

RULE 20:10:13:98  
STATEMENT O WORKPAPER - Tab FUN-1 (Results)  
Functional Cost of Service Results  
Test Year Ending December 31, 2013  
Utility: MidAmerican Energy Company  
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Functional Results

Line	Description	South Dakota Jurisdictional Test Year	Peak Facilities	Mains (Average)	Mains (Peaking)	Services	Meters	Regulators	Industrial Meters
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Total Operating Revenues	\$ 41,122,893	\$ 697,793	\$ 3,064,337	\$ 8,000,345	\$ 6,563,041	\$ 4,251,274	\$ 499,851	\$ 31,807
	Total Operating Expenses								
2	O&M Expense	\$ 28,684,248	\$ 352,693	\$ 1,338,179	\$ 3,493,706	\$ 2,890,516	\$ 2,594,974	\$ 233,884	\$ 6,358
3	Income Taxes	\$ 1,691,283	\$ 63,514	\$ 241,147	\$ 629,584	\$ 509,650	\$ 216,818	\$ 37,115	\$ 3,709
4	Other Expense	\$ 6,330,667	\$ 136,902	\$ 855,437	\$ 2,233,368	\$ 1,831,205	\$ 873,645	\$ 132,426	\$ 12,131
5		\$ 36,706,199	\$ 553,110	\$ 2,434,763	\$ 6,356,658	\$ 5,231,371	\$ 3,685,438	\$ 403,426	\$ 22,198
6	<b>Net Operating Income</b>	<b>\$ 4,416,694</b>	<b>\$ 144,683</b>	<b>\$ 629,574</b>	<b>\$ 1,643,687</b>	<b>\$ 1,331,671</b>	<b>\$ 565,836</b>	<b>\$ 96,425</b>	<b>\$ 9,610</b>
7	Total Rate Base	\$ 82,961,625	\$ 2,717,679	\$ 11,825,701	\$ 30,874,439	\$ 25,013,632	\$ 10,628,473	\$ 1,811,215	\$ 180,502
8	<b>Return on Rate Base</b>	<b>5.324%</b>	<b>5.324%</b>	<b>5.324%</b>	<b>5.324%</b>	<b>5.324%</b>	<b>5.324%</b>	<b>5.324%</b>	<b>5.324%</b>
	Retail Revenue Requirements								
9	Total Expenses	\$ 36,706,199	\$ 553,110	\$ 2,434,763	\$ 6,356,658	\$ 5,231,371	\$ 3,685,438	\$ 403,426	\$ 22,198
10	Net Operating Income	\$ 4,416,694	\$ 144,683	\$ 629,574	\$ 1,643,687	\$ 1,331,671	\$ 565,836	\$ 96,425	\$ 9,610
11	Other Operating Revenues	\$ (14,582,041)	\$ (3)	\$ (22)	\$ (57)	\$ (46)	\$ (20)	\$ (3)	\$ (0)
12	<b>Total Retail Revenue Requirement</b>	<b>\$ 26,540,852</b>	<b>\$ 697,790</b>	<b>\$ 3,064,315</b>	<b>\$ 8,000,288</b>	<b>\$ 6,562,995</b>	<b>\$ 4,251,254</b>	<b>\$ 499,847</b>	<b>\$ 31,807</b>
13	<b>Desired Return on Rate Base</b>	<b>7.545%</b>	<b>7.545%</b>	<b>7.545%</b>	<b>7.545%</b>	<b>7.545%</b>	<b>7.545%</b>	<b>7.545%</b>	<b>7.545%</b>
14	Total Desired Operating Income	\$ 6,259,455	\$ 205,049	\$ 892,249	\$ 2,329,476	\$ 1,887,279	\$ 801,918	\$ 136,656	\$ 13,619
15	<b>Desired Total Revenue Requirement</b>	<b>\$ 29,375,868</b>	<b>\$ 790,660</b>	<b>\$ 3,468,430</b>	<b>\$ 9,055,348</b>	<b>\$ 7,417,776</b>	<b>\$ 4,614,457</b>	<b>\$ 561,741</b>	<b>\$ 37,975</b>
16	<b>Percentage of Total</b>	<b>1.0000</b>	<b>0.0269</b>	<b>0.1181</b>	<b>0.3083</b>	<b>0.2525</b>	<b>0.1571</b>	<b>0.0191</b>	<b>0.0013</b>
17	<b>Uncollectibles + Gross Receipts</b>	<b>\$ 13,000</b>	\$ 426	\$ 1,853	\$ 4,838	\$ 3,920	\$ 1,665	\$ 284	\$ 28
18	<b>Total Desired Revenue</b>	<b>\$ 29,388,868</b>	<b>\$ 791,086</b>	<b>\$ 3,470,284</b>	<b>\$ 9,060,186</b>	<b>\$ 7,421,696</b>	<b>\$ 4,616,123</b>	<b>\$ 562,025</b>	<b>\$ 38,003</b>
19	<b>Revenue Excess/(Deficiency)</b>	<b>\$ (2,848,016)</b>	<b>\$ (93,296)</b>	<b>\$ (405,968)</b>	<b>\$ (1,059,899)</b>	<b>\$ (858,701)</b>	<b>\$ (364,868)</b>	<b>\$ (62,178)</b>	<b>\$ (6,197)</b>
20	Federal Tax Rate	35.00%							

Note 1: Line 16 represents the percentage of total revenue requirements by function and is calculated by dividing the amounts from Columns (c) through (i) by Column (b).

Note 2: Bad Debt and Gross Receipt expense is taken from Exhibit RRT1.1, Schedule 1, Lines 8 and 10 and is allocated to function based on the relative amounts of Line 15 less Line 12 by function.

Destinations:

Line 19 goes to Tab CLS1-1, Lines 1-10, Column (b)

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Individual Responsible: Charles Rea

Functional Results

Line	Description	Customer Accounts	Transportation Administration	Gas Supply (Non PGA)	Variance	Source
	(a)	(j)	(k)	(l)	(m)	
1	Total Operating Revenues	\$ 3,168,534	\$ 117,710	\$ 14,728,200	\$ -	Tab FUN-3, Line 159
	Total Operating Expenses					
2	O&M Expense	\$ 2,952,095	\$ 109,234	\$ 14,712,609	\$ -	Tab FUN-3, Line 132
3	Income Taxes	\$ (4,743)	\$ 672	\$ (6,183)	\$ -	Tab FUN-3, Line 174
4	Other Expense	\$ 217,282	\$ 5,985	\$ 32,286	\$ -	Tab FUN-3, Line 147
5		\$ 3,164,634	\$ 115,891	\$ 14,738,711	\$ -	Sum of Lines 2-4
6	<b>Net Operating Income</b>	<b>\$ 3,900</b>	<b>\$ 1,819</b>	<b>\$ (10,512)</b>	<b>\$ -</b>	Line 1 - Line 5
7	Total Rate Base	\$ 73,260	\$ 34,170	\$ (197,447)	\$ -	Tab FUN-3, Line 57
8	<b>Return on Rate Base</b>	<b>5.324%</b>	<b>5.324%</b>	<b>5.324%</b>		Line 6 / Line 7
	Retail Revenue Requirements					
9	Total Expenses	\$ 3,164,634	\$ 115,891	\$ 14,738,711	\$ -	Line 5
10	Net Operating Income	\$ 3,900	\$ 1,819	\$ (10,512)	\$ -	Line 6
11	Other Operating Revenues	\$ (71,343)	\$ (39,215)	\$ (14,471,331)	\$ -	Tab FUN-3, Line 158 multiplied by -1
12	<b>Total Retail Revenue Requirement</b>	<b>\$ 3,097,192</b>	<b>\$ 78,495</b>	<b>\$ 256,869</b>	<b>\$ -</b>	Sum of Lines 9-11
13	<b>Desired Return on Rate Base</b>	<b>7.545%</b>	<b>7.545%</b>	<b>7.545%</b>		Exhibit RRT 1.1, Schedule 1, Line 2
14	Total Desired Operating Income	\$ 5,527	\$ 2,578	\$ (14,897)	\$ -	Line 7 multiplied by Line 13
15	<b>Desired Total Revenue Requirement</b>	<b>\$ 3,099,695</b>	<b>\$ 79,663</b>	<b>\$ 250,121</b>	<b>\$ -</b>	Line 12 + ((Line 14 - Line 10) / (1 - Line 21, Column (b)))
16	<b>Percentage of Total</b>	<b>0.1055</b>	<b>0.0027</b>	<b>0.0085</b>		see note 1
17	<b>Uncollectibles + Gross Receipts</b>	\$ 11	\$ 5	\$ (31)	\$ -	see note 2
18	<b>Total Desired Revenue</b>	<b>\$ 3,099,707</b>	<b>\$ 79,668</b>	<b>\$ 250,091</b>	<b>\$ -</b>	Line 15 + Line 17 + Line 18
19	<b>Revenue Excess/(Deficiency)</b>	<b>\$ (2,515)</b>	<b>\$ (1,173)</b>	<b>\$ 6,778</b>	<b>\$ (0)</b>	Line 12 - Line 19
20	Federal Tax Rate					