

Rule 20:10:13:41
South Dakota Gas - Comparison of Sales, Service, and Revenues
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-005

| Line No. | Code (a) | Actual, with Pro Forma Adj. (b) | Interim (c) | Increase (d) |
|----------|---|---------------------------------------|----------------|-----------------|
| 1 | Rate SVF | \$ 21,405,549 | 23,734,787 | 2,329,238 |
| 2 | Rate MVF | 2,328,449 | 2,581,928 | 253,479 |
| 3 | Rate SVI | 66,087 | 73,282 | 7,195 |
| 4 | Rate LVI | 35,138 | 38,965 | 3,827 |
| 5 | Rate SSS | 86,956 | 96,426 | 9,470 |
| 6 | Rate LSS | 9,904 | 10,981 | 1,077 |
| 7 | Rate LT | 1,180,975 | 1,309,605 | 128,630 |
| 8 | Rate MT | 714,222 | 791,979 | 77,757 |
| 9 | Rate ST | 7,443 | 8,254 | 811 |
| 10 | Rate MTM | 242,639 | 269,055 | 26,416 |
| 11 | Rate STM | 66,830 | 74,105 | 7,275 |
| 12 | Rate CPS | 14,370 | 15,935 | 1,565 |
| 13 | Sales Growth - pro forma | 391,951 | 391,951 | |
| 14 | EECR, incl Over and Under - per books | 1,457,448 | - | |
| 15 | EECR, incl Over and Under - pro forma | (1,457,448) | - | |
| 16 | PGA, incl Over and Under - per books | 56,028,766 | - | |
| 17 | PGA, incl Over and Under - pro forma | (56,028,766) | - | |
| 18 | | | | |
| 19 | Tariffed Rates and Riders Subtotal | \$ 26,550,513 | \$ 29,397,253 | \$ 2,846,740 |
| 20 | | | | |
| 21 | Unexplained Retail Rate Revenue | (9,555) | (9,295) | \$ 260 |
| 22 | | | | |
| 23 | Tariffed Rates and Riders Total | \$ 26,540,958 | \$ 29,387,958 | \$ 2,847,000 |
| 24 | | | | |
| 25 | Other Operating Revenue - per books: | | | |
| 26 | Account 483 - Sales for Resale | 14,464,858 | 14,464,858 | |
| 27 | Account 484 - Interdepartment Non-Regulated | 6,473 | 6,473 | |
| 28 | Account 487 - Forfeited Discounts | 137,560 | 137,560 | |
| 29 | Account 487 - Forfeited Discounts - pro forma | (137,560) | (137,560) | |
| 30 | Account 488 - Miscellaneous Service Revenues | 71,342 | 71,342 | |
| 31 | Account 489.3 - Rev. from Trans. Of Gas of others through distributor | 39,215 | 39,215 | |
| 32 | Account 493 - Rent from Gas Property | 144 | 144 | |
| 33 | Other Gas Revenues | 10 | 10 | |
| 34 | | | | |
| 35 | Other Operating Revenue Subtotal | \$ 14,582,042 | \$ 14,582,042 | |
| 36 | | | | |
| 37 | Total | \$ 41,123,000 | \$ 43,970,000 | \$ 2,847,000 |

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| Line No. | Description | |
|-------------|---|---------------|
| | (a) | (b) |
| 1 | Current Base Rate Revenue Less Sales Growth | \$ 26,149,007 |
| 2 | New Base Rate Revenue Less Sales Growth | 28,996,007 |
| 3 | Increase Needed | 2,847,000 |
| 4 | | |
| 5 | % Increase Needed | 10.89% |

Source:

- Line 1 - From Rule 20:10:13:41 - Comparison of Sales, Service, and Revenues submitted with initial filing, Page 1, column (b), line 32 minus line 22
- Line 2 - From Rule 20:10:13:41 - Comparison of Sales, Service, and Revenues submitted with initial filing, Page 1, column (c), line 32 minus line 22
- Line 3 - Equals line 2 minus line 1
- Line 5 - Equals line 3 divided by line 1

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| Line No. | Description (a) | Rates (b) | Therms (c) | No. of Bills (d) | Revenues (e) |
|-------------|--------------------|--------------|---------------|---------------------|-----------------|
| 1 | Rate SVF | | | | |
| 2 | | | | | |
| 3 | Service Charge | 8.00 | | 1,040,326 | 8,322,608 |
| 4 | | | | | |
| 5 | Energy | | | | |
| 6 | First 250 | 0.18125 | 65,127,556 | | 11,804,370 |
| 7 | Over 250 | 0.13191 | 9,692,753 | | 1,278,571 |
| 8 | | | | | |
| 9 | Total | | | | 21,405,549 |

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| Line No. | Description (a) | Rates (b) | Therms (c) | No. of Bills (d) | Revenues (e) |
|-------------|--------------------|--------------|---------------|---------------------|-----------------|
| 1 | Rate MVF | | | | |
| 2 | | | | | |
| 3 | Service Charge | 60.00 | | 11,722 | 703,320 |
| 4 | | | | | |
| 5 | Energy | | | | |
| 6 | All | 0.07201 | 22,568,102 | | 1,625,129 |
| 7 | | | | | |
| 8 | Total | | | | 2,328,449 |

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| Line No. | Description (a) | Rates (b) | Therms (c) | No. of Bills (d) | Revenues (e) |
|-------------|--------------------|--------------|---------------|---------------------|-----------------|
| 1 | Rate SVI | | | | |
| 2 | | | | | |
| 3 | Service Charge | 60.00 | | 168 | 10,080 |
| 4 | | | | | |
| 5 | Energy | | | | |
| 6 | All | 0.07201 | 777,768 | | 56,007 |
| 7 | | | | | |
| 8 | Total | | | | 66,087 |

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| Line No. | Description (a) | Rates (b) | Therms (c) | No. of Bills (d) | Revenues (e) |
|-------------|--------------------|--------------|---------------|---------------------|-----------------|
| 1 | Rate LVI | | | | |
| 2 | | | | | |
| 3 | Service Charge | 275.00 | | 13 | 3,575 |
| 4 | | | | | |
| 5 | Energy | | | | |
| 6 | All | 0.03755 | 840,553 | | 31,563 |
| 7 | | | | | |
| 8 | Total | | | | 35,138 |

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| Line No. | Description (a) | Rates (b) | Therms (c) | No. of Bills (d) | Revenues (e) |
|-------------|--------------------|--------------|---------------|---------------------|----------------------|
| 1 | <u>Rate SSS</u> | | | | |
| 2 | | | | | |
| 3 | Service Charge | 60.00 | | 423 | 25,380 |
| 4 | | | | | |
| 5 | Energy | | | | |
| 6 | Summer | 0.05150 | 811,660 | | 41,800 |
| 7 | Winter | 0.10036 | 197,051 | | <u>19,776</u> |
| 8 | | | | | |
| 9 | Total | | | | <u><u>86,956</u></u> |

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| Line No. | Description (a) | Rates (b) | Therms (c) | No. of Bills (d) | Revenues (e) |
|-------------|--------------------|--------------|---------------|---------------------|-----------------|
| 1 | Rate LSS | | | | |
| 2 | | | | | |
| 3 | Service Charge | 275.00 | | 13 | 3,575 |
| 4 | | | | | |
| 5 | Energy | | | | |
| 6 | Summer | 0.02785 | 227,241 | | 6,329 |
| 7 | Winter | 0.05760 | - | | - |
| 8 | | | | | |
| 9 | Total | | | | <u>9,904</u> |

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|-------------|-----------------------|--------------|---------------|---------------------|-------------------------|
| 1 | <u>Rate LT</u> | | | | |
| 2 | | | | | |
| 3 | Service Charge | 275.00 | | 228 | 62,700 |
| 4 | | | | | |
| 5 | Administrative Charge | 35.00 | | 228 | 7,980 |
| 6 | | | | | |
| 7 | Energy | | | | |
| 8 | All | 0.03755 | 29,568,434 | | <u>1,110,295</u> |
| 9 | | | | | |
| 10 | Total | | | | <u><u>1,180,975</u></u> |

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| Line No. | Description (a) | Rates (b) | Therms (c) | No. of Bills (d) | Revenues (e) |
|-------------|-----------------------|--------------|---------------|---------------------|-----------------------|
| 1 | Rate MT | | | | |
| 2 | | | | | |
| 3 | Service Charge | 60.00 | | 1,296 | 77,760 |
| 4 | | | | | |
| 5 | Administrative Charge | 35.00 | | 1,296 | 45,360 |
| 6 | | | | | |
| 7 | Energy | | | | |
| 8 | All | 0.07201 | 8,208,610 | | <u>591,102</u> |
| 9 | | | | | |
| 10 | Total | | | | <u><u>714,222</u></u> |

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| Line No. | Description (a) | Rates (b) | Therms (c) | No. of Bills (d) | Revenues (e) |
|-------------|-----------------------|--------------|---------------|---------------------|-----------------|
| 1 | Rate ST | | | | |
| 2 | | | | | |
| 3 | Service Charge | 8.00 | | 36 | 288 |
| 4 | | | | | |
| 5 | Administrative Charge | 35.00 | | 36 | 1,260 |
| 6 | | | | | |
| 7 | Energy | | | | |
| 8 | First 250 | 0.18125 | 5,855 | | 1,061 |
| 9 | Over 250 | 0.13191 | 36,648 | | 4,834 |
| 10 | | | | | |
| 11 | Total | | | | <u>7,443</u> |

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| Line No. | Description (a) | Rates (b) | Therms (c) | No. of Bills (d) | Revenues (e) |
|-------------|-----------------------|--------------|---------------|---------------------|-----------------------|
| 1 | <u>Rate MTM</u> | | | | |
| 2 | | | | | |
| 3 | Service Charge | 60.00 | | 777 | 46,620 |
| 4 | | | | | |
| 5 | Administrative Charge | 15.52 | | 777 | 12,059 |
| 6 | | | | | |
| 7 | Energy | | | | |
| 8 | All | 0.07201 | 2,554,649 | | <u>183,960</u> |
| 9 | | | | | |
| 10 | Total | | | | <u><u>242,639</u></u> |

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|-------------|-----------------------|--------------|---------------|---------------------|----------------------|
| 1 | <u>Rate STM</u> | | | | |
| 2 | | | | | |
| 3 | Service Charge | 8.00 | | 849 | 6,792 |
| 4 | | | | | |
| 5 | Administrative Charge | 15.52 | | 849 | 13,176 |
| 6 | | | | | |
| 7 | Energy | | | | |
| 8 | First 250 | 0.18125 | 117,663 | | 21,326 |
| 9 | Over 250 | 0.13191 | 193,583 | | <u>25,536</u> |
| 10 | | | | | |
| 11 | Total | | | | <u><u>66,830</u></u> |

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| Line No. | Description (a) | Rates (b) | Therms (c) | No. of Bills (d) | Revenues (e) |
|-------------|--------------------|--------------|---------------|---------------------|-----------------|
| 1 | <u>Rate CPS</u> | | | | |
| 2 | | | | | |
| 3 | Service Charge | | | | 14,370 |
| 4 | | | | | |
| 5 | Energy | | 1,030,321 | | |
| 6 | | | | | |
| 7 | Total | | | | <u>14,370</u> |

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| Line No. | Description (a) | Current Rates (b) | % Increase (c) | Interim Rates (d) | Therms (e) | No. of Bills (f) | Revenues (g) |
|-------------|--------------------|----------------------|-------------------|----------------------|---------------|---------------------|-------------------|
| 1 | Rate SVF | | | | | | |
| 2 | | | | | | | |
| 3 | Service Charge | 8.00 | 10.89% | 8.87 | | 1,040,326 | 9,227,692 |
| 4 | | | | | | | |
| 5 | Energy | | | | | | |
| 6 | First 250 | 0.18125 | 10.89% | 0.20098 | 65,127,556 | | 13,089,336 |
| 7 | Over 250 | 0.13191 | 10.89% | 0.14627 | 9,692,753 | | 1,417,759 |
| 8 | | | | | | | |
| 9 | Total | | | | | | <u>23,734,787</u> |

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| Line No. | Description (a) | Current Rates (b) | % Increase (c) | Interim Rates (d) | Therms (e) | No. of Bills (f) | Revenues (g) |
|-------------|--------------------|----------------------|-------------------|----------------------|---------------|---------------------|-------------------------|
| 1 | <u>Rate MVF</u> | | | | | | |
| 2 | | | | | | | |
| 3 | Service Charge | 60.00 | 10.89% | 66.53 | | 11,722 | 779,865 |
| 4 | | | | | | | |
| 5 | Energy | | | | | | |
| 6 | All | 0.07201 | 10.89% | 0.07985 | 22,568,102 | | <u>1,802,063</u> |
| 7 | | | | | | | |
| 8 | Total | | | | | | <u><u>2,581,928</u></u> |

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| Line No. | Description (a) | Current Rates (b) | % Increase (c) | Interim Rates (d) | Therms (e) | No. of Bills (f) | Revenues (g) |
|-------------|--------------------|----------------------|-------------------|----------------------|---------------|---------------------|----------------------|
| 1 | <u>Rate SVI</u> | | | | | | |
| 2 | | | | | | | |
| 3 | Service Charge | 60.00 | 10.89% | 66.53 | | 168 | 11,177 |
| 4 | | | | | | | |
| 5 | Energy | | | | | | |
| 6 | All | 0.07201 | 10.89% | 0.07985 | 777,768 | | <u>62,105</u> |
| 7 | | | | | | | |
| 8 | Total | | | | | | <u><u>73,282</u></u> |

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| Line No. | Description (a) | Current Rates (b) | % Increase (c) | Interim Rates (d) | Therms (e) | No. of Bills (f) | Revenues (g) |
|-------------|--------------------|----------------------|-------------------|----------------------|---------------|---------------------|----------------------|
| 1 | <u>Rate LVI</u> | | | | | | |
| 2 | | | | | | | |
| 3 | Service Charge | 275.00 | 10.89% | 304.94 | | 13 | 3,964 |
| 4 | | | | | | | |
| 5 | Energy | | | | | | |
| 6 | All | 0.03755 | 10.89% | 0.04164 | 840,553 | | <u>35,001</u> |
| 7 | | | | | | | |
| 8 | Total | | | | | | <u><u>38,965</u></u> |

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| Line No. | Description (a) | Current Rates (b) | % Increase (c) | Interim Rates (d) | Therms (e) | No. of Bills (f) | Revenues (g) |
|-------------|--------------------|----------------------|-------------------|----------------------|---------------|---------------------|-----------------|
| 1 | <u>Rate SSS</u> | | | | | | |
| 2 | | | | | | | |
| 3 | Service Charge | 60.00 | 10.89% | 66.53 | | 423 | 28,142 |
| 4 | | | | | | | |
| 5 | Energy | | | | | | |
| 6 | Summer | 0.05150 | 10.89% | 0.05711 | 811,660 | | 46,354 |
| 7 | Winter | 0.10036 | 10.89% | 0.11129 | 197,051 | | 21,930 |
| 8 | | | | | | | |
| 9 | Total | | | | | | <u>96,426</u> |

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| Line No. | Description (a) | Current Rates (b) | % Increase (c) | Interim Rates (d) | Therms (e) | No. of Bills (f) | Revenues (g) |
|-------------|--------------------|----------------------|-------------------|----------------------|---------------|---------------------|-----------------|
| 1 | <u>Rate LSS</u> | | | | | | |
| 2 | | | | | | | |
| 3 | Service Charge | 275.00 | 10.89% | 304.94 | | 13 | 3,964 |
| 4 | | | | | | | |
| 5 | Energy | | | | | | |
| 6 | Summer | 0.02785 | 10.89% | 0.03088 | 227,241 | | 7,017 |
| 7 | Winter | 0.05760 | 10.89% | 0.06387 | - | | - |
| 8 | | | | | | | |
| 9 | Total | | | | | | <u>10,981</u> |

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| Line No. | Description (a) | Current Rates (b) | % Increase (c) | Interim Rates (d) | Therms (e) | No. of Bills (f) | Revenues (g) |
|-------------|-----------------------|----------------------|-------------------|----------------------|---------------|---------------------|-------------------------|
| 1 | <u>Rate LT</u> | | | | | | |
| 2 | | | | | | | |
| 3 | Service Charge | 275.00 | 10.89% | 304.94 | | 228 | 69,526 |
| 4 | | | | | | | |
| 5 | Administrative Charge | 35.00 | 10.89% | 38.81 | | 228 | 8,849 |
| 6 | | | | | | | |
| 7 | Energy | | | | | | |
| 8 | All | 0.03755 | 10.89% | 0.04164 | 29,568,434 | | <u>1,231,230</u> |
| 9 | | | | | | | |
| 10 | Total | | | | | | <u><u>1,309,605</u></u> |

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| Line No. | Description (a) | Current Rates (b) | % Increase (c) | Interim Rates (d) | Therms (e) | No. of Bills (f) | Revenues (g) |
|-------------|-----------------------|----------------------|-------------------|----------------------|---------------|---------------------|-----------------------|
| 1 | <u>Rate MT</u> | | | | | | |
| 2 | | | | | | | |
| 3 | Service Charge | 60.00 | 10.89% | 66.53 | | 1,296 | 86,223 |
| 4 | | | | | | | |
| 5 | Administrative Charge | 35.00 | 10.89% | 38.81 | | 1,296 | 50,298 |
| 6 | | | | | | | |
| 7 | Energy | | | | | | |
| 8 | All | 0.07201 | 10.89% | 0.07985 | 8,208,610 | | <u>655,458</u> |
| 9 | | | | | | | |
| 10 | Total | | | | | | <u><u>791,979</u></u> |

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| Line No. | Description (a) | Current Rates (b) | % Increase (c) | Interim Rates (d) | Therms (e) | No. of Bills (f) | Revenues (g) |
|-------------|-----------------------|----------------------|-------------------|----------------------|---------------|---------------------|---------------------|
| 1 | <u>Rate ST</u> | | | | | | |
| 2 | | | | | | | |
| 3 | Service Charge | 8.00 | 10.89% | 8.87 | | 36 | 319 |
| 4 | | | | | | | |
| 5 | Administrative Charge | 35.00 | 10.89% | 38.81 | | 36 | 1,397 |
| 6 | | | | | | | |
| 7 | Energy | | | | | | |
| 8 | First 250 | 0.18125 | 10.89% | 0.20098 | 5,855 | | 1,177 |
| 9 | Over 250 | 0.13191 | 10.89% | 0.14627 | 36,648 | | <u>5,361</u> |
| 10 | | | | | | | |
| 11 | Total | | | | | | <u><u>8,254</u></u> |

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| Line No. | Description (a) | Current Rates (b) | % Increase (c) | Interim Rates (d) | Therms (e) | No. of Bills (f) | Revenues (g) |
|-------------|-----------------------|----------------------|-------------------|----------------------|---------------|---------------------|-----------------------|
| 1 | <u>Rate MTM</u> | | | | | | |
| 2 | | | | | | | |
| 3 | Service Charge | 60.00 | 10.89% | 66.53 | | 777 | 51,694 |
| 4 | | | | | | | |
| 5 | Administrative Charge | 15.52 | 10.89% | 17.21 | | 777 | 13,372 |
| 6 | | | | | | | |
| 7 | Energy | | | | | | |
| 8 | All | 0.07201 | 10.89% | 0.07985 | 2,554,649 | | <u>203,989</u> |
| 9 | | | | | | | |
| 10 | Total | | | | | | <u><u>269,055</u></u> |

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| Line No. | Description (a) | Current Rates (b) | % Increase (c) | Interim Rates (d) | Therms (e) | No. of Bills (f) | Revenues (g) |
|-------------|-----------------------|----------------------|-------------------|----------------------|---------------|---------------------|----------------------|
| 1 | <u>Rate STM</u> | | | | | | |
| 2 | | | | | | | |
| 3 | Service Charge | 8.00 | 10.89% | 8.87 | | 849 | 7,531 |
| 4 | | | | | | | |
| 5 | Administrative Charge | 15.52 | 10.89% | 17.21 | | 849 | 14,611 |
| 6 | | | | | | | |
| 7 | Energy | | | | | | |
| 8 | First 250 | 0.18125 | 10.89% | 0.20098 | 117,663 | | 23,648 |
| 9 | Over 250 | 0.13191 | 10.89% | 0.14627 | 193,583 | | <u>28,315</u> |
| 10 | | | | | | | |
| 11 | Total | | | | | | <u><u>74,105</u></u> |

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| Line No. | Description (a) | Current Rates (b) | % Increase (c) | Interim Rates (d) | Therms (e) | No. of Bills (f) | Revenues (g) |
|-------------|--------------------|----------------------|-------------------|----------------------|---------------|---------------------|-----------------|
| 1 | <u>Rate CPS</u> | | | | | | |
| 2 | | | | | | | |
| 3 | Service Charge | 14,370 | 10.89% | 15,934.55 | | | 15,935 |
| 4 | | | | | | | |
| 5 | Energy | | | | 1,030,321 | | |
| 6 | | | | | | | |
| 7 | Total | | | | | | <u>15,935</u> |