

MidAmerican Energy Company
 South Dakota Gas Operating Income Statement
 Pro Forma Adjustment - LTIP Costs
 Test Year Ending December 31, 2013

Line	Description (a)	Amount (b)	Reference (c)
1.	2013 LTIP accruals:		
2.	June	\$ 1,481,000	WP RRT 13 Page 2
3.	South Dakota gas %	<u>3.34%</u>	WP RRT 13 Page 3
4.	South Dakota gas amount	<u>\$ 49,465</u>	Line 2 times line 3
5.			
6.	September	\$ 848,000	WP RRT 13 Page 2
7.	South Dakota gas %	<u>3.34%</u>	WP RRT 13 Page 3
8.	South Dakota gas amount	<u>\$ 28,323</u>	Line 6 times line 7
9.			
10.	December	\$ 792,068	WP RRT 13 Page 2
11.	South Dakota gas %	<u>3.34%</u>	WP RRT 13 Page 3
12.	South Dakota gas amount	<u>\$ 26,455</u>	Line 10 times line 11
13.			
14.	Pro forma adjustment - decrease		
15.	O&M expense	\$ (104,244)	To Exh. RRT 1.1, Sch. 13

As of: 21-JAN-14, 07.07.05 AM

MIDAMERICAN ENERGY CO. ORACLE GL

PAGE 1

ACTIVITYQUERY-SORTEDBYPERIOD/ACTIVITY/COSTELEMEN/RC

PER	ACTV	CE	RC	BC	SOURCE	SI	LOC	REF1	JOURNAL	AMOUNT
201306	926117	467	950	950	Spreadsheet	5	100	2013 Est LTIP Awd accl-MEC	832A Spreadsheet A 4385033 52148008	\$1,481,000.00 ACTV: \$1,481,000.00
201309	926117	467	850	850	Spreadsheet	5	100	2013 Est LTIP Awd accl-MEC	832A Spreadsheet A 5017245 55616614	\$848,000.00 ACTV: \$848,000.00
201312	926117	467	950	950	Spreadsheet	5	100	2013 Est LTIP Awd accl-MEC	832A Spreadsheet A 6806315 59067426	\$792,068.00 ACTV: \$792,068.00
										GRAND : \$3,121,068.00

MEC Allocation Wizard

Enter Codeblock here ==>

BC	RC	Activity	Facility	Location
950	950	926117		100

Enter Data Type and Period here ==>

Type	Period
ACT	2013

For ACT, entering 2013 instead of a specific period (e.g. 201301) will provide results that reflect YTD actual plus remaining budget statistics for the labor \$ and kWh factors.

Original BU SUPPORT SERVICES *Enabled*
 BU SUPPORT SERVICES Y
 Activity Desc DCP-MEHC Y
 BU Type BU
 Alloc Method LABOR \$
 Gen Facility Type N/A
 Location CMN
 Allocation Description CMN - SUPPORT SERVICES - LABOR \$

	Common	Iowa	Illinois	S.Dakota	Nebraska	All Jurisdictions
Generation	0.00%	32.44%	3.15%	0.31%	0.00%	35.90%
Transmission	0.00%	4.02%	0.46%	0.04%	0.00%	4.52%
Electric Delivery	0.00%	23.93%	3.67%	0.15%	0.00%	27.75%
Electric Trading	0.00%	1.54%	0.18%	0.02%	0.00%	1.74%
Total Electric	0.00%	61.94%	7.45%	0.52%	0.00%	69.91%
Gas Delivery	0.00%	19.41%	2.23%	3.26%	0.15%	25.05%
Gas Trading	0.00%	0.50%	0.07%	0.08%	0.00%	0.66%
Total Gas	0.00%	19.91%	2.30%	3.34%	0.16%	25.71%
Total Regulated	0.00%	81.85%	9.75%	3.86%	0.16%	95.62%
NU Services	0.10%	0.00%	0.00%	0.00%	0.00%	0.10%
NonReg Trading	0.02%	0.00%	0.00%	0.00%	0.00%	0.02%
Unreg Retail	4.26%	0.00%	0.00%	0.00%	0.00%	4.26%
Total Unregulated	4.38%	0.00%	0.00%	0.00%	0.00%	4.38%
Total	4.38%	81.85%	9.75%	3.86%	0.16%	100.00%

1/23/2014