MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
South Dakota Plant Balances by FERC Account
Test Year Ending December 31, 2013

No.	Acct (a)	Account Description (b)	Twelve Month Average (c)	
1	301.0	ORGANIZATION	-	
2	302.0	FRANCHISES	293.00	
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	2,936,396.44	
4		ACQUISITION ADJUSTMENT	8,918,381.00	From WP B, Page 2
5				
6		SUBTOTAL INTANGIBLE	11,855,070.44	
7				
8	360.0	LAND	24,567.09	
9	361.0	STRUCTURES & IMPROVEMENTS	600,967.80	
10	362.0	GAS HOLDERS	1,206,966.17	
11	363.0	PURIFICATION EQUIPMENT	242,418.59	
12	363.1	LIQUEFACTION EQUIPMENT	566,325.32	
13	363.2	VAPORIZING EQUIPMENT	246,343.99	
14	363.3	COMPRESSION EQUIPMENT	91,369.65	
15	363.5	OTHER EQUIPMENT	1,636,037.83	
16				
17		SUBTOTAL STORAGE	4,614,996.44	
18				
19	374.0	LAND	8,315.71	
20	374.1	LAND RIGHTS	341,871.04	
21	375.0	STRUCTURES & IMPROVEMENTS	18,849.74	
22	376.0	MAINS	64,648,617.45	
23	378.0	DISTRICT REGULATOR STATIONS	1,694,276.12	
24	379.0	TOWN BORDER STATIONS	2,356,754.22	
25	380.0	SERVICES	44,745,813.14	
26	381.0	METERS	18,337,598.96	
27	383.0	REGULATORS	3,232,503.63	
28	385.0	INDUSTRIAL METER SETS	329,879.84	
29				
30		SUBTOTAL DISTRIBUTION	135,714,479.85	
31				
32	389.0	LAND	53,526.68	
33	389.1	LAND RIGHTS	-	
34	390.0	STRUCTURES & IMPROVEMENTS	2,549,482.79	
35	391.0	OFFICE FURNITURE & EQUIPMENT	1,313,688.15	
36	392.0	TRANSPORTATION EQUIPMENT	3,196,119.75	
37	393.0	STORES EQUIPMENT	17,100.39	
38	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	1,000,907.58	
39	395.0	LABORATORY EQUIPMENT	51,060.20	
40	396.0	POWER OPERATED EQUIPMENT	1,118,563.48	
41	397.0	COMMUNICATION EQUIPMENT	959,391.52	
42	398.0	MISCELLANEOUS EQUIPMENT	5,587.31	
43				
44		SUBTOTAL GENERAL	10,265,427.85	
45				
46	TOTAL ACCOUNT 101-106		162,449,974.58	
			To Exhibit MJA 1.1, Sch 1, Line 1, Col. (b)	

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
South Dakota - Accumulated Depreciation & Amortization
Test Year Ending December 31, 2013

Line No.	FERC Acct (a)	Account Description (b)	Twelve Month Average (c)	
1	301.0	ORGANIZATION	-	
2	302.0	FRANCHISES	293.00	
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	2,148,471.57	
4		ACQUISITION ADJUSTMENT	7,617,213.00	From WP B, Page 2
5				
6		SUBTOTAL INTANGIBLE	9,765,977.57	
7				
8	360.0	LAND	-	
9	361.0	STRUCTURES & IMPROVEMENTS	246,734.97	
10	362.0	GAS HOLDERS	1,075,694.32	
11	363.0	PURIFICATION EQUIPMENT	166,535.47	
12	363.1	LIQUEFACTION EQUIPMENT	453,723.53	
13	363.2	VAPORIZING EQUIPMENT	91,799.00	
14	363.3	COMPRESSION EQUIPMENT	83,560.90	
15	363.5	OTHER EQUIPMENT	435,188.94	
16				
17		SUBTOTAL STORAGE	2,553,237.13	
18				
19	374.0	LAND	-	
20	374.1	LAND RIGHTS	79,341.28	
21	375.0	STRUCTURES & IMPROVEMENTS	12,035.90	
22	376.0	MAINS	20,015,360.75	
23	378.0	DISTRICT REGULATOR STATIONS	754,014.36	
24	379.0	TOWN BORDER STATIONS	209,814.38	
25	380.0	SERVICES	21,051,833.48	
26	381.0	METERS	4,737,428.57	
27	383.0	REGULATORS	1,029,188.05	
28	385.0	INDUSTRIAL METER SETS	172,039.40	
29				
30		SUBTOTAL DISTRIBUTION	48,061,056.17	
31				
32	389.0	LAND	-	
33	389.1	LAND RIGHTS	-	
34	390.0	STRUCTURES & IMPROVEMENTS	1,083,366.05	
35	391.0	OFFICE FURNITURE & EQUIPMENT	678,337.22	
36	392.0	TRANSPORTATION EQUIPMENT	2,224,946.23	
37	393.0	STORES EQUIPMENT	3,911.35	
38	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	534,355.55	
39	395.0	LABORATORY EQUIPMENT	22,497.99	
40	396.0	POWER OPERATED EQUIPMENT	865,565.22	
41	397.0	COMMUNICATION EQUIPMENT	895,203.48	
42	398.0	MISCELLANEOUS EQUIPMENT	4,279.97	
43				
44		SUBTOTAL GENERAL	6,312,463.06	
45				
46	TOTAL ACCOUNT 108 & 111		66,692,733.93	

To Exhibit MJA 1.1, Sch 1,
Line 2, Col. (b)

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Materials and Supplies
Test Year Ending December 31, 2013

Line No.	Month / Year	Materials & Supplies (-$-)	Stores Exp Undistributed (-$-)	Total Mat & Supplies (-$-)	Allowance Inventory (-$-)
	(a)	(b)	(c)	(d)	(e)
				(b) + (c)	
1	**Jan-13**	81,593,009.13	4,764,040.80	86,357,049.93	2,555,131.67
2	**Feb-13**	82,156,343.14	4,992,413.53	87,148,756.67	2,523,978.88
3	**Mar-13**	81,955,197.69	5,101,685.09	87,056,882.78	2,481,081.21
4	**Apr-13**	82,208,013.23	5,255,702.44	87,463,715.67	2,452,676.05
5	**May-13**	83,105,371.51	5,411,594.25	88,516,965.76	2,420,992.92
6	**Jun-13**	83,476,913.58	5,127,018.60	88,603,932.18	2,378,453.62
7	**Jul-13**	85,484,176.66	5,743,728.48	91,227,905.14	2,327,381.77
8	**Aug-13**	85,046,192.02	6,025,308.70	91,071,500.72	2,275,286.08
9	**Sep-13**	87,157,580.49	6,063,600.62	93,221,181.11	2,235,247.46
10	**Oct-13**	87,714,293.69	5,954,184.23	93,668,477.92	2,204,504.98
11	**Nov-13**	87,460,929.75	5,535,737.96	92,996,667.71	2,174,494.07
12	**Dec-13**	88,635,718.67	5,647,251.74	94,282,970.41	2,131,070.21
13					
14	**Total**	1,015,993,739.56	65,622,266.44	1,081,616,006.00	28,160,298.92
15					
16	**12 Month Average**	84,666,144.96	5,468,522.20	90,134,667.17	2,346,691.58
17					

Line No.		M & S Allocated [1]		Allowances Allocated [2]	
19	**Jurisdictional Allocation** [1]	Electric	Gas	Electric	Gas
20	Iowa	75,107,943	7,058,083	2,088,790	-
21	Illinois	5,146,711	822,445	237,955	-
22	South Dakota	686,390	1,092,853	19,947	-
23	FERC/Nebraska	159,914	60,328	-	-
24		81,100,958	9,033,709	2,346,692	-
25			To Exhibit MJA 1.1, Sch 1, Line 5, Col. (b)		

18 (line of the table header above)

26 [1] Based on Gross Plant

27 [2] Based on Traditional A&E

28

29 **Source - SEC001 - Trial Balance Report**

30 Column (b): Acct 154.001 thru 154.199

31 Column (c): Acct 163

32 Column (d): Col (b) + Col (c)

33 Column (e): Acct 158

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Fuel Stocks and Expense
Test Year Ending December 31, 2013

		MidAmerican Energy - Electric					MidAmerican Energy - Gas				
		Coal	Coal	Fuel Oil/Diesel	Fuel Oil/Diesel						Total
Line		(Existing)	(New)	(Existing)	(New)	Total	Natural Gas	LPG	Prepaid	Total	
No.	Month / Year	(-$-)	(-$-)	(-$-)	(-$-)	(-$-)	(-$-)	(-$-)	(-$-)	(-$-)	Fuel Stock
	(a)	(b)	(c)	(d)	(e)	(f) (b)+(c)+(d)+(e)	(g)	(h)	(i)	(j) (g)+(h)+(i)	(k) (f)+(j)
1	Jan-13	116,320,553.24	10,187,587.77	3,069,836.99	888,080.03	130,466,058.03	7,896,963.95	-	298,080.44	8,195,044.39	138,661,102.42
2	Feb-13	118,540,776.80	11,082,582.31	2,992,666.91	950,021.01	133,566,047.03	(6,509,647.57)	-	236,403.29	(6,273,244.28)	127,292,802.75
3	Mar-13	118,629,317.44	11,289,599.53	3,157,668.63	663,661.08	133,740,246.68	(17,055,224.37)	-	168,262.92	(16,886,961.45)	116,853,285.23
4	Apr-13	120,757,140.73	10,918,835.75	2,963,709.25	1,081,775.31	135,721,461.04	(19,706,870.90)	-	135,755.09	(19,571,115.81)	116,150,345.23
5	May-13	119,897,482.11	10,707,197.82	2,880,041.09	1,255,190.54	134,739,911.56	(14,756,428.27)	-	237,661.45	(14,518,766.82)	120,221,144.74
6	Jun-13	117,415,999.65	10,391,259.18	2,995,382.95	773,961.41	131,576,603.19	(5,377,574.56)	-	333,826.77	(5,043,747.79)	126,532,855.40
7	Jul-13	111,606,828.50	10,412,633.35	2,830,344.15	1,194,774.66	126,044,580.66	4,119,448.87	-	363,957.17	4,483,406.04	130,527,986.70
8	Aug-13	107,031,626.89	9,643,950.80	3,159,715.98	1,123,161.15	120,958,454.82	16,221,190.68	-	446,892.57	16,668,083.25	137,626,538.07
9	Sep-13	108,640,208.25	9,204,576.59	2,989,615.70	1,198,512.20	122,032,912.74	29,272,323.26	-	607,310.21	29,879,633.47	151,912,546.21
10	Oct-13	103,558,577.33	9,644,149.89	3,079,531.57	1,204,654.31	117,486,913.10	38,899,619.90	-	764,204.06	39,663,823.96	157,150,737.06
11	Nov-13	106,316,969.35	8,703,764.63	3,092,746.33	1,149,836.87	119,263,317.18	33,078,860.01	-	826,318.14	33,905,178.15	153,168,495.33
12	Dec-13	101,007,881.81	8,005,729.38	3,181,926.21	1,080,403.36	113,275,940.76	18,360,523.00	-	765,064.33	19,125,587.33	132,401,528.09
13											
14	**Total**	1,349,723,362.10	120,191,867.00	36,393,185.76	12,564,031.93	1,518,872,446.79	84,443,184.00	-	5,183,736.44	89,626,920.44	1,608,499,367.23
15											
16	**12 Month Average**	112,476,946.84	10,015,988.92	3,032,765.48	1,047,002.66	126,572,703.90	7,036,932.00	-	431,978.04	7,468,910.04	134,041,613.94

17									
18		**Jurisdictional Allocation -**							
19			Electric				Gas		
20	**Source - SEC001 - Trial Balance Report**		Existing	Existing	New	New			
21	Column (b): Acct 151.001,151.002,151.007 thru 151.024		A & E Allocator	Fuel Stock	A & E Allocator	Fuel Stock	Peak Day	Fuel Stock	
22	Column (c): Acct 151.003	**Iowa**	88.29%	101,983,525	99.15%	10,968,956	561,903	5,609,634	
23	Column (d): Acct 151.101,151.102, 151.107 thru 151.130	**Illinois**	10.86%	12,544,355	0.00%	-	85,346	852,033	
24	Column (e): 151.103	**South Dakota**	0.85%	981,833	0.85%	94,035	95,311	951,516	To Exhibit MJA 1.1, Sch 1,
25	Column (f): Col (b) + Col (c) + Col (d) + Col (e)	**FERC/Nebraska**	0.00%	-	0.00%	-	5,582	55,727	Line 6, Col. (b)
26	Column (g): Acct 164.101,164.199,164.202		100.00%	115,509,712	100.00%	11,062,992	748,142	7,468,910	
27	Column (h): Acct 151.213 thru 151.219								
28	Column (i): Acct 165.501 thru 165.521								
29	Column (j): Col (g) + Col (h) + Col (i)								
30	Column (k): Col (f) + Col (j)								

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Prepayments
Test Year Ending December 31, 2013

		Electric			Gas			
Line No.	Month / Year	Insurance (-$-)	Miscellaneous (-$-)	Total Electric (-$-)	Insurance (-$-)	Rent (-$-)	Total Gas (-$-)	Total Prepayments (-$-)
	(a)	(b)	(c)	(d) (b) + (c)	(e)	(f)	(g) (e) + (f)	(h) (d) + (g)
1	**Jan-13**	2,516,508.02	-	2,516,508.02	41,205.00	-	41,205.00	2,557,713.02
2	**Feb-13**	2,195,918.23	-	2,195,918.23	36,054.00	-	36,054.00	2,231,972.23
3	**Mar-13**	2,565,544.12	-	2,565,544.12	30,903.00	-	30,903.00	2,596,447.12
4	**Apr-13**	2,545,735.46	-	2,545,735.46	25,752.00	-	25,752.00	2,571,487.46
5	**May-13**	2,179,857.34	-	2,179,857.34	20,601.00	-	20,601.00	2,200,458.34
6	**Jun-13**	2,060,914.24	-	2,060,914.24	15,450.00	-	15,450.00	2,076,364.24
7	**Jul-13**	1,615,845.73	-	1,615,845.73	10,299.00	-	10,299.00	1,626,144.73
8	**Aug-13**	1,193,110.35	-	1,193,110.35	5,148.00	-	5,148.00	1,198,258.35
9	**Sep-13**	794,426.85	-	794,426.85	(3.00)	-	(3.00)	794,423.85
10	**Oct-13**	4,298,170.97	-	4,298,170.97	59,031.00	-	59,031.00	4,357,201.97
11	**Nov-13**	3,857,793.81	-	3,857,793.81	53,664.00	-	53,664.00	3,911,457.81
12	**Dec-13**	3,359,933.55	-	3,359,933.55	48,297.00	-	48,297.00	3,408,230.55
13								
14	**Total**	29,183,758.67	-	29,183,758.67	346,401.00	-	346,401.00	29,530,159.67
15								
16	**12 Month Average**	2,431,979.89	-	2,431,979.89	28,866.75	-	28,866.75	2,460,846.64

17

18

19

20 **Source - SEC001 - Trial Balance Report**

21 Column (b): Acct 165.001, 003, 004, 005, 009, 011, 058, 059

22 Column (c): Acct 165.073

23 Column (d): Col (b) + Col (c)

24 Column (e): Acct 165.062, 063, 064

25 Column (f): Acct 165.065

26 Column (g): Col (e) + Col (f)

27 Column (h): Col (d) + Col (g)

Jurisdictional Allocation [1]

	Electric	Gas	
Iowa	2,279,887	22,826	
Illinois	123,647	2,114	
South Dakota	20,740	3,706	To Exhibit MJA 1.1, Sch 1,
FERC/Nebraska	7,706	222	Line 7, Col. (b)
	2,431,980	28,867	

[1] Based on Net Plant

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Prepayments
Test Year Ending December 31, 2013

Line No.	Month / Year (a)	PP GDMEC Maintenance[1] (-$-) (b)	PP Wind[1] (-$-) (c)	PP Maintenance Agreement[2] (-$-) (d)	Other Prepayments[2] (-$-) (e)	(f)
1	**Jan-13**	10,282,877.40	5,914,790.11	4,124,500.01	11,102,599.16	
2	**Feb-13**	10,282,877.40	5,799,219.27	3,903,067.84	10,070,322.22	
3	**Mar-13**	10,282,877.40	5,245,160.80	3,811,788.98	9,055,474.88	
4	**Apr-13**	10,282,877.40	4,665,602.12	3,664,694.19	8,023,188.58	
5	**May-13**	10,282,877.40	4,094,149.26	3,142,023.05	6,990,902.28	
6	**Jun-13**	10,223,252.40	3,509,270.77	2,857,523.31	8,567,453.51	
7	**Jul-13**	10,167,602.40	2,924,392.28	2,838,574.63	7,969,973.44	
8	**Aug-13**	10,143,752.40	2,339,513.79	2,760,007.43	7,372,493.37	
9	**Sep-13**	10,131,827.40	1,756,195.90	3,406,146.78	6,775,013.30	
10	**Oct-13**	10,131,827.40	1,171,144.01	3,195,192.88	6,177,533.23	
11	**Nov-13**	10,123,877.40	585,571.92	2,787,494.85	5,580,053.16	
12	**Dec-13**	10,092,077.40	-	3,981,092.93	4,982,573.09	
13						
14	**Total**	122,428,603.80	38,005,010.23	40,472,106.88	92,667,580.22	
15						
16	**12 Month Average**	10,202,383.65	3,167,084.19	3,372,675.57	7,722,298.35	
17						
18	**Jurisdictional Allocation** [1],[2]					
19		**Electric**		**Gas**	**Non-Utility**	
20		**PP GDMEC Electric**	**PP Maintenance Electric**	**PP Maintenance Gas**	**PP Maintenance Non-Utility**	
22	**Iowa**	13,255,827	8,843,923	885,667	-	
23	**Illinois**	-	1,013,755	104,223	-	
24	**South Dakota**	113,640	82,061	136,354	-	To Exhibit MJA 1.1, Sch 1, Ln 7, Col. (b)
25	**FERC/Nebraska**	-	-	7,471	-	
26	**Non-Utility**	-	-	-	21,519	
27		13,369,468	9,939,739	1,133,716	21,519	

[1] Based on New A&E Allocator
[2] Based on 2-Factor

Source - SEC - 001 Trial Balance
Column (b): Acct 165.115 & 186.115
Column (c): Acct 165.100
Column (d): Acct 165.021
Column (e): Acct 165.002, 128.003, and 228.315

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Accumulated Deferred Income Taxes - Account 282 (Electric & Gas)
Test Year Ending December 31, 2013

		Gas - Federal					Gas - State				
Line No.	Month / Year	Iowa (-$-)	Illinois (-$-)	South Dakota (-$-)	Nebraska (-$-)	Total Federal (-$-)	Iowa (-$-)	Illinois (-$-)	South Dakota (-$-)	Nebraska (-$-)	Total State (-$-)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
						sum (b) through (e)					sum (g) through (j)
1	Jan-13	112,202,865.54	12,144,001.39	20,075,699.44	1,241,990.63	145,664,557.00	-	1,490,803.54	-	137,077.00	1,627,880.54
2	Feb-13	112,202,865.54	12,144,001.39	20,075,699.44	1,241,990.63	145,664,557.00	-	1,490,803.54	-	137,077.00	1,627,880.54
3	Mar-13	114,556,831.00	12,175,574.00	20,494,468.00	1,244,584.00	148,471,457.00	-	1,496,974.54	-	137,267.00	1,634,241.54
4	Apr-13	114,556,831.00	12,175,574.00	20,494,468.00	1,244,584.00	148,471,457.00	-	1,496,974.54	-	137,267.00	1,634,241.54
5	May-13	114,556,831.00	12,175,574.00	20,494,468.00	1,244,584.00	148,471,457.00	-	1,496,974.54	-	137,267.00	1,634,241.54
6	Jun-13	116,853,212.00	12,209,350.00	20,890,826.00	1,247,463.00	151,200,851.00	-	1,503,844.54	-	137,550.00	1,641,394.54
7	Jul-13	116,853,212.00	12,209,350.00	20,890,826.00	1,247,463.00	151,200,851.00	-	1,503,844.54	-	137,550.00	1,641,394.54
8	Aug-13	116,853,212.00	12,209,350.00	20,890,826.00	1,247,463.00	151,200,851.00	-	1,503,844.54	-	137,550.00	1,641,394.54
9	Sep-13	119,176,561.00	12,236,688.00	21,292,200.00	1,249,157.00	153,954,606.00	-	1,508,566.54	-	137,429.00	1,645,995.54
10	Oct-13	118,319,949.43	12,241,038.19	20,857,556.80	1,248,755.55	152,667,299.97	-	1,506,094.02	-	137,330.93	1,643,424.95
11	Nov-13	119,481,967.05	12,268,813.19	21,110,030.80	1,250,603.55	154,111,414.59	-	1,510,397.24	-	137,400.31	1,647,797.55
12	Dec-13	120,649,060.00	13,165,580.00	22,439,351.00	1,420,499.00	157,674,490.00	-	1,593,851.84	-	156,162.72	1,750,014.56
13											
14	**Total**	1,396,263,397.56	147,354,894.16	250,006,419.48	15,129,137.36	1,808,753,848.56	-	18,102,973.96	-	1,666,927.96	19,769,901.92
15											
16	**12 Month Average**	116,355,283.13	12,279,574.51	20,833,868.29	1,260,761.45	150,729,487.38	-	1,508,581.16	-	138,910.66	1,647,491.83
17											
18	**Source - Corporate Tax**			To Exhibit MJA 1.1,					To Exhibit MJA 1.1,		
19	Column (b), (c), (d), (e): Acct 282.201			Sch 1, Line 12, Col (b)					Sch 1, Line 12, Col (b)		
20	Column (f): Sum Cols (b) through (e)										
21	Column (g), (h), (i), (j): Accts 282.060 & 282.070										
22	Column (k): Sum Cols (g) through (j)										

MIDAMERICAN ENERGY COMPANY

Docket No. NG14-XXX

Investment Tax Credit - 3%

Test Year Ending December 31, 2013

		Electric					Gas				
Line No.	Month / Year	Iowa (-$-)	Illinois (-$-)	South Dakota (-$-)	FERC (-$-)	Total Electric (-$-)	Iowa (-$-)	Illinois (-$-)	South Dakota (-$-)	Nebraska (-$-)	Total Gas (-$-)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
						sum (b) through (e)					sum (g) through (j)
1	Jan-13	37,264.35	5,553.78	330.87	-	43,149.00	-	-	-	-	-
2	Feb-13	37,264.35	5,553.78	330.87	-	43,149.00	-	-	-	-	-
3	Mar-13	36,228.35	5,369.78	322.87	-	41,921.00	-	-	-	-	-
4	Apr-13	36,228.35	5,369.78	322.87	-	41,921.00	-	-	-	-	-
5	May-13	36,228.35	5,369.78	322.87	-	41,921.00	-	-	-	-	-
6	Jun-13	35,192.35	5,185.78	314.87	-	40,693.00	-	-	-	-	-
7	Jul-13	35,192.35	5,185.78	314.87	-	40,693.00	-	-	-	-	-
8	Aug-13	35,192.35	5,185.78	314.87	-	40,693.00	-	-	-	-	-
9	Sep-13	34,156.35	5,001.78	306.87	-	39,465.00	-	-	-	-	-
10	Oct-13	34,278.25	4,433.59	304.19	-	39,016.03	-	-	-	-	-
11	Nov-13	33,816.71	4,411.66	302.85	-	38,531.22	-	-	-	-	-
12	Dec-13	33,542.11	4,393.16	302.74	-	38,238.01	-	-	-	-	-
13											
14	**Total**	424,584.22	61,014.43	3,791.61	-	489,390.26	-	-	-	-	-
15											
16	**12 Month Average**	35,382.02	5,084.54	315.97	-	40,782.52	-	-	-	-	-
17											
18	**Source - Corporate Tax**			To Exhibit MJA 1.1,					To Exhibit MJA 1.1,		
19	Columns (b), (c), (d), (e): Acct 255.101			Sch 1, Line 13, Col. (b)					Sch 1, Line 13, Col. (b)		
20	Column (f): Sum Cols (b) through (e)										
21	Columns (g), (h), (i), (j): Acct 255.201										
22	Column (k): Sum Cols (g) through (j)										
23											

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Customer Advances for Construction
Test Year Ending December 31, 2013

Line No.	Month / Year	Iowa Electric Acct 252.100 (-$-)	Illinois Electric Acct 252.130 (-$-)	South Dakota Electric Acct 252.110 (-$-)	Transmission Electric Acct 252.140 (-$-)	Electric Acct 252.1XX (-$-)	Iowa Gas Acct 252.200 (-$-)	South Dakota Gas Acct 252.210 (-$-)	Nebraska Gas Acct 252.220 (-$-)	Illinois Gas Acct 252.230 (-$-)	Gas Acct 252.2XX (-$-)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
						(b)+(c)+(d)+(e)					(g)+(h)+(i)+(j)
1	Jan-13	10,993,195.60	333,388.04	-	4,880,122.43	16,206,706.07	4,452,727.87	963,788.00	14,736.00	830,986.69	6,262,238.56
2	Feb-13	11,044,418.37	333,388.04	-	4,986,554.92	16,364,361.33	4,608,122.22	963,788.00	14,736.00	830,986.69	6,417,632.91
3	Mar-13	11,063,105.79	333,388.04	-	4,987,539.11	16,384,032.94	4,637,049.09	937,668.00	13,611.00	830,182.69	6,418,510.78
4	Apr-13	11,390,461.72	333,388.04	-	4,987,786.84	16,711,636.60	4,763,434.14	931,819.00	13,611.00	820,062.69	6,528,926.83
5	May-13	11,754,032.99	333,388.04	-	4,987,786.84	17,075,207.87	5,155,502.55	939,001.00	15,928.32	820,062.69	6,930,494.56
6	Jun-13	11,988,561.18	333,388.04	-	4,995,551.14	17,317,500.36	5,233,894.04	949,375.00	15,928.32	820,062.69	7,019,260.05
7	Jul-13	12,183,838.98	333,388.04	-	56,967.37	12,574,194.39	5,413,961.78	986,286.00	15,928.32	829,991.31	7,246,167.41
8	Aug-13	12,345,226.91	333,388.04	-	15,747.07	12,694,362.02	5,665,359.71	1,001,623.00	15,928.32	833,281.91	7,516,192.94
9	Sep-13	12,615,373.51	333,388.04	-	30,000.00	12,978,761.55	5,933,096.13	1,047,193.00	15,928.32	818,801.40	7,815,018.85
10	Oct-13	12,913,894.48	333,388.04	-	30,000.00	13,277,282.52	6,150,359.74	1,107,138.00	15,928.32	818,801.40	8,092,227.46
11	Nov-13	13,343,720.36	333,388.04	-	30,000.00	13,707,108.40	6,359,221.71	1,144,248.00	15,928.32	816,437.40	8,335,835.43
12	Dec-13	13,405,553.90	333,388.04	-	30,000.00	13,768,941.94	6,374,999.48	1,156,113.00	15,928.32	809,435.86	8,356,476.66
13											
14	**Total**	145,041,383.79	4,000,656.48	-	30,018,055.72	179,060,095.99	64,747,728.46	12,128,040.00	184,120.56	9,879,093.42	86,938,982.44
15											
16	**12 Month Average**	12,086,781.98	333,388.04	-	2,501,504.64	14,921,674.67	5,395,644.04	1,010,670.00	15,343.38	823,257.79	7,244,915.20
17											
18											

Line No.	**Jurisdictional Allocation** [(1)(2)]	Electric	Gas	
20	Iowa	14,313,371	5,395,644	
21	Illinois	587,041	823,258	
22	South Dakota	21,263	1,010,670	To Exhibit MJA 1.1, Sch 1, Line 14, Col (b)
23	FERC/Nebraska	-	15,343	
24		14,921,675	7,244,915	
25				

26 [(1)] based on actual charges
27 [(2)] Acct 252.140 based on traditional A&E

Source - SEC001 - Trial Balance Report

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Customer Deposits - Account 235
Test Year Ending December 31, 2013

Line No.	Month / Year (a)	(b)	Total Cust Deposits (-$-) (c)	
1	**Jan-13**		1,692,376.38	
2	**Feb-13**		1,660,025.39	
3	**Mar-13**		1,616,287.16	
4	**Apr-13**		1,586,793.61	
5	**May-13**		1,629,085.25	
6	**Jun-13**		1,682,978.39	
7	**Jul-13**		1,645,141.38	
8	**Aug-13**		1,671,116.69	
9	**Sep-13**		1,666,459.86	
10	**Oct-13**		1,689,539.90	
11	**Nov-13**		1,712,787.25	
12	**Dec-13**		1,801,631.15	
13				
14	**Total**		20,054,222.41	
15				
16	**12 Month Average**		1,671,185.20	
17				
18		**Customer**		
19	**Allocation to Utility** [1]	**Deposits**		
20	Electric	1,203,312		
21	Gas	467,873		
22	Total	1,671,185		
23				
24				
25	**Jurisdictional Allocation** [2]	**Electric**	**Gas**	
26	Iowa	1,070,285	360,663	
27	Illinois	124,886	46,644	
28	So Dakota	8,141	57,640	To Exhibit MJA 1.1 Sch 1,
29	FERC/Nebraska	-	2,926	Line 15, Col.(b)
30	Total	1,203,312	467,873	
31				
32	[1] based on Customer Deposit Interest			
33	[2] based on Residential/Commercial Revenue			
34				

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Accumulated Provision for Uncollectibles
Test Year Ending December 31, 2013

Line No.	Month / Year (a)	Uncollectibles Services Acct 144.002 (-$-) (b)	Claims Acct 144.013 (-$-) (c)	Discount Acct 144.040 (-$-) (d)	Total (-$-) (e) (b) + (c) + (d)
1	**Jan-13**	(9,021,357.91)	(380,055.84)	-	(9,401,413.75)
2	**Feb-13**	(9,189,172.80)	(406,647.29)	-	(9,595,820.09)
3	**Mar-13**	(9,539,981.51)	(385,857.01)	-	(9,925,838.52)
4	**Apr-13**	(9,761,660.29)	(382,115.75)	-	(10,143,776.04)
5	**May-13**	(9,850,681.47)	(381,753.74)	-	(10,232,435.21)
6	**Jun-13**	(9,882,091.62)	(335,921.74)	-	(10,218,013.36)
7	**Jul-13**	(9,735,247.82)	(329,741.25)	-	(10,064,989.07)
8	**Aug-13**	(9,310,008.11)	(342,066.17)	-	(9,652,074.28)
9	**Sep-13**	(8,842,652.44)	(360,047.02)	-	(9,202,699.46)
10	**Oct-13**	(8,316,455.60)	(369,597.16)	-	(8,686,052.76)
11	**Nov-13**	(8,296,598.27)	(394,742.32)	-	(8,691,340.59)
12	**Dec-13**	(8,250,913.99)	(321,114.58)	-	(8,572,028.57)
13					
14	**Total**	(109,996,821.83)	(4,389,659.87)	-	(114,386,481.70)
15					
16	**12 Month Average**	(9,166,401.82)	(365,804.99)	-	(9,532,206.81)
17					
18					

Line No.		Provision for Uncollectibles		
19				
20	**Jurisdictional Allocation [(1)]**	**Electric**	**Gas**	
21	Iowa	4,901,686	3,099,833	
22	Illinois	571,952	400,895	
23	So Dakota	37,284	495,408	To Exhibit MJA 1.1, Sch 1,
24	FERC	-	25,148	Line 16, Col. (b)
25	Total	5,510,922	4,021,285	

26
27
28 (1) based on Residential/Commercial Revenues
29
30
31
32

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Injuries and Damages / Misc Oper Provisions
Test Year Ending December 31, 2013

Line No.	Month / Year	Injuries & Damages (-$-)	Accrued Prov Illinois - Gas (-$-)	Misc Oper Prov (-$-)		
	(a)	(b)	(c)	(d)		
1	**Jan-13**	6,635,526.43	-	12,339,700.15		
2	**Feb-13**	6,828,613.25	-	13,477,836.94		
3	**Mar-13**	6,779,161.04	-	14,205,316.93		
4	**Apr-13**	7,353,735.92	-	14,929,689.94		
5	**May-13**	7,162,434.18	-	15,655,125.61		
6	**Jun-13**	7,251,786.43	-	15,465,663.12		
7	**Jul-13**	7,859,134.89	-	14,490,848.89		
8	**Aug-13**	7,539,796.04	-	15,062,452.74		
9	**Sep-13**	7,112,868.32	-	15,027,329.52		
10	**Oct-13**	7,061,852.81	-	15,836,674.21		
11	**Nov-13**	6,711,683.64	-	16,857,222.05		
12	**Dec-13**	6,608,471.00	-	14,852,768.49		
13						
14	**Total**	84,905,063.95	-	178,200,628.59		
15						
16	**12 Month Average**	7,075,422.00	-	14,850,052.38		
17						
18		**Regular Employees**		**Inj & Damages**	**Misc**	
19	**Allocation to Utility:**	**@ 12/31/13**	**-%-**	**Allocation**	**Oper Prov**	
20	Electric (FERC 1, p 323)	2,552	72.25%	5,111,993	10,729,163	
21	Gas (IG-1, p 325)	980	27.75%	1,963,429	4,120,890	
22		3,532	100.00%	7,075,422	14,850,053	
23						
24		Electric		Gas		
25	**Jurisdictional Allocation[1]**	Inj & Damage	Misc Oper Prov	Inj & Damage	Misc Oper Prov	
26	**Iowa**	4,509,364	9,464,351	1,520,750	3,191,785	
27	**Illinois[2]**	561,455	1,178,394	165,909	348,213	
28	**South Dakota**	41,174	86,417	259,356	544,343	To Exhibit MJA 1.1, Sch 1,
29	**FERC/Nebraska**	0	0	17,414	36,549	Line 17 & 18, Col. (b)
30		5,111,993	10,729,163	1,963,429	4,120,890	

31

32 Column (b): Acct 228.202 thru 207

33 Column (c): Acct 228.210

34 Column (d): Acct 228.401 thru 431

[1] Based on Operation & Supervison Expense

[2] Gas I&D includes Col (c), Ln 17

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Allocations
Test Year Ending December 31, 2013

	Electric					Gas					
	Iowa	Illinois	South Dakota	FERC	Total	Iowa	Illinois	South Dakota	Nebraska	Total	
Customer Deposit Interest					$ 121,048					$ 47,066	
@ 12/31/13					72.00%					28.00%	
Number of Employees					2,552					980	
@ 12/31/13					72.25%					27.75%	
A & E Allocation											
(%) Existing Gen	88.29%	10.86%	0.85%	0.00%	100.00%						
(%) Traditional	89.01%	10.14%	0.85%	0.00%	100.00%						
(%) New Gen	99.15%	0.00%	0.85%	0.00%	100.00%						
Gas Peak Day (1/3/2013)						561,903	85,346	95,311	5,582	748,142	
(%)						75.11%	11.41%	12.74%	0.75%	100.01%	
Total Operating Revenue (Regulated)											
12 Months Ended 12/31/13	$ 1,579,571,221	$ 167,456,187	$ 14,660,103	$ -	$ 1,761,687,511	$ 635,038,817	$ 82,339,467	$ 99,740,855	$ 6,714,433	$ 823,833,572	
(%) - Jurisdiction	89.66%	9.51%	0.83%	0.00%	100.00%	77.08%	9.99%	12.11%	0.82%	100.00%	
(%) - Utility					68.14%					31.86%	
Residential/Commercial Revenue											
12 Months Ended 12/31/13	$ 790,992,587	$ 92,296,800	$ 6,016,496	$ -	$ 889,305,883	$ 500,224,838	$ 64,693,106	$ 79,944,779	$ 4,058,191	$ 648,920,914	
(%) - Jurisdiction	88.94%	10.38%	0.68%	0.00%	100.00%	77.09%	9.97%	12.32%	0.63%	100.00%	
(%) - Utility					57.81%					42.19%	
Gross Plant											
Total @ 12/31/13	$ 11,607,876,669	$ 795,420,399	$ 106,081,032	$ 24,714,608	$ 12,534,092,708	$ 1,090,821,425	$ 127,108,298	$ 168,899,641	$ 9,323,654	$ 1,396,153,018	
(%) - Jurisdiction	92.61%	6.35%	0.85%	0.20%	100.00%	78.13%	9.10%	12.10%	0.67%	100.00%	
(%) - Utility					89.98%					10.02%	
Net Plant											
Total @ 12/31/13	$ 7,311,926,774	$ 396,552,520	$ 66,515,718	$ 24,714,608	$ 7,799,709,620	$ 568,959,554	$ 52,690,275	$ 92,372,137	$ 5,523,523	$ 719,545,489	
(%) - Jurisdiction	93.75%	5.08%	0.85%	0.32%	100.00%	79.07%	7.32%	12.84%	0.77%	100.00%	
(%) - Utility					91.55%					8.45%	
Net Production Plant											
Total @ 12/31/13	$ 4,776,593,841	$ 136,265,443	$ 44,413,177	$ -	$ 4,957,272,461						
(%)	96.36%	2.75%	0.90%	0.00%	100.00%						
Supervision O&M Expense											
Total	$ 52,413,080	$ 6,525,886	$ 478,574	$ -	$ 59,417,540	$ 8,113,880	$ 885,197	$ 1,383,782	$ 92,911	$ 10,475,770	
(%) - Jurisdiction	88.21%	10.98%	0.81%	0.00%	100.00%	77.45%	8.45%	13.21%	0.89%	100.00%	
(%) - Utility					85.01%					14.99%	
Pension Allocator											
Delivery labor - Dec 13	$ 5,131,378	$ 871,986	$ 28,080	$ -	$ 6,031,444	$ 4,279,027	$ 501,568	$ 719,830	$ 28,670	$ 5,529,095	
(%) - Jurisdiction	85.08%	14.46%	0.47%	0.00%	100.00%	77.39%	9.07%	13.02%	0.52%	100.00%	
(%) - Utility					52.17%					47.83%	
2-Factor											
Total	$ 10,742,711,220	$ 1,231,407,626	$ 99,678,962	$ -	$ 12,073,797,808	$ 1,075,819,937	$ 126,600,240	$ 165,629,330	$ 9,075,305	$ 1,377,124,812	$ 26,139,342
(%) - Jurisdiction	88.98%	10.20%	0.83%	0.00%	100.00%	78.12%	9.19%	12.03%	0.66%	100.00%	100.00%
(%) - Utility					89.59%					10.22%	0.19%