

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab FUN-4 (Functional Allocators)
Functional Cost of Service Allocators
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Allocators

Line	Alloc	Function	Peak	Mains (Average)	Mains (Peaking)	Services	Meters	Regulators	Industrial Meters
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	1.1	Peaking Facilities	1.000000	-	-	-	-	-	-
2	1.2	Mains	-	0.276948	0.723052	-	-	-	-
3	1.3	Services	-	-	-	1.000000	-	-	-
4	1.4	Meters	-	-	-	-	1.000000	-	-
5	1.5	Regulators	-	-	-	-	-	1.000000	-
6	1.6	Industrial Meters	-	-	-	-	-	-	1.000000
7	1.7	Customer Accounts	-	-	-	-	-	-	-
8	1.8	Transportation Administration	-	-	-	-	-	-	-
9	1.9	Cost of Gas / Gas Supply Non-PGA	-	-	-	-	-	-	-
10	39	Total Allocated Gross Plant	0.030011	0.138567	0.361769	0.293736	0.130002	0.021085	0.002016
11	40	Supervised O&M	0.023109	0.097345	0.254149	0.207085	0.184882	0.016794	0.000423
12	41	Supervised O&M Plus Other Taxes	0.023590	0.100141	0.261448	0.214320	0.181625	0.017154	0.000561
13	42	Total O&M Plus Other Taxes	0.013982	0.062648	0.163561	0.134849	0.099061	0.010462	0.000528
14	44	Gross Distribution Plant	-	0.147991	0.386375	0.313626	0.127457	0.022278	0.002273
15	44.1	Gross Mains + Services Plant	-	0.170505	0.445152	0.384343	-	-	-
16	44.2	Gross Meters + Services Plant	-	-	-	0.711036	0.288964	-	-
17	44.3	Gross Meters + Regulators Plant	-	-	-	-	0.851218	0.148782	-
18	44.4	Gross Structures + Station Equipment Plant	-	0.276948	0.723052	-	-	-	-
19	46	Gross Plant less Intangible	0.030330	0.140472	0.366744	0.297742	0.127465	0.021283	0.002089
20	47	Net Plant	0.020951	0.142451	0.371910	0.301925	0.127906	0.021554	0.002133
21	58.1	Total Payroll	0.020710	0.081249	0.212125	0.205155	0.217246	0.016738	0.000500
22	58.2	Total Payroll less Acct. 926	0.020710	0.081249	0.212124	0.205154	0.217246	0.016738	0.000500
23	59	Distribution Expense less Supervision	-	0.141046	0.368242	0.300050	0.165717	0.024332	0.000614
24	59.1	Customer Accounts less Supervision	-	-	-	-	0.251245	-	-

Destinations:

Allocation percentages in Columns (c)-(i) go to
Tab FUN-3, Lines 1-178, Columns (a) and (g)-(p) and.
Tab FUN-5, Lines 1-58, Columns (a) and (f)-(n).

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Allocators

Line	Alloc	Function	Customer Accounts	Transport. Admin.	Cost of Gas	Total	Amount
	(a)	(b)	(j)	(k)	(l)	(m)	(n)
1	1.1	Peaking Facilities	-	-	-	1.0000000	
2	1.2	Mains	-	-	-	1.0000000	
3	1.3	Services	-	-	-	1.0000000	
4	1.4	Meters	-	-	-	1.0000000	
5	1.5	Regulators	-	-	-	1.0000000	
6	1.6	Industrial Meters	-	-	-	1.0000000	
7	1.7	Customer Accounts	1.000000	-	-	1.0000000	
8	1.8	Transportation Administration	-	1.000000	-	1.0000000	
9	1.9	Cost of Gas / Gas Supply Non-PGA	-	-	1.000000	1.0000000	
10	39	Total Allocated Gross Plant	0.020346	0.000914	0.001555	1.0000000	\$ 167,375,442
11	40	Supervised O&M	0.192814	0.008663	0.014736	1.0000000	\$ 11,182,355
12	41	Supervised O&M Plus Other Taxes	0.178558	0.007726	0.014876	1.0000000	\$ 12,755,042
13	42	Total O&M Plus Other Taxes	0.090515	0.003291	0.421103	1.0000000	\$ 35,014,915
14	44	Gross Distribution Plant	-	-	-	1.0000000	\$ 145,099,138
15	44.1	Gross Mains + Services Plant	-	-	-	1.0000000	\$ 118,401,530
16	44.2	Gross Meters + Services Plant	-	-	-	1.0000000	\$ 64,000,699
17	44.3	Gross Meters + Regulators Plant	-	-	-	1.0000000	\$ 21,726,412
18	44.4	Gross Structures + Station Equipment Plant	-	-	-	1.0000000	\$ 4,291,130
19	46	Gross Plant less Intangible	0.012372	0.000556	0.000946	1.0000000	\$ 159,979,562
20	47	Net Plant	0.009962	0.000448	0.000761	1.0000000	\$ 104,356,481
21	58.1	Total Payroll	0.200081	0.002034	0.044163	1.0000000	\$ 7,071,327
22	58.2	Total Payroll less Acct. 926	0.200082	0.002034	0.044163	1.0000000	\$ 7,057,218
23	59	Distribution Expense less Supervision	-	-	-	1.0000000	\$ 6,509,461
24	59.1	Customer Accounts less Supervision	0.717882	0.030874	-	1.0000000	\$ 2,919,666

Destinations:

Allocation percentages in Columns (c)-(l) go to
Tab FUN-3, Lines 1-178, Columns (a) and (g)-(p) and.
Tab FUN-5, Lines 1-58, Columns (a) and (f)-(n).

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Allocators

Line	Alloc	Function	Description
	(a)	(b)	(c)
1	1.1	Peaking Facilities	Self-Defined
2	1.2	Mains	Tab ALO-1, Line 36
3	1.3	Services	Self-Defined
4	1.4	Meters	Self-Defined
5	1.5	Regulators	Self-Defined
6	1.6	Industrial Meters	Self-Defined
7	1.7	Customer Accounts	Self-Defined
8	1.8	Transportation Administration	Self-Defined
9	1.9	Cost of Gas / Gas Supply Non-PGA	Self-Defined
10	39	Total Allocated Gross Plant	Tab FUN-3, Line 35
11	40	Supervised O&M	Tab FUN-3, Line 133
12	41	Supervised O&M Plus Other Taxes	Tab FUN-3, Line 133 + Line 146
13	42	Total O&M Plus Other Taxes	Tab FUN-3, Line 132 + Line 147
14	44	Gross Distribution Plant	Tab FUN-4, Line 30
15	44.1	Gross Mains + Services Plant	Tab FUN-3, Line 20 + Line 24
16	44.2	Gross Meters + Services Plant	Tab FUN-3, Line 24 + Line 25 + Line 26
17	44.3	Gross Meters + Regulators Plant	Tab FUN-3, Line 25 + Line 26 + Line 27 + Line 28
18	44.4	Gross Structures + Station Equipment Plant	Tab FUN-3, Line 19 + Line 21 + Line 22 + Line 23
19	46	Gross Plant less Intangible	Tab FUN-3, Line 35 less Line 34
20	47	Net Plant	Tab FUN-3, Line 35 + Line 48
21	58.1	Total Payroll	Tab FUN-5, Line 56
22	58.2	Total Payroll less Acct. 926	Tab FUN-5, Line 58
23	59	Distribution Expense less Supervision	Tab FUN-3, Lines 86-94 + Lines 96-103
24	59.1	Customer Accounts less Supervision	Tab FUN-3, Lines 106-110

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Tab FUN-5, Lines 1-58, Columns (a) and (f)-(n).