

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Electric - Cash Working Capital
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. EL14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Description and Account: (a)	Amount (b)	Amounts In Thousands (c)
1	Coal & Freight		
2	A/c 501020	\$ 1,369,489	
3	A/c 501101	1,509,952	
4	A/c 501105	9,098	
5	A/c 501106	2,406	
6	A/c 501107	<u>25,261</u>	
7	Total	<u>\$ 2,916,206</u>	<u>\$ 2,916</u>
8	Natural Gas		
9	A/c 501121	\$ 33,531	
10	A/c 501125	18,579	
11	A/c 547021	195,710	
12	Total	<u>247,820</u>	<u>\$ 248</u>
13	Fuel Oil		
14	A/c 501131	\$ 69,112	
15	A/c 501136	70	
16	A/c 501137	519	
17	A/c 547001	466	
18	A/c 547030	1,790	
19	Total	<u>71,957</u>	<u>\$ 72</u>
20	Electricity Purchased:		
21	A/c 555	<u>1,157,069</u>	<u>\$ 1,157</u>

Sources:

Company Books, FRC035.

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Line No.	Description: (a)	Reference and Account (b)	Amount (c)	Amounts In Thousands (d)
1	Labor - Salaried		\$ 603,841	\$ 604
2	Labor - Union		\$ 515,639	\$ 516
3	Non-cash Expense:			
4	A/c 518 (Nuclear Fuel)		\$ 272,149	
5	A/c 904 (Uncollectibles)		29,248	
6	A/c 925 (Injuries & Damages)		21,336	
7	A/c 924501 (Amort. A/c 165062 Prepaid Ins.)		2,620	
8	Less: A/c 925 Labor		9,793	
9	Total		\$ 315,560	\$ 316
10	Gross Receipts Expense	A/c 928312	\$ 17,077	\$ 17
11	Oth. Oper & Mtc Exp:			
12	Total Operation		\$ 7,062,413	
13	Total Maintenance		1,348,809	
14	A/c 411801- Emissions Allowances		(2)	
15	A/c 411901- Emissions Allowances		191	
16	Total O & M		\$ 8,411,411	\$ 8,411
17	Less:			
18	Coal & Freight	From Page 1 Line 7		\$ 2,916
19	Natural Gas	From Page 1 Line 12		248
20	Fuel Oil	From Page 1 Line 19		72
21	Electricity Purchased	From Page 1 Line 21		1,157
22	Labor - Salaried	From Line 1 Above		604
23	Labor - Union	From Line 2 Above		516
24	Non-cash Expense	From Line 9 Above		316
25	Gross Receipts Expense	From Line 10 Above		17
26	Total			\$ 5,845
27	Oth. Oper & Mtc Exp			\$ 2,566

Sources:

Lines 1, 2 & 8 are from Company Report FERC Labor Report.
 Lines 4 through 6 and 10 through 15 are from Company Books, FRC035.
 Line 7 from Company Books, Query.

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Line No.	Account (a)	Description (b)	Amount (c)	Amount In Thousands (d)
1	A/c 403	Depreciation	\$ 3,106,901	
2	A/c 404 & 406	Amortization	20,483	
3	A/c 407	Regulatory Credits	(215,733)	
4	A/c 411.1	ARD Accretion	<u>156,672</u>	
5		Total	<u>\$ 3,068,323</u>	<u>\$ 3,068</u>
6	A/c 408141	Property Taxes - Iowa	<u>\$ 253,690</u>	<u>\$ 254</u>
7	A/c 408143	Property Taxes - Illinois	<u>\$ 18,501</u>	<u>\$ 19</u>
8	A/c 408144	Property Taxes - South Dakota	<u>\$ 160,648</u>	<u>\$ 161</u>
9	A/c 408146	Property Taxes - Missouri	<u>\$ 437</u>	<u>\$ 0</u>
10	A/c 408111	Payroll Tax - Fed - FICA	<u>\$ 67,973</u>	<u>\$ 68</u>
11	A/c 408121	Payroll Tax - Fed - FUTA	<u>\$ 583</u>	<u>\$ -</u>
12	A/c 408131	Payroll Tax - SUTA	<u>\$ 1,243</u>	<u>\$ 1</u>
13	A/c 408151	Miscellaneous Taxes	<u>\$ 45</u>	<u>\$ 0</u>
14	A/c 409	Fed Inc Tax (Pay Curr)	<u>\$ (1,080,033)</u>	<u>\$ (1,080)</u>
15	A/c 410	Dfd Inc Tax (Provision)	\$ 2,927,367	\$ 2,927
16	A/c 411	Dfd Inc Tax (Amortization)	<u>(2,374,274)</u>	<u>(2,374)</u>
17		Deferred Income Tax	<u>\$ 553,093</u>	<u>\$ 553</u>
18	Tax Dept.	Interest on Long Term Debt	<u>\$ 1,000,395</u>	<u>\$ 1,000</u>
19	A/c 437	Dividend Declared Pfd Stock	<u>\$ 2,201</u>	<u>\$ 2</u>
20		Federal Withholding	<u>\$ 81,603</u>	<u>\$ 82</u>
21		Sales Tax	<u>\$ 667,781</u>	<u>\$ 668</u>

Sources:

Lines 1 - 19 from Company Books, FRC035.
 Line 20 from Company Records.
 Line 21 from Company Books, Query.

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Line No.	Description (a)	Reference (Pro Forma Adjustments) (b)	Amount In Thousands (c)
1	Coal & Freight	Exhibit RRT 1.1, WP RRT 9, Page 1, Column g, Line 19	\$ 385
2	Labor - Salaried	Exh. RRT 1.1, WP RRT 6, Page 1, Column b, Line 38 * 47.1% (per Acctg)	\$ 8
3	Labor - Union	Exh. RRT 1.1, WP RRT 6, Page 1, Column b, Line 38 * 52.9% (per Acctg)	\$ 10
4	Gross Receipts Exp	Exhibit RRT 1.1, Schedule 1, Column b, Line 10	\$ 2
	Other Oper. & Mtc.		
5	401(k) Expense	Exhibit RRT 1.1, WP RRT 6, Page 1, Column b, Line 40	2
6	Retirement Plan Costs	Exhibit RRT 1.1, Schedule 3, Page 1, Line 6, Column f	(18)
7	Wind VIII	Exhibit RRT 1.1, WP RRT 9, Page 1, Column g, Line 24	216
8	Coal Plt Retirement	Exhibit RRT 1.1, Schedule 3, Page 2, Line 6, Column j	(123)
9	Scrubber Consumables	Exhibit RRT 1.1, Schedule 3, Page 2, Line 6, Column k	39
10	LTIP Costs	Exhibit RRT 1.1, Schedule 3, Page 2, Line 6, Column l	(16)
11	Steam Maintenance	Exhibit RRT 1.1, Schedule 3, Page 2, Line 6, Column m	(39)
12	Elec Dist Maintenance	Exhibit RRT 1.1, Schedule 3, Page 2, Line 6, Column n	100
13	EECR Costs	Exhibit RRT 1.1, Schedule 3, Page 3, Line 6, Column r	(65)
14	Rate Case Expense	Exhibit RRT 1.1, Schedule 3, Page 3, Line 6, Column t	60
15	Other Oper. & Mtc.		\$ 156
16	Depreciation	Exhibit RRT 1.1, Schedule 3, Page 1, Line 7, Column g	\$ 189
17	Property Taxes - Iowa	Exhibit RRT 1.1, Schedule 3, Line 8, Columns d + h + j	\$ 34
18	Payroll Tax - FICA	Exhibit RRT 1.1, WP RRT 6, Page 1, Column b, Line 42	\$ 2
19	Federal Income Tax	Exhibit RRT 1.1, Schedule 2, Line 10, Column c + Column e	\$ (985)
20	Deferred Income Tax	Exhibit RRT 1.1, Schedule 3, Page 3, Line 11, Column s	\$ 241
21	Long Term Interest	Exhibit RRT 1.1, WP RRT 4, Page 1, Column b, Line 8	\$ 439
22	Preferred Stock Dividend	Statement G - Rate of Return (No Preferred Stock) (Eliminate Preferred Stock Dividend because there is no Preferred Stock in the May 31, 2014 Capitalization.)	\$ (2)

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Line No.	Account (a)	Description (b)	Total Company 2013 Amount (c)	Weighted Dollars (d)	Percent (e)	Days (f)	Weighted Days (g)
Days Lead - Coal							
1		Coal Purchases	\$ 162,597,170	\$ 3,026,861,479			18.62
Days Lead - Coal Transportation							
2		Transporter 1	\$ 70,840,845		40.80%	17.21	7.02
3		Transporter 2	8,614,740		4.96%	15.80	0.78
4		Transporter 3	93,062,349		53.60%	13.88	7.44
5		Transporter 4	1,096,301		0.64%	23.28	0.15
6		Total	\$ 173,614,235		100.00%		15.39
Days Lead - Coal and Coal Transportation							
7	501101	Fuel - Coal	\$ 151,992,647				
8	501105	Fuel - Coal (Cust No. 1)	528,509				
9	501106	Fuel - Coal (Cust No. 2)	143,641				
10	501107	Fuel - Coal (Cust No. 3)	1,777,908				
11		Total Coal	\$ 154,442,705		52.41%	18.62	9.76
12	501020	Coal Transportation	138,360,701				
13	501105	Fuel - Coal (Cust No. 1)	541,900				
14	501106	Fuel - Coal (Cust No. 2)	139,430				
15	501107	Fuel - Coal (Cust No. 3)	1,193,931				
16		Total Transportation	140,235,962		47.59%	15.39	7.32
17		Total	\$ 294,678,667		100.00%		17.08

Sources:

Lines 1 through 5 summarized from Company Invoices.

Lines 7 through 10 and 12 through 15 from Company Books, FRC035.

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Natural Gas Lead Days

Line No.	Generating Station (a)	Total Company Gas 2013 Expense (b)	Number of Lead Days (c)	Weighted Dollars (d)	Weighted Lead Days (e)
1	Neal Units 1, 2, 3	\$ 1,519,563	39.28	\$ 59,688,435	
2	Combustion Turbines	7,035,879	39.28	276,369,327	
3	Greater Des Moines Energy Center	12,881,214	39.28	505,974,086	
4	Louisa Station	392,033	32.67	12,807,718	
5	Riverside Station	3,055,982	39.28	120,038,973	
6	Walter Scott Station	<u>677,351</u>	43.37	<u>29,376,713</u>	
7	Total	<u>\$ 25,562,022</u>		<u>\$ 1,004,255,252</u>	<u>39.29</u>

Fuel Oil Lead Days

Line No.	Description	Amount Invoiced	Weighted Dollars	Weighted Lead Days
8	Fuel Oil	<u>\$ 10,092,477</u>	<u>\$ 118,886,171</u>	<u>11.78</u>

Other Operations and Maintenance Lead Days

Line No.	Description	Amount Invoiced	Weighted Dollars	Weighted Lead Days
9	Other Operations and Maintenance	<u>\$ 12,099,053</u>	<u>\$ 379,045,640</u>	<u>31.33</u>

Sources:

Lines 1 through 7 Column (b) are from Company Books (FRC035), Column (c) is from summarized Company Invoices.

Line 8 summarized from Company Invoices.

Line 9 is from summarized Company Invoices for February, May, August and November to achieve a representative sample.

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Line No.	Revenue Class (a)	Total Company Electric Interchange Purchases in Dollars (b)	Days Lead (c)	Weighted Interchange Purchases Amount in Dollars (d)
1	Midwest ISO	\$ 46,510,607	23.50	\$ 1,092,999,265
2	PJM	9,526,660	13.50	128,609,910
3	Other	<u>68,128,781</u>	35.21	<u>2,398,814,379</u>
4	Total	<u>\$ 124,166,048</u>		<u>\$ 3,620,423,554</u>
5	Total interchange purchases lead days			<u>29.16</u>

Sources:

Column (b) is from FERC Form 1, Pages 326 and 327.

Column (c) Line 1 based on MISO payments due 20 days after service week plus midpoint of service week which equals 3.5 days.

Column (c) Line 2 based on PJM payments due 10 days after service week plus midpoint of service week which equals 3.5 days.

Column (c) Line 3 based on payments due 20 days after service month plus midpoint of service month which equals 15.21 days.

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Line No.	Description of Expense (a)	Days of Lead Time (b)	Summary Of Lead Days (c)
1	Salaries/Wages		
2	Semi-Monthly Payroll - working period		
3	$((365/12) / 2) / 2$		<u>7.60</u>
4	Salaries/Wages		
5	Bi-Weekly Payroll - working period 14 days / 2	7.00	
6	Payroll lead time	<u>5.00</u>	
7	(paid bi-weekly)	12.00	<u>12.00</u>

Sources

MidAmerican Energy Payroll Dept.

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 South Dakota Electric - Cash Working Capital - Gross Receipts Tax
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Individual Responsible: D. M. Blomquist

Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f)
1	January	561	15.21	545.79	8.33333%	45.48
2	February	530	15.21	514.79	8.33333%	42.90
3	March	502	15.21	486.79	8.33333%	40.57
4	April	471	15.21	455.79	8.33333%	37.98
5	May	441	15.21	425.79	8.33333%	35.48
6	June	410	15.21	394.79	8.33333%	32.90
7	July	380	15.21	364.79	8.33333%	30.40
8	August	349	15.21	333.79	8.33333%	27.82
9	September	318	15.21	302.79	8.33333%	25.23
10	October	288	15.21	272.79	8.33333%	22.73
11	November	257	15.21	241.79	8.33333%	20.15
12	December	227	15.21	211.79	8.33333%	17.65
13	Total	4,734			100.00000%	379.29

Sources:

Payment made July 15, 2014.
 Per MidAmerican Energy Treasury Department.

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 South Dakota Electric - Cash Working Capital - Iowa Property Taxes
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
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Individual Responsible: D. M. Blomquist

Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f)
1	January	455	15.21	439.79	8.33333%	36.65
2	February	424	15.21	408.79	8.33333%	34.07
3	March	396	15.21	380.79	8.33333%	31.73
4	April	365	15.21	349.79	8.33333%	29.15
5	May	335	15.21	319.79	8.33333%	26.65
6	June	304	15.21	288.79	8.33333%	24.07
7	July	457	15.21	441.79	8.33333%	36.82
8	August	426	15.21	410.79	8.33333%	34.23
9	September	395	15.21	379.79	8.33333%	31.65
10	October	365	15.21	349.79	8.33333%	29.15
11	November	334	15.21	318.79	8.33333%	26.57
12	December	304	15.21	288.79	8.33333%	24.07
13	Total	4,560			100.00000%	364.79

Sources:

Payments made March 31 and September 30 of 2014.
 Per MidAmerican Energy Tax Department.

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 Workpapers for Schedule F-3
 South Dakota Electric - Cash Working Capital - Illinois Property Taxes
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
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Individual Responsible: D. M. Blomquist

Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f)
1	January	521	15.21	505.79	8.33333%	42.15
2	February	490	15.21	474.79	8.33333%	39.57
3	March	462	15.21	446.79	8.33333%	37.23
4	April	492	15.21	476.79	8.33333%	39.73
5	May	462	15.21	446.79	8.33333%	37.23
6	June	431	15.21	415.79	8.33333%	34.65
7	July	432	15.21	416.79	8.33333%	34.73
8	August	401	15.21	385.79	8.33333%	32.15
9	September	370	15.21	354.79	8.33333%	29.57
10	October	401	15.21	385.79	8.33333%	32.15
11	November	370	15.21	354.79	8.33333%	29.57
12	December	340	15.21	324.79	8.33333%	27.07
13	Total	<u>5,172</u>			<u>100.00000%</u>	<u>415.79</u>

Sources:

Payments made Jun 5, Aug 5, Sep 5, Nov 5 of 2014.
 Per MidAmerican Energy Tax Department.

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 South Dakota Electric - Cash Working Capital - South Dakota Property Taxes
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Individual Responsible: D. M. Blomquist

Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f)
1	January	485	15.21	469.79	8.33333%	39.15
2	February	454	15.21	438.79	8.33333%	36.57
3	March	426	15.21	410.79	8.33333%	34.23
4	April	395	15.21	379.79	8.33333%	31.65
5	May	365	15.21	349.79	8.33333%	29.15
6	June	334	15.21	318.79	8.33333%	26.57
7	July	488	15.21	472.79	8.33333%	39.40
8	August	457	15.21	441.79	8.33333%	36.82
9	September	426	15.21	410.79	8.33333%	34.23
10	October	396	15.21	380.79	8.33333%	31.73
11	November	365	15.21	349.79	8.33333%	29.15
12	December	335	15.21	319.79	8.33333%	26.65
13	Total	4,926			100.00000%	395.29

Sources:

Payments made April 30 and October 31 of 2014.
 Per MidAmerican Energy Tax Department.

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Individual Responsible: D. M. Blomquist

Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f)
1	January	365	15.21	349.79	8.33333%	29.15
2	February	334	15.21	318.79	8.33333%	26.57
3	March	306	15.21	290.79	8.33333%	24.23
4	April	275	15.21	259.79	8.33333%	21.65
5	May	245	15.21	229.79	8.33333%	19.15
6	June	214	15.21	198.79	8.33333%	16.57
7	July	184	15.21	168.79	8.33333%	14.07
8	August	153	15.21	137.79	8.33333%	11.48
9	September	122	15.21	106.79	8.33333%	8.90
10	October	92	15.21	76.79	8.33333%	6.40
11	November	61	15.21	45.79	8.33333%	3.82
12	December	31	15.21	15.79	8.33333%	1.32
13	Total	2,382			100.00000%	183.29

Sources:

Payment made December 31, 2013.
 Per MidAmerican Energy Tax Department.

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 South Dakota Electric - Cash Working Capital - Payroll Taxes FICA
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Individual Responsible: D. M. Blomquist

Line No.	Item (a)	Amount (thousands) (b)	Payroll Plus FICA Lead (c)	Weighted Days (d)
1	Union Payroll per Books	\$ 515,639 x	13.00	\$6,703,307
2	Office Payroll per Books	<u>603,841 x</u>	8.60	<u>5,193,033</u>
3	Total Payroll per Books	\$1,119,480		\$11,896,340
4	Weighted Lead Days			<u><u>10.63</u></u>
5	Payroll plus FICA Lead			
6	Union Payroll Lead	12.00 +	1.00 =	13.00
7	Office Payroll Lead	7.60 +	1.00 =	8.60

Sources:

Lines 1 and 2, Column (b), are from Company Report FERC Labor Report.

Per MidAmerican Energy Tax Department: Payments made one day after payroll.

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 South Dakota Electric - Cash Working Capital - Federal and State Unemployment Taxes
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Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f)
1	January	120	15.21	104.79	8.33333%	8.73
2	February	89	15.21	73.79	8.33333%	6.15
3	March	61	15.21	45.79	8.33333%	3.82
4	April	122	15.21	106.79	8.33333%	8.90
5	May	92	15.21	76.79	8.33333%	6.40
6	June	61	15.21	45.79	8.33333%	3.82
7	July	123	15.21	107.79	8.33333%	8.98
8	August	92	15.21	76.79	8.33333%	6.40
9	September	61	15.21	45.79	8.33333%	3.82
10	October	123	15.21	107.79	8.33333%	8.98
11	November	92	15.21	76.79	8.33333%	6.40
12	December	62	15.21	46.79	8.33333%	3.90
13	Total	<u>1,098</u>			<u>100.00000%</u>	<u>76.29</u>

Sources:

Payments made Apr 30, Jul 31, Oct 31 of 2013 and Jan 31 Of 2014.
 Per MidAmerican Energy Tax Department.

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 South Dakota Electric - Cash Working Capital - Federal Income Taxes
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Line No.	Payment Dates	Percentage Paid	Payment (Lead)/Lag From Mid-Year	Net Days
	(a)	(b)	(c)	(d)
1	April 15, 2013	25.00%	(77.50)	(19.40)
2	June 15, 2015	25.00%	(16.50)	(4.10)
3	September 15, 2013	25.00%	75.50	18.90
4	December 15, 2013	25.00%	166.50	41.60
5	Total	<u>100.00%</u>		<u>37.00</u>

Sources:

Payments made Apr 15, Jun 15, Sep 15 & Dec 15 of 2013.
 Per MidAmerican Energy Tax Department.

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Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f)
1	January	181	15.21	165.79	8.33333%	13.82
2	February	150	15.21	134.79	8.33333%	11.23
3	March	122	15.21	106.79	8.33333%	8.90
4	April	91	15.21	75.79	8.33333%	6.32
5	May	61	15.21	45.79	8.33333%	3.82
6	June	30	15.21	14.79	8.33333%	1.23
7	July	184	15.21	168.79	8.33333%	14.07
8	August	153	15.21	137.79	8.33333%	11.48
9	September	122	15.21	106.79	8.33333%	8.90
10	October	92	15.21	76.79	8.33333%	6.40
11	November	61	15.21	45.79	8.33333%	3.82
12	December	31	15.21	15.79	8.33333%	1.32
13	Total	1,278			100.00000%	91.29

Sources:

Payments made Jun 30 and Dec 31 of 2013.
 Per Treasury Department.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Electric - Cash Working Capital - Preferred Stock Dividends
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. EL14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f)
1	January	59	15.21	43.79	8.33333%	3.65
2	February	28	15.21	12.79	8.33333%	1.07
3	March	92	15.21	76.79	8.33333%	6.40
4	April	61	15.21	45.79	8.33333%	3.82
5	May	31	15.21	15.79	8.33333%	1.32
6	June	92	15.21	76.79	8.33333%	6.40
7	July	62	15.21	46.79	8.33333%	3.90
8	August	31	15.21	15.79	8.33333%	1.32
9	September	91	15.21	75.79	8.33333%	6.32
10	October	61	15.21	45.79	8.33333%	3.82
11	November	30	15.21	14.79	8.33333%	1.23
12	December	90	15.21	74.79	8.33333%	6.23
13	Total	728			100.00000%	45.46

Sources:

Payments made Mar 1, Jun 1, Sep 1, Dec 1 of 2013 and Mar 1 of 2014.
 Per MidAmerican Energy Treasury Department.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Electric - Advance Tax Collections - Sales Tax
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. EL14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f)
1	January	56	15.21	40.79	8.33333%	3.40
2	February	53	15.21	37.79	8.33333%	3.15
3	March	56	15.21	40.79	8.33333%	3.40
4	April	55	15.21	39.79	8.33333%	3.32
5	May	56	15.21	40.79	8.33333%	3.40
6	June	55	15.21	39.79	8.33333%	3.32
7	July	56	15.21	40.79	8.33333%	3.40
8	August	56	15.21	40.79	8.33333%	3.40
9	September	55	15.21	39.79	8.33333%	3.32
10	October	56	15.21	40.79	8.33333%	3.40
11	November	55	15.21	39.79	8.33333%	3.32
12	December	56	15.21	40.79	8.33333%	3.40
13	Total	<u>665</u>			<u>100.00000%</u>	<u>40.21</u>
14	Revenue Lag					<u>36.14</u>
15	Net Lead					<u>4.07</u>

Sources:

Payment made by the 25th of the following month.
 Per MidAmerican Energy Treasury Department.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Electric - Cash Working Capital - Total Electric Lag
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. EL14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Revenue Class (a)	South Dakota Electric 2013 Revenue in Dollars (b)	Days Lag (c)	Weighted Lag Amount in Dollars (d) Col (b) * Col (c)
1	Retail	\$ 11,587,491	36.14	\$ 418,771,925
2	Sales for Resale	<u>2,496,975</u>	24.04	<u>60,027,279</u>
3	Total	<u>\$ 14,084,466</u>		<u>\$ 478,799,204</u>
4	Total electric lag in days			<u><u>33.99</u></u>

Sources:

Column (c), Line 1 is calculated on Page 21, Column (e), Line 12.

Column (c), Line 2 is calculated on Page 23, Column (d), Line 6.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Electric - Cash Working Capital - Retail Electric Lag
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. EL14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Revenue Class (a)	2013 Revenue in Dollars (b)	Period in Days (c)	Amount in Dollars (d) <small>Col (b) * Col (c)</small>	Retail Lag Days (e)
Bill-Processing Time Calculations					
1	Residential	\$ 3,685,408	0.585	\$ 2,155,964	
2	Commercial	2,331,088	0.632	1,473,248	
3	Industrial	5,099,020	1.339	6,827,588	
4	Street Lighting	48,093	0.500	24,047	
5	Public Authorities	423,882	0.576	244,156	
6	Total	<u>\$ 11,587,491</u>		<u>\$ 10,725,003</u>	
7			Weighted Bill-Processing Days	<u>0.93</u>	<u>0.93</u>
Bill-Pay Time Calculations					
8			Weighted Bill-Pay Days	<u>20.00</u>	<u>20.00</u>
Service Lag					
9	Days in the Year			365.00	
10	Days in the Monthly Billing Cycle			30.42	
11	One Half the Billing Cycle - in Days			<u>15.21</u>	<u>15.21</u>
12			Total Retail Lag Days:		<u><u>36.14</u></u>

Sources:
 Column (b) from Company Books, FRC035.
 Column (c) lines 1 through 5 are calculated on Page 22, Column (d).

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Electric - Cash Working Capital - Bill Processing Period
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. EL14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Description (a)	Read-Bill Total Amount (b)	Bill Amount (c)	Bill-Processing Period (Days) (d) Col (b) / Col (c)
Residential				
1	March 2013	\$ 122,601.89	\$ 209,995.69	
2	June 2013	141,344.68	215,290.33	
3	September 2013	125,811.37	228,264.12	
4	December 2013	<u>127,621.01</u>	<u>231,345.90</u>	
5		\$ 517,378.95	\$ 884,896.04	0.585
Commercial				
6	March 2013	\$ 123,879.71	\$ 178,505.62	
7	June 2013	127,519.90	219,126.76	
8	September 2013	122,705.65	222,477.43	
9	December 2013	<u>144,214.79</u>	<u>200,425.63</u>	
10		\$ 518,320.05	\$ 820,535.44	0.632
Industrial				
11	March 2013	\$ 228,259.04	\$ 327,197.23	
12	June 2013	816,449.51	437,260.07	
13	September 2013	691,745.79	477,021.77	
14	December 2013	<u>426,175.35</u>	<u>374,068.08</u>	
15		\$ 2,162,629.69	\$ 1,615,547.15	1.339
Street Lighting				
16	March 2013	\$ 1,981.79	\$ 3,963.58	
17	June 2013	1,977.19	3,954.37	
18	September 2013	1,957.99	3,915.97	
19	December 2013	<u>2,071.64</u>	<u>4,143.28</u>	
20		\$ 7,988.61	\$ 15,977.20	0.500
Public Authorities				
21	March 2013	\$ 13,228.32	\$ 25,304.99	
22	June 2013	20,863.83	26,782.62	
23	September 2013	16,420.10	32,468.77	
24	December 2013	<u>13,749.47</u>	<u>27,031.80</u>	
25		\$ 64,261.72	\$ 111,588.18	0.576

Sources:

From Company Records, Billing Report - Lag Between Reading, Billing and Payment.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Electric - Cash Working Capital - Sales for Resale Lag
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. EL14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Revenue Class (a)	Total Company Electric 2013 Resale Revenue in Dollars (b)	Days Lag (c)	Weighted Lag Amount in Dollars (d) Col (b) * Col (c)
1	Midwest ISO	\$ 245,435,200	23.50	\$ 5,767,727,200
2	PJM	1,399,953	13.50	18,899,366
3	A/c 447150 - Financial	(3,903,856)	25.21	(98,416,210)
4	Other	<u>13,486,451</u>	35.21	<u>474,857,940</u>
5	Total	<u>\$ 256,417,748</u>		<u>\$ 6,163,068,296</u>
6	Total sales for resale lag in days			<u>24.04</u>

Sources:

Column (b) is from 2013 FERC Form 1, Account 447, Pages 310 and 311 and Company Records FRC035.

Column (c) Line 1 based on MISO payments due 20 days after service week plus midpoint of service week which equals 3.5 days.

Column (c) Line 2 based on PJM payments due 10 days after service week. 1/2 of service week plus midpoint of service week which equals 3.5 days.

Column (c) Line 3 based on payments due 10 days after service month plus midpoint of service month which equals 15.21 days.

Column (c) Line 4 based on payments due 20 days after service month plus midpoint of service month which equals 15.21 days.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Electric - Cash Working Capital - Advance Tax Collections
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. EL14-XXX

Line No.	Description (a)	Amount (b)
1	Electric O & M Payroll	\$ 1,119,480
2	Total Payroll	\$ 11,301,932
3	Percent	9.91%
4	Federal Withholding	\$ 823,437
5	Percent	<u>9.91%</u>
6	Amount	<u><u>\$ 81,603</u></u>
7	Amount	\$ 81,603
8	Electric O & M Payroll	\$ 1,119,480
9	Percent	<u><u>7.29%</u></u>

Sources:

Lines 1 and 2 are from Company Report FERC Labor Report.
 Line 4 from Company Books.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Electric - Cash Working Capital - Advance Tax Collections
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. EL14-XXX

Line No.	Month (a)	State Sales Tax (b)	Muni Sales Tax (c)	Total (d)	Amount (e)
1	January	\$ 573,479.53	\$ 256,050.23	\$ 829,529.76	
2	February	516,417.99	245,463.59	761,881.58	
3	March	462,081.26	211,477.72	673,558.98	
4	April	399,642.75	175,436.50	575,079.25	
5	May	268,637.96	118,629.92	387,267.88	
6	June	141,718.87	56,398.72	198,117.59	
7	July	136,389.62	52,538.61	188,928.23	
8	August	123,366.06	46,635.33	170,001.39	
9	September	108,152.89	40,944.94	149,097.83	
10	October	156,722.18	64,282.17	221,004.35	
11	November	232,490.59	98,963.59	331,454.18	
12	December	499,739.60	227,307.10	727,046.70	
13	Total	<u>\$ 3,618,839.30</u>	<u>\$ 1,594,128.42</u>	<u>\$ 5,212,967.72</u>	\$ 5,212,967.72
14	South Dakota 2013 Revenues				
15	Electric	\$ 14,660,103.48	12.81%		12.81%
16	Gas	<u>99,740,854.65</u>	<u>87.19%</u>		
17	Total	<u>\$ 114,400,958.13</u>	<u>100.00%</u>		<u>\$ 667,781</u>

Sources:

Lines 1 - 12, 15, and 16 are from Company Books.