

MidAmerican Energy Company
Docket No. EL14-
South Dakota Electric Operating Income Statement
Pro Forma Adjustments
Test Year Ended December 31, 2013
(Thousands of Dollars)

MidAmerican Exhibit RRT 1.1
Schedule 3
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| Line | Description | Total | Interest Synch. | Property Taxes | Payroll Adjustment | Retirement Plan Costs | Depreciation on Rate Base Adjustments | Wind VIII | Sales Growth |
|------|---|---------------------|---------------------|----------------------|-----------------------|--------------------------|---|---------------------|--------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
| 1. | South Dakota Operating Revenues: | | | | | | | | |
| 2. | Tariffed Revenues | (\$132) | | | | \$0 | | | \$53 |
| 3. | Other Operating Revenues | \$423 | | | | | | \$557 | |
| 4. | Total Operating Revenues | <u>\$291</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$557</u> | <u>\$53</u> |
| 5. | South Dakota Electric Operating Expenses: | | | | | | | | |
| 6. | Other Operation & Maint. | \$559 | | | \$20 | (\$18) | | \$601 | |
| 7. | Depreciation & Amort. | \$189 | | | | | \$189 | | |
| 8. | Other Taxes | \$36 | | \$24 | \$2 | | | \$22 | |
| 9. | Income Taxes - | \$0 | | | | | | | |
| 10. | Federal (35%) | (\$1,543) | (\$154) | (\$9) | (\$7) | \$6 | (\$66) | (\$878) | \$19 |
| 11. | Deferred | \$241 | | | | | | | |
| 12. | Investment Tax Credit | \$0 | | | | | | | |
| 13. | Total Operating Expenses | <u>(\$519)</u> | <u>(\$154)</u> | <u>\$16</u> | <u>\$14</u> | <u>(\$12)</u> | <u>\$123</u> | <u>(\$254)</u> | <u>\$19</u> |
| 14. | South Dakota Electric Operating Income | <u><u>\$810</u></u> | <u><u>\$154</u></u> | <u><u>(\$16)</u></u> | <u><u>(\$14)</u></u> | <u><u>\$12</u></u> | <u><u>(\$123)</u></u> | <u><u>\$811</u></u> | <u><u>\$35</u></u> |

Source:

Sch. 4 Sch. 5 Sch. 6 Sch. 7 Sch. 8 Sch. 9 Sch. 10

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| Line | Description | Coal Plant Retirements | Scrubber Consumables | LTIP Costs | Steam Maintenance | Electric Dist. Maintenance | OGS Capacity Increase | Weather Normalization |
|------|---|---------------------------|-------------------------|---------------|----------------------|-------------------------------|--------------------------|--------------------------|
| | (a) | (j) | (k) | (l) | (m) | (n) | (o) | (p) |
| 1. | South Dakota Operating Revenues: | | | | | | | |
| 2. | Tariffed Revenues | | | | | | | (\$121) |
| 3. | Other Operating Revenues | (\$58) | | | | | \$12 | |
| 4. | Total Operating Revenues | (\$58) | \$0 | \$0 | \$0 | \$0 | \$12 | (\$121) |
| 5. | South Dakota Electric Operating Expenses: | | | | | | | |
| 6. | Other Operation & Maint. | (\$123) | \$39 | (\$16) | (\$39) | \$100 | | |
| 7. | Depreciation & Amort. | | | | | | | |
| 8. | Other Taxes | (\$12) | | | | | | |
| 9. | Income Taxes - | | | | | | | |
| 10. | Federal (35%) | \$27 | (\$14) | \$6 | \$14 | (\$35) | \$4 | (\$42) |
| 11. | Deferred | | | | | | | |
| 12. | Investment Tax Credit | | | | | | | |
| 13. | Total Operating Expenses | (\$108) | \$26 | (\$11) | (\$25) | \$65 | \$4 | (\$42) |
| 14. | South Dakota Electric Operating Income | \$50 | (\$26) | \$11 | \$25 | (\$65) | \$7 | (\$78) |

| | | | | | | | |
|---------|---------|---------|---------|---------|---------|---------|---------|
| Source: | Sch. 11 | Sch. 12 | Sch. 13 | Sch. 14 | Sch. 15 | Sch. 16 | Sch. 17 |
|---------|---------|---------|---------|---------|---------|---------|---------|

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| Line | Description | Late Payment Charges | Energy Efficiency Costs and Revenue | Out of Period Tax Adjustments | Rate Case Expense |
|------|---|-------------------------|---|----------------------------------|----------------------|
| | (a) | (q) | (r) | (s) | (t) |
| 1. | South Dakota Operating Revenues: | | | | |
| 2. | Tariffed Revenues | | (\$65) | | |
| 3. | Other Operating Revenues | (\$87) | | | |
| 4. | Total Operating Revenues | (\$87) | (\$65) | \$0 | \$0 |
| 5. | South Dakota Electric Operating Expenses: | | | | |
| 6. | Other Operation & Maint. | | (\$65) | | \$60 |
| 7. | Depreciation & Amort. | | | | |
| 8. | Other Taxes | | | | |
| 9. | Income Taxes - | | | | |
| 10. | Federal (35%) | (\$31) | \$0 | (\$363) | (\$21) |
| 11. | Deferred | | | \$241 | |
| 12. | Investment Tax Credit | | | | |
| 13. | Total Operating Expenses | (\$31) | (\$65) | (\$122) | \$39 |
| 14. | South Dakota Electric Operating Income | (\$57) | \$0 | \$122 | (\$39) |

| | | | | |
|---------|---------|---------|---------|---------|
| Source: | Sch. 18 | Sch. 19 | Sch. 20 | Sch. 21 |
|---------|---------|---------|---------|---------|