

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX

South Dakota Gas Operating Income Statement Pro Forma Adjustments

Test Year Ending December 31, 2013
(Thousands of Dollars)

Line	Description	Total	Interest Synch.	Payroll Adjustment	Weather Normalization	Retirement Plan Costs	Depreciation on Rate Base Adjustments	Sales Growth
	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)
1.	South Dakota Operating Revenues:							
2.	Gas Service Revenues	(\$58,480)			(\$1,386)			\$392
3.	Other Operating Revenues	(\$138)						
4.	Total Operating Revenues	(\$58,618)	\$0	\$0	(\$1,386)	\$0	\$0	\$392
5.	South Dakota Gas Operating Expenses:							
6.	Cost of Gas Purchased	(\$56,029)						
7.	Other Operation & Maint.	(\$1,500)		\$154		(\$111)		
8.	Depreciation & Amort.	\$39					\$231	
9.	Other Taxes	\$13		\$13				
10.	Income Taxes -	\$0						
11.	Federal (35%)	(\$328)	(\$74)	(\$59)	(\$485)	\$39	(\$81)	\$137
12.	Deferred	(\$37)						
13.	Investment Tax Credit	\$0						
14.	Total Operating Expenses	(\$57,841)	(\$74)	\$109	(\$485)	(\$72)	\$150	\$137
15.	South Dakota Gas Operating Income	(\$777)	\$74	(\$109)	(\$901)	\$72	(\$150)	\$255

Source:

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

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Line	Description	Acquisition Adjustment	Rate Case Expense	Late Payment Charges	LTIP Costs	Energy Efficiency Costs/Rev	PGA Costs & Revenue	Economic Development
	(a)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1.	South Dakota Operating Revenues:							
2.	Gas Service Revenues					(\$1,457)	(\$56,029)	
3.	Other Operating Revenues			(\$138)				
4.	Total Operating Revenues	\$0	\$0	(\$138)	\$0	(\$1,457)	(\$56,029)	\$0
5.	South Dakota Gas Operating Expenses:							
6.	Cost of Gas Purchased						(\$56,029)	
7.	Other Operation & Maint.		\$70		(\$104)	(\$1,457)		(\$52)
8.	Depreciation & Amort.	(\$192)						
9.	Other Taxes							
10.	Income Taxes -							
11.	Federal (35%)	\$67	(\$24)	(\$48)	\$36	(\$0)	\$0	\$18
12.	Deferred							
13.	Investment Tax Credit							
14.	Total Operating Expenses	(\$125)	\$45	(\$48)	(\$68)	(\$1,457)	(\$56,029)	(\$34)
15.	South Dakota Gas Operating Income	\$125	(\$45)	(\$89)	\$68	(\$0)	\$0	\$34

Source: Sch. 10 Sch. 11 Sch. 12 Sch. 13 Sch. 14 Sch. 15 Sch. 16

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Line	Description	Out of Period Tax Adjustments
	(a)	(q)
1.	South Dakota Operating Revenues:	
2.	Gas Service Revenues	
3.	Other Operating Revenues	
4.	Total Operating Revenues	<u>\$0</u>
5.	South Dakota Gas Operating Expenses:	
6.	Cost of Gas Purchased	
7.	Other Operation & Maint.	
8.	Depreciation & Amort.	
9.	Other Taxes	
10.	Income Taxes -	
11.	Federal (35%)	\$146
12.	Deferred	(\$37)
13.	Investment Tax Credit	
14.	Total Operating Expenses	<u>\$109</u>
15.	South Dakota Gas Operating Income	<u>(\$109)</u>

Source:

Sch. 17