



**Marin Clean Energy  
Executive Committee Meeting  
Wednesday, June 18, 2014  
9:00 A.M.**

Dawn Weisz  
Executive Officer

Damon Connolly  
Chair  
City of San Rafael

Kathrin Sears  
Vice Chair  
County of Marin

Bob McCaskill  
City of Belvedere

Sloan C. Bailey  
Town of Corte Madera

Larry Bragman  
Town of Fairfax

Kevin Haroff  
City of Larkspur

Garry Lion  
City of Mill Valley

Denise Athas  
City of Novato

Tom Butt  
City of Richmond

Carla Small  
Town of Ross

Ford Greene  
Town of San Anselmo

Ray Withy  
City of Sausalito

Emmett O'Donnell  
Town of Tiburon

1 (888) 632-3674  
[mceCleanEnergy.org](http://mceCleanEnergy.org)

781 Lincoln Ave., #320  
San Rafael, CA 94901

**San Rafael Corporate Center, Boro Room  
750 Lindero Street, San Rafael, CA 94901**

**Agenda**

- 1. Board Announcements (Discussion)**
- 2. Public Open Time (Discussion)**
- 3. Report from Executive Officer (Discussion)**
- 4. Approval of 4.16.14 Meeting Minutes (Discussion/Action)**
- 5. Energy Efficiency 2016 Workshop Planning (Discussion)**
- 6. Green-e Audit Report (Discussion)**
- 7. MCE Office Space Proposal (Discussion/Action)**
- 8. Land Lease for 2 MW Solar Installation in Richmond (Discussion/Action)**
- 9. Report on Membership Analysis for the City of San Pablo (Discussion/Action)**



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**10. Legislative Process Current and Future (Discussion)**

**11. Review 7.3.14 Draft Board Agenda (Discussion)**

**12. Members & Staff Matters (Discussion)**

**13. Adjourn**



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**MARIN CLEAN ENERGY  
EXECUTIVE COMMITTEE MEETING  
WEDNESDAY, APRIL 16, 2014  
9:00 A.M.  
SAN RAFAEL CORPORATE CENTER, BORO ROOM  
750 LINDARO STREET, SAN RAFAEL, CA 94901**

**Roll Call**

**Present:**

Damon Connolly, City of San Rafael, Chair  
Kate Sears, County of Marin  
Bob McCaskill, City of Belvedere  
Sloan Bailey, Town of Corte Madera

**Absent:**

Tom Butt, City of Richmond  
Denise Athas, City of Novato

**Staff:**

Dawn Weisz, Executive Officer  
Emily Goodwin, Director of Internal Operations  
Shalini Swaroop, Legal Counsel

**Agenda Item #4 – Approval of Minutes from 1.15.14 (Discussion/Action)**

M/s Sears/Bailey (passed 4-0) approval of minutes from 1.15.14 Meeting. Directors Butt and Athas were absent.

**Agenda Item #5 – Approval of Minutes from 3.19.14 (Discussion/Action)**

M/s Sears/Bailey (passed 4-0) approval of minutes from 3.19.14 Meeting. Directors Butt and Athas were absent.

**Agenda Item #6 and #7 - NO ACTION TAKEN. Discussion only.**

**Agenda Item #8 – Records Retention Adjustment (Discussion/Action)**

M/s Bailey/Sears (passed 4-0) approved the final revised version of Policy 003 Records Retention and recommended Board consideration at the May meeting. Directors Butt and Athas were absent.

**Agenda Item #9 – MCE Position Transition from Extra Hire to Regular Hire (Discussion/Action)**

M/s McCaskill/Bailey (passed 4-0) approved the MCE position transition from extra hire to regular hire for the HR Coordinator and recommended Board action at the May meeting. Directors Butt and Athas were absent.

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**Damon Connolly, Chair**

**ATTEST:**

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**Dawn Weisz, Executive Officer**



CRS

center for  
resource  
solutions

## 2012 Green-e Verification Report

**This Annual Verification Report** highlights the results of the annual verification process audit for Green-e® participants in Green-e Climate, Green-e Energy, and Green-e Marketplace. Green-e is North America's leading independent certification and verification program for renewable energy and greenhouse gas emission reductions in the voluntary market. To learn more, visit [www.green-e.org](http://www.green-e.org).



# Green-e

## About Center for Resource Solutions

**Center for Resource Solutions (CRS) creates policy and market solutions to advance sustainable energy and mitigate climate change.** CRS is a national nonprofit with global impact. We develop expert responses to climate change issues with the speed and effectiveness necessary to provide real-time solutions. Our leadership through collaboration and environmental innovation builds policies and consumer-protection mechanisms in renewable energy, greenhouse gas reductions, and energy efficiency that foster healthy and sustained growth in national and international markets.

## About Green-e

**For over 16 years CRS has developed and implemented consumer-protection standards for the voluntary renewable energy and carbon offset markets through the Green-e programs.** These standards mandate a rigorous accountability for retail products sold to consumers, bringing a level of transparency that can bolster consumer confidence in the industry. Green-e has three programs.

**Green-e Energy** is North America's leading voluntary certification program for renewable energy. Since 1997, Green-e Energy has certified renewable energy that meets environmental and consumer protection standards developed in conjunction with leading environmental, energy, and policy organizations. Green-e Energy requires that sellers of certified renewable energy disclose clear and useful information to potential customers, allowing consumers to make informed choices. For more information, see [www.green-e.org/energy](http://www.green-e.org/energy).

**Green-e Climate** is the first certification program for carbon offsets sold to consumers in the retail market. This consumer-protection program strengthens the voluntary market by providing credible oversight and transparency to retail greenhouse gas (GHG) emission reduction products (offsets), from the project to the end consumer. Consumers purchasing Green-e Climate certified offsets have clear information about the projects their GHG reductions are sourced from, and are guaranteed that no one else can claim their offset. The program verifies that a seller's supply of offsets equals their sales, that GHG reductions are independently certified, and that consumer disclosures are accurate. For more information, see [www.green-e.org/climate](http://www.green-e.org/climate).

**Green-e Marketplace** certifies companies and products across a range of industries, from food to paper manufacturers to web services, and offers them a range of services to help them better find, use, and promote clean energy and greenhouse gas emissions reductions in their operations and facilities. For more information, see [www.green-e.org/marketplace](http://www.green-e.org/marketplace).

## CONTENTS

Summary .....	3
Green-e Energy .....	4
Green-e Climate .....	10
Green-e Marketplace .....	11

# Summary

**Since 1997, Center for Resource Solutions has focused its efforts on expanding consumer choice.** Our belief is a democratic one—that the most effective and lasting way to move the dial in the right direction is to marshal the power of individuals and businesses to make a choice for clean power. Our most visible effort is Green-e, a family of certification programs that provides assurances to consumers that the product they purchase is making a difference, not double-counted, and what they are paying for. Participating companies undergo an annual verification audit, comply with Green-e's truth-in-advertising and best practices requirements, and are granted the use of the Green-e Certified logo on their products. The verification results for 2012 are presented here.

## Green-e Energy

Green-e Energy showed a remarkable 29% increase in certified retail sales over 2011, reaching almost 36 million megawatt-hours (MWh), enough to power nearly a third of U.S. households for a month. Green-e certified renewable energy sales in the U.S. have increased an average of nearly 30% each year since 2008, and now Green-e certifies over 1% of the total U.S. electricity mix and approximately three-quarters of the total voluntary market.<sup>1</sup> Nearly half the installed wind capacity in the U.S. is participating in Green-e Energy certified transactions.

In 2012 there were over 670,000 retail purchasers of Green-e certified renewable energy, including 378,000 customers participating in a certified green pricing program—a 10% increase over last year.

## Green-e Climate

As the first program of its kind, Green-e Climate is the only independent, third-party certification program for retail carbon offsets in the international voluntary carbon market. The program provides critical consumer-level protections and assurances to retail purchasers, sellers, and greenhouse gas project certification programs. The program strengthens the credibility of the voluntary carbon market in order to encourage the use of offsets by individuals and companies to reduce their greenhouse gas footprints. Green-e Climate is not a project standard—instead it builds on existing high-quality project standards and focuses on protecting retail customers.

2012 was the most successful year for Green-e Climate, with a 47% increase in the number of certified offsets from the previous year. The year also held another milestone, as the young program passed one million metric tons of carbon dioxide-equivalent reduced since its inception, continuing the trend of annual double-digit growth.

## Green-e Marketplace

For organizations of every size that are looking to make the most of their efforts to reduce their environmental impact, Green-e Marketplace certifies companies demonstrating environmental leadership, and partners with them to help communicate and verify their use of certified renewable energy and carbon offsets. In 2012, over 500 diverse companies and products were certified by the program, with most growth occurring in Green-e re:print, a supply-chain program that certifies both printers and paper companies using renewable energy, allowing print custom-

Green-e Energy showed a remarkable 29% increase in 2012, reaching almost **36 million MWh**. This is enough to power nearly a third of U.S. households for a month.

ers the opportunity to use the Green-e certification mark when sourcing their printing through program participants. The program is popular among companies that want to communicate their expanded use of clean energy, including Green Mountain Coffee Roasters, Sea World, and UPS.

Taken together, the Green-e programs provide vital, independent, third-party certification and verification services for the voluntary markets for renewable energy and carbon offsets. As more consumers and businesses choose clean energy, Green-e certification becomes more important than ever to ensure that their purchases help reduce greenhouse gases and drive new renewable energy development.

1. *Status and Trends in the U.S. Voluntary Green Power Market (2012 Data)*, available at [www.nrel.gov/docs/fy14osti/60210.pdf](http://www.nrel.gov/docs/fy14osti/60210.pdf).

# Green-e Energy

**Green-e Energy is the leading certification program for voluntary renewable energy products in North America.** On behalf of consumers buying renewable energy products certified by Green-e Energy, the program requires that such products undergo an independent annual audit to demonstrate compliance with Green-e Energy's rigorous consumer-protection and environmental standards. Green-e Energy requires that sellers of certified renewable energy products provide full and accurate information to their customers, deliver the renewable energy they promise, and source from renewable energy generators that meet Green-e Energy's resource-eligibility requirements, developed by stakeholders over the past 16 years.

Green-e Energy certified renewable energy products are sold in three different types:

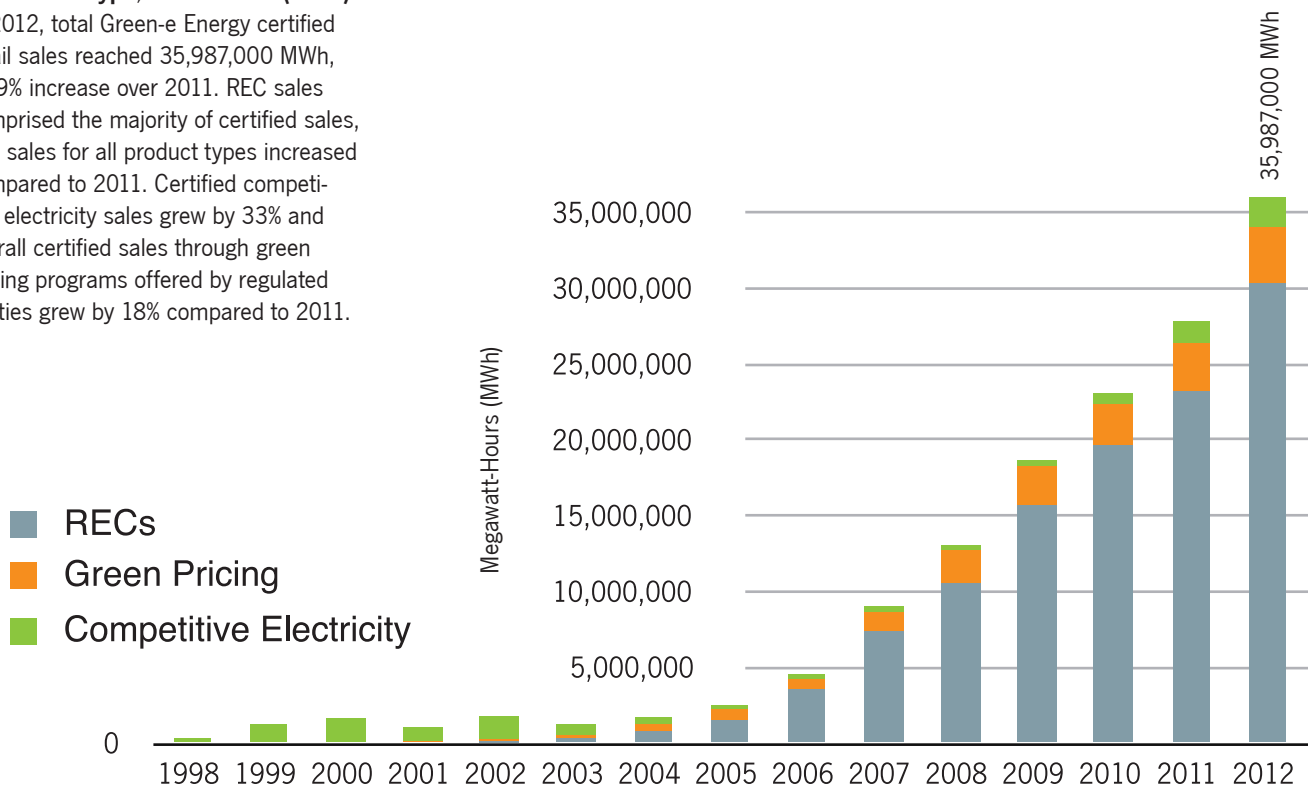
- **Green Pricing Programs.** Renewable electricity sold by electric utilities in regulated electricity markets, provided in addition to the renewable electricity included in standard electricity service.
- **Competitive Renewable Electricity.** Similar to a green pricing program, but sold by an electric service provider in a deregulated electricity market.
- **Renewable Energy Certificates (RECs).** Each REC represents the non-electricity, renewable attributes of one megawatt-hour (MWh) of renewable electricity generation, including all the environmental attributes, and is a tradable commodity that can be sold separately from the underlying electricity, allowing for a larger and more efficient national market for renewable energy. RECs are used to track, account for, and demonstrate claims of renewable energy generation in both voluntary and compliance markets.

As the public's awareness of the impacts of pollution arising from electricity generation, energy security issues, and sustainable economic development rises, the demand for renewable energy has increased greatly, as the following pages will show. Voluntary certified renewable energy sales in the U.S. have increased an average of nearly 30% each year since 2008. When Green-e Energy began in 1997, it was the first certification program of its kind, and has remained the most respected renewable energy certification program in North America.

**Figure 1**

## Green-e Energy Certified Retail Sales by Product Type, 1998–2012 (MWh)

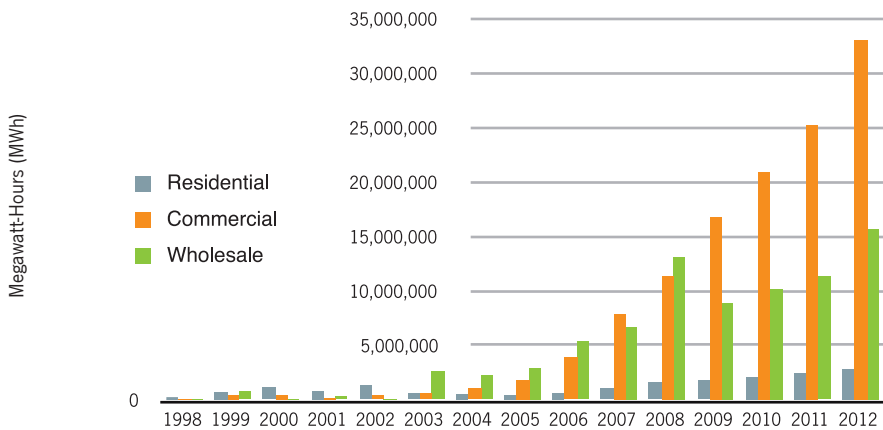
In 2012, total Green-e Energy certified retail sales reached 35,987,000 MWh, a 29% increase over 2011. REC sales comprised the majority of certified sales, and sales for all product types increased compared to 2011. Certified competitive electricity sales grew by 33% and overall certified sales through green pricing programs offered by regulated utilities grew by 18% compared to 2011.





**Figure 2**

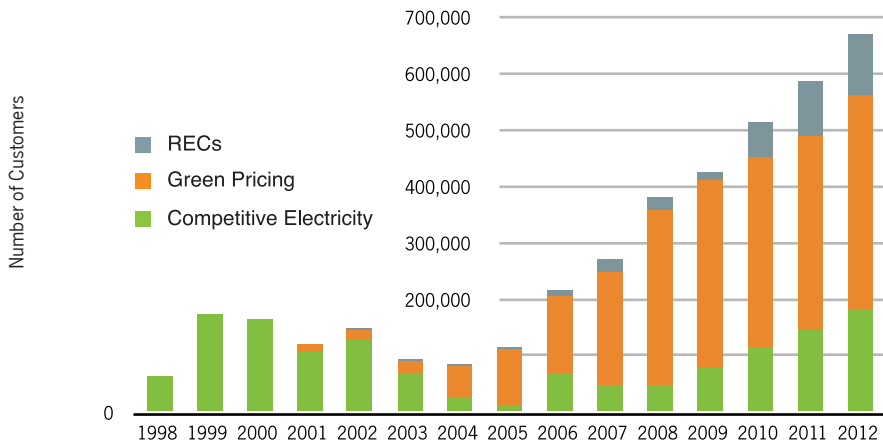
**Green-e Energy Certified Sales by Customer Type, 1998–2012 (MWh)**



Non-residential entities once again accounted for the vast majority of certified MWh purchased, at over 33 million MWh, up by 31% over 2011. There was also a significant increase of 39% for certified wholesale transactions. 2012 also saw a 16% increase in certified residential sales volume, reaching nearly 2.9 million MWh. Although there are significantly more residential customers that purchase Green-e Energy certified renewable energy, they tend to purchase smaller amounts than non-residential customers.

**Figure 3**

**Number of Retail Customers Purchasing Green-e Energy Certified Products by Type, 1998–2012**



Of the 670,000 retail customers purchasing certified products in 2012, 378,000 mostly residential customers participated in a certified green pricing program. Competitive electricity programs continued their annual growth rates of over 25% since 2008, with participation growing significantly for residential customers. Residential customers made up the majority of REC purchasers as well, despite more volume going to non-residential customers. Overall, the number of REC purchasers increased by 13% in 2012, and the total number of REC purchasers has increased five-fold since 2008.

**Figure 4**

**States With Green-e Energy Certified Renewable Electricity Options, 2012**



Many customers throughout the U.S. have the option to purchase Green-e Energy certified renewable energy through their local utility or electric service provider. In 2012, the number of states with certified, bundled renewable electricity options remained steady at 36. RECs unbundled from electricity are available to buyers regardless of location. Businesses purchasing large MWh volumes tend to purchase unbundled RECs, while residential customers and businesses purchasing smaller volumes tend to purchase a bundled electricity product available through their utility or electric service provider.

**Table 1 Total Green-e Energy Certified Sales of Renewable Energy by Product Type and Customer Type, 2012 (MWh, rounded)**

	Retail Residential	Retail Commercial	Wholesale
RECs	386,000	29,934,000	15,654,000
Green Pricing	1,920,000	1,770,000	0
Competitive Electricity	574,000	1,404,000	55,000
<b>Total Sales</b>	<b>2,880,000</b>	<b>33,108,000</b>	<b>15,717,000</b>
<b>Total Retail:</b> 35,987,000 MWh <b>Total Unique Certified:</b> 42,533,000 MWh <b>Total Certified Transactions:</b> 51,705,000 MWh			

▲ **The total volume of all Green-e Energy certified transactions in 2012 reached over 51.7 million MWh, a 32% increase from the 2011 total.**

This total represents transactions of all types, including both certified retail sales to electricity end users looking to make a green power use claim, and wholesale

sales to resellers of renewable MWh that did not claim the RECs themselves.

Green-e Energy certified wholesale transactions exceeded 15.7 million MWh in 2012. Of these certified wholesale transactions, nearly 9.2 million MWh were resold in Green-e Energy certified retail transactions. The remaining 6.5 million MWh were sold in non-Green-e Energy certified

transactions to utilities, electric service providers, power marketers, and other buyers in the voluntary market. Removing the instances of renewable MWh certified by Green-e Energy at both the wholesale and retail levels, Green-e Energy certified sales of over 42.5 million unique MWh in 2012, an increase of 25% from 2011.

**TABLE 2: TOP 10 STATES BY RETAIL SALES VOLUME (MWh) IN 2012**  
**TEXAS 11% ARIZONA 8% CALIFORNIA 8%**  
**NEW YORK 8% WASHINGTON 8%**  
**MARYLAND 5% MINNESOTA 5%**  
**PENNSYLVANIA 5% ILLINOIS 4% MASSACHUSETTS 4%**

▲ **Percent of Total Certified Retail Sales (in MWh) by State, 2012.** Green-e

Energy collects data on the number of retail customers and the MWh of certified products provided to them. Texas remained in the top spot for amount of certified renewable MWh sold to retail customers. This year Arizona customers' commitment to renewable energy is noteworthy, climbing from outside the top 10 to number two. 68% of Green-e Energy certified renewable electricity is delivered to customers located or headquartered in these top 10 states.

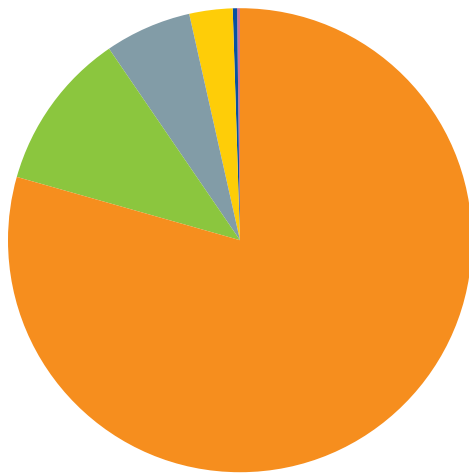
► **Retail customers buying Green-e Energy certified renewable energy are spread out throughout the U.S. and Canada.**

70% of retail customers are located in these top 10 states (a drop from last year), meaning that the geographic distribution of customers is slightly more evenly spread. Texas claimed the top spot in 2012 with its large number of retail customers. There is significant overlap between these two top 10 lists, but the main difference relates to the purchasing habits of retail customers. For instance, although Oregon has a large number of customers, each customer is buying fewer MWh on average than customers in other states.

**Table 3 Percent of Total Retail Customers by State, 2012**

(Includes REC sales)

Texas	12%
California	11%
Washington	8%
Oregon	7%
New York	6%
Colorado	6%
Utah	5%
Michigan	5%
Wisconsin	5%
Maryland	5%

**Figure 5**

**Contributions of Renewable Resource Types to Total Green-e Energy Certified Retail Sales, 2012**

- Wind (79%)
- Non-Gaseous Biomass (11%) <sup>2</sup>
- Low-Impact Hydro (6%)
- Gaseous Biomass (3%)
- Solar (0.3%)
- Geothermal (0.2%)

▲ **The U.S. is abundant with the potential for many different types of renewable resources.** In 2012, the U.S. voluntary market had a diverse, but wind-dominated, resource mix. Nearly half of all installed U.S. wind capacity sells some or all of its output in a certified product.<sup>3</sup> Wind facilities represented an even larger percentage of the total supply in 2012 than in 2011. Hydropower facilities saw a decrease as a percentage of the mix for 2012, while solar increased its contribution to the total supply of certified sales by 50%.

► **Around two-thirds of the renewable energy certified by Green-e Energy was sourced from these top 10 states.**

This is primarily related to the high wind content in many certified products, and the high rate of potential for (and installation of) wind facilities in the middle of the country. The difference between states with generators and purchasers of renewable energy demonstrates how the national market for renewable energy certificates is allowing customers with limited access to local renewable energy products to support changes in the national generation portfolio.

**Table 4 Top Ten States Supplying Renewable Energy to Green-e Energy Certified Retail Sales by Percent of Total Certified MWh, 2012**

Oklahoma	15%
Iowa	14%
Texas	9%
North Dakota	6%
Minnesota	4%
Missouri	4%
Idaho	4%
Montana	4%
Kansas	4%
Wyoming	4%

▼ **Based on National Renewable Energy Laboratory data available at publication, Green-e Energy certified 98% of retail REC sales in the US in 2012.**<sup>4</sup> Non-residential customers purchasing large volumes of RECs make up the majority of the overall voluntary renewable energy market on a MWh basis,

and this portion of the market has continued to grow. Certified REC purchases by non-residential customers have steadily increased every year, and the number of non-residential customers increased by more than 50% in the past year. The number of residential customers purchasing RECs makes up a small portion of the

market. After a sharp rise in the number of RECs purchased by residential customers in the past few years, the number of residential customers stayed flat and MWh volumes decreased in 2012.

**Table 5 Green-e Energy Certified Sales of Renewable Energy Certificates by Customer Type, 2012**

	2012 Sales (MWh, rounded)	Percent Change From 2011	Percent of Total Retail REC Sales	Customers	Average Purchase Size (MWh)
Residential	386,000	-24%	1.3%	87,000	4
Non-Residential	29,934,000	31%	98.7%	22,000	1,360
<b>Total Retail</b>	<b>30,320,000</b>	<b>30%</b>	<b>100.0%</b>	<b>109,000</b>	
Wholesale	15,654,000	39%		130	120,420

2. Gaseous Biomass includes landfill gas, wastewater methane, digester gas, biogas, and other biogenic gases. Non-gaseous Biomass includes wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops, and other resources as described in the *Green-e Energy National Standard*, available at [www.green-e.org/energystandard](http://www.green-e.org/energystandard).

3. Based on total U.S. wind power capacity installed in 2012 according to AWEA's *2012 U.S. Wind Industry Annual Market Report*. Available at [www.awea.org/Resources/Content.aspx?ItemNumber=5346](http://www.awea.org/Resources/Content.aspx?ItemNumber=5346).

4. Based on preliminary figures from the National Renewable Energy Laboratory (NREL).

**Table 6 Green-e Energy Certified Sales in Green Pricing Programs by Customer Type, 2012**

	2012 Sales (MWh, rounded)	Percent Change From 2011	Percent of Total Green Pricing Sales	Customers	Average Purchase Size (MWh)
Residential	1,920,000	16%	52%	365,000	5
Non-Residential	1,770,000	20%	48%	13,000	136
<b>Total</b>	<b>3,690,000</b>	<b>18%</b>	<b>100%</b>	<b>378,000</b>	

▲ **In states where the electricity market is regulated, many customers can purchase a bundled renewable electricity product, known as a utility green pricing program, from their local utility.** Utility programs certified by Green-e Energy consistently rank high in the National Renewable Energy Laboratory's Top Ten rankings in terms of customer participation rate, total number of subscribers, and total MWh sold. In 2012, these programs continued the growth shown in 2011, and there are now more Green-e Energy certified MWh sold through green pricing programs than ever before. Although the number of non-residential customers stayed approximately the same in 2012, MWh volumes purchased by these companies and institutions increased 20%.

**Table 7** Green-e Energy Certified Sales of Electricity by Electric Service Providers by Customer Type, 2012

	2012 Renewable Sales (MWh, rounded)	Percent Change From 2011	Percent of Total Competitive Electricity Retail Sales	Customers	Average Purchase Size (MWh)
Residential	574,000	81%	21%	133,000	4
Non-Residential	1,404,000	21%	71%	51,000	28
<b>Total Retail</b>	<b>1,978,000</b>	<b>34%</b>	<b>100%</b>	<b>184,000</b>	
Wholesale	55,000	-17%		<10	

▲ **In states where the electricity market has been deregulated, customers have the option to choose their electric service provider.** The market for certified competitive electricity products has increased dramatically for both residential and non-residential customers. In 2012, consumers in deregulated markets purchased 34% more Green-e Energy certified MWh than in 2011, a testament to the massive growth seen overall in deregulated markets since 2009. In 2012 this growth was especially evident among residential customers, with 56% more customers purchasing 81% more certified MWh than in 2011.



Over **300** companies participated in Green-e Energy in 2012, including **70** sellers offering **78** Green-e Energy certified REC products, **233** utility green pricing program participants\* offering **31** certified green pricing programs, and **17** competitive electricity suppliers offering **24** certified renewable electricity programs.

3 Phases Renewables  
3Degrees  
AEP Retail Energy LLP  
Alameda Municipal Power  
Alliant Energy  
Ambit Energy, LP  
Ameren Missouri  
Arizona Public Service  
Austin Energy  
BlueStar Energy Services  
Bonneville Environmental Foundation  
Carbon Solutions Group  
Cascade Renewable Energy  
Cincinnati Bell Energy  
Cirro Group, Inc.  
City of Palo Alto Utilities  
Clean Currents  
ClearView Electric Inc.  
Community Energy, Inc.  
Community Green Energy, LLC  
ConEdison Solutions  
Constellation Electric dba BGE Home  
Constellation NewEnergy  
Consumers Energy Company  
Direct Energy  
Dominion Virginia Power  
DTE Energy  
Duke Energy  
EDF Trading  
Element Markets, LLC  
Empire District Electric  
Energy Plus Holdings LLC  
Eugene Water and Electric Board  
Exelon Energy Company  
FirstEnergy Solutions Corp.  
Georgia Power  
Glacial Energy V.I.

Good Energy  
Green Mountain Energy Company  
Green Power EMC  
Greenlight Energy  
Hess Corporation  
Hudson Energy Services  
Iberdrola Renewables, LLC  
ICAP Energy LLC  
Indianapolis Power & Light Company  
Integrus Energy Services, Inc.  
J.P. Morgan Ventures Energy Corporation  
Kansas City Power and Light  
Greater Missouri Operations  
LG&E and KU Energy  
Liberty Power  
Luminant Energy Company, LLC  
Marin Energy Authority  
McKinney LFG, LLC  
NativeEnergy  
New York Power Authority  
Nexant Clean Energy Markets  
NextEra Energy Resources, LLC  
Noble Americas Energy Solutions LLC  
North American Power and Gas, LLC  
NRG Business Solutions  
NSTAR Electric Company  
OneEnergy Renewables  
PacifiCorp  
PEAR, LLC  
Pepco Energy Services  
Platte River Power Authority  
Plymouth Rock Energy  
Powerex Corp  
Public Service Company of Oklahoma  
Puget Sound Energy  
Reliant Energy  
Renewable Choice Energy

Sacramento Municipal Utility District  
Salt River Project  
Santee Cooper  
Seattle City Light  
Silicon Valley Power—City of Santa Clara  
Soltage  
Sterling Planet, Inc.  
Stream Energy  
Suez Energy Resource NA, Inc.  
Tennessee Valley Authority  
TerraPass  
The CarbonNeutral Company  
The Offset Project  
TransAlta  
TransCanada Power Marketing Ltd.  
TXU Energy  
Viking Wind Partners, LLC  
Viridian Energy, Inc.  
Wabash Valley Power Association  
Washington Gas Energy Services  
We Energies  
WPPI Energy  
Xcel Energy

#### Green-e Program Governance

Green-e Energy and Green-e Climate are governed by the independent Green-e Governance Board. CRS serves as the program administrator. The Board ensures that the program's standards and policies are appropriate and necessary to meet its stated goals and objectives, and that certification and verification are handled in a credible and effective manner. The Board regularly reviews the program's standards in consultation with stakeholders and amends them as necessary so that they remain consistent with changing circumstances and evolve with market conditions.

\* Retail distributors not listed

# Green-e Climate

**As the only independent, third-party certification program for retail carbon offsets sold in the voluntary carbon market,** Green-e Climate provides critical consumer-level protections and assurances to retail purchasers, sellers, and project standards and certification programs in the market. The program is intended to strengthen credibility in the voluntary carbon market and thereby promote use of carbon offsets by individuals and companies to reduce their greenhouse gas (GHG) footprints.

2012 was a year of dramatic growth and diversification for sales of Green-e Climate certified offsets. The volume of certified offsets sold increased by more than

47% from 2011 to 324,414 metric tons carbon-dioxide-equivalent (tCO<sub>2</sub>e), bringing the cumulative total reduced since the program's inception in 2008 to over 1 million metric tons of carbon dioxide-equivalent reduced. Green-e Climate has averaged double-digit growth annually over this time.

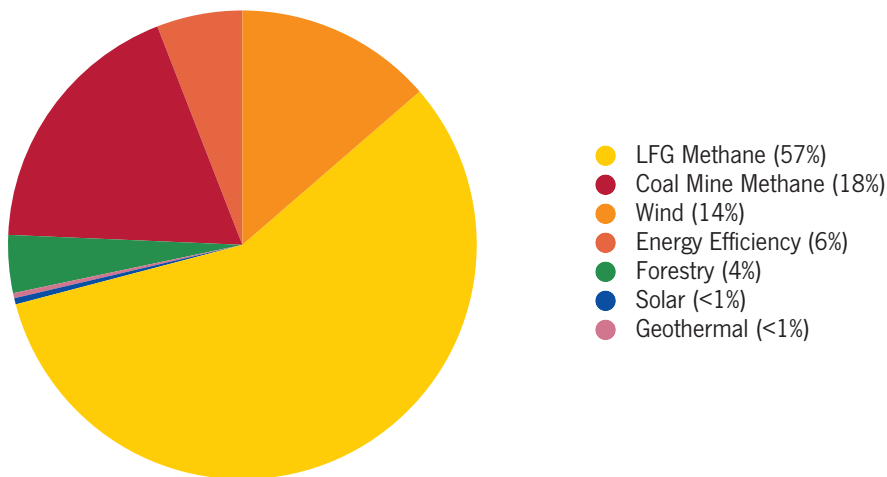
Green-e Climate is an international program. In 2012, the program certified the sale of reductions from 25 different projects located in China, India, Kenya, South Africa, Turkey, and the U.S. The types of projects used in 2012 included wind, solar, and geothermal renewable energy projects; coal mine methane capture and destruction; landfill gas capture and reutilization; energy efficient and

clean cook stoves; and forestry projects. Projects supplying emissions reductions in 2012 for certified offsets had to be registered with one of five endorsed project standards—the Clean Development Mechanism, the Climate Action Reserve, the Gold Standard, CRS's Protocol for Renewable Energy, or the Verified Carbon Standard. Project-level validations and verifications were supported by three of the five endorsed project standards: the Climate Action Reserve (representing 56% of total supply used in 2012), the Verified Carbon Standard (representing 36% of supply), and the Protocol for Renewable Energy (representing 8% of supply).

Buyers of Green-e Climate certified offsets in 2012 were overwhelmingly U.S. businesses buying through individually negotiated contracts, though certified offsets were also sold to individuals, online and through third-party distributors. Buyers were located in 36 states plus Canada, Germany, Finland, and Washington, D.C. Massachusetts, New York, and Ohio had the most buyers, but buyers in the state of Washington bought the most certified offsets in 2012 by a very large margin.

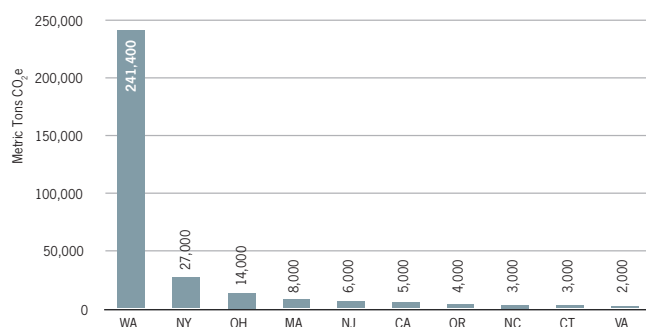
**Figure 6**

**Project Types Used in Green-e Climate Certified Offsets, 2012**



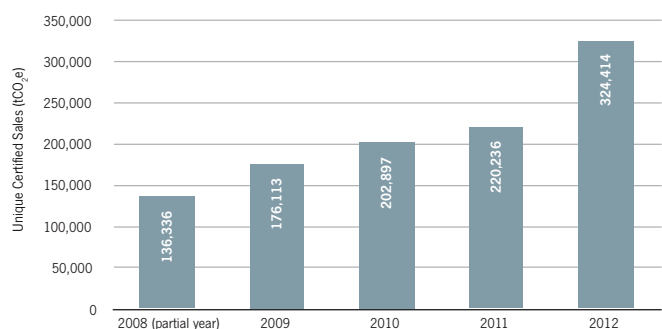
**Figure 7**

**Top 10 Buyer Locations by 2012 Certified Sales**



**Figure 8**

**Green-e Climate Program Growth**





# Green-e Marketplace

**Green-e Marketplace recognizes organizations using renewable energy or carbon offsets** and enables them to demonstrate their environmental commitment through the use of the nationally recognized Green-e logo. In 2012, Green-e Marketplace welcomed several new participants, including the nationally distributed wine brands of Kendall Jackson, the advertising and branding firm DeBellis & Ferrara, mobile app developer Joliware, and others.

Throughout the year, Green-e Marketplace directed much of its focus to expanding its Green-e re:print initiative ([www.green-e.org/reprint](http://www.green-e.org/reprint)), a supply chain program that certifies both printers and paper companies using renewable energy, allowing print customers to lower their printing footprint, support renewable energy, and use the Green-e mark when

sourcing through program participants. 2012 was a very successful year for the program, with Green-e welcoming five new printers into the program—EU Services, Gray Graphics, Harris Lithographics, Hemlock Printers, and Herron Printing and Graphics. 2012 also saw the growth of users of the program, with recognizable names such as Green Mountain Coffee Roasters, Sea World, and UPS all sourcing print materials through the program.

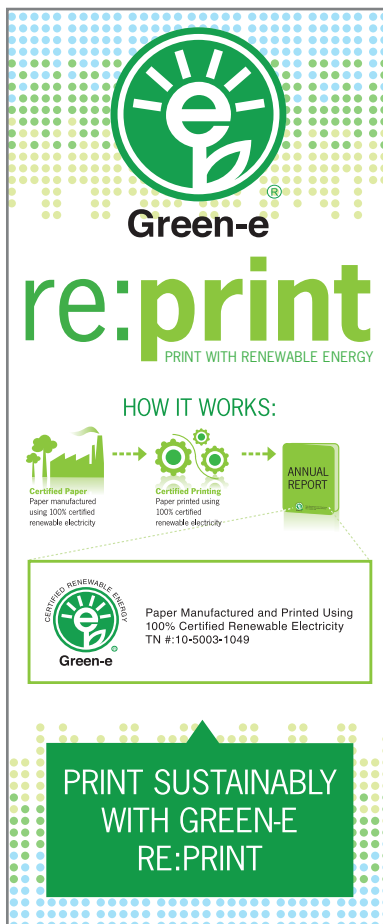
Overall, the total number of Green-e Marketplace companies participating in 2012 dropped slightly to 47. However, many of the existing program participants expanded their use of the Green-e mark by choosing to certify additional products. At the end of 2012, there were over 500 products and companies certified by Green-e Marketplace. •



▲ **Pasta Prima.** Valley Fine Foods buys certified renewable energy certificates and generates on-site renewable energy to offset 100% of the electricity used to manufacture its PastaPrima brand of refrigerated pasta products, available in stores nationwide, including Costco and Safeway.

◀ **Green-e re:print for paper and printers.** Green-e Marketplace administers the re:print program, a supply-chain certification that grants logo use on finished print collateral that uses 100% renewable energy in both the printing and paper.

▼ **Low-impact workout.** Lucy Activewear specializes in activewear for women, including yoga and workout clothing. In 2012 they printed their catalog using Green-e re:print.





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**MARIN CLEAN ENERGY**

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

**REPORTING YEAR 2013**

## **MARIN CLEAN ENERGY**

### **Contents**

Reporting Year 2013

	<u>Number of Pages</u>
<b>Independent Accountant's Report on Applying Agreed-Upon Procedures</b>	1
<b>Annual Verification Audit Protocol</b>	30
<b>Supplementary Information</b>	
Appendix A: Green-e Energy Attestation from Program Participant	2

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Boards of Directors:

Marin Clean Energy  
San Rafael, California

And

Center for Resource Solutions  
San Francisco, California

We have performed the procedures enumerated below, which were agreed to by Marin Clean Energy (the "Participant"), and Center for Resource Solutions (the specified parties), solely to assist you with respect to complying with annual reporting requirements of Center for Resource Solutions' Green-e Energy program for the Reporting Year ("RY") 2013. The Participant's management is responsible for the Participant's compliance with the annual reporting requirements of Center for Resource Solutions' Green-e Energy Program. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants, and with all requirements in the Green-e Energy Annual Verification Audit Protocol for Reporting Year 2013. The sufficiency of these procedures is solely the responsibility of those parties specified in the 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.

Our procedures and findings for the Participant are described in the attached pages representing the Annual Verification Audit Protocol, and the full document should be read in its entirety.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the Participant's compliance with the annual reporting requirements of Center for Resource Solutions' Green-e Energy program. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to the Participant and Center for Resource Solutions.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be and should not be used by anyone other than those specified parties.



May 29, 2014

Member of



**North America**

An association of legally  
independent firms

## **1. Supply and Supporting Documentation**

### **Applicability and Intent of the Section:**

All Green-e Energy Participants with certified sales in 2013 must show that they have purchased or generated enough renewable MWh to support their certified sales, verify eligibility of facilities supplying renewable MWh to Participant, and provide data to prevent double counting of renewable MWh by certain purchasers of electricity that has been separated from RECs.

### **Background and Important Reminders for the Section:**

- Supply that has already been allocated to prior RY sales, even if it meets the 21-month generation period of eligibility for RY2013, should not be listed. Supply reported as eligible on the Participant's prior RY's software submission may only be listed in the software system for RY2013 if that supply was not allocated to sales in the prior RY. Eligible carryover are excess MWh listed in the supply section of RY2012 but not sold in wholesale or retail sales. The facilities that generated eligible carryover should be listed in RY2013's Facility Information section under a given facility's supply details.
- A number of audit steps will require you to review attestations and/or Tracking System Reports. It may save time during the audit to conduct all steps pertaining to attestations during a single review of all attestations rather than reviewing all attestations once per audit step and therefore reviewing all attestations multiple times. All attestations and Tracking System Reports are available under their respective sections and also under Audit Participant Data>>View or Download Supporting Documents.
- All data, attestations and other supporting documents are stored in Green-e Energy's online verification software system. For many audit steps, you may want to have multiple web browser windows open with your client's data submission available, so that you can flip between screens without having to navigate back and forth between screens.
- EIA (Energy Information Administration) numbers for generation facilities should be the Plant or Facility ID number, and not the Utility ID number; the EIA assigns unique numbers for both.
- In some cases, a facility may have registered in a tracking system partway through 2013, such that part of the generation was not issued RECs in a tracking system and some was issued RECs in a tracking system. In these cases, treat the generation from the period prior to joining a tracking system as one facility and the generation from the period after joining the tracking system as separate facilities for the purposes of Steps III.1.6-12 and III.1.19.

### **Software System Pages Needed:**

- Facility Information table (Audit Participant Data>>View Participants Data>>Supply, also available in the "View All" table, Audit Participant Data>>View Participants Data>>View All)
- Generation Information table (Audit Participant Data>>View Participants Data>>Supply>>View Generation; accessed by clicking on "View Generation" on the Facility Information table)
- Supporting Documents (Audit Participant Data>>View or Download Supporting Documents) to view all submitted Supporting Documents, or to view Supporting Documents for specific facilities go to (View Participants Data>>Supply>>View Generation>>Supporting Documents)
- Participant's Products, Notes & Customers (Audit Participant Data>>Participant's Products, Notes & Customers)

### **Audit Procedures for the Section**

1. Obtain from the Participant:
  - if the Participant sold any Green-e Energy certified products in the year prior to the current Reporting Year (RY), obtain the completed Annual Verification Submission from that prior RY

## 1. Supply and Supporting Documentation (Continued)

### Audit Procedures for the Section (Continued)

1. Obtain from the Participant: (continued)

- contracts or other company records that provide information on the name and other identifying characteristics of the generating facility, the amount of renewable MWh purchased/generated from it, the date of generation, and the wholesale supplier from which the MWh were purchased
- copies of meter readings and the most recent meter certifications for all generators listed that the Participant owns that are supplying MWh toward Green-e Energy certified sales in the RY being verified
- any documentation of Low-Impact Hydropower Institute (LIHI) certification for U.S. hydroelectric facilities if certification is not listed on the LIHI website
- any documentation of EcoLogo certification for Canadian hydro facilities if certification is not listed on the EcoLogo website
- log-in information for the Participant's accounts in all Tracking Systems (unless the Participant will be logging in and guiding you through their accounts)

Step III.1.1 was performed: ☒ Yes. ☐ No. ☐ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

2. For every renewable electricity or REC purchase transaction listed in the supply section of the verification software system, the Participant must have documentation demonstrating the transfer of ownership of renewable MWh from generator through to Participant, even if ownership of the REC has passed through many parties before reaching the Participant. If the Participant is the generator, Participant must still supply attestations for the amount of generation they are claiming toward sales this RY. Note if the Participant has not supplied attestations in a manner consistent with Appendix D, which describes which documentation must be supplied in various scenarios. If any renewable electricity or REC purchase transaction is missing proof of supply delivery documentation, this step cannot be completed and you may not submit this Agreed-Upon Procedures document to Green-e Energy staff. Note any exceptions.

Step III.1.2 was performed: ☒ Yes. ☐ No. ☐ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

3. For all facilities on the Facility Information table (Audit Participant Data>>View Participants Data>>Supply) that have "No" listed under "Approved Tracking Attestation" and that have a tracking system name under "Tracking System," check that each such facility has a corresponding attestation uploaded in the software system. This can be checked through the aggregate "Supporting Documents" page (Audit Participant Data>>View or Download Supporting Documents) for all facilities or through the Generation Information table for an individual facility. Note any exceptions. Such facilities must provide Tracking Attestations or Generator, Wholesale or Small Generator Attestation showing the full chain of custody; remind Participant of this requirement if any facilities are noted in this step.

Step III.1.3 was performed: ☒ Yes. ☐ No. ☐ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

4. For all attestations, only official Green-e Energy forms with a modification date of January 2007 or later (as listed in the lower left of each page) will be accepted. Current versions for comparison are available at [http://green-e.org/verif\\_docs.html](http://green-e.org/verif_docs.html). Note any exceptions.

Step III.1.4 was performed: ☒ Yes. ☐ No. ☐ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

## 1. Supply and Supporting Documentation (Continued)

### Audit Procedures for the Section (Continued)

5. For all U.S. facilities with Hydro as a resource type, on the Facility Information table, check that the facility is listed on the Low-Impact Hydropower Institute website, at: <http://www.lowimpacthydro.org/cf.aspx>. Note any exceptions. Check that the date of LIHI certification is on or before the first generation date of all renewable MWh being claimed from a LIHI certified facility, and that the expiration date of LIHI certification (typically 5 years after the date of certification) is after the last generation date on such renewable MWh. Note any exceptions.

Step III.1.5 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

We noted no facilities with Hydro as a resource type. As such, this step is not applicable and was not performed.

6. For each facility without a Tracking System name on the Facility Information table, check that the facility was not registered in a tracking system during the period of generation claimed as supply. Use the following map to determine the applicable tracking system: <http://etnna.org/images/ETNNA-Tracking-System-Map.gif>. Check the following tracking system generator lists:

ERCOT: <https://www.texasrenewables.com/publicReports/rpt1.asp>

MIRECS: <https://portal2.mirecs.org/myModule/rpt/myrpt.asp?r=111>

MRETS: <https://portal2.m-rets.com/myModule/rpt/myrpt.aspx?r=111>

NAR: <https://narenables2.apx.com/myModule/rpt/myrpt.asp?r=111>

NCRETS: <https://portal2.ncrets.org/myModule/rpt/myrpt.asp?r=111>

NE-GIS: <https://www.nepoolgis.com/mymodule/mypage.asp>

PJM: GATS: <https://gats.pjmeis.com/gats2/PublicReports/RenewableGenerators-RegisteredinGATS>

WREGIS: <https://portal2.wregis.org/myModule/rpt/myrpt.asp?r=111>

You may need to click through several screens or perform a search within the public report. List any facilities that appear on one of the above sites and contact the Participant about providing a Tracking System Report.

For facilities identified through this step as being in a Tracking System during the period of claimed generation, facility's Tracking ID must be added to Participant's Facility Information table.

Once a Tracking System Report is obtained for the supply, apply Step III.1.11 to the supply and Step III.1.10 to the Tracking System Report. If MWh from facility identified as being in a Tracking System were purchased by Participant in a Green-e Energy certified wholesale transaction, then in some cases, a Tracking System Report is necessary; consult Section III of Appendix E.

## 1. Supply and Supporting Documentation (Continued)

### Audit Procedures for the Section (Continued)

6. (continued)

Step III.1.6 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

All facilities listed on the Facility Information table are in a Tracking System. As such, this step is not applicable and was not performed.

7. For each facility that is not in a Tracking System, if the Participant purchased the MWh from the generator or is the owner of the generating facility, examine the Generator Attestation or Small Generator Attestation for each purchase and/or amount of generation recorded on the respective Generation Information table. If the Participant owns the generation facility, Participant is still required to supply a Generator Attestation or Small Generator Attestation listing Participant as Seller and as Purchaser.

- Use Appendix D for general guidance on attestation types and chain of custody documentation.
- From the attestation, note all facilities that have a First Operation Date prior to 1/1/1999, and all facilities that list any date under Date of Repowering or Upgrade.
- Confirm that the generating facility name, generator location (state), EIA or QF ID number, nameplate capacity, first operational date, and fuel/resource type listed in the Facility Information table match what is listed on the Generator Attestation.
- If the fuel/resource type is biomass-based, check that either "Gaseous Biomass" is entered as the resource type in the Facility Information table for landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases, or "Non-gaseous Biomass" is entered for wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass. Confirm that Section IV of the Generator Attestation, "Additional statement required for and applicable to biomass facilities only," has been completed.
- Note if the Participant is not named in these documents as the Purchaser of the renewable MWh.
- Confirm that the date of generation listed in the Generation Information table matches what is listed in Generator Attestation or Small Generator Attestation. The MWh volume listed on the attestation must be greater than or equal to the MWh volume listed in "MWh" column in the Generation Information table. If the Participant completed the "MWh listed on attestation" column in the Generation Information table, then the MWh volume listed on the attestation must match this value.
- In the Declaration Section of the attestation (Section III), confirm that if the "renewable electricity (electricity bundled with renewable attributes)" box is marked, then "Elec" is listed in Facility Information table. If "renewable attributes only" is marked, confirm that "REC" is listed in the Facility Information table.
- Confirm that the "No" box is checked in the cap and trade section of the Generator Attestation (Declaration, Section III). If the "Yes" box is checked, note the cap-and-trade program, refer Participant to footnote 7 of the National Standard and contact Green-e Energy staff immediately.
- Confirm that each attestation is signed by an agent of the Seller.
- Confirm that the entity listed under "If Seller is providing only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity, please write the name of the utility or load-serving entity here" on the attestation matches the entity listed in the Facility Information table.
- Note any exceptions

## 1. Supply and Supporting Documentation (Continued)

### Audit Procedures for the Section (Continued)

7. (continued)

Step III.1.7 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

All facilities listed on the Facility Information table are in a Tracking System. As such, this step is not applicable and was not performed.

8. For each facility that is not in a Tracking System, if the Participant purchased renewable MWh from another Green-e Energy Participant in the form of a Green-e Energy certified wholesale product, examine the Wholesale Attestation for each purchase and/or amount of generation recorded on the Facility Information table. If "Yes" is indicated for "Selling as Green-e Energy certified Wholesale?" in the rightmost column of the sales table on the Wholesale Attestation that also lists the Participant as the purchaser, check that the Seller is listed in Appendix F. If the Seller is listed in Appendix F, then the Wholesale Attestation is the only document needed for the chain of custody for the renewable MWh listed on the attestation. If the Seller is not listed in Appendix F, or if "No" is indicated for "Selling as Green-e Energy certified Wholesale?" in the rightmost column of the sales table on the Wholesale Attestation, apply Step III.1.9 to the supply listed on the attestation instead of this Step III.1.8.

- Use Appendix D for general guidance on attestation types and chain of custody documentation.
- From the attestation, note all facilities that have a First Operation Date prior to 1/1/1999, and all facilities that list any date under Date of Repowering or Upgrade.
- Confirm that the Wholesale Attestation names the Participant as the purchaser of the RECs or renewable electricity.
- Confirm that the generating facility name, facility ID number, nameplate capacity, first operational date, and fuel/resource type listed in the Facility Information table match what is listed on the Wholesale Attestation.
- If the fuel/resource type is biomass-based, check that either "Gaseous Biomass" is entered in the Facility Information table for landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases, or "Non-gaseous Biomass" is entered for wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass.
- Confirm that the date of generation and volume of MWh in the Generation Information table match what is listed in the Wholesale Attestation. The MWh volume listed on the attestation must be greater than or equal to the MWh volume listed in the Generation Information table.
- In the Declaration Section of the Wholesale Attestation (Section II), confirm that if the "electricity bundled with renewable attributes" is marked, then "Electricity" is listed in the Purchase type column of the Facility Information table. If "renewable attributes only" is marked, confirm that "REC" is listed in the Facility Information table.
- Confirm that each attestation is signed by an agent of the Seller.
- Note any exceptions.

Step III.1.8 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

All facilities listed on the Facility Information table are in a Tracking System. As such, this step is not applicable and was not performed.



## 1. Supply and Supporting Documentation (Continued)

### Audit Procedures for the Section (Continued)

9. For each facility that is not in a Tracking System, and for which the Participant purchased renewable MWh in the form of a non-Green-e Energy certified wholesale product, examine the Wholesale Attestation(s), and Generator Attestation for each purchase and/or amount of generation recorded on the Generation Information table. If “No” is indicated, or the field is blank, for “Selling as Green-e Energy certified Wholesale?” in the rightmost column of the sales table on the Wholesale Attestation that lists the Participant as the purchaser, complete this Step III.1.9. If “Yes” is indicated for “Selling as Green-e Energy certified Wholesale?” in the rightmost column of the sales table on the Wholesale Attestation, complete Step III.1.8 instead.
  - Use Appendix D for general guidance on attestation types and chain of custody documentation.
  - From the attestations, note all facilities that have a First Operation Date prior to 1/1/1999, and all facilities that list any date under Date of Repowering or Upgrade.
  - Trace and confirm complete documentation of the chain of custody of the renewable MWh:
    - Obtain a completed and signed Wholesale Attestation that lists the Participant as the purchaser and the Seller as the entity listed as the Supplier in the Facility Information table.
    - Obtain one or more completed and signed Wholesale Attestations, one for each transfer of ownership of the renewable MWh from the generator, all intermediaries, and the Participant. Each purchaser named on the preceding attestation must be the seller on the next attestation, until the Participant is listed as the purchaser on the final attestation.
    - Obtain a completed and signed Generator Attestation from the generator that names the seller in the last Wholesale Attestation as the purchaser of the renewable MWh.
  - Confirm that the generating facility name, facility ID number, nameplate capacity, first operational date, and fuel/resource type listed in the Facility Information table match what is listed on each Wholesale Attestation and the Generator Attestation.
  - If the fuel/resource type is biomass-based, check that either “Gaseous Biomass” is entered in the Facility Information table for landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases, or “Non-gaseous Biomass” is entered for wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass. Confirm that Section IV of the Generator Attestation, “Additional statement required for and applicable to biomass facilities only,” has been completed.
  - Confirm that the generator location (state or province) listed on the Facility Information table matches the Generator Attestation.
  - Confirm that the date of generation and volume of MWh listed in the Generation Information table match what is listed in each Wholesale Attestation and the Generator Attestation. The MWh volume listed on the attestation must be greater than or equal to the MWh volume listed in the Generation Information table.
  - For the Wholesale Attestation that names the Participant as the purchaser, in the Declaration Section of the Wholesale Attestation (Section II), confirm that if the “electricity bundled with renewable attributes” is marked, then “Electricity” is listed in the Purchase Type column of the Facility Information table. If “renewable attributes only” is marked, confirm that “REC” is listed in the Facility Information table.
  - Confirm that the “No” box is checked in the cap and trade section of the Generator Attestation (Declaration, Section III). If the “Yes” box is checked, note the cap-and-trade program, refer Participant to footnote 7 of the National Standard and contact Green-e Energy staff immediately.
  - Confirm that each attestation is signed by an agent of the Seller.
  - Confirm that the entity listed under “If Seller is providing only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity, please write the name of the utility or load-serving entity here” on the Generator Attestation matches the entity listed as the Entity Purchasing Electricity in the Facility Information table.
  - Note any exceptions.

## 1. Supply and Supporting Documentation (Continued)

### Audit Procedures for the Section (Continued)

9. (continued)

Step III.1.9 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

All facilities listed on the Facility Information table are in a Tracking System. As such, this step is not applicable and was not performed.

10. Examine each of the Participant's Tracking System Reports and for all MWh sold from each facility in a Tracking System, as indicated by a valid Tracking System name appearing on the Facility Information table for the facility or as identified in Step III.1.6, perform the following steps. For guidance on what documentation is appropriate if a question arises, refer to Appendices D and E, covering attestations and tracking system reports, respectively.

#### Facility Information table

- Confirm that the following information on the Facility Information table corresponds to what is listed on the Tracking System Report: generating facility name (Facility), facility ID number (Tracking System ID), and fuel/resource type (Resource Type). Note any exceptions. ERCOT Tracking System Reports list only a facility's ID number and not its name; you do not need to note this as an exception.
- Review the facility online date listed in the Tracking System Report and note all facilities that have a First Operation Date prior to 1/1/1999.
- If the fuel/resource type listed on the Tracking System Report is biomass-based, check that the fuel/resource type matches the corresponding Resource Type on the Facility Information table according to the following breakdown: "Gaseous Biomass" includes landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases; "Non-gaseous Biomass" includes wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass.

#### Generation Information table

- Confirm that the date of generation listed on the Generation Information table for each facility (Audit Participant Data>>View Participants Data>>Supply>>View Generation; accessed by clicking on "View Generation" on the Facility Information table) matches what is listed in the Tracking System Report, and that the corresponding volume of MWh on the Generation Information table is less than or equal to what is listed in the Tracking System Report in aggregate for that month (in the case of ERCOT, confirm by quarter of generation).
- For facilities with "Yes" under the "Approved Tracking Attestation?" column on the Facility Information table, confirm that the date of generation listed in Month/Quarter and Year on the Generation Information table falls between the Start Date and Exp. Date listed on that facility's row on the downloadable list of approved facilities on the Audit Protocol and Training page within the verification software.
- If a facility is in a Tracking System for the period of generation listed on the Generation Information table, but the Tracking System column on the Facility Information table does not show a tracking system name, the Participant will still have to provide a valid Tracking System Report for the generation.
- Confirm that the MWh listed under "Total Generation Volume (MWh)" on the Facility Information table for tracked facilities were retired or transferred to another account holder according to the Tracking System Reports. "Pending" or "Active" transactions are not acceptable. Confirm that the "Retirement Reason" or "Memo" field of each retirement includes, at minimum, the terms "Green-e Energy" and "2013". See Appendix E for required Tracking System memo language for each Tracking System.

## 1. Supply and Supporting Documentation (Continued)

### Audit Procedures for the Section (Continued)

#### 10. (continued)

- Participants may provide the Serial Numbers of RECs in Tracking Systems, in the Generation Information table. Providing serial numbers is an optional step in the software system, but this information may be useful in conducting the audit if it is provided. Comparison of provided serial numbers to Tracking System Reports is not required under this Protocol.

#### General

- Note if Participant is not named as the owner of the Tracking System account that generated the Tracking System Report. If Participant is not named as the owner of the account, note whether Participant is named as the retiree or transferor of the amount of MWh on the Tracking System Report. If Participant is not named as the owner of the Tracking System account that generated the Tracking System Report, and the Participant is not named in the Retirement Reason or Memo fields (see also Appendix E for specific field names by Tracking System), Participant must supply chain of custody documentation back to the point of retirement. Therefore, note whether Participant has provided one or more completed Wholesale Attestations that match the retirement and that document the chain of custody starting from REC retirement on the Tracking System Report.
- Log into Participant's corresponding Tracking System account, or view an employee of Participant accessing the account, and compare each Tracking System Report to data in Participant's corresponding Tracking System account.
- The Participant does not need to provide Tracking System documentation showing transfer of the RECs into Participant's account.
- Note any exceptions discovered at any point during this step.

Step III.1.10 was performed: ☒ Yes. ☐ No. ☐ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted there is no "Green-e Energy RY2013" language in the Retirement Reason text field in the Tracking System Reports. As such, we noted this as an exception.

- For all facilities that have "No" listed under "Approved Tracking Attestation" and that have a tracking system name under "Tracking System" and for which Participant submitted Generator, Wholesale or Small Generator Attestations (this includes those facilities identified in Step III.1.3 as using Generator, Wholesale or Small Generator Attestation), AND for all facilities identified in Step III.1.6 as being in a tracking system, AND for facilities that have "Yes" listed under "Approved Tracking Attestation" and that Participant purchased as a Green-e Energy certified wholesale purchase and did not provide a Tracking System Report:

- Use Appendix D for general guidance on attestation types and chain of custody documentation.
- From the attestations, note all facilities (and the corresponding dates) that have a First Operation Date prior to 1/1/1999, and all facilities that list any date under Date of Repowering or Upgrade.
- Trace and confirm complete documentation of the chain of custody of the renewable MWh:
  - Obtain a completed and signed Wholesale Attestation that lists the Participant as the purchaser and the Seller as the entity listed as the Supplier in the Facility Information table.
  - Obtain one or more completed and signed Wholesale Attestations, one for each transfer of ownership of the renewable MWh from the generator, all intermediaries, and the Participant. Each purchaser named on the preceding attestation must be the seller on the next attestation, until the Participant is listed as the purchaser on the final attestation.

## 1. Supply and Supporting Documentation (Continued)

### Audit Procedures for the Section (Continued)

#### 11. (continued)

- Obtain a completed and signed Generator Attestation from the generator that names the seller in the last Wholesale Attestation as the purchaser of the renewable MWh.
  - If no Generator Attestation is provided, and the earliest Wholesale Attestation in the chain of custody both lists a Seller that is listed in Appendix F and indicates “Yes” under “Selling as Green-e Energy certified Wholesale?” in the rightmost column of the sales table, then no attestation documents further up the chain of custody than such a Wholesale Attestation are necessary. This is because the upstream seller of a certified wholesale transaction will provide documentation further up the chain of custody.
- Confirm that the generating facility name, facility ID number, nameplate capacity, first operational date, and fuel/resource type listed in the Facility Information table match what is listed on each Wholesale Attestation and the Generator Attestation.
- If the fuel/resource type is biomass-based, check that either “Gaseous Biomass” is entered in the Facility Information table for landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases, or “Non-gaseous Biomass” is entered for wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass. Confirm that Section IV of the Generator Attestation, “Additional statement required for and applicable to biomass facilities only,” has been completed.
- Confirm that the generator location (state or province) listed on the Facility Information table matches the Generator Attestation.
- Confirm that the date of generation and volume of MWh listed in the Generation Information table match what is listed in each Wholesale Attestation and the Generator Attestation. The MWh volume listed on the attestation must be greater than or equal to the MWh volume listed in the Generation Information table.
- For the Wholesale Attestation that names the Participant as the purchaser, in the Declaration Section of the Wholesale Attestation (Section II), confirm that if the “electricity bundled with renewable attributes” is marked, then “Electricity” is listed in the Purchase Type column of the Facility Information table. If “renewable attributes only” is marked, confirm that “REC” is listed in the Facility Information table.
- Confirm that the “No” box is checked in the cap and trade section of the Generator Attestation (Declaration, Section III). If the “Yes” box is checked, note the cap-and-trade program, refer Participant to footnote 7 of the National Standard and contact Green-e Energy staff immediately.
- Confirm that each attestation is signed by an agent of the Seller.
- Confirm that the entity listed under “If Seller is providing only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity, please write the name of the utility or load-serving entity here” on the Generator Attestation matches the entity listed as the Entity Purchasing Electricity in the Facility Information table.
- Note any exceptions

Step III.1.11 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for “No” or “N/A”:

We noted no facilities that have a “No” listed under “Approved Tracking Attestation” and that have a tracking system name under “Tracking System” and for which Participant submitted Generator, Wholesale or Small Generator Attestations, and no facilities that have “Yes” listed under “Approved Tracking Attestation” where the Participant purchased as a Green-e certified wholesale purchase and did not provide a Tracking System Report. As such, this step is not applicable and was not performed.

## 1. Supply and Supporting Documentation (Continued)

### Audit Procedures for the Section (Continued)

12. For all facilities that have “No” listed under “Approved Tracking Attestation” and that have a tracking system name under “Tracking System,” and for which Participant submitted a Tracking Attestation (this includes those facilities identified in Step III.1.3 as using Tracking Attestations), perform the following steps:

#### *Facility Information table*

- Confirm that the following information on the Facility Information table corresponds to what is listed on the Tracking Attestation: generating facility name (Facility), facility ID number (Tracking System ID), fuel/resource type (Resource Type), nameplate capacity (Capacity), and online date (First Operation Date). Note any exceptions.
- Note all facilities (and the corresponding dates) that have a First Operation Date prior to 1/1/1999, and all facilities that list any date under Date of Capacity Upgrade or Repowering on the Tracking Attestation.
- If the fuel/resource type listed on the Tracking Attestation is biomass-based, check that the fuel/resource type matches the corresponding Resource Type on the Facility Information table according to the following breakdown: “Gaseous Biomass” includes landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases; “Non-gaseous Biomass” includes wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass. Confirm that Section III of the Tracking Attestation, “Additional statement required for and applicable to biomass facilities only,” has been completed.
- Confirm that the date of generation listed in the Generation Information table falls between the Start Date and End Date listed on the Tracking Attestation.
- Confirm that the “No” box is checked in the cap and trade section of the Tracking Attestation (Facility and Registration Information, Section I). If the “Yes” box is checked, note the cap-and-trade program, refer Participant to footnote 7 of the National Standard and contact Green-e Energy staff immediately.
- Confirm that each attestation is signed by an agent of the Seller or Account Manager as indicated on the Tracking Attestation.
- Confirm that the entity listed under “If Seller is providing only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity, please write the name of the utility or load-serving entity here” on the Generator Attestation matches the entity listed as the Entity Purchasing Electricity in the Facility Information table. List all such facilities by name and Tracking System ID in the “Exceptions, Notes...” field below.
- Note any exceptions.

<p>Step III.1.12 was performed: <input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <input type="checkbox"/> N/A.</p> <p>Exceptions, Notes, Reason for “No” or “N/A”:</p>
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## 1. Supply and Supporting Documentation (Continued)

### Audit Procedures for the Section (Continued)

13. This Step III.1.13 applies to MWh for which no Tracking System Report is required. Use the Sampling Guidelines listed in Section II.8 of this Protocol to determine the appropriate sample size for the number of entries and apply this step for those entries in the sample. For this step, the sampling unit is purchases and/or generation quarters from a facility. Compare each selected item per the Generation Information and Facility Information tables to a copy of the billing invoice that contains information regarding renewable MWh purchased and/or generated, date of generation (the date of generation can be in terms of month/year), and resource type. Note, it may be necessary to also examine a copy of the contract or other documents to test this information (specify in the Accountant's Agreed-Upon Procedures Report if the contract or other documents were used). Note any exceptions. This step is not necessary for purchases and/or generation for which a Tracking System Report was provided from Participant's account or naming Participant specifically in the retirement reason / memo.

Step III.1.13 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

Population Size (required, must fill in): N/A

Sample Size (required, must fill in): N/A

We noted no facilities for which Tracking System Reports were not provided. As such, this step is not applicable and was not performed.

14. For all purchases sampled in Step III.1.13, examine the purchase date on each billing invoice. Report as an exception any purchases after June 2, 2014. For supply in a Tracking System reported toward RY2013 sales, if the Date of Submission to the Accountant (Reporting Tools>>Audit Status) is after June 2, 2014, also examine the date of transfer to the Participant on each Tracking System Report (this can be done in conjunction with Step III.1.10); if you find any transfers occurring after June 2, 2014, review the corresponding supply contract for the date of signature. If the date of signature is after June 2, 2014, note as an exception. If the Participant is submitting the Annual Verification Submission beyond the June 2, 2014 verification submission deadline, check all purchase dates (not just a sample) and all dates of REC receipt in Tracking Systems.

Step III.1.14 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

We noted no facilities which Tracking System Reports were not provided. As such, this step is not applicable and was not performed.

15. Check that all facilities have a date on or after 1/1/1999 in the First Operation Date column of the Facility Information table. For all facilities with a date before 1/1/1999 in that column or with "Yes" in the Re-Powered column, check that there is a Repowering Letter signed by a Center for Resource Solutions employee on file with CRS, either uploaded by Participant in the verification software or otherwise indicated as approved in the verification software. If letter has been uploaded by Participant, confirm that information on the submitted letter agrees with corresponding facility information in the verification software system: Facility Name, First Operation Date, Re-Powered Date, and Resource Type. Note any exceptions.

Step III.1.15 was performed: ☒ Yes. ☐ No. ☐ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

We noted no facilities that have a date before 1/1/1999 in the First Operation Date column of the Facility Information table.

## 1. Supply and Supporting Documentation (Continued)

### Audit Procedures for the Section (Continued)

16. For all facilities with Gaseous Biomass or Non-gaseous Biomass as a resource type on the Facility Information table, examine the Biomass section of the attestation and note any biomass fuels that are not allowed under the Green-e Energy National Standard, Section II.A.5. Be aware that the resource type "Gaseous Biomass" includes landfill gas (LFG), wastewater methane, digester gas, biogas, and other biogenic gases, and that "Non-gaseous Biomass" includes wood waste, sawmill waste, black liquor, agricultural waste, ethanol, fuel crops or any other liquid or solid biomass. Note any exceptions.

Step III.1.16 was performed: ☐ Yes. ☐ No. ☒ N/A.  
Exceptions, Notes, Reason for "No" or "N/A":

We noted no facilities with Gaseous Biomass or Non-gaseous Biomass as a resource type on the Facility Information table. As such, this step is not applicable and was not performed.

17. For all facilities not in a Tracking System listing a resource type of Gaseous Biomass or Non-gaseous Biomass compare the generator's name and location to the appropriate government database of renewable electricity generators. For US facilities, use the Form 860 database (available at: <http://www.eia.gov/cneaf/electricity/page/eia860.html>) to determine whether the biomass fuel is being co-fired with a non-eligible fuel. For Canadian facilities, check the database of the Province of facility location. List biomass facilities that are labeled as co-firing or multi-fuel, or that do not appear in the most recent EIA Form 860 database or Provincial database, or do not have corresponding Co-firing Approval Letters uploaded into the verification software. Note any exceptions.

Step III.1.17 was performed: ☐ Yes. ☐ No. ☒ N/A.  
Exceptions, Notes, Reason for "No" or "N/A":

We noted no facilities with Gaseous Biomass or Non-gaseous Biomass as a resource type on the Facility Information table. As such, this step is not applicable and was not performed.

18. For all facilities not in a Tracking System (even if EcoLogo certified) with a number greater than 5% in the "Co-Firing %" column, check that there is a Co-firing Letter signed by a Center for Resource Solutions employee on file with CRS, either uploaded by Participant in the verification software or otherwise indicated as approved in the verification software. If letter has been uploaded by Participant, confirm that the details of the letter correspond to facility information entered in the software system. If no letter was submitted, check that the Participant submitted a Tracking Attestation and Tracking Report to substantiate their ownership of the facility's renewable MWh. The most common co-firing facilities are industrial facilities that burn Non-gaseous Biomass with fossil fuels (for example, pulp and paper mills). Note any exceptions.

Step III.1.18 was performed: ☐ Yes. ☐ No. ☒ N/A.  
Exceptions, Notes, Reason for "No" or "N/A":

We noted no facilities not in a Tracking System with a number greater than 5% in the "Co-Firing %" column. As such, this step is not applicable and was not performed.

## 1. Supply and Supporting Documentation (Continued)

### Audit Procedures for the Section (Continued)

19. If the Participant sold Green-e Energy certified products in RY2012, and the purchases and/or generation reported as supply for RY2013 includes generation that occurred July 1, 2012, through March 31, 2013, verify that generation from that 9-month period was not claimed for sales made in RY2012 by reviewing the Participant's Annual Verification Submission from RY2012. If the facilities being reviewed are in tracking systems or were at the time of use in the prior RY, also check Tracking System Reports for the prior RY to check that the MWh reported as supply in RY2013 were not already retired for a purpose other than support of RY2013 certified sales. Note any exceptions.

Step III.1.19 was performed: ☒ Yes. ☐ No. ☐ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

20. For facilities located in Maine, note if the "Check box if sale is part of a Qualifying Facility (QF) contract" field on the Generation Attestation(s) is checked off. If so, note the date that the contract with the utility was initiated and if the facility is a Qualifying Facility (QF) under the Federal Energy Regulatory Commission.

Step III.1.20 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted no facilities located in Maine. As such, this step is not applicable and was not performed.

21. For facilities located in Connecticut and where only RECs were purchased by the Participant, note if the Generation Attestation has the "Check box if sale is part of a Qualifying Facility (QF) contract" box checked off.

Step III.1.21 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted no facilities located in Connecticut. As such, this step is not applicable and was not performed.

22. Note any generators located in Texas that use renewable resources other than wind and were first operational on or after September 1, 2005.

Step III.1.22 was performed: ☒ Yes. ☐ No. ☐ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted no generators located in Texas that use renewable resources other than wind and were first operational on or after September 1, 2005.

23. Note whether any facilities are located in Hawaii. Facilities in Hawaii are not eligible and should not be included in the Participant's Green-e Energy certified products.

Step III.1.23 was performed: ☒ Yes. ☐ No. ☐ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted no facilities located in Hawaii.



# **1. Supply and Supporting Documentation (Continued)**

## **Audit Procedures for the Section (Continued)**

24. If any hydropower supply is located in Canada, confirm that the facility was EcoLogo certified during the period of generation being claimed toward the RY being verified by checking the EcoLogo website, at:  
<http://productguide.ulenvironment.com/SearchResults.aspx?CategoryID=62&SubCategoryID=370&erPage=96>. Note any exceptions. If the EcoLogo website does not list the supplying facility, request documentation from the Participant that shows that the hydropower facility is EcoLogo certified. Note any exceptions.

Step III.1.24 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted no hydropower supply located in Canada. As such this step is not applicable and was not performed.

25. For facilities on the Facility Information table that are owned by the Participant and not tracked in a Tracking System, compare the MWh recorded as "Total Generation Volume (MWh)" on the Facility Information table to meter readings made by an independent third- party (such as a scheduling coordinator or a meter data management agent) at the generation side of the busbar. Agree the generator name and location to an attestation or to other documents such as the generator FERC registration or state operating permit that substantiates the name and type of generation facility. Also obtain from the Participant a copy of the most recent meter certification and note the date of the certification below. Note any exceptions.

Step III.1.25 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted no facilities on the Facility Information table that are owned by the Participant. As such, this step is not applicable and was not performed.

26. If any Small Generator Attestations were supplied for a generator on the Facility Information table, compare each Small Generator Attestation and the respective small generator's entry in the Generation Information table for the renewable MWh supplied to Participant. If the generation supplied is broken down by quarter in the Generation Information table and the attestation does not record generation by quarter:

- 2012 generation listed on the attestation should be listed as Q3/2012 in the Generation Table
- 2013 generation listed on the attestation should be listed as Q1/2013 in the Generation Table
- 2014 generation listed on the attestation should be listed as Q1/2014 in the Generation Table

If the generation supplied is broken down by quarter in the Small Generator Attestation and the corresponding generation on the Generation Information table is broken down by quarter, no further action is necessary for that attestation under this step.

Step III.1.26 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted no Small Generator Attestations were supplied. As such, this step is not applicable and was not performed.

## 1. Supply and Supporting Documentation (Continued)

### Audit Procedures for the Section (Continued)

27. Obtain from the Participant a copy of the Green-e Energy Attestation from Program Participant (which is Appendix G of the Getting Started Guide). Make sure this attestation is included with the final Annual Verification Submission. Note any exceptions.

Step III.1.27 was performed: <input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <input type="checkbox"/> N/A. Exceptions, Notes, Reason for "No" or "N/A":
--

28. Check the Participant's Products, Notes & Customers (Audit Participant Data>>Participant's Products, Notes & Customers) for any additional audit steps to be performed. Describe here what steps were performed. Note any exceptions.

Step III.1.28 was performed: <input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <input type="checkbox"/> N/A. Exceptions, Notes, Reason for "No" or "N/A":
--

We noted that no additional audit steps are required to be performed.
---

29. For all facilities located in California, and for all facilities listed in documents uploaded under "Other Supporting Documents" on the "All Supporting Documents page" that refer to California allowances, check that greenhouse gas allowances have been retired. The following options can demonstrate that allowances have been retired:

- For MWh from facilities with an online date of July 1, 2005 and later that were not used in wholesale sales:
  - i. Confirm that RECs were retired in WREGIS and that the retirement reason specifies "CA VREP YYY / Green-e Energy RYXXX," and any other applicable details as outlined in Appendix E;
  - ii. Check that there is an application to the California Air Resources Board (ARB) requesting allowance retirement for the MWh claimed from the facility uploaded under "Other Supporting Documents";
  - iii. Confirm that the application is for the correct number of MWh and that all facility information matches what has been reported under the Facilities table and on the WREGIS retirement report;
  - iv. Check that there is a response from the ARB confirming allowance retirement uploaded under "Other Supporting Documents" for the correct number of MWh from the facility; or
- For facilities with an online date between January 1, 1999 and June 30, 2005, or for MWh from facilities with an online date of July 1, 2005 and later that were used in wholesale sales:
  - v. Check that a completed "Green-e Energy Attestation for the Retirement of California Greenhouse Gas Allowances" ("Allowance Attestation") was uploaded under "Other Supporting Documents" along with proof of retirement of allowances in the form of a retirement report from the Compliance Instrument Tracking System Service (CITSS);
  - vi. Confirm that the number of MWh and facility information on the Allowance Attestation matches the information on the Facilities table, and that the allowances retired in CITSS matches the allowances listed on the Allowance Attestation.

**1. Supply and Supporting Documentation (Continued)**

**Audit Procedures for the Section (Continued)**

29. (continued)

List all California facilities and all facilities for which California-related allowance documentation was uploaded under "Other Supporting Documents". Note any exceptions.

Step III.1.29 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

We noted no facilities located in California. As such, this step is not applicable and was not performed.

**Additional Accountant Comments**

None.

## 2. Green-e Energy Certified Wholesale Sales

### Applicability and Intent of the Section

This section applies to Participants that sold renewable MWh in Green-e Energy certified wholesale transactions, with the intent of verifying certified sales made to other sellers of renewable MWh.

### Background and Important Reminders for the Section:

- In almost all cases, certified sales to any other Green-e Energy Participant will be a wholesale sale and should be listed under the Wholesale Sales section; see Appendix F for a list of Participants taking part in Green-e Energy in RY2013.
- Customers that are using the renewable energy and not reselling it are retail customers and should not be accounted for under Wholesale Sales.

### Software System Pages needed:

- Wholesale Sales table (Audit Participant Data>>View Participant's Data>>Wholesale Sales), also found on the "View All" table (Audit Participant Data>>View Participant's Data>>View All)
- Wholesale Details table(Audit Participant Data>>View Participant's Data >>Wholesale Sales>>Wholesale Details); accessed by clicking on "Details" on the Wholesale Sales table

### Audit Procedures for Wholesale Sales

#### 1. Obtain from Participant:

- Sales contracts with wholesale customers
- bills of sale or invoices for sales to wholesale customers
- any other company records that contain information on wholesale customers and their purchases of Green-e Energy certified products

Step III.2.1 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted that the Participant did not sell renewable MWh in Green-e Energy certified wholesale transactions. As such, this step is not applicable and was not performed.

2. Using the Sampling Guidelines in Section II.8, select a sample of wholesale customers listed on the Wholesale Sales table and perform the following for each item. For this step, the sampling unit is an individual quarter/month of wholesale sale delivery to an individual customer from an individual facility. Compare each selected sampling unit to a copy of the corresponding billing invoice (e.g. the bill sent to the Participant's customer) that contains information regarding generator name, MWh resold, date of generation, date of sale to wholesale customer, name of wholesale customer and resource type for the wholesale transaction to the customer (the date of generation can be in terms of month/year or quarter/year). Note, it may be necessary to also examine a copy of the contract or other documents to test the information (specify in the Agreed-Upon Procedures Report if the contract or other documents were used). Be aware that contracts may be written to cover multiple years of sales, so only compare 2013 sales and deliveries to wholesale sales information in the software system for multi-year contracts. For Participants sourcing from a facility that is registered in an approved electronic Tracking System (as indicated on the Facility Information table), a Tracking System Report can substitute for the billing invoice if it substantiates generator name, MWh resold, date of generation, date of sale to wholesale customer, name of wholesale customer, resource type and the fact that the sale was Green-e Energy certified in the RY being verified (see Appendix E for acceptable ways that certification and RY can be indicated in each Tracking System). Note any exceptions.

## 2. Green-e Energy Certified Wholesale Sales (Continued)

### Audit Procedures for Wholesale Sales (Continued)

2. (continued)

Step III.2.2 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

Population Size (required, must fill in): N/A

Sample Size (required, must fill in): N/A

We noted that the Participant did not sell renewable MWh in Green-e Energy certified wholesale transactions. As such, this step is not applicable and was not performed.

3. Compare customers listed in the Wholesale Sales table (Audit Participant Data>>View Participant's Data>>Wholesale Sales) with an "N" under "Green-e Energy Participant" to the list of Green-e Energy Participants in Appendix F. Note any such customers on the Wholesale Sales table that have names similar to a company listed in Appendix F.

Step III.2.3 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

We noted that the Participant did not sell renewable MWh in Green-e Energy certified wholesale transactions. As such, this step is not applicable and was not performed.

4. For facilities listed in Wholesale Details page that are in a Tracking System, check that the corresponding MWh were transferred to or retired in the Tracking System Reports on behalf of the corresponding customer. "Pending" or "Active" transactions are not acceptable. Note any exceptions.

Step III.2.4 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

We noted that the Participant did not sell renewable MWh in Green-e Energy certified wholesale transactions. As such, this step is not applicable and was not performed.

### Additional Accountant Comments:

None.

### **3. Green-e Energy Certified Retail Sales**

#### **Background and Important Reminders for Retail Sales Review**

- Companies listed in Appendix F are not retail customers. Sales to such companies should only be listed under Wholesale Sales.
- Each certified retail product appears on a single Retail Sales Detail page.
- Each Retail Sales Detail page contains information on:
  - Non-Residential Sales;
  - Residential Sales;
  - Resource Mix: Claimed and Calculated (Product Content Labels);
  - Block/percent of use
  - Marketplace Customers;
  - LEED Customer Data;
  - Electric Vehicle (EV) Charging Stations;
  - Retail Customers Purchasing 100,000 MWh or More;
  - Retail Sales of Product through Distributor Utilities
- For companies with offices in multiple locations, count the customer location as where they were billed. If offices of the same company in different locations bought certified products separately, count them as separate customers.

#### **Software Pages Needed for These Steps:**

- Retail Sales Details for each retail product for which they reported certified sale: Audit Participant Data>>View Participant's Data>>Retail Sales>>Sales Details, also available on the "View All" table (Audit Participant Data>>View Participant's Data>>View All)
- Participant's Products, Notes & Customers: Audit Participant Data>>Participant's Products, Notes & Customers

#### **Total Retail Sales**

#### **Applicability and Intent of the Section:**

This section of the Protocol applies to all participants who had retail sales in the given calendar year. It does not apply to wholesale sales.

The intent of Retail Sales reporting is to verify the volume of certified sales made to retail customers by the Participant in the RY2013.

#### **Audit Procedures for Retail Sales**

##### **1. Obtain from Participant:**

- Participant company billing statements, which may include invoices to customers, evidence of paid invoices, and/or delivery receipt letters
- documentation supporting the amount of renewable energy sold under each product name / contract with Green-e Energy
- contracts for sale of certified products if such contracts call for very specific renewable resources
- documentation supporting the number of customers buying each product, with type of customer (residential vs. non-residential / commercial), the MWh sold to each customer, and the customer location (state or province)
- for Utility Green Pricing products only, a copy of documentation that verifies that the Green-e Energy certified green pricing products sold are cost-based rates

### 3. Green-e Energy Certified Retail Sales (Continued)

#### Audit Procedures for Retail Sales (Continued)

1. (continued)

Step III.3.1 was performed: ☒ Yes. ☐ No. ☐ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

2. Using copies of internal reporting documents that the Participant used to provide retail sales data, recalculate the amount of MWh of sales and number of customers by product for each customer type, residential and non-residential and agree this to the retail sales reported by state in the respective tables in "Audit Participant Data>>View Participant's Data>>Retail Sales>>Sales Details". Note any exceptions.

Step III.3.2 was performed: ☒ Yes. ☐ No. ☐ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

3. For products with a "Block Size" listed in the Block/Percent table, divide the total MWh sold by the block size. Confirm that this result matches the total blocks sold in Participant's internal sales records. Note any exceptions.

Step III.3.3 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted that no products with a "Block Size" are listed in the Block/Percent table. As such, this step is not applicable and was not performed.

4. Viewing the "Block/Percent" table on the "Retail Sales >> Sales Details" page for each retail product, for each row with "Percent" entered in the "Type" column, verify the percent renewable listed in the "Block/Percent" column by comparing total renewables sold in the product in the "Block/Percent Sold" column (which indicates MWh) with total electricity sales for the product from Participant's internal sales records. Note any exceptions.

Step III.3.4 was performed: ☒ Yes. ☐ No. ☐ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

5. For electricity products where the "Percent that is Renewable" in the Block/Percent table is less than 100%, confirm with Participant that the MWh listed for that product are only for the eligible renewable MWh sold, and do not include MWh from non-eligible resources. Note any exceptions.

Step III.3.5 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted that no electricity products where the "Percent that is Renewable" in the Block/Percent table is less than 100%. As such, this step is not applicable and was not performed.

6. Using the Sampling Guidelines in Section II.8, select a sample of customer sales transactions detailed in the internal company documents for customers that purchased fewer than 100,000 MWh of renewable electricity or RECs from Participant. For this step, the sampling unit is defined as an individual REC sale to a retail customer (for Participants with REC contracts with Green-e Energy) or all delivery of renewable electricity over 2013 to an individual customer (for Participants with electricity contracts with Green-e Energy).

### 3. Green-e Energy Certified Retail Sales (Continued)

#### Audit Procedures for Retail Sales (Continued)

6. (continued)

- i. Compare for each selected item (from the internal company documents) the MWh sold per customer to a copy of the billing statements and any other necessary records that contain the MWh retail sales by product by customer (specify in the report what, if any, other record was used). Note any exceptions.
- ii. For each transaction of a block electricity product or REC product, verify that the amount of renewables sold was equal to or greater than 100 kWh. Note any exceptions.
- iii. For Participants selling certified Green Pricing or Competitive Electricity products: if Participant does not have customer billing records for the full calendar year, then sample from the month(s) in the calendar year that are available, and note those months below. Note any exceptions.
- iv. For Multiple Mix contracts, note instances when internal records indicate that residential or individual customers purchased the certified product.
- v. For Multiple Mix contracts, for each customer sampled, review the purchase agreement, contract or other document from prior to product delivery, and identify whether RECs or renewable electricity from a particular generating facility were promised. For those sales that did specify a facility up front, track the total MWh from each specified facility and each sampled contract, and check that each facility and a sufficient number of MWh from the specified generation dates appear on the Facility Information table and / or aggregated Generator Information tables. Note any exceptions.

Step III.3.6 was performed: ☒ Yes. ☐ No. ☐ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":  
 Population Size (required, must fill in): 22,399  
 Sample Size (required, must fill in): 61

7. If Participant's billing cycles do not correspond exactly with the calendar year, Participant may prorate the sales for the first and/or last billing cycle of the year. If sales are prorated, note this in the Agreed-Upon Procedures Report and describe method used for prorating.

Step III.3.7 was performed: ☒ Yes. ☐ No. ☐ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted that the Participant's billing cycles do not correspond exactly with the calendar year and the sales were prorated. The Participant prorated their sales using total usage during the billing period divided by the number of days in the billing period, resulting in a figure representing average daily usage; this figure was, in turn, multiplied by the number of days in the billing period that occurred in 2013.

8. This step applies to Utility Green Pricing Participants only. Obtain a copy of documentation from the Participant that verifies that the Green-e Energy certified green pricing product(s) sold by the Participant were offered at cost-based rates in the RY under consideration. Note any exceptions.
  - i. If the product offering has been approved by the state Public Utilities Commission (or equivalent) or other state regulatory agency, obtain a copy of the regulatory agency's approval of the rate charged for the green pricing product as being cost-based.



### 3. Green-e Energy Certified Retail Sales (Continued)

#### Audit Procedures for Retail Sales (Continued)

- ii. If no regulatory agency documentation is available, then examine other regulatory documents, such as filings submitted to the Federal Energy Regulatory Commission and other company documents to verify that the product was sold at rates determined in a manner similarly to the Participant's other product offerings.
- iii. If the Participant is a municipal utility, then cost-based rates may not be applicable. Documents such as board meeting minutes approving the program and rate structure are sufficient.

Step III.3.8 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted that the Participant is not a Utility Green Pricing Participant. As such, this step is not applicable and was not performed.

- 9. This step applies to Utility Green Pricing Participants only. Obtain from the Participant the contact information for the utility's oversight body (public utilities commission, utility board, city council, or other oversight body). Contact the oversight body and confirm with them in writing that the utility's green pricing program was in compliance with all rules imposed upon the program by the oversight body during 2013. If the Participant is a municipal utility and there are no rules imposed on the program other than Green-e Energy verification, then no contact with the oversight body is necessary. Note any exceptions.

Step III.3.9 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted that the Participant is not a Utility Green Pricing Participant. As such, this step is not applicable and was not performed.

#### Verification of Retail Product Content

#### Audit Procedures for Resource Mix: Claimed and Calculated

- 10. For each Single Mix or Utility Green Pricing retail product for which the Participant reported certified sales, on the "Audit Participant Data>>View Participant's Data >>Retail Sales>>Sales Details" page under the "Resource Mix: Claimed and Calculated" table:
  - i. Agree the percentages reported in the "Actual Power Mix" (or equivalent "Calculated PCL") column in the document under "Prospective PCL". Note any differences that are greater than 4 percentage points (as rounded).
  - ii. Agree the percentages reported in the "Actual Power Mix" (or equivalent "Calculated PCL") column in the document under "Historic PCL". Note any differences that are greater than 1 percentage point (as rounded).

Step III.3.10 was performed: ☒ Yes. ☐ No. ☐ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

### 3. Green-e Energy Certified Retail Sales (Continued)

#### Audit Procedures for Retail Sales (Continued)

#### **Sales to Individual Retail Customers – Marketplace and Purchasers, 100,000 MWh or More, and LEED customers**

##### **Applicability and Intent of the Section:**

This section applies to Participants that sold retail products to commercial customers, and does not apply to Participants with only retail residential and wholesale certified sales. It is intended to verify the sales made to customers that participate in Green-e Marketplace as well as sales to customers that purchased 100,000 MWh or more in total in 2013.

##### **Audit Procedures for the Section**

11. Referencing retail sales records documents, confirm that all retail customers that purchased 100,000 MWh or more in total from Participant are listed on “Retail Customers Purchasing 100,000 MWh or More”. Note any exceptions.

Step III.3.11 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for “No” or “N/A”:

We noted that the Participant did not sell more than 100,000 MWh to a single retail commercial customer. As such, this step is not applicable and was not performed.

12. Confirm that all customers listed on Audit Participant Data>>Participant's Products, Notes & Customers as being Green-e Marketplace participants also appear under “Marketplace Customers” on “Audit Participant Data>>View Participant's Data >>Retail Sales>>Sales” Details. Note any exceptions.

Step III.3.12 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for “No” or “N/A”:

We noted the Participant did not sell any products to Marketplace Customers. As such, this step is not applicable and was not performed.

13. For each customer listed under “Retail Customers Purchasing 100,000 MWh or More” and “Marketplace Customers”, compare the MWh sold to the customer to a copy of the billing statements and any other necessary records that contain the MWh retail sales by product by customer for 2013 (specify in the report what, if any, other record was used). Multi-year contracts that cover some or all of 2013 should indicate the amount delivered for 2013, or contain information sufficient to determine the amount delivered for each year of the contract, note if this is not the case.

- i. Confirm that the information entered in the data table corresponding to large customers and Marketplace customers matches information on the document/record used. Note any exceptions.
- ii. For Multiple Mix contracts, for each customer sampled, review the purchase agreement, contract or other document from prior to product delivery, and identify whether RECs / renewable electricity from a particular generating facility were promised. For those sales that did specify a facility up front, track the total MWh from each specified facility and each contract, add this to the corresponding totals calculated in Step III.3.6.v, and check that each facility and a sufficient number of MWh from the specified generation dates appear on the Facility Information table and / or aggregated Generator Information tables to cover all sales for which a specific facility was promised (both sales from Step III.3.6.v and this Marketplace and large customer section). Note any exceptions.

### 3. Green-e Energy Certified Retail Sales (Continued)

#### Audit Procedures for Retail Sales (Continued)

13. (continued)

Step III.3.13 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

We noted that the Participant did not sell more than 100,000 MWh to a single retail commercial customer or sell products to a Marketplace Customer. As such, this step is not applicable and was not performed.

14. If the Participant sold a certified REC product to a large customer or Marketplace customer, confirm that the date of sale is listed in the corresponding retail sales table. If the Participant sold a certified electricity product (competitive electricity or utility green pricing program) to the customer, confirm that the contract date of electricity sale is accurately represented on the corresponding retail sales table. Unless the certified retail product is sold under a multi-year contract, the date of sale must cover at least a portion of calendar year 2013. For multi- year contracts, check that the contract covers 2013. Note any exceptions.

Step III.3.14 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

We noted that the Participant did not sell more than 100,000 MWh to a single retail commercial customer or sell products to a Marketplace Customer. As such, this step is not applicable and was not performed.

15. If there is data on the "LEED Customer Data" table, check internal records against total number of LEED customers (certified green buildings) and aggregate MWh sold to customers per state of customer location. Note any exceptions.

Step III.3.15 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

We noted that the Participant did not sell any products to LEED customers. As such, this step is not applicable and was not performed. For RY2013, compliance with this step is optional for the Participant.

16. Check that in aggregate Marketplace, large customer and LEED customers and MWh per state is less than or equal to the corresponding state information on Non-Residential sales for the certified product. Note any exceptions.

Step III.3.16 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

We noted that the Participant did not sell products to Marketplace customers, large customers, and/or LEED customers. As such, this step is not applicable and was not performed.

### 3. Green-e Energy Certified Retail Sales (Continued)

#### Audit Procedures for Retail Sales (Continued)

##### **Sales by Distributors Other than Participant:**

This section applies only to Green-e Energy Participants selling certified electricity products that are also being sold through one or more distributors (such as spokes in a hub-and-spoke arrangement, co-ops or other sales channels) other than the Participant.

17. Obtain internal records showing sales of certified products by Participant and their distributor utility(ies).

Step III.3.17 was performed: ☐ Yes. ☐ No. ☒ N/A.  
Exceptions, Notes, Reason for "No" or "N/A":

We noted that the Participant did not have retail sales of products through distributor utilities. As such, this step is not applicable and was not performed.

18. Verify that the sales of each product in the Distributor Spreadsheet match Participant's internal records of product sales through each distributor utility. Note any exceptions.

Step III.3.18 was performed: ☐ Yes. ☐ No. ☒ N/A.  
Exceptions, Notes, Reason for "No" or "N/A":

We noted that the Participant did not have retail sales of products through distributor utilities. As such, this step is not applicable and was not performed.

19. Verify that the totals in the Distributor Spreadsheet match the totals for the corresponding product sales reported in the Non-Residential and Residential Sales tables. Note any exceptions.

Step III.3.19 was performed: ☐ Yes. ☐ No. ☒ N/A.  
Exceptions, Notes, Reason for "No" or "N/A":

We noted that the Participant did not have retail sales of products through distributor utilities. As such, this step is not applicable and was not performed.

20. Verify that the total sales all of products listed on the Distributor Spreadsheet matches the sum of the same products' total sales in the Retail Sales table. Note any exceptions.

Step III.3.20 was performed: ☐ Yes. ☐ No. ☒ N/A.  
Exceptions, Notes, Reason for "No" or "N/A":

We noted that the Participant did not have retail sales of products through distributor utilities. As such, this step is not applicable and was not performed.

#### **Additional Accountant Comments on Retail Sales:**

None.

#### 4. Special Cases

##### Software Pages Needed for These Steps:

- Special Cases: Audit Participant Data>>View Participant's Data>>Special Cases
- Facility Information Table: Audit Participant Data>>View Participant's Data >>Supply
- Wholesale Details tables: Audit Participant Data>>View Participant's Data >>Wholesale Sales>>Wholesale Details
- RGGI table: "Regional Greenhouse Gas Initiative (RGGI)" table on Audit Participant Data>>View Participant's Data >>Special Cases
- Supply from RGGI: "Supply from RGGI States" table on Audit Participant Data>>View Participant's Data >>Special Cases
- All above tables area also accessible on the "View All" page, Audit Participant Data>>View Participant's Data>>View All

##### Audit Procedures for the Section

##### New York Facilities

1. Check Audit Participant Data>>View Participant's Data >> Special Cases for facilities located in New York from which the Participant purchased RECs and the underlying null electricity was sold on the wholesale spot market, based on the "If Seller is providing only RECs..." field in the Generator Attestation. If any such facilities listed are listed in Special Cases, then obtain from the Participant a Conversion Transaction confirmation document from the New York Public Service Commission. Check that the NY facilities and MWh volumes from the Facility Information table are listed on the Conversion Transaction form. If Participant is not able to supply one at that time, note the date by which the Participant expects to be able to provide one. Note any exceptions.

Step III.4.1 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted no facilities located in New York. As such, this step is not applicable and was not performed.

##### Michigan Facilities

2. Note whether any facilities are located in Michigan. For all facilities located in Michigan that are not identified in the Facility Information table as being tracking in the Michigan Tracking System (MIRECS), check MIRECS to confirm that facility is not registered using the following URL: <https://portal1.mirecs.org/myModule/rpt/myrpt.asp?r=111>. For all facilities located in Michigan, the Participant must note whether and how many incentive renewable energy credits (IRECs) were or will be retired to support sales of MI generation. The Participant must provide Tracking System Reports and/or other documentation substantiating that the appropriate number of IRECs have been retired. A description of IRECs is in Appendix A.4 of the Green-e Energy National Standard. Review the Michigan form in Audit Participant Data>>View Participant's Data >>Special Cases and confirm that the form is filled out completely, references all Michigan facilities from the Facility Information Table (Audit Participant Data>>View Participant's Data >>Supply), and is signed. Note any exceptions.

Step III.4.2 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for "No" or "N/A":

We noted no facilities located in Michigan. As such, this step is not applicable and was not performed.

#### 4. Special Cases (Continued)

##### Audit Procedures for the Section (Continued)

##### Verification of Sales of RGGI MWh

##### Applicability and Intent:

This section applies to Participants that made retail Green-e Energy certified sales of renewable MWh generated in Regional Greenhouse Gas Initiative (“RGGI”) states, which are Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New York, Rhode Island and Vermont. The intent is to verify that the specific rules for sales of RGGI state renewable MWh were met, and that certain reporting to RGGI state environmental oversight bodies were made or will be made.

##### Background and Important Reminders for the Section:

- Appendix C contains background on RGGI rules, as well as contact information for each RGGI state, in case questions on a specific state’s reporting requirements arise.

##### Audit Procedures for the Section

##### 3. Obtain from Participant:

- Participant company billing statements for customers located in RGGI states, which may include invoices to customers, evidence of paid invoices, and/or delivery receipt letters
- Tracking System Reports that show retirement of the MWh used in certified retail sales
- all reports submitted to RGGI state environmental oversight bodies to substantiate sales into those RGGI states
- responses from RGGI state environmental oversight bodies responding to receipt and review of submitted reports, if responses have been received.

Step III.4.3 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for “No” or “N/A”:

We noted that the Participant did not make any retail Green-e certified sales of renewable MWh generated in RGGI states in RY2013 to customers located in RGGI States. As such, this step is not applicable and was not performed.

- Referencing the leftmost three columns of the second page of Table C2 in Appendix C, verify that the first operation date and resource type (on the Facility Information table) are eligible for use toward sales into the state listed in the RGGI table. The “Resource Eligibility Differences from National Standard” column in Table C2 calls out resources that are eligible in the RGGI state of sale listed, but are not eligible for use in Green-e Energy certified sales, and lists instances in which the RGGI state’s rules are stricter than Green-e Energy’s. Note any exceptions.

Step III.4.4 was performed: ☐ Yes. ☐ No. ☒ N/A.  
 Exceptions, Notes, Reason for “No” or “N/A”:

We noted that the Participant did not make any retail Green-e certified sales of renewable MWh generated in RGGI states in RY2013 to customers located in RGGI States. As such, this step is not applicable and was not performed.

#### 4. Special Cases (Continued)

##### Audit Procedures for the Section (Continued)

5. Note as an exception any occurrences of “Delaware” or “DE” as the state of sale in the RGGI table.

Step III.4.5 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for “No” or “N/A”:

We noted that the Participant did not make any retail Green-e certified sales of renewable MWh generated in RGGI states in RY2013 to customers located in RGGI States. As such, this step is not applicable and was not performed.

6. Referencing the information Participant used to complete the RGGI section, verify that the number of MWh sold to each customer in a RGGI state matches the corresponding sales information, and verify that all sales of RGGI state generation to customers in RGGI states are represented on the Supply from RGGI table. Note any exceptions.

Step III.4.6 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for “No” or “N/A”:

We noted that the Participant did not make any retail Green-e certified sales of renewable MWh generated in RGGI states in RY2013 to customers located in RGGI States. As such, this step is not applicable and was not performed.

7. For each row listing “Maine” or “ME”, “New Hampshire” or “NH” as the state of sale, confirm that “NE-GIS” or “PJM-GATS” were used for the corresponding supply facilities in the Facility Information table. Note any exceptions.

Step III.4.7 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for “No” or “N/A”:

We noted no sales in Maine or New Hampshire. As such, this step is not applicable and was not performed.

8. Note any facilities listed in the Wholesale Details tables (Audit Participant Data>>View Participant’s Data >>Wholesale Sales>>Wholesale Details) that are in a RGGI state. Only retail sales can be Green-e Energy certified. Wholesale sales from generation from a RGGI state cannot be certified.

Step III.4.8 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for “No” or “N/A”:

We noted that the Participant did not sell renewable MWh in Green-e Energy certified wholesale transactions. As such, this step is not applicable and was not performed.

9. Check that the entries in the RGGI table and Supply from RGGI table match applicable RGGI state reports that Participant has submitted to RGGI state environmental oversight bodies. Note if any responses from RGGI state environmental oversight bodies responding to receipt and review of submitted reports have been received; if they have been received and are not included with the RGGI state letters uploaded into the software system, include scans of those at the end of the Agreed-Upon Procedures Report.

**4. Special Cases (Continued)**

**Audit Procedures for the Section (Continued)**

**9. (continued)**

Step III.4.9 was performed: ☐ Yes. ☐ No. ☒ N/A.

Exceptions, Notes, Reason for "No" or "N/A":

We noted that the Participant did not make any retail Green-e certified sales of renewable MWh generated in RGGI states in RY2013 to customers located in RGGI States. As such, this step is not applicable and was not performed.

**Additional Accountant Comments on Special Cases:**

None.



I declare that I am qualified to perform the Green-e Energy audit, as I am (check one):

☒ an external Accountant and CPA; or

☐ working for the Company and am a Certified Internal Auditor (CIA) in good standing with the institute of Internal Auditors.

Based on the Green-e Energy Audit Protocol and the results of the Agreed-Upon Procedures, Abbott, Stringham & Lynch asserts that the Company has:

☐ NO EXCEPTIONS with regard to its compliance of the Green-e Energy verification reporting requirements put forth in the Annual Verification Instructions and Annual Verification Protocol; or

☒ EXCEPTIONS with regard to its compliance of the Green-e Energy verification reporting requirements put forth in the Annual Verification Instructions and Annual Verification Protocol, and these exceptions are listed in the Agreed-Upon Procedures Report.



\_\_\_\_\_  
Signature

\_\_\_\_\_  
May 29, 2014

Date of Report

\_\_\_\_\_  
Stephen P. Carter, CPA

Printed Name

\_\_\_\_\_  
Principal

Title

\_\_\_\_\_  
Abbott, Stringham & Lynch

Accountant Company Name

\_\_\_\_\_  
1550 Leigh Avenue  
San Jose, CA 95125

Business Address

## **SUPPLEMENTARY INFORMATION**

## **APPENDIX A**



# Energy

## APPENDIX G: GREEN-E ENERGY ATTESTATION FROM PROGRAM PARTICIPANT

Reporting Year 2013

I, (print name and title) Dawn Weisz, Executive Officer, declare on behalf of (name of renewable energy product provider) MCE ("Participant"), that:

- 1) all the renewable megawatt-hours (MWh) sold through my company's Green-e Energy certified renewable energy product(s) were generated by eligible renewable energy generators as defined in the Green-e Energy National Standard;
- 2) all transactions made in 2013 that were advertised, represented, or otherwise disclosed as Green-e Energy certified are represented in my company's RY2013 verification submission.
- 3) all the renewable attributes, including any emissions avoidance, reductions or claims and all CO<sub>2</sub> benefits, represented by the Green-e Energy certified product(s) sold in the Reporting Year indicated above, reported in the Green-e Energy verification submission for that Reporting Year, and verified through the Green-e Energy Annual Verification Protocol were transferred to customers or retired on their behalf and were not sold separately to other customers or used to make other renewable energy claims;
- 4) the renewable MWh reported for Green-e Energy certified sales were sold only once by Participant as part of a Green-e Energy certified product;
- 5) Participant made no specific purchases and/or generation of energy that has already been claimed, including claims inadvertently made through generator advertising stating where renewable generation will be delivered;
- 6) all required reporting to state agencies (such as reporting for Regional Greenhouse Gas Initiative state sales, New York Conversion Transactions, or California Voluntary Renewable Energy program allowance retirement, as applicable) were submitted to the appropriate agencies in accordance with Green-e Energy and such agencies' rules, or will be submitted to the appropriate agencies if the applicable deadline has not passed at the time of signature of this Participant Attestation, and responses from such agencies will be provided to CRS in accordance with Green-e Energy verification requirements;
- 7) all electricity paired with RECs and sold as renewable electricity had emissions rates at or below Participant's system mix emissions rates for the year of sale;
- 8) no specific purchases and/or generation of nuclear power contributed to the certified products;
- 9) for the renewable MWh sold by Participant, Participant:
  - a) did not sell, market or otherwise represent as renewable energy the electrical energy that was generated with the reported RECs; and

- b) did not use the electrical energy that was generated with the reported RECs to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate.

To best of my knowledge, no other party participated in the actions described in a, and b above with the electrical energy that was generated with the RECs claimed by Participant.

Names of Green-e Energy certified products:

• MCE Deep Green	•
•	•
•	•
•	•

I further declare that statements contained in documentation provided to Green-e Energy for the products listed in the table above as part of RY2013 verification reporting are true and correct, and that the MWh claimed for the verified products were sold once and only once. Further, the eligible renewable MWh sold through Green-e Energy certified products offered by Participant did not contribute to any mandated renewable portfolio standard or other mandated renewable energy program. I authorize CRS staff to disclose certified transaction information to relevant government, semi-government, and state utility, energy, and environmental oversight bodies for the purposes of notifying such bodies that such transactions were made in the voluntary renewable energy market and should not be counted toward state or other renewable energy mandates or other relevant mandates. As an authorized agent of the aforementioned Participant company, I have authority to submit this report and attest to the statements on this form on the company's behalf.

Don Wicks  
Signature

5/29/14  
Date

San Rafael, CA  
Place of Execution

**This form is used by the Center for Resource Solutions to verify the accuracy of claims made by Participants in Green-e Energy. Except for the uses authorized above, namely verification by Green-e Energy and the protection of the voluntary renewable energy market, the information on this form is held strictly confidential and will not be shared with any other party except in aggregate form, except for such uses authorized by this form.**



**Marin Clean Energy  
Board of Directors Meeting  
Thursday, July 3, 2014  
7:00 P.M.**

**San Rafael Corporate Center, Tamalpais Room  
750 Lindero Street, San Rafael, CA 94901**

Dawn Weisz  
Executive Officer

Damon Connolly  
Chair  
City of San Rafael

Kathrin Sears  
Vice Chair  
County of Marin

Bob McCaskill  
City of Belvedere

Sloan C. Bailey  
Town of Corte Madera

Larry Bragman  
Town of Fairfax

Kevin Haroff  
City of Larkspur

Garry Lion  
City of Mill Valley

Denise Athas  
City of Novato

Tom Butt  
City of Richmond

Carla Small  
Town of Ross

Ford Greene  
Town of San Anselmo

Ray Withy  
City of Sausalito

Emmett O'Donnell  
Town of Tiburon

1 (888) 632-3674  
[mceCleanEnergy.org](http://mceCleanEnergy.org)

781 Lincoln Ave., #320  
San Rafael, CA 94901

**Agenda Page 1 of 2**

1. Board Announcements (Discussion)
2. Public Open Time (Discussion)
3. Report from Executive Officer (Discussion)
4. Consent Calendar (Discussion/Action)
  - C.1 6.5.14 Board Minutes
  - C.2 Monthly Budget Report
  - C.3 Approved Contract Update
5. Report on Membership Analysis for the City of San Pablo (Discussion/Action)
6. Land Lease for 2 MW Solar Installation in Richmond (Discussion/Action)
7. MCE Office Space Proposal (Discussion/Action)





**Marin Clean Energy  
Board of Directors Meeting  
Thursday, July 3, 2014  
7:00 P.M.**

**San Rafael Corporate Center, Tamalpais Room  
750 Lindero Street, San Rafael, CA 94901**

Dawn Weisz  
Executive Officer

Damon Connolly  
Chair  
City of San Rafael

Kathrin Sears  
Vice Chair  
County of Marin

Bob McCaskill  
City of Belvedere

Sloan C. Bailey  
Town of Corte Madera

Larry Bragman  
Town of Fairfax

Kevin Haroff  
City of Larkspur

Garry Lion  
City of Mill Valley

Denise Athas  
City of Novato

Tom Butt  
City of Richmond

Carla Small  
Town of Ross

Ford Greene  
Town of San Anselmo

Ray Withy  
City of Sausalito

Emmett O'Donnell  
Town of Tiburon

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**Agenda Page 2 of 2**

8. Energy Efficiency Update (Discussion)
9. Communications Update (Discussion)
10. Regulatory and Legislative Update (Discussion)
11. Board Member & Staff Matters (Discussion)
12. Adjourn

