

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Pro-Forma Adjustment - Project In-Service During Test Year
Test Year Ending December 31, 2013

Line	Description (a)	Amount (b)	Reference (c)
1	Pro Forma Adjustment: Projects In-Service During Test Year		
2			
3	Pro Forma Adjustment - Rate Base:		
4			
5	Plant in Service -		
6	Intangible Plant	\$ -	Exhibit MJA 1.1, WP E, Page 2
7	Production Plant	-	Exhibit MJA 1.1, WP E, Page 2
8	Other Storage Plant	-	Exhibit MJA 1.1, WP E, Page 2
9	Distribution Plant	614,486	Exhibit MJA 1.1, WP E, Page 2
10	General Plant	-	Exhibit MJA 1.1, WP E, Page 2
11	Pro Forma Adjustment - Plant in Service	\$ 614,486	
12			To MidAmerican Exhibit MJA 1.1, Sch 6
13	Accumulated Depreciation -		
14	Intangible Plant	\$ -	Exhibit MJA 1.1, WP E, Page 3
15	Production Plant	-	Exhibit MJA 1.1, WP E, Page 3
16	Other Storage Plant	-	Exhibit MJA 1.1, WP E, Page 3
17	Distribution Plant	8,154	Exhibit MJA 1.1, WP E, Page 3
18	General Plant	-	Exhibit MJA 1.1, WP E, Page 3
19	Pro Forma Adjustment - Acc Depreciation	\$ 8,154	
20			To MidAmerican Exhibit MJA 1.1, Sch 6
21	Deductions to Rate Base		
22	Accum. Deferred Income Taxes	\$ (2,712)	Exhibit MJA 1.1, WP E, Page 3
23			To MidAmerican Exhibit MJA 1.1, Sch 6
24	Pro Forma Adjustment - Income Statement:		
25	Depreciation Expense	\$ 14,304	Exhibit MJA 1.1, WP E, Page 3
			To MidAmerican Exhibit RRT 1.1, WP RRT 8

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
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Test Year Ending December 31, 2013

Line	Project	Year	Plant					Total
			Intangible 301-303	Production 325-347	Other Storage 350-364	Distribution 374-387	General 389-398	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
								sum (c) through (g)
1	35210 SFS Lamesa and 60th Phase 1	2013	\$ -	\$ -	\$ -	\$ 614,486.27	\$ -	\$ 614,486.27
TOTAL			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 614,486.27</u>	<u>\$ -</u>	<u>\$ 614,486.27</u>

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Pro-Forma Adjustment - Project In-Service During Test Year
Test Year Ending December 31, 2013

Line	Project (a)	Year (b)	Accumulated Depreciation					Depreciation Expense (i)	Federal Accumulated Deferred Income Taxes (j)	
			Intangible (c)	Production (d)	Other Storage (e)	Distribution (f)	General (g)			Total (h)
							sum (c) through (g)			
1	35210 SFS Lamesa and 60th Phase 1	2013	\$ -	\$ -	\$ -	\$ 8,153.96	\$ -	\$ 8,153.96	\$ 14,304.07	\$ (2,711.80)
TOTAL			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,153.96</u>	<u>\$ -</u>	<u>\$ 8,153.96</u>	<u>\$ 14,304.07</u>	<u>\$ (2,711.80)</u>

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
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Test Year Ending December 31, 2013

Project: 35210 SFS Lamesa and 60th Phase 1
Gas Utility % 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2,376.00	100.00%	2.131%	3.750%	35.0%
2	Jan-13	-	0.000.00	0.00%	0.000%		
3	Feb-13	-	0.000.00	0.00%	0.000%		
4	Mar-13	-	0.000.00	0.00%	0.000%		
5	Apr-13	-	0.000.00	0.00%	0.000%		
6	May-13	-					
7	Jun-13	-					
8	Jul-13	-					
9	Aug-13	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	498,686.29					
13	Dec-13	680,478.48					
14							
15	In-Service Date:	Nov-13					
16	Project Amount:	\$ 712,750					

Sources:

Column (b):

Line 12 - 13 - Exhibit MJA 1.1, WP E Page 11

Line 15 - Exhibit MJA 1.1, WP E Page 10

Line 16 - Exhibit MJA 1.1, WP E Page 11

Column (c): Exhibit MJA 1.1, WP E, Page 10

Column (d): Exhibit MJA 1.1, WP E, Page 10

Column (e): Exhibit MJA 1.1, WP E, Page 10

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

No change in tax depreciation for this proforma as 2013 amount was computed on Dec 2013 total addition

Column (g): Federal only income tax rate - no state rate since South Dakota has no state income taxes

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Pro Forma Adjustment - Project In Service During Test Year
Test Year Ending December 31, 2013

SFS Lamesa and 60th Phase 1

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	712,750.00	712,750.00
3	Feb-13	-	712,750.00	712,750.00
4	Mar-13	-	712,750.00	712,750.00
5	Apr-13	-	712,750.00	712,750.00
6	May-13	-	712,750.00	712,750.00
7	Jun-13	-	712,750.00	712,750.00
8	Jul-13	-	712,750.00	712,750.00
9	Aug-13	-	712,750.00	712,750.00
10	Sep-13	-	712,750.00	712,750.00
11	Oct-13	-	712,750.00	712,750.00
12	Nov-13	498,686.29	712,750.00	214,063.71
13	Dec-13	680,478.48	712,750.00	32,271.52
14	TOTAL	\$ 1,179,164.77	\$ 8,553,000.00	\$ 7,373,835.23
15				
16	12 MO AVERAGE	\$ 98,263.73	\$ 712,750.00	\$ 614,486.27
17				
18				
19	TOTAL ADJMNT			\$ 614,486.27
20				
21				
22				
23				
24				

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
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Test Year Ending December 31, 2013

SFS Lamesa and 60th Phase 1

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	712,750.00	712,750.00
3	Feb-13	-	712,750.00	712,750.00
4	Mar-13	-	712,750.00	712,750.00
5	Apr-13	-	712,750.00	712,750.00
6	May-13	-	712,750.00	712,750.00
7	Jun-13	-	712,750.00	712,750.00
8	Jul-13	-	712,750.00	712,750.00
9	Aug-13	-	712,750.00	712,750.00
10	Sep-13	-	712,750.00	712,750.00
11	Oct-13	-	712,750.00	712,750.00
12	Nov-13	498,686.29	712,750.00	214,063.71
13	Dec-13	680,478.48	712,750.00	32,271.52
14	TOTAL	\$ 1,179,164.77	\$ 8,553,000.00	\$ 7,373,835.23
15				
16	12 MO AVERAGE	\$ 98,263.73	\$ 712,750.00	\$ 614,486.27
17				
18				
19	TOTAL ADJMNT			\$ 614,486.27

To Exhibit MJA 1.1, WP E
 Page 2, Line 1, Column (f)

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Pro Forma Adjustment - Project In Service During Test Year
Test Year Ending December 31, 2013

SFS Lamesa and 60th Phase 1

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
				(c) - (b)		
1	Jan-13	\$ -	\$ 1,265.81	\$ 1,265.81		\$ (417.20)
2	Feb-13	-	1,265.81	1,265.81		(417.20)
3	Mar-13	-	1,265.81	1,265.81		(417.20)
4	Apr-13	-	1,265.81	1,265.81		(417.20)
5	May-13	-	1,265.81	1,265.81		(417.20)
6	Jun-13	-	1,265.81	1,265.81		(417.20)
7	Jul-13	-	1,265.81	1,265.81		(417.20)
8	Aug-13	-	1,265.81	1,265.81		(417.20)
9	Sep-13	-	1,265.81	1,265.81		(417.20)
10	Oct-13	-	1,265.81	1,265.81		(417.20)
11	Nov-13	-	1,265.81	1,265.81		(417.21)
12	Dec-13	885.65	1,265.81	380.16		(417.21)
13	TOTAL	\$ 885.65	\$ 15,189.72	\$ 14,304.07		\$ (5,006.42)
14						
15	TOTAL ADJMNT			\$ 14,304.07	\$ -	\$ (5,006.42)
16				To Exhibit MJA 1.1, WP E		
17				Page 3, Line 1, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY		YEAR 1	TAX RATE ON
20		DEPR -%-	DEPR -%-		TAX RATE	TAX VS BOOK
21	Acct 2.376.00	2.13%	0.18%		GAS DIST	TIMING DIFFERENCI
22					3.750%	35.0%
23					MACRS 20	
24						
25						

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Docket No. NG14-XXX
Pro Forma Adjustment - Project In Service During Test Year
Test Year Ending December 31, 2013

SFS Lamesa and 60th Phase 1

ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	Acct 2.376.00			DIFFERENCE (d) (c) - (b)	ACCUMULATED DEFERRED TAXES (e) (f)
		PER BOOKS (b)	ANNUALIZED (c)			
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	1,265.81	1,265.81	(417.20)	
3	Feb-13	-	2,531.62	2,531.62	(834.40)	
4	Mar-13	-	3,797.43	3,797.43	(1,251.60)	
5	Apr-13	-	5,063.24	5,063.24	(1,668.80)	
6	May-13	-	6,329.05	6,329.05	(2,086.00)	
7	Jun-13	-	7,594.86	7,594.86	(2,503.20)	
8	Jul-13	-	8,860.67	8,860.67	(2,920.40)	
9	Aug-13	-	10,126.48	10,126.48	(3,337.60)	
10	Sep-13	-	11,392.29	11,392.29	(3,754.80)	
11	Oct-13	-	12,658.10	12,658.10	(4,172.00)	
12	Nov-13	-	13,923.91	13,923.91	(4,589.21)	
13	Dec-13	885.65	15,189.72	14,304.07	(5,006.42)	
14	TOTAL	\$ 885.65	\$ 98,733.18	\$ 97,847.53	\$ (32,541.63)	
15						
16	12 MO AVG	\$ 73.80	\$ 8,227.77	\$ 8,153.96	\$ (2,711.80)	
17						
18						
19	TOTAL ADJMNT			\$ 8,153.96	\$ (2,711.80)	
20				To Exhibit MJA 1.1, WP E	To Exhibit MJA 1.1, WP E	
21				Page 3, Line 1, Column (f)	Page 3, Line 1, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.376.00	2.13%	0.18%			
26						
27						
28						
29						
30						

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Docket No. NG14-XXX
Pro Forma Adjustment - Project In Service During Test Year
Test Year Ending December 31, 2013

SFS Lamesa and 60th Phase 1

MidAmerican Energy - Authorization For Expenditures

Original AFE: Supplemental AFE: Contingency Spending:

Project Title: SFS LAMESA AND 60TH PHASE 1 Project #: 35210
 Company Name: MidAmerican Energy Company Co # MEC Sub #: DR2371657X
 Location Name: _____ Loc # 597 Facility #: _____

Does AFE include assets that would qualify for an asset retirement obligation (ARO)? YES/NO no
 Does project include any IT or Telecom content? (IF yes, attach IT/Telecom Review Form) YES/NO no
 Does project have environmental impacts? (If yes, attach Environmental Review Form) YES/NO yes
 Are the units common facilities? (Supply only) YES/NO no
 Does AFE include any content that benefits a non-utility entity? (IT Only) YES/NO no
 For Telecom projects - is this considered communications equipment? (IT Only) YES/NO no

Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)
 Supplemental AFE needed for additional construction costs due to 1) original construction contractor delayed construction start resulting in a 6 day work week, 2) Original contractor crew was re-assigned to a different MEC distribution project which caused another delay pushing final construction into winter weather conditions. Due to the delay of construction, restoration work will be completed in the Spring of 2014. The additional costs in 2013 will be offset by funds from Serve Load Blanket-35022 and Government Rebuild Blanket-35023. The 2014 restoration costs will be funded from the Serve Load Blanket-45022.

Start Date: 03/01/2013 Estimated In Service Date: 12/31/2013 Estimated Complete Date: 12/31/2013

AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost	
	Original AFE	Revised AFE		
Material	\$4,594	\$4,594	Original AFE	\$712,750
Employment Cost	\$40,497	\$40,497	Supplemental addition	\$0
General Expenses	\$1,041	\$1,041	Total AFE	\$712,750
Outside Svcs.	\$598,872	\$598,872	Less:	
Cost of Removal	\$0	\$0	Budget Current Year	\$383,851
Salvage	\$0	\$0	Budget Other Years	\$0
Fixed expenses (G & A)	\$61,957	\$61,957	O & M Budget	\$0
Financing cost (AFUDC)	\$5,789	\$5,789	Total Budget	\$383,851
Reimbursement	\$0	\$0	Over / (under) budget	\$328,899
O & M expenses	\$0	\$0		
AFE Base	\$712,750	\$712,750	Cumulative Contingency Authorized	\$0
Contingency	\$0	\$0		
Total AFE	\$712,750	\$712,750		

Validation Requirements:
 Activity 107830,107831,108831
 Responsibility Centers: 012,290,772,774,857,532,852
 Category Indicators: Division: 05 Location: 53 Category: 45

Expenditure Schedule

Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$0	\$37,496	\$204,884	\$434,620	\$677,000	\$0
2014	\$0	\$35,750	\$0	\$0	\$35,750	\$0

Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs	
				Project cost	MidAmerican Shared Costs
Project Manager	BARRY, WILLIAM E	T38783	12/18/2013	100%	0.00%
Director	Rassmussen, Sandy	T31160	02/04/2014		
VP	HUTCHINS, THOMAS H	T30733	02/14/2014		
MEC President					
Property Accounting	Miller, Dale	T60476	02/14/2014		
				Construction Activities:	\$712,750
				Cost of Removal/Salvage:	\$0
				Reimbursement:	\$0
				Total Capital activities:	\$712,750
				O & M activities:	\$0
				Contingency:	\$0
				Total Project activities:	\$712,750

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Pro Forma Adjustment - Project In Service During Test Year
Test Year Ending December 31, 2013

SFS Lamesa and 60th Phase 1

Work Order "As Built" Details

Work Order 35210 Constr \$712,750.00 Retirements \$0.00 Credits \$0.00

As-Built Estimate Expense \$0.00 Removal \$0.00 Jobbing \$0.00

Estimates Blue = Already used in unitization Green = 'Open' Estimate (not for unitization)

Additions & Retirements Cost of Removal & Salvage Expense & Jobbing Summary

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Mat	0	\$100.00
							0	\$100.00

Work Order Completion - Work Order 35210

Work Order: SFS LAMESA AND 60TH PHASE 1

Work Order Number: 35210 Budget: GE715

Company: MidAmerican Energy Company Revision: 3

Closing Option: Standard Close Status: in service

Allocation Method: MEC Estimates Late Chg: 3

Unit Item Est Level: UI from Est: No

In Service Date: 11/27/2013 Close Date:

Completion Date: First CPR Month: 11/01/2013

Out of Service Date: 11/27/2013

Book Basis

Work Order: 35210
 Description: SFS LAMESA AND 60TH PHASE 1
 In Service: 11/27/2013
 Completion:

Update
 Unitize Manually
 Auto Unitize
 Retire
 Reverse In Service
 Reset Unitization
 ARC Results
 Approvals...

Depreciation Group Rate Maintenance

Depreciation Group: MEC-04-237600-South Dakota Status: ID: 21258

Company: MidAmerican Energy Company ARO:

Business Segment: MEC Gas Functional Class: Distribution Plant, Gas

Depr. Summary: MEC-South Dakota (400) External Code:

Depr. Summary 2: None JE By Asset:

Depreciation Method: MEC-04-237600-South Dakota Combined Group:

Depreciable Subledger: None Est. Net Adds: 0.00

Mid-Period Method: Monthly Spread:

Mid-Period Convention: 0.00 Late Close:

New Rates UoP Details Depreciation Rate Maintenance See Accts Blend Books

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code	Gain Loss Default	Mortality Curve	Expected Avg Life (Years)
FEB/2014	SEC	2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014	SEC	2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Pro Forma Adjustment - Project In Service During Test Year
Test Year Ending December 31, 2013

SFS Lamesa and 60th Phase 1

Line	Month/Year (a)	Amount (b)
1	May-13	25927.13
2	Jun-13	11,569.34
3	Jul-13	47,811.98
4	Aug-13	82,935.19
5	Sep-13	74,136.44
6	Oct-13	198,189.82
7	Nov-13	58,116.39
8	Dec-13	<u>181,792.19</u>
9		
10	Total	<u><u>680,478.48</u></u>
11		
12		To Exhibit MJA 1.1, WP E
13		Page 4, Column (b)
14		