

RULE 20:10:13:80
STATEMENT H
Operation and Maintenance Expense
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket EL14-XXX

Individual Responsible: Rick Tunning

Line	Account	Description	South Dakota Electric Jurisdiction	Interest Synch.	Property Taxes	Payroll Adjustments	Retirement Plan Costs	Depreciation on Rate Base Adjustments	Wind VIII	Sales Growth	Coal Plant Retirements	Scrubber Consumables	LTIP Costs	Steam Maintenance	Distribution Maintenance	OGS Capacity Increase
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1.		Operating Revenue	\$ 14,659,914						\$ 557,186	\$ 53,422	\$ (58,266)					\$ 11,516
2.		Operating Expenses:														
3.	500	Operation Super. and Engn.	97,103			1,809										
4.	501	Fuel	3,083,189			940										
5.	502	Steam Expenses	167,469			1,985										
6.	505	Electric Expenses	25,270			190										
7.	506	Misc. Steam Power Expenses	101,986			1,017										
8.	507	Rents	(10)			-										
9.	509	Emission Allowances	5,369			-										
10.	510	Maintenance Super. and Engn.	57,997			684										
11.	511	Maintenance of Structures	33,227			254										
12.	512	Maintenance of Boiler Plant	349,735			1,074					(122,590)	39,359		(38,669)		
13.	513	Maintenance of Electric Plant	117,094			323										
14.	514	Maintenance of Misc. Steam Plant	69,187			328										
15.	517	Operation Super. and Engn.	141,191			2										
16.	518	Nuclear Fuel Expense	272,149			-										
17.	519	Coolants and Water	13,154			-										
18.	520	Steam Expenses	42,568			-										
19.	523	Electric Expenses	947			-										
20.	524	Misc. Nuclear Power Expenses	169,734			-										
21.	528	Maintenance Super. and Engn.	116,414			-										
22.	529	Maintenance of Structures	18,336			-										
23.	530	Maintenance of Reactor Plant	27,970			-										
24.	531	Maintenance of Electric Plant	34,137			-										
25.	532	Maintenance of Misc. Nuclear Plant	35,662			-										
26.	535	Operation Super. and Engn.	4			0										
27.	538	Operate T&G Equipment	58			1										
28.	539	Misc. Hydraulic Power Expenses	1			0										
29.	541	Maintenance Super. and Engn.	-			-										
30.	543	Maintenance of Dams, Etc.	36			1										
31.	544	Maintenance of Electric Plant	-			-										
32.	545	Maintenance of Misc. Hydraulic Plant	108			-										
33.	546	Operation Super. and Engn.	19,326			230			601,156							
34.	547	Fuel	198,037			1										
35.	548	Generation Expenses	14,343			207										
36.	549	Misc. Other Power Expenses	25,864			61										
37.	550	Rents	59,513			-										
38.	551	Maintenance Super. and Engn.	3,877			49										
39.	552	Maintenance of Structures	10,568			4										
40.	553	Maintenance of Generating Plant	301,934			76										
41.	554	Maintenance of Misc. Other Pwr Plant	5,533			17										
42.	555	Purchased Power	1,157,069			-										
43.	556	System Control/Dispatching	23,990			312										
44.	557	Other Expenses	2,229			37										
45.	560	Operation Super. and Engn.	40,233			510										

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
46.	561	Load Dispatching	41,876			229										
47.	562	Station Expenses	16,189			190										
48.	563	Overhead Line Expenses	6,766			24										
49.	564	Underground Line Expenses	6			0										
50.	565	Transmission of Electricity by Others	256,418			-										
51.	566	Misc. Transmission Expenses	1			0										
52.	567	Rents	10,048			-										
53.	569	Maintenance Structures	3,336			56										
54.	570	Maint. of Station Equip.	16,299			119										
55.	571	Maint. of Overhead Lines	57,389			47										
56.	572	Maint. of Underground Lines	-			-										
57.	575	Mis. Transmission Exp.	61,404			-										
58.	580	Oper. Super. and Engn.	60,827			820										
59.	581	Load Dispatching	2,487			42										
60.	582	Station Expenses	13,896			116										
61.	583	Overhead Line Expenses	23,169			398										
62.	584	Underground Line Expenses	15,565			155										
63.	586	Meter Expenses	2,893			90										
64.	587	Customer Installations Exp.	13,833			272										
65.	588	Miscellaneous Expenses	2,520			22										
66.	589	Property Rents	800			-										
67.	592	Maint. of Station Equip.	13,349			171										
68.	593	Maint. of Overhead Lines	42,301			670										
69.	594	Maint. of Underground Lines	22,532			285									99,577	-
70.	595	Maint. Of Distribution Transformers	-			-										
71.	596	Maint. St. Light. & Sig. Sys. Exp.	9,990			107										
72.	597	Maint. of Meters	698			12										
73.	598	Misc. Distibution	-			-										
74.	901	Supervision	11,128			176										
75.	902	Meter Reading Expenses	14,931			214										
76.	903	Cust. Records & Collection Exp.	86,949			1,091										
77.	904	Uncollectible Accounts	29,248			0										
78.	905	Misc. Customer Accounts Exp.	657			4										
79.	908	Customer Assistance Expenses	64,675			0										
80.	909	Informational & Instructional Exp.	545			4										
81.	910	Misc. Customer Service Exp.	1,894			-										
82.	911	Supervision	-			-										
83.	912	Demonstration & Selling Expense	29,201			314										
84.	913	Advertising Expense	-			-										
85.	916	Misc. Sales Expenses	2,259			5										
86.	920	Administrative & General Salaries	179,062			3,584										
87.	921	Office Supplies and Expenses	124,544			-										
88.	922	Less: Admin. Expenses Transferred	(9,293)			(102)										
89.	923	Outside Services Employed	47,473			-										
90.	924	Property Insurance	27,790			23										
91.	925	Injuries and Damages	21,336			107										

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
92.	926	Employee Pensions and Benefits	204,250			235	(18,221)						(16,230)			
93.	928	Regulatory Commission Expenses	30,797			4										
94.	929	Less: Duplicate Charges	(4,477)			-										
95.	930	Miscellaneous General Expenses	30,952			53										
96.	931	Rents	(20,995)			-										
97.	935	Maintenance of General Plant	1,097			1										
98.		Total O&M	8,411,220	-	-	19,646	(18,221)	-	601,156	-	(122,590)	39,359	(16,230)	(38,669)	99,577	-
99.																
100.		Depreciation	3,068,323					188,589								
101.		Other Taxes - Property	433,276		24,403				22,225		(11,969)					
102.		Other Taxes - Misc.	45													
103.		Other Taxes - Payroll	69,799			1,683										
104.		State Income Taxes	-													
105.		Federal Income Taxes	(1,080,033)	(153,502)	(8,541)	(7,465)	6,377	(66,006)	(877,520)	18,698	26,703	(13,776)	5,680	13,534	(34,852)	4,031
106.		Deferred Taxes	553,093													
107.		Investment Tax Credit	(7,429)													
108.																
109.		Total Operating Expenses	11,448,294	(153,502)	15,862	13,864	(11,844)	122,583	(254,139)	18,698	(107,856)	25,583	(10,550)	(25,135)	64,725	4,031
110.																
111.		Operating Income	3,211,620	153,502	(15,862)	(13,864)	11,844	(122,583)	811,325	34,724	49,590	(25,583)	10,550	25,135	(64,725)	7,485
		Source:		Sch. 4	Sch. 5	Sch. 4 and WP RRT 6	Sch. 7	Sch. 8	Sch. 9	Sch. 10	Sch. 11	Sch. 12	Sch. 13	Sch. 14	Sch. 15	Sch. 16

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Line	Account	Description	Weather Normalization	Late Payment Charges	Energy Efficiency Costs/Revenue	Out of Period Tax Adjustments	Rate Case Expense	Total Adjustments	Subtotal	Additional Revenue Requirement	Adjusted Income Statement
		(a)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
1.		Operating Revenue	\$ (120,606)	\$ (87,355)	\$ (64,670)			\$ 291,227	\$ 14,951,141	\$ 1,601,517	\$ 16,552,658
2.		Operating Expenses:									
3.	500	Operation Super. and Engn.						1,809	98,912		98,912
4.	501	Fuel						940	3,084,129		3,084,129
5.	502	Steam Expenses						1,985	169,454		169,454
6.	505	Electric Expenses						190	25,460		25,460
7.	506	Misc. Steam Power Expenses						1,017	103,003		103,003
8.	507	Rents						-	(10)		(10)
9.	509	Emission Allowances						-	5,369		5,369
10.	510	Maintenance Super. and Engn.						684	58,681		58,681
11.	511	Maintenance of Structures						254	33,481		33,481
12.	512	Maintenance of Boiler Plant						(120,827)	228,908		228,908
13.	513	Maintenance of Electric Plant						323	117,417		117,417
14.	514	Maintenance of Misc. Steam Plant						328	69,515		69,515
15.	517	Operation Super. and Engn.						2	141,193		141,193
16.	518	Nuclear Fuel Expense						-	272,149		272,149
17.	519	Coolants and Water						-	13,154		13,154
18.	520	Steam Expenses						-	42,568		42,568
19.	523	Electric Expenses						-	947		947
20.	524	Misc. Nuclear Power Expenses						-	169,734		169,734
21.	528	Maintenance Super. and Engn.						-	116,414		116,414
22.	529	Maintenance of Structures						-	18,336		18,336
23.	530	Maintenance of Reactor Plant						-	27,970		27,970
24.	531	Maintenance of Electric Plant						-	34,137		34,137
25.	532	Maintenance of Misc. Nuclear Plant						-	35,662		35,662
26.	535	Operation Super. and Engn.						0	4		4
27.	538	Operate T&G Equipment						1	59		59
28.	539	Misc. Hydraulic Power Expenses						0	1		1
29.	541	Maintenance Super. and Engn.						-	-		-
30.	543	Maintenance of Dams, Etc.						1	37		37
31.	544	Maintenance of Electric Plant						-	-		-
32.	545	Maintenance of Misc. Hydraulic Plant						-	108		108
33.	546	Operation Super. and Engn.						601,386	620,712		620,712
34.	547	Fuel						1	198,038		198,038
35.	548	Generation Expenses						207	14,550		14,550
36.	549	Misc. Other Power Expenses						61	25,925		25,925
37.	550	Rents						-	59,513		59,513
38.	551	Maintenance Super. and Engn.						49	3,926	-	3,926
39.	552	Maintenance of Structures						4	10,572	-	10,572
40.	553	Maintenance of Generating Plant						76	302,010		302,010
41.	554	Maintenance of Misc. Other Pwr Plant						17	5,550		5,550
42.	555	Purchased Power						-	1,157,069		1,157,069
43.	556	System Control/Dispatching						312	24,302		24,302
44.	557	Other Expenses						37	2,266		2,266
45.	560	Operation Super. and Engn.						510	40,743		40,743

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Line	Account	Description	Weather Normalization (p)	Late Payment Charges (q)	Energy Efficiency Costs/Revenue (r)	Out of Period Tax Adjustments (s)	Rate Case Expense (t)	Total Adjustments (u)	Subtotal (v)	Additional Revenue Requirement (w)	Adjusted Income Statement (x)
46.	561	Load Dispatching						229	42,105		42,105
47.	562	Station Expenses						190	16,379		16,379
48.	563	Overhead Line Expenses						24	6,790		6,790
49.	564	Underground Line Expenses						0	6		6
50.	565	Transmission of Electricity by Others						-	256,418		256,418
51.	566	Misc. Transmission Expenses						0	1		1
52.	567	Rents						-	10,048		10,048
53.	569	Maintenance Structures						56	3,392		3,392
54.	570	Maint. of Station Equip.						119	16,418		16,418
55.	571	Maint. of Overhead Lines						47	57,436		57,436
56.	572	Maint. of Underground Lines						-	-		-
57.	575	Mis. Transmission Exp.						-	61,404		61,404
58.	580	Oper. Super. and Engr.						820	61,647		61,647
59.	581	Load Dispatching						42	2,529		2,529
60.	582	Station Expenses						116	14,012		14,012
61.	583	Overhead Line Expenses						398	23,567		23,567
62.	584	Underground Line Expenses						155	15,720		15,720
63.	586	Meter Expenses						90	2,983		2,983
64.	587	Customer Installations Exp.						272	14,105		14,105
65.	588	Miscellaneous Expenses						22	2,542		2,542
66.	589	Property Rents						-	800		800
67.	592	Maint. of Station Equip.						171	13,520		13,520
68.	593	Maint. of Overhead Lines	-					100,248	142,549		142,549
69.	594	Maint. of Underground Lines						285	22,817		22,817
70.	595	Maint. Of Distribution Transformers						-	-		-
71.	596	Maint. St. Light. & Sig. Sys. Exp.						107	10,097		10,097
72.	597	Maint. of Meters						12	710		710
73.	598	Misc. Distribution						-	-		-
74.	901	Supervision						176	11,304		11,304
75.	902	Meter Reading Expenses						214	15,145		15,145
76.	903	Cust. Records & Collection Exp.						1,091	88,040		88,040
77.	904	Uncollectible Accounts						0	29,248	4,783	34,031
78.	905	Misc. Customer Accounts Exp.						4	661		661
79.	908	Customer Assistance Expenses			(64,670)			(64,670)	5		5
80.	909	Informational & Instructional Exp.						4	549		549
81.	910	Misc. Customer Service Exp.						-	1,894		1,894
82.	911	Supervision						-	-		-
83.	912	Demonstration & Selling Expense						314	29,515		29,515
84.	913	Advertising Expense						-	-		-
85.	916	Misc. Sales Expenses						5	2,264		2,264
86.	920	Administrative & General Salaries						3,584	182,646		182,646
87.	921	Office Supplies and Expenses						-	124,544		124,544
88.	922	Less: Admin. Expenses Transferred						(102)	(9,395)		(9,395)
89.	923	Outside Services Employed						-	47,473		47,473
90.	924	Property Insurance						23	27,813		27,813
91.	925	Injuries and Damages						107	21,443		21,443

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		(a)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
92.	926	Employee Pensions and Benefits						(34,216)	170,034		170,034
93.	928	Regulatory Commission Expenses					59,800	59,804	90,601		90,601
94.	929	Less: Duplicate Charges						-	(4,477)		(4,477)
95.	930	Miscellaneous General Expenses						53	31,005		31,005
96.	931	Rents						-	(20,995)		(20,995)
97.	935	Maintenance of General Plant						1	1,098		1,098
98.		Total O&M	-	-	(64,670)	-	59,800	559,159	8,970,379	4,783	8,975,163
99.											
100.		Depreciation						188,589	3,256,912		3,256,912
101.		Other Taxes - Property						34,659	467,935		467,935
102.		Other Taxes - Misc.						-	45	2,399	2,444
103.		Other Taxes - Payroll						1,683	71,482		71,482
104.		State Income Taxes						-	-		-
105.		Federal Income Taxes	(42,212)	(30,574)		(363,055)	(20,930)	(1,543,410)	(2,623,443)	558,017	(2,065,426)
106.		Deferred Taxes				240,767		240,767	793,860		793,860
107.		Investment Tax Credit						-	(7,429)		(7,429)
108.											
109.		Total Operating Expenses	(42,212)	(30,574)	(64,670)	(122,288)	38,870	(518,553)	10,929,741	565,199	11,494,941
110.											
111.		Operating Income	(78,394)	(56,781)	-	122,288	(38,870)	809,780	4,021,400	1,036,318	5,057,717
		Source:	Sch. 17	Sch. 18	Sch. 19	Sch. 20	Sch. 21				