

RULE 20:10:13:69
Schedule F-1
Monthly Balances for Material and Supplies
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Month / Year (a)	Materials & Supplies (-\$) (b)	Stores Exp Undistributed (-\$) (c)	Total Mat & Supplies (-\$) (d) (b) + (c)	Allowance Inventory (-\$) (e)
1	Jan-13	81,593,009.13	4,764,040.80	86,357,049.93	2,555,131.67
2	Feb-13	82,156,343.14	4,992,413.53	87,148,756.67	2,523,978.88
3	Mar-13	81,955,197.69	5,101,685.09	87,056,882.78	2,481,081.21
4	Apr-13	82,208,013.23	5,255,702.44	87,463,715.67	2,452,676.05
5	May-13	83,105,371.51	5,411,594.25	88,516,965.76	2,420,992.92
6	Jun-13	83,476,913.58	5,127,018.60	88,603,932.18	2,378,453.62
7	Jul-13	85,484,176.66	5,743,728.48	91,227,905.14	2,327,381.77
8	Aug-13	85,046,192.02	6,025,308.70	91,071,500.72	2,275,286.08
9	Sep-13	87,157,580.49	6,063,600.62	93,221,181.11	2,235,247.46
10	Oct-13	87,714,293.69	5,954,184.23	93,668,477.92	2,204,504.98
11	Nov-13	87,460,929.75	5,535,737.96	92,996,667.71	2,174,494.07
12	Dec-13	88,635,718.67	5,647,251.74	94,282,970.41	2,131,070.21
13					
14	Total	1,015,993,739.56	65,622,266.44	1,081,616,006.00	28,160,298.92
15					
16	12 Month Average	84,666,144.96	5,468,522.20	90,134,667.17	2,346,691.58
17					

Jurisdictional Allocation ⁽¹⁾	M & S Allocated ⁽¹⁾		Allowances Allocated ⁽²⁾	
	Electric	Gas	Electric	Gas
19 Iowa	75,107,943	7,058,083	2,088,790	-
20 Illinois	5,146,711	822,445	237,955	-
22 South Dakota	686,390	1,092,853	19,947	-
23 FERC/Nebraska	159,914	60,328	-	-
24	81,100,958	9,033,709	2,346,692	-
25				

26 ⁽¹⁾ Based on Gross Plant
27 ⁽²⁾ Based on Traditional A&E
28
29 **Source - SEC001 - Trial Balance Report**
30 Column (b): Acct 154.001 thru 154.999
31 Column (c): Acct 163
32 Column (d): Col (b) + Col (c)
33 Column (e): Acct 158

RULE 20:10:13:69
Schedule F-1
Monthly Balances for Fuel Stocks
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Month / Year	MidAmerican Energy - Electric					MidAmerican Energy - Gas				Total Fuel Stock
		Coal (Existing) (-\$)	Coal (New) (-\$)	Fuel Oil/Diesel (Existing) (-\$)	Fuel Oil/Diesel (New) (-\$)	Total (-\$)	Natural Gas (-\$)	LPG (-\$)	Prepaid (-\$)	Total (-\$)	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
						(b)+(c)+(d)+(e)				(g)+(h)+(i)	(f)+(j)
1	Jan-13	116,320,553.24	10,187,587.77	3,069,836.99	888,080.03	130,466,058.03	7,896,963.95	-	298,080.44	8,195,044.39	138,661,102.42
2	Feb-13	118,540,776.80	11,082,582.31	2,992,666.91	950,021.01	133,566,047.03	(6,509,647.57)	-	236,403.29	(6,273,244.28)	127,292,802.75
3	Mar-13	118,629,317.44	11,289,599.53	3,157,668.63	663,661.08	133,740,246.68	(17,055,224.37)	-	168,262.92	(16,886,961.45)	116,853,285.23
4	Apr-13	120,757,140.73	10,918,835.75	2,963,709.25	1,081,775.31	135,721,461.04	(19,706,870.90)	-	135,755.09	(19,571,115.81)	116,150,345.23
5	May-13	119,897,482.11	10,707,197.82	2,880,041.09	1,255,190.54	134,739,911.56	(14,756,428.27)	-	237,661.45	(14,518,766.82)	120,221,144.74
6	Jun-13	117,415,999.65	10,391,259.18	2,995,382.95	773,961.41	131,576,603.19	(5,377,574.56)	-	333,826.77	(5,043,747.79)	126,532,855.40
7	Jul-13	111,606,828.50	10,412,633.35	2,830,344.15	1,194,774.66	126,044,580.66	4,119,448.87	-	363,957.17	4,483,406.04	130,527,986.70
8	Aug-13	107,031,626.89	9,643,950.80	3,159,715.98	1,123,161.15	120,958,454.82	16,221,190.68	-	446,892.57	16,668,083.25	137,626,538.07
9	Sep-13	108,640,208.25	9,204,576.59	2,989,615.70	1,198,512.20	122,032,912.74	29,272,323.26	-	607,310.21	29,879,633.47	151,912,546.21
10	Oct-13	103,558,577.33	9,644,149.89	3,079,531.57	1,204,654.31	117,486,913.10	38,899,619.90	-	764,204.06	39,663,823.96	157,150,737.06
11	Nov-13	106,316,969.35	8,703,764.63	3,092,746.33	1,149,836.87	119,263,317.18	33,078,860.01	-	826,318.14	33,905,178.15	153,168,495.33
12	Dec-13	101,007,881.81	8,005,729.38	3,181,926.21	1,080,403.36	113,275,940.76	18,360,523.00	-	765,064.33	19,125,587.33	132,401,528.09
13											
14	Total	1,349,723,362.10	120,191,867.00	36,393,185.76	12,564,031.93	1,518,872,446.79	84,443,184.00	-	5,183,736.44	89,626,920.44	1,608,499,367.23
15											
16	12 Month Average	112,476,946.84	10,015,988.92	3,032,765.48	1,047,002.66	126,572,703.90	7,036,932.00	-	431,978.04	7,468,910.04	134,041,613.94

Jurisdictional Allocation -

Source - SEC001 - Trial Balance Report	Electric				Gas	
	Existing A & E Allocator	Existing Fuel Stock	New A & E Allocator	New Fuel Stock	Peak Day	Fuel Stock
Column (b): Acct 151.001,151.002,151.007 thru 151.024	Iowa	88.29%	101,983,525	99.15%	10,968,956	5,609,634
Column (c): Acct 151.003	Illinois	10.86%	12,544,355	0.00%	-	85,346
Column (d): Acct 151.101,151.102, 151.107 thru 151.130	South Dakota	0.85%	981,833	0.85%	94,035	951,516
Column (e): 151.103	FERC/Nebraska	0.00%	-	0.00%	-	5,582
Column (f): Col (b) + Col (c) + Col (d) + Col (e)		100.00%	115,509,712	100.00%	11,062,992	7,468,910
Column (g): Acct 164.101,164.199,164.202						
Column (h): Acct 151.213 thru 151.219						
Column (i): Acct 165.501 thru 165.521						
Column (j): Col (g) + Col (h) + Col (i)						

RULE 20:10:13:69
 Schedule F-1
 Monthly Balances for Nuclear Fuel
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. EL14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Month / Year (a)	Nuclear Fuel (-\$-) (b)
1	Jan-13	48,454,685.86
2	Feb-13	70,897,549.75
3	Mar-13	73,997,604.18
4	Apr-13	72,238,510.49
5	May-13	70,113,041.32
6	Jun-13	68,048,646.30
7	Jul-13	65,906,159.85
8	Aug-13	63,761,127.60
9	Sep-13	61,706,448.60
10	Oct-13	59,557,389.60
11	Nov-13	57,466,075.60
12	Dec-13	55,303,804.60
13		
14	Total	767,451,043.75
15		
16	12 Month Average	63,954,253.65
17		
18	Electric Allocation	Nuclear
19	to State⁽¹⁾	Fuel⁽¹⁾
20	Iowa	56,465,211
21	Illinois	6,945,432
22	South Dakota	543,611
23	FERC	-
24	Total	63,954,254
25		
26		
27		

⁽¹⁾ Based on Existing A&E Allocator
 Source - SEC - 001 Trial Balance
 Column (b): Acct 120200 thru 120500

RULE 20:10:13:69
 Schedule F-1
 Monthly Balances for Prepayments
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. EL14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Month / Year	Electric			Gas		Total Gas (-\$-)	Total Prepayments (-\$-)
		Insurance (-\$-)	Miscellaneous (-\$-)	Total Electric (-\$-)	Insurance (-\$-)	Rent (-\$-)		
	(a)	(b)	(c)	(d) (b) + (c)	(e)	(f)	(g) (e) + (f)	(h) (d) + (g)
1	Jan-13	2,516,508.02	-	2,516,508.02	41,205.00	-	41,205.00	2,557,713.02
2	Feb-13	2,195,918.23	-	2,195,918.23	36,054.00	-	36,054.00	2,231,972.23
3	Mar-13	2,565,544.12	-	2,565,544.12	30,903.00	-	30,903.00	2,596,447.12
4	Apr-13	2,545,735.46	-	2,545,735.46	25,752.00	-	25,752.00	2,571,487.46
5	May-13	2,179,857.34	-	2,179,857.34	20,601.00	-	20,601.00	2,200,458.34
6	Jun-13	2,060,914.24	-	2,060,914.24	15,450.00	-	15,450.00	2,076,364.24
7	Jul-13	1,615,845.73	-	1,615,845.73	10,299.00	-	10,299.00	1,626,144.73
8	Aug-13	1,193,110.35	-	1,193,110.35	5,148.00	-	5,148.00	1,198,258.35
9	Sep-13	794,426.85	-	794,426.85	(3.00)	-	(3.00)	794,423.85
10	Oct-13	4,298,170.97	-	4,298,170.97	59,031.00	-	59,031.00	4,357,201.97
11	Nov-13	3,857,793.81	-	3,857,793.81	53,664.00	-	53,664.00	3,911,457.81
12	Dec-13	3,359,933.55	-	3,359,933.55	48,297.00	-	48,297.00	3,408,230.55
13								
14	Total	29,183,758.67	-	29,183,758.67	346,401.00	-	346,401.00	29,530,159.67
15								
16	12 Month Average	2,431,979.89	-	2,431,979.89	28,866.75	-	28,866.75	2,460,846.64

Jurisdictional Allocation ⁽¹⁾

	Electric	Gas
17		
18	Source - SEC001 - Trial Balance Report	
19	Column (b): Acct 165.001, 003, 004, 005, 009, 011, 058, 059	Iowa 2,279,887 22,826
20	Column (c): Acct 165.073	Illinois 123,647 2,114
21	Column (d): Col (b) + Col (c)	South Dakota 20,740 3,706
22	Column (e): Acct 165.062, 063, 064	FERC/Nebraska 7,706 222
23	Column (f): Acct 165.065	2,431,980 28,867

⁽¹⁾ Based on Net Plant

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

Individual Responsible: Mary Jo Anderson

Line No.	Month / Year	PP GDMEC		PP Maintenance	Other
		Maintenance ⁽¹⁾	PP Wind ⁽¹⁾	Agreement ⁽²⁾	Prepayments ⁽²⁾
	(a)	(b)	(c)	(d)	(e)
1	Jan-13	10,282,877.40	5,914,790.11	4,124,500.01	11,102,599.16
2	Feb-13	10,282,877.40	5,799,219.27	3,903,067.84	10,070,322.22
3	Mar-13	10,282,877.40	5,245,160.80	3,811,788.98	9,055,474.88
4	Apr-13	10,282,877.40	4,665,602.12	3,664,694.19	8,023,188.58
5	May-13	10,282,877.40	4,094,149.26	3,142,023.05	6,990,902.28
6	Jun-13	10,223,252.40	3,509,270.77	2,857,523.31	8,567,453.51
7	Jul-13	10,167,602.40	2,924,392.28	2,838,574.63	7,969,973.44
8	Aug-13	10,143,752.40	2,339,513.79	2,760,007.43	7,372,493.37
9	Sep-13	10,131,827.40	1,756,195.90	3,406,146.78	6,775,013.30
10	Oct-13	10,131,827.40	1,171,144.01	3,195,192.88	6,177,533.23
11	Nov-13	10,123,877.40	585,571.92	2,787,494.85	5,580,053.16
12	Dec-13	10,092,077.40	-	3,981,092.93	4,982,573.09
13					
14	Total	122,428,603.80	38,005,010.23	40,472,106.88	92,667,580.22
15					
16	12 Month Average	10,202,383.65	3,167,084.19	3,372,675.57	7,722,298.35
17					

18 Jurisdictional Allocation ^{(1),(2)}

	Electric		Gas	Non-Utility
	PP GDMEC Electric	PP Maintenance Electric	PP Maintenance Gas	PP Maintenance Non-Utility
22 Iowa	13,255,827	8,843,923	885,667	-
23 Illinois	-	1,013,755	104,223	-
24 South Dakota	113,640	82,061	136,354	-
25 FERC/Nebraska	-	-	7,471	-
26 Non-Utility	-	-	-	21,519
27	13,369,468	9,939,739	1,133,716	21,519

⁽¹⁾ Based on New A&E Allocator

Source - SEC - 001 Trial Balance

⁽²⁾ Based on 2-Factor

Column (b): Acct 165.115 & 186.115

Column (c): Acct 165.100

Column (d): Acct 165.021

Column (e): Acct 165.002, 128.003, and 228.315

RULE 20:10:13:69
Schedule F-1
Monthly Balances Allocation Factors
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Mary Jo Anderson

	Electric					Gas					
	Iowa	Illinois	South Dakota	FERC	Total	Iowa	Illinois	South Dakota	Nebraska	Total	
A & E Allocation											
(%) Existing Gen	88.29%	10.86%	0.85%	0.00%	100.00%						
(%) Traditional	89.01%	10.14%	0.85%	0.00%	100.00%						
(%) New Gen	99.15%	0.00%	0.85%	0.00%	100.00%						
Gas Peak Day (1/3/2013)						561,903	85,346	95,311	5,582	748,142	
(%)						75.11%	11.41%	12.74%	0.75%	100.01%	
Gross Plant											
Total @ 12/31/13	\$ 11,607,876,669	\$ 795,420,399	\$ 106,081,032	\$ 24,714,608	\$ 12,534,092,708	\$ 1,090,821,425	\$ 127,108,298	\$ 168,899,641	\$ 9,323,654	\$ 1,396,153,018	
(%) - Jurisdiction	92.61%	6.35%	0.85%	0.20%	100.00%	78.13%	9.10%	12.10%	0.67%	100.00%	
(%) - Utility					89.98%					10.02%	
Net Plant											
Total @ 12/31/13	\$ 7,311,926,774	\$ 396,552,520	\$ 66,515,718	\$ 24,714,608	\$ 7,799,709,620	\$ 568,959,554	\$ 52,690,275	\$ 92,372,137	\$ 5,523,523	\$ 719,545,489	
(%) - Jurisdiction	93.75%	5.08%	0.85%	0.32%	100.00%	79.07%	7.32%	12.84%	0.77%	100.00%	
(%) - Utility					91.55%					8.45%	
2-Factor											
Total	\$ 10,742,711,220	\$ 1,231,407,626	\$ 99,678,962	\$ -	\$ 12,073,797,808	\$ 1,075,819,937	\$ 126,600,240	\$ 165,629,330	\$ 9,075,305	\$ 1,377,124,812	\$ 26,139,342
(%) - Jurisdiction	88.98%	10.20%	0.83%	0.00%	100.00%	78.12%	9.19%	12.03%	0.66%	100.00%	100.00%
(%) - Utility					89.59%					10.22%	0.19%