

RULE 20:10:13:96
STATEMENT M
Overall Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Chuck Rea
This Schedule is the same as RRT 1.1, Schedule 1

(Thousands of Dollars)

Line	Description	South Dakota Electric
(a)		(b)
1.	Rate Base	66,588
2.	Rate of Return	<u>7.596%</u>
3.	Allowed Return	\$5,058
4.	Adjusted Test Year Operating Income	<u>\$4,021</u>
5.	Change in Operating Income	\$1,036
6.	Income Tax -Effect -	
7.	Federal @ 35%	\$558
8.	Bad Debt Expense @ 0.30%	\$5
9.	Revenue (Excess) Deficiency	\$1,599
10.	Gross Receipts Tax @ .0015	\$2
11.	Total Revenue (Excess) Deficiency	<u><u>\$1,602</u></u>
12.	Test Year Pro Forma Revenue	<u>\$14,951</u>
13.	Revenue Requirement	<u><u>\$16,553</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 1.1, 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 1.1, Sch. 2, Col. (d), Line 4
Line 13 - Line 11 plus Line 12

RULE 20:10:13:96
STATEMENT M
Overall Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Chuck Rea
This Schedule is the same as RRT 1.1, Schedule 2

Line	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	\$11,587	-\$132	\$11,456	\$1,602	\$13,057
3.	Other Revenues	\$3,072	\$423	\$3,496		\$3,496
4.	Total Operating Revenues	<u>\$14,660</u>	<u>\$291</u>	<u>\$14,951</u>	<u>\$1,602</u>	<u>\$16,553</u>
5.	Operating Expenses:					
6.	Operation and Maintenance	\$8,411	\$559	\$8,970	\$7	\$8,978
7.	Depreciation and Amortization	\$3,068	\$189	\$3,257		\$3,257
8.	Taxes Other Than Income	\$503	\$36	\$539		\$539
9.	Income Taxes -					
10.	Federal Current	-\$1,080	-\$1,543	-\$2,623	\$558	-\$2,065
11.	Deferred	\$553	\$241	\$794		\$794
12.	Investment Tax Credit	-\$7	\$0	-\$7		-\$7
13.	Total Operating Expenses	<u>\$11,448</u>	<u>-\$519</u>	<u>\$10,930</u>	<u>\$565</u>	<u>\$11,495</u>
14.	Pro Forma Operating Income	<u>\$3,212</u>	<u>\$810</u>	<u>\$4,021</u>	<u>\$1,036</u>	<u>\$5,058</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 + Line 10
Column (e), Line 10 - Exhibit RRT 1.1, Schedule 1, Line 7
Column (f) - Column (d) plus Column (e)