

RULE 20:10:13:98  
STATEMENT O WORKPAPER - Tab SRC-3 (S.D. Revenue)  
South Dakota Jurisdictional Revenues by Rate Code  
Test Year Ending December 31, 2013  
Utility: MidAmerican Energy Company  
Docket No. EL14-XXX

MidAmerican Energy Company  
Electric Revenues by Rate Code  
For Year-To-Date December 31, 2013

Individual Responsible: Charles Rea

Line	Loc	Actv. No.	Activity Description	Rate Code	Zone	Class	Total	Unbilled Allocation	EECR O/U Allocation	EAC O/U Allocation
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	400	440011	E-RESID-BILLED REV	MLD	1	10	1,721	33.83	-	1
2	400	440011	E-RESID-BILLED REV	PLD	1	10	9,387	187	-	3
3	400	440011	E-RESID-BILLED REV	RBD	1	1	2,175,297	52,160	(2,727)	852
4	400	440011	E-RESID-BILLED REV	RED	1	2	799,824	21,698	(2,460)	449
5	400	440011	E-RESID-BILLED REV	RSD	1	2	70,164	1,854	(158)	33
6	400	440011	E-RESID-BILLED REV	RWD	1	1	544,608	13,031	(784)	236
7	400	440021	E-RESID-UNBILLED REV		0	0	88,963	(88,963)	-	-
8	400	440041	E-RES-BILLED FAC O/U		0	0	1,573	-	-	(1,573)
9	400	440045	E-RESID-EE RECVR O/U		0	0	(6,129)	-	6,129	-
10	400	442011	E-COMM-BILLED REV	GBD	1	5	629,761	11,481.64	(45)	58
11	400	442011	E-COMM-BILLED REV	GDD	1	3	1,149,758	20,870	(124)	157
12	400	442011	E-COMM-BILLED REV	GED	1	6	89,679	2,458	(10)	11
13	400	442011	E-COMM-BILLED REV	GHD	1	4	323,830	5,746	(51)	61
14	400	442011	E-COMM-BILLED REV	GSD	1	6	2,530	62	(1)	1
15	400	442011	E-COMM-BILLED REV	GUD	1	5	29,640	639	(3)	4
16	400	442011	E-COMM-BILLED REV	GWD	1	5	2,859	59	(0)	0
17	400	442011	E-COMM-BILLED REV	MLD	1	10	839	19	-	0
18	400	442011	E-COMM-BILLED REV	PLD	1	10	59,771	1,026	-	5
19	400	442021	E-COMM-UNBILLED REV		0	0	42,359	(42,359)	-	-
20	400	442041	E-COM-BILLED FAC O/U		0	0	296	-	-	(296)
21	400	442045	E-COMM-EE RECVR O/U		0	0	(234)	-	234	-
22	400	442211	E-IND-BILLED REV	LED	1	8	67,283	(728)	1	26
23	400	442211	E-IND-BILLED REV	LLD	1	7	1,694,044	(20,061)	30	528
24	400	442211	E-IND-BILLED REV	LVD	1	7	656,882	(6,205)	16	228
25	400	442211	E-IND-BILLED REV	LXD	1	9	2,722,702	(31,207)	60	1,106
26	400	442211	E-IND-BILLED REV	PLD	1	10	14,500	(187)	-	2
27	400	442221	E-IND-UNBILLED REV		0	0	(58,388)	58,388	-	-
28	400	442241	E-IND-BILLED FAC O/U		0	0	1,890	-	-	(1,890)
29	400	442245	E-IND-EE RECVR O/U		0	0	107	-	(107)	-
30	400	444211	E-ST LT-BILLED REV	PLD	1	10	47,988	-	-	105
31	400	444241	E-LTG-BILLED FAC O/U		0	0	105	-	-	(105)
32	400	445011	E-PUB AUT-BILLED REV	ABD	1	11	61,204	(152)	-	107
33	400	445011	E-PUB AUT-BILLED REV	ALD	1	7	69,125	(173)	-	140
34	400	445011	E-PUB AUT-BILLED REV	ATD	1	5	99,439	(287)	-	160

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Statement O Workpaper - Tab SRC-3 (S.D. Revenue)

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STATEMENT O WORKPAPER - Tab SRC-3 (S.D. Revenue)  
South Dakota Jurisdictional Revenues by Rate Code  
Test Year Ending December 31, 2013  
Utility: MidAmerican Energy Company  
Docket No. EL14-XXX

MidAmerican Energy Company  
Electric Revenues by Rate Code  
For Year-To-Date December 31, 2013

Individual Responsible: Charles Rea

Line	Loc	Actv. No.	Activity Description	Rate Code	Zone	Class	Reallocated Total	Sales Growth	Weather Normalization	Subtotal
(a)	(b)	(c)		(d)	(e)	(f)	(k)	(l)	(m)	(n)
1	400	440011	E-RESID-BILLED REV	MLD	1	10	1,756	21	-	1,777
2	400	440011	E-RESID-BILLED REV	PLD	1	10	9,576	114	-	9,690
3	400	440011	E-RESID-BILLED REV	RBD	1	1	2,225,582	26,390	(71,424)	2,180,548
4	400	440011	E-RESID-BILLED REV	RED	1	2	819,510	9,717	(29,617)	799,611
5	400	440011	E-RESID-BILLED REV	RSD	1	2	71,892	852	(2,835)	69,910
6	400	440011	E-RESID-BILLED REV	RWD	1	1	557,091	6,606	(16,730)	546,967
7	400	440021	E-RESID-UNBILLED REV		0	0	-	-	-	-
8	400	440041	E-RES-BILLED FAC O/U		0	0	-	-	-	-
9	400	440045	E-RESID-EE RECVR O/U		0	0	-	-	-	-
10	400	442011	E-COMM-BILLED REV	GBD	1	5	641,256	2,674	-	643,931
11	400	442011	E-COMM-BILLED REV	GDD	1	3	1,170,661	4,882	-	1,175,544
12	400	442011	E-COMM-BILLED REV	GED	1	6	92,137	384	-	92,522
13	400	442011	E-COMM-BILLED REV	GHD	1	4	329,584	1,375	-	330,959
14	400	442011	E-COMM-BILLED REV	GSD	1	6	2,592	11	-	2,603
15	400	442011	E-COMM-BILLED REV	GUD	1	5	30,280	126	-	30,406
16	400	442011	E-COMM-BILLED REV	GWD	1	5	2,918	12	-	2,930
17	400	442011	E-COMM-BILLED REV	MLD	1	10	857	4	-	861
18	400	442011	E-COMM-BILLED REV	PLD	1	10	60,802	254	-	61,055
19	400	442021	E-COMM-UNBILLED REV		0	0	-	-	-	-
20	400	442041	E-COM-BILLED FAC O/U		0	0	-	-	-	-
21	400	442045	E-COMM-EE RECVR O/U		0	0	-	-	-	-
22	400	442211	E-IND-BILLED REV	LED	1	8	66,582	-	-	66,582
23	400	442211	E-IND-BILLED REV	LLD	1	7	1,674,542	-	-	1,674,542
24	400	442211	E-IND-BILLED REV	LVD	1	7	650,921	-	-	650,921
25	400	442211	E-IND-BILLED REV	LXD	1	9	2,692,662	-	-	2,692,662
26	400	442211	E-IND-BILLED REV	PLD	1	10	14,314	-	-	14,314
27	400	442221	E-IND-UNBILLED REV		0	0	-	-	-	-
28	400	442241	E-IND-BILLED FAC O/U		0	0	-	-	-	-
29	400	442245	E-IND-EE RECVR O/U		0	0	-	-	-	-
30	400	444211	E-ST LT-BILLED REV	PLD	1	10	48,093	-	-	48,093
31	400	444241	E-LTG-BILLED FAC O/U		0	0	-	-	-	-
32	400	445011	E-PUB AUT-BILLED REV	ABD	1	11	61,159	-	-	61,159
33	400	445011	E-PUB AUT-BILLED REV	ALD	1	7	69,092	-	-	69,092
34	400	445011	E-PUB AUT-BILLED REV	ATD	1	5	99,312	-	-	99,312

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South Dakota Jurisdictional Revenues by Rate Code  
Test Year Ending December 31, 2013  
Utility: MidAmerican Energy Company  
Docket No. EL14-XXX

MidAmerican Energy Company  
Electric Revenues by Rate Code  
For Year-To-Date December 31, 2013

Individual Responsible: Charles Rea

Line	Loc	Actv. No.	Activity Description	Rate Code	Zone	Class	EECR Reallocated	Total Revenue	Jan. & Dec. 2013 Revenue
(a)	(b)	(c)		(d)	(e)	(f)	(o)	(p)	(q)
1	400	440011	E-RESID-BILLED REV	MLD	1	10	-	1,777	293
2	400	440011	E-RESID-BILLED REV	PLD	1	10	-	9,690	1,619
3	400	440011	E-RESID-BILLED REV	RBD	1	1	19,598	2,160,950	452,296
4	400	440011	E-RESID-BILLED REV	RED	1	2	17,678	781,933	188,148
5	400	440011	E-RESID-BILLED REV	RSD	1	2	1,133	68,776	16,073
6	400	440011	E-RESID-BILLED REV	RWD	1	1	5,632	541,335	113,000
7	400	440021	E-RESID-UNBILLED REV		0	0	-	-	
8	400	440041	E-RES-BILLED FAC O/U		0	0	-	-	
9	400	440045	E-RESID-EE RECVR O/U		0	0	-	-	
10	400	442011	E-COMM-BILLED REV	GBD	1	5	759	643,172	115,184
11	400	442011	E-COMM-BILLED REV	GDD	1	3	2,096	1,173,448	209,367
12	400	442011	E-COMM-BILLED REV	GED	1	6	169	92,352	24,656
13	400	442011	E-COMM-BILLED REV	GHD	1	4	872	330,087	57,639
14	400	442011	E-COMM-BILLED REV	GSD	1	6	9	2,594	622
15	400	442011	E-COMM-BILLED REV	GUD	1	5	54	30,352	6,408
16	400	442011	E-COMM-BILLED REV	GWD	1	5	7	2,923	587
17	400	442011	E-COMM-BILLED REV	MLD	1	10	-	861	190
18	400	442011	E-COMM-BILLED REV	PLD	1	10	-	61,055	10,294
19	400	442021	E-COMM-UNBILLED REV		0	0	-	-	
20	400	442041	E-COM-BILLED FAC O/U		0	0	-	-	
21	400	442045	E-COMM-EE RECVR O/U		0	0	-	-	
22	400	442211	E-IND-BILLED REV	LED	1	8	208	66,374	9,519
23	400	442211	E-IND-BILLED REV	LLD	1	7	4,433	1,670,109	262,272
24	400	442211	E-IND-BILLED REV	LVD	1	7	2,412	648,508	81,127
25	400	442211	E-IND-BILLED REV	LXD	1	9	8,943	2,683,719	407,991
26	400	442211	E-IND-BILLED REV	PLD	1	10	-	14,314	2,449
27	400	442221	E-IND-UNBILLED REV		0	0	-	-	
28	400	442241	E-IND-BILLED FAC O/U		0	0	-	-	
29	400	442245	E-IND-EE RECVR O/U		0	0	-	-	
30	400	444211	E-ST LT-BILLED REV	PLD	1	10	-	48,093	8,178
31	400	444241	E-LTG-BILLED FAC O/U		0	0	-	-	
32	400	445011	E-PUB AUT-BILLED REV	ABD	1	11	112	61,047	9,523
33	400	445011	E-PUB AUT-BILLED REV	ALD	1	7	155	68,937	10,877
34	400	445011	E-PUB AUT-BILLED REV	ATD	1	5	21	99,290	18,013

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Test Year Ending December 31, 2013  
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MidAmerican Energy Company  
Electric Revenues by Rate Code  
For Year-To-Date December 31, 2013

Individual Responsible: Charles Rea

Line	Loc	Actv. No.	Activity Description	Rate Code	Zone	Class	Total	Unbilled Allocation	ECCR O/U Allocation	EAC O/U Allocation
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)
35	400	445011	E-PUB AUT-BILLED REV	GBD	1	5	10,718	(39)	-	13
36	400	445011	E-PUB AUT-BILLED REV	GDD	1	3	38,804	(105)	-	79
37	400	445011	E-PUB AUT-BILLED REV	GED	1	6	4,886	(19)	-	7
38	400	445011	E-PUB AUT-BILLED REV	GHD	1	4	24,176	(63)	-	50
39	400	445011	E-PUB AUT-BILLED REV	GSD	1	6	508	(2)	-	1
40	400	445011	E-PUB AUT-BILLED REV	GWD	1	5	109	(0)	-	0
41	400	445011	E-PUB AUT-BILLED REV	LED	1	8	57,608	(171)	-	138
42	400	445011	E-PUB AUT-BILLED REV	PLD	1	10	56,503	(152)	-	65
43	400	445011	E-PUB AUT-BILLED REV	RSD	1	2	215	(1)	-	0
44	400	445011	E-PUB AUT-BILLED REV	RWD	1	1	992	(3)	-	2
45	200	445021	E-PUB AUT-UNBILL REV		0	0	(1,167)	1,167	-	-
46	200	445041	E-PA-BILLED FAC O/U		0	0	761	-	-	(761)
47	Total Revenues from Ultimate Consumers						11,587,491	(0)	(0)	-

	Lighting Rate	Sales Gr. Rev.
48	MLD \$	24
49	PLD \$	367
50	\$	392

Source:  
Revenue data is taken from Books and Records.  
Zone and class designations are taken from Tab SRC-8.  
Column (q) comes from Tab SRC-6, Column (t) + Column (u).  
Column (i) comes from Tab SRC-4, Column (e)  
Column (j) comes from Tab SRC-4, Column (f)  
Column (o) comes from Tab SRC-4, Column (g)

This worksheet does the following:  
Allocates sales growth pro forma revenues to residential and commercial classes based on the relative level of total reallocated revenues (Column k)

This section sums the sales growth pro forma adjustment for the lighting rate codes in Column (l) and is used at Tab CLS1-3 Line 12

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Docket No. EL14-XXX

**MidAmerican Energy Company**  
**Electric Revenues by Rate Code**  
**For Year-To-Date December 31, 2013**

Individual Responsible: Charles Rea

Line	Loc	Actv. No.	Activity Description	Rate Code	Zone	Class	Reallocated Total	Sales Growth	Weather Normalization	Subtotal
(a)	(b)	(c)		(d)	(e)	(f)	(k)	(l)	(m)	(n)
35	400	445011	E-PUB AUT-BILLED REV	GBD	1	5	10,692	-	-	10,692
36	400	445011	E-PUB AUT-BILLED REV	GDD	1	3	38,778	-	-	38,778
37	400	445011	E-PUB AUT-BILLED REV	GED	1	6	4,874	-	-	4,874
38	400	445011	E-PUB AUT-BILLED REV	GHD	1	4	24,163	-	-	24,163
39	400	445011	E-PUB AUT-BILLED REV	GSD	1	6	506	-	-	506
40	400	445011	E-PUB AUT-BILLED REV	GWD	1	5	109	-	-	109
41	400	445011	E-PUB AUT-BILLED REV	LED	1	8	57,575	-	-	57,575
42	400	445011	E-PUB AUT-BILLED REV	PLD	1	10	56,417	-	-	56,417
43	400	445011	E-PUB AUT-BILLED REV	RSD	1	2	214	-	-	214
44	400	445011	E-PUB AUT-BILLED REV	RWD	1	1	991	-	-	991
45	200	445021	E-PUB AUT-UNBILL REV		0	0	-	-	-	-
46	200	445041	E-PA-BILLED FAC O/U		0	0	-	-	-	-
47			Total Revenues from Ultimate Consumers				11,587,491	53,422	(120,606)	11,520,307

48  
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Source:

Revenue data is taken from Books and Records.  
Zone and class designations are taken from Tab SRC-8.  
Column (q) comes from Tab SRC-6, Column (t) + Column (u).  
Column (i) comes from Tab SRC-4, Column (e)  
Column (j) comes from Tab SRC-4, Column (f)  
Column (o) comes from Tab SRC-4, Column (g)

This worksheet does the following:

Allocates sales growth pro forma revenues to residential and commercial classes based on the relative level of total reallocated revenues (Column k)

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Individual Responsible: Charles Rea

Line	Loc	Actv. No.	Activity Description	Rate Code	Zone	Class	EECR Reallocated	Total Revenue	Jan. & Dec. 2013 Revenue
(a)	(b)	(c)		(d)	(e)	(f)	(o)	(p)	(q)
35	400	445011	E-PUB AUT-BILLED REV	GBD	1	5	14	10,678	2,476
36	400	445011	E-PUB AUT-BILLED REV	GDD	1	3	87	38,691	6,598
37	400	445011	E-PUB AUT-BILLED REV	GED	1	6	9	4,866	1,177
38	400	445011	E-PUB AUT-BILLED REV	GHD	1	4	53	24,110	3,988
39	400	445011	E-PUB AUT-BILLED REV	GSD	1	6	2	505	148
40	400	445011	E-PUB AUT-BILLED REV	GWD	1	5	0	109	19
41	400	445011	E-PUB AUT-BILLED REV	LED	1	8	173	57,403	10,725
42	400	445011	E-PUB AUT-BILLED REV	PLD	1	10	-	56,417	9,523
43	400	445011	E-PUB AUT-BILLED REV	RSD	1	2	8	206	91
44	400	445011	E-PUB AUT-BILLED REV	RWD	1	1	35	956	171
45	200	445021	E-PUB AUT-UNBILL REV		0	0	-	-	
46	200	445041	E-PA-BILLED FAC O/U		0	0	-	-	
47			Total Revenues from Ultimate Consumers				64,670	11,455,637	2,041,241

48  
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Source:

Revenue data is taken from Books and Records.  
Zone and class designations are taken from Tab SRC-8.  
Column (q) comes from Tab SRC-6, Column (t) + Column (u).  
Column (i) comes from Tab SRC-4, Column (e)  
Column (j) comes from Tab SRC-4, Column (f)  
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Individual Responsible: Charles Rea

<b>Line</b>	<b>Loc</b>	<b>Actv. No.</b>	<b>Activity Description</b>	<b>Rate Code</b>	<b>Zone</b>	<b>Class</b>	<b>Total</b>	<b>Unbilled Allocation</b>	<b>EECR O/U Allocation</b>	<b>EAC O/U Allocation</b>
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)

by rate code in those revenue classes.

Assigns weather normalization pro forma amounts to rate code.

Allocates 2013 tracker revenues to all rates based on current tracker rate levels.

Summation of this data by zone and class results in the revenue data in Tab SRC-1, Line 3.

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Individual Responsible: Charles Rea

<b>Line</b>	<b>Loc</b>	<b>Actv. No.</b>	<b>Activity Description</b>	<b>Rate Code</b>	<b>Zone</b>	<b>Class</b>	<b>Reallocated Total</b>	<b>Sales Growth</b>	<b>Weather Normalization</b>	<b>Subtotal</b>
(a)	(b)	(c)		(d)	(e)	(f)	(k)	(l)	(m)	(n)

by rate code in those revenue classes.

Assigns weather normalization pro forma amounts to rate code.

Allocates 2013 tracker revenues to all rates based on current tracker rate levels.

Summation of this data by zone and class results in the revenue data in Tab SRC-1, Line 3.



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<b>Line</b>	<b>Loc</b>	<b>Actv. No.</b>	<b>Activity Description</b>	<b>Rate Code</b>	<b>Zone</b>	<b>Class</b>	<b>EECR Reallocated</b>	<b>Total Revenue</b>	<b>Jan. &amp; Dec. 2013 Revenue</b>
(a)	(b)	(c)		(d)	(e)	(f)	(o)	(p)	(q)

by rate code in those revenue classes.

Assigns weather normalization pro forma amounts to rate code.

Allocates 2013 tracker revenues to all rates based on current tracker rate levels.

Summation of this data by zone and class results in the revenue data in Tab SRC-1, Line 3.