

UE-152253 / Pacific Power & Light Company
 April 19, 2016
 Boise 12th Set Data Request 0118

Boise Data Request 0118

Refer to 8:8-9. Please provide (or identify) all supporting documentation on which the Company bases the claim that proposed Boise and Public Counsel "adjustments are largely offset," if and "[w]hen offsetting amounts are considered."

Response to Boise Data Request 0118

Supporting documentation from the Company's consultants/actuaries is provided for the medical, dental, vision, and post-employment costs in Attachment Boise 0118. The table below shows the current projection of 2016 expenses for employee benefit accounts compared to the amounts for 12 months ended June 2015:

	Company Direct TME June 2015 Actual	CY 2016 Pro forma	Change
Medical (a)	58,081,129	60,752,389	2,671,260
Dental (b)	3,623,578	2,770,307	(853,271)
Vision (b)	441,382	315,384	(125,998)
Life	932,816	890,543	(42,273)
401(k)	18,903,609	19,522,933	619,324
401(k) Fixed	13,461,122	14,124,751	663,629
Post-Employment (c)	5,277,561	5,915,043	637,482
Long-Term Disability	3,005,508	3,033,111	27,603
Worker's Compensation	1,981,170	2,133,469	152,299
	105,707,875	109,457,929	3,750,054

Notes:

- (a) See Attachment Boise 118 (reports from Aon Hewitt and Segal)
- (b) See Attachment Boise 118 (report from Aon Hewitt)
- (c) See Attachment Boise 118 (report from Willis Towers Watson)

PREPARER: Kathryn Hymas

SPONSOR: Kathryn Hymas

Summary

	Company		CY 2016 Forecast	Increase	
	Direct	TME June 2015 Actual			
Medical	58,081,129	60,752,389	2,671,260		Report from Aon Hewitt and Segal
Dental	3,623,578	2,770,307	(853,271)		Report from Aon Hewitt
Vision	441,382	315,384	(125,998)		Report from Aon Hewitt
Life	932,816	890,543	(42,273)		
401(k)	18,903,609	19,522,933	619,324		
401(k) Fixed	13,461,122	14,124,751	663,629		
Post-Employment	5,277,561	5,915,043	637,482		Report from Willis Towers Watson
Long-Term Disability	3,005,508	3,033,111	27,603		
Worker's Compensation	1,981,170	2,133,469	152,299		
	105,707,875	109,457,929	3,750,054		

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Aon Hewitt Forecast (1)	3,129,741	3,129,741	3,129,741	3,129,741	3,129,741	3,129,741	3,129,741	3,129,741	3,129,741	3,129,741	3,129,741	3,129,741	37,556,896
Western Utilities Forecast (2)	2,130,783	2,130,783	2,130,783	2,130,783	2,130,783	2,130,783	2,130,783	2,130,783	2,130,783	2,130,783	2,130,783	2,130,783	25,569,400
Western Utilities Forecast (2)	158,431	158,431	158,431	158,431	158,431	158,431	158,431	158,431	158,431	158,431	158,431	158,431	1,901,166
Western Utilities Forecast (2)	21,748	21,748	21,748	21,748	21,748	21,748	21,748	21,748	21,748	21,748	21,748	21,748	260,973
Total, 3rd Party Forecast	5,440,703	5,440,703	5,440,703	5,440,703	5,440,703	5,440,703	5,440,703	5,440,703	5,440,703	5,440,703	5,440,703	5,440,703	65,288,435
JVA Credit - 2.8%	(152,340)	(152,340)	(152,340)	(152,340)	(152,340)	(152,340)	(152,340)	(152,340)	(152,340)	(152,340)	(152,340)	(152,340)	(1,828,076)

Adjusted for JVA 5,288,363 5,288,363 5,288,363 5,288,363 5,288,363 5,288,363 5,288,363 5,288,363 5,288,363 5,288,363 5,288,363 5,288,363 5,288,363 63,460,359

YTD Actuals

501125 Medical	3,775,191	1,308,713	1,646,031										6,729,934
501126 IBEW Medical/Dental/Vision Ins Expense	2,119,673	1,988,255	2,319,258										6,427,186
	5,894,864	3,296,967	3,965,289										13,157,120

YTD Actuals +3rd Party Estimate

Combined	5,894,864	3,296,967	3,965,289	5,288,363	5,288,363	5,288,363	5,288,363	5,288,363	5,288,363	5,288,363	5,288,363	5,288,363	60,752,389
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- (1) Electric Operations Budget Estimate from Aon Hewitt
- (2) Western Utilities Calculations Spreadsheet built off Western Utilities Rates

**2016 YTD Actual
 Actuarial Forecast**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Aon Hewitt Forecast (1)	198,780	198,780	198,780	198,780	198,780	198,780	198,780	198,780	198,780	198,780	198,780	198,780	2,385,360
JVA Credit - 3.6%	(7,156)	(7,156)	(7,156)	(7,156)	(7,156)	(7,156)	(7,156)	(7,156)	(7,156)	(7,156)	(7,156)	(7,156)	(85,873)
Adjusted for JVA	191,624	191,624	191,624	191,624	191,624	191,624	191,624	191,624	191,624	191,624	191,624	191,624	2,299,487
<u>YTD Actuals</u>													
501175 Dental	253,677	366,804	360,806										981,287
<u>YTD Actuals +3rd Party Estimate</u>													
Combined	253,677	366,804	360,806	198,780	198,780	198,780	198,780	198,780	198,780	198,780	198,780	198,780	2,770,307

(1) Electric Operations Budget Estimate from Aon Hewitt
 (2) Western Utilities Calculations Spreadsheet built off Western Utilities Rates

2016 YTD Actual
 Actuarial Forecast

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Aon Hewitt Forecast (1)	21,210	21,210	21,210	21,210	21,210	21,210	21,210	21,210	21,210	21,210	21,210	21,210	254,522
Vision	21,210	21,210	21,210	21,210	21,210	21,210	21,210	21,210	21,210	21,210	21,210	21,210	254,522
JVA Credit - 3.7%	(785)	(785)	(785)	(785)	(785)	(785)	(785)	(785)	(785)	(785)	(785)	(785)	(9,417)
Adjusted for IVA	20,425	20,425	20,425	20,425	20,425	20,425	20,425	20,425	20,425	20,425	20,425	20,425	245,105
YTD Actuals													
501200 Vision	38,377	36,609	49,506										124,492
YTD Actuals +3rd Party Estimate													
Combined	38,377	36,609	49,506	21,210	21,210	21,210	21,210	21,210	21,210	21,210	21,210	21,210	315,384

(1) Electric Operations Budget Estimate from Aon Hewitt

2016 YTD Actual
 Actuarial Forecast

	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Budget													
501225 Life	46,480	31,537	45,442	54,941	37,606	33,520	36,696	34,109	28,600	40,071	33,257	31,351	453,611
501226 Western Utility Life	51,783	25,979	1,144	26,437	55,450	1,205	27,263	27,817	26,676	27,204	26,717	26,997	324,672
	98,264	57,516	46,586	81,377	93,056	34,726	63,959	61,925	55,277	67,275	59,974	58,348	778,283
YTD Actuals													
501225 Life	85,461	68,727	71,741										225,929
501226 Western Utility Life	13,738	13,551	61,408										88,696
	99,199	82,277	133,149										314,625
YTD Actuals + Budget													
501225 Life	85,461	68,727	71,741	54,941	37,606	33,520	36,696	34,109	28,600	40,071	33,257	31,351	556,080
501226 Western Utility Life	13,738	13,551	61,408	26,437	55,450	1,205	27,263	27,817	26,676	27,204	26,717	26,997	334,462
	99,199	82,277	133,149	81,377	93,056	34,726	63,959	61,925	55,277	67,275	59,974	58,348	890,543

Budget

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
501250 Stock/401(k)/ESOP	1,798,488	1,614,598	1,812,022	1,819,006	1,731,055	1,805,226	1,906,939	1,706,602	1,828,387	1,823,507	1,706,334	1,909,978	21,462,142
501251 401(k) Administration	20,434	20,434	20,434	20,434	20,433	20,433	20,433	20,433	20,433	20,432	20,432	20,436	245,201
501252 401(k) - Enhanced Fixed	1,004,416	857,605	1,022,900	1,057,615	955,808	1,041,075	1,148,685	985,293	1,044,307	1,022,666	961,917	1,111,093	12,213,380
	2,823,338	2,492,637	2,855,357	2,897,055	2,707,296	2,866,734	3,076,057	2,712,328	2,893,127	2,866,605	2,688,682	3,041,508	33,920,723

YTD Actuals

501250 Stock/401(k)/ESOP	1,570,471	1,346,176	1,772,771										4,689,419	58%
501251 401(k) Administration	1,094,787	1,086,200	1,211,785										3,392,772	42%
501252 401(k) - Enhanced Fixed	2,665,258	2,432,376	2,984,557										8,082,191	

YTD Actuals + Budget

501250 Stock/401(k)/ESOP	1,570,471	1,346,176	1,772,771	1,819,006	1,731,055	1,805,226	1,906,939	1,706,602	1,828,387	1,823,507	1,706,334	1,909,978	20,926,452
501251 401(k) Administration	-	-	-	20,434	20,433	20,433	20,433	20,433	20,433	20,432	20,432	20,436	183,899
501252 401(k) - Enhanced Fixed	1,094,787	1,086,200	1,211,785	1,057,615	955,808	1,041,075	1,148,685	985,293	1,044,307	1,022,666	961,917	1,111,093	12,721,231
	2,665,258	2,432,376	2,984,557	2,897,055	2,707,296	2,866,734	3,076,057	2,712,328	2,893,127	2,866,605	2,688,682	3,041,508	33,831,582

YTD Actuals + Adjusted Budget

501250 Stock/401(k)/ESOP	1,570,471	1,346,176	1,772,771	1,669,062	1,558,962	1,651,470	1,772,923	1,561,881	1,666,784	1,651,396	1,548,162	1,752,875	19,522,933
501251 401(k) Administration	-	-	-	20,434	20,433	20,433	20,433	20,433	20,433	20,432	20,432	20,436	183,899
501252 401(k) - Enhanced Fixed	1,094,787	1,086,200	1,211,785	1,207,559	1,127,901	1,194,831	1,282,701	1,130,014	1,205,910	1,194,777	1,120,088	1,268,197	14,124,751
	2,665,258	2,432,376	2,984,557	2,897,055	2,707,296	2,866,734	3,076,057	2,712,328	2,893,127	2,866,605	2,688,682	3,041,508	33,831,582

	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Budget													
501650 Worker's Comp/WorkCover Levy	186,571	186,571	186,571	186,568	186,567	186,566	186,560	186,560	186,560	186,554	186,554	186,587	2,238,789
<u>YTD Actuals</u>													
501650 Worker's Comp/WorkCover Levy	104,761	160,187	189,445										454,394
<u>YTD Actuals + Budget</u>													
501650 Worker's Comp/WorkCover Levy	104,761	160,187	189,445	186,568	186,567	186,566	186,560	186,560	186,560	186,554	186,554	186,587	2,133,469

	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
<u>Budget</u>													
501300 Long-Term Disability	259,827	259,827	259,827	259,822	259,820	259,819	259,811	259,811	259,811	259,803	259,803	259,848	3,117,829
<u>YTD Actuals</u>													
501300 Long-Term Disability	231,009	231,717	232,037										694,763
<u>YTD Actuals + Budget</u>													
501300 Long-Term Disability	231,009	231,717	232,037	259,822	259,820	259,819	259,811	259,811	259,811	259,803	259,803	259,848	3,033,111