

MidAmerican Energy Company
 Docket No. NG-14-XXX
 South Dakota Gas Operating Income Statement
 Pro-Forma Adjustment - Economic Development
 Test Year Ending December 31, 2013

Line	Description (a)	Amount (b)	Reference (c)
1.	Estimated 2014 economic development costs	\$100,000	
2.	2013 actual economic development costs	\$101,767	WP RRT 16 Page 2, Acct 912001
3.	Difference	(\$1,767)	Line 1 - Line 4
4.	50% sharing of actual costs with customers	\$50,884	Line 2 times 50%
5.	Less 50% sharing of variance from estimated	\$884	(Line 3 times 50%) times -1
6.	Total	<u>\$51,767</u>	Line 4 + Line 5
 Pro Forma Adjustment			
7.	Decrease O&M Expense	<u>(\$51,767)</u>	To Exh. RRT 1.1, Schedule 16

MEC SET C JOKS
 SEC040 - SEC INCOME STATEMENT - YTD
 Current Period: DEC-13

urrency: USD

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

Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
903100 CUST SVC-COMPUTER	1,202,639.54	78	145,395.03	9	198,188.51	12	9,840.80	1	0.00		0.00		1,546,063.88
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	95	26.53	0	0.00		0.00		42,850.05
905001 MISC CUST ACCT EXP	161,867.00	73	45,902.12	21	12,629.87	6	571.09	0	0.00		0.00		220,970.08
TOTAL CUSTOMER ACCOUNTS EXPEN	17,085,895.95	77	1,855,163.40	8	3,004,034.67	14	135,859.00	1	0.00		0.00		22,080,953.02
CUST SVC & INF EXPENSE:													
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
909001 ENRGY 4 EDU/SFTY ADV	214,466.84	94	808.01	0	13,143.74	6	50.07	0	0.00		0.00		228,468.66
910001 MISC CUST SVC/INFORM	184,613.11	71	33,285.84	13	36,406.83	14	4,664.38	2	0.00		0.00		258,970.16
TOTAL CUST SVC & INF EXP	23,608,204.01	89	1,494,934.52	6	1,507,017.22	6	48,563.52	0	0.00		0.00		26,658,719.27
SALES EXPENSE:													
912001 SUPPORT ECONOMIC DEV	379,840.43	71	53,465.44	10	101,766.70	19	2,528.67	0	0.00		0.00		537,601.24
912020 ASSIGNED CUSTOMERS	616,195.67	78	76,806.12	10	98,208.39	12	296.53	0	0.00		0.00		791,506.71
916001 MISC MARKETING EXP	84,856.78	78	9,741.40	9	12,907.64	12	641.11	1	0.00		0.00		108,146.93
TOTAL SALES EXP	1,080,892.88	75	140,012.96	10	212,882.73	15	3,466.31	0	0.00		0.00		1,437,254.88
ADMIN & GENERAL EXPENSE:													
920000 PROCUREMENT	138,335.40	78	16,269.62	9	21,286.58	12	1,166.38	1	0.00		0.00		177,057.98
920010 BUILDING OPERATIONS	62,868.08	91	2,685.63	4	3,513.60	5	192.38	0	0.00		0.00		69,259.69
920100 STAFF RECRUITMENT	37,395.44	78	4,400.64	9	5,757.15	12	315.34	1	0.00		0.00		47,868.57
920110 LABOR RELATIONS	161,361.65	76	18,846.31	9	31,705.90	15	1,251.37	1	0.00		0.00		213,165.23
920120 EMPL COMP ADMIN	38,236.42	77	4,402.29	9	6,415.29	13	301.50	1	0.00		0.00		49,355.50
920130 EMPL COMMUNICATIONS	52,562.48	79	5,713.65	9	8,135.11	12	379.17	1	0.00		0.00		66,790.41
920140 OTHER HR ADMIN	128,255.16	77	14,826.95	9	21,479.31	13	1,005.39	1	0.00		0.00		165,566.81
920200 DATABASE SUPPORT	55,302.86	78	6,510.43	9	8,513.57	12	465.60	1	0.00		0.00		70,792.46
920210 INFRA SUP-DSKTOP SVC	13,721.87	78	1,614.82	9	2,112.61	12	115.72	1	0.00		0.00		17,565.02
920211 INFRA SUP-WINDOWS	42,753.67	78	5,031.07	9	6,582.23	12	360.52	1	0.00		0.00		54,727.49
920212 INFRA SUP-UNIX	12,691.07	78	1,493.57	9	1,953.89	12	107.02	1	0.00		0.00		16,245.55
920213 INFRA SUP-MAINFRAME	79,572.67	78	9,363.87	9	12,250.63	12	671.10	1	0.00		0.00		101,858.27
920221 APPL SUP-HR SYSTEMS	80,339.15	77	9,297.73	9	13,485.66	13	630.68	1	0.00		0.00		103,753.22
920222 APPL SUP-EDI	4,002.13	78	470.88	9	616.10	12	33.71	1	0.00		0.00		5,122.82
920224 APPL SUP-ACCTG SYS	7,872.80	78	926.44	9	1,211.99	12	66.44	1	0.00		0.00		10,077.67
920225 APPL SUP-ORACLE FIN	49,460.16	78	5,820.42	9	7,614.67	12	417.11	1	0.00		0.00		63,312.36
920226 APPL SUP-WMIS	50,683.59	78	5,963.14	9	7,802.83	12	427.61	1	0.00		0.00		64,877.17
920227 APPL SUP-ALTRA	29,203.88	78	3,407.31	9	4,514.83	12	224.21	1	0.00		0.00		37,350.23
920229 APPL SUP-ZAINET	1,382.61	78	161.28	9	213.75	12	10.63	1	0.00		0.00		1,768.27
920249 APPL SUP-OTHER	695,606.49	78	81,844.22	9	107,090.65	12	5,868.09	1	0.00		0.00		890,409.45
920250 IT SEC ADMIN	25,680.76	78	3,021.99	9	3,953.64	12	216.55	1	0.00		0.00		32,872.94
920260 IT HELP DESK	76,555.61	78	8,864.96	9	11,597.93	12	635.41	1	0.00		0.00		97,653.91
920270 IT RESEARCH/DEV	17,486.16	78	2,057.73	9	2,692.09	12	147.42	1	0.00		0.00		22,383.40
920275 IT BUS SUPPORT	48,845.86	78	5,748.18	9	7,520.14	12	411.97	1	0.00		0.00		62,526.15
920280 COMM SYS OPER	147,629.49	79	16,099.55	9	21,123.78	11	1,157.10	1	0.00		0.00		186,009.92
920300 STRATEGIC PLANNING	72,665.49	79	8,312.39	9	10,875.27	12	595.87	1	0.00		0.00		92,449.02
920305 BU MANAGEMENT	125,070.13	77	14,759.67	9	20,570.89	13	1,024.50	1	0.00		0.00		161,425.19
920310 FIN PLNG/BUDGETING	41,200.08	78	5,075.98	10	6,372.32	12	343.71	1	0.00		0.00		52,992.09