STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Individual Responsible: Charles Rea

Test Year Data

MJA Sch. 3

Lino	Apot	Description	Description				Pro Forma	Acquisition Adjustment
Line	Acct (a)	(b) (c) (d)		Book Value (e)		Adjustments (f)	(g)	Adjustifient (h)
	(a)	(b) (c) (d)		(6)		(1)	(9)	(11)
Gross	Plant							
		Manufactured Gas Plant						
1	304	Land and Land Rights	\$	-	\$	-	\$ -	
2	305	Structures and Improvements	\$	-	\$	-	\$ -	
3	306	Boilers	\$	-	\$	-	\$ -	
4	307	Other Power Equipment	\$	-	\$	-	\$ -	
5	311	Hydro Plant	\$	-	\$	-	\$ -	
6	320	Other Plant	\$	-	\$	-	\$ -	
7		Total Production Plant	\$	-	\$	-	\$ -	\$ -
		Storage Plant						
8	360	Land and Land Rights	\$	24,567	\$	-	\$ 24,567	
9	361	Structures and Improvements	\$	600,968	\$	-	\$ 600,968	
10	362	Gas Holders	\$	1,206,966	\$	-	\$ 1,206,966	
11	363	Purification Equipment	\$	242,419	\$	-	\$ 242,419	
12	363.1	Liquifaction Equipment	\$	566,325	\$	-	\$ 566,325	
13	363.2	Vaporizing Equipment	\$	246,344	\$	-	\$ 246,344	
14	363.3	Compression Equipment	\$	91,370	\$	-	\$ 91,370	
15	363.4	Measuring and Regulating Equipment	\$	-	\$	-	\$ -	
16	363.5	Other Equipment	\$	1,636,038	\$	-	\$ 1,636,038	
17		Total Other Storage Plant	\$	4,614,996	\$	-	\$ 4,614,996	\$ -
		Distribution Plant						
18	374	Land and Land Rights	\$	350,187	\$	-	\$ 350,187	
19	375	Structures and Station Equipment	\$	18,850	\$	-	\$ 18,850	
20	376	Mains	\$	64,648,617	\$	8,246,121	\$ 72,894,739	
21	377	Compressor Station Equipment	\$	-	\$	-	\$ -	
22	378	District Regulator Stations	\$	1,694,276	\$	-	\$ 1,694,276	
23	379	Town Border Stations	\$	2,356,754	\$	221,250	\$ 2,578,004	
24	380	Services	\$	44,745,813	\$	760,978	\$ 45,506,791	
25	381	Meters	\$	18,337,599	\$	156,309	\$ 18,493,908	
26	382	Meter Installations	\$	-	\$	-	\$ -	
27	383	House Regulators	\$	3,232,504	\$	-	\$ 3,232,504	
28	384	House Regulator Installations	\$	-	\$	-	\$ -	
29	385	Industrial Meas. & Reg Station Equipment	\$	329,880	\$	-	\$ 329,880	
30		Total Distribution Plant	\$	135,714,480	\$	9,384,658	\$ 145,099,138	\$ -

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

MJA Sch. 4

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						Sales			
				Cast Iron		Growth	Projects in Svc	Projects in Svc	Interest
Line	Acct	Description		Replacement		(Plant)	Test Year	by 12/31/15	Synchronization
LIIIC	(a)	(b) (c) (d)		(i)		(I)	(m)	(n)	(0)
	(α)	(b) (d)		(1)		(1)	(111)	(11)	(0)
Gross	s Plant								
		Manufactured Gas Plant							
1	304	Land and Land Rights							
2	305	Structures and Improvements							
3	306	Boilers							
4	307	Other Power Equipment							
5	311	Hydro Plant							
6	320	Other Plant							
7		Total Production Plant	\$	-	\$	-	\$ -	\$ -	\$ -
		Storage Plant							
8	360	Land and Land Rights							
9	361	Structures and Improvements							
10	362	Gas Holders							
11	363	Purification Equipment							
12	363.1	Liquifaction Equipment							
13	363.2	Vaporizing Equipment							
14	363.3	Compression Equipment							
15	363.4	Measuring and Regulating Equipment							
16	363.5	Other Equipment							
17		Total Other Storage Plant	\$	-	\$	-	\$ -	\$ -	\$ -
		Distribution Plant							
18	374	Land and Land Rights							
19	375	Structures and Station Equipment							
20	376	Mains		6,487,980		566,771	614,486	576,884	
21	377	Compressor Station Equipment		0,401,300		000,777	014,400	010,004	
22	378	District Regulator Stations							
23	379	Town Border Stations						\$ 221,250	
24	380	Services	\$	106,817	¢	654,161		φ 221,230	
2 4 25	381	Meters	Φ	100,017	\$ \$	156,309			
25 26	382	Meter Installations			φ	150,509			
26 27	383	House Regulators							
	383 384	· · · · · · · · · · · · · · · · · · ·							
28		House Regulator Installations							
29	385	Industrial Meas. & Reg Station Equipment					A O 1 1 1 2 3	— — — — — — — — — — — — — — — — — — —	
30		Total Distribution Plant	\$	6,594,797	\$	1,377,241	\$ 614,486	\$ 798,134	5 -

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

rest	Year Data		RRT Sch. 5	RRT Sch. 6	RRT Sch. 7	RRT Sch. 8 MJA Sch. 4-7	RRT Sch. 9
Line	Acct	Description	Payroll Adjustment	Weather Normalization	Retirement Plan Costs	Depreciation on Rate Base Items	Sales Growth (Revenue)
Liiio	(a)	(b) (c) (d)	(p)	(q)	(r)	(s)	(t)
	(-)		(17	(1)	()	(-)	(7
Gross	s Plant						
		Manufactured Gas Plant					
1	304	Land and Land Rights					
2	305	Structures and Improvements					
3	306	Boilers					
4	307	Other Power Equipment					
5	311	Hydro Plant					
6	320	Other Plant					
7		Total Production Plant	\$ -	\$ - \$	-	\$ - \$	-
		Storage Plant					
8	360	Land and Land Rights					
9	361	Structures and Improvements					
10	362	Gas Holders					
11	363	Purification Equipment					
12	363.1	Liquifaction Equipment					
13	363.2	Vaporizing Equipment					
14	363.3	Compression Equipment					
15	363.4	Measuring and Regulating Equipment					
16	363.5	Other Equipment					
17		Total Other Storage Plant	\$ -	\$ - \$	-	\$ - \$	-
		Distribution Plant					
18	374	Land and Land Rights					
19	375	Structures and Station Equipment					
20	376	Mains					
21	377	Compressor Station Equipment					
22	378	District Regulator Stations					
23	379	Town Border Stations					
24	380	Services					
25	381	Meters					
26	382	Meter Installations					
27	383	House Regulators					
28	384	House Regulator Installations					
29	385	Industrial Meas. & Reg Station Equipment	 				
30		Total Distribution Plant	\$ -	\$ - \$	-	\$ - \$	-

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

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RRT Sch. 13

Late Acquisition Rate Case Payment LTIP Line Acct Description Adjustment Expense Charges Costs	Energy Efficiency
	Efficiency
Line Acct Description Adjustment Expense Charges Costs	
	(,,)
(a) (b) (c) (d) (u) (v) (w) (x)	(y)
Gross Plant	
Manufactured Gas Plant	
1 304 Land and Land Rights	
2 305 Structures and Improvements	
3 306 Boilers	
4 307 Other Power Equipment	
5 311 Hydro Plant 6 320 Other Plant	
7 Total Production Plant \$ - \$ - \$ -	\$ -
Storage Plant	
8 360 Land and Land Rights	
9 361 Structures and Improvements	
10 362 Gas Holders	
11 363 Purification Equipment	
12 363.1 Liquifaction Equipment	
13 363.2 Vaporizing Equipment	
14 363.3 Compression Equipment	
15 363.4 Measuring and Regulating Equipment	
16 363.5 Other Equipment	
17 Total Other Storage Plant \$ - \$ - \$ -	\$ -
Distribution Plant	
18 374 Land and Land Rights	
19 375 Structures and Station Equipment	
20 376 Mains	
21 377 Compressor Station Equipment	
22 378 District Regulator Stations	
23 379 Town Border Stations	
24 380 Services	
25 381 Meters	
26 382 Meter Installations	
27 383 House Regulators	
28 384 House Regulator Installations	
29 385 Industrial Meas. & Reg Station Equipment	
	\$ -

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

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Line	Acct (a)	Description (b) (c) (d)	PGA Costs & Revenues	Economic Development (aa)	Out of Period Tax Adjustments (ab)	Transportation Revenue Reclass (ac)	Transportation Administration Reclass (ad)
Gross	s Plant						
		Manufactured Gas Plant					
1	304	Land and Land Rights					
2	305	Structures and Improvements					
3	306	Boilers					
4	307	Other Power Equipment					
5	311	Hydro Plant					
6	320	Other Plant					
7		Total Production Plant	\$ -	\$ -	\$ -	\$ -	\$ -
		Storage Plant					
8	360	Land and Land Rights					
9	361	Structures and Improvements					
10	362	Gas Holders					
11	363	Purification Equipment					
12	363.1	Liquifaction Equipment					
13	363.2	Vaporizing Equipment					
14	363.3	Compression Equipment					
15	363.4	Measuring and Regulating Equipment					
16	363.5	Other Equipment					
17		Total Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
		Distribution Plant					
18	374	Land and Land Rights					
19	375	Structures and Station Equipment					
20	376	Mains					
21	377	Compressor Station Equipment					
22	378	District Regulator Stations					
23	379	Town Border Stations					
24	380	Services					
25	381	Meters					
26	382	Meter Installations					
27	383	House Regulators					
28	384	House Regulator Installations					
29	385	Industrial Meas. & Reg Station Equipment					
30		Total Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Individual Responsible: Charles Rea

Test Year Data

MJA Sch. 3

		5		5	Pro Forma		5 5		Acquisition
Line	Acct	Description		Book Value	Adjustments		Pro Forma		Adjustment
	(a)	(b) (c) (d)		(e)	(f)		(g)		(h)
0.4	000 000	General Plant	•	40.005.400	•	•	40.005.400		
31	389-398	General Plant	\$	10,265,428		\$	10,265,428	_	
32		Total General Plant	\$	10,265,428	5 -	\$	10,265,428	\$	-
		Intangible Plant							
33	301-303	Intangible Plant	\$	11,855,070			7,395,879	\$	(4,459,191)
34		Total Intangible Plant	\$	11,855,070	\$ (4,459,191)	\$	7,395,879	\$	(4,459,191)
35		Gross Plant in Service	\$	162,449,975	\$ 4,925,467	\$	167,375,442	\$	(4,459,191)
Addit	ions to Rate Ba	ase							
		Requirements for Working Capital							
36		Fuel Stocks	\$	951,516	\$ -	\$	951,516		
37		Total Materials and Supplies	\$	1,092,853		\$	1,092,853		
38		Prepayments	\$	140,060	\$ -	\$	140,060		
39		Cash Working Capital	\$	(536,000)	\$ -	\$	(536,000)		
40		Advanced Tax Collections	\$	(85,000)	\$ -	\$	(85,000)		
41		Total Working Capital	\$	1,563,429	\$ -	\$	1,563,429	\$	-
42		Total Additions to Rate Base	\$	1,563,429	\$ -	\$	1,563,429	\$	-
Dedu	ctions from Ra	ite Base							
		Accumulated Provision for Deprec and Amort							
43	108-111	Production	\$	-	\$ -	\$	-		
44	108-111	Other Storage Plant	\$	(2,553,237)	\$ -	\$	(2,553,237)		
45	108-111	Distribution	\$	(48,061,056)	\$ (134,834)	\$	(48,195,891)		
46	108-111	Intangible	\$	(9,765,978)	\$ 3,808,607	\$	(5,957,371)	\$	3,808,607
47	108-111	General	\$	(6,312,463)	\$ -	\$	(6,312,463)		
48		Total Accum Amort/Deprt	\$	(66,692,734)	\$ 3,673,773	\$	(63,018,961)	\$	3,808,607
49	252	Customer Advances	\$	(1,010,670)	\$ -	\$	(1,010,670)		
50	282	Accum Deferred Income Taxes	\$	(20,833,868)	\$ 243,318	\$	(20,590,551)	\$	227,705
51	235	Customer Deposits	\$	(57,640)		\$	(57,640)		
52	144	Accum Provision for Uncollectibles	\$	(495,408)	\$ -	\$	(495,408)		
53	255	Accum Deferred Invest Tax Credit	\$	(316)	\$ -	\$	(316)		
54	228	Reserve for Inj & Damages/Misc/Pension	\$	(803,700)	\$ -	\$	(803,700)		
55		Total Other Deductions from Rate Base	\$	(23,201,602)	\$ 243,318	\$	(22,958,285)	\$	227,705

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Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

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Individual Responsible: Charles Rea

MJA Sch. 4

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MJA Sch. 7

			10071 0011. 4		Wio/ Com. o	10071 0011. 0	Work Con. 7		Tara Con. 4
Line	Acct	Description	Cast Iron Replacement		Sales Growth (Plant)	Projects in Svc Test Year	Projects in Svc by 12/31/15	Syı	Interest nchronization
	(a)	(b) (c) (d)	(i)		(I)	(m)	(n)		(o)
		General Plant							
31	389-398	General Plant		_				_	
32		Total General Plant	\$ -	\$	-	\$ -	\$ -	\$	-
		Intangible Plant							
33	301-303	Intangible Plant							
34		Total Intangible Plant	\$ -	\$	-	\$ -	\$ -	\$	-
35		Gross Plant in Service	\$ 6,594,797	\$	1,377,241	\$ 614,486	\$ 798,134	\$	-
Additi	ions to Rate Ba	ase							
		Requirements for Working Capital							
36		Fuel Stocks							
37		Total Materials and Supplies							
38		Prepayments							
39		Cash Working Capital							
40		Advanced Tax Collections							
41		Total Working Capital	\$ -	\$	-	\$ -	\$ -	\$	-
42		Total Additions to Rate Base	\$ -	\$	-	\$ -	\$ -	\$	-
Dedu	ctions from Ra	te Base							
		Accumulated Provision for Deprec and Amort							
43	108-111	Production							
44	108-111	Other Storage Plant							
45	108-111	Distribution	\$ (82,604)	\$	(33,822)	\$ (8,154)	\$ (10,255)		
46	108-111	Intangible							
47	108-111	General							
48		Total Accum Amort/Deprt	\$ (82,604)	\$	(33,822)	\$ (8,154)	\$ (10,255)	\$	-
49	252	Customer Advances							
50	282	Accum Deferred Income Taxes	\$ 3,148	\$	11,838	\$ 2,712	\$ (2,085)		
51	235	Customer Deposits							
52	144	Accum Provision for Uncollectibles							
53	255	Accum Deferred Invest Tax Credit							
54	228	Reserve for Inj & Damages/Misc/Pension							
55		Total Other Deductions from Rate Base	\$ 3,148	\$	11,838	\$ 2,712	\$ (2,085)	\$	-

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Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

Test	Year Data	man	riduai ixesp	orisible. Oriali	C3 I	\ca				
				RRT Sch. 5		RRT Sch. 6	RRT Sch. 7	,	RRT Sch. 8 MJA Sch. 4-7	RRT Sch. 9
							Retirement	t	Depreciation	Sales
				Payroll		Weather	Plan		on Rate Base	Growth
Line	Acct	Description		Adjustment		Normalization	Costs		Items	(Revenue)
	(a)	(b) (c) (d)		(p)		(q)	(r)		(s)	(t)
	()	General Plant		47		(1)	()		()	()
31	389-398	General Plant								
31 32		Total General Plant	\$	-	\$	-	\$ -	\$	-	\$ -
		Intangible Plant								
33	301-303	Intangible Plant								
34		Total Intangible Plant	\$	-	\$	-	\$ -	\$	-	\$ -
35		Gross Plant in Service	\$	-	\$	-	\$ -	\$	-	\$ -
Additi	ons to Rate Base	9								
		Requirements for Working Capital								
36		Fuel Stocks								
37		Total Materials and Supplies								
38		Prepayments								
39		Cash Working Capital								
40		Advanced Tax Collections								
41		Total Working Capital	\$	-	\$	-	\$ -	\$	-	\$ -
42		Total Additions to Rate Base	\$	-	\$	-	\$ -	\$	-	\$ -
Dedu	ctions from Rate	Base								
		Accumulated Provision for Deprec and Amort								
43	108-111	Production								
44	108-111	Other Storage Plant								
45	108-111	Distribution								
46	108-111	Intangible								
47	108-111	General								
48		Total Accum Amort/Deprt	\$	-	\$	-	\$ -	\$	-	\$ -
49	252	Customer Advances								
50	282	Accum Deferred Income Taxes								
51	235	Customer Deposits								
52	144	Accum Provision for Uncollectibles								
53	255	Accum Deferred Invest Tax Credit								
54	228	Reserve for Inj & Damages/Misc/Pension								
55		Total Other Deductions from Rate Base	\$	-	\$	-	\$ -	\$	-	\$ -
			*							

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Test Year Financials with Pro Formas
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

RRT Sch. 10

RRT Sch. 11

RRT Sch. 12

RRT Sch. 13

			Tara Con. 1	0	Tere Con. 11		14141 0011. 12	•	ratti don. 10	(1(1 Oo1), 14
Line	Acct	Description	Acquisitio Adjustmer		Rate Case Expense		Late Payment Charges	t	LTIP Costs	Energy Efficiency
	(a)	(b) (c) (d)	(۱	ı)	(v))	(w))	(x)	(y)
		General Plant								
31	389-398	General Plant								
32		Total General Plant	\$ -	\$	-	\$	-	\$	-	\$ -
		Intangible Plant								
33	301-303	Intangible Plant								
34		Total Intangible Plant	\$ -	\$	-	\$	-	\$	-	\$ -
35		Gross Plant in Service	\$ -	\$	-	\$	-	\$	-	\$ -
Additi	ions to Rate B	ase								
		Requirements for Working Capital								
36		Fuel Stocks								
37		Total Materials and Supplies								
38		Prepayments								
39		Cash Working Capital								
40		Advanced Tax Collections								
41		Total Working Capital	\$ -	\$	-	\$	-	\$	-	\$ -
42		Total Additions to Rate Base	\$ -	\$	-	\$	-	\$	-	\$ -
Dedu	ctions from Ra	ate Base								
		Accumulated Provision for Deprec and Amort								
43	108-111	Production								
44	108-111	Other Storage Plant								
45	108-111	Distribution								
46	108-111	Intangible								
47	108-111	General								
48		Total Accum Amort/Deprt	\$ -	\$	-	\$	-	\$	-	\$ -
49	252	Customer Advances								
50	282	Accum Deferred Income Taxes								
51	235	Customer Deposits								
52	144	Accum Provision for Uncollectibles								
53	255	Accum Deferred Invest Tax Credit								
54	228	Reserve for Inj & Damages/Misc/Pension								
55		Total Other Deductions from Rate Base	\$ -	\$	-	\$	-	\$	-	\$ -

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Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

RRT Sch. 15 F	RRT Sch. 16	RRT Sch. 17
---------------	-------------	-------------

Line	Acct (a)	Description (b) (c) (d) General Plant	PGA Costs & Revenues (z)	.	Economic Development (aa)	Out of Period Tax Adjustments (ab)	 Transportation Revenue Reclass (ac)	nsportation ministration Reclass (ad)
31	389-398	General Plant						
32		Total General Plant	\$ -	\$	-	\$ -	\$ -	\$ -
		Intangible Plant						
33	301-303	Intangible Plant						
34		Total Intangible Plant	\$ -	\$	-	\$ -	\$ -	\$ -
35		Gross Plant in Service	\$ -	\$	-	\$ -	\$ -	\$ -
Additi	ions to Rate Bas	е						
36 37 38 39 40		Requirements for Working Capital Fuel Stocks Total Materials and Supplies Prepayments Cash Working Capital Advanced Tax Collections						
41		Total Working Capital	\$ -	\$	-	\$ -	\$ -	\$ -
42		Total Additions to Rate Base	\$ -	\$	-	\$ -	\$ -	\$ -
Dedu	ctions from Rate	Base						
		Accumulated Provision for Deprec and Amort						
43	108-111	Production						
44	108-111	Other Storage Plant						
45	108-111	Distribution						
46	108-111	Intangible						
47	108-111	General						
48		Total Accum Amort/Deprt	\$ -	\$	-	\$ -	\$ -	\$ -
49	252	Customer Advances						
50	282	Accum Deferred Income Taxes						
51	235	Customer Deposits						
52	144	Accum Provision for Uncollectibles						
53	255	Accum Deferred Invest Tax Credit						
54	228	Reserve for Inj & Damages/Misc/Pension						
55		Total Other Deductions from Rate Base	\$ -	\$	-	\$ -	\$ -	\$ -

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Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Individual Responsible: Charles Rea

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Line	Acct	Description	Book Value	Pro Forma Adjustments	Pro Forma	Acquisition Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	(h)
56		Total Deductions from Rate Base	\$ (89,894,336)	\$ 3,917,090	\$ (85,977,246)	\$ 4,036,312
57		Total Rate Base	\$ 74,119,068	\$ 8,842,558	\$ 82,961,625	\$ (422,879)
O&M	Expense					
		Production Expense				
		MGP Plant				
		Operation				
58	710	Supervision and Engineering	\$ -	\$ -	\$ -	
59	712	Other Power Expenses	\$ -	\$ -	\$ -	
60	714	Manufactured Gas Site Cleanup	\$ -	\$ -	\$ -	
61	717	LPG Expense	\$ -	\$ -	\$ -	
62	728	Liquified Petroleum Gas	\$ -	\$ -	\$ -	
63	735	Miscellaneous	\$ 491	\$ 10	\$ 501	
		Maintenance				
64	740	Supervision and Engineering	\$ -	\$ -	\$ -	
65	741	Structures & Improvements	\$ -	\$ -	\$ -	
66	742	Production Equipment	\$ -	\$ -	\$ -	
		Other Gas Supply Expense				
67	800-807	Purchased Gas	\$ 69,522,129		13,493,363	
68	808	Net Storage	\$ 977,966	\$ -	\$ 977,966	
69	812	Gas Used for Other Utility Oper	\$ -	\$ -	\$ -	
70	813	Other Expenses	\$ 216,585	\$ (51,804)	164,781	
71		Total Production Expense	\$ 70,717,171	\$ (56,080,560)	\$ 14,636,611	\$ -
		Other Storage Expense				
		Operation				
72	840	Supervision and Engineering	\$ 65,582		66,509	
73	841	Labor and Expenses	\$ 53,472		\$ 53,942	
74	842	Rents	\$ 36,063	\$ -	\$ 36,063	
		Maintenance				
75	843.1	Supervision and Engineering	\$ 2,571		\$ 3,978	
76	843.2	Structures and Improvements	\$ 12,004	\$ -	\$ 12,004	
77	843.3	Gas Holders	\$ 51,441	\$ -	\$ 51,441	
78	843.4	Purification Equipment	\$ 3,342	\$ -	\$ 3,342	
79	843.5	Liquification Equipment	\$ 10,527	\$ -	\$ 10,527	
80	843.6	Vaporzing Equipment	\$ 3,357	\$ -	\$ 3,357	
81	843.7	Compressor Equipment	\$ 14,311	\$ -	\$ 14,311	
82	843.8	Measuring and Regulating Equip	\$ 1,286	\$ -	\$ 1,286	

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

MJA Sch. 4

MJA Sch. 5

MJA Sch. 6

MJA Sch. 7

						Sales						
				Cast Iron		Growth		Projects in Svc		Projects in Svc		Interest
Line	Acct	Description		Replacement		(Plant)		Test Year		by 12/31/15	Syn	chronization
	(a)	(b) (c) (d)		(i)		(I)		(m)		(n)		(o)
56		Total Deductions from Rate Base	\$	(79,455)	\$	(21,984)	\$	(5,442)	\$	(12,340)	\$	-
57		Total Rate Base	\$	6,515,342	\$	1,355,257	\$	609,044	\$	785,794	\$	-
O&M	Expense											
		Production Expense										
		MGP Plant										
		Operation										
58	710	Supervision and Engineering										
59	712	Other Power Expenses										
60	714	Manufactured Gas Site Cleanup										
61	717	LPG Expense										
62	728	Liquified Petroleum Gas										
63	735	Miscellaneous										
	- 40	Maintenance										
64	740	Supervision and Engineering										
65	741	Structures & Improvements										
66	742	Production Equipment Other Gas Supply Expense										
67	800-807	Purchased Gas										
68	808	Net Storage										
69	812	Gas Used for Other Utility Oper										
70	813	Other Expenses										
71	013	Total Production Expense	\$		\$		\$		\$		\$	
, ,		·	Ψ		Ψ		Ψ		Ψ		Ψ	
		Other Storage Expense										
		Operation										
72	840	Supervision and Engineering										
73	841	Labor and Expenses										
74	842	Rents										
		Maintenance										
75	843.1	Supervision and Engineering										
76	843.2	Structures and Improvements										
77	843.3	Gas Holders										
78	843.4	Purification Equipment										
79	843.5	Liquification Equipment										
80	843.6	Vaporzing Equipment										
81	843.7	Compressor Equipment										
82	843.8	Measuring and Regulating Equip										

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

	Teal Data			RRT Sch. 5	,	RRT Sch. 6	RRT Sch. 7	7	RRT Sch. 8 MJA Sch. 4-7	RRT Sch. 9
Line	Acct	Description		Payroll Adjustment		Weather Normalization	Retiremen Plar Costs	n	Depreciation on Rate Base Items	Sales Growth (Revenue)
	(a)	(b) (c) (d)		(p))	(p)	(r		(s)	(t)
56		Total Deductions from Rate Base	\$	-	\$	-	\$ -	\$	-	\$ -
57		Total Rate Base	\$	-	\$	-	\$ -	\$	-	\$ -
O&M	Expense									
		Production Expense								
		MGP Plant								
50	740	Operation								
58	710	Supervision and Engineering								
59	712	Other Power Expenses								
60	714	Manufactured Gas Site Cleanup								
61	717	LPG Expense								
62	728	Liquified Petroleum Gas								
63	735	Miscellaneous	\$	10						
		Maintenance								
64	740	Supervision and Engineering								
65	741	Structures & Improvements								
66	742	Production Equipment								
		Other Gas Supply Expense								
67	800-807	Purchased Gas								
68	808	Net Storage								
69	812	Gas Used for Other Utility Oper								
70	813	Other Expenses	\$	3,968						
71		Total Production Expense	\$	3,978	\$	-	\$ -	\$	-	\$ -
		Other Storage Expense								
70	0.40	Operation	•	0.07						
72	840	Supervision and Engineering	\$	927						
73	841	Labor and Expenses	\$	470						
74	842	Rents								
7.5	0.40.4	Maintenance	•	4 407						
75	843.1	Supervision and Engineering	\$	1,407						
76	843.2	Structures and Improvements								
77	843.3	Gas Holders								
78	843.4	Purification Equipment								
79	843.5	Liquification Equipment								
80	843.6	Vaporzing Equipment								
81	843.7	Compressor Equipment								
82	843.8	Measuring and Regulating Equip								

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company

Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

RRT Sch. 10

RRT Sch. 11

RRT Sch. 12

RRT Sch. 13

Line	Acct	Description		Acquisition Adjustmen		Rate Case Expense		Late Payment Charges	t	LTIF Costs		Energy Efficiency
	(a)	(b) (c) (d)		(u	ı)	(v)		(w))	(x))	(y)
56		Total Deductions from Rate Base	\$	- 1	\$	-	\$	-	\$	-	\$	-
57		Total Rate Base	\$	-	\$	-	\$	-	\$	-	\$	-
O&M	Expense											
		Production Expense										
		MGP Plant										
		Operation										
58	710	Supervision and Engineering										
59	712	Other Power Expenses										
60	714	Manufactured Gas Site Cleanup										
61	717	LPG Expense										
62	728	Liquified Petroleum Gas										
63	735	Miscellaneous										
	- 40	Maintenance										
64	740	Supervision and Engineering										
65	741	Structures & Improvements										
66	742	Production Equipment										
07	200 007	Other Gas Supply Expense										
67	800-807	Purchased Gas										
68	808	Net Storage										
69	812	Gas Used for Other Utility Oper										
70 71	813	Other Expenses Total Production Expense	\$		\$		\$		\$		\$	
		· ·	•		,		*		*		*	
		Other Storage Expense										
70	0.40	Operation										
72 72	840	Supervision and Engineering										
73	841	Labor and Expenses										
74	842	Rents										
75	0.40.4	Maintenance										
75 70	843.1	Supervision and Engineering										
76 77	843.2 843.3	Structures and Improvements										
77 70		Gas Holders										
78 79	843.4 843.5	Purification Equipment Liquification Equipment										
80	843.6 843.7	Vaporzing Equipment										
81		Compressor Equipment										
82	843.8	Measuring and Regulating Equip										

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

RRT Sch. 15 RF	RT Sch. 1	6 1	RRT Sc	:n. 17
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Line	Acct	Description		PGA Costs & Revenues		Economic Development		Out of Period Tax Adjustments	-	Transportation Revenue Reclass	insportation ministration Reclass
	(a)	(b) (c) (d)		(z)		(aa)		(ab)		(ac)	(ad)
56		Total Deductions from Rate Base	\$	-	\$	-	\$	-	\$	-	\$ -
57		Total Rate Base	\$	-	\$	-	\$	-	\$	-	\$ -
O&M	Expense										
		Production Expense									
		MGP Plant									
		Operation									
58	710	Supervision and Engineering									
59	712	Other Power Expenses									
60	714	Manufactured Gas Site Cleanup									
61	717	LPG Expense									
62	728	Liquified Petroleum Gas									
63	735	Miscellaneous									
		Maintenance									
64	740	Supervision and Engineering									
65	741	Structures & Improvements									
66	742	Production Equipment									
		Other Gas Supply Expense									
67	800-807	Purchased Gas	\$	(56,028,766)							
68	808	Net Storage									
69	812	Gas Used for Other Utility Oper									(== ====)
70 71	813	Other Expenses	Φ.	(FC 020 7CC)	Φ		Φ		Φ		\$ (55,772)
71		Total Production Expense	\$	(56,028,766)	Ф	-	\$	-	\$	-	\$ (55,772)
		Other Storage Expense									
		Operation									
72	840	Supervision and Engineering									
73	841	Labor and Expenses									
74	842	Rents									
		Maintenance									
75	843.1	Supervision and Engineering									
76	843.2	Structures and Improvements									
77	843.3	Gas Holders									
78	843.4	Purification Equipment									
79	843.5	Liquification Equipment									
80	843.6	Vaporzing Equipment									
81	843.7	Compressor Equipment									
82	843.8	Measuring and Regulating Equip									

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Individual Responsible: Charles Rea

Test Year Data

MJA Sch. 3

Lina	Apot	Description		Book Value		Pro Forma		Pro Forma		Acquisition Adjustment
Line	Acct (a)	Description (b) (c) (d)		(e)		Adjustments (f)				(h)
83	(a) 843.9	Other Equipment	\$	37,218		- (1)	\$	(g) 37,218		(11)
84	040.0	Total Other Storage Expense	\$	291,174		2,804		293,978	\$	
04		Total Other Glorage Expense	Ψ	231,174	Ψ	2,004	Ψ	233,370	Ψ	
		Distribution Expense								
		Operation								
85	870	Supervision and Engineering	\$	1,191,565	\$	20,074	\$	1,211,639		
86	871	Load Dispatching	\$	171,011	\$	(31,113)	\$	139,898		
87	874	Mains and Services	\$	1,191,446	\$	7,449	\$	1,198,895		
88	875	Meas & Reg Sta Equipment - Gen.	\$	77,034	\$	1,370	\$	78,404		
89	876	Meas & Reg Sta Equipment - Ind	\$	· -	\$	-	\$	-		
90	877	Meas & Reg Sta Equipment - CG	\$	63,661	\$	536	\$	64,197		
91	878	Meters and House Regulators	\$	660,986	\$	8,205	\$	669,191		
92	879	Customer Installation Expenses	\$	586,590	\$	10,590	\$	597,180		
93	880	Other Expenses	\$	1,593,125	\$	20,564	\$	1,613,689		
94	881	Rents	\$	3,245	\$	· -	\$	3,245		
		Maintenance		•						
95	885	Supervision and Engineering	\$	_	\$	-	\$	-		
96	886	Structures & Improvements	\$	_	\$	-	\$	-		
97	887	Mains	\$	1,188,475	\$	7,509	\$	1,195,984		
98	889	Meas & Reg Sta Equipment - Gen.	\$	243,164	\$	974	\$	244,138		
99	890	Meas & Reg Sta Equipment - Ind	\$	· -	\$	-	\$	-		
100	891	Meas & Reg Sta Equipment - CG	\$	54,885	\$	683	\$	55,568		
101	892	Services	\$	512,793	\$	3,977	\$	516,770		
102	893	Meters and House Regulators	\$	131,065	\$	1,237	\$	132,302		
103	894	Other Equipment	\$	· -	\$	· -	\$	-		
104		Total Distribution Expense	\$	7,669,045	\$	52,055	\$	7,721,100	\$	-
		Customer Accounting Expense								
105	901	Supervision	\$	213,864	\$	4.104	\$	217.968		
106	902	Meter Reading	\$	•	\$, -	\$	733,550		
107	903	Records and Collection (Cust Serv)	\$	1,746,518	\$,	\$	1,773,404		
108	904	Uncollectible Accounts	\$	309,837	\$	5	\$	309,842		
109	905	Miscellaneous Expense	\$	12,630	\$	98	\$	12,728		
110		Transportation Administration	\$	-	\$	90,142		90,142		
111		Total Customer Accounting Expense	\$	3,004,035	\$	133,599		3,137,634	\$	-
		Customer Service and Information Expense								
112	908	Customer Assistance Expense	\$	1,457,467	\$	(1,457,375)	\$	92		
113	909	Information / Inst Advertising	\$	13,144		82	\$	13,226		
114	910	Miscellaneous Expense	\$	36,407		- 02	\$	36,407		

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Test Year Data

Individual Responsible: Charles Rea

MJA Sch. 4

MJA Sch. 5

MJA Sch. 6

MJA Sch. 7

Line	Acct	Description	Re	Cast Iron	Gro	ales owth lant)	cts in Svc Test Year	ojects in Svc by 12/31/15	Interest Synchronization
	(a)	(b) (c) (d)		(i)	•	(I)	(m)	(n)	(o)
83	843.9	Other Equipment							
84		Total Other Storage Expense	\$	- (\$	-	\$ -	\$ -	\$ -
		Distribution Expense							
		Operation							
85	870	Supervision and Engineering							
86	871	Load Dispatching							
87	874	Mains and Services							
88	875	Meas & Reg Sta Equipment - Gen.							
89	876	Meas & Reg Sta Equipment - Ind							
90	877	Meas & Reg Sta Equipment - CG							
91	878	Meters and House Regulators							
92	879	Customer Installation Expenses							
93	880	Other Expenses							
93	881	Rents							
94	001								
0.5	005	Maintenance							
95	885	Supervision and Engineering							
96	886	Structures & Improvements							
97	887	Mains							
98	889	Meas & Reg Sta Equipment - Gen.							
99	890	Meas & Reg Sta Equipment - Ind							
100	891	Meas & Reg Sta Equipment - CG							
101	892	Services							
102	893	Meters and House Regulators							
103	894	Other Equipment							
104		Total Distribution Expense	\$	- (\$	-	\$ -	\$ -	\$ -
		Customer Accounting Expense							
105	901	Supervision							
106	902	Meter Reading							
107	903	Records and Collection (Cust Serv)							
108	904	Uncollectible Accounts							
109	905	Miscellaneous Expense							
110		Transportation Administration							
111		Total Customer Accounting Expense	\$	- ;	\$	-	\$ -	\$ -	\$ -
		Customer Service and Information Expense							
112	908	Customer Service and Information Expense Customer Assistance Expense							
113	909	Information / Inst Advertising							
114	910	Miscellaneous Expense							

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Test Year Data

Individual Responsible: Charles Rea

RRT Sch. 5

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RRT Sch. 7

RRT Sch. 8

									MJA Sch. 4-7	
Line	Acct	Description		Payroll Adjustment		Weathe Normalizatio		Retirement Plan Costs	Depreciation on Rate Base Items	Sales Growth (Revenue)
LIIIC	(a)	(b) (c) (d)		(p)		(C		(r)	(s)	(t)
83	843.9	Other Equipment		(P)		(0	17	(1)	(3)	(1)
84	0.10.0	Total Other Storage Expense	\$	2,804	\$	-	\$	-	\$ -	\$ -
		Distribution Expense								
		Operation								
85	870	Supervision and Engineering	\$	20,074						
86	871	Load Dispatching	\$	3,256						
87	874	Mains and Services	\$	7,449						
88	875	Meas & Reg Sta Equipment - Gen.	\$	1,370						
89	876	Meas & Reg Sta Equipment - Ind								
90	877	Meas & Reg Sta Equipment - CG	\$	536						
91	878	Meters and House Regulators	\$	8,205						
92	879	Customer Installation Expenses	\$	10,590						
93	880	Other Expenses	\$	20,564						
94	881	Rents								
		Maintenance								
95	885	Supervision and Engineering								
96	886	Structures & Improvements								
97	887	Mains	\$	7,509						
98	889	Meas & Reg Sta Equipment - Gen.	\$	974						
99	890	Meas & Reg Sta Equipment - Ind	•	• • •						
100	891	Meas & Reg Sta Equipment - CG	\$	683						
101	892	Services	\$	3,977						
102	893	Meters and House Regulators	\$	1,237						
102	894	Other Equipment	φ	1,231						
103	094	Total Distribution Expense	\$	86,424	Φ		\$		\$ -	\$ -
104		Total Distribution Expense	Ф	00,424	Ф	-	Ф	-	Φ -	Φ -
		Customer Accounting Expense								
105	901	Supervision	\$	4,104						
106	902	Meter Reading	\$	12,364						
107	903	Records and Collection (Cust Serv)	\$	26,886						
108	904	Uncollectible Accounts \	\$	5						
109	905	Miscellaneous Expense	\$	98						
110		Transportation Administration	•							
111		Total Customer Accounting Expense	\$	43,457	\$	-	\$	-	\$ -	\$ -
		Customer Service and Information Expense								
110	000		ė.	•						
112	908	Customer Assistance Expense	\$	2						
113	909	Information / Inst Advertising	\$	82						
114	910	Miscellaneous Expense								

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Individual Responsible: Charles Rea

RRT Sch. 10

RRT Sch. 11

RRT Sch. 12

RRT Sch. 13

							La	te			
				Acquisition	F	Rate Case	Payme	nt	LTIF)	Energy
Line	Acct	Description		Adjustment		Expense	Charge		Costs		Efficiency
	(a)	(b) (c) (d)		(u)		(v)	(\	v)	(x))	(y)
83	843.9	Other Equipment									
84		Total Other Storage Expense	\$	- (\$	- \$	-	\$	-	\$	-
		Distribution Expense									
		Operation									
85	870	Supervision and Engineering									
86	871	Load Dispatching									
87	874	Mains and Services									
88	875	Meas & Reg Sta Equipment - Gen.									
89	876	Meas & Reg Sta Equipment - Ind									
90	877	Meas & Reg Sta Equipment - CG									
91	878	Meters and House Regulators									
92	879	Customer Installation Expenses									
93	880	Other Expenses									
94	881	Rents									
		Maintenance									
95	885	Supervision and Engineering									
96	886	Structures & Improvements									
97	887	Mains									
98	889	Meas & Reg Sta Equipment - Gen.									
99	890	Meas & Reg Sta Equipment - Ind									
100	891	Meas & Reg Sta Equipment - CG									
101	892	Services									
102	893	Meters and House Regulators									
103	894	Other Equipment									
104	004	Total Distribution Expense	\$	- 9	\$	- \$		\$	-	\$	
101		Total Biothbatton Expondo	Ψ	`	Ψ	Ψ		Ψ		Ψ	
		Customer Accounting Expense									
105	901	Supervision									
106	902	Meter Reading									
107	903	Records and Collection (Cust Serv)									
107	904	Uncollectible Accounts									
100	905	Miscellaneous Expense									
110		Transportation Administration									
111		Total Customer Accounting Expense	\$	- (\$	- \$	-	\$	-	\$	-
		Customer Service and Information Expense									
112	908	Customer Assistance Expense								\$	(1,457,377)
113	909	Information / Inst Advertising								Ψ	(1,401,011)
114	910	Miscellaneous Expense									
1 14	310	iviiscellatieous Experise									

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Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

RRT Sch. 15 RRT Sch. 16 RRT Sch. 17

			PGA Costs &		Economic		Out of Period Tax	Tra	Revenue		nsportation ministration
Line	Acct	Description (1)	Revenues		Development		Adjustments		Reclass		Reclass
83	(a) 843.9	(b) (c) (d) Other Equipment	(z)		(aa)		(ab)		(ac)		(ad)
84		Total Other Storage Expense	\$ -	\$	-	\$	-	\$	-	\$	-
		Distribution Expense									
		Operation									
85	870	Supervision and Engineering									
86	871	Load Dispatching								\$	(34,369)
87	874	Mains and Services									
88	875	Meas & Reg Sta Equipment - Gen.									
89	876	Meas & Reg Sta Equipment - Ind									
90	877	Meas & Reg Sta Equipment - CG									
91	878	Meters and House Regulators									
92	879	Customer Installation Expenses									
93	880	Other Expenses									
94	881	Rents									
J-1	001	Maintenance									
95	885	Supervision and Engineering									
96	886	Structures & Improvements									
97	887	Mains									
98	889										
		Meas & Reg Sta Equipment - Gen.									
99	890	Meas & Reg Sta Equipment - Ind									
100	891	Meas & Reg Sta Equipment - CG									
101	892	Services									
102	893	Meters and House Regulators									
103	894	Other Equipment		_		_		_		•	(0.1.000)
104		Total Distribution Expense	\$ -	\$	-	\$	-	\$	-	\$	(34,369)
		Customer Accounting Expense									
105	901	Supervision									
106	902	Meter Reading									
107	903	Records and Collection (Cust Serv)									
108	904	Uncollectible Accounts									
109	905	Miscellaneous Expense									
110		Transportation Administration								\$	90,142
111		Total Customer Accounting Expense	\$ -	\$	-	\$	-	\$	-	\$	90,142
		Customer Service and Information Expense									
112	908	Customer Assistance Expense									
113	909	Information / Inst Advertising									
114	910	Miscellaneous Expense									

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Individual Responsible: Charles Rea

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		5		5 1 1 1	Pro Forma		5 5		Acquisition
Line	Acct	Description		Book Value	Adjustments		Pro Forma		Adjustment
445	(a)	(b) (c) (d)	Φ.	(e)	(f)	Φ.	(g)	Φ.	(h)
115		Total Customer Service and Information Expense	\$	1,507,018	\$ (1,457,293)	\$	49,725	\$	-
		Sales Expense							
116	912	Demo/Selling Expense	\$	199,975	\$ (49,128)	\$	150,847		
117	916	Miscellaneous Expense	\$	12,908			12,940		
118		Total Sales Expense	\$	212,883	\$ (49,096)	\$	163,787	\$	-
		Administration and General Expense Operation							
119	920	Admin and General Salaries	\$	552,124	\$ 11,252	\$	563.376		
120	921	Office Supplies and Expense	\$	330,908		\$	330,908		
121	922	Admin Exp Transfer	\$	(46,037)			(46,690)		
122	923	Outside Services	\$	102,842		\$	102,842		
123	924	Property Insurance	\$	18,817	•	\$	19,046		
124	925	Injuries and Damages	\$	· ·	\$ 1,287		180,724		
125	926	Pensions and Benefits	\$	1,575,012			1,362,802		
126	928	Regulatory Commission Expense	\$	134,200	. , , ,	\$	204,001		
127	929	Duplicate Charges Credit	\$	(16,078)		\$	(16,078)		
128	930	Miscellaneous General Expense	\$	48,286		\$	48,385		
129	931	Rents	\$	(72,967)	•	\$	(72,967)		
		Maintenance	*	(,,	*	*	(,)		
130	935	Total A&G Maintenance	\$	5,055	\$ 10	\$	5,065		
131		Total Administration and General Expense	\$	2,811,599			2,681,414	\$	-
132		Total Operating Expense	\$	83,941,431	\$ (57,544,474)	\$	26,396,957	\$	-
133		Total Maintenance Expense	\$	2,271,494	\$ 15,797	\$	2,287,291	\$	-
134		Total O&M Expense	\$	86,212,925	\$ (57,528,677)	\$	28,684,248	\$	-
Other	Expense								
		Depreciation and Amortization Expense							
135	403-404	Intangible	\$	102,931	\$ -	\$	102,931		
136	403-404	Production and Manufactured Gas	\$	-	\$ -	\$	-		
137	403-404	Other Storage Plant	\$	79,149	\$ -	\$	79,149		
138	403-404	Distribution	\$	3,769,320	\$ 230,512	\$	3,999,832		
139	403-404	General	\$	384,440	\$ -	\$	384,440		
140	403-404	Other	\$	_	\$ -	\$	-		
141	406	Acquisition Adjustment	\$	383,256	\$ (191,628)	\$	191,628		

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

MJA Sch. 4 N

MJA Sch. 5

MJA Sch. 6

MJA Sch. 7

Line	Acct	Description	Re	Cast Iron		Sales Growth (Plant)	Proje	ects in Svc Test Year	Projects in Svc by 12/31/15	Interest Synchronization
	(a)	(b) (c) (d)		(i))	(I)		(m)	(n)	(o)
115		Total Customer Service and Information Expense	\$	-	\$	-	\$	-	\$ -	\$ -
		Sales Expense								
116	912	Demo/Selling Expense								
117	916	Miscellaneous Expense								
118		Total Sales Expense	\$	-	\$	-	\$	-	\$ -	\$ -
119	920	Administration and General Expense Operation Admin and General Salaries								
120	921	Office Supplies and Expense								
121	922	Admin Exp Transfer								
122	923	Outside Services								
123	924	Property Insurance								
	925									
124		Injuries and Damages								
125	926	Pensions and Benefits								
126	928	Regulatory Commission Expense								
127	929	Duplicate Charges Credit								
128	930	Miscellaneous General Expense								
129	931	Rents								
		Maintenance								
130	935	Total A&G Maintenance								
131		Total Administration and General Expense	\$	-	\$	-	\$	-	\$ -	\$ -
132		Total Operating Expense	\$	-	\$	-	\$	-	\$ -	\$ -
133		Total Maintenance Expense	\$	-	\$	-	\$	-	\$ -	\$ -
134		Total O&M Expense	\$	-	\$	-	\$	-	\$ -	\$ -
Other	Expense									
135	403-404	Depreciation and Amortization Expense Intangible								
136	403-404	Production and Manufactured Gas								
137	403-404	Other Storage Plant								
138	403-404	Distribution								
139	403-404	General								
140	403-404	Other								
141	406	Acquisition Adjustment								

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

				RRT Sch. 5		RRT Sch. 6		RRT Sch. 7		RRT Sch. 8 MJA Sch. 4-7		RRT Sch. 9
Line	Acct	Description		Payroll Adjustment		Weather Normalization		Retirement Plan Costs		Depreciation on Rate Base Items		Sales Growth (Revenue)
	(a)	(b) (c) (d)		(p)		(q)		(r)		(s)		(t)
115		Total Customer Service and Information Expense	\$	84	\$	-	\$	-	\$		\$	-
		Sales Expense										
116	912	Demo/Selling Expense	\$	2,639								
117	916	Miscellaneous Expense	\$	32								
118		Total Sales Expense	\$	2,671	\$	-	\$	-	\$	-	\$	-
		Administration and General Expense Operation										
119	920	Admin and General Salaries	\$	11,252								
120	921	Office Supplies and Expense	Ψ	11,232								
121	922	Admin Exp Transfer	\$	(653)								
122	923	Outside Services	Ψ	(000)								
123	924	Property Insurance	\$	229								
123	925	Injuries and Damages	\$	1,287								
125	926	Pensions and Benefits	\$	2,620			\$	(110,586)				
126	928	Regulatory Commission Expense	\$	2,020			Φ	(110,360)				
127	929	Duplicate Charges Credit	Ψ									
128	930	Miscellaneous General Expense	\$	99								
129	931	Rents	P	99								
129	931	Maintenance										
120	935	Total A&G Maintenance	¢	10								
130 131	935	Total Administration and General Expense	\$ \$	14,845	Φ		\$	(110,586)	Φ		\$	
131		Total Administration and General Expense	Ф	14,845	Ф	-	Ф	(110,586)	Ф	-	Ф	-
132		Total Operating Expense	\$	138,466	\$	-	\$	(110,586)	\$	-	\$	-
133		Total Maintenance Expense	\$	15,797	\$	-	\$	-	\$	-	\$	-
134		Total O&M Expense	\$	154,263	\$	-	\$	(110,586)	\$	-	\$	-
Other	Expense											
		Depreciation and Amortization Expense										
135	403-404	Intangible										
136	403-404	Production and Manufactured Gas										
137	403-404	Other Storage Plant										
138	403-404	Distribution							\$	230,512		
139	403-404	General										
140	403-404	Other										
141	406	Acquisition Adjustment										

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

RRT Sch. 10

RRT Sch. 11

RRT Sch. 12

RRT Sch. 13

							Late			
				Acquisition		Rate Case	Payment	LTIP		Energy
Line	Acct	Description		Adjustment		Expense	Charges	Costs		Efficiency
445	(a)	(b) (c) (d)	•	(u)	Φ.	(v)	(w)	(x)	•	(y)
115		Total Customer Service and Information Expense	\$	- :	\$	-	\$ -	\$ -	\$	(1,457,377)
		Sales Expense								
116	912	Demo/Selling Expense								
117	916	Miscellaneous Expense								
118		Total Sales Expense	\$	- ;	\$	-	\$ -	\$ -	\$	-
		Administration and General Expense								
		Operation								
119	920	Admin and General Salaries								
120	921	Office Supplies and Expense								
121	922	Admin Exp Transfer								
122	923	Outside Services								
123	924	Property Insurance								
124	925	Injuries and Damages								
125	926	Pensions and Benefits						\$ (104,244)		
126	928	Regulatory Commission Expense			\$	69,800				
127	929	Duplicate Charges Credit								
128	930	Miscellaneous General Expense								
129	931	Rents								
		Maintenance								
130	935	Total A&G Maintenance								
131		Total Administration and General Expense	\$	- :	\$	69,800	\$ -	\$ (104,244)	\$	-
132		Total Operating Expense	\$	- :	\$	69,800	\$ -	\$ (104,244)	\$	(1,457,377)
133		Total Maintenance Expense	\$	- :	\$	-	\$ -	\$ -	\$	-
134		Total O&M Expense	\$	- :	\$	69,800	\$ -	\$ (104,244)	\$	(1,457,377)
Other	Expense									
		Depreciation and Amortization Expense								
135	403-404	Intangible								
136	403-404	Production and Manufactured Gas								
137	403-404	Other Storage Plant								
138	403-404	Distribution								
139	403-404	General								
140	403-404	Other								
141	406	Acquisition Adjustment	\$	(191,628)						

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

RRT Sch. 15 RRT Sch. 16 RRT Sch. 17

Line	Acct	Description (4)		PGA Costs & Revenues	Economic Development	Out of Period Tax Adjustments	Transporta Reve Recl	nue ass		nsportation ministration Reclass
115	(a)	(b) (c) (d) Total Customer Service and Information Expense	\$	(z)	\$ (aa) -	\$ (ab) -		(ac) -	\$	(ad) -
116 117	912 916	Sales Expense Demo/Selling Expense Miscellaneous Expense	•		\$ (51,767)		•		•	
118	310	Total Sales Expense	\$	-	\$ (51,767)	\$ -	\$ -	-	\$	-
119 120 121 122 123 124 125 126 127 128 129	920 921 922 923 924 925 926 928 929 930 931	Administration and General Expense Operation Admin and General Salaries Office Supplies and Expense Admin Exp Transfer Outside Services Property Insurance Injuries and Damages Pensions and Benefits Regulatory Commission Expense Duplicate Charges Credit Miscellaneous General Expense Rents Maintenance Total A&G Maintenance								
131		Total Administration and General Expense	\$	-	\$ -	\$ -	\$ -	-	\$	-
132		Total Operating Expense	\$	(56,028,766)	\$ (51,767)	\$ -	\$ -	-	\$	-
133		Total Maintenance Expense	\$	-	\$ -	\$ -	\$ -	-	\$	-
134		Total O&M Expense	\$	(56,028,766)	\$ (51,767)	\$ -	\$ -	-	\$	-
Other	Expense									
135 136 137 138 139 140 141	403-404 403-404 403-404 403-404 403-404 403-404	Depreciation and Amortization Expense Intangible Production and Manufactured Gas Other Storage Plant Distribution General Other Acquisition Adjustment								

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Individual Responsible: Charles Rea

Test Year Data

MJA Sch. 3

				Pro Forma			Acquisition
Line	Acct	Description	Book Value	Adjustments	Pro Forma		Adjustment
	(a)	(b) (c) (d)	(e)	(f)	(g)	_	(h)
142		Total Depreciation and Amortization Expense	\$ 4,719,096	\$ 38,884	\$ 4,757,980	\$	-
		Taxes Other Than Income Taxes					
143	408101-408131	Payroll Taxes	\$ 529,879	\$ 13,214	\$ 543,093		
144	408145-408147	Total Property Taxes	\$ 1,029,588	\$ -	\$ 1,029,588		
145	408162-408163	Illinois Public Utility Taxes	\$ -	\$ -	\$ -		
146	408151	Occupation Tax & Other	\$ 6	\$ -	\$ 6		
147		Total Taxes Other Than Income Taxes	\$ 1,559,473	\$ 13,214	\$ 1,572,687	\$	-
148		Other Expenses	\$ 6,278,569	\$ 52,098	\$ 6,330,667	\$	-
Opera	ating Revenues						
		Retail Rate Revenues					
149	480-481	Retail Revenues	\$ 82,676,831	\$ (56,135,979)	\$ 26,540,852		
150		Total Retail Rate Revenues	\$ 82,676,831	\$ (56,135,979)	26,540,852	\$	-
		Other Operating Revenues					
151	481	Negative Balancing Cashout	\$ _	\$ -	\$ -		
152	483	Wholesale Sales	\$ 14,464,858	-	\$ 14,464,858		
153	484	Interdepartmental Sales	\$ 6,473	_	\$ 6,473		
154	487011	Forfeited Discounts	\$ 137,560	(137,560)	\$ -		
155	488	Miscellaneous Service Revenue	\$ 71,341	\$ -	\$ 71,341		
156	489	Transportation Revenue	\$ 2,383,636	\$ (2,344,421)	\$ 39,215		
157	493001	Rental Income-Gas Prop	\$ 144	\$ -	\$ 144		
158	495051	Illinois Public Utility Tax	\$ -	\$ _	\$ -		
159	495061	Other Gas Revenues	\$ 10	\$ _	\$ 10		
160		Total Other Operating Revenues	\$ 17,064,022	\$ (2,481,981)	\$ 14,582,041	\$	-
161		Total Operating Revenues	\$ 99,740,853	\$ (58,617,960)	\$ 41,122,893	\$	-
	Total Expenses						
162	·	O&M Expense	\$ 86,212,925	\$ (57,528,677)	\$ 28,684,248	\$	-
163		Other Expense	\$ 6,278,569	\$ 52,098	\$ 6,330,667	\$	-
164		Total Expenses	\$ 92,491,494	\$ (57,476,579)	\$ 35,014,915	\$	-
165	Operating Income	Before Taxes	\$ 7,249,359	\$ (1,141,381)	\$ 6,107,977	\$	-
	Adjustments to Ta	axable Income					
166		Interest on LTD - Acct 427	\$ (1,490,471)	\$ -	\$ (1,490,471)		

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

MJA Sch. 4

MJA Sch. 5

MJA Sch. 6

MJA Sch. 7

						Sales						
				Cast Iron		Growth	Proje	cts in Svc		Projects in Svc		Interest
Line	Acct	Description	Rej	olacemen		(Plant)		Test Year		by 12/31/15	Sync	
142	(a)	(b) (c) (d) Total Depreciation and Amortization Expense	\$	(i -) \$	(1)	\$	(m)	\$	(n)	\$	(o)
142		Total Depreciation and Amortization Expense	Φ	-	Ф	-	Φ	-	Ф	-	Ф	-
		Taxes Other Than Income Taxes										
143	408101-408131	Payroll Taxes										
144	408145-408147	Total Property Taxes										
145	408162-408163	Illinois Public Utility Taxes										
146	408151	Occupation Tax & Other					_		_		_	
147		Total Taxes Other Than Income Taxes	\$	-	\$	-	\$	-	\$	-	\$	-
148		Other Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Opera	ting Revenues											
		Retail Rate Revenues										
149	480-481	Retail Revenues										
150		Total Retail Rate Revenues	\$	-	\$	-	\$	-	\$	-	\$	-
		Other Operating Revenues										
151	481	Negative Balancing Cashout										
152	483	Wholesale Sales										
153	484	Interdepartmental Sales										
154	487011	Forfeited Discounts										
155	488	Miscellaneous Service Revenue										
156	489	Transportation Revenue										
157 158	493001 495051	Rental Income-Gas Prop Illinois Public Utility Tax										
159	495061	Other Gas Revenues										
160	100001	Total Other Operating Revenues	\$	-	\$	-	\$	-	\$	-	\$	-
161		Total Operating Revenues	\$	_	\$	_	\$	_	\$	-	\$	_
400	Total Expenses	00115	•		•		•		•		•	
162		O&M Expense Other Expense	\$ \$	-	\$ \$	-	\$ \$	-	\$ \$	-	\$ \$	-
163 164		Total Expenses	Ф		φ \$		\$		\$		φ \$	
		rotal Exponed	Ψ		Ψ		Ψ		Ψ		Ψ	
165	Operating Income	Before Taxes	\$	-	\$	-	\$	-	\$	-	\$	-
	Adjustments to Ta	xable Income										
166		Interest on LTD - Acct 427										

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

. 001	roar Data		RRT Sch. 5	RRT Sch. 6	RRT Sch. 7	RRT Sch. 8 MJA Sch. 4-7	RRT Sch. 9
Line	Acct	Description	Payroll Adjustment	Weather Normalization	Retirement Plan Costs	Depreciation on Rate Base Items	Sales Growth (Revenue)
	(a)	(b) (c) (d)	(p)	(q)	(r)	(s)	(t)
142		Total Depreciation and Amortization Expense	\$ -	\$ -	\$ -	\$ 230,512	\$ -
		Taxes Other Than Income Taxes					
143	408101-408131	Payroll Taxes	\$ 13,214				
144	408145-408147	Total Property Taxes					
145	408162-408163	Illinois Public Utility Taxes					
146	408151	Occupation Tax & Other					
147		Total Taxes Other Than Income Taxes	\$ 13,214	\$ -	\$ -	\$ -	\$ -
148		Other Expenses	\$ 13,214	\$ -	\$ -	\$ 230,512	\$ -
Opera	ating Revenues						
		Retail Rate Revenues					
149	480-481	Retail Revenues		\$ (1,386,223)			\$ 391,951
150		Total Retail Rate Revenues	\$ -	\$ (1,386,223)	\$ -	\$ -	\$ 391,951
		Other Operating Revenues					
151	481	Negative Balancing Cashout					
152	483	Wholesale Sales					
153	484	Interdepartmental Sales					
154	487011	Forfeited Discounts					
155	488	Miscellaneous Service Revenue					
156	489	Transportation Revenue					
157	493001	Rental Income-Gas Prop					
158	495051	Illinois Public Utility Tax					
159	495061	Other Gas Revenues					
160		Total Other Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
161		Total Operating Revenues	\$ -	\$ (1,386,223)	\$ -	\$ -	\$ 391,951
	Total Expenses						
162		O&M Expense	\$ 154,263	-	\$ (110,586)	\$ -	\$ -
163		Other Expense	\$ 13,214	-	\$ -	\$	-
164		Total Expenses	\$ 167,477	\$ -	\$ (110,586)	\$ 230,512	\$ -
165	Operating Income	Before Taxes	\$ (167,477)	\$ (1,386,223)	\$ 110,586	\$ (230,512)	\$ 391,951
	Adjustments to Ta						
166		Interest on LTD - Acct 427					

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Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

RRT Sch. 10

RRT Sch. 11

RRT Sch. 12

RRT Sch. 13

RRT Sch. 14

			Tara Con. 10	Tara Con. 11	1111 0011. 12	rati don. 10	Ture 5011. 1 1
Line	Acct	Description	Acquisition Adjustment	Rate Case Expense	Late Payment Charges	LTIP Costs	Energy Efficiency
	(a)	(b) (c) (d)	(u)	(v)	(w)	(x)	(y)
142	,	Total Depreciation and Amortization Expense	\$ (191,628)	- ` `	\$ - \$		\$ -
		Taxes Other Than Income Taxes					
143	408101-408131	Payroll Taxes					
144	408145-408147	Total Property Taxes					
145	408162-408163	Illinois Public Utility Taxes					
146	408151	Occupation Tax & Other					
147		Total Taxes Other Than Income Taxes	\$ -	\$ -	\$ - \$	- 5	\$ -
148		Other Expenses	\$ (191,628)	\$ -	\$ - \$	- 9	\$ -
Opera	ting Revenues						
		Retail Rate Revenues					
149	480-481	Retail Revenues					\$ (1,457,362)
150		Total Retail Rate Revenues	\$ -	\$ -	\$ - \$	- (\$ (1,457,362)
		Other Operating Revenues					
151	481	Negative Balancing Cashout					
152	483	Wholesale Sales					
153	484	Interdepartmental Sales					
154	487011	Forfeited Discounts			\$ (137,560)		
155	488	Miscellaneous Service Revenue					
156	489	Transportation Revenue					
157	493001	Rental Income-Gas Prop					
158	495051	Illinois Public Utility Tax					
159	495061	Other Gas Revenues					
160		Total Other Operating Revenues	\$ -	\$ -	\$ (137,560) \$	- (\$ -
161		Total Operating Revenues	\$ -	\$ -	\$ (137,560) \$	- 9	\$ (1,457,362)
	Total Expenses						
162		O&M Expense	\$ -	\$ 69,800	\$ - \$	(104,244)	\$ (1,457,377)
163		Other Expense	\$ (191,628)	\$ -	\$ - \$	- (\$ -
164		Total Expenses	\$ (191,628)	\$ 69,800	\$ - \$	(104,244)	\$ (1,457,377)
165	Operating Income	Before Taxes	\$ 191,628	\$ (69,800)	\$ (137,560) \$	104,244	\$ 15
	Adjustments to Ta						
166		Interest on LTD - Acct 427					

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STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

RRT Sch. 15

Test Year Data

Individual Responsible: Charles Rea

RRT Sch. 16

RRT Sch. 17

				PGA				Out of Period	d	Transportation	Tr	ansportation
				Costs &		Economic		Ta		Revenue		dministration
Line	Acct	Description		Revenues		Development		Adjustments	S	Reclass		Reclass
-	(a)	(b) (c) (d)		(z)		(aa)		(ab)	(ac)		(ad)
142		Total Depreciation and Amortization Expense	\$	-	\$	-	\$	-	\$	-	\$	-
		Taxes Other Than Income Taxes										
143	408101-408131	Payroll Taxes										
144	408145-408147	Total Property Taxes										
145	408162-408163	Illinois Public Utility Taxes										
146	408151	Occupation Tax & Other										
147		Total Taxes Other Than Income Taxes	\$	-	\$	-	\$	-	\$	-	\$	-
148		Other Expenses	\$		\$		\$		\$		\$	
140		Other Expenses	φ	_	φ	_	φ	_	φ	-	Φ	-
Operat	ting Revenues											
Operat	iing itevenues											
		Retail Rate Revenues										
149	480-481	Retail Revenues	\$	(56,028,766)					\$	2,344,421		
150		Total Retail Rate Revenues	\$	(56,028,766)	\$	-	\$	-	\$		\$	-
		Other Operating Revenues										
151	481	Negative Balancing Cashout										
152	483	Wholesale Sales										
153	484	Interdepartmental Sales										
154	487011	Forfeited Discounts										
155	488	Miscellaneous Service Revenue										
156	489	Transportation Revenue							\$	(2,344,421)		
157	493001	Rental Income-Gas Prop										
158	495051	Illinois Public Utility Tax										
159	495061	Other Gas Revenues					_			(= =	_	
160		Total Other Operating Revenues	\$	-	\$	-	\$	-	\$	(2,344,421)	\$	-
161		Total Operating Revenues	\$	(56,028,766)	Ф		\$		\$		\$	
101		Total Operating Revenues	φ	(50,020,700)	φ	_	φ	_	φ	-	Φ	-
	Total Expenses											
162	. otal Expollogo	O&M Expense	\$	(56,028,766)	\$	(51,767)	\$	-	\$	-	\$	-
163		Other Expense	\$	-	\$	-	\$	-	\$	-	\$	-
164		Total Expenses	\$	(56,028,766)	\$	(51,767)	\$	-	\$	-	\$	-
165	Operating Income	Before Taxes	\$	-	\$	51,767	\$	-	\$	-	\$	-
	A -1:	achde la como										
166	Adjustments to Tax	Interest on LTD - Acct 427										
166		III. CIEST OII LID - ACCT 421										

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STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Individual Responsible: Charles Rea

Test Year Data

MJA Sch. 3

				Pro Form	a		Acquisition
Line	Acct	Description	Book Value	Adjustment	S	Pro Forma	Adjustment
	(a)	(b) (c) (d)	(e)	(-)	(g)	(h)
167		Oth Adj (Accts 428, 429, 431, 432) EXCL 431131 - 431142	\$ (345,555)	\$ -	\$	(345,555)	
168	Total Adjustments	s to Taxable Income	\$ (1,836,026)	\$ -	\$	(1,836,026)	\$ -
169	Pre Tax Book Inco	ome	\$ 5,413,333	\$ (1,141,381) \$	4,271,951	\$ -
Taxes	3						
	Income Taxes						
		Current Federal Income Tax					
170	409111	Current Tax Expense	\$ 1,894,666	\$ (399,484) \$	1,495,183	\$ -
171	409118	Interest Synchronization	\$,	\$ (73,726) \$	15,174	
172	409119	Miscellaneous	\$ (2,206,764)	\$ -	\$	(2,206,764)	
173	410s less 411s	Deferred Income Tax - Net	\$ 2,280,737	\$ 108,646	\$	2,389,383	
174	411401	Amortization of Invest Tax Credit	\$ (1,692)	\$ -	\$	(1,692)	
175		Subtotal	\$ 2,055,847	\$ (364,564	.)	1,691,283	\$ -
176	Total Income Taxe	es	\$ 2,055,847	\$ (364,564) \$	1,691,283	\$ -
177	Operating Income		\$ 5,193,512	\$ (776,818	\$) \$	4,416,694	\$ -
178	Federal Tax Rate		35.00%	35.009	6	35.00%	35.00%
179	Return on Rate Ba	ase	7.007%		-	5.324%	

Sources:

Column (e) is taken from Book and Records.

Column (f) is the sum of columns (h) through (ad).

Sources for pro forma adjustments are listed at the top of the page.

Destinations:

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

MJA Sch. 4

MJA Sch. 5

MJA Sch. 6

MJA Sch. 7

RRT Sch. 4

Line 167 168	Acct (a) Total Adjustments	Description (b) (c) (d) Oth Adj (Accts 428, 429, 431, 432) EXCL 431131 - 431142 to Taxable Income	R \$	Cast Iror eplacemen (i)	t	Sales Growth (Plant) (I)	F \$	Projects in Svc Test Year (m)	\$ Projects in Svc by 12/31/15 (n)	\$	Interest nchronization (o)
169	Pre Tax Book Inco	me	\$	-	\$	-	\$	-	\$ -	\$	-
Taxes											
170 171 172 173 174	409111 409118 409119 410s less 411s 411401	Current Federal Income Tax Current Tax Expense Interest Synchronization Miscellaneous Deferred Income Tax - Net Amortization of Invest Tax Credit	\$	-	\$	-	\$	-	\$ -	\$ \$	- (73,726)
175		Subtotal	\$	-	\$	-	\$	-	\$ -	\$	(73,726)
176	Total Income Taxes	s	\$	-	\$	-	\$	-	\$ -	\$	(73,726)
177	Operating Income		\$	-	\$	-	\$	-	\$ -	\$	73,726
178	Federal Tax Rate			35.00%		35.00%		35.00%	35.00%		35.00%

Sources:

179

Column (e) is taken from Book and Records.

Return on Rate Base

Column (f) is the sum of columns (h) through (ad).

Sources for pro forma adjustments are listed at the top of the page.

Destinations:

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

1630	rear Data		RRT Sch. 5	RRT Sch. 6	RRT Sch. 7	RRT Sch. 8 MJA Sch. 4-7	RRT Sch. 9
Line	Acct	Description	Payroll Adjustment	Weather Normalization	Retirement Plan Costs	Depreciation on Rate Base Items	Sales Growth (Revenue)
167	(a)	(b) (c) (d) Oth Adj (Accts 428, 429, 431, 432) EXCL 431131 - 431142	(p)	(q)	(r)	(s)	(t)
168	Total Adjustments t	7 7	\$ -	\$ -	\$ -	\$ - \$; -
169	Pre Tax Book Incor	ne	\$ (167,477)	\$ (1,386,223)	\$ 110,586	\$ (230,512) \$	391,951
Taxes							
170 171 172 173 174	Income Taxes 409111 409118 409119 410s less 411s 411401	Current Federal Income Tax Current Tax Expense Interest Synchronization Miscellaneous Deferred Income Tax - Net Amortization of Invest Tax Credit	\$ (58,617)	\$ (485,178)	\$ 38,705	\$ (80,679) \$	137,183
175	-	Subtotal	\$ (58,617)	\$ (485,178)	\$ 38,705	\$ (80,679) \$	137,183
176	Total Income Taxes	3	\$ (58,617)	\$ (485,178)	\$ 38,705	\$ (80,679) \$	137,183
177	Operating Income		\$ (108,860)	\$ (901,045)	\$ 71,881	\$ (149,833) \$	254,768
178	Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%

Sources:

179

Column (e) is taken from Book and Records.

Return on Rate Base

Column (f) is the sum of columns (h) through (ad).

Sources for pro forma adjustments are listed at the top of the page.

Destinations:

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas Test Year Ending December 31, 2013 Utility: MidAmerican Energy Company

Docket No. NG14-XXX

Individual Responsible: Charles Rea

Test Year Data

RRT Sch. 10 RRT Sch. 11 RRT Sch. 12 RRT Sch. 13 RRT Sch. 14

Line 167	Acct (a)	Description (b) (c) (d) Oth Adj (Accts 428, 429, 431, 432) EXCL 431131 - 431142	Acquisition Adjustment (u)	Rate Case Expense (v)	Late Payment Charges (w)	LTIP Costs (x)	Energy Efficiency (y)
168	Total Adjustments	to Taxable Income	\$ -	\$ -	\$ -	\$ -	\$ -
169	Pre Tax Book Inco	me	\$ 191,628	\$ (69,800)	\$ (137,560)	\$ 104,244	\$ 15
Taxes							
170 171 172 173 174	Income Taxes 409111 409118 409119 410s less 411s 411401	Current Federal Income Tax Current Tax Expense Interest Synchronization Miscellaneous Deferred Income Tax - Net Amortization of Invest Tax Credit	\$ 67,070	\$ (24,430)	\$ (48,146)	\$ 36,485	\$ 5
175		Subtotal	\$ 67,070	\$ (24,430)	\$ (48,146)	\$ 36,485	\$ 5
176	Total Income Taxe	S	\$ 67,070	\$ (24,430)	\$ (48,146)	\$ 36,485	\$ 5
177	Operating Income		\$ 124,558	\$ (45,370)	\$ (89,414)	\$ 67,759	\$ 10
178	Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%

Sources:

179

Column (e) is taken from Book and Records.

Return on Rate Base

Column (f) is the sum of columns (h) through (ad).

Sources for pro forma adjustments are listed at the top of the page.

Destinations:

STATEMENT O WORKPAPER - Tab FUN-2 (Test Year)

Test Year Financials with Pro Formas
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Test Year Data

Individual Responsible: Charles Rea

RRT Sch. 15 RRT Sch. 16 RRT Sch. 17

			PGA				Out of Period Tax		Transportation	ransportation
Line	Acct	Description	Costs & Revenues		Economic Development		Adjustments		Revenue Reclass	dministration Reclass
LIIIC	(a)	(b) (c) (d)	(z)		(aa)			(ab)		(ad)
167	(2)	Oth Adj (Accts 428, 429, 431, 432) EXCL 431131 - 431142	(-)		(5.5.)		(5.15)		(ac)	(3.37)
168	Total Adjustments	to Taxable Income	\$ -	\$	-	\$	-	\$	-	\$ -
169	Pre Tax Book Inco	me	\$ -	\$	51,767	\$	-	\$	-	\$ -
Taxes										
	Income Taxes	Current Federal Income Tax								
170 171	409111 409118	Current Tax Expense Interest Synchronization	\$ -	\$	18,118	\$	-	\$	-	\$ -
172 173 174	409119 410s less 411s 411401	Miscellaneous Deferred Income Tax - Net Amortization of Invest Tax Credit				\$	108,646			
175		Subtotal	\$ -	\$	18,118	\$	108,646	\$	-	\$ -
176	Total Income Taxe	s	\$ -	\$	18,118	\$	108,646	\$	-	\$ -
177	Operating Income		\$ -	\$	33,649	\$	(108,646)	\$	-	\$ -
178	Federal Tax Rate		35.00%		35.00%		35.00%		35.00%	35.00%

Sources:

179

Column (e) is taken from Book and Records.

Return on Rate Base

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Destinations: