

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-3 (Functional COS)
Functional Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	South Dakota		Mains		Mains		Services
	Code	Acct		Test Year	Peak Facilities	(Average)	(Peaking)	Services		
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)		
Manufactures Gas Plant										
1	1.1	304	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2	1.1	305	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3	1.1	306	Boilers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
4	1.1	307	Other Power Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5	1.1	311	Hydro Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6	1.1	320	Other Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
7		310-346	Manufactures Gas Plant Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Storage Plant										
8	1.1	360	Land and Land Rights	\$ 24,567	\$ 24,567	\$ -	\$ -	\$ -	\$ -	-
9	1.1	361	Structures and Improvements	\$ 600,968	\$ 600,968	\$ -	\$ -	\$ -	\$ -	-
10	1.1	362	Gas Holders	\$ 1,206,966	\$ 1,206,966	\$ -	\$ -	\$ -	\$ -	-
11	1.1	363	Purification Equipment	\$ 242,419	\$ 242,419	\$ -	\$ -	\$ -	\$ -	-
12	1.1	363.1	Liquification Equipment	\$ 566,325	\$ 566,325	\$ -	\$ -	\$ -	\$ -	-
13	1.1	363.2	Vaporizing Equipment	\$ 246,344	\$ 246,344	\$ -	\$ -	\$ -	\$ -	-
14	1.1	363.3	Compressor Equipment	\$ 91,370	\$ 91,370	\$ -	\$ -	\$ -	\$ -	-
15	1.1	363.4	Measuring and Regulating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
16	1.1	363.5	Other Equipment	\$ 1,636,038	\$ 1,636,038	\$ -	\$ -	\$ -	\$ -	-
17			Other Storage Plant Total	\$ 4,614,996	\$ 4,614,996	\$ -	\$ -	\$ -	\$ -	-
Distribution Plant										
18	1.2	374	Land and Land Rights	\$ 350,187	\$ -	\$ 96,983	\$ 253,203	\$ -	\$ -	-
19	1.2	375	Structures and Station Equipment	\$ 18,850	\$ -	\$ 5,220	\$ 13,629	\$ -	\$ -	-
20	1.2	376	Mains	\$ 72,894,739	\$ -	\$ 20,188,023	\$ 52,706,716	\$ -	\$ -	-
21	1.2	377	Compressor Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
22	1.2	378	Meas & Reg Station Equipment - Gen.	\$ 1,694,276	\$ -	\$ 469,226	\$ 1,225,050	\$ -	\$ -	-
23	1.2	379	Meas & Reg Station Equipment - CG	\$ 2,578,004	\$ -	\$ 713,972	\$ 1,864,032	\$ -	\$ -	-
24	1.3	380	Services	\$ 45,506,791	\$ -	\$ -	\$ -	\$ -	\$ -	45,506,791
25	1.4	381	Meters	\$ 18,493,908	\$ -	\$ -	\$ -	\$ -	\$ -	-
26	1.4	382	Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
27	1.5	383	House Regulators	\$ 3,232,504	\$ -	\$ -	\$ -	\$ -	\$ -	-
28	1.5	384	House Regulator Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
29	1.6	385	Industrial Meas. & Reg Station Equipment	\$ 329,880	\$ -	\$ -	\$ -	\$ -	\$ -	-
30			Distribution Plant Total	\$ 145,099,138	\$ -	\$ 21,473,424	\$ 56,062,631	\$ -	\$ -	45,506,791

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Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc Code	Acct	Description	Meters	Regulators	Industrial Meters	Customer Accounts	Transportation Administration
	(a)	(b)	(c) (d) (e)	(k)	(l)	(m)	(n)	(o)
Rate Base								
Manufactures Gas Plant								
1	1.1	304	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
2	1.1	305	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
3	1.1	306	Boilers	\$ -	\$ -	\$ -	\$ -	\$ -
4	1.1	307	Other Power Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
5	1.1	311	Hydro Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6	1.1	320	Other Plant	\$ -	\$ -	\$ -	\$ -	\$ -
7		310-346	Manufactures Gas Plant Total	\$ -	\$ -	\$ -	\$ -	\$ -
Other Storage Plant								
8	1.1	360	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
9	1.1	361	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
10	1.1	362	Gas Holders	\$ -	\$ -	\$ -	\$ -	\$ -
11	1.1	363	Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
12	1.1	363.1	Liquification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
13	1.1	363.2	Vaporizing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
14	1.1	363.3	Compressor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
15	1.1	363.4	Measuring and Regulating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
16	1.1	363.5	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
17			Other Storage Plant Total	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant								
18	1.2	374	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
19	1.2	375	Structures and Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
20	1.2	376	Mains	\$ -	\$ -	\$ -	\$ -	\$ -
21	1.2	377	Compressor Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
22	1.2	378	Meas & Reg Station Equipment - Gen.	\$ -	\$ -	\$ -	\$ -	\$ -
23	1.2	379	Meas & Reg Station Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -
24	1.3	380	Services	\$ -	\$ -	\$ -	\$ -	\$ -
25	1.4	381	Meters	\$ 18,493,908	\$ -	\$ -	\$ -	\$ -
26	1.4	382	Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -
27	1.5	383	House Regulators	\$ -	\$ 3,232,504	\$ -	\$ -	\$ -
28	1.5	384	House Regulator Installations	\$ -	\$ -	\$ -	\$ -	\$ -
29	1.6	385	Industrial Meas. & Reg Station Equipment	\$ -	\$ -	\$ 329,880	\$ -	\$ -
30			Distribution Plant Total	\$ 18,493,908	\$ 3,232,504	\$ 329,880	\$ -	\$ -

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Docket No. NG14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	Gas Supply			Variance
	Code	Acct		(Non PGA)			
	(a)	(b)	(c) (d) (e)		(p)		(q)

Rate Base

Manufactures Gas Plant							
1	1.1	304	Land and Land Rights	\$	-	\$	-
2	1.1	305	Structures and Improvements	\$	-	\$	-
3	1.1	306	Boilers	\$	-	\$	-
4	1.1	307	Other Power Equipment	\$	-	\$	-
5	1.1	311	Hydro Plant	\$	-	\$	-
6	1.1	320	Other Plant	\$	-	\$	-
7		310-346	Manufactures Gas Plant Total	\$	-	\$	-
Other Storage Plant							
8	1.1	360	Land and Land Rights	\$	-	\$	-
9	1.1	361	Structures and Improvements	\$	-	\$	-
10	1.1	362	Gas Holders	\$	-	\$	-
11	1.1	363	Purification Equipment	\$	-	\$	-
12	1.1	363.1	Liquification Equipment	\$	-	\$	-
13	1.1	363.2	Vaporizing Equipment	\$	-	\$	-
14	1.1	363.3	Compressor Equipment	\$	-	\$	-
15	1.1	363.4	Measuring and Regulating Equipment	\$	-	\$	-
16	1.1	363.5	Other Equipment	\$	-	\$	-
17			Other Storage Plant Total	\$	-	\$	-
Distribution Plant							
18	1.2	374	Land and Land Rights	\$	-	\$	-
19	1.2	375	Structures and Station Equipment	\$	-	\$	-
20	1.2	376	Mains	\$	-	\$	-
21	1.2	377	Compressor Station Equipment	\$	-	\$	-
22	1.2	378	Meas & Reg Station Equipment - Gen.	\$	-	\$	-
23	1.2	379	Meas & Reg Station Equipment - CG	\$	-	\$	-
24	1.3	380	Services	\$	-	\$	-
25	1.4	381	Meters	\$	-	\$	-
26	1.4	382	Meter Installations	\$	-	\$	-
27	1.5	383	House Regulators	\$	-	\$	-
28	1.5	384	House Regulator Installations	\$	-	\$	-
29	1.6	385	Industrial Meas. & Reg Station Equipment	\$	-	\$	-
30			Distribution Plant Total	\$	-	\$	-

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Line	Alloc		Description	South Dakota		Mains		Mains		Services
	Code	Acct		Test Year	Peak Facilities	(Average)	(Peaking)	Test Year	Peak Facilities	
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)		
General Plant										
31	40	389-398	General Plant	\$ 10,265,428	\$ 237,226	\$ 999,292	\$ 2,608,943	\$ 2,125,813		
32			General Plant Total	\$ 10,265,428	\$ 237,226	\$ 999,292	\$ 2,608,943	\$ 2,125,813		
Intangible Plant										
33	40	301-303	Intangible Plant	\$ 7,395,879	\$ 170,913	\$ 719,955	\$ 1,879,652	\$ 1,531,573		
34			Intangible Plant Total	\$ 7,395,879	\$ 170,913	\$ 719,955	\$ 1,879,652	\$ 1,531,573		
35			Gross Natural Gas Plant in Service	\$ 167,375,442	\$ 5,023,136	\$ 23,192,671	\$ 60,551,226	\$ 49,164,177		
Additions to Rate Base										
36	1.1		Fuel Stocks	\$ 951,516	\$ 951,516	\$ -	\$ -	\$ -		
37	46		Total Materials and Supplies	\$ 1,092,853	\$ 33,147	\$ 153,516	\$ 400,798	\$ 325,388		
38	39		Prepayments	\$ 140,060	\$ 4,203	\$ 19,408	\$ 50,669	\$ 41,141		
39	42		Cash Working Capital	\$ (536,000)	\$ (7,495)	\$ (33,579)	\$ (87,669)	\$ (72,279)		
40	41		Other Working Capital	\$ (85,000)	\$ (2,005)	\$ (8,512)	\$ (22,223)	\$ (18,217)		
41				\$ 1,563,429	\$ 979,366	\$ 130,832	\$ 341,575	\$ 276,032		
42			Total Additions to Rate Base	\$ 1,563,429	\$ 979,366	\$ 130,832	\$ 341,575	\$ 276,032		
Deductions from Rate Base										
Accumulated Provision for Deprec and Amort										
43	1.1	108-111	Production	\$ -	\$ -	\$ -	\$ -	\$ -		
44	1.1	108-111	Other Storage Plant	\$ (2,553,237)	\$ (2,553,237)	\$ -	\$ -	\$ -		
45	44	108-111	Distribution	\$ (48,195,891)	\$ -	\$ (7,132,577)	\$ (18,621,671)	\$ (15,115,461)		
46	40	108-111	Intangible	\$ (5,957,371)	\$ (137,670)	\$ (579,923)	\$ (1,514,057)	\$ (1,233,680)		
47	40	108-111	General	\$ (6,312,463)	\$ (145,876)	\$ (614,489)	\$ (1,604,303)	\$ (1,307,214)		
48			Total Accumulated Depreciation	\$ (63,018,961)	\$ (2,836,784)	\$ (8,326,989)	\$ (21,740,031)	\$ (17,656,355)		
49	44.1	252	Customer Advances	\$ (1,010,670)	\$ -	\$ (172,324)	\$ (449,902)	\$ (388,444)		
50	47	282	Accum Deferred Income Taxes	\$ (20,590,551)	\$ (431,389)	\$ (2,933,144)	\$ (7,657,827)	\$ (6,216,800)		
51	1.7	255	Customer Deposits	\$ (57,640)	\$ -	\$ -	\$ -	\$ -		
52	1.7	228	Budget Plan Balances	\$ (495,408)	\$ -	\$ -	\$ -	\$ -		
53	47	255101	Accum Deferred Invest Tax Credit	\$ (316)	\$ (7)	\$ (45)	\$ (118)	\$ (95)		
54	58.1	144003	Reserve for Inj & Damages/Misc/Pension	\$ (803,700)	\$ (16,645)	\$ (65,300)	\$ (170,485)	\$ (164,883)		
55				\$ (22,958,285)	\$ (448,040)	\$ (3,170,813)	\$ (8,278,331)	\$ (6,770,222)		
56			Total Deductions from Rate Base	\$ (85,977,246)	\$ (3,284,824)	\$ (11,497,802)	\$ (30,018,362)	\$ (24,426,578)		

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Unbundled Cost of Service Study

Line	Alloc Code	Acct	Description	Meters	Regulators	Industrial Meters	Customer Accounts	Transportation Administration
	(a)	(b)	(c) (d) (e)	(k)	(l)	(m)	(n)	(o)
General Plant								
31	40	389-398	General Plant	\$ 1,897,895	\$ 172,397	\$ 4,342	\$ 1,979,322	\$ 88,928
32			General Plant Total	\$ 1,897,895	\$ 172,397	\$ 4,342	\$ 1,979,322	\$ 88,928
Intangible Plant								
33	40	301-303	Intangible Plant	\$ 1,367,366	\$ 124,206	\$ 3,128	\$ 1,426,032	\$ 64,069
34			Intangible Plant Total	\$ 1,367,366	\$ 124,206	\$ 3,128	\$ 1,426,032	\$ 64,069
35			Gross Natural Gas Plant in Service	\$ 21,759,169	\$ 3,529,106	\$ 337,351	\$ 3,405,355	\$ 152,997
Additions to Rate Base								
36	1.1		Fuel Stocks	\$ -	\$ -	\$ -	\$ -	\$ -
37	46		Total Materials and Supplies	\$ 139,301	\$ 23,260	\$ 2,283	\$ 13,521	\$ 607
38	39		Prepayments	\$ 18,208	\$ 2,953	\$ 282	\$ 2,850	\$ 128
39	42		Cash Working Capital	\$ (53,097)	\$ (5,607)	\$ (283)	\$ (48,516)	\$ (1,764)
40	41		Other Working Capital	\$ (15,438)	\$ (1,458)	\$ (48)	\$ (15,177)	\$ (657)
41				\$ 88,974	\$ 19,147	\$ 2,235	\$ (47,323)	\$ (1,685)
42			Total Additions to Rate Base	\$ 88,974	\$ 19,147	\$ 2,235	\$ (47,323)	\$ (1,685)
Deductions from Rate Base								
Accumulated Provision for Deprec and Amort								
43	1.1	108-111	Production	\$ -	\$ -	\$ -	\$ -	\$ -
44	1.1	108-111	Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
45	44	108-111	Distribution	\$ (6,142,906)	\$ (1,073,703)	\$ (109,572)	\$ -	\$ -
46	40	108-111	Intangible	\$ (1,101,412)	\$ (100,048)	\$ (2,520)	\$ (1,148,667)	\$ (51,608)
47	40	108-111	General	\$ (1,167,062)	\$ (106,011)	\$ (2,670)	\$ (1,217,134)	\$ (54,684)
48			Total Accumulated Depreciation	\$ (8,411,380)	\$ (1,279,761)	\$ (114,763)	\$ (2,365,801)	\$ (106,292)
49	44.1	252	Customer Advances	\$ -	\$ -	\$ -	\$ -	\$ -
50	47	282	Accum Deferred Income Taxes	\$ (2,633,649)	\$ (443,818)	\$ (43,919)	\$ (205,114)	\$ (9,215)
51	1.7	255	Customer Deposits	\$ -	\$ -	\$ -	\$ (57,640)	\$ -
52	1.7	228	Budget Plan Balances	\$ -	\$ -	\$ -	\$ (495,408)	\$ -
53	47	255101	Accum Deferred Invest Tax Credit	\$ (40)	\$ (7)	\$ (1)	\$ (3)	\$ (0)
54	58.1	144003	Reserve for Inj & Damages/Misc/Pension	\$ (174,600)	\$ (13,452)	\$ (402)	\$ (160,805)	\$ (1,635)
55				\$ (2,808,290)	\$ (457,277)	\$ (44,321)	\$ (918,971)	\$ (10,850)
56			Total Deductions from Rate Base	\$ (11,219,669)	\$ (1,737,038)	\$ (159,084)	\$ (3,284,772)	\$ (117,142)

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Line	Alloc Code	Acct	Description	Gas Supply (Non PGA)		Variance
	(a)	(b)	(c) (d) (e)	(p)		(q)
31	40	389-398	General Plant	\$ 151,269	\$	-
32			General Plant Total	\$ 151,269	\$	-
Intangible Plant						
33	40	301-303	Intangible Plant	\$ 108,984	\$	-
34			Intangible Plant Total	\$ 108,984	\$	-
35			Gross Natural Gas Plant in Service	\$ 260,253	\$	-
Additions to Rate Base						
36	1.1		Fuel Stocks	\$ -	\$	-
37	46		Total Materials and Supplies	\$ 1,033	\$	-
38	39		Prepayments	\$ 218	\$	-
39	42		Cash Working Capital	\$ (225,711)	\$	-
40	41		Other Working Capital	\$ (1,264)	\$	-
41				\$ (225,725)	\$	-
42			Total Additions to Rate Base	\$ (225,725)	\$	-
Deductions from Rate Base						
Accumulated Provision for Deprec and Amort						
43	1.1	108-111	Production	\$ -	\$	-
44	1.1	108-111	Other Storage Plant	\$ -	\$	-
45	44	108-111	Distribution	\$ -	\$	-
46	40	108-111	Intangible	\$ (87,787)	\$	-
47	40	108-111	General	\$ (93,019)	\$	-
48			Total Accumulated Depreciation	\$ (180,806)	\$	-
49	44.1	252	Customer Advances	\$ -	\$	-
50	47	282	Accum Deferred Income Taxes	\$ (15,676)	\$	-
51	1.7	255	Customer Deposits	\$ -	\$	-
52	1.7	228	Budget Plan Balances	\$ -	\$	-
53	47	255101	Accum Deferred Invest Tax Credit	\$ (0)	\$	-
54	58.1	144003	Reserve for Inj & Damages/Misc/Pension	\$ (35,494)	\$	-
55				\$ (51,170)	\$	-
56			Total Deductions from Rate Base	\$ (231,975)	\$	-

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Line	Alloc		Description	South Dakota		Peak Facilities	Mains (Average)	Mains (Peaking)	Services
	Code	Acct		Test Year Jurisdictional	Test Year				
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)	
57			Total Rate Base	\$ 82,961,625	\$ 2,717,679	\$ 11,825,701	\$ 30,874,439	\$ 25,013,632	

Expenses

Production Expense									
MGP Plant									
Operation									
58	1.1	710	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	-
59	1.1	712	Other Power Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	-
60	1.1	714	Manufactured Gas Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -	-
61	1.1	717	LPG Expense	\$ -	\$ -	\$ -	\$ -	\$ -	-
62	1.9	728	Liquified Petroleum Gas	\$ -	\$ -	\$ -	\$ -	\$ -	-
63	1.1	735	Miscellaneous	\$ 501	\$ 501	\$ -	\$ -	\$ -	-
Maintenance									
64	1.1	740	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	-
65	1.1	741	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-
66	1.1	742	Production Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Power Supply Expense									
67	1.9	800-807	Purchased Gas	\$ 13,493,363	\$ -	\$ -	\$ -	\$ -	-
68	1.9	808	Net Storage	\$ 977,966	\$ -	\$ -	\$ -	\$ -	-
69	1.9	812	Gas Used for Other Utility Oper	\$ -	\$ -	\$ -	\$ -	\$ -	-
70	1.9	813	Other Expenses	\$ 164,781	\$ -	\$ -	\$ -	\$ -	-
71			Total Production Expense	\$ 14,636,611	\$ 501	\$ -	\$ -	\$ -	-
Other Storage Expense									
Operation									
72	1.1	840	Supervision and Engineering	\$ 66,509	\$ 66,509	\$ -	\$ -	\$ -	-
73	1.1	841	Labor and Expenses	\$ 53,942	\$ 53,942	\$ -	\$ -	\$ -	-
74	1.1	842	Rents	\$ 36,063	\$ 36,063	\$ -	\$ -	\$ -	-
Maintenance									
75	1.1	843.1	Supervision and Engineering	\$ 3,978	\$ 3,978	\$ -	\$ -	\$ -	-
76	1.1	843.2	Structures and Improvements	\$ 12,004	\$ 12,004	\$ -	\$ -	\$ -	-
77	1.1	843.3	Gas Holders	\$ 51,441	\$ 51,441	\$ -	\$ -	\$ -	-
78	1.1	843.4	Purification Equipment	\$ 3,342	\$ 3,342	\$ -	\$ -	\$ -	-
79	1.1	843.5	Liquification Equipment	\$ 10,527	\$ 10,527	\$ -	\$ -	\$ -	-
80	1.1	843.6	Vaporizing Equipment	\$ 3,357	\$ 3,357	\$ -	\$ -	\$ -	-
81	1.1	843.7	Compressor Equipment	\$ 14,311	\$ 14,311	\$ -	\$ -	\$ -	-
82	1.1	843.8	Measuring and Regulating Equip	\$ 1,286	\$ 1,286	\$ -	\$ -	\$ -	-

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Line	Alloc Code	Acct	Description	Meters	Regulators	Industrial Meters	Customer Accounts	Transportation Administration
	(a)	(b)	(c) (d) (e)	(k)	(l)	(m)	(n)	(o)
57			Total Rate Base	\$ 10,628,473	\$ 1,811,215	\$ 180,502	\$ 73,260	\$ 34,170

Expenses

Production Expense								
MGP Plant								
Operation								
58	1.1	710	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
59	1.1	712	Other Power Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
60	1.1	714	Manufactured Gas Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -
61	1.1	717	LPG Expense	\$ -	\$ -	\$ -	\$ -	\$ -
62	1.9	728	Liquified Petroleum Gas	\$ -	\$ -	\$ -	\$ -	\$ -
63	1.1	735	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance								
64	1.1	740	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
65	1.1	741	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
66	1.1	742	Production Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Other Power Supply Expense								
67	1.9	800-807	Purchased Gas	\$ -	\$ -	\$ -	\$ -	\$ -
68	1.9	808	Net Storage	\$ -	\$ -	\$ -	\$ -	\$ -
69	1.9	812	Gas Used for Other Utility Oper	\$ -	\$ -	\$ -	\$ -	\$ -
70	1.9	813	Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
71			Total Production Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Other Storage Expense								
Operation								
72	1.1	840	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
73	1.1	841	Labor and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
74	1.1	842	Rents	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance								
75	1.1	843.1	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
76	1.1	843.2	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
77	1.1	843.3	Gas Holders	\$ -	\$ -	\$ -	\$ -	\$ -
78	1.1	843.4	Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
79	1.1	843.5	Liquification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
80	1.1	843.6	Vaporizing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
81	1.1	843.7	Compressor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
82	1.1	843.8	Measuring and Regulating Equip	\$ -	\$ -	\$ -	\$ -	\$ -

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-3 (Functional COS)
Functional Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	Gas Supply		Variance
	Code	Acct		(Non PGA)		
	(a)	(b)	(c) (d) (e)	(p)		(q)

57			Total Rate Base	\$	(197,447)	\$	-
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Expenses

Production Expense							
MGP Plant							
Operation							
58	1.1	710	Supervision and Engineering	\$	-	\$	-
59	1.1	712	Other Power Expenses	\$	-	\$	-
60	1.1	714	Manufactured Gas Site Cleanup	\$	-	\$	-
61	1.1	717	LPG Expense	\$	-	\$	-
62	1.9	728	Liquified Petroleum Gas	\$	-	\$	-
63	1.1	735	Miscellaneous	\$	-	\$	-
Maintenance							
64	1.1	740	Supervision and Engineering	\$	-	\$	-
65	1.1	741	Structures & Improvements	\$	-	\$	-
66	1.1	742	Production Equipment	\$	-	\$	-
Other Power Supply Expense							
67	1.9	800-807	Purchased Gas	\$	13,493,363	\$	-
68	1.9	808	Net Storage	\$	977,966	\$	-
69	1.9	812	Gas Used for Other Utility Oper	\$	-	\$	-
70	1.9	813	Other Expenses	\$	164,781	\$	-
71			Total Production Expense	\$	14,636,110	\$	-

Other Storage Expense							
Operation							
72	1.1	840	Supervision and Engineering	\$	-	\$	-
73	1.1	841	Labor and Expenses	\$	-	\$	-
74	1.1	842	Rents	\$	-	\$	-
Maintenance							
75	1.1	843.1	Supervision and Engineering	\$	-	\$	-
76	1.1	843.2	Structures and Improvements	\$	-	\$	-
77	1.1	843.3	Gas Holders	\$	-	\$	-
78	1.1	843.4	Purification Equipment	\$	-	\$	-
79	1.1	843.5	Liquification Equipment	\$	-	\$	-
80	1.1	843.6	Vaporizing Equipment	\$	-	\$	-
81	1.1	843.7	Compressor Equipment	\$	-	\$	-
82	1.1	843.8	Measuring and Regulating Equip	\$	-	\$	-

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-3 (Functional COS)
Functional Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	South Dakota		Mains		Mains		Services
	Code	Acct		Test Year	Peak Facilities	(Average)	(Peaking)	Services		
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)		
83	1.1	843.9	Other Equipment	\$ 37,218	\$ 37,218	\$ -	\$ -	\$ -		
84			Total Other Storage Expense	\$ 293,978	\$ 293,978	\$ -	\$ -	\$ -		
Distribution Expense										
Operation										
85	59	870	Supervision and Engineering	\$ 1,211,639	\$ -	\$ 170,897	\$ 446,176	\$ 363,552		
86	44	871	Load Dispatching	\$ 139,898	\$ -	\$ 20,704	\$ 54,053	\$ 43,875		
87	44.1	874	Mains and Services	\$ 1,198,895	\$ -	\$ 204,417	\$ 533,691	\$ 460,787		
88	1.2	875	Meas & Reg Sta Equipment - Gen.	\$ 78,404	\$ -	\$ 21,714	\$ 56,690	\$ -		
89	1.6	876	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -		
90	1.2	877	Meas & Reg Sta Equipment - CG	\$ 64,197	\$ -	\$ 17,779	\$ 46,418	\$ -		
91	44.3	878	Meters and House Regulators	\$ 669,191	\$ -	\$ -	\$ -	\$ -		
92	44.2	879	Customer Installation Expenses	\$ 597,180	\$ -	\$ -	\$ -	\$ 424,616		
93	44	880	Other Expenses	\$ 1,613,689	\$ -	\$ 238,812	\$ 623,489	\$ 506,094		
94	44	881	Rents	\$ 3,245	\$ -	\$ 480	\$ 1,254	\$ 1,018		
Maintenance										
95	59	885	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -		
96	44.4	886	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -		
97	1.2	887	Mains	\$ 1,195,984	\$ -	\$ 331,225	\$ 864,759	\$ -		
98	1.2	889	Meas & Reg Sta Equipment - Gen.	\$ 244,138	\$ -	\$ 67,613	\$ 176,525	\$ -		
99	1.6	890	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -		
100	1.2	891	Meas & Reg Sta Equipment - CG	\$ 55,568	\$ -	\$ 15,389	\$ 40,179	\$ -		
101	1.3	892	Services	\$ 516,770	\$ -	\$ -	\$ -	\$ 516,770		
102	44.3	893	Meters and House Regulators	\$ 132,302	\$ -	\$ -	\$ -	\$ -		
103	44	894	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		
104			Total Distribution Expense	\$ 7,721,100	\$ -	\$ 1,089,031	\$ 2,843,233	\$ 2,316,712		
Customer Accounting Expense										
105	59.1	901	Supervision	\$ 217,968	\$ -	\$ -	\$ -	\$ -		
106	1.4	902	Meter Reading	\$ 733,550	\$ -	\$ -	\$ -	\$ -		
107	1.7	903	Records and Collection (Cust Serv)	\$ 1,773,404	\$ -	\$ -	\$ -	\$ -		
108	1.7	904	Uncollectible Accounts	\$ 309,842	\$ -	\$ -	\$ -	\$ -		
109	1.7	905	Miscellaneous Expense	\$ 12,728	\$ -	\$ -	\$ -	\$ -		
110	1.8	---	Transportation Administration	\$ 90,142	\$ -	\$ -	\$ -	\$ -		
111			Total Customer Accounting Expense	\$ 3,137,634	\$ -	\$ -	\$ -	\$ -		
Customer Service and Information Expense										
112	1.7	908	Customer Assistance Expense	\$ 92	\$ -	\$ -	\$ -	\$ -		
113	1.7	909	Information / Inst Advertising	\$ 13,226	\$ -	\$ -	\$ -	\$ -		
114	1.7	910	Miscellaneous Expense	\$ 36,407	\$ -	\$ -	\$ -	\$ -		

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-3 (Functional COS)
Functional Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc Code	Alloc Acct	Description	Meters	Regulators	Industrial Meters	Customer Accounts	Transportation Administration
	(a)	(b)	(c) (d) (e)	(k)	(l)	(m)	(n)	(o)
83	1.1	843.9	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
84			Total Other Storage Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expense								
Operation								
85	59	870	Supervision and Engineering	\$ 200,789	\$ 29,481	\$ 743	\$ -	\$ -
86	44	871	Load Dispatching	\$ 17,831	\$ 3,117	\$ 318	\$ -	\$ -
87	44.1	874	Mains and Services	\$ -	\$ -	\$ -	\$ -	\$ -
88	1.2	875	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -	\$ -
89	1.6	876	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -
90	1.2	877	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -
91	44.3	878	Meters and House Regulators	\$ 569,627	\$ 99,564	\$ -	\$ -	\$ -
92	44.2	879	Customer Installation Expenses	\$ 172,564	\$ -	\$ -	\$ -	\$ -
93	44	880	Other Expenses	\$ 205,676	\$ 35,950	\$ 3,669	\$ -	\$ -
94	44	881	Rents	\$ 414	\$ 72	\$ 7	\$ -	\$ -
Maintenance								
95	59	885	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
96	44.4	886	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
97	1.2	887	Mains	\$ -	\$ -	\$ -	\$ -	\$ -
98	1.2	889	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -	\$ -
99	1.6	890	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -
100	1.2	891	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -
101	1.3	892	Services	\$ -	\$ -	\$ -	\$ -	\$ -
102	44.3	893	Meters and House Regulators	\$ 112,618	\$ 19,684	\$ -	\$ -	\$ -
103	44	894	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
104			Total Distribution Expense	\$ 1,279,519	\$ 187,868	\$ 4,738	\$ -	\$ -
Customer Accounting Expense								
105	59.1	901	Supervision	\$ 54,763	\$ -	\$ -	\$ 156,475	\$ 6,730
106	1.4	902	Meter Reading	\$ 733,550	\$ -	\$ -	\$ -	\$ -
107	1.7	903	Records and Collection (Cust Serv)	\$ -	\$ -	\$ -	\$ 1,773,404	\$ -
108	1.7	904	Uncollectible Accounts	\$ -	\$ -	\$ -	\$ 309,842	\$ -
109	1.7	905	Miscellaneous Expense	\$ -	\$ -	\$ -	\$ 12,728	\$ -
110	1.8	---	Transportation Administration	\$ -	\$ -	\$ -	\$ -	\$ 90,142
111			Total Customer Accounting Expense	\$ 788,313	\$ -	\$ -	\$ 2,252,449	\$ 96,871
Customer Service and Information Expense								
112	1.7	908	Customer Assistance Expense	\$ -	\$ -	\$ -	\$ 92	\$ -
113	1.7	909	Information / Inst Advertising	\$ -	\$ -	\$ -	\$ 13,226	\$ -
114	1.7	910	Miscellaneous Expense	\$ -	\$ -	\$ -	\$ 36,407	\$ -

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-3 (Functional COS)
Functional Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	Gas Supply		Variance
	Code	Acct		(Non PGA)		
	(a)	(b)	(c) (d) (e)		(p)	(q)
83	1.1	843.9	Other Equipment	\$	-	\$ -
84			Total Other Storage Expense	\$	-	\$ -
			Distribution Expense			
			Operation			
85	59	870	Supervision and Engineering	\$	-	\$ -
86	44	871	Load Dispatching	\$	-	\$ -
87	44.1	874	Mains and Services	\$	-	\$ -
88	1.2	875	Meas & Reg Sta Equipment - Gen.	\$	-	\$ -
89	1.6	876	Meas & Reg Sta Equipment - Ind	\$	-	\$ -
90	1.2	877	Meas & Reg Sta Equipment - CG	\$	-	\$ -
91	44.3	878	Meters and House Regulators	\$	-	\$ -
92	44.2	879	Customer Installation Expenses	\$	-	\$ -
93	44	880	Other Expenses	\$	-	\$ -
94	44	881	Rents	\$	-	\$ -
			Maintenance			
95	59	885	Supervision and Engineering	\$	-	\$ -
96	44.4	886	Structures & Improvements	\$	-	\$ -
97	1.2	887	Mains	\$	-	\$ -
98	1.2	889	Meas & Reg Sta Equipment - Gen.	\$	-	\$ -
99	1.6	890	Meas & Reg Sta Equipment - Ind	\$	-	\$ -
100	1.2	891	Meas & Reg Sta Equipment - CG	\$	-	\$ -
101	1.3	892	Services	\$	-	\$ -
102	44.3	893	Meters and House Regulators	\$	-	\$ -
103	44	894	Other Equipment	\$	-	\$ -
104			Total Distribution Expense	\$	-	\$ -
			Customer Accounting Expense			
105	59.1	901	Supervision	\$	-	\$ -
106	1.4	902	Meter Reading	\$	-	\$ -
107	1.7	903	Records and Collection (Cust Serv)	\$	-	\$ -
108	1.7	904	Uncollectible Accounts	\$	-	\$ -
109	1.7	905	Miscellaneous Expense	\$	-	\$ -
110	1.8	---	Transportation Administration	\$	-	\$ -
111			Total Customer Accounting Expense	\$	-	\$ -
			Customer Service and Information Expense			
112	1.7	908	Customer Assistance Expense	\$	-	\$ -
113	1.7	909	Information / Inst Advertising	\$	-	\$ -
114	1.7	910	Miscellaneous Expense	\$	-	\$ -

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-3 (Functional COS)
Functional Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	South Dakota		Mains		Mains		Services
	Code	Acct		Test Year	Peak Facilities	(Average)	(Peaking)	Services		
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)		
115			Total Customer Service and Information Expense	\$ 49,725	\$ -	\$ -	\$ -	\$ -	\$ -	
			Sales Expense							
116	1.7	912	Demo/Selling Expense	\$ 150,847	\$ -	\$ -	\$ -	\$ -	\$ -	
117	1.7	916	Miscellaneous Expense	\$ 12,940	\$ -	\$ -	\$ -	\$ -	\$ -	
118			Total Sales Expense	\$ 163,787	\$ -	\$ -	\$ -	\$ -	\$ -	
			Administration and General Expense							
			Operation							
119	40	920	Admin and General Salaries	\$ 563,376	\$ 13,019	\$ 54,842	\$ 143,181	\$ 116,667		
120	40	921	Office Supplies and Expense	\$ 330,908	\$ 7,647	\$ 32,212	\$ 84,100	\$ 68,526		
121	40	922	Admin Exp Transfer	\$ (46,690)	\$ (1,079)	\$ (4,545)	\$ (11,866)	\$ (9,669)		
122	40	923	Outside Services	\$ 102,842	\$ 2,377	\$ 10,011	\$ 26,137	\$ 21,297		
123	47	924	Property Insurance	\$ 19,046	\$ 399	\$ 2,713	\$ 7,083	\$ 5,750		
124	40	925	Injuries and Damages	\$ 180,724	\$ 4,176	\$ 17,593	\$ 45,931	\$ 37,425		
125	58.1	926	Pensions and Benefits	\$ 1,362,802	\$ 28,224	\$ 110,727	\$ 289,084	\$ 279,585		
126	47	928	Regulatory Commission Expense	\$ 204,001	\$ 4,274	\$ 29,060	\$ 75,870	\$ 61,593		
127	40	929	Duplicate Charges Credit	\$ (16,078)	\$ (372)	\$ (1,565)	\$ (4,086)	\$ (3,330)		
128	40	930.2	Miscellaneous General Expense	\$ 48,385	\$ 1,118	\$ 4,710	\$ 12,297	\$ 10,020		
129	40	931	Rents	\$ (72,967)	\$ (1,686)	\$ (7,103)	\$ (18,544)	\$ (15,110)		
			Maintenance							
130	40	935	Total A&G Maintenance	\$ 5,065	\$ 117	\$ 493	\$ 1,287	\$ 1,049		
131			Total Administration and General Expense	\$ 2,681,414	\$ 58,214	\$ 249,148	\$ 650,474	\$ 573,804		
132			Total O&M Expense	\$ 28,684,248	\$ 352,693	\$ 1,338,179	\$ 3,493,706	\$ 2,890,516		
133			Total Supervised O&M Expense	\$ 11,182,355	\$ 258,416	\$ 1,088,551	\$ 2,841,979	\$ 2,315,694		
			Depreciation and Amortization Expense							
134	40	403-404	Intangible	\$ 102,931	\$ 2,379	\$ 10,020	\$ 26,160	\$ 21,316		
135	1.1	403-404	Production and Manufactured Gas	\$ -	\$ -	\$ -	\$ -	\$ -		
136	1.1	403-404	Other Storage Plant	\$ 79,149	\$ 79,149	\$ -	\$ -	\$ -		
137	44	403-404	Distribution	\$ 3,999,832	\$ -	\$ 591,941	\$ 1,545,434	\$ 1,254,449		
138	40	403-404	General	\$ 384,440	\$ 8,884	\$ 37,423	\$ 97,705	\$ 79,612		
139	47	403-404	Other	\$ -	\$ -	\$ -	\$ -	\$ -		
140	47	407	Acquisition Adjustment	\$ 191,628	\$ 4,015	\$ 27,298	\$ 71,268	\$ 57,857		
141			Total Depreciation and Amortization Expense	\$ 4,757,980	\$ 94,427	\$ 666,682	\$ 1,740,567	\$ 1,413,234		
			Taxes Other Than Income Taxes							
142	58.1	408111-408131	Payroll Taxes	\$ 543,093	\$ 11,247	\$ 44,126	\$ 115,204	\$ 111,418		
143	46	408141-408143	Total Property Taxes	\$ 1,029,588	\$ 31,228	\$ 144,629	\$ 377,595	\$ 306,551		

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-3 (Functional COS)
Functional Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc Code	Acct	Description	Meters	Regulators	Industrial Meters	Customer Accounts	Transportation Administration
	(a)	(b)	(c) (d) (e)	(k)	(l)	(m)	(n)	(o)
115			Total Customer Service and Information Expense	\$ -	\$ -	\$ -	\$ 49,725	\$ -
			Sales Expense					
116	1.7	912	Demo/Selling Expense	\$ -	\$ -	\$ -	\$ 150,847	\$ -
117	1.7	916	Miscellaneous Expense	\$ -	\$ -	\$ -	\$ 12,940	\$ -
118			Total Sales Expense	\$ -	\$ -	\$ -	\$ 163,787	\$ -
			Administration and General Expense					
			Operation					
119	40	920	Admin and General Salaries	\$ 104,158	\$ 9,461	\$ 238	\$ 108,627	\$ 4,880
120	40	921	Office Supplies and Expense	\$ 61,179	\$ 5,557	\$ 140	\$ 63,804	\$ 2,867
121	40	922	Admin Exp Transfer	\$ (8,632)	\$ (784)	\$ (20)	\$ (9,003)	\$ (404)
122	40	923	Outside Services	\$ 19,014	\$ 1,727	\$ 44	\$ 19,829	\$ 891
123	47	924	Property Insurance	\$ 2,436	\$ 411	\$ 41	\$ 190	\$ 9
124	40	925	Injuries and Damages	\$ 33,413	\$ 3,035	\$ 76	\$ 34,846	\$ 1,566
125	58.1	926	Pensions and Benefits	\$ 296,063	\$ 22,810	\$ 681	\$ 272,671	\$ 2,772
126	47	928	Regulatory Commission Expense	\$ 26,093	\$ 4,397	\$ 435	\$ 2,032	\$ 91
127	40	929	Duplicate Charges Credit	\$ (2,973)	\$ (270)	\$ (7)	\$ (3,100)	\$ (139)
128	40	930.2	Miscellaneous General Expense	\$ 8,946	\$ 813	\$ 20	\$ 9,329	\$ 419
129	40	931	Rents	\$ (13,490)	\$ (1,225)	\$ (31)	\$ (14,069)	\$ (632)
			Maintenance					
130	40	935	Total A&G Maintenance	\$ 936	\$ 85	\$ 2	\$ 977	\$ 44
131			Total Administration and General Expense	\$ 527,142	\$ 46,017	\$ 1,620	\$ 486,134	\$ 12,363
132			Total O&M Expense	\$ 2,594,974	\$ 233,884	\$ 6,358	\$ 2,952,095	\$ 109,234
133			Total Supervised O&M Expense	\$ 2,067,418	\$ 187,795	\$ 4,730	\$ 2,156,119	\$ 96,871
			Depreciation and Amortization Expense					
134	40	403-404	Intangible	\$ 19,030	\$ 1,729	\$ 44	\$ 19,847	\$ 892
135	1.1	403-404	Production and Manufactured Gas	\$ -	\$ -	\$ -	\$ -	\$ -
136	1.1	403-404	Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
137	44	403-404	Distribution	\$ 509,807	\$ 89,108	\$ 9,094	\$ -	\$ -
138	40	403-404	General	\$ 71,076	\$ 6,456	\$ 163	\$ 74,125	\$ 3,330
139	47	403-404	Other	\$ -	\$ -	\$ -	\$ -	\$ -
140	47	407	Acquisition Adjustment	\$ 24,510	\$ 4,130	\$ 409	\$ 1,909	\$ 86
141			Total Depreciation and Amortization Expense	\$ 624,423	\$ 101,423	\$ 9,708	\$ 95,881	\$ 4,308
			Taxes Other Than Income Taxes					
142	58.1	408111-408131	Payroll Taxes	\$ 117,985	\$ 9,090	\$ 271	\$ 108,663	\$ 1,105
143	46	408141-408143	Total Property Taxes	\$ 131,236	\$ 21,913	\$ 2,151	\$ 12,738	\$ 572

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STATEMENT O WORKPAPER - Tab FUN-3 (Functional COS)
Functional Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	Gas Supply		Variance
	Code	Acct		(Non	PGA)	
	(a)	(b)	(c) (d) (e)	(p)	(q)	
115			Total Customer Service and Information Expense	\$ -	\$ -	-
			Sales Expense			
116	1.7	912	Demo/Selling Expense	\$ -	\$ -	-
117	1.7	916	Miscellaneous Expense	\$ -	\$ -	-
118			Total Sales Expense	\$ -	\$ -	-
			Administration and General Expense			
			Operation			
119	40	920	Admin and General Salaries	\$ 8,302	\$ -	-
120	40	921	Office Supplies and Expense	\$ 4,876	\$ -	-
121	40	922	Admin Exp Transfer	\$ (688)	\$ -	-
122	40	923	Outside Services	\$ 1,515	\$ -	-
123	47	924	Property Insurance	\$ 14	\$ -	-
124	40	925	Injuries and Damages	\$ 2,663	\$ -	-
125	58.1	926	Pensions and Benefits	\$ 60,185	\$ -	-
126	47	928	Regulatory Commission Expense	\$ 155	\$ -	-
127	40	929	Duplicate Charges Credit	\$ (237)	\$ -	-
128	40	930.2	Miscellaneous General Expense	\$ 713	\$ -	-
129	40	931	Rents	\$ (1,075)	\$ -	-
			Maintenance			
130	40	935	Total A&G Maintenance	\$ 75	\$ -	-
131			Total Administration and General Expense	\$ 76,499	\$ -	-
132			Total O&M Expense	\$ 14,712,609	\$ -	-
133			Total Supervised O&M Expense	\$ 164,781	\$ -	-
			Depreciation and Amortization Expense			
134	40	403-404	Intangible	\$ 1,517	\$ -	-
135	1.1	403-404	Production and Manufactured Gas	\$ -	\$ -	-
136	1.1	403-404	Other Storage Plant	\$ -	\$ -	-
137	44	403-404	Distribution	\$ -	\$ -	-
138	40	403-404	General	\$ 5,665	\$ -	-
139	47	403-404	Other	\$ -	\$ -	-
140	47	407	Acquisition Adjustment	\$ 146	\$ -	-
141			Total Depreciation and Amortization Expense	\$ 7,328	\$ -	-
			Taxes Other Than Income Taxes			
142	58.1	408111-408131	Payroll Taxes	\$ 23,984	\$ -	-
143	46	408141-408143	Total Property Taxes	\$ 974	\$ -	-

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-3 (Functional COS)
Functional Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	South Dakota		Mains		Mains		Services
	Code	Acct		Test Year	Peak Facilities	(Average)	(Peaking)	Services		
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)		
144	39	408162-408163	Illinois Public Utility Taxes	\$ -	\$ -	\$ -	\$ -	\$ -		
145	39	408181	Occupation Tax & Other	\$ 6	\$ 0	\$ 1	\$ 2	\$ 2		
146			Total Taxes Other Than Income Taxes	\$ 1,572,687	\$ 42,475	\$ 188,755	\$ 492,801	\$ 417,971		
147			Other Expenses	\$ 6,330,667	\$ 136,902	\$ 855,437	\$ 2,233,368	\$ 1,831,205		

Operating Revenues and Income Taxes

148		480-481	Retail Rate Revenues	\$ 26,540,852	\$ 697,790	\$ 3,064,315	\$ 8,000,288	\$ 6,562,995
			Other Operating Revenues					
149	1.9	481	Negative Balancing Cashout	\$ -	\$ -	\$ -	\$ -	\$ -
150	1.9	483	Wholesale Sales	\$ 14,464,858	\$ -	\$ -	\$ -	\$ -
151	1.9	484	Interdepartmental Sales	\$ 6,473	\$ -	\$ -	\$ -	\$ -
152	1.7	487011	Forfeited Discounts	\$ -	\$ -	\$ -	\$ -	\$ -
153	1.7	488	Miscellaneous Service Revenue	\$ 71,341	\$ -	\$ -	\$ -	\$ -
154	1.8	489	Transportation Revenue	\$ 39,215	\$ -	\$ -	\$ -	\$ -
155	47	493001	Rental Income-Gas Prop	\$ 144	\$ 3	\$ 21	\$ 54	\$ 43
156	39	495051	Illinois Public Utility Tax	\$ -	\$ -	\$ -	\$ -	\$ -
157	39	495061	Other Gas Revenues	\$ 10	\$ 0	\$ 1	\$ 4	\$ 3
158			Total Other Operating Revenues	\$ 14,582,041	\$ 3	\$ 22	\$ 57	\$ 46
159			Total Operating Revenues	\$ 41,122,893	\$ 697,793	\$ 3,064,337	\$ 8,000,345	\$ 6,563,041
			Total Expenses					
160			O&M Expense	\$ 28,684,248	\$ 352,693	\$ 1,338,179	\$ 3,493,706	\$ 2,890,516
161			Other Expense	\$ 6,330,667	\$ 136,902	\$ 855,437	\$ 2,233,368	\$ 1,831,205
162			Total Expenses	\$ 35,014,915	\$ 489,595	\$ 2,193,616	\$ 5,727,074	\$ 4,721,720
163			Operating Income Before Taxes	\$ 6,107,977	\$ 208,198	\$ 870,721	\$ 2,273,271	\$ 1,841,321
			Adjustments to Taxable Income					
164	47	427	Interest on LTD - Acct 427	\$ (1,490,471)	\$ (31,227)	\$ (212,319)	\$ (554,321)	\$ (450,010)
165	47		Other Adjustments	\$ (345,555)	\$ (7,240)	\$ (49,225)	\$ (128,515)	\$ (104,332)
166			Total Adjustments to Taxable Income	\$ (1,836,026)	\$ (38,466)	\$ (261,544)	\$ (682,836)	\$ (554,342)
167			Net Taxable Income	\$ 4,271,951	\$ 169,731	\$ 609,177	\$ 1,590,435	\$ 1,286,979
			Income Taxes					

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STATEMENT O WORKPAPER - Tab FUN-3 (Functional COS)
Functional Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	Meters		Regulators		Industrial Meters		Customer Accounts		Transportation Administration	
	(a)	(b)		(c)	(d)	(e)	(k)	(l)	(m)	(n)	(o)		
144	39	408162-408163	Illinois Public Utility Taxes	\$	-	\$	-	\$	-	\$	-	\$	-
145	39	408181	Occupation Tax & Other	\$	1	\$	0	\$	0	\$	0	\$	0
146			Total Taxes Other Than Income Taxes	\$	249,222	\$	31,003	\$	2,422	\$	121,401	\$	1,677
147			Other Expenses	\$	873,645	\$	132,426	\$	12,131	\$	217,282	\$	5,985

Operating Revenues and Income Taxes

148		480-481	Retail Rate Revenues	\$	4,251,254	\$	499,847	\$	31,807	\$	3,097,192	\$	78,495
			Other Operating Revenues										
149	1.9	481	Negative Balancing Cashout	\$	-	\$	-	\$	-	\$	-	\$	-
150	1.9	483	Wholesale Sales	\$	-	\$	-	\$	-	\$	-	\$	-
151	1.9	484	Interdepartmental Sales	\$	-	\$	-	\$	-	\$	-	\$	-
152	1.7	487011	Forfeited Discounts	\$	-	\$	-	\$	-	\$	-	\$	-
153	1.7	488	Miscellaneous Service Revenue	\$	-	\$	-	\$	-	\$	71,341	\$	-
154	1.8	489	Transportation Revenue	\$	-	\$	-	\$	-	\$	-	\$	39,215
155	47	493001	Rental Income-Gas Prop	\$	18	\$	3	\$	0	\$	1	\$	0
156	39	495051	Illinois Public Utility Tax	\$	-	\$	-	\$	-	\$	-	\$	-
157	39	495061	Other Gas Revenues	\$	1	\$	0	\$	0	\$	0	\$	0
158			Total Other Operating Revenues	\$	20	\$	3	\$	0	\$	71,343	\$	39,215
159			Total Operating Revenues	\$	4,251,274	\$	499,851	\$	31,807	\$	3,168,534	\$	117,710
			Total Expenses										
160			O&M Expense	\$	2,594,974	\$	233,884	\$	6,358	\$	2,952,095	\$	109,234
161			Other Expense	\$	873,645	\$	132,426	\$	12,131	\$	217,282	\$	5,985
162			Total Expenses	\$	3,468,619	\$	366,311	\$	18,488	\$	3,169,377	\$	115,219
163			Operating Income Before Taxes	\$	782,655	\$	133,540	\$	13,319	\$	(843)	\$	2,491
			Adjustments to Taxable Income										
164	47	427	Interest on LTD - Acct 427	\$	(190,640)	\$	(32,126)	\$	(3,179)	\$	(14,847)	\$	(667)
165	47		Other Adjustments	\$	(44,198)	\$	(7,448)	\$	(737)	\$	(3,442)	\$	(155)
166			Total Adjustments to Taxable Income	\$	(234,838)	\$	(39,574)	\$	(3,916)	\$	(18,290)	\$	(822)
167			Net Taxable Income	\$	547,816	\$	93,965	\$	9,402	\$	(19,132)	\$	1,670
			Income Taxes										

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STATEMENT O WORKPAPER - Tab FUN-3 (Functional COS)
Functional Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	Gas Supply		Variance
	Code	Acct		(Non	PGA)	
	(a)	(b)	(c) (d) (e)	(p)	(q)	
144	39	408162-408163	Illinois Public Utility Taxes	\$ -	\$ -	-
145	39	408181	Occupation Tax & Other	\$ 0	\$ -	-
146			Total Taxes Other Than Income Taxes	\$ 24,958	\$ -	-
147			Other Expenses	\$ 32,286	\$ -	-

Operating Revenues and Income Taxes

148		480-481	Retail Rate Revenues	\$ 256,869	\$ -	-
			Other Operating Revenues			
149	1.9	481	Negative Balancing Cashout	\$ -	\$ -	-
150	1.9	483	Wholesale Sales	\$ 14,464,858	\$ -	-
151	1.9	484	Interdepartmental Sales	\$ 6,473	\$ -	-
152	1.7	487011	Forfeited Discounts	\$ -	\$ -	-
153	1.7	488	Miscellaneous Service Revenue	\$ -	\$ -	-
154	1.8	489	Transportation Revenue	\$ -	\$ -	-
155	47	493001	Rental Income-Gas Prop	\$ 0	\$ -	-
156	39	495051	Illinois Public Utility Tax	\$ -	\$ -	-
157	39	495061	Other Gas Revenues	\$ 0	\$ -	-
158			Total Other Operating Revenues	\$ 14,471,331	\$ -	-
159			Total Operating Revenues	\$ 14,728,200	\$ -	-
			Total Expenses			
160			O&M Expense	\$ 14,712,609	\$ -	-
161			Other Expense	\$ 32,286	\$ -	-
162			Total Expenses	\$ 14,744,895	\$ -	-
163			Operating Income Before Taxes	\$ (16,695)	\$ -	-
			Adjustments to Taxable Income			
164	47	427	Interest on LTD - Acct 427	\$ (1,135)	\$ -	-
165	47		Other Adjustments	\$ (263)	\$ -	-
166			Total Adjustments to Taxable Income	\$ (1,398)	\$ -	-
167			Net Taxable Income	\$ (18,092)	\$ -	-
			Income Taxes			

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Functional Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
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Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	South Dakota		Peak Facilities	Mains (Average)	Mains (Peaking)	Services
	Code	Acct		Test Year Jurisdictional	Test Year				
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)	
			Current Federal Income Tax						
168	47	409111	Current Tax Expense	\$ 1,495,183	\$ 59,406	\$ 213,212	\$ 556,652	\$ 450,443	
169	47	409118	Interest Synchronization	\$ 15,174	\$ 318	\$ 2,162	\$ 5,643	\$ 4,581	
170	47	409119	Miscellaneous	\$ (2,206,764)	\$ (46,233)	\$ (314,356)	\$ (820,717)	\$ (666,277)	
171	47	410s less 411s	Deferred Income Tax - Net	\$ 2,389,383	\$ 50,059	\$ 340,370	\$ 888,635	\$ 721,414	
172	47	411401	Amortization of Invest Tax Credit	\$ (1,692)	\$ (35)	\$ (241)	\$ (629)	\$ (511)	
173			Subtotal	\$ 1,691,283	\$ 63,514	\$ 241,147	\$ 629,584	\$ 509,650	
174			Total Income Taxes	\$ 1,691,283	\$ 63,514	\$ 241,147	\$ 629,584	\$ 509,650	
175			Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	
176			Operating Income	\$ 4,416,694	\$ 144,683	\$ 629,574	\$ 1,643,687	\$ 1,331,671	
177			Rate Base	\$ 82,961,625	\$ 2,717,679	\$ 11,825,701	\$ 30,874,439	\$ 25,013,632	
178			Return on Rate Base	5.324%	5.324%	5.324%	5.324%	5.324%	

Sources:

Column (f) is taken from Tab FUN-2, Column (g).

Columns (g) through (p) are calculated by multiplying the amounts in Column (f) by the allocation percentages specified by the allocator codes in Column (a).

Allocation percentages referenced in Column (a) are found in Tab FUN-4, Lines 1-24, Columns (c)-(l).

Destinations:

- Line 159 goes to Tab FUN-1, Line 1
- Line 132 goes to Tab FUN-1, Line 2
- Line 174 goes to Tab FUN-1, Line 3
- Line 147 goes to Tab FUN-1, Line 4
- Line 57 goes to Tab FUN-1, Line 7
- Line 158 goes to Tab FUN-1, Line 11

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Functional Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc Code	Acct	Description	Meters	Regulators	Industrial Meters	Customer Accounts	Transportation Administration
	(a)	(b)	(c) (d) (e)	(k)	(l)	(m)	(n)	(o)
			Current Federal Income Tax					
168	47	409111	Current Tax Expense	\$ 191,736	\$ 32,888	\$ 3,291	\$ (6,696)	\$ 584
169	47	409118	Interest Synchronization	\$ 1,941	\$ 327	\$ 32	\$ 151	\$ 7
170	47	409119	Miscellaneous	\$ (282,258)	\$ (47,566)	\$ (4,707)	\$ (21,983)	\$ (988)
171	47	410s less 411s	Deferred Income Tax - Net	\$ 305,616	\$ 51,502	\$ 5,096	\$ 23,802	\$ 1,069
172	47	411401	Amortization of Invest Tax Credit	\$ (216)	\$ (36)	\$ (4)	\$ (17)	\$ (1)
173			Subtotal	\$ 216,818	\$ 37,115	\$ 3,709	\$ (4,743)	\$ 672
174			Total Income Taxes	\$ 216,818	\$ 37,115	\$ 3,709	\$ (4,743)	\$ 672
175			Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%
176			Operating Income	\$ 565,836	\$ 96,425	\$ 9,610	\$ 3,900	\$ 1,819
177			Rate Base	\$ 10,628,473	\$ 1,811,215	\$ 180,502	\$ 73,260	\$ 34,170
178			Return on Rate Base	5.324%	5.324%	5.324%	5.324%	5.324%

Sources:

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STATEMENT O WORKPAPER - Tab FUN-3 (Functional COS)
Functional Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	Gas Supply		Variance
	Code	Acct		(Non PGA)		
	(a)	(b)	(c) (d) (e)	(p)	(q)	
			Current Federal Income Tax			
168	47	409111	Current Tax Expense	\$ (6,332)	\$ -	
169	47	409118	Interest Synchronization	\$ 12	\$ -	
170	47	409119	Miscellaneous	\$ (1,680)	\$ -	
171	47	410s less 411s	Deferred Income Tax - Net	\$ 1,819	\$ -	
172	47	411401	Amortization of Invest Tax Credit	\$ (1)	\$ -	
173			Subtotal	\$ (6,183)	\$ -	
174			Total Income Taxes	\$ (6,183)	\$ -	
175			Federal Tax Rate	35.00%	35.00%	
176			Operating Income	\$ (10,512)		
177			Rate Base	\$ (197,447)		
178			Return on Rate Base	5.324%		

Sources:

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