

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab CLS1-2 (Class COS)
Class Cost of Service Results
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Charles Rea

Class Cost of Service

Line	Function	Total	Residential Base	Residential Heat	SGS Demand Base	SGS Demand Heat	SGS Energy Base	SGS Energy Heat	LGS Base	LGS Heat
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Generation	\$ 9,888,240	\$ 1,824,424	\$ 719,197	\$ 880,477	\$ 338,419	\$ 422,501	\$ 65,014	\$ 2,335,029	\$ 130,209
2	Transmission	\$ 832,362	\$ 183,463	\$ 71,657	\$ 78,020	\$ 29,606	\$ 38,503	\$ 6,128	\$ 186,885	\$ 11,755
3	Substations	\$ 511,316	\$ 142,152	\$ 32,100	\$ 47,554	\$ 13,857	\$ 28,045	\$ 2,732	\$ 106,742	\$ 5,781
4	3-Phase Lines (64% of Wires)	\$ 722,317	\$ 265,667	\$ 59,991	\$ 88,872	\$ 25,896	\$ 52,413	\$ 5,106	\$ 199,490	\$ 10,804
5	1-Phase Lines (36% of Wires)	\$ 406,303	\$ 212,642	\$ 48,017	\$ 71,134	\$ 20,728	\$ 41,952	\$ 4,087	\$ -	\$ -
6	Transformers	\$ 126,418	\$ 64,563	\$ 14,987	\$ 7,548	\$ 1,626	\$ 23,906	\$ 2,917	\$ 4,991	\$ 364
7	Services	\$ 199,112	\$ 130,964	\$ 30,401	\$ 6,380	\$ 1,254	\$ 24,247	\$ 2,974	\$ 1,436	\$ 152
8	Meters	\$ 68,099	\$ 32,045	\$ 7,439	\$ 4,574	\$ 972	\$ 5,933	\$ 728	\$ 12,862	\$ 1,360
9	Customer Accounts	\$ 205,273	\$ 110,435	\$ 25,635	\$ 32,386	\$ 6,365	\$ 20,446	\$ 2,507	\$ 4,262	\$ 451
10	Lighting	\$ 97,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Total	\$ 13,056,684	\$ 2,966,357	\$ 1,009,423	\$ 1,216,944	\$ 438,722	\$ 657,945	\$ 92,192	\$ 2,851,697	\$ 160,875
12	Test Year Revenue	\$ 11,455,637	\$ 2,703,241	\$ 850,915	\$ 1,212,139	\$ 354,197	\$ 786,525	\$ 100,317	\$ 2,387,554	\$ 123,776
13	Net Cost of Service	\$ 13,056,684	\$ 2,966,357	\$ 1,009,423	\$ 1,216,944	\$ 438,722	\$ 657,945	\$ 92,192	\$ 2,851,697	\$ 160,875
14	Difference	\$ (1,601,047)	\$ (263,116)	\$ (158,508)	\$ (4,805)	\$ (84,525)	\$ 128,580	\$ 8,125	\$ (464,143)	\$ (37,099)
15	Percentage Increase	14.0%	9.7%	18.6%	0.4%	23.9%	-16.3%	-8.1%	19.4%	30.0%

Statistics

16	Customers	4,507	2,951	685	144	28	546	67	19	2
17	Retail Sales	217,623,532	34,609,174	16,049,233	18,676,298	7,591,894	8,671,797	1,471,945	52,846,015	2,939,431
18	Fixed Charge (\$/cust/month)	\$ 12.87	\$ 9.55	\$ 9.55	\$ 29.50	\$ 30.14	\$ 11.37	\$ 11.35	\$ 103.75	\$ 96.93
19	Volumetric Charge (\$/MWh)	\$ 56.80	\$ 75.94	\$ 58.01	\$ 62.44	\$ 56.44	\$ 67.28	\$ 56.43	\$ 53.52	\$ 53.94
20	Total Cost of Service (\$/MWh)	\$ 60.00	\$ 85.71	\$ 62.90	\$ 65.16	\$ 57.79	\$ 75.87	\$ 62.63	\$ 53.96	\$ 54.73
21	Generation \$/MWh	\$ 45.44	\$ 52.72	\$ 44.81	\$ 47.14	\$ 44.58	\$ 48.72	\$ 44.17	\$ 44.19	\$ 44.30
22	Transmission \$/MWh	\$ 3.82	\$ 5.30	\$ 4.46	\$ 4.18	\$ 3.90	\$ 4.44	\$ 4.16	\$ 3.54	\$ 4.00
23	Distribution \$/MWh	\$ 10.73	\$ 27.69	\$ 13.62	\$ 13.84	\$ 9.31	\$ 22.71	\$ 14.30	\$ 6.24	\$ 6.43
24	Retail Sales	217,623,532	34,609,174	16,049,233	18,676,298	7,591,894	8,671,797	1,471,945	52,846,015	2,939,431
25	Hourly Loads	218,223,062	34,609,174	16,049,233	18,676,298	7,591,894	8,671,797	1,471,945	52,846,015	2,939,431
26	Variance	(599,530)	0	0	0	-	-	0	-	(0)
27	Percentage Variance	-0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Allocators

28	Allocator - Generation HCM	1.00000	0.18450	0.07273	0.08904	0.03422	0.04273	0.00657	0.23614	0.01317
29	Allocator - Transmission 12 CP	1.00000	0.22041	0.08609	0.09373	0.03557	0.04626	0.00736	0.22452	0.01412
30	Allocator - Substation	1.00000	0.27801	0.06278	0.09300	0.02710	0.05485	0.00534	0.20876	0.01131
31	Allocator - 3-Phase Lines	1.00000	0.36780	0.08305	0.12304	0.03585	0.07256	0.00707	0.27618	0.01496
32	Allocator - 1-Phase Lines	1.00000	0.52336	0.11818	0.17508	0.05102	0.10325	0.01006	-	-
33	Allocator - 1-Phase Lines (selected)	1.00000	0.52336	0.11818	0.17508	0.05102	0.10325	0.01006	-	-
34	Allocator - Transformers	1.00000	0.51071	0.11855	0.05971	0.01286	0.18911	0.02308	0.03948	0.00288
35	Allocator - Services	1.00000	0.65774	0.15268	0.03204	0.00630	0.12177	0.01493	0.00721	0.00076
36	Allocator - Meters	1.00000	0.47057	0.10923	0.06716	0.01428	0.08712	0.01068	0.18887	0.01997
37	Allocator - Accounts	1.00000	0.53799	0.12488	0.15777	0.03101	0.09960	0.01221	0.02076	0.00220
38	Allocator - Lighting	1.00000	-	-	-	-	-	-	-	-

Allocators - Backup Data

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab CLS1-2 (Class COS)
Class Cost of Service Results
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Charles Rea

Class Cost of Service

Line	Function	VLGS	Lighting	Mun. Water Pumping	(c) + (d) Residential	(g) + (h) SGS Energy	(e) + (f) SGS Demand	(i) + (j) LGS
	(a)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	Generation	\$ 3,071,072	\$ 61,851	\$ 40,048	\$ 2,543,621	\$ 487,515	\$ 1,218,895	\$ 2,465,238
2	Transmission	\$ 219,617	\$ 3,969	\$ 2,759	\$ 255,120	\$ 44,631	\$ 107,626	\$ 198,640
3	Substations	\$ 124,821	\$ 5,177	\$ 2,355	\$ 174,252	\$ 30,777	\$ 61,410	\$ 112,523
4	3-Phase Lines (64% of Wires)	\$ -	\$ 9,675	\$ 4,402	\$ 325,658	\$ 57,519	\$ 114,769	\$ 210,294
5	1-Phase Lines (36% of Wires)	\$ -	\$ 7,744	\$ -	\$ 260,659	\$ 46,038	\$ 91,862	\$ -
6	Transformers	\$ 4,019	\$ -	\$ 1,496	\$ 79,550	\$ 26,823	\$ 9,174	\$ 5,355
7	Services	\$ 152	\$ -	\$ 1,154	\$ 161,365	\$ 27,220	\$ 7,634	\$ 1,587
8	Meters	\$ 1,360	\$ -	\$ 827	\$ 39,484	\$ 6,660	\$ 5,546	\$ 14,221
9	Customer Accounts	\$ 451	\$ 1,363	\$ 973	\$ 136,071	\$ 22,953	\$ 38,750	\$ 4,712
10	Lighting	\$ -	\$ 97,245	\$ -	\$ -	\$ -	\$ -	\$ -
11	Total	\$ 3,421,492	\$ 187,022	\$ 54,015	\$ 3,975,780	\$ 750,137	\$ 1,655,666	\$ 3,012,572
12	Test Year Revenue	\$ 2,683,719	\$ 192,207	\$ 61,047	\$ 3,554,156	\$ 886,842	\$ 1,566,336	\$ 2,511,330
13	Net Cost of Service	\$ 3,421,492	\$ 187,022	\$ 54,015	\$ 3,975,780	\$ 750,137	\$ 1,655,666	\$ 3,012,572
14	Difference	\$ (737,773)	\$ 5,185	\$ 7,032	\$ (421,624)	\$ 136,705	\$ (89,330)	\$ (501,242)
15	Percentage Increase	27.5%	-2.7%	-11.5%	11.9%	-15.4%	5.7%	20.0%
		\$ (175,156)	\$ 4,946	\$ 1,429	\$ 105,152	\$ 19,840	\$ 43,789	

Statistics

16	Customers	2	36	26	3,636	613	172	21
17	Retail Sales	72,057,360	1,798,643	911,742	50,658,407	10,143,742	26,268,192	55,785,446
18	Fixed Charge (\$/cust/month)	\$ 249.22	\$ 225.65	\$ 14.26	\$ 9.55	\$ 11.37	\$ 29.60	\$ 103.09
19	Volumetric Charge (\$/MWh)	\$ 47.40	\$ 49.16	\$ 54.36	\$ 70.26	\$ 65.70	\$ 60.70	\$ 53.54
20	Total Cost of Service (\$/MWh)	\$ 47.48	\$ 103.98	\$ 59.24	\$ 78.48	\$ 73.95	\$ 63.03	\$ 54.00
21	Generation \$/MWh	\$ 42.62	\$ 34.39	\$ 43.92	\$ 50.21	\$ 48.06	\$ 46.40	\$ 44.19
22	Transmission \$/MWh	\$ 3.05	\$ 2.21	\$ 3.03	\$ 5.04	\$ 4.40	\$ 4.10	\$ 3.56
23	Distribution \$/MWh	\$ 1.82	\$ 67.39	\$ 12.29	\$ 23.23	\$ 21.49	\$ 12.53	\$ 6.25
24	Retail Sales	72,057,360	1,798,643	911,742	50,658,407	10,143,742	26,268,192	55,785,446
25	Hourly Loads	72,656,890	1,798,643	911,742	50,658,407	10,143,742	26,268,192	55,785,446
26	Variance	(599,530)	0	-	0	0	0	(0)
27	Percentage Variance	-0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Allocators

28	Allocator - Generation HCM	0.31058	0.00625	0.00405	0.25724	0.04930	0.12327	0.24931
29	Allocator - Transmission 12 CP	0.26385	0.00477	0.00332	0.30650	0.05362	0.12930	0.23865
30	Allocator - Substation	0.24412	0.01012	0.00461	0.34079	0.06019	0.12010	0.22007
31	Allocator - 3-Phase Lines	-	0.01339	0.00609	0.45085	0.07963	0.15889	0.29114
32	Allocator - 1-Phase Lines	-	0.01906	-	0.64154	0.11331	0.22609	-
33	Allocator - 1-Phase Lines (selected)	-	0.01906	-	0.64154	0.11331	0.22609	-
34	Allocator - Transformers	0.03179	-	0.01183	0.62926	0.21218	0.07257	0.04236
35	Allocator - Services	0.00076	-	0.00580	0.81042	0.13671	0.03834	0.00797
36	Allocator - Meters	0.01997	-	0.01215	0.57980	0.09780	0.08144	0.20883
37	Allocator - Accounts	0.00220	0.00664	0.00474	0.66288	0.11182	0.18877	0.02296
38	Allocator - Lighting	-	1.00000	-	-	-	-	-

Allocators - Backup Data

Individual Responsible: Charles Rea

Class Cost of Service

Line	Function (a)	Source
1	Generation	Tab FUN-1, Line 18, Column (c) multiplied by Line 28
2	Transmission	Tab FUN-1, Line 18, Column (d) multiplied by Line 29
3	Substations	Tab FUN-1, Line 18, Column (e) multiplied by Line 34
4	3-Phase Lines (64% of Wires)	Tab FUN-1, Line 18, Column (f) multiplied by Line 35 multiplied by 64% (internal study)
5	1-Phase Lines (36% of Wires)	Tab FUN-1, Line 18, Column (f) multiplied by Line 30 multiplied by 36% (internal study)
6	Transformers	Tab FUN-1, Line 18, Column (g) multiplied by Line 37
7	Services	Tab FUN-1, Line 18, Column (h) multiplied by Line 38
8	Meters	Tab FUN-1, Line 18, Column (i) multiplied by Line 39
9	Customer Accounts	Tab FUN-1, Line 18, Column (j) multiplied by Line 41
10	Lighting	Tab FUN-1, Line 18, Column (k) multiplied by Line 40
11	Total	Sum of Lines 1 through 10
12	Test Year Revenue	Tab SRC-1, Line 4
13	Net Cost of Service	Line 11
14	Difference	Line 12 less Line 13
15	Percentage Increase	(Line 13 / Line 12) - 1

Statistics

16	Customers	Tab SRC-1, Line 6
17	Retail Sales	Tab SRC-1, Line 2
18	Fixed Charge (\$/cust/month)	Sum of Lines 6 through 10 divided by Line 16 divided by 12
19	Volumetric Charge (\$/MWh)	Sum of Lines 1 through 5 divided by Line 17 multiplied by 1000
20	Total Cost of Service (\$/MWh)	Line 13 divided by Line 17 multiplied by 1000
21	Generation \$/MWh	Line 1 divided by Line 17 multiplied by 1000
22	Transmission \$/MWh	Line 2 divided by Line 17 multiplied by 1000
23	Distribution \$/MWh	Sum of lines 3 through 10 divided by Line 17 multiplied by 1000
24	Retail Sales	Line 17
25	Hourly Loads	Sum of Tab ALO-1, Lines 1 through 8760
26	Variance	Line 24 less Line 25
27	Percentage Variance	(Line 26 / Line 24) - 1

Allocators

28	Allocator - Generation HCM	Tab ALO-2, Line 7
29	Allocator - Transmission 12 CP	Tab ALO-2, Line 25
30	Allocator - Substation	Tab ALO-2, Line 29
31	Allocator - 3-Phase Lines	Tab ALO-2, Line 34
32	Allocator - 1-Phase Lines	Tab ALO-2, Line 35
33	Allocator - 1-Phase Lines (selected)	Line 31 or 32 depending on the value of Tab CLS1-1, Line 3
34	Allocator - Transformers	Line 47 for each column (c) through (m) divided by Line 47, Column (b).
35	Allocator - Services	Line 48 for each column (c) through (m) divided by Line 48, Column (b).
36	Allocator - Meters	Line 49 for each column (c) through (m) divided by Line 49, Column (b).
37	Allocator - Accounts	Line 50 for each column (c) through (m) divided by Line 50, Column (b).
38	Allocator - Lighting	Defined to be 1 for lighting and 0 for all other classes.

Allocators - Backup Data

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STATEMENT O WORKPAPER - Tab CLS1-2 (Class COS)
Class Cost of Service Results
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Charles Rea

Class Cost of Service

Line	Function	Total	Residential Base	Residential Heat	SGS Demand Base	SGS Demand Heat	SGS Energy Base	SGS Energy Heat	LGS Base	LGS Heat
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
39	Loss Factor - Energy		1.0619	1.0619	1.0619	1.0619	1.0619	1.0619	1.0433	1.0433
40	Loss Factor - Demand		1.0836	1.0836	1.0836	1.0836	1.0836	1.0836	1.0615	1.0615
41	Three-Phase Demand Multiplier		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
42	Single-Phase Demand Multiplier		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-	-
43	Weights - Transformers		1.00	1.00	2.40	2.63	2.00	1.99	12.06	8.32
44	Weights - Services		1.00	1.00	1.00	1.00	1.00	1.00	1.71	1.71
45	Weights - Meters		1.00	1.00	2.93	3.17	1.00	1.00	62.61	62.61
46	Weights - Accounts		1.00	1.00	6.02	6.02	1.00	1.00	6.02	6.02
47	Wght. Cust. - Transformers	5,778	2,951	685	345	74	1,093	133	228	17
48	Wght. Cust. - Services	4,486	2,951	685	144	28	546	67	32	3
49	Wght. Cust. - Meters	6,271	2,951	685	421	90	546	67	1,184	125
50	Wght. Cust. - Accounts	5,485	2,951	685	865	170	546	67	114	12

Expanded Cost of Service

51	Summer Sales	77,739,371	13,991,882	3,755,356	6,861,260	2,372,890	3,061,928	347,792	18,887,312	927,964
52	Winter Sales	140,483,691	20,617,292	12,293,877	11,815,038	5,219,004	5,609,869	1,124,153	33,958,703	2,011,467
53	Summer Generation Energy Cost	\$ 4,971,226	\$ 1,082,110	\$ 270,672	\$ 457,108	\$ 150,986	\$ 219,228	\$ 24,091	\$ 1,151,639	\$ 59,081
54	Winter Generation Energy Cost	\$ 4,917,015	\$ 742,314	\$ 448,525	\$ 423,369	\$ 187,432	\$ 203,273	\$ 40,923	\$ 1,183,390	\$ 71,128
55	Generation Capacity Cost	\$ 0	\$ 0	\$ -	\$ 0	\$ (0)	\$ 0	\$ -	\$ 0	\$ -
56	Summer Transmission Cost	\$ 327,663	\$ 89,614	\$ 19,656	\$ 31,437	\$ 9,617	\$ 16,532	\$ 1,780	\$ 69,491	\$ 3,866
57	Winter Transmission Cost	\$ 504,700	\$ 93,849	\$ 52,001	\$ 46,583	\$ 19,989	\$ 21,970	\$ 4,348	\$ 117,394	\$ 7,889
58	Distribution Cost	\$ 1,639,935	\$ 620,462	\$ 140,108	\$ 207,560	\$ 60,481	\$ 122,410	\$ 11,924	\$ 306,232	\$ 16,585
59	Customer Cost	\$ 696,146	\$ 338,007	\$ 78,462	\$ 50,888	\$ 10,216	\$ 74,532	\$ 9,126	\$ 23,550	\$ 2,326
60	Total	\$ 13,056,684	\$ 2,966,357	\$ 1,009,423	\$ 1,216,944	\$ 438,722	\$ 657,945	\$ 92,192	\$ 2,851,697	\$ 160,875
61	Variance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	Summer On-Peak Energy Cost	\$ 1,828,742	\$ 444,989	\$ 104,517	\$ 178,457	\$ 55,184	\$ 94,126	\$ 9,868	\$ 411,872	\$ 22,455
63	Summer Shoulder Energy Cost	\$ 2,206,050	\$ 488,592	\$ 125,732	\$ 201,070	\$ 67,502	\$ 94,852	\$ 10,505	\$ 505,008	\$ 26,073
64	Summer Off-Peak Energy Cost	\$ 936,433	\$ 148,529	\$ 40,423	\$ 77,581	\$ 28,301	\$ 30,251	\$ 3,717	\$ 234,758	\$ 10,553
65	Summer On-Peak Sales Ratio		0.194	0.182	0.191	0.174	0.219	0.204	0.171	0.186
66	Summer Shoulder Sales Ratio		0.497	0.501	0.467	0.462	0.483	0.474	0.443	0.461
67	Summer Off-Peak Sales Ratio		0.309	0.317	0.343	0.364	0.298	0.322	0.386	0.353
68	Winter Shoulder Energy Cost	\$ 3,163,402	\$ 501,411	\$ 279,447	\$ 285,625	\$ 119,138	\$ 143,284	\$ 25,920	\$ 765,427	\$ 46,431
69	Winter Off-Peak Energy Cost	\$ 1,753,613	\$ 240,904	\$ 169,078	\$ 137,744	\$ 68,295	\$ 59,989	\$ 15,003	\$ 417,963	\$ 24,697
70	Winter Shoulder Sales Ratio		0.639	0.586	0.637	0.598	0.670	0.596	0.607	0.616
71	Winter Off-Peak Sales Ratio		0.361	0.414	0.363	0.402	0.330	0.404	0.393	0.384

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STATEMENT O WORKPAPER - Tab CLS1-2 (Class COS)
Class Cost of Service Results
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Charles Rea

Class Cost of Service

Line	Function	VLGS	Lighting	Mun. Water Pumping	(c) + (d) Residential	(g) + (h) SGS Energy	(e) + (f) SGS Demand	(i) + (j) LGS
	(a)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
39	Loss Factor - Energy	1.0221	1.0619	1.0619	----	----	----	----
40	Loss Factor - Demand	1.0301	1.0836	1.0836	----	----	----	----
41	Three-Phase Demand Multiplier	-	1.0000	1.0000	----	----	----	----
42	Single-Phase Demand Multiplier	-	1.0000	-	----	----	----	----
43	Weights - Transformers	91.85	-	2.63	----	----	----	----
44	Weights - Services	1.71	-	1.00	----	----	----	----
45	Weights - Meters	62.61	-	2.93	----	----	----	----
46	Weights - Accounts	6.02	1.00	1.00	----	----	----	----
47	Wght. Cust. - Transformers	184	-	68	----	----	----	----
48	Wght. Cust. - Services	3	-	26	----	----	----	----
49	Wght. Cust. - Meters	125	-	76	----	----	----	----
50	Wght. Cust. - Accounts	12	36	26	----	----	----	----

Expanded Cost of Service

51	Summer Sales	26,662,969	507,486	362,533	17,747,238	3,409,719	9,234,150	19,815,276
52	Winter Sales	45,993,921	1,291,157	549,209	32,911,169	6,734,023	17,034,042	35,970,170
53	Summer Generation Energy Cost	\$ 1,516,859	\$ 18,629	\$ 20,823	\$ 1,352,781	\$ 243,319	\$ 608,094	\$ 1,210,720
54	Winter Generation Energy Cost	\$ 1,554,213	\$ 43,222	\$ 19,225	\$ 1,190,839	\$ 244,196	\$ 610,801	\$ 1,254,518
55	Generation Capacity Cost	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
56	Summer Transmission Cost	\$ 84,609	\$ -	\$ 1,061	\$ 109,270	\$ 18,312	\$ 41,054	\$ 73,357
57	Winter Transmission Cost	\$ 135,008	\$ 3,969	\$ 1,699	\$ 145,850	\$ 26,318	\$ 66,572	\$ 125,283
58	Distribution Cost	\$ 124,821	\$ 22,595	\$ 6,757	\$ 760,570	\$ 134,334	\$ 268,040	\$ 322,817
59	Customer Cost	\$ 5,981	\$ 98,607	\$ 4,450	\$ 416,469	\$ 83,658	\$ 61,104	\$ 25,877
60	Total	\$ 3,421,492	\$ 187,022	\$ 54,015	\$ 3,975,780	\$ 750,137	\$ 1,655,666	\$ 3,012,572
61	Variance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	Summer On-Peak Energy Cost	\$ 500,784	\$ -	\$ 6,489	\$ 549,506	\$ 103,994	\$ 233,641	\$ 434,327
63	Summer Shoulder Energy Cost	\$ 672,101	\$ 5,217	\$ 9,400	\$ 614,323	\$ 105,356	\$ 268,572	\$ 531,081
64	Summer Off-Peak Energy Cost	\$ 343,974	\$ 13,412	\$ 4,934	\$ 188,952	\$ 33,969	\$ 105,881	\$ 245,312
65	Summer On-Peak Sales Ratio	0.149	-	0.141	0.191	0.218	0.187	0.171
66	Summer Shoulder Sales Ratio	0.437	0.172	0.440	0.498	0.482	0.465	0.444
67	Summer Off-Peak Sales Ratio	0.414	0.828	0.419	0.311	0.300	0.348	0.385
68	Winter Shoulder Energy Cost	\$ 969,939	\$ 14,620	\$ 12,160	\$ 780,858	\$ 169,204	\$ 404,763	\$ 811,858
69	Winter Off-Peak Energy Cost	\$ 584,274	\$ 28,602	\$ 7,065	\$ 409,982	\$ 74,992	\$ 206,039	\$ 442,660
70	Winter Shoulder Sales Ratio	0.582	0.287	0.592	0.619	0.658	0.625	0.608
71	Winter Off-Peak Sales Ratio	0.418	0.713	0.408	0.381	0.342	0.375	0.392

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab CLS1-2 (Class COS)
Class Cost of Service Results
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Charles Rea

Class Cost of Service

Line	Function (a)	Source
39	Loss Factor - Energy	Internal loss factor study
40	Loss Factor - Demand	Internal loss factor study
41	Three-Phase Demand Multiplier	Deemed values
42	Single-Phase Demand Multiplier	Deemed values
43	Weights - Transformers	Company weighted transformer cost study
44	Weights - Services	Company weighted service cost study
45	Weights - Meters	Company weighted meter cost study
46	Weights - Accounts	Company weighted customer accounting study
47	Wght. Cust. - Transformers	Line 16 multiplied by Line 43
48	Wght. Cust. - Services	Line 16 multiplied by Line 44
49	Wght. Cust. - Meters	Line 16 multiplied by Line 45
50	Wght. Cust. - Accounts	Line 16 multiplied by Line 46

Expanded Cost of Service

51	Summer Sales	Sum of Lines 3625 through 6552 from Tab ALO-1
52	Winter Sales	Tab ALO-1, Line 8761 less Line 51
53	Summer Generation Energy Cost	Tab ALO-1, Lines 3625-6552 x Tab ALO-1, Column (o) x Line 39 x Tab ALO-2, Line 9, Column (a) divided by 1000
54	Winter Generation Energy Cost	Tab ALO-1, Lines 1-3624 and 6553-8760 x Tab ALO-1, Column (o) x Line 39 x Tab ALO-2, Line 9, Column (a) divided by 1000
55	Generation Capacity Cost	Line 1 less Line 53 less Line 54
56	Summer Transmission Cost	Tab ALO-2, Lines 15-18 divided by Tab ALO-2, Line 22 multiplied by Line 2
57	Winter Transmission Cost	Line 2 less Line 56
58	Distribution Cost	Sum of Line 3 through Line 5
59	Customer Cost	Sum of Line 6 through Line 10
60	Total	Sum of Line 53 through Line 59
61	Variance	Line 60 less Line 13
62	Summer On-Peak Energy Cost	Tab ALO-1, Lines 3625-6552 x Tab ALO-1, Column (o) and (q) / 1000 x Line 44 x Tab ALO-2, Line 9, Column (a)
63	Summer Shoulder Energy Cost	Tab ALO-1, Lines 3625-6552 x Tab ALO-1, Column (o) and (r) / 1000 x Line 44 x Tab ALO-2, Line 9, Column (a)
64	Summer Off-Peak Energy Cost	Tab ALO-1, Lines 3625-6552 x Tab ALO-1, Column (o) and (s) / 1000 x Line 44 x Tab ALO-2, Line 9, Column (a)
65	Summer On-Peak Sales Ratio	Tab ALO-1, Lines 3625-6552 multiplied by Tab ALO-1, Column (q) divided by Line 51
66	Summer Shoulder Sales Ratio	Tab ALO-1, Lines 3625-6552 multiplied by Tab ALO-1, Column (r) divided by Line 51
67	Summer Off-Peak Sales Ratio	Tab ALO-1, Lines 3625-6552 multiplied by Tab ALO-1, Column (s) divided by Line 51
68	Winter Shoulder Energy Cost	Tab ALO-1, Lines 1-3624 and 6553-8760 x Tab ALO-1, Column (q) and (r) / 1000 x Line 44 x Tab ALO-2, Line 9, Column (a)
69	Winter Off-Peak Energy Cost	Tab ALO-1, Lines 1-3624 and 6553-8760 x Tab ALO-1, Column (q) and (s) / 1000 x Line 44 x Tab ALO-2, Line 9, Column (a)
70	Winter Shoulder Sales Ratio	Tab ALO-1, Lines 1-3624 and 6553-8760 multiplied by Tab ALO-1, Column (r) divided by Line 52
71	Winter Off-Peak Sales Ratio	Tab ALO-1, Lines 1-3624 and 6553-8760 multiplied by Tab ALO-1, Column (s) divided by Line 52