Line	Description		Amount	Reference
	(a)		(b)	(c)
1	Pro Forma Adjustment: Environmental Projects			
2				
3	Pro Forma Adjustment - Rate Base:			
4				
5	Plant in Service -			
6	Intangible Plant	\$	-	WP B, Page 2
7	Production Plant		4,438,783	WP B, Page 2
8	Other Storage Plant		-	WP B, Page 2
9	Distribution Plant		-	WP B, Page 2
10	General Plant		-	WP B, Page 2
11	Pro Forma Adjustment - Plant in Service	\$	4,438,783	
12		To Mi	dAmerican Exh	ibit MJA 1.1, Schedule 3
13	Accumulated Depreciation -			
14	Intangible Plant	\$	-	WP B, Page 3
15	Production Plant		108,059	WP B, Page 3
16	Other Storage Plant		-	WP B, Page 3
17	Distribution Plant		-	WP B, Page 3
18	General Plant		-	WP B, Page 3
19	Pro Forma Adjustment - Acc Depreciation	\$	108,059	
20		To Mi	dAmerican Exh	ibit MJA 1.1, Schedule 3
21	Deductions to Rate Base			
22	Accumulated Deferred Income Taxes	\$	239,295	WP B, Page 3
23		To Mi	dAmerican Exh	ibit MJA 1.1 , Schedule 3
24	Pro Forma Adjustment - Income Statement:			
25	Depreciation Expense	\$	199,279	WP B, Page 3
		To Mi	dAmerican Exh	ibit RRT 1.1 , WP RRT 8

South Dakota Jurisdictional Amount

					P	lant			
Line No.	Project	Year	tangible 01-303	Production 310-346	ansmission 350-359		ribution 60-373	General 389-398	Total
	(a)	(b)	(c)	(d)	(e)		(f)	(g)	(h)
1 1340	00 OGS-AQCS Emission Controls	2014	\$ -	\$ 1,716,949.00	\$ -	\$	-	\$ -	\$ 1,716,949.00
2 1365	53 N4 Scrubber Baghouse	2013	-	881,515.91	-		-	-	881,515.91
3 1374	3 N4 LP Turbine Replacement	2013	-	83,173.36	-		-	-	83,173.36
4 2380	8 N4 SNCR (ROFA: Updated)	2013	-	63,893.03	-		-	-	63,893.03
5 1365	52 N3 Scrubber Baghouse	2014	-	1,478,023.55	-		-	-	1,478,023.55
6 2367	0 N3 HP/IP Turbine Upgrade	2014	-	98,490.66	-		-	-	98,490.66
7 2380	9 N3 SNCR (ROFA: Updated)	2014	-	116,737.69	-		-	-	116,737.69
тоти	AL		\$ -	\$ 4,438,783.20	\$ -	\$	-	\$ -	\$ 4,438,783.20

South Dakota Jurisdictional Amount

Line No.	Project	Year	Int	angible	F	Production	Tra	Accumulate	 preciation	General	Total	D	epreciation Expense	Federal ccumulated Deferred come Taxes
_	(a)	(b)		(c)		(d)		(e)	 (f)	 (g)	(h)		(i)	 (j)
8 13	3400 OGS-AQCS Emission Controls	2014	\$	-	\$	37,438.25	\$	-	\$ -	\$ -	\$ 37,438.25	\$	69,116.76	\$ 120,786.56
9 13	3653 N4 Scrubber Baghouse	2013				20,742.54		-	-	-	20,742.54		38,293.92	(6,209.66)
10 13	3743 N4 LP Turbine Replacement	2013		-		2,077.00		-	-	-	2,077.00		3,619.86	(579.72)
11 23	3808 N4 SNCR (ROFA: Updated)	2013		-		1,482.13		-	-	-	1,482.13		2,736.24	298.62
12 13	3652 N3 Scrubber Baghouse	2014		-		40,431.63		-	-	-	40,431.63		74,643.00	115,762.07
13 23	3670 N3 HP/IP Turbine Upgrade	2014		-		2,694.25		-	-	-	2,694.25		4,974.00	4,037.27
14 23	3809 N3 SNCR (ROFA: Updated)	2014		-		3,193.39		-	-	-	3,193.39		5,895.48	5,200.20
то	OTAL		\$	-	\$	108,059.19	\$	-	\$ -	\$ -	\$ 108,059.19	\$	199,279.26	\$ 239,295.34

	Project: Electric Utility %	13400 100.00%	OGS-AQCS E So Dak %	mission Controls 0.85%		Fordered Tex	False
Line			Property Acc	ount Distribution	Depreciation	Federal Tax Depreciation	Federal Income
No	Month / Year:	Booked Amount	Account	Per Cent	Rate	Rate	Tax Rate
NO	(a)	(b)	(C)	(d)	(e)	(f)	(g)
	(4)	(2)	(0)	(3)	(0)	(-)	
1	Dec-12	-	1.312.00	100.00%	4.026%	41.133%	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	-		weighting	tax rate	weighted tax rate	
8	Jul-13	-		69.08%	50.000%	34.540%	bonus tax depreciation rate
9	Aug-13	-			/		
10	Sep-13	-	§169 split	balance of plant	after bonus		
11	Oct-13	-	60%	65.46%	4.286%	5.611%	12 of 84 month amortization under §169
12	Nov-13		40%	65.46%	3.750%	0.982%	regular deprec on 40% not §169
13	Dec-13					41.133%	weighted tax depreciation rate
14							5
15	In-Service Date:	Dec-14				CWIP bal at 12-20)13
16	Project Amount:	\$ 201,994,000		69.08%		\$ 139,534,904	
	-			Percent of proje	ct		
	Sources:			eligible for 50%	bonus		
	Column (b):						
	Line 15 - Exhibit M. Line 16 - Exhibit M.	•					
	Column (c): Line 1 - E						
	Column (d): Line 1 - E						
	Column (e): Line 1 - S		-	eriod calculation wit	th -5% Net Sal	vage	
	Column (f): Line 1 - W Column (f): Line 8 - 50 Column (f): Line 11 - C	% bonus depreciati On balance after bor Amortization starts	on applicable to nus is taken, 60 placed in servio	pre-2014 expendit % qualifies for 60 m ce - here treated as	tures only nonth amortiza Jan 2013		

Column (f): Line 12 - On balance after bonus is taken, remaining 40% is depreciated as MACRS 20 steam plant Half year convention applies to regular tax depreciation

Column (f): Line 13 - Weighted tax rate equals sum of Line 8, Line 11 and line 12

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

OGS-AQCS Emission Controls

PLANT IN SERVICE

LINE				WOR	ORDER TOTAL		
NO.	MONTH / YEAR	PER BOOKS			ANNUALIZED	[DIFFERENCE
	(a)	(b)			(c)		(d)
1	Dec-12	\$	-	\$	-	\$	-
2	Jan-13		-		1,716,949.00		1,716,949.00
3	Feb-13		-		1,716,949.00		1,716,949.00
4	Mar-13		-		1,716,949.00		1,716,949.00
5	Apr-13		-		1,716,949.00		1,716,949.00
6	May-13		-		1,716,949.00		1,716,949.00
7	Jun-13		-		1,716,949.00		1,716,949.00
8	Jul-13		-		1,716,949.00		1,716,949.00
9	Aug-13		-		1,716,949.00		1,716,949.00
10	Sep-13		-		1,716,949.00		1,716,949.00
11	Oct-13		-		1,716,949.00		1,716,949.00
12	Nov-13		-		1,716,949.00		1,716,949.00
13	Dec-13		-		1,716,949.00		1,716,949.00
14	TOTAL	\$	-	\$	20,603,388.00	\$	20,603,388.00
15							
16	12 MO AVERAGE	\$	-	\$	1,716,949.00	\$	1,716,949.00
17							
18							
19	TOTAL ADJMNT					\$	1,716,949.00
20							
21							
22							
23							

24

MidAmerican Exhibit MJA 1.1 WP B Page 5 of 55

OGS-AQCS Emission Controls

PLANT IN SERVICE

LINE		Acct 1.312.00									
NO.	MONTH / YEAR	Р	ER BOOKS		ANNUALIZED		DIFFERENCE				
	(a)		(b)		(c)		(d)				
1	Dec-12	\$	-	\$	-	\$	-				
2	Jan-13		-		1,716,949.00		1,716,949.00				
3	Feb-13		-		1,716,949.00		1,716,949.00				
4	Mar-13		-		1,716,949.00		1,716,949.00				
5	Apr-13		-		1,716,949.00		1,716,949.00				
6	May-13		-		1,716,949.00		1,716,949.00				
7	Jun-13		-		1,716,949.00		1,716,949.00				
8	Jul-13		-		1,716,949.00		1,716,949.00				
9	Aug-13		-		1,716,949.00		1,716,949.00				
10	Sep-13		-		1,716,949.00		1,716,949.00				
11	Oct-13		-		1,716,949.00		1,716,949.00				
12	Nov-13		-		1,716,949.00		1,716,949.00				
13	Dec-13		-		1,716,949.00		1,716,949.00				
14	TOTAL	\$	-	\$	20,603,388.00	\$	20,603,388.00				
15											
16	12 MO AVERAGE	\$	-	\$	1,716,949.00	\$	1,716,949.00				
17											
18											
19	TOTAL ADJMNT					\$	1,716,949.00				
20											
21					Тс	o Exhil	bit MJA 1.1, WP B				
22							Line 1, Column (d)				
23						0 - 7 -	, (-)				
24											

MidAmerican Exhibit MJA 1.1 WP B Page 6 of 55

OGS-AQCS Emission Controls

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	 Acct 1.312.00 PER BOOKS ANNUALIZED DIFFERENCE				FEDERAL TAX DEPRECIATION (e)				
	(a)	(b)		(c)		(d)		(e)		(f)
1 2	Jan-13 Feb-13	\$ -	\$	5,759.73 5,759.73		5,759.73 5,759.73			\$	18,582.55 18,582.55
3 4	Mar-13 Apr-13	-		5,759.73 5,759.73	5	5,759.73 5,759.73				18,582.55 18,582.55
5 6 7	May-13 Jun-13 Jul-13	-		5,759.73 5,759.73 5,759.73	5	5,759.73 5,759.73 5,759.73				18,582.55 18,582.55 18,582.55
8 9	Aug-13 Sep-13	-		5,759.73 5,759.73	5	5,759.73 5,759.73				18,582.54 18,582.54
10 11	Oct-13 Nov-13	-		5,759.73 5,759.73	5	5,759.73 5,759.73				18,582.54 18,582.54
12 13 14	Dec-13 TOTAL	\$ 	\$	5,759.73 69,116.76		<u>5,759.73</u> 69,116.76			\$	18,582.54 222,990.55
15 16	TOTAL ADJMNT				\$ To Exh	69,116.76 ibit MJA 1.1, WP B	\$	706,232.63	\$	222,990.55
17 18 19 20		ANNUAL DEPR -%-		MONTHLY DEPR -%-	Page 3,	Line 8, Column (i)		YEAR 1 TAX RATE EAM PLANT	TA TA	FEDERAL X RATE ON X VS BOOK G DIFFERENCI
21 22 23 24 25	Acct 1.312.00	4.03%		0.349	6		de	41.133% eflects bonus preciation and 69 amortizatio		35.0%

OGS-AQCS Emission Controls

ACCUMULATED DEPRECIATION

LINE						AC	CUMULATED		
NO.	MONTH / YEAR	PER BOOKS		ANNUALIZED	D	IFFERENCE		DEF	ERRED TAXES
	(a)	(b)		(c)		(d)	(e)		(f)
1	Dec-12	\$ -	\$	-	\$	-		\$	-
2	Jan-13	-		5,759.7	3	5,759.73			18,582.55
3	Feb-13	-		11,519.4	6	11,519.46			37,165.10
4	Mar-13	-		17,279.1	9	17,279.19			55,747.65
5	Apr-13	-		23,038.9	2	23,038.92			74,330.20
6	May-13	-		28,798.6	5	28,798.65			92,912.75
7	Jun-13	-		34,558.3	8	34,558.38			111,495.30
8	Jul-13	-		40,318.1	1	40,318.11			130,077.85
9	Aug-13	-		46,077.8	4	46,077.84			148,660.39
10	Sep-13	-		51,837.5	7	51,837.57			167,242.93
11	Oct-13	-		57,597.3	0	57,597.30			185,825.47
12	Nov-13	-		63,357.0	3	63,357.03			204,408.01
13	Dec-13	-		69,116.7	6	69,116.76			222,990.55
14	TOTAL	\$ -	\$	449,258.9	4 \$	449,258.94		\$	1,449,438.75
15									
16	12 MO AVG	\$ -	\$	37,438.2	5\$	37,438.25		\$	120,786.56
17									
18									
19	TOTAL ADJMNT				\$	37,438.25		\$	120,786.56
20					To Exhibi	t MJA 1.1, WP B	То	Exhibit	MJA 1.1, WP B
21						ne 8, Column (d)			ne 8, Column (j)
22								j = =,	, c u/
23		ANNUAL		MONTHLY					
24		DEPR -%-		DEPR -%-					
25	Acct 1.312.00	 4.03%		0.34	%				
26									
27									
28									
29									
30									

30

OGS-AQCS Emission Controls

Origi	nal AFE:		Supplemental	AFE:	c	ontingency §	Spending:	
Project Title:	OGS-AQC	S EMISSION CONTR	OLS				Project #:	13400
Company Name:	MidAmeri	can Energy Company			Co#	MEC	Sub #:	
ocation Name:	оттими	A			Loc#	100	Facility #:	540
oes AFE include as	sets that w	ould qualify for an ass	set retirement ob	ligation (AR	0)?		YES/NO	
		elecom content? (IF y		•			YES/NO	
		al impacts? (If yes, at	tach Environmen	tal Review	Form)		YES/NO	
re the units commo oes AFE include an		? (Supply only) hat benefits a non-utili	ity entity? /IT Or	alv)			YES/NO YES/NO	
	-	nsidered communicat					YES/NO	
escription And Pu	mose of Fm	penditure (Attach sup	porting docume	nts See AF	E policy)			
baghouse (pulse je	fabric filter	ystem (AQCS) for emi rs), and, for mercury o r Vice President - Gen is 068687.	control, activated	carbon inje	ction (ACI), as desc	ribed in the a	ttached letter date	ed December 10,
Start Date: 11/0	1/2011		Estimated In Se	rvice Date:	12/23/2014	Estima	ted Complete Date	e: 09/30/2015
AFE Cost Inform	ation - pro	ject cost @ 100 %			Budge	t Information	@ 100 % cost	
		Original AFE	Revise	d AFE				
	Material	\$		\$0		Ori	ginal AFE	\$201,994,000
Employ	ment Cost	\$	0	\$0		Supplementa	addition	\$0
	Expenses		0	\$0		1	Total AFE	\$201,994,000
	side Svcs.	\$179,400,00		\$0			Less:	
Cost of	f Removal			\$0		Budget Cu		\$83,343,933
Fine d and	Salvage			\$0		Budget Ot		\$118,780,968
Fixed expense Financing cost		\$1,794,00		\$0 \$0			M Budget	\$202 124 901
-	ursement	\$20,800,00		\$0		Over / (unde	al Budget	\$202,124,901 (\$130,901)
	expenses		<u>io</u>	\$0 \$0		Sier fande	., suger	(#130,301)
	AFE Base		<u>so</u>			oulative Cont	ingency Authoriz	be
	ntingency	\$201,994,00	<u> </u>	\$0 \$0	Cui	Contractive Collin	angeney Autoritize	
		\$201,994,00		\$0				\$0
	Total AFE	\$201,354,00		\$ U				
alidation Requirem	ents:							
Activity Responsibility (Centers:							
Category Indica		sion: 03	1	ocation:	32	Cateo	ory:68	
Expenditure So						8		
Year	1st Qtr	2nd Qtr	3rd Qtr	4th (Xtr	Г	Capital	Expense
2011	£ 40 044	\$0 \$0 500 \$40 040 500			533,860	F	\$15,533,860	\$0
2012	\$46,619				619,520		\$186,460,140	\$0
pproval Level	Author		mployee No.	Date	Summary of Est	imated Cos		MidAmerican Shared Costs
EC Plant Accountin	g Miller, [Jale	T60476 0	1/23/2013			Project cost 100%	0.00%
					Construction	Antiputting		
					Construction Cost of Remo		\$201,994,000 \$0	\$0 \$0
						vairsaivage. hbursement:	\$0	\$0
							\$201,994,000	\$0
					-	M activities:	\$0	\$0
					с	ontingency:	\$0	\$0

OGS-AQCS Emission Controls

U Work Order "As Bu	ilt" Details									
Work Order 13	3400	Constr	\$	201,994,000.0	0 Retiren	ents	\$0.00	Credits	\$0.00	Est Start D
As-Built Estima	ate	Expense		\$0.0	l0 Rem	oval	\$0.00	Jobbing	\$0.00	Est End D
Estimates	Blue = Already used	in unitization		Green = 'Open' E	stimate (not for uniti	zation)				
Additions & Retir	ements Cost of Re	emoval & Salvage	Expen	se & Jobbing	Summary					
Expenditure Type	Utility Account		ropert Group		.ocation	Business Segment	Charge Type	Quantity	Amount	Job Task
Additions 💂	1312.00-Boiler 👻	•	•	OGS Generati	ng Station Jo 👻	MEC Electri 🚽	MEC400 Outs 🗸	1	0 \$179,400,000.00	
Additions 🗸	1312.00-Boiler 🖵		-	OGS Generati	ng Station Jo 🖵	MEC Electri 🗸	MEC731 G&A 🗸		0 \$1,794,000.00	
Additions 🗸	1312.00-Boiler 👻		-	OGS Generati	ng Station Jo 🖵	MEC Electri 🗸	MEC740 AFU 👻		0 \$20,800,000.00	
									0 \$201,994,000.00	

Depreciation Group Rate	Maintenance	:									83
Depreciation Group	MEC-06-131	400-0GS			Sta	tus	v 1	D	20140	Update	,
Company	MidAmerica	n Energy Cor	npany		AF	10				New Gro	
Business Segment	MEC Electr	ic Generation	1	-	Functional Cl	ass Steam G	eneration Pla	int	-		_
Depr. Summary	MEC-Comm	on (All) (100)			External C	ode				Previou	s
Depr. Summary 2	None			V	JE By As	sset 📃			J	Next	
Depreciation Method MEC-06-131400-0GS Combined Group											
Depreciable Subledger	None			-						Audits	
Mid-Period Method	End of Life			-	Est. Net	Adds	0.	00		Method	_
Mid-Period Convention	0.00	Late Close		-	Sr	oread	[•		metriot	
										Control	s
								See	Accts	Cancel	
New Rates UoP D	etails		Depreciatio	n Rate	Maintenance					Blend Boo	oks
	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)		Gain Loss Default	
AUG/2013 SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	5.000000%	2040/12	Used	No	<
JUL/2011 SEC	1.300000%	0.170000%	-0.030000%	Gross	Yes/Separate	2.000000%	13.000000%	2040/12	Used	No	۲.
•											Þ

	Project: Electric Utility %	13653 100.00%	N4 Scrubber So Dak %	Baghouse 0.85%			
Line			Property Acco	unt Distribution	Depreciation	Federal Tax Depreciation	Federal Income
No	Month / Year:	Booked Amount	Account	Per Cent	Rate	Rate	Tax Rate
110	(a)	(b)	(C)	(d)	(e)	(f)	(g)
		()					
1	Dec-12	-	1.312.00	100.00%	4.037%	5.582%	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	-		weighting	tax rate	weighted tax rate	
7	Jun-13			84.822%	50.000%	42.411%	2013 bonus
8	Jul-13	-		57.589%	3.750%	2.160%	2013 deprec after bonus
9	Aug-13	-				44.571%	depreciated in 2013
10	Sep-13		§169 split	balance after	2013 deprecia	ation	
11	Oct-13		60%	55.429%	14.286%	4.751%	12 of 84 month amortization
12	Nov-13	-	40%	55.429%	3.750%	0.831%	regular deprec on 40%
13	Dec-13	94,657,762.78				5.582%	weighted tax depreciation rate
14							
15	In-Service Date:	Nov-13				In-use at Dec 2013	3
16	Project Amount:	\$ 111,595,901		84.82%		\$ 94,657,763	
				Percent of pr			
	Sources:			eligible for 50)% bonus		
	Column (b):						
	Line 13 - Exhibit	t MJA 1.1, WP B Pa	age 18				
	Line 15 - Exhibit	t MJA 1.1, WP B Pa	age 17				
		t MJA 1.1, WP B Pa	0				
	Column (c): Line 1	- Exhibit MJA 1.1,	WP B, Page 1	7			
	Column (d): Line 1						
	Column (e): Line 1	- Straight line using	g 12/2040 end	of period calcu	lation with -9%	6 salvage	
	Column (f), Line 1	Maighted toy door	o o i o ti o n / o m o rti	action rate refl	acting various	toy trootmonto	
	Column (f): Line 1	o 1			0		
	Column (f): Line 7 - Column (f): Line 8 -	•		•	•	•	
	()				S 20 was used	101 2013	
	Column (f): Line 8 -			tion takan 600		60 month amortizat	ion under IBC \$160
	Column (I): Line I I				•		ion under IRC §169
	Column (f), Line 12	Amortization starts	•				teen plant
	Column (f): Line 12				•	ieu as IVIAURS 20 S	seam plant
	Column (f): Line 12	Half year convention				2	
	Column (f): Line 13	0	•				<u></u>
	Column (g): Federa	a only income tax is	ale - no siale là	ate since South	i Dakula nas i	io state income tax	53

N4 Scrubber Baghouse

PLANT IN SERVICE

LINE			wo	RK ORDER TOTAL				
NO.	MONTH / YEAR	PER BOOKS		ANNUALIZED	DIFFERENCE			
	(a)	(b)		(c)	(d)			
1	Dec-12	\$ -	\$	-	\$	-		
2	Jan-13	-		948,565.16		948,565.16		
3	Feb-13	-		948,565.16		948,565.16		
4	Mar-13	-		948,565.16		948,565.16		
5	Apr-13	-		948,565.16		948,565.16		
6	May-13	-		948,565.16		948,565.16		
7	Jun-13	-		948,565.16		948,565.16		
8	Jul-13	-		948,565.16		948,565.16		
9	Aug-13	-		948,565.16		948,565.16		
10	Sep-13	-		948,565.16		948,565.16		
11	Oct-13	-		948,565.16		948,565.16		
12	Nov-13	-		948,565.16		948,565.16		
13	Dec-13	804,591		948,565.16		143,974.17		
14	TOTAL	\$ 804,590.98	\$	11,382,781.90	\$	10,578,190.92		
15								
16	12 MO AVERAGE	\$ 67,049.25	\$	948,565.16	\$	881,515.91		
17								
18								
19	TOTAL ADJMNT				\$	881,515.91		

N4 Scrubber Baghouse

PLANT IN SERVICE

LINE		Acct 1.312.00										
NO.	MONTH / YEAR	ŀ	PER BOOKS		ANNUALIZED	[DIFFERENCE					
	(a)		(b)		(c)	(d)						
1	Dec-12	\$	-	\$	-	\$	-					
2	Jan-13		-		948,565.16		948,565.16					
3	Feb-13		-		948,565.16		948,565.16					
4	Mar-13		-		948,565.16		948,565.16					
5	Apr-13		-		948,565.16		948,565.16					
6	May-13		-		948,565.16		948,565.16					
7	Jun-13		-		948,565.16		948,565.16					
8	Jul-13		-		948,565.16		948,565.16					
9	Aug-13		-		948,565.16		948,565.16					
10	Sep-13		-		948,565.16		948,565.16					
11	Oct-13		-		948,565.16		948,565.16					
12	Nov-13		-		948,565.16		948,565.16					
13	Dec-13		804,590.98		948,565.16		143,974.17					
14	TOTAL	\$	804,590.98	\$	11,382,781.90	\$	10,578,190.92					
15												
16	12 MO AVERAGE	\$	67,049.25	\$	948,565.16	\$	881,515.91					
17												
18												
19	TOTAL ADJMNT					\$	881,515.91					
20												
21					Т	o Exhil	bit MJA 1.1, WP B					
22							ine 2, Column (d)					

N4 Scrubber Baghouse

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	PER BOOKS	Acct 1.312.00 ANNUALIZED			RENCE		EDERAL TAX RECIATION	D	FEDERAL EFERRED OME TAXES
	(a)	(b)	(c)		(0	d)		(e)		(f)
1	Jan-13	\$ -	\$ 3,191.16	\$		3,191.16			\$	(955.33)
2	Feb-13	-	3,191.16	;		3,191.16				(955.33)
3	Mar-13	-	3,191.16			3,191.16				(955.33)
4	Apr-13	-	3,191.16	;		3,191.16				(955.33)
5	May-13	-	3,191.16	;		3,191.16				(955.33)
6	Jun-13	-	3,191.16			3,191.16				(955.33)
7	Jul-13	-	3,191.16	i		3,191.16				(955.33)
8	Aug-13	-	3,191.16			3,191.16				(955.34)
9	Sep-13	-	3,191.16			3,191.16				(955.34)
10	Oct-13	-	3,191.16	i		3,191.16				(955.34)
11	Nov-13	-	3,191.16			3,191.16				(955.34)
12	Dec-13	-	3,191.16			3,191.16				(955.34)
13	TOTAL	\$ -	\$ 38,293.92	\$		38,293.92	•		\$	(11,464.01)
14										
15	TOTAL ADJMNT			\$		38,293.92	\$	5,539.62	\$	(11,464.01)
16				To Ex	hibit MJA	A 1.1, WP B				
17						, Column (i)			I	FEDERAL
18				Ũ		,		YEAR 1	TA	X RATE ON
19		ANNUAL	MONTHLY				T.	AX RATE	TA	X VS BOOK
20		DEPR -%-	DEPR -%-				STE	AM PLANT	TIMIN	G DIFFERENCI
21	Acct 1.312.00	4.04%	0.34%	6				0.584%		35.0%
							Reflect	ts depreciatio	n	
								n in 2013 and		

§169 amortization

N4 Scrubber Baghouse

ACCUMULATED DEPRECIATION

LINE			Acct 1.312.00				ACC	UMULATED
NO.	MONTH / YEAR	PER BOOKS	ANNUALIZED	D	IFFERENCE		DEFE	RRED TAXES
	(a)	(b)	(c)		(d)	(e)		(f)
1	Dec-12	\$ -	\$ -	\$	-		\$	-
2	Jan-13	-	3,191.16		3,191.16			(955.33)
3	Feb-13	-	6,382.32		6,382.32			(1,910.66)
4	Mar-13	-	9,573.48		9,573.48			(2,865.99)
5	Apr-13	-	12,764.64		12,764.64			(3,821.32)
6	May-13	-	15,955.80		15,955.80			(4,776.65)
7	Jun-13	-	19,146.96		19,146.96			(5,731.98)
8	Jul-13	-	22,338.12		22,338.12			(6,687.31)
9	Aug-13	-	25,529.28		25,529.28			(7,642.65)
10	Sep-13	-	28,720.44		28,720.44			(8,597.99)
11	Oct-13	-	31,911.60		31,911.60			(9,553.33)
12	Nov-13	-	35,102.76		35,102.76			(10,508.67)
13	Dec-13	-	38,293.92		38,293.92			(11,464.01)
14	TOTAL	\$ -	\$ 248,910.48	\$	248,910.48		\$	(74,515.89)
15								
16	12 MO AVG	\$ -	\$ 20,742.54	\$	20,742.54		\$	(6,209.66)
17								
18								
19	TOTAL ADJMNT			\$	20,742.54		\$	(6,209.66)
20			Тс	Exhibi	t MJA 1.1, WP B		To Exhibit N	/JA 1.1, WP B
21					ne 9, Column (d)			e 9, Column (j)
22			,	y = =,				,
23		ANNUAL	MONTHLY					
24		DEPR -%-	DEPR -%-					
25	Acct 1.312.00	 4.04%	 0.34%					

N4 Scrubber Baghouse

			MidAm	erican Ener	_	orizatio	_	-	-		
Original	AFE:	X		Supplementa	I AFE:		Co	ntingency	Spending:		
Project Title: N	4 SCRI	JBBER	BAGHOUSE						Projec	t#:	13653
Company Name: M	IdAme	rican E	nergy Company				Co #	MEC	Sub	#:	
Location Name: N	EAL UI	NIT 4					Loc #	100	Facility	y #:	504
Does AFE Include assets	s that v	vould q	ualify for an ase	et retirement o	bligation (A	RO)?			YES/NO	o n	0
Does project include any									YES/NO	-	
Does project have environ Are the units common fa				tach Environme	ental Review	v Form)			YES/NO YES/NO		
Does AFE Include any co				ity entity?					YES/NO		98 0
For Telecom projects - Is	s this c	onside	red communicat	tions equipmen	t?				YES/NO	o y	98
Description And Purpos	se of E	xpendi	ture (Attach sur	porting docum	ents. See /	AFE policy	(.)				
This project is for the supply and installation of a dry scrubber and baghouse at Neal Unit 4 as part of MidAmerican's approved Environmental Plan. The project will reduce SO2 and particulate, and provide for enhanced mercury reductions to help meet pending EPA regulatory requirements in 2014. An activated carbon injection system and SNCR will be installed under separate AFE's. See attached documentation for additional details.											
Start Date: 05/02/20	011			Estimated in S	ervice Date	11/02/2	2013	Estima	ited Complete [Date: 1	0/31/2014
AFE Cost Informatio	on - pr	oject c	ost @ 100 %				Budget	Information	n @ 100 % cost	t	
			Original AFE		ed AFE						
	aterial		\$			0			Iginal AFE	\$	257,544,517
Employmen			\$			0	S	upplementa			\$0
General Exp Outside			\$239,323,64			0 10			Total AFE	\$	257,544,517
Cost of Re						10		Budget Cu			63 029 231
*1,000,00					10 10		-	ther Years		156,371,398	
Fixed expenses (G & A) \$170.05				90 90			M Budget	•	\$0		
Financing cost (Af	-		\$14,433,30			10	Total Budget			\$	219,400,629
Reimbura	-		\$			\$0	Over / (under) budget				38,143,888
O&Mexp	enses			10		0					
AFE	E Base		\$254,927,00	9	\$	0	Cum	ulative Con	tingency Autho	orized	
Contin	gency		\$2.617.50			0					\$0
Tota	AFE		\$257,544,51	7		0					
Validation Requirements	e.					_					
Activity 107401,1084											
Responsibility Cent	ers: B	16,659,	665,2667,2668,67	70,Z680 inactive	9,690,700,77	2					
Category Indicators	: Div	Islon:	03		Location:	28		Categ	ory: <u>68</u>		
Expenditure Schee											
Year 2011	1st Qt	r \$0	2nd Qtr \$102,308	3rd Qtr \$5,586,7		Qtr 2,499,831			Capital \$18,188,84		Expense \$0
2012		81,100	\$19,507,410	\$19,201,0	\$40 \$2	7,394,974			\$87,985,1	30	\$0
2013 2014	\$32,6	38,681 08,650	\$27,507,991 \$1,185,445	1 \$34,254,0 \$ \$1,356,1		9,382,051 \$920,023			\$123,782,72 \$24,970,3		\$0 \$0
					"		•	I		~~	şu
Approval Level	Autho			mployee No.	Date	Summ	nary of Estir	nated Cos	sts Project cos	+	MidAmerican Shared Costs
Project Manager Supervising Engineer		SON, J	OHN E WAYNE L	T50475 T39663	05/03/2011				100%		40.67%
Supervising Engineer Business Manager		THOM		T50679	05/03/2011		Construction	Activities		9	\$111,595,901
General Manager	Soepr	nel, Reg	yinaid	T47306	05/03/2011		ost of Remov		\$233,327,00		\$405,700
VP Generation		s, Davi		T15046	05/04/2011			oursement	\$	_	\$0
	FEHR		VILLIAM	T37389 T60476	05/04/2011		Total Capita		\$254,927,00	9	\$112,001,601
MEC President	Miller										
	Miller,	Dale		1004/0			0 & M	activities:		0	\$0
MEC President	Miller,	, Dale		1004/0				l activities: ntingency:	\$2,617,50	_	\$0 \$1,061,923

MidAmerican Exhibit 1.1 WP B Page 16 of 55

N4 Scrubber Baghouse

Work Order "A	As Built" Details									
Work Orde	er 13653		Constr	\$256,544,516.73	B Retirements	\$0.	.00 Credits		\$0.00	Es
As-Built E	stimate		Expense	\$0.00) Remova	\$1,000,000	.00 Jobbing		\$0.00	E
Estimates	Blue = Alrea	ady used in unitizati	ion	Green = 'Open' Es	 timate (not for unitization	າ)				
Additions &	Retirements Co	ost of Removal &	Salvage Exp	ense & Jobbing	Summary					
Expenditu Type	ure Utility Acc	count Retirer	ment Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount	
Additions	➡ 1312.00-B	oiler 🗨 312-00-0	00-Air Qı 🖵 312		Generating Stn Jo	in 💂 MEC Electri 💂	MEC100 Mate 🖵		111,595,901	
								U \$	111,595,901	1.00
Depreciati	ion Group Rate	Maintenance	2						, • ;	83
Deprecia	ation Group M	EC-06-13120	0-Neal 4		Status		ID	20111	Update	e
	Company M	lidAmerican E	nergy Comp	any 💌	ARO			-	New Gro	pup
Busine	ss Segment M	EC Electric 6	Generation	T F	unctional Class	Steam Generati	on Plant	-	Previou	
-	or. Summary M		(All) (100)		External Code				FICTION	12
Depr.	Summary 2 N	one		-	JE By Asset				Next	_
Depreciati	ion Method M	EC-06-13120)0-Neal 4	-	Combined Grou	IP			Combined	I DG
Depreciable	subledger N	one		-					Audits	5
	iod Method E			•	Est. Net Add		0.00		Metho	d
Mid-Period	Convention ().	00 Late	Close	-	Sprea	d	-		Control	
							See	Accts	Cance	;I
New Rate	uoP Del	ails	Depre	ciation Rate	Maintenance				Blend Bo	oks
Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Over D Gross Che		Cost Of Removal Percent	End Of Life (YYYY/MM		
AUG/2013 S	EC	0.000000%	0.000000%	0.000000%	Net Yes/Se	parate 0.000000		\$ 2040/12	Used	_
JUL/2011 S	EC	0.500000%	0.070000%	-0.010000%	Gross Yes/Se	parate 3.000000	% 15.00000	2040/12	Used	
•									,	•
U Work Ord	der Completio	work Ord	dor 12652					ſ	- 0	8
. Work Ord				101105			_ 1			
March (work urde Order Numbe	r N4 SCRUI	BREH BAGI	HUUSE	Dudaat	G08		U	pdate	
WORK		y MidAmeric	an Energy	Compony	Budget Revision		1	Unitize	e Manuall	y
ſ	Compan Closing Optio	-			Status				11.55	_
	ation Metho			▼	Late Chg		3	Auto	o Unitize	
	tem Est Leve			•	Wait Period UI from Est	No	-	F	Retire	
	In Serv	vice Date	11/27/2	013 CI	ose Date			Reverse	e In Servi	ice
		tion Date			PR Month	12/01/2013		Reset	Unitizatio	n
	Out of Serv	vice Date	11/27/2	013						
			Bo	ook Basis						
Work Ord								ABC	Results	
Descriptio		SCRUBBER	BAGHOUSI	E						
	e: 11/2	27/2013						App	rovals	
In Service Completio	n:									

N4 Scrubber Baghouse

Line No M	lonth/Voor	Project Charges
	lonth/Year	Project Charges
	(a)	(b)
1	May-11	124,028.27
2	Jun-11	8,598.63
3	Jul-11	3,168,553.66
4	Aug-11	1,657,257.89
5	Sep-11	547,363.79
6	Oct-11	2,078,266.20
7	Nov-11	2,175,828.11
8	Dec-11	1,000,065.27
9	Jan-12	1,479,409.76
10	Feb-12	5,895,318.40
11	Mar-12	4,407,891.37
12	Apr-12	2,724,777.78
13	May-12	8,737,025.07
14	Jun-12	5,542,058.68
15	Jul-12	4,636,536.09
16	Aug-12	4,912,568.91
17	Sep-12	4,218,509.07
18	Oct-12	3,473,409.26
19	Nov-12	3,424,628.11
20	Dec-12	4,066,975.81
21	Jan-13	3,986,409.19
22	Feb-13	3,651,353.53
23	Mar-13	3,438,244.59
24	Apr-13	3,344,271.21
25	May-13	2,841,434.43
26	Jun-13	2,876,050.36
27	Jul-13	2,932,976.06
28	Aug-13	2,691,442.50
29	Sep-13	756,293.05
30	Oct-13	2,530,081.83
31	Nov-13	1,064,964.83
32	Dec-13	265,171.07
33		
34 T	otal	94,657,762.78

To Exhibit MJA 1.1, WP B Page 11, Column (b)

	Project:	13743	N4 LP Turbi	ne Replaceme	ent		
	Electric Utility	100.00%	So Dak %	0.85%			
						Federal Tax	Federal
Line			Property Acco	ount Distribution	Depreciation	Depreciation	Income
No	Month / Year:	Booked Amount	Account	Per Cent	Rate	Rate	Tax Rate
	(a)	(b)	(C)	(d)	(e)	(f)	(g)
1	Dec-12		1.314.00	100.00%	4.025%	0.584%	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	-		weighting	tax rate	weighted tax ra	ite
10	Sep-13	-		84.42%	0.000%	0.000%	already depreciated in 2013
11	Oct-13	-		15.58%	3.750%	0.584%	tax deprec on 2014 expenditure
12	Nov-13	8,896,580.59		100.00%		0.584%	weighted tax depreciation rate
13	Dec-13	9,558,972.79					
14							
15	In-Service Date	Nov-13				in use portion a	at Dec 2013
16	Project Amour	\$ 11,323,064		84.42%		\$ 9,558,973	
	-			Percent of p	oject already o	depreciated for ta	ax
	Sources:			•			
	Column (h):						

Column (b):

Line 12 & 13 - Exhibit MJA 1.1, WP B Page 26

Line 15 - Exhibit MJA 1.1, WP B Page 25

Line 16 - Exhibit MJA 1.1, WP B Page 24

Column (c): Line 1 - Exhibit MJA 1.1, WP B, Page 25

Column (d): Line 1 - Exhibit MJA 1.1, WP B, Page 25

Column (e): Line 1 - Straight line using 12/2040 end of period calculation with -9% salvage

Column (f): Line 1 - Weighted tax depreciation/amortization rate reflecting various tax treatments

Column (f) Line 10 - Tax depreciation already taken on 2013 in-service portion

Column (f) Line 11 - Incremental 2014 expenditures not eligible for bonus tax depreciation - regular MACRS 20 applies Turbine upgrades do not qualify for §169 amortization

Column (f) Line 13 - Weighted tax depreciation rate is sum of line 10 + Line 11

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

N4 LP Turbine Replacement

PLANT IN SERVICE

LINE		WORK ORDER TOTAL										
NO.	MONTH / YEAR		PER BOOKS		ANNUALIZED	D	IFFERENCE					
	(a)		(b)		(c)	(d)						
1	Dec-12	\$	-	\$	-	\$	-					
2	Jan-13		-		96,246.04		96,246.04					
3	Feb-13		-		96,246.04		96,246.04					
4	Mar-13		-		96,246.04		96,246.04					
5	Apr-13		-		96,246.04		96,246.04					
6	May-13		-		96,246.04		96,246.04					
7	Jun-13		-		96,246.04		96,246.04					
8	Jul-13		-		96,246.04		96,246.04					
9	Aug-13		-		96,246.04		96,246.04					
10	Sep-13		-		96,246.04		96,246.04					
11	Oct-13		-		96,246.04		96,246.04					
12	Nov-13		75,620.94		96,246.04		20,625.11					
13	Dec-13		81,251.27		96,246.04		14,994.78					
14	TOTAL	\$	156,872.20	\$	1,154,952.53	\$	998,080.32					
15												
16	12 MO AVERAGE	\$	13,072.68	\$	96,246.04	\$	83,173.36					
17												
18												
19	TOTAL ADJMNT					\$	83,173.36					

N4 LP Turbine Replacement

PLANT IN SERVICE

LINE		Acct 1.314.00										
NO.	MONTH / YEAR	F	PER BOOKS	A	NNUALIZED	D	IFFERENCE					
	(a)		(b)		(c)	(d)						
1	Dec-12	\$	-	\$	-	\$	-					
2	Jan-13		-		96,246.04		96,246.04					
3	Feb-13		-		96,246.04		96,246.04					
4	Mar-13		-		96,246.04		96,246.04					
5	Apr-13		-		96,246.04		96,246.04					
6	May-13		-		96,246.04		96,246.04					
7	Jun-13		-		96,246.04		96,246.04					
8	Jul-13		-		96,246.04		96,246.04					
9	Aug-13		-		96,246.04		96,246.04					
10	Sep-13		-		96,246.04		96,246.04					
11	Oct-13		-		96,246.04		96,246.04					
12	Nov-13		75,620.94		96,246.04		20,625.11					
13	Dec-13		81,251.27		96,246.04		14,994.78					
14	TOTAL	\$	156,872.20	\$	1,154,952.53	\$	998,080.32					
15												
16	12 MO AVERAGE	\$	13,072.68	\$	96,246.04	\$	83,173.36					
17												
18												
19	TOTAL ADJMNT					\$	83,173.36					
20												
21					Т	o Exhibi	it MJA 1.1, WP B					
22							ne 3, Column (d)					

MidAmerican Exhibit MJA 1.1 WP B Page 21 of 55

N4 LP Turbine Replacement

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR		PER BOOKS		Acct 1.314.00 ANNUALIZED	D	IFFERENCE		EDERAL TAX RECIATION	DI	EDERAL EFERRED OME TAXES
	(a)		(b)		(c)		(d)		(e)		(f)
4	Jan-13	\$		\$	322.79	\$	322.79			¢	(00.40)
1 2	Jan-13 Feb-13	Φ	-	Φ	322.79	Ф	322.79			\$	(89.19)
			-								(89.19)
3	Mar-13		-		322.79		322.79				(89.19)
4	Apr-13		-		322.79		322.79				(89.19)
5	May-13		-		322.79		322.79				(89.19)
6	Jun-13		-		322.79		322.79				(89.19)
7	Jul-13		-		322.79		322.79				(89.18)
8	Aug-13		-		322.79		322.79				(89.18)
9	Sep-13		-		322.79		322.79				(89.18)
10	Oct-13		-		322.79		322.79				(89.18)
11	Nov-13		-		322.79		322.79				(89.18)
12	Dec-13		253.62		322.79		69.17				(89.18)
13	TOTAL	\$	253.62	\$	3,873.48	\$	3,619.86			\$	(1,070.22)
14											
15	TOTAL ADJMNT					\$	3,619.86	\$	562.08	\$	(1,070.22)
16					То	Exhibi	t MJA 1.1, WP B				
17							ne 10, Column (i)			F	EDERAL
18							- , ()	١	EAR 1	TA	X RATE ON
19			ANNUAL		MONTHLY				XRATE		X VS BOOK
20			DEPR -%-		DEPR -%-						DIFFERENCI
21	Acct 1.314.00		4.02%		0.34%				0.584%		35.0%
- 1			1.5270		0.0470			М	ACRS 20		00.070

reflects tax depreciation already taken in 2013

N4 LP Turbine Replacement

ACCUMULATED DEPRECIATION

LINE									UMULATED
NO.	MONTH / YEAR	 PER BOOKS		ANNUALIZED	D	IFFERENCE		DEFE	RRED TAXES
	(a)	(b)		(c)		(d)	(e)		(f)
1	Dec-12	\$ -	\$	-	\$	-		\$	-
2	Jan-13	-		322.79		322.79			(89.19)
3	Feb-13	-		645.58		645.58			(178.38)
4	Mar-13	-		968.37		968.37			(267.57)
5	Apr-13	-		1,291.16		1,291.16			(356.76)
6	May-13	-		1,613.95		1,613.95			(445.95)
7	Jun-13	-		1,936.74		1,936.74			(535.14)
8	Jul-13	-		2,259.53		2,259.53			(624.32)
9	Aug-13	-		2,582.32		2,582.32			(713.50)
10	Sep-13	-		2,905.11		2,905.11			(802.68)
11	Oct-13	-		3,227.90		3,227.90			(891.86)
12	Nov-13	-		3,550.69		3,550.69			(981.04)
13	Dec-13	253.62		3,873.48		3,619.86			(1,070.22)
14	TOTAL	\$ 253.62	\$	25,177.62	\$	24,924.00		\$	(6,956.61)
15									
16	12 MO AVG	\$ 21.14	\$	2,098.14	\$	2,077.00		\$	(579.72)
17									
18									
19	TOTAL ADJMNT				\$	2,077.00		\$	(579.72)
20				То	Exhibi	it MJA 1.1, WP B	То	Exhibit M	JA 1.1, WP B
21						e 10, Column (d)	Pag	e 3. Line 1	10, Column (j)
22				0		, ()	0	,	, 0,
23		ANNUAL		MONTHLY					
24		DEPR -%-		DEPR -%-					
25	Acct 1.314.00	4.02%		0.34%					

N4 LP Turbine Replacement

		-	nerican Ene	ergy - Auth	orization F	or Expenditure	s				
Origin	al AFE: X		Supplemen	tal AFE:		Contingency	Spending:				
Project Title:	N4 LP TURB	INE REPLACEMEN	т				Project #:	13743			
Company Name:	MidAmerican	n Energy Company	/			Co# MEC	Sub #:				
Location Name:	NEAL UNIT 4	L L				Loc # 100	Facility #:	504			
Does AFE Include ass	ets that woul	d qualify for an as	set retirement	obligation (A	RO)?		YES/NO	no			
Does project include							YES/NO				
Does project have en	vironmental l	mpacts? (if yes, a	ttach Environm	mental Review	Form)		YE\$/NO	yes			
Are the units commor	n facilities? (S	upply only)					YES/NO	no			
Does AFE Include any							YES/NO				
For Telecom projects	 Is this cons 	Idered communica	itions equipme	ent?			YES/NO				
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.) Purchase and install retrofit LP turbine rotors and stationary equipment on Neal 4. New equipment includes an advanced design steam path and											
Purchase and install longer last stage bud during the scrubber/	ckets on the L	P rotors providing	a capacity in								
Start Date: 02/01	1/2012		Estimated in	Service Date	12/30/2013	Estim	ated Complete Date	03/01/2014			
AFE Cost Informa	ation - projec	t cost @ 100 %				Budget Informatio	n @ 100 % cost				
		Original AFE	Rev	Ised AFE							
	Material	\$11,7	50	:	0	O	riginal AFE	\$27,560,397			
Employm	ent Cost	\$390,96	50	\$	0	Supplement	al addition	\$0			
General E	xpenses	:	\$0	\$	0		Total AFE	\$27,560,397			
Outsi	ide Svcs.	\$23,529,9	15	\$	0		Less:				
Cost of	Removal	\$250,0	00	\$	0	Budget Ci	urrent Year	\$4,079,027			
	Salvage	1	\$0	:	0	Budget C	ther Years	\$23,627,888			
Fixed expense	8 (G & A)	\$444,5	12	:	0	0.8	M Budget	\$0			
Financing cost	(AFUDC)	\$1,433,2	60	:	0	То	tal Budget	\$27,706,915			
Reimbu	ursement		\$0	\$	0	Over / (und	ler) budget	(\$146,518)			
0 & M 6	xpenses		\$0	\$	0						
4	FE Base	\$26,060,35	37	\$		Cumulative Cor	ntingency Authorize	be			
Сол	tingency	\$1,500,0			0		• /	\$0			
	otal AFE	\$27,560,33									
Validation Reguireme	-				-						
Activity 107401,5											
Responsibility C	enters: <u>665,6</u>	78,Z680 Inactive									
Category Indicate	ors: Divisio	n: <u>03</u>		Location:	28	Cate	gory: <u>63</u>				
Expenditure Sci											
Year 2012	1st Qtr \$6,110,7	2nd Qtr 22 \$3,757,73	3rd Qtr 0 \$220		Qtr 1,404,739		Capital \$11,501,433	Expense \$0			
2012	\$1,461,3		-		2,637,809		\$12,904,226	\$0			
2014	\$1,654,7	38 \$	0	\$0	\$0		\$1,654,738	\$0			
	Authorize	r i	Employee No.	Date	Summary	of Estimated Co	sts	MidAmerican			
Approval Level			T14803	12/30/2011	-		Project cost	Shared Costs			
	Derynck, I	NOTITI T		12/30/2011			100%	40.67%			
Project Manager	Derynck, I DAFT, TH		T50679	12/30/2011							
Project Manager Business Manager	DAFT, THO HARDING	DMAS A , STEVEN D	T50679 T51276	12/30/2011	Con	struction Activities	\$25,810,397	\$11,323,064			
Project Manager Business Manager General Manager General Manager 2	DAFT, TH HARDING Soepnel, F	DMAS A , STEVEN D Reginald	T51276 T47306	12/30/2011 12/30/2011		struction Activities: of Removal/Salvage:					
Project Manager Business Manager General Manager General Manager 2 VP Generation	DAFT, TH HARDING Soepnel, F Ulozas, Da	DMASA , STEVEN D Reginald avid	T51276 T47306 T15046	12/30/2011 12/30/2011 01/03/2012			\$250,000	\$101,425			
Approval Level Project Manager Business Manager General Manager General Manager 2 VP Generation MEC President	DAFT, TH HARDING, Soepnel, I Ulozas, Da FEHRMAN	OMASA , STEVEN D Reginald avid I, WILLIAM	T51276 T47306 T15046 T37389	12/30/2011 12/30/2011 01/03/2012 01/03/2012	Cost	of Removal/Salvage:	\$250,000 \$0	\$11,323,064 \$101,425 \$0 \$11,424,489			
Project Manager Business Manager General Manager General Manager 2 VP Generation	DAFT, TH HARDING Soepnel, F Ulozas, Da	OMASA , STEVEN D Reginald avid I, WILLIAM	T51276 T47306 T15046	12/30/2011 12/30/2011 01/03/2012	Cost	of Removal/Salvage Reimbursement	\$250,000 \$0 \$26,060,397	\$101,425 \$0			
Project Manager Business Manager General Manager General Manager 2 VP Generation MEC President	DAFT, TH HARDING, Soepnel, I Ulozas, Da FEHRMAN	OMASA , STEVEN D Reginald avid I, WILLIAM	T51276 T47306 T15046 T37389	12/30/2011 12/30/2011 01/03/2012 01/03/2012	Cost	of Removal/Salvage: Reimbursement tal Capital activities	\$250,000 \$0 \$26,060,397 \$0	\$101,425 \$0 \$11,424,489			

N4 LP Turbine Replacement

💷 Work Ord	er "As Built" Detail	s								
Work	Order 13743		Constr	\$27,310	.397.00	Retirements	\$0.	00 Credits		\$0.00 E:
As-Bu	iilt Estimate		Expense		\$0.00	Removal	\$250,000.	00 Jobbing		\$0.00 E
Estimate	Blue = /	Already used in ur	nitization	Green = 'O	pen' Estimate	(not for unitization)				
Addition	ns & Retirements	Cost of Remo	val & Salvage	Expense & Job	bing Summ	ary				
	nditure Utility ype	Account R	etirement Unit	Property Group	Ass	et Location	Business Segment	Charge Type	Quantity	Amount
Additio	ns 💌 1314.00	D-T urbo 💌 240	-00-00-T urb (🖵	2400-T urba 🔻	Neal 4 Ger	erating Stn Join	👻 MEC Electri 👻	MEC100 Mate 🚽	1	\$11,323,064.00 \$11,323,064.00
💷 Depreci	Depreciation Group Rate Maintenance									
Depre	ciation Group	MEC-06-131	400-Neal 4			Status	-	ID	20139	Update
Company MidAmerican Energy Company 🖌 ARO 🔍 N									New Group	
	ness Segment						eam Generation	n Plant	-	Previous
	epr. Summary		on (All) (100)			ernal Code				
Dep	or. Summary 2	None			∎ J	E By Asset 📃				Next
Depreci	ation Method	MEC-06-131	400-Neal 4		Com	bined Group				Combined DG
Depreciat	ole Subledger	None			-					Audits
	eriod Method				e E	st. Net Adds		D.00		Method
Mid-Perio	d Convention	0.00 La	ite Close		-	Spread		.		
										Controls
								See /	Accts	Cancel
New Ra	ites UoP D	etails	Dep	reciation R	ate Main	tenance				Blend Books
Effective Date	Set of Books	Life Rate (Annual)	COR Rat (Annual)		Gros		r. Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM	e Rate User 🔺) Code
AUG/2013	SEC	0.00000	0.00000	0.0000	10% Net	Yes/Separ	ate 0.000000%	9.00000%	2040/12	Used
JUL/2011	SEC	0.430000	0.060000	0% -0.01000	10% Gros	s Yes/Separ	ate 2.00000%	14.000000%	2040/12	Used 🖕

Work Order Completion	- Work Order 13743							
Work Order	N4 LP TURBINE REPLACEMENT	•			Update			
Work Order Number	13743	Budget	G2966					
Company	MidAmerican Energy Company	Revision	1		Unitize Manually			
Closing Option	Standard Close 🗨	Status	in service		Auto Unitize			
Allocation Method	MEC Estimates 💌	Late Chg Wait Period	3		Retire			
Unit Item Est Level	Unit Item Est Level VI from Est No							
In Servic Completic		Close Date	11/01/2013		Reverse In Service Reset Unitization			
Out of Servic	ce Date 11/28/2013							
	Book Basis							
	3 P TURBINE REPLACEMENT 3/2013			* III	ARC Results Approvals			

N4 LP Turbine Replacement

_ine No Mo	onth/Year	Project Charges
	(a)	(b)
	(4)	(0)
1	Jan-12	135.51
2	Feb-12	1,822,676.69
3	Mar-12	626,539.85
4	Apr-12	471,438.21
5	May-12	50,490.95
6	Jun-12	19,431.44
7	Jul-12	19,711.00
8	Aug-12	933,480.29
9	Sep-12	88,397.70
10	Oct-12	42,308.95
11	Nov-12	27,356.68
12	Dec-12	483,204.76
13	Jan-13	28,174.64
14	Feb-13	43,376.62
15	Mar-13	484,648.21
16	Apr-13	32,631.84
17	May-13	31,661.81
18	Jun-13	943,782.48
19	Jul-13	23,958.58
20	Aug-13	41,298.36
21	Sep-13	2,495,964.98
22	Oct-13	155,754.96
23	Nov-13	30,156.08
24	Dec-13	662,392.20
25		
26 To	otal	9,558,972.79

To Exhibit MJA 1.1, WP B Page 19, Column (b)

	Project: Electric Utility %	23808 100.00%	N4 SNCR (ROF So Dak %	FA: Updated) 0.85%		Federal Tax	Federal					
Line			Property Acco	ount Distribution	Depreciation	Federal Tax Depreciation	Federal Income					
No	Month / Year:	Booked Amount	Account	Per Cent	Rate	Rate	Tax Rate					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)					
1	Dec-12	-	1.312.00	100.00%	4.037%	6.361%	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	-		weighting	tax rate	weighted tax rate						
7	Jun-13	-		68.79%	50.000%	34.395%	2013 bonus					
8	Jul-13	-		65.61%	3.750%	2.460%	2013 deprec after bonus					
9	Aug-13	-				36.855%	depreciated in 2013					
10	Sep-13	-	§169 split	balance after 20	13 depreciatio	on						
11	Oct-13	-	60.00%	63.15%	14.29%	5.414%	12 of 84 month amortization					
12	Nov-13	-	40.00%	63.15%	3.750%	0.947%	regular deprec on 40%					
13	Dec-13	5,485,589.57				6.361%	weighted tax depreciation rate					
14												
15	In-Service Date:	Dec-13	-			in use portion at [Dec 2013					
16	Project Amount:	\$ 7,973,959		68.79%		\$ 5,485,590						
				Percent of proje	ct already dep	reciated for tax						
	Sources:											
	Column (b):											
	Line 13 - Exhibit I	MJA 1.1, WP B Pag	e 34									
	Line 15 - Exhibit I	MJA 1.1, WP B Pag	e 33									
	Line 16 - Exhibit I	MJA 1.1, WP B Pag	e 32									
	Column (c): Line 1 -	Exhibit MJA 1.1, W	P B, Page 33									
	Column (d): Line 1 -	Exhibit MJA 1.1, W	P B, Page 33									
	Column (e): Line 1 -	Straight line using	12/2040 end of p	eriod calculation	with -9% salva	ge						
	Column (f): Line 1 - \	Neighted tax depree	ciation/amortizati	on rate reflecting	various tax tre	atments						
	Column (f): Line 7 - 5	50% bonus deprecia	ation applicable to	o pre-2014 expen	ditures only							
	Column (f): Line 8 - 0	On balance after bo	nus is taken, reg	ular MACRS 20 w	as used for 20)13						
	Column (f): Line 8 - total depreciation taken for 2013											
	Column (f): Line 11 - On balance after 2013 depreciation taken, 60% qualifies for 60 month amortization under IRC §169											
		Amortization starts	placed in servic	e - here treated a	s Jan 2013							
	Column (f): Line 12 -					MACRS 20 steam	plant					
	. ,	Half year convention		-								
	Column (f), Line 12											

Column (f): Line 13 - Weighted tax rate for 2014 equals sum of Line 11 and Line 12

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

N4 SNCR (ROFA: Updated)

PLANT IN SERVICE

LINE				wo	RK ORDER TOTAL		
NO.	MONTH / YEAR		PER BOOKS		ANNUALIZED	D	IFFERENCE
	(a)		(b)		(c)		(d)
1	Dec-12	\$	_	\$	_	\$	_
2	Jan-13	Ψ	-	Ψ	67,778.65	Ψ	67,778.65
3	Feb-13		-		67,778.65		67,778.65
4	Mar-13		-		67,778.65		67,778.65
5	Apr-13		-		67,778.65		67,778.65
6	May-13		-		67,778.65		67,778.65
7	Jun-13		-		67,778.65		67,778.65
8	Jul-13		-		67,778.65		67,778.65
9	Aug-13		-		67,778.65		67,778.65
10	Sep-13		-		67,778.65		67,778.65
11	Oct-13		-		67,778.65		67,778.65
12	Nov-13		-		67,778.65		67,778.65
13	Dec-13		46,627.51		67,778.65		21,151.14
14	TOTAL	\$	46,627.51	\$	813,343.82	\$	766,716.31
15							
16	12 MO AVERAGE	\$	3,885.63	\$	67,778.65	\$	63,893.03
17							
18							
19	TOTAL ADJMNT					\$	63,893.03

N4 SNCR (ROFA: Updated)

PLANT IN SERVICE

LINE				Acc	rt 1.312.00		
NO.	MONTH / YEAR	F	PER BOOKS	A	NNUALIZED	DI	FFERENCE
	(a)		(b)		(c)		(d)
1	Dec-12	\$	-	\$	-	\$	-
2	Jan-13		-		67,778.65		67,778.65
3	Feb-13		-		67,778.65		67,778.65
4	Mar-13		-		67,778.65		67,778.65
5	Apr-13		-		67,778.65		67,778.65
6	May-13		-		67,778.65		67,778.65
7	Jun-13		-		67,778.65		67,778.65
8	Jul-13		-		67,778.65		67,778.65
9	Aug-13		-		67,778.65		67,778.65
10	Sep-13		-		67,778.65		67,778.65
11	Oct-13		-		67,778.65		67,778.65
12	Nov-13		-		67,778.65		67,778.65
13	Dec-13		46,627.51		67,778.65		21,151.14
14	TOTAL	\$	46,627.51	\$	813,343.82	\$	766,716.31
15							
16	12 MO AVERAGE	\$	3,885.63	\$	67,778.65	\$	63,893.03
17							
18							
19	TOTAL ADJMNT					\$	63,893.03
20							
21					To Ext	nibit N	IJA 1.1, WP B
22							4, Column (d)
					5		

N4 SNCR (ROFA: Updated)

DEPRECIATION EXPENSE

LINE				Ac	ct 1.312.00			F	EDERAL TAX		EDERAL FERRED
NO.	MONTH / YEAR	_	PER BOOKS		NNUALIZED	DI	FERENCE	DEP	RECIATION	INCOME TAXES	
	(a)		(b)	(C)			(d)		(e)		(f)
1	Jan-13	\$	-	\$	228.02	\$	228.02			\$	45.94
2	Feb-13		-		228.02		228.02				45.94
3	Mar-13		-		228.02		228.02				45.94
4	Apr-13		-		228.02		228.02				45.94
5	May-13		-		228.02		228.02				45.94
6	Jun-13		-		228.02		228.02				45.94
7	Jul-13		-		228.02		228.02				45.94
8	Aug-13		-		228.02		228.02				45.94
9	Sep-13		-		228.02		228.02				45.94
10	Oct-13		-		228.02		228.02				45.95
11	Nov-13		-		228.02		228.02				45.95
12	Dec-13		-		228.02		228.02				45.95
13	TOTAL	\$	-	\$	2,736.24	\$	2,736.24			\$	551.31
14											
15	TOTAL ADJMNT					\$	2,736.24	\$	4,311.40	\$	551.31
16					To Ext	nibit M	JA 1.1, WP B				
17					Page 3,	Line 1	1, Column (i)			F	EDERAL
18									YEAR 1	TAX	RATE ON
19			ANNUAL		MONTHLY			Т	AX RATE	TAX	VS BOOK
20			DEPR -%-		DEPR -%-			STE	EAM PLANT	TIMING	DIFFERENC
21	Acct 1.312.00		4.04%		0.34%				6.361% IACRS 20	ciation	35.0%

reflects tax depreciation already taken in 2013 and §169 amortization

N4 SNCR (ROFA: Updated)

ACCUMULATED DEPRECIATION

LINE				Ad	cct 1.312.00				ACC	UMULATED
NO.	MONTH / YEAR		PER BOOKS	1	ANNUALIZED	DII	FERENCE		DEFE	RRED TAXES
	(a)		(b)		(c)		(d)	(e)		(f)
1	Dec-12	\$	-	\$	-	\$	_		\$	-
2	Jan-13	Ť	-	Ŷ	228.02	Ť	228.02		Ŷ	45.94
3	Feb-13		-		456.04		456.04			91.88
4	Mar-13		-		684.06		684.06			137.82
5	Apr-13		-		912.08		912.08			183.76
6	May-13		-		1,140.10		1,140.10			229.70
7	Jun-13		-		1,368.12		1,368.12			275.64
8	Jul-13		-		1,596.14		1,596.14			321.58
9	Aug-13		-		1,824.16		1,824.16			367.52
10	Sep-13		-		2,052.18		2,052.18			413.46
11	Oct-13		-		2,280.20		2,280.20			459.41
12	Nov-13		-		2,508.22		2,508.22			505.36
13	Dec-13		-		2,736.24		2,736.24			551.31
14	TOTAL	\$	-	\$	17,785.56	\$	17,785.56		\$	3,583.38
15										
16	12 MO AVG	\$	-	\$	1,482.13	\$	1,482.13		\$	298.62
17										
18										
19	TOTAL ADJMNT					\$	1,482.13		\$	298.62
20					To Ex	nibit M	JA 1.1, WP B	То	Exhibit M	IJA 1.1, WP B
21					Page 3,	Line 1	1, Column (d)	Page	e 3, Line	11, Column (j)
22					-			-		
23			ANNUAL		MONTHLY					
24			DEPR -%-		DEPR -%-					
25	Acct 1.312.00		4.04%		0.34%					

N4 SNCR (ROFA: Updated)

Original /	AFE:		Supplement	al AFE:	X	c	ontingency \$	Spending:		
Project Title: N4	4 SNCF	(ROFA: UPDATED)						Projec	ct #:	23808
Company Name: MI	IdAmer	ican Energy Company				Co #	MEC	Sut	b #:	
Location Name: NE	EALUN	IIT 4				Loc #	100	Facilit	y #:	504
Does AFE Include assets	s that w	ould qualify for an ass	et retirement	obligatio	n (ARO)?			YES/N	0	no
Does project include any								YES/N	0	yes At
Does project have enviro			tach Environn	iental Re	view Forn	n)		YES/N		yes At
Are the units common fa Does AFE Include any co			ity entity?					YES/NO YES/NO		no
For Telecom projects - Is				nt?				YES/NO	0	yes
Description And Purpos	e of Ex	penditure (Attach sur	porting docu	ments. S	ee AFE DO	dicy.)				
Supplemental AFE - Ins The SNCR system musi respective air quality co	t be ins	stalled and operational	at the same ti	me the F	GD and ba	aghouse equipm				
Start Date: 01/01/20	013		Estimated in	Service (Date: 01/	31/2014	Estima	ted Complete I	Date:	06/30/2014
AFE Cost Informatio	n - pro	oject cost @ 100 %				Budget	t Information	@ 100 % cos	t	
		Original AFE	Revi	sed AFE						
Ma	aterial		.0		\$0		Ori	ginal AFE		\$19,168,564
Employment	t Cost	\$	0	\$13	6,023	1	Supplementa	addition		\$340,614
General Exp					\$0			Total AFE		\$19,509,178
Outside Cost of Re		\$18,741,58				Less: Budget Current Year				
					\$0		-			\$13,365,124
Fixed expenses (0	egevie S & Al	\$327.55	<u>10</u>	\$32	\$0 9,721		Budget Ot			\$7,887,444
Financing cost (AF		\$327,33			9,421	_				\$21,252,568
Reimburse			0		\$0		Over / (unde			(\$1,743,390)
O & M exp	enses		0		\$0					
AFE	Base	\$19,168,56	4	\$19,50	9,178	Cum	ulative Cont	tingency Autho	orized	1
Conting	gency	:	:0		\$0					\$0
Tota	I AFE	\$19,168,56	4	\$19,50	9,178					
Validation Requirements										
Activity 107401,1084		0.005.070.000								
Responsibility Cent Category Indicators:				Locatio	on: 28		Cater	ory: 68		
• •		<u> </u>		Loudin	<u>. 20</u>		Categ	ory. <u>60</u>		
Expenditure Sched Year	1st Qtr	2nd Qtr	3rd Qtr		4th Qtr	_	Г	Capital	Т	Expense
2013		8,664 \$1,624,41	\$2,050		\$2,266,			\$6,530,4		\$0
2014	\$2,01	5,057 \$	4	\$0		\$0		\$2,015,0	5/	\$0
Approval Level	Autho		mployee No.	Dat	e Sur	mmary of Esti	mated Cos			MidAmerican Shared Costs
		n, Brian EL, DEWAYNE L	T67915 T39663					Project co	GT	40.67%
		A, BRIAN W	T72277			Construction	Anthultor			
-	Whitne		T53563			Construction Cost of Remov		\$19,509,17	18 10	\$7,973,959 \$0
		, David	T15046				bursement:		0	\$0
		MAN, WILLIAM	T37389 T60476					\$19,509,17		\$7,973,959
Property Accounting	Miller,	Dale	1004/6			-	M activities:		\$0	\$0
						C	ontingency:		0	\$0

N4 SNCR (ROFA: Updated)

	Work Orde	er "As Built" De	etails									
	Work (Drder 23808			Constr	\$19,509,1	77.91	Retirements	\$0.0	00 Credits	(\$10,963,	698.63) E
	As-Bui	ilt Estimate			Expense		\$0.00	Removal	\$0.0)0 Jobbing		\$0.00
	Estimate	s Blu	ie = Already use	d in unitiza	tion	Green = 'Ope	en' Estimate (n	ot for unitization)				
	Addition	s & Retiremer	nts Cost of	Removal	& Salvage E	Expense & Jobbi	ng Summai	у				
		nditure Ut vpe	ility Account	Retir	ement Unit	Property Group	Asset	Location	Business Segment	Charge Type	Quantity	Amount
	Additio		2.00-Boiler 💽	312-00	-00-Air Q 🖵	3120-Air Qı 🖵 N	Neal 4 Gene	rating Stn Join 🖵 I		MEC100 Mate 🖵		\$7,835,748.00 \$7,835,748.00
	Deprecia	ation Group	Rate Main	tenance								
ſ	Depreo	ciation Gro	up MEC-00	-13120	0-Neal 4			Status	-	ID	20111	Update
	Company MidAmerican Energy Company 🖉 ARO 🗨 New Group										New Group	
		iess Segme				-	-	nal Class Stear	m Generation	n Plant	-	Previous
		epr. Summa	-	ommon	(All) (100)	-		nal Code				
	Dep	r. Summary	V 2 None			•	J	By Asset 📃				Next
		ation Meth		6-13120	IO-Neal 4	-	-	ned Group				Combined DG
	Depreciable Subledger None										Audits	
Mid-Period Method End of Life Est. Net Adds 0.00 Mid-Period Convention 0.00 Late Close Spread										Method		
												Controls
										See /	Accts	Cancel
	New Ra	tes UoF	Details		Depr	eciation Ra	te Mainte	enance				Blend Books
E	ffective	Set of	Life		COR Rate		Net /	Over Depr.	Salvage	Cost Of		e Rate User 🔺
	Date	Books	(Anr	ual)	(Annual)	Rate (Annual)	Gross	Check	Percent	Removal Percent	(YYYY/MM) Code
A	JG/2013	SEC	0.00	0000%	0.000000	° 0.00000)% Net	Yes/Separate	0.00000%	9.00000%	2040/12	Used
JL	JL/2011	SEC	0.50	0000%	0.070000	° -0.010000)% Gross	Yes/Separate	3.000000%	15.000000%	2040/12	Used
•												4
_			1.0		22000							
	Work U	rder Comp								1		
					(ROFA: UF	'DATED)	1	D	00070		Upd	ate
	Work	Corder Nu			an Energy	C		Budget evision	G0276 2		Unitize N	anually
			ption Sta] n']	Status	in service			
	Alle	ocation M				•		te Chg	3		Auto U	Initize
		Item Est						Period om Est No	-		Re	tire
			c : c		10.00.0		-				Reverse I	n Service
			Service D npletion D		12/12/2		Close Dal		2012			
			npietion D Service D		10/10/0		CPR Mon	th 12/01/	2013		Reset Ur	nitization
		outor	Jervice D	ale	12/12/2							
Г	ulark D		22000		В	ook Basis						
	Work Or Descript		23808 N4 SNCR	(ROFA	: UPDATE	D)					ARC R	esults
	In Servi Complet	ce:	12/12/20	-		-				=	Appro	vals
	complet	ion.										

N4 SNCR (ROFA: Updated)

Line		
No M	onth/Year	Project Charges
	(a)	(b)
1	Feb-13	379,514.26
2	Mar-13	209,149.87
3	Apr-13	477,602.86
4	May-13	362,324.48
5	Jun-13	784,485.81
6	Jul-13	192,730.85
7	Aug-13	255,816.44
8	Sep-13	754,820.48
9	Oct-13	1,052,029.57
10	Nov-13	703,465.61
11	Dec-13	313,649.34
12		
13 To	otal	5,485,589.57

To Exhibit MJA 1.1, WP B Page 27, Column (b)

> MidAmerican Exhibit 1.1 WP B Page 34 of 55

	Project: Electric Utility %	13652 100.00%	N3 Scrubber E So Dak %	Baghouse 0.85%		Federal Tax	Federal			
Line			Property Account Distribution		Depreciation	Depreciation	Income			
No	Month / Year:	Booked Amount	Account	Per Cent	Rate	Rate	Tax Rate			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)			
	D (0)		4.040.00	400.000	5 0 5 0 0 (10.0000/	05.00/			
1	Dec-12	-	1.312.00	100.00%	5.050%	46.363%	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	-		weighting	tax rate	weighted tax rate				
8	Jul-13	-		80.71%	50.000%	40.355%	bonus rate			
9	Aug-13	-								
10	Sep-13	-	§169 split	balance of pl	ant after bonus	6				
11	Oct-13	-	60%	59.645%	14.286%	5.113%	12 of 84 month amort			
12	Nov-13	-	40%	59.645%	3.750%	0.895%	MACRS 20 deprec			
13	Dec-13	-				46.363%	weighted rate			
14										
15	In-Service Date:	May-14	-			CWIP balance at De	ec 2013			
16	Project Amount:	\$ 173,885,124		80.71%		\$ 140,349,985				
				Percent of pr	roject					
	Sources:			eligible for 50	0% bonus					
	Column (b):									
	Line 15 - Exhibit	MJA 1.1, WP B Pag	ge 40							
	Line 16 - Exhibit	MJA 1.1, WP B Pag	ge 40							
	Column (c): Line 1	- Exhibit MJA 1.1, V	VP B, Page 41							
	Column (d): Line 1									
	Column (e): Line 1	- Straight line using	12/2035 end of	period calculati	ion with -9% sa	alvage				
	Column (f): Line 1 - Weighted tax depreciation/amortization rate reflecting various tax treatments									
	Column (f): Line 8 -	50% bonus depreci	ation applicable	to pre-2014 ex	penditures only	/				
	Column (f): Line 11	- On balance after b	onus is taken, 6	0% qualifies fo	or 60 month am	ortization under IRC	§169			
	Column (f): Line 11 - On balance after bonus is taken, 60% qualifies for 60 month amortization under IRC §169 Amortization starts placed in service - here treated as Jan 2013									
	Column (f): Line 12	Column (f): Line 12 - On balance after bonus is taken, remaining 40% is depreciated as MACRS 20 steam plant								
	Half year convention applies to regular tax depreciation									
	Column (f): Line 13 - Weighted tax rate equals sum of Line 8, Line 11 and line 12									
	Column (g): Federal only income tax rate - no state rate since South Dakota has no state income taxes									

N3 Scrubber Baghouse

PLANT IN SERVICE

LINE		WORK ORDER TOTAL								
NO.	MONTH / YEAR	-	PER BOOKS		ANNUALIZED		DIFFERENCE			
	(a)		(b)	(c)		(d)				
1	Dec-12	\$	-	\$	-	\$	-			
2	Jan-13		-		1,478,023.55		1,478,023.55			
3	Feb-13		-		1,478,023.55		1,478,023.55			
4	Mar-13		-		1,478,023.55		1,478,023.55			
5	Apr-13		-		1,478,023.55		1,478,023.55			
6	May-13		-		1,478,023.55		1,478,023.55			
7	Jun-13		-		1,478,023.55		1,478,023.55			
8	Jul-13		-		1,478,023.55		1,478,023.55			
9	Aug-13		-		1,478,023.55		1,478,023.55			
10	Sep-13		-		1,478,023.55		1,478,023.55			
11	Oct-13		-		1,478,023.55		1,478,023.55			
12	Nov-13		-		1,478,023.55		1,478,023.55			
13	Dec-13		-		1,478,023.55		1,478,023.55			
14	TOTAL	\$	-	\$	17,736,282.65	\$	17,736,282.65			
15										
16	12 MO AVERAGE	\$	-	\$	1,478,023.55	\$	1,478,023.55			
17				=						
18										
19	TOTAL ADJMNT					\$	1,478,023.55			

N3 Scrubber Baghouse

LINE				Acct 1.312.00		
NO.	MONTH / YEAR	P	ER BOOKS	ANNUALIZED		DIFFERENCE
	(a)		(b)	(c)		(d)
1	Dec-12	\$	-	\$ -	\$	-
2	Jan-13		-	1,478,023.55		1,478,023.55
3	Feb-13		-	1,478,023.55		1,478,023.55
4	Mar-13		-	1,478,023.55		1,478,023.55
5	Apr-13		-	1,478,023.55		1,478,023.55
6	May-13		-	1,478,023.55		1,478,023.55
7	Jun-13		-	1,478,023.55		1,478,023.55
8	Jul-13		-	1,478,023.55		1,478,023.55
9	Aug-13		-	1,478,023.55		1,478,023.55
10	Sep-13		-	1,478,023.55		1,478,023.55
11	Oct-13		-	1,478,023.55		1,478,023.55
12	Nov-13		-	1,478,023.55		1,478,023.55
13	Dec-13		-	1,478,023.55		1,478,023.55
14	TOTAL	\$	-	\$ 17,736,282.65	\$	17,736,282.65
15						
16	12 MO AVERAGE	\$	-	\$ 1,478,023.55	\$	1,478,023.55
17				 		
18						
19	TOTAL ADJMNT				\$	1,478,023.55
20						
21				Тс	Exhil	oit MJA 1.1, WP B
22						_ine 5, Column (d)
				·	- /	

N3 Scrubber Baghouse

DEPRECIATION EXPENSE

					act 1 212 00				FEDERAL		FEDERAL
LINE					Acct 1.312.00				TAX		
NO.	MONTH / YEAR		PER BOOKS	A	NNUALIZED	L	DIFFERENCE	DEI	PRECIATION	INC	OME TAXES
	(a)		(b)		(c)		(d)		(e)		(f)
		•		•		•				•	
1	Jan-13	\$	-	\$	6,220.25	\$	6,220.25			\$	17,809.55
2	Feb-13		-		6,220.25		6,220.25				17,809.55
3	Mar-13		-		6,220.25		6,220.25				17,809.55
4	Apr-13		-		6,220.25		6,220.25				17,809.55
5	May-13		-		6,220.25		6,220.25				17,809.55
6	Jun-13		-		6,220.25		6,220.25				17,809.55
7	Jul-13		-		6,220.25		6,220.25				17,809.55
8	Aug-13		-		6,220.25		6,220.25				17,809.55
9	Sep-13		-		6,220.25		6,220.25				17,809.55
10	Oct-13		-		6,220.25		6,220.25				17,809.54
11	Nov-13		-		6,220.25		6,220.25				17,809.54
12	Dec-13		-		6,220.25		6,220.25				17,809.54
13	TOTAL	\$	-	\$	74,643.00	\$	74,643.00			\$	213,714.57
14					,		,				,
15	TOTAL ADJMNT					\$	74,643.00	\$	685,256.06	\$	213,714.57
16					То	Exhib	it MJA 1.1, WP B				
17							ne 12, Column (i)				FEDERAL
18						,			YEAR 1	ТА	X RATE ON
19			ANNUAL		MONTHLY			-	TAX RATE		X VS BOOK
20			DEPR -%-		DEPR -%-						G DIFFERENCI
20	Acct 1.312.00		5.05%	_	0.42%			01	46.363%		35.0%
21	AUGI 1.312.00		5.05%		0.42%			Da	40.303%		55.0%
								ae	preciation and		

§169 amortization

N3 Scrubber Baghouse

ACCUMULATED DEPRECIATION

LINE				A	cct 1.312.00				AC	CUMULATED
NO.	MONTH / YEAR		PER BOOKS	A	NNUALIZED	D	IFFERENCE		DEF	ERRED TAXES
	(a)		(b)		(c)		(d)	(e)		(f)
1	Dec-12	\$	_	\$	_	\$	_		\$	-
2	Jan-13	Ŷ	-	Ŷ	6,220.25	Ŷ	6,220.25		Ŷ	17,809.55
3	Feb-13		-		12,440.50		12,440.50			35,619.10
4	Mar-13		-		18,660.75		18,660.75			53,428.65
5	Apr-13		-		24,881.00		24,881.00			71,238.20
6	May-13		-		31,101.25		31,101.25			89,047.75
7	Jun-13		-		37,321.50		37,321.50			106,857.30
8	Jul-13		-		43,541.75		43,541.75			124,666.85
9	Aug-13		-		49,762.00		49,762.00			142,476.40
10	Sep-13		-		55,982.25		55,982.25			160,285.95
11	Oct-13		-		62,202.50		62,202.50			178,095.49
12	Nov-13		-		68,422.75		68,422.75			195,905.03
13	Dec-13		-		74,643.00		74,643.00			213,714.57
14	TOTAL	\$	-	\$	485,179.50	\$	485,179.50		\$	1,389,144.84
15										
16	12 MO AVG	\$	-	\$	40,431.63	\$	40,431.63		\$	115,762.07
17										
18										
19	TOTAL ADJMNT					\$	40,431.63		\$	115,762.07
20					Тс	Exhibi	it MJA 1.1, WP B	To E	Exhibit	MJA 1.1, WP B
21							e 12, Column (d)			e 12, Column (j)
22					0	·		0	•	
23			ANNUAL		MONTHLY					
24			DEPR -%-		DEPR -%-					
25	Acct 1.312.00		5.05%		0.42%					

N3 Scrubber Baghouse

Origin	al AFE:	X		Supplement	al AFE:		с	ontingency	Spending:		
Project Title:	N3 SCR	JBBER	BAGHOUSE						Pro	ject #:	13652
Company Name:	MidAme	rican E	nergy Company				Co #	MEC	:	Sub #:	
Location Name:	NEAL U	NIT 3					Loc #	100	Fac	ility #:	503
- Does AFE Include ass	ate that v	would a	uality for an ase	et retirement c	hligation	(ARO)2			YES	-	no
Does project include as					-		mì		YES		yes
Does project have env									YES		yes
Are the units common	facilities	37 (Sup	ply only)						YES	/NO	yes
oes AFE Include any	content	that be	nefits a non-utili	ty entity?					YES	/NO	no
for Telecom projects	- is this c	onside	red communicat	ions equipmer	nt?				YES	/NO	yes
Description And Purp	ose of E	xpendi	ture (Attach sup	porting docun	nents. Se	e AFE pol	icy.)				
This project is for the Plan. The project wil requirements in 2014 additional details.	I reduce	SO2 an	d particulate, an	d provide for e	enhanced	i mercury	reductions to h	elp meet pe	Inding EPA r	egulato	ory
Start Date: 05/02	/2011			Estimated in \$	Service D	ate: 05/0	1/2014	Estima	ated Comple	te Date	06/30/2015
AFE Cost Informa	tion - pr	oject c	ost @ 100 %				Budget	t Information	n @ 100 % c	ost	
			Original AFE	Revis	ed AFE						
	Material		\$	0		\$0		Or	iginal AFE		\$239,588,024
Employm	ent Cost		\$	<u> </u>		\$0	:	Supplement	al addition		\$0
General E	xpenses		\$	<u> </u>		\$0			Total AFE		\$239,588,024
Outsi	de Svcs.		\$223,120,57	3		\$0			Less:		
Cost of	Removal		\$500,00	0		\$0		Budget Cu	urrent Year		\$26,987,476
	Salvage		\$	D		\$0		Budget O	ther Years		\$172,755,999
Fixed expenses	(G & A)		\$158,414	4		\$0		0.8	M Budget		\$0
Financing cost	AFUDC)		\$13,124,25	4		\$0		То	tal Budget		\$199,743,475
Reimbu	rsement		\$	0		\$0		Over / (und	er) budget		\$39,844,549
0 & M e	xpenses		\$	0		\$0			-		
Δ	FE Base		\$236,903,240	_		\$0	Cum	ulative Con	tingency Au	thorize	d
	ingency					\$0			and a second		\$0
			\$2,684,78			\$0					-0
	otal AFE		\$239,588,024	·		90					
Validation Requireme											
Activity 107401,10		40.000									
Responsibility Ce	_			68,670,Z671,Z				-			
Category Indicate	rs: Div	ision:	03		Location	n: <u>27</u>	_	Categ	gory: <u>68</u>		
Expenditure Sch							_				
Year 2011	1st Qt	r \$0	2nd Qtr \$100,000	3rd Qtr	\$0	4th Qtr \$375.0	00		Capital \$47	5.000	Expense \$0
2012	\$4.8	şu 45,901	\$11,673,659	\$20,482,		\$18,260,6			\$55,26		\$0
2013		08,987	\$25,690,733	\$30,554,		\$25,751,6	_		\$100,00		\$0
2014		05,439	\$26,713,162			\$1,109,7			\$79,02	-	\$0
2015	\$1,2	69,556	\$861,252		\$0		1 0		\$2,13	0,808	\$0
Approval Level	Autho	orizer	E	mployee No.	Date	Sum	mary of Esti	mated Co			MidAmerican
roject Manager		SON, J		T50475	05/03/20				Project	oost	Shared Costs
Supervising Engineer			WAYNE L	T39663	05/03/20				100%		72.00%
Business Manager		THOM		T50679	05/03/20		Construction	Activities:	\$236,403	,240	\$173,885,124
	soepr	iel, Reg		T47306	05/03/20		Cost of Remov	/al/Salvage:	\$500	,000	\$360,000
General Manager	HIGTO	Daude									
/P Generation /EC President	Uloza		I	T15046 T37389	05/04/20		Reim	bursement:		\$0	\$0

N3 Scrubber Baghouse

Vork Order "As Built										
Work Order 136	652	Constr	\$239,088,0)24.26 Rel	tirements	\$0.00) Credits		\$0.00 Es	st Start I
As-Built Estimat	te	Expense		\$0.00	Removal	\$500,000.00) Jobbing		\$0.00 E	st End I
stimates	Blue = Already used	in unitization	Green = 'Ope	en' Estimate (not for	unitization)					
stimates Additions & Retire		in unitization		· · · · · · · · · · · · · · · · · · ·	unitization)					
				· · · · · · · · · · · · · · · · · · ·		Business Segment	Charge Type	Quantity	Amount	Jot
Additions & Retire Expenditure Type	ements Cost of R	emoval & Salvage	Expense & Jobbi Property Group	ing Summary Asset Loc	ation	Segment	5 5.		Amount \$173,885,124.00	

Depreciation Group	Rate Maintenance	2						C	
Depreciation Grou	p MEC-06-13120	IO-Neal 3			Status	-	ID	20109	Update
Compar	y MidAmerican I	Energy Compa	any 👻		ARO			-	New Group
Business Segme	nt MEC Electric	Generation	-	Functio	nal Class Stea	m Generatior	n Plant	-	
Depr. Summa	ry MEC-Common	(All) (100)	-	Exter	nal Code				Previous
Depr. Summary	2 None		-	JE	By Asset 📃				Next
Depreciation Metho	d MEC-06-1312	DO-Neal 3	•	Combi	ned Group				Combined DC
Depreciable Subledge	er None		-						Audits
Mid-Period Metho	d End of Life		-	Est	Net Adds	().00		Method
Mid-Period Conventio	n 0.00 Late	Close	-		Spread		Ţ		Method
									Controls
							See	Accts	Cancel
New Rates UoP	Details	Depre	ciation Rate	e Mainte	enance				Blend Books
Effective Set of Date Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Lil (YYYY/MM	fe Rate User 4) Code
AUG/2013 SEC	0.00000%	0.000000%	0.00000%	S Net	Yes/Separate	e 0.000000%	9.00000%	2035/12	Used
JUL/2011 SEC	0.720000%	0.150000%	-0.030000%	Gross	Yes/Separate	e 4.000000%	21.000000%	2035/12	Used

	Project:	23670	N3 HP/IP Turb				
	Electric Utility %	100.00%	So Dak %	0.85%		Federal Tax	Federal
Line			Property Acc	ount Distribution	Depreciation	Depreciation	Income
No	Month / Year:	Booked Amount	Account	Per Cent	Rate	Rate	Tax Rate
	(a)	(b)	(C)	(d)	(e)	(f)	(g)
1	Dec-12		1.314.00	100.00%	5.050%	26.672%	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	-		weighting	tax rate	weighted tax rate	
8	Jul-13	-		47.63%	50.000%	23.815%	bonus tax depreciation rate
9	Aug-13	-					
10	Sep-13	-		balance of plant	after bonus		
11	Oct-13			76.185%	3.750%	2.857%	tax depreciation rate after bonus
12	Nov-13	-				26.672%	weighted tax depreciation rate
13	Dec-13	-					
14							
15	In-Service Date:	May-14				CWIP bal at 12-201	13
16	Project Amount:	\$ 11,587,137		47.63%		\$ 5,519,012	
				Percent of proje			
	Sources:			eligible for 50%	bonus		
		JA 1.1, WP B Page JA 1.1, WP B Page					
	Column (c): Line 1 - E	Exhibit MJA 1.1, WP	B, Page 48				
	Column (d): Line 1 - E	Exhibit MJA 1.1, WP	B, Page 48				
	Column (e): Line 1 - S	Straight line using 12	2/2035 end of pe	eriod calculation wit	h -9% salvage		

Column (f): Line 1 - Weighted tax depreciation/amortization rate reflecting various tax treatments

Column (f): Line 8 - 50% bonus depreciation applies to pre-2014 expenditures only

Column (f) Line 11 - On balance after bonus is taken, regular MACRS half-year convention tax depreciation rate applies

Turbine upgrades do not qualify for §169 amortization

Column (f): Line 12 - Weighted tax rate equals sum of Lines 8 plus Line 11

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

MidAmerican Exhibit MJA 1.1 WP B Page 42 of 55

N3 HP/IP Turbine Upgrade

LINE			WOR	K ORDER TOTAL		
NO.	MONTH / YEAR	PER BOOKS		ANNUALIZED	D	DIFFERENCE
	(a)	(b)		(c)		(d)
1	Dec-12	\$ -	\$	-	\$	-
2	Jan-13	-		98,490.66		98,490.66
3	Feb-13	-		98,490.66		98,490.66
4	Mar-13	-		98,490.66		98,490.66
5	Apr-13	-		98,490.66		98,490.66
6	May-13	-		98,490.66		98,490.66
7	Jun-13	-		98,490.66		98,490.66
8	Jul-13	-		98,490.66		98,490.66
9	Aug-13	-		98,490.66		98,490.66
10	Sep-13	-		98,490.66		98,490.66
11	Oct-13	-		98,490.66		98,490.66
12	Nov-13	-		98,490.66		98,490.66
13	Dec-13	-		98,490.66		98,490.66
14	TOTAL	\$ -	\$	1,181,887.97	\$	1,181,887.97
15						
16	12 MO AVERAGE	\$ -	\$	98,490.66	\$	98,490.66
17						
18						
19	TOTAL ADJMNT				\$	98,490.66

N3 HP/IP Turbine Upgrade

LINE			Acc	t 1.314.00		
NO.	MONTH / YEAR	 PER BOOKS	A	NNUALIZED	DI	FFERENCE
	(a)	 (b)		(c)		(d)
	_					
1	Dec-12	\$ -	\$	-	\$	-
2	Jan-13	-		98,490.66		98,490.66
3	Feb-13	-		98,490.66		98,490.66
4	Mar-13	-		98,490.66		98,490.66
5	Apr-13	-		98,490.66		98,490.66
6	May-13	-		98,490.66		98,490.66
7	Jun-13	-		98,490.66		98,490.66
8	Jul-13	-		98,490.66		98,490.66
9	Aug-13	-		98,490.66		98,490.66
10	Sep-13	-		98,490.66		98,490.66
11	Oct-13	-		98,490.66		98,490.66
12	Nov-13	-		98,490.66		98,490.66
13	Dec-13	-		98,490.66		98,490.66
14	TOTAL	\$ -	\$	1,181,887.97	\$ ´	1,181,887.97
15						
16	12 MO AVERAGE	\$ -	\$	98,490.66	\$	98,490.66
17						
18						
19	TOTAL ADJMNT				\$	98,490.66
20					_	
21				To Exhi	bit M.	JA 1.1, WP B
22						6, Column (d)
						-, -

N3 HP/IP Turbine Upgrade

DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR (a)		PER BOOKS (b)	-	ct 1.314.00 ANNUALIZED (c)	DIF	FERENCE (d)		FEDERAL TAX PRECIATION (e)	D	FEDERAL EFERRED OME TAXES (f)
1	Jan-13	\$	-	\$	414.50	\$	414.50			\$	621.12
2	Feb-13	Ŷ	-	Ŧ	414.50	Ŷ	414.50			Ŧ	621.12
3	Mar-13		-		414.50		414.50				621.12
4	Apr-13		-		414.50		414.50				621.12
5	May-13		-		414.50		414.50				621.12
6	Jun-13		-		414.50		414.50				621.12
7	Jul-13		-		414.50		414.50				621.12
8	Aug-13		-		414.50		414.50				621.12
9	Sep-13		-		414.50		414.50				621.11
10	Oct-13		-		414.50		414.50				621.11
11	Nov-13		-		414.50		414.50				621.11
12	Dec-13		-		414.50		414.50				621.11
13	TOTAL	\$	-	\$	4,974.00	\$	4,974.00			\$	7,453.40
14					,						,
15	TOTAL ADJMNT					\$	4,974.00	\$	26,269.43	\$	7,453.40
16					To Exhi	bit MJ	A 1.1, WP B				
17							3, Column (i)				FEDERAL
18					- 3 ,		()		YEAR 1	TA	X RATE ON
19			ANNUAL		MONTHLY			٦	TAX RATE		X VS BOOK
20			DEPR -%-		DEPR -%-			ST	EAM PLANT	TIMIN	G DIFFERENCI
21	Acct 1.314.00		5.05%	-	0.42%			-	26.672%	_	35.0%
22								refl	ects bonus		
23									depreciation		
24											

N3 HP/IP Turbine Upgrade

ACCUMULATED DEPRECIATION

LINE			Ac	cct 1.314.00				ACC	UMULATED
NO.	MONTH / YEAR	PER BOOKS		ANNUALIZED	DII	FERENCE		DEFE	RRED TAXES
	(a)	(b)		(C)		(d)	(e)		(f)
1	Dec-12	\$ -	\$	-	\$	-		\$	-
2	Jan-13	-		414.50		414.50			621.12
3	Feb-13	-		829.00		829.00			1,242.24
4	Mar-13	-		1,243.50		1,243.50			1,863.36
5	Apr-13	-		1,658.00		1,658.00			2,484.48
6	May-13	-		2,072.50		2,072.50			3,105.60
7	Jun-13	-		2,487.00		2,487.00			3,726.72
8	Jul-13	-		2,901.50		2,901.50			4,347.84
9	Aug-13	-		3,316.00		3,316.00			4,968.96
10	Sep-13	-		3,730.50		3,730.50			5,590.07
11	Oct-13	-		4,145.00		4,145.00			6,211.18
12	Nov-13	-		4,559.50		4,559.50			6,832.29
13	Dec-13	-		4,974.00		4,974.00			7,453.40
14	TOTAL	\$ -	\$	32,331.00	\$	32,331.00		\$	48,447.26
15									
16	12 MO AVG	\$ -	\$	2,694.25	\$	2,694.25		\$	4,037.27
17									
18									
19	TOTAL ADJMNT				\$	2,694.25		\$	4,037.27
20				To Exh	ibit M.	JA 1.1, WP B	Tol	Exhibit N	1JA 1.1, WP B
21				Page 3, L	ine 13	3, Column (d)			13, Column (j)
22				Ç,			Ū		
23		ANNUAL		MONTHLY					
24		DEPR -%-		DEPR -%-					
25	Acct 1.314.00	5.05%		0.42%					

N3 HP/IP Turbine Upgrade

Origin	al AFE:	X	Suppler	mental AFE:		Contingency \$	Spending:	
Project Title:	N3 HP/IP 1	URBINE UPGRAD	E				Project #:	23670
Company Name:	MidAmeri	can Energy Comp	any			Co# MEC	Sub #:	:
Location Name:	NEAL UNI	тз				Loc # 100	Facility #:	503
Does AFE Include ass	ets that w	ould qualify for an	asset retirem	ent obligation (A	R0)?		YES/NO	no
Does project include a					-		YES/NO	no
Does project have env			, attach Envir	ronmental Review	w Form)		YES/NO	уез
Are the units common Does AFE Include any			utility antity?				YES/NO YES/NO	no
For Telecom projects							YES/NO	no
Description And Purp	one of Ex	anditure (Attach	aupporting d	coursents foo	(EE pollow)			
Purchase and Install approximately 2% In was approved in 2011	nstallation	will coincide with	the scrubber	baghouse tie-in	outage current	tly scheduled for spr	ing 2014. Budget	reflected in AFE
Start Date: 09/01	/2012		Estimate	d in Service Date	9: 05/01/2014	Estima	ted Complete Date	9: 09/01/2014
AFE Cost Informa	tion - proj	ect cost @ 100 %				Budget Information	@ 100 % cost	
		Original AFE	. 1	Revised AFE				
	Material		1,970		\$0	Ori	ginal AFE	\$16,923,090
Employm	ent Cost	\$395	,758		\$0	Supplementa		\$0
General E	xpenses de Svcs.		\$0		\$0		Total AFE	\$16,923,090
	de svcs. Removal	\$13,635	5,534 0.000		\$0 \$0	Budget Cu	Less:	\$0
	Salvage	\$200	\$0		\$0 \$0	Budget Ot		\$43,930,527
Fixed expenses	-	\$366	\$,855		\$0	-	M Budget	\$40,000,027
Financing cost ((AFUDC)	\$1,208			\$0		al Budget	\$43,930,527
Reimbu	rsement		\$0	1	\$0	Over / (unde	r) budget	(\$27,007,437)
0 & M e	xpenses		\$0		\$0			
А	FE Base	\$15,823	.090	\$	0	Cumulative Cont	ingency Authoriz	ed
Cont	tingency	\$1,100	0,000		\$0			\$0
т	otal AFE	\$16,923	1,090	1	0			
Validation Requireme								
Activity <u>107401,51</u> Responsibility Ce		.670.2671.678						
Category Indicato			_	Location:	27	Categ	ory: <u>63</u>	
Expenditure Sch						-		
Year 2012	1st Qtr	2nd Qtr \$0	3rd \$0 \$1		h Qtr 3,845,204	ŀ	Capital \$15,823,090	Expense \$0
Approval Level	Author	Izer	Employee	No. Date	Summary	of Estimated Cos	ts	MidAmerican
Project Manager	Derync	k, Kollin	T14803	09/20/2012	-		Project cost	Shared Costs
Business Manager		BRADLEY J	T42810	09/20/2012			100%	72.00%
General Manager		IG, STEVEN D	T51276 T53563	09/20/2012	Cons	struction Activities:	\$15,623,090	\$11,587,137
General Manager 2 VP Generation	Whitney Ulozas,		T15046	09/21/2012 09/28/2012	Cost o	f Removal/Salvage:	\$200,000	\$144,000
MEC President		AN, WILLIAM	T37389	09/28/2012		Reimbursement:	\$0	\$0
Property Accounting	Miller, C	Dale	T60476	10/01/2012	Tot	tal Capital activities	\$15,823,090	\$11,731,137
						O & M activities: Contingency:		\$0
					To	tal Project activities		\$12,523,137
					1 10			

N3 HP/IP Turbine Upgrade

💷 Work Order "As B	uilt" Detail	s								
Work Order	23670		Constr	\$16,723	,090.00	Retirements	\$0.	00 Credits		\$0.00 E
As-Built Estir	nate		Expense		\$0.00	Removal	\$200,000.	00 Jobbing		\$0.00
Estimates	Blue =	Already used	in unitization	Green = 'O	Ipen' Estin	mate (not for unitization)				
Additions & Re	tirements	Cost of R	emoval & Salvage	Expense & Job	bing Su	ummary				
Expenditure Type	Utility	Account	Retirement Unit	Property Group		Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	1314.0)-T urbo 🖵	240-00-00-T urba 💌	2400-T urba 👻	Neal 3	Generating Stn Join	🗸 MEC Electri 🗸	FP-60 - Mate 👻	0	\$11,587,137.00
									0	\$11,587,137.00

💷 Depreci	ation Group Ra	ate Maintenance	2							
Depres	ciation Group	MEC-06-13140	0-Neal 3			Status	•	ID	20137	Update
	Company	MidAmerican E	Energy Compa	any 🖵		ARO			-	New Group
Busin	ness Segment	MEC Electric (Generation	-	Function	nal Class S	team Generation	Plant		•
De	epr. Summary	MEC-Common	(All) (100)	-	Exter	nal Code				Previous
Dep	or. Summary 2	None		•	JE	By Asset 📃]			Next
Depreci	ation Method	MEC-06-13140)0-Neal 3	•	Combi	ned Group				Combined DG
Depreciab	ole Subledger	None		-						Audits
Mid-P	eriod Method	End of Life			Est.	Net Adds	0	.00		Method
Mid-Perio	d Convention	0.00 Late	Close	-		Spread		-		Metriou
									[Controls
								See /	Accts	Cancel
New Ra	tes UoP D	etails	Depree	ciation Rate	e Mainte	enance			[Blend Books
Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Dep Check		Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate User A Code
AUG/2013	SEC	0.000000%	0.000000%	0.000002	6 Net	Yes/Separ	rate 0.000000%	9.00000%	2035/12	Used
JUL/2011	SEC	0.860000%	0.170000%	-0.030000%	Gross	Yes/Separ	rate 3.000000%	20.000000%	2035/12	Used 🖕
•										+

	Project: Electric Utility %	23809 100.00%	N3 SNCR (RO So Dak %	FA Updated) 0.85%		Federal Tax	Federal
Line			Property Acc	ount Distribution	Depreciation	Depreciation	Income
No	Month / Year:	Booked Amount	Account	Per Cent	Rate	Rate	Tax Rate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	1.312.00	100.00%	5.050%	28.547%	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	-		weighting	tax rate	weighted tax ra	te
8	Jul-13	-		34.79%	50.000%	17.395%	bonus depreciation rate
9	Aug-13	-					
10	Sep-13	-	§169 split	balance of plant	after bonus		
11	Oct-13	-	60%	82.605%	20.000%	9.913%	12 of 60 month amort
12	Nov-13	-	40%	82.605%	3.750%	1.239%	MACRS 20 deprec
13	Dec-13					28.547%	weighted depreciation rate
14							0
15	In-Service Date:	May-14				CWIP bal at 12	-2013
16	Project Amount:	\$ 13,733,846		34.79%		\$ 4,778,073	
				Percent of proje	ct		
	Sources:			eligible for 50%	bonus		
	Column (b):						
	Line 15 - Exhibit M	JA 1.1, WP B Page	54				
	Line 16 - Exhibit M	JA 1.1, WP B Page	54				
	Column (c): Line 1 - E	Exhibit MJA 1.1, WF	PB, Page 55				
	Column (d): Line 1 - I						
	Column (e): Line 1 - S	Straight line using 1	2/2035 end of p	eriod calculation w	ith -9% salvag	е	
	Column (f): Line 1 - W	•		-		tments	
	Column (f): Line 8 - 50						0.4.0.0
	Column (f): Line 11 - 0					ation under IRC	810A
	Column (f), Line 12	Amortization starts	•				nlont
	Column (f): Line 12 - 0	Un balance after bo Half year convention				IAGRO 20 Steam	ιμαπ
	Column (f): Line 13 -						
	Column (g): Federal o	-				income taxes	
	Goldmin (g). i cuerar c						

N3 SNCR (ROFA Updated)

LINE				WOR	K ORDER TOTAL		
NO.	MONTH / YEAR		PER BOOKS		ANNUALIZED	D	DIFFERENCE
	(a)	(b)		(c)			(d)
1	Dec-12	\$	-	\$	-	\$	-
2	Jan-13		-		116,737.69		116,737.69
3	Feb-13		-		116,737.69		116,737.69
4	Mar-13		-		116,737.69		116,737.69
5	Apr-13		-		116,737.69		116,737.69
6	May-13		-		116,737.69		116,737.69
7	Jun-13		-		116,737.69		116,737.69
8	Jul-13		-		116,737.69		116,737.69
9	Aug-13		-		116,737.69		116,737.69
10	Sep-13		-		116,737.69		116,737.69
11	Oct-13		-		116,737.69		116,737.69
12	Nov-13		-		116,737.69		116,737.69
13	Dec-13		-		116,737.69		116,737.69
14	TOTAL	\$	-	\$	1,400,852.29	\$	1,400,852.29
15							
16	12 MO AVERAGE	\$	-	\$	116,737.69	\$	116,737.69
17							
18							
19	TOTAL ADJMNT					\$	116,737.69

N3 SNCR (ROFA Updated)

LINE			Ac	ct 1.312.00		
NO.	MONTH / YEAR	PER BOOKS	A	NNUALIZED	С	DIFFERENCE
	(a)	(b)		(c)		(d)
1	Dec-12	\$ -	\$	-	\$	-
2	Jan-13	-		116,737.69		116,737.69
3	Feb-13	-		116,737.69		116,737.69
4	Mar-13	-		116,737.69		116,737.69
5	Apr-13	-		116,737.69		116,737.69
6	May-13	-		116,737.69		116,737.69
7	Jun-13	-		116,737.69		116,737.69
8	Jul-13	-		116,737.69		116,737.69
9	Aug-13	-		116,737.69		116,737.69
10	Sep-13	-		116,737.69		116,737.69
11	Oct-13	-		116,737.69		116,737.69
12	Nov-13	-		116,737.69		116,737.69
13	Dec-13	-		116,737.69		116,737.69
14	TOTAL	\$ -	\$	1,400,852.29	\$	1,400,852.29
15						
16	12 MO AVERAGE	\$ -	\$	116,737.69	\$	116,737.69
17						
18						
19	TOTAL ADJMNT				\$	116,737.69
20						
21				To Ex	hibit	MJA 1.1, WP B
22				Page 2	2, Lin	e 7, Column (d)
				•		

N3 SNCR (ROFA Updated)

DEPRECIATION EXPENSE

						F	EDERAL	-	FEDERAL
LINE		 PER BOOKS	Acct 1.312.00						
NO.	MONTH / YEAR	 	ANNUALIZED	DIF	FERENCE	DEF	PRECIATION	IINC	COME TAXES
	(a)	(b)	(c)		(d)		(e)		(f)
1	Jan-13	\$ -	\$ 491.29	\$	491.29			\$	800.03
2	Feb-13	-	491.29		491.29				800.03
3	Mar-13	-	491.29		491.29				800.03
4	Apr-13	-	491.29		491.29				800.03
5	May-13	-	491.29		491.29				800.03
6	Jun-13	-	491.29		491.29				800.03
7	Jul-13	-	491.29		491.29				800.03
8	Aug-13	-	491.29		491.29				800.03
9	Sep-13	-	491.29		491.29				800.03
10	Oct-13	-	491.29		491.29				800.03
11	Nov-13	-	491.29		491.29				800.03
12	Dec-13	-	491.29		491.29				800.04
13	TOTAL	\$ -	\$ 5,895.48	\$	5,895.48			\$	9,600.37
14									
15	TOTAL ADJMNT			\$	5,895.48	\$	33,325.11	\$	9,600.37
16			To Ex	hibit M	JA 1.1, WP B				
17			Page 3	, Line 1	14, Column (i)				FEDERAL
18							YEAR 1	T/	AX RATE ON
19		ANNUAL	MONTHLY			Г	AX RATE	T/	AX VS BOOK
20		DEPR -%-	DEPR -%-			ST	EAM PLANT	TIMIN	IG DIFFERENCI
21	Acct 1.312.00	5.05%	0.42%				28.547%		35.0%
22						Re	flects bonus		
23						de	preciation and		
24						§16	69 amortizatio	n	
						-			

N3 SNCR (ROFA Updated)

ACCUMULATED DEPRECIATION

LINE					cct 1.312.00					UMULATED
NO.	MONTH / YEAR		PER BOOKS		ANNUALIZED	DII	FERENCE		DEFE	RRED TAXES
	(a)		(b)		(C)		(d)	(e)		(f)
1	Dec-12	\$		¢		¢			¢	
1 2	Jan-13	Ф	-	\$	- 491.29	\$	- 491.29		\$	800.03
2	Feb-13		-		982.58		982.58			1,600.06
4	Mar-13		-		1,473.87		1,473.87			2,400.09
4 5	Apr-13		-		1,965.16		1,965.16			3,200.12
5 6	May-13		-		2,456.45		2,456.45			4,000.15
7	Jun-13		-		2,430.43		2,430.45			4,800.18
8	Jul-13		-		3,439.03		3,439.03			4,800.18 5,600.21
8 9			-		3,930.32		3,930.32			6,400.24
9 10	Aug-13 Sep-13		-		4,421.61		4,421.61			7,200.27
10	Oct-13		-		4,421.81		4,912.90			8,000.30
12	Nov-13		-		4,912.90 5,404.19		5,404.19			8,800.33
12	Dec-13		-		5,895.48		5,895.48			8,800.33 9,600.37
13	TOTAL	\$		\$	38,320.62	\$	38,320.62		\$	62,402.35
14	TOTAL	φ	-	φ	30,320.02	φ	30,320.02		φ	02,402.55
15	12 MO AVG	\$	_	\$	3,193.39	\$	3,193.39		\$	5,200.20
10		Ψ		Ψ	5,155.55	Ψ	3,133.33		Ψ	3,200.20
17										
18	TOTAL ADJMNT					\$	3,193.39		¢	5,200.20
					T . C .		,	т.	φ	<i>,</i>
20							JA 1.1, WP B			IJA 1.1, WP B
21					Page 3,	Line 1	4, Column (d)	Pag	e 3, Line	14, Column (j)
22										
23			ANNUAL		MONTHLY					
24			DEPR -%-		DEPR -%-					
25	Acct 1.312.00		5.05%		0.42%					

N3 SNCR (ROFA Updated)

Original	AFE:		Supplemen	tal AFE: D	C	Contingency	Spending:	
Project Title: N	3 SNCR (ROFA:	UDATED)					Project #:	23809
Company Name: MI	IdAmerican En	erov Company				Co# MEC	Sub #:	
	EAL UNIT 3					Loc # 100	Facility #:	
Does AFE Include assets		alify for an ass	et retirement	obligation (A	RO12		YES/NO	no
Does project include any		-		· ·			YES/NO	yes At
Does project have enviro			ach Environn	nental Reviev	v Form)		YES/NO	yes At
Are the units common fa Does AFE Include any co			he and the O				YES/NO YES/NO	no
For Telecom projects - Is				ent?			YES/NO	yes
Description And Purpos	a of Expanditu	na (Attach aug	norting door	manta Basi	EE coller			
	t be installed a	nd operational	at the same t	ime the FGD	and bagh	Quality Construction Pe ouse equipment become		
Start Date: 01/01/20	013		Estimated in	Service Date	05/11/2	014 Estima	ted Complete Date	9: 09/30/2014
AFE Cost Informatio	n - project coa	at @ 100 %				Budget Information	1 @ 100 % cost	
	0	riginal AFE	Rev	Ised AFE				
Ma	aterial	\$			0	Or	iginal AFE	\$18,911,584
Employmen	t Cost	\$			0	Supplementa		\$0
General Exp Outside		\$			0		Total AFE	\$18,911,584
Cost of Re		\$18,151,90		\$18,151,90	0	Budget Cu	Less:	*2 714 001
	alvage	\$			0	Budget Cu Budget O		\$3,714,901 \$17,850,389
Fixed expenses ((-	\$340.02		\$340.02	_		M Budget	\$17,650,565
Financing cost (AF		\$419,66		\$419.60	_		tal Budget	\$21,565,290
Reimburse	ement	\$			0	Over / (unde		(\$2,653,706)
O & M exp	enses	\$	0		0			
AFE	Base	\$18,911,584	1	\$18,911,58	4	Cumulative Con	tingency Authoriz	be
Contin	gency	\$	0		0			\$0
Tota	I AFE	\$18,911,58	4	\$18,911,58	4			
Validation Requirements	8:							
Activity 107401,1084								
Responsibility Cent				Location	27	Catao		
Category Indicators		03		Location:	27	Categ	jory: <u>68</u>	
Expenditure Scheo Year	dule 1st Qtr	2nd Qtr	3rd Qtr	411	Qtr	I	Capital	Expense
2013	\$1,059,691	\$2,215,208	\$1,511	1,207 \$	1,608,152	1	\$6,394,258	\$0
2014	\$3,525,873	\$1,849,961		- 11	\$0		\$7,632,295	\$0
Approval Level	Authorizer	E	mployee No.	Date	Summ	ary of Estimated Cos		MidAmerican Shared Costs
Project Manager Supervising Engineer	Cahoon, Brian KEEGEL, DEW		T67915 T39663	07/31/2013 08/05/2013			Project cost	72.00%
supervising Engineer Business Manager	OHARA, BRIAN		T72277	08/05/2013	.	Construction Activities:	\$18 911 584	
General Manager	Whitney, Bill		T53563	08/05/2013		ost of Removal/Salvage:		\$13,733,846
/P Generation	Ulozas, David		T15046	08/09/2013		Reimbursement:		\$0
MEC President Property Accounting	FEHRMAN, WI Miller, Dale	LLIAM	T37389 T60476	08/09/2013 08/09/2013		Total Capital activities		\$13,733,846
						O & M activities:	\$0	\$0
					1	Contingency:	\$0	\$0
						Total Project activities	\$18,911,584	\$13,733,846

N3 SNCR (ROFA Updated)

Work Order "As Built" Details							
Work Order 23809	Constr	\$18,911,5	84.00 Retirements	\$0.1	00 Credits	(\$4,885	,031.08) E
As-Built Estimate	Expense		\$0.00 Removal	\$0.	00 Jobbing		\$0.00
Estimates Blue = Already used in Additions & Retirements Cost of Re		Green = 'Ope Expense & Jobbi	en' Estimate (not for unitization) ng Summary				
Expenditure Utility Account Type	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions - 1312.00-Boiler - 3	312-00-00-Air Q 🕳	3120-Air Qu 🛶 N	leal 3 Generating Stn Join 🖵	MEC Electri 🕳	MEC100 Mate 🗸	Λ	\$13,733,846,00
							\$13,733,846.00

Depreciation Group	Rate Maintenance	2							
Depreciation Grou	p MEC-06-13120	IO-Neal 3			Status	-	ID	20109	Update
Compan	y MidAmerican I	Energy Compa	any 🗸		ARO			-	New Group
Business Segmer	nt MEC Electric	Generation	-	Functio	nal Class Stea	m Generatior	Plant	-	
Depr. Summar	y MEC-Common	(All) (100)	-	Exter	nal Code				Previous
Depr. Summary	2 None		-	JE	By Asset 📃				Next
Depreciation Metho	d MEC-06-13120	DO-Neal 3	•	Combi	ned Group				Combined DC
Depreciable Subledge	r None		-						Audits
Mid-Period Metho	d End of Life		-	Est	Net Adds	0	.00		Method
Mid-Period Conventio	n 0.00 Late	Close	-		Spread		-		Method
									Controls
							See /	Accts	Cancel
New Rates UoP	Details	Depre	ciation Rate	: Mainte	enance				Blend Books
Effective Set of Date Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Lif	e Rate User / I) Code
AUG/2013SEC	0.00000%	0.000000%	0.00000%	Net	Yes/Separate	0.000000%	9.00000%	2035/12	Used
JUL/2011 SEC	0.720000%	0.150000%	-0.030000%	Gross	Yes/Separate	4.000000%	21.000000%	2035/12	Used