

RULE 20:10:13:70
 SCHEDULE F-2
 Monthly Balances for Material and Supplies - 2011
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Month / Year	Materials & Supplies (-\$-) (b)	Stores Exp Undistributed (-\$-) (c)	Total Mat & Supplies (-\$-) (d) (b) + (c)	Allowance Inventory (-\$-) (e)
1	Jan-11	65,569,602.20	4,981,033.23	70,550,635.43	4,680,558.66
2	Feb-11	66,792,136.06	5,109,543.66	71,901,679.72	4,538,850.73
3	Mar-11	67,744,130.22	5,369,576.25	73,113,706.47	4,393,758.83
4	Apr-11	68,768,342.01	5,316,015.28	74,084,357.29	4,259,411.93
5	May-11	67,407,643.23	5,263,248.94	72,670,892.17	4,128,422.82
6	Jun-11	68,172,984.38	5,339,086.03	73,512,070.41	3,979,143.90
7	Jul-11	68,915,300.92	5,264,724.38	74,180,025.30	3,793,273.45
8	Aug-11	69,958,170.18	4,892,091.25	74,850,261.43	3,604,299.51
9	Sep-11	70,912,347.41	4,390,030.61	75,302,378.02	3,459,928.38
10	Oct-11	70,766,420.54	4,656,713.34	75,423,133.88	3,333,379.48
11	Nov-11	71,964,874.61	5,008,287.08	76,973,161.69	3,213,613.98
12	Dec-11	73,473,993.38	5,148,305.83	78,622,299.21	3,077,681.73
13					
14	Total	830,445,945.14	60,738,655.88	891,184,601.02	46,462,323.40
15					
16	12 Month Average	69,203,828.76	5,061,554.66	74,265,383.42	3,871,860.28
17					
18		M & S Allocated ⁽¹⁾		Allowances Allocated ⁽²⁾	
19	Jurisdictional Allocation ⁽¹⁾	Electric	Gas	Electric	Gas
20	Iowa	61,465,506	6,208,333	3,453,699	-
21	Illinois	4,312,308	742,445	385,637	-
22	South Dakota	551,145	933,106	32,524	-
23	FERC/Nebraska	-	52,539	-	-
24		66,328,959	7,936,424	3,871,860	-
25					
26	⁽¹⁾ Based on Gross Plant				
27	⁽²⁾ Based on Traditional A&E				
28					
29	Source - SEC001 - Trial Balance Report				
30	Column (b): Acct 154.001 thru 154.999				
31	Column (c): Acct 163				
32	Column (d): Col (b) + Col (c)				
33	Column (e): Acct 158				

RULE 20:10:13:70
SCHEDULE F-2
Monthly Balances for Fuel Stocks - 2011
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Month / Year	MidAmerican Energy - Electric					MidAmerican Energy - Gas				Total Fuel Stock
		Coal (Existing)	Coal (New)	Fuel Oil/Diesel (Existing)	Fuel Oil/Diesel (New)	Total	Natural Gas	LPG	Prepaid	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		(-\$)	(-\$)	(-\$)	(-\$)	(-\$)	(-\$)	(-\$)	(-\$)	(-\$)	(-\$)
		(b)+(c)+(d)+(e)					(g)+(h)+(i)				(f)+(j)
1	Jan-11	54,537,134.28	7,251,724.03	2,600,985.42	717,596.28	65,107,440.01	(3,986,316.95)	690,486.76	546,226.81	(2,749,603.38)	62,357,836.63
2	Feb-11	57,972,022.21	7,604,012.93	2,819,776.81	563,084.88	68,958,896.83	(19,981,710.83)	690,486.76	465,092.90	(18,826,131.17)	50,132,765.66
3	Mar-11	61,669,613.28	7,427,276.83	2,802,081.24	481,383.67	72,380,355.02	(24,759,399.00)	690,486.76	428,947.90	(23,639,964.34)	48,740,390.68
4	Apr-11	64,480,178.20	8,482,470.06	2,742,718.91	603,918.55	76,309,285.72	(25,698,874.05)	690,486.76	330,997.19	(24,677,390.10)	51,631,895.62
5	May-11	67,332,459.23	8,333,947.80	2,737,437.06	694,660.03	79,098,504.12	(18,967,146.59)	569,325.57	151,447.19	(18,246,373.83)	60,852,130.29
6	Jun-11	66,549,373.23	8,329,351.44	2,723,006.39	1,430,602.03	79,032,333.09	(7,285,982.90)	-	144,570.88	(7,141,412.02)	71,890,921.07
7	Jul-11	66,308,755.97	8,265,386.77	2,590,075.51	1,338,941.06	78,503,159.31	2,474,557.74	-	210,901.05	2,685,458.79	81,188,618.10
8	Aug-11	65,594,487.21	7,812,223.31	2,636,808.30	1,217,469.22	77,260,988.04	13,596,209.95	-	308,610.69	13,904,820.64	91,165,808.68
9	Sep-11	69,089,430.77	7,622,907.68	2,698,458.16	1,091,314.20	80,502,110.81	29,422,436.40	-	366,055.30	29,788,491.70	110,290,602.51
10	Oct-11	72,891,791.87	7,907,758.57	2,551,762.18	1,023,454.92	84,374,767.54	41,161,431.75	-	422,455.79	41,583,887.54	125,958,655.08
11	Nov-11	76,694,142.87	8,453,749.66	2,355,501.26	1,113,789.05	88,617,182.84	36,828,987.54	-	389,822.80	37,218,810.34	125,835,993.18
12	Dec-11	79,974,651.45	8,633,464.21	2,671,776.98	1,106,681.61	92,386,574.25	27,378,086.00	-	325,384.88	27,703,470.88	120,090,045.13
13											
14	Total	803,094,040.57	96,124,273.29	31,930,388.22	11,382,895.50	942,531,597.58	50,182,279.06	3,331,272.61	4,090,513.38	57,604,065.05	1,000,135,662.63
15											
16	12 Month Average	66,924,503.38	8,010,356.11	2,660,865.69	948,574.63	78,544,299.80	4,181,856.59	277,606.05	340,876.12	4,800,338.75	83,344,638.55
17											

Jurisdictional Allocation -

20 Source - SEC001 - Trial Balance Report

- 21 Column (b): Acct 151.001,151.002,151.007 thru 151.024
- 22 Column (c): Acct 151.003
- 23 Column (d): Acct 151.101,151.102, 151.107 thru 151.130
- 24 Column (e): 151.103
- 25 Column (f): Col (b) + Col (c) + Col (d) + Col (e)
- 26 Column (g): Acct 164.101,164.199,164.202
- 27 Column (h): Acct 151.213 thru 151.219
- 28 Column (i): Acct 165.501 thru 165.521
- 29 Column (j): Col (g) + Col (h) + Col (i)

	Electric				Gas	
	Existing A & E Allocator	Existing Fuel Stock	New A & E Allocator	New Fuel Stock	Peak Day	Fuel Stock
Iowa	88.30%	61,443,881	99.16%	8,883,676	562,176	3,710,219
Illinois	10.86%	7,556,971	0.00%	-	73,807	487,107
South Dakota	0.84%	584,517	0.84%	75,255	86,019	567,704
FERC/Nebraska	0.00%	-	0.00%	-	5,350	35,309
	100.00%	69,585,369	100.00%	8,958,931	727,352	4,800,339

RULE 20:10:13:70
SCHEDULE F-2
Monthly Balances for Prepayments - 2011
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Month / Year	Electric		Total Electric (-\$-) (d) (b) + (c)	Gas		Total Gas (-\$-) (g) (e) + (f)	Total Prepayments (-\$-) (h) (d) + (g)
		Insurance (-\$-) (b)	Miscellaneous (-\$-) (c)		Insurance (-\$-) (e)	Rent (-\$-) (f)		
1	Jan-11	2,550,572.87	-	2,550,572.87	43,979.00	-	43,979.00	2,594,551.87
2	Feb-11	2,189,787.17	-	2,189,787.17	38,481.00	-	38,481.00	2,228,268.17
3	Mar-11	2,718,739.33	-	2,718,739.33	32,983.00	-	32,983.00	2,751,722.33
4	Apr-11	2,358,736.52	-	2,358,736.52	27,485.00	-	27,485.00	2,386,221.52
5	May-11	1,988,709.28	-	1,988,709.28	21,987.00	-	21,987.00	2,010,696.28
6	Jun-11	1,646,661.59	-	1,646,661.59	16,489.00	-	16,489.00	1,663,150.59
7	Jul-11	1,505,304.50	-	1,505,304.50	10,991.00	-	10,991.00	1,516,295.50
8	Aug-11	1,110,197.55	-	1,110,197.55	5,493.00	-	5,493.00	1,115,690.55
9	Sep-11	1,942,647.39	-	1,942,647.39	-	-	-	1,942,647.39
10	Oct-11	4,295,677.67	-	4,295,677.67	(5,493.00)	-	(5,493.00)	4,290,184.67
11	Nov-11	3,468,328.69	-	3,468,328.69	53,238.00	-	53,238.00	3,521,566.69
12	Dec-11	3,124,794.04	-	3,124,794.04	49,968.00	-	49,968.00	3,174,762.04
13								
14	Total	28,900,156.60	-	28,900,156.60	295,601.00	-	295,601.00	29,195,757.60
15								
16	12 Month Average	2,408,346.38	-	2,408,346.38	24,633.42	-	24,633.42	2,432,979.80

Jurisdictional Allocation ⁽¹⁾

Source - SEC001 - Trial Balance Report	Electric	Gas
19 Column (b): Acct 165.001, 003, 004, 005, 009, 011, 058, 059	Iowa 2,270,722	19,485
20 Column (c): Acct 165.073	Illinois 117,093	1,924
21 Column (d): Col (b) + Col (c)	South Dakota 20,531	3,029
22 Column (e): Acct 165.062, 063, 064	FERC/Nebraska -	195
23 Column (f): Acct 165.065	<u>2,408,346</u>	<u>24,633</u>

⁽¹⁾ Based on Net Plant

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 SCHEDULE F-2
 Monthly Balances for Prepayments - 2011
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Month / Year	PP GDMEC Maintenance ⁽¹⁾ (-\$-) (a)	PP Wind ⁽¹⁾ (-\$-) (c)	PP Maintenance Agreement ⁽²⁾ (-\$-) (d)	Other Prepayments ⁽²⁾ (-\$-) (e)
1	Jan-11	10,978,502.40	3,177,603.38	2,700,239.80	3,037.34
2	Feb-11	10,978,502.40	2,906,132.78	2,378,692.06	795.53
3	Mar-11	10,978,502.40	2,615,519.49	2,179,234.93	22,990.66
4	Apr-11	10,978,502.40	2,324,906.20	2,051,228.97	20,965.91
5	May-11	10,978,502.40	2,034,292.91	1,679,007.03	18,941.16
6	Jun-11	10,946,702.40	2,451,105.41	1,503,978.17	16,916.41
7	Jul-11	10,743,977.40	2,042,587.82	1,575,991.80	14,891.66
8	Aug-11	10,588,952.40	1,634,070.23	1,334,638.07	12,866.91
9	Sep-11	10,584,977.40	1,225,552.64	1,507,229.25	10,842.16
10	Oct-11	10,584,977.40	813,035.05	1,903,031.79	8,817.41
11	Nov-11	10,584,977.40	408,517.46	2,712,263.55	6,792.66
12	Dec-11	10,581,002.40	-	3,195,529.26	4,767.91
13					
14	Total	129,508,078.80	21,633,323.37	24,721,064.68	142,625.72
15					
16	12 Month Average	10,792,339.90	1,802,776.95	2,060,088.72	11,885.48

17
18 **Jurisdictional Allocation ^{(1),(2)}**

	Electric		Gas	Non-Utility
	PP GDMEC Electric	PP Maintenance Electric	PP Maintenance Gas	PP Maintenance Non-Utility
22 Iowa	12,489,318	1,633,283	186,096	-
23 Illinois	-	182,278	22,436	-
24 South Dakota	105,799	14,613	27,741	-
25 FERC/Nebraska	-	-	1,579	-
26 Non-Utility	-	-	-	3,949
27	12,595,117	1,830,174	237,852	3,949

⁽¹⁾ Based on New A&E Allocator

⁽²⁾ Based on 2-Factor

Source - SEC - 001 Trial Balance
 Column (b): Acct 165.115 & 186.115
 Column (c): Acct 165.100
 Column (d): Acct 165.021
 Column (e): Acct 165.002

RULE 20:10:13:70
 SCHEDULE F-2
 Monthly Balances Allocation Factors - 2011
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: Mary Jo Anderson

	Electric					Gas					
	Iowa	Illinois	South Dakota	FERC	Total	Iowa	Illinois	South Dakota	Nebraska	Total	
A & E Allocation											
(%) Existing Gen	88.30%	10.86%	0.84%	0.00%	100.00%						
(%) Traditional	89.20%	9.96%	0.84%	0.00%	100.00%						
(%) New Gen	99.16%	0.00%	0.84%	0.00%	100.00%						
Gas Peak Day (2/8/2011)						562,176	73,807	86,019	5,350	727,352	
(%)						77.29%	10.15%	11.83%	0.74%	100.01%	
Gross Plant											
Total @ 12/31/11	\$ 9,944,148,437	\$ 697,663,336	\$ 89,166,596	\$ -	\$ 10,730,978,369	\$ 1,004,410,328	\$ 120,115,940	\$ 150,961,860	\$ 8,500,027	\$ 1,283,988,155	
(%) - Jurisdiction	92.67%	6.50%	0.83%	0.00%	100.00%	78.23%	9.35%	11.76%	0.66%	100.00%	
(%) - Utility					89.31%					10.69%	
Net Plant											
Total @ 12/31/11	\$ 6,205,491,306	\$ 319,995,772	\$ 56,108,416	\$ -	\$ 6,581,595,494	\$ 515,781,142	\$ 50,921,695	\$ 80,185,952	\$ 5,165,319	\$ 652,054,108	
(%) - Jurisdiction	94.29%	4.86%	0.85%	0.00%	100.00%	79.10%	7.81%	12.30%	0.79%	100.00%	
(%) - Utility					90.99%					9.01%	
2-Factor											
Total	\$ 8,884,403,076	\$ 991,519,544	\$ 79,488,671	\$ -	\$ 9,955,411,290	\$ 1,012,287,480	\$ 122,042,577	\$ 150,898,578	\$ 8,588,443	\$ 1,293,817,078	\$ 21,481,788
(%) - Jurisdiction	89.24%	9.96%	0.80%	0.00%	100.00%	78.24%	9.43%	11.66%	0.66%	100.00%	100.00%
(%) - Utility					88.33%					11.48%	0.19%