

Rule 20:10:13:71
STATEMENT F, 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)	Test Period Expense (b)	Pro Forma Adjustments (c)	Pro Forma Expense (Col b + Col c) (d)	Expense Per Day (Col d/365) (e)	Days of Lead Time (f)	Expense Dollar Days (Col e x Col f) (g)
	OPER AND MAINT:			(b) + (c)			(e) * (f)
1	Gas Purchased for Resale	\$ 70,500	\$ -	\$ 70,500	\$ 193.151	39.28	\$ 7,587
2	Labor - Salaried	3,657	67	3,724	10.204	7.60	78
3	Labor - Union	3,414	75	3,489	9.559	12.00	115
4	Gross Receipts Expense	134	4	138	0.379	379.29	144
5	Other Oper & Mtc Exp (1)	8,083	(1,642)	6,441	17.647	21.35	377
6	Depreciation Expense	4,719	39	4,758	13.036	-	-
	TAXES OTH THAN INCOME:						
7	Property Taxes - South Dakota	971	-	971	2.659	395.29	1,051
8	Property Taxes - Kansas	59	-	59	0.162	212.29	34
9	Payroll Tax - FICA	517	13	530	1.453	10.72	16
10	Payroll Tax - FUTA	4	-	4	0.011	76.29	1
11	Payroll Tax - SUTA	9	-	9	0.023	76.29	2
	INCOME TAXES:						
12	Federal Income Tax	(223)	664	441	1.208	37.00	45
13	Deferred Income Taxes	2,281	(37)	2,244	6.147	-	-
14	Long Term Interest	1,582	211	1,793	4.912	91.29	448
15	Preferred Stock Dividend	15	(15)	-	-	45.46	-
16	TOTAL WORKING CAPITAL				<u>\$ 260.552</u>	<u>37.99</u>	<u>\$ 9,898</u>
17	Revenue Lag Days						35.93
18	Expense Lead Days						<u>37.99</u>
19	Net Days						(2.06)
20	Expense per Day					x	\$ 261
21	Cash Working Capital (Lag)					=	<u>\$ (536)</u>

(1) Excludes Uncollectible Accounts Expenses, Injuries & Damages and Prepaid Insurance.

Sources:

- Col. (b): Workpapers for Schedule F-3, Pages 1 and 2.
- Col. (c): Workpapers for Schedule F-3, Page 3, Col. (c).
- Col. (f): Workpapers for Schedule F-3, Pages 4 - 13.
- Col. (g), Line 17: Workpapers for Schedule F-3, Page 15, Col. (f), Line 4.

Rule 20:10:13:71
STATEMENT F, SCHEDULE F-3
South Dakota Gas - 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 of Expense (a)	Test Period Tax Collections (b)	Pro Forma Adjustments (c)	Pro Forma Tax Collections (Col b + Col c) (d) (b) + (c)	Tax Collections Per Day (Col d/365) (e)	Days of Lead Time (f)	Tax Collections Dollar Days (Col e x Col f) (g) (e) * (f)
1	Employee FICA	\$ 517	\$ 13	\$ 530	\$ 1.453	10.72	\$ 16
2	Federal Withholding	515	10	525	1.440	10.72	15
3	Sales Tax	4,545	24	4,569	12.518	4.28	54
4	TOTAL						<u>\$ 85</u>
5	Rate Base Lead Adjustment						<u>\$ (85)</u>

Sources:

- Col. (b) Line 1: Workpapers for Schedule F-3, Page 2, Line 6.
- Col. (b) Line 2: Workpapers for Schedule F-3, Page 2, Line 16.
- Col. (b) Line 3: Workpapers for Schedule F-3, Page 2, Line 17.
- Col. (c) Line 1: Exhibit RRT 1.1, Workpaper RRT 5, Page 1, Line 36.
- Col. (c) Line 2: Exhibit RRT 1.1, Workpaper RRT 5, Page 1, Line 29 multiplied by Workpapers for Statement F-3, Page 19, Line 9.
- Col. (c) Line 3: Exhibit RRT 1.1, Schedule 2, Line 2, Column c + Column e + \$56,039 (Exh. RRT 1.1, Sch. 3, Col (o), Line 2) multiplied by 6%.
- Col. (f): Workpapers for Schedule F-3, Pages 9 and 14.