

MidAmerican Energy Company
Plant Account Balances
For the 13 Months Ended December 31, 2012

Line No.	End of Month	Production	Transmission	Distribution	General & Intangible	Gas	Total
1	December-11	\$6,914,599,371	\$741,930,888	\$2,889,635,390	\$456,165,238	\$1,203,600,423	\$12,205,931,310
2	January-12	\$6,927,005,937	\$742,116,666	\$2,895,215,259	\$456,165,238	\$1,203,600,423	\$12,224,103,523
3	February-12	\$6,928,233,985	\$742,205,442	\$2,900,316,796	\$456,165,238	\$1,203,600,423	\$12,230,521,884
4	March-12	\$6,930,702,765	\$742,740,672	\$2,906,005,599	\$456,165,238	\$1,203,600,423	\$11,035,614,274
5	April-12	\$6,933,547,115	\$742,873,320	\$2,913,062,052	\$456,165,238	\$1,203,600,423	\$11,045,647,725
6	May-12	\$6,934,940,216	\$743,005,968	\$2,920,975,834	\$456,165,238	\$1,203,600,423	\$11,055,087,256
7	June-12	\$6,939,785,275	\$745,886,220	\$2,932,383,138	\$456,165,238	\$1,203,600,423	\$11,074,219,871
8	July-12	\$6,940,791,874	\$746,047,787	\$2,944,234,967	\$456,165,238	\$1,203,600,423	\$11,087,239,866
9	August-12	\$6,942,007,410	\$746,186,775	\$2,953,063,895	\$456,165,238	\$1,203,600,423	\$11,097,423,318
10	September-12	\$6,967,772,006	\$746,332,540	\$2,962,212,039	\$456,165,238	\$1,203,600,423	\$11,132,481,823
11	October-12	\$7,298,125,493	\$747,527,164	\$2,973,615,697	\$456,165,238	\$1,203,600,423	\$11,475,433,592
12	November-12	\$7,487,473,096	\$749,180,148	\$2,981,802,608	\$456,165,238	\$1,203,600,423	\$11,674,621,090
13	December-12	\$7,750,605,513	\$761,606,624	\$3,021,343,867	\$456,165,238	\$1,203,600,423	\$11,989,721,242
14							
15	13-Month Average	\$7,068,891,543	\$745,972,324	\$2,937,989,780	\$456,165,238	\$1,203,600,423	\$11,486,772,829

MidAmerican Energy Company
Analysis of Accumulated Depreciation
For the 13 Months Ended December 31, 2012

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	End of Month	Production	Transmission	Distribution	General & Intangible	Total
1	December-11	\$2,446,209,950	\$273,613,614	\$1,372,991,048	\$308,818,807	\$4,401,633,419
2	January-12	\$2,466,994,032	\$274,778,464	\$1,379,261,187	\$308,818,807	\$4,429,852,490
3	February-12	\$2,487,779,163	\$275,943,625	\$1,385,537,639	\$308,818,807	\$4,458,079,234
4	March-12	\$2,508,566,072	\$277,108,958	\$1,391,826,598	\$308,818,807	\$4,486,320,435
5	April-12	\$2,529,365,819	\$278,275,190	\$1,398,125,483	\$308,818,807	\$4,514,585,299
6	May-12	\$2,550,173,843	\$279,441,654	\$1,404,441,663	\$308,818,807	\$4,542,875,967
7	June-12	\$2,570,974,276	\$280,608,383	\$1,410,782,455	\$308,818,807	\$4,571,183,921
8	July-12	\$2,591,776,226	\$281,779,687	\$1,417,148,996	\$308,818,807	\$4,599,523,716
9	August-12	\$2,612,579,139	\$282,951,284	\$1,423,572,565	\$308,818,807	\$4,627,921,795
10	September-12	\$2,633,383,972	\$284,123,151	\$1,430,019,137	\$308,818,807	\$4,656,345,067
11	October-12	\$2,654,293,210	\$285,295,241	\$1,436,484,929	\$308,818,807	\$4,684,892,187
12	November-12	\$2,676,573,911	\$286,468,959	\$1,442,980,687	\$308,818,807	\$4,714,842,364
13	December-12	\$2,699,652,298	\$289,033,020	\$1,449,477,197	\$308,818,807	\$4,746,981,322
14						
15	13-Month Average	\$2,571,409,378	\$280,724,710	\$1,410,973,045	\$308,818,807	\$4,571,925,940

MidAmerican Energy Company
CWIP 13-Month Average
For the 13 Months Ended December 31, 2012

(A) (B) (C) (D)

Line No.	End of Month	Project 1 Pending	Project 2 Pending	Total
1	December-11	\$0.00	\$0.00	\$0.00
2	January-12	\$0.00	\$0.00	\$0.00
3	February-12	\$0.00	\$0.00	\$0.00
4	March-12	\$0.00	\$0.00	\$0.00
5	April-12	\$0.00	\$0.00	\$0.00
6	May-12	\$0.00	\$0.00	\$0.00
7	June-12	\$0.00	\$0.00	\$0.00
8	July-12	\$0.00	\$0.00	\$0.00
9	August-12	\$0.00	\$0.00	\$0.00
10	September-12	\$0.00	\$0.00	\$0.00
11	October-12	\$0.00	\$0.00	\$0.00
12	November-12	\$0.00	\$0.00	\$0.00
13	December-12	\$0.00	\$0.00	\$0.00
14				
15	13-Month Average	\$0.00	\$0.00	\$0.00

**MidAmerican Energy Company
Accumulated Deferred Income Tax
2012 Simple Average Calculation**

(A) (B) (C) (D) (E)

Line No.	Balance Per Books	12/31/11	Change	12/31/12	Simple Average Calculation
1	Account 190 Accumulated Deferred Income Taxes - Utility	341,697,196	44,610,124	386,307,319	364,002,258
2	Account 281 ADIT - Accelerated Amortization	(41,604,807)	(5,431,697)	(47,036,503)	(44,320,655)
3	Account 282 ADIT - Utility Operations	(1,628,813,848)	(212,649,060)	(1,841,462,908)	(1,735,138,378)
4	Account 283 ADIT - Other Utility Operations	(78,199,635)	(10,209,318)	(88,408,953)	(83,304,294)
5	Total Utility Accumulated Deferred Income Taxes Per Books	(1,406,921,094)	(183,679,951)	(1,590,601,045)	(1,498,761,070)

MidAmerican Energy Company
 Net Prefunded AFUDC on CWIP
 For the 13 Months Ended December 31, 2012

(A) (B) (C) (D)

Line No.	End of Month	Project 1 Pending	Project 2 Pending	Total
1	December-11	\$0.00	\$0.00	\$0.00
2	January-12	\$0.00	\$0.00	\$0.00
3	February-12	\$0.00	\$0.00	\$0.00
4	March-12	\$0.00	\$0.00	\$0.00
5	April-12	\$0.00	\$0.00	\$0.00
6	May-12	\$0.00	\$0.00	\$0.00
7	June-12	\$0.00	\$0.00	\$0.00
8	July-12	\$0.00	\$0.00	\$0.00
9	August-12	\$0.00	\$0.00	\$0.00
10	September-12	\$0.00	\$0.00	\$0.00
11	October-12	\$0.00	\$0.00	\$0.00
12	November-12	\$0.00	\$0.00	\$0.00
13	December-12	\$0.00	\$0.00	\$0.00
14				
15	13-Month Average	\$0.00	\$0.00	\$0.00

MidAmerican Energy Company
Forecast Inventory Balances
For the 13 Months Ended December 31, 2012

(A) (B) (C) (D) (E)

Line No.	End of Month	Material and Supplies			Total M&S
		Production	Transmission	Distribution	
1	December-11	130,211,131	4,914,152	14,229,364	149,354,647
2	January-12	132,424,395	4,914,152	14,442,330	151,780,877
3	February-12	133,186,523	4,914,152	14,719,578	152,820,253
4	March-12	134,243,793	4,914,152	14,969,086	154,127,031
5	April-12	131,362,570	4,914,152	15,244,342	151,521,064
6	May-12	128,473,023	4,914,152	15,523,857	148,911,032
7	June-12	128,126,683	4,914,152	15,762,018	148,802,853
8	July-12	128,618,200	4,914,152	15,992,575	149,524,927
9	August-12	129,707,110	4,914,152	16,242,599	150,863,861
10	September-12	129,732,514	4,914,152	16,495,993	151,142,659
11	October-12	129,399,493	4,914,152	16,760,100	151,073,745
12	November-12	129,751,505	4,914,152	17,035,685	151,701,342
13	December-12	130,722,183	4,914,152	17,272,062	152,908,397
14					
15	Total	1,695,959,123	63,883,976	204,689,589	1,964,532,688
16	13-Month Average	130,458,394	4,914,152	15,745,353	151,117,899

MidAmerican Energy Company
Prepayments
For the 13 Months Ended December 31, 2012

(A) (B) (C)

Line No.	End of Month	Monthly Change	Prepaid Insurance and Interest
			FERC 165
1	December-11	-	65,574,210
2	January-12	(557,875)	65,016,335
3	February-12	821,884	65,838,219
4	March-12	(804,316)	65,033,903
5	April-12	584,841	65,618,744
6	May-12	(572,526)	65,046,218
7	June-12	(287,963)	64,758,255
8	July-12	(62,771)	64,695,484
9	August-12	(536,348)	64,159,136
10	September-12	840,208	64,999,344
11	October-12	1,653,163	66,652,507
12	November-12	(690,626)	65,961,881
13	December-12	(263,848)	65,698,033
14			
15	Total		849,052,269
16	13-Month Average		65,311,713

MidAmerican Energy Company
Operation and Maintenance Expenses
Budget Year Ending December 31, 2012

Line No.	End of Month	Monthly Expense
1	January-12	\$2,654,893.00
2	February-12	\$2,736,118.00
3	March-12	\$3,006,632.00
4	April-12	\$2,888,731.00
5	May-12	\$3,001,796.00
6	June-12	\$3,498,898.00
7	July-12	\$3,009,605.00
8	August-12	\$3,221,192.00
9	September-12	\$3,275,353.00
10	October-12	\$3,042,797.00
11	November-12	\$2,882,006.00
12	December-12	\$3,337,250.00
13		
14	Total	\$36,555,271.00

MidAmerican Energy Company
Administrative and General Expenses
Budget Year Ending December 31, 2012

Line No.	End of Month	Monthly Expense
1	January-12	\$7,024,212.00
2	February-12	\$6,566,513.00
3	March-12	\$6,712,589.00
4	April-12	\$6,821,983.00
5	May-12	\$6,335,099.00
6	June-12	\$7,675,861.00
7	July-12	\$6,748,410.00
8	August-12	\$7,591,060.00
9	September-12	\$7,170,645.00
10	October-12	\$6,813,062.00
11	November-12	\$6,368,383.00
12	December-12	\$7,341,404.00
13		
14	Total	\$83,169,221.00

MidAmerican Energy Company
Depreciation Expense
Budget Year Ending December 31, 2012

(A)

(B)

Line No.	Depreciation Expense	
1	Production	\$248,560,636
2	Transmission	\$14,416,395
3	Distribution	\$74,141,256
4	General	\$15,937,897
5	Total	\$353,056,184

MidAmerican Energy Company
Taxes Other Than Income Taxes
Budget Year Ending December 31, 2012

(A)

(B)

Line No.	Taxes Other Than Income Taxes	
1	Payroll	\$11,329,100
2	Highway and Vehicle	\$0
3	Property	\$84,713,506
4	Gross Receipts	\$0
5	Other	\$1,162,938
6	Payments in Lieu of Taxes	\$0
7	Total	\$97,205,544

MidAmerican Energy Company
Amortized Investment Tax Credit
Budget Year Ending December 31, 2012

(A)

(B)

Line No.	Amortized Investment Tax Credit	
1	Investment Tax Credit	<u>\$1,436,385</u>
2	Total	\$1,436,385

MidAmerican Energy Company
Account 561
Budget Year Ending December 31, 2012

(A)

(B)

Line No.	Account 561	
1	561.1	\$434,570
2	561.2	\$587,933
3	561.3	\$278,336
4	561.4	\$3,646,444
5	561.5	\$253,577
6	561.6	\$845
7	561.7	\$63,394
8	561.8	<u>\$262,029</u>
9	Total	\$5,527,128

MidAmerican Energy Company
Labor Ratios
Budget Year 2012

(A)

(B)

(C)

Line No.	Function Labor	Budget 2012	
		Amount	Portion of Total
1	Production	\$62,356,025	51.91%
2	Transmission	\$7,053,464	5.87%
3	Distribution	\$34,194,891	28.47%
4	Other:		
5	Customer Accounts	\$16,501,589	13.74%
6	Customer Services	\$10,632	0.01%
7	Total Other	\$16,512,221	13.75%
8	Total	\$120,116,601	100.00%

MidAmerican Energy Company
Preferred Stock
Budget Year Ending December 31, 2012

(A)

(B)

Line No.	Preferred Stock	
1	Preferred Stock	\$26,821,700
2	Preferred Stock Dividend	\$1,160,033

MidAmerican Energy Company
Common Equity
For the 13 Months Ended December 31, 2012

(A)

(B)

Line No.	End of Month	Common Equity
1	December-11	3,255,266,980
2	January-12	3,303,164,059
3	February-12	3,338,541,638
4	March-12	3,361,129,135
5	April-12	3,370,557,546
6	May-12	3,376,781,107
7	June-12	3,399,999,928
8	July-12	3,448,782,759
9	August-12	3,501,999,229
10	September-12	3,528,156,103
11	October-12	3,536,003,025
12	November-12	3,562,630,946
13	December-12	3,601,089,647
14		
15	13-Month Average	3,429,546,316

MidAmerican Energy Company
Embedded Cost of Debt
For the 13 Months Ended December 31, 2012

(A)

(B)

Line No.	End of Month	Long-Term Debt	Interest Cost Year 2012
1	December-11	2,869,525,000	\$0
2	January-12	2,869,525,000	\$13,683,392
3	February-12	2,869,525,000	\$13,684,065
4	March-12	2,869,525,000	\$13,684,740
5	April-12	2,869,525,000	\$13,678,120
6	May-12	2,869,525,000	\$13,678,797
7	June-12	2,966,525,000	\$13,999,778
8	July-12	3,063,525,000	\$13,288,578
9	August-12	3,063,525,000	\$12,368,741
10	September-12	3,063,525,000	\$12,393,210
11	October-12	3,063,525,000	\$12,394,581
12	November-12	3,063,525,000	\$12,395,953
13	December-12	3,063,525,000	\$12,431,774
14			
15	13-Month Average	2,966,525,000	
16	Total L-T Interest Cost		\$157,681,729

MidAmerican Energy Company
 Divisor
 12 Months Ending December 31, 2012

(A) (B) (C) (D) (E) (F) (G) (H)

Line No.	Month	System Peak for RQ Service	Plus: Firm Sales > 1 year	Plus: Network Load	Less: Firm PTP > 1 year	Plus: Contract Demand of Firm PTP	Less: Grandfathered Interzonal Tran. > 1 yr	Less: Serv. To ISO at a Discount > 1 year	Divisor
1	January-12	3,692,000	0	78,821	0	0	0	0	3,770,821
2	February-12	3,557,000	0	73,709	0	0	0	0	3,630,709
3	March-12	3,152,000	0	64,537	0	0	0	0	3,216,537
4	April-12	3,048,000	0	58,211	0	0	0	0	3,106,211
5	May-12	3,614,000	0	94,249	0	0	0	0	3,708,249
6	June-12	4,187,000	0	97,956	0	0	0	0	4,284,956
7	July-12	4,616,000	0	110,480	0	0	0	0	4,726,480
8	August-12	4,476,000	0	110,577	0	0	0	0	4,586,577
9	September-12	3,870,000	0	84,058	0	0	0	0	3,954,058
10	October-12	3,277,000	0	61,588	0	0	0	0	3,338,588
11	November-12	3,263,000	0	72,545	0	0	0	0	3,335,545
12	December-12	3,693,000	0	79,537	0	0	0	0	3,772,537
13									
14	12CP	3,703,750	0	82,189	0	0	0	0	3,785,939

Composite Income Tax Rate 2011 w new ILL state rate

TOTAL COMPANY	STATES BASED ON ONLY THEIR SHARE OF COMPANY INCOME					SUM OF STATES	ALL STATE COMPOSITE RATE	ADJUST FEDERAL DEFERREDS TO 35%	
	IOWA ONLY	ILLINOIS ONLY	SO DAK ONLY	NEB ONLY					
	63.9057%	31.1514%	4.6591%	0.2838%		100.000%			
	09 apportion%	09 apportion%	09 apportion%	09 apportion%					
1. Based on operating revenues excl interdepartmental sales for IA, SD, Neb. Illinois on 3 factor from invest Capital Tax									
100,000,000	63,905,715	31,151,407	4,659,063	283,815	100,000,000	100,000,000			
	6,462,376				6,462,376	6,233,524			
		2,959,384			2,959,384	2,774,313			
			0		0	0			
				20,560	20,560	20,165			
	57,443,340	28,192,023	4,659,063	263,255	90,557,680	90,971,998			
	35.00%	35.00%	35.00%	35.00%		35.00%			
	20,105,169	9,867,208	1,630,672	92,139	31,695,188	31,840,199			
	31.4607%	31.6750%	35.0000%	32.4645%	31.6952%	31.8402%		35.000%	
	57,443,340					90,971,998			
AX	6,462,376					6,233,524			
IL INC TAXES	10,052,584					15,920,100			
PORTIONMENT	53,853,131					81,285,422			
	100.0000%					63.9057%			
	53,853,131					51,946,031			
	12.00%					12.00%			
	6,462,376				6,462,376	6,233,524			
	10.1124%				6.4624%	6.2335%		4.0518%	
		ILL rate for 2011 thru 2014 = 9.5%							
		28,192,023					90,971,998		
AX TAX		2,959,384					2,774,313		
PORTIONMENT		31,151,407					93,746,312		
		100.0000%					31.1514%		
		31,151,407					29,203,295		
		9.50%					9.50%		
		2,959,384			2,959,384	2,774,313			
		9.5000%			2.9594%	2.7743%		1.8033%	
			4,659,063				90,971,998		
INCOME TAX		0				0			
PORTIONMENT		4,659,063				90,971,998			
		100.0000%				4.6591%			
		4,659,063				4,238,442			
		0.00%				0.00%			
		0			0	0			
		0.0000%			0.0000%	0.0000%		0.0000%	
				263,255			90,971,998		
ME TAX			N/A*			N/A*			
PORTIONMENT				263,255			90,971,998		
				100.0000%			0.2838%		
				263,255			258,192		
				7.81%			7.81%		
				20,560	20,560	20,165			
				7.2442%	0.0206%	0.0202%		0.0131%	
N, NEBRASKA INCOME TAX IS NOT REQUIRED TO BE APPLICABLE INCOME FOR CALCULATING NEBRASKA TAXABLE INCOME									
	41.5730%	41.1750%	35.0000%	39.7087%	41.1375%	40.8682%		40.8682%	
						9.0280%		5.8682%	
W:\INC\2009\Utility - MEC\state apportionment / _SalesApportionment_2009.xls							Combined state tax rates		
							Combined state tax rates		