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September 30, 2020

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
Filing Center
201 High Street SE, Suite 100
Salem, Oregon 97301

Re: Docket UM 1975(2)
In the Matter of Idaho Power Company's Application for Deferred
Accounting of Solar Photovoltaic Pilot Program Revenues and
Expenditures

Attention Filing Center:

Enclosed for electronic filing, pursuant to Order No. 20-088, is Idaho Power Company's Application for Reauthorization of Deferred Accounting. The Notice of Application for Reauthorization of Deferred Accounting of Solar Photovoltaic Pilot Program Revenues and Expenditures is attached to the Application as Attachment A. The Application and Notice have been served on the parties in Docket No. UM 1975 and UE 233, Idaho Power Company's last general rate case.

If you have any questions, please do not hesitate to contact me or Regulatory Analyst Courtney Waites at (208) 388-5612.

Very truly yours,

A handwritten signature in black ink that reads "Lisa D. Nordstrom".

Lisa D. Nordstrom

LDN/slb
Enclosures

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BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON
UM 1975(2)

In the Matter of Idaho Power Company's
Application for Deferred Accounting of Solar
Photovoltaic Pilot Program Revenues and
Expenditures

APPLICATION

I. INTRODUCTION

Pursuant to ORS 757.259, ORS 757.365, OAR 860-027-0300, OAR 860-084-0380 and -0390, Idaho Power Company ("Idaho Power" or "Company") hereby requests an accounting order reauthorizing Idaho Power to defer revenues collected through the Company's Tariff Schedule 93 – Solar Photovoltaic Pilot Program Rider ("Solar PV Program Rider") and expenditures associated with the implementation and administration of the Solar Photovoltaic Pilot Program, which is set forth in Schedule 88 ("Pilot Program"). Idaho Power seeks reauthorization of this deferral effective as of October 1, 2020. In support of this Application, Idaho Power states:

1. Idaho Power is a public utility in the state of Oregon and its rates, services, and accounting practices are subject to the regulation of the Public Utility Commission of Oregon ("Commission").
2. This Application is filed pursuant to ORS 757.259, which allows the Commission, upon application, to authorize the deferral of certain items for later inclusion in rates.
3. Communications regarding this Application should be addressed to:

Lisa D. Nordstrom Idaho Power Company P.O. Box 70 Boise, ID 83707 lnordstrom@idahopower.com	Regulatory Dockets Idaho Power Company P.O. Box 70 Boise, ID 83707 dockets@idahopower.com
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1 **II. OAR 860-027-0300(3) REQUIREMENTS**

2 **A. Description**

3 ORS 757.365 (2009), as amended by House Bill 3690 (2010), mandated the
4 development of pilot programs for each electric company to demonstrate the use and
5 effectiveness of volumetric incentive rates and payments for electricity delivered by solar
6 photovoltaic energy systems. The legislation authorized the Commission to establish
7 incentive rates for the pilot programs to enable the development of the most efficient solar
8 photovoltaic systems. As such, in Docket No. UM 1452, and approved with Order No. 10-
9 198, the Commission established the Pilot Program to demonstrate the use and effectiveness
10 of volumetric incentive rates ("VIR") payments for electricity or for the non-energy attributes
11 of electricity, or both, delivered from a solar photovoltaic system permanently installed by
12 retail electric customers. The Commission allocated 0.4 megawatts of the Pilot Program
13 capacity to Idaho Power and specified it was to be allocated only to residential qualifying
14 systems.¹

15 The Commission approved Idaho Power's Solar PV Program Rider effective July 1,
16 2010.² The Solar PV Program Rider is a balancing account mechanism that charges
17 customers a percentage of the sum of the monthly charges for the base rate components of
18 their electric bill. Base rate components include the service charge, energy charges, demand
19 charges, and the basic charge. Revenues received from the Solar PV Program Rider fund
20 the implementation and administration of the Pilot Program and are recorded in a regulatory
21 liability account. As funds are used for administration of the program and VIR payments, the
22 balancing account is debited for the amount of the expenditure disbursement.

23
24 _____
25 ¹ Idaho Power's allotment is fully subscribed, as detailed in its bi-annual reports filed in RE 88
per OAR 860-084-0430.

26 ² In accordance with the decision of the Commission in the Public Meeting of June 28, 2010,
and per the letter dated June 28, 2010, from the Acting Commission Administrator.

1 With this deferral application, Idaho Power seeks reauthorization from the Commission
2 to defer, for future true-up, Solar PV Program Rider revenues and Pilot Program
3 expenditures. In addition, the Company requests that the Commission determine that
4 amortization of this deferral does not require an earnings review because it is subject to an
5 automatic adjustment clause under ORS 757.210(1). This treatment is consistent with the
6 cost recovery provisions in ORS 757.365(10) and OAR 860-084-0380, and the cost recovery
7 mechanisms approved for Portland General Electric Company³ and Pacific Power⁴ for the
8 implementation of their Pilot Programs.

9 **B. Reasons for Deferral**

10 ORS 757.365(10) and OAR 860-084-0380 provide that all prudently incurred costs
11 associated with the Pilot Program are recoverable in rates. In Order No. 10-198, the
12 Commission authorized Idaho Power “to recover 100 percent of its costs through a rider
13 mechanism.”⁵ This deferral will capture the difference between the revenues received
14 through the Solar PV Program Rider (*i.e.*, the rider mechanism authorized in Order No. 10-
15 198⁶) and the actual costs of the Pilot Program, thereby ensuring that Idaho Power recovers
16 100 percent of its costs—no more and no less.

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19 ³ *In the Matter of Portland General Electric Company, Application for Reauthorization to Defer*
20 *Expenses Associated with a Photovoltaic Volumetric Incentive Rate Pilot Program*, Docket No. UM
21 1482(8), Order No. 18-259, App. A at 3 (July 3, 2018) (“Earnings review - Pursuant to ORS 757.259(5),
amortization of this deferral does not require an earnings review as it is subject to an automatic
adjustment clause under ORS 757.210(1).”).

22 ⁴ *In the Matter of PacifiCorp, dba Pacific Power, Request for Reauthorization of to Defer Costs*
23 *Associated with the Oregon Solar Incentive Program*, Docket No. UM 1483, Order No. 17-305, App.
24 A at 3 (August 10, 2017) (“Earnings review - Pursuant to ORS 757.259(5), amortization of this deferral
does not require an earnings review as it is subject to an automatic adjustment clause under ORS
757.210(1).”).

25 ⁵ Order No. 10-198 at 21.

26 ⁶ In compliance with Order No. 10-198, on June 21, 2010, Idaho Power filed Advice Nos. 10-
11 and 10-12 requesting approval of Schedule 88 – Solar Photovoltaic Pilot Program implementing
the Pilot Program, and Schedule 93 - Solar Photovoltaic Pilot Program Rider, the cost recovery
mechanism for the Pilot Program. The Commission approved both tariff schedules effective July 1,
2010.

1 **C. Proposed Accounting**

2 Idaho Power records revenues and expenses that would be subject to the deferral
3 order in accordance with the Code of Federal Regulations to the Federal Energy Regulatory
4 Commission Account 254 (Regulatory Liability).

5 **D. Estimate of Amounts**

6 As of August 31, 2020, the Oregon jurisdictional Solar PV Program Rider balance was
7 approximately \$145,000. The Company estimates net amounts deferred beginning the date
8 of this Application through August 2021 to be approximately \$19,000, for a total balance of
9 approximately \$164,000.

10 **E. Notice**

11 A copy of the Notice of Application for Deferred Accounting of Solar Photovoltaic Pilot
12 Program Revenues and Expenditures and a list of persons served with the Notice are
13 attached to the Application as Attachment A.

14 **III. OAR 860-027-0300(4) REQUIREMENTS**

15 **A. Entries in the Deferred Account to Date**

16 Attached to the Application as Attachment B is a description and explanation of the
17 entries in this deferred account from September 1, 2019, through August 31, 2020.

18 **B. Reason for Continuation of Deferred Accounting**

19 Idaho Power is seeking approval to continue the Solar PV Program Rider deferral as
20 described in Section II above.

21 **IV. CONCLUSION**

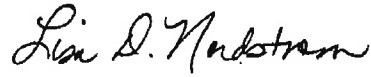
22 Continued Commission approval of the ongoing operation of the Solar PV Program
23 Rider balancing account is consistent with the Commission direction in Order No. 10-198.
24 For the reasons stated above, Idaho Power requests reauthorization to defer revenues
25 collected through the Solar PV Program Rider and expenditures associated with the
26

1 implementation and administration of the Pilot Program, beginning October 1, 2020, and that
2 those deferred amounts are exempt from an earnings test.

3 DATED: September 30, 2020

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IDAHO POWER COMPANY



LISA D. NORDSTROM
Attorney for Idaho Power Company

CERTIFICATE OF SERVICE
UM 1975(2)

I hereby certify that on September 30, 2020, I served a true and correct copy of Idaho Power Company's Application for Deferred Accounting of Solar Photovoltaic Pilot Program Revenues and Expenditures on the parties in Docket Nos. UM 233, Idaho Power Company's last general rate case, and UM 1975 by e-mail to said person(s) as indicated below.

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DATED: September 30, 2020.



Stephanie Buckner, Executive Assistant

UM 1975(2)

Attachment A

To

Application for Reauthorization of Deferred Accounting

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BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON
UM 1975(2)

In the Matter of Idaho Power Company's
Application for Deferred Accounting of Solar
Photovoltaic Pilot Program Revenues and
Expenditures

**NOTICE OF APPLICATION FOR
DEFERRED ACCOUNTING OF
SOLAR PHOTOVOLTAIC PILOT
PROGRAM REVENUES AND
EXPENDITURES**

On September 30, 2020, Idaho Power Company ("Idaho Power") filed an application with the Public Utility Commission of Oregon ("Commission") for an order reauthorizing deferral of revenues collected through the Company's Tariff Schedule 93 – Solar Photovoltaic Pilot Program Rider and expenditures associated with the implementation and administration of the Solar Photovoltaic Pilot Program.

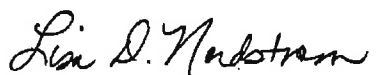
Approval of Idaho Power's Application will not authorize a change in Idaho Power's rates, but will permit the Commission to consider allowing such deferred amounts in rates in a subsequent proceeding.

Idaho Power's Application will be posted on the Commission website for persons who wish to obtain a copy or they may contact the following:

Lisa D. Nordstrom
Idaho Power Company
1221 West Idaho Street
P.O. Box 70
Boise, ID 83707
lnordstrom@idahopower.com

Any person who wishes to submit written comments to the Commission on Idaho Power's Application must do so by no later than October 26, 2020.

DATED: September 30, 2020



LISA D. NORDSTROM
Attorney for Idaho Power Company

UM 1975(2)

Attachment B

To

Application for Reauthorization of Deferred Accounting

Account	DISTDESC	Trans Date	Descr	Sum TOTAMT
254005		9/11/2019	LABOR	16.91
254005		9/10/2019	REVENUE	-5444.23
254005		9/13/2019	REVENUE	1743.91
254005		9/1/2019	REVENUE	-3.74
254005		10/25/2019	REVENUE	282.14
254005		10/11/2019	REVENUE	-294.21
254005		10/24/2019	REVENUE	710.92
254005		11/27/2019	REVENUE	-369.50
254005		11/26/2019	REVENUE	-445.77
254005		11/6/2019	REVENUE	-3609.77
254005		11/7/2019	REVENUE	-1234.87
254005		10/3/2019	REVENUE	-8.38
254005		11/20/2019	LABOR	119.32
254005	BENEFITS FROM 232016	1/3/2020	OSPV LABOR RECLASS	-492.36
254005	INV 19111001503 DEC 6, 20	12/30/2019	KORE TELEMATICS INC	2510.94
254005		1/8/2020	REVENUE	-3673.84
254005		2/4/2020	REVENUE	-3.92
254005		2/14/2020	REVENUE	-1661.39
254005		12/23/2019	OSPV AVOIDED ENERGY COST	-1130.37
254005		1/15/2020	LABOR	56.91
254005		1/15/2020	LABOR	189.03
254005		3/2/2020	OSPV LABOR RECLASS	-183.90
254005		2/26/2020	REVENUE	-169.82
254005		3/19/2020	REVENUE	4278.10
254005		3/25/2020	REVENUE	3201.93
254005		3/30/2020	REVENUE	-37.95
254005		4/22/2020	REVENUE	273.82
254005		4/8/2020	REVENUE	-398.52
254005	CORRECT VIR CREDIT	3/3/2020	OSPV ACTIVITY	0.00
254005		4/2/2020	OSPV LABOR RECLASS	-35.57
254005	PAYROLL TAX ACCRUAL	4/1/2020	PAYROLL TAX ACCRUAL	19.64
254005		3/25/2020	LABOR	113.81
254005	CORRECT VIR CREDIT	4/2/2020	OSPV ACTIVITY	0.00
254005	BENEFITS FROM 232016	5/1/2020	BENEFITS FROM 232016	33.54
254005		6/3/2020	OSPV LABOR RECLASS	-312.26
254005		5/8/2020	REVENUE	4785.55
254005		5/19/2020	REVENUE	13859.39
254005		5/6/2020	REVENUE	-3688.54
254005		6/10/2020	REVENUE	-3567.77
254005		6/12/2020	REVENUE	188.61
254005		6/4/2020	REVENUE	-415.86
254005		6/1/2020	REVENUE	-4.63
254005		7/1/2020	LABOR	53.35
254005		7/6/2020	REVENUE	-522.37
254005		7/14/2020	REVENUE	-2637.57
254005		5/22/2020	REVENUE	-32.48
254005		5/5/2020	REVENUE	-436.78
254005		6/17/2020	LABOR	85.36
254005		6/17/2020	LABOR	327.58
254005		7/1/2020	LABOR	85.36
254005	OREGON SOLAR	7/31/2020	CARRYING CHARGES	-960.89
254005		8/3/2020	OSPV LABOR RECLASS	-858.19
254005	PAYROLL ACCRUAL	8/3/2020	PAYROLL ACCRUAL	577.31
254005		8/17/2020	REVENUE	-2636.70
254005		8/26/2020	LABOR	88.91
254005		8/26/2020	LABOR	730.39
254005		7/29/2020	LABOR	85.36
254005		9/20/2019	REVENUE	-251.38
254005		9/17/2019	REVENUE	1150.54
254005		10/29/2019	REVENUE	-282.01
254005		10/14/2019	REVENUE	-1245.59
254005		10/21/2019	REVENUE	-884.50
254005		11/21/2019	REVENUE	97.17

254005		11/18/2019 REVENUE	4414.99
254005		11/11/2019 REVENUE	-506.68
254005		9/25/2019 LABOR	83.09
254005		11/1/2019 OSPV LABOR RECLASS	-178.98
254005		10/8/2019 REVENUE	-3092.13
254005		10/28/2019 OSPV AVOIDED ENERGY COST	-2680.18
254005		11/6/2019 LABOR	17.31
254005		12/4/2019 OSPV LABOR RECLASS	-119.32
254005		12/4/2019 LABOR	27.70
254005		12/16/2019 REVENUE	-2533.89
254005		12/2/2019 REVENUE	-2.59
254005		12/5/2019 REVENUE	-3.64
254005		12/4/2019 REVENUE	-6.51
254005		1/14/2020 REVENUE	-2347.13
254005		1/16/2020 REVENUE	-1277.60
254005		1/2/2020 REVENUE	-5.68
254005		1/31/2020 REVENUE	-23.88
254005		2/29/2020 REVENUE	-5.52
254005		2/11/2020 REVENUE	1154.39
254005		2/1/2020 REVENUE	-7.40
254005		12/31/2019 REVENUE	-93.01
254005		1/1/2020 LABOR	1698.24
254005		1/1/2020 LABOR	448.77
254005		1/15/2020 LABOR	51.74
254005		2/5/2020 OSPV LABOR RECLASS	-245.20
254005		2/5/2020 OSPV LABOR RECLASS	-189.03
254005		2/5/2020 OSPV LABOR RECLASS	-113.82
254005		2/5/2020 OSPV LABOR RECLASS	-103.87
254005		2/5/2020 OSPV LABOR RECLASS	-35.57
254005	PAYROLL ACCR REVERSAL	2/3/2020 PAYROLL ACCR REVERSAL	-69.53
254005		2/3/2020 REVENUE	-6.28
254005		3/23/2020 REVENUE	-124.04
254005		3/6/2020 REVENUE	-449.79
254005		3/20/2020 REVENUE	-140.13
254005		4/29/2020 REVENUE	-33.31
254005		4/2/2020 REVENUE	-3.34
254005	PAYROLL ACCRUAL	4/1/2020 PAYROLL ACCRUAL	313.90
254005		3/18/2020 REVENUE	-1649.30
254005		3/31/2020 REVENUE	-1.87
254005	CORRECT VIR CREDIT	5/4/2020 OSPV ACTIVITY	0.00
254005	OREGON SOLAR PV EXCESS GE	5/5/2020 COMMUNITY IN ACTION	3543.57
254005	OREGON SOLAR PV EXCESS GE	5/5/2020 COMMUNITY CONNECTION OF NORTHE	625.34
254005		6/3/2020 REVENUE	-2.01
254005		7/1/2020 REVENUE	-19.71
254005		7/31/2020 REVENUE	-0.97
254005		5/27/2020 REVENUE	-77.80
254005		7/1/2020 OSPV LABOR RECLASS	-327.58
254005		6/24/2020 REVENUE	-2620.40
254005	BENEFITS FROM 232016	8/3/2020 BENEFITS FROM 232016	292.33
254005	BENEFITS FROM 232016	9/1/2020 OSPV LABOR RECLASS	-199.23
254005		8/24/2020 REVENUE	-172.68
254005		8/26/2020 REVENUE	-176.23
254005		8/14/2020 REVENUE	1526.31
254005		8/11/2020 REVENUE	-2404.49
254005		8/5/2020 REVENUE	-453.27
254005		7/21/2020 OSPV AVOIDED ENERGY COST	-3434.15
254005		9/27/2019 REVENUE	-420.00
254005		9/12/2019 REVENUE	19474.09
254005		9/14/2019 REVENUE	-1388.39
254005		9/23/2019 REVENUE	4915.27
254005		10/2/2019 REVENUE	-1.48
254005		10/16/2019 REVENUE	-1590.40
254005		10/31/2019 REVENUE	-0.24
254005		10/15/2019 REVENUE	12306.85

254005		10/22/2019 REVENUE	2481.93
254005		11/30/2019 REVENUE	-0.14
254005		11/19/2019 REVENUE	1284.40
254005		11/8/2019 REVENUE	253.44
254005		11/15/2019 REVENUE	-646.77
254005		12/4/2019 LABOR	16.91
254005		9/5/2019 REVENUE	-4.51
254005		9/25/2019 LABOR	138.48
254005	OREGON SOLAR	11/5/2019 CARRYING CHARGES	-897.05
254005	PAYROLL ACCRUAL	11/1/2019 PAYROLL ACCRUAL	603.07
254005		10/23/2019 LABOR	110.78
254005		12/4/2019 OSPV LABOR RECLASS	-138.07
254005		12/4/2019 OSPV LABOR RECLASS	-166.19
254005		12/18/2019 LABOR	55.39
254005		12/12/2019 2015 FORD F350 1T EXT SERVICE	63.70
254005		1/3/2020 OSPV LABOR RECLASS	-448.77
254005		1/23/2020 REVENUE	-1767.20
254005		1/6/2020 REVENUE	-6.34
254005		2/10/2020 REVENUE	-264.41
254005		1/15/2020 LABOR	245.20
254005		2/5/2020 OSPV LABOR RECLASS	-20.63
254005		1/1/2020 REVENUE	-5.09
254005	BENEFITS FROM 232016	2/3/2020 BENEFITS FROM 232016	256.47
254005		1/29/2020 LABOR	56.91
254005		2/12/2020 LABOR	28.45
254005		3/2/2020 OSPV LABOR RECLASS	-69.51
254005		3/12/2020 REVENUE	-1283.95
254005		3/16/2020 REVENUE	-1782.96
254005		4/6/2020 REVENUE	-379.97
254005		2/26/2020 LABOR	85.36
254005		4/2/2020 OSPV LABOR RECLASS	-113.81
254005	BENEFITS FROM 232016	4/2/2020 OSPV LABOR RECLASS	-63.33
254005		3/24/2020 REVENUE	-2405.96
254005		3/25/2020 LABOR	183.90
254005	PAYROLL ACCR REVERSAL	4/1/2020 PAYROLL ACCR REVERSAL	-333.54
254005		5/1/2020 OSPV LABOR RECLASS	-71.13
254005	INV 20031001503 APR 2020	4/9/2020 KORE TELEMATICS INC	2399.77
254005		4/14/2020 REVENUE	-2615.50
254005		4/16/2020 REVENUE	452.39
254005		4/22/2020 LABOR	85.36
254005	PAYROLL ACCR REVERSAL	5/1/2020 PAYROLL ACCR REVERSAL	-383.50
254005		5/13/2020 REVENUE	-854.35
254005		5/12/2020 REVENUE	-495.43
254005		5/18/2020 REVENUE	477.71
254005		6/22/2020 REVENUE	4400.52
254005		7/8/2020 REVENUE	-1109.21
254005	CORRECT VIR CREDIT	6/1/2020 OSPV ACTIVITY	0.00
254005		6/17/2020 LABOR	106.70
254005	OREGON SOLAR	6/30/2020 CARRYING CHARGES	-1029.94
254005		7/1/2020 OSPV LABOR RECLASS	-170.72
254005	KORE PHONE SERVICES INV 2	6/26/2020 KORE TELEMATICS INC	2156.05
254005		6/30/2020 REVENUE	-1.27
254005		8/3/2020 OSPV LABOR RECLASS	-142.27
254005	JULY 7, 2020	7/16/2020 KORE TELEMATICS INC	2073.43
254005		8/10/2020 2019 FORD F350 1 T EX CAB PICK	886.20
254005		9/1/2020 OSPV LABOR RECLASS	-113.81
254005		8/12/2020 REVENUE	-4872.60
254005		8/28/2020 REVENUE	-65.89
254005		8/13/2020 REVENUE	823.40
254005		8/3/2020 REVENUE	-9.51
254005		9/20/2019 2015 FORD F350 1T EXT SERVICE	64.80
254005	OREGON SOLAR	9/25/2019 CARRYING CHARGES	-907.02
254005	PAYROLL ACCR REVERSAL	9/3/2019 PAYROLL ACCR REVERSAL	-87.49
254005		10/2/2019 OSPV LABOR RECLASS	-178.98

254005		10/2/2019 OSPV LABOR RECLASS	-155.39
254005		9/18/2019 REVENUE	-1117.35
254005		9/26/2019 REVENUE	-181.56
254005		9/25/2019 REVENUE	-22.85
254005		9/24/2019 REVENUE	2855.45
254005		11/29/2019 REVENUE	-47.72
254005		11/13/2019 REVENUE	-1617.59
254005		11/4/2019 REVENUE	-5.65
254005	INV. 19081001503 SEPT 7,	9/12/2019 KORE TELEMATICS INC	2529.02
254005		9/26/2019 OSPV AVOIDED ENERGY COST	-5535.66
254005	BENEFITS FROM 232016	11/1/2019 OSPV LABOR RECLASS	-38.06
254005	INV 19091001503 OCT 2019	10/23/2019 KORE TELEMATICS INC	2515.33
254005		10/1/2019 REVENUE	-8.75
254005	BENEFITS FROM 232016	11/1/2019 BENEFITS FROM 232016	38.06
254005		11/6/2019 LABOR	55.40
254005	BENEFITS FROM 232016	12/4/2019 OSPV LABOR RECLASS	-42.04
254005		11/20/2019 LABOR	83.09
254005		1/3/2020 OSPV LABOR RECLASS	-178.98
254005		12/13/2019 REVENUE	-1211.56
254005		12/6/2019 REVENUE	-503.08
254005		12/12/2019 REVENUE	-1984.23
254005		1/9/2020 REVENUE	-2294.35
254005		1/11/2020 REVENUE	-290.19
254005		1/27/2020 REVENUE	-27.73
254005		2/7/2020 REVENUE	-1341.97
254005		2/20/2020 REVENUE	-170.20
254005		2/13/2020 REVENUE	-1808.70
254005		2/15/2020 REVENUE	-1207.00
254005		12/18/2019 REVENUE	132.30
254005		1/28/2020 2013 F 350 1T EX CAB SERVICE B	81.90
254005	OREGON SOLAR	2/25/2020 CARRYING CHARGES	-955.01
254005	PAYROLL TAX ACCRUAL	3/2/2020 PAYROLL TAX ACCRUAL	5.72
254005		2/28/2020 REVENUE	-99.00
254005		3/11/2020 REVENUE	1244.92
254005		3/5/2020 REVENUE	-1.25
254005		3/13/2020 REVENUE	-1500.37
254005		3/27/2020 REVENUE	-305.95
254005		4/24/2020 REVENUE	-141.21
254005		4/1/2020 REVENUE	-6.29
254005		4/9/2020 REVENUE	261.62
254005		4/20/2020 REVENUE	-157.37
254005		4/15/2020 REVENUE	454.40
254005		6/3/2020 OSPV LABOR RECLASS	-199.17
254005		2/27/2020 OSPV AVOIDED ENERGY COST	-871.04
254005	OREGON SOLAR	3/25/2020 CARRYING CHARGES	-1032.51
254005		3/1/2020 REVENUE	-6.89
254005		3/20/2020 OSPV AVOIDED ENERGY COST	-1239.00
254005		4/30/2020 REVENUE	-0.76
254005		5/20/2020 REVENUE	2070.03
254005		5/15/2020 REVENUE	-1502.57
254005		6/18/2020 REVENUE	-550.06
254005		6/23/2020 REVENUE	1948.99
254005		7/29/2020 LABOR	612.99
254005	PAYROLL ACCRUAL	7/1/2020 PAYROLL ACCRUAL	27.74
254005	BENEFITS FROM 232016	7/1/2020 BENEFITS FROM 232016	45.97
254005		7/28/2020 2015 FORD F350 1T EXT SERVICE	172.90
254005		8/3/2020 OSPV LABOR RECLASS	-385.13
254005		7/21/2020 REVENUE	-339.89
254005		8/12/2020 LABOR	681.95
254005	OREGON SOLAR	9/4/2020 CARRYING CHARGES	-928.86
254005	PAYROLL ACCR REVERSAL	8/3/2020 PAYROLL ACCR REVERSAL	-614.37
254005		9/1/2020 OSPV LABOR RECLASS	-681.95
254005	PAYROLL TAX ACCRUAL	9/1/2020 PAYROLL TAX ACCRUAL	33.08
254005		8/20/2020 REVENUE	-541.84

254005		8/4/2020 REVENUE	-2.52
254005		8/6/2020 REVENUE	-1206.48
254005		10/2/2019 OSPV LABOR RECLASS	-83.09
254005		9/30/2019 REVENUE	-52.40
254005		9/19/2019 REVENUE	-1617.25
254005		10/16/2019 CASH	1648.24
254005		10/18/2019 REVENUE	-1345.78
254005	CORRECT VIR CREDIT	10/2/2019 OSPV ACTIVITY	0.00
254005		10/23/2019 2015 FORD F350 1T EXT SERVICE	64.80
254005	PAYROLL TAX ACCRUAL	11/1/2019 PAYROLL TAX ACCRUAL	36.91
254005		10/23/2019 LABOR	121.17
254005	CORRECT VIR CREDIT	11/4/2019 OSPV ACTIVITY	0.00
254005		11/20/2019 LABOR	103.85
254005	CORRECT VIR CREDIT	12/3/2019 OSPV ACTIVITY	0.00
254005		12/1/2019 REVENUE	-5.28
254005		12/24/2019 REVENUE	-2443.55
254005		1/15/2020 REVENUE	-1656.01
254005		1/18/2020 REVENUE	-1125.95
254005		1/22/2020 REVENUE	3534.57
254005		2/18/2020 REVENUE	-2287.99
254005		2/19/2020 REVENUE	3645.99
254005		2/12/2020 REVENUE	-2363.06
254005	PAYROLL TAX ACCRUAL	1/2/2020 PAYROLL TAX ACCRUAL	45.96
254005		12/17/2019 REVENUE	-303.59
254005		1/15/2020 LABOR	153.24
254005	OREGON SOLAR	1/30/2020 CARRYING CHARGES	-868.34
254005	PAYROLL TAX ACCRUAL	2/3/2020 PAYROLL TAX ACCRUAL	4.69
254005		1/24/2020 REVENUE	-2.84
254005	CORRECT VIR CREDIT	2/5/2020 OSPV ACTIVITY	0.00
254005		3/10/2020 REVENUE	-1043.13
254005		3/2/2020 REVENUE	-6.71
254005		4/27/2020 REVENUE	-2686.64
254005		4/13/2020 REVENUE	80.34
254005		2/27/2020 REVENUE	-2336.92
254005		3/11/2020 LABOR	183.90
254005	PAYROLL ACCR REVERSAL	3/2/2020 PAYROLL ACCR REVERSAL	-83.16
254005	BENEFITS FROM 232016	4/1/2020 BENEFITS FROM 232016	63.33
254005		3/25/2020 LABOR	94.52
254005		4/3/2020 2013 F 350 1T EX CAB SERVICE B	68.00
254005		4/20/2020 2013 F 350 1T EX CAB SERVICE B	148.75
254005	PAYROLL TAX ACCRUAL	5/1/2020 PAYROLL TAX ACCRUAL	21.98
254005		4/23/2020 REVENUE	-87.26
254005		5/6/2020 LABOR	28.45
254005		5/13/2020 2019 FORD F350 1 T EX CAB PICK	92.40
254005	OREGON SOLAR	5/29/2020 CARRYING CHARGES	-1094.75
254005		6/5/2020 REVENUE	-1500.07
254005		7/24/2020 REVENUE	926.56
254005		7/28/2020 REVENUE	-443.63
254005		7/10/2020 REVENUE	-2603.64
254005		5/28/2020 REVENUE	-198.55
254005		5/1/2020 REVENUE	-1.49
254005	PAYROLL TAX ACCRUAL	7/1/2020 PAYROLL TAX ACCRUAL	1.73
254005		7/29/2020 REVENUE	-49.01
254005		8/12/2020 LABOR	71.13
254005		9/1/2020 OSPV LABOR RECLASS	-1019.23
254005		9/1/2020 OSPV LABOR RECLASS	-160.04
254005		8/1/2020 REVENUE	-2.33
254005		8/26/2020 LABOR	56.90
254005		8/27/2020 OSPV AVOIDED ENERGY COST	-3642.41
254005	CORRECT VIR CREDIT	9/1/2020 OSPV ACTIVITY	0.00
254005		9/3/2019 REVENUE	-5.78
254005		10/28/2019 REVENUE	-163.78
254005		10/17/2019 REVENUE	390.98
254005		10/4/2019 REVENUE	-2.20

254005		11/25/2019	REVENUE	-2383.16
254005		11/20/2019	REVENUE	-218.20
254005	BENEFITS FROM 232016	10/1/2019	BENEFITS FROM 232016	50.03
254005	PAYROLL ACCR REVERSAL	10/1/2019	PAYROLL ACCR REVERSAL	-255.14
254005		11/1/2019	OSPV LABOR RECLASS	-259.15
254005	OREGON SOLAR	11/29/2019	CARRYING CHARGES	-831.15
254005	BENEFITS FROM 232016	12/4/2019	BENEFITS FROM 232016	42.04
254005		11/22/2019	OSPV AVOIDED ENERGY COST	-1618.88
254005		12/18/2019	LABOR	178.98
254005	OREGON SOLAR	12/27/2019	CARRYING CHARGES	-814.47
254005		12/30/2019	REVENUE	-355.38
254005		12/11/2019	REVENUE	970.37
254005		12/19/2019	REVENUE	42.59
254005		12/20/2019	REVENUE	970.96
254005		12/27/2019	REVENUE	-209.98
254005	INV. 19121001503 JAN 2020	1/16/2020	KORE TELEMATICS INC	2488.80
254005		1/17/2020	REVENUE	-1904.58
254005		1/10/2020	REVENUE	-771.60
254005		2/5/2020	REVENUE	-1.51
254005	PAYROLL ACCRUAL	1/2/2020	PAYROLL ACCRUAL	483.84
254005		1/1/2020	LABOR	238.64
254005		1/15/2020	LABOR	35.57
254005	PAYROLL ACCR REVERSAL	1/2/2020	PAYROLL ACCR REVERSAL	-529.80
254005	PAYROLL ACCRUAL	2/3/2020	PAYROLL ACCRUAL	64.84
254005		1/7/2020	REVENUE	-1.64
254005		1/29/2020	LABOR	52.13
254005		3/2/2020	OSPV LABOR RECLASS	-113.81
254005	BENEFITS FROM 232016	3/2/2020	OSPV LABOR RECLASS	-59.66
254005		3/4/2020	REVENUE	-6.70
254005		3/3/2020	REVENUE	-5.93
254005	BENEFITS FROM 232016	3/2/2020	BENEFITS FROM 232016	59.66
254005		4/2/2020	OSPV LABOR RECLASS	-367.80
254005		3/9/2020	REVENUE	-2919.51
254005		3/26/2020	REVENUE	-154.10
254005	OREGON SOLAR	4/30/2020	CARRYING CHARGES	-1083.30
254005		5/1/2020	OSPV LABOR RECLASS	-245.20
254005		5/1/2020	OSPV LABOR RECLASS	-85.36
254005	BENEFITS FROM 232016	5/1/2020	OSPV LABOR RECLASS	-33.54
254005	INV 20021001503 MAR 2020	4/9/2020	KORE TELEMATICS INC	2471.40
254005		4/22/2020	LABOR	245.20
254005		4/28/2020	OSPV AVOIDED ENERGY COST	-899.03
254005	BENEFITS FROM 232016	6/3/2020	OSPV LABOR RECLASS	-106.39
254005		5/26/2020	REVENUE	-2543.66
254005		5/29/2020	REVENUE	-24.01
254005		6/11/2020	REVENUE	3230.42
254005		6/19/2020	REVENUE	3628.68
254005		7/16/2020	REVENUE	-1791.02
254005		7/22/2020	REVENUE	6533.89
254005		5/31/2020	REVENUE	-0.02
254005	BENEFITS FROM 232016	6/3/2020	BENEFITS FROM 232016	106.39
254005		5/20/2020	LABOR	88.92
254005		5/20/2020	LABOR	306.50
254005	PAYROLL ACCR REVERSAL	7/1/2020	PAYROLL ACCR REVERSAL	-29.47
254005	PAYROLL TAX ACCRUAL	8/3/2020	PAYROLL TAX ACCRUAL	37.06
254005		7/9/2020	REVENUE	-1158.11
254005		8/12/2020	LABOR	288.84
254005		8/14/2020	2015 FORD F350 1T EXT SERVICE	54.60
254005	PAYROLL ACCRUAL	9/1/2020	PAYROLL ACCRUAL	525.72
254005		8/19/2020	REVENUE	2542.29
254005		8/10/2020	REVENUE	-503.84
254005	CORRECT VIR CREDIT	8/4/2020	OSPV ACTIVITY	0.00
254005		7/29/2020	LABOR	71.13
254005		7/29/2020	LABOR	385.13
254005		9/12/2019	2015 FORD F350 1T EXT SERVICE	60.75

254005		9/9/2019 REVENUE	-676.54
254005		9/6/2019 REVENUE	-26.07
254005		10/10/2019 REVENUE	-496.03
254005		10/23/2019 REVENUE	3233.33
254005		10/30/2019 REVENUE	-38.78
254005		10/7/2019 REVENUE	-4.15
254005		11/22/2019 REVENUE	-68.74
254005		11/12/2019 REVENUE	2948.65
254005	PAYROLL ACCRUAL	10/1/2019 PAYROLL ACCRUAL	240.33
254005		9/25/2019 LABOR	178.98
254005		11/1/2019 OSPV LABOR RECLASS	-110.78
254005		10/23/2019 LABOR	178.98
254005	PAYROLL ACCR REVERSAL	11/1/2019 PAYROLL ACCR REVERSAL	-639.98
254005	INV. 19101001503 NOV 6, 2	11/13/2019 KORE TELEMATICS INC	2472.16
254005		1/3/2020 OSPV LABOR RECLASS	-55.39
254005		12/3/2019 REVENUE	-0.09
254005		12/9/2019 REVENUE	-4596.40
254005		12/23/2019 REVENUE	-63.67
254005		12/26/2019 REVENUE	-28.02
254005		1/28/2020 REVENUE	-245.81
254005		1/13/2020 REVENUE	-403.63
254005		1/29/2020 REVENUE	-342.52
254005		2/24/2020 REVENUE	-155.17
254005		12/10/2019 REVENUE	-1151.27
254005	BENEFITS FROM 232016	1/3/2020 BENEFITS FROM 232016	492.36
254005		1/2/2020 2016 FORD F550 40' ALTEC SERVI	57.00
254005		2/5/2020 OSPV LABOR RECLASS	-153.24
254005		1/3/2020 REVENUE	-3.72
254005		1/29/2020 LABOR	20.63
254005	PAYROLL ACCRUAL	3/2/2020 PAYROLL ACCRUAL	77.44
254005		4/3/2020 REVENUE	2.53
254005		4/28/2020 REVENUE	-36.93
254005		4/17/2020 REVENUE	2296.12
254005		4/10/2020 REVENUE	456.56
254005		2/26/2020 LABOR	69.51
254005		3/11/2020 LABOR	141.77
254005		4/2/2020 OSPV LABOR RECLASS	-236.29
254005		4/2/2020 OSPV LABOR RECLASS	-20.63
254005		3/17/2020 REVENUE	793.62
254005		3/25/2020 LABOR	20.63
254005		3/25/2020 LABOR	35.57
254005		4/22/2020 LABOR	71.13
254005		6/3/2020 OSPV LABOR RECLASS	-106.30
254005		5/7/2020 REVENUE	154.01
254005		6/8/2020 REVENUE	-410.66
254005		6/25/2020 REVENUE	-316.42
254005		7/2/2020 REVENUE	-3.00
254005	INV. 20041001503 APRIL 20	5/7/2020 KORE TELEMATICS INC	2270.00
254005		6/3/2020 LABOR	17.38
254005		6/3/2020 LABOR	312.26
254005		6/2/2020 REVENUE	-4.71
254005	CORRECT VIR CREDIT	7/1/2020 OSPV ACTIVITY	0.00
254005		7/15/2020 LABOR	56.91
254005	BENEFITS FROM 232016	8/3/2020 OSPV LABOR RECLASS	-292.33
254005		7/7/2020 REVENUE	-4733.78
254005		7/17/2020 REVENUE	-1458.62
254005		8/12/2020 LABOR	56.91
254005		8/21/2020 2019 FORD F350 1 T EX CAB PICK	163.80
254005		8/18/2020 REVENUE	8272.02
254005		8/7/2020 REVENUE	55.76
254005	BENEFITS FROM 232016	10/2/2019 OSPV LABOR RECLASS	-50.03
254005		9/11/2019 REVENUE	-2300.07
254005		9/16/2019 REVENUE	-2228.88
254005		9/4/2019 REVENUE	-0.49

254005		10/9/2019 REVENUE	-1371.94
254005		11/5/2019 REVENUE	-0.32
254005		11/14/2019 REVENUE	-1669.95
254005		11/1/2019 REVENUE	-6.17
254005	PAYROLL TAX ACCRUAL	10/1/2019 PAYROLL TAX ACCRUAL	14.81
254005		11/1/2019 OSPV LABOR RECLASS	-121.17
254005		10/23/2019 LABOR	259.15
254005		12/18/2019 LABOR	86.55
254005		1/3/2020 OSPV LABOR RECLASS	-1698.24
254005		1/3/2020 OSPV LABOR RECLASS	-238.64
254005		1/3/2020 OSPV LABOR RECLASS	-120.11
254005		1/21/2020 REVENUE	-248.97
254005		2/6/2020 REVENUE	-907.66
254005		2/21/2020 REVENUE	-37.63
254005		1/1/2020 LABOR	33.56
254005	CORRECT VIR CREDIT	1/3/2020 OSPV ACTIVITY	0.00
254005	BENEFITS FROM 232016	2/5/2020 OSPV LABOR RECLASS	-256.47
254005		1/30/2020 REVENUE	-35.58
254005		1/31/2020 OSPV AVOIDED ENERGY COST	-966.18
254005		2/12/2020 LABOR	183.90
254005	INV. 2001101503 JAN 2020	2/11/2020 KORE TELEMATICS INC	2487.33
254005		2/25/2020 REVENUE	-24.67
254005		4/21/2020 REVENUE	2958.13
254005	PAYROLL ACCRUAL	5/1/2020 PAYROLL ACCRUAL	361.52
254005		4/7/2020 REVENUE	-1056.21
254005		6/3/2020 OSPV LABOR RECLASS	-306.50
254005		5/14/2020 REVENUE	-353.61
254005		5/11/2020 REVENUE	2366.51
254005		5/21/2020 REVENUE	-152.59
254005		5/4/2020 REVENUE	-2.71
254005		6/9/2020 REVENUE	-830.98
254005		6/26/2020 REVENUE	-49.06
254005		6/29/2020 REVENUE	-18.06
254005		6/17/2020 REVENUE	-1014.61
254005		6/15/2020 REVENUE	3315.25
254005		6/16/2020 REVENUE	-1402.82
254005		7/20/2020 REVENUE	-1565.08
254005		7/15/2020 REVENUE	2978.11
254005		7/23/2020 REVENUE	1406.11
254005		7/27/2020 REVENUE	-162.37
254005		7/13/2020 REVENUE	14135.65
254005		5/20/2020 LABOR	113.82
254005		6/3/2020 LABOR	56.90
254005		5/26/2020 OSPV AVOIDED ENERGY COST	-1137.90
254005		6/9/2020 2015 FORD F350 1T EX CAB SERVI	182.00
254005		7/1/2020 OSPV LABOR RECLASS	-160.05
254005	BENEFITS FROM 232016	7/1/2020 OSPV LABOR RECLASS	-45.97
254005		6/25/2020 OSPV AVOIDED ENERGY COST	-1242.53
254005		7/15/2020 LABOR	245.20
254005		7/15/2020 LABOR	69.50
254005		8/3/2020 OSPV LABOR RECLASS	-140.63
254005		7/30/2020 REVENUE	-6.26
254005		8/25/2020 2015 FORD F350 1T EXT SERVICE	45.50
254005		8/19/2020 2015 FORD F350 1T EXT SERVICE	136.50
254005	INV 20071001503 AUG 2020	8/14/2020 KORE TELEMATICS INC	2006.89
254005		8/25/2020 REVENUE	-3701.21
254005		8/21/2020 REVENUE	915.01
254005		8/27/2020 REVENUE	-502.69
254005		8/31/2020 REVENUE	-0.12
254005		8/30/2020 REVENUE	0.03
254005	BENEFITS FROM 232016	9/1/2020 BENEFITS FROM 232016	199.23