

Attachment C

One Time Calculation of Incremental Cost for Each (All) Eligible Resource(s)

480-109-210(2)(a)(i) Utility must make a one-time calculation of incremental cost for each eligible resource at the time of acquisition or, for historic acquisitions, the best information available at the time of acquisition

Formula **One Time Calculation** of Incremental Cost:

Energy-Levelized Incremental Cost:
 [Levelized Cost Eligible Renewable Resource – Levelized Cost Alternative]

Capacity-Levelized Incremental Cost:
 [Levelized Cost Eligible Renewable Resource – Levelized Cost Alternative]

Energy + Capacity = Incremental Cost

Resource	Incremental Levelized Cost (\$/REC/MWh)	Levelized Cost Eligible Renewable Resource (\$/MWh)	\$	Energy	Capacity	Capacity	\$	\$
			Total Annual Cost (\$)	Levelized Cost	Levelized Cost	Total Alternative Cost (\$)	Incremental Cost (\$)	Washington Share (\$)
Adams Solar	1.40	-	-	-	-	-	-	-
Bear Creek Solar	1.40	-	-	-	-	-	-	-
Bigfork	(19.34)	27.31	\$61,588.09	35.52	11.13	\$105,196.07	(43,608)	-
Blundell ¹	-	-	-	-	-	-	-	-
Blundell II	(63.54)	30.12	2,819,202	80.70	13.62	8,829,294	(6,010,091)	-
Bly Solar	1.40	-	-	-	-	-	-	-
Campbell Hill - WIJAM (2021)	(35.51)	69.96	20,609,599	82.64	16.74	29,273,265	(8,663,666)	-
Campbell Hill - WCA (2020)	18.22	-	-	-	-	-	-	-
Cedar Springs Wind I	(32.08)	16.89	12,647,624	50.00	20.13	52,511,159	(39,863,534)	-
Cedar Springs Wind II	33.48	1.85	1,288,231	36.39	18.02	37,799,677	(36,511,446)	-
Cedar Springs Wind III	(31.82)	16.89	8,153,662	33.09	15.62	23,515,342	(15,361,680)	-
Dunlap I - WIJAM (2021)	(23.52)	49.88	20,108,704	\$57.78	\$13.59	28,774,507	(8,665,802)	-
Dunlap I - WCA (2020)	18.22	-	-	-	-	-	-	-
Ekola Flats Wind	(40.57)	6.39	4,902,777	\$34.01	\$17.52	39,568,627	(34,665,850)	-
Elbe Solar	1.40	-	-	-	-	-	-	-
Enterprise	1.90	-	-	-	-	-	-	-
Footo Creek I ¹	-	-	-	-	-	-	-	-
Glenrock I - WIJAM (2021)	(4.58)	59.03	19,684,219	\$48.75	\$14.07	20,945,850	(1,261,631)	-
Glenrock I - WCA (2020)	18.22	-	-	-	-	-	-	-
Glenrock III	(3.85)	59.45	7,645,460	\$48.71	\$13.66	8,020,204	(374,744)	-
Goodnoe Hills	17.09	74.51	20,279,851	\$45.94	\$11.49	15,628,690	4,651,161	-
Granite Mountain East ²								
Granite Mountain West ²								
High Plains	0.42	64.92	21,864,069	\$48.32	\$14.06	21,008,082	855,987	-
JC Boyle (Upgrade 2005)	(66.44)	3.26	113,445	\$39.00	\$28.09	2,336,870	(2,223,425)	-
Latigo Wind	(36.35)	63.91	10,292,323	93.44	6.83	16,145,777	(5,853,454)	-
Leaning Juniper	18.28	77.53	21,752,206	\$49.28	11.71	17,111,301	4,640,905	-
Lemolo 1 (Upgrade 2003)	(45.23)	3.91	51,351	37.76	11.37	645,674	(594,322)	-
Lemolo 2 (Upgrade 2009)	(65.65)	51.48	885,532	92.54	24.59	2,014,854	(1,129,323)	-
Marengo I	14.60	75.34	31,676,043	\$46.99	\$12.53	25,020,676	6,655,367	-
Marengo II	20.50	82.25	16,532,487	47.55	12.90	12,151,200	4,381,287	-
McFadden Ridge	(8.59)	56.80	5,432,069	\$48.31	\$14.81	6,037,066	(604,997)	-
Mountain Wind 1	(13.30)	61.96	9,950,466	\$65.86	\$9.40	12,085,736	(2,135,271)	-
Mountain Wind 2	(4.46)	70.58	15,470,418	\$65.79	\$9.25	16,447,372	(976,954)	-
Pavant I	1.50	-	-	-	-	-	-	-
Pavant Solar II LLC	(61.07)	48.80	6,099,573	\$95.16	\$15.01	13,771,475	(7,671,902)	-
Pioneer Wind Park I LLC	(38.89)	63.91	18,007,725	95.46	7.34	28,963,702	(10,955,977)	-
Prospect 2 (Upgrade 1999)	(40.27)	4.31	39,062	34.93	10.47	411,164	(372,102)	-
Rock River I	11.72	48.51	7,052,295	\$33.81	\$3.47	5,419,860	1,632,435	-
Rolling Hills	(8.81)	55.11	16,990,626	\$48.70	\$14.26	19,410,266	(2,419,641)	-
Sage Solar I, LLC	(22.01)	47.54	2,106,878	27.87	33.56	2,722,784	(615,906)	-
Sage Solar II, LLC	(23.88)	45.67	2,024,146	27.87	33.56	2,722,784	(698,638)	-
Sage Solar III, LLC	(23.53)	47.51	1,749,290	27.87	34.82	2,308,186	(558,896)	-
Seven Mile Hill I - WIJAM (2021)	(17.13)	46.98	17,170,798	\$48.48	\$14.05	22,852,716	(5,681,918)	-
Seven Mile Hill I - WCA (2020)	18.22	-	-	-	-	-	-	-
Seven Mile Hill II - WIJAM (2021)	(18.13)	46.35	3,400,013	\$48.68	\$14.93	4,666,188	(1,266,174)	-
Seven Mile Hill II - WCA (2020)	18.22	-	-	-	-	-	-	-
Sweetwater Solar, LLC	(45.77)	44.13	7,425,410	26.88	35.81	10,548,341	(3,122,931)	-
Top of the World - WIJAM (2021)	(30.55)	69.94	41,834,485	83.03	16.14	59,316,513	(17,482,028)	-
Top of the World - WCA (2020)	18.22	-	-	-	-	-	-	-
TB Flats Wind I	(32.84)	18.42	18,860,759	34.77	16.61	52,615,494	(33,754,734)	-
TB Flats Wind II	(38.33)	13.30	8,415,593	35.28	16.99	33,074,688	(24,659,095)	-
Wolverine Creek	10.67	62.19	10,883,366	\$40.56	\$10.96	9,016,465	1,866,901	-
Total Renewable Resource Cost			178,446,620			189,779,638	(11,333,018)	-

NOTES:

- Washington's share of the resource varies from year to year, depending on the state's actual System Generation (SG) Allocation factor.
- Resources generated in 2020 are allocated based on PacificCorp's West Control Area Methodology (WCA)
 - Under the WCA, RECs from wind on PacificCorp's East side have an incremental cost equal to the weighted average incremental cost of west-side wind resources
- Resources generated in 2021 are allocated based on PacificCorp's Washington Interjurisdictional Allocation Methodology (WIJAM)
 - Under WIJAM, RECs from all resources have a standard incremental cost calculation.
- ¹ WAC 480-109-210 (2)(G) - Legacy resources. Any eligible resource that the utility acquired prior to March 31, 1999, is deemed to have an incremental cost of zero.
- ² REC purchase executed November 6, 2019; Projects were operational 9/21/16 and 9/30/16, respectively.
- Facilities located in Salt Lake County, Utah - a state in which PacificCorp serves retail electrical customers.
- PacificCorp also purchases the energy for these facilities under a long-term (> 12 months) Qualifying Facility (QF) power purchase agreement. (WAC 480-109-060 (12)(e))

Washington Share:	
2021 REC RESOURCES	
TOTAL INCREMENTAL COST = ENERGY + CAPACITY	-

2020 Actual Data: Annual Calculation of Revenue Requirement Ratio

480-109-210(2)(a)(ii) Utility must annually calculate its revenue requirement ratio for all eligible resources used for target year compliance.

Formula **Annual Calculation** of Incremental Cost (Revenue Requirement Ratio):

1) Total Incremental Cost All* Resources:

{[sum of incremental costs of All* eligible resources + cost of unbundled RECs] - [revenue RECs]} / annual revenue requirement

2) Total Incremental Cost Required Resources for Target Year:

{[sum of incremental costs of Target Year* eligible resources used for target year compliance + cost of unbundled RECs] - [revenue RECs]} / annual revenue requirement

Resource	TARGET YEAR: ALL AVAILABLE RESOURCES BASED ON ACTUAL RESULTS			TARGET YEAR: FORECAST SUBJECT TO CHANGE		
	sum of incremental costs of all eligible resources	RECs Generated or Purchased	Revenue from REC sales	sum of incremental costs of all eligible	RECs purchased	Revenue from REC sales
Adams Solar	2,395	1,711	0			
Bear Creek Solar	2,607	1,862	0			
Bly Solar	2,339	1,671	0			
Campbell Hill - WIJAM (2021)	(710,276)	20,000	0			
Campbell Hill - WCA (2020)	507,760	27,866	0			
Cedar Springs Wind I	(641,560)	20,000	0			
Cedar Springs Wind II	669,690	20,000	0			
Dunlap I - WCA (2020)	617,417	33,884	0			
Elbe Solar	2,467	1,762	0			
Enterprise	36,699	19,315	0			
Glenrock I - WIJAM (2021)	(91,585)	20,000	0			
Glenrock I - WCA (2020)	596,426	32,732	0			
Goodnoe Hills	624,828	36,562	0			
Granite Mountain East ¹		75,000	0			
Granite Mountain West ¹		75,000	0			
High Plains	4,215	10,000	0			
JC Boyle (Upgrade 2005)	(12,756)	192	0			
Leaning Juniper	652,859	35,709	0			
Lemolo 1 (Upgrade 2003)	(30,983)	685	0			
Lemolo 2 (Upgrade 2009)	(4,005)	61	0			
Marengo I	408,263	27,956	0			
Marengo II	586,712	28,621	0			
Pavant I	14,571	9,714	0			
Prospect 2 (Upgrade 1999)	(9,625)	239	0			
Rolling Hills	(260,151.54)	29,517.00	0			
Seven Mile Hill I - WCA (2020)	633,580	34,771	0			
Top of the World - WCA (2020)	768,911	42,198	0			
Total	4,625,799	607,028	0			
WA Share	4,625,799	607,028	0			

Annual Revenue Requirement (most recent rate case)	330,209,153	
	CALCULATION 1 : 4,625,799	CALCULATION 2:
	1.40%	

NOTES:

Washington's share of the resource varies from year to year, depending on the state's actual System Generation (SG) Allocation factor.

Resources generated in 2020 are allocated based on PacifiCorp's West Control Area Methodology (WCA)

Under the WCA, RECs from wind on PacifiCorp's East side have an incremental cost equal to the weighted average incremental cost of west-side wind resources

Resources generated in 2021 are allocated based on PacifiCorp's Washington Interjurisdictional Allocation Methodology (WIJAM)

Under WIJAM, RECs from all resources have a standard incremental cost calculation

¹ REC purchase executed November 6, 2019; Projects were operational 9/21/16 and 9/30/16, respectively.

Facilities located in Salt Lake County, Utah - a state in which PacifiCorp serves retail electrical customers

PacifiCorp also purchases the energy for these facilities under a long-term (> 12 months) Qualifying Facility (QF) power purchase agreement. (WAC 480-109-060 (12)(e))

2021 Estimated Data: Annual Calculation of Revenue Requirement Ratio

480-109-210(2)(a)(ii) Utility must annually calculate its revenue requirement ratio for all eligible resources used for target year compliance

Formula **Annual Calculation** of Incremental Cost (Revenue Requirement Ratio):

1) Total Incremental Cost All* Resources:

{[sum of incremental costs of All* eligible resources + cost of unbundled RECs] - [revenue RECs]} / annual revenue requirement

2) Total Incremental Cost Required Resources for Target Year:

{[sum of incremental costs of Target Year* eligible resources used for target year compliance + cost of unbundled RECs] - [revenue RECs]} / annual revenue requirement

Resource	ALL AVAILABLE RESOURCES ESTIMATED			TARGET YEAR: BASED ON EXPECTED COMPLIANCE RESOURCES		
	sum of incremental costs of all eligible resources	RECs Generated or Purchased	Revenue from REC sales	sum of incremental costs of all eligible	RECs purchased	Revenue from REC sales
Adams Solar	6,478	4,627	0	6,478	4,627	
Bear Creek Solar	6,728	4,806	0	6,728	4,806	
Bigfork	(1,740)	90	0	(1,740)	90	
Blundell	0	16,104	0	0	16,104	
Blundell II	(492,326)	7,748	0	(492,326)	7,748	
Bly Solar	6,377	4,555	0	6,377	4,555	
Campbell Hill	(184,672)	5,200	0	(184,672)	5,200	
Cedar Springs Wind I	(1,289,247)	40,191	0	(1,289,247)	40,191	
Cedar Springs Wind II	1,332,549	39,796	0	1,332,549	39,796	
Cedar Springs Wind III	(1,271,273)	39,947	0	(1,271,273)	39,947	
Dunlap I	(883,227)	37,560	0	(883,227)	37,560	
Ekola Flats Wind	(2,434,955)	60,025	0	(2,434,955)	60,025	
Elbe Solar	6,615	4,725	0	6,615	4,725	
Enterprise	92,382	48,622	0	92,382	48,622	
Footo Creek I	0	8,284	0	0	8,284	
Glenrock I	(44,254)	9,664	0	(44,254)	9,664	
Glenrock III	(43,396)	11,265	0	(43,396)	11,265	
Goodnoe Hills	182,704	10,691	0	182,704	10,691	
High Plains	7,330	17,390	0	7,330	17,390	
JC Boyle (Upgrade 2005)	(12,689)	191	0	(12,689)	191	
Latigo Wind	(413,102)	11,364	0	(413,102)	11,364	
Leaning Juniper ¹	248,920	13,615	0	248,920	13,615	
Lemolo 1 (Upgrade 2003)	(53,145)	1,175	0	(53,145)	1,175	
Lemolo 2 (Upgrade 2009)	(7,025)	107	0	(7,025)	107	
Marengo I	188,768	12,926	0	188,768	12,926	
Marengo II	715,797	34,918	0	592,903	28,923	
McFadden Ridge	(78,590)	9,150	0	(78,590)	9,150	
Mountain Wind I	(167,263)	12,580	0	0	0	
Mountain Wind II	(75,767)	17,000	0	0	0	
Pavant I	40,637	27,091	0	40,637	27,091	
Pavant Solar II LLC	(629,922)	10,315	0	(629,922)	10,315	
Pioneer Wind Park I LLC	(851,108)	21,885	0	(851,108)	21,885	
Prospect 2 (Upgrade 1999)	(11,840)	294	0	(11,840)	294	
Rock River I	100,387	8,564	0	100,387	8,564	
Rolling Hills	(257,922)	29,264	0	(257,922)	29,264	
Sage Solar I, LLC	(86,438)	3,927	0	(86,438)	3,927	
Sage Solar II, LLC	(94,819)	3,971	0	(94,819)	3,971	
Sage Solar III, LLC	(77,423)	3,291	0	(77,423)	3,291	
Seven Mile Hill I	(568,487)	33,184	0	(568,487)	33,184	
Seven Mile Hill II	(126,089)	6,954	0	(126,089)	6,954	
Sweetwater Solar, LLC	(675,696)	14,764	0	(675,696)	14,764	
TB Flats Wind I	(1,986,021)	60,484	0	0	0	
TB Flats Wind II	(1,739,743)	45,386	0	(133,626)	3,486	
Top of the World	(1,507,288)	49,345	0	0	0	
Wolverine Creek	151,784	14,228	0	0	0	
Total	(12,978,010)	817,263	0	(7,910,232)	615,731	0
WA Share	(12,978,010)	817,263	0	(7,910,232)	615,731	0

Annual Revenue Requirement (most recent rate case)	366,359,248	366,359,248	
CALCULATION 1 :	(12,978,010)	CALCULATION 2 :	(7,910,232)
	-3.54%		-2.16%

(iii)(A) & (B) Annual Reporting Summary Data: 2020 and 2021

2020		Utility must (A) report its total incremental cost as a dollar amount and in dollars per megawatt-hour of renewable energy generated by all eligible renewable resources in the calculation (a)(i) of this subsection; and (B) multiply the dollars per megawatt-hour cost calculated in (a)(iii)(A) of this subsection by the number of megawatt-hours needed for target year compliance.			
Resource	(A)			(B)	
	Total Incremental Cost (as dollar \$ amt.)	MWh	Total Incremental Cost (\$/MWh)	Number of Megawatt-hours Needed for Target Year Compliance	Total Incremental Cost (\$/MWh) Multiplied by Number of Megawatt-hours Needed for Target Year Compliance
Adams Solar	2,395	1,711	1.40	1,711	2,395
Bear Creek Solar	2,607	1,862	1.40	1,862	2,607
Bly Solar	2,339	1,671	1.40	1,671	2,339
Campbell Hill - WIJAM (2021)	(710,276)	20,000	(35.51)	20,000	(710,276)
Campbell Hill - WCA (2020)	507,760	27,866	18.22	27,866	507,760
Cedar Springs Wind I	(641,560)	20,000	(32.08)	20,000	(641,560)
Cedar Springs Wind II	669,690	20,000	33.48	20,000	669,690
Dunlap I - WCA (2020)	617,417	33,884	18.22	33,884	617,417
Elbe Solar	2,467	1,762	1.40	1,762	2,467
Enterprise	36,699	19,315	1.90	19,315	36,699
Glenrock I - WIJAM (2021)	(91,585)	20,000	(4.58)	20,000	(91,585)
Glenrock I - WCA (2020)	596,426	32,732	18.22	32,732	596,426
Goodnoe Hills	624,828	36,562	17.09	36,562	624,828
Granite Mountain East ¹		75,000		75,000	
Granite Mountain West ¹		75,000		75,000	
High Plains	4,215	10,000	0.42	10,000	4,215
JC Boyle (Upgrade 2005)	(12,756)	192	(66.44)	192	(12,756)
Leaning Juniper	652,859	35,709	18.28	35,709	652,859
Lemolo 1 (Upgrade 2003)	(30,983)	685	(45.23)	685	(30,983)
Lemolo 2 (Upgrade 2009)	(4,005)	61	(65.65)	61	(4,005)
Marengo I	408,263	27,956	14.60	27,956	408,263
Marengo II	586,712	28,621	20.50	28,621	586,712
Pavant I	14,571	9,714	1.50	9,714	14,571
Prospect 2 (Upgrade 1999)	(9,625)	239	(40.27)	239	(9,625)
Rolling Hills	(260,152)	29,517	(8.81)	29,517	(260,152)
Seven Mile Hill I - WCA (2020)	633,580	34,771	18.22	34,771	633,580
Top of the World - WCA (2020)	768,911	42,198	18.22	42,198	768,911
TOTAL	4,625,799	607,028		0	4,625,799

2021		Utility must (A) report its total incremental cost as a dollar amount and in dollars per megawatt-hour of renewable energy generated by all eligible renewable resources in the calculation (a)(i) of this subsection; and (B) multiply the dollars per megawatt-hour cost calculated in (a)(iii)(A) of this subsection by the number of megawatt-hours needed for target year compliance.			
Resource	(A)			(B)	
	Total Incremental Cost (as dollar \$ amt.)	MWh	Total Incremental Cost (\$/MWh)	Number of Megawatt-hours Needed for Target Year Compliance	Total Incremental Cost (\$/MWh) Multiplied by Number of Megawatt-hours Needed for Target Year Compliance
Adams Solar	6,478	4,627	1.40	4,627	6,478
Bear Creek Solar	6,728	4,806	1.40	4,806	6,728
Bigfork	(1,740)	90	(19.34)	90	(1,740)
Blundell	0	16,104	0.00	16,104	0
Blundell II	(492,326)	7,748	(63.54)	7,748	(492,326)
Bly Solar	6,377	4,555	1.40	4,555	6,377
Campbell Hill	(184,672)	5,200	(35.51)	5,200	(184,672)
Cedar Springs Wind I	(1,289,247)	40,191	(32.08)	40,191	(1,289,247)
Cedar Springs Wind II	1,332,549	39,796	33.48	39,796	1,332,549
Cedar Springs Wind III	(1,271,273)	39,947	(31.82)	39,947	(1,271,273)
Dunlap I	(883,227)	37,560	(23.52)	37,560	(883,227)
Ekola Flats Wind	(2,434,955)	60,025	(40.57)	60,025	(2,434,955)
Elbe Solar	6,615	4,725	1.40	4,725	6,615
Enterprise	92,382	48,622	1.90	48,622	92,382
Foot Creek I	0	8,284	0.00	8,284	0
Glenrock I	(44,254)	9,664	(4.58)	9,664	(44,254)
Glenrock III	(43,396)	11,265	(3.85)	11,265	(43,396)
Goodnoe Hills	182,704	10,691	17.09	10,691	182,704
High Plains	7,330	17,390	0.42	17,390	7,330
JC Boyle (Upgrade 2005)	(12,689)	191	(66.44)	191	(12,689)
Latigo Wind	(413,102)	11,364	(36.35)	11,364	(413,102)
Leaning Juniper 1	248,920	13,615	18.28	13,615	248,920
Lemolo 1 (Upgrade 2003)	(53,145)	1,175	(45.23)	1,175	(53,145)
Lemolo 2 (Upgrade 2009)	(7,025)	107	(65.65)	107	(7,025)
Marengo I	188,768	12,926	14.60	12,926	188,768
Marengo II	715,797	34,918	20.50	28,923	592,903
McFadden Ridge	(78,590)	9,150	(8.59)	9,150	(78,590)
Mountain Wind I	(167,263)	12,580	(13.30)	0	0
Mountain Wind II	(75,767)	17,000	(4.46)	0	0
Pavant I	40,637	27,091	1.50	27,091	40,637
Pavant Solar II LLC	(629,922)	10,315	(61.07)	10,315	(629,922)
Pioneer Wind Park I LLC	(851,108)	21,885	(38.89)	21,885	(851,108)
Prospect 2 (Upgrade 1999)	(11,840)	294	(40.27)	294	(11,840)
Rock River I	100,387	8,564	11.72	8,564	100,387
Rolling Hills	(257,922)	29,264	(8.81)	29,264	(257,922)
Sage Solar I, LLC	(86,438)	3,927	(22.01)	3,927	(86,438)
Sage Solar II, LLC	(94,819)	3,971	(23.88)	3,971	(94,819)
Sage Solar III, LLC	(77,423)	3,291	(23.53)	3,291	(77,423)
Seven Mile Hill I	(568,487)	33,184	(17.13)	33,184	(568,487)
Seven Mile Hill II	(126,089)	6,954	(18.13)	6,954	(126,089)
Sweetwater Solar, LLC	(675,696)	14,764	(45.77)	14,764	(675,696)
TB Flats Wind I	(1,986,021)	60,484	(32.84)	0	0
TB Flats Wind II	(1,739,743)	45,386	(38.33)	3,486	(133,626)
Top of the World	(1,507,288)	49,345	(30.55)	0	0
Wolverine Creek	151,784	14,228	10.67	0	0
TOTAL	(12,978,010)	817,263		615,731	(7,910,232)