

MidAmerican Energy Company  
 South Dakota Electric Operating Income Statement  
 Pro Forma Adjustment - LTIP Costs  
 Test Year Ended December 31, 2013

Line	Description (a)	Amount (b)	Reference (c)
1.	2013 LTIP accruals:		
2.	June	\$ 1,481,000	WP RRT 13 Page 2
3.	South Dakota electric %	0.52%	WP RRT 13 Page 3
4.	South Dakota electric amount	<u>\$ 7,701</u>	Line 2 times line 4
5.			
6.	September	\$ 848,000	WP RRT 13 Page 2
7.	South Dakota electric %	0.52%	WP RRT 13 Page 3
8.	South Dakota electric amount	<u>\$ 4,410</u>	Line 6 times line 7
9.			
10.	December	\$ 792,068	WP RRT 13 Page 2
11.	South Dakota electric %	0.52%	WP RRT 13 Page 3
12.	South Dakota electric amount	<u>\$ 4,119</u>	Line 11 times line 12
13.			
14.	<b>Pro forma adjustment - decrease</b>		
15.	<b>O&amp;M expense</b>	<b><u>\$ (16,230)</u></b>	

To Exhibit RRT 1.1 Sch. 13

As of: 21-JAN-14, 07.07.05 AM

MIDAMERICAN ENERGY CO. ORACLE GL

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ACTIVITYQUERY-SORTEDBYPERIOD/ACTIVITY/COSTELEMENT/RC

PER	ACTV	CE	RC	BC	SOURCE	SI	LOC	REF1	JOURNAL	AMOUNT
201306	926117	467	950	950	Spreadsheet	5	100	2013 Est LTIP Awd accl-MEC	832A Spreadsheet A 4385033 52148008	\$1,481,000.00
										ACTV: \$1,481,000.00
201309	926117	467	850	850	Spreadsheet	5	100	2013 Est LTIP Awd accl-MEC	832A Spreadsheet A 5017245 55616614	\$848,000.00
										ACTV: \$848,000.00
201312	926117	467	950	950	Spreadsheet	5	100	2013 Est LTIP Awd accl-MEC	832A Spreadsheet A 6806315 59067426	\$792,068.00
										ACTV: \$792,068.00
										GRAND : \$3,121,068.00

**MEC Allocation Wizard**

Enter Codeblock here ==>

BC	RC	Activity	Facility	Location
850	850	926117		100

Enter Data Type and Period here ==>

Type	Period
ACT	2013

For ACT, entering 2013 instead of a specific period (e.g. 201301) will provide results that reflect YTD actual plus remaining budget statistics for the labor \$ and kWh factors.

Original BU            SUPPORT SERVICES            *Enabled*  
 BU                      SUPPORT SERVICES            Y  
 Activity Desc        DCP-MEHC                        Y  
 BU Type              BU  
 Alloc Method        LABOR \$  
 Gen Facility Type   N/A  
 Location             CMN  
 Allocation Description    CMN - SUPPORT SERVICES - LABOR \$

	Common	Iowa	Illinois	S.Dakota	Nebraska	All Jurisdictions
Generation	0.00%	32.44%	3.15%	0.31%	0.00%	35.90%
Transmission	0.00%	4.02%	0.46%	0.04%	0.00%	4.52%
Electric Delivery	0.00%	23.93%	3.67%	0.15%	0.00%	27.75%
Electric Trading	0.00%	1.54%	0.18%	0.02%	0.00%	1.74%
Total Electric	0.00%	61.94%	7.45%	0.52%	0.00%	69.91%
Gas Delivery	0.00%	19.41%	2.23%	3.26%	0.15%	25.05%
Gas Trading	0.00%	0.50%	0.07%	0.08%	0.00%	0.66%
Total Gas	0.00%	19.91%	2.30%	3.34%	0.16%	25.71%
Total Regulated	0.00%	81.85%	9.75%	3.86%	0.16%	95.62%
NU Services	0.10%	0.00%	0.00%	0.00%	0.00%	0.10%
NonReg Trading	0.02%	0.00%	0.00%	0.00%	0.00%	0.02%
Unreg Retail	4.26%	0.00%	0.00%	0.00%	0.00%	4.26%
Total Unregulated	4.38%	0.00%	0.00%	0.00%	0.00%	4.38%
Total	4.38%	81.85%	9.75%	3.86%	0.16%	100.00%

1/23/2014