

Line No.	Description	South Dakota Per Books	Interest Synchronization	Property Taxes	Payroll Adjustment	Retirement Plan Costs	Depreciation on Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	OPERATING REVENUES:						
2	Retail Revenues	\$ 11,587,491					
3	Wholesale Revenues	2,496,975					
4	Other Operating Revenues	575,637					
5	TOTAL OPERATING REVENUES	14,660,103	-	-	-	-	-
6	OPERATING EXPENSES:						
7	Operation and Maintenance:						
8	Production	6,802,371					
9	Transmission	509,966					
10	Distribution	224,861					
11	Customer Accounting	142,912					
12	Customer Service	67,116					
13	Sales	31,460					
14	Administrative & General	615,460			19,646	(18,221)	
15	Total Operation and Maintenance	8,394,146	-	-	19,646	(18,221)	-
16	Depreciation and Amortization	3,068,323					11,146
17	Taxes:						
18	Property Taxes	433,276		11,494			
19	Payroll Taxes	69,799			1,683		
20	Gross Receipts Tax	17,077					
21	Federal Income Taxes (35%)	(1,080,033)	(113,987)	(4,023)	(7,465)	6,377	(3,901)
22	Deferred Income Taxes	553,093					
23	Investment Tax Credit	(7,429)					
24	Other Taxes	45					
25	Total Taxes	(14,172)	(113,987)	7,471	(5,782)	6,377	(3,901)
26	TOTAL OPERATING EXPENSES	11,448,297	(113,987)	7,471	13,864	(11,844)	7,245
27	OPERATING INCOME	\$ 3,211,806	\$ 113,987	\$ (7,471)	\$ (13,864)	\$ 11,844	\$ (7,245)
	Source		BAM-6	PJS-3 Sch 4	RRT 1.1 Sch 6	RRT 1.1 Sch 7	BAM-9
	Staff Witness Testimony		Mehlhaff	Steffensen	Steffensen	Peterson	Mehlhaff
	Staff position on MidAmerican's Adjustment		Adjusted	Adjusted	Accepted	Accepted	Adjusted

Line No.	Description (a)	Wind VIII (h)	Sales Growth (i)	Coal Plant Retirements (j)	Scrubber Consumables (k)	LTIP Costs (l)	Steam Maintenance (m)
1	OPERATING REVENUES:						
2	Retail Revenues						
3	Wholesale Revenues	\$ 279,500					
4	Other Operating Revenues						
5	TOTAL OPERATING REVENUES	279,500	-	-	-	-	-
6	OPERATING EXPENSES:						
7	Operation and Maintenance:						
8	Production	186,159		(84,134)	39,359		(38,669)
9	Transmission						
10	Distribution						
11	Customer Accounting						
12	Customer Service						
13	Sales						
14	Administrative & General					(16,230)	
15	Total Operation and Maintenance	186,159	-	(84,134)	39,359	(16,230)	(38,669)
16	Depreciation and Amortization						
17	Taxes:						
18	Property Taxes			(3,664)			
19	Payroll Taxes						
20	Gross Receipts Tax						
21	Federal Income Taxes (35%)	(395,897)	-	30,729	(13,776)	5,681	13,534
22	Deferred Income Taxes						
23	Investment Tax Credit						
24	Other Taxes						
25	Total Taxes	(395,897)	-	27,065	(13,776)	5,681	13,534
26	TOTAL OPERATING EXPENSES	(209,738)	-	(57,069)	25,583	(10,549)	(25,135)
27	OPERATING INCOME	\$ 489,238	\$ -	\$ 57,069	\$ (25,583)	\$ 10,549	\$ 25,135
	Source	BAM-8 pg 1		PJS-3 Sch 6	RRT 1.1 Sch 12	RRT 1.1 Sch 13	RRT 1.1 Sch 14
	Staff Witness Testimony	Mehlhaff	Mehlhaff	Steffensen	Mehlhaff	Peterson	Paulson
	Staff position on MidAmerican's Adjustment	Adjusted	Rejected	Adjusted	Accepted	Accepted	Accepted

Line No.	Description	Distribution Maintenance (n)	OGS Capacity Increase (o)	Weather Normalization (p)	Late Payment Charges (q)	Energy Efficiency Cost/Revenue (r)	Out of Period Tax Adjustment (s)
	(a)						
1	OPERATING REVENUES:						
2	Retail Revenues			\$ (94,109)			
3	Wholesale Revenues						
4	Other Operating Revenues				(87,355)	(64,670)	
5	TOTAL OPERATING REVENUES	-	-	(94,109)	(87,355)	(64,670)	-
6	OPERATING EXPENSES:						
7	Operation and Maintenance:						
8	Production						
9	Transmission						
10	Distribution	99,577					
11	Customer Accounting						
12	Customer Service					(64,670)	
13	Sales						
14	Administrative & General						
15	Total Operation and Maintenance	99,577	-	-	-	(64,670)	-
16	Depreciation and Amortization						
17	Taxes:						
18	Property Taxes						
19	Payroll Taxes						
20	Gross Receipts Tax						
21	Federal Income Taxes (35%)	(34,852)	-	(32,938)	(30,574)	-	(363,055)
22	Deferred Income Taxes						240,767
23	Investment Tax Credit						
24	Other Taxes						
25	Total Taxes	(34,852)	-	(32,938)	(30,574)	-	(122,288)
26	TOTAL OPERATING EXPENSES	64,725	-	(32,938)	(30,574)	(64,670)	(122,288)
27	OPERATING INCOME	\$ (64,725)	\$ -	\$ (61,171)	\$ (56,781)	\$ -	\$ 122,288
	Source	RRT 1.1 Sch 15		BLC-1 Sch 2	RRT 1.1 Sch 18	RRT 1.1 Sch 19	RRT 1.1 Sch 20
	Staff Witness Testimony	Paulson	Mehlhaff	Copeland	Steffensen	Rezac	Peterson
	Staff position on MidAmerican's Adjustment	Accepted	Rejected	Adjusted	Accepted	Accepted	Accepted

Line No.	Description (a)	Rate Case Expense (t)	Bad Debt Expense (u)	Vegetation Management (v)	Association Dues (w)	Economic Development (x)	OGS Economizer Replacement Maint. Savings (y)
1	OPERATING REVENUES:						
2	Retail Revenues						
3	Wholesale Revenues						
4	Other Operating Revenues						
5	TOTAL OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6	OPERATING EXPENSES:						
7	Operation and Maintenance:						
8	Production						442
9	Transmission			(8,888)			
10	Distribution						
11	Customer Accounting		96				
12	Customer Service						
13	Sales						
14	Administrative & General				(3,068)	(13,664)	
15	Total Operation and Maintenance	<u>-</u>	<u>96</u>	<u>(8,888)</u>	<u>(3,068)</u>	<u>(13,664)</u>	<u>442</u>
16	Depreciation and Amortization	15,777					
17	Taxes:						
18	Property Taxes						
19	Payroll Taxes						
20	Gross Receipts Tax						
21	Federal Income Taxes (35%)	(5,522)	(34)	3,111	1,074	4,782	(155)
22	Deferred Income Taxes						
23	Investment Tax Credit						
24	Other Taxes						
25	Total Taxes	<u>(5,522)</u>	<u>(34)</u>	<u>3,111</u>	<u>1,074</u>	<u>4,782</u>	<u>(155)</u>
26	TOTAL OPERATING EXPENSES	<u>10,255</u>	<u>62</u>	<u>(5,777)</u>	<u>(1,994)</u>	<u>(8,882)</u>	<u>287</u>
27	OPERATING INCOME	<u>\$ (10,255)</u>	<u>\$ (62)</u>	<u>\$ 5,777</u>	<u>\$ 1,994</u>	<u>\$ 8,882</u>	<u>\$ (287)</u>
	Source	EJP-1 Sch 1	PJS-7 Sch 3	EJP-1 Sch 2	EJP-1 Sch 3	EJP-1 Sch 4	DR 2-25
	Staff Witness Testimony	Paulson	Steffensen	Paulson	Paulson	Paulson	Mehlhoff
	Staff position on MidAmerican's Adjustment	Adjusted	Adjusted	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed

Line No.	Description (a)	PIP Costs (z)	Misc. Fee Income (aa)	Total Staff Adjustments (ab)	Adjusted Test Year (ac)
1	OPERATING REVENUES:				
2	Retail Revenues			\$ (94,109)	\$ 11,493,382
3	Wholesale Revenues			279,500	2,776,475
4	Other Operating Revenues		958	(151,067)	424,570
5	TOTAL OPERATING REVENUES	-	958	34,324	14,694,427
6	OPERATING EXPENSES:				
7	Operation and Maintenance:				
8	Production			103,157	6,905,528
9	Transmission			(8,888)	501,078
10	Distribution			99,577	324,438
11	Customer Accounting			96	143,008
12	Customer Service			(64,670)	2,446
13	Sales			-	31,460
14	Administrative & General	(7,181)		(38,718)	576,742
15	Total Operation and Maintenance	(7,181)	-	90,554	8,484,700
16	Depreciation and Amortization			26,922	3,095,245
17	Taxes:				
18	Property Taxes			7,830	441,106
19	Payroll Taxes			1,683	71,482
20	Gross Receipts Tax			-	17,077
21	Federal Income Taxes (35%)	2,513	335	(938,043)	(2,018,076)
22	Deferred Income Taxes			240,767	793,860
23	Investment Tax Credit			-	(7,429)
24	Other Taxes			-	45
25	Total Taxes	2,513	335	(687,763)	(701,935)
26	TOTAL OPERATING EXPENSES	(4,668)	335	(570,287)	10,878,010
27	OPERATING INCOME	\$ 4,668	\$ 623	\$ 604,611	\$ 3,816,417
	Source	DEP-1 Sch 1	Email from Suzan Stewart on 4/30/15		
	Staff Witness Testimony	Peterson	Steffensen		
	Staff position on MidAmerican's Adjustment	Staff Proposed	Staff Proposed		

SOURCES:

Line 5: Sum of lines 2-4

Line 15: Sum of lines 8-14

Line 25: Sum of lines 18-24

Line 26: Sum of lines 15, 16 and 25

Line 27: Line 5 less line 26

Column b, line 2: Exhibit RRT 1.1 WP RRT 2, page 2, column "South Dakota", line "Total E-Retail Revenue"

Column b, line 3: Exhibit RRT 1.1 WP RRT 2, page 2, column "South Dakota", line "Total E-Wholesale Sales"

Column b, line 4: Exhibit RRT 1.1 WP RRT 2, pages 2 & 3, column "South Dakota", sum of lines
"Total E-Forfeited Discount" and "Total E-Other Electric Revenue"

Column b, line 8: Statement H, page 1, column b, sum of lines 3-44

Column b, line 9: Statement H, pages 1 & 2, column b, sum of lines 45-57

Column b, line 10: Statement H, page 2, column b, sum of lines 58-73

Column b, line 11: Statement H, page 2, column b, sum of lines 74-78

Column b, line 12: Statement H, page 1, column b, sum of lines 79-81

Column b, line 13: Statement H, page 2, column b, sum of lines 82-85

Column b, line 14: 632,537 (Statement H, pages 2 & 3, column b, sum of lines 86-97)
- 17,077 (Workpapers for Schedule F-3, page 2, line 10)

Column b, line 16: Statement H, page 3, column b, line 100

Column b, line 18: Statement H, page 3, column b, line 101

Column b, line 19: Statement H, page 3, column b, line 103

Column b, line 20: Workpapers for Schedule F-3, page 2, line 10

Column b, line 21: Statement H, page 3, column b, line 105

Column b, line 22: Statement H, page 3, column b, line 106

Column b, line 23: Statement H, page 3, column b, line 107

Column b, line 24: Statement H, page 3, column b, line 102