

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro-Forma Adjustment - Cast Iron Replacment**  
**Test Year Ending December 31, 2013**

Line	Description (a)	Amount (b)	Reference (c)
1	Pro Forma Adjustment: Cast Iron Replacement		
2			
3	<b>Pro Forma Adjustment - Rate Base:</b>		
4			
5	<b>Plant in Service -</b>		
6	Intangible Plant	\$ -	Exhibit MJA 1.1, WP C, Page 2
7	Production Plant	-	Exhibit MJA 1.1, WP C, Page 2
8	Other Storage Plant	-	Exhibit MJA 1.1, WP C, Page 2
9	Distribution Plant	6,594,797	Exhibit MJA 1.1, WP C, Page 2
10	General Plant	-	Exhibit MJA 1.1, WP C, Page 2
11	<b>Pro Forma Adjustment - Plant in Service</b>	<b>\$ 6,594,797</b>	To Exhibit MJA 1.1, Sch 4
12			
13	<b>Accumulated Depreciation -</b>		
14	Intangible Plant	\$ -	Exhibit MJA 1.1, WP C, Page 3
15	Production Plant	-	Exhibit MJA 1.1, WP C, Page 3
16	Other Storage Plant	-	Exhibit MJA 1.1, WP C, Page 3
17	Distribution Plant	82,604	Exhibit MJA 1.1, WP C, Page 3
18	General Plant	-	Exhibit MJA 1.1, WP C, Page 3
19	<b>Pro Forma Adjustment - Acc Depreciation</b>	<b>\$ 82,604</b>	To Exhibit MJA 1.1, Sch 4
20			
21	<b>Deductions to Rate Base</b>		
22	Accum. Deferred Income Taxes	<b>\$ (3,148)</b>	Exhibit MJA 1.1, WP C, Page 3
23			To Exhibit MJA 1.1, Sch 4
24	<b>Pro Forma Adjustment - Income Statement:</b>		
25	<b>Depreciation Expense</b>	<b>\$ 148,572</b>	Exhibit MJA 1.1, WP C, Page 3 To Exhibit RRT 1.1, WP RRT 8

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro-Forma Adjustment - Cast Iron Replacment**  
**Test Year Ending December 31, 2013**

Line	Project	Year	Plant					Total
			Intangible 301-303	Production 325-347	Other Storage 350-364	Distribution 374-387	General 389-398	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
								sum (c) through (g)
1	35041 SFS Cast Iron Replacement	2013	\$ -	\$ -	\$ -	\$ 77,665.15	\$ -	\$ 77,665.15
2	35201 SFS CI Rebuild Willow-Grange	2013	-	-	-	718,593.89	-	718,593.89
3	35227 SF:CI Rebuild S5th Ave at 26	2013	-	-	-	15,697.31	-	15,697.31
4	35230 SFS: CI Rebuild 22nd to 28 Hawth	2013	-	-	-	114,544.39	-	114,544.39
5	35231 SFS 2013 CI Rebuild Area 4 19St	2013	-	-	-	1,182,959.05	-	1,182,959.05
6	35237 SFS: CI Rebuild 26 to 33 Area 2	2013	-	-	-	495,410.27	-	495,410.27
7	35261 SFS: CI Rebuild W9th St West	2013	-	-	-	16,543.67	-	16,543.67
8	35350 SFS: CI Rebuild 1 26th to 33rd Wa	2013	-	-	-	349,577.20	-	349,577.20
9	45041 SFS Cast Iron Replacement	2014	-	-	-	2,083,526.00	-	2,083,526.00
10	45248 SFS 2014 CI Replace, Area 3	2014	-	-	-	228,360.00	-	228,360.00
11	45249 SFS 2014 CI Replace, Area 3	2014	-	-	-	511,571.00	-	511,571.00
12	45252 SFS: CI Rbld 2014 Area 5 Grange	2014	-	-	-	212,937.00	-	212,937.00
13	45253 SFS:CI Rbld 2014 Area 2 26-33rd	2014	-	-	-	358,257.00	-	358,257.00
14	45288 SFS:CI rblid Oak to 26, 4-7th Ave	2014	-	-	-	125,495.00	-	125,495.00
15	45289 SFS: CI 18th, Tabbert to Bahnson	2014	-	-	-	103,660.00	-	103,660.00
<b>TOTAL</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,594,796.93</b>	<b>\$ -</b>	<b>\$ 6,594,796.93</b>



**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**Project:** 35041 SFS Cast Iron Replacement  
**Gas Utility %** 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2,376.00	100.00%	2.131%	3.750%	35.0%
2	Jan-13	9,409.05	0.000.00	0.00%	0.000%		
3	Feb-13	22,871.17	0.000.00	0.00%	0.000%		
4	Mar-13	35,250.82	0.000.00	0.00%	0.000%		
5	Apr-13	44,357.47	0.000.00	0.00%	0.000%		
6	May-13	54,605.60					
7	Jun-13	63,537.98					
8	Jul-13	78,083.04					
9	Aug-13	88,966.27					
10	Sep-13	117,646.12					
11	Oct-13	127,899.85					
12	Nov-13	140,194.94					
13	Dec-13	155,891.28					
14							
15	<b>In-Service Date:</b>	<b>Jan-13</b>					
16	<b>Project Amount:</b>	<b>\$ 155,891</b>					

Sources:

Column (b):

Line 2-13 - Exhibit MJA 1.1, WP C Page 9

Line 15 - Exhibit MJA 1.1, WP C Page 9

Line 16 - Exhibit MJA 1.1, WP C Page 9

Column (c): Exhibit MJA 1.1, WP C, Page 9

Column (d): Exhibit MJA 1.1, WP C, Page 9

Column (e): Exhibit MJA 1.1, WP C, Page 10

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

No change in tax depreciation for this proforma as 2013 amount was computed on Dec 2013 total addition

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

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS Cast Iron Replacement**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	9,409.05	155,891.28	146,482.23
3	Feb-13	22,871.17	155,891.28	133,020.11
4	Mar-13	35,250.82	155,891.28	120,640.46
5	Apr-13	44,357.47	155,891.28	111,533.81
6	May-13	54,605.60	155,891.28	101,285.68
7	Jun-13	63,537.98	155,891.28	92,353.30
8	Jul-13	78,083.04	155,891.28	77,808.24
9	Aug-13	88,966.27	155,891.28	66,925.01
10	Sep-13	117,646.12	155,891.28	38,245.16
11	Oct-13	127,899.85	155,891.28	27,991.43
12	Nov-13	140,194.94	155,891.28	15,696.34
13	Dec-13	155,891.28	155,891.28	-
14	TOTAL	\$ 938,713.59	\$ 1,870,695.36	\$ 931,981.77
15				
16	12 MO AVERAGE	\$ 78,226.13	\$ 155,891.28	\$ 77,665.15
17				
18				
19	TOTAL ADJMNT			\$ 77,665.15
20				
21				
22				
23				
24				

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS Cast Iron Replacement**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	9,409.05	155,891.28	146,482.23
3	Feb-13	22,871.17	155,891.28	133,020.11
4	Mar-13	35,250.82	155,891.28	120,640.46
5	Apr-13	44,357.47	155,891.28	111,533.81
6	May-13	54,605.60	155,891.28	101,285.68
7	Jun-13	63,537.98	155,891.28	92,353.30
8	Jul-13	78,083.04	155,891.28	77,808.24
9	Aug-13	88,966.27	155,891.28	66,925.01
10	Sep-13	117,646.12	155,891.28	38,245.16
11	Oct-13	127,899.85	155,891.28	27,991.43
12	Nov-13	140,194.94	155,891.28	15,696.34
13	Dec-13	155,891.28	155,891.28	-
14	TOTAL	\$ 938,713.59	\$ 1,870,695.36	\$ 931,981.77
15				
16	12 MO AVERAGE	\$ 78,226.13	\$ 155,891.28	\$ 77,665.15
17				
18				
19	TOTAL ADJMNT			\$ 77,665.15
20				
21				
22				
23				
24				

To Exhibit MJA 1.1, WP C  
 Page 2, Line 1, Column (f)

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**SFS Cast Iron Replacement**  
**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX	FEDERAL DEFERRED
		PER BOOKS	ANNUALIZED	DIFFERENCE	DEPRECIATION	INCOME TAXES
	(a)	(b)	(c)	(d)	(e)	(f)
				(b) - (c)		
1	Jan-13	\$ -	\$ 276.86	\$ 276.86		\$ (96.90)
2	Feb-13	16.71	276.86	260.15		(91.05)
3	Mar-13	40.62	276.86	236.24		(82.68)
4	Apr-13	62.60	276.86	214.26		(74.99)
5	May-13	78.78	276.86	198.08		(69.33)
6	Jun-13	96.98	276.86	179.88		(62.96)
7	Jul-13	112.84	276.86	164.02		(57.41)
8	Aug-13	138.67	276.86	138.19		(48.37)
9	Sep-13	158.00	276.86	118.86		(41.60)
10	Oct-13	208.93	276.86	67.93		(23.78)
11	Nov-13	227.14	276.86	49.72		(17.40)
12	Dec-13	248.98	276.86	27.88		(9.75)
13	TOTAL	\$ 1,390.25	\$ 3,322.32	\$ 1,932.07		\$ (676.22)
14						
15	TOTAL ADJMNT			\$ 1,932.07	\$ -	\$ (676.22)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 16, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 2.376.00	2.13%	0.18%	GAS DIST	TIMING DIFFERENCE	
22				3.750%	35.000%	
23				MACRS 20		
24						
25						

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**SFS Cast Iron Replacement**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.376.00			DIFFERENCE (b) - (c)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)			
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	276.86	276.86	(96.90)	
3	Feb-13	16.71	553.72	537.01	(187.95)	
4	Mar-13	57.33	830.58	773.25	(270.63)	
5	Apr-13	119.93	1,107.44	987.51	(345.62)	
6	May-13	198.71	1,384.30	1,185.59	(414.95)	
7	Jun-13	295.69	1,661.16	1,365.47	(477.91)	
8	Jul-13	408.53	1,938.02	1,529.49	(535.32)	
9	Aug-13	547.20	2,214.88	1,667.68	(583.69)	
10	Sep-13	705.20	2,491.74	1,786.54	(625.29)	
11	Oct-13	914.13	2,768.60	1,854.47	(649.07)	
12	Nov-13	1,141.27	3,045.46	1,904.19	(666.47)	
13	Dec-13	1,390.25	3,322.32	1,932.07	(676.22)	
14	TOTAL	\$ 5,794.95	\$ 21,595.08	\$ 15,800.13	\$ (5,530.02)	
15						
16	12 MO AVG	\$ 482.91	\$ 1,799.59	\$ 1,316.68	\$ (460.84)	
17						
18						
19	TOTAL ADJMNT			\$ 1,316.68	\$ (460.84)	
20						
21						
22						
23						
24		ANNUAL DEPR -%-	MONTHLY DEPR -%-			
25	Acct 2.376.00	2.13%	0.18%			
26						
27						
28						
29						
30						

To Exhibit MJA 1.1, WP C  
 Page 3, Line 16, Column (f)

To Exhibit MJA 1.1, WP C  
 Page 3, Line 16, Column (j)

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS Cast Iron Replacement**

Line	Month/Year (a)	Amount (b)
1	Jan-13	9,409.05
2	Feb-13	13,462.12
3	Mar-13	12,379.65
4	Apr-13	9,106.65
5	May-13	10,248.13
6	Jun-13	8,932.38
7	Jul-13	14,545.06
8	Aug-13	10,883.23
9	Sep-13	28,679.85
10	Oct-13	10,253.73
11	Nov-13	12,295.09
12	Dec-13	15,696.34
13		
14 Total		155,891.28

To Exhibit MJA 1.1, WPC  
Page 4, Line 15, Column (b)

Work Order "As Built" Details

Work Order 35041    Constr \$0.00    Retirements \$0.00    Credits \$0.00  
 As-Built Estimate    Expense \$0.00    Removal \$0.00    Jobbing \$0.00

Blue = Already used in unitization    Green = 'Open' Estimate (not for unitization)

Estimates

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount	Job Tas
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	FP-60 - Mate	0	\$100.00	
							0	\$100.00	
Retirements	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	FP-Orig Cost	0	\$100.00	
							0	\$100.00	

Work Order Completion - Work Order 35041

**Work Order SFS CAST IRON REPLACEM**

Work Order Number 35041    Budget F5101  
 Company MidAmerican Energy Company    Revision 1  
 Closing Option Manual Blanket    Status completed  
 Allocation Method MEC Estimates    Late Chg Wait Period 3  
 Unit Item Est Level    UI from Est No

In Service Date 01/01/2013    Close Date  
 Completion Date 12/31/2013    First CPR Month 01/01/2013  
 Out of Service Date 01/01/2013

Book Basis

Work Order: 35041  
 Description: SFS CAST IRON REPLACEM  
 In Service: 01/01/2013  
 Completion: 12/31/2013

Book Summary	Type of Charge	Quantity	Amount
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**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**SFS Cast Iron Replacement**

Depreciation Group Rate Maintenance

Depreciation Group: MEC-04-237600-South Dakota      Status:       ID: 21258  
 Company: MidAmerican Energy Company      ARO:   
 Business Segment: MEC Gas      Functional Class: Distribution Plant, Gas  
 Depr. Summary: MEC-South Dakota (400)      External Code:   
 Depr. Summary 2: None      JE By Asset:

Depreciation Method: MEC-04-237600-South Dakota      Combined Group:   
 Depreciable Subledger: None  
 Mid-Period Method: Monthly      Est. Net Adds: 0.00  
 Mid-Period Convention: 0.00      Late Close:       Spread:

See Accts

New Rates      UoP Details      Depreciation Rate Maintenance      Blend Books

Effective Date	Set of Books	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)	Rate Used Code	Gain Loss Default	Mortality Curve	Expected Avg Life (Years)
FEB/2014 SEC		2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014 SEC		2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**Project:** 35201 SFS:CI Rebuild Willow-Grange 33rd  
**Gas Utility %** 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2,376.00	90.00%	2.131%	3.750%	35.0%
2	Jan-13	-	2,380.00	10.00%	3.600%		
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	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	783,920.61					
14							
15	<b>In-Service Date:</b>	<b>Dec-13</b>					
16	<b>Project Amount:</b>	<b>\$ 783,921</b>					

Sources:

Column (b):

Line 13 - Exhibit MJA 1.1, WP C Page 21

Line 15 - Exhibit MJA 1.1, WP C Page 21

Line 16 - Exhibit MJA 1.1, WP C Page 20

Column (c): Exhibit MJA 1.1, WP C, Page 20

Column (d): Exhibit MJA 1.1, WP C, Page 20

Column (e): Exhibit MJA 1.1, WP C, Page 20 and 21

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

No change in tax depreciation for this proforma as 2013 amount was computed on Dec 2013 total addition

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

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS:CI Rebuild Willow-Grange 33rd**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	783,920.61	783,920.61
3	Feb-13	-	783,920.61	783,920.61
4	Mar-13	-	783,920.61	783,920.61
5	Apr-13	-	783,920.61	783,920.61
6	May-13	-	783,920.61	783,920.61
7	Jun-13	-	783,920.61	783,920.61
8	Jul-13	-	783,920.61	783,920.61
9	Aug-13	-	783,920.61	783,920.61
10	Sep-13	-	783,920.61	783,920.61
11	Oct-13	-	783,920.61	783,920.61
12	Nov-13	-	783,920.61	783,920.61
13	Dec-13	783,920.61	783,920.61	-
14	TOTAL	\$ 783,920.61	\$ 9,407,047.32	\$ 8,623,126.71
15				
16	12 MO AVERAGE	\$ 65,326.72	\$ 783,920.61	\$ 718,593.89
17				
18				
19	TOTAL ADJMNT			\$ 718,593.89
20				
21				
22				
23				
24				

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**Test Year Ending December 31, 2013**

SFS:CI Rebuild Willow-Grange 33rd

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	705,528.55	705,528.55
3	Feb-13	-	705,528.55	705,528.55
4	Mar-13	-	705,528.55	705,528.55
5	Apr-13	-	705,528.55	705,528.55
6	May-13	-	705,528.55	705,528.55
7	Jun-13	-	705,528.55	705,528.55
8	Jul-13	-	705,528.55	705,528.55
9	Aug-13	-	705,528.55	705,528.55
10	Sep-13	-	705,528.55	705,528.55
11	Oct-13	-	705,528.55	705,528.55
12	Nov-13	-	705,528.55	705,528.55
13	Dec-13	705,528.55	705,528.55	-
14	TOTAL	\$ 705,528.55	\$ 8,466,342.59	\$ 7,760,814.04
15				
16	12 MO AVERAGE	\$ 58,794.05	\$ 705,528.55	\$ 646,734.50
17				
18				
19	TOTAL ADJMNT			\$ 646,734.50
20				
21				To Exhibit MJA 1.1, WP C
22				Page 2, Line 2, Column (f)
23				
24				

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

SFS:CI Rebuild Willow-Grange 33rd

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 1,252.99	\$ 1,252.99		\$ (438.55)
2	Feb-13	-	1,252.99	1,252.99		(438.55)
3	Mar-13	-	1,252.99	1,252.99		(438.55)
4	Apr-13	-	1,252.99	1,252.99		(438.55)
5	May-13	-	1,252.99	1,252.99		(438.55)
6	Jun-13	-	1,252.99	1,252.99		(438.55)
7	Jul-13	-	1,252.99	1,252.99		(438.55)
8	Aug-13	-	1,252.99	1,252.99		(438.55)
9	Sep-13	-	1,252.99	1,252.99		(438.54)
10	Oct-13	-	1,252.99	1,252.99		(438.54)
11	Nov-13	-	1,252.99	1,252.99		(438.54)
12	Dec-13	-	1,252.99	1,252.99		(438.54)
13	TOTAL	\$ -	\$ 15,035.88	\$ 15,035.88		\$ (5,262.56)
14						
15	TOTAL ADJMNT			\$ 15,035.88	\$ -	\$ (5,262.56)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 17, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	TAX VS BOOK
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	TIMING DIFFERENCE
21	Acct 2.376.00	2.13%	0.18%	GAS DIST	3.750%	35.0%
22				MACRS 20		
23						
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS:CI Rebuild Willow-Grange 33rd

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.376.00			ACCUMLATED DEFERRED TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE	
	(a)	(b)	(c)	(d)	(e) (f)
1	Dec-12	\$ -	\$ -	\$ -	\$ -
2	Jan-13	-	1,252.99	1,252.99	(438.55)
3	Feb-13	-	2,505.98	2,505.98	(877.10)
4	Mar-13	-	3,758.97	3,758.97	(1,315.65)
5	Apr-13	-	5,011.96	5,011.96	(1,754.20)
6	May-13	-	6,264.95	6,264.95	(2,192.75)
7	Jun-13	-	7,517.94	7,517.94	(2,631.30)
8	Jul-13	-	8,770.93	8,770.93	(3,069.85)
9	Aug-13	-	10,023.92	10,023.92	(3,508.40)
10	Sep-13	-	11,276.91	11,276.91	(3,946.94)
11	Oct-13	-	12,529.90	12,529.90	(4,385.48)
12	Nov-13	-	13,782.89	13,782.89	(4,824.02)
13	Dec-13	-	15,035.88	15,035.88	(5,262.56)
14	TOTAL	\$ -	\$ 97,733.22	\$ 97,733.22	\$ (34,206.80)
15					
16	12 MO AVG	\$ -	\$ 8,144.44	\$ 8,144.44	\$ (2,850.57)
17					
18					
19	TOTAL ADJMNT			\$ 8,144.44	\$ (2,850.57)
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C
21				Page 3, Line 17, Column (f)	Page 3, Line 17, Column (j)
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 2.376.00	2.13%	0.18%		
26					
27					
28					
29					
30					

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS:CI Rebuild Willow-Grange 33rd**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 2.380.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	78,392.06	78,392.06
3	Feb-13	-	78,392.06	78,392.06
4	Mar-13	-	78,392.06	78,392.06
5	Apr-13	-	78,392.06	78,392.06
6	May-13	-	78,392.06	78,392.06
7	Jun-13	-	78,392.06	78,392.06
8	Jul-13	-	78,392.06	78,392.06
9	Aug-13	-	78,392.06	78,392.06
10	Sep-13	-	78,392.06	78,392.06
11	Oct-13	-	78,392.06	78,392.06
12	Nov-13	-	78,392.06	78,392.06
13	Dec-13	78,392.06	78,392.06	-
14	TOTAL	\$ 78,392.06	\$ 940,704.73	\$ 862,312.67
15				
16	12 MO AVERAGE	\$ 6,532.67	\$ 78,392.06	\$ 71,859.39
17				
18				
19	TOTAL ADJMNT			\$ 71,859.39

To Exhibit MJA 1.1, WP C  
 Page 2, Line 2, Column (f)

**MIDAMERICAN ENERGY COMPANY**  
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**SFS:CI Rebuild Willow-Grange 33rd**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.380.00			FEDERAL TAX DEPRECIATION (e)	FEDERAL DEFERRED INCOME TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Jan-13	\$ -	\$ 235.18	\$ 235.18		\$ (82.31)
2	Feb-13	-	235.18	235.18		(82.31)
3	Mar-13	-	235.18	235.18		(82.31)
4	Apr-13	-	235.18	235.18		(82.31)
5	May-13	-	235.18	235.18		(82.31)
6	Jun-13	-	235.18	235.18		(82.31)
7	Jul-13	-	235.18	235.18		(82.31)
8	Aug-13	-	235.18	235.18		(82.31)
9	Sep-13	-	235.18	235.18		(82.32)
10	Oct-13	-	235.18	235.18		(82.32)
11	Nov-13	-	235.18	235.18		(82.32)
12	Dec-13	-	235.18	235.18		(82.32)
13	TOTAL	\$ -	\$ 2,822.16	\$ 2,822.16		\$ (987.76)
14						
15	TOTAL ADJMNT			\$ 2,822.16	\$ -	\$ (987.76)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 17, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY	YEAR 1		TAX RATE ON
20		DEPR -%-	DEPR -%-	TAX RATE		TAX VS BOOK
21	Acct 2.380.00	3.60%	0.30%	GAS DIST		TIMING DIFFERENCE
22				3.750%		35.0%
23				MACRS 20		
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

SFS:CI Rebuild Willow-Grange 33rd

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.380.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	235.18	235.18	(82.31)	
3	Feb-13	-	470.36	470.36	(164.62)	
4	Mar-13	-	705.54	705.54	(246.93)	
5	Apr-13	-	940.72	940.72	(329.24)	
6	May-13	-	1,175.90	1,175.90	(411.55)	
7	Jun-13	-	1,411.08	1,411.08	(493.86)	
8	Jul-13	-	1,646.26	1,646.26	(576.17)	
9	Aug-13	-	1,881.44	1,881.44	(658.48)	
10	Sep-13	-	2,116.62	2,116.62	(740.80)	
11	Oct-13	-	2,351.80	2,351.80	(823.12)	
12	Nov-13	-	2,586.98	2,586.98	(905.44)	
13	Dec-13	-	2,822.16	2,822.16	(987.76)	
14	TOTAL	\$ -	\$ 18,344.04	\$ 18,344.04	\$ (6,420.28)	
15						
16	12 MO AVG	\$ -	\$ 1,528.67	\$ 1,528.67	\$ (535.02)	
17						
18						
19	TOTAL ADJMNT			\$ 1,528.67	\$ (535.02)	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 17, Column (f)	Page 3, Line 17, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.380.00	3.60%	0.30%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS:CI Rebuild Willow-Grange 33rd

MidAmerican Energy - Authorization For Expenditures						
Original AFE: <input checked="" type="checkbox"/>	Supplemental AFE: <input type="checkbox"/>	Contingency Spending: <input type="checkbox"/>				
Project Title: <u>SFS:CI REBUILD WILLOW-GRANGE,33RD S</u>	Project #: <u>35201</u>					
Company Name: <u>MidAmerican Energy Company</u>	Co # <u>MEC</u>	Sub #: _____				
Location Name: <u>Sioux Falls</u>	Loc # <u>997</u>	Facility #: _____				
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?	YES/NO	<input type="checkbox"/>				
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)	YES/NO	<input type="checkbox"/>				
Does project have environmental impacts? (If yes, attach Environmental Review Form)	YES/NO	<input type="checkbox"/>				
Are the units common facilities? (Supply only)	YES/NO	<input type="checkbox"/>				
Does AFE include any content that benefits a non-utility entity?	YES/NO	<input type="checkbox"/>				
For Telecom projects - is this considered communications equipment?	YES/NO	<input type="checkbox"/>				
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
2013 CI Project, Willow-Grange, 2nd-33rd Str. Install 1,000 ft 8" x16, 16,885 ft PE (2,4,6"), one new DRS for system support and upgrade/replace 332 services. Move out 135 meters.						
Start Date: <u>04/01/2013</u>	Estimated In Service Date: <u>11/01/2013</u>	Estimated Complete Date: <u>12/30/2013</u>				
AFE Cost Information - project cost @ 100 %		Budget Information @ 100 % cost				
	Original AFE	Revised AFE				
Material	\$119,038	\$0	Original AFE \$888,430			
Employment Cost	\$42,641	\$0	Supplemental addition \$0			
General Expenses	\$2,400	\$0	Total AFE \$888,430			
Outside Svcs.	\$578,890	\$0	Less:			
Cost of Removal	\$37,148	\$0	Budget Current Year \$0			
Salvage	\$0	\$0	Budget Other Years \$0			
Fixed expenses (G & A)	\$44,122	\$0	O & M Budget \$0			
Financing cost (AFUDC)	\$9,906	\$0	Total Budget \$0			
Reimbursement	\$0	\$0	Over / (under) budget \$888,430			
O & M expenses	\$54,288	\$0				
AFE Base	\$888,430	\$0	Cumulative Contingency Authorized			
Contingency	\$0	\$0	\$0			
Total AFE	\$888,430	\$0				
Validation Requirements:						
Activity <u>107830,107831,108831,878001</u>						
Responsibility Centers: <u>774,816,857,832</u>						
Category Indicators: Division: <u>05</u> Location: <u>50</u> Category: <u>47</u>						
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$0	\$500,000	\$334,142	\$0	\$834,142	\$54,288
Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs		
MEC Plant Accounting	Miller, Dale	T60476	12/19/2012	Project cost	MidAmerican	Shared Costs
				100%	0.00%	
				Construction Activities:	\$796,994	\$0
				Cost of Removal/Salvage:	\$37,148	\$0
				Reimbursement:	\$0	\$0
				Total Capital activities	\$834,142	\$0
				O & M activities:	\$54,288	\$0
				Contingency:	\$0	\$0
				Total Project activities	\$888,430	\$0

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS:CI Rebuild Willow-Grange 33rd**

Work Order "As Built" Details

Work Order 35201    Constr \$796,994.00    Retirements \$0.00    Credits \$0.00  
 As-Built Estimate    Expense \$0.00    Removal \$37,148.00    Jobbing \$0.00

Estimates    Blue = Already used in utilization    Green = 'Open' Estimate (not for utilization)

Tab: Additions & Retirements    Cost of Removal & Salvage    Expense & Jobbing    Summary

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount	Job Tas
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Matc	0	\$90.00	
Additions	2380.00-Servic			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Matc	0	\$10.00	
							0	\$100.00	

Work Order Completion - Work Order 35201

Work Order: SFS:CI REBUILD WILLOW-GRANGE\_33RD S  
 Work Order Number: 35201    Budget: F5101  
 Company: MidAmerican Energy Company    Revision: 1  
 Closing Option: Standard Close    Status: completed  
 Allocation Method: MEC Estimates    Late Chg Wait Period: 3  
 Unit Item Est Level:    UI from Est: No

In Service Date: 11/16/2013    Close Date:     
 Completion Date: 01/31/2014    First CPR Month: 12/01/2013  
 Out of Service Date: 11/16/2013

**Book Basis**

Work Order: 35201  
 Description: SFS:CI REBUILD WILLOW-GRANGE\_33  
 In Service: 11/16/2013  
 Completion: 01/31/2014

Buttons: Update, Unitize Manually, Auto Utilize, Retire, Reverse In Service, Reset Utilization, ARC Results, Approvals...

Depreciation Group Rate Maintenance

Depreciation Group: MEC-04-237600-South Dakota    Status:    ID: 21258  
 Company: MidAmerican Energy Company    ARO:     
 Business Segment: MEC Gas    Functional Class: Distribution Plant, Gas  
 Depr. Summary: MEC-South Dakota (400)    External Code:     
 Depr. Summary 2: None    JE By Asset:

Depreciation Method: MEC-04-237600-South Dakota    Combined Group:     
 Depreciable Subledger: None    Est. Net Adds: 0.00  
 Mid-Period Method: Monthly    Spread:     
 Mid-Period Convention: 0.00    Late Close:   

See Accts

Buttons: Update, New Group, Previous, Next, Combined DG, Audits, Method, Controls, Cancel, Blend Books

Effective Date	Set of Books	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)	Rate Used Code	Gain Loss Default	Mortality Curve	Expected Avg Life (Years)
FEB/2014	SEC	2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014	SEC	2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

SFS:CI Rebuild Willow-Grange 33rd

Depreciation Group Rate Maintenance

Depreciation Group **MEC-04-238000-South Dakota** Status  ID **21288**

Company **MidAmerican Energy Company** ARO

Business Segment **MEC Gas** Functional Class **Distribution Plant, Gas**

Depr. Summary **MEC-South Dakota (400)** External Code

Depr. Summary 2 **None** JE By Asset

Depreciation Method **MEC-04-238000-South Dakota** Combined Group

Depreciable Subledger **None** Est. Net Adds **0.00**

Mid-Period Method **Monthly** Spread

Mid-Period Convention **0.00** Late Close

See Accts

**New Rates** UoP Details **Depreciation Rate Maintenance** Blend Books

Effective Date	Set of Books	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)	Rate Used Code	Gain Loss Default	Mortality Curve	Expected Avg Life (Years)
FEB/2014	SEC	2.660034%	2.660034%	0.000000%	Net	Yes/Separate	0.000000%	80.000000%	0000/00	No Recalc	No	R2.5	50
JAN/2014	SEC	2.652772%	2.652772%	0.000000%	Net	Yes/Separate	0.000000%	80.000000%	0000/00	Used	No	R2.5	50

Line	Month/Year	Amount
	(a)	(b)
1	Jan-13	
2	Feb-13	
3	Mar-13	5,858.90
4	Apr-13	2,434.61
5	May-13	61.82
6	Jun-13	5,686.24
7	Jul-13	15,160.23
8	Aug-13	101,578.08
9	Sep-13	266,967.35
10	Oct-13	235,327.97
11	Nov-13	32,805.26
12	Dec-13	118,040.15
		<u>783,920.61</u>

To Exhibit MJA 1.1, WPC  
Page 11, Line 15, Column (b)

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**Project:** 35227 SF: CI Rebuild 2013 S5th Ave at 26  
**Gas Utility %** 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2,376.00	100.00%	2.131%	3.750%	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	26,909.67					
10	Sep-13	26,909.67					
11	Oct-13	26,909.67					
12	Nov-13	26,909.67					
13	Dec-13	26,909.67					
14							
15	<b>In-Service Date:</b>	<b>Aug-13</b>					
16	<b>Project Amount:</b>	<b>\$ 26,910</b>					

Sources:

Column (b):

Line 9 - 13 - Exhibit MJA 1.1, WP C Page 29

Line 15 - Exhibit MJA 1.1, WP C Page 29

Line 16 - Exhibit MJA 1.1, WP C Page 28

Column (c): Exhibit MJA 1.1, WP C, Page 28

Column (d): Exhibit MJA 1.1, WP C, Page 28

Column (e): Exhibit MJA 1.1, WP C, Page 28

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

No change in tax depreciation for this proforma as 2013 amount was computed on Dec 2013 total addition

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

**MIDAMERICAN ENERGY COMPANY**  
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SF: CI Rebuild 2013 S5th Ave at 26

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	26,909.67	26,909.67
3	Feb-13	-	26,909.67	26,909.67
4	Mar-13	-	26,909.67	26,909.67
5	Apr-13	-	26,909.67	26,909.67
6	May-13	-	26,909.67	26,909.67
7	Jun-13	-	26,909.67	26,909.67
8	Jul-13	-	26,909.67	26,909.67
9	Aug-13	26,909.67	26,909.67	-
10	Sep-13	26,909.67	26,909.67	-
11	Oct-13	26,909.67	26,909.67	-
12	Nov-13	26,909.67	26,909.67	-
13	Dec-13	26,909.67	26,909.67	-
14	TOTAL	\$ 134,548.35	\$ 322,916.04	\$ 188,367.69
15				
16	12 MO AVERAGE	\$ 11,212.36	\$ 26,909.67	\$ 15,697.31
17				
18				
19	TOTAL ADJMNT			\$ 15,697.31
20				
21				
22				
23				
24				

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SF: CI Rebuild 2013 S5th Ave at 26

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	26,909.67	26,909.67
3	Feb-13	-	26,909.67	26,909.67
4	Mar-13	-	26,909.67	26,909.67
5	Apr-13	-	26,909.67	26,909.67
6	May-13	-	26,909.67	26,909.67
7	Jun-13	-	26,909.67	26,909.67
8	Jul-13	-	26,909.67	26,909.67
9	Aug-13	26,909.67	26,909.67	-
10	Sep-13	26,909.67	26,909.67	-
11	Oct-13	26,909.67	26,909.67	-
12	Nov-13	26,909.67	26,909.67	-
13	Dec-13	26,909.67	26,909.67	-
14	TOTAL	\$ 134,548.35	\$ 322,916.04	\$ 188,367.69
15				
16	12 MO AVERAGE	\$ 11,212.36	\$ 26,909.67	\$ 15,697.31
17				
18				
19	TOTAL ADJMNT			\$ 15,697.31

To Exhibit MJA 1.1, WP C  
 Page 2, Line 3, Column (f)

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SF: CI Rebuild 2013 S5th Ave at 26

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX	FEDERAL DEFERRED
		PER BOOKS	ANNUALIZED	DIFFERENCE	DEPRECIATION	INCOME TAXES
	(a)	(b)	(c)	(d)	(e)	(f)
				(c) - (b)		
1	Jan-13	\$ -	\$ 47.79	\$ 47.79		\$ (16.73)
2	Feb-13	-	47.79	47.79		(16.73)
3	Mar-13	-	47.79	47.79		(16.73)
4	Apr-13	-	47.79	47.79		(16.73)
5	May-13	-	47.79	47.79		(16.73)
6	Jun-13	-	47.79	47.79		(16.72)
7	Jul-13	-	47.79	47.79		(16.72)
8	Aug-13	-	47.79	47.79		(16.72)
9	Sep-13	47.79	47.79	-		-
10	Oct-13	47.79	47.79	-		-
11	Nov-13	47.79	47.79	-		-
12	Dec-13	47.79	47.79	-		-
13	TOTAL	\$ 191.16	\$ 573.48	\$ 382.32		\$ (133.81)
14						
15	TOTAL ADJMNT			\$ 382.32	\$ -	\$ (133.81)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 18, Column (i)		
18					YEAR 1	FEDERAL
19		ANNUAL	MONTHLY		TAX RATE	TAX RATE ON
20		DEPR -%-	DEPR -%-		GAS DIST	TAX VS BOOK
21	Acct 2.376.00	2.13%	0.18%		3.750%	TIMING DIFFERENCE
22					MACRS 20	35.0%
23						
24						
25						

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SF: CI Rebuild 2013 S5th Ave at 26

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.376.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	47.79	47.79	(16.73)	
3	Feb-13	-	95.58	95.58	(33.46)	
4	Mar-13	-	143.37	143.37	(50.19)	
5	Apr-13	-	191.16	191.16	(66.92)	
6	May-13	-	238.95	238.95	(83.65)	
7	Jun-13	-	286.74	286.74	(100.37)	
8	Jul-13	-	334.53	334.53	(117.09)	
9	Aug-13	-	382.32	382.32	(133.81)	
10	Sep-13	47.79	430.11	382.32	(133.81)	
11	Oct-13	95.58	477.90	382.32	(133.81)	
12	Nov-13	143.37	525.69	382.32	(133.81)	
13	Dec-13	191.16	573.48	382.32	(133.81)	
14	TOTAL	\$ 477.90	\$ 3,727.62	\$ 3,249.72	\$ (1,137.46)	
15						
16	12 MO AVG	\$ 39.83	\$ 310.64	\$ 270.81	\$ (94.79)	
17						
18						
19	TOTAL ADJMNT			\$ 270.81	\$ (94.79)	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 18, Column (f)	Page 3, Line 18, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.376.00	2.13%	0.18%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SF: CI Rebuild 2013 S5th Ave at 26

MidAmerican Energy - Authorization For Expenditures

Original AFE:  Supplemental AFE:  Contingency Spending:

Project Title: SF: CI REBUILD 2013 S 5TH AVE AT 26 Project #: 35227  
Company Name: MidAmerican Energy Company Co # MEC Sub #: DR2328711X  
Location Name: Sioux Falls Loc # 597 Facility #:

Does AFE include assets that would qualify for an asset retirement obligation (ARO)? YES/NO no  
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form) YES/NO no  
Does project have environmental impacts? (If yes, attach Environmental Review Form) YES/NO no  
Are the units common facilities? (Supply only) YES/NO no  
Does AFE include any content that benefits a non-utility entity? YES/NO no  
For Telecom projects - is this considered communications equipment? YES/NO no

Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)  
Install 580 ft 2" PE, 10psig. Replace / renew 19 associated services, move out 7 meters. This mains segment was moved from 2014 to 2013 at local operations request

Start Date: 04/01/2013 Estimated In Service Date: 07/01/2013 Estimated Complete Date: 12/30/2013

AFE Cost Information - project cost @ 100 %

	Original AFE	Revised AFE
Material	\$2,933	\$0
Employment Cost	\$7,107	\$0
General Expenses	\$400	\$0
Outside Svcs.	\$21,238	\$0
Cost of Removal	\$1,584	\$0
Salvage	\$0	\$0
Fixed expenses (G & A)	\$1,771	\$0
Financing cost (AFUDC)	\$139	\$0
Reimbursement	\$0	\$0
O & M expenses	\$3,257	\$0
AFE Base	\$38,429	\$0
Contingency	\$0	\$0
Total AFE	\$38,429	\$0

Budget Information @ 100 % cost

Original AFE	\$38,429
Supplemental addition	\$0
Total AFE	\$38,429
Less:	
Budget Current Year	\$0
Budget Other Years	\$0
O & M Budget	\$0
Total Budget	\$0
Over / (under) budget	\$38,429
Cumulative Contingency Authorized	\$0

Validation Requirements:

Activity 107830,107831,108831,878001  
Responsibility Centers: 774,816,857,532  
Category Indicators: Division: 05 Location: 50 Category: 47

Expenditure Schedule

Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$0	\$35,172	\$0	\$0	\$35,172	\$3,257

Approval Level Authorizer Employee No. Date  
MEC Plant Accounting Miller, Dale T60476 02/27/2013

	Summary of Estimated Costs	
	Project cost 100%	MidAmerican Shared Costs 0.00%
Construction Activities:	\$33,588	\$0
Cost of Removal/Salvage:	\$1,584	\$0
Reimbursement:	\$0	\$0
Total Capital activities	\$35,172	\$0
O & M activities:	\$3,257	\$0
Contingency:	\$0	\$0
Total Project activities	\$38,429	\$0

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SF: CI Rebuild 2013 S5th Ave at 26

Work Order "As Built" Details

Work Order: 35227    Constr: \$33,588.00    Retirements: \$0.00    Credits: \$0.00

As-Built Estimate    Expense: \$0.00    Removal: \$1,584.00    Jobbing: \$0.00

Estimates    Blue = Already used in utilization    Green = 'Open' Estimate (not for utilization)

Additions & Retirements    Cost of Removal & Salvage    Expense & Jobbing    Summary

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Mat	0	\$100.00
							0	\$100.00

Work Order Completion - Work Order 35227

Work Order: SF: CI REBUILD 2013 S 5TH AVE AT 26

Work Order Number: 35227    Budget: F5101

Company: MidAmerican Energy Company    Revision: 1

Closing Option: Standard Close    Status: completed

Allocation Method: MEC Estimates    Late Chg: 3

Unit Item Est Level:    Wait Period:    UI from Est: No

In Service Date: 06/17/2013    Close Date:   

Completion Date: 01/31/2014    First CPR Month: 08/01/2013

Out of Service Date: 06/17/2013

Book Basis

Work Order: 35227  
Description: SF: CI REBUILD 2013 S 5TH AVE AT 2  
In Service: 06/17/2013  
Completion: 01/31/2014

Book Summary	Type of Charge	Quantity	Amount

Buttons: Update, Unitize Manually, Auto Unitize, Retire, Reverse In Service, Reset Utilization, ARC Results, Approvals...

Depreciation Group Rate Maintenance

Depreciation Group: MEC-04-237600-South Dakota    Status:    ID: 21258

Company: MidAmerican Energy Company    ARO:   

Business Segment: MEC Gas    Functional Class: Distribution Plant, Gas

Depr. Summary: MEC-South Dakota (400)    External Code:   

Depr. Summary 2: None    JE By Asset:

Depreciation Method: MEC-04-237600-South Dakota    Combined Group:   

Depreciable Subledger: None   

Mid-Period Method: Monthly    Est. Net Adds: 0.00

Mid-Period Convention: 0.00    Late Close:    Spread:   

See Accts

Buttons: Update, New Group, Previous, Next, Combined DG, Audits, Method, Controls, Cancel, Blend Books

Effective Date	Set of Books	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)	Rate Used Code	Gain Loss Default	Mortality Curve	Expecter Avg Life (Years)
FEB/2014	SEC	2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014	SEC	2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

MIDAMERICAN ENERGY COMPANY  
Docket No. NG14-XXX  
Pro Forma Adjustment - Cast Iron Replacement  
Test Year Ending December 31, 2013

SF: CI Rebuild 2013 S5th Ave at 26

Line	<u>Month/Year</u> <b>(a)</b>	<u>Amount</u> <b>(b)</b>
1	Apr-13	741.93
2	May-13	2,681.50
3	Jun-13	20,742.16
4	Jul-13	2,094.34
5	Aug-13	649.74
6	Sep-13	0.00
7	Oct-13	0.00
8	Nov-13	0.00
9	Dec-13	<u>0.00</u>
10		
11	Total	<u><u>26,909.67</u></u>
12		
13		To Exhibit MJA 1.1, WP C
14		Page 22, Line 9-13 and 15, Column (b)

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**Project:** 35230 SFS: CI Rebuild 22nd to 28th Hawthorne  
**Gas Utility %** 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2,376.00	100.00%	2.131%	3.750%	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	-					
10	Sep-13	-					
11	Oct-13	151,811.63					
12	Nov-13	151,811.63					
13	Dec-13	152,559.63					
14							
15	<b>In-Service Date:</b>	<b>Oct-13</b>					
16	<b>Project Amount:</b>	<b>\$ 152,560</b>					

Sources:

Column (b):

Line 11 - 13 - Exhibit MJA 1.1, WP C Page 37

Line 15 - Exhibit MJA 1.1, WP C Page 36

Line 16 - Exhibit MJA 1.1, WP C Page 37

Column (c): Exhibit MJA 1.1, WP C, Page 36

Column (d): Exhibit MJA 1.1, WP C, Page 36

Column (e): Exhibit MJA 1.1, WP C, Page 36

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

No change in tax depreciation for this proforma as 2013 amount was computed on Dec 2013 total addition

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

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: CI Rebuild 22nd to 28th Hawthorne

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	152,559.63	152,559.63
3	Feb-13	-	152,559.63	152,559.63
4	Mar-13	-	152,559.63	152,559.63
5	Apr-13	-	152,559.63	152,559.63
6	May-13	-	152,559.63	152,559.63
7	Jun-13	-	152,559.63	152,559.63
8	Jul-13	-	152,559.63	152,559.63
9	Aug-13	-	152,559.63	152,559.63
10	Sep-13	-	152,559.63	152,559.63
11	Oct-13	151,811.63	152,559.63	748.00
12	Nov-13	151,811.63	152,559.63	748.00
13	Dec-13	152,559.63	152,559.63	-
14	TOTAL	\$ 456,182.89	\$ 1,830,715.56	\$ 1,374,532.67
15				
16	12 MO AVERAGE	\$ 38,015.24	\$ 152,559.63	\$ 114,544.39
17				
18				
19	TOTAL ADJMNT			\$ 114,544.39
20				
21				
22				
23				
24				

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: CI Rebuild 22nd to 28th Hawthorne

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	152,559.63	152,559.63
3	Feb-13	-	152,559.63	152,559.63
4	Mar-13	-	152,559.63	152,559.63
5	Apr-13	-	152,559.63	152,559.63
6	May-13	-	152,559.63	152,559.63
7	Jun-13	-	152,559.63	152,559.63
8	Jul-13	-	152,559.63	152,559.63
9	Aug-13	-	152,559.63	152,559.63
10	Sep-13	-	152,559.63	152,559.63
11	Oct-13	151,811.63	152,559.63	748.00
12	Nov-13	151,811.63	152,559.63	748.00
13	Dec-13	152,559.63	152,559.63	-
14	TOTAL	\$ 456,182.89	\$ 1,830,715.56	\$ 1,374,532.67
15				
16	12 MO AVERAGE	\$ 38,015.24	\$ 152,559.63	\$ 114,544.39
17				
18				
19	TOTAL ADJMNT			\$ 114,544.39

To Exhibit MJA 1.1, WP C  
 Page 2, Line 4, Column (f)

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**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: CI Rebuild 22nd to 28th Hawthorne

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX DEPRECIATION (e)	FEDERAL DEFERRED INCOME TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Jan-13	\$ -	\$ 270.94	\$ 270.94		\$ (94.83)
2	Feb-13	-	270.94	270.94		(94.83)
3	Mar-13	-	270.94	270.94		(94.83)
4	Apr-13	-	270.94	270.94		(94.83)
5	May-13	-	270.94	270.94		(94.83)
6	Jun-13	-	270.94	270.94		(94.83)
7	Jul-13	-	270.94	270.94		(94.83)
8	Aug-13	-	270.94	270.94		(94.83)
9	Sep-13	-	270.94	270.94		(94.83)
10	Oct-13	-	270.94	270.94		(94.83)
11	Nov-13	269.61	270.94	1.33		(0.46)
12	Dec-13	269.61	270.94	1.33		(0.46)
13	TOTAL	\$ 539.22	\$ 3,251.28	\$ 2,712.06		\$ (949.22)
14						
15	TOTAL ADJMNT			\$ 2,712.06	\$ -	\$ (949.22)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 19, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY	YEAR 1		TAX RATE ON
20		DEPR -%-	DEPR -%-	TAX RATE		TAX VS BOOK
21	Acct 2.376.00	2.13%	0.18%	GAS DIST	3.750%	TIMING DIFFERENCE
22				MACRS 20		35.0%
23						
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

SFS: CI Rebuild 22nd to 28th Hawthorne

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.376.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	270.94	270.94	(94.83)	
3	Feb-13	-	541.88	541.88	(189.66)	
4	Mar-13	-	812.82	812.82	(284.49)	
5	Apr-13	-	1,083.76	1,083.76	(379.32)	
6	May-13	-	1,354.70	1,354.70	(474.15)	
7	Jun-13	-	1,625.64	1,625.64	(568.98)	
8	Jul-13	-	1,896.58	1,896.58	(663.81)	
9	Aug-13	-	2,167.52	2,167.52	(758.64)	
10	Sep-13	-	2,438.46	2,438.46	(853.47)	
11	Oct-13	-	2,709.40	2,709.40	(948.30)	
12	Nov-13	269.61	2,980.34	2,710.73	(948.76)	
13	Dec-13	539.22	3,251.28	2,712.06	(949.22)	
14	TOTAL	\$ 808.83	\$ 21,133.32	\$ 20,324.49	\$ (7,113.63)	
15						
16	12 MO AVG	\$ 67.40	\$ 1,761.11	\$ 1,693.71	\$ (592.80)	
17						
18						
19	TOTAL ADJMNT			\$ 1,693.71	\$ (592.80)	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 19, Column (f)	Page 3, Line 19, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.376.00	2.13%	0.18%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: CI Rebuild 22nd to 28th Hawthorne**

MidAmerican Energy - Authorization For Expenditures								
Original AFE: <input checked="" type="checkbox"/>		Supplemental AFE: <input type="checkbox"/>		Contingency Spending: <input type="checkbox"/>				
Project Title: <u>SFS: CI REBUILD 22ND TO 28TH HAWTHO</u>			Project #: <u>35230</u>					
Company Name: <u>MidAmerican Energy Company</u>			Co # <u>MEC</u>		Sub #: <u>166572, 233501</u>			
Location Name: <u>Sioux Falls</u>			Loc # <u>597</u>		Facility #:			
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?			YES/NO <input type="checkbox"/> <u>no</u>					
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)			YES/NO <input type="checkbox"/> <u>no</u>					
Does project have environmental impacts? (If yes, attach Environmental Review Form)			YES/NO <input type="checkbox"/> <u>no</u>					
Are the units common facilities? (Supply only)			YES/NO <input type="checkbox"/> <u>no</u>					
Does AFE include any content that benefits a non-utility entity?			YES/NO <input type="checkbox"/> <u>no</u>					
For Telecom projects - is this considered communications equipment?			YES/NO <input type="checkbox"/> <u>no</u>					
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)								
Install 4300 ft of 2-inch PE to replace cast iron mains and associated services. This project will replace 85 residential services with 36 meter move outs. This AFE includes the estimate for WMIS #2335018								
Start Date: <u>04/15/2013</u>		Estimated In Service Date: <u>08/12/2013</u>		Estimated Complete Date: <u>12/11/2013</u>				
AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost					
	Original AFE	Revised AFE		Original AFE				
Material	\$15,365	\$0		\$182,643				
Employment Cost	\$8,884	\$0	Supplemental addition	\$0				
General Expenses	\$700	\$0	Total AFE	\$182,643				
Outside Svcs.	\$119,118	\$0	Less:					
Cost of Removal	\$7,203	\$0	Budget Current Year	\$0				
Salvage	\$0	\$0	Budget Other Years	\$0				
Fixed expenses (G & A)	\$8,641	\$0	O & M Budget	\$0				
Financing cost (AFUDC)	\$570	\$0	Total Budget	\$0				
Reimbursement	\$0	\$0	Over / (under) budget	\$182,643				
O & M expenses	\$22,163	\$0						
AFE Base	\$182,643	\$0	Cumulative Contingency Authorized		\$0			
Contingency	\$0	\$0						
Total AFE	\$182,643	\$0						
Validation Requirements:								
Activity <u>107830,107831,108831,878001</u>								
Responsibility Centers: <u>774,816,857,532</u>								
Category Indicators: Division: <u>05</u> Location: <u>50</u> Category: <u>47</u>								
Expenditure Schedule								
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense		
2013	\$0	\$160,480	\$0	\$0	\$160,480	\$22,163		
Approval Level			Employee No.			Date		
MEC Plant Accounting			Miller, Dale			T60476 03/05/2013		
Summary of Estimated Costs								
			Project cost		MidAmerican Shared Costs			
			100%		0.00%			
Construction Activities:			\$153,277		\$0			
Cost of Removal/Salvage:			\$7,203		\$0			
Reimbursement:			\$0		\$0			
Total Capital activities			\$160,480		\$0			
O & M activities:			\$22,163		\$0			
Contingency:			\$0		\$0			
Total Project activities			\$182,643		\$0			

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
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**SFS: CI Rebuild 22nd to 28th Hawthorne**

Work Order "As Built" Details

Work Order: 35230    Constr: \$153,277.00    Retirements: \$0.00    Credits: \$0.00

As-Built Estimate    Expense: \$0.00    Removal: \$7,203.00    Jobbing: \$0.00

Estimates    Blue = Already used in unitization    Green = 'Open' Estimate (not for unitization)

Additions & Retirements    Cost of Removal & Salvage    Expense & Jobbing    Summary

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Mat	0	\$100.00
							0	\$100.00

Work Order Completion - Work Order 35230

Work Order: SFS: CI REBUILD 22ND TO 28TH HAWTHO

Work Order Number: 35230    Budget: F5101

Company: MidAmerican Energy Company    Revision: 1

Closing Option: Standard Close    Status: completed

Allocation Method: MEC Estimates    Late Chg: 3

Unit Item Est Level:    Wait Period:    UI from Est: No

In Service Date: 09/30/2013    Close Date:   

Completion Date: 01/31/2014    First CPR Month: 10/01/2013

Out of Service Date: 09/30/2013

**Book Basis**

Work Order: 35230

Description: SFS: CI REBUILD 22ND TO 28TH HAW

In Service: 09/30/2013

Completion: 01/31/2014

Buttons: Update, Utilize Manually, Auto Utilize, Retire, Reverse In Service, Reset Utilization, ARC Results, Approvals...

Depreciation Group Rate Maintenance

Depreciation Group: MEC-04-237600-South Dakota    Status:    ID: 21258

Company: MidAmerican Energy Company    ARO:   

Business Segment: MEC Gas    Functional Class: Distribution Plant, Gas

Depr. Summary: MEC-South Dakota (400)    External Code:   

Depr. Summary 2: None    JE By Asset:

Depreciation Method: MEC-04-237600-South Dakota    Combined Group:   

Depreciable Subledger: None   

Mid-Period Method: Monthly    Est. Net Adds: 0.00

Mid-Period Convention: 0.00    Late Close:    Spread:   

Buttons: Update, New Group, Previous, Next, Combined DG, Audits, Method, Controls, Cancel, Blend Books

See Accts

Effective Date	Set of Books	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)	Rate Used Code	Gain Loss Default	Mortality Curve	Expecter Avg Life (Years)
FEB/2014	SEC	2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014	SEC	2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

MIDAMERICAN ENERGY COMPANY  
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Pro Forma Adjustment - Cast Iron Replacement  
Test Year Ending December 31, 2013

SFS: CI Rebuild 22nd to 28th Hawthorne

Line	Month/Year (a)	Amount (b)
1	Jun-13	8,414.04
2	Jul-13	84,169.26
3	Aug-13	41,429.16
4	Sep-13	15,017.09
5	Oct-13	2,782.08
6	Nov-13	0.00
7	Dec-13	<u>748.00</u>
8		
9	Total	<u><u>152,559.63</u></u>
10		
11		To Exhibit MJA 1.1, WP C
12		Page 30, Column (b)
13		
14		

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**Project:** 35231 **SFS: 2013 CI Rebuild Area 4 19th St**  
**Gas Utility %** 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2,376.00	100.00%	2.131%	3.750%	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	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	1,122,347.28					
13	Dec-13	1,392,532.35					
14							
15	<b>In-Service Date:</b>	<b>Nov-13</b>					
16	<b>Project Amount:</b>	<b>\$ 1,392,532</b>					

Sources:

Column (b):

Line 12 - 13 - Exhibit MJA 1.1, WP C Page 45

Line 15 - Exhibit MJA 1.1, WP C Page 44

Line 16 - Exhibit MJA 1.1, WP C Page 45

Column (c): Exhibit MJA 1.1, WP C, Page 44

Column (d): Exhibit MJA 1.1, WP C, Page 44

Column (e): Exhibit MJA 1.1, WP C, Page 44

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

No change in tax depreciation for this proforma as 2013 amount was computed on Dec 2013 total addition

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

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: 2013 CI Rebuild Area 4 19th St**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	1,392,532.35	1,392,532.35
3	Feb-13	-	1,392,532.35	1,392,532.35
4	Mar-13	-	1,392,532.35	1,392,532.35
5	Apr-13	-	1,392,532.35	1,392,532.35
6	May-13	-	1,392,532.35	1,392,532.35
7	Jun-13	-	1,392,532.35	1,392,532.35
8	Jul-13	-	1,392,532.35	1,392,532.35
9	Aug-13	-	1,392,532.35	1,392,532.35
10	Sep-13	-	1,392,532.35	1,392,532.35
11	Oct-13	-	1,392,532.35	1,392,532.35
12	Nov-13	1,122,347.28	1,392,532.35	270,185.07
13	Dec-13	1,392,532.35	1,392,532.35	-
14	TOTAL	\$ 2,514,879.63	\$ 16,710,388.20	\$ 14,195,508.57
15				
16	12 MO AVERAGE	\$ 209,573.30	\$ 1,392,532.35	\$ 1,182,959.05
17				
18				
19	TOTAL ADJMNT			\$ 1,182,959.05
20				
21				
22				
23				
24				

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: 2013 CI Rebuild Area 4 19th St

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	1,392,532.35	1,392,532.35
3	Feb-13	-	1,392,532.35	1,392,532.35
4	Mar-13	-	1,392,532.35	1,392,532.35
5	Apr-13	-	1,392,532.35	1,392,532.35
6	May-13	-	1,392,532.35	1,392,532.35
7	Jun-13	-	1,392,532.35	1,392,532.35
8	Jul-13	-	1,392,532.35	1,392,532.35
9	Aug-13	-	1,392,532.35	1,392,532.35
10	Sep-13	-	1,392,532.35	1,392,532.35
11	Oct-13	-	1,392,532.35	1,392,532.35
12	Nov-13	1,122,347.28	1,392,532.35	270,185.07
13	Dec-13	1,392,532.35	1,392,532.35	-
14	TOTAL	\$ 2,514,879.63	\$ 16,710,388.20	\$ 14,195,508.57
15				
16	12 MO AVERAGE	\$ 209,573.30	\$ 1,392,532.35	\$ 1,182,959.05
17				
18				
19	TOTAL ADJMNT			\$ 1,182,959.05

To Exhibit MJA 1.1, WP C  
 Page 2, Line 5, Column (f)

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: 2013 CI Rebuild Area 4 19th St

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX	FEDERAL DEFERRED
		PER BOOKS	ANNUALIZED	DIFFERENCE	DEPRECIATION	INCOME TAXES
	(a)	(b)	(c)	(d)	(e)	(f)
				(c) - (b)		
1	Jan-13	\$ -	\$ 2,473.08	\$ 2,473.08		\$ (865.58)
2	Feb-13	-	2,473.08	2,473.08		(865.58)
3	Mar-13	-	2,473.08	2,473.08		(865.58)
4	Apr-13	-	2,473.08	2,473.08		(865.58)
5	May-13	-	2,473.08	2,473.08		(865.58)
6	Jun-13	-	2,473.08	2,473.08		(865.58)
7	Jul-13	-	2,473.08	2,473.08		(865.58)
8	Aug-13	-	2,473.08	2,473.08		(865.58)
9	Sep-13	-	2,473.08	2,473.08		(865.58)
10	Oct-13	-	2,473.08	2,473.08		(865.57)
11	Nov-13	-	2,473.08	2,473.08		(865.57)
12	Dec-13	1,993.24	2,473.08	479.84		(167.94)
13	TOTAL	\$ 1,993.24	\$ 29,676.96	\$ 27,683.72		\$ (9,689.30)
14						
15	TOTAL ADJMNT			\$ 27,683.72	\$ -	\$ (9,689.30)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 20, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 2.376.00	2.13%	0.18%	GAS DIST	TIMING DIFFERENCE	
22				3.750%	35.0%	
23				MACRS 20		
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: 2013 CI Rebuild Area 4 19th St

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.376.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	2,473.08	2,473.08	(865.58)	
3	Feb-13	-	4,946.16	4,946.16	(1,731.16)	
4	Mar-13	-	7,419.24	7,419.24	(2,596.74)	
5	Apr-13	-	9,892.32	9,892.32	(3,462.32)	
6	May-13	-	12,365.40	12,365.40	(4,327.90)	
7	Jun-13	-	14,838.48	14,838.48	(5,193.48)	
8	Jul-13	-	17,311.56	17,311.56	(6,059.06)	
9	Aug-13	-	19,784.64	19,784.64	(6,924.64)	
10	Sep-13	-	22,257.72	22,257.72	(7,790.22)	
11	Oct-13	-	24,730.80	24,730.80	(8,655.79)	
12	Nov-13	-	27,203.88	27,203.88	(9,521.36)	
13	Dec-13	1,993.24	29,676.96	27,683.72	(9,689.30)	
14	TOTAL	\$ 1,993.24	\$ 192,900.24	\$ 190,907.00	\$ (66,817.55)	
15						
16	12 MO AVG	\$ 166.10	\$ 16,075.02	\$ 15,908.92	\$ (5,568.13)	
17						
18						
19	TOTAL ADJMNT			\$ 15,908.92	\$ (5,568.13)	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 20, Column (f)	Page 3, Line 20, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.376.00	2.13%	0.18%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: 2013 CI Rebuild Area 4 19th St**

MidAmerican Energy - Authorization For Expenditures						
Original AFE: <input checked="" type="checkbox"/>		Supplemental AFE: <input type="checkbox"/>		Contingency Spending: <input type="checkbox"/>		
Project Title: <u>SFS:2013 CI REBUILD AREA 4 19" ST</u>		Project #:		35231		
Company Name: <u>MidAmerican Energy Company</u>		Co #:		MEC		
Location Name: <u>Sioux Falls</u>		Loc #:		597		
Facility #:						
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?		YES/NO		<input type="checkbox"/> No		
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)		YES/NO		<input type="checkbox"/> No		
Does project have environmental impacts? (If yes, attach Environmental Review Form)		YES/NO		<input type="checkbox"/> No		
Are the units common facilities? (Supply only)		YES/NO		<input type="checkbox"/> No		
Does AFE include any content that benefits a non-utility entity?		YES/NO		<input type="checkbox"/> No		
For Telecom projects - is this considered communications equipment?		YES/NO		<input type="checkbox"/> No		
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
Install 6,700 ft of 12" steel and 810 ft 4" steel to replace CI and D/bare steel 65 psig system. Install new reg station on Spring Ave for Central Sioux Falls support. This includes Work Orders 2268027, 2336363 and 2338003						
Start Date: <u>04/01/2013</u>		Estimated In Service Date: <u>10/01/2013</u>		Estimated Complete Date: <u>10/31/2013</u>		
AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost			
	Original AFE	Revised AFE	Original AFE			
Material	\$328,403	\$0	\$1,035,565			
Employment Cost	\$34,113	\$0	Supplemental addition	\$0		
General Expenses	\$2,280	\$0	Total AFE	\$1,035,565		
Outside Svcs.	\$551,891	\$0	Less:			
Cost of Removal	\$45,834	\$0	Budget Current Year	\$0		
Salvage	\$0	\$0	Budget Other Years	\$0		
Fixed expenses (G & A)	\$52,534	\$0	O & M Budget	\$0		
Financing cost (AFUDC)	\$20,510	\$0	Total Budget	\$0		
Reimbursement	\$0	\$0	Over / (under) budget	\$1,035,565		
O & M expenses	\$0	\$0	Cumulative Contingency Authorized	\$0		
AFE Base	\$1,035,565	\$0				
Contingency	\$0	\$0				
Total AFE	\$1,035,565	\$0				
Validation Requirements:						
Activity <u>107830,107831,108831,878001</u>						
Responsibility Centers: <u>774,816,532,852</u>						
Category Indicators: Division: <u>05</u>		Location: <u>50</u>		Category: <u>47</u>		
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$0	\$750,000	\$285,565	\$0	\$1,035,565	\$0
Approval Level				Summary of Estimated Costs		
MEC Plant Accounting		Authorizer Miller, Dale		Employee No. T60476		Date 03/05/2013
				Project cost		MidAmerican Shared Costs
				100%		0.00%
				Construction Activities:		\$989,731
				Cost of Removal/Salvage:		\$45,834
				Reimbursement:		\$0
				Total Capital activities		\$1,035,565
				O & M activities:		\$0
				Contingency:		\$0
				Total Project activities		\$1,035,565

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: 2013 CI Rebuild Area 4 19th St**

Work Order "As Built" Details

Work Order 35231    Constr \$989,731.00    Retirements \$0.00    Credits \$0.00

As-Built Estimate    Expense \$0.00    Removal \$45,834.00    Jobbing \$0.00

Estimates    Blue = Already used in unitization    Green = 'Open' Estimate (not for unitization)

Additions & Retirements    Cost of Removal & Salvage    Expense & Jobbing    Summary

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Mat	0	\$100.00
							0	\$100.00

Work Order Completion - Work Order 35231

Work Order SFS:2013 CI REBUILD AREA 4 19" ST

Work Order Number 35231    Budget F5101

Company MidAmerican Energy Company    Revision 1

Closing Option Standard Close    Status completed

Allocation Method MEC Estimates    Late Chg 3

Unit Item Est Level    Wait Period UI from Est No

In Service Date 10/01/2013    Close Date

Completion Date 01/31/2014    First CPR Month 11/01/2013

Out of Service Date 10/01/2013

**Book Basis**

Work Order: 35231  
Description: SFS:2013 CI REBUILD AREA 4 19" ST  
In Service: 10/01/2013  
Completion: 01/31/2014

Update  
Unitize Manually  
Auto Unitize  
Retire  
Reverse In Service  
Reset Unitization  
ARC Results  
Approvals...

Depreciation Group Rate Maintenance

Depreciation Group MEC-04-237600-South Dakota    Status    ID 21258

Company MidAmerican Energy Company    ARO

Business Segment MEC Gas    Functional Class Distribution Plant, Gas

Depr. Summary MEC-South Dakota (400)    External Code

Depr. Summary 2 None    JE By Asset

Depreciation Method MEC-04-237600-South Dakota    Combined Group

Depreciable Subledger None

Mid-Period Method Monthly    Est. Net Adds 0.00

Mid-Period Convention 0.00    Late Close    Spread

See Accts

New Rates    UoP Details

**Depreciation Rate Maintenance**

Effective Date	Set of Books	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)	Rate Used Code	Gain Loss Default	Mortality Curve	Expecter Avg Life (Years)
FEB/2014	SEC	2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014	SEC	2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

Update  
New Group  
Previous  
Next  
Combined DG  
Audits  
Method  
Controls  
Cancel  
Blend Books

MIDAMERICAN ENERGY COMPANY  
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Pro Forma Adjustment - Cast Iron Replacement  
Test Year Ending December 31, 2013

SFS: 2013 CI Rebuild Area 4 19th St

Line	Month/Year (a)	Amount (b)
1	Apr-13	406.05
2	May-13	52,395.99
3	Jun-13	109,487.45
4	Jul-13	148,273.46
5	Aug-13	241,270.55
6	Sep-13	290,192.44
7	Oct-13	239,611.37
8	Nov-13	40,709.97
9	Dec-13	<u>270,185.07</u>
10		
11	Total	<u><u>1,392,532.35</u></u>
12		
13		To Exhibit MJA 1.1, WP C
14		Page 38, Column (b)

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**Project:** 35237 SFS: CI Rebuild 26 to 33, Area 2  
**Gas Utility %** 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2,376.00	100.00%	2.131%	3.750%	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	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	588,662.33					
13	Dec-13	593,962.32					
14							
15	<b>In-Service Date:</b>	<b>Nov-13</b>					
16	<b>Project Amount:</b>	<b>\$ 593,962</b>					

Sources:

Column (b):

Line 12 - 13 - Exhibit MJA 1.1, WP C Page 53

Line 15 - Exhibit MJA 1.1, WP C Page 52

Line 16 - Exhibit MJA 1.1, WP C Page 53

Column (c): Exhibit MJA 1.1, WP C, Page 52

Column (d): Exhibit MJA 1.1, WP C, Page 52

Column (e): Exhibit MJA 1.1, WP C, Page 52

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

No change in tax depreciation for this proforma as 2013 amount was computed on Dec 2013 total addition

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

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: CI Rebuild 26 to 33, Area 2**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	593,962.32	593,962.32
3	Feb-13	-	593,962.32	593,962.32
4	Mar-13	-	593,962.32	593,962.32
5	Apr-13	-	593,962.32	593,962.32
6	May-13	-	593,962.32	593,962.32
7	Jun-13	-	593,962.32	593,962.32
8	Jul-13	-	593,962.32	593,962.32
9	Aug-13	-	593,962.32	593,962.32
10	Sep-13	-	593,962.32	593,962.32
11	Oct-13	-	593,962.32	593,962.32
12	Nov-13	588,662.33	593,962.32	5,299.99
13	Dec-13	593,962.32	593,962.32	-
14	TOTAL	\$ 1,182,624.65	\$ 7,127,547.84	\$ 5,944,923.19
15				
16	12 MO AVERAGE	\$ 98,552.05	\$ 593,962.32	\$ 495,410.27
17				
18				
19	TOTAL ADJMNT			\$ 495,410.27
20				
21				
22				
23				
24				

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
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SFS: CI Rebuild 26 to 33, Area 2

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	593,962.32	593,962.32
3	Feb-13	-	593,962.32	593,962.32
4	Mar-13	-	593,962.32	593,962.32
5	Apr-13	-	593,962.32	593,962.32
6	May-13	-	593,962.32	593,962.32
7	Jun-13	-	593,962.32	593,962.32
8	Jul-13	-	593,962.32	593,962.32
9	Aug-13	-	593,962.32	593,962.32
10	Sep-13	-	593,962.32	593,962.32
11	Oct-13	-	593,962.32	593,962.32
12	Nov-13	588,662.33	593,962.32	5,299.99
13	Dec-13	593,962.32	593,962.32	-
14	TOTAL	\$ 1,182,624.65	\$ 7,127,547.84	\$ 5,944,923.19
15				
16	12 MO AVERAGE	\$ 98,552.05	\$ 593,962.32	\$ 495,410.27
17				
18				
19	TOTAL ADJMNT			\$ 495,410.27
20				
21				To Exhibit MJA 1.1, WP C
22				Page 2, Line 6, Column (f)
23				
24				

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: CI Rebuild 26 to 33, Area 2

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX	FEDERAL DEFERRED
		PER BOOKS	ANNUALIZED	DIFFERENCE	DEPRECIATION	INCOME TAXES
	(a)	(b)	(c)	(d)	(e)	(f)
				(c) - (b)		
1	Jan-13	\$ -	\$ 1,054.85	\$ 1,054.85		\$ (369.20)
2	Feb-13	-	1,054.85	1,054.85		(369.20)
3	Mar-13	-	1,054.85	1,054.85		(369.20)
4	Apr-13	-	1,054.85	1,054.85		(369.20)
5	May-13	-	1,054.85	1,054.85		(369.20)
6	Jun-13	-	1,054.85	1,054.85		(369.20)
7	Jul-13	-	1,054.85	1,054.85		(369.20)
8	Aug-13	-	1,054.85	1,054.85		(369.20)
9	Sep-13	-	1,054.85	1,054.85		(369.20)
10	Oct-13	-	1,054.85	1,054.85		(369.19)
11	Nov-13	-	1,054.85	1,054.85		(369.19)
12	Dec-13	1,045.44	1,054.85	9.41		(3.29)
13	TOTAL	\$ 1,045.44	\$ 12,658.20	\$ 11,612.76		\$ (4,064.47)
14						
15	TOTAL ADJMNT			\$ 11,612.76	\$ -	\$ (4,064.47)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 21, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	TAX VS BOOK
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	TIMING DIFFERENCE
21	Acct 2.376.00	2.13%	0.18%	GAS DIST		
22				3.750%		35.0%
23				MACRS 20		
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: CI Rebuild 26 to 33, Area 2

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.376.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	1,054.85	1,054.85	(369.20)	
3	Feb-13	-	2,109.70	2,109.70	(738.40)	
4	Mar-13	-	3,164.55	3,164.55	(1,107.60)	
5	Apr-13	-	4,219.40	4,219.40	(1,476.80)	
6	May-13	-	5,274.25	5,274.25	(1,846.00)	
7	Jun-13	-	6,329.10	6,329.10	(2,215.20)	
8	Jul-13	-	7,383.95	7,383.95	(2,584.40)	
9	Aug-13	-	8,438.80	8,438.80	(2,953.60)	
10	Sep-13	-	9,493.65	9,493.65	(3,322.80)	
11	Oct-13	-	10,548.50	10,548.50	(3,691.99)	
12	Nov-13	-	11,603.35	11,603.35	(4,061.18)	
13	Dec-13	1,045.44	12,658.20	11,612.76	(4,064.47)	
14	TOTAL	\$ 1,045.44	\$ 82,278.30	\$ 81,232.86	\$ (28,431.64)	
15						
16	12 MO AVG	\$ 87.12	\$ 6,856.53	\$ 6,769.41	\$ (2,369.30)	
17						
18						
19	TOTAL ADJMNT			\$ 6,769.41	\$ (2,369.30)	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 21, Column (f)	Page 3, Line 21, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.376.00	2.13%	0.18%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: CI Rebuild 26 to 33, Area 2**

MidAmerican Energy - Authorization For Expenditures						
Original AFE: <input checked="" type="checkbox"/>		Supplemental AFE: <input type="checkbox"/>		Contingency Spending: <input type="checkbox"/>		
Project Title: <u>SFS: CI REBUILD 26 TO 33, AREA 2</u>		Project #:		35237		
Company Name: <u>MidAmerican Energy Company</u>		Co #:		MEC		
Location Name: <u>Sioux Falls</u>		Loc #:		597		
		Facility #:				
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?				YES/NO	<input type="checkbox"/>	
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)				YES/NO	<input type="checkbox"/>	
Does project have environmental impacts? (If yes, attach Environmental Review Form)				YES/NO	<input type="checkbox"/>	
Are the units common facilities? (Supply only)				YES/NO	<input type="checkbox"/>	
Does AFE include any content that benefits a non-utility entity?				YES/NO	<input type="checkbox"/>	
For Telecom projects - is this considered communications equipment?				YES/NO	<input type="checkbox"/>	
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
Install 15600 ft. of 2-inch PE and 2700 ft 4-inch PE to replace cast iron mains and associated services. This project will replace 333 residential services with 165 meter move outs.						
Start Date: <u>04/15/2013</u>		Estimated In Service Date: <u>10/15/2013</u>		Estimated Complete Date: <u>12/14/2013</u>		
AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost			
	Original AFE	Revised AFE		Original AFE		
Material	\$67,752	\$0		\$756,711		
Employment Cost	\$31,979	\$0		Supplemental addition	\$0	
General Expenses	\$1,200	\$0		Total AFE	\$756,711	
Outside Svcs.	\$483,150	\$0		Less:		
Cost of Removal	\$29,204	\$0		Budget Current Year	\$0	
Salvage	\$0	\$0		Budget Other Years	\$0	
Fixed expenses (G & A)	\$35,067	\$0		O & M Budget	\$0	
Financing cost (AFUDC)	\$15,669	\$0		Total Budget	\$0	
Reimbursement	\$0	\$0		Over / (under) budget	\$756,711	
O & M expenses	\$92,690	\$0				
AFE Base	\$756,711	\$0		Cumulative Contingency Authorized		
Contingency	\$0	\$0			\$0	
Total AFE	\$756,711	\$0				
Validation Requirements:						
Activity <u>107830,107831,108831,878001</u>						
Responsibility Centers: <u>774,816,532,852</u>						
Category Indicators: Division: <u>05</u> Location: <u>50</u> Category: <u>47</u>						
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$0	\$334,334	\$329,688	\$0	\$664,021	\$92,690
Approval Level				Summary of Estimated Costs		
Authorizer		Employee No.		Project cost		MidAmerican
MEC Plant Accounting		T60476		100%		Shared Costs
Miller, Dale		03/28/2013		0.00%		
				Construction Activities:	\$634,817	\$0
				Cost of Removal/Salvage:	\$29,204	\$0
				Reimbursement:	\$0	\$0
				Total Capital activities	\$664,021	\$0
				O & M activities:	\$92,690	\$0
				Contingency:	\$0	\$0
				Total Project activities	\$756,711	\$0

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: CI Rebuild 26 to 33, Area 2**

Work Order "As Built" Details

Work Order 35237    Constr \$634,817.00    Retirements \$0.00    Credits \$0.00

As-Built Estimate    Expense \$0.00    Removal \$29,204.00    Jobbing \$0.00

Estimates    Blue = Already used in unitization    Green = 'Open' Estimate (not for unitization)

Additions & Retirements    Cost of Removal & Salvage    Expense & Jobbing    Summary

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Mat	0	\$100.00
							0	\$100.00

Work Order Completion - Work Order 35237

Work Order: SFS: CI REBUILD 26 TO 33, AREA 2

Work Order Number: 35237    Budget: F5101

Company: MidAmerican Energy Company    Revision: 2

Closing Option: Standard Close    Status: completed

Allocation Method: MEC Estimates    Late Chg: 3

Unit Item Est Level:    Wait Period:    UI from Est: No

In Service Date: 10/01/2013    Close Date:   

Completion Date: 01/31/2014    First CPR Month: 11/01/2013

Out of Service Date: 10/01/2013

Book Basis

Work Order: 35237  
 Description: SFS: CI REBUILD 26 TO 33, AREA 2  
 In Service: 10/01/2013  
 Completion: 01/31/2014

Buttons: Update, Utilize Manually, Auto Utilize, Retire, Reverse In Service, Reset Utilization, ARC Results, Approvals...

Depreciation Group Rate Maintenance

Depreciation Group: MEC-04-237600-South Dakota    Status:    ID: 21258

Company: MidAmerican Energy Company    ARO:   

Business Segment: MEC Gas    Functional Class: Distribution Plant, Gas

Depr. Summary: MEC-South Dakota (400)    External Code:   

Depr. Summary 2: None    JE By Asset:

Depreciation Method: MEC-04-237600-South Dakota    Combined Group:   

Depreciable Subledger: None    Est. Net Adds: 0.00

Mid-Period Method: Monthly    Spread:   

Mid-Period Convention: 0.00    Late Close:   

Buttons: Update, New Group, Previous, Next, Combined DG, Audits, Method, Controls, Cancel, Blend Books

See Accts

Effective Date	Set of Books	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)	Rate Used Code	Gain Loss Default	Mortality Curve	Expecter Avg Life (Years)
FEB/2014	SEC	2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014	SEC	2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

MIDAMERICAN ENERGY COMPANY  
Docket No. NG14-XXX  
Pro Forma Adjustment - Cast Iron Replacement  
Test Year Ending December 31, 2013

SFS: CI Rebuild 26 to 33, Area 2

Line	Month/Year (a)	Amount (b)
1	Jun-13	3,067.18
2	Jul-13	39,313.14
3	Aug-13	154,081.97
4	Sep-13	245,849.36
5	Oct-13	150,192.61
6	Nov-13	-3,841.93
7	Dec-13	<u>5,299.99</u>
8		
9	Total	<u><u>593,962.32</u></u>
10		
11		To Exhibit MJA 1.1, WP C
12		Page 46, Column (b)
13		
14		

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**Project:** 35261 SFS: CI Rebuild West 9th Street  
**Gas Utility %** 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2,376.00	100.00%	2.131%	3.750%	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	21,963.64					
8	Jul-13	60,329.38					
9	Aug-13	67,970.84					
10	Sep-13	67,975.79					
11	Oct-13	67,975.79					
12	Nov-13	67,975.79					
13	Dec-13	68,536.79					
14							
15	<b>In-Service Date:</b>	<b>Jun-13</b>					
16	<b>Project Amount:</b>	<b>\$ 51,771</b>					

Sources:

Column (b):

- Line 7 - 13 - Exhibit MJA 1.1, WP C Page 61
- Line 15 - Exhibit MJA 1.1, WP C Page 60
- Line 16 - Exhibit MJA 1.1, WP C Page 61

Column (c): Exhibit MJA 1.1, WP C, Page 60

Column (d): Exhibit MJA 1.1, WP C, Page 60

Column (e): Exhibit MJA 1.1, WP C, Page 60

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

No change in tax depreciation for this proforma as 2013 amount was computed on Dec 2013 total addition

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

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: CI Rebuild West 9th Street**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	51,771.00	51,771.00
3	Feb-13	-	51,771.00	51,771.00
4	Mar-13	-	51,771.00	51,771.00
5	Apr-13	-	51,771.00	51,771.00
6	May-13	-	51,771.00	51,771.00
7	Jun-13	21,963.64	51,771.00	29,807.36
8	Jul-13	60,329.38	51,771.00	(8,558.38)
9	Aug-13	67,970.84	51,771.00	(16,199.84)
10	Sep-13	67,975.79	51,771.00	(16,204.79)
11	Oct-13	67,975.79	51,771.00	(16,204.79)
12	Nov-13	67,975.79	51,771.00	(16,204.79)
13	Dec-13	68,536.79	51,771.00	(16,765.79)
14	TOTAL	\$ 422,728.02	\$ 621,252.00	\$ 198,523.98
15				
16	12 MO AVERAGE	\$ 35,227.34	\$ 51,771.00	\$ 16,543.67
17				
18				
19	TOTAL ADJMNT			\$ 16,543.67
20				
21				
22				
23				
24				

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: CI Rebuild West 9th Street**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	51,771.00	51,771.00
3	Feb-13	-	51,771.00	51,771.00
4	Mar-13	-	51,771.00	51,771.00
5	Apr-13	-	51,771.00	51,771.00
6	May-13	-	51,771.00	51,771.00
7	Jun-13	21,963.64	51,771.00	29,807.36
8	Jul-13	60,329.38	51,771.00	(8,558.38)
9	Aug-13	67,970.84	51,771.00	(16,199.84)
10	Sep-13	67,975.79	51,771.00	(16,204.79)
11	Oct-13	67,975.79	51,771.00	(16,204.79)
12	Nov-13	67,975.79	51,771.00	(16,204.79)
13	Dec-13	68,536.79	51,771.00	(16,765.79)
14	TOTAL	\$ 422,728.02	\$ 621,252.00	\$ 198,523.98
15				
16	12 MO AVERAGE	\$ 35,227.34	\$ 51,771.00	\$ 16,543.67
17				
18				
19	TOTAL ADJMNT			\$ 16,543.67

To Exhibit MJA 1.1, WP C  
 Page 2, Line 7, Column (f)

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: CI Rebuild West 9th Street**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE	(e)	(f)
	(a)	(b)	(c)	(d)		
				(c) - (b)		
1	Jan-13	\$ -	\$ 91.94	\$ 91.94		\$ (32.18)
2	Feb-13	-	91.94	91.94		(32.18)
3	Mar-13	-	91.94	91.94		(32.18)
4	Apr-13	-	91.94	91.94		(32.18)
5	May-13	-	91.94	91.94		(32.18)
6	Jun-13	-	91.94	91.94		(32.18)
7	Jul-13	39.01	91.94	52.93		(18.53)
8	Aug-13	107.14	91.94	(15.20)		5.32
9	Sep-13	120.71	91.94	(28.77)		10.07
10	Oct-13	120.72	91.94	(28.78)		10.07
11	Nov-13	120.72	91.94	(28.78)		10.08
12	Dec-13	120.72	91.94	(28.78)		10.08
13	TOTAL	\$ 629.02	\$ 1,103.28	\$ 474.26		\$ (165.99)
14						
15	TOTAL ADJMNT			\$ 474.26	\$ -	\$ (165.99)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 22, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 2.376.00	2.13%	0.18%	GAS DIST	TIMING DIFFERENCE	
22				3.750%	35.0%	
23				MACRS 20		
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: CI Rebuild West 9th Street

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.376.00			DIFFERENCE (d) (c) - (b)	ACCUMULATED DEFERRED TAXES (e) (f)
		PER BOOKS (b)	ANNUALIZED (c)			
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	91.94	91.94	(32.18)	
3	Feb-13	-	183.88	183.88	(64.36)	
4	Mar-13	-	275.82	275.82	(96.54)	
5	Apr-13	-	367.76	367.76	(128.72)	
6	May-13	-	459.70	459.70	(160.90)	
7	Jun-13	-	551.64	551.64	(193.08)	
8	Jul-13	39.01	643.58	604.57	(211.61)	
9	Aug-13	146.15	735.52	589.37	(206.29)	
10	Sep-13	266.86	827.46	560.60	(196.22)	
11	Oct-13	387.58	919.40	531.82	(186.15)	
12	Nov-13	508.30	1,011.34	503.04	(176.07)	
13	Dec-13	629.02	1,103.28	474.26	(165.99)	
14	TOTAL	\$ 1,976.92	\$ 7,171.32	\$ 5,194.40	\$ (1,818.11)	
15						
16	12 MO AVG	\$ 164.74	\$ 597.61	\$ 432.87	\$ (151.51)	
17						
18						
19	TOTAL ADJMNT			\$ 432.87	\$ (151.51)	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 22, Column (f)	Page 3, Line 22, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.376.00	2.13%	0.18%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: CI Rebuild West 9th Street**

MidAmerican Energy - Authorization For Expenditures						
Original AFE: <input checked="" type="checkbox"/>		Supplemental AFE: <input type="checkbox"/>		Contingency Spending: <input type="checkbox"/>		
Project Title: <u>SFS: CI REBUILD W9TH ST, WEST TO WE</u>		Project #:		35261		
Company Name: <u>MidAmerican Energy Company</u>		Co #		MEC		
Location Name: <u>Sioux Falls</u>		Loc #		597		
		Facility #:				
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?				YES/NO <input type="checkbox"/> no		
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)				YES/NO <input type="checkbox"/> no		
Does project have environmental impacts? (If yes, attach Environmental Review Form)				YES/NO <input type="checkbox"/> no		
Are the units common facilities? (Supply only)				YES/NO <input type="checkbox"/> no		
Does AFE include any content that benefits a non-utility entity?				YES/NO <input type="checkbox"/> no		
For Telecom projects - is this considered communications equipment?				YES/NO <input type="checkbox"/> no		
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
Install 1425 ft. of 2-inch PE and 150 R of 4-inch main to replace cast iron mains and associated services. This project will replace 28 residential services with 4 meter move outs.						
Start Date: <u>05/20/2013</u>		Estimated In Service Date: <u>08/30/2013</u>		Estimated Complete Date: <u>10/29/2013</u>		
AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost			
	Original AFE	Revised AFE		Original AFE		
Material	\$6,349	\$0		\$75,132		
Employment Cost	\$3,553	\$0	Supplemental addition	\$0		
General Expenses	\$100	\$0	Total AFE	\$75,132		
Outside Svcs.	\$49,402	\$0	Less:			
Cost of Removal	\$2,970	\$0	Budget Current Year	\$0		
Salvage	\$0	\$0	Budget Other Years	\$0		
Fixed expenses (G & A)	\$3,566	\$0	O & M Budget	\$0		
Financing cost (AFUDC)	\$888	\$0	Total Budget	\$0		
Reimbursement	\$0	\$0	Over / (under) budget	\$75,132		
O & M expenses	\$8,303	\$0				
AFE Base	\$75,132	\$0	Cumulative Contingency Authorized			
Contingency	\$0	\$0		\$0		
Total AFE	\$75,132	\$0				
Validation Requirements:						
Activity <u>107830,107831,108831,878001</u>						
Responsibility Centers: <u>774,816,532,852</u>						
Category Indicators: Division: <u>05</u>		Location: <u>50</u>		Category: <u>47</u>		
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$0	\$66,829	\$0	\$0	\$66,829	\$8,303
Approval Level			Summary of Estimated Costs			
Authorizer		Employee No.		Date		
MEC Plant Accounting		Miller, Dale		T60476 04/26/2013		
			Project cost		MidAmerican Shared Costs	
			100%		0.00%	
Construction Activities:			\$63,859		\$0	
Cost of Removal/Salvage:			\$2,970		\$0	
Reimbursement:			\$0		\$0	
Total Capital activities			\$66,829		\$0	
O & M activities:			\$8,303		\$0	
Contingency:			\$0		\$0	
Total Project activities			\$75,132		\$0	

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: CI Rebuild West 9th Street**

Work Order "As Built" Details

Work Order: 35261    Constr: \$63,858.50    Retirements: \$0.00    Credits: \$0.00  
 As-Built Estimate    Expense: \$0.00    Removal: \$2,970.00    Jobbing: \$0.00

Estimates    Blue = Already used in utilization    Green = 'Open' Estimate (not for utilization)

Tab: Additions & Retirements    Cost of Removal & Salvage    Expense & Jobbing    Summary

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Mat	0	\$100.00
							0	\$100.00

Work Order Completion - Work Order 35261

Work Order: SFS: CI REBUILD W9TH ST, WEST TO WE  
 Work Order Number: 35261    Budget: F5101  
 Company: MidAmerican Energy Company    Revision: 1  
 Closing Option: Standard Close    Status: completed  
 Allocation Method: MEC Estimates    Late Chg Wait Period: 3  
 Unit Item Est Level:    UI from Est: No

In Service Date: 06/10/2013    Close Date:     
 Completion Date: 01/31/2014    First CPR Month: 06/01/2013  
 Out of Service Date: 06/10/2013

**Book Basis**

Work Order: 35261  
 Description: SFS: CI REBUILD W9TH ST, WEST TO  
 In Service: 06/10/2013  
 Completion: 01/31/2014

Buttons: Update, Utilize Manually, Auto Utilize, Retire, Reverse In Service, Reset Utilization, ARC Results, Approvals...

Depreciation Group Rate Maintenance

Depreciation Group: MEC-04-237600-South Dakota    Status:    ID: 21258  
 Company: MidAmerican Energy Company    ARO:     
 Business Segment: MEC Gas    Functional Class: Distribution Plant, Gas  
 Depr. Summary: MEC-South Dakota (400)    External Code:     
 Depr. Summary 2: None    JE By Asset:

Depreciation Method: MEC-04-237600-South Dakota    Combined Group:     
 Depreciable Subledger: None    Est. Net Adds: 0.00  
 Mid-Period Method: Monthly    Spread:     
 Mid-Period Convention: 0.00    Late Close:   

Buttons: Update, New Group, Previous, Next, Combined DG, Audits, Method, Controls, Cancel, Blend Books

See Accts

Effective Date	Set of Books	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)	Rate Used	Gain Loss Default	Mortality Curve	Expecter Avg Life (Years)
FEB/2014 SEC		2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014 SEC		2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

MIDAMERICAN ENERGY COMPANY  
Docket No. NG14-XXX  
Pro Forma Adjustment - Cast Iron Replacement  
Test Year Ending December 31, 2013

SFS: CI Rebuild West 9th Street

Line	Month/Year (a)	Amount (b)	
1	May-13	4,722.44	
2	Jun-13	17,241.20	
3	Jul-13	38,365.74	
4	Aug-13	7,641.46	
5	Sep-13	4.95	
6	Oct-13	0.00	
7	Nov-13	0.00	
8	Dec-13	<u>561.00</u>	
9			
10	Sub-Total	68,536.79	To Exhibit MJA 1.1, WP C
11			Page 54, Column (b)
12	Jan-14	<u>-16,766.23</u>	
13			
14	Total	<u><u>51,770.56</u></u>	

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**Project:** 35350 SFS:CI Rebuild 1 - 26th to 33rd WA  
**Gas Utility %** 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2,376.00	90.00%	2.131%	3.750%	35.0%
2	Jan-13	-	2,380.00	10.00%	3.600%		
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	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	381,356.95					
14							
15	<b>In-Service Date:</b>	<b>Dec-13</b>					
16	<b>Project Amount:</b>	<b>\$ 381,357</b>					

Sources:

Column (b):

Line 13 - Exhibit MJA 1.1, WP C Page 72

Line 15 - Exhibit MJA 1.1, WP C Page 71

Line 16 - Exhibit MJA 1.1, WP C Page 72

Column (c): Exhibit MJA 1.1, WP C, Page 71

Column (d): Exhibit MJA 1.1, WP C, Pages 71 and 72

Column (e): Exhibit MJA 1.1, WP C, Page

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

No change in tax depreciation for this proforma as 2013 amount was computed on Dec 2013 total addition

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

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS:CI Rebuild 1 - 26th to 33rd WA**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	381,356.95	381,356.95
3	Feb-13	-	381,356.95	381,356.95
4	Mar-13	-	381,356.95	381,356.95
5	Apr-13	-	381,356.95	381,356.95
6	May-13	-	381,356.95	381,356.95
7	Jun-13	-	381,356.95	381,356.95
8	Jul-13	-	381,356.95	381,356.95
9	Aug-13	-	381,356.95	381,356.95
10	Sep-13	-	381,356.95	381,356.95
11	Oct-13	-	381,356.95	381,356.95
12	Nov-13	-	381,356.95	381,356.95
13	Dec-13	381,356.95	381,356.95	-
14	TOTAL	\$ 381,356.95	\$ 4,576,283.40	\$ 4,194,926.45
15				
16	12 MO AVERAGE	\$ 31,779.75	\$ 381,356.95	\$ 349,577.20
17				
18				
19	TOTAL ADJMNT			\$ 349,577.20
20				
21				
22				
23				
24				

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS:CI Rebuild 1 - 26th to 33rd WA

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	343,221.26	343,221.26
3	Feb-13	-	343,221.26	343,221.26
4	Mar-13	-	343,221.26	343,221.26
5	Apr-13	-	343,221.26	343,221.26
6	May-13	-	343,221.26	343,221.26
7	Jun-13	-	343,221.26	343,221.26
8	Jul-13	-	343,221.26	343,221.26
9	Aug-13	-	343,221.26	343,221.26
10	Sep-13	-	343,221.26	343,221.26
11	Oct-13	-	343,221.26	343,221.26
12	Nov-13	-	343,221.26	343,221.26
13	Dec-13	343,221.26	343,221.26	-
14	TOTAL	\$ 343,221.26	\$ 4,118,655.06	\$ 3,775,433.81
15				
16	12 MO AVERAGE	\$ 28,601.77	\$ 343,221.26	\$ 314,619.48
17				
18				
19	TOTAL ADJMNT			\$ 314,619.48
20				

To Exhibit MJA 1.1, WP C  
 Page 2, Line 8, Column (f)

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS:CI Rebuild 1 - 26th to 33rd WA**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX	FEDERAL DEFERRED
		PER BOOKS	ANNUALIZED	DIFFERENCE	DEPRECIATION	INCOME TAXES
	(a)	(b)	(c)	(d)	(e)	(f)
				(c) - (b)		
1	Jan-13	\$ -	\$ 609.55	\$ 609.55		\$ (213.34)
2	Feb-13	-	609.55	609.55		(213.34)
3	Mar-13	-	609.55	609.55		(213.34)
4	Apr-13	-	609.55	609.55		(213.34)
5	May-13	-	609.55	609.55		(213.34)
6	Jun-13	-	609.55	609.55		(213.34)
7	Jul-13	-	609.55	609.55		(213.34)
8	Aug-13	-	609.55	609.55		(213.34)
9	Sep-13	-	609.55	609.55		(213.34)
10	Oct-13	-	609.55	609.55		(213.35)
11	Nov-13	-	609.55	609.55		(213.35)
12	Dec-13	-	609.55	609.55		(213.35)
13	TOTAL	\$ -	\$ 7,314.60	\$ 7,314.60		\$ (2,560.11)
14						
15	TOTAL ADJMNT			\$ 7,314.60	\$ -	\$ (2,560.11)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 23, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 2.376.00	2.13%	0.18%	GAS DIST	TIMING DIFFERENCE	
22				3.750%	35.0%	
23				MACRS 20		
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS:CI Rebuild 1 - 26th to 33rd WA**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.376.00			ACCUMLATED DEFERRED TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE	
	(a)	(b)	(c)	(d)	(e)
				(c) - (b)	(f)
1	Dec-12	\$ -	\$ -	\$ -	\$ -
2	Jan-13	-	609.55	609.55	(213.34)
3	Feb-13	-	1,219.10	1,219.10	(426.68)
4	Mar-13	-	1,828.65	1,828.65	(640.02)
5	Apr-13	-	2,438.20	2,438.20	(853.36)
6	May-13	-	3,047.75	3,047.75	(1,066.70)
7	Jun-13	-	3,657.30	3,657.30	(1,280.04)
8	Jul-13	-	4,266.85	4,266.85	(1,493.38)
9	Aug-13	-	4,876.40	4,876.40	(1,706.72)
10	Sep-13	-	5,485.95	5,485.95	(1,920.06)
11	Oct-13	-	6,095.50	6,095.50	(2,133.41)
12	Nov-13	-	6,705.05	6,705.05	(2,346.76)
13	Dec-13	-	7,314.60	7,314.60	(2,560.11)
14	TOTAL	\$ -	\$ 47,544.90	\$ 47,544.90	\$ (16,640.58)
15					
16	12 MO AVG	\$ -	\$ 3,962.08	\$ 3,962.08	\$ (1,386.72)
17					
18					
19	TOTAL ADJMNT			\$ 3,962.08	\$ (1,386.72)
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C
21				Page 3, Line 23, Column (f)	Page 3, Line 23, Column (j)
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 2.376.00	2.13%	0.18%		
26					
27					
28					
29					
30					

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS:CI Rebuild 1 - 26th to 33rd WA

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 2.380.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	38,135.70	38,135.70
3	Feb-13	-	38,135.70	38,135.70
4	Mar-13	-	38,135.70	38,135.70
5	Apr-13	-	38,135.70	38,135.70
6	May-13	-	38,135.70	38,135.70
7	Jun-13	-	38,135.70	38,135.70
8	Jul-13	-	38,135.70	38,135.70
9	Aug-13	-	38,135.70	38,135.70
10	Sep-13	-	38,135.70	38,135.70
11	Oct-13	-	38,135.70	38,135.70
12	Nov-13	-	38,135.70	38,135.70
13	Dec-13	38,135.70	38,135.70	-
14	TOTAL	\$ 38,135.70	\$ 457,628.34	\$ 419,492.65
15				
16	12 MO AVERAGE	\$ 3,177.97	\$ 38,135.70	\$ 34,957.72
17				
18				
19	TOTAL ADJMNT			\$ 34,957.72
20				
21				
22				
23				
24				

To Exhibit MJA 1.1, WP C  
 Page 2, Line 8, Column (f)

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS:CI Rebuild 1 - 26th to 33rd WA

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.380.00			FEDERAL TAX	FEDERAL DEFERRED
		PER BOOKS	ANNUALIZED	DIFFERENCE	DEPRECIATION	INCOME TAXES
	(a)	(b)	(c)	(d)	(e)	(f)
				(c) - (b)		
1	Jan-13	\$ -	\$ 114.41	\$ 114.41		\$ (40.04)
2	Feb-13	-	114.41	114.41		(40.04)
3	Mar-13	-	114.41	114.41		(40.04)
4	Apr-13	-	114.41	114.41		(40.04)
5	May-13	-	114.41	114.41		(40.04)
6	Jun-13	-	114.41	114.41		(40.04)
7	Jul-13	-	114.41	114.41		(40.04)
8	Aug-13	-	114.41	114.41		(40.04)
9	Sep-13	-	114.41	114.41		(40.05)
10	Oct-13	-	114.41	114.41		(40.05)
11	Nov-13	-	114.41	114.41		(40.05)
12	Dec-13	-	114.41	114.41		(40.05)
13	TOTAL	\$ -	\$ 1,372.92	\$ 1,372.92		\$ (480.52)
14						
15	TOTAL ADJMNT			\$ 1,372.92	\$ -	\$ (480.52)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 23, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 2.380.00	3.60%	0.30%	GAS DIST	TIMING DIFFERENCE	
22				3.750%	35.000%	
23				MACRS 20		
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS:CI Rebuild 1 - 26th to 33rd WA

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.380.00			DIFFERENCE (c) - (b)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)			
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	114.41	114.41	(40.04)	
3	Feb-13	-	228.82	228.82	(80.08)	
4	Mar-13	-	343.23	343.23	(120.12)	
5	Apr-13	-	457.64	457.64	(160.16)	
6	May-13	-	572.05	572.05	(200.20)	
7	Jun-13	-	686.46	686.46	(240.24)	
8	Jul-13	-	800.87	800.87	(280.28)	
9	Aug-13	-	915.28	915.28	(320.32)	
10	Sep-13	-	1,029.69	1,029.69	(360.37)	
11	Oct-13	-	1,144.10	1,144.10	(400.42)	
12	Nov-13	-	1,258.51	1,258.51	(440.47)	
13	Dec-13	-	1,372.92	1,372.92	(480.52)	
14	TOTAL	\$ -	\$ 8,923.98	\$ 8,923.98	\$ (3,123.22)	
15						
16	12 MO AVG	\$ -	\$ 743.67	\$ 743.67	\$ (260.27)	
17						
18						
19	TOTAL ADJMNT			\$ 743.67	\$ (260.27)	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 23, Column (f)	Page 3, Line 23, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.380.00	3.60%	0.30%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS:CI Rebuild 1 - 26th to 33rd WA

MidAmerican Energy - Authorization For Expenditures

Original AFE: <input checked="" type="checkbox"/>	Supplemental AFE: <input type="checkbox"/>	Contingency Spending: <input type="checkbox"/>
Project Title: <u>SFS: CI REBUILD 1 - 26TH TO 33RD WA</u>	Project #:	<u>35350</u>
Company Name: <u>MidAmerican Energy Company</u>	Co #	<u>MEC</u>
Location Name: <u>Sioux Falls</u>	Loc #	<u>597</u>
	Facility #:	
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?	YES/NO	<u>no</u>
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)	YES/NO	<u>no</u>
Does project have environmental impacts? (If yes, attach Environmental Review Form)	YES/NO	<u>no</u>
Are the units common facilities? (Supply only)	YES/NO	<u>no</u>
Does AFE include any content that benefits a non-utility entity?	YES/NO	<u>no</u>
For Telecom projects - is this considered communications equipment?	YES/NO	<u>no</u>

Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)  
Install 5970 ft. of 2-inch PE and 3399 ft of 4-inch main to replace bare steel and cast iron mains and associated services. This project will replace 210 residential services with 82 meter move outs

Start Date: 09/20/2013 Estimated In Service Date: 11/15/2013 Estimated Complete Date: 01/14/2014

AFE Cost Information - project cost @ 100 %		Budget Information @ 100 % cost	
	Original AFE	Revised AFE	
Material	<u>\$38,577</u>	<u>\$0</u>	Original AFE
Employment Cost	<u>\$0</u>	<u>\$0</u>	Supplemental addition
General Expenses	<u>\$600</u>	<u>\$0</u>	Total AFE
Outside Svcs.	<u>\$286,345</u>	<u>\$0</u>	Less:
Cost of Removal	<u>\$16,276</u>	<u>\$0</u>	Budget Current Year
Salvage	<u>\$0</u>	<u>\$0</u>	Budget Other Years
Fixed expenses (G & A)	<u>\$20,000</u>	<u>\$0</u>	O & M Budget
Financing cost (AFUDC)	<u>\$2,586</u>	<u>\$0</u>	Total Budget
Reimbursement	<u>\$0</u>	<u>\$0</u>	Over / (under) budget
O & M expenses	<u>\$56,347</u>	<u>\$0</u>	
AFE Base	<u>\$420,733</u>	<u>\$0</u>	Cumulative Contingency Authorized
Contingency	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total AFE	<u>\$420,733</u>	<u>\$0</u>	

Validation Requirements:  
 Activity 107830,107831,108831,878001  
 Responsibility Centers: 774,816,532,852  
 Category Indicators: Division: 05 Location: 50 Category: 44

Expenditure Schedule					Capital	Expense
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr		
2013	\$0	\$0	\$0	\$364,386	\$364,386	\$56,347
2014	\$0	\$0	\$0	\$0	\$0	\$0

Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs		
MEC Plant Accounting	Miller, Dale	T60476	09/06/2013	Project cost	MidAmerican Shared Costs	
				100%	0.00%	
				Construction Activities:	<u>\$348,110</u>	<u>\$0</u>
				Cost of Removal/Salvage:	<u>\$16,276</u>	<u>\$0</u>
				Reimbursement:	<u>\$0</u>	<u>\$0</u>
				Total Capital activities	<u>\$364,386</u>	<u>\$0</u>
				O & M activities:	<u>\$56,347</u>	<u>\$0</u>
				Contingency:	<u>\$0</u>	<u>\$0</u>
				Total Project activities	<u>\$420,733</u>	<u>\$0</u>

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS:CI Rebuild 1 - 26th to 33rd WA**

Work Order "As Built" Details

Work Order 35350    Constr \$348,110.00    Retirements \$0.00    Credits \$0.00

As-Built Estimate    Expense \$0.00    Removal \$16,276.00    Jobbing \$0.00

Estimates    Blue = Already used in unitization    Green = 'Open' Estimate (not for unitization)

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Mat	0	\$90.00
Additions	2380.00-Servic			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Mat	0	\$10.00
							0	\$100.00

Work Order Completion - Work Order 35350

Work Order SFS: CI REBUILD 1 - 26TH TO 33RD WA

Work Order Number 35350    Budget F5101

Company MidAmerican Energy Company    Revision 1

Closing Option Standard Close    Status completed

Allocation Method MEC Estimates    Late Chg 3

Unit Item Est Level    UI from Est No

In Service Date 12/31/2013    Close Date

Completion Date 01/31/2014    First CPR Month 12/01/2013

Out of Service Date 12/31/2013

**Book Basis**

Work Order: 35350

Description: SFS: CI REBUILD 1 - 26TH TO 33RD WA

In Service: 12/31/2013

Completion: 01/31/2014

Buttons: Update, Utilize Manually, Auto Utilize, Retire, Reverse In Service, Reset Unitization, ARC Results, Approvals...

Depreciation Group Rate Maintenance

Depreciation Group MEC-04-237600-South Dakota    Status    ID 21258

Company MidAmerican Energy Company    ARO

Business Segment MEC Gas    Functional Class Distribution Plant, Gas

Depr. Summary MEC-South Dakota (400)    External Code

Depr. Summary 2 None    JE By Asset

Depreciation Method MEC-04-237600-South Dakota    Combined Group

Depreciable Subledger None

Mid-Period Method Monthly    Est. Net Adds 0.00

Mid-Period Convention 0.00    Late Close    Spread

See Accts

Effective Date	Set of Books	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)	Rate Used Code	Gain Loss Default	Mortality Curve	Expected Avg Life (Years)
FEB/2014	SEC	2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014	SEC	2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS:CI Rebuild 1 - 26th to 33rd WA

Depreciation Group Rate Maintenance														
Depreciation Group MEC-04-238000-South Dakota						Status	ID 21288							
Company MidAmerican Energy Company						ARO								
Business Segment MEC Gas						Functional Class Distribution Plant, Gas								
Depr. Summary MEC-South Dakota (400)						External Code								
Depr. Summary 2 None						JE By Asset								
Depreciation Method MEC-04-238000-South Dakota						Combined Group								
Depreciable Subledger None						Est. Net Adds 0.00								
Mid-Period Method Monthly						Spread								
Mid-Period Convention 0.00						Late Close								
Depreciation Rate Maintenance														
Effective Date	Set of Books	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)	Rate Used Code	Gain Loss Default	Mortality Curve	Expected Avg Life (Years)	
FEB/2014 SEC		2.660034%	2.660034%	0.000000%	Net	Yes/Separate	0.000000%	80.000000%	0000/00	No Recalc	No	R2.5	50	
JAN/2014 SEC		2.652772%	2.652772%	0.000000%	Net	Yes/Separate	0.000000%	80.000000%	0000/00	Used	No	R2.5	50	

Line	Month/Year (a)	Amount (b)
1	Jan-13	
2	Feb-13	
3	Mar-13	
4	Apr-13	
5	May-13	
6	Jun-13	
7	Jul-13	
8	Aug-13	
9	Sep-13	
10	Oct-13	103,882.48
11	Nov-13	107,369.54
12	Dec-13	170,104.93
		<u>381,356.95</u>

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**Project:** 45041 SFS Cast Iron Replacement  
**Gas Utility %** 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2.376.00	100.00%	2.131%	3.750%	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	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	-					
14							
15	<b>In-Service Date:</b>		<b>Jan-14</b>				
16	<b>Project Amount:</b>	<b>\$</b>	<b>2,083,526</b>				

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP C Page 78

Line 16 - Exhibit MJA 1.1, WP C Page 78

Column (c): Exhibit MJA 1.1, WP C, Page 78

Column (d): Exhibit MJA 1.1, WP C, Page 78

Column (e): Exhibit MJA 1.1, WP C, Page 79

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

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

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS Cast Iron Replacement**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	2,083,526.00	2,083,526.00
3	Feb-13	-	2,083,526.00	2,083,526.00
4	Mar-13	-	2,083,526.00	2,083,526.00
5	Apr-13	-	2,083,526.00	2,083,526.00
6	May-13	-	2,083,526.00	2,083,526.00
7	Jun-13	-	2,083,526.00	2,083,526.00
8	Jul-13	-	2,083,526.00	2,083,526.00
9	Aug-13	-	2,083,526.00	2,083,526.00
10	Sep-13	-	2,083,526.00	2,083,526.00
11	Oct-13	-	2,083,526.00	2,083,526.00
12	Nov-13	-	2,083,526.00	2,083,526.00
13	Dec-13	-	2,083,526.00	2,083,526.00
14	TOTAL	\$ -	\$ 25,002,312.00	\$ 25,002,312.00
15				
16	12 MO AVERAGE	\$ -	\$ 2,083,526.00	\$ 2,083,526.00
17				
18				
19	TOTAL ADJMNT			\$ 2,083,526.00
20				
21				
22				
23				
24				

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**SFS Cast Iron Replacement**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	2,083,526.00	2,083,526.00
3	Feb-13	-	2,083,526.00	2,083,526.00
4	Mar-13	-	2,083,526.00	2,083,526.00
5	Apr-13	-	2,083,526.00	2,083,526.00
6	May-13	-	2,083,526.00	2,083,526.00
7	Jun-13	-	2,083,526.00	2,083,526.00
8	Jul-13	-	2,083,526.00	2,083,526.00
9	Aug-13	-	2,083,526.00	2,083,526.00
10	Sep-13	-	2,083,526.00	2,083,526.00
11	Oct-13	-	2,083,526.00	2,083,526.00
12	Nov-13	-	2,083,526.00	2,083,526.00
13	Dec-13	-	2,083,526.00	2,083,526.00
14	TOTAL	\$ -	\$ 25,002,312.00	\$ 25,002,312.00
15				
16	12 MO AVERAGE	\$ -	\$ 2,083,526.00	\$ 2,083,526.00
17				
18				
19	TOTAL ADJMNT			\$ 2,083,526.00

To Exhibit MJA 1.1, WP C  
 Page 2, Line 9, Column (f)

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS Cast Iron Replacement**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE	(e)	(f)
	(a)	(b)	(c)	(d)		
				(c) - (b)		
1	Jan-13	\$ -	\$ 3,700.25	\$ 3,700.25		\$ 983.77
2	Feb-13	-	3,700.25	3,700.25		983.77
3	Mar-13	-	3,700.25	3,700.25		983.77
4	Apr-13	-	3,700.25	3,700.25		983.77
5	May-13	-	3,700.25	3,700.25		983.77
6	Jun-13	-	3,700.25	3,700.25		983.77
7	Jul-13	-	3,700.25	3,700.25		983.77
8	Aug-13	-	3,700.25	3,700.25		983.77
9	Sep-13	-	3,700.25	3,700.25		983.77
10	Oct-13	-	3,700.25	3,700.25		983.77
11	Nov-13	-	3,700.25	3,700.25		983.77
12	Dec-13	-	3,700.25	3,700.25		983.76
13	TOTAL	\$ -	\$ 44,403.00	\$ 44,403.00		\$ 11,805.23
14						
15	TOTAL ADJMNT			\$ 44,403.00	\$ 78,132.23	\$ 11,805.23
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 24, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 2.376.00	2.13%	0.18%	GAS DIST	TIMING DIFFERENCE	
22				3.750%	35.0%	
23				MACRS 20		
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS Cast Iron Replacement**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.376.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	3,700.25	3,700.25	983.77	
3	Feb-13	-	7,400.50	7,400.50	1,967.54	
4	Mar-13	-	11,100.75	11,100.75	2,951.31	
5	Apr-13	-	14,801.00	14,801.00	3,935.08	
6	May-13	-	18,501.25	18,501.25	4,918.85	
7	Jun-13	-	22,201.50	22,201.50	5,902.62	
8	Jul-13	-	25,901.75	25,901.75	6,886.39	
9	Aug-13	-	29,602.00	29,602.00	7,870.16	
10	Sep-13	-	33,302.25	33,302.25	8,853.93	
11	Oct-13	-	37,002.50	37,002.50	9,837.70	
12	Nov-13	-	40,702.75	40,702.75	10,821.47	
13	Dec-13	-	44,403.00	44,403.00	11,805.23	
14	TOTAL	\$ -	\$ 288,619.50	\$ 288,619.50	\$ 76,734.05	
15						
16	12 MO AVG	\$ -	\$ 24,051.63	\$ 24,051.63	\$ 6,394.50	
17						
18						
19	TOTAL ADJMNT			\$ 24,051.63	\$ 6,394.50	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 24, Column (f)	Page 3, Line 24, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.376.00	2.13%	0.18%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS Cast Iron Replacement**

MEC Cast Iron Replacement Project 2012-2014								
Project Information								
Area	Funding Project	Year (2012 includes 2011 design)	Blanket or Formal Project	Blanket / Project Number	WMIS WR Number	Original Authorized Amount	Adjusted Balance	Revised Authorized Amount
		2014	Blanket	45041		\$3,862,787	\$73,599	\$2,083,526
		2014	Formal 1	45248	2266723, 2384875			\$255,358
		2014	Formal 2	45249	2268032			\$557,339
		2014	Formal 3	45252	2266569, 2383648			\$238,718
		2014	Formal 4	45253	2266710, 2389580			\$395,864
		2014	Formal 5	45288	2266698			\$144,018
		2014	Formal 6	45289	2149214			\$114,365

Work Order "As Built" Details

Work Order     Constr     Retirements     Credits

As-Built Estimate    Expense     Removal     Jobbing

Estimates    Blue = Already used in unitization    Green = 'Open' Estimate (not for unitization)

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Mate	0	\$100.00
							0	\$100.00

Work Order Completion - Work Order 45041

Work Order: SFS CAST IRON REPLACENT

Work Order Number: 45041    Budget: F5100

Company: MidAmerican Energy Company    Revision: 1

Closing Option: Manual Blanket    Status: in service

Allocation Method: MEC Estimates    Late Chg Wait Period: 3

Unit Item Est Level:    UI from Est: No

In Service Date: 01/01/2014    Close Date:   

Completion Date:    First CPR Month: 01/01/2014

Out of Service Date: 01/01/2014

Book Basis

Work Order: 45041  
Description: SFS CAST IRON REPLACENT  
In Service: 01/01/2014  
Completion:

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS Cast Iron Replacement**

Depreciation Group Rate Maintenance

Depreciation Group MEC-04-237600-South Dakota	Status	ID	21258
Company MidAmerican Energy Company	ARD		
Business Segment MEC Gas	Functional Class	Distribution Plant, Gas	
Depr. Summary MEC-South Dakota (400)	External Code		
Depr. Summary 2 None	JE By Asset	<input type="checkbox"/>	

  

Depreciation Method MEC-04-237600-South Dakota	Combined Group	
Depreciable Subledger None		
Mid-Period Method Monthly	Est. Net Adds	0.00
Mid-Period Convention 0.00	Late Close	
	Spread	

Depreciation Rate Maintenance

Effective Date	Set of Books	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)	Rate Used Code	Gain Loss Default	Mortality Curve	Expected Avg Life (Years)
FEB/2014 SEC		2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014 SEC		2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**Project:** 45248 SFS: 2014 Cast Iron Replace Area 3  
**Gas Utility %** 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2,376.00	100.00%	2.131%	3.750%	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	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	-					
14							
15	<b>In-Service Date:</b>		<b>May-14</b>				
16	<b>Project Amount:</b>	<b>\$ 228,360</b>					

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP C Page 85

Line 16 - Exhibit MJA 1.1, WP C Page 85

Column (c): Exhibit MJA 1.1, WP C, Page 86

Column (d): Exhibit MJA 1.1, WP C, Page 86

Column (e): Exhibit MJA 1.1, WP C, Page 86

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

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

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: 2014 Cast Iron Replace Area 3**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	228,360.00	228,360.00
3	Feb-13	-	228,360.00	228,360.00
4	Mar-13	-	228,360.00	228,360.00
5	Apr-13	-	228,360.00	228,360.00
6	May-13	-	228,360.00	228,360.00
7	Jun-13	-	228,360.00	228,360.00
8	Jul-13	-	228,360.00	228,360.00
9	Aug-13	-	228,360.00	228,360.00
10	Sep-13	-	228,360.00	228,360.00
11	Oct-13	-	228,360.00	228,360.00
12	Nov-13	-	228,360.00	228,360.00
13	Dec-13	-	228,360.00	228,360.00
14	TOTAL	\$ -	\$ 2,740,320.00	\$ 2,740,320.00
15				
16	12 MO AVERAGE	\$ -	\$ 228,360.00	\$ 228,360.00
17				
18				
19	TOTAL ADJMNT			\$ 228,360.00
20				
21				
22				
23				
24				

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: 2014 Cast Iron Replace Area 3**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	228,360.00	228,360.00
3	Feb-13	-	228,360.00	228,360.00
4	Mar-13	-	228,360.00	228,360.00
5	Apr-13	-	228,360.00	228,360.00
6	May-13	-	228,360.00	228,360.00
7	Jun-13	-	228,360.00	228,360.00
8	Jul-13	-	228,360.00	228,360.00
9	Aug-13	-	228,360.00	228,360.00
10	Sep-13	-	228,360.00	228,360.00
11	Oct-13	-	228,360.00	228,360.00
12	Nov-13	-	228,360.00	228,360.00
13	Dec-13	-	228,360.00	228,360.00
14	TOTAL	\$ -	\$ 2,740,320.00	\$ 2,740,320.00
15				
16	12 MO AVERAGE	\$ -	\$ 228,360.00	\$ 228,360.00
17				
18				
19	TOTAL ADJMNT			\$ 228,360.00
20				
21				
22				
23				
24				

To Exhibit MJA 1.1, WP C  
 Page 2, Line 10, Column (f)

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**SFS: 2014 Cast Iron Replace Area 3**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX DEPRECIATION (e)	FEDERAL DEFERRED INCOME TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Jan-13	\$ -	\$ 405.56	\$ 405.56		\$ 107.82
2	Feb-13	-	405.56	405.56		107.82
3	Mar-13	-	405.56	405.56		107.82
4	Apr-13	-	405.56	405.56		107.82
5	May-13	-	405.56	405.56		107.82
6	Jun-13	-	405.56	405.56		107.82
7	Jul-13	-	405.56	405.56		107.82
8	Aug-13	-	405.56	405.56		107.82
9	Sep-13	-	405.56	405.56		107.82
10	Oct-13	-	405.56	405.56		107.83
11	Nov-13	-	405.56	405.56		107.83
12	Dec-13	-	405.56	405.56		107.83
13	TOTAL	\$ -	\$ 4,866.72	\$ 4,866.72		\$ 1,293.87
14						
15	TOTAL ADJMNT			\$ 4,866.72	\$ 8,563.50	\$ 1,293.87
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 25, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 2.376.00	2.13%	0.18%	GAS DIST	TIMING DIFFERENCE	
22				3.750%	35.0%	
23				MACRS 20		
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**SFS: 2014 Cast Iron Replace Area 3**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.376.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
			(c) - (b)			
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	405.56	405.56	107.82	
3	Feb-13	-	811.12	811.12	215.64	
4	Mar-13	-	1,216.68	1,216.68	323.46	
5	Apr-13	-	1,622.24	1,622.24	431.28	
6	May-13	-	2,027.80	2,027.80	539.10	
7	Jun-13	-	2,433.36	2,433.36	646.92	
8	Jul-13	-	2,838.92	2,838.92	754.74	
9	Aug-13	-	3,244.48	3,244.48	862.56	
10	Sep-13	-	3,650.04	3,650.04	970.38	
11	Oct-13	-	4,055.60	4,055.60	1,078.21	
12	Nov-13	-	4,461.16	4,461.16	1,186.04	
13	Dec-13	-	4,866.72	4,866.72	1,293.87	
14	TOTAL	\$ -	\$ 31,633.68	\$ 31,633.68	\$ 8,410.02	
15						
16	12 MO AVG	\$ -	\$ 2,636.14	\$ 2,636.14	\$ 700.84	
17						
18						
19	TOTAL ADJMNT			\$ 2,636.14	\$ 700.84	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 25, Column (f)	Page 3, Line 25, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.376.00	2.13%	0.18%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: 2014 Cast Iron Replace Area 3**

MidAmerican Energy - Authorization For Expenditures						
Original AFE: <input checked="" type="checkbox"/>		Supplemental AFE: <input type="checkbox"/>		Contingency Spending: <input type="checkbox"/>		
Project Title: <u>SFS 2014 CAST IRON REPLACEMENT PRO.</u>		Project #:		<u>45248</u>		
Company Name: <u>MidAmerican Energy Company</u>		Co #:		<u>MEC</u>		
Location Name: <u>Sioux Falls</u>		Loc #:		<u>597</u>		
		Sub #:		<u>'66723, 23848i</u>		
		Facility #:				
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?		YES/NO		<input type="checkbox"/> no		
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)		YES/NO		<input type="checkbox"/> no		
Does project have environmental impacts? (If yes, attach Environmental Review Form)		YES/NO		<input type="checkbox"/> no		
Are the units common facilities? (Supply only)		YES/NO		<input type="checkbox"/> no		
Does AFE include any content that benefits a non-utility entity?		YES/NO		<input type="checkbox"/> no		
For Telecom projects - is this considered communications equipment?		YES/NO		<input type="checkbox"/> no		
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
2014 Area 3 CI Project. Install approx 6,700 ft of 2 and 4" plastic for the 2014 CI replacement project. This will include working 106 services, 143 meters and 50 move outs. Includes WMIS orders 2384875, 2266723. This project will be fully funded by budget item F5101 "SFS: Cast Iron Replace 2012-2014" - Blanket. (original 1,741,696 remaining 1,486,339)						
Start Date: <u>04/15/2014</u>		Estimated In Service Date: <u>05/15/2014</u>		Estimated Complete Date: <u>07/14/2014</u>		
AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost			
		Original AFE	Revised AFE			
Material	\$22,044	\$0		Original AFE	\$255,357	
Employment Cost	\$0	\$0		Supplemental addition	\$0	
General Expenses	\$0	\$0		Total AFE	\$255,357	
Outside Svcs.	\$192,168	\$0		Less:		
Cost of Removal	\$10,711	\$0		Budget Current Year	\$255,357	
Salvage	\$0	\$0		Budget Other Years	\$0	
Fixed expenses (G & A)	\$13,205	\$0		O & M Budget	\$0	
Financing cost (AFUDC)	\$943	\$0		Total Budget	\$255,357	
Reimbursement	\$0	\$0		Over / (under) budget	\$0	
O & M expenses	\$16,286	\$0				
AFE Base	\$255,357	\$0		Cumulative Contingency Authorized		
Contingency	\$0	\$0			\$0	
Total AFE	\$255,357	\$0				
Validation Requirements:						
Activity <u>107830,107831,108831,878001</u>						
Responsibility Centers: <u>774,816,857,532</u>						
Category Indicators: Division: <u>05</u> Location: <u>50</u> Category: <u>47</u>						
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2014	\$0	\$239,071	\$0	\$0	\$239,071	\$16,286
Approval Level				Summary of Estimated Costs		
Authorizer		Employee No.		Project cost		MidAmerican Shared Costs
MEC Plant Accounting Miller, Dale		T60476		100%		0.00%
Date		02/14/2014				
				Construction Activities:	\$228,360	\$0
				Cost of Removal/Salvage:	\$10,711	\$0
				Reimbursement:	\$0	\$0
				Total Capital activities	\$239,071	\$0
				O & M activities:	\$16,286	\$0
				Contingency:	\$0	\$0
				Total Project activities	\$255,357	\$0

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Work Order "As Built" Details

Work Order: 45248    Constr: \$228,360.00    Retirements: \$0.00    Credits: \$0.00

As-Built Estimate    Expense: \$0.00    Removal: \$10,711.00    Jobbing: \$0.00

Estimates    Blue = Already used in unitization    Green = 'Open' Estimate (not for unitization)

Additions & Retirements    Cost of Removal & Salvage    Expense & Jobbing    Summary

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Mat	0	\$100.00
							0	\$100.00

Depreciation Group Rate Maintenance

Depreciation Group: MEC-04-237600-South Dakota    Status:    ID: 21258

Company: MidAmerican Energy Company    ARO:    Update

Business Segment: MEC Gas    Functional Class: Distribution Plant, Gas    New Group

Depr. Summary: MEC-South Dakota (400)    External Code:    Previous

Depr. Summary 2: None    JE By Asset:     Next

Depreciation Method: MEC-04-237600-South Dakota    Combined Group:    Combined DG

Depreciable Subledger: None    Est. Net Adds: 0.00    Audits

Mid-Period Method: Monthly    Spread:    Method

Mid-Period Convention: 0.00    Late Close:    Controls

See Accts    Cancel

New Rates    UoP Details    Blend Books

Effective Date	Set of Books	Life Rate (Annual)	CDR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code	Gain Loss Default	Mortality Curve	Expecter Avg Life (Years)
FEB/2014 SEC		2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014 SEC		2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

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**Project:** 45249 SFS: 2014 Cast Iron Project Area 3  
**Gas Utility %** 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2,376.00	100.00%	2.131%	3.750%	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	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	-					
14							
15	<b>In-Service Date:</b>		<b>Jul-14</b>				
16	<b>Project Amount:</b>	<b>\$</b>	<b>511,571</b>				

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP C Page 92

Line 16 - Exhibit MJA 1.1, WP C Page 92

Column (c): Exhibit MJA 1.1, WP C, Page 93

Column (d): Exhibit MJA 1.1, WP C, Page 93

Column (e): Exhibit MJA 1.1, WP C, Page 93

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

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

**MIDAMERICAN ENERGY COMPANY**  
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**SFS: 2014 Cast Iron Project Area 3**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	511,571.00	511,571.00
3	Feb-13	-	511,571.00	511,571.00
4	Mar-13	-	511,571.00	511,571.00
5	Apr-13	-	511,571.00	511,571.00
6	May-13	-	511,571.00	511,571.00
7	Jun-13	-	511,571.00	511,571.00
8	Jul-13	-	511,571.00	511,571.00
9	Aug-13	-	511,571.00	511,571.00
10	Sep-13	-	511,571.00	511,571.00
11	Oct-13	-	511,571.00	511,571.00
12	Nov-13	-	511,571.00	511,571.00
13	Dec-13	-	511,571.00	511,571.00
14	TOTAL	\$ -	\$ 6,138,852.00	\$ 6,138,852.00
15				
16	12 MO AVERAGE	\$ -	\$ 511,571.00	\$ 511,571.00
17				
18				
19	TOTAL ADJMNT			\$ 511,571.00
20				
21				
22				
23				
24				

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**SFS: 2014 Cast Iron Project Area 3**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	511,571.00	511,571.00
3	Feb-13	-	511,571.00	511,571.00
4	Mar-13	-	511,571.00	511,571.00
5	Apr-13	-	511,571.00	511,571.00
6	May-13	-	511,571.00	511,571.00
7	Jun-13	-	511,571.00	511,571.00
8	Jul-13	-	511,571.00	511,571.00
9	Aug-13	-	511,571.00	511,571.00
10	Sep-13	-	511,571.00	511,571.00
11	Oct-13	-	511,571.00	511,571.00
12	Nov-13	-	511,571.00	511,571.00
13	Dec-13	-	511,571.00	511,571.00
14	TOTAL	\$ -	\$ 6,138,852.00	\$ 6,138,852.00
15				
16	12 MO AVERAGE	\$ -	\$ 511,571.00	\$ 511,571.00
17				
18				
19	TOTAL ADJMNT			\$ 511,571.00

To Exhibit MJA 1.1, WP C  
 Page 2, Line 11, Column (f)

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**SFS: 2014 Cast Iron Project Area 3**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX DEPRECIATION (e)	FEDERAL DEFERRED INCOME TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Jan-13	\$ -	\$ 908.53	\$ 908.53		\$ 241.55
2	Feb-13	-	908.53	908.53		241.55
3	Mar-13	-	908.53	908.53		241.55
4	Apr-13	-	908.53	908.53		241.55
5	May-13	-	908.53	908.53		241.55
6	Jun-13	-	908.53	908.53		241.55
7	Jul-13	-	908.53	908.53		241.54
8	Aug-13	-	908.53	908.53		241.54
9	Sep-13	-	908.53	908.53		241.54
10	Oct-13	-	908.53	908.53		241.54
11	Nov-13	-	908.53	908.53		241.54
12	Dec-13	-	908.53	908.53		241.54
13	TOTAL	\$ -	\$ 10,902.36	\$ 10,902.36		\$ 2,898.54
14						
15	TOTAL ADJMNT			\$ 10,902.36	\$ 19,183.91	\$ 2,898.54
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 26, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY	YEAR 1		TAX RATE ON
20		DEPR -%-	DEPR -%-	TAX RATE		TAX VS BOOK
21	Acct 2.376.00	2.13%	0.18%	GAS DIST		TIMING DIFFERENCE
22				3.750%		35.0%
23				MACRS 20		
24						
25						

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**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.376.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	908.53	908.53	241.55	
3	Feb-13	-	1,817.06	1,817.06	483.10	
4	Mar-13	-	2,725.59	2,725.59	724.65	
5	Apr-13	-	3,634.12	3,634.12	966.20	
6	May-13	-	4,542.65	4,542.65	1,207.75	
7	Jun-13	-	5,451.18	5,451.18	1,449.30	
8	Jul-13	-	6,359.71	6,359.71	1,690.84	
9	Aug-13	-	7,268.24	7,268.24	1,932.38	
10	Sep-13	-	8,176.77	8,176.77	2,173.92	
11	Oct-13	-	9,085.30	9,085.30	2,415.46	
12	Nov-13	-	9,993.83	9,993.83	2,657.00	
13	Dec-13	-	10,902.36	10,902.36	2,898.54	
14	TOTAL	\$ -	\$ 70,865.34	\$ 70,865.34	\$ 18,840.69	
15						
16	12 MO AVG	\$ -	\$ 5,905.45	\$ 5,905.45	\$ 1,570.06	
17						
18						
19	TOTAL ADJMNT			\$ 5,905.45	\$ 1,570.06	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 26, Column (f)	Page 3, Line 26, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.376.00	2.13%	0.18%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
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**SFS: 2014 Cast Iron Project Area 3**

MidAmerican Energy - Authorization For Expenditures						
Original AFE: <input checked="" type="checkbox"/>		Supplemental AFE: <input type="checkbox"/>		Contingency Spending: <input type="checkbox"/>		
Project Title: <u>SFS 2014 CAST IRON PROJECT: AREA 3</u>		Project #:		45249		
Company Name: <u>MidAmerican Energy Company</u>		Co # <u>MEC</u>		Sub #: <u>2268032</u>		
Location Name: <u>Sioux Falls</u>		Loc # <u>597</u>		Facility #:		
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?				YES/NO	<input type="checkbox"/> no	
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)				YES/NO	<input type="checkbox"/> no	
Does project have environmental impacts? (If yes, attach Environmental Review Form)				YES/NO	<input type="checkbox"/> no	
Are the units common facilities? (Supply only)				YES/NO	<input type="checkbox"/> no	
Does AFE include any content that benefits a non-utility entity?				YES/NO	<input type="checkbox"/> no	
For Telecom projects - is this considered communications equipment?				YES/NO	<input type="checkbox"/> no	
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
Install 3640 ft 12" steel 65 psig mains to replace 10" CI mains. This project will be fully funded by budget item F5101 "SFS: Cast Iron Replace 2012-2014" - Blanket. (original 1,741,696 remaining \$29,000)						
Start Date: <u>05/01/2014</u>		Estimated In Service Date: <u>07/01/2014</u>		Estimated Complete Date: <u>08/30/2014</u>		
AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost			
	Original AFE	Revised AFE				
Material	\$130,788	\$0	Original AFE	\$557,339		
Employment Cost	\$0	\$0	Supplemental addition	\$0		
General Expenses	\$0	\$0	Total AFE	\$557,339		
Outside Svcs.	\$326,893	\$0	Less:			
Cost of Removal	\$45,768	\$0	Budget Current Year	\$557,339		
Salvage	\$0	\$0	Budget Other Years	\$0		
Fixed expenses (G & A)	\$49,945	\$0	O & M Budget	\$0		
Financing cost (AFUDC)	\$3,946	\$0	Total Budget	\$557,339		
Reimbursement	\$0	\$0	Over / (under) budget	\$0		
O & M expenses	\$0	\$0				
AFE Base	\$557,339	\$0	Cumulative Contingency Authorized			
Contingency	\$0	\$0			\$0	
Total AFE	\$557,339	\$0				
Validation Requirements:						
Activity <u>107830,107831,108831,878001</u>						
Responsibility Centers: <u>774,816,857,532</u>						
Category Indicators: Division: <u>05</u> Location: <u>50</u> Category: <u>47</u>						
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2014	\$0	\$557,339	\$0	\$0	\$557,339	\$0
Approval Level			Summary of Estimated Costs			
MEC Plant Accounting	Authorizer Miller, Dale	Employee No. T60476	Date 02/14/2014	Project cost 100%	MidAmerican Shared Costs 0.00%	
				Construction Activities:	\$511,571	\$0
				Cost of Removal/Salvage:	\$45,768	\$0
				Reimbursement:	\$0	\$0
				Total Capital activities	\$557,339	\$0
				O & M activities:	\$0	\$0
				Contingency:	\$0	\$0
				Total Project activities	\$557,339	\$0

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SFS: 2014 Cast Iron Project Area 3

Work Order "As Built" Details

Work Order 45249    Constr \$511,571.00    Retirements \$0.00    Credits \$0.00  
 As-Built Estimate    Expense \$0.00    Removal \$45,768.00    Jobbing \$0.00

Estimates    Blue = Already used in unitization    Green = 'Open' Estimate (not for unitization)

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Mat	0	\$100.00
							0	\$100.00

Depreciation Group Rate Maintenance

Depreciation Group MEC-04-237600-South Dakota    Status    ID 21258  
 Company MidAmerican Energy Company    ARO  
 Business Segment MEC Gas    Functional Class Distribution Plant, Gas  
 Depr. Summary MEC-South Dakota (400)    External Code  
 Depr. Summary 2 None    JE By Asset

Depreciation Method MEC-04-237600-South Dakota    Combined Group  
 Depreciable Subledger None  
 Mid-Period Method Monthly    Est. Net Adds 0.00  
 Mid-Period Convention 0.00    Late Close    Spread

New Rates    UoP Details    Depreciation Rate Maintenance    See Accts    Blend Books

Effective Date	Set of Books	Life Rate (Annual)	CDR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used	Gain Loss Default	Mortality Curve	Expecter Avg Life (Years)
FEB/2014 SEC		2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014 SEC		2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

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**Project:** 45252 SFS:CI Rbid 2014 Area 5 Grange  
**Gas Utility %** 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2,376.00	100.00%	2.131%	3.750%	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	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	-					
14							
15	<b>In-Service Date:</b>		<b>Oct-14</b>				
16	<b>Project Amount:</b>	<b>\$</b>	<b>212,937</b>				

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP C Page 99

Line 16 - Exhibit MJA 1.1, WP C Page 99

Column (c): Exhibit MJA 1.1, WP C, Page 100

Column (d): Exhibit MJA 1.1, WP C, Page 100

Column (e): Exhibit MJA 1.1, WP C, Page 100

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

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

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**SFS:CI Rbld 2014 Area 5 Grange**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	212,937.00	212,937.00
3	Feb-13	-	212,937.00	212,937.00
4	Mar-13	-	212,937.00	212,937.00
5	Apr-13	-	212,937.00	212,937.00
6	May-13	-	212,937.00	212,937.00
7	Jun-13	-	212,937.00	212,937.00
8	Jul-13	-	212,937.00	212,937.00
9	Aug-13	-	212,937.00	212,937.00
10	Sep-13	-	212,937.00	212,937.00
11	Oct-13	-	212,937.00	212,937.00
12	Nov-13	-	212,937.00	212,937.00
13	Dec-13	-	212,937.00	212,937.00
14	TOTAL	\$ -	\$ 2,555,244.00	\$ 2,555,244.00
15				
16	12 MO AVERAGE	\$ -	\$ 212,937.00	\$ 212,937.00
17				
18				
19	TOTAL ADJMNT			\$ 212,937.00
20				
21				
22				
23				
24				

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**SFS:CI Rbld 2014 Area 5 Grange**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	212,937.00	212,937.00
3	Feb-13	-	212,937.00	212,937.00
4	Mar-13	-	212,937.00	212,937.00
5	Apr-13	-	212,937.00	212,937.00
6	May-13	-	212,937.00	212,937.00
7	Jun-13	-	212,937.00	212,937.00
8	Jul-13	-	212,937.00	212,937.00
9	Aug-13	-	212,937.00	212,937.00
10	Sep-13	-	212,937.00	212,937.00
11	Oct-13	-	212,937.00	212,937.00
12	Nov-13	-	212,937.00	212,937.00
13	Dec-13	-	212,937.00	212,937.00
14	TOTAL	\$ -	\$ 2,555,244.00	\$ 2,555,244.00
15				
16	12 MO AVERAGE	\$ -	\$ 212,937.00	\$ 212,937.00
17				
18				
19	TOTAL ADJMNT			\$ 212,937.00
20				
21				
22				
23				
24				

To Exhibit MJA 1.1, WP C  
 Page 2, Line 12, Column (f)

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SFS:CI Rbld 2014 Area 5 Grange

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX	FEDERAL DEFERRED
		PER BOOKS	ANNUALIZED	DIFFERENCE	DEPRECIATION	INCOME TAXES
	(a)	(b)	(c)	(d) (c) - (b)	(e)	(f)
1	Jan-13	\$ -	\$ 378.17	\$ 378.17		\$ 100.54
2	Feb-13	-	378.17	378.17		100.54
3	Mar-13	-	378.17	378.17		100.54
4	Apr-13	-	378.17	378.17		100.54
5	May-13	-	378.17	378.17		100.54
6	Jun-13	-	378.17	378.17		100.54
7	Jul-13	-	378.17	378.17		100.54
8	Aug-13	-	378.17	378.17		100.54
9	Sep-13	-	378.17	378.17		100.54
10	Oct-13	-	378.17	378.17		100.54
11	Nov-13	-	378.17	378.17		100.54
12	Dec-13	-	378.17	378.17		100.55
13	TOTAL	\$ -	\$ 4,538.04	\$ 4,538.04		\$ 1,206.49
14						
15	TOTAL ADJMNT			\$ 4,538.04	\$ 7,985.14	\$ 1,206.49
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 27, Column (i)		
18					YEAR 1	FEDERAL
19		ANNUAL	MONTHLY		TAX RATE	TAX RATE ON
20		DEPR -%-	DEPR -%-		GAS DIST	TAX VS BOOK
21	Acct 2.376.00	2.13%	0.18%		3.750%	TIMING DIFFERENCE
22					MACRS 20	35.0%
23						
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

SFS:CI Rbld 2014 Area 5 Grange

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.376.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	378.17	378.17	100.54	
3	Feb-13	-	756.34	756.34	201.08	
4	Mar-13	-	1,134.51	1,134.51	301.62	
5	Apr-13	-	1,512.68	1,512.68	402.16	
6	May-13	-	1,890.85	1,890.85	502.70	
7	Jun-13	-	2,269.02	2,269.02	603.24	
8	Jul-13	-	2,647.19	2,647.19	703.78	
9	Aug-13	-	3,025.36	3,025.36	804.32	
10	Sep-13	-	3,403.53	3,403.53	904.86	
11	Oct-13	-	3,781.70	3,781.70	1,005.40	
12	Nov-13	-	4,159.87	4,159.87	1,105.94	
13	Dec-13	-	4,538.04	4,538.04	1,206.49	
14	TOTAL	\$ -	\$ 29,497.26	\$ 29,497.26	\$ 7,842.13	
15						
16	12 MO AVG	\$ -	\$ 2,458.11	\$ 2,458.11	\$ 653.51	
17						
18						
19	TOTAL ADJMNT			\$ 2,458.11	\$ 653.51	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 27, Column (f)	Page 3, Line 27, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.376.00	2.13%	0.18%			
26						
27						
28						
29						
30						

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**SFS:CI Rblid 2014 Area 5 Grange**

MidAmerican Energy - Authorization For Expenditures						
Original AFE: <input checked="" type="checkbox"/>	Supplemental AFE: <input type="checkbox"/>	Contingency Spending: <input type="checkbox"/>				
Project Title: <u>SFS:CI RBLD 2014 AREA 5: GRANGE</u>	Project #: <u>45252</u>					
Company Name: <u>MidAmerican Energy Company</u>	Co # <u>MEC</u>	Sub #: <u>168569, 23836</u>				
Location Name: <u>Sioux Falls</u>	Loc # <u>597</u>	Facility #:				
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?	YES/NO	<input type="text" value="no"/>				
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)	YES/NO	<input type="text" value="no"/>				
Does project have environmental impacts? (If yes, attach Environmental Review Form)	YES/NO	<input type="text" value="no"/>				
Are the units common facilities? (Supply only)	YES/NO	<input type="text" value="no"/>				
Does AFE include any content that benefits a non-utility entity?	YES/NO	<input type="text" value="no"/>				
For Telecom projects - is this considered communications equipment?	YES/NO	<input type="text" value="no"/>				
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
SFS CI replacement Area 5. Grange to Prairie, 12th-18th St. Install approx 5,200 ft of 2 and 4" plastic for the 2014 CI replacement project. This will include working 134 services, 150 meters and 67 move outs. Included WMIS orders 226569 and 2383648. This project will be fully funded by budget item F5101 "SFS: Cast Iron Replaece 2012-2014" - Blanket. (original 1,741,696 remaining 706,568)						
Start Date: <u>06/01/2014</u>	Estimated In Service Date: <u>10/15/2014</u>	Estimated Complete Date: <u>12/14/2014</u>				
AFE Cost Information - project cost @ 100 %		Budget Information @ 100 % cost				
	Original AFE	Revised AFE				
Material	\$18,973	\$0	Original AFE			
Employment Cost	\$22,426	\$0	Supplemental addition			
General Expenses	\$1,250	\$0	Total AFE			
Outside Svcs.	\$147,254	\$0	Less:			
Cost of Removal	\$9,495	\$0	Budget Current Year			
Salvage	\$0	\$0	Budget Other Years			
Fixed expenses (G & A)	\$19,553	\$0	O & M Budget			
Financing cost (AFUDC)	\$3,480	\$0	Total Budget			
Reimbursement	\$0	\$0	Over / (under) budget			
O & M expenses	\$16,286	\$0				
AFE Base	\$238,718	\$0	Cumulative Contingency Authorized			
Contingency	\$0	\$0	\$0			
Total AFE	\$238,718	\$0				
Validation Requirements:						
Activity <u>107830,107831,108831,878001</u>						
Responsibility Centers: <u>774,816,857,532</u>						
Category Indicators: Division: <u>05</u> Location: <u>50</u> Category: <u>47</u>						
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2014	\$0	\$122,432	\$100,000	\$0	\$222,432	\$16,286
Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs		
MEC Plant Accounting	Miller, Dale	T60476	02/17/2014	Project cost	100%	MidAmerican Shared Costs
					0.00%	
				Construction Activities:	\$212,937	\$0
				Cost of Removal/Salvage:	\$9,495	\$0
				Reimbursement:	\$0	\$0
				Total Capital activities	\$222,432	\$0
				O & M activities:	\$16,286	\$0
				Contingency:	\$0	\$0
				Total Project activities	\$238,718	\$0

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SFS:CI Rbid 2014 Area 5 Grange

Work Order "As Built" Details

Work Order: 45252    Constr: \$212,937.00    Retirements: \$0.00    Credits: \$0.00

As-Built Estimate    Expense: \$0.00    Removal: \$9,495.00    Jobbing: \$0.00

Estimates    Blue = Already used in unitization    Green = 'Open' Estimate (not for unitization)

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Mat	0	\$100.00
							0	\$100.00

Depreciation Group Rate Maintenance

Depreciation Group: MEC-04-237600-South Dakota    Status:    ID: 21258

Company: MidAmerican Energy Company    ARO:    Update

Business Segment: MEC Gas    Functional Class: Distribution Plant, Gas    New Group

Depr. Summary: MEC-South Dakota (400)    External Code:    Previous

Depr. Summary 2: None    JE By Asset:     Next

Depreciation Method: MEC-04-237600-South Dakota    Combined Group:    Combined DG

Depreciable Subledger: None    Est. Net Adds: 0.00    Audits

Mid-Period Method: Monthly    Spread:    Method

Mid-Period Convention: 0.00    Late Close:    Controls

See Accts    Cancel

New Rates    UoP Details    Blend Books

Effective Date	Set of Books	Life Rate (Annual)	CDR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code	Gain Loss Default	Mortality Curve	Expecter Avg Life (Years)
FEB/2014 SEC		2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014 SEC		2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

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**Project:** 45253 SFS: 2014 CI Rbld 2014 Area 2: 26th-33rd  
**Gas Utility %** 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2.376.00	100.00%	2.131%	3.750%	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	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	-					
14							
15	<b>In-Service Date:</b>		<b>Aug-14</b>				
16	<b>Project Amount:</b>	<b>\$</b>	<b>358,257</b>				

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP C Page 106

Line 16 - Exhibit MJA 1.1, WP C Page 106

Column (c): Exhibit MJA 1.1, WP C, Page 107

Column (d): Exhibit MJA 1.1, WP C, Page 107

Column (e): Exhibit MJA 1.1, WP C, Page 107

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

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

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

SFS: 2014 CI Rblid 2014 Area 2: 26th-33rd

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	358,257.00	358,257.00
3	Feb-13	-	358,257.00	358,257.00
4	Mar-13	-	358,257.00	358,257.00
5	Apr-13	-	358,257.00	358,257.00
6	May-13	-	358,257.00	358,257.00
7	Jun-13	-	358,257.00	358,257.00
8	Jul-13	-	358,257.00	358,257.00
9	Aug-13	-	358,257.00	358,257.00
10	Sep-13	-	358,257.00	358,257.00
11	Oct-13	-	358,257.00	358,257.00
12	Nov-13	-	358,257.00	358,257.00
13	Dec-13	-	358,257.00	358,257.00
14	TOTAL	\$ -	\$ 4,299,084.00	\$ 4,299,084.00
15				
16	12 MO AVERAGE	\$ -	\$ 358,257.00	\$ 358,257.00
17				
18				
19	TOTAL ADJMNT			\$ 358,257.00
20				
21				
22				
23				
24				

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SFS: 2014 CI Rbld 2014 Area 2: 26th-33rd

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	358,257.00	358,257.00
3	Feb-13	-	358,257.00	358,257.00
4	Mar-13	-	358,257.00	358,257.00
5	Apr-13	-	358,257.00	358,257.00
6	May-13	-	358,257.00	358,257.00
7	Jun-13	-	358,257.00	358,257.00
8	Jul-13	-	358,257.00	358,257.00
9	Aug-13	-	358,257.00	358,257.00
10	Sep-13	-	358,257.00	358,257.00
11	Oct-13	-	358,257.00	358,257.00
12	Nov-13	-	358,257.00	358,257.00
13	Dec-13	-	358,257.00	358,257.00
14	TOTAL	\$ -	\$ 4,299,084.00	\$ 4,299,084.00
15				
16	12 MO AVERAGE	\$ -	\$ 358,257.00	\$ 358,257.00
17				
18				
19	TOTAL ADJMNT			\$ 358,257.00

To Exhibit MJA 1.1, WP C  
Page 2, Line 13, Column (f)

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SFS: 2014 CI Rbld 2014 Area 2: 26th-33rd

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX DEPRECIATION (e)	FEDERAL DEFERRED INCOME TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Jan-13	\$ -	\$ 636.25	\$ 636.25		\$ 169.16
2	Feb-13	-	636.25	636.25		169.16
3	Mar-13	-	636.25	636.25		169.16
4	Apr-13	-	636.25	636.25		169.16
5	May-13	-	636.25	636.25		169.16
6	Jun-13	-	636.25	636.25		169.16
7	Jul-13	-	636.25	636.25		169.16
8	Aug-13	-	636.25	636.25		169.15
9	Sep-13	-	636.25	636.25		169.15
10	Oct-13	-	636.25	636.25		169.15
11	Nov-13	-	636.25	636.25		169.15
12	Dec-13	-	636.25	636.25		169.15
13	TOTAL	\$ -	\$ 7,635.00	\$ 7,635.00		\$ 2,029.87
14						
15	TOTAL ADJMNT			\$ 7,635.00	\$ 13,434.64	\$ 2,029.87
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 28, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY		YEAR 1	TAX RATE ON
20		DEPR -%-	DEPR -%-		TAX RATE	TAX VS BOOK
21	Acct 2.376.00	2.13%	0.18%		GAS DIST	TIMING DIFFERENCE
22					3.750%	35.0%
23					MACRS 20	
24						
25						

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SFS: 2014 CI Rbld 2014 Area 2: 26th-33rd

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.376.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
		(c) - (b)				
1	Dec-12	\$ -	\$ -	\$ -		\$ -
2	Jan-13	-	636.25	636.25		169.16
3	Feb-13	-	1,272.50	1,272.50		338.32
4	Mar-13	-	1,908.75	1,908.75		507.48
5	Apr-13	-	2,545.00	2,545.00		676.64
6	May-13	-	3,181.25	3,181.25		845.80
7	Jun-13	-	3,817.50	3,817.50		1,014.96
8	Jul-13	-	4,453.75	4,453.75		1,184.12
9	Aug-13	-	5,090.00	5,090.00		1,353.27
10	Sep-13	-	5,726.25	5,726.25		1,522.42
11	Oct-13	-	6,362.50	6,362.50		1,691.57
12	Nov-13	-	6,998.75	6,998.75		1,860.72
13	Dec-13	-	7,635.00	7,635.00		2,029.87
14	TOTAL	\$ -	\$ 49,627.50	\$ 49,627.50		\$ 13,194.33
15						
16	12 MO AVG	\$ -	\$ 4,135.63	\$ 4,135.63		\$ 1,099.53
17						
18						
19	TOTAL ADJMNT			\$ 4,135.63		\$ 1,099.53
20				To Exhibit MJA 1.1, WP C		To Exhibit MJA 1.1, WP C
21				Page 3, Line 28 Column (f)		Page 3, Line 28, Column (j)
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.376.00	2.13%	0.18%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
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SFS: 2014 CI Rblid 2014 Area 2: 26th-33rd

MidAmerican Energy - Authorization For Expenditures						
Original AFE: <input checked="" type="checkbox"/>		Supplemental AFE: <input type="checkbox"/>		Contingency Spending: <input type="checkbox"/>		
Project Title: <u>SFS:CI RBLD 2014 AREA 2: 26TH-33RD</u>		Project #: <u>45253</u>				
Company Name: <u>MidAmerican Energy Company</u>		Co # <u>MEC</u>		Sub #: <u>268710,238958</u>		
Location Name: <u>Sioux Falls</u>		Loc # <u>597</u>		Facility #:		
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?				YES/NO	<input type="checkbox"/>	
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)				YES/NO	<input type="checkbox"/>	
Does project have environmental impacts? (If yes, attach Environmental Review Form)				YES/NO	<input type="checkbox"/>	
Are the units common facilities? (Supply only)				YES/NO	<input type="checkbox"/>	
Does AFE include any content that benefits a non-utility entity?				YES/NO	<input type="checkbox"/>	
For Telecom projects - is this considered communications equipment?				YES/NO	<input type="checkbox"/>	
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
SFS 2014 CI Replacement Project, Area 2, 26th - 33rd St, Cliff Ave - Yeager Rd WMIS orders 2266710 and 2389580. Install approx 10,700 ft of 2 and 4" plastic for the 2014 CI replacement project. This will include working 155 services, 161 meters and 86 move outs. This project will be fully funded by budget item F5101 "SFS: Cast Iron Replac 2012-2014" - Blanket. (original 1,741,696 remaining 332,419)						
Start Date: <u>04/01/2014</u>		Estimated In Service Date: <u>08/15/2014</u>		Estimated Complete Date: <u>10/14/2014</u>		
AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost			
	Original AFE	Revised AFE		Original AFE	\$395,864	
Material	\$26,847	\$0	Supplemental addition	\$0		
Employment Cost	\$0	\$0	Total AFE	\$395,864		
General Expenses	\$0	\$0	Less:			
Outside Svcs.	\$290,386	\$0	Budget Current Year	\$374,149		
Cost of Removal	\$15,892	\$0	Budget Other Years	\$0		
Salvage	\$0	\$0	O & M Budget	\$0		
Fixed expenses (G & A)	\$34,570	\$0	Total Budget	\$374,149		
Financing cost (AFUDC)	\$5,854	\$0	Over / (under) budget	\$21,715		
Reimbursement	\$0	\$0				
O & M expenses	\$21,715	\$0	Cumulative Contingency Authorized	\$0		
AFE Base	\$395,864	\$0				
Contingency	\$0	\$0				
Total AFE	\$395,864	\$0				
Validation Requirements:						
Activity <u>107830,107831,108831,878001</u>						
Responsibility Centers: <u>774,816,857,532</u>						
Category Indicators: Division: <u>05</u> Location: <u>50</u> Category: <u>47</u>						
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2014	\$0	\$274,149	\$100,000	\$0	\$374,149	\$21,715
Approval Level				Summary of Estimated Costs		
MEC Plant Accounting	Authorizer Miller, Dale	Employee No. T60476	Date 02/17/2014	Project cost 100%	MidAmerican Shared Costs 0.00%	
				Construction Activities:	\$358,257	\$0
				Cost of Removal/Salvage:	\$15,892	\$0
				Reimbursement:	\$0	\$0
				Total Capital activities	\$374,149	\$0
				O & M activities:	\$21,715	\$0
				Contingency:	\$0	\$0
				Total Project activities	\$395,864	\$0

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SFS: 2014 CI Rbid 2014 Area 2: 26th-33rd

Work Order "As Built" Details

Work Order     Constr     Retirements     Credits

As-Built Estimate    Expense     Removal     Jobbing

Estimates    Blue = Already used in unitization    Green = 'Open' Estimate (not for unitization)

  
   
   

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Mate	0	\$100.00
							0	\$100.00

Depreciation Group Rate Maintenance

Depreciation Group     Status     ID   
 Company     ARO   
 Business Segment     Functional Class   
 Depr. Summary     External Code   
 Depr. Summary 2     JE By Asset

Depreciation Method     Combined Group   
 Depreciable Subledger     Est. Net Adds   
 Mid-Period Method     Spread   
 Mid-Period Convention     Late Close

                                  

      

Effective Date	Set of Books	Life Rate (Annual)	CDR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code	Gain Loss Default	Mortality Curve	Expecter Avg Life (Years)
FEB/2014 SEC		2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014 SEC		2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

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**Project:** 45288 SFS: CI Rebuild: Oak to 26th, 4th - 7th Ave  
**Gas Utility %** 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation	Federal Tax	Federal
			Account	Per Cent	Rate	Depreciation	Income
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2.376.00	100.00%	2.131%	3.750%	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	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	-					
14							
15	<b>In-Service Date:</b>	<b>Aug-14</b>					
16	<b>Project Amount:</b>	<b>\$ 125,495</b>					

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP C Page 113

Line 16 - Exhibit MJA 1.1, WP C Page 113

Column (c): Exhibit MJA 1.1, WP C, Page 114

Column (d): Exhibit MJA 1.1, WP C, Page 114

Column (e): Exhibit MJA 1.1, WP C, Page 114

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

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

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: CI Rebuild: Oak to 26th, 4th - 7th Ave

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	125,495.00	125,495.00
3	Feb-13	-	125,495.00	125,495.00
4	Mar-13	-	125,495.00	125,495.00
5	Apr-13	-	125,495.00	125,495.00
6	May-13	-	125,495.00	125,495.00
7	Jun-13	-	125,495.00	125,495.00
8	Jul-13	-	125,495.00	125,495.00
9	Aug-13	-	125,495.00	125,495.00
10	Sep-13	-	125,495.00	125,495.00
11	Oct-13	-	125,495.00	125,495.00
12	Nov-13	-	125,495.00	125,495.00
13	Dec-13	-	125,495.00	125,495.00
14	TOTAL	\$ -	\$ 1,505,940.00	\$ 1,505,940.00
15				
16	12 MO AVERAGE	\$ -	\$ 125,495.00	\$ 125,495.00
17				
18				
19	TOTAL ADJMNT			\$ 125,495.00
20				
21				
22				
23				
24				

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: CI Rebuild: Oak to 26th, 4th - 7th Ave

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	125,495.00	125,495.00
3	Feb-13	-	125,495.00	125,495.00
4	Mar-13	-	125,495.00	125,495.00
5	Apr-13	-	125,495.00	125,495.00
6	May-13	-	125,495.00	125,495.00
7	Jun-13	-	125,495.00	125,495.00
8	Jul-13	-	125,495.00	125,495.00
9	Aug-13	-	125,495.00	125,495.00
10	Sep-13	-	125,495.00	125,495.00
11	Oct-13	-	125,495.00	125,495.00
12	Nov-13	-	125,495.00	125,495.00
13	Dec-13	-	125,495.00	125,495.00
14	TOTAL	\$ -	\$ 1,505,940.00	\$ 1,505,940.00
15				
16	12 MO AVERAGE	\$ -	\$ 125,495.00	\$ 125,495.00
17				
18				
19	TOTAL ADJMNT			\$ 125,495.00

To Exhibit MJA 1.1, WP C  
Page 2, Line 14, Column (f)

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: CI Rebuild: Oak to 26th, 4th - 7th Ave

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX DEPRECIATION (e)	FEDERAL DEFERRED INCOME TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Jan-13	\$ -	\$ 222.87	\$ 222.87		\$ 59.26
2	Feb-13	-	222.87	222.87		59.26
3	Mar-13	-	222.87	222.87		59.26
4	Apr-13	-	222.87	222.87		59.26
5	May-13	-	222.87	222.87		59.26
6	Jun-13	-	222.87	222.87		59.26
7	Jul-13	-	222.87	222.87		59.26
8	Aug-13	-	222.87	222.87		59.25
9	Sep-13	-	222.87	222.87		59.25
10	Oct-13	-	222.87	222.87		59.25
11	Nov-13	-	222.87	222.87		59.25
12	Dec-13	-	222.87	222.87		59.25
13	TOTAL	\$ -	\$ 2,674.44	\$ 2,674.44		\$ 711.07
14						
15	TOTAL ADJMNT			\$ 2,674.44	\$ 4,706.06	\$ 711.07
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 29, Column (i)		
18						FEDERAL TAX RATE ON TAX VS BOOK TIMING DIFFERENCE
19		ANNUAL DEPR -%-	MONTHLY DEPR -%-	YEAR 1 TAX RATE GAS DIST		
20						
21	Acct 2.376.00	2.13%	0.18%	3.750%		35.0%
22				MACRS 20		
23						
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: CI Rebuild: Oak to 26th, 4th - 7th Ave

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.376.00			(e)	ACCUMULATED DEFERRED TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)		(f)
				(c) - (b)		
1	Dec-12	\$ -	\$ -	\$ -		\$ -
2	Jan-13	-	222.87	222.87		59.26
3	Feb-13	-	445.74	445.74		118.52
4	Mar-13	-	668.61	668.61		177.78
5	Apr-13	-	891.48	891.48		237.04
6	May-13	-	1,114.35	1,114.35		296.30
7	Jun-13	-	1,337.22	1,337.22		355.56
8	Jul-13	-	1,560.09	1,560.09		414.82
9	Aug-13	-	1,782.96	1,782.96		474.07
10	Sep-13	-	2,005.83	2,005.83		533.32
11	Oct-13	-	2,228.70	2,228.70		592.57
12	Nov-13	-	2,451.57	2,451.57		651.82
13	Dec-13	-	2,674.44	2,674.44		711.07
14	TOTAL	\$ -	\$ 17,383.86	\$ 17,383.86		\$ 4,622.13
15						
16	12 MO AVG	\$ -	\$ 1,448.66	\$ 1,448.66		\$ 385.18
17						
18						
19	TOTAL ADJMNT			\$ 1,448.66		\$ 385.18
20				To Exhibit MJA 1.1, WP C		To Exhibit MJA 1.1, WP C
21				Page 3, Line 29, Column (f)		Page 3, Line 29, Column (j)
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.376.00	2.13%	0.18%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: CI Rebuild: Oak to 26th, 4th - 7th Ave

MidAmerican Energy - Authorization For Expenditures						
Original AFE: <input checked="" type="checkbox"/>	Supplemental AFE: <input type="checkbox"/>	Contingency Spending: <input type="checkbox"/>				
Project Title: <b>SFS: CI REBUILD : OAK TO 26,4-7th A</b>	Project #: <b>45288</b>					
Company Name: <b>MidAmerican Energy Company</b>	Co # <b>MEC</b>	Sub #: <b>DR2266698X</b>				
Location Name: <b>Sioux Falls</b>	Loc # <b>597</b>	Facility #:				
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?	YES/NO	<input type="text" value="no"/>				
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)	YES/NO	<input type="text" value="no"/>				
Does project have environmental impacts? (If yes, attach Environmental Review Form)	YES/NO	<input type="text" value="no"/>				
Are the units common facilities? (Supply only)	YES/NO	<input type="text" value="no"/>				
Does AFE include any content that benefits a non-utility entity? (IT Only)	YES/NO	<input type="text" value="no"/>				
For Telecom projects - is this considered communications equipment? (IT Only)	YES/NO	<input type="text" value="no"/>				
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
Rebuild 4" CI main from 26th to Oak, 4th to 7th Ave, replace with 4" PE and 2" PE. Project will replace 63 services with 23 meter moved out. This project will be funded by budget item F5101 'SFS: Cast Iron Replace 2012-2014' (original 1,741,696; remaining 217,565)						
Start Date: <b>06/01/2014</b>	Estimated In Service Date: <b>08/01/2014</b>	Estimated Complete Date: <b>09/30/2014</b>				
AFE Cost Information - project cost @ 100 %		Budget Information @ 100 % cost				
	Original AFE	Revised AFE	Original AFE	\$144,017		
Material	\$11,177	\$0	Supplemental addition	\$0		
Employment Cost	\$12,559	\$0	Total AFE	\$144,017		
General Expenses	\$1,000	\$0	Less:			
Outside Svcs.	\$88,168	\$0	Budget Current Year	\$131,140		
Cost of Removal	\$5,645	\$0	Budget Other Years	\$0		
Salvage	\$0	\$0	O & M Budget	\$0		
Fixed expenses (G & A)	\$11,663	\$0	Total Budget	\$131,140		
Financing cost (AFUDC)	\$928	\$0	Over / (under) budget	\$12,877		
Reimbursement	\$0	\$0	Cumulative Contingency Authorized	\$0		
O & M expenses	\$12,877	\$0				
AFE Base	\$144,017	\$0				
Contingency	\$0	\$0				
Total AFE	\$144,017	\$0				
Validation Requirements:						
Activity	107830,107831,108831,878001					
Responsibility Centers:	774,816,857,532					
Category Indicators:	Division: 05	Location: 50	Category: 44			
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2014	\$0	\$131,140	\$0	\$0	\$131,140	\$12,877
Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs		
MEC Plant Accounting	Miller, Dale	T60476	04/04/2014	Project cost	MidAmerican Shared Costs	
				100%	0.00%	
				Construction Activities:	\$125,495	
				Cost of Removal/Salvage:	\$5,645	
				Reimbursement:	\$0	
				Total Capital activities	\$131,140	
				O & M activities:	\$12,877	
				Contingency:	\$0	
				Total Project activities	\$144,017	

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: CI Rebuild: Oak to 26th, 4th - 7th Ave

Work Order "As Built" Details

Work Order     Constr     Retirements     Credits

As-Built Estimate    Expense     Removal     Jobbing

Estimates    Blue = Already used in unitization    Green = 'Open' Estimate (not for unitization)

  
   
   

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Mate	0	\$100.00
							0	\$100.00

Depreciation Group Rate Maintenance

Depreciation Group     Status     ID   
 Company     ARO   
 Business Segment     Functional Class   
 Depr. Summary     External Code   
 Depr. Summary 2     JE By Asset

Depreciation Method     Combined Group   
 Depreciable Subledger     Est. Net Adds   
 Mid-Period Method     Spread   
 Mid-Period Convention     Late Close

                                  

      

Effective Date	Set of Books	Life Rate (Annual)	CDR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code	Gain Loss Default	Mortality Curve	Expecter Avg Life (Years)
FEB/2014 SEC		2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014 SEC		2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**Project:** 45289 **SFS: CI Rebuild: E18, Tabbert to Bahnson**  
**Gas Utility %** 100.00% **So Dak %** 100.00%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation	Federal Tax	Federal
			Account	Per Cent	Rate	Depreciation	Income
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2.376.00	100.00%	2.131%	3.750%	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	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	-					
14							
15	<b>In-Service Date:</b>	<b>Jul-14</b>					
16	<b>Project Amount:</b>	<b>\$ 103,660</b>					

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP C Page 120

Line 16 - Exhibit MJA 1.1, WP C Page 120

Column (c): Exhibit MJA 1.1, WP C, Page 121

Column (d): Exhibit MJA 1.1, WP C, Page 121

Column (e): Exhibit MJA 1.1, WP C, Page 121

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Gas Distribution Property

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

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: CI Rebuild: E18, Tabbert to Bahnson**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	103,660.00	103,660.00
3	Feb-13	-	103,660.00	103,660.00
4	Mar-13	-	103,660.00	103,660.00
5	Apr-13	-	103,660.00	103,660.00
6	May-13	-	103,660.00	103,660.00
7	Jun-13	-	103,660.00	103,660.00
8	Jul-13	-	103,660.00	103,660.00
9	Aug-13	-	103,660.00	103,660.00
10	Sep-13	-	103,660.00	103,660.00
11	Oct-13	-	103,660.00	103,660.00
12	Nov-13	-	103,660.00	103,660.00
13	Dec-13	-	103,660.00	103,660.00
14	TOTAL	\$ -	\$ 1,243,920.00	\$ 1,243,920.00
15				
16	12 MO AVERAGE	\$ -	\$ 103,660.00	\$ 103,660.00
17				
18				
19	TOTAL ADJMNT			\$ 103,660.00
20				
21				
22				
23				
24				

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: CI Rebuild: E18, Tabbert to Bahnson

PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 2.376.00		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d) (c) - (b)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	103,660.00	103,660.00
3	Feb-13	-	103,660.00	103,660.00
4	Mar-13	-	103,660.00	103,660.00
5	Apr-13	-	103,660.00	103,660.00
6	May-13	-	103,660.00	103,660.00
7	Jun-13	-	103,660.00	103,660.00
8	Jul-13	-	103,660.00	103,660.00
9	Aug-13	-	103,660.00	103,660.00
10	Sep-13	-	103,660.00	103,660.00
11	Oct-13	-	103,660.00	103,660.00
12	Nov-13	-	103,660.00	103,660.00
13	Dec-13	-	103,660.00	103,660.00
14	TOTAL	\$ -	\$ 1,243,920.00	\$ 1,243,920.00
15				
16	12 MO AVERAGE	\$ -	\$ 103,660.00	\$ 103,660.00
17				
18				
19	TOTAL ADJMNT			\$ 103,660.00

To Exhibit MJA 1.1, WP C  
Page 2, Line 15, Column (f)

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: CI Rebuild: E18, Tabbert to Bahnson

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 2.376.00			FEDERAL TAX DEPRECIATION (e)	FEDERAL DEFERRED INCOME TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
	(a)			(c) - (b)		
1	Jan-13	\$ -	\$ 184.10	\$ 184.10		\$ 48.94
2	Feb-13	-	184.10	184.10		48.94
3	Mar-13	-	184.10	184.10		48.94
4	Apr-13	-	184.10	184.10		48.94
5	May-13	-	184.10	184.10		48.94
6	Jun-13	-	184.10	184.10		48.94
7	Jul-13	-	184.10	184.10		48.94
8	Aug-13	-	184.10	184.10		48.94
9	Sep-13	-	184.10	184.10		48.95
10	Oct-13	-	184.10	184.10		48.95
11	Nov-13	-	184.10	184.10		48.95
12	Dec-13	-	184.10	184.10		48.95
13	TOTAL	\$ -	\$ 2,209.20	\$ 2,209.20		\$ 587.32
14						
15	TOTAL ADJMNT			\$ 2,209.20	\$ 3,887.25	\$ 587.32
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 30, Column (i)		
18						FEDERAL TAX RATE ON TAX VS BOOK TIMING DIFFERENCE
19		ANNUAL DEPR -%-	MONTHLY DEPR -%-	YEAR 1 TAX RATE GAS DIST		
20						
21	Acct 2.376.00	2.13%	0.18%	3.750%		35.0%
22				MACRS 20		
23						
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

SFS: CI Rebuild: E18, Tabbert to Bahnson

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 2.376.00			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
					(c) - (b)	
1	Dec-12	\$ -	\$ -	\$ -		\$ -
2	Jan-13	-	184.10	184.10		48.94
3	Feb-13	-	368.20	368.20		97.88
4	Mar-13	-	552.30	552.30		146.82
5	Apr-13	-	736.40	736.40		195.76
6	May-13	-	920.50	920.50		244.70
7	Jun-13	-	1,104.60	1,104.60		293.64
8	Jul-13	-	1,288.70	1,288.70		342.58
9	Aug-13	-	1,472.80	1,472.80		391.52
10	Sep-13	-	1,656.90	1,656.90		440.47
11	Oct-13	-	1,841.00	1,841.00		489.42
12	Nov-13	-	2,025.10	2,025.10		538.37
13	Dec-13	-	2,209.20	2,209.20		587.32
14	TOTAL	\$ -	\$ 14,359.80	\$ 14,359.80		\$ 3,817.42
15						
16	12 MO AVG	\$ -	\$ 1,196.65	\$ 1,196.65		\$ 318.12
17						
18						
19	TOTAL ADJMNT			\$ 1,196.65		\$ 318.12
20				To Exhibit MJA 1.1, WP C		To Exhibit MJA 1.1, WP C
21				Page 3, Line 30, Column (f)		Page 3, Line 30, Column (j)
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.376.00	2.13%	0.18%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: CI Rebuild: E18, Tabbert to Bahnson**

**MidAmerican Energy - Authorization For Expenditures**

Original AFE: <input checked="" type="checkbox"/>	Supplemental AFE: <input type="checkbox"/>	Contingency Spending: <input type="checkbox"/>
Project Title: <b>SFS: CI REBUILD E18, \$ TABBERT TO B</b>	Project #: <b>45289</b>	
Company Name: <b>MidAmerican Energy Company</b>	Co # <b>MEC</b>	Sub #: <b>DR2149214X</b>
Location Name: <b>Sioux Falls</b>	Loc # <b>597</b>	Facility #:
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?	YES/NO	<input type="text" value="no"/>
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)	YES/NO	<input type="text" value="no"/>
Does project have environmental impacts? (If yes, attach Environmental Review Form)	YES/NO	<input type="text" value="no"/>
Are the units common facilities? (Supply only)	YES/NO	<input type="text" value="no"/>
Does AFE include any content that benefits a non-utility entity? (IT Only)	YES/NO	<input type="text" value="no"/>
For Telecom projects - is this considered communications equipment? (IT Only)	YES/NO	<input type="text" value="no"/>
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)		
Rebuild 4" bare steel main on 18th St. from Tabbert Cir to Bahnson Ave. Replace with 2" PE. Project will replace 29 services with 15 meters moved out. This project will be funded by budget item F5101 'SFS: Cast Iron Replace 2012-2014' (original 1,741,696; remaining 109,236)		
Start Date: <b>05/15/2014</b>	Estimated In Service Date: <b>07/01/2014</b>	Estimated Complete Date: <b>08/30/2014</b>

AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost		
	Original AFE	Revised AFE			
Material	\$16,293	\$0	Original AFE	\$114,365	
Employment Cost	\$6,279	\$0	Supplemental addition	\$0	
General Expenses	\$500	\$0	Total AFE	\$114,365	
Outside Svcs.	\$70,300	\$0	Less:		
Cost of Removal	\$4,689	\$0	Budget Current Year	\$0	
Salvage	\$0	\$0	Budget Other Years	\$0	
Fixed expenses (G & A)	\$9,695	\$0	O & M Budget	\$108,329	
Financing cost (AFUDC)	\$592	\$0	Total Budget	\$108,329	
Reimbursement	\$0	\$0	Over / (under) budget	\$6,036	
O & M expenses	\$6,036	\$0			
AFE Base	\$114,365	\$0	Cumulative Contingency Authorized		\$0
Contingency	\$0	\$0			
Total AFE	\$114,365	\$0			

Validation Requirements:  
 Activity **107830,107831,108831,878001**  
 Responsibility Centers: **774,816,857,532**  
 Category Indicators: Division: **05** Location: **12** Category: **47**

Expenditure Schedule						Capital	Expense
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr			
2014	\$0	\$85,774	\$22,553	\$0	\$108,329	\$6,036	

Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs	
MEC Plant Accounting	Miller, Dale	T60476	04/04/2014	Project cost 100%	MidAmerican Shared Costs 0.00%
				Construction Activities: <b>\$103,660</b>	<b>\$0</b>
				Cost of Removal/Salvage: <b>\$4,689</b>	<b>\$0</b>
				Reimbursement: <b>\$0</b>	<b>\$0</b>
				Total Capital activities: <b>\$108,329</b>	<b>\$0</b>
				O & M activities: <b>\$6,036</b>	<b>\$0</b>
				Contingency: <b>\$0</b>	<b>\$0</b>
				Total Project activities: <b>\$114,365</b>	<b>\$0</b>

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Cast Iron Replacement**  
**Test Year Ending December 31, 2013**

**SFS: CI Rebuild: E18, Tabbert to Bahnson**

Work Order "As Built" Details

Work Order **45253**    Constr **\$358,257.00**    Retirements **\$0.00**    Credits **\$0.00**

As-Built Estimate    Expense **\$0.00**    Removal **\$15,892.00**    Jobbing **\$0.00**

Estimates    Blue = Already used in utilization    Green = 'Open' Estimate (not for utilization)

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	2376.00-Mains			Mass Gas Distr Lines-SD	MEC Gas	MEC100 Mate	0	\$100.00
							0	\$100.00

Depreciation Group Rate Maintenance

Depreciation Group **MEC-04-237600-South Dakota**    Status     ID **21258**  
 Company **MidAmerican Energy Company**    ARO   
 Business Segment **MEC Gas**    Functional Class **Distribution Plant, Gas**  
 Depr. Summary **MEC-South Dakota (400)**    External Code   
 Depr. Summary 2 **None**    JE By Asset

Depreciation Method **MEC-04-237600-South Dakota**    Combined Group   
 Depreciable Subledger **None**  
 Mid-Period Method **Monthly**    Est. Net Adds **0.00**  
 Mid-Period Convention **0.00**    Late Close     Spread

                                  

      

Effective Date	Set of Books	Life Rate (Annual)	CDR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code	Gain Loss Default	Mortality Curve	Expecter Avg Life (Years)
FEB/2014 SEC		2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014 SEC		2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61