

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab SRC-2 (S.D. Revenue)
South Dakota Jurisdictional Revenues by Rate Code
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

MidAmerican Energy Company
Gas Revenues by Rate Code
For Year-To-Date December 31, 2013

Individual Responsible: Charles Rea

Line	Loc	Actv. No.	Activity Description	Rate Code	Class	Total
	(a)	(b)	(c)	(d)	(f)	(g)
1	400	480011	G-RESID-BILLED REV	SVF	1	51,836,613
2	400	480021	G-RESID-UNBILLED REV			228,509
3	400	480041	G-RESID-BILLED PGA			(415,228)
4	400	480042	G-RESID-EE RECVR O/U			(264,692)
5	400	481011	G-COMM-BILLED REV	LVI	3	300,451
6	400	481011	G-COMM-BILLED REV	MVF	2	13,551,354
7	400	481011	G-COMM-BILLED REV	SSS	1	574,145
8	400	481011	G-COMM-BILLED REV	SVF	1	14,111,953
9	400	481011	G-COMM-BILLED REV	SVI	1	236,931
10	400	481021	G-COMM-UNBILLED REV			128,448
11	400	481041	G-COMM-BILLED PGA			(298,240)
12	400	481042	G-COMM-EE RECVR O/U			(45,465)
13	400	481211	G-IND-BILLED REV	LSS	3	112,973
14	400	481211	G-IND-BILLED REV	LVI	3	58,614
15	400	481211	G-IND-BILLED REV	MVF	2	1,196,019
16	400	481211	G-IND-BILLED REV	SVF	1	39,197
17	400	481211	G-IND-BILLED REV	SVI	1	125,001
18	400	481212	G-IND-TRANSPORT REV			1,104,581
19	400	481212	G-IND-TRANSPORT REV	CPS	3	3,866
20	400	481212	G-IND-TRANSPORT REV	LT	3	73,505
21	400	481212	G-IND-TRANSPORT REV	MT	2	777
22	400	481221	G-IND-UNBILLED REV			23,794
23	400	481241	G-IND-BILLED PGA			(2,037)
24	400	481242	G-IND-EE RECOVER O/U			(4,238)
25	400	489011	G-TRANSPORT FEE	CPS	3	14,370
26	400	489011	G-TRANSPORT FEE	LT	3	62,700
27	400	489011	G-TRANSPORT FEE	MT	2	77,760
28	400	489011	G-TRANSPORT FEE	ST	1	288
29	400	489015	TRANS ADMIN CHARGE	LT	3	7,980
30	400	489015	TRANS ADMIN CHARGE	MT	2	45,360
31	400	489015	TRANS ADMIN CHARGE	ST	1	1,260
32	400	489042	G-TRANSP-EE RCVR O/U			(6,965)
33	400	489009	G-TRANS REV-ESTIMATE			86,215
34	400	489021	G-TRANS REV-IJUMP	MTM	2	279,795
35	400	489021	G-TRANS REV-IJUMP	STM	1	71,800
36	400	489022	G-TRANS CHG-STANDBY	LT	3	1,097,801
37	400	489022	G-TRANS CHG-STANDBY	MT	2	599,855
38	400	489022	G-TRANS CHG-STANDBY	ST	1	6,202
39			COMPANY USE - PGA ONLY	SVF	1	

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For Year-To-Date December 31, 2013

Individual Responsible: Charles Rea

Line	Loc	Actv. No.	Activity Description	Rate Code	Class	Unbilled/Estimate Reallocation	EECR O/U Reallocation	PGA O/U Reallocation	Sales Growth
	(a)	(b)	(c)	(d)	(f)	(h)	(i)	(j)	(i)
1	400	480011	G-RESID-BILLED REV	SVF	1	228,509	(264,692)	(415,228)	312,125
2	400	480021	G-RESID-UNBILLED REV			(228,509)	-	-	-
3	400	480041	G-RESID-BILLED PGA			-	-	415,228	-
4	400	480042	G-RESID-EE RECVR O/U			-	264,692	-	-
5	400	481011	G-COMM-BILLED REV	LVI	3	901	(732)	(3,572)	833
6	400	481011	G-COMM-BILLED REV	MVF	2	57,452	(22,609)	(149,737)	37,594
7	400	481011	G-COMM-BILLED REV	SSS	1	2,870	(1,134)	(6,459)	1,593
8	400	481011	G-COMM-BILLED REV	SVF	1	66,238	(20,463)	(135,922)	39,149
9	400	481011	G-COMM-BILLED REV	SVI	1	987	(527)	(2,549)	657
10	400	481021	G-COMM-UNBILLED REV			(128,448)	-	-	-
11	400	481041	G-COMM-BILLED PGA			-	-	298,240	-
12	400	481042	G-COMM-EE RECVR O/U			-	45,465	-	-
13	400	481211	G-IND-BILLED REV	LSS	3	1,698	(381)	(160)	-
14	400	481211	G-IND-BILLED REV	LVI	3	-	(244)	(82)	-
15	400	481211	G-IND-BILLED REV	MVF	2	18,790	(3,061)	(1,591)	-
16	400	481211	G-IND-BILLED REV	SVF	1	2,024	(132)	(45)	-
17	400	481211	G-IND-BILLED REV	SVI	1	1,283	(420)	(160)	-
18	400	481212	G-IND-TRANSPORT REV			-	-	-	-
19	400	481212	G-IND-TRANSPORT REV	CPS	3	-	-	-	-
20	400	481212	G-IND-TRANSPORT REV	LT	3	-	-	-	-
21	400	481212	G-IND-TRANSPORT REV	MT	2	-	-	-	-
22	400	481221	G-IND-UNBILLED REV			(23,794)	-	-	-
23	400	481241	G-IND-BILLED PGA			-	-	2,037	-
24	400	481242	G-IND-EE RECOVER O/U			-	4,238	-	-
25	400	489011	G-TRANSPORT FEE	CPS	3	-	-	-	-
26	400	489011	G-TRANSPORT FEE	LT	3	-	-	-	-
27	400	489011	G-TRANSPORT FEE	MT	2	-	-	-	-
28	400	489011	G-TRANSPORT FEE	ST	1	-	-	-	-
29	400	489015	TRANS ADMIN CHARGE	LT	3	-	-	-	-
30	400	489015	TRANS ADMIN CHARGE	MT	2	-	-	-	-
31	400	489015	TRANS ADMIN CHARGE	ST	1	-	-	-	-
32	400	489042	G-TRANSP-EE RCVR O/U			-	6,965	-	-
33	400	489009	G-TRANS REV-ESTIMATE			(86,215)	-	-	-
34	400	489021	G-TRANS REV-IJUMP	MTM	2	15,686	(6,218)	-	-
35	400	489021	G-TRANS REV-IJUMP	STM	1	3,949	(747)	-	-
36	400	489022	G-TRANS CHG-STANDBY	LT	3	39,902	-	-	-
37	400	489022	G-TRANS CHG-STANDBY	MT	2	26,311	-	-	-
38	400	489022	G-TRANS CHG-STANDBY	ST	1	366	-	-	-
39			COMPANY USE - PGA ONLY	SVF	1				

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Utility: MidAmerican Energy Company
Docket No. NG14-XXX

MidAmerican Energy Company
Gas Revenues by Rate Code
For Year-To-Date December 31, 2013

Individual Responsible: Charles Rea

Line	Loc	Actv. No.	Activity Description	Rate Code	Class	Weather Normalization	Subtotal	EECR Reallocated	PGA Reallocated	Reallocated Total	Jan & Dec Revenue
	(a)	(b)	(c)	(d)	(f)	(k)	(l)	(m)	(n)	(o)	(p)
1	400	480011	G-RESID-BILLED REV	SVF	1	(933,504)	50,763,823	1,293,910	31,419,234	18,050,679	16,119,702
2	400	480021	G-RESID-UNBILLED REV			-	-	-	-	-	-
3	400	480041	G-RESID-BILLED PGA			-	-	-	-	-	-
4	400	480042	G-RESID-EE RECVR O/U			-	-	-	-	-	-
5	400	481011	G-COMM-BILLED REV	LVI	3	-	297,880	2,398	264,431	31,052	65,984
6	400	481011	G-COMM-BILLED REV	MVF	2	(110,321)	13,363,733	74,011	11,084,479	2,205,242	4,208,753
7	400	481011	G-COMM-BILLED REV	SSS	1	-	571,014	3,713	478,162	89,139	210,229
8	400	481011	G-COMM-BILLED REV	SVF	1	(285,626)	13,775,329	66,985	10,061,771	3,646,573	4,852,401
9	400	481011	G-COMM-BILLED REV	SVI	1	-	235,499	1,724	188,705	45,071	72,306
10	400	481021	G-COMM-UNBILLED REV			-	-	-	-	-	-
11	400	481041	G-COMM-BILLED PGA			-	-	-	-	-	-
12	400	481042	G-COMM-EE RECVR O/U			-	-	-	-	-	-
13	400	481211	G-IND-BILLED REV	LSS	3	-	114,130	730	102,144	11,256	34,074
14	400	481211	G-IND-BILLED REV	LVI	3	-	58,289	467	52,247	5,574	-
15	400	481211	G-IND-BILLED REV	MVF	2	-	1,210,156	5,868	1,018,328	185,960	377,074
16	400	481211	G-IND-BILLED REV	SVF	1	-	41,044	253	28,630	12,162	40,612
17	400	481211	G-IND-BILLED REV	SVI	1	-	125,703	805	102,507	22,391	25,742
18	400	481212	G-IND-TRANSPORT REV			-	1,104,581	-	1,104,581	-	-
19	400	481212	G-IND-TRANSPORT REV	CPS	3	-	3,866	-	3,866	-	-
20	400	481212	G-IND-TRANSPORT REV	LT	3	-	73,505	-	73,505	-	-
21	400	481212	G-IND-TRANSPORT REV	MT	2	-	777	-	777	-	-
22	400	481221	G-IND-UNBILLED REV			-	-	-	-	-	-
23	400	481241	G-IND-BILLED PGA			-	-	-	-	-	-
24	400	481242	G-IND-EE RECOVER O/U			-	-	-	-	-	-
25	400	489011	G-TRANSPORT FEE	CPS	3	-	14,370	-	-	14,370	-
26	400	489011	G-TRANSPORT FEE	LT	3	-	62,700	-	-	62,700	-
27	400	489011	G-TRANSPORT FEE	MT	2	-	77,760	-	-	77,760	-
28	400	489011	G-TRANSPORT FEE	ST	1	-	288	-	-	288	-
29	400	489015	TRANS ADMIN CHARGE	LT	3	-	7,980	-	-	7,980	-
30	400	489015	TRANS ADMIN CHARGE	MT	2	-	45,360	-	-	45,360	-
31	400	489015	TRANS ADMIN CHARGE	ST	1	-	1,260	-	-	1,260	-
32	400	489042	G-TRANSP-EE RCVR O/U			-	-	-	-	-	-
33	400	489009	G-TRANS REV-ESTIMATE			-	-	-	-	-	-
34	400	489021	G-TRANS REV-IJUMP	MTM	2	(10,184)	279,080	5,806	33,959	239,314	80,623
35	400	489021	G-TRANS REV-IJUMP	STM	1	(2,893)	72,110	692	-	71,418	20,298
36	400	489022	G-TRANS CHG-STANDBY	LT	3	(15,750)	1,121,952	-	-	1,121,952	205,081
37	400	489022	G-TRANS CHG-STANDBY	MT	2	(27,377)	598,789	-	-	598,789	135,229
38	400	489022	G-TRANS CHG-STANDBY	ST	1	(569)	5,999	-	-	5,999	1,882
39			COMPANY USE - PGA ONLY	SVF	1				9,285	(9,285)	

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Gas Revenues by Rate Code
For Year-To-Date December 31, 2013

Individual Responsible: Charles Rea

Line	Loc	Actv. No.	Activity Description	Rate Code	Class	LSS Reclass	SSS Reclass	SVI Reclass	Reclassified Total
	(a)	(b)	(c)	(d)	(f)	(q)	(r)	(s)	(t)
1	400	480011	G-RESID-BILLED REV	SVF	1				18,050,679
2	400	480021	G-RESID-UNBILLED REV						-
3	400	480041	G-RESID-BILLED PGA						-
4	400	480042	G-RESID-EE RECVR O/U						-
5	400	481011	G-COMM-BILLED REV	LVI	3		16,723	15,364	63,139
6	400	481011	G-COMM-BILLED REV	MVF	2		20,336	25,137	2,250,716
7	400	481011	G-COMM-BILLED REV	SSS	1		(89,139)		-
8	400	481011	G-COMM-BILLED REV	SVF	1		41,844	4,569	3,692,987
9	400	481011	G-COMM-BILLED REV	SVI	1			(45,071)	-
10	400	481021	G-COMM-UNBILLED REV						-
11	400	481041	G-COMM-BILLED PGA						-
12	400	481042	G-COMM-EE RECVR O/U						-
13	400	481211	G-IND-BILLED REV	LSS	3	(11,256)			-
14	400	481211	G-IND-BILLED REV	LVI	3	11,256		7,633	24,464
15	400	481211	G-IND-BILLED REV	MVF	2			12,488	198,448
16	400	481211	G-IND-BILLED REV	SVF	1			2,270	14,432
17	400	481211	G-IND-BILLED REV	SVI	1			(22,391)	-
18	400	481212	G-IND-TRANSPORT REV						-
19	400	481212	G-IND-TRANSPORT REV	CPS	3				-
20	400	481212	G-IND-TRANSPORT REV	LT	3				-
21	400	481212	G-IND-TRANSPORT REV	MT	2				-
22	400	481221	G-IND-UNBILLED REV						-
23	400	481241	G-IND-BILLED PGA						-
24	400	481242	G-IND-EE RECOVER O/U						-
25	400	489011	G-TRANSPORT FEE	CPS	3				14,370
26	400	489011	G-TRANSPORT FEE	LT	3				62,700
27	400	489011	G-TRANSPORT FEE	MT	2				77,760
28	400	489011	G-TRANSPORT FEE	ST	1				288
29	400	489015	TRANS ADMIN CHARGE	LT	3				7,980
30	400	489015	TRANS ADMIN CHARGE	MT	2				45,360
31	400	489015	TRANS ADMIN CHARGE	ST	1				1,260
32	400	489042	G-TRANSP-EE RCVR O/U						-
33	400	489009	G-TRANS REV-ESTIMATE						-
34	400	489021	G-TRANS REV-IJUMP	MTM	2				239,314
35	400	489021	G-TRANS REV-IJUMP	STM	1				71,418
36	400	489022	G-TRANS CHG-STANDBY	LT	3				1,121,952
37	400	489022	G-TRANS CHG-STANDBY	MT	2		10,235		609,024
38	400	489022	G-TRANS CHG-STANDBY	ST	1				5,999
39			COMPANY USE - PGA ONLY	SVF	1				(9,285)

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Individual Responsible: Charles Rea

Line	Loc	Actv. No.	Activity Description	Rate Code	Class	Total
40			COMPANY USE - PGA ONLY	MVF	2	
41			LOCK HOT - PGA ONLY	SVF	1	
42						85,021,252
43						
44						
45						

Source:

Revenue data is taken from Books and Records.

Class designations map "S" rates to Small, "M" rates to Medium, and "L" rates and CPS to Large

Column (i) comes from Tab SRC-3, Column (e)

Column (j) comes from Tab SRC-3, Column (f)

Column (m) comes from Tab SRC-4, Column (g)

Column (n) comes from Tab SRC-4, Column (h)

Column (p) comes from Tab SRC-5, Columns (t) and (u)

This worksheet does the following:

Allocates unbilled revenue to rate class

Allocates sales growth pro forma revenues to residential and commercial classes based on the relative level of total billed revenues by rate code in those revenue classes.

Assigns weather normalization pro forma amounts to rate class

Reclassifies revenue from rates no longer used to remaining rates.

Summation of this data by class (Lines 43-45, Column (t)) results in the revenue data in Tab CLS1-1, Line 12.

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Individual Responsible: Charles Rea

Line	Loc	Actv. No.	Activity Description	Rate Code	Class	Unbilled/Estimate Reallocation	EECR O/U Reallocation	PGA O/U Reallocation	Sales Growth
40			COMPANY USE - PGA ONLY	MVF	2				
41			LOCK HOT - PGA ONLY	SVF	1				
42						(0)	(0)	0	391,951
43								Class 1	353,524
44								Class 2	37,594
45								Class 3	833

Source:
 Revenue data is taken from Books and Records.
 Class designations map "S" rates to Small, "M" rates to Medium, and "L" rates and
 Column (i) comes from Tab SRC-3, Column (e)
 Column (j) comes from Tab SRC-3, Column (f)
 Column (m) comes from Tab SRC-4, Column (g)
 Column (n) comes from Tab SRC-4, Column (h)
 Column (p) comes from Tab SRC-5, Columns (t) and (u)

This section sums the sales growth pro forma by rate class for use in rate design.

This worksheet does the following:

Allocates unbilled revenue to rate class

Allocates sales growth pro forma revenues to residential and commercial classes based on the relative level of total billed revenues by rate code in those revenue classes.

Assigns weather normalization pro forma amounts to rate class

Reclassifies revenue from rates no longer used to remaining rates.

Summation of this data by class (Lines 43-45, Column (t)) results in the revenue data Tab CLS1-1, Line 12.

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Line	Loc	Actv. No.	Activity Description	Rate Code	Class	Weather Normalization	Subtotal	EECR Reallocated	PGA Reallocated	Reallocated Total	Jan & Dec Revenue
40			COMPANY USE - PGA ONLY	MVF	2				947	(947)	
41			LOCK HOT - PGA ONLY	SVF	1				1,206	(1,206)	
42						(1,386,224)	84,026,979	1,457,362	56,028,765	26,540,852	26,449,991

43
 44
 45

Source:

Revenue data is taken from Books and Records.
 Class designations map "S" rates to Small, "M" rates to Medium, and "L" rates and
 Column (i) comes from Tab SRC-3, Column (e)
 Column (j) comes from Tab SRC-3, Column (f)
 Column (m) comes from Tab SRC-4, Column (g)
 Column (n) comes from Tab SRC-4, Column (h)
 Column (p) comes from Tab SRC-5, Columns (t) and (u)

This worksheet does the following:

Allocates unbilled revenue to rate class

Allocates sales growth pro forma revenues to residential and commercial classes based on the relative level of total billed revenues by rate code in those revenue classes.

Assigns weather normalization pro forma amounts to rate class

Reclassifies revenue from rates no longer used to remaining rates.

Summation of this data by class (Lines 43-45, Column (t)) results in the revenue data Tab CLS1-1, Line 12.

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Line	Loc	Actv. No.	Activity Description	Rate Code	Class	LSS Reclass	SSS Reclass	SVI Reclass	Reclassified Total
40			COMPANY USE - PGA ONLY	MVF	2				(947)
41			LOCK HOT - PGA ONLY	SVF	1				(1,206)
42						-	0	-	26,540,852

	Class	Total Revenue
43	1	21,826,573
44	2	3,419,675
45	3	1,294,605

Source:

Revenue data is taken from Books and Records.
 Class designations map "S" rates to Small, "M" rates to Medium, and "L" rates and
 Column (i) comes from Tab SRC-3, Column (e)
 Column (j) comes from Tab SRC-3, Column (f)
 Column (m) comes from Tab SRC-4, Column (g)
 Column (n) comes from Tab SRC-4, Column (h)
 Column (p) comes from Tab SRC-5, Columns (t) and (u)

This worksheet does the following:

Allocates unbilled revenue to rate class

Allocates sales growth pro forma revenues to residential and commercial classes based on the relative level of total billed revenues by rate code in those revenue classes.

Assigns weather normalization pro forma amounts to rate class

Reclassifies revenue from rates no longer used to remaining rates.

Summation of this data by class (Lines 43-45, Column (t)) results in the revenue data Tab CLS1-1, Line 12.