

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-4 (Functional COS)
Functional Cost of Service Worksheet
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc Code (a)	Acct (b)	Description (c) (d) (e)	South Dakota Test Year Jurisdictional (f)		Generation (g)		Transmission (h)		Substations (i)		Wires (j)		Transformers (k)		Services (l)		Meters (m)
Rate Base																		
1	1.1	310-316	Production Plant															
			Steam Plant	\$	29,159,848	\$	29,159,848	\$	-	\$	-	\$	-	\$	-	\$	-	\$
2	1.1	320-327	Nuclear Plant	\$	4,075,674	\$	4,075,674	\$	-	\$	-	\$	-	\$	-	\$	-	\$
3	1.1	330-336	Hydro Plant	\$	19,661	\$	19,661	\$	-	\$	-	\$	-	\$	-	\$	-	\$
4	1.1	340-346	Other Plant	\$	51,750,023	\$	51,750,023	\$	-	\$	-	\$	-	\$	-	\$	-	\$
5		310-346	Production Plant Total	\$	85,005,205	\$	85,005,205	\$	-	\$	-	\$	-	\$	-	\$	-	\$
6	1.2	350-359	Transmission Plant	\$	9,185,604	\$	-	\$	9,185,604	\$	-	\$	-	\$	-	\$	-	\$
7			Transmission Plant Total	\$	9,185,604	\$	-	\$	9,185,604	\$	-	\$	-	\$	-	\$	-	\$
8	44.1	360	Distribution Plant															
			Land and Land Rights	\$	186,068	\$	-	\$	-	\$	67,498	\$	118,570	\$	-	\$	-	\$
9	1.3	361-362	Structures and Station Equipment	\$	5,066,547	\$	-	\$	-	\$	5,066,547	\$	-	\$	-	\$	-	\$
			Poles Towers and Fixtures															
10	1.4	364	Poles Towers and Fixtures	\$	1,318,433	\$	-	\$	-	\$	-	\$	1,318,433	\$	-	\$	-	\$
11	1.4	365	Overhead Conductors and Devices	\$	2,203,412	\$	-	\$	-	\$	-	\$	2,203,412	\$	-	\$	-	\$
12	1.4	366-367	Underground Conduit and Devices	\$	5,378,374	\$	-	\$	-	\$	-	\$	5,378,374	\$	-	\$	-	\$
13	1.5	368	Line Transformers	\$	1,396,440	\$	-	\$	-	\$	-	\$	-	\$	1,396,440	\$	-	\$
14	1.6	369	Services	\$	2,002,552	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,002,552	\$
15	1.7	370	Meters	\$	401,362	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
16	1.8	371	Installation on Customer Premises	\$	267,055	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
17	1.8	373	Street Light and Signal Sys	\$	605,330	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
18			Distribution Plant Total	\$	18,825,574	\$	-	\$	-	\$	5,134,045	\$	9,018,789	\$	1,396,440	\$	2,002,552	\$
19	41	389-398	General Plant	\$	1,644,701	\$	282,052	\$	1,814	\$	371,122	\$	651,937	\$	100,944	\$	144,757	\$
20			General Plant Total	\$	1,644,701	\$	282,052	\$	1,814	\$	371,122	\$	651,937	\$	100,944	\$	144,757	\$
21	42	301-303	Intangible Plant	\$	844,652	\$	75,217	\$	7,937	\$	88,800	\$	155,992	\$	24,153	\$	34,637	\$
22			Intangible Plant Total	\$	844,652	\$	75,217	\$	7,937	\$	88,800	\$	155,992	\$	24,153	\$	34,637	\$
23			Gross Electric Plant in Service	\$	115,505,736	\$	85,362,474	\$	9,195,355	\$	5,593,967	\$	9,826,718	\$	1,521,537	\$	2,181,946	\$
Additions to Rate Base																		
24	1.1	120200-120500	Nuclear Fuel in Stock	\$	543,611	\$	543,611	\$	-	\$	-	\$	-	\$	-	\$	-	\$
			Requirements for Working Capital															
25	1.1	151000-151130	Fuel Stocks	\$	1,075,868	\$	1,075,868	\$	-	\$	-	\$	-	\$	-	\$	-	\$
26	46	154, 163	Total Materials and Supplies	\$	686,390	\$	510,551	\$	54,998	\$	32,955	\$	57,891	\$	8,964	\$	12,854	\$
27	1.1	158102	Emissions Allowances	\$	19,947	\$	19,947	\$	-	\$	-	\$	-	\$	-	\$	-	\$
28	45		Cash Working Capital	\$	(32,000)	\$	(24,069)	\$	(2,601)	\$	(1,454)	\$	(2,554)	\$	(395)	\$	(567)	\$
29	45	165	Prepayments	\$	216,441	\$	162,796	\$	17,592	\$	9,832	\$	17,272	\$	2,674	\$	3,835	\$
30				\$	1,966,646	\$	1,745,093	\$	69,989	\$	41,334	\$	72,610	\$	11,243	\$	16,122	\$
31			Total Additions to Rate Base	\$	2,510,257	\$	2,288,704	\$	69,989	\$	41,334	\$	72,610	\$	11,243	\$	16,122	\$
Deductions from Rate Base																		
Accumulated Provision for Deprec and Amort																		
32	42.1	108-111	Accum Amort Intangible Plant	\$	(764,054)	\$	(55,728)	\$	(2,717)	\$	(76,133)	\$	(133,741)	\$	(20,708)	\$	(29,696)	\$
33	1.1	108-111	Accum Depr Production Plant (Steam)	\$	(13,057,542)	\$	(13,057,542)	\$	-	\$	-	\$	-	\$	-	\$	-	\$
34	1.1	108-111	Accum Depr Production Plant (Nuclear)	\$	(1,662,058)	\$	(1,662,058)	\$	-	\$	-	\$	-	\$	-	\$	-	\$

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	Lighting		Customer		Variance
	Code	Acct		(n)		Accounts		
	(a)	(b)	(c) (d) (e)			(o)		
Rate Base								
			Production Plant					
1	1.1	310-316	Steam Plant	\$	-	\$	-	\$
2	1.1	320-327	Nuclear Plant	\$	-	\$	-	\$
3	1.1	330-336	Hydro Plant	\$	-	\$	-	\$
4	1.1	340-346	Other Plant	\$	-	\$	-	\$
5		310-346	Production Plant Total	\$	-	\$	-	\$
			Transmission Plant					
6	1.2	350-359	Transmission Plant	\$	-	\$	-	\$
7			Transmission Plant Total	\$	-	\$	-	\$
			Distribution Plant					
8	44.1	360	Land and Land Rights	\$	-	\$	-	\$
9	1.3	361-362	Structures and Station Equipment	\$	-	\$	-	\$
			Poles Towers and Fixtures					
10	1.4	364	Poles Towers and Fixtures	\$	-	\$	-	\$
11	1.4	365	Overhead Conductors and Devices	\$	-	\$	-	\$
12	1.4	366-367	Underground Conduit and Devices	\$	-	\$	-	\$
13	1.5	368	Line Transformers	\$	-	\$	-	\$
14	1.6	369	Services	\$	-	\$	-	\$
15	1.7	370	Meters	\$	-	\$	-	\$
16	1.8	371	Installation on Customer Premises	\$	267,055	\$	-	\$
17	1.8	373	Street Light and Signal Sys	\$	605,330	\$	-	\$
18			Distribution Plant Total	\$	872,385	\$	-	\$
			General Plant					
19	41	389-398	General Plant	\$	63,062	\$	-	\$
20			General Plant Total	\$	63,062	\$	-	\$
			Intangible Plant					
21	42	301-303	Intangible Plant	\$	15,089	\$	435,885	\$
22			Intangible Plant Total	\$	15,089	\$	435,885	\$
23			Gross Electric Plant in Service	\$	950,536	\$	435,885	\$
			Additions to Rate Base					
24	1.1	120200-120500	Nuclear Fuel in Stock	\$	-	\$	-	\$
			Requirements for Working Capital					
25	1.1	151000-151130	Fuel Stocks	\$	-	\$	-	\$
26	46	154, 163	Total Materials and Supplies	\$	5,600	\$	-	\$
27	1.1	158102	Emissions Allowances	\$	-	\$	-	\$
28	45		Cash Working Capital	\$	(247)	\$	-	\$
29	45	165	Prepayments	\$	1,671	\$	-	\$
30				\$	7,024	\$	-	\$
31			Total Additions to Rate Base	\$	7,024	\$	-	\$
			Deductions from Rate Base					
			Accumulated Provision for Deprec and Amort					
32	42.1	108-111	Accum Amort Intangible Plant	\$	(12,937)	\$	(426,443)	\$
33	1.1	108-111	Accum Depr Production Plant (Steam)	\$	-	\$	-	\$
34	1.1	108-111	Accum Depr Production Plant (Nuclear)	\$	-	\$	-	\$

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Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Alloc			South Dakota Test Year									
Line	Code	Acct	Description	Jurisdictional		Generation	Transmission	Substations	Wires	Transformers	Services	Meters
	(a)	(b)	(c) (d) (e)		(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
35	1.1	108-111	Accum Depr Production Plant (Hydro)	\$	(16,472)	\$ (16,472)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	1.1	108-111	Accum Depr Production Plant (Other)	\$	(8,331,165)	\$ (8,331,165)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	1.2	108-111	Accum Depr Transmission Plant	\$	(3,545,041)	\$ -	\$ (3,545,041)	\$ -	\$ -	\$ -	\$ -	\$ -
38	44	108-111	Accum Depr Distribution Plant	\$	(8,094,095)	\$ -	\$ -	\$ (2,207,393)	\$ (3,877,647)	\$ (600,402)	\$ (861,002)	\$ (172,566)
39	41.1	108-111	Accum Depr General Plant	\$	(855,083)	\$ (111,968)	\$ (832)	\$ (202,433)	\$ (355,606)	\$ (55,061)	\$ (78,960)	\$ (15,825)
40			Total Accumulated Depreciation	\$	(36,325,509)	\$ (23,234,933)	\$ (3,548,589)	\$ (2,485,960)	\$ (4,366,994)	\$ (676,171)	\$ (969,657)	\$ (194,344)
41	44.1	252100	Customer Advances	\$	(21,263)	\$ -	\$ -	\$ (7,713)	\$ (13,550)	\$ -	\$ -	\$ -
42	45	282	282-Accum Deferred Income Taxes	\$	(14,890,352)	\$ (11,199,769)	\$ (1,210,239)	\$ (676,431)	\$ (1,188,261)	\$ (183,987)	\$ (263,844)	\$ (52,881)
43	45	235	Customer Deposits	\$	(8,141)	\$ (6,123)	\$ (662)	\$ (370)	\$ (650)	\$ (101)	\$ (144)	\$ (29)
44	45	144002-144040	Reserve for Uncollectible Accounts	\$	(37,284)	\$ (28,043)	\$ (3,030)	\$ (1,694)	\$ (2,975)	\$ (461)	\$ (661)	\$ (132)
45	1.1	254151	Reserve for QCNS	\$	(19,605)	\$ (19,605)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	45	228151	Accum Deferred Invest Tax Credit	\$	(316)	\$ (238)	\$ (26)	\$ (14)	\$ (25)	\$ (4)	\$ (6)	\$ (1)
47	45	228202-228411	Reserve for Injuries, Damages, and Pensions	\$	(127,591)	\$ (95,967)	\$ (10,370)	\$ (5,796)	\$ (10,182)	\$ (1,577)	\$ (2,261)	\$ (453)
48				\$	(15,104,552)	\$ (11,349,746)	\$ (1,224,327)	\$ (692,018)	\$ (1,215,643)	\$ (186,128)	\$ (266,915)	\$ (53,497)
49			Total Deductions from Rate Base	\$	(51,430,061)	\$ (34,584,679)	\$ (4,772,916)	\$ (3,177,977)	\$ (5,582,637)	\$ (862,300)	\$ (1,236,573)	\$ (247,840)
50			Total Rate Base	\$	66,585,932	\$ 53,066,499	\$ 4,492,428	\$ 2,457,324	\$ 4,316,691	\$ 670,481	\$ 961,496	\$ 192,708

Expenses

Production Expense												
Steam Power Generation												
Operation												
51	1.1	500	Supervision and Engineering	\$	98,912	\$ 98,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	1.1	501	Fuel	\$	3,469,402	\$ 3,469,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	1.1	502	Steam Expenses	\$	169,454	\$ 169,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	1.1	505	Electric Expenses	\$	25,460	\$ 25,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	1.1	506	Miscellaneous Steam Expense	\$	103,003	\$ 103,003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	1.1	507	Rents	\$	(10)	\$ (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	1.1	509 less 411801	Emission Allowances	\$	5,558	\$ 5,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance												
58	1.1	510	Supervision and Engineering	\$	58,681	\$ 58,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	1.1	511	Structures	\$	33,481	\$ 33,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	1.1	512	Boiler Plant	\$	228,909	\$ 228,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	1.1	513	Electric Plant	\$	117,417	\$ 117,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	1.1	514	Miscellaneous Steam Plant	\$	69,515	\$ 69,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nuclear Power Generation												
Operation												
63	1.1	517	Supervision and Engineering	\$	141,193	\$ 141,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	1.1	518	Fuel	\$	272,149	\$ 272,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	1.1	519	Coolants & Water	\$	13,154	\$ 13,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	1.1	520	Steam Expenses	\$	42,568	\$ 42,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	1.1	523	Electric Expenses	\$	947	\$ 947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	1.1	524	Miscellaneous	\$	169,734	\$ 169,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance												
69	1.1	528	Supervision and Engineering	\$	116,414	\$ 116,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	1.1	529	Structures	\$	18,336	\$ 18,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	1.1	530	Reactor Plant	\$	27,970	\$ 27,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	1.1	531	Electric Plant	\$	34,137	\$ 34,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	1.1	532	Nuclear Plant	\$	35,662	\$ 35,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation												
Operation												
74	1.1	535	Supervision and Engineering	\$	4	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	1.1	538	Electric Expenses	\$	59	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	1.1	539	Miscellaneous	\$	1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc Code Acct	Description	Lighting	Customer Accounts	Variance
	(a) (b)	(c) (d) (e)	(n)	(o)	
35	1.1 108-111	Accum Depr Production Plant (Hydro)	\$ - \$	- \$	-
36	1.1 108-111	Accum Depr Production Plant (Other)	\$ - \$	- \$	-
37	1.2 108-111	Accum Depr Transmission Plant	\$ - \$	- \$	-
38	44 108-111	Accum Depr Distribution Plant	\$ (375,084) \$	- \$	-
39	41.1 108-111	Accum Depr General Plant	\$ (34,398) \$	- \$	-
40		Total Accumulated Depreciation	\$ (422,418) \$	(426,443) \$	-
41	44.1 252100	Customer Advances	\$ - \$	- \$	-
42	45 282	282-Accum Deferred Income Taxes	\$ (114,940) \$	- \$	0
43	45 235	Customer Deposits	\$ (63) \$	- \$	0
44	45 144002-144040	Reserve for Uncollectible Accounts	\$ (288) \$	- \$	0
45	1.1 254151	Reserve for QCNS	\$ - \$	- \$	-
46	45 228151	Accum Deferred Invest Tax Credit	\$ (2) \$	- \$	0
47	45 228202-228411	Reserve for Injuries, Damages, and Pensions	\$ (985) \$	- \$	0
48			\$ (116,278) \$	- \$	0
49		Total Deductions from Rate Base	\$ (538,696) \$	(426,443) \$	0
50		Total Rate Base	\$ 418,863 \$	9,442 \$	0

Expenses

Production Expense					
Steam Power Generation					
Operation					
51	1.1 500	Supervision and Engineering	\$ - \$	- \$	-
52	1.1 501	Fuel	\$ - \$	- \$	-
53	1.1 502	Steam Expenses	\$ - \$	- \$	-
54	1.1 505	Electric Expenses	\$ - \$	- \$	-
55	1.1 506	Miscellaneous Steam Expense	\$ - \$	- \$	-
56	1.1 507	Rents	\$ - \$	- \$	-
57	1.1 509 less 411801	Emission Allowances	\$ - \$	- \$	-
Maintenance					
58	1.1 510	Supervision and Engineering	\$ - \$	- \$	-
59	1.1 511	Structures	\$ - \$	- \$	-
60	1.1 512	Boiler Plant	\$ - \$	- \$	-
61	1.1 513	Electric Plant	\$ - \$	- \$	-
62	1.1 514	Miscellaneous Steam Plant	\$ - \$	- \$	-
Nuclear Power Generation					
Operation					
63	1.1 517	Supervision and Engineering	\$ - \$	- \$	-
64	1.1 518	Fuel	\$ - \$	- \$	-
65	1.1 519	Coolants & Water	\$ - \$	- \$	-
66	1.1 520	Steam Expenses	\$ - \$	- \$	-
67	1.1 523	Electric Expenses	\$ - \$	- \$	-
68	1.1 524	Miscellaneous	\$ - \$	- \$	-
Maintenance					
69	1.1 528	Supervision and Engineering	\$ - \$	- \$	-
70	1.1 529	Structures	\$ - \$	- \$	-
71	1.1 530	Reactor Plant	\$ - \$	- \$	-
72	1.1 531	Electric Plant	\$ - \$	- \$	-
73	1.1 532	Nuclear Plant	\$ - \$	- \$	-
Hydraulic Power Generation					
Operation					
74	1.1 535	Supervision and Engineering	\$ - \$	- \$	-
75	1.1 538	Electric Expenses	\$ - \$	- \$	-
76	1.1 539	Miscellaneous	\$ - \$	- \$	-

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Unbundled Cost of Service Study

Line	Alloc		Description	South Dakota Test Year		Generation	Transmission	Substations	Wires	Transformers	Services	Meters
	Code	Acct		Jurisdictional								
	(a)	(b)	(c) (d) (e)	(f)		(g)	(h)	(i)	(j)	(k)	(l)	(m)
Maintenance												
77	1.1	541	Supervision and Engineering	\$	-	\$	-	\$	-	\$	-	\$
78	1.1	543	Waterway	\$	37	\$	37	\$	-	\$	-	\$
79	1.1	544	Electric Plant	\$	-	\$	-	\$	-	\$	-	\$
80	1.1	545	Hydraulic	\$	108	\$	108	\$	-	\$	-	\$
Other Power Generation												
Operation												
81	1.1	546	Supervision and Engineering	\$	19,556	\$	19,556	\$	-	\$	-	\$
82	1.1	547	Fuel	\$	198,038	\$	198,038	\$	-	\$	-	\$
83	1.1	548	Generation Expense	\$	14,550	\$	14,550	\$	-	\$	-	\$
84	1.1	549	Miscellaneous	\$	25,925	\$	25,925	\$	-	\$	-	\$
85	1.1	550	Rents	\$	59,513	\$	59,513	\$	-	\$	-	\$
Maintenance												
86	1.1	551	Supervision and Engineering	\$	3,926	\$	3,926	\$	-	\$	-	\$
87	1.1	552	Structures	\$	10,572	\$	10,572	\$	-	\$	-	\$
88	1.1	553	Gen / Electric Plant	\$	517,893	\$	517,893	\$	-	\$	-	\$
89	1.1	554	Miscellaneous	\$	5,550	\$	5,550	\$	-	\$	-	\$
Other Power Supply Expense												
90	1.1	555301-555306	Purchased Power - Demand	\$	72,134	\$	72,134	\$	-	\$	-	\$
91	1.1	555	Purchased Power - Energy	\$	1,084,935	\$	1,084,935	\$	-	\$	-	\$
92	1.1	556	System Control and Load Dispatch	\$	24,302	\$	24,302	\$	-	\$	-	\$
93	1.1	557	Other Expenses	\$	2,266	\$	2,266	\$	-	\$	-	\$
94			Total Production Expense	\$	7,291,417	\$	7,291,417	\$	-	\$	-	\$
Transmission Expense												
Operation												
95	1.2	560	Supervision and Engineering	\$	40,743	\$	-	\$	-	\$	-	\$
96	1.2	561	Load Dispatching	\$	42,105	\$	-	\$	-	\$	-	\$
97	1.2	562	Station Expenses	\$	16,379	\$	-	\$	-	\$	-	\$
98	1.2	563	Overhead Lines	\$	6,790	\$	-	\$	-	\$	-	\$
99	1.2	564	Underground Lines	\$	6	\$	-	\$	-	\$	-	\$
100	1.2	565	Transmission of Elec. by Others	\$	256,418	\$	-	\$	-	\$	-	\$
101	1.2	566	Miscellaneous Expense	\$	1	\$	-	\$	-	\$	-	\$
102	1.2	567	Rents	\$	10,048	\$	-	\$	-	\$	-	\$
Maintenance												
103	1.2	568	Supervision and Engineering	\$	-	\$	-	\$	-	\$	-	\$
104	1.2	569	Structures	\$	3,392	\$	-	\$	-	\$	-	\$
105	1.2	570	Station Equipment	\$	16,418	\$	-	\$	-	\$	-	\$
106	1.2	571	Overhead Lines	\$	57,436	\$	-	\$	-	\$	-	\$
107	1.2	571	Underground Lines	\$	-	\$	-	\$	-	\$	-	\$
108	1.2	575701	RTO Market Administration	\$	61,404	\$	-	\$	-	\$	-	\$
109			Total Transmission Expense	\$	511,141	\$	-	\$	-	\$	-	\$
Distribution Expense												
Operation												
110	59	580	Supervision and Engineering	\$	61,647	\$	-	\$	7,179	\$	47,809	\$
111	1.3	581	Load Dispatching	\$	2,529	\$	-	\$	2,529	\$	-	\$
112	1.3	582	Station Expenses	\$	14,012	\$	-	\$	14,012	\$	-	\$
113	1.4	583	Overhead Lines	\$	23,567	\$	-	\$	-	\$	23,567	\$
114	1.4	584	Underground Lines	\$	15,720	\$	-	\$	-	\$	15,720	\$
115	1.8	585	Street Lighting and Signals	\$	-	\$	-	\$	-	\$	-	\$
116	1.7	586	Meter Expense	\$	2,983	\$	-	\$	-	\$	-	\$
117	44.3	587	Customer Installation Expense	\$	14,105	\$	-	\$	-	\$	-	\$
118	44	588	Miscellaneous Expense	\$	2,542	\$	-	\$	693	\$	1,218	\$
119	44	589	Rents	\$	800	\$	-	\$	218	\$	383	\$
Maintenance												
120	59	590	Supervision and Engineering	\$	-	\$	-	\$	-	\$	-	\$

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc Code	Acct	Description	Lighting	Customer Accounts	Variance
	(a)	(b)	(c) (d) (e)	(n)	(o)	
			Maintenance			
77	1.1	541	Supervision and Engineering	\$ -	\$ -	-
78	1.1	543	Waterway	\$ -	\$ -	-
79	1.1	544	Electric Plant	\$ -	\$ -	-
80	1.1	545	Hydraulic	\$ -	\$ -	-
			Other Power Generation			
			Operation			
81	1.1	546	Supervision and Engineering	\$ -	\$ -	-
82	1.1	547	Fuel	\$ -	\$ -	-
83	1.1	548	Generation Expense	\$ -	\$ -	-
84	1.1	549	Miscellaneous	\$ -	\$ -	-
85	1.1	550	Rents	\$ -	\$ -	-
			Maintenance			
86	1.1	551	Supervision and Engineering	\$ -	\$ -	-
87	1.1	552	Structures	\$ -	\$ -	-
88	1.1	553	Gen / Electric Plant	\$ -	\$ -	-
89	1.1	554	Miscellaneous	\$ -	\$ -	-
			Other Power Supply Expense			
90	1.1	555301-555306	Purchased Power - Demand	\$ -	\$ -	-
91	1.1	555	Purchased Power - Energy	\$ -	\$ -	-
92	1.1	556	System Control and Load Dispatch	\$ -	\$ -	-
93	1.1	557	Other Expenses	\$ -	\$ -	-
94			Total Production Expense	\$ -	\$ -	-
			Transmission Expense			
			Operation			
95	1.2	560	Supervision and Engineering	\$ -	\$ -	-
96	1.2	561	Load Dispatching	\$ -	\$ -	-
97	1.2	562	Station Expenses	\$ -	\$ -	-
98	1.2	563	Overhead Lines	\$ -	\$ -	-
99	1.2	564	Underground Lines	\$ -	\$ -	-
100	1.2	565	Transmission of Elec. by Others	\$ -	\$ -	-
101	1.2	566	Miscellaneous Expense	\$ -	\$ -	-
102	1.2	567	Rents	\$ -	\$ -	-
			Maintenance			
103	1.2	568	Supervision and Engineering	\$ -	\$ -	-
104	1.2	569	Structures	\$ -	\$ -	-
105	1.2	570	Station Equipment	\$ -	\$ -	-
106	1.2	571	Overhead Lines	\$ -	\$ -	-
107	1.2	571	Underground Lines	\$ -	\$ -	-
108	1.2	575701	RTO Market Administration	\$ -	\$ -	-
109			Total Transmission Expense	\$ -	\$ -	-
			Distribution Expense			
			Operation			
110	59	580	Supervision and Engineering	\$ 2,703	\$ -	-
111	1.3	581	Load Dispatching	\$ -	\$ -	-
112	1.3	582	Station Expenses	\$ -	\$ -	-
113	1.4	583	Overhead Lines	\$ -	\$ -	-
114	1.4	584	Underground Lines	\$ -	\$ -	-
115	1.8	585	Street Lighting and Signals	\$ -	\$ -	-
116	1.7	586	Meter Expense	\$ -	\$ -	-
117	44.3	587	Customer Installation Expense	\$ 1,410	\$ -	-
118	44	588	Miscellaneous Expense	\$ 118	\$ -	-
119	44	589	Rents	\$ 37	\$ -	-
			Maintenance			
120	59	590	Supervision and Engineering	\$ -	\$ -	-

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-4 (Functional COS)
Functional Cost of Service Worksheet
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Alloc			South Dakota Test Year									
Line	Code	Acct	Description	Jurisdictional		Generation	Transmission	Substations	Wires	Transformers	Services	Meters
	(a)	(b)	(c) (d) (e)		(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
121	1.4	591	Structures	\$	-	\$	-	\$	-	\$	-	\$
122	1.3	592	Station Equipment	\$	13,520	\$	-	\$	13,520	\$	-	\$
123	1.4	593	Overhead Lines	\$	142,548	\$	-	\$	-	\$	142,548	\$
124	1.4	594	Underground Lines	\$	22,817	\$	-	\$	-	\$	22,817	\$
125	1.5	595	Line Transformers	\$	-	\$	-	\$	-	\$	-	\$
126	1.8	596	Street Lighting and Signals	\$	10,097	\$	-	\$	-	\$	-	\$
127	1.7	597	Meters	\$	710	\$	-	\$	-	\$	-	\$
128	44	598	Miscellaneous Plant	\$	-	\$	-	\$	-	\$	-	\$
129			Total Distribution Expense	\$	327,598	\$	-	\$	38,152	\$	254,063	\$
			Customer Accounting Expense									
130	59.1	901	Supervision	\$	11,304	\$	-	\$	-	\$	-	\$
131	1.7	902	Meter Reading	\$	15,145	\$	-	\$	-	\$	-	\$
132	1.9	903	Records and Collection (Cust Serv)	\$	88,040	\$	-	\$	-	\$	-	\$
133	1.9	904	Uncollectible Accounts	\$	29,248	\$	-	\$	-	\$	-	\$
134	1.9	905	Miscellaneous Expense	\$	661	\$	-	\$	-	\$	-	\$
135			Total Customer Accounting Expense	\$	144,397	\$	-	\$	-	\$	-	\$
			Customer Service and Information Expense									
136	1.9	908	Customer Assistance Expense	\$	(14)	\$	-	\$	-	\$	-	\$
137	1.9	909	Information / Inst Advertising	\$	549	\$	-	\$	-	\$	-	\$
138	1.9	910	Miscellaneous Expense	\$	1,894	\$	-	\$	-	\$	-	\$
139			Total Customer Service and Information Expense	\$	2,430	\$	-	\$	-	\$	-	\$
			Sales Expense									
140	1.9	912	Demo/Selling Expense	\$	29,515	\$	-	\$	-	\$	-	\$
141	1.9	916	Miscellaneous Expense	\$	2,264	\$	-	\$	-	\$	-	\$
142			Total Sales Expense	\$	31,779	\$	-	\$	-	\$	-	\$
			Administration and General Expense									
			Operation									
143	58	920	Admin and General Salaries	\$	182,646	\$	125,221	\$	28,589	\$	2,164	\$
144	58	921	Office Supplies and Expense	\$	124,544	\$	85,387	\$	19,495	\$	1,476	\$
145	58	922	Admin Exp Transfer	\$	(9,395)	\$	(6,441)	\$	(1,471)	\$	(111)	\$
146	58	923	Outside Services	\$	47,473	\$	32,547	\$	7,431	\$	563	\$
147	39	924	Property Insurance	\$	27,813	\$	20,555	\$	2,214	\$	1,347	\$
148	58	925	Injuries and Damages	\$	21,443	\$	14,701	\$	3,356	\$	254	\$
149	58.1	926	Pensions and Benefits	\$	170,034	\$	107,263	\$	14,782	\$	4,227	\$
150	39	928	Regulatory Commission Expense	\$	90,601	\$	66,957	\$	7,213	\$	4,388	\$
151	58	929	Duplicate Charges Credit	\$	(4,477)	\$	(3,069)	\$	(701)	\$	(53)	\$
152	58	930.2	Miscellaneous General Expense	\$	31,005	\$	21,257	\$	4,853	\$	367	\$
153	41	931	Rents	\$	(20,995)	\$	(3,600)	\$	(23)	\$	(4,737)	\$
			Maintenance									
154	41	935	Total A&G Maintenance	\$	1,098	\$	188	\$	1	\$	248	\$
155			Total Administration and General Expense	\$	661,791	\$	460,966	\$	85,740	\$	10,132	\$
156			Total O&M Expense	\$	8,970,553	\$	7,752,383	\$	596,881	\$	48,285	\$
			Depreciation and Amortization Expense									
157	42.2	403-404	Intangible	\$	19,762	\$	4,707	\$	239	\$	3,141	\$
158	1.1	403-404	Production - Steam	\$	563,797	\$	563,797	\$	-	\$	-	\$
159	1.1	403-404	Production - Nuclear	\$	123,159	\$	123,159	\$	-	\$	-	\$
160	1.1	403-404	Production - Hydro	\$	1,767	\$	1,767	\$	-	\$	-	\$
161	1.1	403-404	Production - Other	\$	1,861,963	\$	1,861,963	\$	-	\$	-	\$
162	1.2	403-404	Transmission	\$	173,833	\$	-	\$	173,833	\$	-	\$
163	44	403-404	Distribution	\$	448,745	\$	-	\$	122,380	\$	214,981	\$
164	41.2	403-404	General	\$	63,887	\$	14,611	\$	115	\$	13,407	\$

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-4 (Functional COS)
Functional Cost of Service Worksheet
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc Code	Acct	Description	Lighting	Customer Accounts	Variance
	(a)	(b)	(c) (d) (e)	(n)	(o)	
121	1.4	591	Structures	\$ -	\$ -	\$ -
122	1.3	592	Station Equipment	\$ -	\$ -	\$ -
123	1.4	593	Overhead Lines	\$ -	\$ -	\$ -
124	1.4	594	Underground Lines	\$ -	\$ -	\$ -
125	1.5	595	Line Transformers	\$ -	\$ -	\$ -
126	1.8	596	Street Lighting and Signals	\$ 10,097	\$ -	\$ -
127	1.7	597	Meters	\$ -	\$ -	\$ -
128	44	598	Miscellaneous Plant	\$ -	\$ -	\$ -
129			Total Distribution Expense	\$ 14,366	\$ -	\$ -
			Customer Accounting Expense		\$ -	\$ -
130	59.1	901	Supervision	\$ -	\$ 10,017	\$ -
131	1.7	902	Meter Reading	\$ -	\$ -	\$ -
132	1.9	903	Records and Collection (Cust Serv)	\$ -	\$ 88,040	\$ -
133	1.9	904	Uncollectible Accounts	\$ -	\$ 29,248	\$ -
134	1.9	905	Miscellaneous Expense	\$ -	\$ 661	\$ -
135			Total Customer Accounting Expense	\$ -	\$ 127,966	\$ -
			Customer Service and Information Expense			
136	1.9	908	Customer Assistance Expense	\$ -	\$ (14)	\$ -
137	1.9	909	Information / Inst Advertising	\$ -	\$ 549	\$ -
138	1.9	910	Miscellaneous Expense	\$ -	\$ 1,894	\$ -
139			Total Customer Service and Information Expense	\$ -	\$ 2,430	\$ -
			Sales Expense			
140	1.9	912	Demo/Selling Expense	\$ -	\$ 29,515	\$ -
141	1.9	916	Miscellaneous Expense	\$ -	\$ 2,264	\$ -
142			Total Sales Expense	\$ -	\$ 31,779	\$ -
			Administration and General Expense			
			Operation			
143	58	920	Admin and General Salaries	\$ 818	\$ 9,253	\$ (0)
144	58	921	Office Supplies and Expense	\$ 557	\$ 6,309	\$ (0)
145	58	922	Admin Exp Transfer	\$ (42)	\$ (476)	\$ 0
146	58	923	Outside Services	\$ 212	\$ 2,405	\$ (0)
147	39	924	Property Insurance	\$ 229	\$ 105	\$ -
148	58	925	Injuries and Damages	\$ 96	\$ 1,086	\$ (0)
149	58.1	926	Pensions and Benefits	\$ 1,673	\$ 14,270	\$ (0)
150	39	928	Regulatory Commission Expense	\$ 746	\$ 342	\$ -
151	58	929	Duplicate Charges Credit	\$ (20)	\$ (227)	\$ 0
152	58	930.2	Miscellaneous General Expense	\$ 139	\$ 1,571	\$ (0)
153	41	931	Rents	\$ (805)	\$ -	\$ -
			Maintenance		\$ -	\$ -
154	41	935	Total A&G Maintenance	\$ 42	\$ -	\$ -
155			Total Administration and General Expense	\$ 3,645	\$ 34,638	\$ (0)
156			Total O&M Expense	\$ 18,011	\$ 196,812	\$ (0)
			Depreciation and Amortization Expense			
157	42.2	403-404	Intangible	\$ 534	\$ 3,299	\$ -
158	1.1	403-404	Production - Steam	\$ -	\$ -	\$ -
159	1.1	403-404	Production - Nuclear	\$ -	\$ -	\$ -
160	1.1	403-404	Production - Hydro	\$ -	\$ -	\$ -
161	1.1	403-404	Production - Other	\$ -	\$ -	\$ -
162	1.2	403-404	Transmission	\$ -	\$ -	\$ -
163	44	403-404	Distribution	\$ 20,795	\$ -	\$ -
164	41.2	403-404	General	\$ 2,278	\$ -	\$ -

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-4 (Functional COS)
Functional Cost of Service Worksheet
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc	Code	Acct	Description	South Dakota Test Year									
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
165		1.1	403101	Depr Expense ARO	\$		59,061	\$	59,061	\$	-	\$	-	\$
166		1.2	406332	Amort Acq Adj	\$		-	\$	-	\$	-	\$	-	\$
167		1.2	407301-306	regulatory Debits	\$		-	\$	-	\$	-	\$	-	\$
168		1.2	407301-407304	Regulatory Credits	\$		(215,733)	\$	-	\$	(215,733)	\$	-	\$
169		1.2	411100	Asset Retirement Obligations	\$		156,672	\$	-	\$	156,672	\$	-	\$
170				Total Depreciation and Amortization Expense	\$		3,256,913	\$	2,629,064	\$	115,126	\$	138,928	\$
				Taxes Other Than Income Taxes										
171	58.1	408101		Payroll Taxes - PCOR Fees	\$		41	\$	26	\$	4	\$	1	\$
172	58.1	408111		Payroll Taxes - FICA	\$		69,656	\$	43,941	\$	6,056	\$	1,732	\$
173	58.1	408121		Payroll Taxes - FUTA	\$		583	\$	368	\$	51	\$	14	\$
174	58.1	408131		Payroll Taxes - SUTA	\$		1,243	\$	784	\$	108	\$	31	\$
175	39.1	408141		R&P Property Taxes	\$		253,690	\$	194,407	\$	59,283	\$	(0)	\$
176	39.2	408143		Illinois Real Estate Tax	\$		18,501	\$	17,130	\$	1,372	\$	(0)	\$
177	44	408144		South Dakota Property Tax	\$		195,307	\$	-	\$	-	\$	53,264	\$
178	1.2	408146		Missouri Property Taxes	\$		437	\$	-	\$	437	\$	-	\$
179	39	408151		Other	\$		4	\$	3	\$	0	\$	0	\$
180				Total Taxes Other Than Income Taxes	\$		539,462	\$	256,658	\$	67,310	\$	55,042	\$
181				Other Expenses	\$		3,796,375	\$	2,885,722	\$	182,436	\$	193,970	\$
Operating Revenues and Income Taxes														
182			440-445	Retail Rate Revenues	\$		11,455,637	\$	8,612,266	\$	724,343	\$	452,230	\$
				Other Operating Revenues										
183	1.1			Off System Sales	\$		2,877,839	\$	2,877,839	\$	-	\$	-	\$
184	37			Interdepartmental Sales	\$		-	\$	-	\$	-	\$	-	\$
185	1.9			Forfeited Discounts	\$		-	\$	-	\$	-	\$	-	\$
186	1.9			Miscellaneous Service Revenue	\$		1,825	\$	-	\$	-	\$	-	\$
187	1.1			Rent from Electric Property-Generation	\$		11,963	\$	11,963	\$	-	\$	-	\$
188	1.2			Rent from Electric Property-Transmission	\$		1,914	\$	-	\$	1,914	\$	-	\$
189	44			Rent from Electric Property-Distribution	\$		440	\$	-	\$	-	\$	120	\$
190	1.1			Steam Sales	\$		146,422	\$	146,422	\$	-	\$	-	\$
191	1.2			Other Transmission Revenues	\$		437,508	\$	-	\$	437,508	\$	-	\$
192	39			Other Electric Revenues	\$		17,781	\$	13,141	\$	1,416	\$	861	\$
193	1.1			Provision for Rate Reductions	\$		-	\$	-	\$	-	\$	-	\$
194				Total Other Operating Revenues	\$		3,495,692	\$	3,049,365	\$	440,837	\$	981	\$
195				Total Operating Revenues	\$		14,951,330	\$	11,661,631	\$	1,165,180	\$	453,211	\$
				Total Expenses										
196				O&M Expense	\$		8,970,553	\$	7,752,383	\$	596,881	\$	48,285	\$
197				Other Expense	\$		3,796,375	\$	2,885,722	\$	182,436	\$	193,970	\$
198				Total Expenses	\$		12,766,928	\$	10,638,105	\$	779,318	\$	242,255	\$
199				Operating Income Before Taxes	\$		2,184,402	\$	1,023,526	\$	385,863	\$	210,956	\$
				Adjustments to Taxable Income										
200	47	427		Interest on LTD - Acct 427	\$		(914,862)	\$	(717,832)	\$	(65,244)	\$	(35,910)	\$
201	47			Other Adjustments	\$		(143,534)	\$	(112,621)	\$	(10,236)	\$	(5,634)	\$
202				Total Adjustments to Taxable Income	\$		(1,058,395)	\$	(830,454)	\$	(75,480)	\$	(41,544)	\$
203				Net Taxable Income	\$		1,126,007	\$	193,073	\$	310,383	\$	169,412	\$
				Income Taxes										
				Federal Income Taxes										

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	Lighting		Customer Accounts		Variance
	(a)	(b)	(c) (d) (e)	(n)		(o)		
165	1.1	403101	Depr Expense ARO	\$	-	\$	-	\$ -
166	1.2	406332	Amort Acq Adj	\$	-	\$	-	\$ -
167	1.2	407301-306	egulatory Debits	\$	-	\$	-	\$ -
168	1.2	407301-407304	Regulatory Credits	\$	-	\$	-	\$ -
169	1.2	411100	Asset Retirement Obligations	\$	-	\$	-	\$ -
170			Total Depreciation and Amortization Expense	\$	23,607	\$	3,299	\$ -
Taxes Other Than Income Taxes								
171	58.1	408101	Payroll Taxes - PCOR Fees	\$	0	\$	3	\$ (0)
172	58.1	408111	Payroll Taxes - FICA	\$	685	\$	5,846	\$ (0)
173	58.1	408121	Payroll Taxes - FUTA	\$	6	\$	49	\$ (0)
174	58.1	408131	Payroll Taxes - SUTA	\$	12	\$	104	\$ (0)
175	39.1	408141	R&P Property Taxes	\$	(0)	\$	-	\$ -
176	39.2	408143	Illinois Real Estate Tax	\$	(0)	\$	-	\$ -
177	44	408144	South Dakota Property Tax	\$	9,051	\$	-	\$ -
178	1.2	408146	Missouri Property Taxes	\$	-	\$	-	\$ -
179	39	408151	Other	\$	0	\$	0	\$ -
180			Total Taxes Other Than Income Taxes	\$	9,754	\$	6,002	\$ (0)
181			Other Expenses	\$	33,361	\$	9,302	\$ (0)
Operating Revenues and Income Taxes								
182		440-445	Retail Rate Revenues	\$	87,173	\$	205,046	\$ (0)
Other Operating Revenues								
183	1.1		Off System Sales	\$	-	\$	-	\$ -
184	37		Interdepartmental Sales	\$	-	\$	-	\$ -
185	1.9		Forfeited Discounts	\$	-	\$	-	\$ -
186	1.9		Miscellaneous Service Revenue	\$	-	\$	1,825	\$ -
187	1.1		Rent from Electric Property-Generation	\$	-	\$	-	\$ -
188	1.2		Rent from Electric Property-Transmission	\$	-	\$	-	\$ -
189	44		Rent from Electric Property-Distribution	\$	20	\$	-	\$ -
190	1.1		Steam Sales	\$	-	\$	-	\$ -
191	1.2		Other Transmission Revenues	\$	-	\$	-	\$ -
192	39		Other Electric Revenues	\$	146	\$	67	\$ -
193	1.1		Provision for Rate Reductions	\$	-	\$	-	\$ -
194			Total Other Operating Revenues	\$	167	\$	1,892	\$ -
195			Total Operating Revenues	\$	87,340	\$	206,939	\$ (0)
Total Expenses								
196			O&M Expense	\$	18,011	\$	196,812	\$ (0)
197			Other Expense	\$	33,361	\$	9,302	\$ (0)
198			Total Expenses	\$	51,372	\$	206,114	\$ (0)
199			Operating Income Before Taxes	\$	35,968	\$	825	\$ 0
Adjustments to Taxable Income								
200	47	427	Interest on LTD - Acct 427	\$	(6,102)	\$	(109)	\$ -
201	47		Other Adjustments	\$	(957)	\$	(17)	\$ -
202			Total Adjustments to Taxable Income	\$	(7,059)	\$	(126)	\$ -
203			Net Taxable Income	\$	28,908	\$	698	\$ 0
Income Taxes								
Federal Income Taxes								

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-4 (Functional COS)
Functional Cost of Service Worksheet
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description	South Dakota Test Year															
	Code	Acct		Jurisdictional		Generation		Transmission		Substations		Wires		Transformers		Services		Meters	
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)								
204	47	409111	Current Tax Expense	\$	394,102	\$	67,575	\$	108,634	\$	59,294	\$	104,160	\$	16,196	\$	23,226	\$	4,655
205	1.1	409115	PTC's	\$	(2,314,023)	\$	(2,314,023)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
206	47	409118	Interest Synchronization	\$	(133,202)	\$	(104,515)	\$	(9,499)	\$	(5,228)	\$	(9,185)	\$	(1,422)	\$	(2,039)	\$	(409)
207	47	409119	Miscellaneous	\$	(207,587)	\$	(162,880)	\$	(14,804)	\$	(8,148)	\$	(14,314)	\$	(2,216)	\$	(3,178)	\$	(637)
208	47	410s less 411s	Deferred Income Tax - Net	\$	430,804	\$	338,024	\$	30,723	\$	16,910	\$	29,705	\$	4,599	\$	6,596	\$	1,322
209	47	411401	Amortization of Invest Tax Credit	\$	(7,429)	\$	(5,829)	\$	(530)	\$	(292)	\$	(512)	\$	(79)	\$	(114)	\$	(23)
210			Subtotal Current Period	\$	(1,837,335)	\$	(2,181,648)	\$	114,524	\$	62,536	\$	109,854	\$	17,078	\$	24,490	\$	4,908
211			Total Income Taxes	\$	(1,837,335)	\$	(2,181,648)	\$	114,524	\$	62,536	\$	109,854	\$	17,078	\$	24,490	\$	4,908
212			Combined State and Federal Tax Rate		35.00%		35.00%		35.00%		35.00%		35.00%		35.00%		35.00%		35.00%
213			Operating Income	\$	4,021,737	\$	3,205,174	\$	271,339	\$	148,420	\$	260,725	\$	40,496	\$	58,074	\$	11,639
214			Rate Base	\$	66,585,932	\$	53,066,499	\$	4,492,428	\$	2,457,324	\$	4,316,691	\$	670,481	\$	961,496	\$	192,708
215			Return on Rate Base		6.040%		6.040%		6.040%		6.040%		6.040%		6.040%		6.040%		6.040%
216			Total Fuel Cost																
217			Retail - EAC	\$	2,278,926	Tab SRC-4, Line 50, Column (d).													
218			Wholesale - Credits	\$	2,817,733	Line 52 + 64 + 82 + 90 + 91 less Line 213, Column (f)													
218			Total	\$	5,096,659	Line 213 + Line 214													
219			Wholesale Revenue																
219			Total	\$	3,049,365	Line 194, Column (g)													
220			Cost of Service																
220			Retail - EAC (Fuel Only)	\$	2,278,926	Line 216													
221			Wholesale Margin - Credit	\$	(231,632)	Line 219 - Line 217, multiplied by -1													
222			Fixed Cost	\$	7,840,947	Tab FUN-1, Row 18, Column (c) less Line 220 less Line 221													

Sources:

Column (f) is taken from Tab FUN-2, Column (g).

Columns (g) through (o) are calculated by multiplying the amounts in Column (f) by the allocation percentages specified by the allocator codes in Column (a).

Allocation percentages referenced in Column (a) are found in Tab FUN-5, Lines 1-32, Columns (c)-(k).

Destinations:

Line 195 goes to Tab FUN-1, Line 1
Line 156 goes to Tab FUN-1, Line 2
Line 211 goes to Tab FUN-1, Line 3
Line 181 goes to Tab FUN-1, Line 4
Line 50 goes to Tab FUN-1, Line 7
Line 194 goes to Tab FUN-1, Line 11

Individual Responsible: Charles Rea

Unbundled Cost of Service Study

Line	Alloc		Description		Lighting		Customer Accounts		Variance
	(a)	(b)	(c)	(d) (e)	(n)		(o)		
204	47	409111		Current Tax Expense	\$	10,118	\$	244	\$ 0
205	1.1	409115		PTC's	\$	-	\$	-	\$ -
206	47	409118		Interest Synchronization	\$	(888)	\$	(16)	\$ -
207	47	409119		Miscellaneous	\$	(1,385)	\$	(25)	\$ -
208	47	410s less 411s		Deferred Income Tax - Net	\$	2,873	\$	51	\$ -
209	47	411401		Amortization of Invest Tax Credit	\$	(50)	\$	(1)	\$ -
210				Subtotal Current Period	\$	10,669	\$	254	\$ 0
211				Total Income Taxes	\$	10,669	\$	254	\$ 0
212				Combined State and Federal Tax Rate		35.00%		35.00%	35.00%
213				Operating Income	\$	25,299	\$	570	
214				Rate Base	\$	418,863	\$	9,442	
215				Return on Rate Base		6.040%		6.040%	
216				Total Fuel Cost					
217				Retail - EAC					
218				Wholesale - Credits					
				Total					
219				Wholesale Revenue					
				Total					
220				Cost of Service					
221				Retail - EAC (Fuel Only)					
222				Wholesale Margin - Credit					
				Fixed Cost					

Sources:

Column (f) is taken from Tab FUN-2, Column (g).

Columns (g) through (o) are calculated by multiplying the amounts in Column (f) by the allocation percentages specified by the allocator codes in Column (a).

Allocation percentages referenced in Column (a) are found in Tab FUN-5, Lines 1-32, Columns (c)-(k).

Destinations:

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