

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-5 (Functional Allocators)
Functional Cost of Service Allocators
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Charles Rea

Allocators

Line	Alloc	Function	Genr	Trans	Subs	Wires	Xform	Serv	Meters	Lights	CA	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	1.1	Generation	1.000000	-	-	-	-	-	-	-	-	1.000000
2	1.2	Transmission	-	1.000000	-	-	-	-	-	-	-	1.000000
3	1.3	Substations	-	-	1.000000	-	-	-	-	-	-	1.000000
4	1.4	Wires	-	-	-	1.000000	-	-	-	-	-	1.000000
5	1.5	Transformers	-	-	-	-	1.000000	-	-	-	-	1.000000
6	1.6	Services	-	-	-	-	-	1.000000	-	-	-	1.000000
7	1.7	Meters	-	-	-	-	-	-	1.000000	-	-	1.000000
8	1.8	Lighting	-	-	-	-	-	-	-	1.000000	-	1.000000
9	1.9	Customer Service	-	-	-	-	-	-	-	-	1.000000	1.000000
10	37	Rate Base	0.796963	0.067468	0.036905	0.064829	0.010069	0.014440	0.002894	0.006291	0.000142	1.000000
11	39	Total Allocated Gross Plant	0.739032	0.079610	0.048430	0.085076	0.013173	0.018890	0.003786	0.008229	0.003774	1.000000
12	39.1	Property Taxes (Account 408141)	0.766316	0.233684	(0.000000)	(0.000000)	(0.000000)	(0.000000)	(0.000000)	(0.000000)	-	1.000000
13	39.2	Property Taxes (Account 408143)	0.925863	0.074137	(0.000000)	(0.000000)	(0.000000)	(0.000000)	(0.000000)	(0.000000)	-	1.000000
14	41	Gross General Plant	0.171492	0.001103	0.225647	0.396386	0.061375	0.088014	0.017640	0.038342	-	1.000000
15	41.1	Gross General Plant - Accum Depr	0.130945	0.000973	0.236740	0.415873	0.064392	0.092341	0.018508	0.040227	-	1.000000
16	41.2	Gross General Plant - Depreciation	0.228693	0.001797	0.209858	0.368650	0.057081	0.081856	0.016406	0.035659	-	1.000000
17	42	Gross Intangible Plant	0.089050	0.009397	0.105132	0.184682	0.028596	0.041007	0.008219	0.017864	0.516052	1.000000
18	42.1	Gross Intangible Plant - Accum Depr	0.072938	0.003556	0.099644	0.175041	0.027103	0.038866	0.007790	0.016932	0.558132	1.000000
19	42.2	Gross Intangible Plant - Depreciation	0.238183	0.012102	0.158927	0.279181	0.043227	0.061990	0.012424	0.027005	0.166961	1.000000
20	44	Gross Distribution Plant	-	-	0.272717	0.479071	0.074178	0.106374	0.021320	0.046340	-	1.000000
21	44.1	(Substations + Wires) Plant	-	-	0.362757	0.637243	-	-	-	-	-	1.000000
22	44.2	(Wires + Trans + Services) Plant	-	-	-	0.726280	0.112455	0.161265	-	-	-	1.000000
23	44.3	(Services + Meters + Cust Install) Plant	-	-	-	-	-	0.749748	0.150268	0.099984	-	1.000000
24	45	Gross Production, Transmission, Distribution Plant	0.752149	0.081277	0.045427	0.079801	0.012356	0.017719	0.003551	0.007719	-	1.000000
25	46	Gross Plant less Intangible	0.743820	0.080127	0.048013	0.084342	0.013059	0.018727	0.003753	0.008158	-	1.000000
26	47	Net Plant	0.784635	0.071315	0.039252	0.068953	0.010676	0.015311	0.003069	0.006670	0.000119	1.000000
27	58	O&M Expense Excluding A&G, Fuel, Rents	0.685594	0.156529	0.011850	0.079244	0.000077	0.004179	0.007391	0.004476	0.050659	1.000000
28	58.1	Total Payroll	0.630834	0.086935	0.024862	0.128092	0.000162	0.013468	0.021886	0.009840	0.083922	1.000000
29	58.2	Total Payroll less Acct. 926 - Employee Pensions, Benefits	0.630727	0.086799	0.024887	0.128187	0.000162	0.013486	0.021914	0.009850	0.083987	1.000000
30	59	Distribution Expense less Supervision	-	-	0.116460	0.775532	0.000932	0.041099	0.022123	0.043852	-	1.000000
31	59.1	Customer Accounts less Supervision	-	-	-	-	-	-	0.113790	-	0.886210	1.000000
32	61	Requirements Due to Net Lag	0.842169	0.069841	0.010865	0.043314	0.001598	0.004166	0.003799	0.002920	0.021326	1.000000

Destinations:

Allocation percentages in Columns (c)-(k) go to
Tab FUN-4, Lines 1-209, Columns (a) and (g)-(o) and
Tab FUN-5, Lines 1-91, Columns (a) and (e)-(m)

Note 1: Tab FUN-4, Lines (94 + 109 + 129 + 135 + 139 + 142) less (Lines 52 + 64 + 82 + 90 + 91 + 56 + 102 + 119)

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Docket No. EL14-XXX

Individual Responsible: Charles Rea

Allocators

Line	Alloc	Function	Amount	Description
	(a)	(b)	(m)	(n)
1	1.1	Generation		Self-Defined
2	1.2	Transmission		Self-Defined
3	1.3	Substations		Self-Defined
4	1.4	Wires		Self-Defined
5	1.5	Transformers		Self-Defined
6	1.6	Services		Self-Defined
7	1.7	Meters		Self-Defined
8	1.8	Lighting		Self-Defined
9	1.9	Customer Service		Self-Defined
10	37	Rate Base	\$ 66,585,932	Tab FUN-4, Line 50
11	39	Total Allocated Gross Plant	\$ 115,505,736	Tab FUN-4, Line 23
12	39.1	Property Taxes (Account 408141)		Books and Records with non-G&T allocated on Line 20
13	39.2	Property Taxes (Account 408143)		Books and Records with non-G&T allocated on Line 20
14	41	Gross General Plant	\$ 1,644,701	Tab FUN-7, Lines 13-21, Column (c)
15	41.1	Gross General Plant - Accum Depr	\$ 855,083	Tab FUN-7, Lines 13-21, Column (g)
16	41.2	Gross General Plant - Depreciation	\$ 63,887	Tab FUN-7, Lines 13-21, Column (e)
17	42	Gross Intangible Plant	\$ 844,652	Tab FUN-7, Lines 13-21, Column (d)
18	42.1	Gross Intangible Plant - Accum Depr	\$ 764,054	Tab FUN-7, Lines 13-21, Column (h)
19	42.2	Gross Intangible Plant - Depreciation	\$ 19,762	Tab FUN-7, Lines 13-21, Column (f)
20	44	Gross Distribution Plant	\$ 18,825,574	Tab FUN-4, Line 18
21	44.1	(Substations + Wires) Plant	\$ 13,966,766	Tab FUN-4, Lines 9-17, Columns (j) and (i)
22	44.2	(Wires + Trans + Services) Plant	\$ 12,417,782	Tab FUN-4, Line 18, Columns (j)-(l)
23	44.3	(Services + Meters + Cust Install) Plant	\$ 2,670,969	Tab FUN-4, Line 18, Columns (l)-(m) + Line 16, Column (n)
24	45	Gross Production, Transmission, Distribution Plant	\$ 113,016,383	Tab FUN-4, Lines 5 + 7 +18
25	46	Gross Plant less Intangible	\$ 114,661,083	Tab FUN-4, Line 23 less Line 22
26	47	Net Plant	\$ 79,180,226	Tab FUN-4, Line 23 plus Line 40
27	58	O&M Expense Excluding A&G, Fuel, Rents	\$ 3,201,264	See note 1
28	58.1	Total Payroll	\$ 1,119,481	Tab FUN-6, Line 95
29	58.2	Total Payroll less Acct. 926 - Employee Pensions, Benefits	\$ 1,117,297	Tab FUN-6, Line 96
30	59	Distribution Expense less Supervision	\$ 265,951	Tab FUN-4, Lines 111-119 + Lines 121-128
31	59.1	Customer Accounts less Supervision	\$ 133,093	Tab FUN-4, Lines 131-134
32	61	Requirements Due to Net Lag	\$ 9,510,015	Tab FUN-4, Lines 156 + 180

Destinations:

Allocation percentages in Columns (c)-(k) go to
Tab FUN-4, Lines 1-209, Columns (a) and (g)-(o) and
Tab FUN-5, Lines 1-91, Columns (a) and (e)-(m)

Note 1: Tab FUN-4, Lines (94 + 109 + 129 + 135 + 139 + 142) less (Lines 52