

UE-152253 / Pacific Power & Light Company
February 3, 2016
PC Data Request 37 – 1st Supplemental

PC Data Request 37

Re: Post-Retirement Benefits Other than Pensions (OPEB) Expense.

Please provide full and complete copies the two most recent OPEB actuarial reports provided by the actuarial firm used by the Company. These should be the actuarial valuation reports that provide the disclosures and benefit costs under US GAAP. Additionally, please provide a reconciliation of the amounts contained in the two most recent actuarial reports to the amount of test year OPEB expense identified on Exhibit No. SEM-3, page 4.2.2 (\$4,043,010).

1st Supplemental Response to PC Data Request 37

Please refer to Attachments PC 37-1 1st Supplemental and PC 37-2 1st Supplemental for the reconciliation and the 2015 Post-Retirement Benefits Other than Pensions (OPEB) actuarial report.

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SPONSOR: Shelley McCoy

UE-152253/Pacific Power & Light Company
Attachment to PC 37 - Reconciliation of actuarial reports with test year OPEB expense identified on Exhibit No. SEM-3, page 4.2.2 (\$4,043,010)

SAP Accounts	6 months ended 12/31/14	6 months ended 6/30/15	12 months ended 6/30/15	Recon Adjustments				Adjusted Balance to Reconcile to Actuarial Report
				Western Coal Carries Obligation Not Included in PRW*	Reverse Joint-Owner Contribution	Subtotal	Cost center allocation across periods **	
501153 Pension Expense - Non Union	(816,251)	(2,550,731)	(3,366,982)		61,535	(3,428,517)	(108,432)	(3,536,949)
501154 Pension Expense - IBEW 57	40,638	(1,247,221)	(1,206,583)		15,658	(1,222,241)	74,531	(1,147,710)
501155 Pension Expense - Local 125	49,852	(205,734)	(155,882)		3,480	(159,362)	18,243	(141,120)
501156 Pension Expense - Local 127	55,530	(270,371)	(214,841)		41,488	(256,329)	29,487	(226,842)
501157 Pension Expense - Local 197	3,016	(4,133)	(1,117)			(1,117)	19	(1,099)
501158 Pension Expense - Local 659	79,002	(246,038)	(167,035)			(167,035)	12,928	(154,107)
501149 PostRetire Expense - Ws	678,764	390,666	1,069,430	1,069,430		0		0
Total Per Exhibit No. SEM-3, page 4.2.2	90,552	(4,133,562)	(4,043,010)	1,069,430	122,160	(5,234,601)	26,775	(5,207,826)

	2014-2015 PRW Report			Mining Allocations Adjustment	Electric Operations Balance
2014-2015 Actuarial Valuation Report totals	(2,330,702)			2,877,124	(5,207,826)

Difference 0

	A		B		C = A + B		
	6 month portion (7/1/14-12/31/14)		6 month portion (1/1/15-6/30/15)		12 months ended 6/30/15		
Actuarial Valuation Report	4,770,085	2,385,042.50	(9,431,488)	(4,715,744.00)	(2,330,702)		
Mining Allocations in Actuarial Valuation	5,949,826	2,974,913	(195,578)	(97,789)	2,877,124		
Excluding Mining Allocations					(5,207,826)		
	C	D	F = C - D	G	H = D + G		
	12/31/2014	6/30/2014	6 months 7/1/14-12/31/14	6 months ending 6/30/15	12 months ending 6/30/15		
Joint Owner Contribution:							
501153	32,895.10	16,447.53	16,447.57	45,087.23	61,534.80		
501154	(6,016.91)	(3,008.46)	(3,008.45)	18,666.22	15,657.77		
501155	(1,034.56)	(517.30)	(517.26)	3,997.62	3,480.36		
501156	(22,529.14)	(11,264.57)	(11,264.57)	52,752.11	41,487.54		
					122,160.47		
	C	D	F = C - D	G	H = D + G		
Totals per Cost Center Allocation Reports:	12/31/2014	6/30/2014	6 months 7/1/14-12/31/14	6 months ending 6/30/15	12 months ending 6/30/15	Subtotals above	Cost center allocation across periods**
501153	(1,665,399.00)	(832,699.50)	(832,699.50)	(2,704,249.50)	(3,536,949.00)	(3,428,517)	(108,432.15)
501154	87,292.00	43,646.00	43,646.00	(1,191,355.50)	(1,147,709.50)	(1,222,241)	74,531.34
501155	100,739.00	50,369.50	50,369.50	(191,489.00)	(141,119.50)	(159,362)	18,242.54
501156	133,590.00	66,795.00	66,795.00	(293,637.00)	(226,842.00)	(256,329)	29,486.50
501157	6,032.00	3,016.00	3,016.00	(4,114.50)	(1,098.50)	(1,117)	18.57
501158	158,005.00	79,002.50	79,002.50	(233,109.50)	(154,107.00)	(167,035)	12,928.36
					(5,207,825.50)	(5,234,600.66)	26,775.16

* Post-Retirement Welfare Benefits

** PacifiCorp spreads the pension expense in the first few months of the calendar year to the various general ledger accounts based on a preliminary estimated allocation that is revised for more current employee data later in the year. A difference results due to the estimated allocations and true-up to final allocations crossing multiple actuarial periods.