

MidAmerican Energy Company  
 Docket No. NG-14-XXX  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustment - Acquisition Adjustment

Line	Description	Total	Reference
	(a)	(b)	(c)
1.	Test Period Information:		
2.	Depreciation and Amortization Expense		
3.	Acquisition Adjustment Amortization		
4.	Acct 406331	\$383,256	WP RRT 10 Page 2
5.	50%	50%	
6.	One-half of Amortization	\$191,628	
7.	<b>Pro Forma Adjustment</b>	<b>(\$191,628)</b>	To Exh. RRT 1.1, Schedule 10

MEC SET OF BOOKS  
SEC040 - SEC INCOME STATEMENT - YTD  
Current Period: DEC-13

urrency: USD

Co=MEC (MIDAMERICAN ENERGY COMPANY), SI=X (ALL SOURCES), BC=GAS

ctivity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
843300 LNG-GAS HOLDER MTCE	332,741.77	78	38,822.14	9	51,440.58	12	2,554.89	1	0.00				
843400 LNG-PURIFICATION EQ	21,617.05	78	2,522.13	9	3,341.93	12	165.98	1	0.00		0.00		425,559.38
843500 LNG-LIQUEFACTION EQ	68,098.49	78	7,944.69	9	10,526.95	12	522.84	1	0.00		0.00		27,647.09
843600 LNG-VAPORIZING EQ	21,719.38	78	2,534.10	9	3,357.72	12	166.77	1	0.00		0.00		87,087.97
843700 LNG-COMPRESSOR EQ	92,572.47	78	10,800.75	9	14,311.31	12	710.76	1	0.00		0.00		27,377.97
843800 LNG-MEAS/REGUL EQ	8,319.85	78	970.68	9	1,286.20	12	63.87	1	0.00		0.00		118,395.29
843900 LNG-OTHER EQ MTCE	240,746.53	78	28,088.76	9	37,218.39	12	1,848.51	1	0.00		0.00		10,640.60
TOTAL OTHER STORAGE EXP - MTNC	880,085.53	78	102,682.67	9	136,057.57	12	6,757.53	1	0.00		0.00		307,902.19
DISTRIB EXP GAS - MTNC:													1,125,583.30
885001 G-DIST-MTCE SUPV/ENG	160,464.69	82	36,073.11	18	0.00		0.00		0.00		0.00		
887001 MTCE-MAIN	3,905,348.44	62	1,238,479.41	20	1,103,002.54	17	78,269.84	1	0.00		0.00		196,537.80
887003 LEAK REPAIR-MAIN	271,185.15	61	58,796.86	13	107,878.52	24	6,127.93	1	0.00		0.00		6,325,100.23
887009 DIG IN-MAINS	1,650.28	93	0.00		121.75	7	0.00		0.00		0.00		443,989.46
887011 EMR RESTOR	1,038,307.71	74	217,752.16	15	147,631.29	11	1,432.42	0	0.00		0.00		1,772.03
887013 G-DIST CLAIMS EX/RE	(647,887.25)	75	(41,288.68)	5	(170,158.86)	20	(539.28)	0	0.00		0.00		1,405,123.58
887026 FEEDER LINE MTCE EXP	4,057.22	96	177.43	4	0.00		0.00		0.00		0.00		(859,874.07)
887027 DOT TRAN LN MTCE EXP	61,655.39	77	18,845.87	23	0.00		0.00		0.00		0.00		4,234.65
889001 MTCE-DST REG STATION	1,593,590.83	74	321,189.66	15	243,163.99	11	821.05	0	0.00		0.00		80,501.26
891001 MTCE-TOWN BORDER EQ	756,799.96	87	61,708.05	7	54,884.86	6	958.62	0	0.00		0.00		2,158,765.53
892001 MTCE-SERVICES	2,608,448.71	64	891,354.40	22	512,179.52	13	40,832.39	1	0.00		0.00		874,351.49
892007 DIG IN-SERVICES	16.95	2	0.00		613.75	90	53.83	8	0.00		0.00		4,052,815.02
893001 TEST-MTR/REG/COR DEV	630,138.91	66	124,744.76	13	131,065.48	14	62,120.36	7	0.00		0.00		684.53
894001 G-DIST-MISC MTCE EXP	9,991.41	100	0.00		0.00		0.00		0.00		0.00		948,069.51
TOTAL DISTRIB EXP GAS - MTNC	10,393,769.40	66	2,927,833.03	19	2,130,382.84	14	190,077.16	1	0.00		0.00		9,991.41
GENERAL PLANT - MTNC:													15,642,062.43
935010 YARDS/GRNDS MTCE	586.76	53	21.03	2	498.81	45	0.00		0.00		0.00		
935020 BUILDING MAINTENANCE	1,122,858.69	98	15,766.74	1	4,555.72	0	20.61		0.00		0.00		1,106.60
TOTAL GENERAL PLANT - MTNC	1,123,445.45	98	15,787.77	1	5,054.53	0	20.61		0.00		0.00		1,143,201.76
TOTAL MAINTENANCE EXPENSE	12,397,300.38	69	3,046,303.47	17	2,271,494.94	13	196,855.30	1	0.00		0.00		1,144,308.36
TOTAL UTILITY OPERS & MAINT	105,324,930.38	79	12,337,116.48	9	15,712,829.14	12	784,017.53	1	0.00		0.00		17,911,954.09
DEPRECIATION EXPENSE:													134,158,893.53
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403200 DEPR EXP-GAS	27,485,686.08	78	3,177,530.76	9	4,230,965.69	12	240,122.94	1	0.00		0.00		35,134,305.47
TOTAL DEPRECIATION EXPENSE	27,485,686.08	78	3,177,530.76	9	4,230,965.69	12	240,122.94	1	0.00		0.00		35,134,305.47
AMORTIZATION EXPENSE:													
404200 AMORT EXP-GAS	755,757.01	75	81,990.15	8	104,874.58	10	64,529.41	6	0.00		0.00		1,007,151.15
406331 AMORT ACQ ADJUSTMENT	414,732.84	52	0.00		383,256.00	48	0.00		0.00		0.00		797,988.84
TOTAL AMORTIZATION EXPENSE	1,170,489.85	65	81,990.15	5	488,130.58	27	64,529.41	4	0.00		0.00		1,805,139.99
TOTAL DEPRECIATION EXPENSE	28,656,175.93	78	3,259,520.91	9	4,719,096.27	13	304,652.35	1	0.00		0.00		36,939,445.46