

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, 2024. 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 as well as the RPU 100% Renewable Energy Mix portfolio filed on May 30, 2024 and amended on July 2, 2025, 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 the PSD Report:

- 2024 PSD Data Workspace report
- Riverside Energy Transactions report
- Hourly data reports for all facilities
- WREGIS Retirement Reports
- 2024 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 2024.

PURCHASES

We obtained a copy of the Annual Data sheet and performed the following procedures:

- 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 the Annual Data sheet to the WREGIS Retirement Report.

We obtained a copy of the Riverside Energy Transactions report which summarizes the hourly and monthly activity of all facilities reported on the Annual Data sheet and performed the following procedures for each portfolio on the Annual Data sheet:

- We agreed the Facility Name, and Gross MWH Procured on the Annual Data sheet to the Riverside Energy Transactions report.
- We recalculated the mathematical accuracy of the Riverside Energy Transactions report.
- We recalculated the monthly activity for each facility in the Riverside Energy Transactions 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 Riverside Energy Transactions 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).

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 for each portfolio on the Annual Data sheet:

- We recalculated the mathematical accuracy of the CAISO Gross Load Report.
- We recalculated Total Unspecified Power using the following formula: Total Gross Load minus Line Loss minus Specified Purchases equals Net Unspecified Purchases.
- We noted that Line Loss of 5.24% is within Riverside management expectations.
- We agreed the recalculated Total Unspecified Power to the Annual Data sheet.

NO EXCEPTIONS WERE NOTED.

SALES

- We obtained the 2024 Retail Sales Report which summarizes retail sales by customer class and performed the following procedures for each portfolio on the Annual Data sheet:
- We recalculated the mathematical accuracy of the 2024 Retail Sales Report.
- We agreed the Total Retail Sales by Portfolio on the Annual Data sheet to the 2024 Retail Sales Report.

NO EXCEPTIONS WERE NOTED.

UNBUNDLED RECS

Riverside did not report any retirements of Unbundled RECs.

LABELS

We obtained a copy of the 2024 California Power Content Label which is publicly available at the following url:

www.RiversidePublicUtilities.com/PowerResources

We performed the following procedures for each portfolio on the Annual Data sheet:

- We agreed the percentages, mix, and intensity reported on the Power Content Label to the percentages reported on the Annual Data sheet for each portfolio.
- We recalculated the fuel and technology mix reported on the Annual Data sheet.
- We noted that public posting of Power Content Label on a website constitutes “proof” of service under the Regulation.

NO EXCEPTIONS WERE NOTED.

SUMMARY OF FINDINGS

All procedures were performed in accordance with the Regulation.

No exceptions were noted.

END REPORT