MidAmerican Energy Company
Docket NG14-005
South Dakota Gas Average Rate Base with Known and Measurable Adjustment
Adjusted Test Year Ending December 31, 2013

Exhibit___(EJP-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	$ 2,933,724	$ -	$ 2,933,724
3	Production/Other Storage	4,612,681	-	4,612,681
4	Distribution	135,479,795	7,911,656	143,391,451
5	General Plant	10,259,762	-	10,259,762
6	Acquisition Adjustment	8,918,381	(4,459,191)	4,459,190
7	Total Plant in Service (101 & 106)	162,204,343	3,452,465	165,656,808
8	Accumulated Depreciation			
9	Intangible Plant	2,144,597	-	2,144,597
10	Production/Other Storage	2,550,449	-	2,550,449
11	Distribution	47,966,929	91,583	48,058,512
12	General Plant	6,300,598	-	6,300,598
13	Acquisition Adjustment	7,601,244	(3,800,622)	3,800,622
14	Total Accumulated Depreciation	66,563,818	(3,709,039)	62,854,779
15	TOTAL NET GAS PLANT IN SERVICE	95,640,525	7,161,504	102,802,029
16	Additions to Rate Base:			
17	Material and Supplies	1,088,879	103,090	1,191,969
18	Fuel Stocks	1,142,880	(556,788)	586,092
19	Prepayments	145,476	(20,743)	124,733
20	Advanced Tax Collection	(85,000)	(66,632)	(151,632)
21	Working Capital	(536,000)	(960,200)	(1,496,200)
22	Other	-	41,154	41,154
23	TOTAL ADDITIONS TO RATE BASE	1,756,235	(1,460,119)	296,116
24	Deductions to Rate Base:			
25	Accumulated Deferred Income Taxes	20,775,548	126,938	20,902,486
26	Accumulated Investment Tax Credits	-	-	-
27	Customer Advances for Construction	1,007,064	241,486	1,248,550
28	Customer Deposits	57,981	22,436	80,417
29	Accumulated Provision for Uncollectibles	493,547	(73,503)	420,044
30	Accumulated Provision for Injuries and Damages	257,809	(24,818)	232,991
31	Other	542,663	-	542,663
32	TOTAL DEDUCTIONS TO RATE BASE	23,134,612	292,539	23,427,151
33	**TOTAL SOUTH DAKOTA RATE BASE**	**$ 74,262,148**	**$ 5,408,845**	**$ 79,670,994**

Sources:

Line 7: Sum of lines 2 through 6
Line 14: Sum of lines 9 through 13
Line 15: Line 8 less line 14
Line 23: Sum of lines 17 through 22
Line 32: Sum of lines 25 through 31

Line 33: Line 15 plus 23 less line 32
Column b: EJP-2, Schedule 2, page 1, column b
Column c: EJP-2, Schedule 2, page 1, column k
Column d: column b plus column c