



Notes regarding submitting comments on this Draft Work Product:

Comments are Due April 20, 2018.

Comments shall be no longer than 5 pages.

Comments should be submitted to LDBPcomments@ebce.org

RECOMENDATIONS FOR CLEAR AND TRANSPARENT REPORTING

For,
EAST BAY COMMUNITY POWER

PREPARED BY,



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Overview

This report provides an overview of mandatory requirements and voluntary reporting opportunities for East Bay Community Energy (EBCE), and a set of recommendations that supports EBCE's process of meeting those requirements in ways that also enhance the organization's efforts to prioritize the use of local clean energy resources to meet regulatory mandates such as the Renewable Portfolio Standard (RPS) and the emerging Integrated Resource Plan (IRP) rules governing load-serving entities (LSE's) like EBCE. EBCE was founded to bring cleaner electricity, at competitive rates and with greater community benefits to Alameda County. Clear and transparent reporting of the electricity sources, associated GHG intensity, generating sources and community benefits will help to communicate the full range of benefits EBCE brings the community, build trust among stakeholders and demonstrate EBCE's leadership within the CCA movement.

This report provides an overview of:

- 1) the mandatory GHG intensity reporting requirements,
- 2) options for voluntary GHG reporting,
- 3) mandatory power disclosure requirement,
- 4) options for additional power disclosure voluntary reporting, and
- 5) recommendations for reporting community investments and social indicators.

Our recommendations are based on an inherent belief in the power of transparency to improve stakeholder trust, community engagement and ultimately competitiveness in the Community Choice Aggregation (CCA) setting. Effective communication is both comprehensive and succinct. A clear and cogent set of metrics efficiently reported over time is more effective than an overly complex reporting system that creates undue burden on EBCE staff and confusion among stakeholders. Throughout the report, we include examples of from other CCA's to illustrate the relevant current practices of EBCE's peers.

We support creating simple and accessible information and thus recommend including metrics and methods directly on the website (rather than buried in a report). We suggest developing an annual report as an addendum to metrics reporting that includes more details and context. While the metrics in each category are the fundamental measure of EBCE's progress, it is equally important to include a description of the appropriate methodology or processes used to develop each metric. In other words, stakeholders need to also know where the numbers come from. EBCE stakeholders represent a variety of sectors (e.g. large business owners, community groups, residents), but many are increasingly sophisticated in their understanding of CCA operations, grid technologies and energy policy. Providing both well-developed metrics and methodology descriptions will further boost trust and enable stakeholders to more meaningfully contribute their feedback.

Greenhouse Gas Intensity

CCA's in California are pioneers in delivering lower carbon content electricity to customers, often at a lower cost than the investor owned utilities (IOUs). Reporting on the carbon intensity of its electricity products can help communicate the value of EBCE. Sonoma Clean Power has been reporting this metric for two years voluntarily through The Climate Registry. Beginning in 2020 reporting the carbon intensity of electricity sales will become mandatory under California Assembly Bill 1110 *Greenhouse Gases Emissions Intensity Reporting: Retail Electricity Providers* (Ting, 2016). More information on both voluntary reporting and the new mandatory requirements is below.

Mandatory GHG Intensity Reporting

California Assembly Bill 1110 *Greenhouse Gases Emissions Intensity Reporting: Retail Electricity Providers* authored by Assemblymember Ting and passed in 2016 requires that all load serving entities (LSE's) report on the carbon intensity of their retail electricity products beginning in

2020. The bill is currently in the rule-making stage. The California Energy Commission (CEC) is responsible for the rule-making process.

Beginning in 2020, all LSE's will be required to report the annual GHG intensity (e.g. pounds of CO₂e/MWh) of their electricity products based on the finalized AB 1110 rules developed by the CEC. The bill provides an exception for newly formed CCA's so that EBCE will not have report until between 24 and 36 months after selling to its first customers. It should be notes that requirements to disclose information regarding sources used to generate power has been in place since 1997, however mandatory carbon intensity reporting is new. More information on the power content label is available in the *Power Sources Planning and Reporting* section of this report.

While the intention of this process—transparency and consistency—is a generally laudable, the process to develop the methodology has become contentious with many CCA's and environmental organizations stating that the draft proposal and updated draft proposal diminishes the value of local renewables and energy choice, and leads to a favoring of large asset owning utilities. A brief summary of the most contested issues is below.

AB 1110 Current Draft and Controversies

The current draft proposal by CEC staff would consider the GHG content of electricity purchased through unbundled renewable energy certificates (unbundled RECs) the same as the grid average for “unspecified power. As defined by the Environmental Protection Agency:¹

A REC is market-based instrument that represents the property rights to the environmental, social and other non-power attributes of renewable electricity generation. RECs are issued when one megawatt-hour (MWh) of electricity is generated and delivered to the electricity grid from a renewable energy resource.

¹ Environmental Protection Agency, *Renewable Energy Certificates (RECs)*. <<https://www.epa.gov/greenpower/renewable-energy-certificates-recs>> (2018 March 13).

Unbundled REC's are associated with renewable energy that is generated within the Western Electricity Coordinating Council but not necessarily California. Unspecified power is calculated using grid average GHG intensity across all generating resources, which is currently estimated by the Air Resources Board as 0.428 MT CO₂e/MWh. In most instances this is significantly higher than the generating source from which the product was purchased and thus how most CCA have been estimating the GHG intensity.

This means that CCA's (and other LSE's) could purchase these products to meet mandatory RPS standards, but could not claim the power as zero GHG. For CCA's with a significant amount of these products in their retail mix, the effect could mean exceeding CA RPS standards, but reporting a relatively high GHG intensity.

CalCCA critiques the following elements of the draft proposal in their public comments²:

- *Treatment of Firmed and Shaped Products*- The current proposal would quantify the GHG intensity of these products based on the "unspecified power" emissions factor, thus de-valuing the renewable portion of the product. CalCCA raises concerns that this proposal ignores both market rules and technical realities and further creates a risk of litigation.
- *Treatment of Unbundled RECs*- Unbundled RECs would not be included in the GHG intensity calculations, but would instead be noted in a footnote on the power content label. CalCCA raises the concern that this is inconsistent with the RPS which recognizes unbundled RECs.
- *Impacts on Ratepayers*- CalCCA notes that the current proposal could lead to increased costs for ratepayers if LSEs moved to increase the purchase of more expensive bundled RECs and moved away from the more cost-effective unbundled RECs and firmed and shaped products. Further, CalCCA notes that if implemented, the current proposal

² California Energy Commission (2018). *Revised Assembly Bill 1110 Implementation Proposal for Power Source Disclosure*. <http://docketpublic.energy.ca.gov/PublicDocuments/16-OIR-05/TN222150_20180117T102416_Revised_Assembly_Bill_1110_Implementation_Proposal_for_Power_So.pdf>

would also lead to confusion for ratepayers due to the inconsistencies between the RPS compliance and the power content label calculation.

Impact on EBCE

GHG intensity calculations are complex with technical, market and political factors. However, the significance of AB1110 to EBCE's current phase can be summarized in the following three points:

- 1) The rules for quantifying and reporting GHG intensity are in flux. Depending on the final outcome of the AB 1110 rulemaking, some products that are currently quantified as zero GHG (unbundled RECs and firmed and shaped products) could in the future be considered to have the same GHG intensity as substitute power. As EBCE is developing its procurement strategy it should be aware of this potential change and how to best communicate any potential inconsistencies with customers.
- 2) The GHG intensity of other products (bundled RECs, Asset Controlling Supplier Resources) will continue to be based on their contracted renewable content.
- 3) Clear and transparent communication with EBCE board and stakeholders is the best way to avoid misunderstanding on the GHG intensity of the electricity it sells, as well as any changes to future calculations and methodologies.

Voluntary GHG Intensity Reporting

In addition to mandatory reporting, EBCE has the option of reporting GHG intensity and operational GHG emissions³ through a voluntary reporting program. Voluntary reporting brings benefits to both EBCE and its customers. For EBCE, voluntary reporting brings greater transparency which improves internal communication and decision-making. Participating in one of the recognized programs outlined below would also demonstrate EBCE's leadership and

³ The GHG emissions that EBCE creates through its own functioning such as through any fleet vehicles and/or the electricity and natural gas used in its offices.

commitment to reducing greenhouse gas emissions. If EBCE chooses to join and report through The Climate Registry, the GHG intensity of the organization's emissions will be published on The Registry's website, thus communicating the low GHG intensity of EBCE products to an even wider audience. Further, EBCE customers will be allowed to report their emissions to The Registry using EBCE's verified emission factor. A verified emission factor is one that has been calculated using The Climate Registry's protocol and then been verified through an accredited third party. This adds important value for EBCE customers and could thus increase the organization's competitiveness. PG&E currently verifies and reports its emissions factor every year with The Climate Registry.

For customers who quantify and report their own emissions through The Climate Registry (i.e., municipalities, government agencies, universities, commercial and industrial entities subject to mandatory state and federal reporting standards, etc.), a verified emissions factor from EBCE would enable such entities to quantify and report emissions based on EBCE specific GHG intensity (likely significantly reducing their emissions from electricity purchases). Assuming the GHG intensity of EBCE electricity is lower than PGE's, this has the effect of showing organizations that being an EBCE customer is a simple, cost-effective way to reduce emissions. Thus, the third party verified and Registry reported emissions factor has a greater value- though there is a cost to both membership and verification.

It should also be noted that once AB 1110 is in place all EBCE marketing materials must be consistent with its methodologies. It is conceivable, and even likely, that The Registry would adopt or accept AB 1110 method for its reporting.

More information on The Climate Registry and another widely recognized, and respected GHG quantification organization, The World Resources Institute, is below.

The Climate Registry

The Climate Registry is a national non-profit greenhouse gas registry. The organization grew out of California Climate Action Reserve which was a program started by the state of California to develop consistent GHG quantification and reporting standards prior to AB 32 implementation. To access the full range of services and to publicly report their emissions, organizations must become members. If EBCE were to join, the organization would have the ability to quantify its emissions under The Climate Registry's Electric Power Sector protocol and to develop and report standardized emission factor for each of its products. To publicly report emissions on The Climate Registry's website members must have their results third-party verified.

Currently three CCA's are members of The Climate Registry: Silicon Valley Clean Energy, Sonoma Clean Power, MCE Energy. In addition, PG&E and SDG&E are members. Sonoma Clean Power has had a verified emissions factor for 2014 and 2015. An example of how they report the GHG intensity and value of their electricity products, in comparison to PG&E is below.

Membership to The Climate Registry for non-profit/government organizations of EBCE's size is \$1200 per year. GHG inventory development and third party verification costs vary by organization.

An example of Sonoma Clean Power’s verified emission factor and reporting is below

Figure 1 Sonoma Clean Power GHG Intensity Reporting

Greenhouse Gas Emissions			
2014 Emission Rates	Utility	Emissions Factor (lbs/CO2/MWh)	PG&E
	Sonoma Clean Power (CleanStart)	224.38	434.92 (PG&E Average)
	Sonoma Clean Power (EverGreen)	51.00	
2015 Emission Rates	Utility	Emissions Factor (lbs/CO2/MWh)	PG&E
	Sonoma Clean Power (CleanStart)	217.57	404.51 (PG&E Average)

This graphic from Sonoma Clean Power’s website depicts two years of emission factors for each of its products quantified and verified through The Climate Registry’s program. Source: <https://sonomacleanpower.org/about-scp/power-sources/>

World Resource Institute

The World Resource’s Institute (WRI) is a non-profit global research organization based in Washington DC. Like The Climate Registry, WRI has developed standardized greenhouse gas reporting guidance. WRI, however, does not offer a reporting platform. In addition to organizational reporting guidance, WRI had developed methods on quantifying the GHG intensity of retail electricity products. WRI and The Climate Registry’s methods are consistent.

There is no membership to WRI. Resources are available for free on their website; it is up to organizations to adhere to the guidance.

Greenhouse Gas Intensity Reporting Recommendations

In conclusion, the statutory requirements of AB1110 require that EBCE quantify and report the GHG intensity of its electricity products on an annual basis starting in 2020 (later for EBCE and

other newly formed CCAs). The rules and methodologies for this statute are currently under development and thus the exact ramifications of the rule are not yet known. It is important to note that the current *Updated Draft Proposal* (January 2017) provides a methodology that is inconsistent with both The Climate Registry and WRI. Both voluntary organizations allow LSE's to include the GHG content of all RECs in their emission factor, including unbundled REC's, instead of using the average for unspecified power. Thus, as of today, CCA's with a high number of unbundled REC's in their portfolios would report a lower GHG intensity through voluntary reporting than under the proposed rules for AB1110.

Still, as the reported GHG intensity of EBCE products will have important ramifications for its customers and other stakeholders, it is worth considering undertaking voluntary reporting in addition to mandatory reporting. In particular, The Climate Registry's program for developing verified emission factor, which customers can then use to quantify and report their own GHG emissions. Participating in The Climate Registry would support the climate goals of the wider region, demonstrates leadership, communicates the added value of EBCE to the public-at-large and enhance the competitiveness of EBCE product offerings.

However EBCE chooses to move forward, it is recommended that it clearly report the GHG intensity metric on their website, clearly disclose how it was calculated and explain how customers can and should use it for their own GHG quantification and reporting efforts.

The GHG intensity of EBCE power is a fundamental reporting metric, but it is not the only important metric. The following sections of this report describe additional reporting options and provides recommendations for maximizing the value of these communications.

Power Sources Planning and Reporting

A fundamental distinction of CCA's as compared to either investor owned utilities (IOU's) or Municipally Owned Utilities MOU's is the ability for communities to have a choice, and even a

say, in where their electricity comes from. Thus, providing clear, consistent and transparent information on the types and locations of resources used to generate the electricity EBCE sells, is fundamental to its purpose. It also so happens that reporting such information is required by California statute. As with GHG intensity, it is strongly recommended that EBCE understand all reporting requirements and strive to go further. The mandatory requirements discussed here include the Integrated Resource Planning process and power content labeling. Voluntary options include how the information on power sources is communicated to the public and the level of detail included.

Mandatory Requirements

There are two mandatory requirements related to disclosing where a CCA's power comes from. The first is the Power Content Label (PCL), which was mentioned in the GHG intensity section above. California statute (AB 162 (Statute of 2009) and Senate Bill 1305 (Statutes of 1997) requires that all retail electricity providers disclose information about the energy resources used to generate the electricity they sell⁴. In addition, to the power content label, CCA's must develop an Integrated Resources Plan (IRP) that describes a set of procurement scenarios and how those scenarios conform to CPUC IRP standards. The power content label retrospectively reports information, while the IRP is a prospective planning document. More information on both the power content label and the IPR are below.

Power Content Label

The CEC describes the power content label as:

*"a "nutrition label" for electricity. The power content label provides information about the energy resources used to generate electricity that is put into the power grid. Just as a nutrition label provides information about the food you eat, the power content label provides information about your electricity sources."*⁵

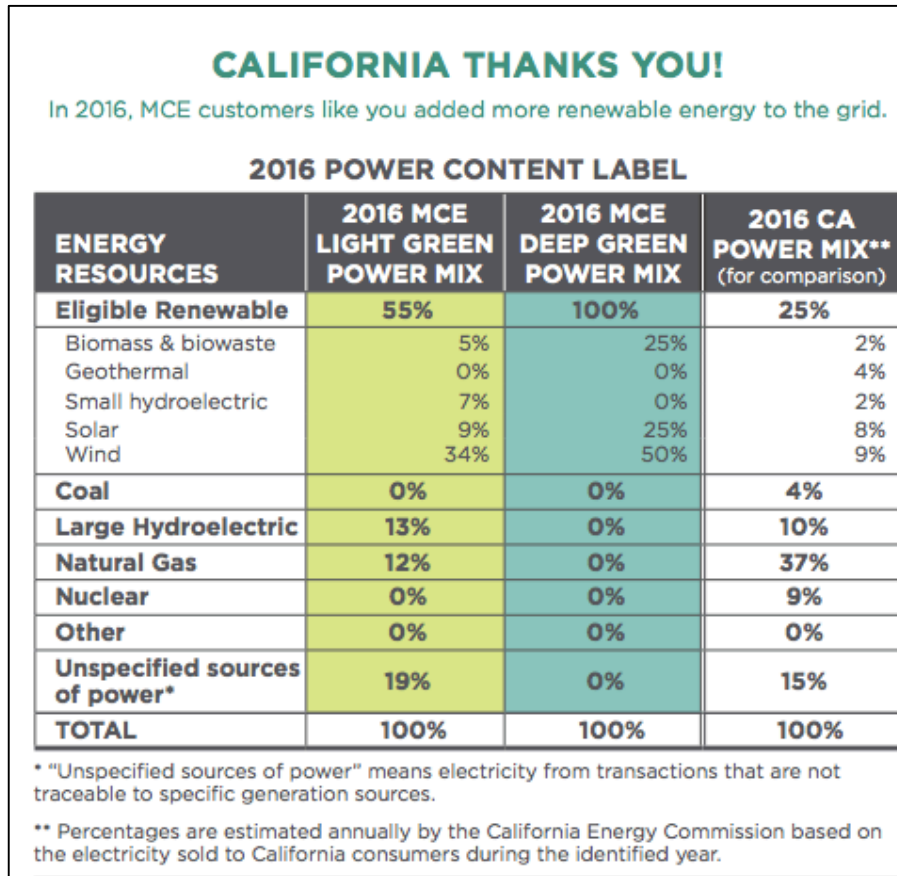
⁴ California Energy Commission, *About the Power Content Label*
http://www.energy.ca.gov/pcl/power_content_label.html (2018 March 8).

⁵ California Energy Commission, *About the Power Content Label*
http://www.energy.ca.gov/pcl/power_content_label.html (2018 March 8).

CCA's are required to update their power content label annually on October 1st of each year. All marketing materials regarding resources used to generate the CCA's retail electricity must be consistent with information in the label. As described above in the greenhouse gas intensity section, recently adopted AB1110 is making significant additions to related annual reporting requirements. The regulation requires that all LSE's begin including a GHG intensity metric for each retail product and that this metric is developed in compliance with the methodology laid out in the forthcoming rule. There is an important, but often overlooked, distinction between reporting the content of electricity from a variety of power sources, and reporting the GHG intensity of the power delivered. Reporting on the power sources involves reporting the percentage of electricity sold from each generation type (refer to Figure 2 below). Reporting GHG intensity of power delivered requires more complex calculations and decisions regarding how the GHG characteristics of power purchases can be attributed (see detailed discussion in previous section).

An example of MCE Clean Energy's Power Content Label is below. It is a strong example of how to use this reporting requirement as a powerful and compelling communication tool.

Figure 2 MCE Clean Energy 2016 Power Content Label



MCE Clean Energy's power content label is accessibly displayed on its website. The label enables and easy comparison between product types. Source: https://www.mcecleanenergy.org/wp-content/uploads/2017/09/DeepGreen_PCL_2017.pdf

Integrated Resource Planning

For the last two years, the CPUC has been conducting the rule making process to set the requirements for all load serving entities to file Integrated Resource Plans (IRP). The final proposed decision for this Rulemaking 16-02-007⁶, was voted on and approved by the CPUC on February 8, 2017. More than fifty-six parties formally participated in this process, including CalCCA who represented CCA interests. The final decision was not available in time to be

⁶ California Public Utilities Commission, Order Instituting Rulemaking to Develop an Electricity Integrated Resource Planning Framework and to Coordinate and Refine Long-Term Procurement Planning Requirements, https://apps.cpuc.ca.gov/apex/f?p=401:56:0::NO:RP,57,RIR:P5_PROCEEDING_SELECT:R1602007.

reviewed for this report, but it can be found at:

<http://docs.cpuc.ca.gov/PublishedDocs/Published/G000/M209/K709/209709519.PDF>.

As an overview of the current structure outlined by the CPUC in the IRP Proceeding:

- CCA's (and all other LSE's) must develop an integrated resource plan that—after approved by the CCA's governing board—is submitted to the CPUC for certification. Once certified, the IRP must be updated every two years.
- The main purpose of the IRP is to describe an LSE's strategy to meet forecasted demand while supporting grid reliability, supporting the State's GHG and energy efficiency goals, maintaining reasonable rates for customers and meeting California's climate change and other environmental requirements. In addition, the IRP process requires LSE's to describe how their procurement strategy will minimize harm to disadvantaged communities.
- To be certified the IRP must be consistent with all of the CPUC's requirements, which include economic, environmental, environmental justice, grid reliability and other concerns.
- The IRP must include at least one scenario that conforms to the CPUC's planning direction, "while also presenting any LSE-preferred scenarios that may deviate from the Commission's planning standards with appropriate justification."⁷
- A draft template for the plans is available as appendix to the final ruling⁸.

In addition to being required, the IRP development process presents an opportunity to bring community advisory groups and other stakeholders into the resource and strategic planning process. Engaging stakeholders in the IRP development process can serve to educate

⁷ California Public Utilities Commission (2018). *Decision Setting Requirements for Load Serving Entities Filing Integrated Resource Plans*.

<<http://docs.cpuc.ca.gov/PublishedDocs/Published/G000/M209/K709/209709519.PDF>>

⁸ California Public Utilities Commission (2018). *Decision Setting Requirements for Load Serving Entities Filing Integrated Resource Plans*.

<<http://docs.cpuc.ca.gov/PublishedDocs/Published/G000/M209/K709/209709519.PDF>>

stakeholders about resource planning, risk management and the regulatory requirements CCA's face and thus improve their ability to effectively provide input and feedback. In addition, an open process will ensure that EBCE is aware of stakeholder goals and perspectives and help increase buy-in of the finalized plan.

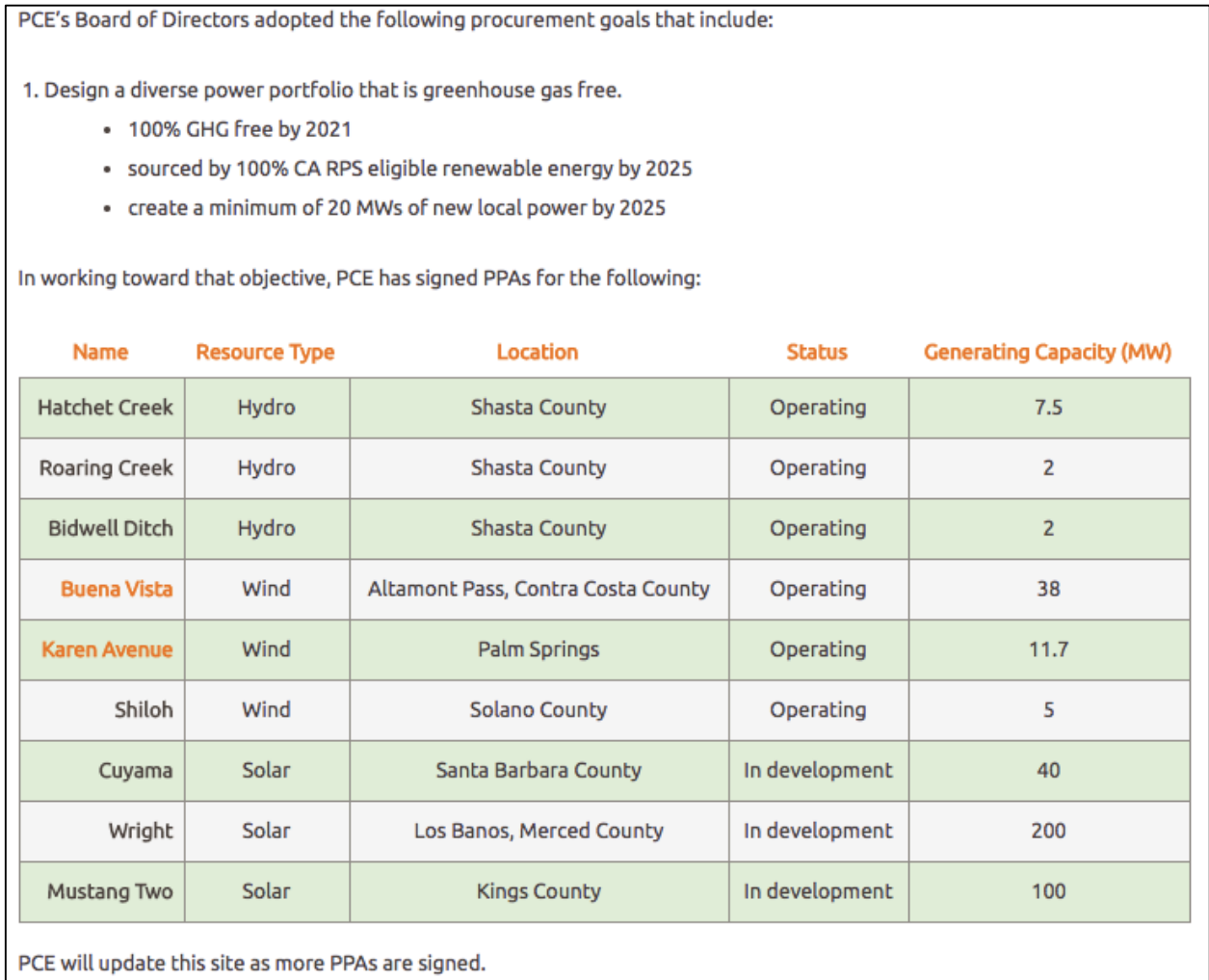
Voluntary Options and Guidelines

As stated above, EBCE stakeholders have a keen interest in where their electricity comes from. California's power disclosure requirements go a long way in creating transparency. As this issue is so fundamental to many stakeholders' support, we recommend that EBCE go beyond mandatory requirements to provide additional information and also take measures to ensure information is conveyed in a clear and engaging manner. The recommendations discussed below include a small set of additional metrics that will not be overly burdensome to report, but will add great value both EBCE and its stakeholders. Just as important as what is reported, we stress the importance of *how* information is communicated. Long technical documents, may be thorough, but they do not increase transparency. Effective EBCE communication will present meaningful information to customers succinctly and clearly.

Information on EBCE's procurement strategy should be explained clearly on its website in language that is easy for stakeholders with diverse backgrounds to understand. The IRP should also be clearly linked to as an addendum to the high-level information on the site. Ideally this section of the website will describe where EBCE's power comes from (in terms of types of power sources and corresponding geographic locations) as well as the strategic direction and goals of its procurement strategy.

This example from Peninsula Clean Energy simply states the organizations strategic goals and clearly list the type, proportion and location of each of its generating sources.

Figure 3 Pacific Clean Energy Procurement Goals and Existing Power Purchase Agreements



This graphic from Peninsula Clean Energy’s website provides an example on how to communicate information beyond the power content label, related to power sources. Source: <https://www.peninsulacleanenergy.com/our-power/energy-sources/>

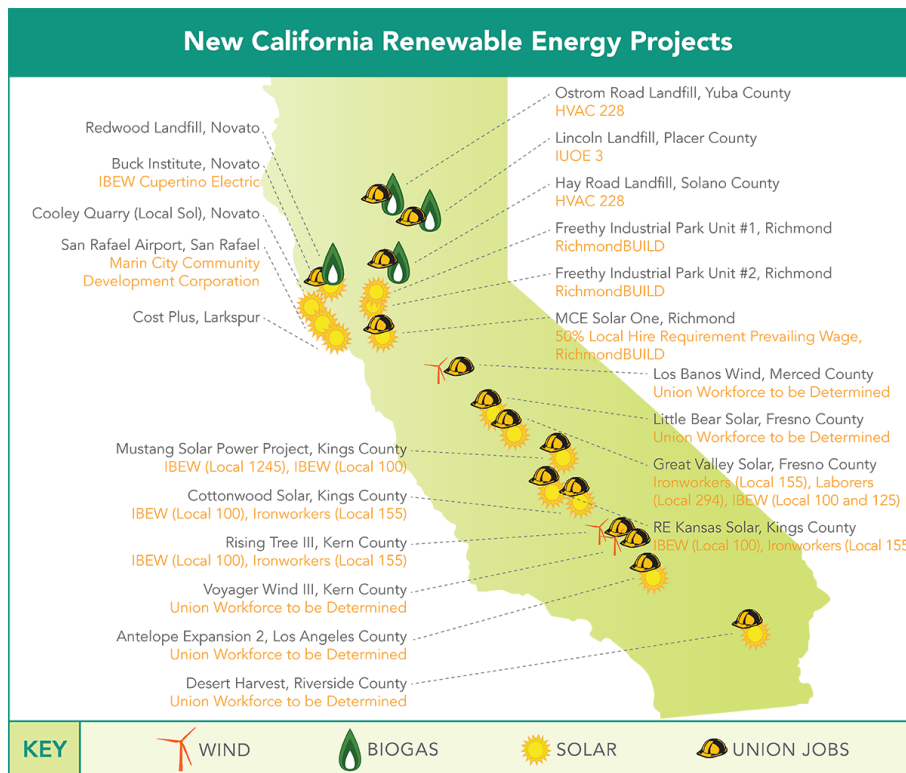
We recommend EBCE provide the following information on power sources:

- Percentage of sold power from each resource type as required by the power content label,
- Geographic location of each source,
- The generating capacity (MW’s), as well as actual generation output (MWh’s) of each reported resource,
- Goals related to its procurement strategy.

Ideally this information would be communicated in a set of visually appealing graphs and charts. However, the most important thing is the clarity and transparency of the information.

MCE Clean Power serves as a good example of how to provide additional information on procurement strategies and benefits—providing good data in a simple and visually compelling graphic.

Figure 4 New California Renewable Energy Projects-MCE Clean Energy



This map found on MCE Clean Energy’s website shows the new renewable energy projects enables through its program and uses easy to read graphics to display which projects employed union workers. Source: <https://www.mcecleanenergy.org/energy-sources/>.

Community investments and Social indicators

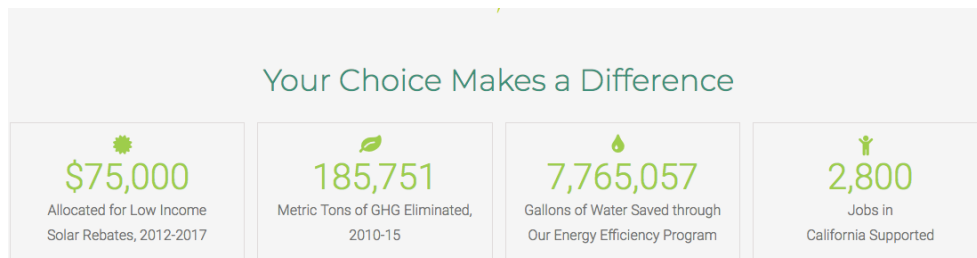
While all CCA's report the GHG intensity of their power and the sources of their power, some also report additional metrics related to job creation and community investment. As EBCE distinguishes itself based on its commitment to increasing economic and social equity in Alameda County, we recommend transparent annual reporting on the following metrics:

- Number of direct jobs created through EBCE power procurement, energy efficiency, demand response and energy storage programs,
- Dollars invested in community programs (and the specifics of those programs),
- Direct jobs created through EBCE community investments,
- A clear explanation on how community program funding decisions were made.

This reporting will bolster community stakeholder trust, without being overly burdensome for EBCE staff. Through the creation of the Local Development Business Plan, EBCE has access to customized job multipliers (e.g. jobs per MW of installed local solar) that can be utilized for annual reporting. All other metrics above should be readily available through EBCE's standard internal financial reporting and organizational records.

This clear and succinct visual on the front page of MCE Energy website is an example of how to communicate the social and economic benefits of the CCA.

Figure 5 MCE Clean Energy Example of Social Benefits Reporting



This graphic found on MCE Clean Energy's website provides an example on communicating social metrics from a CCA. Source: <https://www.mcecleanenergy.org/>

Conclusion and Recommendations

A clear and transparent reporting process has many benefits for EBCE and its stakeholders. A good strategy will:

- 1) Build and maintain trust among community members, customers, board members, CCA advocates, and other EBCE stakeholders,
- 2) Support improved internal decision-making,
- 3) Communicate the benefits EBCE brings to Alameda County (and beyond),
- 4) Demonstrate support and compliance for statewide legislative and regulatory policies and goals relating to the delivery of clean electricity to California ratepayers,
- 5) Provide EBCE customers with a means to report their own GHG emissions, using and EBCE specific emissions factor.

We recommend that EBCE begin by reporting the following on its website and develop a complimentary annual report that provides further details on the metrics, EBCE operations and future goals and plans.

Recommended EBCE Report Metrics and Information:

GHG Intensity

- Lbs. CO₂e/MWh sold—due to the importance of this information to both EBCE stakeholders and the organization itself, we recommend developing a third-party verified metric through The Climate Registry,⁹
- Power content label as required by California statute,
- Methodology used to quantify both the above.

⁹ It is possible that when AB1110 is finalized, EBCE's metric could be different under The Climate Registry's protocol and the statute. This would depend on EBCE's power supply and the final method requirements. If there is a discrepancy, it would most likely be that AB1110 calculated the GHG intensity of power as higher than The Climate Registry. Thus, even if there is a discrepancy between the two, it would be valuable for EBCE to report according to The Climate Registry's guidance.

Power Source Disclosure

- Percentage of sold power from each source and type as required under the power content label rules,
- Location of each source.

Financial, Community and Social Indicators

- Number of direct jobs created through EBCE power procurement, energy efficiency, demand response and energy storage programs,
- Dollars invested in community programs (and a description of those programs),
- Direct jobs created through EBCE community investments,
- Details about new resources developed as a result of EBCE policies and programs (i.e., number of MW of new distributed storage and/or generation, reduction of MWh's of EBCE's annual load resulting from energy efficiency programs, etc.)
- A clear explanation on how community program funding decisions were made.

To ensure these benefits are maximized EBCE should adhere to the following reporting guidelines:

- 1) Report key findings clearly on the EBCE website.
- 2) Use simple, but elegant graphs, charts, and other infographics to communicate information in a visually compelling way.
- 3) Communicate, both the findings (e.g. lbs. GHG/kWh) and the process used to develop those findings (e.g. GHG quantification methodology).
- 4) For financial reporting on program funding investments, include the process used to determine funding allocations (e.g. how and why certain program investments were decided upon).
- 5) Develop an annual report as an addendum to the metrics reporting on the website that provides more details and context.

Reporting these metrics every year and following these guidelines is an efficient, yet effective way for EBCE to communicate key information to its stakeholders. Such reporting will enhance engagement, improve decision-making and ultimately enhance competitiveness.

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