

THIS FILING IS

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

Form 1 Approved  
OMB No.1902-0021  
(Expires 12/31/2014)  
Form 1-F Approved  
OMB No.1902-0029  
(Expires 12/31/2014)  
Form 3-Q Approved  
OMB No.1902-0205  
(Expires 05/31/2014)



# 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** 2012/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, 2012 and 2011, and the related statements of income, retained earnings, cash flows and accumulated comprehensive income, comprehensive income and hedging activities for the years then ended, included on pages 110 through 123.19 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, 2012 and 2011, 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.

*PricewaterhouseCoopers LLP*

Sacramento, CA  
April 17, 2013

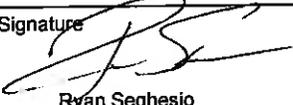
**FERC FORM NO. 1/3-Q:  
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION		
01 Exact Legal Name of Respondent California Independent System Operator Corporation	02 Year/Period of Report End of <u>2012/Q4</u>	
03 Previous Name and Date of Change (if name changed during year) <p align="center">/ /</p>		
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) 04/17/2013

**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) 4/17/13
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.

LIST OF SCHEDULES (Electric Utility)

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

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

LIST OF SCHEDULES (Electric Utility) (continued)

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

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

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:

- Two copies will be submitted
- 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) 04/17/2013	Year/Period of Report End of <u>2012/Q4</u>
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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.

California - The California ISO is the Independent System Operator of transmission lines owned by Participating Transmission Owners.

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

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

Name of Respondent California Independent System Operator	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2013	Year/Period of Report End of <u>2012/Q4</u>
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**CONTROL OVER RESPONDENT**

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

The California Independent System Operator Corporation (ISO) was created as a result of the restructuring of the electric industry in California. The ISO is exempt from Federal income taxes under Section 501 (c) (3) of the US Internal Revenue Code and is also exempt from California state franchise and income taxes.

OFFICERS

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President and Chief Executive Officer	Steve Berberich	414,616
2	Vice President , General Counsel and Chief Administrativ	Nancy J. Saracino	299,532
3	Vice President, Market and Infrastructure Development	Keith Casey	268,810
4	Vice President, Human Resources	Brenda Thomas	255,000
5	Vice President, Policy and Client Services	Karen K. Edson	260,100
6	Vice President, Technology	Petar Ristanovic	250,789
7	Vice President, Operations	Eric Schmitt	265,000
8	Vice President, Market Quality and Renewable Integration	Mark Rothleder*	231,158
9	Chief Financial Officer and Treasurer	Ryan Seghesio	197,600
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14	* Effective October 30, 2012		
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28	Amounts reported in column "Salary for Year (c)"		
29	represent base salary.		
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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	Robert Foster**	PO Box 639014, Folsom, CA 95763-4400
5	David Olsen	PO Box 639014, Folsom, CA 95763-4400
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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 04/17/2013	Year/Period of Report End of <u>2012/Q4</u>
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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

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

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

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2013	Year/Period of Report 2012/Q4
California Independent System Operator Corporation			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. N/A

2. N/A

3. N/A

4. In January 2011, the Company relocated its headquarters from a leased premises at 151 Blue Ravine Road in Folsom, CA to a newly-constructed building on land owned by the ISO located at 250 Outcropping Way Folsom, CA. The leased premises had been the Company's headquarters since inception in 1997. Although the Company did not occupy the leased premises in 2011 and 2012 it was required to pay rents and on-going lease costs in accordance with three lease agreements. One lease expired at the end of November 2012 and the Company paid early termination fees to end the other two lease agreements early instead of making monthly lease payments through December 2016.

5. N/A

6. N/A

7. None

8. None

9. Please refer to the Note 12 Contingencies of the 2012 Form 1 Notes to the Financial Statements for materially important legal proceedings.

Effective September 1, 2012, the California ISO ("the ISO") became central counterparty to all market transactions. The change to central counterparty means that the ISO is the contracting counterparty, in its own name and right, to each Scheduling Coordinator, Congestion Revenue Rights (CRR Holders), Black Start Generator or Participating TO for any purchase or sale of any product or service, or for any other transaction, that is financially settled by the ISO under the ISO tariff.

The impact of this change is discussed in Note 8 in the Notes to the Financial Statements.

10. N/A

11. N/A

12. N/A

13. In January 2012, Governor Brown re-appointed Richard Maullin to the Board of Governors to a term that expires December 2014. In April 2012, Governor Brown appointed David Olsen to the ISO Board of Governors. In October 2012, Mark Rothleder was promoted to Vice President-Market Quality and Renewable Integration.

14. N/A

**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)
<b>1</b>	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	574,794,841	576,670,521
3	Construction Work in Progress (107)	200-201	4,642,605	6,278,126
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		579,437,446	582,948,647
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	327,031,690	279,080,377
6	Net Utility Plant (Enter Total of line 4 less 5)		252,405,756	303,868,270
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)		252,405,756	303,868,270
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
<b>17</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		200,050	200,050
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)		91,921,577	60,719,204
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		326,154,224	379,851,437
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)		418,275,851	440,770,691
<b>33</b>	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		60,801,250	87,073,795
36	Special Deposits (132-134)		36,928,498	39,779,215
37	Working Fund (135)		4,360	3,412
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		1,742,763	1,237,876
41	Other Accounts Receivable (143)		525,509	663,717
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		0	0
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		0	0
45	Fuel Stock (151)	227	0	0
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	0	0
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		6,237,087	5,810,572
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		960,860	1,302,546
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		7,542,232	8,269,646
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)		114,742,559	144,140,779
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		1,775,455	2,049,824
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)		12,443	12,677
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	2,501,221	2,365,227
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)		10,856	141,144
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)		4,299,975	4,568,872
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		789,724,141	893,348,612

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) 04/17/2013	Year/Period of Report end of 2012/Q4
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	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	159,710,069	196,165,714
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)	3,319,834	-1,840,614
16	Total Proprietary Capital (lines 2 through 15)		163,029,903	194,325,100
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	256,035,000	284,620,000
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)		2,095,357	3,166,463
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		0	0
24	Total Long-Term Debt (lines 18 through 23)		258,130,357	287,786,463
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)		16,085,820	18,931,248
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)		16,085,820	18,931,248
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		35,145,636	33,276,761
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		0	0
41	Customer Deposits (235)		307,209,574	347,207,618
42	Taxes Accrued (236)	262-263	960,244	343,821
43	Interest Accrued (237)		5,954,355	6,521,090
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		0	0
48	Miscellaneous Current and Accrued Liabilities (242)		0	4,144,656
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)		349,269,809	391,493,946
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	3,208,252	811,855
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)		3,208,252	811,855
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		789,724,141	893,348,612

**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	209,051,768	194,579,680		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	123,721,886	122,622,495		
5	Maintenance Expenses (402)	320-323	35,383,793	32,485,061		
6	Depreciation Expense (403)	336-337	73,562,811	69,359,962		
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	32,399	30,387		
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)		-289,031	6,393,382		
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)		232,411,858	230,891,287		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		-23,360,090	-36,311,607		

STATEMENT OF INCOME FOR THE YEAR (Continued)

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
209,051,768	194,579,680					2
						3
123,721,886	122,622,495					4
35,383,793	32,485,061					5
73,562,811	69,359,962					6
						7
						8
						9
						10
						11
						12
						13
32,399	30,387					14
						15
						16
						17
						18
						19
						20
-289,031	6,393,382					21
						22
						23
						24
232,411,858	230,891,287					25
-23,360,090	-36,311,607					26

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		-23,360,090	-36,311,607		
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)		1,579,358	3,971,732		
38	Allowance for Other Funds Used During Construction (419.1)					
39	Miscellaneous Nonoperating Income (421)		1,028,951	217,043		
40	Gain on Disposition of Property (421.1)		4,306	289,578		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		2,612,615	4,478,353		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		87	181,364		
44	Miscellaneous Amortization (425)					
45	Donations (426.1)					
46	Life Insurance (426.2)					
47	Penalties (426.3)		200,000	1,500		
48	Exp. for Certain Civic, Political & Related Activities (426.4)					
49	Other Deductions (426.5)		-369	346,452		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		199,718	529,316		
51	Taxes Applicable 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)		2,412,897	3,949,037		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		14,303,753	15,726,623		
63	Amort. of Debt Disc. and Expense (428)		274,369	349,349		
64	Amortization of Loss on Reaquired Debt (428.1)		130,287	130,287		
65	(Less) Amort. of Premium on Debt-Credit (429)		1,071,106	1,490,915		
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)					
68	Other Interest Expense (431)		2,212,799	-253,866		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		341,650	202,518		
70	Net Interest Charges (Total of lines 62 thru 69)		15,508,452	14,258,960		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		-36,455,645	-46,621,530		
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)		-36,455,645	-46,621,530		

STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		196,165,714	242,787,244
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)		-36,455,645	( 46,621,530)
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)		159,710,069	196,165,714
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		159,710,069	196,165,714
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52				
53	Balance-End of Year (Total lines 49 thru 52)			

**STATEMENT OF CASH FLOWS**

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	-36,455,645	-46,621,530
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	73,562,811	69,359,962
5	Amortization of Debt Expenses	404,656	479,635
6	Amortization of Bond Premium	-1,071,106	-1,490,915
7			
8	Deferred Income Taxes (Net)		
9	Investment Tax Credit Adjustment (Net)		
10	Net (Increase) Decrease in Receivables	139,199	16,820,106
11	Net (Increase) Decrease in Inventory		
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	-51,139	-1,490,707
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 in Other Deferred Credits	2,396,397	-821,109
21	Leas Termination Costs/Loss on Disposal of Asset/Abandoned Software	289,000	6,631,620
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	39,214,173	42,867,062
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	-22,249,231	-30,613,833
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)	-22,249,231	-30,613,833
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)	-54,211,110	-44,046,830
45	Proceeds from Sales of Investment Securities (a)	23,008,737	50,912,703

STATEMENT OF CASH FLOWS

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase ) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-53,451,604	-23,747,960
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
68	Receipts from Market Participants (See Note 4)	293,139,043	371,655,217
69	Payments to Market Participants (See Note 4)	-333,137,087	-316,615,448
70	Cash Provided by Outside Sources (Total 61 thru 69)	-39,998,044	55,039,769
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-28,585,000	-42,250,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Increase in Special Deposits	2,850,717	9,888,812
78	Net Decrease in Short-Term Debt (c)		
79	Net (Increase) in Other Special Funds	53,697,213	-31,302,147
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)	-12,035,114	-8,623,566
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-26,272,545	10,495,536
87			
88	Cash and Cash Equivalents at Beginning of Period	87,073,795	76,578,259
89			
90	Cash and Cash Equivalents at End of period	60,801,250	87,073,795





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 04/17/2013	Year/Period of Report End of <u>2012/Q4</u>
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NOTES TO FINANCIAL STATEMENTS

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

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

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NOTES TO FINANCIAL STATEMENTS (Continued)			

## 1. Organization and Operations

The Company, a nonprofit public benefit corporation incorporated in May 1997, is responsible for the operation of the long-distance, high-voltage power lines that deliver electricity throughout most of California (the California grid) and to neighboring control areas and states, along with Canada and Mexico. 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's principal objective is to ensure the reliability of the California grid, while fostering a competitive wholesale marketplace for electrical generation and related services in California. 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 for each operating hour. 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, and 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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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 reconition 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

Effective September 2012, the Company's tariff was amended to reflect a change in the legal status of its position in facilitating market transactions. The tariff change established the Company as being a central counterparty to the transactions that it financially settles, with certain limited exceptions. The Company adopted this change in response to FERC Order No. 741, which was promulgated, among other reasons, to clarify the Company's standing to pursue collection of defaulted amounts in the event a market participant files for bankruptcy.

While the tariff change modified the Company's legal rights and obligations with respect to market transactions by making the Company a buyer to every seller and a seller to every buyer, the responsibilities of market participants for supplying electricity and other services to their customers have not been modified. The Company's market participants continue to be primary obligors with respect to those obligations. In addition, the allocation of market defaults among market participants has not changed. 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 balance sheet accounts 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 assets' estimated useful lives. 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 five 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 incurred to develop or obtain software for internal use. Costs incurred 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.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

### 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 include government and federal agency securities and corporate bonds with maturities of more than three months. Investments are carried at fair value. Income on investments and the gain or loss on the fair value of instruments are recorded as a component of interest income.

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

### Current and accrued assets

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

Special deposits include cash, cash equivalents and investments restricted for debt service that are held by a bond trustee under an indenture agreement for scheduled repayments of bond principal and for a debt service reserve fund. Investments, which include government and federal agency securities, corporate bonds, a guaranteed investment contract and a forward delivery agreement 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, based on estimated meter data submitted by market participants and therefore may be subject to adjustment when final invoices are issued.

The GMC was restructured in 2012 and is comprised of the following three service categories: market services, system operations and congestion revenue rights services. In 2011, GMC rates were comprised of the following service categories: core reliability services; energy transmission services; forward scheduling; congestion management; market usage; and settlements, metering and client relations.

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, 2012, 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. Rate adjustments are 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 2012 and 2011, 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. At any time, the project sponsors may withdraw from the studies.

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

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NOTES TO FINANCIAL STATEMENTS (Continued)			

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 to market participants following approval by the Federal Energy Regulatory Commission. These distributions do not result in revenues or expenses recognized by the Company.

#### Deferred debits

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

#### Compensated Absences

The Company accrues vacation leave when the employee becomes eligible for the benefit. The Company does not record sick leave or other leave as a liability since there are no cash payments for sick leave or other leave made when employees terminate or retire. At December 31, 2012 and 2011, the total accrued liability for vacation was \$7.3 million and \$7.0 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.

All 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, 2012 and 2011, approximately 56 per- cent and 58 percent, respectively, of GMC revenues 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, 2012 and 2011, the Company had 70% and 60% of its investment portfolio concentrated in 6 issuers.

#### Subsequent events

The Company evaluates events or transactions that occur after December 31, 2012 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, 2013, the date the financial statements were issued, and no items were noted that need to be disclosed.

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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):

	2012	2011
Security deposits	\$ 123,007	\$ 173,774
Market funds pending settlement	95,189	61,772
Pass-through fees due to others	12,890	10,810
Generator interconnection study deposits	60,250	81,166
Forfeited deposits pending distribution	15,874	19,686
Total amounts restricted for market participants	<u>\$ 307,210</u>	<u>\$ 347,208</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 Federal Energy Regulatory Commission approval for distribution.

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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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):

	2012	2011
Money market and other funds	\$ 317,122	\$ 364,481
Corporate bonds	75,184	79,131
Government securities	62,661	36,700
Stocks	37	37
	<u>\$ 455,004</u>	<u>\$ 480,349</u>
Other investments	\$ 91,922	\$ 60,719
Other special funds	326,154	379,851
Special deposits	36,928	39,779
	<u>\$ 455,004</u>	<u>\$ 480,349</u>

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## 5. Utility Plant

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

	2012	2011
Nondepreciable fixed assets:		
Land	\$ 9,098	\$ 9,098
Work-in-progress	4,643	6,279
	<u>13,741</u>	<u>15,377</u>
Depreciable fixed assets:		
Regional transmission operator software	363,660	355,977
Regional transmission operator hardware	35,130	32,711
Communication equipment	8,390	7,831
ISO Facilities (HQ and Alhambra)	143,743	156,413
Furniture, fixtures and other	14,773	14,639
	<u>565,696</u>	<u>567,571</u>
Less: accumulated depreciation	<u>(327,031)</u>	<u>(279,080)</u>
	<u>238,665</u>	<u>288,491</u>
Total fixed assets, net	<u>\$ 252,406</u>	<u>\$ 303,868</u>

The Company capitalized interest related to the development of fixed assets of \$0.3 million and \$0.2 million for the years ending December 31, 2012 and 2011, respectively.

In January 2011, the remaining two wings of the new headquarters facility were fully occupied and as a result, \$84.8 million of assets were transferred from work-in-progress to fixed assets as they were placed in service.

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## 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 will occur after the conclusion of the Federal Energy Regulatory Commission Refund Case proceedings described in Note 12, which 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 2012 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 increase in the estimated liability of \$2.2 million and recognition of interest expense in the same amount in 2012.

The Company estimates the remaining liability (including interest) related to generator noncompliance fines to be \$2.8 million of December 31, 2012.

There are significant uncertainties associated with the final settlement of generator noncompliance fines. While management's estimates liability at December 31, 2012 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):

	2012	2011
CIEDB Revenue Bonds, Series 2009		
Fixed interest rates of 3.00% - 6.25% with maturities through 2039	\$ 196,545	\$ 200,000
CIEDB Revenue Bonds, Series 2008		
Fixed interest rates of 4.00% - 5.00% with maturities through 2014	59,490	84,620
Unamortized net premium:		
Series 2009 bonds	447	1,749
Series 2008 bonds	1,648	1,417
Total long-term debt	<u>\$ 258,130</u>	<u>\$ 287,786</u>

Scheduled future debt service payments as of December 31, 2012, are as follows (in thousands):

	Principal	Interest	Total
2013	\$ 39,580	\$ 13,228	\$ 52,808
2014	27,145	11,605	38,750
2015	3,830	10,868	14,698
2016	3,980	10,711	14,691
2017	4,140	10,544	14,684
2018 - 2039	177,360	142,408	319,768
	<u>\$ 256,035</u>	<u>\$ 199,364</u>	<u>\$ 455,399</u>

### Long-term debt and related agreements

Both the 2009 and 2008 Bonds are supported by a pledge of the Company's revenues and operating reserves. In addition, the 2009 Bonds are supported by a deed of trust on the Company's headquarters building and land. The premiums on the bonds are being amortized over the life of the bonds.

### 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.

## 8. Derivative Financial Instrument – CRRs

As described in Note 2, beginning September 1, 2012, 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

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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, 2012, the average life of the Company's CRRs was 3.2 years and there were a total of 62 CRR holders. The estimated net fair value of both the CRR assets and liabilities as of December 31, 2012, was \$789.4 million related to a total of 834,012 megawatts, which vary in length from one month to several years. The value of each megawatt of CRR is a function of numerous factors including the length or 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, 2012.

Type	Megawatts
Monthly (January 2013)	40,166
Annual (February - December 2013)	447,208
Long Term (January 2014 - December 2022)	346,638
	834,012

## 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.

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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), a forward delivery agreement (FDA), money market funds, 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 and FDA, which use the income approach. 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 and liabilities measured at fair value on a recurring basis at December 31, 2012, were as follows (in thousands):

	Total	Level 1	Level 2	Level 3
Bonds	\$ 100,954	\$ -	\$ 100,954	\$ -
GIC and FDA	36,720	-	-	36,720
Employee retirement plan trust accounts	1,712	1,712	-	-
Money market funds	310,690	310,690	-	-

The Company's assets and liabilities measured at fair value on a recurring basis at December 31, 2011, were as follows (in thousands):

	Total	Level 1	Level 2	Level 3
Bonds	\$ 78,396	\$ -	\$ 78,396	\$ -
GIC and FDA	37,250	-	-	37,250
Employee retirement plan trust accounts	1,377	1,377	-	-
Money market funds	434,835	434,835	-	-

The bonds, the guaranteed investment contract, the forward delivery agreement, employee retirement plan trust accounts, and money market funds are components of other investments, other special funds, special deposits, and cash in the balance sheet.

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

	2012	2011
Balance as of January 1	\$ 37,250	\$ 36,212
Unrealized (loss)/gain	(530)	1,038
Balance as of December 31	<u>\$ 36,720</u>	<u>\$ 37,250</u>

The unrealized gain and loss relate to financial instruments still held by the Company at December 31, 2012 and 2011, respectively, and are recorded as a component of interest and dividend income in the statement of income.

The fair value of the Company's long-term debt as of December 31, 2012 and 2011 was \$271.5 million and \$301.0 million, respectively. The fair value of fixed rate long-term debt, which includes the short-term portion, is based on current market quotes which are classified as a Level 1 on the fair value hierarchy at both December 31, 2012 and 2011.

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

Additionally, the Company had \$6.6 million and \$5.3 million at December 31, 2012 and 2011, respectively, in trust related to the post-employment medical benefit plan (see Note 10). These trust assets consist primarily of corporate bonds and are classified as a Level 2 on the fair value hierarchy at both December 31, 2012 and 2011.

As described in Note 8, the Company disclosed that it is counterparty to CRRs at December 31, 2012, with an estimated net fair value of both the CRR assets and liabilities of \$789.4 million. These derivative instruments are classified as a Level 3 on the fair value hierarchy at December 31, 2012 and 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):

	2012	2011
Post-employment medical benefit plan	\$ 14,374	\$ 17,554
Executive pension restoration plan	1,156	883
Executive savings plan	556	494
Total employee retirement plan obligations	<u>\$ 16,086</u>	<u>\$ 18,931</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 currently employed and ten years for employees hired after 2012. 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 for individual retiree coverage and \$16,000 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 38 active employees and 29 retirees eligible to receive benefits pursuant to the plan as of December 31, 2012.

#### *Funding policy 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. As of December 31, 2012 and 2011, the trust assets were \$6.6 million and \$5.3 million, respectively. Trust assets are primarily invested in US Treasury, government sponsored enterprises, and corporate obligations.

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. The Company does not provide funding into the plan related to future obligations associated with employees who have not become eligible to retire. The Company expects to contribute \$1.8 million to the plan in 2013.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

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

	2012	2011
APBO, beginning of year	\$ 22,898	\$ 18,883
Service cost	2,606	2,367
Interest cost	1,019	1,027
Plan participants' contributions	158	108
Actuarial (gain)/loss	3,934	762
Plan change	(9,289)	59
Benefits paid and other	(388)	(308)
APBO, end of year	<u>20,938</u>	<u>22,898</u>
Less: fair value of plan assets	<u>6,564</u>	<u>5,344</u>
Funded status and balance sheet liability	<u>\$ 14,374</u>	<u>\$ 17,554</u>

APBO at December 31, 2012 decreased by \$2.0 million primarily due to the impact of plan changes of \$9.3 million, partially offset by an actuarial loss of \$3.9 million and by normal service and interest costs of \$3.6 million. Plan changes, which are in effect as of January 1, 2013, contributed to a decrease in the APBO. Changes in the plan's eligibility requirements and cost-sharing of the coverage costs, including the employer cap, resulted in the liability decrease.

The actuarial loss in 2012 was primarily due to the change of investment return from 4.5% to 4.0%. The actuarial loss in 2011 was primarily due the change in investment return from 5.1% to 4.5%, partially offset by the decrease of current health care cost from 8.5% to 8.0%.

Actuarial gains or losses and the impact of plan changes are recorded as an accumulated other comprehensive income or loss in the proprietary capital section of the balance sheet, and to the post-retirement medical benefit plan liability in the balance sheet. In 2012, the Company recorded \$5.2 million in accumulated other comprehensive income. In 2011, the Company recorded \$1.0 million in accumulated other loss as a result of the actuarial loss.

The significant assumptions that are considered in the calculation of the APBO include the discount rate applied to the estimated future health care benefits (4.0% and 4.5% at December 31, 2012 and 2011, respectively), the long-term rate of return on assets (4.0% at December 31, 2012 and 2011, 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, 2012, were annual increases of 8.0% for 2012 and 5% 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 on plan assets.

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	\$ 962	\$ (724)
Effect on APBO	320	(440)

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NOTES TO FINANCIAL STATEMENTS (Continued)			

A summary of the plan's postretirement benefit expense for 2012 and 2011 is as follows (in thousands):

	2012	2011
Service cost	\$ 2,606	\$ 2,367
Interest cost	1,019	1,027
Expected return on assets	(236)	(325)
Net amortization	(92)	(110)
Net periodic benefit cost	<u>\$ 3,297</u>	<u>\$ 2,959</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, 2012 (in thousands):

2013	\$ 300
2014	391
2015	477
2016	568
2017	692
2018 - 2022	5,243

#### 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, 2012 and 2011, were \$1.2 million and \$0.9 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 \$117,000 and \$67,000 in 2012 and 2011, 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, 2012 and 2011 was \$556,000 and \$494,000, respectively, and is 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 \$110,000 and \$106,000 in 2012 and 2011, 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

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NOTES TO FINANCIAL STATEMENTS (Continued)			

statutory limitations. The Company matches contributions up to six percent of an employees' eligible compensation and an additional contribution equal to five percent of eligible compensation for employees with less than five years of service, or seven percent for employees who have at least five years but not more than ten years of service. An additional contribution of one percent of eligible compensation is also made by the Company for each five year increment of service after an employees' ten year anniversary.

Employees' contributions to the Retirement Plan for 2012 and 2011 were \$7.5 million and \$6.7 million, respectively. In connection with this plan, the Company's contributions to the Retirement Plan for 2012 and 2011 were \$8.1 million and \$7.6 million, respectively.

#### Supplemental executive retirement plan

In 2011, the Company discontinued the Company sponsored California ISO Supplemental Executive Retirement Plan, a nonqualified defined benefit plan intended to provide selected executives of the Company with target retirement benefits based upon an executive's average earnings and total number of years of service with the Company, as defined in the plan. The plan was fully funded and distributed as of December 31, 2011. In connection with this plan, the Company recognized expenses of \$514,000 in 2011.

### 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, 2012 (in thousands):

2013	\$	4,097
2014		1,515
2015		1,509
2016		810
2017		603
2018 - 2030		2,769
	<u>\$</u>	<u>11,303</u>

Lease and service contract costs of approximately \$12.5 million were charged to operating expense in both 2012 and 2011, respectively.

In January 2011, the Company relocated to a permanent headquarter building and vacated the leased headquarter buildings, which had three separate active leases at the time of the relocation. Although the Company was no longer occupying the leased space, in accordance with the lease agreements, the Company was required to pay for on-going costs associated with each of the leases, as well as monthly rent through November 2012 for one lease, and instead of making monthly lease payments for the other two lease agreements that had expiration dates through December 2016, the Company opted to pay the related early termination fees. As a result of the estimated unrecoverable lease and termination costs a liability and related expense in the amount of \$6.4 million was recorded in 2011. During 2012 and 2011, payments in the amount of \$3.9 million and \$2.3 million, respectively, were recorded against the liability. As of December 31, 2012, all settlement costs have been paid and the remaining liability balance of \$0.3 million was recognized as a gain in 2012

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NOTES TO FINANCIAL STATEMENTS (Continued)			

## 12. Contingencies and Settlements

### 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, transmission owners and RMR owners to register disagreements regarding information reflected in the settlement statements or billing amounts for market and RMR 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, 2012, 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 2012 or 2011.

### Other matters

The Company, during the ordinary course of its operations, has been involved in various lawsuits and claims, some of which are still pending. 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.

On September 8, 2011, an 11-minute system disturbance occurred in the Pacific Southwest, leading to cascading power outages and leaving approximately 2.7 million customers without power in Southern California, Arizona and northern Mexico. Service was restored in Southern California early the next morning.

The FERC and the North American Electric Reliability Corporation ("NERC") conducted a joint inquiry into the outages and, on May 1, 2012, they issued a joint report with their analysis and conclusions as to the causes of the events. The report includes recommendations to help industry operators prevent similar outages in the future, but does not address potential reliability violations or an assessment of responsibility of the parties involved.

Management believes it is possible that penalties could be assessed against the entities involved in the events of September 8, which could include the Company. To the extent that any material penalties were assessed against the

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Company, Management believes that it is probable that it would be able to obtain authorization from FERC to recover those penalties from market participants through the penalty allocation request and approval process set forth in the Company's Tariff.

There are several other 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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NOTES TO FINANCIAL STATEMENTS (Continued)			

### 13. Supplemental Cash Flow Information

	2012	2011
<b>Supplemental information:</b>		
Cash paid for interest for bonds	\$ 14,870	\$ 16,608
<b>Supplemental disclosure of noncash financing and investing activities</b>		
Amortization of bond premium	\$ 1,071	\$ 1,491
Amortization of bond issuance costs and loss of refunding	(404)	(479)
Generator fines interest included in interest expense	(2,213)	-
Generator fines interest expense recovery	-	254
Change in purchases and development of fixed assets included in accounts payable and accrued expenses	(149)	(8,667)

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)	574,794,841	574,794,841
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified		
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	574,794,841	574,794,841
9	Leased to Others		
10	Held for Future Use		
11	Construction Work in Progress	4,642,605	4,642,605
12	Acquisition Adjustments		
13	Total Utility Plant (8 thru 12)	579,437,446	579,437,446
14	Accum Prov for Depr, Amort, & Depl	327,031,690	327,031,690
15	Net Utility Plant (13 less 14)	252,405,756	252,405,756
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	327,031,690	327,031,690
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)	327,031,690	327,031,690
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)	327,031,690	327,031,690

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

Date of Report  
(Mo, Da, Yr)  
04/17/2013

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End of 2012/Q4

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

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
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**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)**

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)		
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights		
9	(311) Structures and Improvements		
10	(312) Boiler Plant Equipment		
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units		
13	(315) Accessory Electric Equipment		
14	(316) Misc. Power Plant Equipment		
15	(317) Asset Retirement Costs for Steam Production		
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)		
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
32	(335) Misc. Power PLant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)		
36	D. Other Production Plant		
37	(340) Land and Land Rights		
38	(341) Structures and Improvements		
39	(342) Fuel Holders, Products, and Accessories		
40	(343) Prime Movers		
41	(344) Generators		
42	(345) Accessory Electric Equipment		
43	(346) Misc. Power Plant Equipment		
44	(347) Asset Retirement Costs for Other Production		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)		
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)		

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

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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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	156,415,106	103,757
79	(382) Computer Hardware	32,710,765	2,921,548
80	(383) Computer Software	355,976,105	20,392,149
81	(384) Communication Equipment	7,830,225	130,949
82	(385) Miscellaneous Regional Transmission and Market Operation Plant	14,640,157	187,416
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)	576,670,520	23,735,819
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	-1	
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	-1	
97	(399) Other Tangible Property	-1	
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	-2	
100	TOTAL (Accounts 101 and 106)	576,670,518	23,735,819
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)	576,670,518	23,735,819

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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				75
				76
			9,098,162	77
12,774,452			143,744,411	78
93,799		-408,979	35,129,535	79
12,680,549		-29,085	363,658,620	80
		428,436	8,389,610	81
62,698		9,628	14,774,503	82
				83
25,611,498			574,794,841	84
				85
				86
				87
				88
				89
				90
				91
				92
				93
		1		94
				95
		1		96
		1		97
				98
		2		99
25,611,498		2	574,794,841	100
				101
				102
				103
25,611,498		2	574,794,841	104

**CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)**

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

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	ALFS 5 Upgrade	218,643
2	Market Validation Tool	9,943
3	EMMS Phase 2	2,769
4	RIMS Generation	799
5	VSA Enhancement	162,391
6	DSA	65,878
7	RIMS Phase 4	-980
8	Procedure Redesign SW	373,616
9	EMMS Phase 1a	1,516,667
10	Enh. Mgt of Operating Reserves	51,849
11	Outage Coordination Prototype	325,706
12	Market Services 2012	137,070
13	Contingency Dispatch	980
14	Access Identity Management	99,081
15	MSG Phase 3	90,838
16	Pay for Performance FERC 755	391,249
17	Dynamic Transfer	194,327
18	LMPM Phase 2	230,651
19	Master File Phase 2	3,430
20	Price Inconsistency	1,745
21	Circular Scheduling	129
22	AS Buy Back	1,508
23	Exceptional Dispatch	356,794
24	BPM Change Mgt System	170,598
25	Arch: Integration Improvement	148,275
26	2012 Hardware Purchase	3,001
27	Chevy Volts	85,648
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42		
43	TOTAL	4,642,605

**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	279,080,377	279,080,377		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	73,562,811	73,562,811		
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)	73,562,811	73,562,811		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	25,611,498	25,611,498		
13	Cost of Removal				
14	Salvage (Credit)				
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	25,611,498	25,611,498		
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)	327,031,690	327,031,690		

**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	327,031,690	327,031,690		
28	General				
29	TOTAL (Enter Total of lines 20 thru 28)	327,031,690	327,031,690		

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	<b>Transmission Studies</b>				
2	60058-FC	3	186	3	186
3	60137	59	186	59	186
4	50672	75	186	75	186
5	50066	150	186	150	186
6	50194	150	186	150	186
7	50783	150	186	150	186
8	60011	150	186	150	186
9	60072	150	186	150	186
10	50957	230	186	230	186
11	50959	230	186	230	186
12	50965	230	186	230	186
13	60207	249	186	249	186
14	50050	250	186	250	186
15	60004	300	186	300	186
16	60005	300	186	300	186
17	60071	300	186	300	186
18	60169	300	186	300	186
19	60170	300	186	300	186
20	60175	300	186	300	186
21	<b>Generation Studies</b>				
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(1)  An Original  
 (2)  A Resubmission

Transmission Service and Generation Interconnection Study Costs (continued)

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2	50748	305	186	305	186
3	60210	322	186	322	186
4	50717	349	186	349	186
5	50793	349	186	349	186
6	50797	349	186	349	186
7	50890	349	186	349	186
8	50958	380	186	380	186
9	60145	395	186	395	186
10	50792	( 2,852)	186	( 2,852)	186
11	60211	402	186	402	186
12	60088-C	411	186	411	186
13	60191-C	411	186	411	186
14	50963	499	186	499	186
15	50975	499	186	499	186
16	50277	540	186	540	186
17	50955	554	186	554	186
18	50962	554	186	554	186
19	50964	554	186	554	186
20	50968	554	186	554	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	50972	554	186	554	186
3	51066-WD	554	186	554	186
4	60206	647	186	647	186
5	60209	647	186	647	186
6	51099-WD	675	186	675	186
7	50709	696	186	696	186
8	50969	696	186	696	186
9	50970	696	186	696	186
10	50973	696	186	696	186
11	60084	700	186	700	186
12	50954	734	186	734	186
13	60123-C	793	186	793	186
14	60124-C	793	186	793	186
15	50868	804	186	804	186
16	60144	809	186	809	186
17	60093-C	836	186	836	186
18	50778	839	186	839	186
19	50715	840	186	840	186
20	50728	884	186	884	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	60117	888	186	888	186
3	60206-C	902	186	902	186
4	51024-WD	905	186	905	186
5	51028-WD	905	186	905	186
6	51029-WD	905	186	905	186
7	51032-WD	905	186	905	186
8	51034-WD	905	186	905	186
9	51035-WD	905	186	905	186
10	51037-WD	905	186	905	186
11	51038-WD	905	186	905	186
12	51039-WD	905	186	905	186
13	51040-WD	905	186	905	186
14	51041-WD	905	186	905	186
15	51042-WD	905	186	905	186
16	51044-WD	905	186	905	186
17	51045-WD	905	186	905	186
18	51046-WD	905	186	905	186
19	51047-WD	905	186	905	186
20	51049-WD	905	186	905	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	51050-WD	905	186	905	186
3	51053-WD	905	186	905	186
4	51054-WD	905	186	905	186
5	51055-WD	905	186	905	186
6	51059-WD	905	186	905	186
7	51061-WD	905	186	905	186
8	51064-WD	905	186	905	186
9	51065-WD	905	186	905	186
10	51067-WD	905	186	905	186
11	51069-WD	905	186	905	186
12	51075-WD	905	186	905	186
13	51078-WD	905	186	905	186
14	51080-WD	905	186	905	186
15	51082-WD	905	186	905	186
16	51083-WD	905	186	905	186
17	51087-WD	905	186	905	186
18	51088-WD	905	186	905	186
19	51090-WD	905	186	905	186
20	51095-WD	905	186	905	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	51098-WD	905	186	905	186
3	51101-WD	905	186	905	186
4	51103-WD	905	186	905	186
5	51104-WD	905	186	905	186
6	51105-WD	905	186	905	186
7	51106-WD	905	186	905	186
8	51107-WD	905	186	905	186
9	51108-WD	905	186	905	186
10	51109-WD	905	186	905	186
11	50777	915	186	915	186
12	50733	915	186	915	186
13	60077	921	186	921	186
14	50734	946	186	946	186
15	50744	946	186	946	186
16	50794	946	186	946	186
17	50858	946	186	946	186
18	50804	954	186	954	186
19	50888	954	186	954	186
20	50730	972	186	972	186
21	<b>Generation Studies</b>				
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(1)  An Original  
 (2)  A Resubmission

An Original  
 A Resubmission

04/17/2013

End of 2012/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	<b>Transmission Studies</b>				
2	50708	978	186	978	186
3	50725	988	186	988	186
4	50859	988	186	988	186
5	50609	1,006	186	1,006	186
6	50612	1,006	186	1,006	186
7	50615	1,006	186	1,006	186
8	50577	1,009	186	1,009	186
9	50726	1,029	186	1,029	186
10	51073-WD	1,030	186	1,030	186
11	50814	1,054	186	1,054	186
12	50809	1,056	186	1,056	186
13	50776	1,065	186	1,065	186
14	50779	1,081	186	1,081	186
15	50836	1,096	186	1,096	186
16	60088	1,104	186	1,104	186
17	40005-FT	1,113	186	1,113	186
18	50810	1,128	186	1,128	186
19	60097	1,150	186	1,150	186
20	50834	1,155	186	1,155	186
21	<b>Generation Studies</b>				
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(1)  An Original  
 (2)  A Resubmission

Transmission Service and Generation Interconnection Study Costs (continued)

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2	50845	1,155	186	1,155	186
3	50864	1,155	186	1,155	186
4	50867	1,155	186	1,155	186
5	50895	1,160	186	1,160	186
6	50827	1,171	186	1,171	186
7	50866	1,171	186	1,171	186
8	50900	1,171	186	1,171	186
9	50796	1,184	186	1,184	186
10	50903	1,190	186	1,190	186
11	51226	1,193	186	1,193	186
12	50869	1,196	186	1,196	186
13	50849	1,246	186	1,246	186
14	60097-FC	1,254	186	1,254	186
15	50780	1,262	186	1,262	186
16	60194-C	1,295	186	1,295	186
17	50899	1,305	186	1,305	186
18	60205	1,329	186	1,329	186
19	50901	1,346	186	1,346	186
20	50749	1,346	186	1,346	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	50855	1,346	186	1,346	186
3	60040-FC	1,367	186	1,367	186
4	50737	1,371	186	1,371	186
5	60092-C	1,375	186	1,375	186
6	60071-FC	1,404	186	1,404	186
7	50701	1,453	186	1,453	186
8	60023-FC	1,467	186	1,467	186
9	60193-C	1,481	186	1,481	186
10	50604	1,535	186	1,535	186
11	50196	1,626	186	1,626	186
12	40003-FT	1,781	186	1,781	186
13	60155-C	1,903	186	1,903	186
14	50127	1,950	186	1,950	186
15	60200-C	1,957	186	1,957	186
16	60201-C	2,176	186	2,176	186
17	40002-FT	2,189	186	2,189	186
18	60067	2,225	186	2,225	186
19	51280	2,238	186	2,238	186
20	50036	2,250	186	2,250	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	51210	2,395	186	2,395	186
3	51201	2,439	186	2,439	186
4	60209-C	2,498	186	2,498	186
5	40004	2,527	186	2,527	186
6	60038-C	2,573	186	2,573	186
7	60149	2,674	186	2,674	186
8	51251	2,706	186	2,706	186
9	51247	2,754	186	2,754	186
10	51215	2,843	186	2,843	186
11	51277	2,848	186	2,848	186
12	60191	2,856	186	2,856	186
13	51218	2,923	186	2,923	186
14	50159	2,925	186	2,925	186
15	51258	2,936	186	2,936	186
16	50861	2,954	186	2,954	186
17	50862	2,954	186	2,954	186
18	50863	2,954	186	2,954	186
19	50674	3,075	186	3,075	186
20	51214	3,086	186	3,086	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	50038	3,450	186	3,450	186
3	51223	3,461	186	3,461	186
4	51030-WD	3,665	186	3,665	186
5	51048-WD	3,665	186	3,665	186
6	51072-WD	3,665	186	3,665	186
7	51077-WD	3,665	186	3,665	186
8	51079-WD	3,665	186	3,665	186
9	51086-WD	3,665	186	3,665	186
10	60173-C	3,666	186	3,666	186
11	60038	3,701	186	3,701	186
12	60042	3,756	186	3,756	186
13	60164	3,988	186	3,988	186
14	60043	4,208	186	4,208	186
15	40006-FT	4,298	186	4,298	186
16	51217	4,543	186	4,543	186
17	51200	4,723	186	4,723	186
18	51278	4,795	186	4,795	186
19	40010-FT	4,841	186	4,841	186
20	60059	4,863	186	4,863	186
21	<b>Generation Studies</b>				
22					
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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	<b>Transmission Studies</b>				
2	51241	5,137	186	5,137	186
3	51207	5,219	186	5,219	186
4	50528	5,228	186	5,228	186
5	50563	5,715	186	5,715	186
6	60061	5,717	186	5,717	186
7	60049	5,719	186	5,719	186
8	50977-WD	5,795	186	5,795	186
9	50978-WD	5,795	186	5,795	186
10	50980-WD	5,795	186	5,795	186
11	50983-WD	5,795	186	5,795	186
12	50984-WD	5,795	186	5,795	186
13	50985-WD	5,795	186	5,795	186
14	50986-WD	5,795	186	5,795	186
15	50987-WD	5,795	186	5,795	186
16	50988-WD	5,795	186	5,795	186
17	50990-WD	5,795	186	5,795	186
18	50991-WD	5,795	186	5,795	186
19	50992-WD	5,795	186	5,795	186
20	50993-WD	5,795	186	5,795	186
21	<b>Generation Studies</b>				
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(1)  An Original  
 (2)  A Resubmission

Transmission Service and Generation Interconnection Study Costs (continued)

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2	50994-WD	5,795	186	5,795	186
3	50995-WD	5,795	186	5,795	186
4	50996-WD	5,795	186	5,795	186
5	50997-WD	5,795	186	5,795	186
6	50999-WD	5,795	186	5,795	186
7	51001-WD	5,795	186	5,795	186
8	51002-WD	5,795	186	5,795	186
9	51003-WD	5,795	186	5,795	186
10	51004-WD	5,795	186	5,795	186
11	51006-WD	5,795	186	5,795	186
12	51007-WD	5,795	186	5,795	186
13	51008-WD	5,795	186	5,795	186
14	51009-WD	5,795	186	5,795	186
15	51010-WD	5,795	186	5,795	186
16	51011-WD	5,795	186	5,795	186
17	51012-WD	5,795	186	5,795	186
18	51013-WD	5,795	186	5,795	186
19	51014-WD	5,795	186	5,795	186
20	51016-WD	5,795	186	5,795	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	51017-WD	5,795	186	5,795	186
3	51018-WD	5,795	186	5,795	186
4	51019-WD	5,795	186	5,795	186
5	51020-WD	5,795	186	5,795	186
6	51021-WD	5,795	186	5,795	186
7	60082-FC	5,821	186	5,821	186
8	60084-FC	5,821	186	5,821	186
9	60039	5,829	186	5,829	186
10	50979-WD	5,837	186	5,837	186
11	50981-WD	5,837	186	5,837	186
12	50982-WD	5,837	186	5,837	186
13	50989-WD	5,837	186	5,837	186
14	51000-WD	5,837	186	5,837	186
15	51005-WD	5,837	186	5,837	186
16	51015-WD	5,837	186	5,837	186
17	51022-WD	5,837	186	5,837	186
18	51023-WD	5,837	186	5,837	186
19	51025-WD	5,837	186	5,837	186
20	51026-WD	5,837	186	5,837	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	51027-WD	5,837	186	5,837	186
3	51031-WD	5,837	186	5,837	186
4	51036-WD	5,837	186	5,837	186
5	51043-WD	5,837	186	5,837	186
6	51051-WD	5,837	186	5,837	186
7	51052-WD	5,837	186	5,837	186
8	51056-WD	5,837	186	5,837	186
9	51057-WD	5,837	186	5,837	186
10	51058-WD	5,837	186	5,837	186
11	51060-WD	5,837	186	5,837	186
12	51062-WD	5,837	186	5,837	186
13	51063-WD	5,837	186	5,837	186
14	51068-WD	5,837	186	5,837	186
15	51074-WD	5,837	186	5,837	186
16	51076-WD	5,837	186	5,837	186
17	51081-WD	5,837	186	5,837	186
18	51084-WD	5,837	186	5,837	186
19	51085-WD	5,837	186	5,837	186
20	51089-WD	5,837	186	5,837	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	51092-WD	5,837	186	5,837	186
3	50960	5,861	186	5,861	186
4	50961	5,861	186	5,861	186
5	50971	5,861	186	5,861	186
6	50976	5,861	186	5,861	186
7	50721	5,868	186	5,868	186
8	50950	5,898	186	5,898	186
9	50951	5,898	186	5,898	186
10	50952	5,898	186	5,898	186
11	50953	5,898	186	5,898	186
12	50767	5,912	186	5,912	186
13	60039-FC	5,934	186	5,934	186
14	50966	5,936	186	5,936	186
15	50967	5,936	186	5,936	186
16	50750	5,987	186	5,987	186
17	50756	5,987	186	5,987	186
18	51033-WD	5,987	186	5,987	186
19	50650	6,036	186	6,036	186
20	51242	6,084	186	6,084	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	50770	6,099	186	6,099	186
3	51091-WD	6,137	186	6,137	186
4	50799	6,202	186	6,202	186
5	50891	6,202	186	6,202	186
6	50666	6,224	186	6,224	186
7	50702	6,309	186	6,309	186
8	50800	6,399	186	6,399	186
9	50870	6,399	186	6,399	186
10	50787	6,417	186	6,417	186
11	50676	6,424	186	6,424	186
12	51110-WD	6,437	186	6,437	186
13	51314-WD	6,455	186	6,455	186
14	50677	6,486	186	6,486	186
15	50632	6,524	186	6,524	186
16	50665	6,524	186	6,524	186
17	60079-FC	6,568	186	6,568	186
18	50743	6,574	186	6,574	186
19	60205-C	6,578	186	6,578	186
20	60207-C	6,578	186	6,578	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	60208-C	6,578	186	6,578	186
3	60210-C	6,578	186	6,578	186
4	50765	6,612	186	6,612	186
5	60149-C	6,616	186	6,616	186
6	60211-C	6,616	186	6,616	186
7	50871	6,649	186	6,649	186
8	60016	6,732	186	6,732	186
9	50754	6,743	186	6,743	186
10	60033-FC	6,743	186	6,743	186
11	50006	6,761	186	6,761	186
12	60063-FC	6,788	186	6,788	186
13	50832	6,798	186	6,798	186
14	60081-FC	6,821	186	6,821	186
15	60154-C	6,824	186	6,824	186
16	60125-C	6,828	186	6,828	186
17	60042-C	6,841	186	6,841	186
18	60164-C	6,853	186	6,853	186
19	50786	6,867	186	6,867	186
20	60150-C	6,886	186	6,886	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	50873	6,948	186	6,948	186
3	60043-C	6,966	186	6,966	186
4	51216	7,025	186	7,025	186
5	50706	7,046	186	7,046	186
6	51316-WD	7,081	186	7,081	186
7	51317-WD	7,081	186	7,081	186
8	51318-WD	7,081	186	7,081	186
9	51319-WD	7,081	186	7,081	186
10	50835	7,085	186	7,085	186
11	50642	7,111	186	7,111	186
12	50879	7,137	186	7,137	186
13	51249	7,143	186	7,143	186
14	50679	7,144	186	7,144	186
15	50826	7,160	186	7,160	186
16	51202	7,167	186	7,167	186
17	60117-C	7,178	186	7,178	186
18	60052-FC	7,251	186	7,251	186
19	50818	7,273	186	7,273	186
20	60026-FC	7,326	186	7,326	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	50795	7,358	186	7,358	186
3	51286-WD	7,360	186	7,360	186
4	51290-WD	7,360	186	7,360	186
5	51294-WD	7,360	186	7,360	186
6	51302-WD	7,360	186	7,360	186
7	51306-WD	7,360	186	7,360	186
8	60074	7,361	186	7,361	186
9	60068-FC	7,388	186	7,388	186
10	60055-FC	7,501	186	7,501	186
11	50893	7,512	186	7,512	186
12	50848	7,543	186	7,543	186
13	50789	7,611	186	7,611	186
14	50896	7,626	186	7,626	186
15	50659	7,646	186	7,646	186
16	50720	7,654	186	7,654	186
17	50843	7,696	186	7,696	186
18	50798	7,712	186	7,712	186
19	60090-FC	7,728	186	7,728	186
20	50741	7,743	186	7,743	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	50847	7,773	186	7,773	186
3	60049-FC	7,776	186	7,776	186
4	60061-FC	7,776	186	7,776	186
5	50831	7,791	186	7,791	186
6	60195-C	7,840	186	7,840	186
7	50874	7,898	186	7,898	186
8	51240	7,900	186	7,900	186
9	50719	8,024	186	8,024	186
10	60040	8,039	186	8,039	186
11	40008	8,089	186	8,089	186
12	51220	8,158	186	8,158	186
13	40009	8,168	186	8,168	186
14	50889	8,205	186	8,205	186
15	51282-WD	8,274	186	8,274	186
16	51283-WD	8,274	186	8,274	186
17	51284-WD	8,274	186	8,274	186
18	51285-WD	8,274	186	8,274	186
19	51287-WD	8,274	186	8,274	186
20	51289-WD	8,274	186	8,274	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	51291-WD	8,274	186	8,274	186
3	51293-WD	8,274	186	8,274	186
4	51295-WD	8,274	186	8,274	186
5	51296-WD	8,274	186	8,274	186
6	51297-WD	8,274	186	8,274	186
7	51298-WD	8,274	186	8,274	186
8	51299-WD	8,274	186	8,274	186
9	51300-WD	8,274	186	8,274	186
10	51301-WD	8,274	186	8,274	186
11	51304-WD	8,274	186	8,274	186
12	51305-WD	8,274	186	8,274	186
13	51307-WD	8,274	186	8,274	186
14	51308-WD	8,274	186	8,274	186
15	51309-WD	8,274	186	8,274	186
16	51310-WD	8,274	186	8,274	186
17	51311-WD	8,274	186	8,274	186
18	51312-WD	8,274	186	8,274	186
19	51313-WD	8,274	186	8,274	186
20	51315-WD	8,274	186	8,274	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	50841	8,319	186	8,319	186
3	50747	8,405	186	8,405	186
4	60091-FC	8,406	186	8,406	186
5	50819	8,559	186	8,559	186
6	51281	8,586	186	8,586	186
7	50718	8,624	186	8,624	186
8	50881	8,624	186	8,624	186
9	60107-FC	8,688	186	8,688	186
10	51268	8,699	186	8,699	186
11	51269	8,699	186	8,699	186
12	51270	8,699	186	8,699	186
13	51267	8,824	186	8,824	186
14	51239	8,836	186	8,836	186
15	50876	8,842	186	8,842	186
16	60052	8,861	186	8,861	186
17	50808	8,869	186	8,869	186
18	50851	8,881	186	8,881	186
19	50844	8,893	186	8,893	186
20	51264	8,899	186	8,899	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	51237	8,961	186	8,961	186
3	51248	8,961	186	8,961	186
4	60096-FC	8,976	186	8,976	186
5	51260	8,981	186	8,981	186
6	51261	8,981	186	8,981	186
7	50707	8,983	186	8,983	186
8	51246	8,986	186	8,986	186
9	51250	8,998	186	8,998	186
10	50807	9,010	186	9,010	186
11	50850	9,070	186	9,070	186
12	51244	9,074	186	9,074	186
13	50700	9,075	186	9,075	186
14	51225	9,124	186	9,124	186
15	51227	9,124	186	9,124	186
16	51243	9,134	186	9,134	186
17	50853	9,159	186	9,159	186
18	50825	9,223	186	9,223	186
19	51265	9,231	186	9,231	186
20	51238	9,236	186	9,236	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	51224	9,267	186	9,267	186
3	51221	9,281	186	9,281	186
4	51232	9,308	186	9,308	186
5	50815	9,308	186	9,308	186
6	51219	9,399	186	9,399	186
7	50823	9,431	186	9,431	186
8	51222	9,460	186	9,460	186
9	50846	9,460	186	9,460	186
10	50838	9,480	186	9,480	186
11	51263	9,504	186	9,504	186
12	40007	9,521	186	9,521	186
13	50781	9,540	186	9,540	186
14	50812	9,598	186	9,598	186
15	51235	9,629	186	9,629	186
16	50902	9,630	186	9,630	186
17	51262	9,658	186	9,658	186
18	50673	9,675	186	9,675	186
19	50739	9,687	186	9,687	186
20	50775	9,689	186	9,689	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	51211	9,744	186	9,744	186
3	51275	9,760	186	9,760	186
4	50820	9,777	186	9,777	186
5	51229	9,837	186	9,837	186
6	50703	9,866	186	9,866	186
7	50829	9,894	186	9,894	186
8	51233	9,896	186	9,896	186
9	50894	9,898	186	9,898	186
10	51271	9,901	186	9,901	186
11	50704	9,934	186	9,934	186
12	50821	9,937	186	9,937	186
13	50442	9,937	186	9,937	186
14	51236	10,030	186	10,030	186
15	60083	10,030	186	10,030	186
16	50742	10,074	186	10,074	186
17	51205	10,086	186	10,086	186
18	60018	10,105	186	10,105	186
19	51228	10,117	186	10,117	186
20	50830	10,131	186	10,131	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	51234	10,164	186	10,164	186
3	51266	10,207	186	10,207	186
4	50790	10,207	186	10,207	186
5	51274	10,217	186	10,217	186
6	50842	10,347	186	10,347	186
7	50723	10,412	186	10,412	186
8	50833	10,428	186	10,428	186
9	51203	10,431	186	10,431	186
10	51245	10,434	186	10,434	186
11	51256	10,449	186	10,449	186
12	50746	10,449	186	10,449	186
13	51206	10,494	186	10,494	186
14	50745	10,604	186	10,604	186
15	51212	10,617	186	10,617	186
16	60127	10,724	186	10,724	186
17	51231	10,742	186	10,742	186
18	60140	10,752	186	10,752	186
19	51259	10,784	186	10,784	186
20	51213	10,860	186	10,860	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	40004-FC	10,923	186	10,923	186
3	51230	10,924	186	10,924	186
4	50772	10,948	186	10,948	186
5	51276	10,997	186	10,997	186
6	50898	11,016	186	11,016	186
7	50714	11,068	186	11,068	186
8	50771	11,069	186	11,069	186
9	51254	11,150	186	11,150	186
10	51255	11,159	186	11,159	186
11	51272	11,165	186	11,165	186
12	60142-C	11,171	186	11,171	186
13	50731	11,191	186	11,191	186
14	50762	11,206	186	11,206	186
15	50729	11,329	186	11,329	186
16	51257	11,684	186	11,684	186
17	60135-FC	11,822	186	11,822	186
18	51209	11,838	186	11,838	186
19	60122-FC	11,854	186	11,854	186
20	60025-FC	11,916	186	11,916	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	60131-FC	12,004	186	12,004	186
3	60134-FC	12,004	186	12,004	186
4	60133-FC	12,047	186	12,047	186
5	60012-FC	12,097	186	12,097	186
6	60004-FC	12,191	186	12,191	186
7	60005-FC	12,191	186	12,191	186
8	50757	12,194	186	12,194	186
9	60007-FC	12,222	186	12,222	186
10	60121-FC	12,229	186	12,229	186
11	60085	12,278	186	12,278	186
12	50755	12,407	186	12,407	186
13	50769	12,407	186	12,407	186
14	50885	12,444	186	12,444	186
15	50722	12,489	186	12,489	186
16	60001-FC	12,504	186	12,504	186
17	50355-C	12,564	186	12,564	186
18	50758	12,596	186	12,596	186
19	50887	12,619	186	12,619	186
20	60006-FC	12,622	186	12,622	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	60114-FC	12,641	186	12,641	186
3	60109-FC	12,751	186	12,751	186
4	60034-FC	12,754	186	12,754	186
5	60070-FC	12,798	186	12,798	186
6	60110-FC	12,901	186	12,901	186
7	60089-FC	12,935	186	12,935	186
8	50136-C	13,041	186	13,041	186
9	50102A-C	13,086	186	13,086	186
10	60129-FC	13,119	186	13,119	186
11	51204	13,169	186	13,169	186
12	50857	13,192	186	13,192	186
13	60002-FC	13,279	186	13,279	186
14	60103	13,350	186	13,350	186
15	50856	13,357	186	13,357	186
16	60113-FC	13,497	186	13,497	186
17	50713	13,569	186	13,569	186
18	50880	13,569	186	13,569	186
19	50817	13,609	186	13,609	186
20	60017	13,617	186	13,617	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	60020-FC	13,624	186	13,624	186
3	50751	13,629	186	13,629	186
4	50761	13,667	186	13,667	186
5	50759	13,685	186	13,685	186
6	50752	13,709	186	13,709	186
7	50865	13,819	186	13,819	186
8	50764	13,842	186	13,842	186
9	50877	13,877	186	13,877	186
10	50712	13,959	186	13,959	186
11	50760	13,988	186	13,988	186
12	60013-FC	14,060	186	14,060	186
13	50246	14,086	186	14,086	186
14	60108-FC	14,091	186	14,091	186
15	51208	14,123	186	14,123	186
16	50753	14,315	186	14,315	186
17	50875	14,337	186	14,337	186
18	50711	14,401	186	14,401	186
19	50326-C	14,490	186	14,490	186
20	50727	14,648	186	14,648	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	50884	14,746	186	14,746	186
3	60002	15,045	186	15,045	186
4	50763	15,259	186	15,259	186
5	60079	15,361	186	15,361	186
6	50724	15,464	186	15,464	186
7	60132	15,671	186	15,671	186
8	60096	15,729	186	15,729	186
9	50710	15,863	186	15,863	186
10	50773	15,918	186	15,918	186
11	50732	16,267	186	16,267	186
12	50897	16,474	186	16,474	186
13	50768	17,126	186	17,126	186
14	50892	17,162	186	17,162	186
15	50882	17,177	186	17,177	186
16	50852	17,192	186	17,192	186
17	60120	17,340	186	17,340	186
18	50738	17,492	186	17,492	186
19	50766	17,723	186	17,723	186
20	50551	18,286	186	18,286	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	50736	18,545	186	18,545	186
3	50505	18,848	186	18,848	186
4	60068	19,096	186	19,096	186
5	60101	19,546	186	19,546	186
6	50828	20,477	186	20,477	186
7	60114	21,430	186	21,430	186
8	50559	21,958	186	21,958	186
9	60010	21,970	186	21,970	186
10	50556	21,994	186	21,994	186
11	50605	22,182	186	22,182	186
12	60133	22,546	186	22,546	186
13	50567	22,683	186	22,683	186
14	60131	23,048	186	23,048	186
15	60099	23,069	186	23,069	186
16	60113	23,705	186	23,705	186
17	60089	23,795	186	23,795	186
18	60172-C	23,955	186	23,955	186
19	50145-C	24,102	186	24,102	186
20	50212-C	24,102	186	24,102	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	50245-C	24,102	186	24,102	186
3	50277-C	24,102	186	24,102	186
4	50297-C	24,102	186	24,102	186
5	50324-C	24,102	186	24,102	186
6	50167-C	24,165	186	24,165	186
7	50223-C	24,165	186	24,165	186
8	50043	24,297	186	24,297	186
9	50357-C	24,372	186	24,372	186
10	50526	24,475	186	24,475	186
11	50176-C	24,634	186	24,634	186
12	50635	25,004	186	25,004	186
13	50661	25,239	186	25,239	186
14	60083-C	25,270	186	25,270	186
15	50656	25,287	186	25,287	186
16	50653	25,422	186	25,422	186
17	50654	25,422	186	25,422	186
18	50631	25,596	186	25,596	186
19	50639	25,596	186	25,596	186
20	60165-C	25,609	186	25,609	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	60177-C	25,795	186	25,795	186
3	60196-C	26,045	186	26,045	186
4	60143-C	26,098	186	26,098	186
5	50598	26,112	186	26,112	186
6	50655	26,244	186	26,244	186
7	50195	26,316	186	26,316	186
8	50181-C	26,391	186	26,391	186
9	60085-C	26,421	186	26,421	186
10	50171-C	26,960	186	26,960	186
11	60138-C	27,899	186	27,899	186
12	60137-C	27,926	186	27,926	186
13	50529	28,466	186	28,466	186
14	50530	28,569	186	28,569	186
15	50026	29,200	186	29,200	186
16	50508	29,475	186	29,475	186
17	50249-C	29,500	186	29,500	186
18	50165-C	29,591	186	29,591	186
19	50514	29,862	186	29,862	186
20	50506	30,598	186	30,598	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	60132-C	30,828	186	30,828	186
3	50678	31,492	186	31,492	186
4	60144-C	31,505	186	31,505	186
5	50644	31,634	186	31,634	186
6	50633	31,665	186	31,665	186
7	60090	31,743	186	31,743	186
8	50630	31,759	186	31,759	186
9	50657	31,796	186	31,796	186
10	50645	31,903	186	31,903	186
11	50675	32,042	186	32,042	186
12	60121	32,176	186	32,176	186
13	60162-C	32,337	186	32,337	186
14	60175-C	32,467	186	32,467	186
15	60170-C	32,538	186	32,538	186
16	60141-C	32,572	186	32,572	186
17	60140-C	32,642	186	32,642	186
18	50647	32,660	186	32,660	186
19	50646	32,674	186	32,674	186
20	60145-C	32,700	186	32,700	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	60129	32,926	186	32,926	186
3	60072-C	33,373	186	33,373	186
4	60122	33,492	186	33,492	186
5	50525	33,691	186	33,691	186
6	60169-C	33,767	186	33,767	186
7	60180-C	33,816	186	33,816	186
8	50503	34,029	186	34,029	186
9	60109	34,206	186	34,206	186
10	60146-C	34,678	186	34,678	186
11	60055	34,769	186	34,769	186
12	50521	35,091	186	35,091	186
13	50531	35,091	186	35,091	186
14	60163-C	35,811	186	35,811	186
15	60153-C	36,261	186	36,261	186
16	60156-C	36,341	186	36,341	186
17	60127-C	36,812	186	36,812	186
18	60135	37,101	186	37,101	186
19	60148-C	37,302	186	37,302	186
20	60147-C	37,329	186	37,329	186
21	<b>Generation Studies</b>				
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(1)  An Original  
 (2)  A Resubmission

An Original  
 A Resubmission

04/17/2013

End of 2012/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	<b>Transmission Studies</b>				
2	60126-C	37,454	186	37,454	186
3	60197-C	37,608	186	37,608	186
4	50608	37,856	186	37,856	186
5	60179-C	38,012	186	38,012	186
6	60192-C	38,159	186	38,159	186
7	60168-C	38,308	186	38,308	186
8	50552	39,969	186	39,969	186
9	60091	42,419	186	42,419	186
10	50518	42,801	186	42,801	186
11	60134	43,686	186	43,686	186
12	50594	45,040	186	45,040	186
13	50561	45,202	186	45,202	186
14	50593	45,453	186	45,453	186
15	50555	45,594	186	45,594	186
16	50575	46,309	186	46,309	186
17	50557	46,809	186	46,809	186
18	50596	47,636	186	47,636	186
19	50558	48,657	186	48,657	186
20	50515	49,902	186	49,902	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	60108	50,070	186	50,070	186
3	60110	50,972	186	50,972	186
4	60107	54,313	186	54,313	186
5	50504	55,012	186	55,012	186
6	50101	55,201	186	55,201	186
7	50330-C	55,784	186	55,784	186
8	50331-C	55,784	186	55,784	186
9	50332-C	55,784	186	55,784	186
10	50372-C	55,863	186	55,863	186
11	50333-C	55,876	186	55,876	186
12	50335-C	55,876	186	55,876	186
13	50337-C	55,876	186	55,876	186
14	50338-C	55,876	186	55,876	186
15	50092-C	56,119	186	56,119	186
16	50260-C	56,403	186	56,403	186
17	50174-C	56,413	186	56,413	186
18	50307-C	56,646	186	56,646	186
19	50346-C	56,727	186	56,727	186
20	50252-C	56,731	186	56,731	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	50345-C	57,088	186	57,088	186
3	50067-C	57,090	186	57,090	186
4	50283-C	57,252	186	57,252	186
5	50350-C	57,578	186	57,578	186
6	50290-C	57,647	186	57,647	186
7	50289-C	57,790	186	57,790	186
8	50078-C	58,054	186	58,054	186
9	50361-C	58,115	186	58,115	186
10	50238-C	58,157	186	58,157	186
11	50347-C	58,690	186	58,690	186
12	50562	60,095	186	60,095	186
13	50109-C	61,013	186	61,013	186
14	50235-C	61,254	186	61,254	186
15	50517	62,106	186	62,106	186
16	50076	65,776	186	65,776	186
17	50351-C	66,065	186	66,065	186
18	50576	66,155	186	66,155	186
19	50110-C	67,098	186	67,098	186
20	50578	67,147	186	67,147	186
21	<b>Generation Studies</b>				
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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	<b>Transmission Studies</b>				
2	50579	67,201	186	67,201	186
3	50127-C	67,635	186	67,635	186
4	50564	67,702	186	67,702	186
5	50606	67,922	186	67,922	186
6	50592	68,047	186	68,047	186
7	50566	68,244	186	68,244	186
8	50603	68,248	186	68,248	186
9	50550	68,814	186	68,814	186
10	50569	68,822	186	68,822	186
11	50051	69,575	186	69,575	186
12	50069	69,849	186	69,849	186
13	50560	70,172	186	70,172	186
14	50580	70,865	186	70,865	186
15	50104	71,530	186	71,530	186
16	50602	71,795	186	71,795	186
17	50589	72,311	186	72,311	186
18	50571	79,445	186	79,445	186
19	50035	120,970	186	120,970	186
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21	<b>Generation Studies</b>				
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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	2,365,227	15,809,544	186	15,673,550	2,501,221
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47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	2,365,227				2,501,221

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	Account 221 - Bonds		
2			
3	CIEDB Fixed Rate Revenue Bonds, 2008 Series A	196,970,000	9,188,489
4			
5	CIEDB Fixed Rate Revenue Bonds, 2009 Series A (4/15/09; 127 FERC 62,136)	200,000,000	1,998,064
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33	TOTAL	396,970,000	11,186,553

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)			
						1
						2
06-04-08	02-01-14	06-19-08	02-01-14	59,490,000	3,079,203	3
						4
07-22-09	02-01-39	08-01-09	02-01-39	196,545,000	11,224,550	5
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				256,035,000	14,303,753	33

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Property Taxes			241,197	241,197	
2						
3	FICA	155,807		3,706,221	3,156,790	
4						
5	Medicare	36,439		1,249,162	1,120,666	
6						
7	California Unemployment Tax	151,575		195,917	257,421	
8						
9	Use Tax			3,818	3,818	
10						
11	Environmental & Other			7,862	7,862	
12						
13						
14						
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40						
41	TOTAL	343,821		5,404,177	4,787,754	

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 (l) 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
705,238						3
						4
164,935						5
						6
90,071						7
						8
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						40
960,244						41

OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1						
2						
3	Fines Subject to Refund	638,076	431.0	221,674	2,434,473	2,850,875
4						
5						
6	Unearned Revenue					
7						
8	Advances for Leasehold Improvemens	173,779	931.0	243,830	427,428	357,377
9						
10						
11						
12						
13						
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47	TOTAL	811,855		465,504	2,861,901	3,208,252

**ELECTRIC OPERATING REVENUES (Account 400)**

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

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales		
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)		
5	Large (or Ind.) (See Instr. 4)		
6	(444) Public Street and Highway Lighting		
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers		
11	(447) Sales for Resale		
12	TOTAL Sales of Electricity		
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds		
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues		
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property		
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues		
22	(456.1) Revenues from Transmission of Electricity of Others		
23	(457.1) Regional Control Service Revenues	195,149,783	186,390,224
24	(457.2) Miscellaneous Revenues	13,901,985	8,189,456
25			
26	TOTAL Other Operating Revenues	209,051,768	194,579,680
27	TOTAL Electric Operating Revenues	209,051,768	194,579,680

**ELECTRIC OPERATING REVENUES (Account 400)**

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

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
				2
				3
				4
				5
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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

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 Reliab Svcs Non-Coinck Peak	50,125	50,125	50,125	3,572
2	GMC Core Reliab Svcs Non-Coinck Off Peak	( 9)	( 29)	( 29)	( 29)
3	GMC Core Reliab Services Export Energy	( 6,108)	( 6,111)	( 7,370)	( 9,084)
4	GMC Energy Transmission Services Net Eny	( 32,217)	( 32,164)	( 31,749)	( 32,076)
5	GMC Energy Transmission Services Deviates	19,834	17,983	( 63,526)	( 69,959)
6	GMC CRS/ETS-TORS Energy Export	772	774	974	1,225
7	GMC Forward Scheduling (Load, Generatio)		217,830	218,523	997
8	GMC Forward Scheduling inter-SC Trades e	641,026	1,106,095	1,855,777	2,771,003
9	GMC Forward Scheduling Path 15 Facilitar		18,177	18,177	
10	GMC Bid Transaction Fee	52,494	98,152	149,760	201,354
11	GMC CRR Transaction Fee	32,644	52,236	79,199	178,314
12	GMC Virtual Bid Submission Charge				
13	GMC Virtual Award Charge				
14	GMC Market Usage Ancillary Services	( 14,573)	( 19,636)	( 31,627)	( 45,644)
15	GMC Market Usage Instructed Energy	( 594)	1,741	755	2,626
16	GMC Market Usage Uninstructed Energy	8,593	8,378	( 2,901)	( 4,829)
17	GMC - Market Usage Forward Energy		( 3,808)	( 9,358)	( 14,807)
18	GMC - Energy Transmission Services UninP	496	3,478,687	3,478,634	( 15,631)
19	GMC Market Services Charge	10,268,900	28,214,713	43,515,097	48,191,409
20	GMC System Operations Charge	29,719,595	53,042,446	91,944,115	133,406,905
21	GMC CRR Services Charge	2,397,956	3,991,329	5,420,394	7,536,067
22	GMC Transmission Ownership Rights Charge	176,749	597,130	890,661	953,387
23	GMC Scheduling Coordinator ID Charge	512,979	852,996	1,381,996	2,094,983
24					
25					
26					
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28					
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43					
44					
45					
46	TOTAL	43,828,662	91,687,044	148,857,627	195,149,783

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering		
5	(501) Fuel		
6	(502) Steam Expenses		
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses		
10	(506) Miscellaneous Steam Power Expenses		
11	(507) Rents		
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)		
14	Maintenance		
15	(510) Maintenance Supervision and Engineering		
16	(511) Maintenance of Structures		
17	(512) Maintenance of Boiler Plant		
18	(513) Maintenance of Electric Plant		
19	(514) Maintenance of Miscellaneous Steam Plant		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)		
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)		
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)		



**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	<b>3. REGIONAL MARKET EXPENSES</b>		
114	Operation		
115	(575.1) Operation Supervision	9,241,036	7,042,137
116	(575.2) Day-Ahead and Real-Time Market Facilitation	9,351,726	7,818,616
117	(575.3) Transmission Rights Market Facilitation	637,704	1,163,568
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation	118,952	947,535
120	(575.6) Market Monitoring and Compliance	3,999,930	4,445,902
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents	713,114	2,091,686
123	Total Operation (Lines 115 thru 122)	24,062,462	23,509,444
124	<b>Maintenance</b>		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware	423,494	609,311
127	(576.3) Maintenance of Computer Software	5,025,145	4,297,789
128	(576.4) Maintenance of Communication Equipment	4,946,878	5,041,893
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)	10,395,517	9,948,993
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	34,457,979	33,458,437
132	<b>4. DISTRIBUTION EXPENSES</b>		
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	<b>Maintenance</b>		
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	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>		
158	Operation		
159	(901) Supervision		
160	(902) Meter Reading Expenses	40,850	326,735
161	(903) Customer Records and Collection Expenses	6,482,525	5,507,533
162	(904) Uncollectible Accounts		
163	(905) Miscellaneous Customer Accounts Expenses		
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	6,523,375	5,834,268

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
166	Operation		
167	(907) Supervision	908,444	735,605
168	(908) Customer Assistance Expenses	3,614,071	3,911,882
169	(909) Informational and Instructional Expenses		
170	(910) Miscellaneous Customer Service and Informational Expenses	1,671,717	1,651,710
171	<b>TOTAL Customer Service and Information Expenses (Total 167 thru 170)</b>	<b>6,194,232</b>	<b>6,299,197</b>
172	<b>7. SALES EXPENSES</b>		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	<b>TOTAL Sales Expenses (Enter Total of lines 174 thru 177)</b>		
179	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
180	Operation		
181	(920) Administrative and General Salaries	38,602,946	32,419,446
182	(921) Office Supplies and Expenses	3,656,953	6,757,276
183	(Less) (922) Administrative Expenses Transferred-Credit		
184	(923) Outside Services Employed	5,208,574	5,167,288
185	(924) Property Insurance	1,842,167	1,932,241
186	(925) Injuries and Damages	-84,162	-171,232
187	(926) Employee Pensions and Benefits		
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	4,524,507	2,123,754
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	34,082	23,917
192	(930.2) Miscellaneous General Expenses	347,069	254,754
193	(931) Rents	959,856	6,014,013
194	<b>TOTAL Operation (Enter Total of lines 181 thru 193)</b>	<b>55,091,992</b>	<b>54,521,457</b>
195	Maintenance		
196	(935) Maintenance of General Plant	11,332,732	9,836,525
197	<b>TOTAL Administrative &amp; General Expenses (Total of lines 194 and 196)</b>	<b>66,424,724</b>	<b>64,357,982</b>
198	<b>TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)</b>	<b>159,105,679</b>	<b>155,107,556</b>

**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	( 224,126,086)	
2	San Diego Gas & Electric Co.	FNO	384 HV Wheeling	( 4,159,823)	
3					( 228,285,909)
4	Southern California Edison Co.	FNO	374 HV Access	( 642,512,339)	
5	Southern California Edison Co.	FNO	384 HV Wheeling	( 36,837,885)	
6	Southern California Edison Co.	FNO	385 LV Wheeling	( 231,652)	
7					( 679,581,876)
8	Pacific Gas & Electric Com	FNO	374 HV Access	( 390,739,605)	
9	Pacific Gas & Electric Com	FNO	384 HV Wheeling	( 59,521,486)	
10	Pacific Gas & Electric Com	FNO	385 LV Wheeling	( 26,669,266)	
11					( 476,930,357)
12	City of Azusa - PTO	FNO	374 HV Access	( 2,161,091)	
13	City of Azusa - PTO	FNO	384 HV Wheeling	( 20,734)	
14					( 2,181,825)
15	City of Banning - PTO	FNO	374 HV Access	( 1,346,282)	
16	City of Banning - PTO	FNO	384 HV Wheeling	( 12,437)	
17					( 1,358,719)
18	City of Anaheim - PTO	FNO	374 HV Access	( 29,784,520)	
19	City of Anaheim - PTO	FNO	384 HV Wheeling	( 523,920)	
20					( 30,308,440)
21	City of Vernon - PTO	FNO	374 HV Access	( 1,257,534)	
22	City of Vernon - PTO	FNO	384 HV Wheeling	( 5,358)	
23					( 1,262,892)
24	City of Riverside - PTO	FNO	374 HV Access	( 31,030,538)	
25	City of Riverside - PTO	FNO	384 HV Wheeling	( 519,542)	
26					( 31,550,080)
27	City of Pasadena - PTO	FNO	374 HV Access	( 13,840,336)	
28	City of Pasadena - PTO	FNO	384 HV Wheeling	( 275,849)	
29					( 14,116,185)
30	Trans-Elect NTD Path 15, LLC	FNO	374 HV Access	( 30,380,462)	
31					( 30,380,462)
32	STARTRANS IO, LLC	FNO	374 HV Access	( 5,367,877)	
33	STARTRANS IO, LLC	FNO	384 HV Wheeling	( 28,046)	
34					( 5,395,923)
35	Trans Bay Cable, LLC	FNO	374 HV Access	( 126,245,895)	
36					( 126,245,895)
37					
38					
39					
40	<b>TOTAL</b>			( 1,627,598,563)	( 1,627,598,563)

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	124,071
7	Board of Directors Fees and Expense	222,998
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46	TOTAL	347,069

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

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

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

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

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

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

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

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

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant					
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant					
8	Distribution Plant					
9	Regional Transmission and Market Operation	73,562,811				73,562,811
10	General Plant					
11	Common Plant-Electric					
12	TOTAL	73,562,811				73,562,811

B. Basis for Amortization Charges

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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	138,245,052	23.29		4.29		19.06
25	#382	6,108,770	3.21		31.16		1.38
26	#383	89,575,578	4.82		20.76		1.50
27	#384	3,317,912	5.50		18.19		3.78
28	#385	8,211,080	7.47		13.40		4.78
29							
30							
31							
32							
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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		4,524,506	4,524,506	
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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36					
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41					
42					
43					
44					
45					
46	TOTAL		4,524,506	4,524,506	

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	4,524,506					1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
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							40
							41
							42
							43
							44
		4,524,506					46



DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminating and Processing (Total of lines 31 thru 47)			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	104,438,495		104,438,495
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant			
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)			
72	Plant Removal (By Utility Departments)			
73	Electric Plant			
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)			
77	Other Accounts (Specify, provide details in footnote):			
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts			
96	TOTAL SALARIES AND WAGES	104,438,495		104,438,495

MONTHLY ISO/RTO TRANSMISSION SYSTEM PEAK LOAD

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

NAME OF SYSTEM: EDRP

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Imports into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
1	January	31,561	17	1900	-5,821,620	91,508	750,688			-4,979,423
2	February	30,987	27	1900	-5,524,549	115,991	701,011			-4,707,546
3	March	30,408	6	1900	-6,027,099	72,538	759,171			-5,195,390
4	Total for Quarter 1	92,956			-17,373,268	280,037	2,210,870			-14,882,359
5	April	31,156	20	1600	-7,095,218	114,452	907,910			-6,072,857
6	May	36,146	31	1700	-8,398,525	201,260	990,323			-7,206,943
7	June	37,035	1	1600	-8,468,020	219,182	894,316			-7,354,521
8	Total for Quarter 2	104,337			-23,961,763	534,894	2,792,549			-20,634,321
9	July	43,099	11	1700	-9,099,313	209,767	1,034,492			-7,855,054
10	August	46,812	13	1600	-8,824,174	300,254	1,027,681			-7,496,239
11	September	40,646	14	1600	-7,415,740	124,946	889,847			-6,400,947
12	Total for Quarter 3	130,557			-25,339,227	634,967	2,952,020			-21,752,240
13	October	42,618	1	1700	-6,704,760	109,586	774,257			-5,820,917
14	November	36,062	5	1800	-6,175,264	379,824	728,787			-5,066,654
15	December	32,395	18	1900	-6,626,115	365,602	696,300			-5,564,212
16	Total for Quarter 4	111,075			-19,506,139	855,012	2,199,344			-16,451,783
17	Total Year to Date/Year	438,925			-86,180,397	2,304,910	10,154,783			-73,720,703

**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), EDRP (for total Gen MW)

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	23,329,290		31,561	17	1900
30	February	21,511,682		30,987	27	1900
31	March	23,164,027		30,408	6	1900
32	April	23,609,014		31,156	20	1600
33	May	26,716,813		36,146	31	1700
34	June	27,316,601		37,035	1	1600
35	July	29,948,674		43,099	11	1700
36	August	31,621,632		46,812	13	1600
37	September	26,999,402		40,646	14	1600
38	October	25,804,549		42,618	1	1700
39	November	23,043,883		36,062	5	1800
40	December	24,098,365		32,395	18	1900
41	TOTAL	307,163,932				

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) 04/17/2013	Year/Period of Report 2012/Q4
California Independent System Operator Corporation			
FOOTNOTE DATA			

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

	<u>2012</u>	<u>2011</u>
1310011 Concentration Account	\$ 3,128	\$ 2,137,021
1310013 Disbursements Account	(462,458)	(3,268,177)
1310014 Payroll Account	(96,306)	(122,115)
1310025 Concentration-Wells Fargo	61,273,170	32,386,143
1310134 API Controlled Disbursement	-	(481)
1310023 LGIP Transmission Studies Depos	41,914	-
Cash Equivalents - Investments	41,802	55,941,403
	\$ 60,801,250	\$ 87,073,795

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) 04/17/2013	Year/Period of Report 2012/Q4
California Independent System Operator Corporation			
FOOTNOTE DATA			

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

**Other Deferred Credits**

	<u>2012</u>	<u>2011</u>
Fines Subject to Refund	\$ 2,850,875	\$ 638,076
Advances for Leasehold Improvements	357,377	173,779
Unearned Revenue	-	-
	\$ 3,208,251	\$ 811,855

**Cash Flow Statement Presentation of Net Change:**

Net Change	2,396,397	(821,109)
Payment of Generator Noncompliance Fines Refund Obligation	-	-
Net Increase (Decrease) in Other Deferred Credits	2,396,397	(821,109)

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) 04/17/2013	Year/Period of Report 2012/Q4
FOOTNOTE DATA			

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

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