

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-7 (General & Intangible)
General Intangible Plant Allocators
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Charles Rea

Allocation Worksheet for General and Intangible Plant

Line	Function	Subfunction	General Plant	Intangible Plant	General Plant Depr Exp	Intangible Plant Depr Exp	General Plant Accum Depr	Intangible Plant Accum Depr	Gross Distribution Plant	Source
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	Genr		\$ 282,052	\$ 75,217	\$ 14,611	\$ 4,707	\$ 111,968	\$ 55,728		Books and Records
2	Trans		\$ 1,814	\$ 7,937	\$ 115	\$ 239	\$ 832	\$ 2,717		Books and Records
3	Dist	Subs	\$ 371,122	\$ 88,800	\$ 13,407	\$ 3,141	\$ 202,433	\$ 76,133	\$ 5,134,045	see note below
4		Wires	\$ 651,936	\$ 155,992	\$ 23,552	\$ 5,517	\$ 355,606	\$ 133,741	\$ 9,018,789	see note below
5		Xform	\$ 100,944	\$ 24,153	\$ 3,647	\$ 854	\$ 55,061	\$ 20,708	\$ 1,396,440	see note below
6		Serv	\$ 144,757	\$ 34,637	\$ 5,230	\$ 1,225	\$ 78,960	\$ 29,696	\$ 2,002,552	see note below
7		Meters	\$ 29,013	\$ 6,942	\$ 1,048	\$ 246	\$ 15,825	\$ 5,952	\$ 401,362	see note below
8		Lights	\$ 63,062	\$ 15,089	\$ 2,278	\$ 534	\$ 34,398	\$ 12,937	\$ 872,385	see note below
9			\$ 1,360,834	\$ 325,614	\$ 49,162	\$ 11,516	\$ 742,283	\$ 279,166	\$ 18,825,574	Books and Records
10	CA		\$ -	\$ 435,885	\$ -	\$ 3,299	\$ -	\$ 426,443		Books and Records
11	Total		\$ 1,644,701	\$ 844,652	\$ 63,887	\$ 19,762	\$ 855,083	\$ 764,054	\$ 4,192,139	Lines 1 + 2 + 9 + 10
12	Variance from pro forma tab		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Allocators	General Plant	Intangible Plant	General Plant Depr Exp	Intangible Plant Depr Exp	General Plant Accum Depr	Intangible Plant Accum Depr	Source
13 Genr	0.171492	0.089050	0.228693	0.238183	0.130945	0.072938	Line 1 / Line 11
14 Trans	0.001103	0.009397	0.001797	0.012102	0.000973	0.003556	Line 2 / Line 11
15 Subs	0.225647	0.105132	0.209858	0.158927	0.236740	0.099644	Line 3 / Line 11
16 Wires	0.396386	0.184682	0.368650	0.279181	0.415873	0.175041	Line 4 / Line 11
17 Xform	0.061375	0.028596	0.057081	0.043227	0.064392	0.027103	Line 5 / Line 11
18 Serv	0.088014	0.041007	0.081856	0.061990	0.092341	0.038866	Line 6 / Line 11
19 Meters	0.017640	0.008219	0.016406	0.012424	0.018508	0.007790	Line 7 / Line 11
20 Lights	0.038342	0.017864	0.035659	0.027005	0.040227	0.016932	Line 8 / Line 11
21 CA	-	0.516052	-	0.166961	-	0.558132	Line 10 / Line 11
22 Total	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	

Sources:

Line 3 Tab FUN-4, Line 18, column (i) allocated to function based on Line 9
Line 4 Tab FUN-4, Line 18, column (j) allocated to function based on Line 9
Line 5 Tab FUN-4, Line 18, column (k) allocated to function based on Line 9
Line 6 Tab FUN-4, Line 18, column (l) allocated to function based on Line 9
Line 7 Tab FUN-4, Line 18, column (m) allocated to function based on Line 9
Line 8 Tab FUN-4, Line 18, column (n) allocated to function based on Line 9

Destinations:

Lines 13-21, Column (c) go to Tab FUN-5, Line 14
Lines 13-21, Column (d) go to Tab FUN-5, Line 17
Lines 13-21, Column (e) go to Tab FUN-5, Line 16
Lines 13-21, Column (f) go to Tab FUN-5, Line 19
Lines 13-21, Column (g) go to Tab FUN-5, Line 15
Lines 13-21, Column (h) go to Tab FUN-5, Line 18