

UE-152253 / Pacific Power & Light Company
February 3, 2016
PC Data Request 36 – 1st Supplemental

PC Data Request 36

Re: Pension Expense.

Please provide full and complete copies the two most recent pension 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 pension expense identified on Exhibit No. SEM-3, page 4.2.2 of \$24,712,488.

1st Supplemental Response to PC Data Request 36

Please refer to Attachments PC 36-1 1st Supplemental and PC 36-2 1st Supplemental for the reconciliation report and the 2015 pension actuarial report.

PREPARER: Scott Mills

SPONSOR: Shelley McCoy

UE-152253/Pacific Power & Light Company
Attachment to PC 36 - Reconciliation of actuarial reports with test year pension expense identified on Exhibit No. SEM-3, page 4.2.2 (\$24,712,488)

SAP Accounts	Recon Adjustments					Adjusted Balance to Reconcile to Actuarial Report
	6 months ended 12/31/14	6 months ended 6/30/15	12 months ended 6/30/15	Local 57 Multi-employer plan not included in PRP*	Reverse Joint-Owner Contribution	
501104 Pension Expense - Non Union	5,681,391	8,038,663	13,720,054	8,289,261	(231,789)	13,901,962
501105 Pension Expense - IBEW 57	4,166,569	4,240,856	8,407,425	8,289,261	(138,384)	256,549
501107 Pension Expense - Local 125	251,584	552,327	803,911	8,289,261	(14,582)	4,667
501108 Pension Expense - Local 127	263,334	748,546	1,011,881	8,289,261	(197,611)	723,729
501109 Pension Expense - Local 197	(1,220)	11,520	10,301	8,289,261	(662)	1,174,184
501111 Pension Expense - Local 659	(250,470)	72,479	(178,291)	8,289,261	(5,339)	9,639
501102 Pension Administration	549,363	387,845	937,209	8,289,261	(0)	(183,630)
Total Per Exhibit No. SEM-3, page 4.2.2	10,660,552	14,051,936	24,712,488	8,289,261	(582,368)	15,887,100

2014-2015 Actuarial Valuation Report totals	2014-2015 PRP Report	Mining Allocations Adjustment	Electric Operations Balance
15,901,862		14,762	15,887,100

Difference (0)

	A						B						C = A + B					
	12 months - 12/31/14		6 month portion (7/1/14- 12/31/14)		6 months ending 6/30/15		12 months - 12/31/14		6 month portion (1/1/15- 6/30/15)		6 months ending 6/30/15		12 months - 12/31/14		6 months ending 6/30/15		12 months ending 6/30/15	
	C	D	F = C - D	G	H = D + G													
Actuarial Valuation Report	12,465,295	6,232,647.50	19,338,429	9,569,214.50	15,901,862													
Mining Allocations in Actuarial Valuation Excluding Mining Allocations	(24,676)	(12,338)	54,200	27,100	14,762													
Joint Owner Contribution:	(197,073.56)	(104,827.85)	(92,245.71)	(139,543.62)	(231,789.33)													
501104	(142,814.68)	(74,125.10)	(68,689.58)	(69,694.83)	(138,384.41)													
501105	(9,497.66)	(4,494.92)	(5,002.74)	(9,579.66)	(14,582.40)													
501107	(100,008.89)	(48,552.54)	(51,456.35)	(146,155.14)	(197,611.49)													
501108					(582,367.63)													
Multi-employer plan expense	8,594,329.59	4,431,699.87	4,162,629.72	4,126,631.00	8,289,260.72													

Totals per Cost Center Allocation Reports:	Subtotals above						Cost center allocation across periods**														
	11,529,137.00	5,764,568.50	5,764,568.50	8,137,393.50	13,901,962.00	13,951,843.24	(49,881.24)	262,031.00	131,015.50	130,200.50	261,216.00	256,548.66	4,667.34	533,296.00	266,648.00	457,081.00	723,729.00	818,492.94	(94,763.94)		
501104	614,242.00	307,121.00	307,121.00	867,063.00	1,174,184.00	1,209,492.24	(35,308.24)	7,278.00	(3,639.00)	13,278.00	9,639.00	10,300.50	(661.50)	(441,457.00)	(220,728.50)	(220,728.50)	37,098.50	(183,630.00)	(178,291.08)	(5,338.92)	
501105																					
501107																					
501108																					
501109																					
501111																					
*PacifiCorp Retirement Plan																					

** 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.