

South Dakota Electric Operating Income Statement
Pro-Forma Adjustment - Payroll Adjustment
Test Year Ended December 31, 2013

Line	Description	Amount	Reference
	(a)	(b)	(c)
1.	Total Union Payroll increase	\$ 5,324,348	WP RRT 6, Page 2
2.	FICA, FUTA, SUTA %	9.29%	WP RRT 6, Page 3
3.	Total Payroll Taxes increase	\$ 494,632	Line 1 * Line 2
4.	401(k) %	8.45%	WP RRT 6 Page 3
5.	Total 401(k) benefit increase	\$ 449,907	Line 1 * Line 4
6.	O&M vs Total Labor %	82.30%	WP RRT 6 Page 5
7.	O&M Labor increase	\$ 4,381,814	Line 1 * Line 6
8.	401(k) Increase	\$ 370,263	Line 5 * Line 6
9.	Payroll Tax Increase	\$ 407,071	Line 3 * Line 6
10.	Electric Labor Amoun	73.71% \$ 3,229,647	Electric Labor % (WP RRT 6 Page 5)* Line 7
11.	Electric 401(k)	73.71% \$ 272,905	Electric Labor % (WP RRT 6 Page 5) * Line 8
12.	Electric Payroll Taxes	73.71% \$ 300,034	Electric Labor % (WP RRT 6 Page 5) * Line 9
13.	Pro Forma Adjustment - Jurisdictional Distribution of Electric O&M Expense Increase		
14.	Iowa	89.08% \$ 2,876,912	WP RRT 6 Page 5 * Line 10
15.	Illinois	10.21% \$ 329,901	WP RRT 6 Page 5 * Line 10
16.	South Dakota	0.71% \$ 22,834	WP RRT 6 Page 5 * Line 10
17.	Nebraska	0.00% \$ -	WP RRT 6 Page 5 * Line 10
18.	Pro Forma Adjustment - Jurisdictional Distribution of Electric 401(k) Increase		
19.	Iowa	89.08% \$ 243,099	WP RRT 6 Page 5 Line * 11
20.	Illinois	10.21% \$ 27,877	WP RRT 6 Page 5 Line * 11
21.	South Dakota	0.71% \$ 1,930	WP RRT 6 Page 5 Line * 11
22.	Nebraska	0.00% \$ -	WP RRT 6 Page 5 Line * 11
23.	Pro Forma Adjustment - Jurisdictional Distribution of Electric Payroll Tax Expense Increase		
24.	Iowa	89.08% \$ 267,265	WP RRT 6 Page 5 * Line 12
25.	Illinois	10.21% \$ 30,648	WP RRT 6 Page 5 * Line 12
26.	South Dakota	0.71% \$ 2,121	WP RRT 6 Page 5 * Line 12
27.	Nebraska	0.00% \$ -	WP RRT 6 Page 5 * Line 12
28.	Adjustment for Steam and Distribution Maintenance		
29.	Steam maintenance direct labor - 2013	\$ 157,545	WP RRT 6 Page 7
30.	Distribution maintenance direct labor - 2013	\$ 73,798	WP RRT 6 Page 8
31.	Subtotal	\$ 231,343	Line 28 plus line 29
32.	Total direct labor - 2013	\$ 1,119,480	WP RRT 6 Page 8
33.	% steam and distribution mainenance labor	20.7%	Line 30 divided by line 31
34.	Labor expense adjustment	\$ 18,116	Line 16 times (1-line 33)
35.	401(k) expense adjustment	\$ 1,531	Line 21 times (1-line 33)
36.	Payroll tax expense adjustment	\$ 1,683	Line 26 times (1-line 33)
37.	Pro Forma Adjustment - SD		
38.	Increase Labor Expense	\$ 18,116	To Exhibit RRT 1.1 Sch. 6
39.	Pro Forma Adjustment - SD		
40.	Increase 401(k) Expense	\$ 1,531	To Exhibit RRT 1.1 Sch. 6
41.	Pro Forma Adjustment -SD		
42.	Increase Payroll Tax Expense	\$ 1,683	To Exhibit RRT 1.1 Sch. 6

Annual Wage Increases
2006 through 2014

Employee Group or Affiliation	Number of Employees	Percentage Increase to Base Wages (new hires excluded)	Percentage Increase to Base Wages (new hires included)	Effective Date of Governing Contract or Increase	Effective Period of Increase	Proration End Date	Months Increase Applied - New Year	*Base Wages Before Increase	Annualized Wage Increase	Wage Increase in Year	**Total Base Wages in Year
2013											
Consolidated Contract (109,499CL, 499EG, 499ES, 499GS, MTRD)	1489	N/A	1.50%	5/1/2013	1 Year	1/1/2014	8.00	\$94,224,644.80	① \$1,413,369.67	② \$942,246.45	\$95,166,891.25
Fort Madison Gas Techs (499)	6	N/A	2.00%	9/1/2013	1 Year	1/1/2014	4.00	\$337,708.08	① \$6,754.16	② \$2,251.39	\$339,959.47
Sioux Falls Union Contract (7738)	45	N/A	2.00%	10/1/2013	1 Year	1/1/2014	3.00	\$2,518,651.20	① \$50,373.02	② \$12,593.26	\$2,531,244.46
Non-Exempt	762	2.13%	1.63%	1/1/2013	1 Year	1/1/2014	12.00	\$32,799,046.34	\$534,624.46	\$534,624.46	\$33,333,670.80
Exempt	1197	2.27%	1.81%	1/1/2013	1 Year	1/1/2014	12.00	\$103,745,272.79	\$1,877,789.44	\$1,877,789.44	\$105,623,062.23
2014											
Consolidated Contract (109,499CL, 499EG, 499ES, 499GS, MTRD)	1453	N/A	1.75%	5/1/2014	1 Year	1/1/2015	8.00	\$92,710,758.40	\$1,622,438.27	\$1,081,625.51	\$93,792,383.91
Fort Madison Gas Techs (499)	6	N/A	2.00%	9/1/2014	1 Year	1/1/2015	4.00	\$320,340.80	\$6,406.82	\$2,135.61	\$322,476.41
Sioux Falls Union Contract (7738)	44	N/A	2.00%	10/1/2014	1 Year	1/1/2015	3.00	\$2,569,881.60	\$51,397.63	\$12,849.41	\$2,582,731.01
Non-Exempt	780	2.28%	1.83%	1/1/2014	1 Year	1/1/2015	12.00	\$33,984,674.53	\$621,919.54	\$621,919.54	\$34,606,594.07
Exempt	1269	2.55%	2.25%	1/1/2014	1 Year	1/1/2015	12.00	\$111,501,338.07	\$2,508,780.11	\$2,508,780.11	\$114,010,118.18
Total									③ \$4,810,942.37		

For 2014:

*Base wages before increase are as of 12/31/2013 for non-union, and 1/01/2014 for union (without negotiated increases applied).

**Total base pay wages in year are wages effective 1/01/2014 (as reported from Accero), with merit increases applied, and with projected (estimated) negotiated increases for Union.

$$\begin{aligned}
 \text{Sum of } \textcircled{1}\text{'s} &= \$1,470,497 \\
 \text{Sum of } \textcircled{2}\text{'s} &= 957,091 \\
 \text{Difference} &= 513,406 \\
 \textcircled{3} &= 4,810,942 \\
 \text{Total} &= \underline{\underline{5,324,348}}
 \end{aligned}$$

2013 LABOR LOADING RATES

Loading Type	Estimated Expense			Estimated Labor			2013 Rates	
	Salaried	Union	Total	Salaried	Union	Total	Salaried	Union
Benefits	28,529,131	29,741,980	58,271,111	122,056,325	78,870,587	200,926,911	23.37%	37.71%
Vacation		7,494,436	7,494,436		78,870,587	78,870,587		9.50%
Holiday	5,025,508	3,612,401	8,637,909	122,056,325	78,870,587	200,926,911	4.12%	4.58%
Sick & Other PTO	14,976,475	6,825,000	21,801,476	122,056,325	78,870,587	200,926,911	12.27%	8.65%
I&D	34,351	3,400,762	3,435,113	122,056,325	78,870,587	200,926,911	0.03%	4.31%
FICA			21,735,197			239,597,603	9.07%	9.07%
FUTA			161,227			239,597,603	0.07%	0.07%
SUTA			353,397			239,597,603	0.15%	0.15%
PIP	19,878,919		19,878,919	122,048,901		122,048,901	16.29%	
							65.37%	74.04%

9.07% 9.07% = 9.29%

401(k) Loading

	<u>Salaried</u>	<u>Union</u>	<u>Weighted</u>
401(k) expense	+10,861,568	+6,125,422	
Labor	+122,056,325	+78,870,587	
	<u>8.90%</u>	<u>7.77%</u>	<u>8.45%</u>

December Loadings.xlsx

	0.562014388	0.437985612	
	ESTIMATE		
	Salaried	Represented	Total
Employee Count	1,953	1,522	3,475
Projected Expense:			
Medical	\$12,670,094	\$13,627,484	\$26,297,577
Dental	\$574,928	\$584,777	\$1,159,706
Vision	\$91,953	-\$24,307	\$67,646
Life/Disability	\$613,728	\$628,644	\$1,242,372
Other	\$62,466	\$45,088	\$107,554
Total H&W	\$14,013,169	\$14,861,685	\$28,874,854
Exec Comp	\$4,585,842	\$3,573,810	\$8,159,652
401(k)	\$10,861,568	\$6,125,422	\$16,986,991
OPEB	(706,747)	(417,276)	-\$1,124,023
Pension	-\$224,701	\$5,598,338	\$5,373,637
Other Benefits	\$14,515,962	\$14,880,294	\$29,396,257
Total Loadable Benefits Base	\$28,529,131	\$29,741,980	\$58,271,111

Benefits

South Dakota Electric Operating Income Statement
Distribution of Salaries and Wages
Test Year Ended December 31, 2013

Line	Description	Iowa	Illinois	South Dakota	Nebraska	FERC	Total Company Gas
	A	B	C	D	E	F	G
1	Direct Payroll Distribution Summary -						
2	Production	\$59,466,249	\$5,638,552	\$566,910	-	-	\$65,671,711
3	Transmission	6,874,744	783,170	65,650	-	-	7,723,564
4	Distribution	35,251,100	4,888,203	186,617	-	-	40,325,920
5	Customer Accounts	13,787,567	1,690,440	79,643	-	-	15,557,650
6	Customer Serv. And Info.	7,295	128	191	-	-	7,614
7	Sales	2,611,417	273,094	17,369	-	-	2,901,880
8	Admin. And General	23,044,757	2,900,088	203,100	-	-	26,147,945
9	Total	<u>\$141,043,129</u>	<u>\$16,173,675</u>	<u>\$1,119,480</u>	<u>\$0</u>	<u>\$0</u>	<u>\$158,336,284</u>
10	Percent	<u>89.08%</u>	<u>10.21%</u>	<u>0.71%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>
	<u>Electric Direct Labor</u>						
11	Charged to O&M	\$141,043,129	\$16,173,675	\$1,119,480	\$0	\$0	\$158,336,284
12	Charged to Construction	28,634,897	2,885,191	221,186	-	9,179	31,750,453
13	Charged to Removal	2,099,701	199,495	8,665	-	35	2,307,896
14	Total Direct Labor	\$171,777,727	\$19,258,361	\$1,349,331	\$0	\$9,214	\$192,394,633
15	Percent O&M to Total	82.11%	83.98%	82.97%			<u>82.30%</u>
	<u>Gas Direct Labor</u>						
16	Charged to O&M	44,189,232	4,892,613	7,071,327	332,838	-	\$ 56,486,010
17	Charged to Construction	9,514,998	973,174	1,461,060	74,511	-	12,023,743
18	Charged to Removal	867,204	111,914	103,573	5,588	-	1,088,279
19	Total Direct Labor	\$54,571,434	\$5,977,701	\$8,635,960	\$412,937	-	\$69,598,032
20	Percent O&M to Total	80.98%	81.85%	81.88%	80.60%		<u>81.16%</u>
21	Other Income	\$8,766,247	\$1,019,943	\$375,879	\$15,071		\$ 10,177,140
22	Other Balance Sheet	\$14,871,679	\$1,691,341	\$657,612	\$26,722	\$0	17,247,354
23	Clearing Accounts	\$6,406,410	\$714,818	\$283,151	\$11,682	\$263	7,416,324
24	Total MEC Direct Labor	\$249,987,087	\$27,947,346	\$11,018,782	\$454,730	\$9,214	\$296,833,483
25	Percent Gas O&M to Total	23.86%	23.22%	86.33%	100.00%		26.29%
26	Percent Electric O&M to Total	76.14%	76.78%	13.67%	0.00%		73.71%

Source: Form I workpapers.

MEC OF BOOKS
FERC Labor Report - Summary Income Statement
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Co=MEC (MIDAMERICAN ENERGY COMPANY), SI=X (ALL SOURCES), BC=ELE (ELECTRIC), CE=FERC (FERC LABOR REPORT 200 TO 292)

Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
TOTAL OPERATING REVENUES	0.00	n/	0.00	n/	0.00	n/	0.00	n/	0.00	n/	0.00	n/	0.00
OPERATING EXPENSES													
500-OPER SUPV/ENG	11,272,099.91	90	1,118,739.60	9	106,224.96	1	0.00		0.00		0.00		12,497,064.47
501-FUEL	4,993,551.98	90	503,419.83	9	55,560.19	1	0.00		0.00		0.00		5,552,531.70
502-STEAM EXPENSES	12,447,624.96	90	1,296,543.04	9	117,837.64	1	0.00		0.00		0.00		13,862,005.64
505-STEAM-OTHER SRCS	1,172,402.42	88	143,349.50	11	11,279.73	1	0.00		0.00		0.00		1,327,031.65
506-MISC STM PWR EXP	6,440,644.04	91	600,593.20	8	60,363.77	1	0.00		0.00		0.00		7,101,601.01
STEAM POWER GENERATION	36,326,323.31	90	3,662,644.87	9	351,266.29	1	0.00		0.00		0.00		40,340,234.47
517-OPER SUPV/ENG	12,248.18	88	1,506.59	11	117.92	1	0.00		0.00		0.00		13,872.69
NUCLEAR PWR GEN	12,248.18	88	1,506.59	11	117.92	1	0.00		0.00		0.00		13,872.69
535-SUPV/ENGINEERING	393.19	88	48.37	11	3.79	1	0.00		0.00		0.00		445.35
538-ELECTRIC EXPENSES	6,059.24	88	745.31	11	58.31	1	0.00		0.00		0.00		6,862.86
539-MISC HYD PWR GEN	71.96	88	8.85	11	0.69	1	0.00		0.00		0.00		81.50
HYDRAULIC PWR GEN	6,524.39	88	802.53	11	62.79	1	0.00		0.00		0.00		7,389.71
546-OPER-SUPV/ENG	1,540,209.46	97	35,943.70	2	13,511.11	1	0.00		0.00		0.00		1,589,664.27
547-OTHER POWER FUEL	6,071.60	90	612.81	9	67.72	1	0.00		0.00		0.00		6,752.13
548-GENERATION EXP	1,406,675.30	97	26,983.66	2	12,290.46	1	0.00		0.00		0.00		1,445,949.42
549-MISC OTH PWR EXP	400,072.29	94	22,886.12	5	3,625.74	1	0.00		0.00		0.00		426,584.15
OTHER PWR GENERATION	3,353,028.65	97	86,426.29	2	29,495.03	1	0.00		0.00		0.00		3,468,949.97
556-SYS CTL & DISPATCH	1,813,995.02	89	203,911.46	10	17,618.34	1	0.00		0.00		0.00		2,035,524.82
557-OTH PWR SUP EXP	218,781.70	89	24,923.57	10	2,089.25	1	0.00		0.00		0.00		245,794.52
OTHER PWR SUPP EXP	2,032,776.72	89	228,835.03	10	19,707.59	1	0.00		0.00		0.00		2,281,319.34
560-OPER SUPV/ENG	2,841,810.82	89	323,738.48	10	27,137.85	1	0.00		0.00		0.00		3,192,687.15
561-LOAD DISPATCHING	1,403,896.03	89	159,931.57	10	13,406.58	1	0.00		0.00		0.00		1,577,234.18
562-STATION EXPENSE	1,174,274.02	89	133,773.08	10	11,213.74	1	0.00		0.00		0.00		1,319,260.84
563-OH LINE EXPENSE	132,829.81	89	15,131.91	10	1,268.35	1	0.00		0.00		0.00		149,230.07
564-UG LINE EXPENSE	121.27	89	13.82	10	1.16	1	0.00		0.00		0.00		136.25
566-MISC TRANSM EXP	54.32	89	6.19	10	0.52	1	0.00		0.00		0.00		61.03
TRANSMISSION EXPENSE	5,552,986.27	89	632,595.05	10	53,028.20	1	0.00		0.00		0.00		6,238,609.52
580-SUPV/ENIGNEERING	6,750,946.32	85	1,138,773.77	14	47,876.85	1	0.00		0.00		0.00		7,937,596.94
581-LOAD DISPATCHING	367,733.90	88	48,513.52	12	2,473.98	1	0.00		0.00		0.00		418,721.40
582-STATION EXPENSE	2,665,802.62	85	467,719.33	15	6,880.01	0	0.00		0.00		0.00		3,140,401.96
583-OH LINE EXPENSE	2,463,249.04	89	275,960.83	10	23,613.77	1	0.00		0.00		0.00		2,762,823.64
584-UG LINE EXPENSE	1,012,933.10	90	100,974.26	9	9,189.97	1	0.00		0.00		0.00		1,123,097.33
585-ST LIGHTING/SIGNAL	(235.73)	100	0.00		0.00		0.00		0.00		0.00		(235.73)
586-METER EXPENSES	2,097,228.37	88	269,684.42	11	5,323.82	0	0.00		0.00		0.00		2,372,236.61
587-CUST INSTALL EXP	1,729,619.93	87	246,628.51	12	16,130.40	1	0.00		0.00		0.00		1,992,378.84
588-MISC DISTRIB EXP	3,445,054.41	92	302,691.37	8	1,330.56	0	0.00		0.00		0.00		3,749,076.34
DISTRIB EXP ELE OPER	20,532,331.96	87	2,850,946.01	12	112,819.36	0	0.00		0.00		0.00		23,496,097.33
901-SUPERVISION	1,398,714.35	87	199,393.70	12	9,232.50	1	0.00		0.00		0.00		1,607,340.55

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Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
902-MTR READING EXP	2,853,545.41	91	286,951.21	9	12,421.95	0	0.00	0.00	0.00	0.00	0.00	0.00	3,152,918.57
903-CUSTOMER RECORDS	9,457,191.55	88	1,182,959.97	11	57,760.93	1	0.00	0.00	0.00	0.00	0.00	0.00	10,697,912.45
904-UNCOLLECT ACCTS	1,600.36	88	211.13	12	10.76	1	0.00	0.00	0.00	0.00	0.00	0.00	1,822.25
905-MISC CUST ACCTS	76,515.32	78	20,923.50	21	217.04	0	0.00	0.00	0.00	0.00	0.00	0.00	97,655.86
CUSTOMER ACCTS EXP	13,787,566.99	89	1,690,439.51	11	79,643.18	1	0.00	0.00	0.00	0.00	0.00	0.00	15,557,649.68
908-CUST ASSIST EXP	6,637.75	99	87.80	1	4.47	0	0.00	0.00	0.00	0.00	0.00	0.00	6,730.02
909-INFORM/UBST ADVR	657.10	74	40.43	5	186.38	21	0.00	0.00	0.00	0.00	0.00	0.00	883.91
CUST SRV & INF EXP	7,294.85	96	128.23	2	190.85	3	0.00	0.00	0.00	0.00	0.00	0.00	7,613.93
912-DEMO/SELLING EXP	2,574,275.34	90	266,995.53	9	17,119.48	1	0.00	0.00	0.00	0.00	0.00	0.00	2,858,390.35
916-MISC SALES EXP	37,141.64	85	6,098.45	14	249.84	1	0.00	0.00	0.00	0.00	0.00	0.00	43,489.93
SALES EXPENSE	2,611,416.98	90	273,093.98	9	17,369.32	1	0.00	0.00	0.00	0.00	0.00	0.00	2,901,880.28
920-A&G SALARIES	20,552,403.03	89	2,424,184.63	10	192,140.21	1	0.00	0.00	0.00	0.00	0.00	0.00	23,168,727.87
922-ADMIN EXP XFER	(589,251.09)	89	(69,917.83)	11	(5,348.30)	1	0.00	0.00	0.00	0.00	0.00	0.00	(664,517.22)
924-PROPERTY INSUR	144,807.43	89	16,720.99	10	1,252.42	1	0.00	0.00	0.00	0.00	0.00	0.00	162,780.84
925-INJURIES/DAMAGES	1,210,188.29	88	151,902.06	11	9,793.12	1	0.00	0.00	0.00	0.00	0.00	0.00	1,371,883.47
926-BENEFITS	261,603.73	89	31,470.29	11	2,183.94	1	0.00	0.00	0.00	0.00	0.00	0.00	295,257.96
928-REGULATORY COMM	902,752.56	74	309,008.17	25	200.45	0	0.00	0.00	0.00	0.00	0.00	0.00	1,211,961.18
930-MISC A&G EXPENSE	314,654.73	89	34,585.69	10	2,830.22	1	0.00	0.00	0.00	0.00	0.00	0.00	352,070.64
ADMIN & GENERAL EXPENSE	22,797,158.68	88	2,897,954.00	11	203,052.06	1	0.00	0.00	0.00	0.00	0.00	0.00	25,898,164.74
OPERATING EXPENSES	107,019,656.98	89	12,325,372.09	10	866,752.59	1	0.00	0.00	0.00	0.00	0.00	0.00	120,211,781.66
510-SUPV/ENGINEERING	4,288,795.40	91	391,311.79	8	40,122.10	1	0.00	0.00	0.00	0.00	0.00	0.00	4,720,229.29
511-STRUCTURES	1,603,953.96	91	153,259.96	9	15,064.40	1	0.00	0.00	0.00	0.00	0.00	0.00	1,772,278.32
512-MNTC BOILER PLANT	6,731,236.41	90	704,215.44	9	63,743.18	1	0.00	0.00	0.00	0.00	0.00	0.00	7,499,195.03
513-MNTC ELECT PLANT	2,025,266.71	90	208,301.18	9	19,148.21	1	0.00	0.00	0.00	0.00	0.00	0.00	2,252,716.10
514-MISC STEAM PLANT	2,107,128.50	92	163,662.94	7	19,467.28	1	0.00	0.00	0.00	0.00	0.00	0.00	2,290,258.72
STEAM PWR GENERATION	16,756,380.98	90	1,620,751.31	9	157,545.17	1	0.00	0.00	0.00	0.00	0.00	0.00	18,534,677.46
543-MNTC RES, DAM, WATER	3,674.62	88	451.98	11	35.38	1	0.00	0.00	0.00	0.00	0.00	0.00	4,161.98
HYDRAULIC POWER MNTC	3,674.62	88	451.98	11	35.38	1	0.00	0.00	0.00	0.00	0.00	0.00	4,161.98
551-SUPV/ENGINEERING	330,301.10	96	11,268.94	3	2,928.31	1	0.00	0.00	0.00	0.00	0.00	0.00	344,498.35
552-STRUCTURES	24,683.74	97	489.65	2	215.78	1	0.00	0.00	0.00	0.00	0.00	0.00	25,389.17
553-MNTC-GEN/ELEC PLANT	510,307.41	96	16,182.50	3	4,513.64	1	0.00	0.00	0.00	0.00	0.00	0.00	531,003.55
554-MNTC MSC GEN PLT	109,999.80	92	9,192.60	8	1,021.86	1	0.00	0.00	0.00	0.00	0.00	0.00	120,214.26
OTHER POWER GENERATION	975,292.05	96	37,133.69	4	8,679.59	1	0.00	0.00	0.00	0.00	0.00	0.00	1,021,105.33
569-STRUCTURES	303,687.26	89	34,596.09	10	2,900.03	1	0.00	0.00	0.00	0.00	0.00	0.00	341,183.38
570-STATION EQUIPMENT	738,783.32	89	84,162.28	10	7,054.88	1	0.00	0.00	0.00	0.00	0.00	0.00	830,000.48
571-OH LINE EXPENSE	279,287.32	89	31,816.28	10	2,667.04	1	0.00	0.00	0.00	0.00	0.00	0.00	313,770.64
TRANSMISSION EXPENSE	1,321,757.90	89	150,574.65	10	12,621.95	1	0.00	0.00	0.00	0.00	0.00	0.00	1,484,954.50
590-SUPV-ENGINEERING	160,417.06	100	298.59	0	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	160,715.65

MEC OF BOOKS
FERC Labor Report - Summary Income Statement
Current Period: DEC-13

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Co=MEC (MIDAMERICAN ENERGY COMPANY), SI=X (ALL SOURCES), BC=ELE (ELECTRIC), CE=FERC (FERC LABOR REPORT 200 TO 292)

Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
592-STATION EQUIPMENT	1,227,971.51	86	193,489.57	14	10,069.27	1	0.00	0.00	0.00	0.00	0.00	0.00	1,431,530.35
593-OH LINE EXPENSE	10,115,258.95	87	1,520,450.99	13	39,797.31	0	0.00	0.00	0.00	0.00	0.00	0.00	11,675,507.25
594-UG LINE EXPENSE	1,480,229.71	90	150,341.03	9	16,909.34	1	0.00	0.00	0.00	0.00	0.00	0.00	1,647,480.08
596-ST LIGHTING/SIGNALS	1,292,212.84	90	132,098.55	9	6,325.07	0	0.00	0.00	0.00	0.00	0.00	0.00	1,430,636.46
597-METERS	440,357.29	91	40,577.94	8	696.58	0	0.00	0.00	0.00	0.00	0.00	0.00	481,631.81
598-MISC DISTRIB EXP	2,320.52	100	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	2,320.52
DISTRIB EXP ELE MTNC	14,718,767.88	87	2,037,256.67	12	73,797.57	0	0.00	0.00	0.00	0.00	0.00	0.00	16,829,822.12
935-MNTC GEN PLANT	247,598.18	99	2,134.36	1	48.16	0	0.00	0.00	0.00	0.00	0.00	0.00	249,780.70
GENERAL PLANT MTNC	247,598.18	99	2,134.36	1	48.16	0	0.00	0.00	0.00	0.00	0.00	0.00	249,780.70
MAINTENANCE	34,023,471.61	89	3,848,302.66	10	252,727.82	1	0.00	0.00	0.00	0.00	0.00	0.00	38,124,502.09
OPERATING EXPENSES	141,043,128.59	89	16,173,674.75	10	1,119,480.41	1	0.00	0.00	0.00	0.00	0.00	0.00	158,336,283.75
OPER INCOME/LOSS ()	(141,043,128.59)	89	(16,173,674.75)	10	(1,119,480.41)	1	0.00	0.00	0.00	0.00	0.00	0.00	(158,336,283.75)
OTHER INC & DEDUCTIONS													
NONOPER RENT EXPENSE	1,163.00	89	132.49	10	11.10	1	0.00	0.00	0.00	0.00	0.00	0.00	1,306.59
418-NONOPER RENT INCOME	(1,163.00)	89	(132.49)	10	(11.10)	1	0.00	0.00	0.00	0.00	0.00	0.00	(1,306.59)
OTHER INCOME/LOSS ()	(1,163.00)	89	(132.49)	10	(11.10)	1	0.00	0.00	0.00	0.00	0.00	0.00	(1,306.59)
OTHER INCOME DEDUCTIONS													
426.1-DONATIONS	39,883.60	89	4,569.57	10	369.74	1	0.00	0.00	0.00	0.00	0.00	0.00	44,822.91
426.4-EXPENDITURES	80,905.40	89	7,660.16	8	1,853.63	2	0.00	0.00	0.00	0.00	0.00	0.00	90,419.19
426.5-OTHER DEDUCTIONS	25,760.06	97	674.45	3	54.53	0	0.00	0.00	0.00	0.00	0.00	0.00	26,489.04
OTHER INC DEDUCTIONS	146,549.06	91	12,904.18	8	2,277.90	1	0.00	0.00	0.00	0.00	0.00	0.00	161,731.14
OTHER INC & DEDUCTIONS	(147,712.06)	91	(13,036.67)	8	(2,289.00)	1	0.00	0.00	0.00	0.00	0.00	0.00	(163,037.73)
TAXES ON OTHER INCOME													
INTEREST CHARGES													
NET INCOME	(141,190,840.65)	89	(16,186,711.42)	10	(1,121,769.41)	1	0.00	0.00	0.00	0.00	0.00	0.00	(158,499,321.48)
EARNINGS-COMMON STOCK	(141,190,840.65)	89	(16,186,711.42)	10	(1,121,769.41)	1	0.00	0.00	0.00	0.00	0.00	0.00	(158,499,321.48)
ELECTRIC PROD OPER	41,730,901.25	90	3,980,215.31	9	400,649.62	1	0.00	0.00	0.00	0.00	0.00	0.00	46,111,766.18

South Dakota Electric Operating Income Statement
Distribution of Salaries and Wages
Test Year Ended December 31, 2013

Line	Account	Test Year		Pro Forma Adjustment		
		Labor	Labor	Benefits	Taxes	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.	500	107,426	2,281			2,281
2.	501	55,839	1,185			1,185
3.	502	117,844	2,502			2,502
4.	505	11,280	239			239
5.	506	60,404	1,282			1,282
6.	510	40,610	862			862
7.	511	15,064	320			320
8.	512	63,743	1,353			1,353
9.	513	19,162	407			407
10.	514	19,467	413			413
11.	517	124	3			3
12.	535	4	0			0
13.	538	58	1			1
14.	539	1	0			0
15.	543	35	1			1
16.	546	13,661	290			290
17.	547	71	2			2
18.	548	12,291	261			261
19.	549	3,650	77			77
20.	551	2,933	62			62
21.	552	216	5			5
22.	553	4,515	96			96
23.	554	1,028	22			22
24.	556	18,506	393			393
25.	557	2,203	47			47
26.	560	30,308	643			643
27.	561	13,570	288			288
28.	562	11,286	240			240
29.	563	1,438	31			31
30.	564	1	0			0
31.	566	1	0			0
32.	569	3,320	70			70
33.	570	7,055	150			150
34.	571	2,806	60			60
35.	580	48,682	1,033			1,033
36.	581	2,474	53			53
37.	582	6,888	146			146
38.	583	23,616	501			501
39.	584	9,190	195			195
40.	586	5,324	113			113
41.	587	16,130	342			342
42.	588	1,331	28			28
43.	592	10,157	216			216
44.	593	39,797	845			845
45.	594	16,909	359			359
46.	596	6,325	134			134
47.	597	697	15			15
48.	901	10,436	222			222
49.	902	12,679	269			269
50.	903	64,777	1,375			1,375
51.	904	13	0			0
52.	905	250	5			5
53.	908	4	0			0
54.	909	208	4			4
55.	912	18,617	395			395
56.	916	290	6			6
57.	920	212,824	4,518			4,518
58.	922	(6,077)	(129)			(129)
59.	924	1,369	29			29
60.	925	6,325	134			134
61.	926	(76,946)	(1,633)	1,930		296
62.	928	223	5			5
63.	930	3,139	67			67
64.	935	62	1			1
65.	Other taxes				2,071	2,071
66.	Total	1,075,630	22,834	1,930	2,071	26,835