

Line No.	Description	South Dakota Per Books	Interest Synchronization	Payroll Adjustments	Weather Normalization	Retirement Plan Costs	Depreciation on Rate Base Adjustments	Sales Growth
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	OPERATING REVENUES:							
2	Gas Service Revenues	\$ 82,676,831			\$ (1,349,408)			
3	Other Operating Revenues	17,064,024						
4	TOTAL OPERATING REVENUES	99,740,855	-	-	(1,349,408)	-	-	-
5	OPERATING EXPENSES:							
6	Operation and Maintenance:							
7	Production	491						
8	Cost of Gas	70,500,095						
9	Other Gas Supply	216,585						
10	Storage	291,175						
11	Transmission	1,191,565						
12	Distribution	6,477,480						
13	Customer Accounting	3,004,035						
14	Customer Service	1,507,018						
15	Sales	212,883						
16	Administrative & General	2,677,438		154,263		(110,586)		
17	Total Operation and Maintenance	86,078,765	-	154,263	-	(110,586)	-	-
18	Depreciation and Amortization	4,719,097					178,490	
19	Taxes:							
20	Property Taxes	1,029,588						
21	Payroll Taxes	529,879		13,214				
22	Gross Receipts Tax	134,161						
23	Federal Income Taxes (35%)	(223,198)	(84,854)	(58,617)	(472,293)	38,705	(62,472)	-
24	Deferred Income Taxes	2,280,737						
25	Investment Tax Credit	(1,692)						
26	Other Taxes	6						
27	Total Taxes	3,749,481	(84,854)	(45,403)	(472,293)	38,705	(62,472)	-
28	TOTAL OPERATING EXPENSES	94,547,343	(84,854)	108,860	(472,293)	(71,881)	116,018	-
29	OPERATING INCOME	\$ 5,193,512	\$ 84,854	\$ (108,860)	\$ (877,115)	\$ 71,881	\$ (116,018)	\$ -
	Source		BAM-1	RRT 1.1 Sch 5	Email From Suzan Stewart 4/14/15	RRT 1.1 Sch 7	BAM-4	
	Staff Witness Testimony		Mehlhoff	Steffensen	Copeland	Peterson	Mehlhoff	Mehlhoff
	Staff position on MidAmerican's Adjustment		Adjusted	Accepted	Adjusted	Accepted	Adjusted	Rejected

Line No.	Description (a)	Acquisition Adjustment Reversal (i)	Acquisition Adjustment 50% (j)	Rate Case Expense (k)	Late Payment Charges (l)	LTIP Costs (m)	Energy Efficiency Costs/Revenues (n)
1	OPERATING REVENUES:						
2	Gas Service Revenues						
3	Other Operating Revenues				(137,560)		(1,457,448)
4	TOTAL OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>(137,560)</u>	<u>-</u>	<u>(1,457,448)</u>
5	OPERATING EXPENSES:						
6	Operation and Maintenance:						
7	Production						
8	Cost of Gas						
9	Other Gas Supply						
10	Storage						
11	Transmission						
12	Distribution						
13	Customer Accounting						
14	Customer Service						(1,457,377)
15	Sales						
16	Administrative & General					(104,244)	
17	Total Operation and Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(104,244)</u>	<u>(1,457,377)</u>
18	Depreciation and Amortization	(383,256)	191,628	16,461			
19	Taxes:						
20	Property Taxes						
21	Payroll Taxes						
22	Gross Receipts Tax						
23	Federal Income Taxes (35%)	134,140		(5,762)	(48,146)	36,485	(25)
24	Deferred Income Taxes						
25	Investment Tax Credit						
26	Other Taxes						
27	Total Taxes	<u>134,140</u>	<u>-</u>	<u>(5,762)</u>	<u>(48,146)</u>	<u>36,485</u>	<u>(25)</u>
28	TOTAL OPERATING EXPENSES	<u>(249,116)</u>	<u>191,628</u>	<u>10,699</u>	<u>(48,146)</u>	<u>(67,759)</u>	<u>(1,457,402)</u>
29	OPERATING INCOME	<u>\$ 249,116</u>	<u>\$ (191,628)</u>	<u>\$ (10,699)</u>	<u>\$ (89,414)</u>	<u>\$ 67,759</u>	<u>\$ (46)</u>
	Source	Email from Rick Tunning on 3/10/15		EJP-3 Sch 1	RRT 1.1 Sch 12	RRT 1.1 Sch 13	RRT 1.1 Sch 14
	Staff Witness Testimony	Steffensen	Steffensen	Paulson	Steffensen	Peterson	Rezac
	Staff position on MidAmerican's Adjustment	Adjusted	Adjusted	Adjusted	Accepted	Accepted	Accepted

Line No.	Description	PGA Costs/Revenues (a)	Economic Development (p)	Out of Period Income Tax Adjustments (q)	Association Dues (r)	Bad Debt Expense (s)	Mains Maintenance Expense (t)
1	OPERATING REVENUES:						
2	Gas Service Revenues	(56,028,766)					
3	Other Operating Revenues						
4	TOTAL OPERATING REVENUES	(56,028,766)	-	-	-	-	-
5	OPERATING EXPENSES:						
6	Operation and Maintenance:						
7	Production						
8	Cost of Gas	(56,028,766)					
9	Other Gas Supply						
10	Storage						
11	Transmission						
12	Distribution						(412,985)
13	Customer Accounting					22,432	
14	Customer Service						
15	Sales						
16	Administrative & General		(51,767)		(25,003)		
17	Total Operation and Maintenance	(56,028,766)	(51,767)	-	(25,003)	22,432	(412,985)
18	Depreciation and Amortization						
19	Taxes:						
20	Property Taxes						
21	Payroll Taxes						
22	Gross Receipts Tax						
23	Federal Income Taxes (35%)	-	18,118	145,506	8,751	(7,851)	144,545
24	Deferred Income Taxes			(36,860)			
25	Investment Tax Credit						
26	Other Taxes						
27	Total Taxes	-	18,118	108,646	8,751	(7,851)	144,545
28	TOTAL OPERATING EXPENSES	(56,028,766)	(33,649)	108,646	(16,252)	14,581	(268,440)
29	OPERATING INCOME	\$ -	\$ 33,649	\$ (108,646)	\$ 16,252	\$ (14,581)	\$ 268,440
	Source	RRT 1.1 Sch 15	RRT 1.1 Sch 16	RRT 1.1 Sch 17	EJP-3 Sch 2	PJS-1 Sch 4	PJS-1 Sch 5
	Staff Witness Testimony	Paulson	Paulson	Peterson	Paulson	Steffensen	Steffensen
	Staff position on MidAmerican's Adjustment	Accepted	Accepted	Accepted	Staff Proposed	Adjusted	Staff Proposed

Line No.	Description	PIP Costs (u)	Miscellaneous Fees and Charges (v)	MMT Switching and Scheduling Fees (w)	Kansas Property Tax Removal (x)	Total Staff Adjustments (y)	Adjusted Test Year (z)
	(a)						
1	OPERATING REVENUES:						
2	Gas Service Revenues					\$ (57,378,174)	\$ 25,298,657
3	Other Operating Revenues		26,070	(1,938)		(1,570,876)	15,493,148
4	TOTAL OPERATING REVENUES	-	26,070	(1,938)	-	(58,949,050)	40,791,805
5	OPERATING EXPENSES:						
6	Operation and Maintenance:						
7	Production					-	491
8	Cost of Gas					(56,028,766)	14,471,329
9	Other Gas Supply					-	216,585
10	Storage					-	291,175
11	Transmission					-	1,191,565
12	Distribution					(412,985)	6,064,495
13	Customer Accounting					22,432	3,026,467
14	Customer Service					(1,457,377)	49,641
15	Sales					-	212,883
16	Administrative & General	(41,204)				(178,541)	2,498,897
17	Total Operation and Maintenance	(41,204)	-	-	-	(58,055,238)	28,023,527
18	Depreciation and Amortization					3,324	4,722,421
19	Taxes:						
20	Property Taxes				(59,026)	(59,026)	970,562
21	Payroll Taxes					13,214	543,093
22	Gross Receipts Tax					-	134,161
23	Federal Income Taxes (35%)	14,421	9,125	(678)	20,659	(170,243)	(393,441)
24	Deferred Income Taxes					(36,860)	2,243,877
25	Investment Tax Credit					-	(1,692)
26	Other Taxes					-	6
27	Total Taxes	14,421	9,125	(678)	(38,367)	(252,915)	3,496,566
28	TOTAL OPERATING EXPENSES	(26,783)	9,125	(678)	(38,367)	(58,304,829)	36,242,514
29	OPERATING INCOME	\$ 26,783	\$ 16,945	\$ (1,260)	\$ 38,367	\$ (644,221)	\$ 4,549,291
	Source	DEP-1 Sch 1	Email from Suzan Stewart on 4/30/15	Email from Suzan Stewart on 4/30/15	Email from Suzan Stewart on 4/30/15		
	Staff Witness Testimony	Peterson	Steffensen	Steffensen	Steffensen		
	Staff position on MidAmerican's Adjustment	Staff Proposed	Staff Proposed	Staff Proposed	Accepted		

SOURCES:

Line 4: Sum of lines 2 & 3

Line 17: Sum of lines 7-16

Line 27: Sum of lines 20-26

Line 28: Sum of lines 17, 18 and 27

Line 29: Line 4 less line 28

Column b, line 2: Exhibit RRT 1.1 WP2, page 1, column "South Dakota", line "Total G-Retail Revenue"

Column b, line 3: Exhibit RRT 1.1 WP2, pages 1 & 2, column "South Dakota", sum of lines "Total G-Resale Revenue",
"Total G-Interdept Sales Rev", "Total G-Forfeited Discount", and "Total G-Other Gas Revenue"

Column b, line 7: Statement H, page 1, column b, sum of lines 3-9

Column b, line 8: Statement H, page 1, column b, sum of lines 10-14

Column b, line 9: Statement H, page 1, column b, line 15

Column b, line 10: Statement H, page 1, column b, sum of lines 16-19

Column b, line 11: Statement H, page 1, column b, line 20

Column b, line 12: Statement H, pages 1 & 2, column b, sum of lines 21-33

Column b, line 13: Statement H, page 2, column b, sum of lines 34-38

Column b, line 14: Statement H, page 2, column b, sum of lines 39-41

Column b, line 15: Statement H, page 2, column b, sum of lines 42-44

Column b, line 16: Statement H, pages 2 & 3, column b, sum of lines 45-56 minus EJP-1 Sch 3, column b, line 16

Column b, line 18: Statement H, page 3, column b, line 58

Column b, line 20: Statement H, page 3, column b, line 59

Column b, line 21: Statement H, page 3, column b, line 61

Column b, line 21: Workpapers for Schedule F-3, Page 1, line 15, column b

Column b, line 23: Statement H, page 3, column b, line 63

Column b, line 24: Statement H, page 3, column b, line 64

Column b, line 25: Statement H, page 3, column b, line 65

Column b, line 26: Statement H, page 3, column b, line 60