | 5,872,516 | | | |
| 25 | Customer Service and Informational (Transcribe from line 8) | 5,572,617 | | | |
| 26 | Sales (Transcribe from line 9) | | | | |
| 27 | Administrative and General (Enter Total of lines 10 and 17) | 43,434,194 | | | |
| 28 | TOTAL Oper. and Maint. (Total of lines 20 thru 27) | 109,039,050 | | 109,039,050 | |
| 29 | Gas | | | | |
| 30 | Operation | | | | |
| 31 | Production-Manufactured Gas | | | | |
| 32 | Production-Nat. Gas (Including Expl. and Dev.) | | | | |
| 33 | Other Gas Supply | | | | |
| 34 | Storage, LNG Terminaling and Processing | | | | |
| 35 | Transmission | | | | |
| 36 | Distribution | | | | |
| 37 | Customer Accounts | | | | |
| 38 | Customer Service and Informational | | | | |
| 39 | Sales | | | | |
| 40 | Administrative and General | | | | |
| 41 | TOTAL Operation (Enter Total of lines 31 thru 40) | | | | |
| 42 | Maintenance | | | | |
| 43 | Production-Manufactured Gas | | | | |
| 44 | Production-Natural Gas (Including Exploration and Development) | | | | |
| 45 | Other Gas Supply | | | | |
| 46 | Storage, LNG Terminaling and Processing | | | | |
| 47 | Transmission | | | | |
| | | | | | |

| | | | | | |
|--|---|---|--|--|---|
| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
| 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 Terminaling 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) | 109,039,050 | | 109,039,050 | |
| 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): | | | | |
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| 93 | | | | | |
| 94 | | | | | |
| 95 | TOTAL Other Accounts | | | | |
| 96 | TOTAL SALARIES AND WAGES | 109,039,050 | | 109,039,050 | |
| | | | | | |

| 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) 04/17/2015 | | Year/Period of Report End of 2014/Q4 | | |
|--|-------------------------|--------------------------------|----------------------------|---|-----------------------------|--|--------------------------------|---|-------------------------------------|--------------------|
| MONTHLY ISO/RTO TRANSMISSION SYSTEM PEAK LOAD | | | | | | | | | | |
| <p>(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.</p> <p>(2) Report on Column (b) by month the transmission system's peak load.</p> <p>(3) Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).</p> <p>(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).</p> <p>(5) Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).</p> | | | | | | | | | | |
| 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 | 30,007 | 15 | 1900 | -5,408,486 | 192,865 | 589,248 | | | -4,626,373 |
| 2 | February | 29,582 | 3 | 1900 | -4,527,937 | 288,752 | 546,401 | | | -3,692,784 |
| 3 | March | 28,624 | 5 | 1900 | -6,704,131 | 180,190 | 580,331 | | | -5,943,610 |
| 4 | Total for Quarter 1 | 88,213 | | | -16,640,554 | 661,807 | 1,715,980 | | | -14,262,767 |
| 5 | April | 33,593 | 30 | 1700 | -6,319,280 | 210,272 | 628,778 | | | -5,480,230 |
| 6 | May | 40,729 | 15 | 1700 | -7,282,472 | 193,830 | 687,807 | | | -6,400,835 |
| 7 | June | 39,171 | 30 | 1700 | -7,179,312 | 158,047 | 708,163 | | | -6,313,102 |
| 8 | Total for Quarter 2 | 113,493 | | | -20,781,064 | 562,149 | 2,024,748 | | | -18,194,167 |
| 9 | July | 44,157 | 31 | 1600 | -7,613,628 | 173,259 | 770,982 | | | -6,669,387 |
| 10 | August | 43,505 | 1 | 1700 | -6,904,985 | 150,292 | 762,274 | | | -5,992,419 |
| 11 | September | 44,140 | 15 | 1700 | -5,998,054 | 123,592 | 521,453 | | | -5,353,009 |
| 12 | Total for Quarter 3 | 131,802 | | | -20,516,667 | 447,143 | 2,054,709 | | | -18,014,815 |
| 13 | October | 37,619 | 6 | 1700 | -5,158,673 | 157,516 | 413,804 | | | -4,587,353 |
| 14 | November | 30,555 | 6 | 1800 | -5,474,652 | 248,863 | 375,866 | | | -4,849,923 |
| 15 | December | 31,138 | 15 | 1900 | -6,123,241 | 415,781 | 434,710 | | | -5,272,750 |
| 16 | Total for Quarter 4 | 99,312 | | | -16,756,566 | 822,160 | 1,224,380 | | | -14,710,026 |
| 17 | Total Year to Date/Year | 432,820 | | | -74,694,851 | 2,493,259 | 7,019,817 | | | -65,181,775 |
| | | | | | | | | | | |

| | | | |
|--|---|--|---|
| 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) 04/17/2015 | Year/Period of Report End of 2014/Q4 |
|--|---|--|---|

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-Requriments Sales for Resale & Associated Losses (c) | MONTHLY PEAK | | |
| | | | | Megawatts (See Instr. 4) (d) | Day of Month (e) | Hour (f) |
| 29 | January | 17,887,394 | | 30,007 | 15 | 1900 |
| 30 | February | 15,907,504 | | 29,582 | 3 | 1900 |
| 31 | March | 17,554,683 | | 28,624 | 5 | 1900 |
| 32 | April | 17,460,935 | | 33,593 | 30 | 1700 |
| 33 | May | 19,573,249 | | 40,729 | 15 | 1700 |
| 34 | June | 19,954,011 | | 39,171 | 30 | 1700 |
| 35 | July | 23,232,275 | | 44,157 | 31 | 1600 |
| 36 | August | 22,697,871 | | 43,505 | 1 | 1700 |
| 37 | September | 21,470,646 | | 44,140 | 15 | 1700 |
| 38 | October | 19,473,444 | | 37,619 | 6 | 1700 |
| 39 | November | 16,961,975 | | 30,555 | 6 | 1800 |
| 40 | December | 18,078,031 | | 31,138 | 15 | 1900 |
| | | | | | | |
| 41 | TOTAL | 230,252,018 | | | | |

| | | | |
|--|---|--|----------------------------------|
| 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) 04/17/2015 | Year/Period of Report 2014/Q4 |
| California Independent System Operator Corporation | | | |
| FOOTNOTE DATA | | | |

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

| | <u>2014</u> | <u>2013</u> |
|---|----------------------|----------------------|
| 1310011 Concentration Account | \$ - | \$ 2,665 |
| 1310013 Disbursements Account | (1,892,921) | (194,781) |
| 1310014 Payroll Account | (149,379) | (121,082) |
| 1310025 Concentration-Wells Fargo | 35,756,456 | 22,182,967 |
| 1310023 LGIP Transmission Studies Deposit | 38,357 | 217,308 |
| Cash Equivalents - Investments | 181,612 | 94,860 |
| | <u>\$ 33,934,125</u> | <u>\$ 22,181,937</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) 04/17/2015 | Year/Period of Report 2014/Q4 |
| California Independent System Operator Corporation | | | |
| FOOTNOTE DATA | | | |

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

| | <u>2014</u> | <u>2013</u> |
|-------------------------------------|---------------------|---------------------|
| Fines Subject to Refund | \$ 1,980,969 | \$ 2,658,205 |
| Advances for Leasehold Improvements | 248,959 | 315,214 |
| Unearned Revenue | - | (3,167) |
| EIM Fees | 300,000 | - |
| | <u>\$ 2,529,928</u> | <u>\$ 2,970,252</u> |

Cash Flow Statement Presentation of Net Change:

| | | |
|--|--------------|--------------|
| Net Change | \$ (440,324) | \$ (238,000) |
| Payment of Generator Noncompliance Fines Refund Obligation | | - |
| Net Increase (Decrease) in Other Deferred Credits | \$ (440,324) | \$ (238,000) |

| | | | |
|--|---|--|----------------------------------|
| 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) 04/17/2015 | Year/Period of Report 2014/Q4 |
| California Independent System Operator Corporation | | | |
| 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.