

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
Test Year Financials with Pro Formas
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Test Year Data

MJA Sch. 3

Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Acquisition Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)
Gross Plant						
Manufactured Gas Plant						
1	304	Land and Land Rights	\$ -	\$ -	\$ -	\$ -
2	305	Structures and Improvements	\$ -	\$ -	\$ -	\$ -
3	306	Boilers	\$ -	\$ -	\$ -	\$ -
4	307	Other Power Equipment	\$ -	\$ -	\$ -	\$ -
5	311	Hydro Plant	\$ -	\$ -	\$ -	\$ -
6	320	Other Plant	\$ -	\$ -	\$ -	\$ -
7		Total Production Plant	\$ -	\$ -	\$ -	\$ -
Storage Plant						
8	360	Land and Land Rights	\$ 24,567	\$ -	\$ 24,567	\$ -
9	361	Structures and Improvements	\$ 600,968	\$ -	\$ 600,968	\$ -
10	362	Gas Holders	\$ 1,206,966	\$ -	\$ 1,206,966	\$ -
11	363	Purification Equipment	\$ 242,419	\$ -	\$ 242,419	\$ -
12	363.1	Liquifaction Equipment	\$ 566,325	\$ -	\$ 566,325	\$ -
13	363.2	Vaporizing Equipment	\$ 246,344	\$ -	\$ 246,344	\$ -
14	363.3	Compression Equipment	\$ 91,370	\$ -	\$ 91,370	\$ -
15	363.4	Measuring and Regulating Equipment	\$ -	\$ -	\$ -	\$ -
16	363.5	Other Equipment	\$ 1,636,038	\$ -	\$ 1,636,038	\$ -
17		Total Other Storage Plant	\$ 4,614,996	\$ -	\$ 4,614,996	\$ -
Distribution Plant						
18	374	Land and Land Rights	\$ 350,187	\$ -	\$ 350,187	\$ -
19	375	Structures and Station Equipment	\$ 18,850	\$ -	\$ 18,850	\$ -
20	376	Mains	\$ 64,648,617	\$ 8,246,121	\$ 72,894,739	\$ -
21	377	Compressor Station Equipment	\$ -	\$ -	\$ -	\$ -
22	378	District Regulator Stations	\$ 1,694,276	\$ -	\$ 1,694,276	\$ -
23	379	Town Border Stations	\$ 2,356,754	\$ 221,250	\$ 2,578,004	\$ -
24	380	Services	\$ 44,745,813	\$ 760,978	\$ 45,506,791	\$ -
25	381	Meters	\$ 18,337,599	\$ 156,309	\$ 18,493,908	\$ -
26	382	Meter Installations	\$ -	\$ -	\$ -	\$ -
27	383	House Regulators	\$ 3,232,504	\$ -	\$ 3,232,504	\$ -
28	384	House Regulator Installations	\$ -	\$ -	\$ -	\$ -
29	385	Industrial Meas. & Reg Station Equipment	\$ 329,880	\$ -	\$ 329,880	\$ -
30		Total Distribution Plant	\$ 135,714,480	\$ 9,384,658	\$ 145,099,138	\$ -

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Docket No. NG14-XXX

Individual Responsible: Charles Rea

Test Year Data

MJA Sch. 4 MJA Sch. 5 MJA Sch. 6 MJA Sch. 7 RRT Sch. 4

Line	Acct	Description	Cast Iron Replacement	Sales Growth (Plant)	Projects in Svc Test Year	Projects in Svc by 12/31/15	Interest Synchronization
	(a)	(b) (c) (d)	(i)	(l)	(m)	(n)	(o)

Gross Plant

Manufactured Gas Plant							
1	304	Land and Land Rights					
2	305	Structures and Improvements					
3	306	Boilers					
4	307	Other Power Equipment					
5	311	Hydro Plant					
6	320	Other Plant					
7		Total Production Plant	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Plant							
8	360	Land and Land Rights					
9	361	Structures and Improvements					
10	362	Gas Holders					
11	363	Purification Equipment					
12	363.1	Liquifaction Equipment					
13	363.2	Vaporizing Equipment					
14	363.3	Compression Equipment					
15	363.4	Measuring and Regulating Equipment					
16	363.5	Other Equipment					
17		Total Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant							
18	374	Land and Land Rights					
19	375	Structures and Station Equipment					
20	376	Mains	6,487,980	566,771	614,486	576,884	
21	377	Compressor Station Equipment					
22	378	District Regulator Stations					
23	379	Town Border Stations				\$ 221,250	
24	380	Services	\$ 106,817	\$ 654,161			
25	381	Meters		\$ 156,309			
26	382	Meter Installations					
27	383	House Regulators					
28	384	House Regulator Installations					
29	385	Industrial Meas. & Reg Station Equipment					
30		Total Distribution Plant	\$ 6,594,797	\$ 1,377,241	\$ 614,486	\$ 798,134	\$ -

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Individual Responsible: Charles Rea

RRT Sch. 5 RRT Sch. 6 RRT Sch. 7 RRT Sch. 8
 MJA Sch. 4-7 RRT Sch. 9

Line	Acct	Description	Payroll Adjustment	Weather Normalization	Retirement Plan Costs	Depreciation on Rate Base Items	Sales Growth (Revenue)
(a)	(b) (c) (d)		(p)	(q)	(r)	(s)	(t)

Gross Plant

Manufactured Gas Plant							
1	304	Land and Land Rights					
2	305	Structures and Improvements					
3	306	Boilers					
4	307	Other Power Equipment					
5	311	Hydro Plant					
6	320	Other Plant					
7 Total Production Plant			\$ -	\$ -	\$ -	\$ -	\$ -
Storage Plant							
8	360	Land and Land Rights					
9	361	Structures and Improvements					
10	362	Gas Holders					
11	363	Purification Equipment					
12	363.1	Liquifaction Equipment					
13	363.2	Vaporizing Equipment					
14	363.3	Compression Equipment					
15	363.4	Measuring and Regulating Equipment					
16	363.5	Other Equipment					
17 Total Other Storage Plant			\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant							
18	374	Land and Land Rights					
19	375	Structures and Station Equipment					
20	376	Mains					
21	377	Compressor Station Equipment					
22	378	District Regulator Stations					
23	379	Town Border Stations					
24	380	Services					
25	381	Meters					
26	382	Meter Installations					
27	383	House Regulators					
28	384	House Regulator Installations					
29	385	Industrial Meas. & Reg Station Equipment					
30 Total Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -

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Individual Responsible: Charles Rea

RRT Sch. 10 RRT Sch. 11 RRT Sch. 12 RRT Sch. 13 RRT Sch. 14

Line	Acct	Description	Acquisition Adjustment	Rate Case Expense	Late Payment Charges	LTIP Costs	Energy Efficiency
	(a)	(b) (c) (d)	(u)	(v)	(w)	(x)	(y)
Gross Plant							
Manufactured Gas Plant							
1	304	Land and Land Rights					
2	305	Structures and Improvements					
3	306	Boilers					
4	307	Other Power Equipment					
5	311	Hydro Plant					
6	320	Other Plant					
7		Total Production Plant	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Plant							
8	360	Land and Land Rights					
9	361	Structures and Improvements					
10	362	Gas Holders					
11	363	Purification Equipment					
12	363.1	Liquifaction Equipment					
13	363.2	Vaporizing Equipment					
14	363.3	Compression Equipment					
15	363.4	Measuring and Regulating Equipment					
16	363.5	Other Equipment					
17		Total Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant							
18	374	Land and Land Rights					
19	375	Structures and Station Equipment					
20	376	Mains					
21	377	Compressor Station Equipment					
22	378	District Regulator Stations					
23	379	Town Border Stations					
24	380	Services					
25	381	Meters					
26	382	Meter Installations					
27	383	House Regulators					
28	384	House Regulator Installations					
29	385	Industrial Meas. & Reg Station Equipment					
30		Total Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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Individual Responsible: Charles Rea

RRT Sch. 15 RRT Sch. 16 RRT Sch. 17

Line	Acct	Description	PGA Costs & Revenues	Economic Development	Out of Period Tax Adjustments	Transportation Revenue Reclass	Transportation Administration Reclass
	(a)	(b) (c) (d)	(z)	(aa)	(ab)	(ac)	(ad)
Gross Plant							
Manufactured Gas Plant							
1	304	Land and Land Rights					
2	305	Structures and Improvements					
3	306	Boilers					
4	307	Other Power Equipment					
5	311	Hydro Plant					
6	320	Other Plant					
7		Total Production Plant	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Plant							
8	360	Land and Land Rights					
9	361	Structures and Improvements					
10	362	Gas Holders					
11	363	Purification Equipment					
12	363.1	Liquifaction Equipment					
13	363.2	Vaporizing Equipment					
14	363.3	Compression Equipment					
15	363.4	Measuring and Regulating Equipment					
16	363.5	Other Equipment					
17		Total Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant							
18	374	Land and Land Rights					
19	375	Structures and Station Equipment					
20	376	Mains					
21	377	Compressor Station Equipment					
22	378	District Regulator Stations					
23	379	Town Border Stations					
24	380	Services					
25	381	Meters					
26	382	Meter Installations					
27	383	House Regulators					
28	384	House Regulator Installations					
29	385	Industrial Meas. & Reg Station Equipment					
30		Total Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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MJA Sch. 3

Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Acquisition Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)
		General Plant				
31	389-398	General Plant	\$ 10,265,428	\$ -	\$ 10,265,428	
32		Total General Plant	\$ 10,265,428	\$ -	\$ 10,265,428	\$ -
		Intangible Plant				
33	301-303	Intangible Plant	\$ 11,855,070	\$ (4,459,191)	\$ 7,395,879	\$ (4,459,191)
34		Total Intangible Plant	\$ 11,855,070	\$ (4,459,191)	\$ 7,395,879	\$ (4,459,191)
35		Gross Plant in Service	\$ 162,449,975	\$ 4,925,467	\$ 167,375,442	\$ (4,459,191)

Additions to Rate Base

		Requirements for Working Capital				
36		Fuel Stocks	\$ 951,516	\$ -	\$ 951,516	
37		Total Materials and Supplies	\$ 1,092,853	\$ -	\$ 1,092,853	
38		Prepayments	\$ 140,060	\$ -	\$ 140,060	
39		Cash Working Capital	\$ (536,000)	\$ -	\$ (536,000)	
40		Advanced Tax Collections	\$ (85,000)	\$ -	\$ (85,000)	
41		Total Working Capital	\$ 1,563,429	\$ -	\$ 1,563,429	\$ -
42		Total Additions to Rate Base	\$ 1,563,429	\$ -	\$ 1,563,429	\$ -

Deductions from Rate Base

		Accumulated Provision for Deprec and Amort				
43	108-111	Production	\$ -	\$ -	\$ -	
44	108-111	Other Storage Plant	\$ (2,553,237)	\$ -	\$ (2,553,237)	
45	108-111	Distribution	\$ (48,061,056)	\$ (134,834)	\$ (48,195,891)	
46	108-111	Intangible	\$ (9,765,978)	\$ 3,808,607	\$ (5,957,371)	\$ 3,808,607
47	108-111	General	\$ (6,312,463)	\$ -	\$ (6,312,463)	
48		Total Accum Amort/Deprt	\$ (66,692,734)	\$ 3,673,773	\$ (63,018,961)	\$ 3,808,607
49	252	Customer Advances	\$ (1,010,670)	\$ -	\$ (1,010,670)	
50	282	Accum Deferred Income Taxes	\$ (20,833,868)	\$ 243,318	\$ (20,590,551)	\$ 227,705
51	235	Customer Deposits	\$ (57,640)	\$ -	\$ (57,640)	
52	144	Accum Provision for Uncollectibles	\$ (495,408)	\$ -	\$ (495,408)	
53	255	Accum Deferred Invest Tax Credit	\$ (316)	\$ -	\$ (316)	
54	228	Reserve for Inj & Damages/Misc/Pension	\$ (803,700)	\$ -	\$ (803,700)	
55		Total Other Deductions from Rate Base	\$ (23,201,602)	\$ 243,318	\$ (22,958,285)	\$ 227,705

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MJA Sch. 4 MJA Sch. 5 MJA Sch. 6 MJA Sch. 7 RRT Sch. 4

Line	Acct	Description	Cast Iron Replacement	Sales Growth (Plant)	Projects in Svc Test Year	Projects in Svc by 12/31/15	Interest Synchronization
	(a)	(b) (c) (d)	(i)	(l)	(m)	(n)	(o)
31	389-398	General Plant					
32		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
33	301-303	Intangible Plant					
34		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35		Gross Plant in Service	\$ 6,594,797	\$ 1,377,241	\$ 614,486	\$ 798,134	\$ -

Additions to Rate Base

36		Requirements for Working Capital					
37		Fuel Stocks					
38		Total Materials and Supplies					
39		Prepayments					
40		Cash Working Capital					
41		Advanced Tax Collections					
41		Total Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -
42		Total Additions to Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -

Deductions from Rate Base

43	108-111	Accumulated Provision for Deprec and Amort					
44	108-111	Production					
45	108-111	Other Storage Plant					
46	108-111	Distribution	\$ (82,604)	\$ (33,822)	\$ (8,154)	\$ (10,255)	
47	108-111	Intangible					
47	108-111	General					
48		Total Accum Amort/Deprt	\$ (82,604)	\$ (33,822)	\$ (8,154)	\$ (10,255)	\$ -
49	252	Customer Advances					
50	282	Accum Deferred Income Taxes	\$ 3,148	\$ 11,838	\$ 2,712	\$ (2,085)	
51	235	Customer Deposits					
52	144	Accum Provision for Uncollectibles					
53	255	Accum Deferred Invest Tax Credit					
54	228	Reserve for Inj & Damages/Misc/Pension					
55		Total Other Deductions from Rate Base	\$ 3,148	\$ 11,838	\$ 2,712	\$ (2,085)	\$ -

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Line	Acct	Description	RRT Sch. 5		RRT Sch. 6		RRT Sch. 7		RRT Sch. 8 MJA Sch. 4-7		RRT Sch. 9	
			Payroll Adjustment (p)	Weather Normalization (q)	Retirement Plan Costs (r)	Depreciation on Rate Base Items (s)	Sales Growth (Revenue) (t)					
31	389-398	General Plant										
32		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	301-303	Intangible Plant										
34		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35		Gross Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Additions to Rate Base

36		Requirements for Working Capital										
37		Fuel Stocks										
38		Total Materials and Supplies										
39		Prepayments										
40		Cash Working Capital										
41		Advanced Tax Collections										
41		Total Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42		Total Additions to Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Deductions from Rate Base

43	108-111	Accumulated Provision for Deprec and Amort										
44	108-111	Production										
45	108-111	Other Storage Plant										
46	108-111	Distribution										
47	108-111	Intangible										
47	108-111	General										
48		Total Accum Amort/Deprt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	252	Customer Advances										
50	282	Accum Deferred Income Taxes										
51	235	Customer Deposits										
52	144	Accum Provision for Uncollectibles										
53	255	Accum Deferred Invest Tax Credit										
54	228	Reserve for Inj & Damages/Misc/Pension										
55		Total Other Deductions from Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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RRT Sch. 10 RRT Sch. 11 RRT Sch. 12 RRT Sch. 13 RRT Sch. 14

Line	Acct	Description	Acquisition Adjustment	Rate Case Expense	Late Payment Charges	LTIP Costs	Energy Efficiency
	(a)	(b) (c) (d)	(u)	(v)	(w)	(x)	(y)
31	389-398	General Plant					
32		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
33	301-303	Intangible Plant					
34		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35		Gross Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

Additions to Rate Base

36		Requirements for Working Capital					
37		Fuel Stocks					
38		Total Materials and Supplies					
39		Prepayments					
40		Cash Working Capital					
41		Advanced Tax Collections					
41		Total Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -
42		Total Additions to Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -

Deductions from Rate Base

43	108-111	Accumulated Provision for Deprec and Amort					
44	108-111	Production					
45	108-111	Other Storage Plant					
46	108-111	Distribution					
47	108-111	Intangible					
47	108-111	General					
48		Total Accum Amort/Deprt	\$ -	\$ -	\$ -	\$ -	\$ -
49	252	Customer Advances					
50	282	Accum Deferred Income Taxes					
51	235	Customer Deposits					
52	144	Accum Provision for Uncollectibles					
53	255	Accum Deferred Invest Tax Credit					
54	228	Reserve for Inj & Damages/Misc/Pension					
55		Total Other Deductions from Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -

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RRT Sch. 15 RRT Sch. 16 RRT Sch. 17

Line	Acct	Description	PGA Costs & Revenues (z)	Economic Development (aa)	Out of Period Tax Adjustments (ab)	Transportation Revenue Reclass (ac)	Transportation Administration Reclass (ad)
	(a)	(b) (c) (d)					
31	389-398	General Plant					
32		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
33	301-303	Intangible Plant					
34		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35		Gross Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

Additions to Rate Base

36		Requirements for Working Capital					
37		Fuel Stocks					
38		Total Materials and Supplies					
39		Prepayments					
40		Cash Working Capital					
41		Advanced Tax Collections					
41		Total Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -
42		Total Additions to Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -

Deductions from Rate Base

43	108-111	Accumulated Provision for Deprec and Amort					
44	108-111	Production					
45	108-111	Other Storage Plant					
46	108-111	Distribution					
47	108-111	Intangible					
47	108-111	General					
48		Total Accum Amort/Deprt	\$ -	\$ -	\$ -	\$ -	\$ -
49	252	Customer Advances					
50	282	Accum Deferred Income Taxes					
51	235	Customer Deposits					
52	144	Accum Provision for Uncollectibles					
53	255	Accum Deferred Invest Tax Credit					
54	228	Reserve for Inj & Damages/Misc/Pension					
55		Total Other Deductions from Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -

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Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Acquisition Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)
56		Total Deductions from Rate Base	\$ (89,894,336)	\$ 3,917,090	\$ (85,977,246)	\$ 4,036,312
57		Total Rate Base	\$ 74,119,068	\$ 8,842,558	\$ 82,961,625	\$ (422,879)

O&M Expense

Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Acquisition Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)
Production Expense						
MGP Plant						
Operation						
58	710	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -
59	712	Other Power Expenses	\$ -	\$ -	\$ -	\$ -
60	714	Manufactured Gas Site Cleanup	\$ -	\$ -	\$ -	\$ -
61	717	LPG Expense	\$ -	\$ -	\$ -	\$ -
62	728	Liquified Petroleum Gas	\$ -	\$ -	\$ -	\$ -
63	735	Miscellaneous	\$ 491	\$ 10	\$ 501	\$ -
Maintenance						
64	740	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -
65	741	Structures & Improvements	\$ -	\$ -	\$ -	\$ -
66	742	Production Equipment	\$ -	\$ -	\$ -	\$ -
Other Gas Supply Expense						
67	800-807	Purchased Gas	\$ 69,522,129	\$ (56,028,766)	\$ 13,493,363	\$ -
68	808	Net Storage	\$ 977,966	\$ -	\$ 977,966	\$ -
69	812	Gas Used for Other Utility Oper	\$ -	\$ -	\$ -	\$ -
70	813	Other Expenses	\$ 216,585	\$ (51,804)	\$ 164,781	\$ -
71		Total Production Expense	\$ 70,717,171	\$ (56,080,560)	\$ 14,636,611	\$ -

Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Acquisition Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)
Other Storage Expense						
Operation						
72	840	Supervision and Engineering	\$ 65,582	\$ 927	\$ 66,509	\$ -
73	841	Labor and Expenses	\$ 53,472	\$ 470	\$ 53,942	\$ -
74	842	Rents	\$ 36,063	\$ -	\$ 36,063	\$ -
Maintenance						
75	843.1	Supervision and Engineering	\$ 2,571	\$ 1,407	\$ 3,978	\$ -
76	843.2	Structures and Improvements	\$ 12,004	\$ -	\$ 12,004	\$ -
77	843.3	Gas Holders	\$ 51,441	\$ -	\$ 51,441	\$ -
78	843.4	Purification Equipment	\$ 3,342	\$ -	\$ 3,342	\$ -
79	843.5	Liquification Equipment	\$ 10,527	\$ -	\$ 10,527	\$ -
80	843.6	Vaporizing Equipment	\$ 3,357	\$ -	\$ 3,357	\$ -
81	843.7	Compressor Equipment	\$ 14,311	\$ -	\$ 14,311	\$ -
82	843.8	Measuring and Regulating Equip	\$ 1,286	\$ -	\$ 1,286	\$ -

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Test Year Data

Individual Responsible: Charles Rea

MJA Sch. 4 MJA Sch. 5 MJA Sch. 6 MJA Sch. 7 RRT Sch. 4

Line	Acct	Description	Cast Iron Replacement	Sales Growth (Plant)	Projects in Svc Test Year	Projects in Svc by 12/31/15	Interest Synchronization
	(a)	(b) (c) (d)	(i)	(l)	(m)	(n)	(o)
56		Total Deductions from Rate Base	\$ (79,455)	\$ (21,984)	\$ (5,442)	\$ (12,340)	-
57		Total Rate Base	\$ 6,515,342	\$ 1,355,257	\$ 609,044	\$ 785,794	-

O&M Expense

Line	Acct	Description	Cast Iron Replacement	Sales Growth (Plant)	Projects in Svc Test Year	Projects in Svc by 12/31/15	Interest Synchronization
	(a)	(b) (c) (d)	(i)	(l)	(m)	(n)	(o)
Production Expense							
MGP Plant							
Operation							
58	710	Supervision and Engineering					
59	712	Other Power Expenses					
60	714	Manufactured Gas Site Cleanup					
61	717	LPG Expense					
62	728	Liquified Petroleum Gas					
63	735	Miscellaneous					
Maintenance							
64	740	Supervision and Engineering					
65	741	Structures & Improvements					
66	742	Production Equipment					
Other Gas Supply Expense							
67	800-807	Purchased Gas					
68	808	Net Storage					
69	812	Gas Used for Other Utility Oper					
70	813	Other Expenses					
71		Total Production Expense	\$ -	\$ -	\$ -	\$ -	\$ -

Other Storage Expense							
Operation							
72	840	Supervision and Engineering					
73	841	Labor and Expenses					
74	842	Rents					
Maintenance							
75	843.1	Supervision and Engineering					
76	843.2	Structures and Improvements					
77	843.3	Gas Holders					
78	843.4	Purification Equipment					
79	843.5	Liquification Equipment					
80	843.6	Vaporizing Equipment					
81	843.7	Compressor Equipment					
82	843.8	Measuring and Regulating Equip					

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 STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
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Individual Responsible: Charles Rea

Test Year Data

Line	Acct	Description	RRT Sch. 5		RRT Sch. 6		RRT Sch. 7		RRT Sch. 8 MJA Sch. 4-7		RRT Sch. 9	
			Payroll Adjustment	Weather Normalization	Retirement Plan Costs	Depreciation on Rate Base Items	Sales Growth (Revenue)					
(a)	(b)	(c) (d)	(p)	(q)	(r)	(s)	(t)					
56		Total Deductions from Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -					
57		Total Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -					

O&M Expense

Line	Acct	Description	Payroll Adjustment	Weather Normalization	Retirement Plan Costs	Depreciation on Rate Base Items	Sales Growth (Revenue)
(a)	(b)	(c) (d)	(p)	(q)	(r)	(s)	(t)
		Production Expense					
		MGP Plant					
		Operation					
58	710	Supervision and Engineering					
59	712	Other Power Expenses					
60	714	Manufactured Gas Site Cleanup					
61	717	LPG Expense					
62	728	Liquified Petroleum Gas					
63	735	Miscellaneous	\$ 10				
		Maintenance					
64	740	Supervision and Engineering					
65	741	Structures & Improvements					
66	742	Production Equipment					
		Other Gas Supply Expense					
67	800-807	Purchased Gas					
68	808	Net Storage					
69	812	Gas Used for Other Utility Oper					
70	813	Other Expenses	\$ 3,968				
71		Total Production Expense	\$ 3,978	\$ -	\$ -	\$ -	\$ -

		Other Storage Expense					
		Operation					
72	840	Supervision and Engineering	\$ 927				
73	841	Labor and Expenses	\$ 470				
74	842	Rents					
		Maintenance					
75	843.1	Supervision and Engineering	\$ 1,407				
76	843.2	Structures and Improvements					
77	843.3	Gas Holders					
78	843.4	Purification Equipment					
79	843.5	Liquification Equipment					
80	843.6	Vaporizing Equipment					
81	843.7	Compressor Equipment					
82	843.8	Measuring and Regulating Equip					

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STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
Test Year Financials with Pro Formas
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
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Individual Responsible: Charles Rea

Test Year Data

RRT Sch. 10 RRT Sch. 11 RRT Sch. 12 RRT Sch. 13 RRT Sch. 14

Line	Acct	Description	Acquisition Adjustment	Rate Case Expense	Late Payment Charges	LTIP Costs	Energy Efficiency
	(a)	(b) (c) (d)	(u)	(v)	(w)	(x)	(y)
56		Total Deductions from Rate Base	\$ -	\$ -	\$ -	\$ -	-
57		Total Rate Base	\$ -	\$ -	\$ -	\$ -	-

O&M Expense

Production Expense							
MGP Plant							
Operation							
58	710	Supervision and Engineering					
59	712	Other Power Expenses					
60	714	Manufactured Gas Site Cleanup					
61	717	LPG Expense					
62	728	Liquified Petroleum Gas					
63	735	Miscellaneous					
Maintenance							
64	740	Supervision and Engineering					
65	741	Structures & Improvements					
66	742	Production Equipment					
Other Gas Supply Expense							
67	800-807	Purchased Gas					
68	808	Net Storage					
69	812	Gas Used for Other Utility Oper					
70	813	Other Expenses					
71		Total Production Expense	\$ -	\$ -	\$ -	\$ -	-

Other Storage Expense							
Operation							
72	840	Supervision and Engineering					
73	841	Labor and Expenses					
74	842	Rents					
Maintenance							
75	843.1	Supervision and Engineering					
76	843.2	Structures and Improvements					
77	843.3	Gas Holders					
78	843.4	Purification Equipment					
79	843.5	Liquification Equipment					
80	843.6	Vaporizing Equipment					
81	843.7	Compressor Equipment					
82	843.8	Measuring and Regulating Equip					

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Individual Responsible: Charles Rea

Test Year Data

RRT Sch. 15 RRT Sch. 16 RRT Sch. 17

Line	Acct	Description	PGA Costs & Revenues (z)	Economic Development (aa)	Out of Period Tax Adjustments (ab)	Transportation Revenue Reclass (ac)	Transportation Administration Reclass (ad)
	(a)	(b) (c) (d)					
56		Total Deductions from Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -
57		Total Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -

O&M Expense

Line	Acct	Description	PGA Costs & Revenues (z)	Economic Development (aa)	Out of Period Tax Adjustments (ab)	Transportation Revenue Reclass (ac)	Transportation Administration Reclass (ad)
	(a)	(b) (c) (d)					
Production Expense							
MGP Plant							
Operation							
58	710	Supervision and Engineering					
59	712	Other Power Expenses					
60	714	Manufactured Gas Site Cleanup					
61	717	LPG Expense					
62	728	Liquified Petroleum Gas					
63	735	Miscellaneous					
Maintenance							
64	740	Supervision and Engineering					
65	741	Structures & Improvements					
66	742	Production Equipment					
Other Gas Supply Expense							
67	800-807	Purchased Gas	\$ (56,028,766)				
68	808	Net Storage					
69	812	Gas Used for Other Utility Oper					
70	813	Other Expenses					\$ (55,772)
71		Total Production Expense	\$ (56,028,766)	\$ -	\$ -	\$ -	\$ (55,772)

Line	Acct	Description	PGA Costs & Revenues (z)	Economic Development (aa)	Out of Period Tax Adjustments (ab)	Transportation Revenue Reclass (ac)	Transportation Administration Reclass (ad)
	(a)	(b) (c) (d)					
Other Storage Expense							
Operation							
72	840	Supervision and Engineering					
73	841	Labor and Expenses					
74	842	Rents					
Maintenance							
75	843.1	Supervision and Engineering					
76	843.2	Structures and Improvements					
77	843.3	Gas Holders					
78	843.4	Purification Equipment					
79	843.5	Liquification Equipment					
80	843.6	Vaporizing Equipment					
81	843.7	Compressor Equipment					
82	843.8	Measuring and Regulating Equip					

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Test Year Data

Individual Responsible: Charles Rea

MJA Sch. 3

Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Acquisition Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)
83	843.9	Other Equipment	\$ 37,218	\$ -	\$ 37,218	
84		Total Other Storage Expense	\$ 291,174	\$ 2,804	\$ 293,978	\$ -
Distribution Expense						
Operation						
85	870	Supervision and Engineering	\$ 1,191,565	\$ 20,074	\$ 1,211,639	
86	871	Load Dispatching	\$ 171,011	\$ (31,113)	\$ 139,898	
87	874	Mains and Services	\$ 1,191,446	\$ 7,449	\$ 1,198,895	
88	875	Meas & Reg Sta Equipment - Gen.	\$ 77,034	\$ 1,370	\$ 78,404	
89	876	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	
90	877	Meas & Reg Sta Equipment - CG	\$ 63,661	\$ 536	\$ 64,197	
91	878	Meters and House Regulators	\$ 660,986	\$ 8,205	\$ 669,191	
92	879	Customer Installation Expenses	\$ 586,590	\$ 10,590	\$ 597,180	
93	880	Other Expenses	\$ 1,593,125	\$ 20,564	\$ 1,613,689	
94	881	Rents	\$ 3,245	\$ -	\$ 3,245	
Maintenance						
95	885	Supervision and Engineering	\$ -	\$ -	\$ -	
96	886	Structures & Improvements	\$ -	\$ -	\$ -	
97	887	Mains	\$ 1,188,475	\$ 7,509	\$ 1,195,984	
98	889	Meas & Reg Sta Equipment - Gen.	\$ 243,164	\$ 974	\$ 244,138	
99	890	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	
100	891	Meas & Reg Sta Equipment - CG	\$ 54,885	\$ 683	\$ 55,568	
101	892	Services	\$ 512,793	\$ 3,977	\$ 516,770	
102	893	Meters and House Regulators	\$ 131,065	\$ 1,237	\$ 132,302	
103	894	Other Equipment	\$ -	\$ -	\$ -	
104		Total Distribution Expense	\$ 7,669,045	\$ 52,055	\$ 7,721,100	\$ -
Customer Accounting Expense						
105	901	Supervision	\$ 213,864	\$ 4,104	\$ 217,968	
106	902	Meter Reading	\$ 721,186	\$ 12,364	\$ 733,550	
107	903	Records and Collection (Cust Serv)	\$ 1,746,518	\$ 26,886	\$ 1,773,404	
108	904	Uncollectible Accounts	\$ 309,837	\$ 5	\$ 309,842	
109	905	Miscellaneous Expense	\$ 12,630	\$ 98	\$ 12,728	
110	---	Transportation Administration	\$ -	\$ 90,142	\$ 90,142	
111		Total Customer Accounting Expense	\$ 3,004,035	\$ 133,599	\$ 3,137,634	\$ -
Customer Service and Information Expense						
112	908	Customer Assistance Expense	\$ 1,457,467	\$ (1,457,375)	\$ 92	
113	909	Information / Inst Advertising	\$ 13,144	\$ 82	\$ 13,226	
114	910	Miscellaneous Expense	\$ 36,407	\$ -	\$ 36,407	

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STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
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Test Year Data

Individual Responsible: Charles Rea

MJA Sch. 4 MJA Sch. 5 MJA Sch. 6 MJA Sch. 7 RRT Sch. 4

Line	Acct	Description	Cast Iron Replacement	Sales Growth (Plant)	Projects in Svc Test Year	Projects in Svc by 12/31/15	Interest Synchronization
	(a)	(b) (c) (d)	(i)	(l)	(m)	(n)	(o)
83	843.9	Other Equipment					
84		Total Other Storage Expense	\$ -	\$ -	\$ -	\$ -	\$ -
		Distribution Expense					
		Operation					
85	870	Supervision and Engineering					
86	871	Load Dispatching					
87	874	Mains and Services					
88	875	Meas & Reg Sta Equipment - Gen.					
89	876	Meas & Reg Sta Equipment - Ind					
90	877	Meas & Reg Sta Equipment - CG					
91	878	Meters and House Regulators					
92	879	Customer Installation Expenses					
93	880	Other Expenses					
94	881	Rents					
		Maintenance					
95	885	Supervision and Engineering					
96	886	Structures & Improvements					
97	887	Mains					
98	889	Meas & Reg Sta Equipment - Gen.					
99	890	Meas & Reg Sta Equipment - Ind					
100	891	Meas & Reg Sta Equipment - CG					
101	892	Services					
102	893	Meters and House Regulators					
103	894	Other Equipment					
104		Total Distribution Expense	\$ -	\$ -	\$ -	\$ -	\$ -
		Customer Accounting Expense					
105	901	Supervision					
106	902	Meter Reading					
107	903	Records and Collection (Cust Serv)					
108	904	Uncollectible Accounts					
109	905	Miscellaneous Expense					
110	---	Transportation Administration					
111		Total Customer Accounting Expense	\$ -	\$ -	\$ -	\$ -	\$ -
		Customer Service and Information Expense					
112	908	Customer Assistance Expense					
113	909	Information / Inst Advertising					
114	910	Miscellaneous Expense					

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Individual Responsible: Charles Rea

Line	Acct	Description	RRT Sch. 5		RRT Sch. 6		RRT Sch. 7		RRT Sch. 8 MJA Sch. 4-7		RRT Sch. 9		
			Payroll Adjustment	Weather Normalization	Retirement Plan Costs	Depreciation on Rate Base Items	Sales Growth (Revenue)	(p)	(q)	(r)	(s)	(t)	
(a)	(b)	(c)	(d)										
83	843.9	Other Equipment											
84		Total Other Storage Expense		\$	2,804	\$	-	\$	-	\$	-	\$	-
Distribution Expense													
Operation													
85	870	Supervision and Engineering		\$	20,074								
86	871	Load Dispatching		\$	3,256								
87	874	Mains and Services		\$	7,449								
88	875	Meas & Reg Sta Equipment - Gen.		\$	1,370								
89	876	Meas & Reg Sta Equipment - Ind											
90	877	Meas & Reg Sta Equipment - CG		\$	536								
91	878	Meters and House Regulators		\$	8,205								
92	879	Customer Installation Expenses		\$	10,590								
93	880	Other Expenses		\$	20,564								
94	881	Rents											
Maintenance													
95	885	Supervision and Engineering											
96	886	Structures & Improvements											
97	887	Mains		\$	7,509								
98	889	Meas & Reg Sta Equipment - Gen.		\$	974								
99	890	Meas & Reg Sta Equipment - Ind											
100	891	Meas & Reg Sta Equipment - CG		\$	683								
101	892	Services		\$	3,977								
102	893	Meters and House Regulators		\$	1,237								
103	894	Other Equipment											
104		Total Distribution Expense		\$	86,424	\$	-	\$	-	\$	-	\$	-
Customer Accounting Expense													
105	901	Supervision		\$	4,104								
106	902	Meter Reading		\$	12,364								
107	903	Records and Collection (Cust Serv)		\$	26,886								
108	904	Uncollectible Accounts		\$	5								
109	905	Miscellaneous Expense		\$	98								
110	---	Transportation Administration											
111		Total Customer Accounting Expense		\$	43,457	\$	-	\$	-	\$	-	\$	-
Customer Service and Information Expense													
112	908	Customer Assistance Expense		\$	2								
113	909	Information / Inst Advertising		\$	82								
114	910	Miscellaneous Expense											

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Individual Responsible: Charles Rea

RRT Sch. 10 RRT Sch. 11 RRT Sch. 12 RRT Sch. 13 RRT Sch. 14

Line	Acct	Description	Acquisition Adjustment	Rate Case Expense	Late Payment Charges	LTIP Costs	Energy Efficiency
	(a)	(b) (c) (d)	(u)	(v)	(w)	(x)	(y)
83	843.9	Other Equipment					
84		Total Other Storage Expense	\$ -	\$ -	\$ -	\$ -	\$ -
		Distribution Expense					
		Operation					
85	870	Supervision and Engineering					
86	871	Load Dispatching					
87	874	Mains and Services					
88	875	Meas & Reg Sta Equipment - Gen.					
89	876	Meas & Reg Sta Equipment - Ind					
90	877	Meas & Reg Sta Equipment - CG					
91	878	Meters and House Regulators					
92	879	Customer Installation Expenses					
93	880	Other Expenses					
94	881	Rents					
		Maintenance					
95	885	Supervision and Engineering					
96	886	Structures & Improvements					
97	887	Mains					
98	889	Meas & Reg Sta Equipment - Gen.					
99	890	Meas & Reg Sta Equipment - Ind					
100	891	Meas & Reg Sta Equipment - CG					
101	892	Services					
102	893	Meters and House Regulators					
103	894	Other Equipment					
104		Total Distribution Expense	\$ -	\$ -	\$ -	\$ -	\$ -
		Customer Accounting Expense					
105	901	Supervision					
106	902	Meter Reading					
107	903	Records and Collection (Cust Serv)					
108	904	Uncollectible Accounts					
109	905	Miscellaneous Expense					
110	---	Transportation Administration					
111		Total Customer Accounting Expense	\$ -	\$ -	\$ -	\$ -	\$ -
		Customer Service and Information Expense					
112	908	Customer Assistance Expense				\$ (1,457,377)	
113	909	Information / Inst Advertising					
114	910	Miscellaneous Expense					

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Individual Responsible: Charles Rea

RRT Sch. 15 RRT Sch. 16 RRT Sch. 17

Line	Acct	Description	PGA Costs & Revenues (z)	Economic Development (aa)	Out of Period Tax Adjustments (ab)	Transportation Revenue Reclass (ac)	Transportation Administration Reclass (ad)
	(a)	(b) (c) (d)					
83	843.9	Other Equipment					
84		Total Other Storage Expense	\$ -	\$ -	\$ -	\$ -	\$ -
		Distribution Expense					
		Operation					
85	870	Supervision and Engineering					
86	871	Load Dispatching				\$	(34,369)
87	874	Mains and Services					
88	875	Meas & Reg Sta Equipment - Gen.					
89	876	Meas & Reg Sta Equipment - Ind					
90	877	Meas & Reg Sta Equipment - CG					
91	878	Meters and House Regulators					
92	879	Customer Installation Expenses					
93	880	Other Expenses					
94	881	Rents					
		Maintenance					
95	885	Supervision and Engineering					
96	886	Structures & Improvements					
97	887	Mains					
98	889	Meas & Reg Sta Equipment - Gen.					
99	890	Meas & Reg Sta Equipment - Ind					
100	891	Meas & Reg Sta Equipment - CG					
101	892	Services					
102	893	Meters and House Regulators					
103	894	Other Equipment					
104		Total Distribution Expense	\$ -	\$ -	\$ -	\$ -	\$ (34,369)
		Customer Accounting Expense					
105	901	Supervision					
106	902	Meter Reading					
107	903	Records and Collection (Cust Serv)					
108	904	Uncollectible Accounts					
109	905	Miscellaneous Expense					
110	---	Transportation Administration				\$	90,142
111		Total Customer Accounting Expense	\$ -	\$ -	\$ -	\$ -	\$ 90,142
		Customer Service and Information Expense					
112	908	Customer Assistance Expense					
113	909	Information / Inst Advertising					
114	910	Miscellaneous Expense					

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Individual Responsible: Charles Rea

MJA Sch. 3

Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Acquisition Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)
115		Total Customer Service and Information Expense	\$ 1,507,018	\$ (1,457,293)	\$ 49,725	\$ -
		Sales Expense				
116	912	Demo/Selling Expense	\$ 199,975	\$ (49,128)	\$ 150,847	
117	916	Miscellaneous Expense	\$ 12,908	\$ 32	\$ 12,940	
118		Total Sales Expense	\$ 212,883	\$ (49,096)	\$ 163,787	\$ -
		Administration and General Expense				
		Operation				
119	920	Admin and General Salaries	\$ 552,124	\$ 11,252	\$ 563,376	
120	921	Office Supplies and Expense	\$ 330,908	\$ -	\$ 330,908	
121	922	Admin Exp Transfer	\$ (46,037)	\$ (653)	\$ (46,690)	
122	923	Outside Services	\$ 102,842	\$ -	\$ 102,842	
123	924	Property Insurance	\$ 18,817	\$ 229	\$ 19,046	
124	925	Injuries and Damages	\$ 179,437	\$ 1,287	\$ 180,724	
125	926	Pensions and Benefits	\$ 1,575,012	\$ (212,210)	\$ 1,362,802	
126	928	Regulatory Commission Expense	\$ 134,200	\$ 69,801	\$ 204,001	
127	929	Duplicate Charges Credit	\$ (16,078)	\$ -	\$ (16,078)	
128	930	Miscellaneous General Expense	\$ 48,286	\$ 99	\$ 48,385	
129	931	Rents	\$ (72,967)	\$ -	\$ (72,967)	
		Maintenance				
130	935	Total A&G Maintenance	\$ 5,055	\$ 10	\$ 5,065	
131		Total Administration and General Expense	\$ 2,811,599	\$ (130,185)	\$ 2,681,414	\$ -
132		Total Operating Expense	\$ 83,941,431	\$ (57,544,474)	\$ 26,396,957	\$ -
133		Total Maintenance Expense	\$ 2,271,494	\$ 15,797	\$ 2,287,291	\$ -
134		Total O&M Expense	\$ 86,212,925	\$ (57,528,677)	\$ 28,684,248	\$ -
		Other Expense				
		Depreciation and Amortization Expense				
135	403-404	Intangible	\$ 102,931	\$ -	\$ 102,931	
136	403-404	Production and Manufactured Gas	\$ -	\$ -	\$ -	
137	403-404	Other Storage Plant	\$ 79,149	\$ -	\$ 79,149	
138	403-404	Distribution	\$ 3,769,320	\$ 230,512	\$ 3,999,832	
139	403-404	General	\$ 384,440	\$ -	\$ 384,440	
140	403-404	Other	\$ -	\$ -	\$ -	
141	406	Acquisition Adjustment	\$ 383,256	\$ (191,628)	\$ 191,628	

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Individual Responsible: Charles Rea

Test Year Data

MJA Sch. 4 MJA Sch. 5 MJA Sch. 6 MJA Sch. 7 RRT Sch. 4

Line	Acct	Description	Cast Iron Replacement	Sales Growth (Plant)	Projects in Svc Test Year	Projects in Svc by 12/31/15	Interest Synchronization
	(a)	(b) (c) (d)	(i)	(l)	(m)	(n)	(o)
115		Total Customer Service and Information Expense	\$ -	\$ -	\$ -	\$ -	\$ -
		Sales Expense					
116	912	Demo/Selling Expense					
117	916	Miscellaneous Expense					
118		Total Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -
		Administration and General Expense					
		Operation					
119	920	Admin and General Salaries					
120	921	Office Supplies and Expense					
121	922	Admin Exp Transfer					
122	923	Outside Services					
123	924	Property Insurance					
124	925	Injuries and Damages					
125	926	Pensions and Benefits					
126	928	Regulatory Commission Expense					
127	929	Duplicate Charges Credit					
128	930	Miscellaneous General Expense					
129	931	Rents					
		Maintenance					
130	935	Total A&G Maintenance					
131		Total Administration and General Expense	\$ -	\$ -	\$ -	\$ -	\$ -
132		Total Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -
133		Total Maintenance Expense	\$ -	\$ -	\$ -	\$ -	\$ -
134		Total O&M Expense	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Expense					
		Depreciation and Amortization Expense					
135	403-404	Intangible					
136	403-404	Production and Manufactured Gas					
137	403-404	Other Storage Plant					
138	403-404	Distribution					
139	403-404	General					
140	403-404	Other					
141	406	Acquisition Adjustment					

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STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
Test Year Financials with Pro Formas
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Test Year Data

Line	Acct	Description	RRT Sch. 5		RRT Sch. 6		RRT Sch. 7		RRT Sch. 8 MJA Sch. 4-7		RRT Sch. 9	
			Payroll Adjustment	Weather Normalization	Retirement Plan Costs	Depreciation on Rate Base Items	Sales Growth (Revenue)					
	(a)	(b) (c) (d)	(p)	(q)	(r)	(s)	(t)					
115		Total Customer Service and Information Expense	\$ 84	\$ -	\$ -	\$ -	\$ -					
		Sales Expense										
116	912	Demo/Selling Expense	\$ 2,639									
117	916	Miscellaneous Expense	\$ 32									
118		Total Sales Expense	\$ 2,671	\$ -	\$ -	\$ -	\$ -					
		Administration and General Expense										
		Operation										
119	920	Admin and General Salaries	\$ 11,252									
120	921	Office Supplies and Expense										
121	922	Admin Exp Transfer	\$ (653)									
122	923	Outside Services										
123	924	Property Insurance	\$ 229									
124	925	Injuries and Damages	\$ 1,287									
125	926	Pensions and Benefits	\$ 2,620		\$ (110,586)							
126	928	Regulatory Commission Expense	\$ 1									
127	929	Duplicate Charges Credit										
128	930	Miscellaneous General Expense	\$ 99									
129	931	Rents										
		Maintenance										
130	935	Total A&G Maintenance	\$ 10									
131		Total Administration and General Expense	\$ 14,845	\$ -	\$ (110,586)	\$ -	\$ -					
132		Total Operating Expense	\$ 138,466	\$ -	\$ (110,586)	\$ -	\$ -					
133		Total Maintenance Expense	\$ 15,797	\$ -	\$ -	\$ -	\$ -					
134		Total O&M Expense	\$ 154,263	\$ -	\$ (110,586)	\$ -	\$ -					
		Other Expense										
		Depreciation and Amortization Expense										
135	403-404	Intangible										
136	403-404	Production and Manufactured Gas										
137	403-404	Other Storage Plant										
138	403-404	Distribution			\$ 230,512							
139	403-404	General										
140	403-404	Other										
141	406	Acquisition Adjustment										

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STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
Test Year Financials with Pro Formas
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Test Year Data

RRT Sch. 10 RRT Sch. 11 RRT Sch. 12 RRT Sch. 13 RRT Sch. 14

Line	Acct	Description	Acquisition Adjustment		Rate Case Expense		Late Payment Charges	LTIP Costs	Energy Efficiency
			(b)	(c) (d)	(u)	(v)	(w)	(x)	(y)
115		Total Customer Service and Information Expense	\$	-	\$	-	\$	-	\$ (1,457,377)
		Sales Expense							
116	912	Demo/Selling Expense							
117	916	Miscellaneous Expense							
118		Total Sales Expense	\$	-	\$	-	\$	-	\$ -
		Administration and General Expense							
		Operation							
119	920	Admin and General Salaries							
120	921	Office Supplies and Expense							
121	922	Admin Exp Transfer							
122	923	Outside Services							
123	924	Property Insurance							
124	925	Injuries and Damages							
125	926	Pensions and Benefits					\$	(104,244)	
126	928	Regulatory Commission Expense			\$	69,800			
127	929	Duplicate Charges Credit							
128	930	Miscellaneous General Expense							
129	931	Rents							
		Maintenance							
130	935	Total A&G Maintenance							
131		Total Administration and General Expense	\$	-	\$	69,800	\$	(104,244)	\$ -
132		Total Operating Expense	\$	-	\$	69,800	\$	(104,244)	\$ (1,457,377)
133		Total Maintenance Expense	\$	-	\$	-	\$	-	\$ -
134		Total O&M Expense	\$	-	\$	69,800	\$	(104,244)	\$ (1,457,377)
		Other Expense							
		Depreciation and Amortization Expense							
135	403-404	Intangible							
136	403-404	Production and Manufactured Gas							
137	403-404	Other Storage Plant							
138	403-404	Distribution							
139	403-404	General							
140	403-404	Other							
141	406	Acquisition Adjustment	\$	(191,628)					

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Individual Responsible: Charles Rea

RRT Sch. 15 RRT Sch. 16 RRT Sch. 17

Line	Acct	Description	PGA Costs & Revenues (z)	Economic Development (aa)	Out of Period Tax Adjustments (ab)	Transportation Revenue Reclass (ac)	Transportation Administration Reclass (ad)
(a)	(b)	(c) (d)					
115		Total Customer Service and Information Expense	\$ -	\$ -	\$ -	\$ -	\$ -
		Sales Expense					
116	912	Demo/Selling Expense		\$ (51,767)			
117	916	Miscellaneous Expense					
118		Total Sales Expense	\$ -	\$ (51,767)	\$ -	\$ -	\$ -
		Administration and General Expense					
		Operation					
119	920	Admin and General Salaries					
120	921	Office Supplies and Expense					
121	922	Admin Exp Transfer					
122	923	Outside Services					
123	924	Property Insurance					
124	925	Injuries and Damages					
125	926	Pensions and Benefits					
126	928	Regulatory Commission Expense					
127	929	Duplicate Charges Credit					
128	930	Miscellaneous General Expense					
129	931	Rents					
		Maintenance					
130	935	Total A&G Maintenance					
131		Total Administration and General Expense	\$ -	\$ -	\$ -	\$ -	\$ -
132		Total Operating Expense	\$ (56,028,766)	\$ (51,767)	\$ -	\$ -	\$ -
133		Total Maintenance Expense	\$ -	\$ -	\$ -	\$ -	\$ -
134		Total O&M Expense	\$ (56,028,766)	\$ (51,767)	\$ -	\$ -	\$ -
		Other Expense					
		Depreciation and Amortization Expense					
135	403-404	Intangible					
136	403-404	Production and Manufactured Gas					
137	403-404	Other Storage Plant					
138	403-404	Distribution					
139	403-404	General					
140	403-404	Other					
141	406	Acquisition Adjustment					

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Individual Responsible: Charles Rea

MJA Sch. 3

Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Acquisition Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)
142		Total Depreciation and Amortization Expense	\$ 4,719,096	\$ 38,884	\$ 4,757,980	\$ -
		Taxes Other Than Income Taxes				
143	408101-408131	Payroll Taxes	\$ 529,879	\$ 13,214	\$ 543,093	
144	408145-408147	Total Property Taxes	\$ 1,029,588	\$ -	\$ 1,029,588	
145	408162-408163	Illinois Public Utility Taxes	\$ -	\$ -	\$ -	
146	408151	Occupation Tax & Other	\$ 6	\$ -	\$ 6	
147		Total Taxes Other Than Income Taxes	\$ 1,559,473	\$ 13,214	\$ 1,572,687	\$ -
148		Other Expenses	\$ 6,278,569	\$ 52,098	\$ 6,330,667	\$ -
Operating Revenues						
		Retail Rate Revenues				
149	480-481	Retail Revenues	\$ 82,676,831	\$ (56,135,979)	\$ 26,540,852	
150		Total Retail Rate Revenues	\$ 82,676,831	\$ (56,135,979)	\$ 26,540,852	\$ -
		Other Operating Revenues				
151	481	Negative Balancing Cashout	\$ -	\$ -	\$ -	
152	483	Wholesale Sales	\$ 14,464,858	\$ -	\$ 14,464,858	
153	484	Interdepartmental Sales	\$ 6,473	\$ -	\$ 6,473	
154	487011	Forfeited Discounts	\$ 137,560	\$ (137,560)	\$ -	
155	488	Miscellaneous Service Revenue	\$ 71,341	\$ -	\$ 71,341	
156	489	Transportation Revenue	\$ 2,383,636	\$ (2,344,421)	\$ 39,215	
157	493001	Rental Income-Gas Prop	\$ 144	\$ -	\$ 144	
158	495051	Illinois Public Utility Tax	\$ -	\$ -	\$ -	
159	495061	Other Gas Revenues	\$ 10	\$ -	\$ 10	
160		Total Other Operating Revenues	\$ 17,064,022	\$ (2,481,981)	\$ 14,582,041	\$ -
161		Total Operating Revenues	\$ 99,740,853	\$ (58,617,960)	\$ 41,122,893	\$ -
		Total Expenses				
162		O&M Expense	\$ 86,212,925	\$ (57,528,677)	\$ 28,684,248	\$ -
163		Other Expense	\$ 6,278,569	\$ 52,098	\$ 6,330,667	\$ -
164		Total Expenses	\$ 92,491,494	\$ (57,476,579)	\$ 35,014,915	\$ -
165		Operating Income Before Taxes	\$ 7,249,359	\$ (1,141,381)	\$ 6,107,977	\$ -
		Adjustments to Taxable Income				
166		Interest on LTD - Acct 427	\$ (1,490,471)	\$ -	\$ (1,490,471)	

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STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
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Individual Responsible: Charles Rea

Test Year Data

MJA Sch. 4 MJA Sch. 5 MJA Sch. 6 MJA Sch. 7 RRT Sch. 4

Line	Acct	Description	Cast Iron Replacement	Sales Growth (Plant)	Projects in Svc Test Year	Projects in Svc by 12/31/15	Interest Synchronization
	(a)	(b) (c) (d)	(i)	(l)	(m)	(n)	(o)
142		Total Depreciation and Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -
		Taxes Other Than Income Taxes					
143	408101-408131	Payroll Taxes					
144	408145-408147	Total Property Taxes					
145	408162-408163	Illinois Public Utility Taxes					
146	408151	Occupation Tax & Other					
147		Total Taxes Other Than Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
148		Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenues							
		Retail Rate Revenues					
149	480-481	Retail Revenues					
150		Total Retail Rate Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Operating Revenues					
151	481	Negative Balancing Cashout					
152	483	Wholesale Sales					
153	484	Interdepartmental Sales					
154	487011	Forfeited Discounts					
155	488	Miscellaneous Service Revenue					
156	489	Transportation Revenue					
157	493001	Rental Income-Gas Prop					
158	495051	Illinois Public Utility Tax					
159	495061	Other Gas Revenues					
160		Total Other Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
161		Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Expenses					
162		O&M Expense	\$ -	\$ -	\$ -	\$ -	\$ -
163		Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -
164		Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
165		Operating Income Before Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
		Adjustments to Taxable Income					
166		Interest on LTD - Acct 427					

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Individual Responsible: Charles Rea

Line	Acct	Description	RRT Sch. 5		RRT Sch. 6		RRT Sch. 7		RRT Sch. 8 MJA Sch. 4-7		RRT Sch. 9	
			Payroll Adjustment	(p)	Weather Normalization	(q)	Retirement Plan Costs	(r)	Depreciation on Rate Base Items	(s)	Sales Growth (Revenue)	(t)
142		Total Depreciation and Amortization Expense	\$	-	\$	-	\$	-	\$	230,512	\$	-
		Taxes Other Than Income Taxes										
143	408101-408131	Payroll Taxes	\$	13,214								
144	408145-408147	Total Property Taxes										
145	408162-408163	Illinois Public Utility Taxes										
146	408151	Occupation Tax & Other										
147		Total Taxes Other Than Income Taxes	\$	13,214	\$	-	\$	-	\$	-	\$	-
148		Other Expenses	\$	13,214	\$	-	\$	-	\$	230,512	\$	-
Operating Revenues												
		Retail Rate Revenues										
149	480-481	Retail Revenues			\$	(1,386,223)					\$	391,951
150		Total Retail Rate Revenues	\$	-	\$	(1,386,223)	\$	-	\$	-	\$	391,951
		Other Operating Revenues										
151	481	Negative Balancing Cashout										
152	483	Wholesale Sales										
153	484	Interdepartmental Sales										
154	487011	Forfeited Discounts										
155	488	Miscellaneous Service Revenue										
156	489	Transportation Revenue										
157	493001	Rental Income-Gas Prop										
158	495051	Illinois Public Utility Tax										
159	495061	Other Gas Revenues										
160		Total Other Operating Revenues	\$	-	\$	-	\$	-	\$	-	\$	-
161		Total Operating Revenues	\$	-	\$	(1,386,223)	\$	-	\$	-	\$	391,951
		Total Expenses										
162		O&M Expense	\$	154,263	\$	-	\$	(110,586)	\$	-	\$	-
163		Other Expense	\$	13,214	\$	-	\$	-	\$	230,512	\$	-
164		Total Expenses	\$	167,477	\$	-	\$	(110,586)	\$	230,512	\$	-
165		Operating Income Before Taxes	\$	(167,477)	\$	(1,386,223)	\$	110,586	\$	(230,512)	\$	391,951
		Adjustments to Taxable Income										
166		Interest on LTD - Acct 427										

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RRT Sch. 10 RRT Sch. 11 RRT Sch. 12 RRT Sch. 13 RRT Sch. 14

Line	Acct	Description	Acquisition Adjustment	Rate Case Expense	Late Payment Charges	LTIP Costs	Energy Efficiency
	(a)	(b) (c) (d)	(u)	(v)	(w)	(x)	(y)
142		Total Depreciation and Amortization Expense	\$ (191,628)	\$ -	\$ -	\$ -	\$ -
		Taxes Other Than Income Taxes					
143	408101-408131	Payroll Taxes					
144	408145-408147	Total Property Taxes					
145	408162-408163	Illinois Public Utility Taxes					
146	408151	Occupation Tax & Other					
147		Total Taxes Other Than Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
148		Other Expenses	\$ (191,628)	\$ -	\$ -	\$ -	\$ -
Operating Revenues							
		Retail Rate Revenues					
149	480-481	Retail Revenues				\$ (1,457,362)	
150		Total Retail Rate Revenues	\$ -	\$ -	\$ -	\$ -	\$ (1,457,362)
		Other Operating Revenues					
151	481	Negative Balancing Cashout					
152	483	Wholesale Sales					
153	484	Interdepartmental Sales					
154	487011	Forfeited Discounts			\$ (137,560)		
155	488	Miscellaneous Service Revenue					
156	489	Transportation Revenue					
157	493001	Rental Income-Gas Prop					
158	495051	Illinois Public Utility Tax					
159	495061	Other Gas Revenues					
160		Total Other Operating Revenues	\$ -	\$ -	\$ (137,560)	\$ -	\$ -
161		Total Operating Revenues	\$ -	\$ -	\$ (137,560)	\$ -	\$ (1,457,362)
		Total Expenses					
162		O&M Expense	\$ -	\$ 69,800	\$ -	\$ (104,244)	\$ (1,457,377)
163		Other Expense	\$ (191,628)	\$ -	\$ -	\$ -	\$ -
164		Total Expenses	\$ (191,628)	\$ 69,800	\$ -	\$ (104,244)	\$ (1,457,377)
165		Operating Income Before Taxes	\$ 191,628	\$ (69,800)	\$ (137,560)	\$ 104,244	\$ 15
		Adjustments to Taxable Income					
166		Interest on LTD - Acct 427					

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STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
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RRT Sch. 15 RRT Sch. 16 RRT Sch. 17

Line	Acct	Description	PGA Costs & Revenues (z)	Economic Development (aa)	Out of Period Tax Adjustments (ab)	Transportation Revenue Reclass (ac)	Transportation Administration Reclass (ad)
(a)	(b)	(c) (d)					
142		Total Depreciation and Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -
		Taxes Other Than Income Taxes					
143	408101-408131	Payroll Taxes					
144	408145-408147	Total Property Taxes					
145	408162-408163	Illinois Public Utility Taxes					
146	408151	Occupation Tax & Other					
147		Total Taxes Other Than Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
148		Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenues							
		Retail Rate Revenues					
149	480-481	Retail Revenues	\$ (56,028,766)			\$ 2,344,421	
150		Total Retail Rate Revenues	\$ (56,028,766)	\$ -	\$ -	\$ 2,344,421	\$ -
		Other Operating Revenues					
151	481	Negative Balancing Cashout					
152	483	Wholesale Sales					
153	484	Interdepartmental Sales					
154	487011	Forfeited Discounts					
155	488	Miscellaneous Service Revenue					
156	489	Transportation Revenue				\$ (2,344,421)	
157	493001	Rental Income-Gas Prop					
158	495051	Illinois Public Utility Tax					
159	495061	Other Gas Revenues					
160		Total Other Operating Revenues	\$ -	\$ -	\$ -	\$ (2,344,421)	\$ -
161		Total Operating Revenues	\$ (56,028,766)	\$ -	\$ -	\$ -	\$ -
		Total Expenses					
162		O&M Expense	\$ (56,028,766)	\$ (51,767)	\$ -	\$ -	\$ -
163		Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -
164		Total Expenses	\$ (56,028,766)	\$ (51,767)	\$ -	\$ -	\$ -
165		Operating Income Before Taxes	\$ -	\$ 51,767	\$ -	\$ -	\$ -
		Adjustments to Taxable Income					
166		Interest on LTD - Acct 427					

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Test Year Data

MJA Sch. 3

Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Acquisition Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)
167		Oth Adj (Accts 428, 429, 431, 432) EXCL 431131 - 431142	\$ (345,555)	\$ -	\$ (345,555)	
168		Total Adjustments to Taxable Income	\$ (1,836,026)	\$ -	\$ (1,836,026)	\$ -
169		Pre Tax Book Income	\$ 5,413,333	\$ (1,141,381)	\$ 4,271,951	\$ -
Taxes						
Income Taxes						
170	409111	Current Federal Income Tax	\$ 1,894,666	\$ (399,484)	\$ 1,495,183	\$ -
171	409118	Current Tax Expense	\$ 88,900	\$ (73,726)	\$ 15,174	
172	409119	Interest Synchronization	\$ (2,206,764)	\$ -	\$ (2,206,764)	
173	410s less 411s	Miscellaneous	\$ 2,280,737	\$ 108,646	\$ 2,389,383	
174	411401	Deferred Income Tax - Net	\$ (1,692)	\$ -	\$ (1,692)	
175		Amortization of Invest Tax Credit	\$ 2,055,847	\$ (364,564)	\$ 1,691,283	\$ -
175		Subtotal	\$ 2,055,847	\$ (364,564)	\$ 1,691,283	\$ -
176		Total Income Taxes	\$ 2,055,847	\$ (364,564)	\$ 1,691,283	\$ -
177		Operating Income	\$ 5,193,512	\$ (776,818)	\$ 4,416,694	\$ -
178		Federal Tax Rate	35.00%	35.00%	35.00%	35.00%
179		Return on Rate Base	7.007%	-----	5.324%	

Sources:

Column (e) is taken from Book and Records.

Column (f) is the sum of columns (h) through (ad).

Sources for pro forma adjustments are listed at the the top of the page.

Destinations:

Column (g) goes to File: Tab FUN-3, Column (f).

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Test Year Data

MJA Sch. 4 MJA Sch. 5 MJA Sch. 6 MJA Sch. 7 RRT Sch. 4

Line	Acct	Description	Cast Iron Replacement	Sales Growth (Plant)	Projects in Svc Test Year	Projects in Svc by 12/31/15	Interest Synchronization
	(a)	(b) (c) (d)	(i)	(l)	(m)	(n)	(o)
167		Oth Adj (Accts 428, 429, 431, 432) EXCL 431131 - 431142					
168		Total Adjustments to Taxable Income	\$ -	\$ -	\$ -	\$ -	\$ -
169		Pre Tax Book Income	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes							
Income Taxes							
170	409111	Current Federal Income Tax					
171	409118	Current Tax Expense	\$ -	\$ -	\$ -	\$ -	\$ -
172	409119	Interest Synchronization					\$ (73,726)
173	409119	Miscellaneous					
174	410s less 411s	Deferred Income Tax - Net					
174	411401	Amortization of Invest Tax Credit					
175		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ (73,726)
176		Total Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ (73,726)
177		Operating Income	\$ -	\$ -	\$ -	\$ -	\$ 73,726
178		Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%
179		Return on Rate Base					

Sources:

Column (e) is taken from Book and Records.
 Column (f) is the sum of columns (h) through (ad).
 Sources for pro forma adjustments are listed at the the top of the page.

Destinations:

Column (g) goes to File: Tab FUN-3, Column (f).

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Line	Acct	Description	RRT Sch. 5	RRT Sch. 6	RRT Sch. 7	RRT Sch. 8	RRT Sch. 9
			Payroll Adjustment (p)	Weather Normalization (q)	Retirement Plan Costs (r)	Depreciation on Rate Base Items (s)	Sales Growth (Revenue) (t)
167		Oth Adj (Accts 428, 429, 431, 432) EXCL 431131 - 431142					
168		Total Adjustments to Taxable Income	\$ -	\$ -	\$ -	\$ -	\$ -
169		Pre Tax Book Income	\$ (167,477)	\$ (1,386,223)	\$ 110,586	\$ (230,512)	\$ 391,951
Taxes							
Income Taxes							
170	409111	Current Federal Income Tax					
171	409118	Current Tax Expense	\$ (58,617)	\$ (485,178)	\$ 38,705	\$ (80,679)	\$ 137,183
172	409119	Interest Synchronization					
173	409119	Miscellaneous					
174	410s less 411s	Deferred Income Tax - Net					
174	411401	Amortization of Invest Tax Credit					
175		Subtotal	\$ (58,617)	\$ (485,178)	\$ 38,705	\$ (80,679)	\$ 137,183
176		Total Income Taxes	\$ (58,617)	\$ (485,178)	\$ 38,705	\$ (80,679)	\$ 137,183
177		Operating Income	\$ (108,860)	\$ (901,045)	\$ 71,881	\$ (149,833)	\$ 254,768
178		Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%
179		Return on Rate Base					

Sources:

Column (e) is taken from Book and Records.

Column (f) is the sum of columns (h) through (ad).

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Destinations:

Column (g) goes to File: Tab FUN-3, Column (f).

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
Test Year Financials with Pro Formas
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

RRT Sch. 10 RRT Sch. 11 RRT Sch. 12 RRT Sch. 13 RRT Sch. 14

Line	Acct	Description	Acquisition Adjustment	Rate Case Expense	Late Payment Charges	LTIP Costs	Energy Efficiency
	(a)	(b) (c) (d)	(u)	(v)	(w)	(x)	(y)
167		Oth Adj (Accts 428, 429, 431, 432) EXCL 431131 - 431142					
168		Total Adjustments to Taxable Income	\$ -	\$ -	\$ -	\$ -	\$ -
169		Pre Tax Book Income	\$ 191,628	\$ (69,800)	\$ (137,560)	\$ 104,244	\$ 15
Taxes							
Income Taxes							
170	409111	Current Federal Income Tax					
171	409118	Current Tax Expense	\$ 67,070	\$ (24,430)	\$ (48,146)	\$ 36,485	\$ 5
172	409119	Interest Synchronization					
173	409119	Miscellaneous					
174	410s less 411s	Deferred Income Tax - Net					
174	411401	Amortization of Invest Tax Credit					
175		Subtotal	\$ 67,070	\$ (24,430)	\$ (48,146)	\$ 36,485	\$ 5
176		Total Income Taxes	\$ 67,070	\$ (24,430)	\$ (48,146)	\$ 36,485	\$ 5
177		Operating Income	\$ 124,558	\$ (45,370)	\$ (89,414)	\$ 67,759	\$ 10
178		Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%
179		Return on Rate Base					

Sources:

Column (e) is taken from Book and Records.

Column (f) is the sum of columns (h) through (ad).

Sources for pro forma adjustments are listed at the the top of the page.

Destinations:

Column (g) goes to File: Tab FUN-3, Column (f).

RULE 20:10:13:98
 STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)
 Test Year Financials with Pro Formas
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: Charles Rea

Test Year Data

RRT Sch. 15 RRT Sch. 16 RRT Sch. 17

Line	Acct	Description	PGA Costs & Revenues (z)	Economic Development (aa)	Out of Period Tax Adjustments (ab)	Transportation Revenue Reclass (ac)	Transportation Administration Reclass (ad)
	(a)	(b) (c) (d)					
167		Oth Adj (Accts 428, 429, 431, 432) EXCL 431131 - 431142					
168		Total Adjustments to Taxable Income	\$ -	\$ -	\$ -	\$ -	\$ -
169		Pre Tax Book Income	\$ -	\$ 51,767	\$ -	\$ -	\$ -
Taxes							
Income Taxes							
170	409111	Current Federal Income Tax					
171	409118	Current Tax Expense	\$ -	\$ 18,118	\$ -	\$ -	\$ -
172	409119	Interest Synchronization Miscellaneous					
173	410s less 411s	Deferred Income Tax - Net			\$ 108,646		
174	411401	Amortization of Invest Tax Credit					
175		Subtotal	\$ -	\$ 18,118	\$ 108,646	\$ -	\$ -
176		Total Income Taxes	\$ -	\$ 18,118	\$ 108,646	\$ -	\$ -
177		Operating Income	\$ -	\$ 33,649	\$ (108,646)	\$ -	\$ -
178		Federal Tax Rate		35.00%	35.00%	35.00%	35.00%
179		Return on Rate Base					

Sources:

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Column (f) is the sum of columns (h) through (ad).

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Destinations:

Column (g) goes to File: Tab FUN-3, Column (f).