

MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro-Forma Adjustment - Environmental Projects
Test Year Ended December 31, 2013

Line	Description (a)	Amount (b)	Reference (c)
1	Pro Forma Adjustment: Environmental Projects		
2			
3	Pro Forma Adjustment - Rate Base:		
4			
5	Plant in Service -		
6	Intangible Plant	\$ -	WP B, Page 2
7	Production Plant	4,438,783	WP B, Page 2
8	Other Storage Plant	-	WP B, Page 2
9	Distribution Plant	-	WP B, Page 2
10	General Plant	-	WP B, Page 2
11	Pro Forma Adjustment - Plant in Service	\$ 4,438,783	
12			To MidAmerican Exhibit MJA 1.1 , Schedule 3
13	Accumulated Depreciation -		
14	Intangible Plant	\$ -	WP B, Page 3
15	Production Plant	108,059	WP B, Page 3
16	Other Storage Plant	-	WP B, Page 3
17	Distribution Plant	-	WP B, Page 3
18	General Plant	-	WP B, Page 3
19	Pro Forma Adjustment - Acc Depreciation	\$ 108,059	
20			To MidAmerican Exhibit MJA 1.1 , Schedule 3
21	Deductions to Rate Base		
22	Accumulated Deferred Income Taxes	\$ 239,295	WP B, Page 3
23			To MidAmerican Exhibit MJA 1.1 , Schedule 3
24	Pro Forma Adjustment - Income Statement:		
25	Depreciation Expense	\$ 199,279	WP B, Page 3
			To MidAmerican Exhibit RRT 1.1 , WP RRT 8

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South Dakota Jurisdictional Amount

Line No.	Project	Year	Plant					Total
			Intangible 301-303	Production 310-346	Transmission 350-359	Distribution 360-373	General 389-398	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	13400 OGS-AQCS Emission Controls	2014	\$ -	\$ 1,716,949.00	\$ -	\$ -	\$ -	\$ 1,716,949.00
2	13653 N4 Scrubber Baghouse	2013	-	881,515.91	-	-	-	881,515.91
3	13743 N4 LP Turbine Replacement	2013	-	83,173.36	-	-	-	83,173.36
4	23808 N4 SNCR (ROFA: Updated)	2013	-	63,893.03	-	-	-	63,893.03
5	13652 N3 Scrubber Baghouse	2014	-	1,478,023.55	-	-	-	1,478,023.55
6	23670 N3 HP/IP Turbine Upgrade	2014	-	98,490.66	-	-	-	98,490.66
7	23809 N3 SNCR (ROFA: Updated)	2014	-	116,737.69	-	-	-	116,737.69
TOTAL			\$ -	\$ 4,438,783.20	\$ -	\$ -	\$ -	\$ 4,438,783.20

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South Dakota Jurisdictional Amount

Line No.	Project	Year	Accumulated Depreciation					Total	Depreciation Expense	Federal Accumulated Deferred Income Taxes
			Intangible	Production	Transmission	Distribution	General			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
8	13400 OGS-AQCS Emission Controls	2014	\$ -	\$ 37,438.25	\$ -	\$ -	\$ -	\$ 37,438.25	\$ 69,116.76	\$ 120,786.56
9	13653 N4 Scrubber Baghouse	2013	-	20,742.54	-	-	-	20,742.54	38,293.92	(6,209.66)
10	13743 N4 LP Turbine Replacement	2013	-	2,077.00	-	-	-	2,077.00	3,619.86	(579.72)
11	23808 N4 SNCR (ROFA: Updated)	2013	-	1,482.13	-	-	-	1,482.13	2,736.24	298.62
12	13652 N3 Scrubber Baghouse	2014	-	40,431.63	-	-	-	40,431.63	74,643.00	115,762.07
13	23670 N3 HP/IP Turbine Upgrade	2014	-	2,694.25	-	-	-	2,694.25	4,974.00	4,037.27
14	23809 N3 SNCR (ROFA: Updated)	2014	-	3,193.39	-	-	-	3,193.39	5,895.48	5,200.20
TOTAL			\$ -	\$ 108,059.19	\$ -	\$ -	\$ -	\$ 108,059.19	\$ 199,279.26	\$ 239,295.34

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Project: 13400 OGS-AQCS Emission Controls
Electric Utility % 100.00% **So Dak %** 0.85%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	1.312.00	100.00%	4.026%	41.133%	35.0%
2	Jan-13	-	0.000.00	0.00%	0.000%		
3	Feb-13	-	0.000.00	0.00%	0.000%		
4	Mar-13	-	0.000.00	0.00%	0.000%		
5	Apr-13	-	0.000.00	0.00%	0.000%		
6	May-13	-					
7	Jun-13	-		weighting	tax rate	weighted tax rate	
8	Jul-13	-		69.08%	50.000%	34.540%	bonus tax depreciation rate
9	Aug-13	-					
10	Sep-13	-	\$169 split	balance of plant after bonus			
11	Oct-13	-	60%	65.46%	14.286%	5.611%	12 of 84 month amortization under §169
12	Nov-13	-	40%	65.46%	3.750%	0.982%	regular deprec on 40% not §169
13	Dec-13	-				<u>41.133%</u>	weighted tax depreciation rate
14							
15	In-Service Date:	Dec-14					CWIP bal at 12-2013
16	Project Amount:	\$ 201,994,000		69.08%		\$ 139,534,904	

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP B, Page 9

Line 16 - Exhibit MJA 1.1, WP B Page 9

Column (c): Line 1 - Exhibit MJA 1.1, WP B, Page 10

Column (d): Line 1 - Exhibit MJA 1.1, WP B, Page 10

Column (e): Line 1 - Straight line using 12/2040 end of period calculation with -5% Net Salvage

Column (f): Line 1 - Weighted tax depreciation/amortization rate reflecting various tax treatments

Column (f): Line 8 - 50% bonus depreciation applicable to pre-2014 expenditures only

Column (f): Line 11 - On balance after bonus is taken, 60% qualifies for 60 month amortization under IRC §169

Amortization starts placed in service - here treated as Jan 2013

Column (f): Line 12 - On balance after bonus is taken, remaining 40% is depreciated as MACRS 20 steam plant

Half year convention applies to regular tax depreciation

Column (f): Line 13 - Weighted tax rate equals sum of Line 8, Line 11 and line 12

Column (g): Federal only income tax rate - no state rate since South Dakota has no state income taxes

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OGS-AQCS Emission Controls

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	1,716,949.00	1,716,949.00
3	Feb-13	-	1,716,949.00	1,716,949.00
4	Mar-13	-	1,716,949.00	1,716,949.00
5	Apr-13	-	1,716,949.00	1,716,949.00
6	May-13	-	1,716,949.00	1,716,949.00
7	Jun-13	-	1,716,949.00	1,716,949.00
8	Jul-13	-	1,716,949.00	1,716,949.00
9	Aug-13	-	1,716,949.00	1,716,949.00
10	Sep-13	-	1,716,949.00	1,716,949.00
11	Oct-13	-	1,716,949.00	1,716,949.00
12	Nov-13	-	1,716,949.00	1,716,949.00
13	Dec-13	-	1,716,949.00	1,716,949.00
14	TOTAL	\$ -	\$ 20,603,388.00	\$ 20,603,388.00
15				
16	12 MO AVERAGE	\$ -	\$ 1,716,949.00	\$ 1,716,949.00
17				
18				
19	TOTAL ADJMNT			\$ 1,716,949.00
20				
21				
22				
23				
24				

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OGS-AQCS Emission Controls

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 1.312.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	1,716,949.00	1,716,949.00
3	Feb-13	-	1,716,949.00	1,716,949.00
4	Mar-13	-	1,716,949.00	1,716,949.00
5	Apr-13	-	1,716,949.00	1,716,949.00
6	May-13	-	1,716,949.00	1,716,949.00
7	Jun-13	-	1,716,949.00	1,716,949.00
8	Jul-13	-	1,716,949.00	1,716,949.00
9	Aug-13	-	1,716,949.00	1,716,949.00
10	Sep-13	-	1,716,949.00	1,716,949.00
11	Oct-13	-	1,716,949.00	1,716,949.00
12	Nov-13	-	1,716,949.00	1,716,949.00
13	Dec-13	-	1,716,949.00	1,716,949.00
14	TOTAL	\$ -	\$ 20,603,388.00	\$ 20,603,388.00
15				
16	12 MO AVERAGE	\$ -	\$ 1,716,949.00	\$ 1,716,949.00
17				
18				
19	TOTAL ADJMNT			\$ 1,716,949.00

To Exhibit MJA 1.1, WP B
 Page 2, Line 1, Column (d)

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OGS-AQCS Emission Controls

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	Acct 1.312.00			FEDERAL TAX DEPRECIATION (e)	FEDERAL DEFERRED INCOME TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Jan-13	\$ -	\$ 5,759.73	\$ 5,759.73		\$ 18,582.55
2	Feb-13	-	5,759.73	5,759.73		18,582.55
3	Mar-13	-	5,759.73	5,759.73		18,582.55
4	Apr-13	-	5,759.73	5,759.73		18,582.55
5	May-13	-	5,759.73	5,759.73		18,582.55
6	Jun-13	-	5,759.73	5,759.73		18,582.55
7	Jul-13	-	5,759.73	5,759.73		18,582.55
8	Aug-13	-	5,759.73	5,759.73		18,582.54
9	Sep-13	-	5,759.73	5,759.73		18,582.54
10	Oct-13	-	5,759.73	5,759.73		18,582.54
11	Nov-13	-	5,759.73	5,759.73		18,582.54
12	Dec-13	-	5,759.73	5,759.73		18,582.54
13	TOTAL	\$ -	\$ 69,116.76	\$ 69,116.76		\$ 222,990.55
14						
15	TOTAL ADJMNT			\$ 69,116.76	\$ 706,232.63	\$ 222,990.55
16				To Exhibit MJA 1.1, WP B		
17				Page 3, Line 8, Column (i)		
18						
19		ANNUAL	MONTHLY	YEAR 1	FEDERAL	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX RATE ON	
21	Acct 1.312.00	4.03%	0.34%	STEAM PLANT	TIMING DIFFERENCI	
22				41.133%	35.0%	
23				Reflects bonus		
24				depreciation and		
25				\$169 amortization		

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OGS-AQCS Emission Controls

ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	Acct 1.312.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Dec-12	\$ -	\$ -	\$ -		\$ -
2	Jan-13	-	5,759.73	5,759.73		18,582.55
3	Feb-13	-	11,519.46	11,519.46		37,165.10
4	Mar-13	-	17,279.19	17,279.19		55,747.65
5	Apr-13	-	23,038.92	23,038.92		74,330.20
6	May-13	-	28,798.65	28,798.65		92,912.75
7	Jun-13	-	34,558.38	34,558.38		111,495.30
8	Jul-13	-	40,318.11	40,318.11		130,077.85
9	Aug-13	-	46,077.84	46,077.84		148,660.39
10	Sep-13	-	51,837.57	51,837.57		167,242.93
11	Oct-13	-	57,597.30	57,597.30		185,825.47
12	Nov-13	-	63,357.03	63,357.03		204,408.01
13	Dec-13	-	69,116.76	69,116.76		222,990.55
14	TOTAL	\$ -	\$ 449,258.94	\$ 449,258.94		\$ 1,449,438.75
15						
16	12 MO AVG	\$ -	\$ 37,438.25	\$ 37,438.25		\$ 120,786.56
17						
18						
19	TOTAL ADJMNT			\$ 37,438.25		\$ 120,786.56
20				To Exhibit MJA 1.1, WP B		To Exhibit MJA 1.1, WP B
21				Page 3, Line 8, Column (d)		Page 3, Line 8, Column (j)
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.312.00	4.03%	0.34%			
26						
27						
28						
29						
30						

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OGS-AQCS Emission Controls

MidAmerican Energy - Authorization For Expenditures						
Original AFE: <input type="checkbox"/>		Supplemental AFE: <input type="checkbox"/>		Contingency Spending: <input type="checkbox"/>		
Project Title:	OGS-AQCS EMISSION CONTROLS			Project #:	13400	
Company Name:	MidAmerican Energy Company		Co # MEC	Sub #:		
Location Name:	OTTUMWA		Loc # 100	Facility #:	540	
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?				YES/NO	<input type="checkbox"/>	
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)				YES/NO	<input type="checkbox"/>	
Does project have environmental impacts? (If yes, attach Environmental Review Form)				YES/NO	<input type="checkbox"/>	
Are the units common facilities? (Supply only)				YES/NO	<input type="checkbox"/>	
Does AFE include any content that benefits a non-utility entity? (IT Only)				YES/NO	<input type="checkbox"/>	
For Telecom projects - is this considered communications equipment? (IT Only)				YES/NO	<input type="checkbox"/>	
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
Install an Air Quality Control System (AQCS) for emission control at OGS, consisting of scrubber (SDA technology-spray dryer absorbers), baghouse (pulse jet fabric filters), and, for mercury control, activated carbon injection (ACI), as described in the attached letter dated December 10, 2012, from John Larson, Senior Vice President - Generation, Alliant Energy, to Bill Fehrman, President MidAmerican Energy Company. The Alliant project number for this project is 068687.						
Start Date:	11/01/2011	Estimated In Service Date:	12/23/2014	Estimated Complete Date:	09/30/2015	
AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost			
	Original AFE	Revised AFE		Original AFE		
Material	\$0	\$0		\$201,994,000		
Employment Cost	\$0	\$0	Supplemental addition	\$0		
General Expenses	\$0	\$0	Total AFE	\$201,994,000		
Outside Svcs.	\$179,400,000	\$0	Less:			
Cost of Removal	\$0	\$0	Budget Current Year	\$83,343,933		
Salvage	\$0	\$0	Budget Other Years	\$118,780,968		
Fixed expenses (G & A)	\$1,794,000	\$0	O & M Budget	\$0		
Financing cost (AFUDC)	\$20,800,000	\$0	Total Budget	\$202,124,901		
Reimbursement	\$0	\$0	Over / (under) budget	(\$130,901)		
O & M expenses	\$0	\$0				
AFE Base	\$201,994,000	\$0	Cumulative Contingency Authorized		\$0	
Contingency	\$0	\$0				
Total AFE	\$201,994,000	\$0				
Validation Requirements:						
Activity						
Responsibility Centers: _____						
Category Indicators: Division: <u>03</u> Location: <u>32</u> Category: <u>68</u>						
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2011	\$0	\$0	\$0	\$15,533,860	\$15,533,860	\$0
2012	\$46,619,520	\$46,619,520	\$46,601,580	\$46,619,520	\$186,460,140	\$0
Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs		MidAmerican Shared Costs
MEC Plant Accounting	Miller, Dale	T60476	01/23/2013	Project cost	100%	0.00%
				Construction Activities:	\$201,994,000	\$0
				Cost of Removal/Salvage:	\$0	\$0
				Reimbursement:	\$0	\$0
				Total Capital activities	\$201,994,000	\$0
				O & M activities:	\$0	\$0
				Contingency:	\$0	\$0
				Total Project activities	\$201,994,000	\$0

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OGS-AQCS Emission Controls

Work Order "As Built" Details

Work Order Constr Retirements Credits Est Start D.

As-Built Estimate Expense Removal Jobbing Est End D.

Estimates Blue = Already used in unitization Green = 'Open' Estimate (not for unitization)

Expenditure Type	Utility Account	Retirement Unit	roport Group	Asset Location	Business Segment	Charge Type	Quantity	Amount	Job Task
Additions	1312.00-Boiler			OGS Generating Station Jo	MEC Electri	MEC400 Outs	0	\$179,400,000.00	
Additions	1312.00-Boiler			OGS Generating Station Jo	MEC Electri	MEC731 G&A	0	\$1,794,000.00	
Additions	1312.00-Boiler			OGS Generating Station Jo	MEC Electri	MEC740 AFU	0	\$20,800,000.00	
							0	\$201,994,000.00	

Depreciation Group Rate Maintenance

Depreciation Group Status ID
 Company ARO
 Business Segment Functional Class
 Depr. Summary External Code
 Depr. Summary 2 JE By Asset

Depreciation Method Combined Group
 Depreciable Subledqer Est. Net Adds
 Mid-Period Method Spread
 Mid-Period Convention Late Close

 Depreciation Rate Maintenance

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code	Gain Loss Default
AUG/2013	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	5.000000%	2040/12	Used	No
JUL/2011	SEC	1.300000%	0.170000%	-0.030000%	Gross	Yes/Separate	2.000000%	13.000000%	2040/12	Used	No

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Project: 13653 N4 Scrubber Baghouse
Electric Utility % 100.00% **So Dak %** 0.85%

Line No	Month / Year:	Booked Amount	Property Account Distribution Depreciation			Federal Tax	Federal
			Account	Per Cent	Rate	Depreciation	Income
	(a)	(b)	(c)	(d)	(e)	Rate	Tax Rate
						(f)	(g)
1	Dec-12	-	1.312.00	100.00%	4.037%	5.582%	35.0%
2	Jan-13	-	0.000.00	0.00%	0.000%		
3	Feb-13	-	0.000.00	0.00%	0.000%		
4	Mar-13	-	0.000.00	0.00%	0.000%		
5	Apr-13	-	0.000.00	0.00%	0.000%		
6	May-13	-		weighting	tax rate	weighted tax rate	
7	Jun-13	-		84.822%	50.000%	42.411%	2013 bonus
8	Jul-13	-		57.589%	3.750%	2.160%	2013 deprec after bonus
9	Aug-13	-				44.571%	depreciated in 2013
10	Sep-13	-	\$169 split	balance after	2013 depreciation		
11	Oct-13	-	60%	55.429%	14.286%	4.751%	12 of 84 month amortization
12	Nov-13	-	40%	55.429%	3.750%	0.831%	regular deprec on 40%
13	Dec-13	94,657,762.78				5.582%	weighted tax depreciation rate
14							
15	In-Service Date:	Nov-13					In-use at Dec 2013
16	Project Amount:	\$ 111,595,901		84.82%		\$ 94,657,763	

Sources:

Column (b):

Line 13 - Exhibit MJA 1.1, WP B Page 18

Line 15 - Exhibit MJA 1.1, WP B Page 17

Line 16 - Exhibit MJA 1.1, WP B Page 16

Column (c): Line 1 - Exhibit MJA 1.1, WP B, Page 17

Column (d): Line 1 - Exhibit MJA 1.1, WP B, Page 17

Column (e): Line 1 - Straight line using 12/2040 end of period calculation with -9% salvage

Column (f): Line 1 - Weighted tax depreciation/amortization rate reflecting various tax treatments

Column (f): Line 7 - 50% bonus depreciation applicable to pre-2014 expenditures only

Column (f): Line 8 - On balance after bonus is taken, regular MACRS 20 was used for 2013

Column (f): Line 8 - total depreciation taken for 2013

Column (f): Line 11 - On balance after 2013 depreciation taken, 60% qualifies for 60 month amortization under IRC §169

Amortization starts placed in service - here treated as Jan 2013

Column (f): Line 12 - On balance after bonus is taken, remaining 40% is depreciated as MACRS 20 steam plant

Half year convention applies to regular tax depreciation

Column (f): Line 13 - Weighted tax rate for 2014 equals sum of Line 11 and Line 12

Column (g): Federal only income tax rate - no state rate since South Dakota has no state income taxes

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N4 Scrubber Baghouse

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	948,565.16	948,565.16
3	Feb-13	-	948,565.16	948,565.16
4	Mar-13	-	948,565.16	948,565.16
5	Apr-13	-	948,565.16	948,565.16
6	May-13	-	948,565.16	948,565.16
7	Jun-13	-	948,565.16	948,565.16
8	Jul-13	-	948,565.16	948,565.16
9	Aug-13	-	948,565.16	948,565.16
10	Sep-13	-	948,565.16	948,565.16
11	Oct-13	-	948,565.16	948,565.16
12	Nov-13	-	948,565.16	948,565.16
13	Dec-13	804,591	948,565.16	143,974.17
14	TOTAL	\$ 804,590.98	\$ 11,382,781.90	\$ 10,578,190.92
15				
16	12 MO AVERAGE	\$ 67,049.25	\$ 948,565.16	\$ 881,515.91
17				
18				
19	TOTAL ADJMNT			\$ 881,515.91

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N4 Scrubber Baghouse

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 1.312.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	948,565.16	948,565.16
3	Feb-13	-	948,565.16	948,565.16
4	Mar-13	-	948,565.16	948,565.16
5	Apr-13	-	948,565.16	948,565.16
6	May-13	-	948,565.16	948,565.16
7	Jun-13	-	948,565.16	948,565.16
8	Jul-13	-	948,565.16	948,565.16
9	Aug-13	-	948,565.16	948,565.16
10	Sep-13	-	948,565.16	948,565.16
11	Oct-13	-	948,565.16	948,565.16
12	Nov-13	-	948,565.16	948,565.16
13	Dec-13	804,590.98	948,565.16	143,974.17
14	TOTAL	\$ 804,590.98	\$ 11,382,781.90	\$ 10,578,190.92
15				
16	12 MO AVERAGE	\$ 67,049.25	\$ 948,565.16	\$ 881,515.91
17				
18				
19	TOTAL ADJMNT			\$ 881,515.91

To Exhibit MJA 1.1, WP B
 Page 2, Line 2, Column (d)

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N4 Scrubber Baghouse

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	Acct 1.312.00			FEDERAL TAX DEPRECIATION (e)	FEDERAL DEFERRED INCOME TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Jan-13	\$ -	\$ 3,191.16	\$ 3,191.16		\$ (955.33)
2	Feb-13	-	3,191.16	3,191.16		(955.33)
3	Mar-13	-	3,191.16	3,191.16		(955.33)
4	Apr-13	-	3,191.16	3,191.16		(955.33)
5	May-13	-	3,191.16	3,191.16		(955.33)
6	Jun-13	-	3,191.16	3,191.16		(955.33)
7	Jul-13	-	3,191.16	3,191.16		(955.33)
8	Aug-13	-	3,191.16	3,191.16		(955.34)
9	Sep-13	-	3,191.16	3,191.16		(955.34)
10	Oct-13	-	3,191.16	3,191.16		(955.34)
11	Nov-13	-	3,191.16	3,191.16		(955.34)
12	Dec-13	-	3,191.16	3,191.16		(955.34)
13	TOTAL	\$ -	\$ 38,293.92	\$ 38,293.92		\$ (11,464.01)
14						
15	TOTAL ADJMNT			\$ 38,293.92	\$ 5,539.62	\$ (11,464.01)
16				To Exhibit MJA 1.1, WP B		
17				Page 3, Line 9, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY	YEAR 1		TAX RATE ON
20		DEPR -%-	DEPR -%-	TAX RATE		TAX VS BOOK
21	Acct 1.312.00	4.04%	0.34%	STEAM PLANT		TIMING DIFFERENCI
				0.584%		35.0%

Reflects depreciation taken in 2013 and \$169 amortization

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N4 Scrubber Baghouse

ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	Acct 1.312.00			ACCUMLATED DEFERRED TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE	
	(a)	(b)	(c)	(d)	(e) (f)
1	Dec-12	\$ -	\$ -	\$ -	\$ -
2	Jan-13	-	3,191.16	3,191.16	(955.33)
3	Feb-13	-	6,382.32	6,382.32	(1,910.66)
4	Mar-13	-	9,573.48	9,573.48	(2,865.99)
5	Apr-13	-	12,764.64	12,764.64	(3,821.32)
6	May-13	-	15,955.80	15,955.80	(4,776.65)
7	Jun-13	-	19,146.96	19,146.96	(5,731.98)
8	Jul-13	-	22,338.12	22,338.12	(6,687.31)
9	Aug-13	-	25,529.28	25,529.28	(7,642.65)
10	Sep-13	-	28,720.44	28,720.44	(8,597.99)
11	Oct-13	-	31,911.60	31,911.60	(9,553.33)
12	Nov-13	-	35,102.76	35,102.76	(10,508.67)
13	Dec-13	-	38,293.92	38,293.92	(11,464.01)
14	TOTAL	\$ -	\$ 248,910.48	\$ 248,910.48	\$ (74,515.89)
15					
16	12 MO AVG	\$ -	\$ 20,742.54	\$ 20,742.54	\$ (6,209.66)
17					
18					
19	TOTAL ADJMNT			\$ 20,742.54	\$ (6,209.66)
20				To Exhibit MJA 1.1, WP B	To Exhibit MJA 1.1, WP B
21				Page 3, Line 9, Column (d)	Page 3, Line 9, Column (j)
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 1.312.00	4.04%	0.34%		

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N4 Scrubber Baghouse

MidAmerican Energy - Authorization For Expenditures						
Original AFE: <input checked="" type="checkbox"/>	Supplemental AFE: <input type="checkbox"/>	Contingency Spending: <input type="checkbox"/>				
Project Title: <u>N4 SCRUBBER BAGHOUSE</u>	Project #: <u>13653</u>					
Company Name: <u>MidAmerican Energy Company</u>	Co # <u>MEC</u>	Sub #:				
Location Name: <u>NEAL UNIT 4</u>	Loc # <u>100</u>	Facility #:	<u>504</u>			
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?	YES/NO	<u>no</u>				
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)	YES/NO	<u>yes</u>				
Does project have environmental impacts? (If yes, attach Environmental Review Form)	YES/NO	<u>yes</u>				
Are the units common facilities? (Supply only)	YES/NO	<u>yes</u>				
Does AFE include any content that benefits a non-utility entity?	YES/NO	<u>no</u>				
For Telecom projects - Is this considered communications equipment?	YES/NO	<u>yes</u>				
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
This project is for the supply and installation of a dry scrubber and baghouse at Neal Unit 4 as part of MidAmerican's approved Environmental Plan. The project will reduce SO2 and particulate, and provide for enhanced mercury reductions to help meet pending EPA regulatory requirements in 2014. An activated carbon injection system and SNCR will be installed under separate AFE's. See attached documentation for additional details.						
Start Date: <u>05/02/2011</u>	Estimated In Service Date: <u>11/02/2013</u>	Estimated Complete Date: <u>10/31/2014</u>				
AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost			
	Original AFE	Revised AFE		Original AFE		
Material	\$0	\$0		\$257,544,517		
Employment Cost	\$0	\$0		Supplemental addition	\$0	
General Expenses	\$0	\$0		Total AFE	\$257,544,517	
Outside Svcs.	\$239,323,645	\$0		Less:		
Cost of Removal	\$1,000,000	\$0		Budget Current Year	\$63,029,231	
Salvage	\$0	\$0		Budget Other Years	\$156,371,398	
Fixed expenses (G & A)	\$170,059	\$0		O & M Budget	\$0	
Financing cost (AFUDC)	\$14,433,305	\$0		Total Budget	\$219,400,629	
Reimbursement	\$0	\$0		Over / (under) budget	\$38,143,888	
O & M expenses	\$0	\$0				
AFE Base	\$254,927,009	\$0		Cumulative Contingency Authorized	\$0	
Contingency	\$2,617,508	\$0				
Total AFE	\$257,544,517	\$0				
Validation Requirements:						
Activity <u>107401,108401</u>						
Responsibility Centers: <u>B15,653,665,z667,z668,670,Z680 Inactive,690,700,772</u>						
Category Indicators: Division: <u>03</u> Location: <u>28</u> Category: <u>68</u>						
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2011	\$0	\$102,308	\$5,586,704	\$12,439,831	\$18,188,842	\$0
2012	\$21,881,100	\$19,507,419	\$19,201,640	\$27,394,974	\$87,985,130	\$0
2013	\$32,638,681	\$27,507,991	\$34,254,009	\$29,382,051	\$123,782,727	\$0
2014	\$21,508,650	\$1,185,445	\$1,356,190	\$920,023	\$24,970,309	\$0
Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs		
Project Manager	CARLSON, JOHN E	T50475	05/03/2011	Project cost	100%	MidAmerican Shared Costs 40.67%
Supervising Engineer	KEEGEL, DEWAYNE L	T39663	05/03/2011	Construction Activities:	\$253,927,009	\$111,595,901
Business Manager	DAFT, THOMAS A	T50679	05/03/2011	Cost of Removal/Salvage:	\$1,000,000	\$405,700
General Manager	Soepnel, Reginald	T47306	05/03/2011	Reimbursement:	\$0	\$0
VP Generation	Ulozas, David	T15046	05/04/2011	Total Capital activities	\$254,927,009	\$112,001,601
MEC President	FEHRMAN, WILLIAM	T37389	05/04/2011	O & M activities:	\$0	\$0
Property Accounting	Miller, Dale	T60476	05/04/2011	Contingency:	\$2,617,508	\$1,061,923
				Total Project activities	\$257,544,517	\$113,063,524

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N4 Scrubber Baghouse

Work Order "As Built" Details

Work Order: 13653 Constr: \$256,544,516.73 Retirements: \$0.00 Credits: \$0.00

As-Built Estimate Expense: \$0.00 Removal: \$1,000,000.00 Jobbing: \$0.00

Estimates Blue = Already used in unitization Green = 'Open' Estimate (not for unitization)

Tab: Additions & Retirements | Cost of Removal & Salvage | Expense & Jobbing | Summary

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	1312.00-Boiler	312-00-00-Air Q	3120-Air Q	Neal 4 Generating Stn Join	MEC Electri	MEC100 Mat	0	\$111,595,901.00
							0	\$111,595,901.00

Depreciation Group Rate Maintenance

Depreciation Group: MEC-06-131200-Neal 4 Status: ID: 20111

Company: MidAmerican Energy Company ARO: Update

Business Segment: MEC Electric Generation Functional Class: Steam Generation Plant New Group

Depr. Summary: MEC-Common (All) (100) External Code: Previous

Depr. Summary 2: None JE By Asset: Next

Depreciation Method: MEC-06-131200-Neal 4 Combined Group: Combined DG

Depreciable Subledqr: None Est. Net Adds: 0.00 Audits

Mid-Period Method: End of Life Spread: Method

Mid-Period Convention: 0.00 Late Close: Controls

See Accts Cancel

New Rates UoP Details Depreciation Rate Maintenance Blend Books

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate User Code
AUG/2013	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	9.000000%	2040/12	Used
JUL/2011	SEC	0.500000%	0.070000%	-0.010000%	Gross	Yes/Separate	3.000000%	15.000000%	2040/12	Used

Work Order Completion - Work Order 13653

Work Order: N4 SCRUBBER BAGHOUSE

Work Order Number: 13653 Budget: G0801

Company: MidAmerican Energy Company Revision: 1

Closing Option: Standard Close Status: in service

Allocation Method: MEC Estimates Late Chg Wait Period: 3

Unit Item Est Level: UI from Est: No

In Service Date: 11/27/2013 Close Date: Update

Completion Date: First CPR Month: 12/01/2013 Unitize Manually

Out of Service Date: 11/27/2013 Retire

Book Basis

Work Order: 13653 Description: N4 SCRUBBER BAGHOUSE Reverse In Service

In Service: 11/27/2013 Completion: Reset Utilization

Book Summary	Type of Charge	Quantity	Amount

ARC Results Approvals...

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N4 Scrubber Baghouse

Line No	Month/Year	Project Charges
	(a)	(b)
1	May-11	124,028.27
2	Jun-11	8,598.63
3	Jul-11	3,168,553.66
4	Aug-11	1,657,257.89
5	Sep-11	547,363.79
6	Oct-11	2,078,266.20
7	Nov-11	2,175,828.11
8	Dec-11	1,000,065.27
9	Jan-12	1,479,409.76
10	Feb-12	5,895,318.40
11	Mar-12	4,407,891.37
12	Apr-12	2,724,777.78
13	May-12	8,737,025.07
14	Jun-12	5,542,058.68
15	Jul-12	4,636,536.09
16	Aug-12	4,912,568.91
17	Sep-12	4,218,509.07
18	Oct-12	3,473,409.26
19	Nov-12	3,424,628.11
20	Dec-12	4,066,975.81
21	Jan-13	3,986,409.19
22	Feb-13	3,651,353.53
23	Mar-13	3,438,244.59
24	Apr-13	3,344,271.21
25	May-13	2,841,434.43
26	Jun-13	2,876,050.36
27	Jul-13	2,932,976.06
28	Aug-13	2,691,442.50
29	Sep-13	756,293.05
30	Oct-13	2,530,081.83
31	Nov-13	1,064,964.83
32	Dec-13	265,171.07
33		
34 Total		94,657,762.78

To Exhibit MJA 1.1, WP B
 Page 11, Column (b)

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Project: 13743 N4 LP Turbine Replacement
Electric Utility 100.00% So Dak % 0.85%

Line No	Month / Year:	Booked Amount	Property Account Distribution Depreciation			Federal Tax	Federal
			Account	Per Cent	Rate	Depreciation	Income
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	1.314.00	100.00%	4.025%	0.584%	35.0%
2	Jan-13	-	0.000.00	0.00%	0.000%		
3	Feb-13	-	0.000.00	0.00%	0.000%		
4	Mar-13	-	0.000.00	0.00%	0.000%		
5	Apr-13	-	0.000.00	0.00%	0.000%		
6	May-13	-					
7	Jun-13	-					
8	Jul-13	-					
9	Aug-13	-		weighting	tax rate	weighted tax rate	
10	Sep-13	-		84.42%	0.000%	0.000%	already depreciated in 2013
11	Oct-13	-		15.58%	3.750%	0.584%	tax deprec on 2014 expenditure
12	Nov-13	8,896,580.59		100.00%		0.584%	weighted tax depreciation rate
13	Dec-13	9,558,972.79					
14							
15	In-Service Date	Nov-13					in use portion at Dec 2013
16	Project Amour \$	11,323,064		84.42%		\$ 9,558,973	

Percent of project already depreciated for tax

Sources:

Column (b):

- Line 12 & 13 - Exhibit MJA 1.1, WP B Page 26
- Line 15 - Exhibit MJA 1.1, WP B Page 25
- Line 16 - Exhibit MJA 1.1, WP B Page 24

Column (c): Line 1 - Exhibit MJA 1.1, WP B, Page 25

Column (d): Line 1 - Exhibit MJA 1.1, WP B, Page 25

Column (e): Line 1 - Straight line using 12/2040 end of period calculation with -9% salvage

Column (f): Line 1 - Weighted tax depreciation/amortization rate reflecting various tax treatments

Column (f) Line 10 - Tax depreciation already taken on 2013 in-service portion

Column (f) Line 11 - Incremental 2014 expenditures not eligible for bonus tax depreciation - regular MACRS 20 applies
 Turbine upgrades do not qualify for §169 amortization

Column (f) Line 13 - Weighted tax depreciation rate is sum of line 10 + Line 11

Column (g): Federal only income tax rate - no state rate since South Dakota has no state income taxes

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N4 LP Turbine Replacement

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	96,246.04	96,246.04
3	Feb-13	-	96,246.04	96,246.04
4	Mar-13	-	96,246.04	96,246.04
5	Apr-13	-	96,246.04	96,246.04
6	May-13	-	96,246.04	96,246.04
7	Jun-13	-	96,246.04	96,246.04
8	Jul-13	-	96,246.04	96,246.04
9	Aug-13	-	96,246.04	96,246.04
10	Sep-13	-	96,246.04	96,246.04
11	Oct-13	-	96,246.04	96,246.04
12	Nov-13	75,620.94	96,246.04	20,625.11
13	Dec-13	81,251.27	96,246.04	14,994.78
14	TOTAL	\$ 156,872.20	\$ 1,154,952.53	\$ 998,080.32
15				
16	12 MO AVERAGE	\$ 13,072.68	\$ 96,246.04	\$ 83,173.36
17				
18				
19	TOTAL ADJMNT			\$ 83,173.36

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N4 LP Turbine Replacement

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 1.314.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	96,246.04	96,246.04
3	Feb-13	-	96,246.04	96,246.04
4	Mar-13	-	96,246.04	96,246.04
5	Apr-13	-	96,246.04	96,246.04
6	May-13	-	96,246.04	96,246.04
7	Jun-13	-	96,246.04	96,246.04
8	Jul-13	-	96,246.04	96,246.04
9	Aug-13	-	96,246.04	96,246.04
10	Sep-13	-	96,246.04	96,246.04
11	Oct-13	-	96,246.04	96,246.04
12	Nov-13	75,620.94	96,246.04	20,625.11
13	Dec-13	81,251.27	96,246.04	14,994.78
14	TOTAL	\$ 156,872.20	\$ 1,154,952.53	\$ 998,080.32
15				
16	12 MO AVERAGE	\$ 13,072.68	\$ 96,246.04	\$ 83,173.36
17				
18				
19	TOTAL ADJMNT			\$ 83,173.36

To Exhibit MJA 1.1, WP B
 Page 2, Line 3, Column (d)

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N4 LP Turbine Replacement

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	Acct 1.314.00			FEDERAL TAX DEPRECIATION (e)	FEDERAL DEFERRED INCOME TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Jan-13	\$ -	\$ 322.79	\$ 322.79		\$ (89.19)
2	Feb-13	-	322.79	322.79		(89.19)
3	Mar-13	-	322.79	322.79		(89.19)
4	Apr-13	-	322.79	322.79		(89.19)
5	May-13	-	322.79	322.79		(89.19)
6	Jun-13	-	322.79	322.79		(89.19)
7	Jul-13	-	322.79	322.79		(89.18)
8	Aug-13	-	322.79	322.79		(89.18)
9	Sep-13	-	322.79	322.79		(89.18)
10	Oct-13	-	322.79	322.79		(89.18)
11	Nov-13	-	322.79	322.79		(89.18)
12	Dec-13	253.62	322.79	69.17		(89.18)
13	TOTAL	\$ 253.62	\$ 3,873.48	\$ 3,619.86		\$ (1,070.22)
14						
15	TOTAL ADJMNT			\$ 3,619.86	\$ 562.08	\$ (1,070.22)
16				To Exhibit MJA 1.1, WP B		
17				Page 3, Line 10, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY	YEAR 1		TAX RATE ON
20		DEPR -%-	DEPR -%-	TAX RATE		TAX VS BOOK
21	Acct 1.314.00	4.02%	0.34%	STEAM PLANT		TIMING DIFFERENCI
				0.584%		35.0%
				MACRS 20		
				reflects tax depreciation		
				already taken in 2013		

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N4 LP Turbine Replacement

ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	Acct 1.314.00			ACCUMULATED DEFERRED TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE	
	(a)	(b)	(c)	(d)	(e) (f)
1	Dec-12	\$ -	\$ -	\$ -	\$ -
2	Jan-13	-	322.79	322.79	(89.19)
3	Feb-13	-	645.58	645.58	(178.38)
4	Mar-13	-	968.37	968.37	(267.57)
5	Apr-13	-	1,291.16	1,291.16	(356.76)
6	May-13	-	1,613.95	1,613.95	(445.95)
7	Jun-13	-	1,936.74	1,936.74	(535.14)
8	Jul-13	-	2,259.53	2,259.53	(624.32)
9	Aug-13	-	2,582.32	2,582.32	(713.50)
10	Sep-13	-	2,905.11	2,905.11	(802.68)
11	Oct-13	-	3,227.90	3,227.90	(891.86)
12	Nov-13	-	3,550.69	3,550.69	(981.04)
13	Dec-13	253.62	3,873.48	3,619.86	(1,070.22)
14	TOTAL	\$ 253.62	\$ 25,177.62	\$ 24,924.00	\$ (6,956.61)
15					
16	12 MO AVG	\$ 21.14	\$ 2,098.14	\$ 2,077.00	\$ (579.72)
17					
18					
19	TOTAL ADJMNT			\$ 2,077.00	\$ (579.72)
20				To Exhibit MJA 1.1, WP B	To Exhibit MJA 1.1, WP B
21				Page 3, Line 10, Column (d)	Page 3, Line 10, Column (j)
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 1.314.00	4.02%	0.34%		

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N4 LP Turbine Replacement

MidAmerican Energy - Authorization For Expenditures

Original AFE: Supplemental AFE: Contingency Spending:

Project Title: N4 LP TURBINE REPLACEMENT Project #: 13743
 Company Name: MidAmerican Energy Company Co # MEC Sub #:
 Location Name: NEAL UNIT 4 Loc # 100 Facility #: 504

Does AFE include assets that would qualify for an asset retirement obligation (ARO)? YES/NO no
 Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form) YES/NO
 Does project have environmental impacts? (If yes, attach Environmental Review Form) YES/NO yes
 Are the units common facilities? (Supply only) YES/NO no
 Does AFE include any content that benefits a non-utility entity? YES/NO
 For Telecom projects - Is this considered communications equipment? YES/NO

Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)
 Purchase and install retrofit LP turbine rotors and stationary equipment on Neal 4. New equipment includes an advanced design steam path and longer last stage buckets on the LP rotors providing a capacity increase of 17.7 megawatts through efficiency gains. New rotors to be installed during the scrubber/baghouse tie-in outage in the fall of 2013.

Start Date: 02/01/2012 Estimated In Service Date: 12/30/2013 Estimated Complete Date: 03/01/2014

AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost	
	Original AFE	Revised AFE		
Material	\$11,750	\$0	Original AFE	\$27,560,397
Employment Cost	\$390,960	\$0	Supplemental addition	\$0
General Expenses	\$0	\$0	Total AFE	\$27,560,397
Outside Svcs.	\$23,529,915	\$0	Less:	
Cost of Removal	\$250,000	\$0	Budget Current Year	\$4,079,027
Salvage	\$0	\$0	Budget Other Years	\$23,627,888
Fixed expenses (G & A)	\$444,512	\$0	O & M Budget	\$0
Financing cost (AFUDC)	\$1,433,260	\$0	Total Budget	\$27,706,915
Reimbursement	\$0	\$0	Over / (under) budget	(\$146,518)
O & M expenses	\$0	\$0		
AFE Base	\$26,060,397	\$0	Cumulative Contingency Authorized	\$0
Contingency	\$1,500,000	\$0		
Total AFE	\$27,560,397	\$0		

Validation Requirements:
 Activity 107401.510001
 Responsibility Centers: 665,678,2680 Inactive
 Category Indicators: Division: 03 Location: 28 Category: 63

Expenditure Schedule					Capital	Expense
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr		
2012	\$6,110,722	\$3,757,730	\$228,243	\$1,404,739	\$11,501,433	\$0
2013	\$1,461,313	\$4,990,800	\$3,814,304	\$2,637,809	\$12,904,226	\$0
2014	\$1,654,738	\$0	\$0	\$0	\$1,654,738	\$0

Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs		
Project Manager	Derynck, Kollin	T14803	12/30/2011	Project cost	MidAmerican Shared Costs	
Business Manager	DAFT, THOMAS A	T50679	12/30/2011	100%	40.67%	
General Manager	HARDING, STEVEN D	T51276	12/30/2011	Construction Activities:	\$25,810,397	\$11,323,064
General Manager 2	Soepnel, Reginald	T47306	12/30/2011	Cost of Removal/Salvage:	\$250,000	\$101,425
VP Generation	Ulozas, David	T15046	01/03/2012	Reimbursement:	\$0	\$0
MEC President	FEHRMAN, WILLIAM	T37389	01/03/2012	Total Capital activities	\$26,060,397	\$11,424,489
Property Accounting	Miller, Dale	T60476	01/03/2012	O & M activities:	\$0	\$0
				Contingency:	\$1,500,000	\$608,550
				Total Project activities	\$27,560,397	\$12,033,039

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N4 LP Turbine Replacement

Work Order "As Built" Details

Work Order: 13743 Constr: \$27,310,397.00 Retirements: \$0.00 Credits: \$0.00

As-Built Estimate Expense: \$0.00 Removal: \$250,000.00 Jobbing: \$0.00

Estimates Blue = Already used in unitization Green = 'Open' Estimate (not for unitization)

Tab: Additions & Retirements Cost of Removal & Salvage Expense & Jobbing Summary

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	1314.00-Turbo	240-00-00-Turbo	2400-Turbo	Neal 4 Generating Stn Join	MEC Electri	MEC100 Mat	0	\$11,323,064.00
							0	\$11,323,064.00

Depreciation Group Rate Maintenance

Depreciation Group: MEC-06-131400-Neal 4 Status: ID: 20139

Company: MidAmerican Energy Company ARD: Update

Business Segment: MEC Electric Generation Functional Class: Steam Generation Plant New Group

Depr. Summary: MEC-Common (All) (100) External Code: Previous

Depr. Summary 2: None JE By Asset: Next

Depreciation Method: MEC-06-131400-Neal 4 Combined Group: Combined DG

Depreciable Subledger: None Mid-Period Method: End of Life Est. Net Adds: 0.00 Audits

Mid-Period Convention: 0.00 Late Close: Spread: Method

Controls

See Accts Cancel

New Rates UoP Details Depreciation Rate Maintenance Blend Books

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate User Code
AUG/2013	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	9.000000%	2040/12	Used
JUL/2011	SEC	0.430000%	0.060000%	-0.010000%	Gross	Yes/Separate	2.000000%	14.000000%	2040/12	Used

Work Order Completion - Work Order 13743

Work Order: N4 LP TURBINE REPLACEMENT

Work Order Number: 13743 Budget: G2966

Company: MidAmerican Energy Company Revision: 1

Closing Option: Standard Close Status: in service

Allocation Method: MEC Estimates Late Chg: 3

Unit Item Est Level: UI from Est: No

In Service Date: 11/28/2013 Close Date: Reverse In Service

Completion Date: First CPR Month: 11/01/2013 Reset Unitization

Out of Service Date: 11/28/2013

Book Basis

Work Order: 13743 ARC Results

Description: N4 LP TURBINE REPLACEMENT Approvals...

In Service: 11/28/2013

Completion:

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N4 LP Turbine Replacement

Line No	Month/Year	Project Charges
	(a)	(b)
1	Jan-12	135.51
2	Feb-12	1,822,676.69
3	Mar-12	626,539.85
4	Apr-12	471,438.21
5	May-12	50,490.95
6	Jun-12	19,431.44
7	Jul-12	19,711.00
8	Aug-12	933,480.29
9	Sep-12	88,397.70
10	Oct-12	42,308.95
11	Nov-12	27,356.68
12	Dec-12	483,204.76
13	Jan-13	28,174.64
14	Feb-13	43,376.62
15	Mar-13	484,648.21
16	Apr-13	32,631.84
17	May-13	31,661.81
18	Jun-13	943,782.48
19	Jul-13	23,958.58
20	Aug-13	41,298.36
21	Sep-13	2,495,964.98
22	Oct-13	155,754.96
23	Nov-13	30,156.08
24	Dec-13	<u>662,392.20</u>
25		
26	Total	9,558,972.79

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Project: 23808 N4 SNCR (ROFA: Updated)
Electric Utility %: 100.00% So Dak % 0.85%

Line No	Month / Year: (a)	Booked Amount (b)	Property Account Distribution		Depreciation Rate (e)	Federal Tax Depreciation Rate (f)	Federal Income Tax Rate (g)
			Account (c)	Per Cent (d)			
1	Dec-12	-	1.312.00	100.00%	4.037%	6.361%	35.0%
2	Jan-13	-	0.000.00	0.00%	0.000%		
3	Feb-13	-	0.000.00	0.00%	0.000%		
4	Mar-13	-	0.000.00	0.00%	0.000%		
5	Apr-13	-	0.000.00	0.00%	0.000%		
6	May-13	-		weighting	tax rate	weighted tax rate	
7	Jun-13	-		68.79%	50.000%	34.395%	2013 bonus
8	Jul-13	-		65.61%	3.750%	2.460%	2013 deprec after bonus
9	Aug-13	-				36.855%	depreciated in 2013
10	Sep-13	-	\$169 split	balance after 2013 depreciation			
11	Oct-13	-	60.00%	63.15%	14.29%	5.414%	12 of 84 month amortization
12	Nov-13	-	40.00%	63.15%	3.750%	0.947%	regular deprec on 40%
13	Dec-13	5,485,589.57				6.361%	weighted tax depreciation rate
14							
15	In-Service Date:	Dec-13					in use portion at Dec 2013
16	Project Amount:	\$ 7,973,959		68.79%		\$ 5,485,590	Percent of project already depreciated for tax

Sources:

Column (b):

- Line 13 - Exhibit MJA 1.1, WP B Page 34
- Line 15 - Exhibit MJA 1.1, WP B Page 33
- Line 16 - Exhibit MJA 1.1, WP B Page 32

Column (c): Line 1 - Exhibit MJA 1.1, WP B, Page 33

Column (d): Line 1 - Exhibit MJA 1.1, WP B, Page 33

Column (e): Line 1 - Straight line using 12/2040 end of period calculation with -9% salvage

Column (f): Line 1 - Weighted tax depreciation/amortization rate reflecting various tax treatments

Column (f): Line 7 - 50% bonus depreciation applicable to pre-2014 expenditures only

Column (f): Line 8 - On balance after bonus is taken, regular MACRS 20 was used for 2013

Column (f): Line 8 - total depreciation taken for 2013

Column (f): Line 11 - On balance after 2013 depreciation taken, 60% qualifies for 60 month amortization under IRC §169
 Amortization starts placed in service - here treated as Jan 2013

Column (f): Line 12 - On balance after bonus is taken, remaining 40% is depreciated as MACRS 20 steam plant
 Half year convention applies to regular tax depreciation

Column (f): Line 13 - Weighted tax rate for 2014 equals sum of Line 11 and Line 12

Column (g): Federal only income tax rate - no state rate since South Dakota has no state income taxes

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N4 SNCR (ROFA: Updated)

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	67,778.65	67,778.65
3	Feb-13	-	67,778.65	67,778.65
4	Mar-13	-	67,778.65	67,778.65
5	Apr-13	-	67,778.65	67,778.65
6	May-13	-	67,778.65	67,778.65
7	Jun-13	-	67,778.65	67,778.65
8	Jul-13	-	67,778.65	67,778.65
9	Aug-13	-	67,778.65	67,778.65
10	Sep-13	-	67,778.65	67,778.65
11	Oct-13	-	67,778.65	67,778.65
12	Nov-13	-	67,778.65	67,778.65
13	Dec-13	46,627.51	67,778.65	21,151.14
14	TOTAL	\$ 46,627.51	\$ 813,343.82	\$ 766,716.31
15				
16	12 MO AVERAGE	\$ 3,885.63	\$ 67,778.65	\$ 63,893.03
17				
18				
19	TOTAL ADJMNT			\$ 63,893.03

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PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 1.312.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	67,778.65	67,778.65
3	Feb-13	-	67,778.65	67,778.65
4	Mar-13	-	67,778.65	67,778.65
5	Apr-13	-	67,778.65	67,778.65
6	May-13	-	67,778.65	67,778.65
7	Jun-13	-	67,778.65	67,778.65
8	Jul-13	-	67,778.65	67,778.65
9	Aug-13	-	67,778.65	67,778.65
10	Sep-13	-	67,778.65	67,778.65
11	Oct-13	-	67,778.65	67,778.65
12	Nov-13	-	67,778.65	67,778.65
13	Dec-13	46,627.51	67,778.65	21,151.14
14	TOTAL	\$ 46,627.51	\$ 813,343.82	\$ 766,716.31
15				
16	12 MO AVERAGE	\$ 3,885.63	\$ 67,778.65	\$ 63,893.03
17				
18				
19	TOTAL ADJMNT			\$ 63,893.03
20				
21				
22				

To Exhibit MJA 1.1, WP B
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N4 SNCR (ROFA: Updated)

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	Acct 1.312.00			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 228.02	\$ 228.02		\$ 45.94
2	Feb-13	-	228.02	228.02		45.94
3	Mar-13	-	228.02	228.02		45.94
4	Apr-13	-	228.02	228.02		45.94
5	May-13	-	228.02	228.02		45.94
6	Jun-13	-	228.02	228.02		45.94
7	Jul-13	-	228.02	228.02		45.94
8	Aug-13	-	228.02	228.02		45.94
9	Sep-13	-	228.02	228.02		45.94
10	Oct-13	-	228.02	228.02		45.95
11	Nov-13	-	228.02	228.02		45.95
12	Dec-13	-	228.02	228.02		45.95
13	TOTAL	\$ -	\$ 2,736.24	\$ 2,736.24		\$ 551.31
14						
15	TOTAL ADJMNT			\$ 2,736.24	\$ 4,311.40	\$ 551.31
16				To Exhibit MJA 1.1, WP B		
17				Page 3, Line 11, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 1.312.00	4.04%	0.34%	STEAM PLANT	TIMING DIFFERENCI	
				6.361%	35.0%	

MACRS 20
 reflects tax depreciation
 already taken in 2013
 and §169 amortization

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N4 SNCR (ROFA: Updated)

ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	Acct 1.312.00			ACCUMLATED DEFERRED TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE	
	(a)	(b)	(c)	(d)	(e) (f)
1	Dec-12	\$ -	\$ -	\$ -	\$ -
2	Jan-13	-	228.02	228.02	45.94
3	Feb-13	-	456.04	456.04	91.88
4	Mar-13	-	684.06	684.06	137.82
5	Apr-13	-	912.08	912.08	183.76
6	May-13	-	1,140.10	1,140.10	229.70
7	Jun-13	-	1,368.12	1,368.12	275.64
8	Jul-13	-	1,596.14	1,596.14	321.58
9	Aug-13	-	1,824.16	1,824.16	367.52
10	Sep-13	-	2,052.18	2,052.18	413.46
11	Oct-13	-	2,280.20	2,280.20	459.41
12	Nov-13	-	2,508.22	2,508.22	505.36
13	Dec-13	-	2,736.24	2,736.24	551.31
14	TOTAL	\$ -	\$ 17,785.56	\$ 17,785.56	\$ 3,583.38
15					
16	12 MO AVG	\$ -	\$ 1,482.13	\$ 1,482.13	\$ 298.62
17					
18					
19	TOTAL ADJMNT			\$ 1,482.13	\$ 298.62
20				To Exhibit MJA 1.1, WP B	To Exhibit MJA 1.1, WP B
21				Page 3, Line 11, Column (d)	Page 3, Line 11, Column (j)
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 1.312.00	4.04%	0.34%		

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N4 SNCR (ROFA: Updated)

MidAmerican Energy - Authorization For Expenditures						
Original AFE: <input type="checkbox"/>	Supplemental AFE: <input checked="" type="checkbox"/>	Contingency Spending: <input type="checkbox"/>				
Project Title: <u>N4 SNCR (ROFA: UPDATED)</u>	Project #: <u>23808</u>					
Company Name: <u>MidAmerican Energy Company</u>	Co # <u>MEC</u>	Sub #:				
Location Name: <u>NEAL UNIT 4</u>	Loc # <u>100</u>	Facility #:	<u>504</u>			
Does AFE Include assets that would qualify for an asset retirement obligation (ARO)?	YES/NO	<u>no</u>				
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)	YES/NO	<u>yes At</u>				
Does project have environmental impacts? (If yes, attach Environmental Review Form)	YES/NO	<u>yes At</u>				
Are the units common facilities? (Supply only)	YES/NO	<u>no</u>				
Does AFE Include any content that benefits a non-utility entity?	YES/NO	<u>no</u>				
For Telecom projects - Is this considered communications equipment?	YES/NO	<u>yes</u>				
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
Supplemental AFE - Installation of a permanent SNCR system is required in the IDNR Air Quality Construction Permit, 05-A-655-P3 for Neal Unit 4. The SNCR system must be installed and operational at the same time the FGD and baghouse equipment becomes operational as a condition of the respective air quality construction permits. See Attached Supplemental AFE for details.						
Start Date: <u>01/01/2013</u>	Estimated In Service Date: <u>01/31/2014</u>	Estimated Complete Date: <u>06/30/2014</u>				
AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost			
	Original AFE	Revised AFE	Original AFE			
Material	\$0	\$0	\$19,168,564			
Employment Cost	\$0	\$136,023	\$340,614			
General Expenses	\$0	\$0	\$19,509,178			
Outside Svcs.	\$18,741,589	\$18,944,013	Less:			
Cost of Removal	\$0	\$0	Budget Current Year	\$13,365,124		
Salvage	\$0	\$0	Budget Other Years	\$7,887,444		
Fixed expenses (G & A)	\$327,595	\$329,721	O & M Budget	\$0		
Financing cost (AFUDC)	\$99,380	\$99,421	Total Budget	\$21,252,568		
Reimbursement	\$0	\$0	Over / (under) budget	(\$1,743,390)		
O & M expenses	\$0	\$0	Cumulative Contingency Authorized	\$0		
AFE Base	\$19,168,564	\$19,509,178				
Contingency	\$0	\$0				
Total AFE	\$19,168,564	\$19,509,178				
Validation Requirements:						
Activity <u>107401.108401</u>						
Responsibility Centers: <u>659,665,670,690</u>						
Category Indicators: Division: <u>03</u> Location: <u>28</u> Category: <u>68</u>						
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$588,664	\$1,624,413	\$2,050,841	\$2,266,504	\$6,530,422	\$0
2014	\$2,015,057	\$0	\$0	\$0	\$2,015,057	\$0
Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs		
Project Manager	Cahoon, Brian	T67915		Project cost	MidAmerican Shared Costs	
Supervising Engineer	KEEGEL, DEWAYNE L	T39663		100%	40.67%	
Business Manager	OHARA, BRIAN W	T72277		Construction Activities:	\$19,509,178	\$7,973,959
General Manager	Whitney, Bill	T53563		Cost of Removal/Salvage:	\$0	\$0
VP Generation	Ulozas, David	T15046		Reimbursement:	\$0	\$0
MEC President	FEHRMAN, WILLIAM	T37389		Total Capital activities	\$19,509,178	\$7,973,959
Property Accounting	Miller, Dale	T60476		O & M activities:	\$0	\$0
				Contingency:	\$0	\$0
				Total Project activities	\$19,509,178	\$7,973,959

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N4 SNCR (ROFA: Updated)

Work Order "As Built" Details

Work Order 23808 Constr \$19,509,177.91 Retirements \$0.00 Credits (\$10,963,698.63)

As-Built Estimate Expense \$0.00 Removal \$0.00 Jobbing \$0.00

Estimates Blue = Already used in unitization Green = 'Open' Estimate (not for unitization)

Additions & Retirements Cost of Removal & Salvage Expense & Jobbing Summary

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	1312.00-Boiler	312-00-00-Air Q	3120-Air Q	Neal 4 Generating Stn Join	MEC Electri	MEC100 Mat	0	\$7,835,748.00
							0	\$7,835,748.00

Depreciation Group Rate Maintenance

Depreciation Group MEC-06-131200-Neal 4 Status ID 20111

Company MidAmerican Energy Company ARO

Business Segment MEC Electric Generation Functional Class Steam Generation Plant

Depr. Summary MEC-Common (All) (100) External Code

Depr. Summary 2 None JE By Asset

Depreciation Method MEC-06-131200-Neal 4 Combined Group

Depreciable Subledqr None

Mid-Period Method End of Life Est. Net Adds 0.00

Mid-Period Convention 0.00 Late Close Spread

See Accts

New Rates UoP Details Depreciation Rate Maintenance Blend Books

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate User Code
AUG/2013	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	9.000000%	2040/12	Used
JUL/2011	SEC	0.500000%	0.070000%	-0.010000%	Gross	Yes/Separate	3.000000%	15.000000%	2040/12	Used

Work Order Completion - Work Order 23808

Work Order N4 SNCR (ROFA: UPDATED)

Work Order Number 23808 Budget 60276

Company MidAmerican Energy Company Revision 2

Closing Option Standard Close Status in service

Allocation Method MEC Estimates Late Chg 3

Unit Item Est Level UI from Est No

In Service Date 12/12/2013 Close Date

Completion Date First CPR Month 12/01/2013

Out of Service Date 12/12/2013

Book Basis

Work Order: 23808

Description: N4 SNCR (ROFA: UPDATED)

In Service: 12/12/2013

Completion:

Update Update Manually Auto Utilize Retire Reverse In Service Reset Utilization ARC Results Approvals...

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N4 SNCR (ROFA: Updated)

Line	Month/Year	Project Charges
No	(a)	(b)
1	Feb-13	379,514.26
2	Mar-13	209,149.87
3	Apr-13	477,602.86
4	May-13	362,324.48
5	Jun-13	784,485.81
6	Jul-13	192,730.85
7	Aug-13	255,816.44
8	Sep-13	754,820.48
9	Oct-13	1,052,029.57
10	Nov-13	703,465.61
11	Dec-13	<u>313,649.34</u>
12		
13 Total		5,485,589.57

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Project: 13652 N3 Scrubber Baghouse
Electric Utility % 100.00% **So Dak %** 0.85%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	1.312.00	100.00%	5.050%	46.363%	35.0%
2	Jan-13	-	0.000.00	0.00%	0.000%		
3	Feb-13	-	0.000.00	0.00%	0.000%		
4	Mar-13	-	0.000.00	0.00%	0.000%		
5	Apr-13	-	0.000.00	0.00%	0.000%		
6	May-13	-					
7	Jun-13	-		weighting	tax rate	weighted tax rate	
8	Jul-13	-		80.71%	50.000%	40.355%	bonus rate
9	Aug-13	-					
10	Sep-13	-	\$169 split	balance of plant after bonus			
11	Oct-13	-	60%	59.645%	14.286%	5.113%	12 of 84 month amort
12	Nov-13	-	40%	59.645%	3.750%	0.895%	MACRS 20 deprec
13	Dec-13	-				<u>46.363%</u>	weighted rate
14							
15	In-Service Date:	May-14				CWIP balance at Dec 2013	
16	Project Amount:	\$ 173,885,124		80.71%		\$ 140,349,985	

Sources:

Column (b):

- Line 15 - Exhibit MJA 1.1, WP B Page 40
- Line 16 - Exhibit MJA 1.1, WP B Page 40

Column (c): Line 1 - Exhibit MJA 1.1, WP B, Page 41

Column (d): Line 1 - Exhibit MJA 1.1, WP B, Page 41

Column (e): Line 1 - Straight line using 12/2035 end of period calculation with -9% salvage

Column (f): Line 1 - Weighted tax depreciation/amortization rate reflecting various tax treatments

Column (f): Line 8 - 50% bonus depreciation applicable to pre-2014 expenditures only

Column (f): Line 11 - On balance after bonus is taken, 60% qualifies for 60 month amortization under IRC §169
 Amortization starts placed in service - here treated as Jan 2013

Column (f): Line 12 - On balance after bonus is taken, remaining 40% is depreciated as MACRS 20 steam plant
 Half year convention applies to regular tax depreciation

Column (f): Line 13 - Weighted tax rate equals sum of Line 8, Line 11 and line 12

Column (g): Federal only income tax rate - no state rate since South Dakota has no state income taxes

MIDAMERICAN ENERGY COMPANY
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Test Year Ending December 31, 2013

N3 Scrubber Baghouse

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	1,478,023.55	1,478,023.55
3	Feb-13	-	1,478,023.55	1,478,023.55
4	Mar-13	-	1,478,023.55	1,478,023.55
5	Apr-13	-	1,478,023.55	1,478,023.55
6	May-13	-	1,478,023.55	1,478,023.55
7	Jun-13	-	1,478,023.55	1,478,023.55
8	Jul-13	-	1,478,023.55	1,478,023.55
9	Aug-13	-	1,478,023.55	1,478,023.55
10	Sep-13	-	1,478,023.55	1,478,023.55
11	Oct-13	-	1,478,023.55	1,478,023.55
12	Nov-13	-	1,478,023.55	1,478,023.55
13	Dec-13	-	1,478,023.55	1,478,023.55
14	TOTAL	\$ -	\$ 17,736,282.65	\$ 17,736,282.65
15				
16	12 MO AVERAGE	\$ -	\$ 1,478,023.55	\$ 1,478,023.55
17				
18				
19	TOTAL ADJMNT			\$ 1,478,023.55

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N3 Scrubber Baghouse

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 1.312.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	1,478,023.55	1,478,023.55
3	Feb-13	-	1,478,023.55	1,478,023.55
4	Mar-13	-	1,478,023.55	1,478,023.55
5	Apr-13	-	1,478,023.55	1,478,023.55
6	May-13	-	1,478,023.55	1,478,023.55
7	Jun-13	-	1,478,023.55	1,478,023.55
8	Jul-13	-	1,478,023.55	1,478,023.55
9	Aug-13	-	1,478,023.55	1,478,023.55
10	Sep-13	-	1,478,023.55	1,478,023.55
11	Oct-13	-	1,478,023.55	1,478,023.55
12	Nov-13	-	1,478,023.55	1,478,023.55
13	Dec-13	-	1,478,023.55	1,478,023.55
14	TOTAL	\$ -	\$ 17,736,282.65	\$ 17,736,282.65
15				
16	12 MO AVERAGE	\$ -	\$ 1,478,023.55	\$ 1,478,023.55
17				
18				
19	TOTAL ADJMNT			\$ 1,478,023.55
20				
21				To Exhibit MJA 1.1, WP B
22				Page 2, Line 5, Column (d)

MIDAMERICAN ENERGY COMPANY
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N3 Scrubber Baghouse

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	Acct 1.312.00			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 6,220.25	\$ 6,220.25		\$ 17,809.55
2	Feb-13	-	6,220.25	6,220.25		17,809.55
3	Mar-13	-	6,220.25	6,220.25		17,809.55
4	Apr-13	-	6,220.25	6,220.25		17,809.55
5	May-13	-	6,220.25	6,220.25		17,809.55
6	Jun-13	-	6,220.25	6,220.25		17,809.55
7	Jul-13	-	6,220.25	6,220.25		17,809.55
8	Aug-13	-	6,220.25	6,220.25		17,809.55
9	Sep-13	-	6,220.25	6,220.25		17,809.55
10	Oct-13	-	6,220.25	6,220.25		17,809.54
11	Nov-13	-	6,220.25	6,220.25		17,809.54
12	Dec-13	-	6,220.25	6,220.25		17,809.54
13	TOTAL	\$ -	\$ 74,643.00	\$ 74,643.00		\$ 213,714.57
14						
15	TOTAL ADJMNT			\$ 74,643.00	\$ 685,256.06	\$ 213,714.57
16				To Exhibit MJA 1.1, WP B		
17				Page 3, Line 12, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 1.312.00	5.05%	0.42%	STEAM PLANT	TIMING DIFFERENCI	
				46.363%	35.0%	

Reflects bonus depreciation and \$169 amortization

MIDAMERICAN ENERGY COMPANY
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N3 Scrubber Baghouse

ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	Acct 1.312.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	6,220.25	6,220.25	17,809.55	
3	Feb-13	-	12,440.50	12,440.50	35,619.10	
4	Mar-13	-	18,660.75	18,660.75	53,428.65	
5	Apr-13	-	24,881.00	24,881.00	71,238.20	
6	May-13	-	31,101.25	31,101.25	89,047.75	
7	Jun-13	-	37,321.50	37,321.50	106,857.30	
8	Jul-13	-	43,541.75	43,541.75	124,666.85	
9	Aug-13	-	49,762.00	49,762.00	142,476.40	
10	Sep-13	-	55,982.25	55,982.25	160,285.95	
11	Oct-13	-	62,202.50	62,202.50	178,095.49	
12	Nov-13	-	68,422.75	68,422.75	195,905.03	
13	Dec-13	-	74,643.00	74,643.00	213,714.57	
14	TOTAL	\$ -	\$ 485,179.50	\$ 485,179.50	\$ 1,389,144.84	
15						
16	12 MO AVG	\$ -	\$ 40,431.63	\$ 40,431.63	\$ 115,762.07	
17						
18						
19	TOTAL ADJMNT			\$ 40,431.63	\$ 115,762.07	
20				To Exhibit MJA 1.1, WP B	To Exhibit MJA 1.1, WP B	
21				Page 3, Line 12, Column (d)	Page 3, Line 12, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.312.00	5.05%	0.42%			

MIDAMERICAN ENERGY COMPANY
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N3 Scrubber Baghouse

MidAmerican Energy - Authorization For Expenditures							
Original AFE:	<input checked="" type="checkbox"/>	Supplemental AFE:	<input type="checkbox"/>	Contingency Spending:	<input type="checkbox"/>		
Project Title:	N3 SCRUBBER BAGHOUSE			Project #:	13652		
Company Name:	MidAmerican Energy Company		Co #:	MEC			
Location Name:	NEAL UNIT 3		Loc #:	100			
				Facility #:	503		
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?	YES/NO	no					
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)	YES/NO	yes					
Does project have environmental impacts? (If yes, attach Environmental Review Form)	YES/NO	yes					
Are the units common facilities? (Supply only)	YES/NO	yes					
Does AFE include any content that benefits a non-utility entity?	YES/NO	no					
For Telecom projects - Is this considered communications equipment?	YES/NO	yes					
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)							
This project is for the supply and installation of a dry scrubber and baghouse at Neal Unit 3 as part of MidAmerican's approved Environmental Plan. The project will reduce SO2 and particulate, and provide for enhanced mercury reductions to help meet pending EPA regulatory requirements in 2014. An activated carbon injection system and SNCR will be installed under separate AFE's. See attached documentation for additional details.							
Start Date:	05/02/2011		Estimated In Service Date:	05/01/2014		Estimated Complete Date:	06/30/2015
AFE Cost Information - project cost @ 100 %				Budget Information @ 100 % cost			
	Original AFE	Revised AFE		Original AFE			
Material	\$0	\$0		\$239,588,024			
Employment Cost	\$0	\$0		Supplemental addition	\$0		
General Expenses	\$0	\$0		Total AFE	\$239,588,024		
Outside Svcs.	\$223,120,573	\$0		Less:			
Cost of Removal	\$500,000	\$0		Budget Current Year	\$26,987,476		
Salvage	\$0	\$0		Budget Other Years	\$172,755,999		
Fixed expenses (G & A)	\$158,414	\$0		O & M Budget	\$0		
Financing cost (AFUDC)	\$13,124,254	\$0		Total Budget	\$199,743,475		
Reimbursement	\$0	\$0		Over / (under) budget	\$39,844,549		
O & M expenses	\$0	\$0					
AFE Base	\$236,903,240	\$0		Cumulative Contingency Authorized	\$0		
Contingency	\$2,684,784	\$0					
Total AFE	\$239,588,024	\$0					
Validation Requirements:							
Activity	107401,108401						
Responsibility Centers:	B16,z070,659,665,z667,z668,670,z671,z673,690,700,772						
Category Indicators:	Division:	03	Location:	27	Category:	68	
Expenditure Schedule							
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense	
2011	\$0	\$100,000	\$0	\$375,000	\$475,000	\$0	
2012	\$4,845,901	\$11,673,659	\$20,482,738	\$18,260,674	\$55,262,972	\$0	
2013	\$18,008,987	\$25,690,733	\$30,554,578	\$25,751,655	\$100,005,953	\$0	
2014	\$31,305,439	\$26,713,162	\$19,900,188	\$1,109,719	\$79,028,508	\$0	
2015	\$1,269,556	\$861,252	\$0	\$0	\$2,130,808	\$0	
Approval Level							
Project Manager	Authorizer	Employee No.	Date	Summary of Estimated Costs			
Supervising Engineer	CARLSON, JOHN E	T50475	05/03/2011	Project cost	MidAmerican Shared Costs		
Business Manager	KEGEL, DEWAYNE L	T39663	05/03/2011	100%	72.00%		
General Manager	DAFT, THOMAS A	T50679	05/03/2011	Construction Activities:	\$236,403,240	\$173,885,124	
VP Generation	Soepnel, Reginald	T47306	05/03/2011	Cost of Removal/Salvage:	\$500,000	\$360,000	
MEC President	Ulozas, David	T15046	05/04/2011	Reimbursement:	\$0	\$0	
Property Accounting	FEHRMAN, WILLIAM	T37389	05/04/2011	Total Capital activities	\$236,903,240	\$174,245,124	
	Miller, Dale	T60476	05/04/2011				

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N3 Scrubber Baghouse

Work Order "As Built" Details

Work Order: 13652 Constr: \$239,088,024.26 Retirements: \$0.00 Credits: \$0.00 Est Start Date: As-Built Estimate: Expense: \$0.00 Removal: \$500,000.00 Jobbing: \$0.00 Est End Date:

Estimates: Blue = Already used in unitization Green = 'Open' Estimate (not for unitization)

Buttons: Additions & Retirements | Cost of Removal & Salvage | Expense & Jobbing | Summary

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount	Job
Additions	1312.00-Boiler	312-00-00-Air Q	3120-Air Q	Neal 3 Generating Stn Join	MEC Electri	MEC100 Mat	0	\$173,885,124.00	
							0	\$173,885,124.00	

Depreciation Group Rate Maintenance

Depreciation Group: MEC-06-131200-Neal 3 Status: ID: 20109

Company: MidAmerican Energy Company ARO: Update

Business Segment: MEC Electric Generation Functional Class: Steam Generation Plant New Group

Depr. Summary: MEC-Common (All) (100) External Code: Previous

Depr. Summary 2: None JE By Asset: Next

Depreciation Method: MEC-06-131200-Neal 3 Combined Group: Combined DG

Depreciable Subledger: None Est. Net Adds: 0.00 Audits

Mid-Period Method: End of Life Spread: Method

Mid-Period Convention: 0.00 Late Close: See Accts Controls

Buttons: New Rates | UoP Details See Accts Cancel Blend Books

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate User Code
AUG/2013	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	9.000000%	2035/12	Used
JUL/2011	SEC	0.720000%	0.150000%	-0.030000%	Gross	Yes/Separate	4.000000%	21.000000%	2035/12	Used

MIDAMERICAN ENERGY COMPANY
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Project: 23670 N3 HP/IP Turbine Upgrade
Electric Utility % 100.00% **So Dak %** 0.85%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	1.314.00	100.00%	5.050%	26.672%	35.0%
2	Jan-13	-	0.000.00	0.00%	0.000%		
3	Feb-13	-	0.000.00	0.00%	0.000%		
4	Mar-13	-	0.000.00	0.00%	0.000%		
5	Apr-13	-	0.000.00	0.00%	0.000%		
6	May-13	-					
7	Jun-13	-		weighting	tax rate	weighted tax rate	
8	Jul-13	-		47.63%	50.000%	23.815%	bonus tax depreciation rate
9	Aug-13	-					
10	Sep-13	-		balance of plant after bonus			
11	Oct-13	-		76.185%	3.750%	2.857%	tax depreciation rate after bonus
12	Nov-13	-				26.672%	weighted tax depreciation rate
13	Dec-13	-					
14							
15	In-Service Date:	May-14				CWIP bal at 12-2013	
16	Project Amount:	\$ 11,587,137		47.63%		\$ 5,519,012	

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP B Page 47

Line 16 - Exhibit MJA 1.1, WP B Page 47

Column (c): Line 1 - Exhibit MJA 1.1, WP B, Page 48

Column (d): Line 1 - Exhibit MJA 1.1, WP B, Page 48

Column (e): Line 1 - Straight line using 12/2035 end of period calculation with -9% salvage

Column (f): Line 1 - Weighted tax depreciation/amortization rate reflecting various tax treatments

Column (f): Line 8 - 50% bonus depreciation applies to pre-2014 expenditures only

Column (f) Line 11 - On balance after bonus is taken, regular MACRS half-year convention tax depreciation rate applies

Turbine upgrades do not qualify for §169 amortization

Column (f): Line 12 - Weighted tax rate equals sum of Lines 8 plus Line 11

Column (g): Federal only income tax rate - no state rate since South Dakota has no state income taxes

MIDAMERICAN ENERGY COMPANY
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N3 HP/IP Turbine Upgrade

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	98,490.66	98,490.66
3	Feb-13	-	98,490.66	98,490.66
4	Mar-13	-	98,490.66	98,490.66
5	Apr-13	-	98,490.66	98,490.66
6	May-13	-	98,490.66	98,490.66
7	Jun-13	-	98,490.66	98,490.66
8	Jul-13	-	98,490.66	98,490.66
9	Aug-13	-	98,490.66	98,490.66
10	Sep-13	-	98,490.66	98,490.66
11	Oct-13	-	98,490.66	98,490.66
12	Nov-13	-	98,490.66	98,490.66
13	Dec-13	-	98,490.66	98,490.66
14	TOTAL	\$ -	\$ 1,181,887.97	\$ 1,181,887.97
15				
16	12 MO AVERAGE	\$ -	\$ 98,490.66	\$ 98,490.66
17				
18				
19	TOTAL ADJMNT			\$ 98,490.66

MIDAMERICAN ENERGY COMPANY
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N3 HP/IP Turbine Upgrade

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 1.314.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	98,490.66	98,490.66
3	Feb-13	-	98,490.66	98,490.66
4	Mar-13	-	98,490.66	98,490.66
5	Apr-13	-	98,490.66	98,490.66
6	May-13	-	98,490.66	98,490.66
7	Jun-13	-	98,490.66	98,490.66
8	Jul-13	-	98,490.66	98,490.66
9	Aug-13	-	98,490.66	98,490.66
10	Sep-13	-	98,490.66	98,490.66
11	Oct-13	-	98,490.66	98,490.66
12	Nov-13	-	98,490.66	98,490.66
13	Dec-13	-	98,490.66	98,490.66
14	TOTAL	\$ -	\$ 1,181,887.97	\$ 1,181,887.97
15				
16	12 MO AVERAGE	\$ -	\$ 98,490.66	\$ 98,490.66
17				
18				
19	TOTAL ADJMNT			\$ 98,490.66
20				
21				
22				

To Exhibit MJA 1.1, WP B
 Page 2, Line 6, Column (d)

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N3 HP/IP Turbine Upgrade

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	Acct 1.314.00			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 414.50	\$ 414.50		\$ 621.12
2	Feb-13	-	414.50	414.50		621.12
3	Mar-13	-	414.50	414.50		621.12
4	Apr-13	-	414.50	414.50		621.12
5	May-13	-	414.50	414.50		621.12
6	Jun-13	-	414.50	414.50		621.12
7	Jul-13	-	414.50	414.50		621.12
8	Aug-13	-	414.50	414.50		621.12
9	Sep-13	-	414.50	414.50		621.11
10	Oct-13	-	414.50	414.50		621.11
11	Nov-13	-	414.50	414.50		621.11
12	Dec-13	-	414.50	414.50		621.11
13	TOTAL	\$ -	\$ 4,974.00	\$ 4,974.00		\$ 7,453.40
14						
15	TOTAL ADJMNT			\$ 4,974.00	\$ 26,269.43	\$ 7,453.40
16						
17						
18						
19						
20		ANNUAL DEPR -%-	MONTHLY DEPR -%-		YEAR 1 TAX RATE STEAM PLANT	FEDERAL TAX RATE ON TAX VS BOOK TIMING DIFFERENCI
21	Acct 1.314.00	5.05%	0.42%		26.672%	35.0%
22					reflects bonus	
23					tax depreciation	
24						

MIDAMERICAN ENERGY COMPANY
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N3 HP/IP Turbine Upgrade

ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	Acct 1.314.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	414.50	414.50	621.12	
3	Feb-13	-	829.00	829.00	1,242.24	
4	Mar-13	-	1,243.50	1,243.50	1,863.36	
5	Apr-13	-	1,658.00	1,658.00	2,484.48	
6	May-13	-	2,072.50	2,072.50	3,105.60	
7	Jun-13	-	2,487.00	2,487.00	3,726.72	
8	Jul-13	-	2,901.50	2,901.50	4,347.84	
9	Aug-13	-	3,316.00	3,316.00	4,968.96	
10	Sep-13	-	3,730.50	3,730.50	5,590.07	
11	Oct-13	-	4,145.00	4,145.00	6,211.18	
12	Nov-13	-	4,559.50	4,559.50	6,832.29	
13	Dec-13	-	4,974.00	4,974.00	7,453.40	
14	TOTAL	\$ -	\$ 32,331.00	\$ 32,331.00	\$ 48,447.26	
15						
16	12 MO AVG	\$ -	\$ 2,694.25	\$ 2,694.25	\$ 4,037.27	
17						
18						
19	TOTAL ADJMNT			\$ 2,694.25	\$ 4,037.27	
20				To Exhibit MJA 1.1, WP B	To Exhibit MJA 1.1, WP B	
21				Page 3, Line 13, Column (d)	Page 3, Line 13, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.314.00	5.05%	0.42%			

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N3 HP/IP Turbine Upgrade

MidAmerican Energy - Authorization For Expenditures							
Original AFE: <input checked="" type="checkbox"/>		Supplemental AFE: <input type="checkbox"/>		Contingency Spending: <input type="checkbox"/>			
Project Title: <u>N3 HP/IP TURBINE UPGRADE</u>		Project #:		23670			
Company Name: <u>MidAmerican Energy Company</u>		Co # <u>MEC</u>		Sub #:			
Location Name: <u>NEAL UNIT 3</u>		Loc # <u>100</u>		Facility #: <u>503</u>			
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?		YES/NO		<input type="text" value="no"/>			
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)		YES/NO		<input type="text" value="no"/>			
Does project have environmental impacts? (If yes, attach Environmental Review Form)		YES/NO		<input type="text" value="yes"/>			
Are the units common facilities? (Supply only)		YES/NO		<input type="text" value="no"/>			
Does AFE include any content that benefits a non-utility entity?		YES/NO		<input type="text" value="no"/>			
For Telecom projects - Is this considered communications equipment?		YES/NO		<input type="text" value="no"/>			
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)							
Purchase and install retrofit HP/IP turbine rotor and stationary equipment on Neal #3. New equipment provides an efficiency improvement of approximately 2%. Installation will coincide with the scrubber/baghouse tie-in outage currently scheduled for spring 2014. Budget reflected in AFE was approved in 2011. The 2013 capital budget had been adjusted to \$18.4m (100%) due to eliminating the low pressure turbines from the scope.							
Start Date: <u>09/01/2012</u>		Estimated In Service Date: <u>05/01/2014</u>		Estimated Complete Date: <u>09/01/2014</u>			
AFE Cost Information - project cost @ 100 %				Budget Information @ 100 % cost			
	Original AFE	Revised AFE		Original AFE			
Material	\$11,970	\$0		Original AFE	\$16,923,090		
Employment Cost	\$399,758	\$0		Supplemental addition	\$0		
General Expenses	\$0	\$0		Total AFE	\$16,923,090		
Outside Svcs.	\$13,635,534	\$0		Less:			
Cost of Removal	\$200,000	\$0		Budget Current Year	\$0		
Salvage	\$0	\$0		Budget Other Years	\$43,930,527		
Fixed expenses (G & A)	\$366,855	\$0		O & M Budget	\$0		
Financing cost (AFUDC)	\$1,208,973	\$0		Total Budget	\$43,930,527		
Reimbursement	\$0	\$0		Over / (under) budget	(\$27,007,437)		
O & M expenses	\$0	\$0					
AFE Base	\$15,823,090	\$0		Cumulative Contingency Authorized	\$0		
Contingency	\$1,100,000	\$0					
Total AFE	\$16,923,090	\$0					
Validation Requirements:							
Activity <u>107401,510001</u>							
Responsibility Centers: <u>665,670,2671,678</u>							
Category Indicators: Division: <u>03</u> Location: <u>27</u> Category: <u>63</u>							
Expenditure Schedule							
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense	
2012	\$0	\$0	\$1,977,886	\$13,845,204	\$15,823,090	\$0	\$0
Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs			
Project Manager	Derynck, Kollin	T14803	09/20/2012	Project cost	MidAmerican Shared Costs		
Business Manager	LEWIS, BRADLEY J	T42810	09/20/2012	100%	72.00%		
General Manager	HARDING, STEVEN D	T51276	09/20/2012	Construction Activities:	\$15,623,090	\$11,587,137	
General Manager 2	Whitney, Bill	T53563	09/21/2012	Cost of Removal/Salvage:	\$200,000	\$144,000	
VP Generation	Ulozas, David	T15046	09/28/2012	Reimbursement:	\$0	\$0	
MEC President	FEHRMAN, WILLIAM	T37389	09/28/2012	Total Capital activities	\$15,823,090	\$11,731,137	
Property Accounting	Miller, Dale	T60476	10/01/2012	O & M activities:	\$0	\$0	
				Contingency:	\$1,100,000	\$792,000	
				Total Project activities	\$16,923,090	\$12,523,137	

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N3 HP/IP Turbine Upgrade

Work Order "As Built" Details

Work Order: 23670 Constr: \$16,723,090.00 Retirements: \$0.00 Credits: \$0.00

As-Built Estimate Expense: \$0.00 Removal: \$200,000.00 Jobbing: \$0.00

Estimates Blue = Already used in unitization Green = 'Open' Estimate (not for unitization)

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	1314.00-Turbo	240-00-00-Turb	2400-Turbo	Neal 3 Generating Stn Join	MEC Electri	FP-60 - Mate	0	\$11,587,137.00
							0	\$11,587,137.00

Depreciation Group Rate Maintenance

Depreciation Group: MEC-06-131400-Neal 3 Status: ID: 20137

Company: MidAmerican Energy Company ARO: Update

Business Segment: MEC Electric Generation Functional Class: Steam Generation Plant New Group

Depr. Summary: MEC-Common (All) (100) External Code: Previous

Depr. Summary 2: None JE By Asset: Next

Depreciation Method: MEC-06-131400-Neal 3 Combined Group: Combined DG

Depreciable Subledger: None Est. Net Adds: 0.00 Audits

Mid-Period Method: End of Life Spread: Method

Mid-Period Convention: 0.00 Late Close: Controls

See Accts Cancel

New Rates UoP Details Depreciation Rate Maintenance Blend Books

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate User Code
AUG/2013	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	9.000000%	2035/12	Used
JUL/2011	SEC	0.860000%	0.170000%	-0.030000%	Gross	Yes/Separate	3.000000%	20.000000%	2035/12	Used

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Project: 23809 N3 SNCR (ROFA Updated)
Electric Utility % 100.00% **So Dak %** 0.85%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	1.312.00	100.00%	5.050%	28.547%	35.0%
2	Jan-13	-	0.000.00	0.00%	0.000%		
3	Feb-13	-	0.000.00	0.00%	0.000%		
4	Mar-13	-	0.000.00	0.00%	0.000%		
5	Apr-13	-	0.000.00	0.00%	0.000%		
6	May-13	-					
7	Jun-13	-		weighting	tax rate	weighted tax rate	
8	Jul-13	-		34.79%	50.000%	17.395%	bonus depreciation rate
9	Aug-13	-					
10	Sep-13	-	\$169 split	balance of plant after bonus			
11	Oct-13	-	60%	82.605%	20.000%	9.913%	12 of 60 month amort
12	Nov-13	-	40%	82.605%	3.750%	1.239%	MACRS 20 deprec
13	Dec-13	-				<u>28.547%</u>	weighted depreciation rate
14							
15	In-Service Date:	May-14					CWIP bal at 12-2013
16	Project Amount:	\$ 13,733,846		34.79%		\$ 4,778,073	

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP B Page 54

Line 16 - Exhibit MJA 1.1, WP B Page 54

Column (c): Line 1 - Exhibit MJA 1.1, WP B, Page 55

Column (d): Line 1 - Exhibit MJA 1.1, WP B, Page 55

Column (e): Line 1 - Straight line using 12/2035 end of period calculation with -9% salvage

Column (f): Line 1 - Weighted tax depreciation/amortization rate reflecting various tax treatments

Column (f): Line 8 - 50% bonus depreciation applicable to pre-2014 expenditures only

Column (f): Line 11 - On balance after bonus is taken, 60% qualifies for 60 month amortization under IRC §169

Amortization starts placed in service - here treated as Jan 2013

Column (f): Line 12 - On balance after bonus is taken, remaining 40% is depreciated as MACRS 20 steam plant

Half year convention applies to regular tax depreciation

Column (f): Line 13 - Weighted tax rate equals sum of Line 8, Line 11 and line 12

Column (g): Federal only income tax rate - no state rate since South Dakota has no state income taxes

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N3 SNCR (ROFA Updated)

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	116,737.69	116,737.69
3	Feb-13	-	116,737.69	116,737.69
4	Mar-13	-	116,737.69	116,737.69
5	Apr-13	-	116,737.69	116,737.69
6	May-13	-	116,737.69	116,737.69
7	Jun-13	-	116,737.69	116,737.69
8	Jul-13	-	116,737.69	116,737.69
9	Aug-13	-	116,737.69	116,737.69
10	Sep-13	-	116,737.69	116,737.69
11	Oct-13	-	116,737.69	116,737.69
12	Nov-13	-	116,737.69	116,737.69
13	Dec-13	-	116,737.69	116,737.69
14	TOTAL	\$ -	\$ 1,400,852.29	\$ 1,400,852.29
15				
16	12 MO AVERAGE	\$ -	\$ 116,737.69	\$ 116,737.69
17				
18				
19	TOTAL ADJMNT			\$ 116,737.69

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N3 SNCR (ROFA Updated)

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 1.312.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	116,737.69	116,737.69
3	Feb-13	-	116,737.69	116,737.69
4	Mar-13	-	116,737.69	116,737.69
5	Apr-13	-	116,737.69	116,737.69
6	May-13	-	116,737.69	116,737.69
7	Jun-13	-	116,737.69	116,737.69
8	Jul-13	-	116,737.69	116,737.69
9	Aug-13	-	116,737.69	116,737.69
10	Sep-13	-	116,737.69	116,737.69
11	Oct-13	-	116,737.69	116,737.69
12	Nov-13	-	116,737.69	116,737.69
13	Dec-13	-	116,737.69	116,737.69
14	TOTAL	\$ -	\$ 1,400,852.29	\$ 1,400,852.29
15				
16	12 MO AVERAGE	\$ -	\$ 116,737.69	\$ 116,737.69
17				
18				
19	TOTAL ADJMNT			\$ 116,737.69
20				
21				To Exhibit MJA 1.1, WP B
22				Page 2, Line 7, Column (d)

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N3 SNCR (ROFA Updated)

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	Acct 1.312.00			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 491.29	\$ 491.29		\$ 800.03
2	Feb-13	-	491.29	491.29		800.03
3	Mar-13	-	491.29	491.29		800.03
4	Apr-13	-	491.29	491.29		800.03
5	May-13	-	491.29	491.29		800.03
6	Jun-13	-	491.29	491.29		800.03
7	Jul-13	-	491.29	491.29		800.03
8	Aug-13	-	491.29	491.29		800.03
9	Sep-13	-	491.29	491.29		800.03
10	Oct-13	-	491.29	491.29		800.03
11	Nov-13	-	491.29	491.29		800.03
12	Dec-13	-	491.29	491.29		800.04
13	TOTAL	\$ -	\$ 5,895.48	\$ 5,895.48		\$ 9,600.37
14						
15	TOTAL ADJMNT			\$ 5,895.48	\$ 33,325.11	\$ 9,600.37
16						
17						
18						
19						
20		ANNUAL DEPR -%-	MONTHLY DEPR -%-		YEAR 1 TAX RATE STEAM PLANT	FEDERAL TAX RATE ON TAX VS BOOK TIMING DIFFERENCI
21	Acct 1.312.00	5.05%	0.42%		28.547%	35.0%
22						
23						
24					Reflects bonus depreciation and \$169 amortization	

To Exhibit MJA 1.1, WP B
 Page 3, Line 14, Column (i)

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N3 SNCR (ROFA Updated)

ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	Acct 1.312.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	491.29	491.29	800.03	
3	Feb-13	-	982.58	982.58	1,600.06	
4	Mar-13	-	1,473.87	1,473.87	2,400.09	
5	Apr-13	-	1,965.16	1,965.16	3,200.12	
6	May-13	-	2,456.45	2,456.45	4,000.15	
7	Jun-13	-	2,947.74	2,947.74	4,800.18	
8	Jul-13	-	3,439.03	3,439.03	5,600.21	
9	Aug-13	-	3,930.32	3,930.32	6,400.24	
10	Sep-13	-	4,421.61	4,421.61	7,200.27	
11	Oct-13	-	4,912.90	4,912.90	8,000.30	
12	Nov-13	-	5,404.19	5,404.19	8,800.33	
13	Dec-13	-	5,895.48	5,895.48	9,600.37	
14	TOTAL	\$ -	\$ 38,320.62	\$ 38,320.62	\$ 62,402.35	
15						
16	12 MO AVG	\$ -	\$ 3,193.39	\$ 3,193.39	\$ 5,200.20	
17						
18						
19	TOTAL ADJMNT			\$ 3,193.39	\$ 5,200.20	
20				To Exhibit MJA 1.1, WP B	To Exhibit MJA 1.1, WP B	
21				Page 3, Line 14, Column (d)	Page 3, Line 14, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.312.00	5.05%	0.42%			

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N3 SNCR (ROFA Updated)

MidAmerican Energy - Authorization For Expenditures						
Original AFE: <input type="checkbox"/>		Supplemental AFE: <input checked="" type="checkbox"/>		Contingency Spending: <input type="checkbox"/>		
Project Title: <u>N3 SNCR (ROFA: UPDATED)</u>			Project #: <u>23809</u>			
Company Name: <u>MidAmerican Energy Company</u>			Co # <u>MEC</u>			
Location Name: <u>NEAL UNIT 3</u>			Facility #: <u>503</u>			
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?			YES/NO <u>no</u>			
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)			YES/NO <u>yes At</u>			
Does project have environmental impacts? (If yes, attach Environmental Review Form)			YES/NO <u>yes At</u>			
Are the units common facilities? (Supply only)			YES/NO <u>no</u>			
Does AFE include any content that benefits a non-utility entity?			YES/NO <u>no</u>			
For Telecom projects - Is this considered communications equipment?			YES/NO <u>yes</u>			
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
Supplemental AFE - Installation of a permanent SNCR system is required in the IDNR Air Quality Construction Permit, 95-A-313-P4 for Neal Unit 3. The SNCR system must be installed and operational at the same time the FGD and baghouse equipment becomes operational as a condition of the respective air quality construction permits. See Attached Supplemental AFE for Details.						
Start Date: <u>01/01/2013</u>		Estimated In Service Date: <u>05/11/2014</u>		Estimated Complete Date: <u>09/30/2014</u>		
AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost			
	Original AFE	Revised AFE		Original AFE	\$18,911,584	
Material	\$0	\$0	Supplemental addition	\$0		
Employment Cost	\$0	\$0	Total AFE	\$18,911,584		
General Expenses	\$0	\$0	Less:			
Outside Svcs.	\$18,151,901	\$18,151,901	Budget Current Year	\$3,714,901		
Cost of Removal	\$0	\$0	Budget Other Years	\$17,850,389		
Salvage	\$0	\$0	O & M Budget	\$0		
Fixed expenses (G & A)	\$340,022	\$340,022	Total Budget	\$21,565,290		
Financing cost (AFUDC)	\$419,661	\$419,661	Over / (under) budget	(\$2,653,706)		
Reimbursement	\$0	\$0	Cumulative Contingency Authorized	\$0		
O & M expenses	\$0	\$0				
AFE Base	\$18,911,584	\$18,911,584				
Contingency	\$0	\$0				
Total AFE	\$18,911,584	\$18,911,584				
Validation Requirements:						
Activity <u>107401.108401</u>						
Responsibility Centers: <u>659,665,670,690</u>						
Category Indicators: Division: <u>03</u> Location: <u>27</u> Category: <u>68</u>						
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$1,059,691	\$2,215,208	\$1,511,207	\$1,608,152	\$6,394,258	\$0
2014	\$3,525,873	\$1,849,961	\$2,256,461	\$0	\$7,632,295	\$0
Approval Level				Summary of Estimated Costs		
Project Manager	Authorizer	Employee No.	Date	Project cost	MidAmerican Shared Costs	
Supervising Engineer	KEEGEL, DEWAYNE L	T39663	08/05/2013	100%	72.00%	
Business Manager	OHARA, BRIAN W	T72277	08/05/2013	Construction Activities:	\$18,911,584	\$13,733,846
General Manager	Whitney, Bill	T53563	08/05/2013	Cost of Removal/Salvage:	\$0	\$0
VP Generation	Ulozas, David	T15046	08/09/2013	Reimbursement:	\$0	\$0
MEC President	FEHRMAN, WILLIAM	T37389	08/09/2013	Total Capital activities	\$18,911,584	\$13,733,846
Property Accounting	Miller, Dale	T60476	08/09/2013	O & M activities:	\$0	\$0
				Contingency:	\$0	\$0
				Total Project activities	\$18,911,584	\$13,733,846

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N3 SNCR (ROFA Updated)

Work Order "As Built" Details

Work Order: 23809 Constr: \$18,911,584.00 Retirements: \$0.00 Credits: (\$4,885,031.08)

As-Built Estimate Expense: \$0.00 Removal: \$0.00 Jobbing: \$0.00

Estimates Blue = Already used in unitization Green = 'Open' Estimate (not for unitization)

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	1312.00-Boiler	312-00-00-Air Q	3120-Air Q	Neal 3 Generating Stn Join	MEC Electri	MEC100 Mate	0	\$13,733,846.00
							0	\$13,733,846.00

Depreciation Group Rate Maintenance

Depreciation Group: MEC-06-131200-Neal 3 Status: ID: 20109

Company: MidAmerican Energy Company ARO: Update

Business Segment: MEC Electric Generation Functional Class: Steam Generation Plant New Group

Depr. Summary: MEC-Common (All) (100) External Code: Previous

Depr. Summary 2: None JE By Asset: Next

Depreciation Method: MEC-06-131200-Neal 3 Combined Group: Combined DG

Depreciable Subledger: None Est. Net Adds: 0.00 Audits

Mid-Period Method: End of Life Spread: Method

Mid-Period Convention: 0.00 Late Close: See Accts Controls

Cancel

New Rates UoP Details Blend Books

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate User Code
AUG/2013	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	9.000000%	2035/12	Used
JUL/2011	SEC	0.720000%	0.150000%	-0.030000%	Gross	Yes/Separate	4.000000%	21.000000%	2035/12	Used