

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

Line	Description (a)	Amount (b)	Reference (c)
1.	Purchased gas adjustment revenue:		
2.	PGA revenue recovered via rider	\$ 56,744,271	W/P RRT 15 Page 2
3.	Residential (over) under recoveries	\$ (415,228)	W/P RRT 15 Page 3 account 480041
4.	Commercial (over) under recoveries	\$ (298,240)	W/P RRT 15 Page 3 account 481041
5.	Industrial (over) under recoveries	\$ (2,037)	W/P RRT 15 Page 3 account 481241
6.	Total revenues	<u>\$ 56,028,766</u>	Sum lines 1 through 5
7.			
8.	Total cost of gas	\$ 70,500,097	W/P RRT 15 Page 4
9.	Wholesale cost of gas	<u>\$ 14,471,331</u>	W/P RRT 15 Page 4 account 807501
10.	Total cost of gas recoverable through PGA	<u>\$ 56,028,766</u>	Line 8 plus line 9
11.			
12.	Difference	<u><u>\$ (0)</u></u>	Line 6 - line 10
13.			
14.	Pro Forma Adjustments for:		
15.			
16.	PGA Revenue	<u>(56,028,766)</u>	To Exh. RRT 1.1, Sch. 15
17.			
18.	PGA Expense	<u>(56,028,766)</u>	To Exh. RRT 1.1, Sch. 15

MidAmerican Energy Company
 January 2013 through December 2013
 CSS PGA Recoveries - SOUTH DAKOTA

Revenue Class	Rate Code	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Residential	SVF	\$ 5,870,401.92	\$ 5,502,499.41	\$ 4,722,566.07	\$ 3,802,112.10	\$ 2,380,228.86	\$ 740,429.19	\$ 598,100.35	\$ 438,892.43	\$ 356,813.23	\$ 914,729.14	\$ 1,703,565.48	\$ 4,844,123.40	\$ 31,834,461.58
Commercial	SVF	2,059,748.46	1,866,251.64	1,560,809.44	1,225,301.62	511,405.12	190,974.84	150,706.11	126,132.89	108,274.99	213,990.63	599,096.81	1,604,999.78	10,197,692.33
Commercial	SVI	20,313.25	23,242.31	19,633.11	21,300.52	17,361.60	9,286.29	3,941.08	3,036.28	4,826.90	4,592.63	25,055.69	38,664.10	191,253.76
Commercial	SSS	6,789.59	7,040.09	6,272.08	5,515.75	76,416.62	51,670.19	20,431.55	19,500.01	11,064.80	35,353.04	70,194.74	174,372.82	484,621.28
Commercial	MVF	2,003,139.71	1,746,964.16	1,494,015.51	1,252,104.19	882,844.63	358,600.41	266,819.81	246,065.66	220,450.13	366,989.18	812,728.76	1,583,494.53	11,234,216.68
Commercial	LVI	30,158.95	35,323.40	29,206.71	33,120.66	28,190.43	17,501.35	11,567.58	10,984.71	10,532.61	11,932.48	20,832.81	28,651.74	268,003.43
Industrial	SVF	17,867.47	13,106.17	(29,271.08)	5,125.63	1,429.71	140.72	2,949.91	54.64	79.28	326.71	3,005.96	13,859.56	28,674.68
Industrial	MVF	154,208.03	130,523.32	167,256.79	110,736.03	35,003.92	38,052.25	27,095.80	26,223.94	26,101.56	36,111.09	76,787.00	171,819.92	1,019,919.65
Industrial	SVI	7,785.90	10,551.57	9,335.65	10,517.59	10,398.00	9,143.31	6,453.07	4,629.29	4,397.12	5,126.19	11,014.06	13,315.56	102,667.11
Industrial	LVI	-	-	-	-	-	-	-	-	16.03	36,458.33	15,853.96	-	52,328.32
Industrial	LSS	-	-	-	-	-	-	-	7.70	-	5,037.53	65,992.61	31,265.81	102,303.65
Company Use	SVF	\$ 2,073.37	\$ 1,875.38	\$ 1,629.76	\$ 1,277.78	\$ 621.21	\$ 117.80	\$ 46.44	\$ 32.88	\$ 35.39	\$ 95.98	\$ 707.49	\$ 1,718.78	\$ 10,232.26
Lock Hot		-	-	10.77	-	-	762.77	-	-	247.06	-	-	185.68	1,206.28
Negative Balancing		89,457.34	80,362.28	76,788.14	102,952.97	108,147.91	104,123.30	73,206.27	79,157.48	77,578.46	93,910.84	158,403.08	138,641.95	1,182,730.02
Exit Fees		-	-	-	-	-	-	-	-	-	-	-	-	-
MMT Swing Service		5,604.69	5,095.43	4,772.29	3,398.95	2,009.06	943.76	766.38	769.72	724.33	1,402.16	2,756.29	5,716.79	33,959.85
Billing Error		-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total		\$10,247,548.68	\$9,422,835.16	\$8,063,025.24	\$6,573,463.79	\$4,074,057.07	\$1,521,746.18	\$1,122,084.35	\$955,487.63	\$821,141.89	\$1,726,055.93	\$3,565,994.74	\$8,650,830.22	\$6,744,270.88
total recovery totals		<u>\$ 10,247,548.68</u>	<u>\$ 9,422,835.16</u>	<u>\$ 8,063,025.24</u>	<u>\$ 6,573,463.79</u>	<u>\$ 4,074,057.07</u>	<u>\$ 1,521,746.18</u>	<u>\$ 1,122,084.35</u>	<u>\$ 955,487.63</u>	<u>\$ 821,141.89</u>	<u>\$ 1,726,055.93</u>	<u>\$ 3,565,994.74</u>	<u>\$ 8,650,830.22</u>	<u>\$ 6,744,270.88</u>
should be zero		-	-	-	-	-	-	-	-	-	-	-	-	-
Billed		\$ 10,150,413.28	\$ 9,335,502.07	\$ 7,979,824.28	\$ 6,465,834.09	\$ 3,963,278.89	\$ 1,415,798.55	\$ 1,048,065.26	\$ 875,527.55	\$ 742,556.65	\$ 1,630,646.95	\$ 3,404,127.88	\$ 8,504,567.02	\$ 55,516,142.47
Negative		89,457.34	80,362.28	76,788.14	102,952.97	108,147.91	104,123.30	75,206.27	79,157.48	77,578.46	93,910.84	158,403.08	138,641.95	1,182,730.02
Exit		-	-	-	-	-	-	-	-	-	-	-	-	-
MMT Swing Service		5,604.69	5,095.43	4,772.29	3,398.95	2,009.06	943.76	766.38	769.72	724.33	1,402.16	2,756.29	5,716.79	33,959.85
Billing Error		-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>\$ 10,245,475.31</u>	<u>\$ 9,420,959.78</u>	<u>\$ 8,061,384.71</u>	<u>\$ 6,572,186.01</u>	<u>\$ 4,073,435.86</u>	<u>\$ 1,520,865.61</u>	<u>\$ 1,122,037.91</u>	<u>\$ 955,454.75</u>	<u>\$ 820,859.44</u>	<u>\$ 1,725,959.95</u>	<u>\$ 3,565,287.25</u>	<u>\$ 8,648,925.76</u>	<u>\$ 56,732,832.34</u>
Recoveries per PGA Reconciliation		10,245,475.31	9,420,959.78	8,061,384.71	6,572,186.01	4,073,435.86	1,520,865.61	1,122,037.91	955,454.75	820,859.44	1,725,959.95	3,565,287.25	8,648,925.76	56,732,832.34
Difference		-	-	-	-	-	-	-	-	-	-	-	-	-

MEC SET OF BOOKS
 ERC040 - FERC INCOME STATEMENT - YTD
 Current Period: DEC-13

Date: 18-JAN-14 06:07:45
 Page: 1

Currency: USD

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

Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
OPERATING REVENUES													
ELECTRIC REVENUE													
R-RETAIL REVENUE													
R-WHOLESALE SALES													
RENT REVENUE													
R-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	(298,239.80)	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		(1,374,954.00)
TOTAL G-COMM SALES REV	137,011,710.18	74	17,144,273.93	9	28,559,576.74	15	1,523,604.85	1	0.00		0.00		184,449,165.70
G-IND SALES REV:													
481111 G-IND-BILLED REV	11,476,851.90	74	1,470,381.09	9	1,531,803.47	10	1,102,165.16	7	0.00		0.00		15,441,107.68
481112 G-IND-TRANSPORT REV	7,041,232.59	77	884,526.19	10	1,182,730.02	13	25,860.23	0	0.00		0.00		9,134,352.03
481121 G-IND-UNBILLED REV	82,285.93	70	6,251.24	5	23,794.74	20	5,370.38	5	0.00		0.00		117,701.19
481141 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)
481142 G-IND-EE RECOVER O/U	(111,735.00)	100	4,289.00	(4)	(4,238.00)	3	0.00		0.00		0.00		(111,684.00)
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		24,464,002.16
TOTAL G-RETAIL REVENUE	519,608,937.20	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	86,589,170.31	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	86,589,170.31	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:													

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

Date: 08-JAN-14 11:04:11
 Page: 7

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

Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
TOTAL COST OF FUEL	0.00	n/	0.00	n/	0.00	n/	0.00	n/	0.00	n/	0.00	n/	0.00
COST OF GAS:													
GAS PURCH FOR RESALE:													
804001 NNG DEMAND	19,829,951.29	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
804013 ANR COM DMD	150,493.01	74	26,216.67	13	23,802.00	12	1,515.25	1	0.00		0.00		202,026.93
804021 NNG COMMODITY	136,699,803.00	76	17,718,150.34	10	22,801,821.03	13	2,882,828.31	2	0.00		0.00		180,102,602.68
804022 NGPL COMMODITY	71,730,905.09	77	9,445,401.39	10	12,024,157.85	13	215,101.01	0	0.00		0.00		93,415,565.34
804023 ANR COMMODITY	3,329,518.22	77	431,505.33	10	557,041.19	13	10,808.55	0	0.00		0.00		4,328,873.29
804024 NBPL COMMODITY	39,487,879.62	77	4,957,796.71	10	6,664,023.35	13	140,725.38	0	0.00		0.00		51,250,425.06
804041 NNG-TRANSP	1,558,815.35	76	198,453.42	10	261,523.85	13	20,928.77	1	0.00		0.00		2,039,721.39
804042 NGPL-TRANSP	260,119.16	76	34,729.35	10	43,211.80	13	3,064.40	1	0.00		0.00		341,124.71
804043 ANR-TRANSP	26,841.50	76	3,432.30	10	4,492.88	13	359.63	1	0.00		0.00		35,126.31
804044 NBPL-TRANSP	40,978.17	76	5,195.61	10	6,915.26	13	546.92	1	0.00		0.00		53,635.96
805111 WHSLE CREDIT	(1,195,165.24)	70	(302,058.52)	18	(199,589.16)	12	(16,327.86)	1	0.00		0.00		(1,713,140.78)
805171 DAILY BALANCING CR	(93,742.95)	76	(11,837.92)	10	(15,858.30)	13	(1,282.92)	1	0.00		0.00		(122,722.09)
805173 CRITICAL DAY CREDIT	(28,583.85)	76	(4,060.57)	11	(4,798.52)	13	(292.56)	1	0.00		0.00		(37,735.50)
805174 LATE NOM FEE CREDIT	(661.18)	100	0.00		0.00		0.00		0.00		0.00		(661.18)
805175 CAP RELEASE CR	(380,838.74)	71	(93,938.63)	17	(60,535.95)	11	(2,737.31)	1	0.00		0.00		(538,050.63)
805182 OTHER SHARING TRANS	(54,637.57)	74	(9,840.84)	13	(9,148.13)	12	(555.21)	1	0.00		0.00		(74,181.75)
805183 FIN CR INDEX PRC MGT	29,735,345.89	77	4,028,166.54	10	4,893,691.53	13	85,417.09	0	0.00		0.00		38,742,621.05
805185 FIN CR-SUMMER STORAG	17,349.29	99	(3,739.08)	-21	3,137.30	18	859.63	5	0.00		0.00		17,607.14
805189 FIN CR STORAGE-IGSPP	(39,931.41)	70	(9,596.24)	17	(6,547.43)	12	(601.16)	1	0.00		0.00		(56,776.23)
807501 WHSLE GAS PURCH	86,629,104.84	76	11,049,481.10	10	14,471,331.27	13	1,151,740.87	1	0.00		0.00		113,307,658.08
808101 GAS W/D	45,965,176.87	77	6,308,834.72	11	7,679,333.13	13	106,695.62	0	0.00		0.00		60,060,640.34
808199 GAS W/D-ACCRUAL	6,312,637.62	76	919,436.11	11	996,548.71	12	39,050.15	0	0.00		0.00		8,267,672.59
808201 GAS DEL	(46,383,304.61)	78	(5,547,142.25)	9	(7,701,804.92)	13	(182,282.22)	0	0.00		0.00		(59,814,534.00)
808299 GAS DEL-ACCRUAL	18,949.75	76	2,559.85	10	3,289.12	13	19.06	0	0.00		0.00		24,817.78
TOTAL GAS PURCH FOR RESALE	424,465,819.80	76	57,882,094.93	10	70,500,097.32	13	4,971,485.32	1	0.00		0.00		557,819,497.37
TOTAL COST OF GAS	424,465,819.80	76	57,882,094.93	10	70,500,097.32	13	4,971,485.32	1	0.00		0.00		557,819,497.37
OPERATIONS EXPENSE:													
MED GAS PRODUCTS - OPER:													
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
735001 LP STANDBY EXPENSE	3,174.87	78	370.40	9	490.81	12	24.36	1	0.00		0.00		4,060.44
TOTAL MED GAS PRODUCTS - OPER	1,297,438.74	100	370.40	0	490.81	0	24.36		0.00		0.00		1,298,324.31
OTHER GAS SUPPLY EXP - OPER:													
813001 G-SUPP PHYSICAL	715,911.12	75	107,682.98	11	123,440.68	13	5,436.13	1	0.00		0.00		952,470.91
813002 G-SUPP GAS TRANSPORT	537,766.34	83	55,556.28	9	55,722.06	9	1,488.31	0	0.00		0.00		650,532.99
813003 G-SUPP FINANCIAL	222,589.14	75	35,734.15	12	37,422.02	13	1,658.82	1	0.00		0.00		297,404.13
TOTAL OTHER GAS SUPPLY EXP - O	1,476,266.60	78	198,973.41	10	216,584.76	11	8,583.26	0	0.00		0.00		1,900,408.03