

RULE 20:10:13:97
STATEMENT N (1)
Functional Allocation of 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		Peak Facilities	Mains (Average)	Mains (Peaking)	Services
	Code	Acct		Test Year Jurisdictional	Test Year				
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)	
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	\$ 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	\$ -	\$ -	\$ -	\$ -	-

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Line	Alloc		Description	Meters		Regulators		Industrial	Customer	Transportation	Gas Supply	Variance
	Code	Acct		(k)	(l)	Meters	Accounts	Administration	(Non PGA)			
	(a)	(b)	(c) (d) (e)			(m)	(n)	(o)	(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	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -

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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)	Test Year	Peak Facilities	
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)		
30			Distribution Plant Total	\$ 145,099,138	\$ -	\$ 21,473,424	\$ 56,062,631	\$ 45,506,791		
			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)	\$ -	\$ -	\$ -	\$ -		

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Line	Alloc		Description	Meters	Regulators	Industrial Meters	Customer Accounts	Transportation Administration	Gas Supply (Non PGA)	Variance
	(a)	(b)								
	(c)	(d) (e)		(k)	(l)	(m)	(n)	(o)	(p)	(q)
30			Distribution Plant Total	\$ 18,493,908	\$ 3,232,504	\$ 329,880	\$ -	\$ -	\$ -	\$ -
General Plant										
31	40	389-398	General Plant	\$ 1,897,895	\$ 172,397	\$ 4,342	\$ 1,979,322	\$ 88,928	\$ 151,269	\$ -
32			General Plant Total	\$ 1,897,895	\$ 172,397	\$ 4,342	\$ 1,979,322	\$ 88,928	\$ 151,269	\$ -
Intangible Plant										
33	40	301-303	Intangible Plant	\$ 1,367,366	\$ 124,206	\$ 3,128	\$ 1,426,032	\$ 64,069	\$ 108,984	\$ -
34			Intangible Plant Total	\$ 1,367,366	\$ 124,206	\$ 3,128	\$ 1,426,032	\$ 64,069	\$ 108,984	\$ -
35			Gross Natural Gas Plant in Service	\$ 21,759,169	\$ 3,529,106	\$ 337,351	\$ 3,405,355	\$ 152,997	\$ 260,253	\$ -
Additions to Rate Base										
36	1.1		Fuel Stocks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	46		Total Materials and Supplies	\$ 139,301	\$ 23,260	\$ 2,283	\$ 13,521	\$ 607	\$ 1,033	\$ -
38	39		Prepayments	\$ 18,208	\$ 2,953	\$ 282	\$ 2,850	\$ 128	\$ 218	\$ -
39	42		Cash Working Capital	\$ (53,097)	\$ (5,607)	\$ (283)	\$ (48,516)	\$ (1,764)	\$ (225,711)	\$ -
40	41		Other Working Capital	\$ (15,438)	\$ (1,458)	\$ (48)	\$ (15,177)	\$ (657)	\$ (1,264)	\$ -
41				\$ 88,974	\$ 19,147	\$ 2,235	\$ (47,323)	\$ (1,685)	\$ (225,725)	\$ -
42			Total Additions to Rate Base	\$ 88,974	\$ 19,147	\$ 2,235	\$ (47,323)	\$ (1,685)	\$ (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	\$ (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)	\$ (87,787)	\$ -
47	40	108-111	General	\$ (1,167,062)	\$ (106,011)	\$ (2,670)	\$ (1,217,134)	\$ (54,684)	\$ (93,019)	\$ -
48			Total Accumulated Depreciation	\$ (8,411,380)	\$ (1,279,761)	\$ (114,763)	\$ (2,365,801)	\$ (106,292)	\$ (180,806)	\$ -
49	44.1	252	Customer Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	47	282	Accum Deferred Income Taxes	\$ (2,633,649)	\$ (443,818)	\$ (43,919)	\$ (205,114)	\$ (9,215)	\$ (15,676)	\$ -
51	1.7	255	Customer Deposits	\$ -	\$ -	\$ -	\$ (57,640)	\$ -	\$ -	\$ -
52	1.7	228	Budget Plan Balances	\$ -	\$ -	\$ -	\$ (495,408)	\$ -	\$ -	\$ -

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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)	
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)	
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	\$ -	\$ -	\$ -	\$ -

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Line	Alloc Code	Acct	Description	Meters	Regulators	Industrial Meters	Customer Accounts	Transportation Administration	Gas Supply (Non PGA)	Variance
	(a)	(b)	(c) (d) (e)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
53	47	255101	Accum Deferred Invest Tax Credit	\$ (40)	\$ (7)	\$ (1)	\$ (3)	\$ (0)	\$ (0)	\$ -
54	58.1	144003	Reserve for Inj & Damages/Misc/Pension	\$ (174,600)	\$ (13,452)	\$ (402)	\$ (160,805)	\$ (1,635)	\$ (35,494)	\$ -
55				\$ (2,808,290)	\$ (457,277)	\$ (44,321)	\$ (918,971)	\$ (10,850)	\$ (51,170)	\$ -
56			Total Deductions from Rate Base	\$ (11,219,669)	\$ (1,737,038)	\$ (159,084)	\$ (3,284,772)	\$ (117,142)	\$ (231,975)	\$ -
57			Total Rate Base	\$ 10,628,473	\$ 1,811,215	\$ 180,502	\$ 73,260	\$ 34,170	\$ (197,447)	\$ -

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	Code	Acct		Test Year Jurisdictional	Peak Facilities			
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)
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	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -

RULE 20:10:13:97
STATEMENT N (1)
Functional Allocation of 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	Gas Supply (Non PGA)	Variance
	(a)	(b)	(c) (d) (e)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RULE 20:10:13:97
STATEMENT N (1)
Functional Allocation of 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		Peak Facilities	Mains (Average)	Mains (Peaking)	Services
	Code	Acct		Jurisdictional	Test Year				
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)	
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	\$ -	\$ -	\$ -	\$ -	
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	

RULE 20:10:13:97
STATEMENT N (1)
Functional Allocation of Cost of Service
Test Year Ending December 31, 2013
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Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	Meters		Regulators		Industrial	Customer	Transportation	Gas Supply	Variance
	Code	Acct		(k)	(l)	Meters	Accounts	Administration	(Non PGA)			
	(a)	(b)	(c) (d) (e)	(k)	(l)	(m)	(n)	(o)	(p)	(q)		
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	\$ -	\$ -	\$ -	\$ -	
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	\$ 8,302	\$ -	\$ -	
120	40	921	Office Supplies and Expense	\$ 61,179	\$ 5,557	\$ 140	\$ 63,804	\$ 2,867	\$ 4,876	\$ -	\$ -	
121	40	922	Admin Exp Transfer	\$ (8,632)	\$ (784)	\$ (20)	\$ (9,003)	\$ (404)	\$ (688)	\$ -	\$ -	
122	40	923	Outside Services	\$ 19,014	\$ 1,727	\$ 44	\$ 19,829	\$ 891	\$ 1,515	\$ -	\$ -	
123	47	924	Property Insurance	\$ 2,436	\$ 411	\$ 41	\$ 190	\$ 9	\$ 14	\$ -	\$ -	
124	40	925	Injuries and Damages	\$ 33,413	\$ 3,035	\$ 76	\$ 34,846	\$ 1,566	\$ 2,663	\$ -	\$ -	
125	58.1	926	Pensions and Benefits	\$ 296,063	\$ 22,810	\$ 681	\$ 272,671	\$ 2,772	\$ 60,185	\$ -	\$ -	
126	47	928	Regulatory Commission Expense	\$ 26,093	\$ 4,397	\$ 435	\$ 2,032	\$ 91	\$ 155	\$ -	\$ -	
127	40	929	Duplicate Charges Credit	\$ (2,973)	\$ (270)	\$ (7)	\$ (3,100)	\$ (139)	\$ (237)	\$ -	\$ -	
128	40	930.2	Miscellaneous General Expense	\$ 8,946	\$ 813	\$ 20	\$ 9,329	\$ 419	\$ 713	\$ -	\$ -	
129	40	931	Rents	\$ (13,490)	\$ (1,225)	\$ (31)	\$ (14,069)	\$ (632)	\$ (1,075)	\$ -	\$ -	
			Maintenance									
130	40	935	Total A&G Maintenance	\$ 936	\$ 85	\$ 2	\$ 977	\$ 44	\$ 75	\$ -	\$ -	
131			Total Administration and General Expense	\$ 527,142	\$ 46,017	\$ 1,620	\$ 486,134	\$ 12,363	\$ 76,499	\$ -	\$ -	
132			Total O&M Expense	\$ 2,594,974	\$ 233,884	\$ 6,358	\$ 2,952,095	\$ 109,234	\$ 14,712,609	\$ -	\$ -	
133			Total Supervised O&M Expense	\$ 2,067,418	\$ 187,795	\$ 4,730	\$ 2,156,119	\$ 96,871	\$ 164,781	\$ -	\$ -	

RULE 20:10:13:97
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Test Year Ending December 31, 2013
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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)	
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	
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	

RULE 20:10:13:97
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Unbundled Cost of Service Study

Line	Alloc		Description	Meters	Regulators	Industrial Meters	Customer Accounts	Transportation Administration	Gas Supply (Non PGA)	Variance
	(a)	(b)	(c) (d) (e)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Depreciation and Amortization Expense										
134	40	403-404	Intangible	\$ 19,030	\$ 1,729	\$ 44	\$ 19,847	\$ 892	\$ 1,517	\$ -
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	\$ 5,665	\$ -
139	47	403-404	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	47	407	Acquisition Adjustment	\$ 24,510	\$ 4,130	\$ 409	\$ 1,909	\$ 86	\$ 146	\$ -
141			Total Depreciation and Amortization Expense	\$ 624,423	\$ 101,423	\$ 9,708	\$ 95,881	\$ 4,308	\$ 7,328	\$ -
Taxes Other Than Income Taxes										
142	58.1	408111-408131	Payroll Taxes	\$ 117,985	\$ 9,090	\$ 271	\$ 108,663	\$ 1,105	\$ 23,984	\$ -
143	46	408141-408143	Total Property Taxes	\$ 131,236	\$ 21,913	\$ 2,151	\$ 12,738	\$ 572	\$ 974	\$ -
144	39	408162-408163	Illinois Public Utility Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
145	39	408181	Occupation Tax & Other	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
146			Total Taxes Other Than Income Taxes	\$ 249,222	\$ 31,003	\$ 2,422	\$ 121,401	\$ 1,677	\$ 24,958	\$ -
147			Other Expenses	\$ 873,645	\$ 132,426	\$ 12,131	\$ 217,282	\$ 5,985	\$ 32,286	\$ -
Operating Revenues and Income Taxes										
148	480-481		Retail Rate Revenues	\$ 4,251,254	\$ 499,847	\$ 31,807	\$ 3,097,192	\$ 78,495	\$ 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	\$ -	\$ -	\$ -	\$ 71,341	\$ -	\$ -	\$ -
154	1.8	489	Transportation Revenue	\$ -	\$ -	\$ -	\$ -	\$ 39,215	\$ -	\$ -
155	47	493001	Rental Income-Gas Prop	\$ 18	\$ 3	\$ 0	\$ 1	\$ 0	\$ 0	\$ -
156	39	495051	Illinois Public Utility Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
157	39	495061	Other Gas Revenues	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
158			Total Other Operating Revenues	\$ 20	\$ 3	\$ 0	\$ 71,343	\$ 39,215	\$ 14,471,331	\$ -
159			Total Operating Revenues	\$ 4,251,274	\$ 499,851	\$ 31,807	\$ 3,168,534	\$ 117,710	\$ 14,728,200	\$ -

RULE 20:10:13:97
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Test Year Ending December 31, 2013
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Unbundled Cost of Service Study

Line	Alloc		Description	South Dakota		Peak Facilities	Mains (Average)	Mains (Peaking)	Services
	Code	Acct		Test Year Jurisdictional	Test Year Jurisdictional				
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)	
			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						
			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%	

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Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	Meters	Regulators	Industrial Meters	Customer Accounts	Transportation Administration	Gas Supply (Non PGA)	Variance
	(a)	(b)	(c) (d) (e)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
			Total Expenses							
160			O&M Expense	\$ 2,594,974	\$ 233,884	\$ 6,358	\$ 2,952,095	\$ 109,234	\$ 14,712,609	\$ -
161			Other Expense	\$ 873,645	\$ 132,426	\$ 12,131	\$ 217,282	\$ 5,985	\$ 32,286	\$ -
162			Total Expenses	\$ 3,468,619	\$ 366,311	\$ 18,488	\$ 3,169,377	\$ 115,219	\$ 14,744,895	\$ -
163			Operating Income Before Taxes	\$ 782,655	\$ 133,540	\$ 13,319	\$ (843)	\$ 2,491	\$ (16,695)	\$ -
			Adjustments to Taxable Income							
164	47	427	Interest on LTD - Acct 427	\$ (190,640)	\$ (32,126)	\$ (3,179)	\$ (14,847)	\$ (667)	\$ (1,135)	\$ -
165	47		Other Adjustments	\$ (44,198)	\$ (7,448)	\$ (737)	\$ (3,442)	\$ (155)	\$ (263)	\$ -
166			Total Adjustments to Taxable Income	\$ (234,838)	\$ (39,574)	\$ (3,916)	\$ (18,290)	\$ (822)	\$ (1,398)	\$ -
167			Net Taxable Income	\$ 547,816	\$ 93,965	\$ 9,402	\$ (19,132)	\$ 1,670	\$ (18,092)	\$ -
			Income Taxes							
			Current Federal Income Tax							
168	47	409111	Current Tax Expense	\$ 191,736	\$ 32,888	\$ 3,291	\$ (6,696)	\$ 584	\$ (6,332)	\$ -
169	47	409118	Interest Synchronization	\$ 1,941	\$ 327	\$ 32	\$ 151	\$ 7	\$ 12	\$ -
170	47	409119	Miscellaneous	\$ (282,258)	\$ (47,566)	\$ (4,707)	\$ (21,983)	\$ (988)	\$ (1,680)	\$ -
171	47	410s less 411s	Deferred Income Tax - Net	\$ 305,616	\$ 51,502	\$ 5,096	\$ 23,802	\$ 1,069	\$ 1,819	\$ -
172	47	411401	Amortization of Invest Tax Credit	\$ (216)	\$ (36)	\$ (4)	\$ (17)	\$ (1)	\$ (1)	\$ -
173			Subtotal	\$ 216,818	\$ 37,115	\$ 3,709	\$ (4,743)	\$ 672	\$ (6,183)	\$ -
174			Total Income Taxes	\$ 216,818	\$ 37,115	\$ 3,709	\$ (4,743)	\$ 672	\$ (6,183)	\$ -
175			Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
176			Operating Income	\$ 565,836	\$ 96,425	\$ 9,610	\$ 3,900	\$ 1,819	\$ (10,512)	
177			Rate Base	\$ 10,628,473	\$ 1,811,215	\$ 180,502	\$ 73,260	\$ 34,170	\$ (197,447)	
178			Return on Rate Base	5.324%	5.324%	5.324%	5.324%	5.324%	5.324%	