

RULE 20:10:13:96
STATEMENT M
Overall Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Chuck Rea

This Schedule is the same as RRT 1.1, Schedule 1

(Thousands of Dollars)

Line No.	Description (a)	South Dakota Gas (b)
1.	Rate Base	82,963
2.	Rate of Return	<u>7.545%</u>
3.	Allowed Return	\$6,259
4.	Adjusted Test Year Operating Income	<u>\$4,417</u>
5.	Change in Operating Income	\$1,843
6.	Income Tax -Effect -	
7.	Federal @ 35%	\$992
8.	Bad Debt Expense @ 0.30%	\$9
9.	Revenue (Excess) Deficiency	\$2,843
10.	Gross Receipts Tax @ .0015	\$4
11.	Total Revenue (Excess) Deficiency	<u><u>\$2,847</u></u>
12.	Test Year Pro Forma Revenue	<u>\$41,123</u>
13.	Revenue Requirement	<u><u>\$43,970</u></u>

Sources:

- Line 1 - Exhibit MJA 1.1, Sch. 1, Col.(d), Line 20
- Line 2 - Exhibit RRT 1.1, Sch. 25, Line 3, col. (e)
- Line 3 - Line 1 multiplied by Line 2
- Line 4 - Exhibit__(RRT-1), Sch. 2, col. (d), Line 14
- Line 5 - Line 3 minus Line 4
- Line 8 - (Line 5 plus line 7) times 0.3%
- Line 12 - Exhibit__(RRT-1), Sch. 2, Col. (d), Line 4
- Line 13 - Line 11 plus Line 12

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STATEMENT M
Overall Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Chuck Rea

This Schedule is the same as RRT 1.1, Schedule 2

(Thousands of Dollars)

Line No.	Description	Test Period Actual	Total Pro Forma Adjustments	Before Revenue Adjustment	Revenue Adjustment	South Dakota With Revenue Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1.	Operating Revenues:					
2.	Tariffed Revenues	\$ 82,677	\$ (58,480)	\$ 24,196	\$ 2,847	\$ 27,044
3.	Other Revenues	\$ 17,064	\$ (138)	\$ 16,926		\$ 16,926
4.	Total Operating Revenues	<u>\$ 99,741</u>	<u>\$ (58,618)</u>	<u>\$ 41,123</u>	<u>\$ 2,847</u>	<u>\$ 43,970</u>
5.	Operating Expenses:					
6.	Operation and Maintenance	\$ 86,213	\$ (57,529)	\$ 28,684	\$ 9	\$ 28,693
7.	Depreciation and Amortization	\$ 4,719	\$ 39	\$ 4,758		\$ 4,758
8.	Taxes Other Than Income	\$ 1,559	\$ 13	\$ 1,573	\$ 4	\$ 1,577
9.	Income Taxes -					
10.	Federal Current	\$ (223)	\$ (328)	\$ (551)	\$ 992	\$ 441
11.	Deferred	\$ 2,281	\$ (37)	\$ 2,244		\$ 2,244
12.	Investment Tax Credit	\$ (2)	\$ -	\$ (2)		\$ (2)
13.	Total Operating Expenses	<u>\$ 94,547</u>	<u>\$ (57,841)</u>	<u>\$ 36,706</u>	<u>\$ 1,005</u>	<u>\$ 37,711</u>
14.	Pro Forma Operating Income	<u>\$ 5,194</u>	<u>\$ (777)</u>	<u>\$ 4,417</u>	<u>\$ 1,843</u>	<u>\$ 6,259</u>

Source:

Column (b) - Company Books and Records; WP RRT 2

Column (c) - Exhibit RRT 1.1, Schedule 3, Col. (b)

Column (d) - Column (b) plus Column (c)

Column (e), Line 2 - Exhibit RRT 1.1, Schedule 1, Line 11

Column (e), Line 6 - Exhibit RRT 1.1, Schedule 1, Line 8

Column (e), Line 8 - Exhibit RRT 1.1, Schedule 1, Line 10

Column (e), Line 10 - Exhibit RRT 1.1, Schedule 1, Line 7

Column (f) - Column (d) plus Column (e)