

Rule 20:10:13:71  
Statement F, Schedule F-3  
South Dakota Electric - Data Used in Computing Working Capital  
Test Year Ending December 31, 2013  
Utility: MidAmerican Energy Company  
Docket No. EL14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Description of Expense (a)	Test Period Expense (b)	Pro Forma Adjustments (c)	Pro Forma Expense (Col b + Col c) (d)	Expense Per Day (Col d/365) (e)	Days of Lead Time (f)	Expense Dollar Days (Col e x Col f) (g)
OPER AND MAINT:							
1	Coal & Freight	\$ 2,916	\$ 385	\$ 3,301	\$ 9.044	17.08	\$ 154
2	Natural Gas	248	-	248	0.679	39.29	27
3	Fuel Oil	72	-	72	0.197	11.78	2
4	Electricity Purchased	1,157	-	1,157	3.170	29.16	92
5	Labor - Salaried	604	8	612	1.676	7.60	13
6	Labor - Union	516	10	526	1.440	12.00	17
7	Gross Receipts Expense	17	2	19	0.053	379.29	20
8	Other Oper & Mtc Exp (1)	2,566	156	2,722	7.458	31.33	234
9	Depreciation Expense	3,068	189	3,257	8.924	-	-
TAXES OTH THAN INCOME:							
10	Property Taxes - Iowa	254	34	288	0.788	364.79	287
11	Property Taxes - Illinois	19	-	19	0.051	415.79	21
12	Property Taxes - South Dakota	161	-	161	0.440	395.29	174
13	Property Taxes - Missouri	-	-	-	0.001	183.29	-
14	Payroll Tax - FICA	68	2	70	0.192	10.63	2
15	Payroll Tax - FUTA	-	-	-	-	76.29	-
16	Payroll Tax - SUTA	1	-	1	0.003	76.29	-
INCOME TAXES:							
17	Federal Income Tax	(1,080)	(985)	(2,065)	(5.660)	37.00	(209)
18	Deferred Income Taxes	553	241	794	2.176	-	-
19	Long Term Interest	1,000	439	1,439	3.942	91.29	360
20	Preferred Stock Dividend	2	(2)	-	-	45.46	-
21	TOTAL WORKING CAPITAL				<u>\$ 34.574</u>	<u>34.53</u>	<u>\$ 1,194</u>
22	Revenue Lag Days						33.99
23	Expense Lead Days						34.53
24	Net Days						(0.54)
25	Expense per Day					x \$	35
26	Cash Working Capital (Lag)					= \$	(19)

(1) Excludes Uncollectible Accounts Expenses, Injuries & Damages and Prepaid Insurance.

Sources:

- Col. (b): Workpapers for Schedule F-3, Pages 1 - 3.
- Col. (c): Workpapers for Schedule F-3, Page 4, Col. (c).
- Col. (f): Workpapers for Schedule F-3, Pages 5 - 18.
- Col. (g), Line 22: Workpapers for Schedule F-3, Page 20, Col. (d), Line 4.

Rule 20:10:13:71  
Statement F, Schedule F-3  
South Dakota Electric - Data Used in Computing Working Capital (Advance Tax Collections)  
Test Year Ending December 31, 2013  
Utility: MidAmerican Energy Company  
Docket No. EL14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Description of Expense (a)	Test Period Tax Collections (b)	Pro Forma Adjustments (c)	Pro Forma Tax Collections (Col b + Col c) (d)	Tax Collections Per Day (Col d/365) (e)	Days of Lead Time (f)	Tax Collections Dollar Days (Col e x Col f) (g)
1	Employee FICA	\$ 68	\$ 2	\$ 70	\$ 0.192	10.63	\$ 2
2	Federal Withholding	82	1	83	0.227	10.63	2
3	Sales Tax	668	88	756	2.071	4.07	9
4	TOTAL						<u>\$ 13</u>
5	Rate Base Lead Adjustment						<u>\$ (13)</u>

Sources:

- Col. (b) Line 1: Workpapers for Schedule F-3, Page 3, Line 10.
- Col. (b) Line 2: Workpapers for Schedule F-3, Page 24, Line 6.
- Col. (b) Line 3: Workpapers for Schedule F-3, Page 25, Line 17.
- Col. (c) Line 1: Exhibit RRT 1.1, Workpaper RRT 6, Page 1, Line 42.
- Col. (c) Line 2: Exhibit RRT 1.1, Workpaper RRT 6, Page 1, Line 38 multiplied by Workpapers for Schedule F-3, Page 24, Line 9.
- Col. (c) Line 3: Exhibit RRT 1.1, Schedule 2, Line 2, Column c + Column e multiplied by 6%.
- Col. (f) Lines 1 and 2: Workpapers for Schedule F-3, Page 14, Line 4.
- Col. (f) Line 3: Workpapers for Schedule F-3, Page 19, Line 15.