MidAmerican Energy Company
Docket EL14-072
South Dakota Electric Average Rate Base with Known and Measurable Adjustments
Adjusted Test Year Ending December 31, 2013

Exhibit___(PJS-2)
Schedule 1
Page 1 of 1

Line No.	Description	South Dakota Test Year Average Per Books	Total Pro Forma Adjustments	South Dakota Pro Forma Rate Base
	(a)	(b)	(c)	(d)
1	Plant in Service (101 & 106)			
2	Intangible Plant	$ 844,870	$ -	$ 844,870
3	Production	66,857,739	18,502,955	85,360,694
4	Transmission	8,808,261	333,693	9,141,954
5	Distribution	18,492,210	89,823	18,582,033
6	General Plant	1,638,001	-	1,638,001
7	Total Plant in Service (101 & 106)	96,641,081	18,926,470	115,567,551
8	Accumulated Depreciation			
9	Intangible Plant	764,444	-	764,444
10	Production	24,256,703	(401,545)	23,855,158
11	Transmission	3,537,579	3,185	3,540,764
12	Distribution	8,073,032	1,116	8,074,148
13	General Plant	854,237	-	854,237
14	Total Accumulated Depreciation	37,485,995	(397,244)	37,088,751
15	TOTAL NET GAS PLANT IN SERVICE	59,155,086	19,323,714	78,478,800
16	Additions to Rate Base:			
17	Material and Supplies	704,005	57,608	761,613
18	Fuel Stocks	1,610,408	(380,330)	1,230,078
19	Prepayments	218,056	(1,569)	216,487
20	Advanced Tax Collection	(13,000)	(13,411)	(26,411)
21	Working Capital	(19,000)	(347,934)	(366,934)
22	Other	-	39,442	39,442
23	TOTAL ADDITIONS TO RATE BASE	2,500,469	(646,194)	1,854,275
24	Deductions to Rate Base:			
25	Accumulated Deferred Income Taxes	14,073,302	1,404,854	15,478,156
26	Accumulated Investment Tax Credits	317	-	317
27	Customer Advances for Construction	22,788	(22,533)	255
28	Customer Deposits	8,189	3,169	11,358
29	Accumulated Provision for Uncollectibles	37,143	(5,531)	31,612
30	Accumulated Provision for Injuries and Damages	40,928	(3,939)	36,989
31	Other	105,757	-	105,757
32	TOTAL DEDUCTIONS TO RATE BASE	14,288,424	1,376,020	15,664,444
33	**TOTAL SOUTH DAKOTA RATE BASE**	**$ 47,367,131**	**$ 17,301,501**	**$ 64,668,632**

Sources:

Line 7: Sum of lines 2 through 6	Line 32: Sum of lines 25 through 31
Line 14: Sum of lines 9 through 13	Line 33: Line 15 plus 23 less line 32
Line 15: Line 7 less line 14	Column b: PJS-2, Schedule 2, page 1, column b
Line 23: Sum of lines 17 through 22	Column c: PJS-2, Schedule 2, page 1, column m
	Column d: column b plus column c