

RULE 20:10:13:98  
 STATEMENT O WORKPAPER - Tab SRC-2 (S.D. Sales)  
 South Dakota Jurisdictional Sales by Rate Code  
 Test Year Ending December 31, 2013  
 Utility: MidAmerican Energy Company  
 Docket No. EL14-XXX

Individual Responsible: Charles Rea

MidAmerican Energy Company  
 Electric Sales by Rate Code  
 For Year-To-Date December 31, 2013

| Line | Loc | Actv. No. | Activity Description | Rate Code | Zone | Class | Total       | Unbilled Reallocation | Weather Normalization | Reallocated Total | Jan & Dec Sales |
|------|-----|-----------|----------------------|-----------|------|-------|-------------|-----------------------|-----------------------|-------------------|-----------------|
|      | (a) | (b)       | (c)                  | (d)       | (e)  | (f)   | (g)         | (h)                   | (i)                   | (j)               | (k)             |
| 1    | 400 | 440061    | E-RESID-UNBILLED KWH |           | 0    | 0     | 1,564,267   | (1,564,267)           | -                     | (0)               | -               |
| 2    | 400 | 440081    | E-RESID-KWH          | MLD       | 1    | 10    | 18,301      | 502                   | -                     | 18,803            | 4,095           |
| 3    | 400 | 440081    | E-RESID-KWH          | PLD       | 1    | 10    | 85,095      | 2,360                 | -                     | 87,455            | 19,258          |
| 4    | 400 | 440081    | E-RESID-KWH          | RBD       | 1    | 1     | 27,537,420  | 734,666               | (1,253,618)           | 27,018,468        | 5,995,802       |
| 5    | 400 | 440081    | E-RESID-KWH          | RED       | 1    | 2     | 15,483,641  | 576,507               | (1,087,963)           | 14,972,185        | 4,705,026       |
| 6    | 400 | 440081    | E-RESID-KWH          | RSD       | 1    | 2     | 1,104,966   | 37,570                | (68,074)              | 1,074,462         | 306,621         |
| 7    | 400 | 440081    | E-RESID-KWH          | RWD       | 1    | 1     | 7,694,617   | 212,662               | (331,961)             | 7,575,318         | 1,735,594       |
| 8    | 400 | 442061    | E-COMM-UNBILLED KWH  |           | 0    | 0     | 684,810     | (684,810)             | -                     | -                 | -               |
| 9    | 400 | 442081    | E-COMM-KWH           | GBD       | 1    | 5     | 6,492,476   | 119,861               | -                     | 6,612,337         | 1,229,349       |
| 10   | 400 | 442081    | E-COMM-KWH           | GDD       | 1    | 3     | 17,646,704  | 345,693               | -                     | 17,992,397        | 3,545,593       |
| 11   | 400 | 442081    | E-COMM-KWH           | GED       | 1    | 6     | 1,286,198   | 40,390                | -                     | 1,326,588         | 414,262         |
| 12   | 400 | 442081    | E-COMM-KWH           | GHD       | 1    | 4     | 7,015,015   | 153,021               | -                     | 7,168,036         | 1,569,453       |
| 13   | 400 | 442081    | E-COMM-KWH           | GSD       | 1    | 6     | 66,697      | 2,037                 | -                     | 68,734            | 20,894          |
| 14   | 400 | 442081    | E-COMM-KWH           | GUD       | 1    | 5     | 472,816     | 10,516                | -                     | 483,332           | 107,858         |
| 15   | 400 | 442081    | E-COMM-KWH           | GWD       | 1    | 5     | 53,424      | 1,159                 | -                     | 54,583            | 11,887          |
| 16   | 400 | 442081    | E-COMM-KWH           | MLD       | 1    | 10    | 5,188       | 200                   | -                     | 5,388             | 2,048           |
| 17   | 400 | 442081    | E-COMM-KWH           | PLD       | 1    | 10    | 534,331     | 11,934                | -                     | 546,265           | 122,396         |
| 18   | 400 | 442261    | E-IND-UNBILLED KWH   |           | 0    | 0     | (164,207)   | 164,207               | -                     | -                 | -               |
| 19   | 400 | 442281    | E-IND-KWH            | LED       | 1    | 8     | 1,679,800   | (2,255)               | -                     | 1,677,545         | 281,800         |
| 20   | 400 | 442281    | E-IND-KWH            | LLD       | 1    | 7     | 34,921,636  | (46,845)              | -                     | 34,874,791        | 5,853,192       |
| 21   | 400 | 442281    | E-IND-KWH            | LVD       | 1    | 7     | 16,743,323  | (19,886)              | -                     | 16,723,437        | 2,484,689       |
| 22   | 400 | 442281    | E-IND-KWH            | LXD       | 1    | 9     | 72,152,376  | (95,016)              | -                     | 72,057,360        | 11,872,064      |
| 23   | 400 | 442281    | E-IND-KWH            | PLD       | 1    | 10    | 116,996     | (205)                 | -                     | 116,791           | 25,601          |
| 24   | 400 | 444281    | E-ST LT-KWH          | PLD       | 1    | 10    | 420,181     | -                     | -                     | 420,181           | 95,159          |
| 25   | 400 | 445081    | E-PUB AUT-KWH        | ABD       | 1    | 11    | 911,302     | 440                   | -                     | 911,742           | 149,187         |
| 26   | 400 | 445081    | E-PUB AUT-KWH        | ALD       | 1    | 7     | 1,247,100   | 687                   | -                     | 1,247,787         | 232,800         |
| 27   | 400 | 445081    | E-PUB AUT-KWH        | ATD       | 1    | 5     | 1,405,470   | 782                   | -                     | 1,406,252         | 264,886         |
| 28   | 400 | 445081    | E-PUB AUT-KWH        | GBD       | 1    | 5     | 114,436     | 81                    | -                     | 114,517           | 27,277          |
| 29   | 400 | 445081    | E-PUB AUT-KWH        | GDD       | 1    | 3     | 683,518     | 383                   | -                     | 683,901           | 129,887         |
| 30   | 400 | 445081    | E-PUB AUT-KWH        | GED       | 1    | 6     | 65,015      | 57                    | -                     | 65,072            | 19,206          |
| 31   | 400 | 445081    | E-PUB AUT-KWH        | GHD       | 1    | 4     | 423,600     | 258                   | -                     | 423,858           | 87,400          |
| 32   | 400 | 445081    | E-PUB AUT-KWH        | GSD       | 1    | 6     | 11,538      | 13                    | -                     | 11,551            | 4,441           |
| 33   | 400 | 445081    | E-PUB AUT-KWH        | GWD       | 1    | 5     | 776         | 0                     | -                     | 776               | 159             |
| 34   | 400 | 445081    | E-PUB AUT-KWH        | LED       | 1    | 8     | 1,261,000   | 887                   | -                     | 1,261,887         | 300,400         |
| 35   | 400 | 445081    | E-PUB AUT-KWH        | PLD       | 1    | 10    | 603,368     | 394                   | -                     | 603,762           | 133,339         |
| 36   | 400 | 445081    | E-PUB AUT-KWH        | RSD       | 1    | 2     | 2,582       | 3                     | -                     | 2,585             | 1,106           |
| 37   | 400 | 445081    | E-PUB AUT-KWH        | RWD       | 1    | 1     | 15,380      | 8                     | -                     | 15,388            | 2,675           |
| 38   | 400 | 445261    | E-PUB AUT-UNBILL KWH |           | 0    | 0     | 3,993       | (3,993)               | -                     | (0)               | -               |
| 39   |     |           | Total Sales          |           |      |       | 220,365,149 | (0)                   | (2,741,616)           | 217,623,533       | 41,755,404      |

Source:  
 Sales data is taken from Books and Records.  
 Zone and class designations are taken from Tab SRC-7.  
 Column (k) comes from Tab SRC-6, Column (g) + Column (r).

This worksheet allocates unbilled sales to rate code based on the relative level of sales by rate code in each revenue class.  
 This worksheet also assign weather normalization amounts to rate code.  
 Summation of this data by class results in the sales data in Tab SRC-1, Line 1.