

MidAmerican Energy Company
 South Dakota Electric Operating Income Statement
 Pro Forma Adjustment - Wind VIII
 Test Year Ended December 31, 2013

Line	Wind VIII Sites						Reference	(h)
	(a)	(b)	(c)	(d)	(e)	(f)		
		Vienna II	Wellsburg	Macksburg	Lundgren	Highland	Total	
1.	In-service date	12/31/2013	8/15/2014	8/1/2014	11/1/2014	9/1/2015		
2.	Nameplate capacity (MW)	45	141	101	253	511		
3.	Capacity factor	40.7%	42.2%	34.4%	41.3%	42.2%		
4.	Annual generation (MWh)	160,439	521,238	304,357	915,324	1,889,024	3,790,382	Line 2 * line 3
5.								
6.	<u>Wholesale Revenue</u>							
7.	Average wholesale price						\$ 15.00	WP RRT 9 Page 2
8.	Incremental revenue						\$ 56,855,729	Line 4 * line 7
9.	South Dakota percentage						0.98%	WP RRT 11 Page 6
10.	South Dakota amount						\$ 557,186	Line 8 * line 9
11.								
12.	<u>Cost of Fuel</u>							
13.	Wind generation added						3,790,382	Line 4
14.	Coal generation removed						1,480,535	WP RRT 11 Page 1 Line 1
15.	Net wind generation added						2,309,847	Line 13 - line 14
16.	Average cost of fuel for coal units						\$ 17.02	WP RRT 9 Page 3
17.	Cost of fuel shifted to wholesale						\$ 39,313,595	line 15 * line 16
18.	South Dakota percentage						0.98%	Line 9
19.	South Dakota amount						\$ 385,273	Line 17 * Line 18
20.								
21.	<u>O&M</u>							
22.	Incremental project O&M	\$ 1,000,344	\$ 3,032,239	\$ 2,131,846	\$ 5,668,988	\$ 10,195,460	\$ 22,028,877	2014 Ten Year Plan
23.	South Dakota percentage						0.98%	Line 9
24.	South Dakota amount						\$ 215,883	Line 22 * line 23
25.								
26.	<u>Property Taxes</u>							
27.	Original cost	\$ 65,770,457	\$ 233,102,360	\$ 182,397,329	\$ 394,765,566	\$ 852,828,118		Exhibit MJA 1.1 WP C
28.	Year 2 taxable percent	5%	5%	5%	5%	5%		
29.	Taxable base	\$ 3,288,523	\$ 11,655,118	\$ 9,119,866	\$ 19,738,278	\$ 42,641,406		Line 27 times line 28
30.	Tax rate - mills	28.093	24.724	30.716	27.481	24.969		
31.	Property tax expense	\$ 92,384	\$ 288,161	\$ 280,126	\$ 542,428	\$ 1,064,713	\$ 2,267,812	Line 29 times line 30 divided by 1000
32.	South Dakota percentage						0.98%	Line 9
33.	South Dakota amount						\$ 22,225	Line 22 * line 23
34.								
35.	<u>PTCs</u>							
36.	Additional generation						3,790,382	Line 4
37.	Production tax credit per MWh						\$ 23.00	WP RRT 9 Page 4
38.	Production tax credits						\$ 87,178,784	Line 27 * line 28
39.	South Dakota percentage						0.98%	Line 9
40.	South Dakota amount						\$ 854,352	Line 29 * line 30
41.	Tax gross-up factor						1.538	1/(1-35%)
42.	Pre-tax PTC impact						\$ 1,314,388	Line 31 * line 32
43.								
44.	Pro Forma Adjustment:							
45.	Increase Revenue						\$ 557,186	Line 10
46.								
47.	Increase Operations Expense						\$ 601,156	Line 19 + line 24
48.								
49.	Increase Other Tax Expense						\$ 22,225	Line 31
50.								
51.	Decrease income tax expense						\$ 854,352	Line 31

To Exhibit RRT 1.1 Schedule 9

MidAmerican Energy Company
 Electric Trading Wholesale Margin Budget Variance

YTD as of Dec-2013	Year-to-Date Wholesale Margins								
	2013			2012			Variance		
	MWh	\$	\$/MWh	MWh	\$	\$/MWh	MWh	\$	\$/MWh
Generator Revenue									
Neal N	3,051,262	\$84,788,228	\$27.79	3,464,144	\$81,196,875	\$23.44	(412,882)	\$3,591,353	\$4.35
Neal S	1,101,373	\$28,867,972	\$26.21	1,631,887	\$36,491,227	\$22.36	(530,514)	(\$7,623,255)	\$3.85
WSEC	7,680,262	\$173,745,636	\$22.62	8,813,558	\$180,158,644	\$20.44	(1,133,296)	(\$6,413,008)	\$2.18
OGS	1,619,319	\$37,844,160	\$23.37	1,314,606	\$27,332,635	\$20.79	304,713	\$10,511,525	\$2.58
Louisa	4,136,118	\$109,100,421	\$26.38	4,675,903	\$104,837,197	\$22.42	(539,785)	\$4,263,224	\$3.96
Riverside	701,159	\$19,125,913	\$27.28	615,655	\$13,877,196	\$22.54	85,504	\$5,248,716	\$4.74
Wind	7,662,502	\$114,917,814	\$15.00	6,434,569	\$81,283,230	\$12.63	1,227,933	\$33,634,584	\$2.37
Quad	3,876,886	\$121,411,796	\$31.32	3,117,720	\$88,733,457	\$28.46	759,166	\$32,678,338	\$2.86
GDMEC	230,384	\$9,289,416	\$40.32	554,135	\$19,538,131	\$35.26	(323,751)	(\$10,248,716)	\$5.06
Other	61,865	\$6,900,762	\$111.55	89,792	\$7,301,829	\$81.32	(27,927)	(\$401,067)	\$30.23
Total	30,121,131	\$705,992,117	\$23.44	30,711,969	\$640,750,421	\$20.86	(590,839)	\$65,241,696	\$2.58
MISO Load Expense	(22,912,958)	(\$590,695,538)	\$25.78	(22,979,165)	(\$499,074,863)	\$21.72	66,207	(\$91,620,675)	\$4.06
RTO Sales	7,208,172	\$115,296,579	\$16.00	7,732,805	\$141,675,557	\$18.32	(524,632)	(\$26,378,978)	(\$2.33)
Wholesale Production Cost	(7,208,172)	(\$119,801,723)	\$16.62	(7,732,805)	(\$113,745,490)	\$14.71	524,632	(\$6,056,233)	\$1.91



Generation Statistics

December 2013

	Current Month						Year to Date					
	Fuel Cost (000's)	MWh	Tons/MMBtu's Burned	Fuel Cost Per MWh (in Dollars)	Fuel Cost per Tons/MMBtu's Burned (in Dollars)	Capacity Factor %	Fuel Cost (000's)	MWh	Tons/MMBtu's Burned	Fuel Cost Per MWh (in Dollars)	Fuel Cost per Tons/MMBtu's Burned (in Dollars)	Capacity Factor %
Ottumwa - Total	\$ 2,433	94,340	58,104	25.790	13.011	36.23	\$ 36,268	1,617,070	1,020,405	22.428	12.845	52.74
Coal	756			8.014	13.011		13,107		8.105	12.845		
Transportation	1,089			11.543	18.742		20,280		12.541	19.874		
Other*	588			6.233			2,881		1.782			
Louisa - Total	\$ 8,301	452,738	281,408	18.335	13.898	92.90	\$ 69,683	4,125,146	2,493,588	16.892	14.258	71.89
Coal	3,911			8.639	13.898		35,553		8.619	14.258		
Transportation	4,142			9.149	14.719		32,532		7.886	13.046		
Other*	248			0.548			1,598		0.387			
Riverside, excl Alcoa - Total	\$ 1,548	74,826	42,102	20.688	13.610	88.52	\$ 14,110	708,961	423,193	19.902	14.261	70.82
Coal	573			7.658	13.610		6,035		8.512	14.261		
Transportation	795			10.625	18.883		6,816		9.614	16.106		
Other*	180			2.406			1,259		1.776			
Actual Steam Stations - Total	\$ 32,501	1,801,006	1,094,449	18.046	13.551	73.65	\$ 310,104	18,222,229	11,011,652	17.018	13.803	63.42
Coal	14,741			8.185	13.469		151,993		8.341	13.803		
Transportation	14,831			8.235	13.551		138,362		7.593	12.565		
Other*	2,929			1.626			19,749		1.084			
Budget Steam Stations - Total	\$ 27,357	1,465,002	885,075	18.674	15.438	59.90	\$ 321,728	17,326,008	10,455,675	18.569	13.478	60.30
Coal	11,974			8.173	13.529		140,925		8.134	13.478		
Transportation	13,664			9.327	15.438		161,924		9.346	15.487		
Other*	1,719			1.173			18,879		1.090			
* Includes natural gas, oil, fuel handling, and other costs.												
Combustion Turbines												
Merle Parr - Total	\$ 3	(37)	-	-	-	-	\$ 88	544	14,344	117.490	4.044	0.26
Gas	-			-	-		58		77.437	4.044		
Transportation (includes capacity)	3			-	-		30		40.053	2.091		
Other+	-			-	-		-		-	-		
Moline - Total	\$ -	(119)	-	-	-	-	\$ 43	(284)	9,057	-	3.644	0.06
Gas	-			-	-		33		-	3.644		
Transportation	-			-	-		10		-	1.104		
Other+	-			-	-		-		-	-		
Coralville - Total	\$ 1	(117)	77	-	12.987	-	\$ 49	(492)	10,243	-	3.807	0.04
Gas	1			-	12.987		39		-	3.807		
Transportation	-			-	-		9		-	0.879		
Other+	-			-	-		1		-	-		
Electrifarm - Total	\$ 840	7,530	122,150	111.554	5.706	4.20	\$ 4,272	34,142	700,709	125.124	4.361	1.78
Gas	697			92.563	5.706		3,056		89.509	4.361		
Transportation (includes capacity)	142			18.858	1.163		1,214		35.557	1.733		
Other+	1			0.133			2		0.059			

CREDIT AMOUNT BY QUALIFIED ENERGY RESOURCE AND FACILITY, REFINED COAL, AND INDIAN COAL

As required by section 45(b)(2), the 1.5 cent amount in section 45(a)(1), the 8 cent amount in section 45(b)(1), the \$4.375 amount in section 45(e)(8)(A) and the \$2.00 amount in section 45(e)(8)(D) are each adjusted by multiplying such amount by the inflation adjustment factor for the calendar year in which the sale occurs. If any amount as increased under the preceding sentence is not a multiple of 0.1 cent, such amount is rounded to the nearest multiple of 0.1 cent. In the case of electricity produced in open-loop biomass facilities, small irrigation power facilities, landfill gas facilities, trash facilities, qualified hydropower facilities, and marine and hydrokinetic renewable energy facilities, section 45(b)(4)(A) requires the amount in effect under section 45(a)(1) (before rounding to the nearest 0.1 cent) to be reduced by one-half. Under the calculation required by section 45(b)(2), the credit for renewable electricity production for calendar year 2013 under section 45(a) is 2.3 cents per kilowatt hour on the sale of electricity produced from the qualified energy resources of wind, closed-loop biomass, geothermal energy, and solar energy, and 1.1 cents per kilowatt hour on the sale of electricity produced in open-loop biomass facilities, small irrigation power facilities, landfill gas facilities, trash facilities, qualified hydropower facilities, and marine and hydrokinetic energy facilities. Under the calculation required by section 45(b)(2), the credit for refined coal production for calendar year 2013 under section 45(e)(8)(A) is \$6.590 per ton on the sale of qualified refined coal. The credit for Indian coal production for calendar year 2013 under section 45(e)(10)(B) is \$2.308 per ton on the sale of Indian coal.