

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
South Dakota Gas Rate Base With Pro Forma Adjustments
Test Year Ending December 31, 2013
(Thousands of Dollars)

Line	Description	South Dakota Per Books	Total Pro Forma Adjustments	South Dakota Pro Forma Rate Base
	(a)	(b)	(c)	(d) (b) + (c)
1	Plant in Service	\$162,450	\$4,925	\$167,375
2	Accumulated Amort. & Deprec.	66,693	(3,674)	63,019
3	Net Utility Plant	<u>95,757</u>	<u>8,599</u>	<u>104,356</u>
4	Additions to Rate Base:			
5	Materials and Supplies	1,093	0	1,093
6	Fuel Stocks	952	0	952
7	Prepayments	140	0	140
8	Cash Working Capital	(536)	0	(536)
9	Advance Tax Collections	(85)	0	(85)
10	Total Additions	<u>1,564</u>	<u>0</u>	<u>1,564</u>
11	Deductions to Rate Base:			
12	Accum. Deferred Income Taxes	20,834	(244)	20,590
13	Accumulated 3% ITC	0	-	0
14	Customer Advances	1,011	0	1,011
15	Customer Deposits	58	0	58
16	Accum. Prov. For Uncollectibles	495	0	495
17	Accum. Prov. Inj. & Damages	259	0	259
18	Misc. Operating Prov.	544	0	544
19	Total Deductions	<u>23,201</u>	<u>(244)</u>	<u>22,957</u>
20	Pro Forma Rate Base	<u>\$74,120</u>	<u>\$8,843</u>	<u>\$82,963</u>

Column (b), Lines 1, 2, 5-7, and 12-18 - Exhibit MJA 1.1, WP A
Column (b) Line 8 - Schedule F-3, Page 1, Line 21
Column (b) Line 9 - Schedule F-3, Page 2, Line 5
Column (c), Line 1 - Exhibit MJA 1.1, Schedule 2, Col. (b), Line 7
Column (c), Line 2 - Exhibit MJA 1.1, Sch. 2, Col. (b), Line 14
Column (c), Line 12 - Exhibit XXX 1.1, Sch. 2, Col. (b), Line 23
Column (d) - Col. (b) plus Col. (c)