

UE-152253 / Pacific Power & Light Company
February 5, 2016
PC Data Request 49

PC Data Request 49

Re: Labor Costs.

Please refer to the response to Public Counsel Data Request No. 40.

- (a) Please explain, in detail, what caused the “Other Salary Overheads/Oncosts” to increase by approximately \$1.23 million between calendar year 2013 and the test year ended June 2015.
- (b) Please provide a detailed itemization, in excel format, of the Other Salary Overheads/Oncosts for the test year ended June 2015 totaling \$1,742,747.
- (c) Please provide the actual amount Other Salary Overheads/Oncosts for each year, 2014 and 2015. If there is a variance of more than \$200,000 between the 2014, the test year amount and/or the 2015 amount, please explain why.

Response to PC Data Request 49

- (a) The Company changed actuarial vendors from AON Hewitt to Towers Watson effective January 2013. As a result of the change in actuaries, utilization of AON Hewitt services were significantly reduced in the second half of 2012 but accruals were recorded based on prior years run rate. In Q1 2013, the Company trued-up its accrual to reflect the final AON Hewitt invoices and realized one-time savings in 2013 related to 2012 AON Hewitt charges.
- (b) Please refer to Attachment PC 49-1.
- (c) Please refer to Attachment PC 49-2.

PREPARER: Gary Tawwater

SPONSOR: To be determined

Vendor Name	CY 2014	CY 2015	Year-over-Year Variance
ASANTE PHYSICIAN PARTNERS	417	25	
COMMUNITY CARE	25		
HEWITT ASSOCIATES LLC	1,158,451	793,675	Lower consulting and drug tests
IHC HEALTH SERVICES	50	330	
INTERMOUNTAIN MRO SERVICES INC	106,873	3,070	
LACAMAS MEDICAL GROUP PC	25		
MIDWEST TROPHY MANUFACTURING CO INC	113,244		
MOUNTAIN MEDICAL GROUP LLC		55	
MTM RECOGNITION CORPORATION	120,222	258,999	
NORTH BEND MEDICAL CENTER INC	20		
NYEMASTER GOODE WEST HANSELL	10,290	9,702	
PACIFIC BUSINESS SYSTEMS OF OREGON		1,177	
PENSION BENEFIT INFORMATION		5,554	
PROVIDENCE HEALTH & SERVICE - OREGON	20		
REED GROUP LTD	1,890		
THE SEGAL COMPANY	12,500		
WORK CARE CLINIC	20	15	
WORK CARE-SOUTH SIDE LLC		80	
WORKFORCE QA CSS HOLDINGS LLC		133,953	
Accruals	(86,234)	(15,243)	
Grand Total	1,437,813	1,191,391	