

MidAmerican Energy Company
 South Dakota Gas Operating Income Statement
 Pro Forma Adjustment - Energy Efficiency Costs and Revenue
 Test Year Ended December 31, 2013

Line	Description (a)	Amount (b)	Reference (c)
1.	Energy efficiency revenue:		
2.	Energy efficiency revenue recovered via rider	\$ 1,778,808	W/P RRT 14 Page 2
3.	Residential (over) under recoveries	\$ (264,692)	W/P RRT 14 Page 3 account 480042
4.	Commercial (over) under recoveries	\$ (45,465)	W/P RRT 14 Page 3 account 481042
4.	Industrial (over) under recoveries	\$ (4,238)	W/P RRT 14 Page 3 account 481242
5.	Transportation (over) under recoveries	<u>\$ (6,965)</u>	W/P RRT 14 Page 4 account 484016
6.	Total revenues	<u>\$ 1,457,448</u>	Sum lines 1 through 5
7.			
8.	Energy efficiency costs recovered via base rates	<u>\$ 1,457,377</u>	W/P RRT 14 Page 5 account 908204
9.			
10.	Difference	<u><u>\$ 71</u></u>	Line 6 - line 8
11.			
12.	Pro Forma Adjustments for:		
13.			
14.	DSM Revenue	<u>(1,457,448)</u>	To Exh. RRT 1.1, Sch. 14
15.			
16.	DSM Expense	<u>(1,457,377)</u>	To Exh. RRT 1.1, Sch. 14

2013 South Dakota Gas EECR Recoveries

	CURST 401Y	CURST 400Y	Avg Rate
Residential	\$ 1,558,601.64	60,463,098	0.02578
Commercial	\$ 194,296.10	43,025,337	0.00452
Industrial	\$ 12,361.39	2,637,964	0.00469
Company Use	\$ 85.96	19,243	0.00447
Transport	\$ 13,463.20	41,498,034	0.00032
TOTAL	<u>\$ 1,778,808.29</u>	<u>147,643,676</u>	

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Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
OPERATING REVENUES													
ELECTRIC REVENUE													
E-RETAIL REVENUE													
G-WHOLESALE SALES													
GAS REVENUE													
E-RETAIL REVENUE													
G-RESID SALES REV:													
480011 G-RESID-BILLED REV	365,766,654.58	78	47,996,347.16	10	51,836,612.89	11	2,663,030.59	1	0.00		0.00		468,262,645.22
480021 G-RESID-UNBILLED REV	1,057,436.52	77	89,691.63	7	228,508.71	17	662.86	0	0.00		0.00		1,376,299.72
480041 G-RESID-BILLED PGA	685,983.29	***	(167,514.57)	648	(415,227.70)	***	(129,107.24)	499	0.00		0.00		(25,866.22)
480042 G-RESID-EE RECVR O/U	(4,506,947.00)	88	(369,692.00)	7	(264,692.00)	5	0.00		0.00		0.00		(5,141,331.00)
TOTAL G-RESID SALES REV	363,003,127.39	78	47,548,832.22	10	51,385,201.90	11	2,534,586.21	1	0.00		0.00		464,471,747.72
G-COMM SALES REV:													
481011 G-COMM-BILLED REV	137,664,149.21	74	17,134,583.04	9	28,774,833.92	16	1,617,848.92	1	0.00		0.00		185,191,415.09
481021 G-COMM-UNBILLED REV	563,930.27	76	45,395.20	6	128,447.62	17	1,702.19	0	0.00		0.00		739,475.28
481041 G-COMM-BILLED PGA	359,561.70	***	(72,141.31)	68	(288,239.80)	279	(95,946.26)	90	0.00		0.00		(106,765.67)
481042 G-COMM-EE RECVR O/U	(1,365,931.00)	99	36,437.00	(3)	(45,465.00)	3	0.00		0.00		0.00		(1,374,459.00)
TOTAL G-COMM SALES REV	137,221,710.18	74	17,144,273.93	9	28,559,576.74	16	1,523,604.85	1	0.00		0.00		184,449,165.70
G-IND SALES REV:													
481211 G-IND-BILLED REV	11,476,857.46	74	1,430,281.09	9	1,531,803.47	10	1,102,165.16	7	0.00		0.00		15,441,107.68
481212 G-IND-TRANSPORT REV	3,041,239.59	77	884,528.19	10	1,182,730.02	13	25,860.23	0	0.00		0.00		6,134,352.03
481211 G-IND-UNBILLED REV	83,285.33	70	6,251.24	5	23,794.24	20	5,370.38	5	0.00		0.00		117,701.19
481241 G-IND-BILLED PGA	5,457.75	(5)	(35,244.90)	33	(2,037.34)	2	(75,650.25)	70	0.00		0.00		(107,474.74)
481242 G-IND-EE RECOVER O/U	(121,735.00)	100	4,289.00	(4)	(4,238.00)	3	0.00		0.00		0.00		(121,684.00)
TOTAL G-IND SALES REV	18,384,099.63	75	2,290,104.62	9	2,732,052.39	11	1,057,745.52	4	0.00		0.00		24,464,005.16
TOTAL G-RETAIL REVENUE	518,608,937.20	77	66,983,210.77	10	82,676,831.03	12	5,115,936.58	1	0.00		0.00		673,384,915.58
G-RESALE REVENUE:													
483111 G-WHOLESALE SALES	86,589,172.31	76	11,044,243.48	10	14,464,858.33	13	1,157,211.47	1	0.00		0.00		113,255,485.59
TOTAL G-RESALE REVENUE	86,589,172.31	76	11,044,243.48	10	14,464,858.33	13	1,157,211.47	1	0.00		0.00		113,255,485.59
G-INTERDEPT SALES REV:													
484011 G-REV-INTERNAL	253,089.45	84	46,716.97	16	0.00		0.00		0.00		0.00		299,806.42
484015 G-REV-INTERDEPT-TRNS	832,023.20	99	7,778.32	1	0.00		0.00		0.00		0.00		839,801.52
484016 G-REV-INTDPT NON REG	39,932.53	77	5,237.62	10	6,472.94	12	529.40	1	0.00		0.00		52,172.49
TOTAL G-INTERDEPT SALES REV	1,125,045.18	94	59,732.91	5	6,472.94	1	529.40	0	0.00		0.00		1,191,780.43
G-FORFEITED DISCOUNT:													
487011 G-FORFEITED DISCOUNT	776,884.66	75	111,111.99	11	137,560.22	13	15,317.91	1	0.00		0.00		1,040,874.78
TOTAL G-FORFEITED DISCOUNT	776,884.66	75	111,111.99	11	137,560.22	13	15,317.91	1	0.00		0.00		1,040,874.78
G-OTHER GAS REVENUE:													

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Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
488001 G-MISC SERVICE REV	11,634.52	100	0.00		55.00	0	0.00		0.00		0.00		11,689.52
488011 G-BAD CHECK CHARGE	56,549.18	69	10,044.40	12	15,472.30	19	330.00	0	0.00		0.00		82,395.58
488034 G-DIVERSN & INVESTIG	16,778.39	88	575.00	3	1,641.47	9	0.00		0.00		0.00		18,994.86
488051 G-RECONNECT FEES	131,616.09	69	1,598.71	1	54,172.71	28	3,062.50	2	0.00		0.00		190,450.01
489005 ENERGY ASSIST CHG	0.00		12,473.50	100	0.00		0.00		0.00		0.00		12,473.50
489006 RENEWAL RESOURCE CHG	0.00		1,571.00	100	0.00		0.00		0.00		0.00		1,571.00
489007 G-METER CLASS CHG	0.00		87,834.41	100	0.00		0.00		0.00		0.00		87,834.41
489009 G-TRANS REV-ESTIMATE	780,290.21	94	(47,669.41)	(6)	86,214.55	10	7,049.09	1	0.00		0.00		825,884.44
489011 G-TRANSPORT FEE	2,135,743.09	79	371,834.77	14	155,118.00	6	26,640.00	1	0.00		0.00		2,689,335.86
489013 G-CUST FEE-APPLICATN	500.00	100	0.00		0.00		0.00		0.00		0.00		500.00
489014 G-CUST FEE-GROUP BAL	531,111.93	88	27,781.90	5	33,518.11	6	9,832.23	2	0.00		0.00		602,244.17
489015 TRANS ADMIN CHARGE	355,424.86	77	50,973.92	11	54,600.00	12	0.00		0.00		0.00		460,998.78
489016 DISTB DEMAND CHG MDR	6,250,371.05	96	238,055.88	4	0.00		0.00		0.00		0.00		6,488,426.93
489017 EXC PENALTY USE CHRGR	192,858.50	97	6,833.00	3	0.00		0.00		0.00		0.00		199,691.50
489018 IL TRANS METER CHRGR	0.00		27,019.91	100	0.00		0.00		0.00		0.00		27,019.91
489019 G-HOURLY MTR SERVICE	45,332.81	89	2,246.53	4	2,669.73	5	790.92	2	0.00		0.00		51,039.99
489021 G-TRANS REV-IJUMP	4,008,468.34	92	0.00		352,245.36	8	0.00		0.00		0.00		4,360,713.70
489022 G-TRANS CHG-STANDBY	13,098,318.48	80	1,131,662.89	7	1,703,858.23	10	373,796.85	2	0.00		0.00		16,307,636.45
489026 G-TRANS-LATE NOM FEE	1,640.82	92	57.80	3	69.97	4	20.24	1	0.00		0.00		1,788.83
489027 ENERGY ASSIST CHARGE	2,308.34	100	0.00		0.00		0.00		0.00		0.00		2,308.34
489038 G-DBS/RESERVATION	43,068.86	90	1,840.11	4	2,188.42	5	647.63	1	0.00		0.00		47,745.02
489039 G-DBS/COMMODITY	2,151.64	90	98.39	4	119.22	5	34.75	1	0.00		0.00		2,404.00
489042 G-TRANSP-EE RCVR O/U	(382,228.00)	129	92,887.00	-31	(6,965.00)	2	0.00		0.00		0.00		(296,306.00)
493001 G-RENT INC-GAS PROP	221,127.48	99	110.30	0	144.33	0	2,333.43	1	0.00		0.00		223,715.54
493011 G-RENT INC-FARM PROP	5,422.00	100	0.00		0.00		0.00		0.00		0.00		5,422.00
495051 G-IL PUBLIC UTIL TAX	0.00		2,033,563.95	100	0.00		0.00		0.00		0.00		2,033,563.95
495061 G-OTHER GAS REVENUE	430,289.11	83	89,773.68	17	10.03		900.03	0	0.00		0.00		520,972.85
TOTAL G-OTHER GAS REVENUE	27,938,777.70	80	4,141,167.64	12	2,455,132.13	7	425,437.67	1	0.00		0.00		34,960,515.14
TOTAL GAS REVENUE	635,038,817.05	77	82,339,466.79	10	99,740,854.65	12	6,714,433.03	1	0.00		0.00		823,833,571.52
TOTAL OPERATING REVENUES	635,038,817.05	77	82,339,466.79	10	99,740,854.65	12	6,714,433.03	1	0.00		0.00		823,833,571.52
OPERATING EXPENSES													
714001 MFG GAS CLEANUP-INT	37,463.85	100	0.00		0.00		0.00		0.00		0.00		37,463.85
714021 MFG GAS CLEANUP-EXT	1,256,800.02	100	0.00		0.00		0.00		0.00		0.00		1,256,800.02
714-PRODUCER GAS EXP	1,294,263.87	100	0.00		0.00		0.00		0.00		0.00		1,294,263.87
735001 LP STANDBY EXPENSE	3,174.87	78	370.40	9	490.81	12	24.36	1	0.00		0.00		4,060.44
735-MISC PROD EXP	3,174.87	78	370.40	9	490.81	12	24.36	1	0.00		0.00		4,060.44
804001 NNG DEMAND	29,629,951.29	75	5,066,447.07	13	4,735,355.43	12	297,972.86	1	0.00		0.00		39,729,726.65
804002 NGPL DEMAND	15,129,491.58	74	2,632,165.72	13	2,394,664.57	12	152,314.81	1	0.00		0.00		20,308,636.68
804003 ANR DEMAND	391,575.21	75	67,124.07	13	62,493.46	12	3,938.58	1	0.00		0.00		525,131.32
804004 NBPL DEMAND	1,044,400.98	75	180,490.19	13	165,929.50	12	10,510.02	1	0.00		0.00		1,401,330.69
804011 NNG COM DMD	4,483,348.91	74	788,722.49	13	705,116.49	12	45,167.65	1	0.00		0.00		6,022,355.54

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Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
880001 G-DIST-MISC OPER EXP	6,341,396.23	73	834,070.17	10	1,555,277.98	18	11,356.21	0	0.00		0.00		8,742,100.59
880002 G-DIST-MAPS/RECORDS	107,561.80	65	18,607.68	11	37,846.52	23	1,244.68	1	0.00		0.00		165,260.68
880-OTHER EXPENSE	6,448,958.03	72	852,677.85	10	1,593,124.50	18	12,600.89	0	0.00		0.00		8,907,361.27
881001 G-DIST-PROPERTY RENT	91,297.39	91	5,699.62	6	3,245.04	3	135.88	0	0.00		0.00		100,377.93
881-RENTS	91,297.39	91	5,699.62	6	3,245.04	3	135.88	0	0.00		0.00		100,377.93
901001 CUST ACCT-SUPV	1,395,173.78	78	167,630.77	9	213,864.00	12	10,615.21	1	0.00		0.00		1,787,283.76
901-SUPERVISION	1,395,173.78	78	167,630.77	9	213,864.00	12	10,615.21	1	0.00		0.00		1,787,283.76
902001 READ METERS TO BILL	622,921.69	81	41,353.97	5	104,108.55	14	136.23	0	0.00		0.00		768,520.44
902002 READ MTR ON/OFF/TRF	1,690,484.70	71	123,397.69	5	522,552.27	22	27,962.43	1	0.00		0.00		2,344,377.09
902003 REREAD METERS	11,971.15	22	1,349.61	3	39,929.50	75	20.00	0	0.00		0.00		53,270.26
902004 READ ELECTRONIC MTRS	471,878.99	84	33,526.45	6	54,596.00	10	242.84	0	0.00		0.00		560,244.28
902-MTR READING EXP	2,797,256.53	75	199,627.72	5	721,186.32	19	28,361.50	1	0.00		0.00		3,746,432.07
903001 CUST ACCTS-GENL COMM	5,134,520.52	78	597,541.77	9	838,949.16	13	34,294.75	1	0.00		0.00		6,605,306.20
903010 MASS BILLING	2,325,173.97	78	268,104.58	9	351,209.98	12	26,392.53	1	0.00		0.00		2,970,881.06
903011 SPECIAL BILLING	387,768.10	78	45,086.56	9	59,690.00	12	2,964.64	1	0.00		0.00		495,509.30
903020 CREDIT ANALYSIS	1,249,922.66	78	127,175.68	8	221,668.12	14	7,188.95	0	0.00		0.00		1,605,955.41
903030 CUST PYMNTS-ONLINE	455,639.53	84	28,461.14	5	55,528.48	10	476.36	0	0.00		0.00		540,096.51
903031 CUST PYMNTS-MACHINE	174,066.34	78	20,308.96	9	26,909.95	12	1,336.51	1	0.00		0.00		222,621.76
903032 CUST PYMNTS-RESEARCH	28,290.71	78	3,300.78	9	4,373.61	12	217.19	1	0.00		0.00		36,182.29
903100 CUST SVC-COMPUTER	1,202,639.54	78	145,395.03	9	188,188.51	12	9,840.80	1	0.00		0.00		1,546,063.88
903-CUSTOMER RECORDS	10,958,012.37	78	1,235,374.50	9	1,746,517.81	12	82,711.73	1	0.00		0.00		14,022,616.41
904001 UNCOLL ACCTS-NONSVC	45,448.32	78	5,302.56	9	7,026.12	12	348.96	1	0.00		0.00		58,125.96
904013 UNCOLL ACCTS-CLAIMS	67,946.52	78	7,927.52	9	10,504.24	12	521.72	1	0.00		0.00		86,900.00
904040 UNCOLL ACCTS-SERVICE	1,654,308.94	78	193,013.96	9	255,749.53	12	12,702.26	1	0.00		0.00		2,115,774.69
904100 REG CUST SETTLEMENTS	5,882.49	14	384.25	1	36,556.78	85	26.53	0	0.00		0.00		42,850.05
904-UNCOLLECT ACCTS	1,773,586.27	77	206,628.29	9	309,836.67	13	13,599.47	1	0.00		0.00		2,303,650.70
905001 MISC CUST ACCT EXP	161,867.00	73	45,902.12	21	12,629.87	6	571.09	0	0.00		0.00		230,970.08
905-MISC CUST ACCTS	161,867.00	73	45,902.12	21	12,629.87	6	571.09	0	0.00		0.00		230,970.08
908001 CUST ASSISTANCE GEN	26,853.60	99	67.70	0	89.72	0	4.45	0	0.00		0.00		27,015.47
908202 GAS EE-BASE RATES	2,150.50	5	0.00		0.00		43,844.62	95	0.00		0.00		45,995.12
908204 DSM GAS-AMORT	23,180,119.96	91	849,245.02	3	1,457,376.93	6	0.00		0.00		0.00		25,486,741.91
908210 G-ENERGY ASSIS CHG	0.00		543,580.40	100	0.00		0.00		0.00		0.00		543,580.40
908220 G-RENEW RESOUR CHG	0.00		67,947.55	100	0.00		0.00		0.00		0.00		67,947.55