

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Pro-Forma Adjustment - Capital Project In-Service by 12/31/2015
Test Year Ending December 31, 2013

Line	Description (a)	Amount (b)	Reference (c)
1	Pro Forma Adjustment: Cast Iron Replacement		
2			
3	Pro Forma Adjustment - Rate Base:		
4			
5	Plant in Service -		
6	Intangible Plant	\$ -	Exhibit MJA 1.1, WP F, Page 2
7	Production Plant	-	Exhibit MJA 1.1, WP F, Page 2
8	Other Storage Plant	-	Exhibit MJA 1.1, WP F, Page 2
9	Distribution Plant	798,134	Exhibit MJA 1.1, WP F, Page 2
10	General Plant	-	Exhibit MJA 1.1, WP F, Page 2
11	Pro Forma Adjustment - Plant in Service	\$ 798,134	
12			To MidAmerican Exhibit MJA 1.1, Sch 7
13	Accumulated Depreciation -		
14	Intangible Plant	\$ -	Exhibit MJA 1.1, WP F, Page 3
15	Production Plant	-	Exhibit MJA 1.1, WP F, Page 3
16	Other Storage Plant	-	Exhibit MJA 1.1, WP F, Page 3
17	Distribution Plant	10,255	Exhibit MJA 1.1, WP F, Page 3
18	General Plant	-	Exhibit MJA 1.1, WP F, Page 3
19	Pro Forma Adjustment - Acc Depreciation	\$ 10,255	
20			To MidAmerican Exhibit MJA 1.1, Sch 7
21	Deductions to Rate Base		
22	Accum. Deferred Income Taxes	\$ 2,085	Exhibit MJA 1.1, WP F, Page 3
23			To MidAmerican Exhibit MJA 1.1, Sch 7
24	Pro Forma Adjustment - Income Statement:		
25	Depreciation Expense	\$ 18,932	Exhibit MJA 1.1, WP F, Page 3
			To MidAmerican Exhibit RRT 1.1, WP RRT 8

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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	35234 SFS: Russell St Road Project	2014	\$ -	\$ -	\$ -	\$ 329,000.00	\$ -	\$ 329,000.00
2	35355 MEC: NNG TBS OPP SD 2013-20	2014	-	-	-	221,250.00	-	221,250.00
3	35356 SFS: Madison St La Mesa to Mario	2014	-	-	-	247,884.00	-	247,884
TOTAL			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 798,134.00</u>	<u>\$ -</u>	<u>\$ 798,134.00</u>

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Line	Project (a)	Year (b)	Accumulated Depreciation					Total (h)	Depreciation Expense (i)	Federal Accumulated Deferred Income Taxes (j)
			Intangible (c)	Production (d)	Other Storage (e)	Distribution (f)	General (g)			
								sum (c) through (g)		
1	35234 SFS: Russell St Road Project	2014	\$ -	\$ -	\$ -	\$ 3,797.89	\$ -	\$ 3,797.89	\$ 7,011.48	\$ 1,009.72
2	35355 MEC: NNG TBS OPP SD 2013-20	2014	-	-	-	3,595.35	-	3,595.35	6,637.56	314.59
3	35356 SFS: Madison St La Mesa to Mario	2014	-	-	-	2,861.50	-	2,861.50	5,282.76	760.77
TOTAL			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,254.74</u>	<u>\$ -</u>	<u>\$ 10,254.74</u>	<u>\$ 18,931.80</u>	<u>\$ 2,085.08</u>

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Project: 35234 SFS: Russell St Road Project
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	-					
13	Dec-13	-					
14							
15	In-Service Date:		Oct-14				
16	Project Amount:	\$	329,000				

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP F Page 9

Line 16 - Exhibit MJA 1.1, WP F Page 9

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

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

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

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

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

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Test Year Ending December 31, 2013

SFS: Russell St Road Project

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	-	329,000.00	329,000.00
3	Feb-13	-	329,000.00	329,000.00
4	Mar-13	-	329,000.00	329,000.00
5	Apr-13	-	329,000.00	329,000.00
6	May-13	-	329,000.00	329,000.00
7	Jun-13	-	329,000.00	329,000.00
8	Jul-13	-	329,000.00	329,000.00
9	Aug-13	-	329,000.00	329,000.00
10	Sep-13	-	329,000.00	329,000.00
11	Oct-13	-	329,000.00	329,000.00
12	Nov-13	-	329,000.00	329,000.00
13	Dec-13	-	329,000.00	329,000.00
14	TOTAL	\$ -	\$ 3,948,000.00	\$ 3,948,000.00
15				
16	12 MO AVERAGE	\$ -	\$ 329,000.00	\$ 329,000.00
17				
18				
19	TOTAL ADJMNT			\$ 329,000.00
20				
21				
22				
23				
24				

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SFS: Russell St Road Project

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	-	329,000.00	329,000.00
3	Feb-13	-	329,000.00	329,000.00
4	Mar-13	-	329,000.00	329,000.00
5	Apr-13	-	329,000.00	329,000.00
6	May-13	-	329,000.00	329,000.00
7	Jun-13	-	329,000.00	329,000.00
8	Jul-13	-	329,000.00	329,000.00
9	Aug-13	-	329,000.00	329,000.00
10	Sep-13	-	329,000.00	329,000.00
11	Oct-13	-	329,000.00	329,000.00
12	Nov-13	-	329,000.00	329,000.00
13	Dec-13	-	329,000.00	329,000.00
14	TOTAL	\$ -	\$ 3,948,000.00	\$ 3,948,000.00
15				
16	12 MO AVERAGE	\$ -	\$ 329,000.00	\$ 329,000.00
17				
18				
19	TOTAL ADJMNT			\$ 329,000.00

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

20
 21
 22
 23
 24

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SFS: Russell St Road Project

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX	FEDERAL DEFERRED
		PER BOOKS	ANNUALIZED	DIFFERENCE	DEPRECIATION	INCOME TAXES
	(a)	(b)	(c)	(d)	(e)	(f)
				(c) - (b)		
1	Jan-13	\$ -	\$ 584.29	\$ 584.29		\$ 155.34
2	Feb-13	-	584.29	584.29		155.34
3	Mar-13	-	584.29	584.29		155.34
4	Apr-13	-	584.29	584.29		155.34
5	May-13	-	584.29	584.29		155.34
6	Jun-13	-	584.29	584.29		155.34
7	Jul-13	-	584.29	584.29		155.34
8	Aug-13	-	584.29	584.29		155.34
9	Sep-13	-	584.29	584.29		155.34
10	Oct-13	-	584.29	584.29		155.35
11	Nov-13	-	584.29	584.29		155.35
12	Dec-13	-	584.29	584.29		155.35
13	TOTAL	\$ -	\$ 7,011.48	\$ 7,011.48		\$ 1,864.11
14						
15	TOTAL ADJMNT			\$ 7,011.48	\$ 12,337.50	\$ 1,864.11
16				To Exhibit MJA 1.1, WP F		
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 DIFFERENC	
22				3.750%	35.0%	
23				MACRS 20		
24						
25						

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ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	Acct 2.376.00			DIFFERENCE (c) - (b)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)			
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	584.29	584.29	155.34	
3	Feb-13	-	1,168.58	1,168.58	310.68	
4	Mar-13	-	1,752.87	1,752.87	466.02	
5	Apr-13	-	2,337.16	2,337.16	621.36	
6	May-13	-	2,921.45	2,921.45	776.70	
7	Jun-13	-	3,505.74	3,505.74	932.04	
8	Jul-13	-	4,090.03	4,090.03	1,087.38	
9	Aug-13	-	4,674.32	4,674.32	1,242.72	
10	Sep-13	-	5,258.61	5,258.61	1,398.06	
11	Oct-13	-	5,842.90	5,842.90	1,553.41	
12	Nov-13	-	6,427.19	6,427.19	1,708.76	
13	Dec-13	-	7,011.48	7,011.48	1,864.11	
14	TOTAL	\$ -	\$ 45,574.62	\$ 45,574.62	\$ 12,116.58	
15						
16	12 MO AVG	\$ -	\$ 3,797.89	\$ 3,797.89	\$ 1,009.72	
17						
18						
19	TOTAL ADJMNT			\$ 3,797.89	\$ 1,009.72	
20				To Exhibit MJA 1.1, WP F	To Exhibit MJA 1.1, WP F	
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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SFS: Russell St Road Project

MidAmerican Energy - Authorization For Expenditures						
Original AFE:	<input checked="" type="checkbox"/>	Supplemental AFE:	<input type="checkbox"/>	Contingency Spending:	<input type="checkbox"/>	
Project Title:	SFS: Russell St Road Project 2013			Project #:	35234	
Company Name:	MidAmerican Energy Company	Co #:	MEC	Sub #:	DR2330118	
Location Name:	Sioux Falls, SD	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		no		
Are the units common facilities? (Supply only)		YES/NO		no		
Does AFE include any content that benefits a non-utility entity?		YES/NO		no		
For Telecom projects - is this considered communications equipment?		YES/NO		no		
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
Install 9,700 ft 6-inch PE and 400 ft 6-inch FBE during a road reconstruction project for system support and load growth at the new Events Center/Convention Center area. Provide misc offsets on existing facilities for road project. This will be a two-year project, with a steel bridge attachment and final tie-in in 2014. This project has 2013 budget from F5019 DIST MISC FUPP GOV REL (original \$ 1,230,060-remaining \$295,380). The 2014 cost will be included in the next 10 year plan.						
Start Date:	07/01/2013	Estimated In Service Date:	10/01/2014	Estimated Complete Date:	12/01/2014	
AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost			
	Original AFE	Revised AFE		Original AFE		
Material	\$83,435	\$0		\$365,105		
Employment Cost	\$12,791	\$0	Supplemental addition	\$0		
General Expenses	\$1,080	\$0	Total AFE	\$365,105		
Outside Svcs.	\$229,263	\$0	Less:			
Cost of Removal	\$0	\$0	Budget Current Year	\$0		
Salvage	\$0	\$0	Budget Other Years	\$0		
Fixed expenses (G & A)	\$18,213	\$0	O & M Budget	\$0		
Financing cost (AFUDC)	\$2,823	\$0	Total Budget	\$0		
Reimbursement	\$0	\$0	Over / (under) budget	\$365,105		
O & M expenses	\$17,500	\$0				
AFE Base	\$365,105	\$0	Cumulative Contingency Authorized			
Contingency	\$0	\$0		\$0		
Total AFE	\$365,105	\$0				
Validation Requirements:						
Activity 107830,107831,108831,878001,879002,887001,892001						
Responsibility Centers: 774,816,532						
Category Indicators: Division: 05 Location: 50 Category: 41						
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$0	\$0	\$243,324	\$0	\$243,324	\$12,250
2014	\$0	\$0	\$104,281	\$0	\$104,281	\$5,250
Approval Level Authorizer Employee No. Date				Summary of Estimated Costs		
Project Manager	BERG, ERIC M	T31101	03/23/2013	Project cost	MidAmerican Shared Costs	
Supervisor	Hoogwerf, Mark	T19463	03/26/2013	100%	0.00%	
Director	MEINERS, GARY A	T32389	04/16/2013	Construction Activities:	\$347,605	\$0
VP	HUTCHINS, THOMAS H	T30733	04/16/2013	Cost of Removal/Salvage:	\$0	\$0
Property Accounting	Miller, Dale	T60476	04/16/2013	Reimbursement:	\$0	\$0
				Total Capital activities	\$347,605	\$0
				O & M activities:	\$17,500	\$0
				Contingency:	\$0	\$0
				Total Project activities	\$365,105	\$0

Revised project dollars \$329,000 per Gary Meiners.

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SFS: Russell St Road Project

Work Order "As Built" Details

Work Order 35234 Constr \$347,605.00 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

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

Mid-Period Method Monthly Est. Net Adds 0.00

Mid-Period Convention 0.00 Late Close Spread

See Accts

New Rates UoP Details

Depreciation Rate Maintenance

Effective Date	Set of Books	Life Rate (Annual)	CDR 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

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Project: 35355 MEC: NNG TBS OPP SD 2013-2014
Gas Utility % 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax	Federal
			Account	Per Cent		Depreciation Rate	Income Tax Rate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2,379.00	100.00%	3.000%	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	-					
13	Dec-13	-					
14							
15	In-Service Date:	Dec-14					
16	Project Amount:	\$ 221,250					

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP F Page 16

Line 16 - Exhibit MJA 1.1, WP F Page 16

Column (c): Exhibit MJA 1.1, WP F, Page 17

Column (d): Exhibit MJA 1.1, WP F, Page 17

Column (e): Exhibit MJA 1.1, WP F, Page 17

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

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

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MEC: NNG TBS OPP SD 2013-2014

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	-	221,250.00	221,250.00
3	Feb-13	-	221,250.00	221,250.00
4	Mar-13	-	221,250.00	221,250.00
5	Apr-13	-	221,250.00	221,250.00
6	May-13	-	221,250.00	221,250.00
7	Jun-13	-	221,250.00	221,250.00
8	Jul-13	-	221,250.00	221,250.00
9	Aug-13	-	221,250.00	221,250.00
10	Sep-13	-	221,250.00	221,250.00
11	Oct-13	-	221,250.00	221,250.00
12	Nov-13	-	221,250.00	221,250.00
13	Dec-13	-	221,250.00	221,250.00
14	TOTAL	\$ -	\$ 2,655,000.00	\$ 2,655,000.00
15				
16	12 MO AVERAGE	\$ -	\$ 221,250.00	\$ 221,250.00
17				
18				
19	TOTAL ADJMNT			\$ 221,250.00
20				
21				
22				
23				
24				

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MEC: NNG TBS OPP SD 2013-2014

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 2.379.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
				(c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	221,250.00	221,250.00
3	Feb-13	-	221,250.00	221,250.00
4	Mar-13	-	221,250.00	221,250.00
5	Apr-13	-	221,250.00	221,250.00
6	May-13	-	221,250.00	221,250.00
7	Jun-13	-	221,250.00	221,250.00
8	Jul-13	-	221,250.00	221,250.00
9	Aug-13	-	221,250.00	221,250.00
10	Sep-13	-	221,250.00	221,250.00
11	Oct-13	-	221,250.00	221,250.00
12	Nov-13	-	221,250.00	221,250.00
13	Dec-13	-	221,250.00	221,250.00
14	TOTAL	\$ -	\$ 2,655,000.00	\$ 2,655,000.00
15				
16	12 MO AVERAGE	\$ -	\$ 221,250.00	\$ 221,250.00
17				
18				
19	TOTAL ADJMNT			\$ 221,250.00

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

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MEC: NNG TBS OPP SD 2013-2014

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	Acct 2.379.00			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
				(c) - (b)		
1	Jan-13	\$ -	\$ 553.13	\$ 553.13		\$ 48.40
2	Feb-13	-	553.13	553.13		48.40
3	Mar-13	-	553.13	553.13		48.40
4	Apr-13	-	553.13	553.13		48.40
5	May-13	-	553.13	553.13		48.40
6	Jun-13	-	553.13	553.13		48.40
7	Jul-13	-	553.13	553.13		48.40
8	Aug-13	-	553.13	553.13		48.40
9	Sep-13	-	553.13	553.13		48.39
10	Oct-13	-	553.13	553.13		48.39
11	Nov-13	-	553.13	553.13		48.39
12	Dec-13	-	553.13	553.13		48.39
13	TOTAL	\$ -	\$ 6,637.56	\$ 6,637.56		\$ 580.76
14						
15	TOTAL ADJMNT			\$ 6,637.56	\$ 8,296.88	\$ 580.76
16						
17						
18						
19						
20		ANNUAL DEPR -%-	MONTHLY DEPR -%-		YEAR 1 TAX RATE GAS DIST	FEDERAL TAX RATE ON TAX VS BOOK TIMING DIFFERENCI
21	Acct 2.379.00	3.00%	0.25%		3.750%	35.0%
22					MACRS 20	
23						
24						
25						

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Pro Forma Adjustment - Project In Service by 12/31/2015
Test Year Ending December 31, 2013

MEC: NNG TBS OPP SD 2013-2014

ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	Acct 2.379.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
					(c) - (b)	
1	Dec-12	\$ -	\$ -	\$ -		\$ -
2	Jan-13	-	553.13	553.13		48.40
3	Feb-13	-	1,106.26	1,106.26		96.80
4	Mar-13	-	1,659.39	1,659.39		145.20
5	Apr-13	-	2,212.52	2,212.52		193.60
6	May-13	-	2,765.65	2,765.65		242.00
7	Jun-13	-	3,318.78	3,318.78		290.40
8	Jul-13	-	3,871.91	3,871.91		338.80
9	Aug-13	-	4,425.04	4,425.04		387.20
10	Sep-13	-	4,978.17	4,978.17		435.59
11	Oct-13	-	5,531.30	5,531.30		483.98
12	Nov-13	-	6,084.43	6,084.43		532.37
13	Dec-13	-	6,637.56	6,637.56		580.76
14	TOTAL	\$ -	\$ 43,144.14	\$ 43,144.14		\$ 3,775.10
15						
16	12 MO AVG	\$ -	\$ 3,595.35	\$ 3,595.35		\$ 314.59
17						
18						
19	TOTAL ADJMNT			\$ 3,595.35		\$ 314.59
20				To Exhibit MJA 1.1, WP F		To Exhibit MJA 1.1, WP F
21				Page 3, Line 2, Column (f)		Page 3, Line 5, Column (j)
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.379.00	3.00%	0.25%			
26						
27						
28						
29						
30						

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MEC: NNG TBS OPP SD 2013-2014

MidAmerican Energy - Authorization For Expenditures						
Original AFE: <input checked="" type="checkbox"/>		Supplemental AFE: <input type="checkbox"/>		Contingency Spending: <input type="checkbox"/>		
Project Title: MEC: NNG TBS OPP SD 2013-2014		Company Name: MidAmerican Energy Company		Project #: 35355		Sub #: _____
Location Name: Beresford SD		Co # MEC		Loc # 597		Facility #: _____
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?				YES/NO	<input type="text" value="no"/>	
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)				YES/NO	<input type="text" value="no"/>	
Does project have environmental impacts? (If yes, attach Environmental Review Form)				YES/NO	<input type="text" value="no"/>	
Are the units common facilities? (Supply only)				YES/NO	<input type="text" value="no"/>	
Does AFE include any content that benefits a non-utility entity?				YES/NO	<input type="text" value="no"/>	
For Telecom projects - is this considered communications equipment?				YES/NO	<input type="text" value="no"/>	
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
MEC Formal Blanket 2013-2014 to remediate over-pressure protection issues at 4 South Dakota NNG TBS's due to change in annual TBS OPP calculations. All costs will be capitalized per approval from MEC Property Accounting as the project is a company-wide one-time initiative. 3 stations will be completed by NNG and reimbursed by MEC and 1 involves distribution improvements to accommodate a lower delivery pressure to eliminate the need for NNG modifications. 2013 costs to be mitigated by Project G8211 Sioux Falls East Side Corridor. 2014 est'd costs previously included in 2014 in the 10-year Capital Plan.						
Start Date: 11/18/2013		Estimated In Service Date: 12/31/2014		Estimated Complete Date: 12/31/2014		
AFE Cost Information - project cost @ 100 %				Budget Information @ 100 % cost		
Original AFE		Revised AFE				
Material	\$22,000		\$0	Original AFE	\$221,250	
Employment Cost	\$2,500		\$0	Supplemental addition	\$0	
General Expenses	\$750		\$0	Total AFE	\$221,250	
Outside Svcs.	\$175,000		\$0	Less:		
Cost of Removal	\$0		\$0	Budget Current Year	\$0	
Salvage	\$0		\$0	Budget Other Years	\$0	
Fixed expenses (G & A)	\$20,000		\$0	O & M Budget	\$0	
Financing cost (AFUDC)	\$1,000		\$0	Total Budget	\$0	
Reimbursement	\$0		\$0	Over / (under) budget	\$221,250	
O & M expenses	\$0		\$0	Cumulative Contingency Authorized		\$0
AFE Base	\$221,250		\$0			
Contingency	\$0		\$0			
Total AFE	\$221,250		\$0			
Validation Requirements:						
Activity 107830,107831						
Responsibility Centers: 774,816,532,852						
Category Indicators: Division: 05 Location: 50 Category: 44						
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$0	\$0	\$0	\$221,250	\$221,250	\$0
2014	\$0	\$0	\$0	\$0	\$0	\$0
Approval Level				Summary of Estimated Costs		MidAmerican Shared Costs
Project Manager	Authorizer	Employee No.	Date	Project cost		100%
Director	MEINERS, GARY A	T32389	11/12/2013	0.00%		
VP	HUTCHINS, THOMAS H	T30733	11/18/2013	Construction Activities:	\$221,250	\$0
MEC President				Cost of Removal/Salvage:	\$0	\$0
Property Accounting	Miller, Dale	T60476	11/18/2013	Reimbursement:	\$0	\$0
				Total Capital activities:	\$221,250	\$0
				O & M activities:	\$0	\$0
				Contingency:	\$0	\$0
				Total Project activities:	\$221,250	\$0

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MEC: NNG TBS OPP SD 2013-2014

Work Order "As Built" Details

Work Order 35355 Constr \$221,250.00 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	2379.00-Town			TBS - Sioux Falls	MEC Gas	MEC100 Mat	0	\$100.00
							0	\$100.00

Depreciation Group Rate Maintenance

Depreciation Group MEC-04-237900-South Dakota Status ID 21274

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-04-237900-South Dakota Combined Group

Depreciable Subledger None

Mid-Period Method Monthly Est. Net Adds 0.00

Mid-Period Convention 0.00 Late Close Spread

See Accts

New Rates UoP Details Depreciation Rate Maintenance 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	2.193681%	2.193681%	0.000000%	Net	Yes/Separate	6.000000%	56.000000%	0000/00	No Recalc	No	S2.5	50
JAN/2014	SEC	2.189980%	2.189980%	0.000000%	Net	Yes/Separate	6.000000%	56.000000%	0000/00	Used	No	S2.5	50

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Pro Forma Adjustment - Project In Service by 12/31/2015
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Project: 35356 **SFS: Madison St La Mesa to Marion**
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	-					
13	Dec-13	-					
14							
15	In-Service Date:		Jun-14				
16	Project Amount:	\$	247,884				

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP F Page 23

Line 16 - Exhibit MJA 1.1, WP F Page 23

Column (c): Exhibit MJA 1.1, WP F, Page 24

Column (d): Exhibit MJA 1.1, WP F, Page 24

Column (e): Exhibit MJA 1.1, WP F, Page 24

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

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

MIDAMERICAN ENERGY COMPANY
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Pro Forma Adjustment - Project In Service by 12/31/2015
Test Year Ending December 31, 2013

SFS: Madison St La Mesa to Marion

PLANT IN SERVICE

LINE NO.	MONTH / YEAR (a)	WORK ORDER TOTAL		
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	247,884.00	247,884.00
3	Feb-13	-	247,884.00	247,884.00
4	Mar-13	-	247,884.00	247,884.00
5	Apr-13	-	247,884.00	247,884.00
6	May-13	-	247,884.00	247,884.00
7	Jun-13	-	247,884.00	247,884.00
8	Jul-13	-	247,884.00	247,884.00
9	Aug-13	-	247,884.00	247,884.00
10	Sep-13	-	247,884.00	247,884.00
11	Oct-13	-	247,884.00	247,884.00
12	Nov-13	-	247,884.00	247,884.00
13	Dec-13	-	247,884.00	247,884.00
14	TOTAL	\$ -	\$ 2,974,608.00	\$ 2,974,608.00
15				
16	12 MO AVERAGE	\$ -	\$ 247,884.00	\$ 247,884.00
17				
18				
19	TOTAL ADJMNT			\$ 247,884.00
20				
21				
22				
23				
24				

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SFS: Madison St La Mesa to Marion

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	-	247,884.00	247,884.00
3	Feb-13	-	247,884.00	247,884.00
4	Mar-13	-	247,884.00	247,884.00
5	Apr-13	-	247,884.00	247,884.00
6	May-13	-	247,884.00	247,884.00
7	Jun-13	-	247,884.00	247,884.00
8	Jul-13	-	247,884.00	247,884.00
9	Aug-13	-	247,884.00	247,884.00
10	Sep-13	-	247,884.00	247,884.00
11	Oct-13	-	247,884.00	247,884.00
12	Nov-13	-	247,884.00	247,884.00
13	Dec-13	-	247,884.00	247,884.00
14	TOTAL	\$ -	\$ 2,974,608.00	\$ 2,974,608.00
15				
16	2 MO AVERAGE	\$ -	\$ 247,884.00	\$ 247,884.00
17				
18				
19	TOTAL ADJMNT			\$ 247,884.00

To Exhibit MJA 1.1, WP F
 Page 2, Line 3, Column (f)

20
 21
 22
 23
 24

MIDAMERICAN ENERGY COMPANY
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SFS: Madison St La Mesa to Marion

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	\$ -	\$ 440.23	\$ 440.23		\$ 117.04
2	Feb-13	-	440.23	440.23		117.04
3	Mar-13	-	440.23	440.23		117.04
4	Apr-13	-	440.23	440.23		117.04
5	May-13	-	440.23	440.23		117.04
6	Jun-13	-	440.23	440.23		117.04
7	Jul-13	-	440.23	440.23		117.04
8	Aug-13	-	440.23	440.23		117.04
9	Sep-13	-	440.23	440.23		117.04
10	Oct-13	-	440.23	440.23		117.05
11	Nov-13	-	440.23	440.23		117.05
12	Dec-13	-	440.23	440.23		117.05
13	TOTAL	\$ -	\$ 5,282.76	\$ 5,282.76		\$ 1,404.51
14						
15	TOTAL ADJMNT			\$ 5,282.76	\$ 9,295.65	\$ 1,404.51
16				To Exhibit MJA 1.1, WP F		
17				Page 3, Line 3, Column (i)		
18					YEAR 1	FEDERAL
19		ANNUAL	MONTHLY		TAX RATE	TAX RATE ON
20		DEPR -%-	DEPR -%-		GAS DIST	TAX VS BOOK
21	Acct 2.376.00	2.13%	0.18%		3.750%	TIMING DIFFERENC
22					MACRS 20	
23						
24						
25						

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SFS: Madison St La Mesa to Marion

ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	Acct 2.376.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	440.23	440.23	117.04	
3	Feb-13	-	880.46	880.46	234.08	
4	Mar-13	-	1,320.69	1,320.69	351.12	
5	Apr-13	-	1,760.92	1,760.92	468.16	
6	May-13	-	2,201.15	2,201.15	585.20	
7	Jun-13	-	2,641.38	2,641.38	702.24	
8	Jul-13	-	3,081.61	3,081.61	819.28	
9	Aug-13	-	3,521.84	3,521.84	936.32	
10	Sep-13	-	3,962.07	3,962.07	1,053.36	
11	Oct-13	-	4,402.30	4,402.30	1,170.41	
12	Nov-13	-	4,842.53	4,842.53	1,287.46	
13	Dec-13	-	5,282.76	5,282.76	1,404.51	
14	TOTAL	\$ -	\$ 34,337.94	\$ 34,337.94	\$ 9,129.18	
15						
16	12 MO AVG	\$ -	\$ 2,861.50	\$ 2,861.50	\$ 760.77	
17						
18						
19	TOTAL ADJMNT			\$ 2,861.50	\$ 760.77	
20				To Exhibit MJA 1.1, WP F	To Exhibit MJA 1.1, WP F	
21				Page 3, Line 3 Column (f)	Page 3, Line 3, 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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SFS: Madison St La Mesa to Marion

MidAmerican Energy - Authorization For Expenditures						
Original AFE:	<input type="checkbox"/>	Supplemental AFE:	<input checked="" type="checkbox"/>	Contingency Spending:	<input type="checkbox"/>	
Project Title:	SFS: Madison St La Mesa to Marion			Project #:	35356	
Company Name:	MidAmerican Energy Company	Co #:	MEC	Sub #:	DR2322175X	
Location Name:	Sioux Falls	Loc #:	597	Facility #:		
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?					YES/NO <input type="checkbox"/>	
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)					YES/NO <input type="checkbox"/>	
Does project have environmental impacts? (If yes, attach Environmental Review Form)					YES/NO <input type="checkbox"/>	
Are the units common facilities? (Supply only)					YES/NO <input type="checkbox"/>	
Does AFE include any content that benefits a non-utility entity?					YES/NO <input type="checkbox"/>	
For Telecom projects - is this considered communications equipment?					YES/NO <input type="checkbox"/>	
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
Budgeted AFE for \$205k (all capital) to install an 8-inch PE 65 psig distribution main along Madison St in Sioux Falls from the new DRS to be installed at the terminus of the 250 psig line constructed on Gas Engineering Project 35210. Will provide pressure and capacity support to NW Sioux Falls by connecting the existing 65 psig system to the proposed DRS. SFS gas system is sourced via SFS TBS 1, 1C, and Tea TBS's in the southern and SE portions of the city. 2014 Distribution Gas mitigation pool (Allocated \$2,017,950 - Remaining \$478,346) See attached for detail.						
Start Date:	10/01/2013	Estimated In Service Date:	06/01/2014	Estimated Complete Date:	12/31/2014	
AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost			
	Original AFE	Revised AFE		Original AFE	\$204,735	
Material	\$70,000	\$81,632	Supplemental addition	\$43,149		
Employment Cost	\$0	\$3,048	Total AFE	\$247,884		
General Expenses	\$0	\$229	Less:			
Outside Svcs.	\$116,700	\$141,637	Budget Current Year	\$0		
Cost of Removal	\$0	\$0	Budget Other Years	\$228,136		
Salvage	\$0	\$0	O & M Budget	\$0		
Fixed expenses (G & A)	\$17,250	\$20,358	Total Budget	\$228,136		
Financing cost (AFUDC)	\$785	\$981	Over / (under) budget	\$19,748		
Reimbursement	\$0	\$0	Cumulative Contingency Authorized	\$0		
O & M expenses	\$0	\$0				
AFE Base	\$204,735	\$247,884				
Contingency	\$0	\$0				
Total AFE	\$204,735	\$247,884				
Validation Requirements:						
Activity	107831					
Responsibility Centers:	290,774,816,532					
Category Indicators:	Division:	05	Location:	50	Category:	45
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$0	\$0	\$0	\$54,618	\$54,618	\$0
2014	\$193,266	\$0	\$0	\$0	\$193,266	\$0
Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs		
Project Manager	Hoogwerf, Mark	T19463		Project cost	MidAmerican	Shared Costs
Director	MEINERS, GARY A	T32389		100%	0.00%	
VP	HUTCHINS, THOMAS H	T30733		Construction Activities:	\$247,884	\$0
MEC President				Cost of Removal/Salvage:	\$0	\$0
Property Accounting	Miller, Dale	T60476		Reimbursement:	\$0	\$0
				Total Capital activities	\$247,884	\$0
				O & M activities:	\$0	\$0
				Contingency:	\$0	\$0
				Total Project activities	\$247,884	\$0

Revised project dollars \$247,884 per Gary Meiners.

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SFS: Madison St La Mesa to Marion

Work Order "As Built" Details

Work Order 35356 Constr \$247,884.35 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

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 Subldqer None

Mid-Period Method Monthly Est. Net Adds 0.00

Mid-Period Convention 0.00 Late Close Spread

See Accts

New Rates UoP Details

Depreciation Rate Maintenance

Effective Date	Set of Books	Life Rate (Annual)	CDR 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