

REDACTED

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)	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	12.99							
Dunlap I ¹	7.50							
Dunlap I - WCA Repowered weighted average ²	12.99							
Seven Mile Hill I ¹	7.50							
Seven Mile Hill I - WCA Repowered weighted average ²	12.99							
Glenrock I ¹	7.50							
Glenrock I - WCA Repowered weighted average ²	12.99							
Campbell Hill ¹	7.50							
Campbell Hill - WCA Repowered weighted average ²	12.99							
Bennett Creek	1.25-1.50 (varies by vintage)							
Hot Springs	1.25-1.50 (varies by vintage)							
Pavant I								
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:

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

2) Total Incremental Cost Required Resources for Target Year:

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

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
Goodnoe Hills	62,476	4,421	0			
Leaning Juniper	45,971	12,827	0			
Marengo I	116,895	18,066	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	151,804	20,250	0			
Dunlap I	104,951	14,000	0			
Seven Mile Hill I	101,203	13,500	0			
Glenrock I	82,461	11,000	0			
Campbell Hill	84,478	11,269	0			
Bennett Creek Windfarm - REC Only	4,824	3,216	0			
Hot Springs Wind Farm - REC Only	2,885	1,923	0			
Adams Solar		9,672	0			
Bear Creek Solar		10,033	0			
Bly Solar		8,307	0			
Elbe Solar		9,587	0			
Pavant		79,087	0			
Enterprise		132,042	0			
			0			
Total	1,193,422	367,669	0			
WA Share	1,193,422	367,669	0			

Annual Revenue Requirement (most recent rate case)	330,209,153	
CALCULATION 1 :	1,193,422	CALCULATION 2:
	0.36%	

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

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 Generated or Purchased	Revenue from REC sales
Goodnoe Hills - Repowered	714,958	41,836	0	714,958	41,836	0
Leaning Juniper - Repowered	876,338	47,926	0	876,338	47,926	0
Marengo I	437,830	67,666	0	437,830	67,666	0
Marengo II	410,710	33,925	0	410,710	33,925	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	906,876	69,810	0	906,876	69,810	0
Dunlap I - WCA Repowered weighted average	527,783	40,628	0	527,783	40,628	0
Seven Mile Hill I - WCA Repowered weighted average	398,903	30,707	0	398,903	30,707	0
Glenrock I - WCA Repowered weighted average	612,924	47,182	0	612,924	47,182	0
Campbell Hill - WCA Repowered weighted average	587,904	45,256	0	587,904	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		125	0		125	0
Bear Creek Solar		141	0		141	0
Bly Solar		119	0		119	0
Elbe Solar		125	0		125	0
Pavant		10,000	0		10,000	0
Enterprise		20,000	0		20,000	0
Total	5,710,261	607,028	0	5,710,261	607,028	0
WA Share	5,710,261	607,028		5,710,261	607,028	

Annual Revenue Requirement (most recent rate case)	330,209,153	330,209,153	
CALCULATION 1:	5,710,261	CALCULATION 2:	
	1.729%		1.729%

(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 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
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	116,895	18,066	6.47	18,066	116,895
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	151,804	20,250	7.50	20,250	151,804
Dunlap I	104,951	14,000	7.50	14,000	104,951
Seven Mile Hill I	101,203	13,500	7.50	13,500	101,203
Glenrock I	82,461	11,000	7.50	11,000	82,461
Campbell Hill	84,478	11,269	7.50	11,269	84,478
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 *		9,672		9,672	
Bear Creek Solar *		10,033		10,033	
Bly Solar *		8,307		8,307	
Elbe Solar *		9,587		9,587	
Pavant Solar *		79,087		79,087	
Enterprise Solar *		132,042		132,042	
TOTAL	1,193,422	367,669		367,669	1,193,422

*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 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
Goodnoe Hills - Repowered	714,958	41,836	17.09	41,836	714,958
Leaning Juniper - Repowered	876,338	47,926	18.29	47,926	876,338
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Lemolo 1 (Upgrade 2003)	(53,191)	1,176	(45.23)	1,176	(53,191)
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Prospect 2 (Upgrade 1999)	(11,438)	284	(40.27)	284	(11,438)
Top of the World - WCA Repowered weighted average	906,876	69,810	12.99	69,810	906,876
Dunlap I - WCA Repowered weighted average	527,783	40,628	12.99	40,628	527,783
Seven Mile Hill I - WCA Repowered weighted average	398,903	30,707	12.99	30,707	398,903
Glenrock I - WCA Repowered weighted average	612,924	47,182	12.99	47,182	612,924
Campbell Hill - WCA Repowered weighted average	587,904	45,256	12.99	45,256	587,904
Granite Mountain East		75,000		75,000	
Granite Mountain West		75,000		75,000	
Adams Solar		125		125	
Bear Creek Solar		141		141	
Bly Solar		119		119	
Elbe Solar		125		125	
Pavant Solar		10,000		10,000	
Enterprise Solar		20,000		20,000	
TOTAL	5,710,261	607,028		607,028	5,710,261