

RULE 20:10:13:98
 STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
 Test Year Financials with Pro Formas
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. EL14-XXX

Individual Responsible: Charles Rea

Test Year Data

RRT Sch. 4 RRT Sch. 5 RRT Sch. 6

Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Interest Synchronization	S.D. Property Taxes	Payroll Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)	(i)	(j)
Gross Plant								
Production Plant								
1	310-316	Steam Plant	\$ 25,695,339	\$ 3,464,508	\$ 29,159,848			
2	320-327	Nuclear Plant	\$ 4,075,674	\$ -	\$ 4,075,674			
3	330-336	Hydro Plant	\$ 19,661	\$ -	\$ 19,661			
4	340-346	Other Plant	\$ 37,100,484	\$ 14,649,538	\$ 51,750,023			
5		Total Production Plant	\$ 66,891,158	\$ 18,114,047	\$ 85,005,205	\$ -	\$ -	\$ -
Transmission Plant								
6	350-359	Transmission Plant	\$ 8,815,489	\$ 370,114	\$ 9,185,604			
7		Total Transmission Plant	\$ 8,815,489	\$ 370,114	\$ 9,185,604	\$ -	\$ -	\$ -
Distribution Plant								
8	360	Land and Land Rights	\$ 186,068	\$ -	\$ 186,068			
9	361-362	Structures and Station Equipment Poles Towers and Fixtures	\$ 5,066,547	\$ -	\$ 5,066,547			
10	364	Poles Towers and Fixtures	\$ 1,270,506	\$ 47,927	\$ 1,318,433			
11	365	Overhead Conductors and Devices	\$ 2,163,944	\$ 39,468	\$ 2,203,412			
12	366	Underground Conduit and Devices	\$ 309,707	\$ 17,784	\$ 327,490			
13	367	Underground Conduit and Devices	\$ 4,890,833	\$ 160,052	\$ 5,050,884			
14	368	Line Transformers	\$ 1,355,114	\$ 41,326	\$ 1,396,440			
15	369	Services	\$ 1,988,379	\$ 14,173	\$ 2,002,552			
16	370	Meters	\$ 398,519	\$ 2,843	\$ 401,362			
17	371	Installation on Customer Premises	\$ 267,055	\$ -	\$ 267,055			
18	373	Street Light and Signal Sys	\$ 605,330	\$ -	\$ 605,330			
19		Total Distribution Plant	\$ 18,502,002	\$ 323,571	\$ 18,825,574	\$ -	\$ -	\$ -
General Plant								
20	389-398	General Plant	\$ 1,644,701	\$ -	\$ 1,644,701			
21		Total General Plant	\$ 1,644,701	\$ -	\$ 1,644,701	\$ -	\$ -	\$ -
Intangible Plant								
22	301-303	Intangible Plant	\$ 844,652	\$ -	\$ 844,652			
23		Total Intangible Plant	\$ 844,652	\$ -	\$ 844,652	\$ -	\$ -	\$ -
24		Gross Electric Plant in Service	\$ 96,698,003	\$ 18,807,733	\$ 115,505,736	\$ -	\$ -	\$ -
Additions to Rate Base								
25	120200-120500	Nuclear Fuel in Stock	\$ 543,611	\$ -	\$ 543,611			
			\$ 543,611	\$ -	\$ 543,611	\$ -	\$ -	\$ -
Requirements for Working Capital								
26	151000-151130	Fuel Stocks	\$ 1,075,868	\$ -	\$ 1,075,868			
27	154, 163	Total Materials and Supplies	\$ 686,390	\$ -	\$ 686,390			
28	158102-158107	Emissions Allowances	\$ 19,947	\$ -	\$ 19,947			
29		Cash Working Capital & Advance Tax Collections	\$ (32,000)	\$ -	\$ (32,000)			

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Line	Acct	Description	RRT Sch. 7		RRT Sch. 8		RRT Sch. 9 MJA Sch. 4		RRT Sch. 10 MJA Sch. 6		RRT Sch. 11 MJA Sch. 8		RRT Sch. 12		RRT Sch. 13		RRT Sch. 14		
			Retirement Plan Costs	Depreciation on Rate Base Adjustments	Wind VIII	Sales Growth	Coal Plant Retirements	Scrubber Consumables	LTIP Costs	Steam Maintenance									
(a)	(b)	(c) (d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)									
Gross Plant																			
Production Plant																			
1	310-316	Steam Plant				\$ (1,430,738)													
2	320-327	Nuclear Plant																	
3	330-336	Hydro Plant																	
4	340-346	Other Plant			\$ 14,649,538														
5		Total Production Plant	\$ -	\$ -	\$ 14,649,538	\$ -	\$ (1,430,738)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Plant																			
6	350-359	Transmission Plant																	
7		Total Transmission Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant																			
8	360	Land and Land Rights																	
9	361-362	Structures and Station Equipment																	
Poles Towers and Fixtures																			
10	364	Poles Towers and Fixtures				\$ 47,927													
11	365	Overhead Conductors and Devices				\$ 39,468													
12	366	Underground Conduit and Devices																	
13	367	Underground Conduit and Devices																	
14	368	Line Transformers				\$ 41,326													
15	369	Services				\$ 14,173													
16	370	Meters				\$ 2,843													
17	371	Installation on Customer Premises																	
18	373	Street Light and Signal Sys																	
19		Total Distribution Plant	\$ -	\$ -	\$ -	\$ 145,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Plant																			
20	389-398	General Plant																	
21		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intangible Plant																			
22	301-303	Intangible Plant																	
23		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24		Gross Electric Plant in Service	\$ -	\$ -	\$ 14,649,538	\$ 145,736	\$ (1,430,738)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions to Rate Base																			
25	120200-120500	Nuclear Fuel in Stock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Requirements for Working Capital																			
26	151000-151130	Fuel Stocks																	
27	154, 163	Total Materials and Supplies																	
28	158102-158107	Emissions Allowances																	
29		Cash Working Capital & Advance Tax Collections																	

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			RRT Sch. 15	RRT Sch. 16	RRT Sch. 17	RRT Sch. 18	RRT Sch. 19	RRT Sch. 20	RRT Sch. 21	MJA Sch. 3
Line	Acct	Description	Distribution Maintenance	OGS Capacity Increase	Weather Normalization	Late Payment Charges	EECR Rev. & Exp.	Out of Period Tax Adjustments	Rate Case Expense	Environmental Projects
	(a)	(b) (c) (d)	(s)	(t)	(u)	(v)	(w)	(x)	(ab)	(y)
Gross Plant										
		Production Plant								
1	310-316	Steam Plant								\$ 4,438,783
2	320-327	Nuclear Plant								
3	330-336	Hydro Plant								
4	340-346	Other Plant								
5		Total Production Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,438,783
		Transmission Plant								
6	350-359	Transmission Plant								
7		Total Transmission Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Distribution Plant								
8	360	Land and Land Rights								
9	361-362	Structures and Station Equipment								
		Poles Towers and Fixtures								
10	364	Poles Towers and Fixtures								
11	365	Overhead Conductors and Devices								
12	366	Underground Conduit and Devices								
13	367	Underground Conduit and Devices								
14	368	Line Transformers								
15	369	Services								
16	370	Meters								
17	371	Installation on Customer Premises								
18	373	Street Light and Signal Sys								
19		Total Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		General Plant								
20	389-398	General Plant								
21		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Intangible Plant								
22	301-303	Intangible Plant								
23		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24		Gross Electric Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,438,783
Additions to Rate Base										
25	120200-120500	Nuclear Fuel in Stock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Requirements for Working Capital								
26	151000-151130	Fuel Stocks								
27	154, 163	Total Materials and Supplies								
28	158102-158107	Emissions Allowances								
29		Cash Working Capital & Advance Tax Collections								

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Test Year Data

MJA Sch. 5 MJA Sch. 7

Line	Acct	Description	Capital Projects	
			In-Service by 12/31/2014	Depreciation Study
(a)	(b)	(c) (d)	(z)	(aa)

Gross Plant

Production Plant				
1	310-316	Steam Plant	\$ 456,464	
2	320-327	Nuclear Plant		
3	330-336	Hydro Plant		
4	340-346	Other Plant		
5 Total Production Plant			\$ 456,464	\$ -
Transmission Plant				
6	350-359	Transmission Plant	\$ 370,114	
7 Total Transmission Plant			\$ 370,114	\$ -
Distribution Plant				
8	360	Land and Land Rights		
9	361-362	Structures and Station Equipment		
		Poles Towers and Fixtures		
10	364	Poles Towers and Fixtures		
11	365	Overhead Conductors and Devices		
12	366	Underground Conduit and Devices	\$ 17,784	
13	367	Underground Conduit and Devices	\$ 160,052	
14	368	Line Transformers		
15	369	Services		
16	370	Meters		
17	371	Installation on Customer Premises		
18	373	Street Light and Signal Sys		
19 Total Distribution Plant			\$ 177,835	\$ -
General Plant				
20	389-398	General Plant		
21 Total General Plant			\$ -	\$ -
Intangible Plant				
22	301-303	Intangible Plant		
23 Total Intangible Plant			\$ -	\$ -
24 Gross Electric Plant in Service			\$ 1,004,413	\$ -

Additions to Rate Base

25	120200-120500	Nuclear Fuel in Stock		
26 Requirements for Working Capital				
		Fuel Stocks		
27	151000-151130	Total Materials and Supplies		
28	154, 163	Emissions Allowances		
29	158102-158107	Cash Working Capital & Advance Tax Collections		

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RRT Sch. 4 RRT Sch. 5 RRT Sch. 6

Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Interest Synchronization	S.D. Property Taxes	Payroll Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)	(i)	(j)
30	165	Prepayments	\$ 216,441	\$ -	\$ 216,441			
31		Total Working Capital	\$ 1,966,646	\$ -	\$ 1,966,646	\$ -	\$ -	\$ -
32		Total Additions to Rate Base	\$ 2,510,257	\$ -	\$ 2,510,257	\$ -	\$ -	\$ -
Deductions from Rate Base								
33	301-303	Accumulated Provision for Deprec and Amort						
		Accum Amort Intangible Plant & Acq. Adj.	\$ (764,054)	\$ -	\$ (764,054)			
34	310-316	Accum Depr Production Plant (Steam)	\$ (14,407,463)	\$ 1,349,922	\$ (13,057,542)			
35	320-327	Accum Depr Production Plant (Nuclear)	\$ (1,662,058)	\$ -	\$ (1,662,058)			
36	330-336	Accum Depr Production Plant (Hydro)	\$ (16,472)	\$ -	\$ (16,472)			
37	340-346	Accum Depr Production Plant (Other)	\$ (8,269,577)	\$ (61,588)	\$ (8,331,165)			
38	350-359	Accum Depr Transmission Plant	\$ (3,541,213)	\$ (3,827)	\$ (3,545,041)			
39	360-373	Accum Depr Distribution Plant	\$ (8,088,352)	\$ (5,743)	\$ (8,094,095)			
40	389-398	Accum Depr General Plant	\$ (855,083)	\$ -	\$ (855,083)			
41		Total Accum Amort/Depr	\$ (37,604,272)	\$ 1,278,763	\$ (36,325,509)	\$ -	\$ -	\$ -
42	252100	Customer Advances	\$ (21,263)	\$ -	\$ (21,263)			
43	281-282	Accum Deferred Income Taxes	\$ (14,092,450)	\$ (797,901)	\$ (14,890,352)			
44	235	Customer Deposits	\$ (8,141)	\$ -	\$ (8,141)			
45	144002-144040	Reserve for Uncollectible Accounts	\$ (37,284)	\$ -	\$ (37,284)			
46	254151	Reserve for QCNS	\$ (19,605)	\$ -	\$ (19,605)			
47	255101	Accum Deferred Invest Tax Credit	\$ (316)	\$ -	\$ (316)			
48	228202-228431	Reserve for Inj & Damages/Misc/Pension	\$ (127,591)	\$ -	\$ (127,591)			
49		Total Other Deductions from Rate Base	\$ (14,306,650)	\$ (797,901)	\$ (15,104,552)	\$ -	\$ -	\$ -
50		Total Deductions from Rate Base	\$ (51,910,922)	\$ 480,862	\$ (51,430,061)	\$ -	\$ -	\$ -
51		Total Rate Base	\$ 47,297,337	\$ 19,288,594	\$ 66,585,932	\$ -	\$ -	\$ -

O&M Expense

Production Expense								
Steam Power Generation								
Operation								
52	500	Supervision and Engineering	\$ 97,103	\$ 1,809	\$ 98,912		\$ 1,809	
53	501	Fuel	\$ 3,083,189	\$ 386,213	\$ 3,469,402		\$ 940	
54	502	Steam Expenses	\$ 167,469	\$ 1,985	\$ 169,454		\$ 1,985	
55	505	Steam - Other Srcs	\$ 25,270	\$ 190	\$ 25,460		\$ 190	
56	506	Miscellaneous Steam Expense	\$ 101,986	\$ 1,017	\$ 103,003		\$ 1,017	
57	507	Rents	\$ (10)	\$ -	\$ (10)			
58	509 less 411801 plus 411901	Emission Allowances	\$ 5,558	\$ -	\$ 5,558			
Maintenance								
59	510	Supervision and Engineering	\$ 57,997	\$ 684	\$ 58,681		\$ 684	
60	511	Structures	\$ 33,227	\$ 254	\$ 33,481		\$ 254	
61	512	Boiler Plant	\$ 349,735	\$ (120,826)	\$ 228,909		\$ 1,074	
62	513	Electric Plant	\$ 117,094	\$ 323	\$ 117,417		\$ 323	
63	514	Miscellaneous Steam Plant	\$ 69,187	\$ 328	\$ 69,515		\$ 328	

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Line	Acct	Description		RRT Sch. 7	RRT Sch. 8	RRT Sch. 9	RRT Sch. 10	RRT Sch. 11	RRT Sch. 12	RRT Sch. 13	RRT Sch. 14	
				MJA Sch. 4	MJA Sch. 6	MJA Sch. 8						
	(a)	(b)	(c)	(d)	Retirement	Depreciation	Wind VIII	Sales	Coal Plant	Scrubber	LTIP	Steam
					Plan Costs	on Rate Base		Growth	Retirements	Consumables	Costs	Maintenance
					(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
30	165			Prepayments								
31				Total Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32				Total Additions to Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deductions from Rate Base												
33	301-303			Accumulated Provision for Deprec and Amort								
				Accum Amort Intangible Plant & Acq. Adj.								
34	310-316			Accum Depr Production Plant (Steam)				\$ 1,400,125				
35	320-327			Accum Depr Production Plant (Nuclear)								
36	330-336			Accum Depr Production Plant (Hydro)								
37	340-346			Accum Depr Production Plant (Other)		\$ (267,880)						
38	350-359			Accum Depr Transmission Plant								
39	360-373			Accum Depr Distribution Plant			\$ (3,351)					
40	389-398			Accum Depr General Plant								
41				Total Accum Amort/Depr	\$ -	\$ -	\$ (267,880)	\$ (3,351)	\$ 1,400,125	\$ -	\$ -	\$ -
42	252100			Customer Advances								
43	281-282			Accum Deferred Income Taxes		\$ (442,104)	\$ 1,173	\$ (14,282)				
44	235			Customer Deposits								
45	144002-144040			Reserve for Uncollectible Accounts								
46	254151			Reserve for QCNS								
47	255101			Accum Deferred Invest Tax Credit								
48	228202-228431			Reserve for Inj & Damages/Misc/Pension								
49				Total Other Deductions from Rate Base	\$ -	\$ -	\$ (442,104)	\$ 1,173	\$ (14,282)	\$ -	\$ -	\$ -
50				Total Deductions from Rate Base	\$ -	\$ -	\$ (709,984)	\$ (2,178)	\$ 1,385,843	\$ -	\$ -	\$ -
51				Total Rate Base	\$ -	\$ -	\$ 13,939,554	\$ 143,558	\$ (44,896)	\$ -	\$ -	\$ -

O&M Expense

Production Expense												
Steam Power Generation												
Operation												
52	500			Supervision and Engineering								
53	501			Fuel		\$ 385,273						
54	502			Steam Expenses								
55	505			Steam - Other Srcs								
56	506			Miscellaneous Steam Expense								
57	507			Rents								
58	509 less 411801 plus 411901			Emission Allowances								
Maintenance												
59	510			Supervision and Engineering								
60	511			Structures								
61	512			Boiler Plant				\$ (122,590)	\$ 39,359		\$ (38,669)	
62	513			Electric Plant								
63	514			Miscellaneous Steam Plant								

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Line	Acct	Description		RRT Sch. 15		RRT Sch. 16		RRT Sch. 17		RRT Sch. 18		RRT Sch. 19		RRT Sch. 20		RRT Sch. 21		MJA Sch. 3	
				Distribution	OGS	Weather	Late Payment	EECR	Out of Period	Rate Case	Environmental	Maintenance	Capacity	Normalization	Charges	Rev. & Exp.	Tax	Expense	Projects
	(a)	(b)	(c)	(d)	(s)	(t)	(u)	(v)	(w)	(x)	(ab)	(y)							
30	165	Prepayments																	
31		Total Working Capital			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32		Total Additions to Rate Base			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deductions from Rate Base																			
33	301-303	Accumulated Provision for Deprec and Amort																	
		Accum Amort Intangible Plant & Acq. Adj.																	
34	310-316	Accum Depr Production Plant (Steam)																	\$ (108,059)
35	320-327	Accum Depr Production Plant (Nuclear)																	
36	330-336	Accum Depr Production Plant (Hydro)																	
37	340-346	Accum Depr Production Plant (Other)																	
38	350-359	Accum Depr Transmission Plant																	
39	360-373	Accum Depr Distribution Plant																	
40	389-398	Accum Depr General Plant																	
41		Total Accum Amort/Deprt			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (108,059)
42	252100	Customer Advances																	
43	281-282	Accum Deferred Income Taxes																	\$ (239,295)
44	235	Customer Deposits																	
45	144002-144040	Reserve for Uncollectible Accounts																	
46	254151	Reserve for QCNS																	
47	255101	Accum Deferred Invest Tax Credit																	
48	228202-228431	Reserve for Inj & Damages/Misc/Pension																	
49		Total Other Deductions from Rate Base			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (239,295)
50		Total Deductions from Rate Base			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (347,355)
51		Total Rate Base			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,091,429

O&M Expense

		Production Expense	
		Steam Power Generation	
		Operation	
52	500	Supervision and Engineering	
53	501	Fuel	
54	502	Steam Expenses	
55	505	Steam - Other Srcs	
56	506	Miscellaneous Steam Expense	
57	507	Rents	
58	509 less 411801 plus 411901	Emission Allowances	
		Maintenance	
59	510	Supervision and Engineering	
60	511	Structures	
61	512	Boiler Plant	
62	513	Electric Plant	
63	514	Miscellaneous Steam Plant	

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Line	Acct (a)	Description		Capital Projects In-Service by 12/31/2014 (z)	Depreciation Study (aa)
		(b)	(c) (d)		
30	165		Prepayments		
31			Total Working Capital	\$ -	\$ -
32			Total Additions to Rate Base	\$ -	\$ -

Deductions from Rate Base

33	301-303		Accumulated Provision for Deprec and Amort		
34	310-316		Accum Amort Intangible Plant & Acq. Adj.		
35	320-327		Accum Depr Production Plant (Steam)	\$ (9,953)	\$ 67,809
36	330-336		Accum Depr Production Plant (Nuclear)		
37	340-346		Accum Depr Production Plant (Hydro)		\$ 206,292
38	350-359		Accum Depr Production Plant (Other)		
39	360-373		Accum Depr Transmission Plant	\$ (3,827)	
40	389-398		Accum Depr Distribution Plant	\$ (2,392)	
41			Accum Depr General Plant		
41			Total Accum Amort/Deprt	\$ (16,173)	\$ 274,100
42	252100		Customer Advances		
43	281-282		Accum Deferred Income Taxes	\$ (7,457)	\$ (95,935)
44	235		Customer Deposits		
45	144002-144040		Reserve for Uncollectible Accounts		
46	254151		Reserve for QCNS		
47	255101		Accum Deferred Invest Tax Credit		
48	228202-228431		Reserve for Inj & Damages/Misc/Pension		
49			Total Other Deductions from Rate Base	\$ (7,457)	\$ (95,935)
50			Total Deductions from Rate Base	\$ (23,629)	\$ 178,165
51			Total Rate Base	\$ 980,784	\$ 178,165

O&M Expense

		Production Expense	
		Steam Power Generation	
		Operation	
52	500		Supervision and Engineering
53	501		Fuel
54	502		Steam Expenses
55	505		Steam - Other Srcs
56	506		Miscellaneous Steam Expense
57	507		Rents
58	509 less 411801 plus 411901		Emission Allowances
		Maintenance	
59	510		Supervision and Engineering
60	511		Structures
61	512		Boiler Plant
62	513		Electric Plant
63	514		Miscellaneous Steam Plant

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 STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
 Test Year Financials with Pro Formas
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. EL14-XXX

Individual Responsible: Charles Rea

Test Year Data

RRT Sch. 4 RRT Sch. 5 RRT Sch. 6

Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Interest Synchronization	S.D. Property Taxes	Payroll Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)	(i)	(j)
Nuclear Power Generation								
Operation								
64	517	Supervision and Engineering	\$ 141,191	\$ 2	\$ 141,193		\$	2
65	518	Fuel	\$ 272,149	\$ -	\$ 272,149			
66	519	Coolants & Water	\$ 13,154	\$ -	\$ 13,154			
67	520	Steam Expenses	\$ 42,568	\$ -	\$ 42,568			
68	523	Electric Expenses	\$ 947	\$ -	\$ 947			
69	524	Miscellaneous	\$ 169,734	\$ -	\$ 169,734			
Maintenance								
70	528	Supervision and Engineering	\$ 116,414	\$ -	\$ 116,414			
71	529	Structures	\$ 18,336	\$ -	\$ 18,336			
72	530	Reactor Plant	\$ 27,970	\$ -	\$ 27,970			
73	531	Electric Plant	\$ 34,137	\$ -	\$ 34,137			
74	532	Nuclear Plant	\$ 35,662	\$ -	\$ 35,662			
Hydraulic Power Generation								
Operation								
75	535	Supervision and Engineering	\$ 4	\$ -	\$ 4			
76	538	Electric Expenses	\$ 58	\$ 1	\$ 59		\$	1
77	539	Miscellaneous	\$ 1	\$ -	\$ 1			
Maintenance								
78	541	Supervision and Engineering	\$ -	\$ -	\$ -			
79	543	Waterway	\$ 36	\$ 1	\$ 37		\$	1
80	544	Electric Plant	\$ -	\$ -	\$ -			
81	545	Hydraulic	\$ 108	\$ -	\$ 108			
Other Power Generation								
Operation								
82	546	Supervision and Engineering	\$ 19,326	\$ 230	\$ 19,556		\$	230
83	547	Fuel	\$ 198,037	\$ 1	\$ 198,038		\$	1
84	548	Generation Expense	\$ 14,343	\$ 207	\$ 14,550		\$	207
85	549	Miscellaneous	\$ 25,864	\$ 61	\$ 25,925		\$	61
86	550	Rents	\$ 59,513	\$ -	\$ 59,513			
Maintenance								
87	551	Supervision and Engineering	\$ 3,877	\$ 49	\$ 3,926		\$	49
88	552	Structures	\$ 10,568	\$ 4	\$ 10,572		\$	4
89	553	Gen / Electric Plant	\$ 301,934	\$ 215,959	\$ 517,893		\$	76
90	554	Miscellaneous	\$ 5,533	\$ 17	\$ 5,550		\$	17
Other Power Supply Expense								
91	555301-555306	Purchased Power - Demand	\$ 72,134	\$ -	\$ 72,134			
92	555 less 301-306 (Demand)	Purchased Power - Energy	\$ 1,084,935	\$ -	\$ 1,084,935			
93	556	System Control and Load Dispatch	\$ 23,990	\$ 312	\$ 24,302		\$	312
94	557	Other Expenses	\$ 2,229	\$ 37	\$ 2,266		\$	37
95		Total Production Expense	\$ 6,802,559	\$ 488,858	\$ 7,291,417	\$ -	\$ -	\$ 9,602
Transmission Expense								
Operation								
96	560	Supervision and Engineering	\$ 40,233	\$ 510	\$ 40,743		\$	510
97	561	Load Dispatching	\$ 41,876	\$ 229	\$ 42,105		\$	229
98	562	Station Expenses	\$ 16,189	\$ 190	\$ 16,379		\$	190
99	563	Overhead Lines	\$ 6,766	\$ 24	\$ 6,790		\$	24

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Line	Acct	Description			RRT Sch. 7	RRT Sch. 8	RRT Sch. 9	RRT Sch. 10	RRT Sch. 11	RRT Sch. 12	RRT Sch. 13	RRT Sch. 14
					MJA Sch. 4	MJA Sch. 6	MJA Sch. 8					
	(a)	(b)	(c)	(d)	Retirement Plan Costs	Depreciation on Rate Base Adjustments	Wind VIII	Sales Growth	Coal Plant Retirements	Scrubber Consumables	LTIP Costs	Steam Maintenance
	(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
				Nuclear Power Generation								
				Operation								
64	517			Supervision and Engineering								
65	518			Fuel								
66	519			Coolants & Water								
67	520			Steam Expenses								
68	523			Electric Expenses								
69	524			Miscellaneous								
				Maintenance								
70	528			Supervision and Engineering								
71	529			Structures								
72	530			Reactor Plant								
73	531			Electric Plant								
74	532			Nuclear Plant								
				Hydraulic Power Generation								
				Operation								
75	535			Supervision and Engineering								
76	538			Electric Expenses								
77	539			Miscellaneous								
				Maintenance								
78	541			Supervision and Engineering								
79	543			Waterway								
80	544			Electric Plant								
81	545			Hydraulic								
				Other Power Generation								
				Operation								
82	546			Supervision and Engineering								
83	547			Fuel								
84	548			Generation Expense								
85	549			Miscellaneous								
86	550			Rents								
				Maintenance								
87	551			Supervision and Engineering								
88	552			Structures								
89	553			Gen / Electric Plant			\$ 215,883					
90	554			Miscellaneous								
				Other Power Supply Expense								
91	555301-555306			Purchased Power - Demand								
92	555 less 301-306 (Demand)			Purchased Power - Energy								
93	556			System Control and Load Dispatch								
94	557			Other Expenses								
95				Total Production Expense	\$ -	\$ -	\$ 601,156	\$ -	\$ (122,590)	\$ 39,359	\$ -	\$ (38,669)
				Transmission Expense								
				Operation								
96	560			Supervision and Engineering								
97	561			Load Dispatching								
98	562			Station Expenses								
99	563			Overhead Lines								

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 STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
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RRT Sch. 15 RRT Sch. 16 RRT Sch. 17 RRT Sch. 18 RRT Sch. 19 RRT Sch. 20 RRT Sch. 21 MJA Sch. 3

Line	Acct	Description	Distribution Maintenance	OGS Capacity Increase	Weather Normalization	Late Payment Charges	EECR Rev. & Exp.	Out of Period Tax Adjustments	Rate Case Expense	Environmental Projects	
											(a)
		Nuclear Power Generation									
		Operation									
64	517	Supervision and Engineering									
65	518	Fuel									
66	519	Coolants & Water									
67	520	Steam Expenses									
68	523	Electric Expenses									
69	524	Miscellaneous									
		Maintenance									
70	528	Supervision and Engineering									
71	529	Structures									
72	530	Reactor Plant									
73	531	Electric Plant									
74	532	Nuclear Plant									
		Hydraulic Power Generation									
		Operation									
75	535	Supervision and Engineering									
76	538	Electric Expenses									
77	539	Miscellaneous									
		Maintenance									
78	541	Supervision and Engineering									
79	543	Waterway									
80	544	Electric Plant									
81	545	Hydraulic									
		Other Power Generation									
		Operation									
82	546	Supervision and Engineering									
83	547	Fuel									
84	548	Generation Expense									
85	549	Miscellaneous									
86	550	Rents									
		Maintenance									
87	551	Supervision and Engineering									
88	552	Structures									
89	553	Gen / Electric Plant									
90	554	Miscellaneous									
		Other Power Supply Expense									
91	555301-555306	Purchased Power - Demand									
92	555 less 301-306 (Demand)	Purchased Power - Energy									
93	556	System Control and Load Dispatch									
94	557	Other Expenses									
95		Total Production Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Transmission Expense									
		Operation									
96	560	Supervision and Engineering									
97	561	Load Dispatching									
98	562	Station Expenses									
99	563	Overhead Lines									

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MJA Sch. 5 MJA Sch. 7

Line	Acct	Description			Capital Projects In-Service by 12/31/2014 (z)	Depreciation Study (aa)
		(b)	(c)	(d)		
		Nuclear Power Generation				
		Operation				
64	517			Supervision and Engineering		
65	518			Fuel		
66	519			Coolants & Water		
67	520			Steam Expenses		
68	523			Electric Expenses		
69	524			Miscellaneous		
		Maintenance				
70	528			Supervision and Engineering		
71	529			Structures		
72	530			Reactor Plant		
73	531			Electric Plant		
74	532			Nuclear Plant		
		Hydraulic Power Generation				
		Operation				
75	535			Supervision and Engineering		
76	538			Electric Expenses		
77	539			Miscellaneous		
		Maintenance				
78	541			Supervision and Engineering		
79	543			Waterway		
80	544			Electric Plant		
81	545			Hydraulic		
		Other Power Generation				
		Operation				
82	546			Supervision and Engineering		
83	547			Fuel		
84	548			Generation Expense		
85	549			Miscellaneous		
86	550			Rents		
		Maintenance				
87	551			Supervision and Engineering		
88	552			Structures		
89	553			Gen / Electric Plant		
90	554			Miscellaneous		
		Other Power Supply Expense				
91	555301-555306			Purchased Power - Demand		
92	555 less 301-306 (Demand)			Purchased Power - Energy		
93	556			System Control and Load Dispatch		
94	557			Other Expenses		
95		Total Production Expense			\$ -	\$ -
		Transmission Expense				
		Operation				
96	560			Supervision and Engineering		
97	561			Load Dispatching		
98	562			Station Expenses		
99	563			Overhead Lines		

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RRT Sch. 4 RRT Sch. 5 RRT Sch. 6

Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Interest Synchronization	S.D. Property Taxes	Payroll Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)	(i)	(j)
100	564	Underground Lines	\$ 6	\$ -	\$ 6			
101	565	Transmission of Elec. by Others	\$ 256,418	\$ -	\$ 256,418			
102	566	Miscellaneous Expense	\$ 1	\$ -	\$ 1			
103	567	Rents	\$ 10,048	\$ -	\$ 10,048			
104	575	RTO Market Administration	\$ 61,404	\$ -	\$ 61,404			
		Maintenance						
105	568	Supervision and Engineering	\$ -	\$ -	\$ -			
106	569	Structures	\$ 3,336	\$ 56	\$ 3,392		\$	\$ 56
107	570	Station Equipment	\$ 16,299	\$ 119	\$ 16,418		\$	\$ 119
108	571	Overhead Lines	\$ 57,389	\$ 47	\$ 57,436		\$	\$ 47
109	572	Underground Lines	\$ -	\$ -	\$ -			
110		Total Transmission Expense	\$ 509,966	\$ 1,175	\$ 511,141	\$ -	\$ -	\$ 1,175
		Distribution Expense						
		Operation						
111	580	Supervision and Engineering	\$ 60,827	\$ 820	\$ 61,647		\$	\$ 820
112	581	Load Dispatching	\$ 2,487	\$ 42	\$ 2,529		\$	\$ 42
113	582	Station Expenses	\$ 13,896	\$ 116	\$ 14,012		\$	\$ 116
114	583	Overhead Lines	\$ 23,169	\$ 398	\$ 23,567		\$	\$ 398
115	584	Underground Lines	\$ 15,565	\$ 155	\$ 15,720		\$	\$ 155
116	585	Street Lighting and Signals	\$ -	\$ -	\$ -			
117	586	Meter Expense	\$ 2,893	\$ 90	\$ 2,983		\$	\$ 90
118	587	Customer Installation Expense	\$ 13,833	\$ 272	\$ 14,105		\$	\$ 272
119	588	Miscellaneous Expense	\$ 2,520	\$ 22	\$ 2,542		\$	\$ 22
120	589	Rents	\$ 800	\$ -	\$ 800			
		Maintenance						
121	590	Supervision and Engineering	\$ -	\$ -	\$ -			
122	591	Structures	\$ -	\$ -	\$ -			
123	592	Station Equipment	\$ 13,349	\$ 171	\$ 13,520		\$	\$ 171
124	593	Overhead Lines	\$ 42,301	\$ 100,247	\$ 142,548		\$	\$ 670
125	594	Underground Lines	\$ 22,532	\$ 285	\$ 22,817		\$	\$ 285
126	595	Line Transformers	\$ -	\$ -	\$ -			
127	596	Street Lighting and Signals	\$ 9,990	\$ 107	\$ 10,097		\$	\$ 107
128	597	Meters	\$ 698	\$ 12	\$ 710		\$	\$ 12
129	598	Miscellaneous Plant	\$ -	\$ -	\$ -			
130		Total Distributiobn Expense	\$ 224,861	\$ 102,737	\$ 327,598	\$ -	\$ -	\$ 3,160
		Customer Accounting Expense						
131	901	Supervision	\$ 11,128	\$ 176	\$ 11,304		\$	\$ 176
132	902	Meter Reading	\$ 14,931	\$ 214	\$ 15,145		\$	\$ 214
133	903	Records and Collection (Cust Serv)	\$ 86,949	\$ 1,091	\$ 88,040		\$	\$ 1,091
134	904	Uncollectible Accounts	\$ 29,248	\$ -	\$ 29,248			
135	905	Miscellaneous Expense	\$ 657	\$ 4	\$ 661		\$	\$ 4
136		Total Customer Accounting Expense	\$ 142,912	\$ 1,485	\$ 144,397	\$ -	\$ -	\$ 1,485
		Customer Service and Information Expense						
137	908	Customer Assistance Expense	\$ 64,657	\$ (64,671)	\$ (14)			
138	909	Information / Inst Advertising	\$ 545	\$ 4	\$ 549		\$	\$ 4
139	910	Miscellaneous Expense	\$ 1,894	\$ -	\$ 1,894			

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Line	Acct	Description	RRT Sch. 7		RRT Sch. 8		RRT Sch. 9 MJA Sch. 4		RRT Sch. 10 MJA Sch. 6		RRT Sch. 11 MJA Sch. 8		RRT Sch. 12		RRT Sch. 13		RRT Sch. 14	
			Retirement Plan Costs	Depreciation on Rate Base Adjustments	Wind VIII	Sales Growth	Coal Plant Retirements	Scrubber Consumables	LTIP Costs	Steam Maintenance								
	(a)	(b) (c) (d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)								
100	564	Underground Lines																
101	565	Transmission of Elec. by Others																
102	566	Miscellaneous Expense																
103	567	Rents																
104	575	RTO Market Administration																
		Maintenance																
105	568	Supervision and Engineering																
106	569	Structures																
107	570	Station Equipment																
108	571	Overhead Lines																
109	572	Underground Lines																
110		Total Transmission Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Distribution Expense																
		Operation																
111	580	Supervision and Engineering																
112	581	Load Dispatching																
113	582	Station Expenses																
114	583	Overhead Lines																
115	584	Underground Lines																
116	585	Street Lighting and Signals																
117	586	Meter Expense																
118	587	Customer Installation Expense																
119	588	Miscellaneous Expense																
120	589	Rents																
		Maintenance																
121	590	Supervision and Engineering																
122	591	Structures																
123	592	Station Equipment																
124	593	Overhead Lines																
125	594	Underground Lines																
126	595	Line Transformers																
127	596	Street Lighting and Signals																
128	597	Meters																
129	598	Miscellaneous Plant																
130		Total Distribiobn Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Customer Accounting Expense																
131	901	Supervision																
132	902	Meter Reading																
133	903	Records and Collection (Cust Serv)																
134	904	Uncollectible Accounts																
135	905	Miscellaneous Expense																
136		Total Customer Accounting Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Customer Service and Information Expense																
137	908	Customer Assistance Expense																
138	909	Information / Inst Advertising																
139	910	Miscellaneous Expense																

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RRT Sch. 15 RRT Sch. 16 RRT Sch. 17 RRT Sch. 18 RRT Sch. 19 RRT Sch. 20 RRT Sch. 21 MJA Sch. 3

Line	Acct	Description	Distribution Maintenance	OGS Capacity Increase	Weather Normalization	Late Payment Charges	EECR Rev. & Exp.	Out of Period Tax Adjustments	Rate Case Expense	Environmental Projects
100	564	Underground Lines								
101	565	Transmission of Elec. by Others								
102	566	Miscellaneous Expense								
103	567	Rents								
104	575	RTO Market Administration								
		Maintenance								
105	568	Supervision and Engineering								
106	569	Structures								
107	570	Station Equipment								
108	571	Overhead Lines								
109	572	Underground Lines								
110		Total Transmission Expense	\$	-	\$	-	\$	-	\$	-
		Distribution Expense								
		Operation								
111	580	Supervision and Engineering								
112	581	Load Dispatching								
113	582	Station Expenses								
114	583	Overhead Lines								
115	584	Underground Lines								
116	585	Street Lighting and Signals								
117	586	Meter Expense								
118	587	Customer Installation Expense								
119	588	Miscellaneous Expense								
120	589	Rents								
		Maintenance								
121	590	Supervision and Engineering								
122	591	Structures								
123	592	Station Equipment								
124	593	Overhead Lines	\$	99,577						
125	594	Underground Lines								
126	595	Line Transformers								
127	596	Street Lighting and Signals								
128	597	Meters								
129	598	Miscellaneous Plant								
130		Total Distribiobn Expense	\$	99,577	\$	-	\$	-	\$	-
		Customer Accounting Expense								
131	901	Supervision								
132	902	Meter Reading								
133	903	Records and Collection (Cust Serv)								
134	904	Uncollectible Accounts								
135	905	Miscellaneous Expense								
136		Total Customer Accounting Expense	\$	-	\$	-	\$	-	\$	-
		Customer Service and Information Expense								
137	908	Customer Assistance Expense					\$	(64,671)		
138	909	Information / Inst Advertising								
139	910	Miscellaneous Expense								

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MJA Sch. 5 MJA Sch. 7

Line	Acct	Description			Capital	Depreciation
					Projects	Study
	(a)	(b)	(c)	(d)	In-Service by	
					12/31/2014	(aa)
					(z)	
100	564			Underground Lines		
101	565			Transmission of Elec. by Others		
102	566			Miscellaneous Expense		
103	567			Rents		
104	575			RTO Market Administration		
				Maintenance		
105	568			Supervision and Engineering		
106	569			Structures		
107	570			Station Equipment		
108	571			Overhead Lines		
109	572			Underground Lines		
110				Total Transmission Expense	\$ -	\$ -
				Distribution Expense		
				Operation		
111	580			Supervision and Engineering		
112	581			Load Dispatching		
113	582			Station Expenses		
114	583			Overhead Lines		
115	584			Underground Lines		
116	585			Street Lighting and Signals		
117	586			Meter Expense		
118	587			Customer Installation Expense		
119	588			Miscellaneous Expense		
120	589			Rents		
				Maintenance		
121	590			Supervision and Engineering		
122	591			Structures		
123	592			Station Equipment		
124	593			Overhead Lines		
125	594			Underground Lines		
126	595			Line Transformers		
127	596			Street Lighting and Signals		
128	597			Meters		
129	598			Miscellaneous Plant		
130				Total Distributiobn Expense	\$ -	\$ -
				Customer Accounting Expense		
131	901			Supervision		
132	902			Meter Reading		
133	903			Records and Collection (Cust Serv)		
134	904			Uncollectible Accounts		
135	905			Miscellaneous Expense		
136				Total Customer Accounting Expense	\$ -	\$ -
				Customer Service and Information Expense		
137	908			Customer Assistance Expense		
138	909			Information / Inst Advertising		
139	910			Miscellaneous Expense		

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RRT Sch. 4 RRT Sch. 5 RRT Sch. 6

Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Interest Synchronization	S.D. Property Taxes	Payroll Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)	(i)	(j)
140		Total Customer Service and Information Expense	\$ 67,097	\$ (64,667)	\$ 2,430	\$ -	\$ -	\$ 4
		Sales Expense						
141	912	Demo/Selling Expense	\$ 29,201	\$ 314	\$ 29,515		\$ -	\$ 314
142	916	Miscellaneous Expense	\$ 2,259	\$ 5	\$ 2,264		\$ -	\$ 5
143		Total Sales Expense	\$ 31,460	\$ 319	\$ 31,779	\$ -	\$ -	\$ 319
		Administration and General Expense						
		Operation						
144	920	Admin and General Salaries	\$ 179,062	\$ 3,584	\$ 182,646		\$ -	\$ 3,584
145	921	Office Supplies and Expense	\$ 124,544	\$ -	\$ 124,544		\$ -	\$ -
146	922	Admin Exp Transfer	\$ (9,293)	\$ (102)	\$ (9,395)		\$ -	\$ (102)
147	923	Outside Services	\$ 47,473	\$ -	\$ 47,473		\$ -	\$ -
148	924	Property Insurance	\$ 27,790	\$ 23	\$ 27,813		\$ -	\$ 23
149	925	Injuries and Damages	\$ 21,336	\$ 107	\$ 21,443		\$ -	\$ 107
150	926	Pensions and Benefits	\$ 204,250	\$ (34,216)	\$ 170,034		\$ -	\$ 235
151	928	Regulatory Commission Expense	\$ 30,797	\$ 59,804	\$ 90,601		\$ -	\$ 4
152	929	Duplicate Charges Credit	\$ (4,477)	\$ -	\$ (4,477)		\$ -	\$ -
153	930	Miscellaneous General Expense	\$ 30,952	\$ 53	\$ 31,005		\$ -	\$ 53
154	931	Rents	\$ (20,995)	\$ -	\$ (20,995)		\$ -	\$ -
		Maintenance						
155	935	Total A&G Maintenance	\$ 1,097	\$ 1	\$ 1,098		\$ -	\$ 1
156		Total Administration and General Expense	\$ 632,537	\$ 29,254	\$ 661,791	\$ -	\$ -	\$ 3,905
157		Total Operating Expense	\$ 7,062,582	\$ 361,323	\$ 7,423,905	\$ -	\$ -	\$ 15,372
158		Total Maintenance Expense	\$ 1,348,809	\$ 197,838	\$ 1,546,647	\$ -	\$ -	\$ 4,278
159		Total O&M Expense	\$ 8,411,392	\$ 559,161	\$ 8,970,553	\$ -	\$ -	\$ 19,650
		Other Expense						
		Depreciation and Amortization Expense						
160	403-404	Intangible (Amort)	\$ 19,762	\$ -	\$ 19,762		\$ -	\$ -
161	403-404	Production - Steam (Depr & Amort)	\$ 558,784	\$ 5,013	\$ 563,797		\$ -	\$ -
162	403-404	Production - Nuclear (Depr & Amort)	\$ 123,159	\$ -	\$ 123,159		\$ -	\$ -
163	403-404	Production - Hydro (Depr)	\$ 1,767	\$ -	\$ 1,767		\$ -	\$ -
164	403-404	Production - Other (Depr)	\$ 1,694,693	\$ 167,269	\$ 1,861,963		\$ -	\$ -
165	403-404	Transmission (Depr)	\$ 166,768	\$ 7,066	\$ 173,833		\$ -	\$ -
166	403-404	Distribution (Depr)	\$ 439,503	\$ 9,242	\$ 448,745		\$ -	\$ -
167	403-404	General (Depr & Amort)	\$ 63,887	\$ -	\$ 63,887		\$ -	\$ -
168	403101	Depr Expense ARO	\$ 59,061	\$ -	\$ 59,061		\$ -	\$ -
169	406332	Amort Acq Adj	\$ -	\$ -	\$ -		\$ -	\$ -
170	407301-306	Regulatory Debits	\$ -	\$ -	\$ -		\$ -	\$ -
171	407402	Regulatory Credits	\$ (215,733)	\$ -	\$ (215,733)		\$ -	\$ -
172	411100	ARO Accretion Exp	\$ 156,672	\$ -	\$ 156,672		\$ -	\$ -
173		Total Depreciation and Amortization Expense	\$ 3,068,323	\$ 188,590	\$ 3,256,913	\$ -	\$ -	\$ -
		Taxes Other Than Income Taxes						

RULE 20:10:13:98
 STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
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 Utility: MidAmerican Energy Company
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Individual Responsible: Charles Rea

Test Year Data

Line	Acct	Description	RRT Sch. 7	RRT Sch. 8	RRT Sch. 9	RRT Sch. 10	RRT Sch. 11	RRT Sch. 12	RRT Sch. 13	RRT Sch. 14
			MJA Sch. 4	MJA Sch. 6	MJA Sch. 8					
	(a)	(b) (c) (d)	Retirement Plan Costs (k)	Depreciation on Rate Base Adjustments (l)	Wind VIII (m)	Sales Growth (n)	Coal Plant Retirements (o)	Scrubber Consumables (p)	LTIP Costs (q)	Steam Maintenance (r)
140		Total Customer Service and Information Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sales Expense								
141	912	Demo/Selling Expense								
142	916	Miscellaneous Expense								
143		Total Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Administration and General Expense								
		Operation								
144	920	Admin and General Salaries								
145	921	Office Supplies and Expense								
146	922	Admin Exp Transfer								
147	923	Outside Services								
148	924	Property Insurance								
149	925	Injuries and Damages								
150	926	Pensions and Benefits	\$ (18,221)					\$ (16,230)		
151	928	Regulatory Commission Expense								
152	929	Duplicate Charges Credit								
153	930	Miscellaneous General Expense								
154	931	Rents								
		Maintenance								
155	935	Total A&G Maintenance								
156		Total Administration and General Expense	\$ (18,221)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,230)	\$ -
157		Total Operating Expense	\$ (18,221)	\$ -	\$ 385,273	\$ -	\$ -	\$ -	\$ (16,230)	\$ -
158		Total Maintenance Expense	\$ -	\$ -	\$ 215,883	\$ -	\$ (122,590)	\$ 39,359	\$ -	\$ (38,669)
159		Total O&M Expense	\$ (18,221)	\$ -	\$ 601,156	\$ -	\$ (122,590)	\$ 39,359	\$ (16,230)	\$ (38,669)
		Other Expense								
		Depreciation and Amortization Expense								
160	403-404	Intangible (Amort)	\$ -	\$ -						
161	403-404	Production - Steam (Depr & Amort)	\$ 5,013							
162	403-404	Production - Nuclear (Depr & Amort)	\$ -							
163	403-404	Production - Hydro (Depr)	\$ -							
164	403-404	Production - Other (Depr)	\$ 167,269							
165	403-404	Transmission (Depr)	\$ 7,066							
166	403-404	Distribution (Depr)	\$ 9,242							
167	403-404	General (Depr & Amort)	\$ -							
168	403101	Depr Expense ARO								
169	406332	Amort Acq Adj								
170	407301-306	Regulatory Debits								
171	407402	Regulatory Credits								
172	411100	ARO Accretion Exp								
173		Total Depreciation and Amortization Expense	\$ -	\$ 188,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Taxes Other Than Income Taxes								

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 STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
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RRT Sch. 15 RRT Sch. 16 RRT Sch. 17 RRT Sch. 18 RRT Sch. 19 RRT Sch. 20 RRT Sch. 21 MJA Sch. 3

Line	Acct	Description	Distribution Maintenance	OGS		Weather Normalization	Late Payment Charges	EECR Rev. & Exp.	Out of Period Tax Adjustments	Rate Case Expense	Environmental Projects
				(s)	(t)						
140	(a)	Total Customer Service and Information Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (64,671)	\$ -	\$ -	\$ -
		Sales Expense									
141	912	Demo/Selling Expense									
142	916	Miscellaneous Expense									
143		Total Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Administration and General Expense									
		Operation									
144	920	Admin and General Salaries									
145	921	Office Supplies and Expense									
146	922	Admin Exp Transfer									
147	923	Outside Services									
148	924	Property Insurance									
149	925	Injuries and Damages									
150	926	Pensions and Benefits									
151	928	Regulatory Commission Expense							\$	59,800	
152	929	Duplicate Charges Credit									
153	930	Miscellaneous General Expense									
154	931	Rents									
		Maintenance									
155	935	Total A&G Maintenance									
156		Total Administration and General Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,800	\$ -
157		Total Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (64,671)	\$ -	\$ 59,800	\$ -
158		Total Maintenance Expense	\$ 99,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159		Total O&M Expense	\$ 99,577	\$ -	\$ -	\$ -	\$ -	\$ (64,671)	\$ -	\$ 59,800	\$ -
		Other Expense									
		Depreciation and Amortization Expense									
160	403-404	Intangible (Amort)									
161	403-404	Production - Steam (Depr & Amort)									
162	403-404	Production - Nuclear (Depr & Amort)									
163	403-404	Production - Hydro (Depr)									
164	403-404	Production - Other (Depr)									
165	403-404	Transmission (Depr)									
166	403-404	Distribution (Depr)									
167	403-404	General (Depr & Amort)									
168	403101	Depr Expense ARO									
169	406332	Amort Acq Adj									
170	407301-306	Regulatory Debits									
171	407402	Regulatory Credits									
172	411100	ARO Accretion Exp									
173		Total Depreciation and Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Taxes Other Than Income Taxes									

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MJA Sch. 5 MJA Sch. 7

Line	Acct	Description	Capital Projects	
			In-Service by 12/31/2014	Depreciation Study
	(a)	(b) (c) (d)	(z)	(aa)
140		Total Customer Service and Information Expense	\$ -	\$ -
		Sales Expense		
141	912	Demo/Selling Expense		
142	916	Miscellaneous Expense		
143		Total Sales Expense	\$ -	\$ -
		Administration and General Expense		
		Operation		
144	920	Admin and General Salaries		
145	921	Office Supplies and Expense		
146	922	Admin Exp Transfer		
147	923	Outside Services		
148	924	Property Insurance		
149	925	Injuries and Damages		
150	926	Pensions and Benefits		
151	928	Regulatory Commission Expense		
152	929	Duplicate Charges Credit		
153	930	Miscellaneous General Expense		
154	931	Rents		
		Maintenance		
155	935	Total A&G Maintenance		
156		Total Administration and General Expense	\$ -	\$ -
157		Total Operating Expense	\$ -	\$ -
158		Total Maintenance Expense	\$ -	\$ -
159		Total O&M Expense	\$ -	\$ -

Other Expense

		Depreciation and Amortization Expense		
160	403-404	Intangible (Amort)		
161	403-404	Production - Steam (Depr & Amort)		
162	403-404	Production - Nuclear (Depr & Amort)		
163	403-404	Production - Hydro (Depr)		
164	403-404	Production - Other (Depr)		
165	403-404	Transmission (Depr)		
166	403-404	Distribution (Depr)		
167	403-404	General (Depr & Amort)		
168	403101	Depr Expense ARO		
169	406332	Amort Acq Adj		
170	407301-306	Regulatory Debits		
171	407402	Regulatory Credits		
172	411100	ARO Accretion Exp		
173		Total Depreciation and Amortization Expense	\$ -	\$ -

Taxes Other Than Income Taxes

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 STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
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Individual Responsible: Charles Rea

Test Year Data

RRT Sch. 4 RRT Sch. 5 RRT Sch. 6

Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Interest Synchronization	S.D. Property Taxes	Payroll Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)	(i)	(j)
174	408101	Payroll Taxes - PCOR Fees	\$ 41	\$ -	\$ 41			
175	408111	Payroll Taxes - FICA	\$ 67,973	\$ 1,683	\$ 69,656		\$	1,683
176	408121	Payroll Taxes - FUTA	\$ 583	\$ -	\$ 583			
177	408131	Payroll Taxes - SUTA	\$ 1,243	\$ -	\$ 1,243			
178	408141	R&P Property Taxes	\$ 253,690	\$ -	\$ 253,690			
179	408143	Illinois Real Estate Tax	\$ 18,501	\$ -	\$ 18,501			
180	408144	South Dakota Property Tax	\$ 160,648	\$ 34,659	\$ 195,307	\$	24,403	
181	408146	Missouri Property Taxes	\$ 437	\$ -	\$ 437			
182	408151	Other	\$ 4	\$ -	\$ 4			
183		Total Taxes Other Than Income Taxes	\$ 503,120	\$ 36,342	\$ 539,462	\$ -	\$ 24,403	\$ 1,683
184		Other Expenses	\$ 3,571,443	\$ 224,932	\$ 3,796,375	\$ -	\$ 24,403	\$ 1,683
Operating Revenues								
Retail Rate Revenues								
185	440	Residential	\$ 3,685,408	\$ (120,947)	\$ 3,564,461			
186	442011-442050	Commercial	\$ 2,331,088	\$ 5,757	\$ 2,336,845			
187	442211-442250	Industrial	\$ 5,099,020	\$ (15,996)	\$ 5,083,025			
188	444	Street Lighting	\$ 48,093	\$ -	\$ 48,093			
189	445	Public Authorities	\$ 423,881	\$ (668)	\$ 423,214			
190		Total Retail Rate Revenues	\$ 11,587,491	\$ (131,854)	\$ 11,455,637	\$ -	\$ -	\$ -
Other Operating Revenues								
191	447,449	Off System Energy/Capacity Sales	\$ 2,367,403	\$ 510,436	\$ 2,877,839			
192	448	Interdepartmental Sales	\$ -	\$ -	\$ -			
193	450	Forfeited Discounts	\$ 87,355	\$ (87,355)	\$ -			
194	451	Miscellaneous Service Revenue	\$ 1,825	\$ -	\$ 1,825			
195	454	Rent from Electric Property-Generation	\$ 11,963	\$ -	\$ 11,963			
196	454	Rent from Electric Property-Transmission	\$ 1,914	\$ -	\$ 1,914			
197	454	Rent from Electric Property-Distribution	\$ 440	\$ -	\$ 440			
198	456	Steam Sales	\$ 146,422	\$ -	\$ 146,422			
199	456	Other Transmission Revenues	\$ 437,508	\$ -	\$ 437,508			
200	456	Other Electric Revenues	\$ 17,781	\$ -	\$ 17,781			
201	449	Provision for Rate Reductions	\$ -	\$ -	\$ -			
202		Total Other Operating Revenues	\$ 3,072,611	\$ 423,081	\$ 3,495,692	\$ -	\$ -	\$ -
203		Total Operating Revenues	\$ 14,660,103	\$ 291,227	\$ 14,951,330	\$ -	\$ -	\$ -
204		Total Rate Revenue	\$ 11,587,491	\$ (131,854)	\$ 11,455,637	\$ -	\$ -	\$ -
Total Expenses								
205		O&M Expense	\$ 8,411,392	\$ 559,161	\$ 8,970,553	\$ -	\$ -	\$ 19,650
206		Other Expense	\$ 3,571,443	\$ 224,932	\$ 3,796,375	\$ -	\$ 24,403	\$ 1,683
207		Total Expenses	\$ 11,982,835	\$ 784,093	\$ 12,766,928	\$ -	\$ 24,403	\$ 21,333
208		Operating Income Before Taxes	\$ 2,677,268	\$ (492,866)	\$ 2,184,402	\$ -	\$ (24,403)	\$ (21,333)
Adjustments to Taxable Income								
209		Interest on LTD - Acct 427	\$ (914,862)	\$ -	\$ (914,862)			

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Line	Acct	Description	RRT Sch. 7		RRT Sch. 8		RRT Sch. 9 MJA Sch. 4		RRT Sch. 10 MJA Sch. 6		RRT Sch. 11 MJA Sch. 8		RRT Sch. 12		RRT Sch. 13		RRT Sch. 14			
			Retirement Plan Costs	Depreciation on Rate Base Adjustments	Wind VIII	Sales Growth	Coal Plant Retirements	Scrubber Consumables	LTIP Costs	Steam Maintenance										
(a)	(b)	(c) (d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)										
174	408101	Payroll Taxes - PCOR Fees																		
175	408111	Payroll Taxes - FICA																		
176	408121	Payroll Taxes - FUTA																		
177	408131	Payroll Taxes - SUTA																		
178	408141	R&P Property Taxes																		
179	408143	Illinois Real Estate Tax																		
180	408144	South Dakota Property Tax			\$	22,225		\$	(11,969)											
181	408146	Missouri Property Taxes																		
182	408151	Other																		
183		Total Taxes Other Than Income Taxes	\$	-	\$	-	\$	22,225	\$	-	\$	(11,969)	\$	-	\$	-	\$	-	\$	-
184		Other Expenses	\$	-	\$	188,590	\$	22,225	\$	-	\$	(11,969)	\$	-	\$	-	\$	-	\$	-
Operating Revenues																				
Retail Rate Revenues																				
185	440	Residential					\$	43,700												
186	442011-442050	Commercial					\$	9,722												
187	442211-442250	Industrial																		
188	444	Street Lighting																		
189	445	Public Authorities																		
190		Total Retail Rate Revenues	\$	-	\$	-	\$	-	\$	53,422	\$	-	\$	-	\$	-	\$	-	\$	-
Other Operating Revenues																				
191	447,449	Off System Energy/Capacity Sales			\$	557,186		\$	(58,266)											
192	448	Interdepartmental Sales																		
193	450	Forfeited Discounts																		
194	451	Miscellaneous Service Revenue																		
195	454	Rent from Electric Property-Generation																		
196	454	Rent from Electric Property-Transmission																		
197	454	Rent from Electric Property-Distribution																		
198	456	Steam Sales																		
199	456	Other Transmission Revenues																		
200	456	Other Electric Revenues																		
201	449	Provision for Rate Reductions																		
202		Total Other Operating Revenues	\$	-	\$	-	\$	557,186	\$	-	\$	(58,266)	\$	-	\$	-	\$	-	\$	-
203		Total Operating Revenues	\$	-	\$	-	\$	557,186	\$	53,422	\$	(58,266)	\$	-	\$	-	\$	-	\$	-
204		Total Rate Revenue	\$	-	\$	-	\$	-	\$	53,422	\$	-	\$	-	\$	-	\$	-	\$	-
Total Expenses																				
205		O&M Expense	\$	(18,221)	\$	-	\$	601,156	\$	-	\$	(122,590)	\$	39,359	\$	(16,230)	\$	(38,669)	\$	(38,669)
206		Other Expense	\$	-	\$	188,590	\$	22,225	\$	-	\$	(11,969)	\$	-	\$	-	\$	-	\$	-
207		Total Expenses	\$	(18,221)	\$	188,590	\$	623,381	\$	-	\$	(134,559)	\$	39,359	\$	(16,230)	\$	(38,669)	\$	(38,669)
208		Operating Income Before Taxes	\$	18,221	\$	(188,590)	\$	(66,195)	\$	53,422	\$	76,293	\$	(39,359)	\$	16,230	\$	38,669	\$	38,669
Adjustments to Taxable Income																				
209		Interest on LTD - Acct 427																		

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		RRT Sch. 15		RRT Sch. 16		RRT Sch. 17		RRT Sch. 18		RRT Sch. 19		RRT Sch. 20		RRT Sch. 21		MJA Sch. 3	
Line	Acct	Description	Distribution Maintenance	OGS Capacity Increase	Weather Normalization	Late Payment Charges	EECR Rev. & Exp.	Out of Period Tax Adjustments	Rate Case Expense	Environmental Projects							
	(a)	(b) (c) (d)	(s)	(t)	(u)	(v)	(w)	(x)	(ab)	(y)							
174	408101	Payroll Taxes - PCOR Fees															
175	408111	Payroll Taxes - FICA															
176	408121	Payroll Taxes - FUTA															
177	408131	Payroll Taxes - SUTA															
178	408141	R&P Property Taxes															
179	408143	Illinois Real Estate Tax															
180	408144	South Dakota Property Tax															
181	408146	Missouri Property Taxes															
182	408151	Other															
183		Total Taxes Other Than Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
184		Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenues																	
Retail Rate Revenues																	
185	440	Residential			\$ (120,606)		\$ (44,041)										
186	442011-442050	Commercial					\$ (3,965)										
187	442211-442250	Industrial					\$ (15,996)										
188	444	Street Lighting					\$ -										
189	445	Public Authorities					\$ (668)										
190		Total Retail Rate Revenues	\$ -	\$ -	\$ (120,606)	\$ -	\$ (64,670)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenues																	
191	447,449	Off System Energy/Capacity Sales	\$ 11,516														
192	448	Interdepartmental Sales															
193	450	Forfeited Discounts				\$ (87,355)											
194	451	Miscellaneous Service Revenue															
195	454	Rent from Electric Property-Generation															
196	454	Rent from Electric Property-Transmission															
197	454	Rent from Electric Property-Distribution															
198	456	Steam Sales															
199	456	Other Transmission Revenues															
200	456	Other Electric Revenues															
201	449	Provision for Rate Reductions															
202		Total Other Operating Revenues	\$ -	\$ 11,516	\$ -	\$ (87,355)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
203		Total Operating Revenues	\$ -	\$ 11,516	\$ (120,606)	\$ (87,355)	\$ (64,670)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204		Total Rate Revenue	\$ -	\$ -	\$ (120,606)	\$ -	\$ (64,670)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses																	
205		O&M Expense	\$ 99,577	\$ -	\$ -	\$ -	\$ (64,671)	\$ -	\$ 59,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
206		Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
207		Total Expenses	\$ 99,577	\$ -	\$ -	\$ -	\$ (64,671)	\$ -	\$ 59,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
208		Operating Income Before Taxes	\$ (99,577)	\$ 11,516	\$ (120,606)	\$ (87,355)	\$ 1	\$ -	\$ (59,800)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustments to Taxable Income																	
209		Interest on LTD - Acct 427															

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MJA Sch. 5 MJA Sch. 7

Line	Acct	Description	Capital Projects		Depreciation Study
			In-Service by 12/31/2014	(z)	
(a)	(b)	(c) (d)	(z)	(aa)	
174	408101	Payroll Taxes - PCOR Fees			
175	408111	Payroll Taxes - FICA			
176	408121	Payroll Taxes - FUTA			
177	408131	Payroll Taxes - SUTA			
178	408141	R&P Property Taxes			
179	408143	Illinois Real Estate Tax			
180	408144	South Dakota Property Tax			
181	408146	Missouri Property Taxes			
182	408151	Other			
183		Total Taxes Other Than Income Taxes	\$	-	\$ -
184		Other Expenses	\$	-	\$ -
Operating Revenues					
Retail Rate Revenues					
185	440	Residential			
186	442011-442050	Commercial			
187	442211-442250	Industrial			
188	444	Street Lighting			
189	445	Public Authorities			
190		Total Retail Rate Revenues	\$	-	\$ -
Other Operating Revenues					
191	447,449	Off System Energy/Capacity Sales			
192	448	Interdepartmental Sales			
193	450	Forfeited Discounts			
194	451	Miscellaneous Service Revenue			
195	454	Rent from Electric Property-Generation			
196	454	Rent from Electric Property-Transmission			
197	454	Rent from Electric Property-Distribution			
198	456	Steam Sales			
199	456	Other Transmission Revenues			
200	456	Other Electric Revenues			
201	449	Provision for Rate Reductions			
202		Total Other Operating Revenues	\$	-	\$ -
203		Total Operating Revenues	\$	-	\$ -
204		Total Rate Revenue	\$	-	\$ -
Total Expenses					
205		O&M Expense	\$	-	\$ -
206		Other Expense	\$	-	\$ -
207		Total Expenses	\$	-	\$ -
208		Operating Income Before Taxes	\$	-	\$ -
Adjustments to Taxable Income					
209		Interest on LTD - Acct 427			

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Individual Responsible: Charles Rea

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RRT Sch. 4 RRT Sch. 5 RRT Sch. 6

Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Interest Synchronization	S.D. Property Taxes	Payroll Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)	(i)	(j)
210		Oth Adj (Accts 428, 429, 431, 432) EXCL 431131 - 431142	\$ (143,534)	\$ -	\$ (143,534)			
211		Total Adjustments to Taxable Income	\$ (1,058,395)	\$ -	\$ (1,058,395)	\$ -	\$ -	\$ -
212		Pre Tax Book Income	\$ 1,618,872	\$ (492,866)	\$ 1,126,007	\$ -	\$ (24,403)	\$ (21,333)
Taxes								
Income Taxes								
213	409111	Current Federal Income Tax	\$ 566,605	\$ (172,503)	\$ 394,102	\$ -	\$ (8,541)	\$ (7,467)
214	409115	PTC's	\$ (1,459,671)	\$ (854,352)	\$ (2,314,023)			
215	409118	Interest Synchronization	\$ 20,300	\$ (153,502)	\$ (133,202)	\$ (153,502)		
216	409119	Miscellaneous	\$ (207,587)	\$ -	\$ (207,587)			
217	410s less 411s	Deferred Income Tax - Net	\$ 553,092	\$ (122,288)	\$ 430,804			
218	411401	Amortization of Invest Tax Credit	\$ (7,429)	\$ -	\$ (7,429)			
219		Total Income Taxes	\$ (534,690)	\$ (1,302,645)	\$ (1,837,335)	\$ (153,502)	\$ (8,541)	\$ (7,467)
220		Operating Income	\$ 3,211,958	\$ 809,779	\$ 4,021,737	\$ 153,502	\$ (15,862)	\$ (13,866)
221		Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
222		Return on Rate Base	6.791%	-----	6.040%			

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 Lines 1-11, Column (g).

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RULE 20:10:13:98
 STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
 Test Year Financials with Pro Formas
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. EL14-XXX

Individual Responsible: Charles Rea

Test Year Data

Line	Acct	Description	RRT Sch. 7	RRT Sch. 8	RRT Sch. 9	RRT Sch. 10	RRT Sch. 11	RRT Sch. 12	RRT Sch. 13	RRT Sch. 14
			Retirement Plan Costs	Depreciation on Rate Base Adjustments	MJA Sch. 4	MJA Sch. 6	MJA Sch. 8	Wind VIII	Sales Growth	Coal Plant Retirements
	(a)	(b) (c) (d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
210		Oth Adj (Accts 428, 429, 431, 432) EXCL 431131 - 431142								
211		Total Adjustments to Taxable Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212		Pre Tax Book Income	\$ 18,221	\$ (188,590)	\$ (66,195)	\$ 53,422	\$ 76,293	\$ (39,359)	\$ 16,230	\$ 38,669
Taxes										
Income Taxes										
213	409111	Current Federal Income Tax	\$ 6,377	\$ (66,006)	\$ (23,168)	\$ 18,698	\$ 26,703	\$ (13,776)	\$ 5,681	\$ 13,534
214	409115	PTC's		\$	\$ (854,352)					
215	409118	Interest Synchronization								
216	409119	Miscellaneous								
217	410s less 411s	Deferred Income Tax - Net								
218	411401	Amortization of Invest Tax Credit								
219		Total Income Taxes	\$ 6,377	\$ (66,006)	\$ (877,520)	\$ 18,698	\$ 26,703	\$ (13,776)	\$ 5,681	\$ 13,534
220		Operating Income	\$ 11,844	\$ (122,583)	\$ 811,325	\$ 34,724	\$ 49,590	\$ (25,583)	\$ 10,550	\$ 25,135
221		Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
222		Return on Rate Base								

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Test Year Data

Line	Acct	Description	RRT Sch. 15		RRT Sch. 16		RRT Sch. 17		RRT Sch. 18		RRT Sch. 19		RRT Sch. 20		RRT Sch. 21		MJA Sch. 3		
			Distribution Maintenance	OGS Capacity Increase	Weather Normalization	Late Payment Charges	EECR Rev. & Exp.	Out of Period Tax Adjustments	Rate Case Expense	Environmental Projects									
	(a)	(b) (c) (d)	(s)	(t)	(u)	(v)	(w)	(x)	(ab)	(y)									
210		Oth Adj (Accts 428, 429, 431, 432) EXCL 431131 - 431142																	
211		Total Adjustments to Taxable Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212		Pre Tax Book Income	\$ (99,577)	\$ 11,516	\$ (120,606)	\$ (87,355)	\$ 1	\$ -	\$ (59,800)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes																			
Income Taxes																			
213	409111	Current Federal Income Tax	\$ (34,852)	\$ 4,031	\$ (42,212)	\$ (30,574)	\$ 0	\$ -	\$ (20,930)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
214	409115	PTC's																	
215	409118	Interest Synchronization																	
216	409119	Miscellaneous																	
217	410s less 411s	Deferred Income Tax - Net						\$ (122,288)											
218	411401	Amortization of Invest Tax Credit																	
219		Total Income Taxes	\$ (34,852)	\$ 4,031	\$ (42,212)	\$ (30,574)	\$ 0	\$ (122,288)	\$ (20,930)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220		Operating Income	\$ (64,725)	\$ 7,485	\$ (78,394)	\$ (56,781)	\$ 1	\$ 122,288	\$ (38,870)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221		Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
222		Return on Rate Base																	

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 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. EL14-XXX

Individual Responsible: Charles Rea

Test Year Data

Line	Acct	Description	MJA Sch. 5		MJA Sch. 7	
			Capital Projects In-Service by 12/31/2014	Depreciation Study	Capital Projects In-Service by 12/31/2014	Depreciation Study
	(a)	(b) (c) (d)	(z)	(aa)		
210		Oth Adj (Accts 428, 429, 431, 432) EXCL 431131 - 431142				
211		Total Adjustments to Taxable Income	\$ -	\$ -		
212		Pre Tax Book Income	\$ -	\$ -		

Taxes

Income Taxes						
Line	Acct	Description				
213	409111	Current Federal Income Tax	\$ -	\$ -		
214	409115	PTC's				
215	409118	Interest Synchronization				
216	409119	Miscellaneous				
217	410s less 411s	Deferred Income Tax - Net				
218	411401	Amortization of Invest Tax Credit				
219		Total Income Taxes	\$ -	\$ -		
220		Operating Income	\$ -	\$ -		
221		Federal Tax Rate		35.00%	35.00%	
222		Return on Rate Base				

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