

THIS FILING IS

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



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

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

Exact Legal Name of Respondent (Company)

California Independent System Operator Corporation

Year/Period of Report
End of: 2022/ Q4

Report of Independent Auditors

The Board of Directors and Management
California Independent System Operator Corporation

Report on the Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Other Information

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

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

Restriction of Use

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

Prior Year Financial Statements

The financial statements of the California Independent System Operator Corporation as of and for the year ended December 31, 2021 were audited by other auditors whose report dated April 15, 2022 expressed an unmodified opinion on those statements.



Portland, Oregon
April 17, 2023

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

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

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

III. What and Where to Submit

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

The CPA Certification Statement should:

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

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

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

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

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its

applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

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

IV. When to Submit

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

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

V. Where to Send Comments on Public Reporting Burden.

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

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

GENERAL INSTRUCTIONS

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

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

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

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

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

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons

and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

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

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

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

DEFINITIONS

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

EXCERPTS FROM THE LAW

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

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

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

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

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

"Sec. 304.

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

"Sec. 309.

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

GENERAL PENALTIES

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

FERC FORM NO. 1 (ED. 03-07)

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

IDENTIFICATION

01 Exact Legal Name of Respondent California Independent System Operator Corporation		02 Year/ Period of Report End of: 2022/ Q4
03 Previous Name and Date of Change (If name changed during year) /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 250 Outcropping Way, Folsom, CA 95630		
05 Name of Contact Person Dennis Estrada		06 Title of Contact Person Assistant Controller
07 Address of Contact Person (Street, City, State, Zip Code) 250 Outcropping Way, Folsom, CA 95630		
08 Telephone of Contact Person, Including Area Code (916) 351-2235	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/17/2023

Annual Corporate Officer Certification

The undersigned officer certifies that:

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

01 Name Ryan Seghesio	03 Signature Ryan Seghesio	04 Date Signed (Mo, Da, Yr) 04/17/2023
02 Title VP, CFO and Treasurer		

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

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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LIST OF SCHEDULES (Electric Utility)

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21	Investment of Subsidiary Companies	224	
22	Materials and Supplies	227	
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LIST OF SCHEDULES (Electric Utility)

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33	Long-Term Debt	256	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
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36	Accumulated Deferred Investment Tax Credits	266	
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55	Distribution of Salaries and Wages	354	

LIST OF SCHEDULES (Electric Utility)

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68	Transmission Lines Added During Year	424	
69	Substations	426	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports (check appropriate box)		
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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GENERAL INFORMATION

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

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

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

California- 1997

State of Incorporation:

Date of Incorporation:

Incorporated Under Special Law:

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

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

(b) Date Receiver took Possession of Respondent Property:

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

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

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

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

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

(1) Yes

(2) No

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
CONTROL OVER RESPONDENT			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.			
N/A			

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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OFFICERS

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	Vice President, Power Systems and Market Technology	Adbul-Rahman, Khaled	331,125	2020-11-09	
2	VP, General Counsel, CCO and Corp Secretary	Collanton, Roger	367,355	2014-02-17	
3	Vice President, External Affairs	Crowley, Stacey	334,661	2016-02-01	
4	President and Chief Executive Officer	Mainzer, Elliott	780,000	2020-09-30	
5	Vice President, Market Design and Analysis	McKenna, Anna	353,100	2020-11-09	
6	Vice President, Infrastructure and Operations Planning	Neil Millar	369,050	2020-01-01	
7	Senior Vice President and Chief Operating Officer	Rothleder, Mark	517,500	2012-10-29	
8	Vice President, Chief Financial Officer and Treasurer	Seghesio, Ryan	336,683	2010-11-02	
9	Vice President, Stakeholder Engagement and Customer Experience	Serina, Joanne	275,000	2021-09-13	
10	Vice President, System Operations	Subakti, Dede	331,700	2021-04-19	
11	Vice President, Human Resources	Jodi Ziemathis	300,794	2018-01-01	

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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DIRECTORS

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
<p>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), name and abbreviated titles of the directors who are officers of the respondent.</p> <p>2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).</p>				
1	Angelina Galiteva	PO Box 639014, Folsom, CA, 95763-4400		
2	Jan Schori	PO Box 639014, Folsom, CA, 95763-4400		
3	Mary Leslie	PO Box 639014, Folsom, CA, 95763-4400		
4	Ashutosh Bhagwat*	PO Box 639014, Folsom, CA, 95763-4400		
5	Severin Borestein	PO Box 639014, Folsom, CA, 95763-4400		
6	* Chairman of the Board; The Company has no Executive	PO Box 639014, Folsom, CA, 95763-4400		
7	Committee	PO Box 639014, Folsom, CA, 95763-4400		

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

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

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

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

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

-
Avista Utilities (3/2/22)

-
Tacoma Power (3/2/22)

In May, two new utilities joined the California Independent System Operator's Western Energy Imbalance Market (WEIM):

-
Bonneville Power Administration(5/3/22)

-
Tucson Electric Power (5/3/22)

6. N/A
7. None
8. None
9. Please refer to the Note 12 Contingencies of the 2022 Form 1 Notes to the Financial Statements for materially important legal proceedings.
10. None
11. N/A
12. N/A

13. In January, California Governor Gavin Newsom reappointed Jan Schori and Severin Borenstein to the CAISO Board of Governors. Both pending confirmation from the California Senate.

In August, the California State Senate confirmed Severin Borenstein and Jan Schori to the ISO Board of Governors.

14. N/A

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200	714,370,267	700,189,875
3	Construction Work in Progress (107)	200	10,050,207	5,481,474
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		724,420,474	705,671,349
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	591,011,443	554,720,923
6	Net Utility Plant (Enter Total of line 4 less 5)		133,409,031	150,950,426
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202		
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			
14	Net Utility Plant (Enter Total of lines 6 and 13)		133,409,031	150,950,426
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)			
19	(Less) Accum. Prov. for Depr. and Amort. (122)			
20	Investments in Associated Companies (123)			
21	Investment in Subsidiary Companies (123.1)	224		
23	Noncurrent Portion of Allowances	228		
24	Other Investments (124)		244,644,072	253,692,616
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)		1,147,200,418	623,244,016

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)
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)			
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		1,391,844,490	876,936,632
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		15,182,314	20,137,942
36	Special Deposits (132-134)		46,979	82,503
37	Working Fund (135)		15,074	15,074
38	Temporary Cash Investments (136)			
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		2,270,438	2,839,799
41	Other Accounts Receivable (143)		384,346	221,170
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)			
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)			
45	Fuel Stock (151)	227		
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227		
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228		
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227		
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			

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)
57	Prepayments (165)		10,566,575	8,483,203
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)		594,626	400,646
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)		11,407,486	12,342,006
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)			
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		40,467,838	44,522,343
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		1,103,041	1,233,350
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232		
73	Prelim. Survey and Investigation Charges (Electric) (183)			
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		164,939	4,779
77	Temporary Facilities (185)			
78	Miscellaneous Deferred Debits (186)	233	9,477,949	7,832,901
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)		14,039,169	15,697,694
82	Accumulated Deferred Income Taxes (190)	234		
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		24,785,098	24,768,724

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)
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		1,590,506,457	1,097,178,125

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

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: Cash

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

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

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250		
3	Preferred Stock Issued (204)	250		
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)			
7	Other Paid-In Capital (208-211)	253		
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b		
11	Retained Earnings (215, 215.1, 216)	118	209,877,452	231,613,210
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118		
13	(Less) Reaquired Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	8,732,341	5,605,739
16	Total Proprietary Capital (lines 2 through 15)		218,609,793	237,218,949
17	LONG-TERM DEBT			
18	Bonds (221)	256	165,395,000	174,445,000
19	(Less) Reaquired Bonds (222)	256		
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256		
22	Unamortized Premium on Long-Term Debt (225)			0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)			
24	Total Long-Term Debt (lines 18 through 23)		165,395,000	174,445,000
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)			
27	Accumulated Provision for Property Insurance (228.1)			

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
28	Accumulated Provision for Injuries and Damages (228.2)			
29	Accumulated Provision for Pensions and Benefits (228.3)		7,537,653	12,619,523
30	Accumulated Miscellaneous Operating Provisions (228.4)			
31	Accumulated Provision for Rate Refunds (229)			
32	Long-Term Portion of Derivative Instrument Liabilities			
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)			
35	Total Other Noncurrent Liabilities (lines 26 through 34)		7,537,653	12,619,523
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)			
38	Accounts Payable (232)		52,862,198	51,693,532
39	Notes Payable to Associated Companies (233)			
40	Accounts Payable to Associated Companies (234)			
41	Customer Deposits (235)		1,142,518,117	617,937,452
42	Taxes Accrued (236)	262	1,333,200	1,246,837
43	Interest Accrued (237)		1,255,536	1,264,774
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)			
48	Miscellaneous Current and Accrued Liabilities (242)			
49	Obligations Under Capital Leases-Current (243)			
50	Derivative Instrument Liabilities (244)			
51	(Less) Long-Term Portion of Derivative Instrument Liabilities			
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		1,197,969,051	672,142,595

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)			
57	Accumulated Deferred Investment Tax Credits (255)	266		
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	994,960	752,058
60	Other Regulatory Liabilities (254)	278		
61	Unamortized Gain on Reaquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort. (281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)			
64	Accum. Deferred Income Taxes-Other (283)			
65	Total Deferred Credits (lines 56 through 64)		994,960	752,058
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		1,590,506,457	1,097,178,125

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
1	UTILITY OPERATING INCOME							
2	Operating Revenues (400)	300	246,557,422	244,257,210			246,557,422	244,257,210
3	Operating Expenses							
4	Operation Expenses (401)	320	176,525,179	164,885,136			176,525,179	164,885,136
5	Maintenance Expenses (402)	320	32,627,941	28,816,791			32,627,941	28,816,791
6	Depreciation Expense (403)	336	36,660,435	30,567,894			36,660,435	30,567,894
7	Depreciation Expense for Asset Retirement Costs (403.1)	336						
8	Amort. & Depl. of Utility Plant (404-405)	336						
9	Amort. of Utility Plant Acq. Adj. (406)	336						
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)							
11	Amort. of Conversion Expenses (407.2)							
12	Regulatory Debits (407.3)							
13	(Less) Regulatory Credits (407.4)							
14	Taxes Other Than Income Taxes (408.1)	262	191,607	88,833			191,607	88,833
15	Income Taxes - Federal (409.1)	262						
16	Income Taxes - Other (409.1)	262						
17	Provision for Deferred Income Taxes (410.1)	234, 272						

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272						
19	Investment Tax Credit Adj. - Net (411.4)	266						
20	(Less) Gains from Disp. of Utility Plant (411.6)							
21	Losses from Disp. of Utility Plant (411.7)							
22	(Less) Gains from Disposition of Allowances (411.8)							
23	Losses from Disposition of Allowances (411.9)							
24	Accretion Expense (411.10)							
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		246,005,162	224,358,654			246,005,162	224,358,654
27	Net Util Oper Inc (Enter Tot line 2 less 25)		552,260	19,898,556			552,260	19,898,556
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)							

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
36	Equity in Earnings of Subsidiary Companies (418.1)	119						
37	Interest and Dividend Income (419)		(17,217,263)	1,493,695				
38	Allowance for Other Funds Used During Construction (419.1)		0	12,027				
39	Miscellaneous Nonoperating Income (421)		33,218	116,822				
40	Gain on Disposition of Property (421.1)							
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		(17,184,045)	1,622,544				
42	Other Income Deductions							
43	Loss on Disposition of Property (421.2)		0	62,088				
44	Miscellaneous Amortization (425)							
45	Donations (426.1)							
46	Life Insurance (426.2)							
47	Penalties (426.3)		300,000	(1,500)				
48	Exp. for Certain Civic, Political & Related Activities (426.4)							
49	Other Deductions (426.5)							
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		300,000	60,588				
51	Taxes Applic. to Other Income and Deductions							
52	Taxes Other Than Income Taxes (408.2)	262						
53	Income Taxes-Federal (409.2)	262						

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
54	Income Taxes-Other (409.2)	262						
55	Provision for Deferred Inc. Taxes (410.2)	234, 272						
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272						
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)		(17,484,045)	1,561,956				
61	Interest Charges							
62	Interest on Long-Term Debt (427)		3,015,138	3,501,982				
63	Amort. of Debt Disc. and Expense (428)		130,308	132,876				
64	Amortization of Loss on Required Debt (428.1)		1,658,525	1,654,631				
65	(Less) Amort. of Premium on Debt-Credit (429)		0	48,049				
66	(Less) Amortization of Gain on Required Debt-Credit (429.1)							
67	Interest on Debt to Assoc. Companies (430)							
68	Other Interest Expense (431)							
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)							
70	Net Interest Charges (Total of lines 62 thru 69)		4,803,971	5,241,440				

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		(21,735,756)	16,219,072				
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						
77	Extraordinary Items After Taxes (line 75 less line 76)							
78	Net Income (Total of line 71 and 77)		(21,735,756)	16,219,072				

STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
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STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
34				
35				
36				
37				
38				
39				
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41				
42				
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STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
66				
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Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		231,613,210	215,394,138
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
4.1				
4.2				
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
4.9				
4.10				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
10.1				
10.2				
10.3				
10.4				
10.5				
10.6				
10.7				
10.8				
10.9				
10.10				
15	TOTAL Debits to Retained Earnings (Acct. 439)			

STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
16	Balance Transferred from Income (Account 433 less Account 418.1)		(21,735,758)	16,219,072
17	Appropriations of Retained Earnings (Acct. 436)			
17.1				
17.2				
17.3				
17.4				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
23.1				
23.2				
23.3				
23.4				
23.5				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1				
30.2				
30.3				
30.4				
30.5				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		209,877,452	231,613,210
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
39.1				
39.2				
39.3				

STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
39.4				
39.5				
39.6				
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)		209,877,452	231,613,210
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
52.1				
53	Balance-End of Year (Total lines 49 thru 52)			

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	(21,735,756)	16,219,072
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	36,660,435	30,567,894
5	Amortization of (Specify) (footnote details)		
5.1	Amortization of Debt Expenses	1,788,834	1,787,507
5.2	Amortization of Bond Premium	0	(48,049)
5.3	Capitalized Interest Expense	0	(12,028)
8	Deferred Income Taxes (Net)		
9	Investment Tax Credit Adjustment (Net)		
10	Net (Increase) Decrease in Receivables	(2,741,854)	(9,645,598)
11	Net (Increase) Decrease in Inventory		
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	86,521	(2,993,442)
14	Net (Increase) Decrease in Other Regulatory Assets		
15	Net Increase (Decrease) in Other Regulatory Liabilities		
16	(Less) Allowance for Other Funds Used During Construction		
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
18.1	Net Increase in Other Deferred Credits	242,903	(127,142)
18.2	Debt service interest funds used for bond repayment		4,063,890
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	14,301,083	39,812,104
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	(19,915,039)	(15,733,803)
29	Gross Additions to Nonutility Plant		

STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
30	(Less) Allowance for Other Funds Used During Construction	0	(12,028)
31	Other (provide details in footnote):		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(19,915,039)	(15,721,775)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)	(30,550,662)	(284,607,585)
45	Proceeds from Sales of Investment Securities (a)	39,599,204	260,346,581
46	Loans Made or Purchased		
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(10,866,497)	(39,982,779)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	0	174,445,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
67.1	Receipts from Market Participants	1,130,651,000	674,139,336

STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
67.2	Payments to Market Participants	(606,070,335)	(548,621,031)
70	Cash Provided by Outside Sources (Total 61 thru 69)	524,580,665	299,963,305
72	Payments for Retirement of:		
73	Long-term Debt (b)	(9,050,000)	(182,504,788)
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Payment for debt issuance costs	0	(1,358,763)
76.2	Increase in Special Deposits	35,523	(43,333)
76.3	Net (Increase) in Other Special Funds	4,165,162	12,039,124
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	519,731,350	128,095,545
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	523,165,936	127,924,870
88	Cash and Cash Equivalents at Beginning of Period	598,929,616	471,004,746
90	Cash and Cash Equivalents at End of Period	1,122,095,552	598,929,616

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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NOTES TO FINANCIAL STATEMENTS

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

1. Organization and Operations

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

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

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

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

The Company also operates the Western Energy Imbalance Market ("WEIM"). This extension of the Company's real-time energy market facilitates transactions with and among several balancing authority areas in the western interconnection that are not a part of the grid the Company operates. The WEIM provides reliability, efficiency and renewable integration benefits to the West while also providing economic benefits to participants. The broader footprint for the real-time market provides more opportunities to integrate cleaner sources of energy, such as wind and solar, that may be produced in one area but needed in another. In addition to the Company, eighteen other balancing authorities are participating in the WEIM as of the end of 2022 and several others have committed to participate in the future.

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

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

2. Summary of Significant Accounting Policies

Method of accounting

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

Net presentation of market activity

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

Use of estimates

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

Utility plant

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

Cash and cash equivalents

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

Other property and investments

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

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

Current and accrued assets

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

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

Accrued utility revenues and revenue recognition

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

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

The operating reserve is calculated separately for each GMC service category and accumulates until the reserve becomes fully funded (at 15% of budgeted annual operating costs for each rate service category). At December 31, 2022, the operating reserve for each service category was fully funded. In accordance with the tariff, any surplus operating reserve balance is applied as a reduction in revenue requirements in the following year. The tariff allows GMC rates to be adjusted not more than once per quarter. The rate for a service category is adjusted if the difference in actual versus projected volumes used to set the rate is equal or greater than 2%, or if the difference in actual versus estimated annual revenues for the service category is equal or greater than \$1.0 million. As a result, GMC rates were adjusted effective August

1, 2022 and once again in November 1, 2022. There were no rate adjustments in 2021.

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

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

Generator interconnection studies

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

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

Deferred debits

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

Compensated absences

The Company accrues vacation leave when the employee becomes eligible for the benefit. The Company does not record sick leave or other leave as a liability since there are no cash payments for sick leave or other leave made when employees terminate or retire. At December 31, 2022 and 2021, the total accrued liability for vacation was \$12.6 million, at the end of each year, respectively.

Other deferred credits

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

Income taxes

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

Concentration of credit risk

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

Most of the Company's receivables are due from entities in the energy industry, including utilities, generation owners and other electricity market participants. For the years ended December 31, 2022 and 2021, approximately 32% and 34% of modified revenues, respectively, were from two market participants. Modified revenues include all operating revenues except for incidental pass-through fees paid by various parties.

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

The Company's concentration of credit risk related to its investment portfolio is the risk attributed to the magnitude of investments in a single issuer. The Company's investment policy limits investments in any single issuer to no more than 5% of the portfolio, with exceptions relating to obligations issued by or fully guaranteed as to principal and interest by the United States, federal agencies or United States government sponsored enterprises, pooled investments such as money market funds, and investments procured in connection with Company bond offerings. As of December 31, 2022, other than the security exceptions described in the investment policy, the Company had no investments in any one issuer representing more than 5% of total cash and cash equivalents and investments.

Money Market Fund rules require the use of a floating net asset ("NAV") for institutional prime money market funds and provide boards with the ability to impose liquidity fees, as well as implement redemption gates, for all non-governmental money market funds during periods of stress in the financial markets. Under normal circumstances a floating NAV money market fund investment would continue to meet the definition of a cash equivalent. However, in the event credit or liquidity issues arise causing a meaningful decrease of the money market investments below \$1.0000 per share the classification of such investments as cash equivalents may not be appropriate. There were no credit or liquidity issues that resulted in meaningful decreases in the Company's money market investments in 2022 and 2021. Therefore, amounts invested in money market funds remain classified as cash equivalents.

New Accounting Guidance

In 2020, the FASB issued Accounting Standards Update ASU No. 2020-04, which was codified in Accounts Standards Codification ASC 848 Reference Rate Reform-Facilitation of the Effects of Reference Rate Reform on Financial Reporting. In response to concerns about structural risks of interbank offered rates (IBORs), and, particularly, the risk of cessation of the London Interbank Offered Rate (LIBOR), regulators in numerous jurisdictions around the world have undertaken reference rate reform initiatives to identify alternative reference rates that are more observable or transaction based and less susceptible to manipulation. This guidance shall apply to contracts or other transactions that reference the London Interbank Offered Rate (LIBOR) or a reference rate that is expected to be discontinued as a result of reference rate reform. The amendments in this Update are elective and apply to all entities that have derivative instruments that use an interest rate for margining, discounting, or contract price alignment that is modified as a result of reference rate reform. An entity may elect to apply the amendments in this Update which are effective for all

entities as of March 12, 2020 through December 31, 2022.

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

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):

	2022	2021
Security deposits	\$ 825,490	\$ 339,663
Market funds pending settlement	128,889	77,327
Pass-through fees due to others	14,924	11,774
Generator interconnection study deposits	170,938	185,650
Forfeited deposits pending distribution	526	1,489
Total amounts restricted for market participants	<u>\$ 1,140,767</u>	<u>\$ 615,903</u>

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

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

4. Other Investments, Other Special Funds and Special Deposits

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

	2022	2021
Money market, certificates of deposit and other funds	\$ 1,387,339	\$ 860,750
Corporate notes	47	5,282
Government securities	4,467	10,950
Stocks	37	37
Total other investments, special funds and deposits	<u>\$ 1,391,890</u>	<u>\$ 877,019</u>
Other investments	\$ 244,644	\$ 253,693
Other special funds	1,147,200	623,244
Special deposits	46	82
Total other investments, special funds and deposits	<u>\$ 1,391,890</u>	<u>\$ 877,019</u>

The Company had an unrealized loss on investments amounting to \$26.4 million at December 31, 2022 and a gain of \$3.9 million at December 31, 2021. The loss are included in Interest Income. For the years ended December 31, 2022 and 2021, the disaggregated gains are as follows (in thousands):

	2022	2021
Realized gains/(loss) on equities sold during the year	\$ 16	\$ (479)
Unrealized gains/(loss) on equities held at end of year	<u>(26,340)</u>	<u>4,410</u>
Net gains/(loss)	<u>\$ (26,324)</u>	<u>\$ 3,931</u>

5. Utility Plant

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

	2022	2021
Nondepreciable fixed assets:		
Land	\$ 10,561	\$ 10,561
Work-in-progress	<u>10,052</u>	<u>5,483</u>
	20,613	16,044
Depreciable fixed assets:		
Regional transmission operator software	483,578	474,048
Regional transmission operator hardware	24,384	22,134
Communication equipment	13,270	11,302
ISO facilities (HQ and Lincoln)	162,251	162,251
Furniture, fixtures and other	<u>20,324</u>	<u>19,889</u>
	703,807	689,624
Less: Accumulated depreciation	<u>(591,011)</u>	<u>(554,718)</u>
	112,796	134,906
Total fixed assets, net	<u>\$ 133,409</u>	<u>\$ 150,950</u>

The Company had no capitalized interest related to the development of fixed assets at December 31, 2022 but recognized \$12 thousand of capitalized interest at December 31, 2021.

6. Bonds

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

	2022	2021
CSCDA Taxable Refunding Revenue Bonds, Series 2021		
Fixed interest rates of 0.25% - 2.68% with maturities through 2039	<u>\$ 165,395</u>	<u>\$ 174,445</u>
Total long-term debt	165,395	174,445
Less: Current portion	<u>(8,735)</u>	<u>(9,050)</u>
Total long-term debt, net of current portion	<u>\$ 156,660</u>	<u>\$ 165,395</u>

Scheduled future debt service payments as of December 31, 2022, are as follows (in thousands):

	Principal	Interest	Total
2023	\$ 8,735	\$ 3,013	\$ 11,748
2024	8,770	2,983	11,753
2025	8,815	2,938	11,753
2026	8,875	2,874	11,749
2027 - 2039	<u>130,200</u>	<u>22,551</u>	<u>152,751</u>
Total debt service payments	<u>\$ 165,395</u>	<u>\$ 34,359</u>	<u>\$ 199,754</u>

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

In January 2021, the Company issued \$174.5 million of fixed rate taxable refunding revenue bonds ("2021 bonds") through the California Statewide Communities Development Authority (CSCDA) at par, to advance refund \$163.4 million of outstanding 2013 bonds. The net proceeds of \$173.0 million (after payment of \$1.4 million in underwriting fees and other issuance costs) together with other funds of the Company were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2013 bonds. As a result, in 2021, the 2013 bonds are considered to have been defeased and were removed from the Statements of Net Position in 2021.

8. Derivative Financial Instrument - Congestion Revenue Rights ("CRRs")

As described in Note 2, the Company is the central counterparty to market participant transactions, which includes CRRs. CRRs are financial instruments that enable market participants to reduce their congestion-related price risk when delivering or selling energy on the grid. A CRR provides an economic hedging mechanism against congestion charges that can be transacted by market participants separately from transmission services. These instruments are considered derivative financial instruments for accounting purposes, which would require presentation at fair value if they were recognized as assets and liabilities of the Company. Consistent with its role in facilitating other market transactions, the Company facilitates the allocation, auctioning and ultimate settlement of CRRs in its market, but does not have economic risks and rewards associated with these financial instruments. Any market defaults are allocated to market participants. As such, they are not recognized as assets and liabilities in the Company's Balance Sheet. However, unlike other market transactions administered by the Company, CRRs can be outstanding for extended periods of time.

At December 31, 2022, the average life of the Company's CRRs was 2.77 years and there were a total of 110 CRR holders, compared to 3.04 years and 107 CRR holders at December 31, 2021. The estimated net fair value of both the CRR assets and liabilities as of December 31, 2022 was \$742.5 million related to a total of 525,214

megawatts, which vary in length from one month to several years. This is compared to \$536.8 million related to a total of 584,249 megawatts at December 31, 2021. The value of each megawatt of CRR is a function of numerous factors including the length of period the CRR covers.

While these amounts are not presented in the Balance Sheet, their estimated net fair value is disclosed for informational purposes given their longer-term nature. Their fair value was determined based on several factors including actual auction prices transacted in the most recent annual and monthly auction processes, the Company's models that 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, 2022:

Type (in Megawatts)	
Monthly (January 2023)	89,691
Annual (February - December 2023)	249,703
Long Term (January 2023 - December 2032)	<u>185,819</u>
Total CRRs (Megawatts)	<u>525,213</u>

The following is a summary of CRR megawatts, by type, outstanding at December 31, 2021:

Type (in Megawatts)	
Monthly (January 2022)	97,421
Annual (February - December 2022)	265,730
Long Term (January 2022 - December 2031)	<u>221,098</u>
Total CRRs (Megawatts)	<u>584,249</u>

9. Fair Value of Financial Instruments

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

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

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

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

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

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

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

The Company's assets measured at fair value on a recurring basis at December 31, 2021, were as follows (in thousands):

	Total	Level 1	Level 2	Level 3
Cash:	\$ -	\$ -	\$ -	\$ -
Cash equivalents:				
Money market funds	598,970	598,970		
Short-term investments:				
Publicly traded mutual funds	15,344	15,344		
U.S. Treasury securities	4,319	4,319		
U.S. government agency securities	2,000	2,000		
Negotiable certificates of deposit	24,970		24,970	
Corporate debt securities	5,241		5,241	
Long-term investments:				
U.S. Treasury securities	4,631	4,631		
Negotiable certificates of deposit	12,416		12,416	
Publicly traded mutual funds	225,212	225,212		
Captive insurance investment	37			37
	<u>\$ 893,140</u>	<u>\$ 850,476</u>	<u>\$ 42,627</u>	<u>\$ 37</u>

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

The fair value of the employee retirement plan trust accounts at December 31, 2022 and 2021 was \$2.9 million and \$4.0 million, respectively. These accounts are invested in cash equivalents and publicly traded mutual funds and are classified as Level 1 assets.

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

The fair value of the Company's long-term debt as of December 31, 2022 and 2021 was \$129.5 million and \$173.5 million respectively. The fair value of fixed rate long-term debt, which includes the short-term portion, is based on current market quotes, which are classified as a Level 2 on the fair value hierarchy at both December 31, 2022 and 2021.

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

Additionally, the Company had \$17.8 million and \$21.2 million at December 31, 2022 and 2021, respectively, in trust related to the post-employment medical benefit plan (see Note 9). At December 31, 2022 and 2021, these trust assets consist primarily of mutual funds and are classified as Level 1 within the fair value hierarchy.

10. Employee Benefit Plans

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

	2022	2021
Post-employment medical benefit plan	\$ 3,987	\$ 8,646
Executive pension restoration plan	2,450	2,112
Executive savings plan	1,100	1,862
Total accumulated provision for pensions and benefits	<u>\$ 7,537</u>	<u>\$ 12,620</u>

Post-employment medical benefit plan

Plan description

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

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

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

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

There are 392 active employees of which, 118 are fully eligible to retire and 107 retirees eligible to receive benefits pursuant to the plan as of December 31, 2022.

Funding and investment policy

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

	2022	2021
Fair value of assets, beginning	\$ 21,158	\$ 19,301
Actual return on assets	(3,387)	1,857
Employer contributions	611	1,049
Plan participants' contributions		
Benefits paid and other	(611)	(1,049)
Fair value of assets, ending	<u>\$ 17,771</u>	<u>\$ 21,158</u>

The Company's current funding policy is to annually contribute an amount such that the total amount in the trust approximates the actuarially determined liability attributable to retirees and their spouses and to active participants who are fully eligible to retire. Based on this current funding policy, the trust is fully funded at December 31, 2022.

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

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

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

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

	2022	2021
APBO, beginning of year	\$ 29,483	\$ 33,193
Service cost	737	1,098
Interest cost	912	963
Plan participants' contributions	-	-
Actuarial (gain)/loss	(9,061)	(4,722)
Plan amendments	-	-
Benefits paid and other	(611)	(1,049)
APBO, end of year	<u>21,460</u>	<u>29,483</u>
Less: fair value of plan assets	<u>17,771</u>	<u>21,158</u>
Funded status and balance sheet liability	<u>\$ 3,689</u>	<u>\$ 8,325</u>

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

APBO as of December 31, 2021 decreased by \$3.7 million primarily due to an actuarial gain of \$4.7 million and to benefit payments of \$1.1 million, partially offset by normal service and interest costs of \$2.1 million. In addition, plan assets increased by \$1.9 million due to investment gains during the period. The actuarial gain was primarily due to assumption changes including change in the indexing on post-65 HRA contributions that changed from 2.50% per year to 1.50% per year and lower actual claims. In addition, the result of the actual return on the fair value of plan assets since the prior measurement date was greater than expected.

Actuarial gains or losses and the impact of changes in assumptions are recorded as accumulated other comprehensive income or loss ("AOCI") in the proprietary capital section of the Balance Sheet. In 2022, the Company recorded a net increase in AOCI of \$3.1 million, which is due to actuarial gain of \$4.5 million as result of better than expected long-term returns on the fair value of assets, partially offset by net amortizations of prior service credits of \$1.4 million. In 2021, the Company recorded a net increase in AOCI of \$4.5 million, which is due to actuarial gain of \$5.5 million as result of better than expected long-term returns on the fair value of assets, partially offset by net amortizations of prior service credits and net loss of \$1.0 million.

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

	2022	2021
Net prior service credit	\$ (5,031)	\$ (6,415)
Net loss	(3,701)	809
AOCI, ending	<u>\$ (8,732)</u>	<u>\$ (5,606)</u>
AOCI, beginning	\$ (5,606)	\$ (1,131)
Less amounts amortized during year		
Net prior service credit	1,383	1,383
Net loss	-	(321)
Amounts occurring during year		
Net prior service cost	-	-
Net (gain)/loss	(4,509)	(5,537)
AOCI, ending	<u>\$ (8,732)</u>	<u>\$ (5,606)</u>

The significant assumptions that are considered in the calculation of the APBO include the discount rate applied to the estimated future health care benefits (5.70% and 3.14% at December 31, 2022 and 2021, respectively), the expected long-term rate of return on assets assumed in expense was 6.3% and 5.5%, respectively, for 2022 and 2021 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, 2022, were annual increases of 6.50% in 2023 and 2024, reducing 0.25% per year for seven years and reaching 5.0% in 2030 and after. The health care cost trend rate assumptions used to estimate the actuarial liability as of December 31, 2021, were annual increases of 6.25% in 2022, reducing 0.25% per year for five years and reaching 5.0% in 2027 and after. The Company estimated the long-term return on plan assets based on historical and future estimated returns.

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

	2022	2021
Service cost	\$ 737	\$ 1,098
Interest cost	912	963
Expected return on assets	(1,164)	(1,042)
Net amortization	(1,383)	(1,062)
Net periodic benefit cost	<u>\$ (898)</u>	<u>\$ (43)</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, 2022 (in thousands):

2023	\$ 912
2024	1,099
2025	1,225
2026	1,383
2027	1,521
2028-2032	8,561

Executive pension restoration plan

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

The contributions and earnings thereon are held in a trust and the balances as of December 31, 2022 and 2021, were \$2.5 million and \$2.2 million, respectively, and are included in Other Assets with a corresponding liability in Employee Retirement Plan Obligations. In connection with this plan, the Company recognized expenses for contributions of \$230,645 and \$310,763 in 2022 and 2021, respectively.

Executive savings plan

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

The contributions and earnings thereon are held in a trust and the balance as of December 31, 2022 and 2021 was \$1.1 million and \$1.8 million, respectively, and are included in Other Assets, with a corresponding liability in Employee Retirement Plan Obligations. In connection with this plan, the Company recognized expenses of \$210,414 and \$180,940 in 2022 and 2021, respectively.

Retirement savings benefits plan

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

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

Employee contributions to the Retirement Plan for 2022 and 2021 were \$11.8 million and \$9.7 million, respectively. The Company contributions to the Retirement Plan for 2022 and 2021 were \$12.0 million and \$10.7 million, respectively.

11. Insurance Programs and Claims

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

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

12. Contract Commitments

The Company has a long-term contract that expires at through 2030. The following are the future minimum payments under this agreement as of December 31, 2022 (in

thousands):

2023	\$	208
2024		212
2025		217
2026		222
2027-2030		938
Total lease commitments	\$	<u>1,797</u>

13. Contingencies

Market billing disputes in good faith negotiations

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

Market disputes are addressed in the normal course of operations, some of which result in adjustments to previously issued settlement statements. When adjustments are made, the adjustment amounts are reallocated to market participants based on the allocation methodology related to the charge code being adjusted, with no net cost or credit being realized by the Company. With respect to pending market disputes at December 31, 2022 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 2022 or 2021.

Other matters

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

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

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

14. Supplemental Cash Flow Information (in thousands)

	2022	2021
Supplemental information:		
Cash paid for interest for bonds	<u>\$ 3,024</u>	<u>\$ 5,624</u>
Supplemental disclosure of noncash financing and investing activities		
Amortization of bond premium	\$ -	\$ 48
Amortization of bond issuance costs and loss of refunding	(1,481)	(1,476)
Generator fines interest included in interest expense	-	-
Change in purchases and development of fixed assets included in accounts payable and accrued expenses	796	(115)

15. Subsequent Events

The Company evaluates events or transactions that occur after December 31, 2022, but before financial statements are issued for potential recognition or disclosure in the financial statements. The Company has evaluated all subsequent events through April 12, 2023, the date the financial statements were issued, and the following item were noted that need to be disclosed.

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
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- Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
- Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
- For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
- Report data on a year-to-date basis.

1	Balance of Account 219 at Beginning of Preceding Year		1,130,964					1,130,964		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income							0		
3	Preceding Quarter/Year to Date Changes in Fair Value		4,474,775					4,474,775		
4	Total (lines 2 and 3)		4,474,775					4,474,775	16,219,072	20,693,847
5	Balance of Account 219 at End of Preceding Quarter/Year		5,605,739					5,605,739		
6	Balance of Account 219 at Beginning of Current Year		5,605,739					5,605,739		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income							0		
8	Current Quarter/Year to Date Changes in Fair Value		3,126,602					3,126,602		
9	Total (lines 7 and 8)		3,126,602					3,126,602	(21,735,756)	(18,609,154)

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

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
10	Balance of Account 219 at End of Current Quarter/Year		8,732,341					8,732,341		

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	714,370,267	714,370,267					
4	Property Under Capital Leases							
5	Plant Purchased or Sold							
6	Completed Construction not Classified							
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	714,370,267	714,370,267					
9	Leased to Others							
10	Held for Future Use							
11	Construction Work in Progress	10,050,207	10,050,207					
12	Acquisition Adjustments							
13	Total Utility Plant (8 thru 12)	724,420,474	724,420,474					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	591,011,443	591,011,443					
15	Net Utility Plant (13 less 14)	133,409,031	133,409,031					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	591,011,443	591,011,443					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							

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

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant							
22	Total in Service (18 thru 21)	591,011,443	591,011,443					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment							
33	Total Accum Prov (equals 14) (22,26,30,31,32)	591,011,443	591,011,443					

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

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

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

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

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

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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
61	(361) Structures and Improvements						
62	(362) Station Equipment						
63	(363) Energy Storage Equipment – Distribution						
64	(364) Poles, Towers, and Fixtures						
65	(365) Overhead Conductors and Devices						
66	(366) Underground Conduit						
67	(367) Underground Conductors and Devices						
68	(368) Line Transformers						
69	(369) Services						
70	(370) Meters						
71	(371) Installations on Customer Premises						
72	(372) Leased Property on Customer Premises						
73	(373) Street Lighting and Signal Systems						
74	(374) Asset Retirement Costs for Distribution Plant						
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)						
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights	10,561,101	0	0	0	0	10,561,101
78	(381) Structures and Improvements	162,251,658	0	0	0	0	162,251,658
79	(382) Computer Hardware	22,133,608	2,313,526	64,171			24,382,963
80	(383) Computer Software	474,052,160	9,528,657	0	0	0	483,580,817
81	(384) Communication Equipment	11,302,852	1,967,623	0	0	0	13,270,475

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
82	(385) Miscellaneous Regional Transmission and Market Operation Plant	19,888,496	740,501	305,744	0	0	20,323,253
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper						
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)	700,189,875	14,550,307	369,915	0	0	714,370,267
85	6. General Plant						
86	(389) Land and Land Rights						
87	(390) Structures and Improvements						
88	(391) Office Furniture and Equipment						
89	(392) Transportation Equipment						
90	(393) Stores Equipment						
91	(394) Tools, Shop and Garage Equipment						
92	(395) Laboratory Equipment						
93	(396) Power Operated Equipment						
94	(397) Communication Equipment						
95	(398) Miscellaneous Equipment						
96	SUBTOTAL (Enter Total of lines 86 thru 95)						
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant						
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)						
100	TOTAL (Accounts 101 and 106)	700,189,875	14,550,307	369,915	0	0	714,370,267
101	(102) Electric Plant Purchased (See Instr. 8)						

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
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)	700,189,875	14,550,307	369,915	0	0	714,370,267

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1. 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.		
1	Interconnection Process Enh. 20	324
2	2022 Campus Operations	982
3	Day Ahead Market Enhancements	1,073
4	EIM Sub-Entity SC Role	5,410
5	MSAA Phase 2	6,722
6	Custmer Enhancements Requests	10,371
7	Disconnected Pnode	10,458
8	WEIM Resource Sufficiency Eval	20,605
9	RC Forecas/ Schedule Reporting	21,026
10	Market Analysis Improvements	21,273
11	2022 HW and SW Purchases	24,461
12	Advanced Curtailment Tool	31,912
13	Building Maintenance Reserve	59,432
14	Hybrid Resources Phase 2C	67,547
15	Max Import Capibility (MIC)	76,321
16	SGME Upgrade	77,499
17	FRP Deliverability	94,526
18	Operation Notification System	99,691
19	PKI Certificate Usablility	115,040
20	EMS System Improvements	126,356
21	High Resolutions RR Smoke Data	130,958
22	RA Enhancement Track 1B	131,292
23	EI Paso EIM	136,976
24	Topology State Estimator Ph 2	150,068
25	Avangrid EIM	172,424
26	OATI Prepaid	186,000
27	RC 2021	202,367

CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
28	WAPA-DSW EIM	209,006
29	Outage Optimization	223,677
30	EIM 2021 Phase 2	350,411
31	Price Corrections	479,915
32	Hybrid Resources Phase 2B	1,364,403
33	CRR System Replacement	1,580,936
34	Settlement Upgrade	1,804,931
35	BARR Replacement Project	2,055,814
43	Total	10,050,207

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

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	554,720,923	554,720,923		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	36,660,435	36,660,435		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1					
9.2					
9.3					
9.4					
9.5					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	36,660,435	36,660,435		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(369,915)	(369,915)		
13	Cost of Removal				
14	Salvage (Credit)				
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(369,915)	(369,915)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1					
17.2					
17.3					
17.4					
17.5					

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

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
18	Book Cost or Asset Retirement Costs Retired	0	0		
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	591,011,443	591,011,443		
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	591,011,443	591,011,443		
28	General				
29	TOTAL (Enter Total of lines 20 thru 28)	591,011,443	591,011,443		

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Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	40024	680	186	680	186
3	40030	22,499	186	22,499	186
4	40046	47,977	186	47,977	186
5	40047	50,577	186	50,577	186
6	40049	48,153	186	48,153	186
7	40050	41,837	186	41,837	186
8	40054	4,951	186	4,951	186
9	40055	11,514	186	11,514	186
10	40056	14,545	186	14,545	186
11	40057	10,953	186	10,953	186
12	40058	10,149	186	10,149	186
13	40059	54,630	186	54,630	186
14	40060	3,735	186	3,735	186
15	40061	8,890	186	8,890	186
16	40062	9,048	186	9,048	186
17	40063	14,516	186	14,516	186
18	40065	4,955	186	4,955	186
19	40067	4,347	186	4,347	186
20	40068	790	186	790	186
21	40069	2,631	186	2,631	186
22	40070	830	186	830	186
23	40071	395	186	395	186
24	40072	316	186	316	186
25	40073	553	186	553	186
26	40074	1,106	186	1,106	186
27	40075	316	186	316	186
28	40076	395	186	395	186
29	43007	27,690	186	27,690	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
30	50007	2,291	186	2,291	186
31	50033	14,984	186	14,984	186
32	50059	8,914	186	8,914	186
33	50062	13,046	186	13,046	186
34	50192	1,817	186	1,817	186
35	50204	316	186	316	186
36	50416	158	186	158	186
37	50569	13,771	186	13,771	186
38	50589	158	186	158	186
39	50630	6,865	186	6,865	186
40	50647	4,193	186	4,193	186
41	50676	10,917	186	10,917	186
42	50710	3,769	186	3,769	186
43	50712	1,715	186	1,715	186
44	50732	7,031	186	7,031	186
45	50736	10,026	186	10,026	186
46	50773	1,343	186	1,343	186
47	50857	3,239	186	3,239	186
48	50892	3,597	186	3,597	186
49	51144	5,601	186	5,601	186
50	51150	3,257	186	3,257	186
51	51154	2,364	186	2,364	186
52	51155	2,454	186	2,454	186
53	51156	38,332	186	38,332	186
54	51166	2,686	186	2,686	186
55	51168	21,936	186	21,936	186
56	51169	3,371	186	3,371	186
57	51175	6,755	186	6,755	186
58	51179	6,944	186	6,944	186
59	51180	8,359	186	8,359	186
60	51182	15,042	186	15,042	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
61	51184	34,177	186	34,177	186
62	51187	5,214	186	5,214	186
63	51188	23,689	186	23,689	186
64	51189	3,704	186	3,704	186
65	51190	3,504	186	3,504	186
66	51191	869	186	869	186
67	51192	4,424	186	4,424	186
68	51193	3,950	186	3,950	186
69	51194	5,145	186	5,145	186
70	51195	2,528	186	2,528	186
71	51196	2,556	186	2,556	186
72	51197	2,133	186	2,133	186
73	51232	5,352	186	5,352	186
74	51235	4,345	186	4,345	186
75	51236	3,792	186	3,792	186
76	51400	711	186	711	186
77	51419	5,975	186	5,975	186
78	51422	4,597	186	4,597	186
79	51436	6,292	186	6,292	186
80	51454	4,029	186	4,029	186
81	51460	2,607	186	2,607	186
82	51556	3,994	186	3,994	186
83	51557	10,197	186	10,197	186
84	51562	9,091	186	9,091	186
85	51565	7,583	186	7,583	186
86	51583	2,872	186	2,872	186
87	51602	27,239	186	27,239	186
88	51707	9,837	186	9,837	186
89	51714	15,551	186	15,551	186
90	51720	4,068	186	4,068	186
91	51731	7,251	186	7,251	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
92	51732	3,532	186	3,532	186
93	51736	12,185	186	12,185	186
94	51737	25,443	186	25,443	186
95	51746	498	186	498	186
96	51752	3,792	186	3,792	186
97	51760	24,188	186	24,188	186
98	51761	3,487	186	3,487	186
99	51768	11,856	186	11,856	186
100	51770	2,640	186	2,640	186
101	51772	2,648	186	2,648	186
102	51779	6,824	186	6,824	186
103	51783	1,469	186	1,469	186
104	51785	9,434	186	9,434	186
105	51787	12,042	186	12,042	186
106	51791	11,217	186	11,217	186
107	51800	5,350	186	5,350	186
108	51815	14,229	186	14,229	186
109	51818	17,321	186	17,321	186
110	51826	4,592	186	4,592	186
111	51828	5,372	186	5,372	186
112	51829	28,923	186	28,923	186
113	51907	623	186	623	186
114	51915	6,478	186	6,478	186
115	51916	3,058	186	3,058	186
116	51917	16,201	186	16,201	186
117	51918	711	186	711	186
118	51922	48,611	186	48,611	186
119	51930	30,138	186	30,138	186
120	51935	477	186	477	186
121	51954	10,455	186	10,455	186
122	51965	4,702	186	4,702	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
123	51966	16,016	186	16,016	186
124	51967	2,984	186	2,984	186
125	51978	424	186	424	186
126	51980	9,759	186	9,759	186
127	51982	8,553	186	8,553	186
128	51983	11,110	186	11,110	186
129	51990	5,000	186	5,000	186
130	51994	4,007	186	4,007	186
131	52004	4,029	186	4,029	186
132	52008	7,775	186	7,775	186
133	52009	11,838	186	11,838	186
134	52011	7,953	186	7,953	186
135	52017	643	186	643	186
136	52021	3,193	186	3,193	186
137	53004	1,106	186	1,106	186
138	53008	917	186	917	186
139	53015	5,576	186	5,576	186
140	53017	4,959	186	4,959	186
141	53018	6,715	186	6,715	186
142	53022	5,359	186	5,359	186
143	53023	6,794	186	6,794	186
144	53024	2,147	186	2,147	186
145	53026	6,557	186	6,557	186
146	53028	1,048	186	1,048	186
147	53042	2,133	186	2,133	186
148	53043	3,160	186	3,160	186
149	53048	2,505	186	2,505	186
150	53050	2,636	186	2,636	186
151	53055	16,973	186	16,973	186
152	53064	7,034	186	7,034	186
153	53069	519	186	519	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
154	53071	3,555	186	3,555	186
155	53075	237	186	237	186
156	53086	158	186	158	186
157	53151	3,234	186	3,234	186
158	53152	44,775	186	44,775	186
159	53154	3,234	186	3,234	186
160	53156	776	186	776	186
161	53157	4,345	186	4,345	186
162	53160	3,234	186	3,234	186
163	53161	997	186	997	186
164	53164	3,595	186	3,595	186
165	53168	12,987	186	12,987	186
166	53169	3,234	186	3,234	186
167	53173	5,682	186	5,682	186
168	53174	21	186	21	186
169	53175	6,157	186	6,157	186
170	53184	3,234	186	3,234	186
171	53186	3,234	186	3,234	186
172	53190	3,313	186	3,313	186
173	53194	3,708	186	3,708	186
174	53201	28,191	186	28,191	186
175	53202	1,448	186	1,448	186
176	53203	3,234	186	3,234	186
177	53205	8,920	186	8,920	186
178	53209	3,234	186	3,234	186
179	53215	997	186	997	186
180	53229	6,152	186	6,152	186
181	53234	3,234	186	3,234	186
182	53258	15,717	186	15,717	186
183	53271	3,234	186	3,234	186
184	53280	16,452	186	16,452	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
185	53282	4,541	186	4,541	186
186	53283	4,803	186	4,803	186
187	53288	13,251	186	13,251	186
188	53500	1,448	186	1,448	186
189	53501	7,875	186	7,875	186
190	53502	997	186	997	186
191	53503	997	186	997	186
192	53506	39,602	186	39,602	186
193	53508	9,493	186	9,493	186
194	53510	4,680	186	4,680	186
195	53511	997	186	997	186
196	53512	4,115	186	4,115	186
197	53513	3,234	186	3,234	186
198	53514	1,448	186	1,448	186
199	53516	4,651	186	4,651	186
200	53517	1,708	186	1,708	186
201	53520	997	186	997	186
202	53521	7,147	186	7,147	186
203	53522	5,054	186	5,054	186
204	53523	11,264	186	11,264	186
205	53528	3,234	186	3,234	186
206	53531	4,241	186	4,241	186
207	53540	7,879	186	7,879	186
208	53547	2,498	186	2,498	186
209	53550	997	186	997	186
210	53552	9,100	186	9,100	186
211	53554	5,726	186	5,726	186
212	53564	1,448	186	1,448	186
213	53574	1,448	186	1,448	186
214	53579	308	186	308	186
215	53584	3,445	186	3,445	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
216	53587	11,980	186	11,980	186
217	53589	158	186	158	186
218	53590	997	186	997	186
219	53592	997	186	997	186
220	53596	2,498	186	2,498	186
221	53597	3,234	186	3,234	186
222	53600	10,482	186	10,482	186
223	53602	3,606	186	3,606	186
224	53608	308	186	308	186
225	53609	5,319	186	5,319	186
226	53613	4,774	186	4,774	186
227	53617	5,451	186	5,451	186
228	53619	18,021	186	18,021	186
229	53622	2,712	186	2,712	186
230	53633	4,286	186	4,286	186
231	53644	1,448	186	1,448	186
232	53645	3,234	186	3,234	186
233	53646	3,234	186	3,234	186
234	53647	3,234	186	3,234	186
235	53654	3,234	186	3,234	186
236	53700	31,870	186	31,870	186
237	53701	23,220	186	23,220	186
238	53702	23,612	186	23,612	186
239	53703	23,357	186	23,357	186
240	53704	41,161	186	41,161	186
241	53706	27,964	186	27,964	186
242	53707	28,343	186	28,343	186
243	53709	11,035	186	11,035	186
244	53710	31,130	186	31,130	186
245	53712	40,529	186	40,529	186
246	53715	23,612	186	23,612	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
247	53716	30,148	186	30,148	186
248	53717	29,874	186	29,874	186
249	53718	40,608	186	40,608	186
250	53722	29,440	186	29,440	186
251	53725	31,901	186	31,901	186
252	53726	10,949	186	10,949	186
253	53732	16,298	186	16,298	186
254	53737	23,393	186	23,393	186
255	53738	40,529	186	40,529	186
256	53747	25,975	186	25,975	186
257	53748	30,975	186	30,975	186
258	53751	22,415	186	22,415	186
259	53755	40,529	186	40,529	186
260	53762	23,890	186	23,890	186
261	53763	24,106	186	24,106	186
262	53765	40,529	186	40,529	186
263	53767	40,529	186	40,529	186
264	53772	22,655	186	22,655	186
265	53773	26,625	186	26,625	186
266	53774	20,100	186	20,100	186
267	53775	10,669	186	10,669	186
268	53776	40,529	186	40,529	186
269	53777	28,720	186	28,720	186
270	53782	40,608	186	40,608	186
271	53783	40,529	186	40,529	186
272	53785	24,244	186	24,244	186
273	53786	22,657	186	22,657	186
274	53788	31,870	186	31,870	186
275	53789	33,386	186	33,386	186
276	53793	40,529	186	40,529	186
277	53794	40,529	186	40,529	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
278	53795	30,417	186	30,417	186
279	53800	33,099	186	33,099	186
280	53801	40,529	186	40,529	186
281	53808	40,529	186	40,529	186
282	53812	21,500	186	21,500	186
283	53813	21,521	186	21,521	186
284	53815	40,836	186	40,836	186
285	53816	22,011	186	22,011	186
286	53817	40,529	186	40,529	186
287	53819	40,529	186	40,529	186
288	53822	40,608	186	40,608	186
289	53823	25,077	186	25,077	186
290	53825	23,760	186	23,760	186
291	53831	43,113	186	43,113	186
292	53833	23,741	186	23,741	186
293	53834	345	186	345	186
294	53841	40,529	186	40,529	186
295	53844	29,990	186	29,990	186
296	53845	23,027	186	23,027	186
297	53850	40,529	186	40,529	186
298	53851	22,955	186	22,955	186
299	53853	40,529	186	40,529	186
300	53854	40,608	186	40,608	186
301	53859	738	186	738	186
302	53860	738	186	738	186
303	53861	738	186	738	186
304	53865	738	186	738	186
305	53874	738	186	738	186
306	53878	738	186	738	186
307	53879	738	186	738	186
308	53881	831	186	831	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
309	53883	738	186	738	186
310	53888	738	186	738	186
311	53889	924	186	924	186
312	53891	738	186	738	186
313	53892	738	186	738	186
314	53894	924	186	924	186
315	53896	1,110	186	1,110	186
316	53897	427	186	427	186
317	53899	738	186	738	186
318	53904	738	186	738	186
319	53905	611	186	611	186
320	53906	611	186	611	186
321	53909	498	186	498	186
322	53910	498	186	498	186
323	53912	738	186	738	186
324	54000	19,838	186	19,838	186
325	54001	20,128	186	20,128	186
326	54002	17,078	186	17,078	186
327	54003	17,701	186	17,701	186
328	54004	15,672	186	15,672	186
329	54005	16,879	186	16,879	186
330	54006	15,008	186	15,008	186
331	54007	10,223	186	10,223	186
332	54008	10,435	186	10,435	186
333	54009	13,901	186	13,901	186
334	54010	15,495	186	15,495	186
335	54011	11,459	186	11,459	186
336	54012	15,273	186	15,273	186
337	54013	13,894	186	13,894	186
338	54014	8,235	186	8,235	186
339	54015	17,162	186	17,162	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
340	54016	14,572	186	14,572	186
341	54017	16,280	186	16,280	186
342	54018	12,267	186	12,267	186
343	54019	6,824	186	6,824	186
344	54020	14,713	186	14,713	186
345	54021	13,997	186	13,997	186
346	54022	9,495	186	9,495	186
347	54023	14,757	186	14,757	186
348	54024	14,721	186	14,721	186
349	54025	8,321	186	8,321	186
350	54026	12,446	186	12,446	186
351	54027	14,957	186	14,957	186
352	54028	16,414	186	16,414	186
353	54029	11,846	186	11,846	186
354	54030	17,032	186	17,032	186
355	54031	7,765	186	7,765	186
356	54032	10,890	186	10,890	186
357	54033	16,377	186	16,377	186
358	54034	17,040	186	17,040	186
359	54035	16,793	186	16,793	186
360	54036	18,879	186	18,879	186
361	54037	15,430	186	15,430	186
362	54038	8,305	186	8,305	186
363	54039	16,791	186	16,791	186
364	54040	15,137	186	15,137	186
365	54041	18,165	186	18,165	186
366	54042	8,742	186	8,742	186
367	54043	15,590	186	15,590	186
368	54044	17,488	186	17,488	186
369	54045	15,940	186	15,940	186
370	54046	9,850	186	9,850	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
371	54047	8,716	186	8,716	186
372	54048	8,344	186	8,344	186
373	54049	9,533	186	9,533	186
374	54050	11,284	186	11,284	186
375	54051	11,220	186	11,220	186
376	54052	12,072	186	12,072	186
377	54053	8,486	186	8,486	186
378	54054	23,102	186	23,102	186
379	54055	13,469	186	13,469	186
380	54056	8,909	186	8,909	186
381	54057	17,276	186	17,276	186
382	54058	16,764	186	16,764	186
383	54059	9,572	186	9,572	186
384	54060	15,200	186	15,200	186
385	54061	18,556	186	18,556	186
386	54062	12,054	186	12,054	186
387	54063	11,602	186	11,602	186
388	54064	9,373	186	9,373	186
389	54065	18,317	186	18,317	186
390	54066	10,677	186	10,677	186
391	54067	10,412	186	10,412	186
392	54068	9,936	186	9,936	186
393	54069	24,326	186	24,326	186
394	54070	15,635	186	15,635	186
395	54071	10,494	186	10,494	186
396	54072	9,770	186	9,770	186
397	54073	6,769	186	6,769	186
398	54074	10,397	186	10,397	186
399	54075	4,137	186	4,137	186
400	54076	9,686	186	9,686	186
401	54077	6,783	186	6,783	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
402	54078	16,161	186	16,161	186
403	54079	14,454	186	14,454	186
404	54080	17,790	186	17,790	186
405	54081	15,661	186	15,661	186
406	54082	13,880	186	13,880	186
407	54083	17,341	186	17,341	186
408	54084	21,208	186	21,208	186
409	54085	10,089	186	10,089	186
410	54086	10,649	186	10,649	186
411	54087	11,510	186	11,510	186
412	54088	8,854	186	8,854	186
413	54089	16,400	186	16,400	186
414	54090	17,855	186	17,855	186
415	54091	17,611	186	17,611	186
416	54092	5,178	186	5,178	186
417	54093	14,934	186	14,934	186
418	54094	10,634	186	10,634	186
419	54095	16,370	186	16,370	186
420	54096	12,189	186	12,189	186
421	54097	11,769	186	11,769	186
422	54098	11,823	186	11,823	186
423	54099	12,562	186	12,562	186
424	54100	9,646	186	9,646	186
425	54101	11,717	186	11,717	186
426	54102	10,082	186	10,082	186
427	54103	15,953	186	15,953	186
428	54104	20,982	186	20,982	186
429	54105	15,973	186	15,973	186
430	54106	10,016	186	10,016	186
431	54107	19,295	186	19,295	186
432	54108	16,531	186	16,531	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
433	54109	12,139	186	12,139	186
434	54110	16,738	186	16,738	186
435	54111	12,276	186	12,276	186
436	54112	13,911	186	13,911	186
437	54113	9,834	186	9,834	186
438	54114	13,548	186	13,548	186
439	54115	11,369	186	11,369	186
440	54116	10,573	186	10,573	186
441	54117	18,012	186	18,012	186
442	54118	17,797	186	17,797	186
443	54119	10,585	186	10,585	186
444	54120	15,744	186	15,744	186
445	54121	2,111	186	2,111	186
446	54122	3,438	186	3,438	186
447	54123	12,590	186	12,590	186
448	54124	9,869	186	9,869	186
449	54125	186	186	186	186
450	54126	9,560	186	9,560	186
451	54127	13,628	186	13,628	186
452	54128	17,365	186	17,365	186
453	54129	16,750	186	16,750	186
454	54130	17,300	186	17,300	186
455	54131	11,263	186	11,263	186
456	54132	9,034	186	9,034	186
457	54133	17,021	186	17,021	186
458	54134	10,325	186	10,325	186
459	54135	9,478	186	9,478	186
460	54136	14,271	186	14,271	186
461	54137	16,434	186	16,434	186
462	54138	13,417	186	13,417	186
463	54139	16,845	186	16,845	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
464	54140	11,591	186	11,591	186
465	54141	11,200	186	11,200	186
466	54142	3,508	186	3,508	186
467	54143	16,706	186	16,706	186
468	54144	12,450	186	12,450	186
469	54145	12,775	186	12,775	186
470	54146	9,819	186	9,819	186
471	54147	13,627	186	13,627	186
472	54148	19,750	186	19,750	186
473	54149	16,037	186	16,037	186
474	54150	16,406	186	16,406	186
475	54151	16,010	186	16,010	186
476	54152	6,428	186	6,428	186
477	54153	10,214	186	10,214	186
478	54154	16,020	186	16,020	186
479	54155	16,051	186	16,051	186
480	54156	13,650	186	13,650	186
481	54157	16,867	186	16,867	186
482	54158	15,398	186	15,398	186
483	54159	10,763	186	10,763	186
484	54160	10,453	186	10,453	186
485	54161	9,976	186	9,976	186
486	54162	8,819	186	8,819	186
487	54163	12,537	186	12,537	186
488	54164	4,455	186	4,455	186
489	54165	11,311	186	11,311	186
490	54166	17,680	186	17,680	186
491	54167	18,390	186	18,390	186
492	54168	12,949	186	12,949	186
493	54169	13,156	186	13,156	186
494	54170	12,949	186	12,949	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
495	54171	12,532	186	12,532	186
496	54172	18,013	186	18,013	186
497	54173	16,440	186	16,440	186
498	54174	10,259	186	10,259	186
499	54175	10,211	186	10,211	186
500	54176	19,384	186	19,384	186
501	54177	14,278	186	14,278	186
502	54178	15,100	186	15,100	186
503	54179	15,420	186	15,420	186
504	54180	10,587	186	10,587	186
505	54181	13,377	186	13,377	186
506	54182	13,522	186	13,522	186
507	54183	14,875	186	14,875	186
508	54184	12,137	186	12,137	186
509	54185	19,786	186	19,786	186
510	54186	14,208	186	14,208	186
511	54187	3,637	186	3,637	186
512	54188	15,932	186	15,932	186
513	54189	12,411	186	12,411	186
514	54190	5,331	186	5,331	186
515	54191	13,427	186	13,427	186
516	54192	4,019	186	4,019	186
517	54193	6,565	186	6,565	186
518	54194	11,463	186	11,463	186
519	54195	11,667	186	11,667	186
520	54196	12,229	186	12,229	186
521	54197	17,943	186	17,943	186
522	54198	6,815	186	6,815	186
523	54199	14,215	186	14,215	186
524	54200	12,526	186	12,526	186
525	54201	10,316	186	10,316	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
526	54202	15,027	186	15,027	186
527	54203	14,304	186	14,304	186
528	54204	17,328	186	17,328	186
529	54205	10,910	186	10,910	186
530	54206	16,151	186	16,151	186
531	54207	16,886	186	16,886	186
532	54209	14,433	186	14,433	186
533	54210	15,208	186	15,208	186
534	54211	16,460	186	16,460	186
535	54212	10,439	186	10,439	186
536	54213	12,246	186	12,246	186
537	54214	10,330	186	10,330	186
538	54215	2,553	186	2,553	186
539	54216	10,740	186	10,740	186
540	54217	13,047	186	13,047	186
541	54218	10,621	186	10,621	186
542	54219	17,042	186	17,042	186
543	54220	20,491	186	20,491	186
544	54221	21,198	186	21,198	186
545	54222	17,941	186	17,941	186
546	54223	15,852	186	15,852	186
547	54225	10,515	186	10,515	186
548	54226	11,240	186	11,240	186
549	54227	16,801	186	16,801	186
550	54228	10,896	186	10,896	186
551	54229	8,296	186	8,296	186
552	54230	15,927	186	15,927	186
553	54231	17,664	186	17,664	186
554	54232	15,427	186	15,427	186
555	54233	11,108	186	11,108	186
556	54234	13,065	186	13,065	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
557	54235	16,089	186	16,089	186
558	54236	14,088	186	14,088	186
559	54237	15,729	186	15,729	186
560	54238	14,618	186	14,618	186
561	54239	16,879	186	16,879	186
562	54240	3,453	186	3,453	186
563	54241	15,142	186	15,142	186
564	54242	11,683	186	11,683	186
565	54243	14,253	186	14,253	186
566	54244	9,244	186	9,244	186
567	54245	8,888	186	8,888	186
568	54246	11,359	186	11,359	186
569	54247	17,981	186	17,981	186
570	54248	10,868	186	10,868	186
571	54249	10,409	186	10,409	186
572	54250	8,408	186	8,408	186
573	54251	15,615	186	15,615	186
574	54252	8,906	186	8,906	186
575	54253	10,288	186	10,288	186
576	54254	10,696	186	10,696	186
577	54255	14,735	186	14,735	186
578	54256	10,272	186	10,272	186
579	54258	5,543	186	5,543	186
580	54260	6,517	186	6,517	186
581	54261	9,342	186	9,342	186
582	54262	15,205	186	15,205	186
583	54263	17,428	186	17,428	186
584	54264	15,604	186	15,604	186
585	54265	12,460	186	12,460	186
586	54266	11,055	186	11,055	186
587	54267	14,367	186	14,367	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
588	54268	13,237	186	13,237	186
589	54269	11,039	186	11,039	186
590	54270	14,232	186	14,232	186
591	54271	14,594	186	14,594	186
592	54272	15,404	186	15,404	186
593	54273	4,848	186	4,848	186
594	54274	13,389	186	13,389	186
595	54276	18,243	186	18,243	186
596	54277	8,464	186	8,464	186
597	54278	9,899	186	9,899	186
598	54279	2,615	186	2,615	186
599	54280	10,142	186	10,142	186
600	54281	11,354	186	11,354	186
601	54282	14,776	186	14,776	186
602	54283	12,165	186	12,165	186
603	54284	15,425	186	15,425	186
604	54285	9,217	186	9,217	186
605	54286	12,629	186	12,629	186
606	54287	8,832	186	8,832	186
607	54288	9,172	186	9,172	186
608	54289	10,568	186	10,568	186
609	54290	15,294	186	15,294	186
610	54291	12,737	186	12,737	186
611	54292	15,520	186	15,520	186
612	54293	12,200	186	12,200	186
613	54294	16,893	186	16,893	186
614	54295	13,862	186	13,862	186
615	54296	8,277	186	8,277	186
616	54297	14,085	186	14,085	186
617	54298	7,835	186	7,835	186
618	54299	14,743	186	14,743	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
619	54300	13,532	186	13,532	186
620	54301	13,927	186	13,927	186
621	54302	12,436	186	12,436	186
622	54303	15,281	186	15,281	186
623	54304	15,340	186	15,340	186
624	54305	15,188	186	15,188	186
625	54306	9,899	186	9,899	186
626	54307	6,952	186	6,952	186
627	54308	12,459	186	12,459	186
628	54309	12,470	186	12,470	186
629	54311	3,920	186	3,920	186
630	54312	13,600	186	13,600	186
631	54313	10,870	186	10,870	186
632	54314	10,313	186	10,313	186
633	54315	15,340	186	15,340	186
634	54316	8,568	186	8,568	186
635	54317	4,278	186	4,278	186
636	54318	14,868	186	14,868	186
637	54319	14,038	186	14,038	186
638	54320	18,995	186	18,995	186
639	54321	15,359	186	15,359	186
640	54322	15,633	186	15,633	186
641	54323	20,836	186	20,836	186
642	54324	10,008	186	10,008	186
643	54325	16,409	186	16,409	186
644	54326	15,408	186	15,408	186
645	54327	14,224	186	14,224	186
646	54328	10,908	186	10,908	186
647	54329	7,415	186	7,415	186
648	54331	14,776	186	14,776	186
649	54332	14,479	186	14,479	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
650	54333	14,343	186	14,343	186
651	54334	17,611	186	17,611	186
652	54336	9,430	186	9,430	186
653	54337	186	186	186	186
654	54338	13,630	186	13,630	186
655	54339	15,766	186	15,766	186
656	54340	13,963	186	13,963	186
657	54341	12,118	186	12,118	186
658	54342	18,488	186	18,488	186
659	54343	14,045	186	14,045	186
660	54344	10,395	186	10,395	186
661	54345	12,175	186	12,175	186
662	54346	17,106	186	17,106	186
663	54347	17,177	186	17,177	186
664	54348	19,480	186	19,480	186
665	54349	6,726	186	6,726	186
666	54350	17,526	186	17,526	186
667	54351	15,418	186	15,418	186
668	54352	9,980	186	9,980	186
669	54353	14,205	186	14,205	186
670	54354	8,450	186	8,450	186
671	54355	13,206	186	13,206	186
672	54356	11,042	186	11,042	186
673	54358	6,952	186	6,952	186
674	54359	9,806	186	9,806	186
675	54360	14,845	186	14,845	186
676	54361	14,269	186	14,269	186
677	54363	18,006	186	18,006	186
678	54364	9,915	186	9,915	186
679	54365	12,574	186	12,574	186
680	54367	14,424	186	14,424	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
681	54368	16,146	186	16,146	186
682	54369	14,271	186	14,271	186
683	54370	13,388	186	13,388	186
684	54371	14,504	186	14,504	186
685	54372	8,936	186	8,936	186
686	54373	6,972	186	6,972	186
687	54376	4,198	186	4,198	186
688	54377	2,418	186	2,418	186
689	54378	2,418	186	2,418	186
690	54382	4,012	186	4,012	186
691	54384	4,012	186	4,012	186
692	54385	2,728	186	2,728	186
693	54386	2,728	186	2,728	186
694	54387	4,012	186	4,012	186
695	54388	4,012	186	4,012	186
696	54389	1,719	186	1,719	186
697	54390	4,012	186	4,012	186
698	54391	4,012	186	4,012	186
699	54392	4,012	186	4,012	186
700	54393	4,012	186	4,012	186
701	54394	4,012	186	4,012	186
702	54395	4,012	186	4,012	186
703	54396	4,012	186	4,012	186
704	54402	4,198	186	4,198	186
705	54403	4,198	186	4,198	186
706	54405	4,198	186	4,198	186
707	54406	3,840	186	3,840	186
708	54407	4,198	186	4,198	186
709	54408	4,119	186	4,119	186
710	54412	4,105	186	4,105	186
711	54413	4,198	186	4,198	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
712	54414	4,384	186	4,384	186
713	54415	4,198	186	4,198	186
714	54416	4,198	186	4,198	186
715	54417	4,198	186	4,198	186
716	54418	4,012	186	4,012	186
717	54419	4,198	186	4,198	186
718	54420	4,105	186	4,105	186
719	54421	4,012	186	4,012	186
720	54423	4,198	186	4,198	186
721	54424	4,477	186	4,477	186
722	54425	4,012	186	4,012	186
723	54426	4,012	186	4,012	186
724	54427	4,012	186	4,012	186
725	54428	4,012	186	4,012	186
726	54431	4,198	186	4,198	186
727	54432	4,570	186	4,570	186
728	54433	4,012	186	4,012	186
729	54434	4,105	186	4,105	186
730	54435	4,198	186	4,198	186
731	54437	4,491	186	4,491	186
732	54438	4,198	186	4,198	186
733	54439	4,198	186	4,198	186
734	54440	4,291	186	4,291	186
735	54441	4,012	186	4,012	186
736	54442	4,012	186	4,012	186
737	54443	4,012	186	4,012	186
738	54444	4,198	186	4,198	186
739	54445	4,012	186	4,012	186
740	54446	4,012	186	4,012	186
741	54448	4,012	186	4,012	186
742	54449	313	186	313	186

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
743	54450	4,198	186	4,198	186
744	54452	4,012	186	4,012	186
745	60061	1	186	1	186
746	60070	3,640	186	3,640	186
747	60122	3,073	186	3,073	186
748	60134	1	186	1	186
749	50145-C	5,293	186	5,293	186
750	50212-C	7,268	186	7,268	186
751	50235-C	21,979	186	21,979	186
752	50238-C	3,425	186	3,425	186
753	50307-C	1,286	186	1,286	186
754	50350-C	8,534	186	8,534	186
755	50361-C	4,189	186	4,189	186
756	51135-QM	3,068	186	3,068	186
757	60113-FC	2,923	186	2,923	186
758	60156-C	1	186	1	186
759	60168-C	3,871	186	3,871	186
760	60175-C	5,214	186	5,214	186
761	60197-C	3,950	186	3,950	186
20	Total	8,784,957		8,784,957	
21	Generation Studies				
39	Total				
40	Grand Total	8,784,957		8,784,957	

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: StudyCostsIncurred

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

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS Credits Account Charged (d)	CREDITS Credits Amount (e)	Balance at End of Year (f)
1	Unbilled GIP Receivables	7,832,901	30,940,175		29,295,127	9,477,949
47	Miscellaneous Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	7,832,901				9,477,949

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

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

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

Line No.	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1						
2					165,395,000	3,015,138
3					165,395,000	3,015,138
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
33					165,395,000	3,015,138

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR	BALANCE AT BEGINNING OF YEAR
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)
1	Property Taxes	Property Tax			0	
2	Subtotal Property Tax				0	0
3	FICA	Federal Tax			980,291	
4	Medicare	Federal Tax			261,289	
5	Subtotal Federal Tax				1,241,580	0
6	California Unemployment Tax	State Tax			5,257	
7	Subtotal State Tax				5,257	0
8	Use Tax	Sales And Use Tax			0	
9	Subtotal Sales And Use Tax				0	0
10	Environmental & Other	Miscellaneous Other Tax			0	0
11	Subtotal Miscellaneous Other Tax				0	0
40	TOTAL				1,246,837	0

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR	BALANCE AT END OF YEAR	DISTRIBUTION OF TAXES CHARGED
				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)
1	27,344	27,344		0		
2	27,344	27,344	0	0	0	0
3	5,599,504	5,535,472		1,044,323		
4	1,742,358	1,721,176		282,471		
5	7,341,862	7,256,648	0	1,326,794	0	0
6	133,951	132,802		6,406		
7	133,951	132,802	0	6,406	0	0
8	9,300	9,300		0		
9	9,300	9,300	0	0	0	0
10	154,963	154,963		0		
11	154,963	154,963	0	0	0	0
40	7,667,420	7,581,057		1,333,200		

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

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

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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OTHER DEFERRED CREDITS (Account 253)

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Unearned Revenue	0		915,720	915,720	0
2	Accrued Taxes	58,363	408.1	198,378	280,031	140,016
3	HANA Admin Fees	693,750		600,000	761,250	855,000
4	RC Fees	(55)		19,607,281	19,607,280	(56)
47	TOTAL	752,058		21,321,379	21,564,281	994,960

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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Electric Operating Revenues

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

Electric Operating Revenues

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
21	(456) Other Electric Revenues						
22	(456.1) Revenues from Transmission of Electricity of Others						
23	(457.1) Regional Control Service Revenues	185,658,632	186,153,740				
24	(457.2) Miscellaneous Revenues	60,898,790	58,103,470				
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	246,557,422	244,257,210				
27	TOTAL Electric Operating Revenues	246,557,422	244,257,210				

Line 12, column (b) includes \$ of unbilled revenues.

Line 12, column (d) includes MWH relating to unbilled revenues

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	GMC Forward Scheduling inter-SC Trades Grid Management Charge	676,396	1,406,384	2,188,092	2,923,512
2	GMC Bid Transaction Fee	120,196	251,279	395,950	530,877
3	GMC CRR Transaction Fee	211,223	520,996	856,860	1,517,660
4	GMC Market Services Charge	18,737,670	39,951,069	63,029,292	80,579,919
5	GMC System Operations Charge	19,658,320	41,634,735	69,432,775	89,056,596
6	GMC CRR Services Charge	511,585	1,060,194	1,654,727	2,184,658
7	GMC Transmission Ownership Rights Charge	126,843	316,070	503,497	594,410
8	GMC Scheduling Coordinator ID Charge	1,972,500	4,008,000	6,127,500	8,271,000
46	TOTAL	42,014,733	89,148,727	144,188,693	185,658,632

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of Lines 62 thru 67)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power		
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses		
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)		
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)		
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	4,292,955	3,402,231
85	(561.1) Load Dispatch-Reliability	14,688,417	13,855,292
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	8,944,985	8,392,683
87	(561.3) Load Dispatch-Transmission Service and Scheduling	8,216,726	9,036,540

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
88	(561.4) Scheduling, System Control and Dispatch Services		
89	(561.5) Reliability, Planning and Standards Development	10,669,636	9,247,146
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies	3,424,819	3,593,730
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses		
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses		
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others		
97	(566) Miscellaneous Transmission Expenses		
98	(567) Rents		
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	50,237,538	47,527,622
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	15,738,338	14,485,113
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment		
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines		
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of Lines 101 thru 110)	15,738,338	14,485,113
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	65,975,876	62,012,735
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision	14,443,610	12,022,763

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
116	(575.2) Day-Ahead and Real-Time Market Facilitation	5,731,542	5,584,317
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation	0	(1,053)
120	(575.6) Market Monitoring and Compliance	5,405,133	5,982,362
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	25,580,285	23,588,389
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware	2,394,409	1,921,618
127	(576.3) Maintenance of Computer Software	7,120,941	5,648,883
128	(576.4) Maintenance of Communication Equipment	4,172,330	4,254,076
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)	13,687,680	11,824,577
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)	39,267,965	35,412,966
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering		
135	(581) Load Dispatching		
136	(582) Station Expenses		
137	(583) Overhead Line Expenses		
138	(584) Underground Line Expenses		
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses		
141	(587) Customer Installations Expenses		
142	(588) Miscellaneous Expenses		
143	(589) Rents		
144	TOTAL Operation (Enter Total of Lines 134 thru 143)		
145	Maintenance		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
146	(590) Maintenance Supervision and Engineering		
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment		
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines		
150	(594) Maintenance of Underground Lines		
151	(595) Maintenance of Line Transformers		
152	(596) Maintenance of Street Lighting and Signal Systems		
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant		
155	TOTAL Maintenance (Total of Lines 146 thru 154)		
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)		
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision		
160	(902) Meter Reading Expenses	0	(5)
161	(903) Customer Records and Collection Expenses	8,698,816	8,330,370
162	(904) Uncollectible Accounts		
163	(905) Miscellaneous Customer Accounts Expenses	702,946	326,545
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	9,401,762	8,656,910
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	5,558,507	4,737,102
169	(909) Informational and Instructional Expenses		
170	(910) Miscellaneous Customer Service and Informational Expenses	2,040,040	1,891,777
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	7,598,547	6,628,879
172	7. SALES EXPENSES		
173	Operation		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	55,580,890	51,757,497
182	(921) Office Supplies and Expenses	3,542,976	3,882,506
183	(Less) (922) Administrative Expenses Transferred-Credit		
184	(923) Outside Services Employed	16,365,096	14,185,256
185	(924) Property Insurance	2,694,819	2,372,266
186	(925) Injuries and Damages		
187	(926) Employee Pensions and Benefits		
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	715,072	1,218,461
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	37,671	38,284
192	(930.2) Miscellaneous General Expenses	1,201,866	1,089,434
193	(931) Rents	3,568,657	3,731,243
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	83,707,047	78,274,947
195	Maintenance		
196	(935) Maintenance of General Plant	3,201,923	2,101,417
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	86,908,970	80,376,364
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	209,153,120	193,087,854

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TRANSMISSION OF ELECTRICITY BY ISO/RTOs

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1	San Diego Gas & Electric Co.	FNO	384 HV Wheeling Revenue	(31,613,535)	
2	San Diego Gas & Electric Co.	FNO	374 HV Access Revenue	(578,410,802)	
3	San Diego Gas & Electric Co.				(610,024,337)
4	Southern California Edison Co.	FNO	374 HV Access Revenue	(1,234,281,142)	0
5	Southern California Edison Co.	FNO	385 LV Wheeling Revenue	(278,322)	0
6	Southern California Edison Co.	FNO	384 HV Wheeling Revenue	(124,768,127)	0
7	Southern California Edison Co.				(1,359,327,591)
8	Pacific Gas & Electric Com	FNO	384 HV Wheeling Revenue	(200,574,042)	0
9	Pacific Gas & Electric Com	FNO	385 LV Wheeling Revenue	(108,989,803)	0
10	Pacific Gas & Electric Com	FNO	374 HV Access Revenue	(1,016,440,722)	0
11	Pacific Gas & Electric Com				(1,326,004,567)
12	City of Azusa - PTO	FNO	374 HV Access Revenue	(1,166,302)	0
13	City of Azusa - PTO	FNO	384 HV Wheeling Revenue	(3,167)	0
14	City of Azusa - PTO				(1,169,469)
15	City of Banning - PTO	FNO	384 HV Wheeling Revenue	(14,685)	0
16	City of Azusa - PTO	FNO	374 HV Access Revenue	(872,533)	0
17	City of Azusa - PTO				(887,218)
18	City of Anaheim - PTO	FNO	374 HV Access Revenue	(32,397,475)	0
19	City of Anaheim - PTO	FNO	384 HV Wheeling Revenue	(248,183)	0
20	City of Anaheim - PTO				(32,645,658)
21	City of Vernon - PTO	FNO	384 HV Wheeling Revenue	(41,968)	0
22	City of Vernon - PTO	FNO	374 HV Access Revenue	(2,646,693)	0

TRANSMISSION OF ELECTRICITY BY ISO/RTOs

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
23	City of Vernon - PTO				(2,688,661)
24	City of Riverside - PTO	FNO	374 HV Access Revenue	(32,232,725)	0
25	City of Riverside - PTO	FNO	384 HV Wheeling Revenue	(235,395)	0
26	City of Riverside - PTO				(32,468,120)
27	City of Pasadena - PTO	FNO	374 HV Access Revenue	(15,765,723)	0
28	City of Pasadena - PTO	FNO	384 HV Wheeling Revenue	(223,199)	0
29	City of Pasadena - PTO				(15,988,922)
30	DATC Path 15, LLC	FNO	374 HV Access Revenue	(20,226,247)	0
31	DATC Path 15, LLC				(20,226,247)
32	STARTRANS IO, LLC	FNO	384 HV Wheeling Revenue	(8,891)	0
33	STARTRANS IO, LLC	FNO	374 HV Access Revenue	(2,793,993)	0
34	STARTRANS IO, LLC				(2,802,884)
35	Trans Bay Cable, LLC	FNO	374 HV Access Revenue	(119,899,631)	0
36	Trans Bay Cable, LLC				(119,899,631)
37	Citizens Sunrise Transmission LLC	FNO	374 HV Access Revenue	(15,174,156)	0
38	Citizens Sunrise Transmission LLC				(15,174,156)
39	Valley Electric Association, Inc.-PTO	FNO	384 HV Wheeling Revenue	(296,958)	0
40	Valley Electric Association, Inc.-PTO	FNO	385 LV Wheeling Revenue	(28,562)	0
41	Valley Electric Association, Inc.-PTO				(325,520)
42	City of Colton-TO18	FNO	384 HV Wheeling Revenue	(19,916)	
43	City of Colton-TO18	FNO	374 HV Access Revenue	(1,146,983)	
44	City of Colton-TO18				(1,166,899)
45	GridLiance West LLC -TO19	FNO	374 HV Access Revenue	(32,130,833)	
46	GridLiance West LLC -TO19	FNO	384 HV Wheeling Revenue	(7,792,073)	
47	GridLiance West LLC -TO19				(39,922,906)

TRANSMISSION OF ELECTRICITY BY ISO/RTOs

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
48	Citizens Sycamore-Penasquitos Transmission LLC	FNO	374 HV Access Revenue	(3,875,362)	
49	Citizens Sycamore-Penasquitos Transmission LLC				(3,875,362)
50	Mid American Central California Transco, LLC	FNO	374 HV Access Revenue	(1,088,822)	
51	Mid American Central California Transco, LLC				(1,088,822)
52	Horizon West Transmission, LLC - TO26	FNO	374 HV Access Revenue	(19,056,866)	
53	Horizon West Transmission, LLC - TO26				(19,056,866)
54	DesertLink, LLC - TO27	FNO	384 HV Wheeling Revenue	(18,451,685)	
55	DesertLink, LLC - TO27	FNO	374 HV Access Revenue	(4,988,573)	
56	DesertLink, LLC - TO27				(23,440,258)
57	Morongo Transmission LLC	FNO	374 HV Access Revenue	(44,506,417)	
58	Morongo Transmission LLC				(44,506,417)
40	TOTAL			(3,672,690,511)	(3,672,690,511)

Name of Respondent: California Independent System Operator Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2023	Year/Period of Report End of: 2022/ Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Bank Service Fee	281,306
7	Board of Directors Fees and Expense	920,560
46	TOTAL	1,201,866

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

Line No.	Functional Classification (a)	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges
		Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant					
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant- Conventional					
5	Hydraulic Production Plant- Pumped Storage					
6	Other Production Plant					
7	Transmission Plant					
8	Distribution Plant					
9	Regional Transmission and Market Operation	30,567,894				30,567,894
10	General Plant					
11	Common Plant-Electric					
12	TOTAL	30,567,894				30,567,894

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

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B. Basis for Amortization Charges

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	#380	10,561.1	1 year		0%		0 days
13	#381	78,119.292	2 years		48.147%		12 years
14	#382	3,451.093	7 years		14.1537%		1 year
15	#383	24,820.049	19 years		5.1326%		2 years
16	#384	3,461.858	4 years		26.0869%		3 years
17	#385	2,945.433	7 years		14.4929%		3 years

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REGULATORY COMMISSION EXPENSES

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (d)	Deferred in Account 182.3 at Beginning of Year (e)	EXPENSES INCURRED DURING YEAR	EXPENSES INCURRED DURING YEAR
						CURRENTLY CHARGED TO	CURRENTLY CHARGED TO
						Department (f)	Account No. (g)
1	FERC Hearings		715,072	715,072		GenCounsel	928.0
46	TOTAL		715,072	715,072			

REGULATORY COMMISSION EXPENSES

Line No.	EXPENSES INCURRED DURING YEAR CURRENTLY CHARGED TO	EXPENSES INCURRED DURING YEAR	AMORTIZED DURING YEAR	AMORTIZED DURING YEAR	AMORTIZED DURING YEAR
	Amount (h)	Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
1	715,072				
46	715,072				

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DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission	47,173,446		
5	Regional Market	23,493,693		
6	Distribution			
7	Customer Accounts	8,516,959		
8	Customer Service and Informational	6,863,880		
9	Sales			
10	Administrative and General	54,869,704		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	140,917,682		
12	Maintenance			
13	Production			
14	Transmission	5,069,297		
15	Regional Market	12,916,246		
16	Distribution			
17	Administrative and General	(8,404,221)		
18	TOTAL Maintenance (Total of lines 13 thru 17)	9,581,322		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)			
21	Transmission (Enter Total of lines 4 and 14)	52,242,743		
22	Regional Market (Enter Total of Lines 5 and 15)	36,409,939		
23	Distribution (Enter Total of lines 6 and 16)			
24	Customer Accounts (Transcribe from line 7)	8,516,959		
25	Customer Service and Informational (Transcribe from line 8)	6,863,880		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	46,465,483		

DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	150,499,004		150,499,004
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			

DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			0
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	150,499,004	0	150,499,004
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				

DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts			
96	TOTAL SALARIES AND WAGES	150,499,004	0	150,499,004

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Monthly ISO/RTO Transmission System Peak Load

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: EDRP									
1	January	28,116	3	7	6,743,684	141,087	621,437			0
2	February	27,319	23	7	6,693,812	121,327	755,610			0
3	March	26,622	24	8	6,332,267	91,575	806,430			0
4	Total for Quarter 1				19,769,763	353,989	2,183,477	0	0	0
5	April	31,845	8	7	4,923,079	99,315	748,185			0
6	May	31,900	25	7	5,648,052	131,680	858,480			0
7	June	38,703	27	7	7,712,648	170,520	1,091,779			0
8	Total for Quarter 2				18,283,779	401,515	2,698,444	0	0	0
9	July	39,891	18	6	7,569,848	189,284	1,151,049			0
10	August	42,605	16	6	7,006,557	166,290	1,220,183			0
11	September	47,344	6	5	6,752,524	143,836	1,222,348			0
12	Total for Quarter 3				21,328,929	499,410	3,593,580	0	0	0
13	October	32,919	5	6	5,419,792	132,795	877,475			0
14	November	27,091	30	7	4,446,095	248,180	595,947			0
15	December	28,212	14	7	6,109,068	382,442	853,593			0
16	Total for Quarter 4				15,974,955	763,417	2,327,015	0	0	0
17	Total Year to Date/Year				75,357,426	2,018,331	10,802,516	0	0	0

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MONTHLY PEAKS AND OUTPUT

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: EDRP					
29	January	16,592,016		28,116	3	7
30	February	14,520,095		27,319	23	7
31	March	15,734,182		26,622	24	9
32	April	15,139,205		31,845	8	7
33	May	16,485,950		31,900	25	7
34	June	18,730,623		38,703	27	7
35	July	20,781,511		39,891	18	6
36	August	22,237,262		42,605	16	6
37	September	20,739,713		47,344	6	5
38	October	17,473,044		32,919	5	6
39	November	15,556,268		27,091	30	7
40	December	16,998,166		28,212	14	7
41	Total	210,988,035	0			