

Independent Accountant's Report
on Applying Agreed-Upon Procedures

California Energy Commission
and
City of Riverside

We have performed the procedures enumerated below, which were agreed to by the California Energy Commission and City of Riverside (“Riverside”), solely to assist in evaluating compliance with the California Energy Commission “Modification of Regulations Governing the Power Source Disclosure Program effective May 4, 2020” (the “Regulation”) (prepared in accordance with the criteria specified therein) for the reporting year ended December 31, 2023. Riverside’s management is responsible for the Power Source Disclosure Annual Report to the California Energy Commission and the information contained therein.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed on the Power Source Disclosure Annual Report for RPU General Power Mix portfolio dated May 30, 2024, along with our findings are included in Exhibit A.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying Power Source Disclosure Annual Report to the California Energy Commission. Accordingly, we do not express such an opinion. This report is intended solely for the information and use of the California Energy Commission and City of Riverside and is not intended to be and should not be used by anyone other than these specified parties.



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EXHIBIT A

OVERVIEW

We obtained the following documents supporting the information reported in Schedule 1:

- 2023 PSD Data Workspace report
- RiversideEnergyTransx report
- Hourly data reports for all facilities
- WREGIS Retirement Reports
- 2023 Retail Sales Report
- CAISO Gross Load Report
- Vendor invoices, contracts, and meter readings

We noted that all reports and supporting documents provided were for generation that occurred in 2023.

PURCHASES

We obtained a copy of Schedule 1 and performed the following procedures:

- We recalculated the mathematical accuracy of Schedule 1.
- We agreed the EIA ID, Facility Name, Fuel Type, and Location to the most current version of the EIA Form 860 database (or the GHG Emissions Factor tab of the PSD Report, as applicable).
- We agreed the RPS ID, Fuel Type, Location and WREGIS ID to the California RPS Public Search Tool (<https://rps.energy.ca.gov/Login.aspx>).
- We agreed the WREGIS ID, Facility Name, Fuel Type, and Location to the WREGIS Facility database for each applicable facility. We further agreed the Facility Name, Location, Fuel Type, WREGIS ID, and Gross MWH Procured on Schedule 1 to the WREGIS Retirement Report.

We obtained a copy of the RiversideEnergyTransx report which summarizes the hourly and monthly activity of all facilities reported on Schedule 1 and performed the following procedures:

- We agreed the Facility Name, and Gross MWH Procured on Schedule 1 to the RiversideEnergyTransx noting the following variances:
 - The hourly report for Intermountain Power Project was 55 MWH lower than what was reported on Schedule 1 due to a counterparty delivery error. We reviewed invoices and counterparty communications specific to the variance noting that the amount reported in Schedule 1 is the actual electricity delivered.
 - The hourly report for Coso Geothermal (in aggregate) was 335 MWH higher than what was reported on Schedule 1 (in aggregate) due to a Force Majeure event that resulted in RECs not being delivered by counter-party. Hourly and billing data is only available to Riverside in aggregate for the Coso Geothermal units. Riverside

breaks out the MWH Procured on Schedule 1 based upon the WREGIS report (at the request of CEC staff). As a result, the 335 MWH variance cannot be attributed to any one facility on Schedule 1.

- We recalculated the mathematical accuracy of the RiversideEnergyTransx report.
- We recalculated the monthly activity for each facility in the RiversideEnergyTransx report by comparing the monthly totals to the hourly data for each facility. For each facility with a participation rate, we confirmed the participation rate by reviewing the contract and recalculating the monthly activity by multiplying the hourly data for the facility times the contracted participation rate.
- We selected a sample of transactions (comprised of one month's activity from each facility) on the RiversideEnergyTransx report and performed the following procedures:
 - We agreed the facility name and Gross MWH Procured for the month to a copy of the vendor invoice or the meter reading (as applicable).
 - For MWH Resold we agreed the Facility Name and MWH Resold to copies of invoices and supporting documents.

NO EXCEPTIONS WERE NOTED.

Firmed and Shaped Imports

Riverside did not report any transactions classified as Firmed and Shaped.

Asset Controlling Suppliers

Riverside did not report any transactions with Asset Controlling Suppliers.

Unspecified Purchases

We obtained the CAISO Gross Load Report which summarizes CAISO daily total gross load and performed the following procedures:

- We recalculated the mathematical accuracy of the CAISO Gross Load Report.
- We recalculated Net Unspecified Purchases using the following formula: Total Gross Load minus Line Loss minus Specified Purchases equals Net Unspecified Purchases.
- We noted that Line Loss of 5.21% is within Riverside management expectations.
- We agreed the recalculated Net Unspecified Purchases to Schedule 1.

NO EXCEPTIONS WERE NOTED.

SALES

- We obtained the 2023 Retail Sales Report which summarizes retail sales by customer class and performed the following procedures:
- We recalculated the mathematical accuracy of the 2023 Retail Sales Report.
- We agreed the Total Retail Sales on Schedule 1 to the 2023 Retail Sales Report.
- We agreed the Total Retail Sales on Schedule 1 to Schedule 3.

NO EXCEPTIONS WERE NOTED.

UNBUNDLED RECS

Riverside did not report any retirements of Unbundled RECs.

LABELS

We obtained a copy of the 2023 CA Mix template along with the 2023 California Power Content Label which is publicly available at the following url:

www.RiversidePublicUtilities.com/PowerResources

We performed the following procedures:

- We agreed the percentages, mix, and intensity reported on the CA Mix template to the publicly posted Power Content Label.
- We agreed the percentages, mix, and intensity reported on the Power Content Label to the percentages reported on Schedule 3.
- We recalculated the fuel and technology mix reported on Schedule 3.
- We recalculated the mathematical accuracy of Schedule 3.
- We noted that public posting of Power Content Label on a website constitutes “proof” of service under the Regulation.

NO EXCEPTIONS WERE NOTED.

CONCLUSIONS

All procedures were performed in accordance with the Regulation.

No exceptions were noted.

Any variances noted in the report do not impact the percentages reported on Schedule 3.

END REPORT