

MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro-Forma Adjustment - Capital Project In-Service by 05/31/2015
Test Year Ended December 31, 2013

Line	Description	Amount	Reference
1	Pro Forma Adjustment: Capital Projects In-Service by 12/31/2014		
2			
3	Pro Forma Adjustment - Rate Base:		
4			
5	Plant in Service -		
6	Intangible Plant	\$ -	WP D, Page 2
7	Production Plant	456,464	WP D, Page 2
8	Other Storage Plant	370,114	WP D, Page 2
9	Distribution Plant	177,835	WP D, Page 2
10	General Plant	-	WP D, Page 2
11	Pro Forma Adjustment - Plant in Service	\$ 1,004,413	
12			To MidAmerican Exhibit MJA 1.1, Schedule 5
13	Accumulated Depreciation -		
14	Intangible Plant	\$ -	WP D, Page 3
15	Production Plant	9,953	WP D, Page 3
16	Other Storage Plant	3,827	WP D, Page 3
17	Distribution Plant	2,392	WP D, Page 3
18	General Plant	-	WP D, Page 3
19	Pro Forma Adjustment - Acc Depreciation	\$ 16,173	
20			To MidAmerican Exhibit MJA 1.1, Schedule 5
21	Deductions to Rate Base		
22	Accumulated Deferred Income Taxes	\$ 7,460	WP D, Page 3
23			To MidAmerican Exhibit MJA 1.1, Schedule 5
24	Pro Forma Adjustment - Income Statement:		
25	Depreciation Expense	\$ 29,857	WP D, Page 3
			To MidAmerican Exhibit RRT 1.1, WP RRT 8

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Pro-Forma Adjustment - Capital Project In-Service by 05/31/2015

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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	
			(c)	(d)	(e)	(f)	(g)	
1	23374 OGS-HP/IP/LP Turbine	2014	\$ -	\$ 335,883.10	\$ -	\$ -	\$ -	\$ 335,883.10
2	23379 OGS Economizer Replacement	2014	-	120,580.58	-	-	-	120,580.58
3	32358 Overland Trail: New 345/161kV Sub	2015	-	-	121,236.37	-	-	121,236.37
4	32437 Southland: New 345kV Sub	2015	-	-	248,878.06	-	-	248,878.06
5	41363 SC Pinehurst Trail Ext Ph 5	2014	-	-	-	177,835.00	-	177,835.00
6	TOTAL		\$ -	\$ 456,463.68	\$ 370,114.43	\$ 177,835.00	\$ -	\$ 1,004,413.11

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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)
7	23374 OGS-HP/IP/LP Turbine	2014	\$ -	\$ 7,323.94	\$ -	\$ -	\$ -	\$ 7,323.94	\$ 13,521.12	\$ 4,926.94
8	23379 OGS Economizer Replacement	2014	-	2,629.25	-	-	-	2,629.25	4,854.00	(62.99)
9	32358 Overland Trail: New 345/161kV Sub	2015	-	-	1,253.72	-	-	1,253.72	2,314.56	710.42
10	32437 Southland: New 345kV Sub	2015	-	-	2,573.61	-	-	2,573.61	4,751.28	1,458.40
11	41363 SC Pinehurst Trail Ext Ph 5	2014	-	-	-	2,392.13	-	2,392.13	4,416.24	427.05
12	TOTAL		\$ -	\$ 9,953.19	\$ 3,827.33	\$ 2,392.13	\$ -	\$ 16,172.65	\$ 29,857.20	\$ 7,459.82

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Project: 23374 OGS-HP/IP/LP Turbine
Electric Utility % 100.00% So Dak % 0.85%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation	Federal Tax Depreciation	Federal Income
			Account	Per Cent	Rate	Rate	Tax Rate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	1.314.00	100.00%	4.026%	11.763%	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	-					
10	Sep-13	-		weighting	tax rate	weighted tax rate	
11	Oct-13	-	50%	16.65%	50.000%	8.325%	bonus tax depreciation rate
12	Nov-13	-		16.65%	3.750%	0.312%	tax depreciation rate after bonus
13	Dec-13	-		83.35%	3.750%	3.126%	tax depreciation rate without bonus
14						11.763%	weighted tax depreciation rate
15	In-Service Date:	Nov-14					CWIP bal at 12-2013
16	Project Amount:	\$ 39,515,659			16.65%	\$ 6,578,884	

Percent of project eligible for 50% bonus

Sources:

Column (b):

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

Line 16 - Exhibit MJA 1.1, WP D, Page 9

Column (c): Exhibit MJA 1.1, WP D, Page 10

Column (d): Exhibit MJA 1.1, WP D, Page 10

Column (e): Straight line using 12/2040 end of period calculation with -5% salvage

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Steam Property

Expenditures through Dec 2013 eligible for 50% bonus depreciation

Remaining portion subject to regular depreciation

Rate shown column (f), Line 1 is weighted tax rate

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

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OGS-HP/IP/LP Turbine

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	335,883.10	335,883.10
3	Feb-13	-	335,883.10	335,883.10
4	Mar-13	-	335,883.10	335,883.10
5	Apr-13	-	335,883.10	335,883.10
6	May-13	-	335,883.10	335,883.10
7	Jun-13	-	335,883.10	335,883.10
8	Jul-13	-	335,883.10	335,883.10
9	Aug-13	-	335,883.10	335,883.10
10	Sep-13	-	335,883.10	335,883.10
11	Oct-13	-	335,883.10	335,883.10
12	Nov-13	-	335,883.10	335,883.10
13	Dec-13	-	335,883.10	335,883.10
14	TOTAL	\$ -	\$ 4,030,597.22	\$ 4,030,597.22
15				
16	12 MO AVERAGE	\$ -	\$ 335,883.10	\$ 335,883.10
17				
18				
19	TOTAL ADJMNT			\$ 335,883.10
20				
21				
22				
23				
24				

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OGS-HP/IP/LP Turbine

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	-	335,883.10	335,883.10
3	Feb-13	-	335,883.10	335,883.10
4	Mar-13	-	335,883.10	335,883.10
5	Apr-13	-	335,883.10	335,883.10
6	May-13	-	335,883.10	335,883.10
7	Jun-13	-	335,883.10	335,883.10
8	Jul-13	-	335,883.10	335,883.10
9	Aug-13	-	335,883.10	335,883.10
10	Sep-13	-	335,883.10	335,883.10
11	Oct-13	-	335,883.10	335,883.10
12	Nov-13	-	335,883.10	335,883.10
13	Dec-13	-	335,883.10	335,883.10
14	TOTAL	\$ -	\$ 4,030,597.22	\$ 4,030,597.22
15				
16	12 MO AVERAGE	\$ -	\$ 335,883.10	\$ 335,883.10
17				
18				
19	TOTAL ADJMNT			\$ 335,883.10

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

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OGS-HP/IP/LP Turbine

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	\$ -	\$ 1,126.76	\$ 1,126.76		\$ 757.99
2	Feb-13	-	1,126.76	1,126.76		757.99
3	Mar-13	-	1,126.76	1,126.76		757.99
4	Apr-13	-	1,126.76	1,126.76		757.99
5	May-13	-	1,126.76	1,126.76		757.99
6	Jun-13	-	1,126.76	1,126.76		757.99
7	Jul-13	-	1,126.76	1,126.76		757.99
8	Aug-13	-	1,126.76	1,126.76		757.99
9	Sep-13	-	1,126.76	1,126.76		757.99
10	Oct-13	-	1,126.76	1,126.76		757.99
11	Nov-13	-	1,126.76	1,126.76		757.99
12	Dec-13	-	1,126.76	1,126.76		757.99
13	TOTAL	\$ -	\$ 13,521.12	\$ 13,521.12		\$ 9,095.88
14						
15	TOTAL ADJMNT			\$ 13,521.12	\$ 39,509.30	\$ 9,095.86
16				To Exhibit MJA 1.1, WP D		
17				Page 3, Line 7, 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	4.03%	0.34%	STEAM PLANT	TIMING DIFFERENCI	
22				11.763%	35.0%	
23				MACRS 20		
24				with bonus		
25						

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OGS-HP/IP/LP Turbine

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	-	1,126.76	1,126.76	757.99	
3	Feb-13	-	2,253.52	2,253.52	1,515.98	
4	Mar-13	-	3,380.28	3,380.28	2,273.97	
5	Apr-13	-	4,507.04	4,507.04	3,031.96	
6	May-13	-	5,633.80	5,633.80	3,789.95	
7	Jun-13	-	6,760.56	6,760.56	4,547.94	
8	Jul-13	-	7,887.32	7,887.32	5,305.93	
9	Aug-13	-	9,014.08	9,014.08	6,063.92	
10	Sep-13	-	10,140.84	10,140.84	6,821.91	
11	Oct-13	-	11,267.60	11,267.60	7,579.90	
12	Nov-13	-	12,394.36	12,394.36	8,337.89	
13	Dec-13	-	13,521.12	13,521.12	9,095.88	
14	TOTAL	\$ -	\$ 87,887.28	\$ 87,887.28	\$ 59,123.22	
15						
16	12 MO AVG	\$ -	\$ 7,323.94	\$ 7,323.94	\$ 4,926.94	
17						
18						
19	TOTAL ADJMNT			\$ 7,323.94	\$ 4,926.94	
20				To Exhibit MJA 1.1, WP D	To Exhibit MJA 1.1, WP D	
21				Page 3, Line 7, Column (d)	Page 3, Line 7, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.314.00	4.03%	0.34%			
26						
27						
28						
29						
30						

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OGS-HP/IP/LP Turbine

MidAmerican Energy - Authorization For Expenditures

Original AFE: Supplemental AFE: Contingency Spending:

Project Title: OGS-HP/IP/LP TURBINE Project #: 23374
 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
 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
 Are the units common facilities? (Supply only) YES/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.)
 Upgrade the OGS high pressure (HP), Intermediate pressure (IP), and both low pressure (LP) rotors including new turbine blades, associated section stationary blades, nozzle, inner shells/casings, new packing/seals, and other misc. items necessary to complete the installation. Project scope also includes generator stator rewind. Estimated increase in capacity is 51 MW (26.5 MW MEC share). Alliant's authorized project budget is according to the attached letter dated March 11, 2013, from John Larsen, Senior Vice President - Generation, Alliant Energy, to Barry Campbell, Vice President - Energy Supply Management, MidAmerican Energy Company.

Start Date: 01/01/2012 Estimated In Service Date: 11/13/2014 Estimated Complete Date: 06/01/2015

AFE Cost Information - project cost @ 100 %		Budget Information @ 100 % cost	
	Original AFE	Revised AFE	
Material	\$0	\$0	Original AFE
Employment Cost	\$0	\$0	Supplemental addition
General Expenses	\$0	\$0	Total AFE
Outside Svcs.	\$36,646,556	\$0	Less:
Cost of Removal	\$274,142	\$0	Budget Current Year
Salvage	(\$10,400)	\$0	Budget Other Years
Fixed expenses (G & A)	\$369,103	\$0	O & M Budget
Financing cost (AFUDC)	\$2,500,000	\$0	Total Budget
Reimbursement	\$0	\$0	Over / (under) budget
O & M expenses	\$0	\$0	
AFE Base	\$39,779,401	\$0	Cumulative Contingency Authorized
Contingency	\$0	\$0	
Total AFE	\$39,779,401	\$0	

Validation Requirements:
 Activity _____
 Responsibility Centers: _____
 Category Indicators: Division: 03 Location: 32 Category: 66

Expenditure Schedule

Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2012	\$3,409,663	\$3,409,663	\$3,409,663	\$3,409,663	\$13,638,652	\$0
2013	\$3,409,663	\$3,409,663	\$3,409,663	\$3,409,663	\$13,638,652	\$0
2014	\$3,409,663	\$3,409,663	\$3,409,663	\$2,273,109	\$12,502,097	\$0

Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs		
MEC Plant Accounting	Miller, Dale	T60476	04/02/2013	Project cost	MidAmerican Shared Costs	
				100%	0.00%	
				Construction Activities:	\$39,515,659	\$0
				Cost of Removal/Salvage:	\$263,742	\$0
				Reimbursement:	\$0	\$0
				Total Capital activities	\$39,779,401	\$0
				O & M activities:	\$0	\$0
				Contingency:	\$0	\$0
				Total Project activities	\$39,779,401	\$0

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OGS-HP/IP/LP Turbine

Work Order "As Built" Details

Work Order: 23374 Constr: \$39,515,659.00 Retirements: \$0.00 Credits: \$0.00
 As-Built Estimate Expense: \$0.00 Removal: \$263,742.00 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	1314.00-Turbo			OGS Generating Station Jo	MEC Electri	MEC400 Outs	0	\$36,646,556.00
Additions	1314.00-Turbo			OGS Generating Station Jo	MEC Electri	MEC731 G&A	0	\$369,103.00
Additions	1314.00-Turbo			OGS Generating Station Jo	MEC Electri	MEC740 AFU	0	\$2,500,000.00
							0	\$39,515,659.00

Depreciation Group Rate Maintenance

Depreciation Group: MEC-06-131400-OGS Status: ID: 20140
 Company: MidAmerican Energy Company ARO: 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-OGS 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
 Blend Books

New Rates UoP Details 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 User Code
AUG/2013 SEC		0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	5.000000%	2040/12	Used
JUL/2011 SEC		1.300000%	0.170000%	-0.030000%	Gross	Yes/Separate	2.000000%	13.000000%	2040/12	Used

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Project: 23379 OGS Economizer Repl
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%	3.750%	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	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	-					
14							
15	In-Service Date:	Nov-14					
16	Project Amount:	\$ 14,185,951					

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP D, Page 16

Line 16 - Exhibit MJA 1.1, WP D, Page 16

Column (c): Exhibit MJA 1.1, WP D, Page 17

Column (d): Exhibit MJA 1.1, WP D, Page 17

Column (e): Straight line using 12/2040 end of period calculation with -5% salvage

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Steam Property

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

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OGS Economizer Repl

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	120,580.58	120,580.58
3	Feb-13	-	120,580.58	120,580.58
4	Mar-13	-	120,580.58	120,580.58
5	Apr-13	-	120,580.58	120,580.58
6	May-13	-	120,580.58	120,580.58
7	Jun-13	-	120,580.58	120,580.58
8	Jul-13	-	120,580.58	120,580.58
9	Aug-13	-	120,580.58	120,580.58
10	Sep-13	-	120,580.58	120,580.58
11	Oct-13	-	120,580.58	120,580.58
12	Nov-13	-	120,580.58	120,580.58
13	Dec-13	-	120,580.58	120,580.58
14	TOTAL	\$ -	\$ 1,446,967.00	\$ 1,446,967.00
15				
16	12 MO AVERAGE	\$ -	\$ 120,580.58	\$ 120,580.58
17				
18				
19	TOTAL ADJMNT			\$ 120,580.58
20				
21				
22				
23				
24				

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OGS Economizer Repl

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	-	120,580.58	120,580.58
3	Feb-13	-	120,580.58	120,580.58
4	Mar-13	-	120,580.58	120,580.58
5	Apr-13	-	120,580.58	120,580.58
6	May-13	-	120,580.58	120,580.58
7	Jun-13	-	120,580.58	120,580.58
8	Jul-13	-	120,580.58	120,580.58
9	Aug-13	-	120,580.58	120,580.58
10	Sep-13	-	120,580.58	120,580.58
11	Oct-13	-	120,580.58	120,580.58
12	Nov-13	-	120,580.58	120,580.58
13	Dec-13	-	120,580.58	120,580.58
14	TOTAL	\$ -	\$ 1,446,967.00	\$ 1,446,967.00
15				
16	12 MO AVERAGE	\$ -	\$ 120,580.58	\$ 120,580.58
17				
18				
19	TOTAL ADJMNT			\$ 120,580.58

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

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OGS Economizer Repl

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR (a)	Acct 1.312.00			TAX DEPRECIATION (e)	FEDERAL DEFERRED INCOME TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Jan-13	\$ -	\$ 404.50	\$ 404.50		\$ (9.69)
2	Feb-13	-	404.50	404.50		(9.69)
3	Mar-13	-	404.50	404.50		(9.69)
4	Apr-13	-	404.50	404.50		(9.69)
5	May-13	-	404.50	404.50		(9.69)
6	Jun-13	-	404.50	404.50		(9.69)
7	Jul-13	-	404.50	404.50		(9.69)
8	Aug-13	-	404.50	404.50		(9.69)
9	Sep-13	-	404.50	404.50		(9.69)
10	Oct-13	-	404.50	404.50		(9.69)
11	Nov-13	-	404.50	404.50		(9.69)
12	Dec-13	-	404.50	404.50		(9.69)
13	TOTAL	\$ -	\$ 4,854.00	\$ 4,854.00		\$ (116.28)
14						
15	TOTAL ADJMNT			\$ 4,854.00	\$ 4,521.77	\$ (116.28)
16						
17						
18						
19						
20		ANNUAL DEPR -%-	MONTHLY DEPR -%-		YEAR 1 TAX RATE STEAM PLANT	FEDERAL TAX RATE ON TAX VS BOOK TIMING DIFFERENCE
21	Acct 1.312.00	4.03%	0.34%		3.750% MACRS 20	35.0%
22						
23						
24						
25						

MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro Forma Adjustment - Capital Projects In-Service by 05/31/2015
Test Year Ending December 31, 2013

OGS Economizer Repl

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	-	404.50	404.50	(9.69)	
3	Feb-13	-	809.00	809.00	(19.38)	
4	Mar-13	-	1,213.50	1,213.50	(29.07)	
5	Apr-13	-	1,618.00	1,618.00	(38.76)	
6	May-13	-	2,022.50	2,022.50	(48.45)	
7	Jun-13	-	2,427.00	2,427.00	(58.14)	
8	Jul-13	-	2,831.50	2,831.50	(67.83)	
9	Aug-13	-	3,236.00	3,236.00	(77.52)	
10	Sep-13	-	3,640.50	3,640.50	(87.21)	
11	Oct-13	-	4,045.00	4,045.00	(96.90)	
12	Nov-13	-	4,449.50	4,449.50	(106.59)	
13	Dec-13	-	4,854.00	4,854.00	(116.28)	
14	TOTAL	\$ -	\$ 31,551.00	\$ 31,551.00	\$ (755.82)	
15						
16	12 MO AVG	\$ -	\$ 2,629.25	\$ 2,629.25	\$ (62.99)	
17						
18						
19	TOTAL ADJMNT			\$ 2,629.25	\$ (62.99)	
20				To Exhibit MJA 1.1, WP D	To Exhibit MJA 1.1, WP D	
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 Economizer Repl

MidAmerican Energy - Authorization For Expenditures

Original AFE: Supplemental AFE: Contingency Spending:

Project Title: OGS ECONOMIZER REPL Project #: 23379
 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
 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
 Are the units common facilities? (Supply only) YES/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.)
 Replace all upper and lower economizer banks with an optimized design to improve exit gas temperatures in conjunction with the new scrubber installation and potential future SCR. The existing economizer has been damaged due to sootblower erosion on the hangar support tubes, and the exit gas temperature is high which results in decreased boiler efficiency. In addition, the economizer has experienced gas side plugging problems over a ten year period. The optimized design is intended to improve heat rates, exit gas temps, and reliability. Alliant's authorized project budget is according to the attached letter dated March 11, 2013, from John Larsen, Senior Vice President - Generation, Alliant Energy to Barry Campbell.

Start Date: 07/15/2012 Estimated In Service Date: 11/13/2014 Estimated Complete Date: 06/01/2015

AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost	
	Original AFE	Revised AFE		
Material	\$0	\$0	Original AFE	\$14,781,018
Employment Cost	\$0	\$0	Supplemental addition	\$0
General Expenses	\$0	\$0	Total AFE	\$14,781,018
Outside Svcs.	\$13,346,535	\$0	Less:	
Cost of Removal	\$595,067	\$0	Budget Current Year	\$0
Salvage	\$0	\$0	Budget Other Years	\$0
Fixed expenses (G & A)	\$139,416	\$0	O & M Budget	\$0
Financing cost (AFUDC)	\$700,000	\$0	Total Budget	\$0
Reimbursement	\$0	\$0	Over / (under) budget	\$14,781,018
O & M expenses	\$0	\$0		
AFE Base	\$14,781,018	\$0	Cumulative Contingency Authorized	\$0
Contingency	\$0	\$0		
Total AFE	\$14,781,018	\$0		

Validation Requirements:
 Activity _____
 Responsibility Centers: _____
 Category Indicators: Division: 03 Location: 32 Category: 66

Expenditure Schedule

Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2012	\$0	\$0	\$2,687,458	\$4,031,187	\$6,718,645	\$0
2013	\$4,031,187	\$4,031,187	\$0	\$0	\$8,062,373	\$0

Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs		
MEC Plant Accounting	Miller, Dale	T60476	04/08/2013	Project cost	MidAmerican Shared Costs	
				100%	0.00%	
				Construction Activities:	\$14,185,951	\$0
				Cost of Removal/Salvage:	\$595,067	\$0
				Reimbursement:	\$0	\$0
				Total Capital activities:	\$14,781,018	\$0
				O & M activities:	\$0	\$0
				Contingency:	\$0	\$0
				Total Project activities:	\$14,781,018	\$0

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OGS Economizer Repl

Work Order "As Built" Details

Work Order: 23379 Constr: \$14,185,951.00 Retirements: \$0.00 Credits: \$0.00

As-Built Estimate Expense: \$0.00 Removal: \$595,067.00 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			OGS Generating Station Jo	MEC Electri	MEC400 Outs	0	\$13,346,535.00
Additions	1312.00-Boiler			OGS Generating Station Jo	MEC Electri	MEC731 G&A	0	\$139,416.00
Additions	1312.00-Boiler			OGS Generating Station Jo	MEC Electri	MEC740 AFU	0	\$700,000.00
							0	\$14,185,951.00

Depreciation Group Rate Maintenance

Depreciation Group: MEC-06-131200-OGS Status: ID: 20112
 Company: MidAmerican Energy Company ARD:
 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-OGS Combined Group:
 Depreciable Subledger: None
 Mid-Period Method: End of Life Est. Net Adds: 0.00
 Mid-Period Convention: 0.00 Late Close: Spread:

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 User Code
AUG/2013	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	5.000000%	2040/12	Used
JUL/2011	SEC	1.460000%	0.200000%	-0.040000%	Gross	Yes/Separate	3.000000%	14.000000%	2040/12	Used

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Pro Forma Adjustment - Projects in Service by 05/31/2015
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Project: 32358 Overland Trail: New 345/161 kV Sub
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	-	1.353.00	100.00%	1.909%	5.000%	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	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	-					
14							
15	In-Service Date:		Mar-15				
16	Project Amount:	\$	14,263,102				

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP D, Page 23

Line 16 - Exhibit MJA 1.1, WP D, Page 23

Column (c): Exhibit MJA 1.1, WP D, Page 24

Column (d): Exhibit MJA 1.1, WP D, Page 24

Column (e): Exhibit MJA 1.1, WP D, Page 24

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Electric Transmission Property

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

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Overland Trail: New 345/161 kV Sub

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	121,236.37	121,236.37
3	Feb-13	-	121,236.37	121,236.37
4	Mar-13	-	121,236.37	121,236.37
5	Apr-13	-	121,236.37	121,236.37
6	May-13	-	121,236.37	121,236.37
7	Jun-13	-	121,236.37	121,236.37
8	Jul-13	-	121,236.37	121,236.37
9	Aug-13	-	121,236.37	121,236.37
10	Sep-13	-	121,236.37	121,236.37
11	Oct-13	-	121,236.37	121,236.37
12	Nov-13	-	121,236.37	121,236.37
13	Dec-13	-	121,236.37	121,236.37
14	TOTAL	\$ -	\$ 1,454,836.40	\$ 1,454,836.40
15				
16	12 MO AVERAGE	\$ -	\$ 121,236.37	\$ 121,236.37
17				
18				
19	TOTAL ADJMNT			\$ 121,236.37
20				
21				
22				
23				
24				

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Overland Trail: New 345/161 kV Sub

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 1.353.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	121,236.37	121,236.37
3	Feb-13	-	121,236.37	121,236.37
4	Mar-13	-	121,236.37	121,236.37
5	Apr-13	-	121,236.37	121,236.37
6	May-13	-	121,236.37	121,236.37
7	Jun-13	-	121,236.37	121,236.37
8	Jul-13	-	121,236.37	121,236.37
9	Aug-13	-	121,236.37	121,236.37
10	Sep-13	-	121,236.37	121,236.37
11	Oct-13	-	121,236.37	121,236.37
12	Nov-13	-	121,236.37	121,236.37
13	Dec-13	-	121,236.37	121,236.37
14	TOTAL	\$ -	\$ 1,454,836.40	\$ 1,454,836.40
15				
16	12 MO AVERAGE	\$ -	\$ 121,236.37	\$ 121,236.37
17				
18				
19	TOTAL ADJMNT			\$ 121,236.37

To Exhibit MJA 1.1, WP D
 Page 2, Line 3, Column (e)

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Overland Trail: New 345/161 kV Sub

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	Acct 1.353.00			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 192.88	\$ 192.88		\$ 109.30
2	Feb-13	-	192.88	192.88		109.29
3	Mar-13	-	192.88	192.88		109.30
4	Apr-13	-	192.88	192.88		109.29
5	May-13	-	192.88	192.88		109.30
6	Jun-13	-	192.88	192.88		109.29
7	Jul-13	-	192.88	192.88		109.30
8	Aug-13	-	192.88	192.88		109.29
9	Sep-13	-	192.88	192.88		109.30
10	Oct-13	-	192.88	192.88		109.29
11	Nov-13	-	192.88	192.88		109.30
12	Dec-13	-	192.88	192.88		109.29
13	TOTAL	\$ -	\$ 2,314.56	\$ 2,314.56		\$ 1,311.54
14						
15	TOTAL ADJMNT			\$ 2,314.56	\$ 6,061.82	\$ 1,311.54
16				To Exhibit MJA 1.1, WP D		
17				Page 3, Line 9, Column (i)		
18						
19		ANNUAL	MONTHLY		YEAR 1 TAX RATE	FEDERAL TAX VS BOOK TIMING DIFFERENCE
20		DEPR -%-	DEPR -%-		ELEC TRANSMISSION	
21	Acct 1.353.00	1.91%	0.16%		5.000%	35.0%
22					MACRS 15	
23						
24						
25						

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Overland Trail: New 345/161 kV Sub

ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	Acct 1.353.00			ACCUMLATED DEFERRED TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE	
	(a)	(b)	(c)	(d)	(e) (f)
1	Dec-12	\$ -	\$ -	\$ -	\$ -
2	Jan-13	-	192.88	192.88	109.30
3	Feb-13	-	385.76	385.76	218.59
4	Mar-13	-	578.64	578.64	327.89
5	Apr-13	-	771.52	771.52	437.18
6	May-13	-	964.40	964.40	546.48
7	Jun-13	-	1,157.28	1,157.28	655.77
8	Jul-13	-	1,350.16	1,350.16	765.07
9	Aug-13	-	1,543.04	1,543.04	874.36
10	Sep-13	-	1,735.92	1,735.92	983.66
11	Oct-13	-	1,928.80	1,928.80	1,092.95
12	Nov-13	-	2,121.68	2,121.68	1,202.25
13	Dec-13	-	2,314.56	2,314.56	1,311.54
14	TOTAL	\$ -	\$ 15,044.64	\$ 15,044.64	\$ 8,525.04
15					
16	12 MO AVG	\$ -	\$ 1,253.72	\$ 1,253.72	\$ 710.42
17					
18					
19	TOTAL ADJMNT			\$ 1,253.72	\$ 710.42
20				To Exhibit MJA 1.1, WP D	To Exhibit MJA 1.1, WP C
21				Page 3, Line 9, Column (e)	Page 3, Line 9, Column (j)
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 1.353.00	1.91%	0.16%		
26					
27					
28					
29					
30					

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Overland Trail: New 345/161 kV Sub

MidAmerican Energy - Authorization For Expenditures

Original AFE: Supplemental AFE: Contingency Spending:

Project Title: Overland Trail: New 345/161 kV Sub Project #: 32358
 Company Name: MidAmerican Energy Company Co # MEC Sub #: _____
 Location Name: Pottawattamie County Substation Loc # 100 Facility #: CWK

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 NO
 Does AFE include any content that benefits a non-utility entity? (IT Only) YES/NO NO
 For Telecom projects - is this considered communications equipment? (IT Only) YES/NO NO

Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)

Construct new 345-161 kV transmission substation with one 560 MVA autotransformer. The substation will connect into the CBEC-Fallow Avenue 345 kV line and the CBEC-Quick 161 kV line. This additional transformer will reduce loading on the CBEC 345-161 kV transformers during contingencies to within their emergency ratings. Project is required for the retirement of WSEC units 1 and 2. AFE is \$5.2m under budget as the substation layout was re-designed from the original estimate to reduce cost (\$3.8m) and the 345-161 kV transformer cost was lower than when the original estimate was completed (\$1.4m).

Start Date: 08/16/2013 Estimated In Service Date: 03/01/2015 Estimated Complete Date: 03/31/2015

AFE Cost Information - project cost @ 100 %

Budget Information @ 100 % cost

Original AFE		Revised AFE			
Material	\$0	\$0	Original AFE	\$14,263,102	
Employment Cost	\$0	\$0	Supplemental addition	\$0	
General Expenses	\$0	\$0	Total AFE	\$14,263,102	
Outside Svcs.	\$14,263,102	\$0	Less:		
Cost of Removal	\$0	\$0	Budget Current Year	\$1,603,546	
Salvage	\$0	\$0	Budget Other Years	\$17,694,431	
Fixed expenses (O & A)	\$0	\$0	O & M Budget	\$0	
Financing cost (AFUDC)	\$0	\$0	Total Budget	\$19,497,977	
Reimbursement	\$0	\$0	Over / (under) budget	(\$5,234,875)	
O & M expenses	\$0	\$0			
AFE Base	\$14,263,102	\$0	Cumulative Contingency Authorized		
Contingency	\$0	\$0			\$0
Total AFE	\$14,263,102	\$0			

Validation Requirements:

Activity 107723
 Responsibility Centers: 182,547,554,762,763,764,765,774,188
 Category Indicators: Division: 02 Location: 06 Category: 44

Expenditure Schedule

Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$0	\$0	\$50,000	\$50,000	\$100,000	\$0
2014	\$600,000	\$4,075,613	\$7,270,749	\$2,216,540	\$14,163,102	\$0

Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs		
Project Manager	ZIEGLER, MARK R	T39671	08/16/2013	Project cost	MidAmerican Shared Costs	
Supervisor	MARTENS, RALPH W	T52009	08/30/2013	100%	0.00%	
Manager	HAACKE, STEVE L	T80254	08/30/2013	Construction Activities:	\$14,263,102	\$0
GM	HARRIS, BRIAN M	T51290	08/30/2013	Cost of Removal/Salvage:	\$0	\$0
VP	Moore, Joseph F	T15623	09/01/2013	Reimbursement:	\$0	\$0
MEC President	FEHRMAN, WILLIAM	T37389	09/02/2013	Total Capital activities	\$14,263,102	\$0
Property Accounting	Miller, Dale	T80476	09/03/2013	O & M activities:	\$0	\$0
				Contingency:	\$0	\$0
				Total Project activities	\$14,263,102	\$0

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Overland Trail: New 345/161 kV Sub

Work Order "As Built" Details

Work Order 32358 Constr \$14,263,102.00 Retirements \$0.00 Credits \$0.00
 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	Job Task
Additions	1353.00-Statio			Overland Trail (CWK-T) Sul	MEC Electri	MEC100 Mat	0	\$100.00	
							0	\$100.00	

Depreciation Group Rate Maintenance

Depreciation Group MEC-07-135300-Transmission Status ID 20292
 Company MidAmerican Energy Company ARO
 Business Segment MEC Electric Transmission Functional Class Transmission Plant, Electric
 Depr. Summary MEC-Common (All) (100) External Code
 Depr. Summary 2 None JE By Asset

Depreciation Method MEC-07-135300-Transmission Combined Group
 Depreciable Subledger None
 Mid-Period Method Monthly Est. Net Adds 0.00
 Mid-Period Convention 0.00 Late Close Spread

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	Mortality Curve	Expected Avg Life (Years)
MAR/2014	SEC	2.385481%	2.385481%	0.000000%	Net	Yes/Separate	2.000000%	7.000000%	0000/00	Used	No	R1.5	55
FEB/2014	SEC	2.389524%	2.389524%	0.000000%	Net	Yes/Separate	2.000000%	7.000000%	0000/00	Used	No	R1.5	55

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Project: 32437 Southland: Construct New 345kV Sub
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	-	1.353.00	100.00%	1.909%	5.000%	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	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	-					
14							
15	In-Service Date:		Apr-15				
16	Project Amount:		\$ 29,279,772				

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP D, Page 30

Line 16 - Exhibit MJA 1.1, WP D, Page 30

Column (c): Exhibit MJA 1.1, WP D, Page 31

Column (d): Exhibit MJA 1.1, WP D, Page 31

Column (e): Exhibit MJA 1.1, WP D, Page 31

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Electric Transmission Property

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

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Southland: Construct New 345kV Sub

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	248,878.06	248,878.06
3	Feb-13	-	248,878.06	248,878.06
4	Mar-13	-	248,878.06	248,878.06
5	Apr-13	-	248,878.06	248,878.06
6	May-13	-	248,878.06	248,878.06
7	Jun-13	-	248,878.06	248,878.06
8	Jul-13	-	248,878.06	248,878.06
9	Aug-13	-	248,878.06	248,878.06
10	Sep-13	-	248,878.06	248,878.06
11	Oct-13	-	248,878.06	248,878.06
12	Nov-13	-	248,878.06	248,878.06
13	Dec-13	-	248,878.06	248,878.06
14	TOTAL	\$ -	\$ 2,986,536.74	\$ 2,986,536.74
15				
16	12 MO AVERAGE	\$ -	\$ 248,878.06	\$ 248,878.06
17				
18				
19	TOTAL ADJMNT			\$ 248,878.06
20				
21				
22				
23				
24				

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Southland: Construct New 345kV Sub

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 1.353.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	248,878.06	248,878.06
3	Feb-13	-	248,878.06	248,878.06
4	Mar-13	-	248,878.06	248,878.06
5	Apr-13	-	248,878.06	248,878.06
6	May-13	-	248,878.06	248,878.06
7	Jun-13	-	248,878.06	248,878.06
8	Jul-13	-	248,878.06	248,878.06
9	Aug-13	-	248,878.06	248,878.06
10	Sep-13	-	248,878.06	248,878.06
11	Oct-13	-	248,878.06	248,878.06
12	Nov-13	-	248,878.06	248,878.06
13	Dec-13	-	248,878.06	248,878.06
14	TOTAL	\$ -	\$ 2,986,536.74	\$ 2,986,536.74
15				
16	12 MO AVERAGE	\$ -	\$ 248,878.06	\$ 248,878.06
17				
18				
19	TOTAL ADJMNT			\$ 248,878.06

To Exhibit MJA 1.1, WP D
 Page 2, Line 4, Column (e)

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Southland: Construct New 345kV Sub

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	Acct 1.353.00			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 395.94	\$ 395.94		\$ 224.37
2	Feb-13	-	395.94	395.94		224.37
3	Mar-13	-	395.94	395.94		224.37
4	Apr-13	-	395.94	395.94		224.37
5	May-13	-	395.94	395.94		224.37
6	Jun-13	-	395.94	395.94		224.36
7	Jul-13	-	395.94	395.94		224.37
8	Aug-13	-	395.94	395.94		224.37
9	Sep-13	-	395.94	395.94		224.37
10	Oct-13	-	395.94	395.94		224.37
11	Nov-13	-	395.94	395.94		224.37
12	Dec-13	-	395.94	395.94		224.36
13	TOTAL	\$ -	\$ 4,751.28	\$ 4,751.28		\$ 2,692.42
14						
15	TOTAL ADJMNT			\$ 4,751.28	\$ 12,443.90	\$ 2,692.42
16				To Exhibit MJA 1.1, WP D		
17				Page 3, Line 10, Column (i)		
18						
19		ANNUAL	MONTHLY		YEAR 1 TAX RATE	FEDERAL TAX VS BOOK TAX VS BOOK
20		DEPR -%-	DEPR -%-		ELEC TRANSMISSION	TIMING DIFFERENCE
21	Acct 1.353.00	1.91%	0.16%		5.000%	35.0%
22					MACRS 15	
23						
24						
25						

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Southland: Construct New 345kV Sub

ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	Acct 1.353.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	395.94	395.94	224.37	
3	Feb-13	-	791.88	791.88	448.74	
4	Mar-13	-	1,187.82	1,187.82	673.11	
5	Apr-13	-	1,583.76	1,583.76	897.48	
6	May-13	-	1,979.70	1,979.70	1,121.85	
7	Jun-13	-	2,375.64	2,375.64	1,346.21	
8	Jul-13	-	2,771.58	2,771.58	1,570.58	
9	Aug-13	-	3,167.52	3,167.52	1,794.95	
10	Sep-13	-	3,563.46	3,563.46	2,019.32	
11	Oct-13	-	3,959.40	3,959.40	2,243.69	
12	Nov-13	-	4,355.34	4,355.34	2,468.06	
13	Dec-13	-	4,751.28	4,751.28	2,692.42	
14	TOTAL	\$ -	\$ 30,883.32	\$ 30,883.32	\$ 17,500.78	
15						
16	12 MO AVG	\$ -	\$ 2,573.61	\$ 2,573.61	\$ 1,458.40	
17						
18						
19	TOTAL ADJMNT			\$ 2,573.61	\$ 1,458.40	
20				To Exhibit MJA 1.1, WP D	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 10, Column (e)	Page 3, Line 10, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.353.00	1.91%	0.16%			
26						
27						
28						
29						
30						

CONFIDENTIAL 1

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of WP D

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Southland: Construct New 345kV Sub

Work Order "As Built" Details

Work Order 32437 Constr \$30,279,771.95 Retirements \$0.00 Credits \$0.00
 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	Job T
Additions	1353.00-Statio			Council Bluffs (CWY) South	MEC Electri	MEC100 Mat	0	\$100.00	
							0	\$100.00	

Depreciation Group Rate Maintenance

Depreciation Group MEC-07-135300-Transmission Status ID 20292
 Company MidAmerican Energy Company ARO
 Business Segment MEC Electric Transmission Functional Class Transmission Plant, Electric
 Depr. Summary MEC-Common (All) (100) External Code
 Depr. Summary 2 None JE By Asset

Depreciation Method MEC-07-135300-Transmission Combined Group
 Depreciable Subledger None
 Mid-Period Method Monthly 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 Used Code	Gain Loss Default	Mortality Curve	Expected Avg Life (Years)
MAR/2014	SEC	2.385481%	2.385481%	0.000000%	Net	Yes/Separate	2.000000%	7.000000%	0000/00	Used	No	R1.5	55
FEB/2014	SEC	2.389524%	2.389524%	0.000000%	Net	Yes/Separate	2.000000%	7.000000%	0000/00	Used	No	R1.5	55

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Project: 41363 SC Pinehurst Trail Ext Ph 5
Electric Utility % 100.00% **So Dak %** 100.00%

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	-	1.366.00	10.00%	2.333%	3.750%	35.0%
2	Jan-13	-	1.367.00	90.00%	2.500%		
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	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	-					
14							
15	In-Service Date:		Oct-14				
16	Project Amount:	\$	177,835				

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP D, Page 40

Line 16 - Exhibit MJA 1.1, WP D, Page 40

Column (c): Exhibit MJA 1.1, WP D, Page 41

Column (d): Exhibit MJA 1.1, WP D, Page 41

Column (e): Exhibit MJA 1.1, WP D, Page 41

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Electric Distribution Property

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

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SC Pinehurst Trail Ext Ph 5

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	177,835.00	177,835.00
3	Feb-13	-	177,835.00	177,835.00
4	Mar-13	-	177,835.00	177,835.00
5	Apr-13	-	177,835.00	177,835.00
6	May-13	-	177,835.00	177,835.00
7	Jun-13	-	177,835.00	177,835.00
8	Jul-13	-	177,835.00	177,835.00
9	Aug-13	-	177,835.00	177,835.00
10	Sep-13	-	177,835.00	177,835.00
11	Oct-13	-	177,835.00	177,835.00
12	Nov-13	-	177,835.00	177,835.00
13	Dec-13	-	177,835.00	177,835.00
14	TOTAL	\$ -	\$ 2,134,020.00	\$ 2,134,020.00
15				
16	12 MO AVERAGE	\$ -	\$ 177,835.00	\$ 177,835.00
17				
18				
19	TOTAL ADJMNT			\$ 177,835.00
20				
21				
22				
23				
24				

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SC Pinehurst Trail Ext Ph 5

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 1.366.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	17,783.50	17,783.50
3	Feb-13	-	17,783.50	17,783.50
4	Mar-13	-	17,783.50	17,783.50
5	Apr-13	-	17,783.50	17,783.50
6	May-13	-	17,783.50	17,783.50
7	Jun-13	-	17,783.50	17,783.50
8	Jul-13	-	17,783.50	17,783.50
9	Aug-13	-	17,783.50	17,783.50
10	Sep-13	-	17,783.50	17,783.50
11	Oct-13	-	17,783.50	17,783.50
12	Nov-13	-	17,783.50	17,783.50
13	Dec-13	-	17,783.50	17,783.50
14	TOTAL	\$ -	\$ 213,402.00	\$ 213,402.00
15				
16	12 MO AVERAGE	\$ -	\$ 17,783.50	\$ 17,783.50
17				
18				
19	TOTAL ADJMNT			\$ 17,783.50

To Exhibit MJA 1.1, WP D
 Page 2, Line 5, Column (f)

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SC Pinehurst Trail Ext Ph 5

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	Acct 1.366.00			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 34.58	\$ 34.58		\$ 7.35
2	Feb-13	-	34.58	34.58		7.35
3	Mar-13	-	34.58	34.58		7.35
4	Apr-13	-	34.58	34.58		7.35
5	May-13	-	34.58	34.58		7.35
6	Jun-13	-	34.58	34.58		7.35
7	Jul-13	-	34.58	34.58		7.35
8	Aug-13	-	34.58	34.58		7.34
9	Sep-13	-	34.58	34.58		7.34
10	Oct-13	-	34.58	34.58		7.34
11	Nov-13	-	34.58	34.58		7.35
12	Dec-13	-	34.58	34.58		7.35
13	TOTAL	\$ -	\$ 414.96	\$ 414.96		\$ 88.17
14						
15	TOTAL ADJMNT			\$ 414.96	\$ 666.88	\$ 88.17
16						
17						
18						
19						
20						
21	Acct 1.366.00	ANNUAL DEPR -%- 2.33%	MONTHLY DEPR -%- 0.19%		YEAR 1 TAX RATE ELEC DIST 3.750% MACRS 20	FEDERAL TAX RATE ON TAX VS BOOK TIMING DIFFERENCI 35.000%
22						
23						
24						
25						

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SC Pinehurst Trail Ext Ph 5

ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	Acct 1.366.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	34.58	34.58	7.35	
3	Feb-13	-	69.16	69.16	14.70	
4	Mar-13	-	103.74	103.74	22.05	
5	Apr-13	-	138.32	138.32	29.40	
6	May-13	-	172.90	172.90	36.75	
7	Jun-13	-	207.48	207.48	44.10	
8	Jul-13	-	242.06	242.06	51.45	
9	Aug-13	-	276.64	276.64	58.79	
10	Sep-13	-	311.22	311.22	66.13	
11	Oct-13	-	345.80	345.80	73.47	
12	Nov-13	-	380.38	380.38	80.82	
13	Dec-13	-	414.96	414.96	88.17	
14	TOTAL	\$ -	\$ 2,697.24	\$ 2,697.24	\$ 573.18	
15						
16	12 MO AVG	\$ -	\$ 224.77	\$ 224.77	\$ 47.77	
17						
18						
19	TOTAL ADJMNT			\$ 224.77	\$ 47.77	
20				To Exhibit MJA 1.1, WP D	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 11, Column (f)	Page 3, Line 11, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.366.00	2.33%	0.19%			
26						
27						
28						
29						
30						

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PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 1.367.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	160,051.50	160,051.50
3	Feb-13	-	160,051.50	160,051.50
4	Mar-13	-	160,051.50	160,051.50
5	Apr-13	-	160,051.50	160,051.50
6	May-13	-	160,051.50	160,051.50
7	Jun-13	-	160,051.50	160,051.50
8	Jul-13	-	160,051.50	160,051.50
9	Aug-13	-	160,051.50	160,051.50
10	Sep-13	-	160,051.50	160,051.50
11	Oct-13	-	160,051.50	160,051.50
12	Nov-13	-	160,051.50	160,051.50
13	Dec-13	-	160,051.50	160,051.50
14	TOTAL	\$ -	\$ 1,920,618.00	\$ 1,920,618.00
15				
16	12 MO AVERAGE	\$ -	\$ 160,051.50	\$ 160,051.50
17				
18				
19	TOTAL ADJMNT			\$ 160,051.50

To Exhibit MJA 1.1, WP D
 Page 2, Line 5, Column (f)

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DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	Acct 1.367.00			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 333.44	\$ 333.44		\$ 58.35
2	Feb-13	-	333.44	333.44		58.35
3	Mar-13	-	333.44	333.44		58.35
4	Apr-13	-	333.44	333.44		58.35
5	May-13	-	333.44	333.44		58.35
6	Jun-13	-	333.44	333.44		58.35
7	Jul-13	-	333.44	333.44		58.35
8	Aug-13	-	333.44	333.44		58.35
9	Sep-13	-	333.44	333.44		58.35
10	Oct-13	-	333.44	333.44		58.36
11	Nov-13	-	333.44	333.44		58.36
12	Dec-13	-	333.44	333.44		58.36
13	TOTAL	\$ -	\$ 4,001.28	\$ 4,001.28		\$ 700.23
14						
15	TOTAL ADJMNT			\$ 4,001.28	\$ 6,001.93	\$ 700.23
16				To Exhibit MJA 1.1, WP D		
17				Page 3, Line 11, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	TAX VS BOOK
20		DEPR -%-	DEPR -%-	ELEC DIST	TIMING DIFFERENCI	
21	Acct 1.367.00	2.50%	0.21%	3.750%		35.000%
22				MACRS 20		
23						
24						
25						

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SC Pinehurst Trail Ext Ph 5

ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	Acct 1.367.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	333.44	333.44	58.35	
3	Feb-13	-	666.88	666.88	116.70	
4	Mar-13	-	1,000.32	1,000.32	175.05	
5	Apr-13	-	1,333.76	1,333.76	233.40	
6	May-13	-	1,667.20	1,667.20	291.75	
7	Jun-13	-	2,000.64	2,000.64	350.10	
8	Jul-13	-	2,334.08	2,334.08	408.45	
9	Aug-13	-	2,667.52	2,667.52	466.80	
10	Sep-13	-	3,000.96	3,000.96	525.15	
11	Oct-13	-	3,334.40	3,334.40	583.51	
12	Nov-13	-	3,667.84	3,667.84	641.87	
13	Dec-13	-	4,001.28	4,001.28	700.23	
14	TOTAL	\$ -	\$ 26,008.32	\$ 26,008.32	\$ 4,551.36	
15						
16	12 MO AVG	\$ -	\$ 2,167.36	\$ 2,167.36	\$ 379.28	
17						
18						
19	TOTAL ADJMNT			\$ 2,167.36	\$ 379.28	
20				To Exhibit MJA 1.1, WP D	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 11, Column (f)	Page 3, Line 11, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.367.00	2.50%	0.21%			
26						
27						
28						
29						
30						

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SC Pinehurst Trail Ext Ph 5

MidAmerican Energy - Authorization For Expenditures

Original AFE: Supplemental AFE: Contingency Spending:

Project Title: SC PINEHURST TRL EXT PH 5 Project #: 41363
 Company Name: MidAmerican Energy Company Co # MEC Sub #: DR2394752
 Location Name: Dakota Dunes Loc # 597 Facility #:

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 no
 Does project have environmental impacts? (If yes, attach Environmental Review Form) YES/NO no
 Are the units common facilities? (Supply only) YES/NO no
 Does AFE include any content that benefits a non-utility entity? (IT Only) YES/NO no
 For Telecom projects - is this considered communications equipment? (IT Only) YES/NO no

Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)
 Extend underground electric distribution facilities to serve a new 29-lot residential subdivision in Dakota Dunes, SD. The scope of work includes installation of 3,500' of 1-phase 1/0 primary cable, 9 transformers, one 6-bay switchgear, and extending 2,200' of 3-phase 4/0 primary cable to complete a circuit loop tie to E Sawgrass TrL Budget current year amount was allocated from the 2014 new business blanket.

Start Date: 03/26/2014 Estimated In Service Date: 10/31/2014 Estimated Complete Date: 12/30/2014

AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost	
	Original AFE	Revised AFE		
Material	\$89,110	\$0	Original AFE	\$182,290
Employment Cost	\$1,600	\$0	Supplemental addition	\$0
General Expenses	\$250	\$0	Total AFE	\$182,290
Outside Svcs.	\$76,000	\$0	Less:	
Cost of Removal	\$3,180	\$0	Budget Current Year	\$181,015
Salvage	\$0	\$0	Budget Other Years	\$0
Fixed expenses (G & A)	\$8,835	\$0	O & M Budget	\$1,275
Financing cost (AFUDC)	\$2,040	\$0	Total Budget	\$182,290
Reimbursement	\$0	\$0	Over / (under) budget	\$0
O & M expenses	\$1,275	\$0		
AFE Base	\$182,290	\$0	Cumulative Contingency Authorized	\$0
Contingency	\$0	\$0		
Total AFE	\$182,290	\$0		

Validation Requirements:
 Activity 107726,107727,108727,580001,584001,588001,594001
 Responsibility Centers: 523,774,831
 Category Indicators: Division: 01 Location: 12 Category: 40

Expenditure Schedule						Capital	Expense
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr			
2014	\$0	\$27,288	\$72,587	\$81,140	\$181,015	\$1,275	

Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs		
				Project cost	MidAmerican Shared Costs	
Project Manager	Lippold, Reno	T34854	04/03/2014	100%	0.00%	
Manager	BREON, DOUGLAS	T31935	04/03/2014			
GM	HARRIS, BRIAN M	T51290	04/07/2014			
VP						
Property Accounting	Miller, Dale	T60476	04/07/2014			
				Construction Activities:	\$177,835	\$0
				Cost of Removal/Salvage:	\$3,180	\$0
				Reimbursement:	\$0	\$0
				Total Capital activities:	\$181,015	\$0
				O & M activities:	\$1,275	\$0
				Contingency:	\$0	\$0
				Total Project activities:	\$182,290	\$0

MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro Forma Adjustment - Projects in Service by 05/31/2015
Test Year Ending December 31, 2013

SC Pinehurst Trail Ext Ph 5

Work Order "As Built" Details

Work Order 41363 Constr \$177,835.00 Retirements \$0.00 Credits \$0.00
 As-Built Estimate Expense \$0.00 Removal \$3,180.00 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	Job
Additions	1366.00-Under			Mass Elec Distr Lines-SD	MEC Electri	MEC100 Matc	0	\$10.00	
Additions	1367.00-UG C			Mass Elec Distr Lines-SD	MEC Electri	MEC100 Matc	0	\$90.00	
							0	\$100.00	

Depreciation Group Rate Maintenance

Depreciation Group MEC-03-136600-South Dakota Status ID 20346
 Company MidAmerican Energy Company ARO
 Business Segment MEC Electric Distribution Functional Class Distribution Plant, Electric
 Depr. Summary MEC-South Dakota (400) External Code
 Depr. Summary 2 None JE By Asset

Depreciation Method MEC-03-136600-South Dakota Combined Group
 Depreciable Subledger None
 Mid-Period Method Monthly 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 Used Code	Gain Loss Default	Mortality Curve	Expect Avg Lif (Years)
MAR/2014	SEC	1.964528%	1.964528%	0.000000%	Net	Yes/Separate	0.000000%	40.000000%	0000/00	Used	No	S3	60
FEB/2014	SEC	1.952460%	1.952460%	0.000000%	Net	Yes/Separate	0.000000%	40.000000%	0000/00	Used	No	S3	60

Depreciation Group Rate Maintenance

Depreciation Group MEC-03-136700-South Dakota Status ID 20352
 Company MidAmerican Energy Company ARO
 Business Segment MEC Electric Distribution Functional Class Distribution Plant, Electric
 Depr. Summary MEC-South Dakota (400) External Code
 Depr. Summary 2 None JE By Asset

Depreciation Method MEC-03-136700-South Dakota Combined Group
 Depreciable Subledger None
 Mid-Period Method Monthly 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 Used Code	Gain Loss Default	Mortality Curve	Expect Avg Lif (Years)
MAR/2014	SEC	3.001686%	3.001686%	0.000000%	Net	Yes/Separate	1.000000%	26.000000%	0000/00	Used	No	R2.5	50
FEB/2014	SEC	3.000044%	3.000044%	0.000000%	Net	Yes/Separate	1.000000%	26.000000%	0000/00	Used	No	R2.5	50