MidAmerican Energy Company
Docket NG14-005
Cash Working Capital
Adjusted Test Year Ending December 31, 2013

Exhibit___(PJS-1)
Schedule 1
Page 1 of 1

Line	Description	South Dakota Gas Test Year (Per Books) (b)	Adjustments (c)	Adjusted South Dakota Gas Test Year Expense (d)	Expense Per Day (e)	Expense Lead Days (f)	Expense Dollar Days (g)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Operation & Maintenance						
1	Gas Purchased for Resale	$ 70,500,097	$ -	$ 70,500,097	193,151	39.28	$ 7,586,971
2	Labor - Salaried	2,775,723	66,996	2,842,719	7,788	7.60	59,189
3	Labor - Union	3,223,758	75,247	3,299,005	9,038	12.00	108,456
4	Vacation Pay	555,562	-	555,562	1,522	536.07	815,899
5	Incentive Compensation	516,284	(145,448)	370,836	1,016	164.50	167,132
6	All Other O&M Expenses	8,083,086	(2,023,267)	6,059,819	16,602	21.35	354,453
7	Total O & M	85,654,510	(2,026,472)	83,628,038	229,117		9,092,100
8	Depreciation Expense	4,719,097	3,324	4,722,421	12,938	0.00	-
9	Property Tax - South Dakota	970,562	-	970,562	2,659	395.29	1,051,076
10	Property Tax - Kansas	59,026	(59,026)	-	-	212.29	-
11	Employer Payroll Taxes - FICA	517,213	12,901	530,114	1,452	10.72	15,565
12	Employer Payroll Taxes - FUTA & SUTA	12,429	313	12,742	35	76.29	2,670
13	Federal Income Tax	(223,198)	(170,243)	(393,441)	(1,078)	37.00	(39,886)
14	Deferred Federal Income Taxes	2,280,737	(36,860)	2,243,877	6,148	0.00	-
15	S D Gross Receipts Tax	134,161	-	134,161	368	379.29	139,579
16	Total Taxes	3,750,930	(252,915)	3,498,015	9,584		1,169,004
17	Interest on Long Term Debt			1,824,466	4,999	91.29	456,359
18	Preferred Stock Dividend			-	-	45.46	-
19	Total	$ 94,124,537	$ (2,276,063)	$ 93,672,940	$ 256,638	41.76	$ 10,717,463

Line	Description	Value
20	Revenue Lag Days	35.93
21	Expense Lead Days	41.76
22	Net Days	(5.83)
23	Expense per Day	256,638
24	**Cash Working Capital**	(1,496,200)

SOURCES:

Line 7 (all columns except column f): Sum of lines 1 through 6
Line 16 (all columns except column f): Sum of lines 9 through 15
Line 19 (all columns except column f): Sum of lines 7, 8, 16, 17, & 18

Column (b)
Line 1: Workpaper for Schedule F-3, pg 1, line 6
Line 2: 3,657,364 (Workpaper for Schedule F-3, pg 1, line 7)
    - 365,357 (DR 2-56) - 412,040 (DR 5-36) - 104,244 (RRT 1.1 Sch 13)
Line 3: 3,413,963 (Workpaper for Schedule F-3, pg 1, line 8)
    - 190,205 (DR 2-56)
Line 4: DR 2-56
Line 5: 412,040 (DR 5-36) + 104,244 (RRT 1.1 Sch 13)
Line 6: Workpaper for Schedule F-3, pg 1
Line 8: Workpaper for Schedule F-3, pg 2, line 3
Line 9: Workpaper for Schedule F-3, pg 2, line 4
Line 10: Workpaper for Schedule F-3, pg 2, line 5
Line 11: Workpaper for Schedule F-3, pg 2, line 6
Line 12: Workpaper for Schedule F-3, pg 2, lines 7 & 8
Line 13: Workpaper for Schedule F-3, pg 2, line 10
Line 14: Workpaper for Schedule F-3, pg 2, line 13
Line 15: Workpaper for Schedule F-3, pg 1, line 15
Line 20: Schedule F-3, line 17
Line 21: Line 19, Column f
Line 22: Line 20 - Line 21
Line 23: Line 19, Column e
Line 24: Line 22 * Line 23

Column (c)
Line 2: [154,263 (EJP-1 Sch 3, col d, line 17) - 12,020 (Exhibit RRT 1.1
    WP 5, pg 1, line 31)] * .471 (Workpaper for Schedule F-3, page 3, line 1)
Line 3: [154,263 (EJP-1 Sch 3, col d, line 17) - 12,020 (Exhibit RRT 1.1
    WP 5, pg 1, line 31)] * .529 (Workpaper for Schedule F-3, page 3, line 2)
Line 5: EJP-1 Sch 3, col m, line 16 plus EJP-1 Sch 3, col u, line 16
Line 6: EJP-1 Sch 3, col aa, line 17 minus sum of PJS-1 Sch 1,
    column c, lines 1-6 minus EJP-1 Sch 3, col o, line 2
Line 8: EJP-1 Sch 3, col aa, line 18
Line 10: EJP-1 Sch 3, col x, line 20
Line 11: Exhbit RRT 1.1, WP 5, Page 1 of 5, line 33
Line 12: Exhbit RRT 1.1, WP 5, Page 1 of 5, line 34 plus line 35
Line 13: EJP-1 Sch 3, col aa, line 23
Line 14: EJP-1 Sch 3, col aa, line 24

Column (d)
Line 1 - 16: Column b plus column c
Line 17: BAM-1, line 3 column b
Line 18: BLC-1 Sch 1, line 2 column e * EJP-1 Sch 1, line 1 column b

Column (e)
Column d / 365

Column (f)
Lines 1-3, 6, 8-15, 17-18: Schedule F-3
Line 4: 815,940 (DR 2-56) / (555,562 (DR 2-56) / 365)
Line 5: Email from Debra Kutsunis on 3/2/15
Line 19: Column g, line 19 divided by column e, line 19

Column (g):
Column e * column f