

Attachment C

2021 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	6,849	4,892	0			
Bear Creek Solar	7,479	5,342	0			
Bigfork	(1,856)	96	0			
Blundell	0	11,656	0			
Blundell II	(335,885)	5,286	0			
Bly Solar	6,397	4,569	0			
Campbell Hill	(148,519)	4,182	0			
Cedar Springs Wind I	(1,319,272)	41,127	0			
Cedar Springs Wind II	1,130,001	33,747	0			
Cedar Springs Wind III	(1,347,841)	42,353	0			
Dunlap I	(820,559)	34,895	0			
Ekola Flats Wind	(1,180,786)	29,108	0			
Elbe Solar	6,972	4,980	0			
Enterprise	37,459	19,715	0			
Footo Creek I	0	13,252	0			
Glenrock I	(33,039)	7,215	0			
Glenrock III	(39,343)	10,213	0			
Goodnoe Hills	235,186	13,762	0			
High Plains	7,074	16,782	0			
JC Boyle (Upgrade 2005)	(10,962)	165	0			
Latigo Wind	(469,593)	12,918	0			
Leaning Juniper ¹	247,786	13,553	0			
Lemolo 1 (Upgrade 2003)	(30,711)	679	0			
Lemolo 2 (Upgrade 2009)	(4,136)	63	0			
Marengo I	202,861	13,891	0			
Marengo II	172,789	8,429	0			
McFadden Ridge	(70,628)	8,223	0			
Mountain Wind I	(35,620)	2,679	0			
Mountain Wind II	(28,502)	6,395	0			
Pavant I	13,965	9,310	0			
Pavant Solar II LLC	(578,868)	9,479	0			
Pioneer Wind Park I LLC	(175,277)	4,507	0			
Prospect 2 (Upgrade 1999)	(8,296)	206	0			
Rock River I	101,899	8,693	0			
Rolling Hills	(182,750)	20,735	0			
Sage Solar I, LLC	(60,795)	2,762	0			
Sage Solar II, LLC	(65,282)	2,734	0			
Sage Solar III, LLC	(63,543)	2,701	0			
Seven Mile Hill I	(544,691)	31,795	0			
Seven Mile Hill II	(119,652)	6,599	0			
Sweetwater Solar, LLC	(659,632)	14,413	0			
TB Flats Wind I	(2,013,800)	61,330	0			
TB Flats Wind II	(969,382)	25,289	0			
Top of the World	(961,280)	31,470	0			
Wolverine Creek	144,455	13,541	0			
Total	(9,959,330)	615,731	0			
WA Share	(9,959,330)	615,731	0			

Annual Revenue Requirement (most recent rate case)		366,359,248	
	CALCULATION 1 :	(9,959,330)	CALCULATION 2 :
		-2.72%	

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 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))

2022 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 resources	RECs purchased	Revenue from REC sales
Adams Solar	7,314	5,224	0	7,314	5,224	
Bear Creek Solar	7,025	5,018	0	7,025	5,018	
Bigfork	(1,586)	82	0	(1,586)	82	
Blundell	0	16,068	0	0	16,068	
Blundell II	(270,817)	4,262	0	(270,817)	4,262	
Bly Solar	6,713	4,795	0	6,713	4,795	
Campbell Hill	(283,649)	7,987	0	(283,649)	7,987	
Cedar Springs Wind I	(171,906)	5,359	0	(171,906)	5,359	
Cedar Springs Wind II	169,532	5,063	0	169,532	5,063	
Cedar Springs Wind III	(180,347)	5,667	0	(180,347)	5,667	
Dunlap I	(188,050)	7,997	0	(188,050)	7,997	
Ekola Flats Wind	(2,646,951)	65,251	0	(2,646,951)	65,251	
Elbe Solar	7,045	5,032	0	7,045	5,032	
Enterprise	146,357	77,030	0	146,357	77,030	
Footo Creek I	0	15,873	0	0	15,873	
Glenrock I	(37,316)	8,149	0	(37,316)	8,149	
Glenrock III	(40,572)	10,532	0	(40,572)	10,532	
Goodnoe Hills	351,754	20,583	0	351,754	20,583	
High Plains	11,792	27,973	0	11,792	27,973	
JC Boyle (Upgrade 2005)	(12,556)	189	0	(12,556)	189	
Latigo Wind	(487,406)	13,408	0	(487,406)	13,408	
Leaning Juniper ¹	430,194	23,530	0	430,194	23,530	
Lemolo 1 (Upgrade 2003)	(34,103)	754	0	(34,103)	754	
Lemolo 2 (Upgrade 2009)	(7,550)	115	0	(7,550)	115	
Marengo I	140,985	9,654	0	140,985	9,654	
Marengo II	280,698	13,693	0	280,698	13,693	
McFadden Ridge	(80,059)	9,321	0	(80,059)	9,321	
Mountain Wind I	(312,255)	23,485	0	(312,255)	23,485	
Mountain Wind II	(123,433)	27,695	0	(123,433)	27,695	
Pavant I	63,233	42,155	0	63,233	42,155	
Pavant Solar II LLC	(610,258)	9,993	0	(610,258)	9,993	
Pioneer Wind Park I LLC	(1,513,443)	38,916	0	(1,513,443)	38,916	
Prospect 2 (Upgrade 1999)	(11,518)	286	0	(11,518)	286	
Rock River I	0	0	0	0	0	
Rolling Hills	(241,581)	27,410	0	(241,581)	27,410	
Sage Solar I, LLC	(97,223)	4,417	0	(97,223)	4,417	
Sage Solar II, LLC	(105,468)	4,417	0	(105,468)	4,417	
Sage Solar III, LLC	(96,855)	4,117	0	(96,855)	4,117	
Seven Mile Hill I	(145,068)	8,468	0	(145,068)	8,468	
Seven Mile Hill II	(127,522)	7,033	0	(127,522)	7,033	
Sweetwater Solar, LLC	(708,511)	15,481	0	(708,511)	15,481	
TB Flats Wind I	(227,878)	6,940	0	(227,878)	6,940	
TB Flats Wind II	(350,893)	9,154	0	(350,893)	9,154	
Top of the World	(210,339)	6,886	0	(210,339)	6,886	
Wolverine Creek	153,043	14,346	0	153,043	14,346	
Total	(7,549,432)	619,808	0	(7,549,432)	619,808	0
WA Share	(7,549,432)	619,808	0	(7,549,432)	619,808	0
Annual Revenue Requirement (most recent rate case)			393,158,062			393,158,062
CALCULATION 1 :			(7,549,432)	CALCULATION 2:		(7,549,432)
			-1.92%			-1.92%

(iii)(A) & (B) Annual Reporting Summary Data: 2021 and 2022

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	6,849	4,892	1.40	4,892	6,849
Bear Creek Solar	7,479	5,342	1.40	5,342	7,479
Bigfork	(1,856)	96	(19.34)	96	(1,856)
Blundell	0	11,656	0.00	11,656	0
Blundell II	(335,885)	5,286	(63.54)	5,286	(335,885)
Bly Solar	6,397	4,569	1.40	4,569	6,397
Campbell Hill	(148,519)	4,182	(35.51)	4,182	(148,519)
Cedar Springs Wind I	(1,319,272)	41,127	(32.08)	41,127	(1,319,272)
Cedar Springs Wind II	1,130,001	33,747	33.48	33,747	1,130,001
Cedar Springs Wind III	(1,347,841)	42,353	(31.82)	42,353	(1,347,841)
Dunlap I	(820,559)	34,895	(23.52)	34,895	(820,559)
Ekola Flats Wind	(1,180,786)	29,108	(40.57)	29,108	(1,180,786)
Elbe Solar	6,972	4,980	1.40	4,980	6,972
Enterprise	37,459	19,715	1.90	19,715	37,459
Foote Creek I	0	13,252	0.00	13,252	0
Glenrock I	(33,039)	7,215	(4.58)	7,215	(33,039)
Glenrock III	(39,343)	10,213	(3.85)	10,213	(39,343)
Goodnoe Hills	235,186	13,762	17.09	13,762	235,186
High Plains	7,074	16,782	0.42	16,782	7,074
JC Boyle (Upgrade 2005)	(10,962)	165	(66.44)	165	(10,962)
Latigo Wind	(469,593)	12,918	(36.35)	12,918	(469,593)
Leaning Juniper 1	247,786	13,553	18.28	13,553	247,786
Lemolo 1 (Upgrade 2003)	(30,711)	679	(45.23)	679	(30,711)
Lemolo 2 (Upgrade 2009)	(4,136)	63	(65.65)	63	(4,136)
Marengo I	202,861	13,891	14.60	13,891	202,861
Marengo II	172,789	8,429	20.50	8,429	172,789
McFadden Ridge	(70,628)	8,223	(8.59)	8,223	(70,628)
Mountain Wind I	(35,620)	2,679	(13.30)	2,679	(35,620)
Mountain Wind II	(28,502)	6,395	(4.46)	6,395	(28,502)
Pavant I	13,965	9,310	1.50	9,310	13,965
Pavant Solar II LLC	(578,868)	9,479	(61.07)	9,479	(578,868)
Pioneer Wind Park I LLC	(175,277)	4,507	(38.89)	4,507	(175,277)
Prospect 2 (Upgrade 1999)	(8,296)	206	(40.27)	206	(8,296)
Rock River I	101,899	8,693	11.72	8,693	101,899
Rolling Hills	(182,750)	20,735	(8.81)	20,735	(182,750)
Sage Solar I, LLC	(60,795)	2,762	(22.01)	2,762	(60,795)
Sage Solar II, LLC	(65,282)	2,734	(23.88)	2,734	(65,282)
Sage Solar III, LLC	(63,543)	2,701	(23.53)	2,701	(63,543)
Seven Mile Hill I	(544,691)	31,795	(17.13)	31,795	(544,691)
Seven Mile Hill II	(119,652)	6,599	(18.13)	6,599	(119,652)
Sweetwater Solar, LLC	(659,632)	14,413	(45.77)	14,413	(659,632)
TB Flats Wind I	(2,013,800)	61,330	(32.84)	61,330	(2,013,800)
TB Flats Wind II	(969,382)	25,289	(38.33)	25,289	(969,382)
Top of the World	(961,280)	31,470	(30.55)	31,470	(961,280)
Wolverine Creek	144,455	13,541	10.67	13,541	144,455
TOTAL	(3,752,278)	615,731		0	0

2022					
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	7,314	5,224	1.40	5,224	7,314
Bear Creek Solar	7,025	5,018	1.40	5,018	7,025
Bigfork	(1,586)	82	(19.34)	82	(1,586)
Blundell	0	16,068	0.00	16,068	0
Blundell II	(270,817)	4,262	(63.54)	4,262	(270,817)
Bly Solar	6,713	4,795	1.40	4,795	6,713
Campbell Hill	(283,649)	7,987	(35.51)	7,987	(283,649)
Cedar Springs Wind I	(171,906)	5,359	(32.08)	5,359	(171,906)
Cedar Springs Wind II	169,532	5,063	33.48	5,063	169,532
Cedar Springs Wind III	(180,347)	5,667	(31.82)	5,667	(180,347)
Dunlap I	(188,050)	7,997	(23.52)	7,997	(188,050)
Ekola Flats Wind	(2,646,951)	65,251	(40.57)	65,251	(2,646,951)
Elbe Solar	7,045	5,032	1.40	5,032	7,045
Enterprise	146,357	77,030	1.90	77,030	146,357
Foote Creek I	0	15,873	0.00	15,873	0
Glenrock I	(37,316)	8,149	(4.58)	8,149	(37,316)
Glenrock III	(40,572)	10,532	(3.85)	10,532	(40,572)
Goodnoe Hills	351,754	20,583	17.09	20,583	351,754
High Plains	11,792	27,973	0.42	27,973	11,792
JC Boyle (Upgrade 2005)	(12,556)	189	(66.44)	189	(12,556)
Latigo Wind	(487,406)	13,408	(36.35)	13,408	(487,406)
Leaning Juniper 1	430,194	23,530	18.28	23,530	430,194
Lemolo 1 (Upgrade 2003)	(34,103)	754	(45.23)	754	(34,103)
Lemolo 2 (Upgrade 2009)	(7,550)	115	(65.65)	115	(7,550)
Marengo I	140,985	9,654	14.60	9,654	140,985
Marengo II	280,698	13,693	20.50	13,693	280,698
McFadden Ridge	(80,059)	9,321	(8.59)	9,321	(80,059)
Mountain Wind I	(312,255)	23,485	(13.30)	23,485	(312,255)
Mountain Wind II	(123,433)	27,695	(4.46)	27,695	(123,433)
Pavant I	63,233	42,155	1.50	42,155	63,233
Pavant Solar II LLC	(610,258)	9,993	(61.07)	9,993	(610,258)
Pioneer Wind Park I LLC	(1,513,443)	38,916	(38.89)	38,916	(1,513,443)
Prospect 2 (Upgrade 1999)	(11,518)	286	(40.27)	286	(11,518)
Rock River I	0	0	11.72	0	0
Rolling Hills	(241,581)	27,410	(8.81)	27,410	(241,581)
Sage Solar I, LLC	(97,223)	4,417	(22.01)	4,417	(97,223)
Sage Solar II, LLC	(105,468)	4,417	(23.88)	4,417	(105,468)
Sage Solar III, LLC	(96,855)	4,117	(23.53)	4,117	(96,855)
Seven Mile Hill I	(145,068)	8,468	(17.13)	8,468	(145,068)
Seven Mile Hill II	(127,522)	7,033	(18.13)	7,033	(127,522)
Sweetwater Solar, LLC	(708,511)	15,481	(45.77)	15,481	(708,511)
TB Flats Wind I	(227,878)	6,940	(32.84)	6,940	(227,878)
TB Flats Wind II	(350,893)	9,154	(38.33)	9,154	(350,893)
Top of the World	(210,339)	6,886	(30.55)	6,886	(210,339)
Wolverine Creek	153,043	14,346	10.67	14,346	153,043
TOTAL	(7,549,432)	619,808		619,808	(7,549,432)