

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-5 (Payroll)
Functional Payroll Allocators
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Functional Payroll Allocator

Line	Alloc	Acct	Description	Total	Peak Facilities	Mains (Average)	Mains (Peaking)	Services	Meters	Regulators
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
MGP Plant										
1	1.1	712	Other Power Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	1.1	735	Miscellaneous	\$ 437	\$ 437	\$ -	\$ -	\$ -	\$ -	\$ -
3			Total MGP Plant Op Exp	\$ 437	\$ 437	\$ -	\$ -	\$ -	\$ -	\$ -
4	1.1	742	Production Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5			Total MGP Plant Maint Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Power Supply Expense										
6	1.9	813	Other Expenses	\$ 181,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7			Total Other Power Supply Exp	\$ 181,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Storage Expense										
8	1.1	840	Supervision and Engineering	\$ 43,705	\$ 43,705	\$ -	\$ -	\$ -	\$ -	\$ -
9	1.1	841	Labor and Expenses	\$ 22,583	\$ 22,583	\$ -	\$ -	\$ -	\$ -	\$ -
10			Total Trans Op Exp	\$ 66,289	\$ 66,289	\$ -	\$ -	\$ -	\$ -	\$ -
11	1.1	843	Maintenance	\$ 66,668	\$ 66,668	\$ -	\$ -	\$ -	\$ -	\$ -
12			Total Trans Maint Exp	\$ 66,668	\$ 66,668	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution										
13	59	870	Supervision and Engineering	\$ 930,279	\$ -	\$ 131,212	\$ 342,568	\$ 279,130	\$ 154,163	\$ 22,635
14	44	871	Load Dispatching	\$ 127,027	\$ -	\$ 18,799	\$ 49,080	\$ 39,839	\$ 16,190	\$ 2,830
15	44.1	874	Mains and Services	\$ 363,751	\$ -	\$ 62,021	\$ 161,924	\$ 139,805	\$ -	\$ -
16	1.2	875	Meas & Reg Sta Equipment - Gen.	\$ 66,941	\$ -	\$ 18,539	\$ 48,402	\$ -	\$ -	\$ -
17	1.2	877	Meas & Reg Sta Equipment - CG	\$ 26,173	\$ -	\$ 7,249	\$ 18,924	\$ -	\$ -	\$ -
18	44.3	878	Meters and House Regulators	\$ 400,945	\$ -	\$ -	\$ -	\$ -	\$ 341,291	\$ 59,653
19	44.2	879	Customer Installation Expenses	\$ 486,661	\$ -	\$ -	\$ -	\$ 346,033	\$ 140,628	\$ -
20	44	880	Other Expenses	\$ 1,001,768	\$ -	\$ 148,253	\$ 387,058	\$ 314,180	\$ 127,682	\$ 22,317
21			Total Dist Op Exp	\$ 3,403,545	\$ -	\$ 386,073	\$ 1,007,957	\$ 1,118,987	\$ 779,955	\$ 107,436
22	59	885	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	1.2	887	Mains	\$ 366,962	\$ -	\$ 101,629	\$ 265,333	\$ -	\$ -	\$ -
24	1.2	889	Meas & Reg Sta Equipment - Gen.	\$ 47,583	\$ -	\$ 13,178	\$ 34,405	\$ -	\$ -	\$ -
25	1.2	891	Meas & Reg Sta Equipment - CG	\$ 33,398	\$ -	\$ 9,249	\$ 24,148	\$ -	\$ -	\$ -
26	1.3	892	Services	\$ 194,337	\$ -	\$ -	\$ -	\$ 194,337	\$ -	\$ -
27	44	893	Meters and House Regulators	\$ 60,430	\$ -	\$ 8,943	\$ 23,349	\$ 18,952	\$ 7,702	\$ 1,346
28			Total Dist Maint Exp	\$ 702,711	\$ -	\$ 133,000	\$ 347,235	\$ 213,290	\$ 7,702	\$ 1,346
Customer Accounts Expense										
29	59.1	901	Supervision	\$ 177,440	\$ -	\$ -	\$ -	\$ -	\$ 44,581	\$ -
30	1.4	902	Meter Reading	\$ 599,235	\$ -	\$ -	\$ -	\$ -	\$ 599,235	\$ -
31	1.7	903	Records and Collection (Cust Serv)	\$ 1,179,678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	1.7	905	Miscellaneous Expense	\$ 207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	1.8	----	Transportation Administration	\$ 4,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34			Total Customer Accounts Exp	\$ 1,960,732	\$ -	\$ -	\$ -	\$ -	\$ 643,816	\$ -

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Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Functional Payroll Allocator

Line	Alloc	Acct	Description	Total	Industrial Meters	Customer Accounts	Transportation Administration	Gas Supply (Non PGA)
	(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)
MGP Plant								
1	1.1	712	Other Power Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
2	1.1	735	Miscellaneous	\$ 437	\$ -	\$ -	\$ -	\$ -
3			Total MGP Plant Op Exp	\$ 437	\$ -	\$ -	\$ -	\$ -
4	1.1	742	Production Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
5			Total MGP Plant Maint Exp	\$ -	\$ -	\$ -	\$ -	\$ -
Other Power Supply Expense								
6	1.9	813	Other Expenses	\$ 181,744	\$ -	\$ -	\$ -	\$ 181,744
7			Total Other Power Supply Exp	\$ 181,744	\$ -	\$ -	\$ -	\$ 181,744
Other Storage Expense								
8	1.1	840	Supervision and Engineering	\$ 43,705	\$ -	\$ -	\$ -	\$ -
9	1.1	841	Labor and Expenses	\$ 22,583	\$ -	\$ -	\$ -	\$ -
10			Total Trans Op Exp	\$ 66,289	\$ -	\$ -	\$ -	\$ -
11	1.1	843	Maintenance	\$ 66,668	\$ -	\$ -	\$ -	\$ -
12			Total Trans Maint Exp	\$ 66,668	\$ -	\$ -	\$ -	\$ -
Distribution								
13	59	870	Supervision and Engineering	\$ 930,279	\$ 571	\$ -	\$ -	\$ -
14	44	871	Load Dispatching	\$ 127,027	\$ 289	\$ -	\$ -	\$ -
15	44.1	874	Mains and Services	\$ 363,751	\$ -	\$ -	\$ -	\$ -
16	1.2	875	Meas & Reg Sta Equipment - Gen.	\$ 66,941	\$ -	\$ -	\$ -	\$ -
17	1.2	877	Meas & Reg Sta Equipment - CG	\$ 26,173	\$ -	\$ -	\$ -	\$ -
18	44.3	878	Meters and House Regulators	\$ 400,945	\$ -	\$ -	\$ -	\$ -
19	44.2	879	Customer Installation Expenses	\$ 486,661	\$ -	\$ -	\$ -	\$ -
20	44	880	Other Expenses	\$ 1,001,768	\$ 2,277	\$ -	\$ -	\$ -
21			Total Dist Op Exp	\$ 3,403,545	\$ 3,137	\$ -	\$ -	\$ -
22	59	885	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
23	1.2	887	Mains	\$ 366,962	\$ -	\$ -	\$ -	\$ -
24	1.2	889	Meas & Reg Sta Equipment - Gen.	\$ 47,583	\$ -	\$ -	\$ -	\$ -
25	1.2	891	Meas & Reg Sta Equipment - CG	\$ 33,398	\$ -	\$ -	\$ -	\$ -
26	1.3	892	Services	\$ 194,337	\$ -	\$ -	\$ -	\$ -
27	44	893	Meters and House Regulators	\$ 60,430	\$ 137	\$ -	\$ -	\$ -
28			Total Dist Maint Exp	\$ 702,711	\$ 137	\$ -	\$ -	\$ -
Customer Accounts Expense								
29	59.1	901	Supervision	\$ 177,440	\$ -	\$ 127,381	\$ 5,478	\$ -
30	1.4	902	Meter Reading	\$ 599,235	\$ -	\$ -	\$ -	\$ -
31	1.7	903	Records and Collection (Cust Serv)	\$ 1,179,678	\$ -	\$ 1,179,678	\$ -	\$ -
32	1.7	905	Miscellaneous Expense	\$ 207	\$ -	\$ 207	\$ -	\$ -
33	1.8	----	Transportation Administration	\$ 4,171	\$ -	\$ -	\$ 4,171	\$ -
34			Total Customer Accounts Exp	\$ 1,960,732	\$ -	\$ 1,307,266	\$ 9,649	\$ -

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Functional Payroll Allocator

Line	Alloc	Acct	Description	Total	Peak Facilities	Mains (Average)	Mains (Peaking)	Services	Meters	Regulators
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Customer Service & Information Expense										
35	1.9	908	Cust Assist Exp	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	1.9	909	Info, Instruction Ad Exp	\$ 3,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	1.9	910	Misc Cust Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38			Total Customer Service & Info Exp	\$ 3,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense										
39	1.9	912	Demo & Selling	\$ 116,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	1.9	916	Misc Sales Exp	\$ 1,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41			Total Sales Exp	\$ 118,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative & General										
42	40	920	A&G Salaries	\$ 494,301	\$ 11,423	\$ 48,118	\$ 125,626	\$ 102,362	\$ 91,387	\$ 8,301
43	40	922	Admin Exp (transfer)	\$ (28,251)	\$ (653)	\$ (2,750)	\$ (7,180)	\$ (5,850)	\$ (5,223)	\$ (474)
44	47	924	Prop Insurance	\$ 10,412	\$ 218	\$ 1,483	\$ 3,872	\$ 3,144	\$ 1,332	\$ 224
45	40	925	Injuries & Damages	\$ 71,945	\$ 1,663	\$ 7,004	\$ 18,285	\$ 14,899	\$ 13,301	\$ 1,208
46	58.2	926	Emp pensions, benefits	\$ 14,109	\$ 292	\$ 1,146	\$ 2,993	\$ 2,895	\$ 3,065	\$ 236
47	47		Regulatory Comm	\$ 36	\$ 1	\$ 5	\$ 13	\$ 11	\$ 5	\$ 1
48	40	930	Gen Ad Exp	\$ 4,365	\$ 101	\$ 425	\$ 1,109	\$ 904	\$ 807	\$ 73
49			Total A&G Operation	\$ 566,918	\$ 13,045	\$ 55,431	\$ 144,719	\$ 118,364	\$ 104,674	\$ 9,570
50	40	931	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	40	935	A&G Maint	\$ 368	\$ 8	\$ 36	\$ 93	\$ 76	\$ 68	\$ 6
52			Total A&G Maintenance	\$ 368	\$ 8	\$ 36	\$ 93	\$ 76	\$ 68	\$ 6
53			TOTAL A&G ALLOCATOR	\$ 567,285	\$ 13,053	\$ 55,467	\$ 144,812	\$ 118,440	\$ 104,742	\$ 9,576
54			TOTAL A&G ALLOCATOR LESS ACCT 926	\$ 553,140	\$ 12,760	\$ 54,315	\$ 141,806	\$ 115,534	\$ 101,673	\$ 9,339
55			Total Payroll Allocator	\$ 7,071,327	\$ 146,447	\$ 574,540	\$ 1,500,004	\$ 1,450,716	\$ 1,536,215	\$ 118,358
56			Payroll Allocator to 'Allocators' tab	1.000000	0.020710	0.081249	0.212125	0.205155	0.217246	0.016738
57			Total Payroll Allocator Less Acct 926	\$ 7,057,182	\$ 146,154	\$ 573,389	\$ 1,496,998	\$ 1,447,811	\$ 1,533,146	\$ 118,121
58			Payroll less Acct 926 to 'Allocators' tab	1.000000	0.020710	0.081249	0.212124	0.205154	0.217246	0.016738

Sources:
Column (d) is taken from Books and Records.

Columns (e) through (n) are calculated by multiplying the amounts in Column (d) by the allocation percentages specified by the allocation codes in Column (b).

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

Destinations:
Line 56 goes to Tab FUN-4, Line 21.
Line 58 goes to Tab FUN-4, Line 22.

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Line	Alloc	Acct	Description	Total	Industrial Meters	Customer Accounts	Transportation Administration	Gas Supply (Non PGA)
	(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)
Customer Service & Information Expense								
35	1.9	908	Cust Assist Exp	\$ 90	\$ -	\$ -	\$ -	\$ 90
36	1.9	909	Info, Instruction Ad Exp	\$ 3,578	\$ -	\$ -	\$ -	\$ 3,578
37	1.9	910	Misc Cust Service	\$ -	\$ -	\$ -	\$ -	\$ -
38			Total Customer Service & Info Exp	\$ 3,668	\$ -	\$ -	\$ -	\$ 3,668
Sales Expense								
39	1.9	912	Demo & Selling	\$ 116,892	\$ -	\$ -	\$ -	\$ 116,892
40	1.9	916	Misc Sales Exp	\$ 1,356	\$ -	\$ -	\$ -	\$ 1,356
41			Total Sales Exp	\$ 118,249	\$ -	\$ -	\$ -	\$ 118,249
Administrative & General								
42	40	920	A&G Salaries	\$ 494,301	\$ 209	\$ 95,308	\$ 4,282	\$ 7,284
43	40	922	Admin Exp (transfer)	\$ (28,251)	\$ (12)	\$ (5,447)	\$ (245)	\$ (416)
44	47	924	Prop Insurance	\$ 10,412	\$ 22	\$ 104	\$ 5	\$ 8
45	40	925	Injuries & Damages	\$ 71,945	\$ 30	\$ 13,872	\$ 623	\$ 1,060
46	58.2	926	Emp pensions, benefits	\$ 14,109	\$ 7	\$ 2,823	\$ 29	\$ 623
47	47		Regulatory Comm	\$ 36	\$ 0	\$ 0	\$ 0	\$ 0
48	40	930	Gen Ad Exp	\$ 4,365	\$ 2	\$ 842	\$ 38	\$ 64
49			Total A&G Operation	\$ 566,918	\$ 259	\$ 107,502	\$ 4,732	\$ 8,623
50	40	931	Rents	\$ -	\$ -	\$ -	\$ -	\$ -
51	40	935	A&G Maint	\$ 368	\$ 0	\$ 71	\$ 3	\$ 5
52			Total A&G Maintenance	\$ 368	\$ 0	\$ 71	\$ 3	\$ 5
53			TOTAL A&G ALLOCATOR	\$ 567,285	\$ 259	\$ 107,573	\$ 4,735	\$ 8,629
54			TOTAL A&G ALLOCATOR LESS ACCT 926	\$ 553,140	\$ 252	\$ 104,750	\$ 4,706	\$ 8,005
55			Total Payroll Allocator	\$ 7,071,327	\$ 3,533	\$ 1,414,839	\$ 14,384	\$ 312,289
56			Payroll Allocator to 'Allocators' tab	1.000000	0.000500	0.200081	0.002034	0.044163
57			Total Payroll Allocator Less Acct 926	\$ 7,057,182	\$ 3,526	\$ 1,412,016	\$ 14,356	\$ 311,666
58			Payroll less Acct 926 to 'Allocators' tab	1.000000	0.000500	0.200082	0.002034	0.044163

Sources:

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Columns (e) through (n) are calculated by multiplying the amounts in Column (d) by the allocation percentages specified by the allocation codes in Column (b).

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

Destinations:

Line 56 goes to Tab FUN-4, Line 21.

Line 58 goes to Tab FUN-4, Line 22.