

MidAmerican Energy Company  
Docket No. GE17-003  
Exhibit A - SD Gas Tax Reform Proof of Revenue

| Line<br>(a) | Description<br>(b)                       | NG14-005 Settlement as<br>Modified for GE17-003 Settlement<br>(c) | Description<br>(d)                              | Amount<br>(e)                         |
|-------------|--|---|---|---------------------------------------|
| 1           | Average Rate Base                        | \$ 79,673,572   |   |                                       |
| 2           | Operating Income with Present Rates      | <u>5,292,672</u>  |   |                                       |
| 3           | Earned Rate of Return                    | 6.643%  |   |                                       |
| 4           | Allowable Rate of Return                 | 6.920%  |   |                                       |
| 5           | Required Operating Income                | 5,513,411   |   |                                       |
| 6           | Income Deficiency (Excess)               | 220,739   |   |                                       |
| 7           | Gross Revenue Conversion Factor          | <u>1.26582</u>  | Federal Tax Rate 21%                            |                                       |
| 8           | Revenue Deficiency (Excess)              | 279,417   |   |                                       |
| 9           | Gross Receipts Tax (at 0.0015)           | <u>419</u>  |   |                                       |
| 10          | <b>Total Revenue Deficiency (Excess)</b> | <b><u><u>279,836</u></u></b>                                      |   |                                       |
| 11          | Revenue with Present Rates               | 25,298,657  | NG14-005 Deficiency<br><b>Revenue Reduction</b> | \$ 1,485,212<br><b>\$ (1,205,376)</b> |
| 12          | <b>Revenue Requirement</b>               | <b>\$ 25,578,493</b>  |   |                                       |

SOURCE: NG14-005 MidAmerican Cost of Service Final - adjusted for tax change

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| Line No. | Description                             | Base Rate Revenue<br>Using Test Year | Base Rate<br>Revenue % | Change in<br>Revenue<br>Requirement | Change in<br>Rev. Requirement<br>by Class | Base Rate<br>Distribution<br>Charges | %<br>Reduction | Total<br>Reduction   | Difference   |
|----------|---|--------------------------------------|------------------------|-------------------------------------|---|--------------------------------------|----------------|----------------------|--------------|
| (a)      | (b)                                     | (c)                                  | (d)                    | (e)                                 | (f)                                       | (g)                                  | (h)            | (i)                  | (j)          |
| 1        | Small Volume (SVS, SVI, SSS, STM, SVT)  | \$22,811,048                         | 82.53%                 | \$ (1,205,376)                      | (\$994,804)                               | \$14,343,543                         | 6.94%          | (\$995,048)          | \$244        |
| 2        | Medium Volume (MVS, MTM, MVT)           | \$3,484,590                          | 12.61%                 | \$ (1,205,376)                      | (\$151,965)                               | \$2,643,946                          | 5.75%          | (\$151,894)          | (\$71)       |
| 3        | Large Volume Sales (LVS, LVI, LSS, LVT) | \$1,343,874                          | 4.86%                  | \$ (1,205,376)                      | (\$58,607)                                | \$1,226,358                          | 4.78%          | (\$58,680)           | \$73         |
| 4        | Total                                   | <u>\$27,639,512</u>                  | <u>100.00%</u>         |                                     | <u>(\$1,205,376)</u>                      |                                      |                | <u>(\$1,205,622)</u> | <u>\$246</u> |

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| Line No. | SMALL VOLUME SALES SERVICE                     | RATE CASE BILLING DETERMINANTS (A) | CURRENT RATES (B) | RATE CASE REVENUE (C) | PROPOSED ADJUSTED RATES (D) | PROPOSED ADJUSTED REVENUE (E) | PROPOSED REVENUE CHANGE (F) |
|----------|--|------------------------------------|-------------------|-----------------------|-----------------------------|-------------------------------|-----------------------------|
| 1        | <b><u>Small Volume Sales (SVS)</u></b>         |                                    |                   |                       |                             |                               |                             |
| 2        |  |                                    |                   |                       |                             |                               |                             |
| 3        | Service Charge                                 | 1,040,326 Bills                    | \$ 5.00           | \$ 5,201,630          | \$ 5.00                     | \$ 5,201,630                  | \$ -                        |
| 4        |  |                                    |                   |                       |                             |                               |                             |
| 5        | Meter Class Charge 1                           | 1029410 Bills                      | \$ 3.00           | \$ 3,088,230          | \$ 3.00                     | \$ 3,088,230                  | \$ -                        |
| 6        | Meter Class Charge 2                           | 10589 Bills                        | \$ 10.00          | \$ 105,890            | \$ 10.00                    | \$ 105,890                    | \$ -                        |
| 7        | Meter Class Charge 3                           | 311 Bills                          | \$ 40.00          | \$ 12,440             | \$ 40.00                    | \$ 12,440                     | \$ -                        |
| 8        | Meter Class Charge 4                           | 16 Bills                           | \$ 75.00          | \$ 1,200              | \$ 75.00                    | \$ 1,200                      | \$ -                        |
| 9        |  |                                    |                   |                       |                             |                               |                             |
| 10       | Distribution Charge                            |                                    |                   |                       |                             |                               |                             |
| 11       | First 250                                      | 65,237,008 Therms                  | \$ 0.19560        | \$ 12,760,359         | \$ 0.18203                  | \$ 11,875,093                 | \$ (885,266)                |
| 12       | Over 250                                       | 9,670,230 Therms                   | \$ 0.14450        | \$ 1,397,348          | \$ 0.13448                  | \$ 1,300,453                  | \$ (96,895)                 |
| 13       |  |                                    |                   |                       |                             |                               |                             |
| 14       | TOTAL  |                                    |                   | <u>\$ 22,567,097</u>  |                             | <u>\$ 21,584,936</u>          | <u>\$ (982,161)</u>         |
| 15       |  |                                    |                   |                       |                             |                               |                             |
| 16       | <b><u>Small Volume Interruptible (SVI)</u></b> |                                    |                   |                       |                             |                               |                             |
| 17       |  |                                    |                   |                       |                             |                               |                             |
| 18       | Service Charge                                 | 168 Bills                          | \$ 40.00          | \$ 6,720              | \$ 40.00                    | \$ 6,720                      | \$ -                        |
| 19       |  |                                    |                   |                       |                             |                               |                             |
| 20       | Meter Class Charge 1                           | - Bills                            | \$ 3.00           | \$ -                  | \$ 3.00                     | \$ -                          | \$ -                        |
| 21       | Meter Class Charge 2                           | 36 Bills                           | \$ 10.00          | \$ 360                | \$ 10.00                    | \$ 360                        | \$ -                        |
| 22       | Meter Class Charge 3                           | 108 Bills                          | \$ 40.00          | \$ 4,320              | \$ 40.00                    | \$ 4,320                      | \$ -                        |
| 23       | Meter Class Charge 4                           | 24 Bills                           | \$ 75.00          | \$ 1,800              | \$ 75.00                    | \$ 1,800                      | \$ -                        |
| 24       |  |                                    |                   |                       |                             |                               |                             |
| 25       | Distribution Charge                            |                                    |                   |                       |                             |                               |                             |
| 26       | All  | 777,768 Therms                     | \$ 0.07500        | \$ 58,333             | \$ 0.06980                  | \$ 54,288                     | \$ (4,045)                  |
| 27       |  |                                    |                   |                       |                             |                               |                             |
| 28       | TOTAL  |                                    |                   | <u>\$ 71,533</u>      |                             | <u>\$ 67,488</u>              | <u>\$ (4,045)</u>           |
| 29       |  |                                    |                   |                       |                             |                               |                             |

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| Line No. | SMALL VOLUME SALES SERVICE                         | RATE CASE BILLING DETERMINANTS (A) | CURRENT RATES (B) | RATE CASE REVENUE (C) | PROPOSED ADJUSTED RATES (D) | PROPOSED ADJUSTED REVENUE (E) | PROPOSED REVENUE CHANGE (F) |
|----------|--|------------------------------------|-------------------|-----------------------|-----------------------------|-------------------------------|-----------------------------|
| 30       | <b><u>Small Volume Seasonal (SSS)</u></b>          |                                    |                   |                       |                             |                               |                             |
| 31       |  |                                    |                   |                       |                             |                               |                             |
| 32       | Service Charge                                     | 423 Bills                          | \$ 40.00          | \$ 16,920             | \$ 40.00                    | \$ 16,920                     | -                           |
| 33       |  |                                    |                   |                       |                             |                               |                             |
| 34       | Meter Class Charge 1                               | 86 Bills                           | \$ 3.00           | \$ 258                | \$ 3.00                     | \$ 258                        | -                           |
| 35       | Meter Class Charge 2                               | 246 Bills                          | \$ 10.00          | \$ 2,460              | \$ 10.00                    | \$ 2,460                      | -                           |
| 36       | Meter Class Charge 3                               | 72 Bills                           | \$ 40.00          | \$ 2,880              | \$ 40.00                    | \$ 2,880                      | -                           |
| 37       | Meter Class Charge 4                               | 19 Bills                           | \$ 75.00          | \$ 1,425              | \$ 75.00                    | \$ 1,425                      | -                           |
| 38       |  |                                    |                   |                       |                             |                               |                             |
| 39       | Distribution Charge                                |                                    |                   |                       |                             |                               |                             |
| 40       | Summer   | 811,660 Therms                     | \$ 0.05900        | \$ 47,888             | \$ 0.05491                  | \$ 44,568                     | (3,320)                     |
| 41       | Winter   | 197,051 Therms                     | \$ 0.11000        | \$ 21,676             | \$ 0.10237                  | \$ 20,172                     | (1,504)                     |
| 42       |  |                                    |                   |                       |                             |                               |                             |
| 43       | TOTAL  |                                    |                   | <u>\$ 93,507</u>      |                             | <u>\$ 88,683</u>              | <u>\$(4,824)</u>            |
| 44       |  |                                    |                   |                       |                             |                               |                             |
| 45       | <b><u>Small Volume Monthly Transport (STM)</u></b> |                                    |                   |                       |                             |                               |                             |
| 46       |  |                                    |                   |                       |                             |                               |                             |
| 47       | Service Charge                                     | 849 Bills                          | \$ 5.00           | \$ 4,245              | \$ 5.00                     | \$ 4,245                      | -                           |
| 48       |  |                                    |                   |                       |                             |                               |                             |
| 49       | Administrative Charge                              | 849 Bills                          | \$ 13.50          | \$ 11,462             | \$ 13.50                    | \$ 11,462                     | -                           |
| 50       |  |                                    |                   |                       |                             |                               |                             |
| 51       | Meter Class Charge 1                               | 705 Bills                          | \$ 3.00           | \$ 2,115              | \$ 3.00                     | \$ 2,115                      | -                           |
| 52       | Meter Class Charge 2                               | 135 Bills                          | \$ 10.00          | \$ 1,350              | \$ 10.00                    | \$ 1,350                      | -                           |
| 53       | Meter Class Charge 3                               | 9 Bills                            | \$ 40.00          | \$ 360                | \$ 40.00                    | \$ 360                        | -                           |
| 54       | Meter Class Charge 4                               | - Bills                            | \$ 75.00          | \$ -                  | \$ 75.00                    | \$ -                          | -                           |
| 55       |  |                                    |                   |                       |                             |                               |                             |
| 56       | Distribution Charge                                |                                    |                   |                       |                             |                               |                             |
| 57       | First 250  | 118,500 Therms                     | \$ 0.19560        | \$ 23,179             | \$ 0.18203                  | \$ 21,571                     | (1,608)                     |
| 58       | Over 250   | 194,960 Therms                     | \$ 0.14450        | \$ 28,172             | \$ 0.13448                  | \$ 26,218                     | (1,954)                     |
| 59       |  |                                    |                   |                       |                             |                               |                             |
| 60       | TOTAL  |                                    |                   | <u>\$ 70,883</u>      |                             | <u>\$ 67,321</u>              | <u>\$(3,562)</u>            |
| 61       |  |                                    |                   |                       |                             |                               |                             |

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|----------|---|------------------------------------|-------------------|-----------------------|-----------------------------|-------------------------------|-----------------------------|
| 62       | <b><u>Small Volume Transport (SVT)</u></b>        |                                    |                   |                       |                             |                               |                             |
| 63       |   |                                    |                   |                       |                             |                               |                             |
| 64       | Service Charge                                    | 36 Bills                           | \$ 5.00           | \$ 180                | \$ 5.00                     | \$ 180                        | -                           |
| 65       |   |                                    |                   |                       |                             |                               |                             |
| 66       | Administrative Charge                             | 36 Bills                           | \$ 25.00          | \$ 900                | \$ 25.00                    | \$ 900                        | -                           |
| 67       |   |                                    |                   |                       |                             |                               |                             |
| 68       | Meter Class Charge 1                              | - Bills                            | \$ 3.00           | \$ -                  | \$ 3.00                     | \$ -                          | -                           |
| 69       | Meter Class Charge 2                              | 36 Bills                           | \$ 10.00          | \$ 360                | \$ 10.00                    | \$ 360                        | -                           |
| 70       | Meter Class Charge 3                              | - Bills                            | \$ 40.00          | \$ -                  | \$ 40.00                    | \$ -                          | -                           |
| 71       | Meter Class Charge 4                              | - Bills                            | \$ 75.00          | \$ -                  | \$ 75.00                    | \$ -                          | -                           |
| 72       |   |                                    |                   |                       |                             |                               |                             |
| 73       | Distribution Charge                               |                                    |                   |                       |                             |                               |                             |
| 74       | First 250   | 5,989 Therms                       | \$ 0.19560        | \$ 1,171              | \$ 0.18203                  | \$ 1,090                      | (81)                        |
| 75       | Over 250  | 37,489 Therms                      | \$ 0.14450        | \$ 5,417              | \$ 0.13448                  | \$ 5,042                      | (375)                       |
| 76       |   |                                    |                   |                       |                             |                               |                             |
| 77       | TOTAL   |                                    |                   | <u>\$ 8,028</u>       |                             | <u>\$ 7,572</u>               | <u>\$ (456)</u>             |
| 78       |   |                                    |                   |                       |                             |                               |                             |
| 79       |   |                                    |                   |                       |                             |                               |                             |
| 80       |   |                                    |                   |                       |                             |                               |                             |
| 81       | TOTAL SMALL VOLUME                                |                                    |                   | <u>\$ 22,811,048</u>  |                             | <u>\$ 21,816,000</u>          | <u>\$ (995,048)</u>         |
| 82       |   |                                    |                   |                       |                             |                               |                             |
| 83       | TOTAL SMALL VOLUME BASE RATE REVENUE              |                                    |                   | <u>\$ 22,811,048</u>  |                             |                               |                             |
| 84       |   |                                    |                   |                       |                             |                               |                             |
| 85       | TOTAL SMALL VOLUME BASE RATE DISTRIBUTION CHARGES |                                    |                   | <u>\$ 14,343,543</u>  |                             |                               |                             |

Sources:  
columns (A), (B) and (C), Docket No. NG14-005 South Dakota Staff Exhibit\_\_ (PJS-2), Schedule 2-1, columns (F), (G) and (H)

| Line No. | MEDIUM VOLUME                                | RATE CASE BILLING DETERMINANTS (A) | CURRENT RATES (B) | RATE CASE REVENUE (C) | PROPOSED ADJUSTED RATES (D) | PROPOSED ADJUSTED REVENUE (E) | PROPOSED REVENUE CHANGE (F) |
|----------|--|------------------------------------|-------------------|-----------------------|-----------------------------|-------------------------------|-----------------------------|
| 1        | <b>Medium Volume Sales (MVS)</b>             |                                    |                   |                       |                             |                               |                             |
| 2        |  |                                    |                   |                       |                             |                               |                             |
| 3        | Service Charge                               | 11,722 Bills                       | \$ 40.00          | \$ 468,880            | \$ 40.00                    | \$ 468,880                    | \$ -                        |
| 4        |  |                                    |                   |                       |                             |                               |                             |
| 5        | Meter Class Charge 1                         | 1,561 Bills                        | \$ 3.00           | \$ 4,683              | \$ 3.00                     | \$ 4,683                      | \$ -                        |
| 6        | Meter Class Charge 2                         | 7,667 Bills                        | \$ 10.00          | \$ 76,670             | \$ 10.00                    | \$ 76,670                     | \$ -                        |
| 7        | Meter Class Charge 3                         | 2,295 Bills                        | \$ 40.00          | \$ 91,800             | \$ 40.00                    | \$ 91,800                     | \$ -                        |
| 8        | Meter Class Charge 4                         | 199 Bills                          | \$ 75.00          | \$ 14,925             | \$ 75.00                    | \$ 14,925                     | \$ -                        |
| 9        |  |                                    |                   |                       |                             |                               |                             |
| 10       | Distribution Charge                          |                                    |                   |                       |                             |                               |                             |
| 11       | All  | 22,577,923 Therms                  | \$ 0.07920        | \$ 1,788,172          | \$ 0.07465                  | \$ 1,685,442                  | \$ (102,730)                |
| 12       |  |                                    |                   |                       |                             |                               |                             |
| 13       | TOTAL  |                                    |                   | <u>\$ 2,445,130</u>   |                             | <u>\$ 2,342,400</u>           | <u>\$ (102,730)</u>         |
| 14       |  |                                    |                   |                       |                             |                               |                             |
| 15       | <b>Medium Volume Monthly Transport (MTM)</b> |                                    |                   |                       |                             |                               |                             |
| 16       |  |                                    |                   |                       |                             |                               |                             |
| 17       | Service Charge                               | 777 Bills                          | \$ 40.00          | \$ 31,080             | \$ 40.00                    | \$ 31,080                     | \$ -                        |
| 18       |  |                                    |                   |                       |                             |                               |                             |
| 19       | Administrative Charge                        | 777 Bills                          | \$ 13.50          | \$ 10,490             | \$ 13.50                    | \$ 10,490                     | \$ -                        |
| 20       |  |                                    |                   |                       |                             |                               |                             |
| 21       | Meter Class Charge 1                         | 102 Bills                          | \$ 3.00           | \$ 306                | \$ 3.00                     | \$ 306                        | \$ -                        |
| 22       | Meter Class Charge 2                         | 346 Bills                          | \$ 10.00          | \$ 3,460              | \$ 10.00                    | \$ 3,460                      | \$ -                        |
| 23       | Meter Class Charge 3                         | 311 Bills                          | \$ 40.00          | \$ 12,440             | \$ 40.00                    | \$ 12,440                     | \$ -                        |
| 24       | Meter Class Charge 4                         | 18 Bills                           | \$ 75.00          | \$ 1,350              | \$ 75.00                    | \$ 1,350                      | \$ -                        |
| 25       |  |                                    |                   |                       |                             |                               |                             |
| 26       | Distribution Charge                          |                                    |                   |                       |                             |                               |                             |
| 27       | All  | 2,596,001 Therms                   | \$ 0.07920        | \$ 205,603            | \$ 0.07465                  | \$ 193,791                    | \$ (11,812)                 |
| 28       |  |                                    |                   |                       |                             |                               |                             |
| 29       | TOTAL  |                                    |                   | <u>\$ 264,729</u>     |                             | <u>\$ 252,917</u>             | <u>\$ (11,812)</u>          |
| 30       |  |                                    |                   |                       |                             |                               |                             |

| Line No. | MEDIUM VOLUME                                      | RATE CASE BILLING DETERMINANTS (A) | CURRENT RATES (B) | RATE CASE REVENUE (C) | PROPOSED ADJUSTED RATES (D) | PROPOSED ADJUSTED REVENUE (E) | PROPOSED REVENUE CHANGE (F) |
|----------|--|------------------------------------|-------------------|-----------------------|-----------------------------|-------------------------------|-----------------------------|
| 31       | <b>Medium Volume Transport (MVT)</b>               |                                    |                   |                       |                             |                               |                             |
| 32       |  |                                    |                   |                       |                             |                               |                             |
| 33       | Service Charge                                     | 1,296 Bills                        | \$ 40.00          | \$ 51,840             | \$ 40.00                    | \$ 51,840                     | \$ -                        |
| 34       |  |                                    |                   |                       |                             |                               |                             |
| 35       | Administrative Charge                              | 1,296 Bills                        | \$ 25.00          | \$ 32,400             | \$ 25.00                    | \$ 32,400                     | \$ -                        |
| 36       |  |                                    |                   |                       |                             |                               |                             |
| 37       | Meter Class Charge 1                               | - Bills                            | \$ 3.00           | \$ -                  | \$ 3.00                     | \$ -                          | \$ -                        |
| 38       | Meter Class Charge 2                               | 468 Bills                          | \$ 10.00          | \$ 4,680              | \$ 10.00                    | \$ 4,680                      | \$ -                        |
| 39       | Meter Class Charge 3                               | 756 Bills                          | \$ 40.00          | \$ 30,240             | \$ 40.00                    | \$ 30,240                     | \$ -                        |
| 40       | Meter Class Charge 4                               | 72 Bills                           | \$ 75.00          | \$ 5,400              | \$ 75.00                    | \$ 5,400                      | \$ -                        |
| 41       |  |                                    |                   |                       |                             |                               |                             |
| 42       | Distribution Charge                                |                                    |                   |                       |                             |                               |                             |
| 43       | All  | 8,209,234 Therms                   | \$ 0.07920        | \$ 650,171            | \$ 0.07465                  | \$ 612,819                    | \$ (37,352)                 |
| 44       |  |                                    |                   |                       |                             |                               |                             |
| 45       | TOTAL  |                                    |                   | <u>\$ 774,731</u>     |                             | <u>\$ 737,379</u>             | <u>\$ (37,352)</u>          |
| 46       |  |                                    |                   |                       |                             |                               |                             |
| 47       |  |                                    |                   |                       |                             |                               |                             |
| 48       |  |                                    |                   |                       |                             |                               |                             |
| 49       | TOTAL MEDIUM VOLUME                                |                                    |                   | <u>\$ 3,484,590</u>   |                             | <u>\$ 3,332,696</u>           | <u>\$ (151,894)</u>         |
| 50       |  |                                    |                   |                       |                             |                               |                             |
| 51       | TOTAL MEDIUM VOLUME BASE RATE REVENUE              |                                    |                   | <u>\$ 3,484,590</u>   |                             |                               |                             |
| 52       |  |                                    |                   |                       |                             |                               |                             |
| 53       | TOTAL MEDIUM VOLUME BASE RATE DISTRIBUTION CHARGES |                                    |                   | <u>\$ 2,643,946</u>   |                             |                               |                             |

Sources:  
columns (A), (B) and (C), Docket No. NG14-005 South Dakota Staff Exhibit\_\_ (PJS-2), Schedule 2-2, columns (F), (G) and (H)

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|----------|---|------------------------------------|-------------------|-----------------------|-----------------------------|-------------------------------|-----------------------------|
| 1        | <b>Large Volume Sales (LVS)</b>         |                                    |                   |                       |                             |                               |                             |
| 2        |   |                                    |                   |                       |                             |                               |                             |
| 3        | Service Charge                          | - Bills                            | \$ 80.00          | \$ -                  | \$ 80.00                    | \$ -                          | \$ -                        |
| 4        |   |                                    |                   |                       |                             |                               |                             |
| 5        | Meter Class Charge 1                    | - Bills                            | \$ 3.00           | \$ -                  | \$ 3.00                     | \$ -                          | \$ -                        |
| 6        | Meter Class Charge 2                    | - Bills                            | \$ 10.00          | \$ -                  | \$ 10.00                    | \$ -                          | \$ -                        |
| 7        | Meter Class Charge 3                    | - Bills                            | \$ 40.00          | \$ -                  | \$ 40.00                    | \$ -                          | \$ -                        |
| 8        | Meter Class Charge 4                    | - Bills                            | \$ 75.00          | \$ -                  | \$ 75.00                    | \$ -                          | \$ -                        |
| 9        |   |                                    |                   |                       |                             |                               |                             |
| 10       | Distribution Charge                     |                                    |                   |                       |                             |                               |                             |
| 11       | All                                     | - Therms                           | \$ 0.03950        | \$ -                  | \$ 0.03761                  | \$ -                          | \$ -                        |
| 12       |   |                                    |                   |                       |                             |                               |                             |
| 13       | Distribution Demand Charge              |                                    |                   |                       |                             |                               |                             |
| 14       | MDR                                     | - Therms                           | \$ 0.04300        | \$ -                  | \$ 0.04300                  | \$ -                          | \$ -                        |
| 15       | MHQ                                     | - Therms                           | \$ 0.04300        | \$ -                  | \$ 0.04300                  | \$ -                          | \$ -                        |
| 16       |   |                                    |                   |                       |                             |                               |                             |
| 17       | TOTAL                                   |                                    |                   | \$ -                  |                             | \$ -                          | \$ -                        |
| 18       |   |                                    |                   |                       |                             |                               |                             |
| 19       | <b>Large Volume Interruptible (LVI)</b> |                                    |                   |                       |                             |                               |                             |
| 20       |   |                                    |                   |                       |                             |                               |                             |
| 21       | Service Charge                          | 13 Bills                           | \$ 80.00          | \$ 1,040              | \$ 80.00                    | \$ 1,040                      | \$ -                        |
| 22       |   |                                    |                   |                       |                             |                               |                             |
| 23       | Meter Class Charge 1                    | - Bills                            | \$ 3.00           | \$ -                  | \$ 3.00                     | \$ -                          | \$ -                        |
| 24       | Meter Class Charge 2                    | - Bills                            | \$ 10.00          | \$ -                  | \$ 10.00                    | \$ -                          | \$ -                        |
| 25       | Meter Class Charge 3                    | - Bills                            | \$ 40.00          | \$ -                  | \$ 40.00                    | \$ -                          | \$ -                        |
| 26       | Meter Class Charge 4                    | 13 Bills                           | \$ 75.00          | \$ 975                | \$ 75.00                    | \$ 975                        | \$ -                        |
| 27       |   |                                    |                   |                       |                             |                               |                             |
| 28       | Distribution Charge                     |                                    |                   |                       |                             |                               |                             |
| 29       | All                                     | 840,553 Therms                     | \$ 0.03950        | \$ 33,202             | \$ 0.03761                  | \$ 31,613                     | \$ (1,589)                  |
| 30       |   |                                    |                   |                       |                             |                               |                             |
| 31       | TOTAL                                   |                                    |                   | \$ 35,217             |                             | \$ 33,628                     | \$ (1,589)                  |
| 32       |   |                                    |                   |                       |                             |                               |                             |



MidAmerican Energy Company  
Docket No. GE17-003  
Exhibit A - SD Gas Tax Reform Proof of Revenue

| Line No. | RATE CASE BILLING DETERMINANTS (A)                | CURRENT RATES (B) | RATE CASE REVENUE (C) | PROPOSED ADJUSTED RATES (D) | PROPOSED ADJUSTED REVENUE (E) | PROPOSED REVENUE CHANGE (F) |
|----------|---|-------------------|-----------------------|-----------------------------|-------------------------------|-----------------------------|
| 33       | <b>Large Volume Seasonal (LSS)</b>                |                   |                       |                             |                               |                             |
| 34       |   |                   |                       |                             |                               |                             |
| 35       | Service Charge 13 Bills                           | \$ 80.00          | \$ 1,040              | \$ 80.00                    | \$ 1,040                      | \$ -                        |
| 36       |   |                   |                       |                             |                               |                             |
| 37       | Meter Class Charge 1 - Bills                      | \$ 3.00           | \$ -                  | \$ 3.00                     | \$ -                          | \$ -                        |
| 38       | Meter Class Charge 2 - Bills                      | \$ 10.00          | \$ -                  | \$ 10.00                    | \$ -                          | \$ -                        |
| 39       | Meter Class Charge 3 - Bills                      | \$ 40.00          | \$ -                  | \$ 40.00                    | \$ -                          | \$ -                        |
| 40       | Meter Class Charge 4 13 Bills                     | \$ 75.00          | \$ 975                | \$ 75.00                    | \$ 975                        | \$ -                        |
| 41       |   |                   |                       |                             |                               |                             |
| 42       | Distribution Charge                               |                   |                       |                             |                               |                             |
| 43       | Summer 227,241 Therms                             | \$ 0.03800        | \$ 8,635              | \$ 0.03618                  | \$ 8,222                      | \$ (413)                    |
| 44       | Winter - Therms                                   | \$ 0.07200        | \$ -                  | \$ 0.06856                  | \$ -                          | \$ -                        |
| 45       |   |                   |                       |                             |                               |                             |
| 46       | TOTAL   |                   | <u>\$ 10,650</u>      |                             | <u>\$ 10,237</u>              | <u>\$ (413)</u>             |
| 47       |   |                   |                       |                             |                               |                             |
| 48       | <b>Large Volume Transport (LVT)</b>               |                   |                       |                             |                               |                             |
| 49       |   |                   |                       |                             |                               |                             |
| 50       | Service Charge 228 Bills                          | \$ 80.00          | \$ 18,240             | \$ 80.00                    | \$ 18,240                     | \$ -                        |
| 51       |   |                   |                       |                             |                               |                             |
| 52       | Administrative Charge 228 Bills                   | \$ 25.00          | \$ 5,700              | \$ 25.00                    | \$ 5,700                      | \$ -                        |
| 53       |   |                   |                       |                             |                               |                             |
| 54       | Meter Class Charge 1 - Bills                      | \$ 3.00           | \$ -                  | \$ 3.00                     | \$ -                          | \$ -                        |
| 55       | Meter Class Charge 2 - Bills                      | \$ 10.00          | \$ -                  | \$ 10.00                    | \$ -                          | \$ -                        |
| 56       | Meter Class Charge 3 120 Bills                    | \$ 40.00          | \$ 4,800              | \$ 40.00                    | \$ 4,800                      | \$ -                        |
| 57       | Meter Class Charge 4 108 Bills                    | \$ 75.00          | \$ 8,100              | \$ 75.00                    | \$ 8,100                      | \$ -                        |
| 58       |   |                   |                       |                             |                               |                             |
| 59       | Distribution Charge                               |                   |                       |                             |                               |                             |
| 60       | All 29,987,862 Therms                             | \$ 0.03950        | \$ 1,184,521          | \$ 0.03761                  | \$ 1,127,843                  | \$ (56,678)                 |
| 61       |   |                   |                       |                             |                               |                             |
| 62       | Distribution Demand Charge                        |                   |                       |                             |                               |                             |
| 63       | MDR 1,677,600 Therms                              | \$ 0.04300        | \$ 72,137             | \$ 0.04300                  | \$ 72,137                     | \$ -                        |
| 64       | MHQ 104,850 Therms                                | \$ 0.04300        | \$ 4,509              | \$ 0.04300                  | \$ 4,509                      | \$ -                        |
| 65       |   |                   |                       |                             |                               |                             |
| 66       | TOTAL   |                   | <u>\$ 1,298,007</u>   |                             | <u>\$ 1,241,329</u>           | <u>\$ (56,678)</u>          |
| 67       |   |                   |                       |                             |                               |                             |
| 68       |   |                   |                       |                             |                               |                             |
| 69       |   |                   |                       |                             |                               |                             |
| 70       |   |                   |                       |                             |                               |                             |
| 71       | TOTAL LARGE VOLUME                                |                   | <u>\$ 1,343,874</u>   |                             | <u>\$ 1,285,194</u>           | <u>\$ (58,680)</u>          |
| 72       |   |                   |                       |                             |                               |                             |
| 73       | TOTAL LARGE VOLUME BASE RATE REVENUE              |                   | <u>\$ 1,343,874</u>   |                             |                               |                             |
| 74       |   |                   |                       |                             |                               |                             |
| 75       | TOTAL LARGE VOLUME BASE RATE DISTRIBUTION CHARGES |                   | <u>\$ 1,226,358</u>   |                             |                               |                             |

Sources:  
columns (A), (B) and (C), Docket No. NG14-005 South Dakota Staff Exhibit\_\_ (PJS-2), Schedule 2-3, columns (F), (G) and (H)