

SECTION 285.2070
SCHEDULE B-8
Cash Working Capital - Illinois Electric
Test Year Ending December 31, 2012
Utility: MidAmerican Energy Company
Docket No. 13-XXXX

Individual Responsible: D. M. Blomquist

| Line No. | Description (a) | Pro Forma Test Period Amount (b) | Lag (Lead) (c) | Daily Expense (d) Col (c) /366 | Cash Working Capital Requirement (e) Col (b) x Col (d) |
|----------|-------------------------------|--|-------------------|---|---|
| 1 | Cash Working Capital Revenues | \$ 135,568 | 35.93 | 0.0982 | \$ 13,309 |
| 2 | Illinois Electric Excise Tax | 5,135 | 35.93 | 0.0982 | 504 |
| 3 | Coal & Freight | \$ 35,558 | (21.72) | (0.0593) | \$ (2,110) |
| 4 | Natural Gas | 2,645 | (38.75) | (0.1059) | (280) |
| 5 | Fuel Oil | 623 | (11.28) | (0.0308) | (19) |
| 6 | Electricity Purchased | 21,162 | (30.30) | (0.0828) | (1,752) |
| 7 | Labor - Salaried | 8,218 | (7.50) | (0.0205) | (168) |
| 8 | Labor - Union | 6,996 | (12.00) | (0.0328) | (229) |
| 9 | Energy Assistance/Renewable | - | (35.25) | (0.0963) | - |
| 10 | Oth. Oper & Mtc Exp | 37,530 | (19.45) | (0.0531) | (1,994) |
| 11 | Property Taxes - Iowa | 1,764 | (364.92) | (0.9970) | (1,759) |
| 12 | Property Taxes - Illinois | 815 | (415.92) | (1.1364) | (926) |
| 13 | Property Taxes - Missouri | 6 | (183.42) | (0.5011) | (3) |
| 14 | Payroll Tax - Fed - FICA | 954 | (10.57) | (0.0289) | (28) |
| 15 | Payroll Tax - FUTA | 8 | (76.42) | (0.2088) | (2) |
| 16 | Payroll Tax - SUTA | 16 | (76.42) | (0.2088) | (3) |
| 17 | Illinois Electric Excise Tax | 5,135 | (2.25) | (0.0061) | (32) |
| 18 | Illinois Invested Capital Tax | 973 | (30.21) | (0.0825) | (80) |
| 19 | ICC Fund Tax | 89 | 36.47 | 0.0996 | 9 |
| 20 | Miscellaneous Taxes | 3 | (45.67) | (0.1248) | - |
| 21 | Federal Income Tax | 6,665 | (37.94) | (0.1037) | (691) |
| 22 | State Income Tax | 3,666 | (37.94) | (0.1037) | (380) |
| 23 | Long Term Interest | 7,518 | (91.42) | (0.2498) | (1,878) |
| 24 | Total Cash Working Capital | | | | <u>\$ 1,488</u> |

Sources:

Column (b), Line 1 is from Schedule B-8, Page 2, Column (b), Line 7
Column (b), Line 2 is from WP B-8.1, Page 6, Column (d), Line 124
Column (b), Lines 3 - 6 are from WP B-8.1, Page 1, Column (d), Lines 10, 17, 26 and 30
Column (b), Lines 7 - 8 are from WP B-8.1, Page 3, Column (c), Lines 55 and 58
Column (b), Line 9 is from WP B-8.1, Page 3, Column (c), Line 72
Column (b), Line 10 is from WP B-8.1, Page 5, Column (c), Line 112
Column (b), Lines 11 - 20 are from WP B-8.1, Page 6
Column (b), Line 21 is from Section 285.3005, Schedule C-1, Column (h), Line 10
Column (b), Line 22 is from Section 285.3005, Schedule C-1, Column (h), Line 11
Column (b), Line 23 is from Section 285.3015, WP C-2.1, Page 1, Column (b), Line 4
Column (c), Lines 1 - 2 are from WP B-8.2, Page 1, Column (d), Line 4
Column (c), Line 3 is from WP B-8.3, Page 1, Column (g), Line 11
Column (c), Lines 4, 5, 10 are from WP B-8.3, Page 2, Column (e), Lines 7 - 9
Column (c), Line 6 is from WP B-8.3, Page 3, Column (d), Line 5
Column (c), Lines 7 - 8 are from WP B-8.3, Page 4, Column (b), Lines 1 - 2
Column (c), Line 9 is from WP B-8.3, Page 5, Column (f), Line 13
Column (c), Lines 11 - 23 are from WP B-8.3, Pages 6 - 17, Column (f)

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| Line No. | Description (a) | Amount (b) |
|-------------|-------------------------------|-------------------|
| 1 | Pro Forma Revenues | \$ 180,716 |
| 2 | Uncollectible Accounts | (473) |
| 3 | Nuclear Fuel | (2,378) |
| 4 | Depreciation and Amortization | (18,410) |
| 5 | Deferred Taxes and ITC | (4,849) |
| 6 | Return on Equity | <u>(19,038)</u> |
| 7 | Cash Working Capital Revenues | <u>\$ 135,568</u> |
| 8 | Rate Base | \$ 343,949 |
| 9 | Weighted Cost of Common | <u>5.535%</u> |
| 10 | Return on Equity | <u>\$ 19,038</u> |

Sources:

Column (b), Line 1 is from Section 285.3005, Schedule C-1, Column (h), Line 4
Column (b), Line 2 is from WP 8-1, Page 3, Column (c), Line 62
Column (b), Line 3 is from WP 8-1, Page 1, Column (d), Line 28
Column (b), Line 4 is from Section 285.3005, Schedule C-1, Column (h), Line 7
Column (b), Line 5 is from Section 285.3005, Schedule C-1, Column (h), Lines 12 and 13
Column (b), Line 6 is from Schedule B-8, Page 2, Column (b), Line 10
Column (b), Line 8 is from Section 285.2005, Schedule B-1, Column (g), Line 17
Column (b), Line 9 is from Section 285.4010, Schedule D-1, Column (e), Line 2