

MidAmerican Energy Company
 South Dakota Electric Operating Income Statement
 Pro Forma Adjustment - Distribution Maintenance
 Test Year Ended December 31, 2013

Line	Description (a)	Amount (b)	Reference (c)
1.	2013 distribution maintenance expense	\$ 88,871	WP RRT 15 Page 2, accounts 590-598
2.	2012 distribution maintenance expense	141,853	WP RRT 15 Page 3, accounts 590-598
3.	2011 distribution maintenance expense	300,614	WP RRT 15 Page 4, accounts 590-598
4.	2010 distribution maintenance expense	256,532	WP RRT 15 Page 5, accounts 590-598
5.	2009 distribution maintenance expense	<u>95,102</u>	WP RRT 15 Page 6, accounts 590-598
6.	Total	<u>\$ 882,972</u>	Line 1 + line 2 + line 3 + line 4 + line 5
7.	Years to average	<u>5</u>	
8.	Average	<u>\$ 176,594</u>	Line 6 / line 7
9.			
10.	Handy-Whitman distribution plant index-2013	659	WP RRT 15 Page 8
11.	Handy-Whitman distribution plant index-2009	<u>581</u>	WP RRT 15 Page 7
12.	% change	13.4%	(Line 10 divided by line 11) - 1
13.	Average % change	6.7%	Line 12 divided by 2
14.			
15.	Five-year average adjusted for inflation	\$ 188,448	Line 8 * (line 13 + 1)
16.	Test year distribution maintenance expense	<u>88,871</u>	Line 1
17.	Difference	<u><u>\$ 99,577</u></u>	Line 15 - line 16
18.			
19.	Pro Forma Adjustment - IL		
20.	Increase O&M	\$ 99,577	To Exhibit RRT 1.1 Sch. 15

MEC SET OF BOOKS
 SEC040 - SEC INCOME STATEMENT - YTD
 Current Period: DEC-13

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Currency: USD

Co=MEC (MIDAMERICAN ENERGY COMPANY), SI=X (ALL SOURCES), BC=ELE (ELECTRIC)

Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
553009 MAINT MAKEUP WTR SYS	5,800.98	99	0.00		49.74	1	0.00		0.00		0.00		5,850.72
553010 MAINT VALVES/PIPING	6,964.58	99	0.00		59.72	1	0.00		0.00		0.00		7,024.30
554001 MT COMP AIR SYSTEM	940.79	95	44.48	4	8.45	1	0.00		0.00		0.00		993.72
554002 MT OTHER PLANT EQ	470,332.03	93	31,799.62	6	4,304.69	1	0.00		0.00		0.00		506,436.34
554003 MT PLANT WATER SYS	8,051.59	99	0.00		69.04	1	0.00		0.00		0.00		8,120.63
554004 MT CT GAS PIPELINE	126,852.72	99	218.18	0	1,089.34	1	0.00		0.00		0.00		128,160.24
554005 MT WIND PLANT EQ	6,770.70	99	0.00		58.11	1	0.00		0.00		0.00		6,828.81
554006 MT PLANT SERV ENVIRO	392.02	99	0.00		3.36	1	0.00		0.00		0.00		395.38
TOTAL OTHER PWR GEN - MTNC	37,135,932.89	98	428,142.91	1	321,912.21	1	0.00		0.00		0.00		37,885,988.01
TRANS EXPENSE - MTNC:													
569101 E-TRN MTCE COMP HARD	33,628.96	89	3,831.03	10	321.11	1	0.00		0.00		0.00		37,781.10
569201 E-TRN MTCE COMP SOFT	191,682.83	89	21,836.55	10	1,830.45	1	0.00		0.00		0.00		215,349.83
569301 E-TRN MTCE COMM EQ	124,044.40	89	14,131.12	10	1,184.56	1	0.00		0.00		0.00		139,360.08
570001 E-TRNS SUBSTS EQ MTC	1,706,801.52	89	194,438.72	10	16,298.86	1	0.00		0.00		0.00		1,917,539.10
571001 E-TRNS OH LN EQ MTCE	1,897,045.36	89	216,110.94	10	18,115.78	1	0.00		0.00		0.00		2,131,272.08
571002 E-TRNS TREE TRIM MTC	4,038,998.53	89	460,121.90	10	38,570.21	1	0.00		0.00		0.00		4,537,690.64
571003 E-TRNS EMER RESTR MT	73,669.82	89	8,392.39	10	703.50	1	0.00		0.00		0.00		82,765.71
TOTAL TRANS EXPENSE - MTNC	8,065,871.42	89	918,862.65	10	77,024.47	1	0.00		0.00		0.00		9,061,758.54
DISTRIB EXP ELE - MTNC:													
590001 E-DIST SUPR/ENGR MTC	164,426.59	100	335.41	0	0.00		0.00		0.00		0.00		164,762.00
592001 E-DIST SUBST EX MTCE	2,998,968.81	89	369,653.49	11	13,349.23	0	0.00		0.00		0.00		3,381,971.53
593001 E-DIST OH LINE MTCE	10,064,941.54	73	3,749,914.36	27	46,449.35	0	0.00		0.00		0.00		13,861,305.25
593002 E-DIST TREE TRIM MTC	12,741,379.75	81	3,047,030.60	19	182.36	0	0.00		0.00		0.00		15,788,592.71
593003 E-DIST EMR RESTOR MT	12,329,073.37	79	3,352,020.01	21	8,454.57	0	0.00		0.00		0.00		15,689,547.95
593013 E-DIST CLAIMS EX/RE	(1,887,010.32)	88	(255,291.14)	12	(12,785.10)	1	0.00		0.00		0.00		(2,155,086.56)
594001 E-DIST UG SYS MTCE	4,245,221.20	86	680,767.52	14	22,532.10	0	0.00		0.00		0.00		4,948,520.82
595001 E-DIST TRNSFMR MTCE	(227,500.00)	101	1,798.62	(1)	0.00		0.00		0.00		0.00		(225,701.38)
596001 E-DIST ST LT MTCE	2,881,776.10	90	324,065.20	10	9,990.40	0	0.00		0.00		0.00		3,215,831.70
597001 E-DIST METER MTCE	519,993.42	89	66,340.15	11	698.48	0	0.00		0.00		0.00		587,032.05
598001 E-DIST MISC MTCE	5,977.19	100	0.00		0.00		0.00		0.00		0.00		5,977.19
TOTAL DISTRIB EXP ELE - MTNC	43,937,247.65	79	11,336,634.22	21	88,871.39	0	0.00		0.00		0.00		55,262,753.26
GENERAL PLANT - MTNC:													
935000 CLEANUP/WASTE DISP	190,326.85	100	0.00		0.00		0.00		0.00		0.00		190,326.85
935010 YARDS/GRNDS MTCE	22,985.56	99	204.58	1	0.00		0.00		0.00		0.00		23,190.14
935020 BUILDING MAINTENANCE	2,831,917.76	98	45,933.78	2	1,273.13	0	0.00		0.00		0.00		2,879,124.67
935995 JP CR - BLDG MAINT	(18,862.25)	91	(1,635.08)	8	(175.67)	1	0.00		0.00		0.00		(20,673.00)
TOTAL GENERAL PLANT - MTNC	3,026,367.92	99	44,503.28	1	1,097.46	0	0.00		0.00		0.00		3,071,968.66
TOTAL MAINTENANCE EXPENSE	182,321,381.81	88	22,777,333.31	11	1,348,809.20	1	0.00		0.00		0.00		206,447,524.32
TOTAL UTILITY OPERS & MAINT	466,590,944.54	89	55,028,421.75	10	3,372,293.90	1	0.00		0.00		0.00		524,991,660.19
DEPRECIATION EXPENSE:													
DEPRECIATION EXPENSE:													
403100 DEPR EXP-ELECTRIC	349,500,647.29	95	16,396,201.60	4	3,047,840.29	1	0.00		0.00		0.00		368,944,689.18
403101 DEPR EXPENSE-ARO	6,437,573.46	92	536,106.14	8	59,060.92	1	0.00		0.00		0.00		7,032,740.52

MEC SET OF BOOKS
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Currency: USD
 Co=MEC (MIDAMERICAN ENERGY COMPANY), SI=X (ALL SOURCES), BC=ELE (ELECTRIC)

Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
DISTRIB EXP ELE - MTNC:													
590001 E-DIST SUPR/ENGR MTC	216,050.39	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	216,050.39
592001 E-DIST SUBST EX MTCE	4,567,544.94	91	405,882.21	8	30,920.54	1	0.00	0	0.00	0	0.00	0	5,004,347.69
593001 E-DIST OH LINE MTCE	10,145,406.79	70	4,318,920.65	30	51,546.47	0	0.00	0	0.00	0	0.00	0	14,515,873.91
593002 E-DIST TREE TRIM MTC	19,065,610.76	85	3,255,278.17	15	6,394.92	0	0.00	0	0.00	0	0.00	0	22,327,283.85
593003 E-DIST EMR RESTOR MT	11,077,483.39	85	1,946,606.85	15	23,692.43	0	0.00	0	0.00	0	0.00	0	13,047,782.67
593013 E-DIST CLAIMS EX/RE	(1,705,875.96)	89	(205,144.43)	11	(2,862.79)	0	0.00	0	0.00	0	0.00	0	(1,913,883.18)
594001 E-DIST UG SYS MTCE	3,817,797.87	88	482,348.40	11	15,376.92	0	0.00	0	0.00	0	0.00	0	4,315,523.19
595001 E-DIST TRNSFMR MTCE	5,548.65	80	1,405.35	20	0.00	0	0.00	0	0.00	0	0.00	0	6,954.00
596001 E-DIST ST LT MTCE	2,828,306.89	88	382,337.81	12	15,570.31	0	0.00	0	0.00	0	0.00	0	3,226,215.01
597001 E-DIST METER MTCE	370,169.27	87	53,880.95	13	1,214.00	0	0.00	0	0.00	0	0.00	0	425,264.22
598001 E-DIST MISC MTCE	8,232.46	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	8,232.46
TOTAL DISTRIB EXP ELE - MTNC	50,396,275.45	82	10,641,515.96	17	141,852.80	0	0.00	0	0.00	0	0.00	0	61,179,644.21
GENERAL PLANT - MTNC:													
935000 CLEANUP/WASTE DISP	299,024.52	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	299,024.52
935010 YARDS/GRNDS MTCE	26,665.71	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	26,665.71
935020 BUILDING MAINTENANCE	3,352,347.40	100	11,155.10	0	1,268.63	0	0.00	0	0.00	0	0.00	0	3,364,771.13
935995 JP CR - BLDG MAINT	(13,022.16)	92	(1,087.26)	8	(119.43)	1	0.00	0	0.00	0	0.00	0	(14,228.85)
TOTAL GENERAL PLANT - MTNC	3,665,015.47	100	10,067.84	0	1,149.20	0	0.00	0	0.00	0	0.00	0	3,676,232.51
TOTAL MAINTENANCE EXPENSE	179,261,951.95	89	20,072,090.31	10	1,283,372.81	1	0.00	0	0.00	0	0.00	0	200,617,415.07
TOTAL UTILITY OPERS & MAINT	458,910,957.70	89	50,720,246.71	10	3,389,370.99	1	0.00	0	0.00	0	0.00	0	513,020,575.40
DEPRECIATION EXPENSE:													
DEPRECIATION EXPENSE:													
403100 DEPR EXP-ELECTRIC	334,533,642.35	95	15,976,975.90	5	2,871,512.10	1	0.00	0	0.00	0	0.00	0	353,382,130.35
403101 DEPR EXPENSE-ARO	1,416,826.64	102	(38,962.71)	(3)	10,676.07	1	0.00	0	0.00	0	0.00	0	1,388,540.00
403110 QCONS RECL/ASSET EXP	0.00	0	(227,416.05)	100	0.00	0	0.00	0	0.00	0	0.00	0	(227,416.05)
403120 IA REV SHARE DEPR EX	(4,240,211.83)	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	(4,240,211.83)
403125 IA REV SH OTH DEPR	(4,485,165.92)	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	(4,485,165.92)
403126 IA REV SH NUC DECOM	(607,859.24)	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	(607,859.24)
403127 IA REVRS REV SH-DEPR	141,200.04	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	141,200.04
403160 DEPR EXP-FERC SETTLE	(204,188.25)	89	(22,824.94)	10	(1,923.06)	1	0.00	0	0.00	0	0.00	0	(228,936.25)
TOTAL DEPRECIATION EXPENSE	326,554,243.79	95	15,687,772.20	5	2,880,265.11	1	0.00	0	0.00	0	0.00	0	345,122,281.10
AMORTIZATION EXPENSE:													
404050 IA CAR RED AMORT EXP	3,033,844.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	3,033,844.00
404100 AMORT EXP-ELEC	3,009,585.81	89	355,554.82	11	16,339.33	0	0.00	0	0.00	0	0.00	0	3,381,479.96
407301 IOWA REVENUE SHARING	372,000.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	372,000.00
407303 NUCL DECOM REG EXP	1,595,964.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	1,595,964.00
407304 NUCL DECOM UNFUNDED	3,593,861.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	3,593,861.00
407306 AMORT QCS REG ASSET	0.00	0	240,243.36	100	0.00	0	0.00	0	0.00	0	0.00	0	240,243.36
407401 RG CR-RVRS REV SHARE	306,000.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	306,000.00
407402 ARO REG EXPENSE-CR	(15,767,818.14)	91	(1,497,939.75)	9	(144,370.16)	1	0.00	0	0.00	0	0.00	0	(17,410,128.05)
411100 ARO ACCRETION EXP	14,350,991.50	90	1,536,902.46	10	133,694.09	1	0.00	0	0.00	0	0.00	0	16,021,588.05
TOTAL AMORTIZATION EXPENSE	10,494,428.17	94	634,760.89	6	5,663.26	0	0.00	0	0.00	0	0.00	0	11,134,852.32

MEC SET BOOKS
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Co=MEC (MIDAMERICAN ENERGY COMPANY), SI=X (ALL SOURCES), EC=ELE (ELECTRIC)

ctivity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
569201 E-TRN MTCE COMP SOFT	119,616.77	89	13,356.28	10	1,126.41	1	0.00	0	0.00	0	0.00	0	134,099.46
569301 E-TRN MTCE COMM EQ	92,451.44	89	10,323.05	10	870.60	1	0.00	0	0.00	0	0.00	0	103,645.09
570001 E-TRNS SUBSTS EQ MTC	1,252,817.74	89	139,888.37	10	11,798.11	1	0.00	0	0.00	0	0.00	0	1,404,504.22
571001 E-TRNS OH LN EQ MTCE	761,947.39	89	85,078.47	10	7,175.30	1	0.00	0	0.00	0	0.00	0	854,201.16
571002 E-TRNS TREE TRIM MTC	2,908,971.50	89	324,813.38	10	27,393.89	1	0.00	0	0.00	0	0.00	0	3,261,178.77
571003 E-TRNS EMER RESTR MT	352,518.71	89	39,361.96	10	3,319.64	1	0.00	0	0.00	0	0.00	0	395,200.31
TOTAL TRANS EXPENSE - MTNC	5,532,658.41	89	617,771.96	10	52,101.44	1	0.00	0	0.00	0	0.00	0	6,202,531.81
DISTRIB EXP ELE - MTNC:													
590001 E-DIST SUPR/ENGR MTC	278,531.68	100	11.05	0	0.00	0	0.00	0	0.00	0	0.00	0	278,542.73
592001 E-DIST SUBST EX MTCE	3,303,457.77	88	442,356.39	12	15,405.18	0	0.00	0	0.00	0	0.00	0	3,761,219.34
593001 E-DIST OH LINE MTCE	10,375,061.76	63	6,105,301.25	37	27,846.74	0	0.00	0	0.00	0	0.00	0	16,508,209.75
593002 E-DIST TREE TRIM MTC	14,844,239.49	80	3,689,230.48	20	20,708.16	0	0.00	0	0.00	0	0.00	0	18,548,178.13
593003 E-DIST EMR RESTOR MT	12,874,770.51	85	2,023,731.54	13	190,588.67	1	0.00	0	0.00	0	0.00	0	15,089,090.72
593013 E-DIST CLAIMS EX/RE	(1,667,102.32)	89	(212,132.83)	11	30.26	0	0.00	0	0.00	0	0.00	0	(1,879,204.89)
594001 E-DIST UG SYS MTCE	3,847,024.83	90	398,076.86	9	29,066.39	1	0.00	0	0.00	0	0.00	0	4,274,168.08
595001 E-DIST TRNSEMR MTCE	8,062.31	83	1,619.26	17	0.00	0	0.00	0	0.00	0	0.00	0	9,681.57
596001 E-DIST ST LT MTCE	2,782,643.20	91	256,730.20	8	16,184.76	1	0.00	0	0.00	0	0.00	0	3,055,558.16
597001 E-DIST METER MTCE	344,538.16	93	25,790.41	7	783.64	0	0.00	0	0.00	0	0.00	0	371,112.21
598001 E-DIST MISC MTCE	23,100.44	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	23,100.44
TOTAL DISTRIB EXP ELE - MTNC	47,014,327.83	78	12,724,714.61	21	300,613.80	1	0.00	0	0.00	0	0.00	0	60,039,656.24
GENERAL PLANT - MTNC:													
935000 CLEANUP/WASTE DISP	148,831.99	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	148,831.99
935010 YARDS/GRNDS MTCE	49,390.50	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	49,390.50
935020 BUILDING MAINTENANCE	1,121,325.28	99	7,297.69	1	1,480.83	0	0.00	0	0.00	0	0.00	0	1,130,103.80
935995 JP CR - BLDG MAINT	(1,387.37)	89	(154.57)	10	(12.94)	1	0.00	0	0.00	0	0.00	0	(1,554.88)
TOTAL GENERAL PLANT - MTNC	1,318,160.40	99	7,143.12	1	1,467.89	0	0.00	0	0.00	0	0.00	0	1,326,771.41
TOTAL MAINTENANCE EXPENSE	155,491,990.39	87	21,844,881.28	12	1,287,044.60	1	0.00	0	0.00	0	0.00	0	178,623,916.27
TOTAL UTILITY OPERS & MAINT	425,268,716.50	88	53,176,615.85	11	3,354,128.83	1	0.00	0	0.00	0	0.00	0	481,799,461.18
DEPRECIATION EXPENSE:													
DEPRECIATION EXPENSE:													
403100 DEPR EXP-ELECTRIC	285,657,926.45	94	15,611,413.00	5	2,445,578.35	1	0.00	0	0.00	0	0.00	0	303,714,917.80
403101 DEPR EXPENSE-ARO	669,246.67	103	(20,953.14)	(3)	4,387.98	1	0.00	0	0.00	0	0.00	0	652,681.51
403110 QCNS RECL/ASSET EXP	0.00	0	(227,416.06)	100	0.00	0	0.00	0	0.00	0	0.00	0	(227,416.06)
403120 IA REV SHARE DEPR EX	(4,361,563.87)	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	(4,361,563.87)
403125 IA REV SH OTH DEPR	(4,917,726.36)	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	(4,917,726.36)
403126 IA REV SH NUC DECOM	(564,926.16)	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	(564,926.16)
403160 DEPR EXP-FERC SETTLE	(232,706.25)	89	(25,983.79)	10	(2,191.41)	1	0.00	0	0.00	0	0.00	0	(260,881.45)
TOTAL DEPRECIATION EXPENSE	276,250,250.48	94	15,337,060.01	5	2,447,774.92	1	0.00	0	0.00	0	0.00	0	294,035,085.41
AMORTIZATION EXPENSE:													
404050 IA CAR RED AMORT EXP	1,607,480.36	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	1,607,480.36
404100 AMORT EXP-ELEC	2,509,476.03	89	299,770.14	11	13,592.55	0	0.00	0	0.00	0	0.00	0	2,822,838.72
407301 IOWA REVENUE SHARING	372,000.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	372,000.00
407303 NUCL DECOM REG EXP	1,595,964.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	1,595,964.00

MEC SET BOOKS
 SEC040 - SEC INCOME STATEMENT - YTD
 Current Period: DEC-10

Date: JAN-11 01:42:17
 Page: 12

urrency: USD

Co=MEC (MIDAMERICAN ENERGY COMPANY), SI=X (ALL SOURCES), BC=ELE (ELECTRIC)

ctivity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
554001 MT COMP AIR SYSTEM	515.51	97	12.74	2	4.47	1	0.00	0	0.00	0	0.00	0	532.72
554002 MT OTHER PLANT EQ	76,463.00	91	6,676.46	8	704.30	1	0.00	0	0.00	0	0.00	0	83,843.76
554003 MT PLANT WATER SYS	2,195.22	99	0.00	0	18.60	1	0.00	0	0.00	0	0.00	0	2,213.82
554004 MT CT GAS PIPELINE	13,505.37	96	438.15	3	118.15	1	0.00	0	0.00	0	0.00	0	14,061.67
554005 MT WIND PLANT EQ	6,187.49	99	0.00	0	52.40	1	0.00	0	0.00	0	0.00	0	6,239.89
TOTAL OTHER PWR GEN - MTNC	23,230,526.22	98	165,241.97	1	198,186.69	1	0.00	0	0.00	0	0.00	0	23,593,954.88
TRANS EXPENSE - MTNC:													73,985.10
569101 E-TRN MTCE COMP HARD	65,817.17	89	7,546.47	10	621.46	1	0.00	0	0.00	0	0.00	0	99,881.95
569201 E-TRN MTCE COMP SOFT	88,854.98	89	10,187.97	10	839.00	1	0.00	0	0.00	0	0.00	0	123,850.16
569301 E-TRN MTCE COMM EQ	110,177.08	89	12,632.73	10	1,040.35	1	0.00	0	0.00	0	0.00	0	1,882,391.60
570001 E-TRNS SUBSTS EQ MTC	1,674,575.55	89	192,003.95	10	15,812.10	1	0.00	0	0.00	0	0.00	0	754,219.68
571001 E-TRNS OH LN EQ MTCE	670,953.77	89	76,930.37	10	6,335.54	1	0.00	0	0.00	0	0.00	0	2,900,298.63
571002 E-TRNS TREE TRIM MTC	2,580,105.77	89	295,830.47	10	24,362.39	1	0.00	0	0.00	0	0.00	0	210,774.27
571003 E-TRNS EMER RESTR MT	187,504.79	89	21,498.97	10	1,770.51	1	0.00	0	0.00	0	0.00	0	39.00
572001 E-TRNS-UG LINE MTCE	34.69	89	3.98	10	0.33	1	0.00	0	0.00	0	0.00	0	6,045,440.39
TOTAL TRANS EXPENSE - MTNC	5,378,023.80	89	616,634.91	10	50,781.68	1	0.00	0	0.00	0	0.00	0	267,130.44
DISTRIB EXP ELE - MTNC:													3,728,766.37
590001 E-DIST SUPR/ENGR MTC	267,130.44	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	16,044,974.34
592001 E-DIST SUBST EX MTCE	3,388,862.43	91	326,754.58	9	13,149.36	0	0.00	0	0.00	0	0.00	0	14,423,434.10
593001 E-DIST OH LINE MTCE	11,342,409.67	71	4,656,819.73	29	45,744.94	0	0.00	0	0.00	0	0.00	0	25,082,204.88
593002 E-DIST TREE TRIM MTC	11,567,270.17	80	2,797,430.65	19	58,733.28	0	0.00	0	0.00	0	0.00	0	(1,378,480.52)
593003 E-DIST EMR RESTOR MT	21,650,150.36	86	3,322,932.55	13	109,121.97	0	0.00	0	0.00	0	0.00	0	3,364,158.48
593013 E-DIST CLAIMS EX/RE	(1,196,483.62)	87	(178,860.61)	13	(3,136.29)	0	0.00	0	0.00	0	0.00	0	8,263.52
594001 E-DIST UG SYS MTCE	3,101,830.35	92	253,321.52	8	9,006.61	0	0.00	0	0.00	0	0.00	0	3,108,058.83
595001 E-DIST TRNSFMR MTCE	653.08	8	7,610.44	92	0.00	0	0.00	0	0.00	0	0.00	0	398,463.59
596001 E-DIST ST LT MTCE	2,828,096.90	91	256,997.57	8	22,964.36	1	0.00	0	0.00	0	0.00	0	11,906.96
597001 E-DIST METER MTCE	365,135.42	92	32,380.27	8	947.90	0	0.00	0	0.00	0	0.00	0	65,058,880.99
598001 E-DIST MISC MTCE	11,906.96	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	256,532.13
TOTAL DISTRIB EXP ELE - MTNC	53,326,962.16	82	11,475,386.70	18	256,532.13	0	0.00	0	0.00	0	0.00	0	96,064.20
GENERAL PLANT - MTNC:													52,722.64
935000 CLEANUP/WASTE DISP	96,064.20	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	941,285.65
935010 YARDS/GRNDS MTCE	52,474.28	100	23.14	0	225.22	0	0.00	0	0.00	0	0.00	0	69,929.01
935020 BUILDING MAINTENANCE	932,469.49	99	6,101.25	1	2,714.91	0	0.00	0	0.00	0	0.00	0	1,160,001.50
935995 JP CR - BLDG MAINT	63,698.69	91	5,642.91	8	587.41	1	0.00	0	0.00	0	0.00	0	188,886,128.52
TOTAL GENERAL PLANT - MTNC	1,144,706.66	99	11,767.30	1	3,527.54	0	0.00	0	0.00	0	0.00	0	495,430,186.53
TOTAL MAINTENANCE EXPENSE	166,850,630.93	88	20,745,035.46	11	1,290,462.13	1	0.00	0	0.00	0	0.00	0	
TOTAL UTILITY OPERS & MAINT	439,991,181.50	89	52,001,168.72	10	3,437,836.25	1	0.00	0	0.00	0	0.06	0	
DEPRECIATION EXPENSE:													

YEAR TO DATE AS OF 2009-12-31
 415947

MIDAMERICAN ENERGY COMPANY
 MANAGEMENT INFORMATION SYSTEM
 FINANCIAL REPORT-SEC FORMAT BY JURISDICTION - YTD
 ELECTRIC

PAGE 13
 RUN DATE 01/22/2010
 RUN TIME 00:30:36

	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
53007 MT STEAM GENERATOR	116,419.38	99	0.00	0	1,009.88	1	0.00	0	0.00	0	0.00	0	
53008 MAINTAIN FW/CORD SYS	1,539.10	99	0.00	0	13.39	1	0.00	0	0.00	0	0.00	0	117,429.26
53009 MAINT MAKEUP WTR SYS	309.06	99	0.00	0	2.69	1	0.00	0	0.00	0	0.00	0	1,552.49
53010 MAINT VALVES/PIPING	1,576.35	99	0.00	0	13.69	1	0.00	0	0.00	0	0.00	0	311.75
54001 MT COMP AIR SYSTEM	1,478.31	90	151.63	9	14.13	1	0.00	0	0.00	0	0.00	0	1,590.04
54002 MT OTHER PLANT EQ	72,540.84	91	6,889.14	9	688.91	1	0.00	0	0.00	0	0.00	0	1,644.07
54003 MT PLANT WATER SYS	914.21	99	0.00	0	7.92	1	0.00	0	0.00	0	0.00	0	80,118.89
54004 MT CT GAS PIPELINE	12,267.43	99	36.31	0	106.74	1	0.00	0	0.00	0	0.00	0	922.13
54005 MT WIND PLANT EQ	2,437.83	99	0.00	0	21.16	1	0.00	0	0.00	0	0.00	0	12,410.48
OTHER FWR GEN - MNTC	23,386,351.81	99	141,977.41	1	204,041.62	1	0.00	0	0.00	0	0.00	0	2,458.99
TRANS EXPENSE - MNTC:													23,732,370.84
69001 E-TRNS BLDG/GRDS MTC	669.56	89	80.24	11	6.50	1	0.00	0	0.00	0	0.00	0	756.30
69101 E-TRN MTCE COMP HARD	42,087.46	89	5,044.08	11	408.82	1	0.00	0	0.00	0	0.00	0	47,540.36
69201 E-TRN MTCE COMP SOFT	133,540.15	89	16,004.28	11	1,297.26	1	0.00	0	0.00	0	0.00	0	150,841.69
69301 E-TRN MTCE COMM EQ	84,611.34	89	10,140.36	11	821.96	1	0.00	0	0.00	0	0.00	0	95,573.66
70001 E-TRNS SUBSTS EQ MTC	1,386,431.55	89	166,158.67	11	13,467.88	1	0.00	0	0.00	0	0.00	0	1,566,058.10
71001 E-TRNS OH LN EQ MTCE	648,402.30	89	77,708.65	11	6,298.78	1	0.00	0	0.00	0	0.00	0	732,409.73
71002 E-TRNS TREE TRIM MTC	2,810,509.57	89	336,829.42	11	27,301.86	1	0.00	0	0.00	0	0.00	0	3,174,640.85
71003 E-TRNS EMER RESTR MT	476.90	89	57.15	11	4.63	1	0.00	0	0.00	0	0.00	0	538.68
TRANS EXPENSE - MNTC	5,106,728.83	89	612,022.85	11	49,607.69	1	0.00	0	0.00	0	0.00	0	5,768,359.37
DISTRIB EXP ELE MNTC:													
90001 E-DIST SUPR/ENGR MTC	244,018.23	99	1,431.50	1	0.00	0	0.00	0	0.00	0	0.00	0	245,449.73
92001 E-DIST SUBST EX MTCE	3,399,539.41	85	538,581.35	14	654.54	0	0.00	0	0.00	0	0.00	0	3,938,775.30
93001 E-DIST OH LINE MTCE	9,519,869.67	66	4,901,821.85	34	48,480.21	0	0.00	0	0.00	0	0.00	0	14,470,171.73
93002 E-DIST TREE TRIM MTC	11,156,844.69	84	2,059,523.19	16	13,843.07	0	0.00	0	0.00	0	0.00	0	13,230,210.95
93003 E-DIST EMR RESTOR MT	10,607,355.34	84	2,011,347.35	16	12,203.48	0	0.00	0	0.00	0	0.00	0	12,630,906.17
94001 E-DIST CLAIMS EX/RE	-1,502,599.67	88	-191,461.31	11	-13,043.71	1	0.00	0	0.00	0	0.00	0	-1,707,104.69
95001 E-DIST UG SYS MTCE	3,312,559.18	89	391,460.38	11	15,406.93	0	0.00	0	0.00	0	0.00	0	3,719,426.49
96001 E-DIST TRANSFR MTCE	1,629.32	63	964.00	37	0.00	0	0.00	0	0.00	0	0.00	0	2,593.32
96001 E-DIST ST LT MTCE	2,207,150.92	90	232,111.70	9	16,362.60	1	0.00	0	0.00	0	0.00	0	2,455,625.22
97001 E-DIST METER MTCE	454,689.65	90	47,905.09	10	1,195.17	0	0.00	0	0.00	0	0.00	0	503,789.91
98001 E-DIST MISC MTCE	30,338.19	100	-50.00	-0	0.00	0	0.00	0	0.00	0	0.00	0	30,288.19
DISTRIB EXP ELE MNTC	39,431,394.93	80	9,993,635.10	20	95,102.29	0	0.00	0	0.00	0	0.00	0	49,520,132.32
GENERAL PLANT MAINT:													
35000 CLEANUP/WASTE DISP	339,519.82	100	30.09	0	2.21	0	0.00	0	0.00	0	0.00	0	339,552.12
35010 YARDS/GRNDS MTC	192,182.18	100	59.92	0	4.45	0	0.00	0	0.00	0	0.00	0	192,246.55
35020 BUILDING MAINTENANCE	899,962.11	99	9,475.85	1	2,528.64	0	0.00	0	0.00	0	0.00	0	912,066.61
35995 JP CR - BLDG MAINT	135,246.15	91	11,623.90	8	1,274.00	1	0.00	0	0.00	0	0.00	0	148,144.05
GENERAL PLANT MAINT	1,566,910.26	98	21,189.77	1	3,909.30	0	0.00	0	0.00	0	0.00	0	1,592,009.33

Handy-Whitman

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COST TRENDS OF ELECTRIC UTILITY CONSTRUCTION
 NORTH CENTRAL REGION (1973=100).

Line	CONSTRUCTION AND EQUIPMENT	F E R C	COST INDEX NUMBERS											
			2005		2006		2007		2008		2009		2010	
			Jan.	Jul.	Jan.	Jul.	Jan.	Jul.	Jan.	Jul.	Jan.	Jul.	Jan.	Jul.
1	Total Plant-All Steam Generation		453	460	481	495	518	529	561	580	585	564	579	587
2	Total Plant-All Steam & Nuclear Gen.		452	459	480	494	517	527	559	578	583	561	577	585
3	Total Plant-All Steam & Hydro Gen.		452	459	479	493	516	527	559	578	583	561	577	585
4														
5	Steam Production Plant													
6	Total Steam Production Plant		477	481	495	503	520	531	547	576	570	554	566	577
7	Structures & Improvements-Indoor	311	435	438	451	458	474	482	501	530	532	518	528	535
8	Structures & Improvements-Semi-Outdoor	311	418	425	438	445	457	483	501	513	514	490	495	498
9	Boiler Plant Equipment-Coal Fired	312	495	499	514	521	534	543	557	585	591	577	589	597
10	Boiler Plant Equipment-Gas Fired	312	-	-	-	-	-	-	-	-	-	-	-	-
11	Boiler Plant Piping-Installed		439	443	460	465	477	475	491	530	545	529	538	550
12	Turbogenerator Units	314	464	461	471	483	499	501	513	559	514	489	502	525
13	Accessory Electrical Equipment	315	562	572	596	616	661	682	719	744	774	793	812	828
14	Misc. Power Plant Equipment	316	511	513	531	538	540	544	555	593	595	587	597	603
15														
16	Nuclear Production Plant													
17	Total Nuclear Production Plant		447	449	462	471	486	489	502	530	521	510	521	532
18	Structures & Improvements	321	406	410	420	427	438	433	447	462	462	455	461	466
19	Reactor Plant Equipment	322	439	441	455	463	476	480	489	518	512	502	513	521
20														
21	Hydro Production Plant													
22	Total Hydraulic Production Plant		397	400	410	417	432	442	454	471	469	461	467	475
23	Structures & Improvements	331	435	438	451	458	474	482	501	530	532	518	528	535
24	Reservoirs, Dams & Waterways	332	384	388	399	404	417	428	439	446	447	441	445	449
25	Water Wheels, Turbines & Generators	333	399	397	406	416	436	444	455	493	481	469	478	496
26														
27	Other Production Plant													
28	Total Other Production Plant		428	435	445								75	688
29	Fuel Holders, Producers & Accessories	342	454	460	469								41	540
30	Gas Turbogenerators	344	420	427	435								80	693
31														
32	Transmission Plant													
33	Total Transmission Plant		471	485	512	528	553	568	609	631	640	591	617	619
34	Station Equipment	353	483	495	517	533	567	583	604	627	640	641	658	665
35	Towers & Fixtures	354	436	439	454	457	468	494	513	515	523	500	506	506
36	Poles & Fixtures	355	476	493	502	515	526	529	561	570	583	587	596	574
37	Overhead Conductors & Devices	356	511	542	605	643	678	695	753	828	831	580	669	677
38	Underground Conduit	357	436	436	454	458	477	472	494	527	536	519	520	526
39	Underground Conductors & Devices	358	529	547	590	594	605	610	790	828	829	840	836	828
40														
41	Distribution Plant													
42	Total Distribution Plant		408	417	446	466	499	507	563	562	581	567	583	591
43	Station Equipment	362	457	464	492	503	537	555	573	595	606	608	629	632
44	Poles, Towers & Fixtures	364	453	457	470	480	496	497	511	525	537	538	547	545
45	Overhead Conductors & Devices	365	489	512	555	579	609	624	670	715	725	612	666	679
46	Underground Conduit	366	420	422	449	451	471	468	487	495	509	507	501	504
47	Underground Conductors & Devices	367	382	393	423	428	507	514	554	586	647	639	593	600
48	Line Transformers	368	275	283	320	361	408	416	602	506	532	555	581	606
49	Pad Mounted Transformers	368	492	541	562	653	689	820	642	759	728	665	668	646
50	Services-Overhead	369	395	402	428	428	451	452	475	485	491	457	477	484
51	Services-Underground	369	279	292	335	372	356	352	349	350	325	327	328	350
52	Meters Installed	370	306	306	310	316	319	326	330	332	334	334	346	347
53	Street Lighting-Overhead	373	499	508	526	594	617	627	641	672	738	751	771	719
54	Mast Arms & Luminaires Installed	373	482	496	524	555	574	585	576	587	709	705	714	728
55	Street Lighting-Underground	373	510	517	535	615	640	651	671	708	766	784	809	735
56														

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COST TRENDS OF ELECTRIC UTILITY CONSTR

NORTH CENTRAL REGION (1973=100)

Line	CONSTRUCTION AND EQUIPMENT	F E R C	COST INDEX NUMBERS													
			2011		2012		2013		2014		2015		2016		2017	
			Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1
1	Total Plant-All Steam Generation		599	616	622	628	650	641								
2	Total Plant-All Steam & Nuclear Gen.		597	614	620	626	648	639								
3	Total Plant-All Steam & Hydro Gen.		597	613	620	625	647	639								
4																
5	Steam Production Plant															
6	Total Steam Production Plant		586	602	614	616	647	624								
7	Structures & Improvements-Indoor	311	547	561	574	578	596	587								
8	Structures & Improvements-Semi-Outdoor	311	509	512	523	527	535	534								
9	Boiler Plant Equipment-Coal Fired	312	607	625	636	639	669	645								
10	Boiler Plant Equipment-Gas Fired	312	-	-	-	-	-	-								
11	Boiler Plant Piping Installed		564	578	597	601	612	603								
12	Turbogenerator Units	314	525	547	551	547	596	551								
13	Accessory Electrical Equipment	315	855	883	917	938	971	973								
14	Misc. Power Plant Equipment	316	620	632	652	660	675	670								
15																
16	Nuclear Production Plant															
17	Total Nuclear Production Plant		539	557	565	568	606	575								
18	Structures & Improvements	321	471	478	487	493	509	499								
19	Reactor Plant Equipment	322	530	549	554	556	603	562								
20																
21	Hydro Production Plant															
22	Total Hydraulic Production Plant		483	488	498	500	518	507								
23	Structures & Improvements	331	547	561	574	578	596	587								
24	Reservoirs, Dams & Waterways	332	462	464	476	481	487	488								
25	Water Wheels, Turbines & Generators	333	491	499	501	494	542	498								
26																
27	Other Production Plant															
28	Total Other Production Plant		681	702	751	768	790	791								
29	Fuel Holders, Producers & Accessories	342	554	563	582	587	596	590								
30	Gas Turbogenerators	344	683	704	737	775	797	798								
31																
32	Transmission Plant															
33	Total Transmission Plant		631	650	646	653	667	666								
34	Station Equipment	353	682	699	709	718	736	728								
35	Towers & Fixtures	354	524	525	541	543	558	549								
36	Poles & Fixtures	355	581	584	588	591	595	598								
37	Overhead Conductors & Devices	356	662	725	650	658	673	690								
38	Underground Conduit	357	540	544	566	568	569	567								
39	Underground Conductors & Devices	358	893	897	906	937	948	970								
40																
41	Distribution Plant															
42	Total Distribution Plant		606	621	627	637	649	659								
43	Station Equipment	362	653	662	669	677	679	683								
44	Poles, Towers & Fixtures	364	548	552	558	562	567	570								
45	Overhead Conductors & Devices	365	690	732	699	710	729	744								
46	Underground Conduit	366	517	518	537	539	541	542								
47	Underground Conductors & Devices	367	638	652	684	708	694	722								
48	Line Transformers	368	620	638	658	673	714	731								
49	Pad Mounted Transformers	368	650	706	708	708	710	688								
50	Services-Overhead	369	510	528	509	511	515	517								
51	Services-Underground	369	390	408	429	448	454	456								
52	Meters Installed	370	340	338	334	337	341	343								
53	Street Lighting-Overhead	373	732	755	766	781	775	783								
54	Mast Arms & Luminaires Installed	373	733	748	769	788	772	788								
55	Street Lighting-Underground	373	751	777	788	802	798	806								
56																