

RULE 20:10:13:98
STATEMENT O
Comparison of Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Class Cost of Service

| Line | Function | Total | Small Volume | Medium Volume | Large Volume |
|------|-------------------------------|----------------|-----------------|------------------|-----------------|
| | (a) | (b) | (c) | (d) | (e) |
| 1 | Peaking Facilities | \$ 791,086 | \$ 624,308 | \$ 160,827 | \$ 5,951 |
| 2 | Mains (Average) | \$ 3,470,284 | \$ 1,851,191 | \$ 833,872 | \$ 785,221 |
| 3 | Mains (Peaking) | \$ 9,060,186 | \$ 6,022,105 | \$ 2,123,656 | \$ 914,425 |
| 4 | Services | \$ 7,421,696 | \$ 7,121,904 | \$ 292,739 | \$ 7,053 |
| 5 | Meters | \$ 4,616,123 | \$ 4,036,430 | \$ 548,444 | \$ 31,248 |
| 6 | Regulators | \$ 562,025 | \$ 510,874 | \$ 48,536 | \$ 2,615 |
| 7 | Industrial Meters | \$ 38,003 | \$ 14,119 | \$ 22,399 | \$ 1,486 |
| 8 | Customer Accounts | \$ 3,099,707 | \$ 2,844,255 | \$ 249,573 | \$ 5,878 |
| 9 | Transportation Administration | \$ 79,668 | \$ 21,934 | \$ 51,812 | \$ 5,921 |
| 10 | Gas Supply (Non PGA) | \$ 250,091 | \$ 188,261 | \$ 58,027 | \$ 3,802 |
| 11 | Total | \$ 29,388,868 | \$ 23,235,381 | \$ 4,389,886 | \$ 1,763,601 |
| 12 | Test Year Revenue | \$ 26,540,852 | \$ 21,826,573 | \$ 3,419,675 | \$ 1,294,605 |
| 13 | Net Cost of Service | \$ 29,388,868 | \$ 23,235,381 | \$ 4,389,886 | \$ 1,763,601 |
| 14 | Difference | \$ (2,848,016) | \$ (1,408,808) | \$ (970,212) | \$ (468,996) |
| 15 | Percentage Increase | 10.7% | 6.5% | 28.4% | 36.2% |