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 acquistion

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)	$ Total Annual Cost ($)	Energy Levelized Cost	Capacity Levelized Cost	Capacity Total Alternative Cost ($)	$ Incremental Cost ($)	$ Washington Share ($)
Goodnoe Hills [1]	14.13	89.86	23,998,180	66.28	9.44	20,223,968	3,774,212	-
Goodnoe Hills - *Repowered* [2]	17.09	74.51	20,279,851	45.94	11.49	15,628,690	4,651,161	
Leaning Juniper [1]	3.58	76.91	23,505,014	64.26	9.06	22,409,681	1,095,332	-
Leaning Juniper - *Repowered* [2]	18.29	77.53	21,752,206	49.28	11.71	17,110,705	4,641,501	
Marengo I [3]	6.47	81.28	31,977,638	65.53	9.28	29,431,936	2,545,702	-
Marengo II [3]	12.11	87.89	16,471,142	66.28	9.50	14,202,225	2,268,916	-
Lemolo 1 (Upgrade 2003)	(45.23)	3.91	51,351	37.76	11.37	645,674	(594,322)	-
Lemolo 2 (Upgrade 2009)	(65.95)	51.55	886,739	92.87	24.62	2,021,147	(1,134,408)	-
JC Boyle (Upgrade 2005)	(66.44)	3.26	113,445	39.00	28.09	2,336,870	(2,223,425)	-
Prospect 2 (Upgrade 1999)	(40.27)	4.31	39,062	34.93	10.47	411,164	(372,102)	-
Top of the World [1]	7.50							
Top of the World - WCA Repowered weighted average [2]	12.54							
Dunlap I [1]	7.50							
Dunlap I - WCA Repowered weighted average [2]	12.54							
Seven Mile Hill I [1]	7.50							
Seven Mile Hill I - WCA Repowered weighted average [2]	12.54							
Glenrock I [1]	7.50							
Glenrock I - WCA Repowered weighted average [2]	12.54							
Campbell Hill [1]	7.50							
Campbell Hill - WCA Repowered weighted average [2]	12.54							
Bennett Creek	1.25-1.50 (varies by vintage)							
Hot Springs	1.25-1.50 (varies by vintage)							
Pavant I	[redacted]							
Enterprise								
Adams Solar								
Bear Creek Solar								
Bly Solar								
Elbe Solar								
Granite Mountain East [4]								
Granite Mountain West [4]								
Total Renewable Resource Cost			139,074,627			124,422,060	14,652,567	-

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

[1] Incremental cost for pre-repowered resources applied to 2019 RPS resources, (see (2)(a)(i) Annual-2019, actual tab)

[2] Incremental cost for post-repowered resources applied to 2020 RPS resources, (see (2)(a)(ii) Annual-2020, estimate tab)

[3] Incremental cost applied to 2019 and 2020 RPS resources

[4] New resources for 2020 compliance; 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))

Washington Share:	
2020 ALL RESOURCES TOTAL INCREMENTAL COST = ENERGY + CAPACITY	-

2019 Actual Data: Annual Calculation of Revenue Requirement Ratio

480-109-210(2)(a)(ii) Utility must annually calculate its revenue requirement ratio for 1) All Resources 2) Required Resources Target Year

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

	TARGET YEAR: ALL AVAILABLE RESOURCES BASED ON ACTUAL RESULTS			TARGET YEAR: FORCAST SUBJECT TO CHANGE		
Resource	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
Goodnoe Hills	62,476	4,421	0			
Leaning Juniper	45,971	12,827	0			
Marengo I	72,294	11,173	0			
Marengo II	84,866	7,010	0			
Lemolo 1 (Upgrade 2003)	(40,390)	893	0			
Lemolo 2 (Upgrade 2009)	(5,737)	87	0			
JC Boyle (Upgrade 2005)	(15,546)	234	0			
Prospect 2 (Upgrade 1999)	(9,867)	245	0			
Top of the World	319,223	42,583	0			
Dunlap I	221,334	29,525	0			
Seven Mile Hill I	202,353	26,993	0			
Glenrock I	184,938	24,670	0			
Campbell Hill	186,715	24,907	0			
Bennett Creek Windfarm - REC Only	4,824	3,216	0			
Hot Springs Wind Farm - REC Only	2,885	1,923	0			
Adams Solar	[redacted]	5,205	0			
Bear Creek Solar		5,719	0			
Bly Solar		4,141	0			
Elbe Solar		5,261	0			
Pavant		56,100	0			
Enterprise		100,536	0			
			0			
Total	1,619,963	367,669	0			
WA Share	**1,619,963**	**367,669**	**0**			

Annual Revenue Requirement (most recent rate case)		330,209,153		
	CALCULATION 1 :	1,619,963	CALCULATION 2:	
		0.49%		

2019 Estimated Data: Annual Calculation of Revenue Requirement Ratio

480-109-210(2)(a)(ii) Utility must annually calculate its revenue requirement ratio for 1) All Resources 2) Required Resources Target Year

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

	ALL AVAILABLE RESOURCES ESTIMATED			TARGET YEAR: BASED ON EXPECTED COMPLIANCE RESOURCES		
Resource	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 Generated or Purchased	Revenue from REC sales
Goodnoe Hills - *Repowered*	535,005	31,306	0	535,005	31,306	0
Leaning Juniper - *Repowered*	626,215	34,247	0	626,215	34,247	0
Marengo I	309,081	47,768	0	309,081	47,768	0
Marengo II	235,046	19,415	0	235,046	19,415	0
Lemolo 1 (Upgrade 2003)	(53,191)	1,176	0	(53,191)	1,176	0
Lemolo 2 (Upgrade 2009)	(7,188)	109	0	(7,188)	109	0
JC Boyle (Upgrade 2005)	(864)	13	0	(864)	13	0
Prospect 2 (Upgrade 1999)	(11,438)	284	0	(11,438)	284	0
Top of the World - *WCA Repowered weighted average*	710,508	56,662	0	710,508	56,662	0
Dunlap I - *WCA Repowered weighted average*	509,451	40,628	0	509,451	40,628	0
Seven Mile Hill I - *WCA Repowered weighted average*	385,048	30,707		385,048	30,707	
Glenrock I - *WCA Repowered weighted average*	591,635	47,182	0	591,635	47,182	0
Campbell Hill - *WCA Repowered weighted average*	567,484	45,256	0	567,484	45,256	0
Granite Mountain East	0	75,000	0	0	75,000	0
Granite Mountain West	0	75,000	0	0	75,000	0
Adams Solar	[redacted]	4,591	0	[redacted]	4,591	0
Bear Creek Solar		4,455	0		4,455	0
Bly Solar		4,283	0		4,283	0
Elbe Solar		4,451	0		4,451	0
Pavant		32,987	0		32,987	0
Enterprise		51,508	0		51,508	0
Total	**4,824,030**	**607,028**	0	**4,824,030**	**607,028**	0
WA Share	**4,824,030**	**607,028**		**4,824,030**	**607,028**	

Annual Revenue Requirement (most recent rate case)		330,209,153		330,209,153
	CALCULATION 1:	4,824,030	CALCULATION 2:	4,824,030
		1.461%		1.461%

(iii)(A) & (B) Annual Reporting Summary Data: 2019 and 2020

2019

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 calcualtion (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.

	(A)			(B)	
Resource	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
Goodnoe Hills	62,476	4,421	14.13	4,421	62,476
Leaning Juniper	45,971	12,827	3.58	12,827	45,971
Marengo I	72,294	11,173	6.47	11,173	72,294
Marengo II	84,866	7,010	12.11	7,010	84,866
Lemolo 1 (Upgrade 2003)	(40,390)	893	(45.23)	893	(40,390)
Lemolo 2 (Upgrade 2009)	(5,737)	87	(65.95)	87	(5,737)
JC Boyle (Upgrade 2005)	(15,546)	234	(66.44)	234	(15,546)
Prospect 2 (Upgrade 1999)	(9,867)	245	(40.27)	245	(9,867)
Top of the World	319,223	42,583	7.50	42,583	319,223
Dunlap I	221,334	29,525	7.50	29,525	221,334
Seven Mile Hill I	202,353	26,993	7.50	26,993	202,353
Glenrock I	184,938	24,670	7.50	24,670	184,938
Campbell Hill	186,715	24,907	7.50	24,907	186,715
Bennett Creek Windfarm - Bennett Creek Windfarm *	4,824	3,216	1.50	3,216	4,824
Hot Springs Windfarm - Hot Springs Windfarm *	2,885	1,923	1.50	1,923	2,885
Adams Solar *		5,205		5,205	
Bear Creek Solar *		5,719		5,719	
Bly Solar *		4,141		4,141	
Elbe Solar *		5,261		5,261	
Pavant Solar *		56,100		56,100	
Enterprise Solar *		100,536		100,536	
TOTAL	**1,619,963**	**367,669**		**367,669**	**1,619,963**

***includes 2018 vintage RECs carried forward for 2019 compliance**

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 calcualtion (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.

	(A)			(B)	
Resource	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
Goodnoe Hills - *Repowered*	535,005	31,306	17.09	31,306	535,005
Leaning Juniper - *Repowered*	626,215	34,247	18.29	34,247	626,215
Marengo I	309,081	47,768	6.47	47,768	309,081
Marengo II	235,046	19,415	12.11	19,415	235,046
Lemolo 1 (Upgrade 2003)	(53,191)	1,176	(45.23)	1,176	(53,191)
Lemolo 2 (Upgrade 2009)	(7,188)	109	(65.95)	109	(7,188)
JC Boyle (Upgrade 2005)	(864)	13	(66.44)	13	(864)
Prospect 2 (Upgrade 1999)	(11,438)	284	(40.27)	284	(11,438)
Top of the World - *WCA Repowered weighted average*	710,508	56,662	12.54	56,662	710,508
Dunlap I - *WCA Repowered weighted average*	509,451	40,628	12.54	40,628	509,451
Seven Mile Hill I - *WCA Repowered weighted average*	385,048	30,707	12.54	30,707	385,048
Glenrock I - *WCA Repowered weighted average*	591,635	47,182	12.54	47,182	591,635
Campbell Hill - *WCA Repowered weighted average*	567,484	45,256	12.54	45,256	567,484
Granite Mountain East		75,000		75,000	
Granite Mountain West		75,000		75,000	
Adams Solar		4,591		4,591	
Bear Creek Solar		4,455		4,455	
Bly Solar		4,283		4,283	
Elbe Solar		4,451		4,451	
Pavant Solar		32,987		32,987	
Enterprise Solar		51,508		51,508	
TOTAL	**4,824,030**	**607,028**		**607,028**	**4,824,030**