

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Description and Account: (a)	Amount (b)	Amounts In Thousands (c)
1	Gas Purchased for Resale		
2	A/c 804	\$ 50,450,549	
3	A/c 805	4,600,251	
4	A/c 807	14,471,331	
5	A/c 808	<u>977,966</u>	
6	Total	<u>\$ 70,500,097</u>	<u>\$ 70,500</u>
7	Labor - Salaried	<u>\$ 3,657,364</u>	<u>\$ 3,657</u>
8	Labor - Union	<u>\$ 3,413,963</u>	<u>\$ 3,414</u>
9	Non-cash Expense:		
10	A/c 904 (Uncollectibles)	\$ 309,837	
11	A/c 925 (Injuries & Damages)	179,437	
12	A/c 924501 (Amort. A/c 165062 Prepaid Ins.)	6,927	
13	Less: A/c 925 Labor	<u>71,945</u>	
14	Total	<u>\$ 424,256</u>	<u>\$ 424</u>
15	A/c 928312 (Gross Receipts Expense)	<u>\$ 134,161</u>	<u>\$ 134</u>
16	Oth. Oper & Mtc Exp:		
17	Total Operation	\$ 83,941,432	
18	Total Maintenance	<u>2,271,495</u>	
19	Total O & M	<u>\$ 86,212,927</u>	<u>\$ 86,213</u>
20	Less:		
21	Gas for Resale		\$ 70,500
22	Labor - Salaried		3,657
23	Labor - Union		3,414
24	Non-cash Expense		424
25	Gross Receipts Expense		134
26	Total		<u>\$ 78,130</u>
27	Oth. Oper & Mtc Exp		<u>\$ 8,083</u>

Sources:

Lines 7, 8 & 13 are from Company Report FERC Labor Report.
 Lines 2 through 5, 10 and 11, 17 and 18 are from Company Books, FRC035.
 Line 12 from Company Books, Query.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Account (a)	Description (b)	Amount (c)	Amount In Thousands (d)
1	A/c 403	Depreciation	\$ 4,230,966	
2	A/c 404 & 406	Amortization	<u>488,131</u>	
3		Total	<u>\$ 4,719,097</u>	<u>\$ 4,719</u>
4	A/c 408144	Property Taxes - South Dakota	<u>\$ 970,562</u>	<u>\$ 971</u>
5	A/c 408147	Property Taxes - Kansas	<u>\$ 59,026</u>	<u>\$ 59</u>
6	A/c 408111	Payroll Tax - Fed - FICA	<u>\$ 517,213</u>	<u>\$ 517</u>
7	A/c 408121	Payroll Tax - Fed - FUTA	<u>\$ 3,924</u>	<u>\$ 4</u>
8	A/c 408131	Payroll Tax - SUTA	<u>\$ 8,505</u>	<u>\$ 9</u>
9	A/c 408151	Miscellaneous Taxes	<u>\$ 243</u>	<u>\$ 0</u>
10	A/c 409	Fed Inc Tax (Pay Curr)	<u>\$ (223,198)</u>	<u>\$ (223)</u>
11	A/c 410	Dfd Inc Tax (Provision)	\$ 13,239,669	\$ 13,240
12	A/c 411	Dfd Inc Tax (Amortization)	<u>(10,958,932)</u>	<u>(10,959)</u>
13		Deferred Income Tax	<u>\$ 2,280,737</u>	<u>\$ 2,281</u>
14	Tax Dept.	Interest on Long Term Debt	<u>\$ 1,582,027</u>	<u>\$ 1,582</u>
15	A/c 437	Dividend Declared Pfd Stock	<u>\$ 14,851</u>	<u>\$ 15</u>
16		Federal Withholding	<u>\$ 515,225</u>	<u>\$ 515</u>
17		Sales Tax	<u>\$ 4,545,187</u>	<u>\$ 4,545</u>

Sources:

Lines 1 - 15 Company Books, FRC035.

Line 16 from Company Records.

Line 17 from Company Books, Query.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Description (a)	Reference (Pro Forma Adjustments) (b)	Amount In Thousands (c)
1	Labor - Salaried	Exh. RRT 1.1, WP RRT 5, Page 1, Column b, Line 29 * 47.1% (per Acctg)	\$ 67
2	Labor - Union	Exh. RRT 1.1, WP RRT 5, Page 1, Column b, Line 29 * 52.9% (per Acctg)	\$ 75
3	Gross Receipts Exp	Exhibit RRT 1.1, Schedule 1, Column b, Line 10	\$ 4
	Other Oper. & Mtc.		
4	401(k) Expense	Exhibit RRT 1.1, WP RRT 5, Page 1, Column b, Line 31	12
5	Retirement Plan Costs	Exhibit RRT 1.1, Schedule 3, Page 1, Column g, Line 7	(111)
6	Rate Case Expense	Exhibit RRT 1.1, Schedule 3, Page 2, Column k, Line 7	70
7	LTIP Costs	Exhibit RRT 1.1, Schedule 3, Page 2, Column m, Line 7	(104)
8	EECR Costs	Exhibit RRT 1.1, Schedule 3, Page 2, Column n, Line 7	(1,457)
9	Economic Development	Exhibit RRT 1.1, Schedule 3, Page 2, Column p, Line 7	(52)
10	Other Oper. & Mtc.		\$ (1,642)
	Depreciation		
11	Depr. On Rate base Adj.	Exhibit RRT 1.1, WP RRT 8, Page 1, Column b, Line 11	231
12	Acquisition Adjustment	Exhibit RRT 1.1, WP RRT 10, Page 1, Column b, Line 7	(192)
13	Depreciation		\$ 39
14	Payroll Tax - FICA	Exhibit RRT 1.1, WP RRT 5, Page 1, Column b, Line 36	\$ 13
15	Federal Income Tax	Exhibit RRT 1.1, Schedule 2, Line 10, Column c + column e	\$ 664
16	Deferred Income Tax	Exhibit RRT 1.1, Schedule 3, Page 3, Line 12, Column q	\$ (37)
17	Long Term Interest	Exhibit RRT 1.1, WP RRT 4, Page 1, Column b, Line 8	\$ 211
18	Preferred Stock Dividend	Statement G - Rate of Return (No Preferred Stock) (Eliminate Preferred Stock Dividend because there is no Preferred Stock in the May 31, 2014 Capitalization.)	\$ (15)

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Description (a)	Amount Invoiced (b)	Weighted Dollars (c)	Weighted Lead Days (d)
Gas Purchased for Resale				
1	Gas Purchased for Resale	\$ 633,342,312	\$ 15,241,989,513	24.07
2	One half of the month (365 / 12 2)			15.21
3	Total			39.28

Other Operations and Maintenance Lead Days

Line No.	Description	Amount Invoiced	Weighted Dollars	Weighted Lead Days
4	Other Operations and Maintenance	\$ 1,179,164	\$ 25,174,400	21.35

Sources:

Line 1 summarized from Company Invoices.

Line 4 is from summarized Company Invoices for February, May, August and November to achieve a representative sample.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Description of Expense (a)	Days of Lead Time (b)	Summary Of Lead Days (c)
1	Salaries/Wages		
2	Semi-Monthly Payroll - working period		
3	$((365/12) / 2) / 2$		<u>7.60</u>
4	Salaries/Wages		
5	Bi-Weekly Payroll - working period 14 days / 2	7.00	
6	Payroll lead time	<u>5.00</u>	
7	(paid bi-weekly)	12.00	<u>12.00</u>

Sources

MidAmerican Energy Payroll Dept.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital - Gross Receipts Tax
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d) (b) - (c)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f) (d) * (e)
1	January	561	15.21	545.79	8.33333%	45.48
2	February	530	15.21	514.79	8.33333%	42.90
3	March	502	15.21	486.79	8.33333%	40.57
4	April	471	15.21	455.79	8.33333%	37.98
5	May	441	15.21	425.79	8.33333%	35.48
6	June	410	15.21	394.79	8.33333%	32.90
7	July	380	15.21	364.79	8.33333%	30.40
8	August	349	15.21	333.79	8.33333%	27.82
9	September	318	15.21	302.79	8.33333%	25.23
10	October	288	15.21	272.79	8.33333%	22.73
11	November	257	15.21	241.79	8.33333%	20.15
12	December	227	15.21	211.79	8.33333%	17.65
13	Total	<u>4,734</u>			<u>100.00000%</u>	<u>379.29</u>

Sources:

Payment made July 15, 2014.
 Per MidAmerican Energy Treasury Department.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital - South Dakota Property Taxes
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d) (b) - (c)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f) (d) * (e)
1	January	485	15.21	469.79	8.33333%	39.15
2	February	454	15.21	438.79	8.33333%	36.57
3	March	426	15.21	410.79	8.33333%	34.23
4	April	395	15.21	379.79	8.33333%	31.65
5	May	365	15.21	349.79	8.33333%	29.15
6	June	334	15.21	318.79	8.33333%	26.57
7	July	488	15.21	472.79	8.33333%	39.40
8	August	457	15.21	441.79	8.33333%	36.82
9	September	426	15.21	410.79	8.33333%	34.23
10	October	396	15.21	380.79	8.33333%	31.73
11	November	365	15.21	349.79	8.33333%	29.15
12	December	335	15.21	319.79	8.33333%	26.65
13	Total	4,926			100.00000%	395.29

Sources:

Payments made April 30 and October 31, 2014.
 Per MidAmerican Energy Tax Department.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital - Kansas Property Taxes
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d) (b) - (c)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f) (d) * (e)
1	January	354	15.21	338.79	8.33333%	28.23
2	February	323	15.21	307.79	8.33333%	25.65
3	March	295	15.21	279.79	8.33333%	23.32
4	April	264	15.21	248.79	8.33333%	20.73
5	May	234	15.21	218.79	8.33333%	18.23
6	June	203	15.21	187.79	8.33333%	15.65
7	July	253	15.21	237.79	8.33333%	19.82
8	August	222	15.21	206.79	8.33333%	17.23
9	September	191	15.21	175.79	8.33333%	14.65
10	October	161	15.21	145.79	8.33333%	12.15
11	November	130	15.21	114.79	8.33333%	9.57
12	December	100	15.21	84.79	8.33333%	7.07
13	Total	<u>2,730</u>			<u>100.00000%</u>	<u>212.29</u>

Sources:

Payments Made December 20, 2013 and March 10, 2014
 Per MidAmerican Energy Tax Department.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital - Payroll Taxes FICA
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Item (a)	Amount (thousands) (b)	Payroll Plus FICA Lead (c)	Weighted Days (d)
1	Union Payroll per Books	\$ 3,413,963 x	13.00	\$44,381,519
2	Office Payroll per Books	<u>3,657,364 x</u>	8.60	<u>31,453,330</u>
3	Total Payroll per Books	<u>\$7,071,327</u>		<u>\$75,834,849</u>
4	Weighted Lead Days			<u><u>10.72</u></u>
5	Payroll plus FICA Lead			
6	Union Payroll Lead	12.00 +	1.00 =	13.00
7	Office Payroll Lead	7.60 +	1.00 =	8.60

Sources:

Lines 1 and 2, Column (b), are from Company Report FERC Labor Report.

Per MidAmerican Energy Tax Department: Payments made one day after payroll.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital - Federal and State Unemployment Taxes
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d) (b) - (c)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f) (d) * (e)
1	January	120	15.21	104.79	8.33333%	8.73
2	February	89	15.21	73.79	8.33333%	6.15
3	March	61	15.21	45.79	8.33333%	3.82
4	April	122	15.21	106.79	8.33333%	8.90
5	May	92	15.21	76.79	8.33333%	6.40
6	June	61	15.21	45.79	8.33333%	3.82
7	July	123	15.21	107.79	8.33333%	8.98
8	August	92	15.21	76.79	8.33333%	6.40
9	September	61	15.21	45.79	8.33333%	3.82
10	October	123	15.21	107.79	8.33333%	8.98
11	November	92	15.21	76.79	8.33333%	6.40
12	December	62	15.21	46.79	8.33333%	3.90
13	Total	<u>1,098</u>			<u>100.00000%</u>	<u>76.29</u>

Sources:

Payments made Apr 30, Jul 31, Oct 31 of 2013 and Jan 31 of 2014.
 Per MidAmerican Energy Tax Department.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital - Federal Income Taxes
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Payment Dates	Percentage Paid	Payment (Lead)/Lag From Mid-Year	Net Days (d) (b) * (c)
	(a)	(b)	(c)	
1	April 15, 2013	25.00%	(77.50)	(19.40)
2	June 15, 2015	25.00%	(16.50)	(4.10)
3	September 15, 2013	25.00%	75.50	18.90
4	December 15, 2013	25.00%	166.50	41.60
5	Total	<u>100.00%</u>		<u>37.00</u>

Sources:

Payments Made Apr 15, Jun 15, Sep 15 & Dec 15 of 2013.
 Per MidAmerican Energy Tax Department:

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital - Interest on Long Term Debt
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d) (b) - (c)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f) (d) * (e)
1	January	181	15.21	165.79	8.33333%	13.82
2	February	150	15.21	134.79	8.33333%	11.23
3	March	122	15.21	106.79	8.33333%	8.90
4	April	91	15.21	75.79	8.33333%	6.32
5	May	61	15.21	45.79	8.33333%	3.82
6	June	30	15.21	14.79	8.33333%	1.23
7	July	184	15.21	168.79	8.33333%	14.07
8	August	153	15.21	137.79	8.33333%	11.48
9	September	122	15.21	106.79	8.33333%	8.90
10	October	92	15.21	76.79	8.33333%	6.40
11	November	61	15.21	45.79	8.33333%	3.82
12	December	31	15.21	15.79	8.33333%	1.32
13	Total	1,278			100.00000%	91.29

Sources:

Payments made Jun 30 and Dec 31 of 2013.
 Per Treasury Department.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital - Preferred Stock Dividends
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d) (b) - (c)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f) (d) * (e)
1	January	59	15.21	43.79	8.33333%	3.65
2	February	28	15.21	12.79	8.33333%	1.07
3	March	92	15.21	76.79	8.33333%	6.40
4	April	61	15.21	45.79	8.33333%	3.82
5	May	31	15.21	15.79	8.33333%	1.32
6	June	92	15.21	76.79	8.33333%	6.40
7	July	62	15.21	46.79	8.33333%	3.90
8	August	31	15.21	15.79	8.33333%	1.32
9	September	91	15.21	75.79	8.33333%	6.32
10	October	61	15.21	45.79	8.33333%	3.82
11	November	30	15.21	14.79	8.33333%	1.23
12	December	90	15.21	74.79	8.33333%	6.23
13	Total	<u>728</u>			<u>100.00000%</u>	<u>45.46</u>

Sources:

Payments made Mar 1, Jun 1, Sep 1, Dec 1 of 2013 and Mar 1 of 2014.
 Per MidAmerican Energy Treasury Department.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Advance Tax Collections - Sales Tax
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Month (a)	Days Until Payment (b)	Average Billing Days (c)	Net Days (d) (b) - (c)	Percent of Annual Tax Accrual (e)	Weighted Lead Days (f) (d) * (e)
1	January	56	15.21	40.79	8.33333%	3.40
2	February	53	15.21	37.79	8.33333%	3.15
3	March	56	15.21	40.79	8.33333%	3.40
4	April	55	15.21	39.79	8.33333%	3.32
5	May	56	15.21	40.79	8.33333%	3.40
6	June	55	15.21	39.79	8.33333%	3.32
7	July	56	15.21	40.79	8.33333%	3.40
8	August	56	15.21	40.79	8.33333%	3.40
9	September	55	15.21	39.79	8.33333%	3.32
10	October	56	15.21	40.79	8.33333%	3.40
11	November	55	15.21	39.79	8.33333%	3.32
12	December	56	15.21	40.79	8.33333%	3.40
13	Total	<u>665</u>			<u>100.00000%</u>	<u>40.21</u>
14	Revenue Lag					<u>35.93</u>
15	Net Lead					<u>4.28</u>

Sources:

Payment made by the 25th of the following month.
 Per MidAmerican Energy Treasury Department.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital - Total Gas Lag
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Description (a)	Days (b)
1	One Half the Billing Cycle (365 / 12 / 2)	15.21
2	Bill processing time	0.72
3	Bill payment time	<u>20.00</u>
4	Total	<u><u>35.93</u></u>

Sources:

Line 2 from Page 16, Column (d), Line 6.

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital - Bill Processing Time
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Revenue Class (a)	2013 Revenue in Dollars (b)	Bill Processing Period in Days (c)	Weighted Processing Days (\$) (d)
1	Residential	\$ 51,385,202	0.603	\$ 30,985,277
2	Commercial	28,559,577	0.736	21,019,849
3	Industrial	2,732,052	0.738	2,016,254
4	Transportation	<u>2,383,636</u>	2.913	<u>6,943,532</u>
5	Total	<u>\$ 85,060,467</u>		<u>\$ 60,964,912</u>
6	Weighted Bill-Processing Days			<u>0.72</u>

Sources:

Column (b) from Company Books, FRC035.
 Column (c) lines 1 through 3 are calculated on Page 17, Column (d).
 Column (c) line 4 is calculated on Page 18, Column (g).

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital - Bill Processing Time
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

Line No.	Description (a)	Read-Bill Total Amount (b)	Bill Amount (c)	Bill- Processing (d)
1	Residential			
2	March 2013	\$ 3,072,060.30	\$ 4,832,902.05	
3	June 2013	661,252.36	1,116,392.10	
4	September 2013	445,154.13	727,994.60	
5	December 2013	2,582,737.92	4,526,743.54	
6		<u>\$ 6,761,204.71</u>	<u>\$ 11,204,032.29</u>	
7	Bill-Processing Period (Days)			0.603
8				
9	Commercial			
10	March 2013	\$ 1,918,474.27	\$ 3,025,737.31	
11	June 2013	475,326.25	670,165.15	
12	September 2013	294,894.56	443,844.05	
13	December 2013	2,817,553.84	3,340,935.89	
14		<u>\$ 5,506,248.92</u>	<u>\$ 7,480,682.40</u>	
15	Bill-Processing Period (Days)			0.736
16				
17	Industrial			
18	March 2013	\$ 93,778.55	\$ 187,557.09	
19	June 2013	61,742.22	60,156.68	
20	September 2013	38,084.44	42,734.88	
21	December 2013	204,166.57	248,522.53	
22		<u>\$ 397,771.78</u>	<u>\$ 538,971.18</u>	
23	Bill-Pay Processing (Days)			0.738
24				
25	Source:			
26	From Company Records, Billing Report - Lag Between Reading, Billing and Payment.			

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital - Bill Processing Time (Transportation)
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX

Individual Responsible: D. M. Blomquist

LINE No.	ACCOUNT NUMBER (a)	READ DATE (b)	BILL DATE (c)	NUMBER OF DAYS (d)	BILL AMOUNT (e)	READ-BILL TOTAL \$ DAYS (f) (d) * (e)	TOTAL DAYS (g)
1	Cust No. 1	31-Mar-13	02-Apr-13	2	\$247.96	\$495.92	
2	Cust No. 1	30-Jun-13	05-Jul-13	5	100.70	503.50	
3	Cust No. 1	30-Sep-13	03-Oct-13	3	100.70	302.10	
4	Cust No. 1	31-Dec-13	03-Jan-14	3	313.56	940.68	
5	Cust No. 2	31-Mar-13	02-Apr-13	2	342.22	684.44	
6	Cust No. 2	30-Jun-13	05-Jul-13	5	148.59	742.95	
7	Cust No. 2	30-Sep-13	03-Oct-13	3	142.83	428.49	
8	Cust No. 2	31-Dec-13	03-Jan-14	3	444.48	1,333.44	
9	Cust No. 3	31-Mar-13	02-Apr-13	2	798.39	1,596.78	
10	Cust No. 3	30-Jun-13	05-Jul-13	5	124.60	623.00	
11	Cust No. 3	30-Sep-13	03-Oct-13	3	320.75	962.25	
12	Cust No. 3	31-Dec-13	03-Jan-14	3	982.52	2,947.56	
13	Cust No. 4	31-Mar-13	02-Apr-13	2	774.41	1,548.82	
14	Cust No. 4	30-Jun-13	05-Jul-13	5	468.52	2,342.60	
15	Cust No. 4	30-Sep-13	03-Oct-13	3	637.09	1,911.27	
16	Cust No. 4	31-Dec-13	03-Jan-14	3	1,120.21	3,360.63	
17	Cust No. 5	31-Mar-13	02-Apr-13	2	2,746.21	5,492.42	
18	Cust No. 5	30-Jun-13	05-Jul-13	5	999.42	4,997.10	
19	Cust No. 5	30-Sep-13	03-Oct-13	3	1,133.28	3,399.84	
20	Cust No. 5	31-Dec-13	03-Jan-14	3	3,513.69	10,541.07	
21	Cust No. 6	31-Mar-13	02-Apr-13	2	1,295.56	2,591.12	
22	Cust No. 6	30-Jun-13	05-Jul-13	5	628.89	3,144.45	
23	Cust No. 6	30-Sep-13	03-Oct-13	3	708.82	2,126.46	
24	Cust No. 6	31-Dec-13	03-Jan-14	3	1,764.20	5,292.60	
25	Cust No. 7	31-Mar-13	02-Apr-13	2	104.87	209.74	
26	Cust No. 7	30-Jun-13	05-Jul-13	5	97.45	487.25	
27	Cust No. 7	30-Sep-13	03-Oct-13	3	97.81	293.43	
28	Cust No. 7	31-Dec-13	03-Jan-14	3	122.22	366.66	
29	Cust No. 8	31-Mar-13	02-Apr-13	2	1,185.10	2,370.20	
30	Cust No. 8	30-Jun-13	05-Jul-13	5	168.03	840.15	
31	Cust No. 8	30-Sep-13	03-Oct-13	3	165.87	497.61	
32	Cust No. 8	31-Dec-13	03-Jan-14	3	1,380.61	4,141.83	
33							
34	TOTAL				\$23,179.56	\$67,516.36	
35							
36	BILL PROCESSING DAYS					23,179.56	<u>2.913</u>
37							

Source:
 Customer Information System
 Transportation Customers

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital - Advance Tax Collections
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX
 Individual Responsible: D. M. Blomquist

Line No.	Description (a)	Amount (b)
1	Gas O & M Payroll	\$ 7,071,327
2	Total Payroll	\$ 11,301,932
3	Percent	62.57%
4	Federal Withholding	\$ 823,437
5	Percent	<u>62.57%</u>
6	Amount	<u>\$ 515,225</u>
7	Amount	\$ 515,225
8	Gas O & M Payroll	\$ 7,071,327
9	Percent	<u>7.29%</u>

Sources:

Lines 1 and 2 are from Company Report FERC Labor Report
 Line 4 from Company Books

Rule 20:10:13:71
 Workpapers for Schedule F-3
 South Dakota Gas - Cash Working Capital - Advance Tax Collections
 Test Year Ending December 31, 2013
 Utility: MidAmerican Energy Company
 Docket No. NG14-XXX
 Individual Responsible: D. M. Blomquist

Line No.	Month (a)	State Sales Tax (b)	Muni Sales Tax (c)	Total (d)	Amount (e)
				(c) + (d)	
1	January	\$ 573,479.53	\$ 256,050.23	\$ 829,529.76	
2	February	516,417.99	245,463.59	761,881.58	
3	March	462,081.26	211,477.72	673,558.98	
4	April	399,642.75	175,436.50	575,079.25	
5	May	268,637.96	118,629.92	387,267.88	
6	June	141,718.87	56,398.72	198,117.59	
7	July	136,389.62	52,538.61	188,928.23	
8	August	123,366.06	46,635.33	170,001.39	
9	September	108,152.89	40,944.94	149,097.83	
10	October	156,722.18	64,282.17	221,004.35	
11	November	232,490.59	98,963.59	331,454.18	
12	December	499,739.60	227,307.10	727,046.70	
13	Total	<u>\$ 3,618,839.30</u>	<u>\$ 1,594,128.42</u>	<u>\$ 5,212,967.72</u>	\$ 5,212,967.72
14	South Dakota 2013 Revenues				
15	Electric	\$ 14,660,103.48	12.81%		
16	Gas	<u>99,740,854.65</u>	<u>87.19%</u>		<u>87.19%</u>
17	Total	<u>\$ 114,400,958.13</u>	<u>100.00%</u>		<u>\$ 4,545,187</u>

Sources:
 Lines 1-12, 15 and 16 are from Company Books