

MIDAMERICAN ENERGY COMPANY
Docket No. NG-14-XXX
South Dakota Gas Operating Income Statement With Pro Forma Adjustments
Test Year Ending December 31, 2013

MEC SET OF BOOKS
FRC040 - FERC INCOME STATEMENT - YTD
Current Period: DEC-13

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Currency: USD

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

Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
OPERATING REVENUES													
ELECTRIC REVENUE													
E-RETAIL REVENUE													
E-WHOLESALE SALES													
GAS REVENUE													
G-RETAIL REVENUE													
G-RESID SALES REV:													
480011 G-RESID-BILLED REV	365,766,654.58	78	47,996,347.16	10	51,836,612.89	11	2,663,030.59	1	0.00		0.00		468,262,645.22
480021 G-RESID-UNBILLED REV	1,057,436.52	77	89,691.63	7	228,508.71	17	662.86	0	0.00		0.00		1,376,299.72
480041 G-RESID-BILLED PGA	685,983.29	***	(167,514.57)	648	(415,227.70)	***	(129,107.24)	499	0.00		0.00		(25,866.22)
480042 G-RESID-EE RECVR O/U	(4,506,947.00)	88	(369,692.00)	7	(264,692.00)	5	0.00		0.00		0.00		(5,141,331.00)
TOTAL G-RESID SALES REV	363,003,127.39	78	47,548,832.22	10	51,385,201.90	11	2,534,586.21	1	0.00		0.00		464,471,747.72
G-COMM SALES REV:													
481011 G-COMM-BILLED REV	137,664,149.21	74	17,134,583.04	9	28,774,833.92	16	1,617,848.92	1	0.00		0.00		185,191,415.09
481021 G-COMM-UNBILLED REV	563,930.27	76	45,395.20	6	128,447.62	17	1,702.19	0	0.00		0.00		739,475.28
481041 G-COMM-BILLED PGA	359,561.70	***	(72,141.31)	68	(298,239.80)	279	(95,946.26)	90	0.00		0.00		(106,765.67)
481042 G-COMM-EE RECVR O/U	(1,365,931.00)	99	36,437.00	(3)	(45,465.00)	3	0.00		0.00		0.00		(1,374,959.00)
TOTAL G-COMM SALES REV	137,221,710.18	74	17,144,273.93	9	28,559,576.74	15	1,523,604.85	1	0.00		0.00		184,449,165.70
G-IND SALES REV:													
481211 G-IND-BILLED REV	11,376,857.96	74	1,430,281.09	9	1,531,803.47	10	1,102,165.16	7	0.00		0.00		15,441,107.68
481212 G-IND-TRANSPORT REV	7,041,233.59	77	884,528.19	10	1,182,730.02	13	25,860.23	0	0.00		0.00		9,134,352.03
481221 G-IND-UNBILLED REV	82,285.33	70	6,251.24	5	23,794.24	20	5,370.38	5	0.00		0.00		117,701.19
481241 G-IND-BILLED PGA	5,457.75	(5)	(35,244.90)	33	(2,037.34)	2	(75,650.25)	70	0.00		0.00		(107,474.74)
481242 G-IND-EE RECOVER O/U	(121,735.00)	100	4,289.00	(4)	(4,238.00)	3	0.00		0.00		0.00		(121,684.00)
TOTAL G-IND SALES REV	18,384,099.63	75	2,290,104.62	9	2,732,052.39	11	1,057,745.52	4	0.00		0.00		24,464,902.16
TOTAL G-RETAIL REVENUE	518,608,937.20	77	66,983,210.77	10	82,676,831.03	12	5,115,936.58	1	0.00		0.00		673,384,915.58
G-RESALE REVENUE:													
483111 G-WHOLESALE SALES	86,589,172.31	76	11,044,243.48	10	14,464,858.33	13	1,157,211.47	1	0.00		0.00		113,255,485.59
TOTAL G-RESALE REVENUE	86,589,172.31	76	11,044,243.48	10	14,464,858.33	13	1,157,211.47	1	0.00		0.00		113,255,485.59
G-INTERDEPT SALES REV:													
484011 G-REV-INTERNAL	253,089.45	84	46,716.97	16	0.00		0.00		0.00		0.00		299,806.42
484015 G-REV-INTERDEPT-TRNS	832,023.20	99	7,778.32	1	0.00		0.00		0.00		0.00		839,801.52
484016 G-REV-INTDPT NOR REG	39,932.53	77	5,237.62	10	6,472.94	12	529.40	1	0.00		0.00		52,172.49
TOTAL G-INTERDEPT SALES REV	1,125,045.18	94	59,732.91	5	6,472.94	1	529.40	0	0.00		0.00		1,191,780.43
G-FORFEITED DISCOUNT:													
487011 G-FORFEITED DISCOUNT	776,884.66	75	111,111.99	11	137,560.22	13	15,317.91	1	0.00		0.00		1,040,874.78
TOTAL G-FORFEITED DISCOUNT	776,884.66	75	111,111.99	11	137,560.22	13	15,317.91	1	0.00		0.00		1,040,874.78
G-OTHER GAS REVENUE:													

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Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
488001 G-MISC SERVICE REV	11,634.52	100	0.00		55.00	0	0.00		0.00		0.00		11,689.52
488011 G-BAD CHECK CHARGE	56,549.18	69	10,044.40	12	15,472.00	19	330.00	0	0.00		0.00		82,395.58
488034 G-DIVERSN & INVESTIG	16,778.39	88	575.00	3	1,641.47	9	0.00		0.00		0.00		18,994.86
488051 G-RECONNECT FEES	131,616.09	69	1,598.71	1	54,172.71	28	3,062.50	2	0.00		0.00		190,450.01
489005 ENERGY ASSIST CHG	0.00		12,473.50	100	0.00		0.00		0.00		0.00		12,473.50
489006 RENEWAL RESOURCE CHG	0.00		1,571.00	100	0.00		0.00		0.00		0.00		1,571.00
489007 G-METER CLASS CHG	0.00		87,834.41	100	0.00		0.00		0.00		0.00		87,834.41
489009 G-TRANS REV-ESTIMATE	780,290.21	94	(47,669.41)	(6)	86,214.55	10	7,049.09	1	0.00		0.00		825,884.44
489011 G-TRANSPORT FEE	2,135,743.09	79	371,834.77	14	155,118.00	6	26,640.00	1	0.00		0.00		2,689,335.86
489013 G-CUST FEE-APPLICATN	500.00	100	0.00		0.00		0.00		0.00		0.00		500.00
489014 G-CUST FEE-GROUP BAL	531,111.93	88	27,781.90	5	33,518.11	6	9,832.23	2	0.00		0.00		602,244.17
489015 TRANS ADMIN CHARGE	355,424.86	77	50,973.92	11	54,600.00	12	0.00		0.00		0.00		460,998.78
489016 DISTB DEMAND CHG MDR	6,250,371.05	96	238,055.88	4	0.00		0.00		0.00		0.00		6,488,426.93
489017 EXC PENALTY USE CHR	192,858.50	97	6,833.00	3	0.00		0.00		0.00		0.00		199,691.50
489018 IL TRANS METER CHR	0.00		27,019.91	100	0.00		0.00		0.00		0.00		27,019.91
489019 G-HOURLY MTR SERVICE	45,332.81	89	2,246.53	4	2,669.73	5	790.92	2	0.00		0.00		51,039.99
489021 G-TRANS REV-IJUMP	4,008,468.34	92	0.00		352,245.36	8	0.00		0.00		0.00		4,360,713.70
489022 G-TRANS CHG-STANDBY	13,098,318.48	80	1,131,662.89	7	1,703,858.23	10	373,796.85	2	0.00		0.00		16,307,636.45
489026 G-TRANS-LATE NOM FEE	1,640.82	92	57.80	3	69.97	4	20.24	1	0.00		0.00		1,788.83
489027 ENERGY ASSIST CHARGE	2,308.34	100	0.00		0.00		0.00		0.00		0.00		2,308.34
489038 G-DBS/RESERVATION	43,068.86	90	1,840.11	4	2,188.42	5	647.63	1	0.00		0.00		47,745.02
489039 G-DBS/COMMODITY	2,151.64	90	98.39	4	119.22	5	34.75	1	0.00		0.00		2,404.00
489042 G-TRANSP-EE RCVR O/U	(382,228.00)	129	92,887.00	-31	(6,965.00)	2	0.00		0.00		0.00		(296,306.00)
493001 G-RENT INC-GAS PROP	221,127.48	99	110.30	0	144.33	0	2,333.43	1	0.00		0.00		223,715.54
493011 G-RENT INC-FARM PROP	5,422.00	100	0.00		0.00		0.00		0.00		0.00		5,422.00
495051 G-IL PUBLIC UTIL TAX	0.00		2,033,563.95	100	0.00		0.00		0.00		0.00		2,033,563.95
495061 G-OTHER GAS REVENUE	430,289.11	83	89,773.68	17	10.03		900.03	0	0.00		0.00		520,972.85
TOTAL G-OTHER GAS REVENUE	27,938,777.70	80	4,141,167.64	12	2,455,132.13	7	425,437.67	1	0.00		0.00		34,960,515.14
TOTAL GAS REVENUE	635,038,817.05	77	82,339,466.79	10	99,740,854.65	12	6,714,433.03	1	0.00		0.00		823,833,571.52
TOTAL OPERATING REVENUES	635,038,817.05	77	82,339,466.79	10	99,740,854.65	12	6,714,433.03	1	0.00		0.00		823,833,571.52
OPERATING EXPENSES													
714001 MFG GAS CLEANUP-INT	37,463.85	100	0.00		0.00		0.00		0.00		0.00		37,463.85
714021 MFG GAS CLEANUP-EXT	1,256,800.02	100	0.00		0.00		0.00		0.00		0.00		1,256,800.02
714-PRODUCER GAS EXP	1,294,263.87	100	0.00		0.00		0.00		0.00		0.00		1,294,263.87
735001 LP STANDBY EXPENSE	3,174.87	78	370.40	9	490.81	12	24.36	1	0.00		0.00		4,060.44
735-MISC PROD EXP	3,174.87	78	370.40	9	490.81	12	24.36	1	0.00		0.00		4,060.44
804001 NNG DEMAND	29,629,951.29	75	5,066,447.07	13	4,735,355.43	12	297,972.86	1	0.00		0.00		39,729,726.65
804002 NGPL DEMAND	15,129,491.58	74	2,632,165.72	13	2,394,664.57	12	152,314.81	1	0.00		0.00		20,308,636.68
804003 ANR DEMAND	391,575.21	75	67,124.07	13	62,493.46	12	3,938.58	1	0.00		0.00		525,131.32
804004 NBPL DEMAND	1,044,400.98	75	180,490.19	13	165,929.50	12	10,510.02	1	0.00		0.00		1,401,330.69
804011 NNG COM DMD	4,483,348.91	74	788,722.49	13	705,116.49	12	45,167.65	1	0.00		0.00		6,022,355.54

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804013 ANR COM DMD	150,493.01	74	26,216.67	13	23,802.00	12	1,515.25	1	0.00		0.00		202,026.93
804021 NNG COMMODITY	136,699,803.00	76	17,718,150.34	10	22,801,821.03	13	2,882,828.31	2	0.00		0.00		180,102,602.68
804022 NGPL COMMODITY	71,730,905.09	77	9,445,401.39	10	12,024,157.85	13	215,101.01	0	0.00		0.00		93,415,565.34
804023 ANR COMMODITY	3,329,518.22	77	431,505.33	10	557,041.19	13	10,808.55	0	0.00		0.00		4,328,873.29
804024 NBPL COMMODITY	39,487,879.62	77	4,957,796.71	10	6,664,023.35	13	140,725.38	0	0.00		0.00		51,250,425.06
804041 NNG-TRANSP	1,558,815.35	76	198,453.42	10	261,523.85	13	20,928.77	1	0.00		0.00		2,039,721.39
804042 NGPL-TRANSP	260,119.16	76	34,729.35	10	43,211.80	13	3,064.40	1	0.00		0.00		341,124.71
804043 ANR-TRANSP	26,841.50	76	3,432.30	10	4,492.88	13	359.63	1	0.00		0.00		35,126.31
804044 NBPL-TRANSP	40,978.17	76	5,195.61	10	6,915.26	13	546.92	1	0.00		0.00		53,635.96
804-NG CITY GAS PRCH	303,964,121.09	76	41,555,830.66	10	50,450,548.66	13	3,785,782.14	1	0.00		0.00		399,756,282.55
805111 WHSLE CREDIT	(1,195,165.24)	70	(302,058.52)	18	(199,589.16)	12	(16,327.86)	1	0.00		0.00		(1,713,140.78)
805171 DAILY BALANCING CR	(93,742.95)	76	(11,837.92)	10	(15,858.30)	13	(1,282.92)	1	0.00		0.00		(122,722.09)
805173 CRITICAL DAY CREDIT	(28,583.85)	76	(4,060.57)	11	(4,798.52)	13	(292.56)	1	0.00		0.00		(37,735.50)
805174 LATE NOM FEE CREDIT	(661.18)	100	0.00		0.00		0.00		0.00		0.00		(661.18)
805181 CAP RELEASE CR	(380,838.74)	71	(93,938.63)	17	(60,535.95)	11	(2,737.31)	1	0.00		0.00		(538,050.63)
805182 OTHER SHARING TRANS	(54,637.57)	74	(9,840.84)	13	(9,148.13)	12	(555.21)	1	0.00		0.00		(74,181.75)
805183 FIN CR INDEX PRC MGT	29,735,345.89	77	4,028,166.54	10	4,893,691.53	13	85,417.09	0	0.00		0.00		38,742,621.05
805185 FIN CR-SUMMER STORAG	17,349.29	99	(3,739.08)	-21	3,137.30	18	859.63	5	0.00		0.00		17,607.14
805188 FIN CR STORAGE-IGSPP	(39,931.41)	70	(9,596.24)	17	(6,647.42)	12	(601.16)	1	0.00		0.00		(56,776.23)
805-OTHER GAS PURCH	27,959,134.24	77	3,593,094.74	10	4,600,251.35	13	64,479.70	0	0.00		0.00		36,216,960.03
807501 WHSLE GAS PURCH	86,629,104.84	76	11,049,481.10	10	14,471,331.27	13	1,157,740.87	1	0.00		0.00		113,307,658.08
807-PURCH GAS EXP	86,629,104.84	76	11,049,481.10	10	14,471,331.27	13	1,157,740.87	1	0.00		0.00		113,307,658.08
808101 GAS W/D	45,965,176.87	77	6,308,834.72	11	7,679,933.13	13	106,695.62	0	0.00		0.00		60,060,640.34
808199 GAS W/D-ACCRUAL	6,312,637.62	76	919,436.11	11	996,548.71	12	39,050.15	0	0.00		0.00		8,267,672.59
808201 GAS DEL	(46,383,304.61)	78	(5,547,142.25)	9	(7,701,804.92)	13	(182,282.22)	0	0.00		0.00		(59,814,534.00)
808299 GAS DEL-ACCRUAL	18,949.75	76	2,559.85	10	3,289.12	13	19.06	0	0.00		0.00		24,817.78
808-GAS FROM STORAGE	5,913,459.63	69	1,683,688.43	20	977,966.04	11	(36,517.39)	0	0.00		0.00		8,538,596.71
813001 G-SUPP PHYSICAL	715,911.12	75	107,682.98	11	123,440.68	13	5,436.13	1	0.00		0.00		952,470.91
813002 G-SUPP GAS TRANSPORT	537,766.34	83	55,556.28	9	55,722.06	9	1,488.31	0	0.00		0.00		650,532.99
813003 G-SUPP FINANCIAL	222,589.14	75	35,734.15	12	37,422.02	13	1,658.82	1	0.00		0.00		297,404.13
813-OTHER GAS SUPPLY	1,476,266.60	78	198,973.41	10	216,584.76	11	8,583.26	0	0.00		0.00		1,900,408.03
840001 LNG-SUPERVISION	135,014.99	78	15,752.68	9	20,872.76	12	1,036.63	1	0.00		0.00		172,677.06
840002 LNG-ENGINEERING	289,199.77	78	33,741.97	9	44,709.21	12	2,220.55	1	0.00		0.00		369,871.50
840-SUPV/ENGINEERING	424,214.76	78	49,494.65	9	65,581.97	12	3,257.18	1	0.00		0.00		542,548.56
841001 LNG-BLDGS & GRNDS	143,468.52	78	16,738.92	9	22,179.71	12	1,101.65	1	0.00		0.00		183,488.80
841002 LNG-NONSTANDBY EQUIP	71,429.64	78	8,333.93	9	11,042.76	12	548.44	1	0.00		0.00		91,354.77
841003 LNG-STANDBY EQUIP	130,982.36	78	15,282.26	9	20,249.37	12	1,005.71	1	0.00		0.00		167,519.70

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841-LABOR & EXPENSES	345,880.52	78	40,355.11	9	53,471.84	12	2,655.80	1	0.00		0.00		442,363.27
842101 LNG-FUEL EXPENSE	26,441.36	78	3,084.98	9	4,087.72	12	203.00	1	0.00		0.00		33,817.06
842201 LNG-ELECTRICITY EXP	206,834.06	78	24,132.06	9	31,975.70	12	1,588.14	1	0.00		0.00		264,529.96
842-FL/PWR/GAS LOSS	233,275.42	78	27,217.04	9	36,063.42	12	1,791.14	1	0.00		0.00		298,347.02
870001 G-DIST-SUPV & ENG	6,583,690.95	77	701,813.85	8	1,149,045.70	13	81,259.03	1	0.00		0.00		8,515,809.53
870002 G-DIST-STANDARDS	320,202.06	81	28,283.02	7	42,519.70	11	6,226.13	2	0.00		0.00		397,230.91
870-SUPV/ENGINEERING	6,903,893.01	77	730,096.87	8	1,191,565.40	13	87,485.16	1	0.00		0.00		8,913,040.44
871001 G-DIST-DISPATCHING	887,450.59	78	100,517.45	9	136,641.69	12	7,538.11	1	0.00		0.00		1,132,147.84
871021 G-DIST-TRANSPRT EXP	222,489.19	78	25,938.58	9	34,369.47	12	1,706.99	1	0.00		0.00		284,504.23
871-LOAD DISPATCHING	1,109,939.78	78	126,456.03	9	171,011.16	12	9,245.10	1	0.00		0.00		1,416,652.07
874001 G-DIST-LEAK SURVEYS	1,965,319.66	78	222,944.54	9	323,288.62	13	10,417.00	0	0.00		0.00		2,521,969.82
874002 G-DIST-LOCATING FAC	2,458,174.94	78	148,281.72	5	504,972.82	16	28,632.77	1	0.00		0.00		3,140,062.25
874011 G-DIST-CATHODIC PROT	1,246,124.37	67	498,467.43	27	96,190.01	5	13,281.69	1	0.00		0.00		1,854,063.50
874024 G-DIST-OTR MAINS/SVC	2,160,112.59	84	134,789.50	5	266,994.36	10	4,072.17	0	0.00		0.00		2,565,968.62
874026 G-DIST-FDR LN OP EXP	3,057.08	102	(60.60)	(2)	0.00		0.00		0.00		0.00		2,996.48
874027 G-DIST-DOT TRAN OP EX	431,374.86	80	109,825.29	20	0.00		0.00		0.00		0.00		541,200.15
874-MAINS/SRVC EXP	8,264,163.50	78	1,114,247.88	10	1,191,445.81	11	56,403.63	1	0.00		0.00		10,626,260.82
875001 MEAS/REG OPR-GENERAL	745,047.51	77	139,251.30	14	77,034.39	8	7,154.43	1	0.00		0.00		968,487.63
875-MEAS/REG OPR-GENERATION	745,047.51	77	139,251.30	14	77,034.39	8	7,154.43	1	0.00		0.00		968,487.63
877001 MEAS/REG OPR-TWN BDR	987,719.58	83	131,720.89	11	63,660.59	5	11,188.66	1	0.00		0.00		1,194,289.72
877-MEAS/REG STATN-C	987,719.58	83	131,720.89	11	63,660.59	5	11,188.66	1	0.00		0.00		1,194,289.72
878001 G-MTR SVC WK/TESTING	3,218,342.05	83	(13,798.27)	0	660,985.98	17	24,791.02	1	0.00		0.00		3,890,320.78
878-MTR/HSE REG EXP	3,218,342.05	83	(13,798.27)	0	660,985.98	17	24,791.02	1	0.00		0.00		3,890,320.78
879001 G-DIST CUST SRV DISP	1,114,651.76	79	120,762.61	9	160,458.36	11	8,581.04	1	0.00		0.00		1,404,453.77
879002 G-DIST SERV WORK	463,218.14	67	173,998.05	25	40,020.39	6	16,366.98	2	0.00		0.00		693,603.56
879004 G-DIVERS/INVESTGATNS	33.72	165	0.00		(4.41)	-22	(8.87)	-43	0.00		0.00		20.44
879005 G-SV CALLS-LEAKS	2,612,797.90	77	365,577.21	11	386,115.60	11	18,702.41	1	0.00		0.00		3,383,193.12
879-CUST INSTALL EXP	4,190,701.52	76	660,337.87	12	586,589.94	11	43,641.56	1	0.00		0.00		5,481,270.89

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Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
980001 G-DIST-MISC OPER EXP	6,341,396.23	73	834,070.17	10	1,555,277.98	18	11,356.21	0	0.00		0.00		8,742,100.59
980002 G-DIST-MAPS/RECORDS	107,561.80	65	18,607.68	11	37,846.52	23	1,244.68	1	0.00		0.00		165,260.68
880-OTHER EXPENSE	6,448,958.03	72	852,677.85	10	1,593,124.50	18	12,600.89	0	0.00		0.00		8,907,361.27
881001 G-DIST-PROPERTY RENT	91,297.39	91	5,699.62	6	3,245.04	3	135.88	0	0.00		0.00		100,377.93
881-RENTS	91,297.39	91	5,699.62	6	3,245.04	3	135.88	0	0.00		0.00		100,377.93
901001 CUST ACCT-SUPV	1,395,173.78	78	167,630.77	9	213,864.00	12	10,615.21	1	0.00		0.00		1,787,283.76
901-SUPERVISION	1,395,173.78	78	167,630.77	9	213,864.00	12	10,615.21	1	0.00		0.00		1,787,283.76
902001 READ METERS TO BILL	622,921.69	81	41,353.97	5	104,108.55	14	136.23	0	0.00		0.00		768,520.44
902002 READ MTR ON/OFF/TRF	1,690,484.70	71	123,397.69	5	522,552.27	22	27,962.43	1	0.00		0.00		2,364,397.09
902003 REREAD METERS	11,971.15	22	1,349.61	3	39,929.50	75	20.00	0	0.00		0.00		53,270.26
902004 READ ELECTRONIC MTRS	471,878.99	84	33,526.45	6	54,596.00	10	242.84	0	0.00		0.00		560,244.28
902-MTR READING EXP	2,797,256.53	75	199,627.72	5	721,186.32	19	28,361.50	1	0.00		0.00		3,746,432.07
903001 CUST ACCTS-GENL COMM	5,134,520.52	78	597,541.77	9	838,949.16	13	34,294.75	1	0.00		0.00		6,605,306.20
903010 MASS BILLING	2,325,173.97	78	268,104.58	9	351,209.98	12	26,392.53	1	0.00		0.00		2,970,881.06
903011 SPECIAL BILLING	387,768.10	78	45,086.56	9	59,690.00	12	2,964.64	1	0.00		0.00		495,509.30
903020 CREDIT ANALYSIS	1,249,922.66	78	127,175.68	8	221,668.12	14	7,188.95	0	0.00		0.00		1,605,955.41
903030 CUST PYMNTS-ONLINE	455,630.53	84	28,461.14	5	55,528.48	10	476.36	0	0.00		0.00		540,096.51
903031 CUST PYMNTS-MACHINE	174,066.34	78	20,308.96	9	26,909.95	12	1,336.51	1	0.00		0.00		222,621.76
903032 CUST PYMNTS-RESEARCH	28,290.71	78	3,300.78	9	4,373.61	12	217.19	1	0.00		0.00		36,182.29
903100 CUST SVC-COMPUTER	1,202,639.54	78	145,395.03	9	188,188.51	12	9,840.80	1	0.00		0.00		1,546,063.88
903-CUSTOMER RECORDS	10,958,012.37	78	1,235,374.50	9	1,746,517.81	12	82,711.73	1	0.00		0.00		14,022,616.41
904001 UNCOLL ACCTS-NONSVC	45,448.32	78	5,302.56	9	7,026.12	12	348.96	1	0.00		0.00		58,125.96
904013 UNCOLL ACCTS-CLAIMS	67,946.52	78	7,927.52	9	10,504.24	12	521.72	1	0.00		0.00		86,900.00
904040 UNCOLL ACCTS-SERVICE	1,654,308.94	78	193,013.96	9	255,749.53	12	12,702.26	1	0.00		0.00		2,115,774.69
904100 REG CUST SETTLEMENTS	5,882.49	14	384.25	1	36,556.78	85	26.53	0	0.00		0.00		42,850.05
904-UNCOLLECT ACCTS	1,773,586.27	77	206,628.29	9	309,836.67	13	13,599.47	1	0.00		0.00		2,303,650.70
905001 MISC CUST ACCT EXP	161,867.00	73	45,902.12	21	12,629.87	6	571.09	0	0.00		0.00		220,970.08
905-MISC CUST ACCTS	161,867.00	73	45,902.12	21	12,629.87	6	571.09	0	0.00		0.00		220,970.08
908001 CUST ASSISTANCE GEN	26,853.60	99	67.70	0	89.72	0	4.45	0	0.00		0.00		27,015.47
908202 GAS EE-BASE RATES	2,150.50	5	0.00		0.00		43,844.62	95	0.00		0.00		45,995.12
908204 DSM GAS-AMORT	23,180,119.96	91	849,245.02	3	1,457,376.93	6	0.00		0.00		0.00		25,486,741.91
908210 G-ENERGY ASSIS CHG	0.00		543,580.40	100	0.00		0.00		0.00		0.00		543,580.40
908220 G-RENEW RESOUR CHG	0.00		67,947.55	100	0.00		0.00		0.00		0.00		67,947.55

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Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
904-CUST ASSIST EXP	23,209,124.06	89	1,460,840.67	6	1,457,466.65	6	43,849.07	0	0.00		0.00		26,171,280.45
909001 ENRGY 4 EDU/SFTY ADV	214,466.84	94	808.01	0	13,143.74	6	50.07	0	0.00		0.00		228,468.66
909-INFORM/UBST ADVR	214,466.84	94	808.01	0	13,143.74	6	50.07	0	0.00		0.00		228,468.66
910001 MISC CUST SVC/INFORM	184,613.11	71	33,285.84	13	36,406.83	14	4,664.38	2	0.00		0.00		258,970.16
910-MISC CUST SRVC	184,613.11	71	33,285.84	13	36,406.83	14	4,664.38	2	0.00		0.00		258,970.16
912001 SUPPORT ECONOMIC DEV	379,840.43	71	53,465.44	10	101,766.70	19	2,528.67	0	0.00		0.00		537,601.24
912020 ASSIGNED CUSTOMERS	616,195.67	78	76,806.12	10	98,208.39	12	296.53	0	0.00		0.00		791,506.71
912-DEMO/SELLING EXP	996,036.10	75	130,271.56	10	199,975.09	15	2,825.20	0	0.00		0.00		1,329,107.95
916001 MISC MARKETING EXP	84,856.78	78	9,741.40	9	12,907.64	12	641.11	1	0.00		0.00		108,146.93
916-MISC SALES EXP	84,856.78	78	9,741.40	9	12,907.64	12	641.11	1	0.00		0.00		108,146.93
920000 PROCUREMENT	138,335.40	78	16,269.62	9	21,286.58	12	1,166.38	1	0.00		0.00		177,057.98
920010 BUILDING OPERATIONS	62,868.08	91	2,685.63	4	3,513.60	5	192.38	0	0.00		0.00		69,259.69
920100 STAFF RECRUITMENT	37,395.44	78	4,400.64	9	5,757.15	12	315.34	1	0.00		0.00		47,868.57
920110 LABOR RELATIONS	161,361.65	76	18,846.31	9	31,705.90	15	1,251.37	1	0.00		0.00		213,165.23
920120 EMPL COMP ADMIN	38,236.42	77	4,402.29	9	6,415.29	13	301.50	1	0.00		0.00		49,355.50
920130 EMPL COMMUNICATIONS	52,562.48	79	5,713.65	9	8,135.11	12	379.17	1	0.00		0.00		66,790.41
920140 OTHER HR ADMIN	128,255.16	77	14,826.95	9	21,479.31	13	1,005.39	1	0.00		0.00		165,566.81
920200 DATABASE SUPPORT	55,302.86	78	6,510.43	9	8,513.57	12	465.60	1	0.00		0.00		70,792.46
920210 INFRA SUP-DSKTOP SVC	13,721.87	78	1,614.82	9	2,112.61	12	115.72	1	0.00		0.00		17,565.02
920211 INFRA SUP-WINDOWS	42,753.67	78	5,031.07	9	6,582.23	12	360.52	1	0.00		0.00		54,727.49
920212 INFRA SUP-UNIX	12,691.07	78	1,493.57	9	1,953.89	12	107.02	1	0.00		0.00		16,245.55
920213 INFRA SUP-MAINFRAME	79,572.67	78	9,363.87	9	12,250.63	12	671.10	1	0.00		0.00		101,858.27
920221 APPL SUP-HR SYSTEMS	80,339.15	77	9,297.73	9	13,485.66	13	630.68	1	0.00		0.00		103,753.22
920222 APPL SUP-EDI	4,002.13	78	470.88	9	616.10	12	33.71	1	0.00		0.00		5,122.82
920224 APPL SUP-ACCTG SYS	7,872.80	78	926.44	9	1,211.99	12	66.44	1	0.00		0.00		10,077.67
920225 APPL SUP-ORACLE FIN	49,460.16	78	5,820.42	9	7,614.67	12	417.11	1	0.00		0.00		63,312.36
920226 APPL SUP-WMIS	50,683.59	78	5,963.14	9	7,802.83	12	427.61	1	0.00		0.00		64,877.17
920227 APPL SUP-ALTRA	29,203.88	78	3,407.31	9	4,514.83	12	224.21	1	0.00		0.00		37,350.23
920229 APPL SUP-ZAINET	1,382.61	78	161.28	9	213.75	12	10.63	1	0.00		0.00		1,768.27
920249 APPL SUP-OTHER	695,606.49	78	81,844.22	9	107,090.65	12	5,868.09	1	0.00		0.00		890,409.45
920250 IT SEC ADMIN	25,680.76	78	3,021.99	9	3,953.64	12	216.55	1	0.00		0.00		32,872.94
920260 IT HELP DESK	76,555.61	78	8,864.96	9	11,597.93	12	635.41	1	0.00		0.00		97,653.91
920270 IT RESEARCH/DEV	17,486.16	78	2,057.73	9	2,692.09	12	147.42	1	0.00		0.00		22,383.40
920275 IT BUS SUPPORT	48,845.86	78	5,748.18	9	7,520.14	12	411.97	1	0.00		0.00		62,526.15
920280 COMM SYS OPER	147,629.49	79	16,099.55	9	21,123.78	11	1,157.10	1	0.00		0.00		186,009.92
920300 STRATEGIC PLANNING	72,665.49	79	8,312.39	9	10,875.27	12	595.87	1	0.00		0.00		92,449.02
920305 BU MANAGEMENT	125,070.13	77	14,759.67	9	20,570.89	13	1,024.50	1	0.00		0.00		161,425.19
920310 FIN PLNG/BUDGETING	41,200.08	78	5,075.98	10	6,372.32	12	343.71	1	0.00		0.00		52,992.09
920400 BUSINESS RISK	90,290.03	78	10,536.16	9	13,957.32	12	694.56	1	0.00		0.00		115,478.07
920410 LEGAL SERVICES	116,694.70	80	14,568.98	10	13,797.17	9	843.20	1	0.00		0.00		145,904.05
920420 SEC/TRVL/BUS REC ADM	46,974.79	78	5,526.83	9	7,230.90	12	396.01	1	0.00		0.00		60,128.53

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Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
920430 INTERNAL AUDITS	36,496.99	60	18,632.22	31	5,582.12	9	302.31	0	0.00		0.00		61,013.64
920500 PAYROLL PROCESSING	49,978.01	77	5,788.10	9	8,363.09	13	389.99	1	0.00		0.00		64,519.19
920510 VOUCHER PROCESSING	38,415.89	78	4,520.71	9	5,914.35	12	323.97	1	0.00		0.00		49,174.92
920520 CASH MANAGEMENT	16,700.48	78	1,965.27	9	2,571.09	12	140.91	1	0.00		0.00		21,377.75
920530 FINANCING	10,471.89	78	1,232.34	9	1,612.24	12	88.28	1	0.00		0.00		13,404.75
920540 TAX PLAN & COMPL	61,099.98	75	7,317.26	9	10,808.88	13	2,021.46	2	0.00		0.00		81,247.58
920550 ACCT RECS/REPORTS	324,367.72	77	44,356.62	11	50,613.70	12	2,618.76	1	0.00		0.00		421,956.80
920600 RATES/REG/LEGIS AFFR	151,121.40	66	34,789.34	15	36,176.64	16	5,457.96	2	0.00		0.00		227,545.34
920610 ENVIR REG COMPL	71,405.36	79	7,907.76	9	10,239.01	11	561.15	1	0.00		0.00		90,113.28
920700 OFFICE SERVICES	183,786.88	78	21,625.66	9	28,294.89	12	1,550.30	1	0.00		0.00		235,257.73
920-A&G SALARIES	3,494,545.28	77	441,757.97	10	552,123.81	12	33,931.36	1	0.00		0.00		4,522,358.42
921000 PROCUREMENT	6,694.73	79	744.44	9	973.95	12	53.37	1	0.00		0.00		8,466.49
921010 BUILDING OPERATIONS	279,320.12	100	557.90	0	730.09	0	39.95	0	0.00		0.00		280,648.06
921100 STAFF RECRUITMENT	6,218.76	78	718.49	9	940.06	12	51.44	1	0.00		0.00		7,928.75
921110 LABOR RELATIONS	33,331.24	77	3,699.65	9	6,022.10	14	251.36	1	0.00		0.00		43,304.35
921120 EMPL COMP ADMIN	3,030.08	77	347.94	9	509.71	13	24.09	1	0.00		0.00		3,911.82
921130 EMPL COMMUNICATIONS	18,633.93	80	1,882.03	8	2,643.51	11	112.57	0	0.00		0.00		23,272.04
921140 OTHER HR ADMIN	73,406.38	77	8,515.54	9	12,260.18	13	570.32	1	0.00		0.00		94,752.42
921150 EMPLOYE MEMBRSH DUES	6,265.44	73	740.82	9	1,484.86	17	37.95	0	0.00		0.00		8,529.07
921200 DATABASE SUPPORT	12,149.76	78	1,429.43	9	1,870.18	12	102.43	1	0.00		0.00		15,551.80
921210 INFRA SUP-DSKTOP SVC	75,906.45	78	8,932.40	9	11,686.18	12	640.30	1	0.00		0.00		97,165.33
921211 INFRA SUP-WINDOWS	154,360.14	78	18,089.84	9	23,666.77	12	1,296.78	1	0.00		0.00		197,413.53
921212 INFRA SUP-UNIX	44,455.30	78	5,231.39	9	6,844.10	12	375.02	1	0.00		0.00		56,905.81
921213 INFRA SUP-MAINFRAME	118,095.57	78	13,897.19	9	18,181.46	12	996.20	1	0.00		0.00		151,170.42
921221 APPL SUP-HR SYSTEMS	37,782.49	76	4,745.75	10	6,607.81	13	312.28	1	0.00		0.00		49,448.33
921224 APPL SUP-ACCTG SYS	9.71	78	1.14	9	1.49	12	0.08	1	0.00		0.00		12.42
921225 APPL SUP-ORACLE FIN	64,812.18	78	7,626.94	9	9,978.22	12	546.73	1	0.00		0.00		82,964.07
921226 APPL SUP-WMIS	15,097.21	78	1,776.27	9	2,324.25	12	127.37	1	0.00		0.00		19,325.10
921227 APPL SUP-ALTRA	43,907.19	78	5,122.80	9	6,787.88	12	337.13	1	0.00		0.00		56,155.00
921249 APPL SUP-OTHER	266,988.26	78	31,388.01	9	41,071.19	12	2,250.64	1	0.00		0.00		341,698.10
921250 IT SEC ADMIN	4,784.54	78	562.56	9	736.08	12	40.31	1	0.00		0.00		6,123.49
921260 IT HELP DESK	1,658.32	79	189.13	9	247.43	12	13.54	1	0.00		0.00		2,108.42
921270 IT RESEARCH/DEV	14.06	78	1.65	9	2.17	12	0.12	1	0.00		0.00		18.00
921275 IT BUS SUPPORT	4,478.66	78	526.84	9	689.42	12	37.69	1	0.00		0.00		5,732.61
921280 COMM SYS OPER	372,819.92	79	43,245.48	9	55,704.17	12	3,051.78	1	0.00		0.00		474,821.35
921300 STRATEGIC PLANNING	59,275.80	80	6,393.92	9	7,967.95	11	470.04	1	0.00		0.00		74,107.71
921305 BU MANAGEMENT	18,492.31	49	2,407.25	6	16,993.44	45	109.41	0	0.00		0.00		38,002.41
921316 FIN FLNG/BUDGETING	12,426.67	78	1,450.76	9	1,920.52	12	96.06	1	0.00		0.00		15,894.01
921400 BUSINESS RISK	42,764.71	78	4,990.17	9	6,610.81	12	328.89	1	0.00		0.00		54,694.58
921410 LEGAL SERVICES	12,235.42	78	1,577.14	10	1,737.46	11	201.09	1	0.00		0.00		15,751.11
921420 SEC/TRVL/BUS REC ADM	61,692.10	84	4,617.63	6	7,192.60	10	328.90	0	0.00		0.00		73,831.23
921430 INTERNAL AUDITS	342.33	78	40.28	9	52.67	12	2.88	1	0.00		0.00		438.16
921500 PAYROLL PROCESSING	19,395.93	77	2,431.27	10	3,268.69	13	138.39	1	0.00		0.00		25,234.28
921510 VOUCHER PROCESSING	1,461.68	78	171.98	9	225.00	12	12.31	1	0.00		0.00		1,870.97
921520 CASH MANAGEMENT	85,399.97	78	10,049.71	9	13,147.89	12	720.40	1	0.00		0.00		109,317.97
921530 FINANCING	63,705.04	78	7,496.67	9	9,807.79	12	537.38	1	0.00		0.00		81,546.88
921540 TAX PLAN & COMPL	2,244.47	78	262.65	9	343.61	12	18.78	1	0.00		0.00		2,869.51
921550 ACCT RECS/REPORTS	4,290.75	78	508.76	9	661.30	12	36.04	1	0.00		0.00		5,496.85
921600 RATES/REG/LEGIS AFFR	12,899.82	60	1,782.88	8	6,886.66	32	73.62	0	0.00		0.00		21,642.98
921610 ENVIR REG COMPL	17,095.33	88	964.65	5	1,249.15	6	68.41	0	0.00		0.00		19,377.54
921620 JURIS SPECIFIC A&G	685.47	50	698.94	50	0.00		0.00	0	0.00		0.00		1,384.41
921700 OFFICE SERVICES	265,663.49	78	31,243.54	9	40,879.19	12	2,240.01	1	0.00		0.00		340,026.23

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Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
921-OFFICE SUPPL EXP	2,324,291.73	80	237,061.83	8	330,907.99	11	16,652.06	1	0.00		0.00		2,908,913.61
922011 ADMIN-TRANSFER CR	(272,708.14)	78	(32,339.17)	9	(41,711.03)	12	(2,274.25)	1	0.00		0.00		(349,032.59)
922021 ADMIN-NU TRANSFER CR	(4,214.27)	78	(495.93)	9	(648.79)	12	(35.54)	1	0.00		0.00		(5,394.53)
922031 BU - NU TRANSFER CR	(23,823.19)	78	(2,788.50)	9	(3,677.19)	12	(189.75)	1	0.00		0.00		(30,478.63)
922-ADMIN EXP XFER	(300,745.60)	78	(35,623.60)	9	(46,037.01)	12	(2,499.54)	1	0.00		0.00		(384,905.75)
923001 OUTSIDE HUMAN RESRC	21,046.29	78	2,476.69	9	3,240.17	12	177.52	1	0.00		0.00		26,940.67
923002 OUTSIDE ACCT/AUD/TAX	83,126.84	69	23,699.99	20	12,797.88	11	701.25	1	0.00		0.00		120,325.96
923003 OUTSIDE LEG COUNSEL	182,246.61	99	1,003.01	1	841.00	0	46.09	0	0.00		0.00		184,136.71
923004 OTHER OUTSIDE SRVC	36,687.62	74	3,556.52	7	8,848.89	18	250.91	1	0.00		0.00		49,343.94
923999 AFFILIATE A&G EXP	497,511.71	78	58,338.86	9	77,113.80	12	4,176.45	1	0.00		0.00		637,140.82
923-OUTSIDE SERVICES	820,619.07	81	89,075.07	9	102,841.74	10	5,352.22	1	0.00		0.00		1,017,888.10
924011 INSUR PROG ADMIN	78,038.86	79	8,926.71	9	11,680.52	12	639.92	1	0.00		0.00		99,286.01
924501 INS-PROPERTY	46,473.47	78	5,480.31	9	7,136.38	12	393.79	1	0.00		0.00		59,483.95
924-PROPERTY INSUR	124,512.33	78	14,407.02	9	18,816.90	12	1,033.71	1	0.00		0.00		158,769.96
925011 SAFETY ADMIN	466,732.55	78	54,699.13	9	75,848.80	13	3,302.35	1	0.00		0.00		600,582.83
925021 PUBLIC LIAB SETTLEMT	274,501.02	91	11,135.49	4	16,809.90	6	303.29	0	0.00		0.00		302,749.70
925022 WORKERS COMP ADMIN	52,019.26	78	5,872.22	9	8,499.13	13	395.45	1	0.00		0.00		66,786.06
925009 CUST SATISF CERT-PRG	2,536.00	79	388.19	12	300.27	9	0.00	0	0.00		0.00		3,224.46
925501 LIABILITY INSURANCE	425,709.56	78	48,538.78	9	71,767.93	13	3,137.96	1	0.00		0.00		549,154.23
925901 WORKMAN COMP LOADING	499,702.52	85	83,172.94	14	6,211.21	1	(2,089.95)	0	0.00		0.00		586,996.72
925-INJURIES/DAMAGES	1,721,200.91	82	203,806.75	10	179,437.24	9	5,049.10	0	0.00		0.00		2,109,494.00
926081 EMPL BENEFITS ADMIN	107,438.72	77	12,501.48	9	18,160.99	13	867.69	1	0.00		0.00		138,968.88
926082 EMPL FAMILY COUNSEL	12,974.33	77	1,490.74	9	2,190.05	13	104.16	1	0.00		0.00		16,759.28
926101 RETIREMENT PLAN	1,071,909.38	78	124,844.03	9	175,887.26	13	7,715.66	1	0.00		0.00		1,380,356.33
926112 DCP EARNINGS	394,294.80	77	45,819.45	9	66,384.59	13	3,069.47	1	0.00		0.00		509,568.31
926117 DCP-MEHC	618,093.53	77	68,939.31	9	106,743.71	13	5,252.67	1	0.00		0.00		799,029.22
926121 401K CONTRIBUTIONS	3,382,966.52	77	391,096.82	9	567,143.92	13	26,417.42	1	0.00		0.00		4,367,624.68
926211 HEALTH-CARE BENEFITS	5,230,045.72	77	603,382.39	9	875,456.03	13	40,621.29	1	0.00		0.00		6,749,505.43
926215 GROSS FAS 106 EXP	(224,137.22)	78	(26,048.20)	9	(37,007.04)	13	(1,653.20)	1	0.00		0.00		(288,845.66)
926221 LT DISABILITY	183,981.27	77	21,273.98	9	30,842.87	13	1,438.50	1	0.00		0.00		237,536.62
926222 FMLA ADMIN	12,326.72	77	1,425.20	9	2,066.33	13	96.31	1	0.00		0.00		15,914.56
926224 SUPPLEMENTAL PENSION	1,059,626.16	77	122,532.26	9	177,393.50	13	8,243.07	1	0.00		0.00		1,367,794.99
926231 LIFE INSURANCE	65,380.27	77	7,534.51	9	10,966.05	13	514.93	1	0.00		0.00		84,395.76
926241 GENERAL BENEFITS	53,098.37	78	5,790.65	8	8,898.03	13	441.83	1	0.00		0.00		68,228.88
926251 TUITION REIMBURSE	39,026.54	85	2,872.28	6	4,015.11	9	182.96	0	0.00		0.00		46,096.89
926281 DENTAL CARE	231,604.60	77	26,882.88	9	38,668.43	13	1,772.11	1	0.00		0.00		298,928.02
926291 VISION CARE	13,580.46	78	1,520.64	9	2,262.45	13	104.96	1	0.00		0.00		17,468.51
926901 BENEFITS LOADING	9,001,392.35	78	975,206.72	8	1,472,558.31	13	65,618.98	1	0.00		0.00		11,514,776.36
926911 BENEFITS LOADING CR	(11,621,050.03)	77	(1,339,099.11)	9	(1,947,618.78)	13	(91,073.37)	1	0.00		0.00		(14,998,841.29)

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Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
926-BENEFITS	9,632,552.49	78	1,047,966.03	9	1,575,011.81	13	69,735.44	1	0.00		0.00		12,325,265.77
928311 FORMAL-RETAIL	268.51	1	20,030.09	98	39.46	0	2.14	0	0.00		0.00		20,340.20
928312 DIR/REM ASSESS	593,402.12	82	0.00		134,160.84	18	0.00		0.00		0.00		727,562.96
928-REGULATORY COMM	593,670.63	79	20,030.09	3	134,200.30	18	2.14		0.00		0.00		747,903.16
929011 DUPLICATE CHARGE-CR	(407,704.24)	80	(85,015.24)	17	(16,077.51)	3	(113.36)	0	0.00		0.00		(508,910.35)
929021 FACILITY LOADING-CR	(2,664,172.76)	100	0.00		0.00		0.00		0.00		0.00		(2,664,172.76)
929-DUPLICATE CHGS	(3,071,877.00)	97	(85,015.24)	3	(16,077.51)	1	(113.36)		0.00		0.00		(3,173,083.11)
930200 BANK/INVSTR RELTNS	1,311.71	78	154.36	9	201.91	12	11.01	1	0.00		0.00		1,678.99
930210 EXT INVESTMENTS MGNT	14,195.19	78	1,670.37	9	2,185.48	12	119.69	1	0.00		0.00		18,170.73
930220 BD DIRECT SUPPORT	45,010.47	78	5,296.73	9	6,929.68	12	379.69	1	0.00		0.00		57,616.57
930264 COMMRC/INDUSTRY DUES	167,187.92	77	14,803.76	7	31,282.11	14	3,811.38	2	0.00		0.00		217,085.17
930270 MEDIA RELATIONS	23,161.74	79	2,601.94	9	3,531.31	12	172.55	1	0.00		0.00		29,467.54
930291 MISC GENERAL EXPENSE	29,890.35	83	1,356.58	4	4,155.60	12	429.03	1	0.00		0.00		35,831.56
930-MISC A&G EXPENSE	280,757.38	78	25,883.74	7	48,286.09	13	4,923.35	1	0.00		0.00		359,850.56
931001 BUILDNG RENTAL/LEASE	106,139.46	69	0.00		47,201.44	31	0.00		0.00		0.00		153,340.90
931999 RENTS-OPER AGREEMENT	(310,167.93)	47	(221,748.18)	34	(120,168.83)	18	(3,751.15)	1	0.00		0.00		(655,836.09)
931-RENTS	(204,028.47)	41	(221,748.18)	44	(72,967.39)	15	(3,751.15)	1	0.00		0.00		(502,495.19)
OPERATING EXPENSES	517,393,449.80	77	67,172,907.94	10	83,941,431.52	12	5,558,647.55	1	0.00		0.00		674,066,436.81
843100 LNG MTCE-SUPERVISION	17,332.69	78	2,022.27	9	2,679.51	12	133.09	1	0.00		0.00		22,167.56
843130 INV PRICE VAR-LNG	(702.39)	78	(81.94)	9	(108.56)	12	(5.38)	1	0.00		0.00		(898.27)
843200 LNG MTCE-STRUCTURES	77,644.69	78	9,059.09	9	12,003.54	12	596.20	1	0.00		0.00		99,303.52
843300 LNG-GAS HOLDER MTCE	332,741.77	78	38,822.14	9	51,440.58	12	2,554.89	1	0.00		0.00		425,559.38
843400 LNG-PURIFICATION EQ	21,617.05	78	2,522.13	9	3,341.93	12	165.98	1	0.00		0.00		27,647.09
843500 LNG-LIQUFACTION EQ	68,093.49	78	7,944.69	9	10,526.95	12	522.84	1	0.00		0.00		87,087.97
843600 LNG-VAPORIZING EQ	21,719.38	78	2,534.10	9	3,357.72	12	166.77	1	0.00		0.00		27,777.97
843700 LNG-COMPRESSOR EQ	92,572.47	78	10,800.75	9	14,311.31	12	710.76	1	0.00		0.00		118,395.29
843800 LNG-MEAS/REGUL EQ	8,319.85	78	970.68	9	1,286.20	12	63.87	1	0.00		0.00		10,640.60
843900 LNG-OTHER EQ MTCE	240,746.53	78	28,088.76	9	37,218.39	12	1,848.51	1	0.00		0.00		307,902.19
843-MAINTENANCE	880,085.53	78	102,682.67	9	136,057.57	12	6,757.53	1	0.00		0.00		1,125,583.36
885001 G-DIST-MTCE SUPV/ENG	160,464.69	82	36,073.11	18	0.00		0.00		0.00		0.00		196,537.80
885-SUPV/ENGINEERING	160,464.69	82	36,073.11	18	0.00		0.00		0.00		0.00		196,537.80
887001 MTCE-MAIN	3,905,348.44	62	1,238,479.41	20	1,103,002.54	17	78,269.84	1	0.00		0.00		6,325,100.23
887003 LEAK REPAIR-MAIN	271,186.15	61	58,796.86	13	107,878.52	24	6,127.93	1	0.00		0.00		443,989.46

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887009 DIG IN-MAINS	1,650.28	93	0.00		121.75	7	0.00		0.00		0.00		1,772.03
887011 EMR RESTOR	1,038,307.71	74	217,752.16	15	147,631.29	11	1,432.42	0	0.00		0.00		1,405,123.58
887013 G-DIST CLAIMS EX/RE	(647,887.25)	75	(41,288.68)	5	(170,158.86)	20	(539.28)	0	0.00		0.00		(859,874.07)
887026 FEEDER LINE MTCE EXP	4,057.22	96	177.43	4	0.00		0.00		0.00		0.00		4,234.65
887027 DOT TRAN LN MTCE EXP	61,655.39	77	18,845.87	23	0.00		0.00		0.00		0.00		80,501.26
887-MAINS	4,634,317.94	63	1,492,763.05	20	1,188,475.24	16	85,290.91	1	0.00		0.00		7,400,847.14
889001 MTCE-DST REG STATION	1,593,590.83	74	321,189.66	15	243,163.99	11	821.05	0	0.00		0.00		2,158,765.53
889-MEAS/REG STATN-G	1,593,590.83	74	321,189.66	15	243,163.99	11	821.05	0	0.00		0.00		2,158,765.53
891001 MTCE-TOWN BORDER EQ	756,799.96	87	61,708.05	7	54,884.86	6	958.62	0	0.00		0.00		874,351.49
891-MEAS/REG STATN-C	756,799.96	87	61,708.05	7	54,884.86	6	958.62	0	0.00		0.00		874,351.49
892001 MTCE-SERVICES	2,608,448.71	64	891,354.40	22	512,179.52	13	40,832.39	1	0.00		0.00		4,052,815.02
892007 DIG IN-SERVICES	16.95	2	0.00		613.75	90	53.83	8	0.00		0.00		684.53
892-MNTC OF SERVICES	2,608,465.66	64	891,354.40	22	512,793.27	13	40,886.22	1	0.00		0.00		4,053,499.55
893001 TEST-MTR/REG/COR DEV	630,138.91	66	124,744.76	13	131,065.48	14	62,120.36	7	0.00		0.00		948,069.51
893-METERS/HOUSE REG	630,138.91	66	124,744.76	13	131,065.48	14	62,120.36	7	0.00		0.00		948,069.51
894001 G-DIST-MISC MTCE EXP	9,991.41	100	0.00		0.00		0.00		0.00		0.00		9,991.41
894-OTHER EQUIPMENT	9,991.41	100	0.00		0.00		0.00		0.00		0.00		9,991.41
935010 YARDS/GRNDS MTCE	586.76	53	21.03	2	498.81	45	0.00		0.00		0.00		1,106.60
935020 BUILDING MAINTENANCE	1,122,858.69	98	15,766.74	1	4,555.72	0	20.61		0.00		0.00		1,143,201.76
935-MNTC GEN PLANT	1,123,445.45	98	15,787.77	1	5,054.53	0	20.61		0.00		0.00		1,144,308.36
MAINTENANCE	12,397,300.38	69	3,046,303.47	17	2,271,494.94	13	196,855.30	1	0.00		0.00		17,911,954.09
403200 DEPR EXP-GAS	27,485,686.08	78	3,177,530.76	9	4,230,965.69	12	240,122.94	1	0.00		0.00		35,134,305.47
403-DEPRECIATION EXPENSE	27,485,686.08	78	3,177,530.76	9	4,230,965.69	12	240,122.94	1	0.00		0.00		35,134,305.47
TOTAL DEPRECIATION EXPENSE	27,485,686.08	78	3,177,530.76	9	4,230,965.69	12	240,122.94	1	0.00		0.00		35,134,305.47
404200 AMORT EXP-GAS	755,757.01	75	81,990.15	8	104,874.58	10	64,529.41	6	0.00		0.00		1,007,151.15
404-AMORT LTD PLANT	755,757.01	75	81,990.15	8	104,874.58	10	64,529.41	6	0.00		0.00		1,007,151.15

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406331 AMORT ACQ ADJUSTMENT	414,732.84	52	0.00		383,256.00	48	0.00		0.00		0.00		797,988.84
406-AMORT PLANT ACQ	414,732.84	52	0.00		383,256.00	48	0.00		0.00		0.00		797,988.84
AMORT & DEPLT PLT	1,170,489.85	65	81,990.15	5	488,130.58	27	64,529.41	4	0.00		0.00		1,805,139.99
408101 TAXES - PCOR FEES	1,532.96	78	181.90	9	236.81	12	10.52	1	0.00		0.00		1,962.19
408111 TAXES-FICA	3,239,909.19	78	357,034.03	9	517,212.63	13	23,488.62	1	0.00		0.00		4,137,644.47
408121 TAXES-FUTA	24,055.55	79	2,308.30	8	3,924.42	13	220.61	1	0.00		0.00		30,508.88
408131 TAXES-SUTA	52,783.29	79	5,292.43	8	8,505.38	13	456.67	1	0.00		0.00		67,037.77
408141 TAXES-R&P PROPERTY	13,074,130.08	100	0.00		0.00		0.00		0.00		0.00		13,074,130.08
408142 TAXES-INVSTD CAP-IL	0.00		1,734,463.68	100	0.00		0.00		0.00		0.00		1,734,463.68
408143 ILL REAL ESTATE TAX	0.00		52,565.24	100	0.00		0.00		0.00		0.00		52,565.24
408144 SD PROPERTY TAX	0.00		0.00		970,561.89	100	0.00		0.00		0.00		970,561.89
408145 NE PROPERTY TAXES	0.00		0.00		0.00		57,396.04	100	0.00		0.00		57,396.04
408147 KS PROPERTY TAXES	384,388.48	78	45,328.36	9	59,025.76	12	3,257.40	1	0.00		0.00		492,000.00
408151 TAXES-MISCELLANEOUS	619.00	74	211.18	25	6.38	1	0.35	0	0.00		0.00		836.91
408162 TAXES-PUBLIC UTIL-IL	0.00		1,966,550.64	100	0.00		0.00		0.00		0.00		1,966,550.64
408163 TAXES-ICC FUND	0.00		42,832.92	100	0.00		0.00		0.00		0.00		42,832.92
408-OTHER TAXES	16,777,418.55	74	4,206,768.68	19	1,559,473.27	7	84,830.21	0	0.00		0.00		22,628,490.71
409111 CURRENT FIT EXPENSE	13,227,594.27	93	1,687,388.07	12	(292,565.88)	(2)	(352,300.25)	(2)	0.00		0.00		14,270,116.21
409116 FED UNCTN PRV-ATL	104,762.00	100	0.00		0.00		0.00		0.00		0.00		104,762.00
409118 CUR FIT INTRST SYNC	805,691.00	74	188,496.00	17	88,900.00	8	5,844.00	1	0.00		0.00		1,088,931.00
409119 CUR FIT - MISC	(71,732.00)	72	(8,144.00)	8	(19,532.00)	19	(820.00)	1	0.00		0.00		(100,228.00)
409181 DF FED UNCTN POS-ATL	223,077.00	100	0.00		0.00		0.00		0.00		0.00		223,077.00
CURRENT FED INC TAX	14,289,392.27	92	1,867,740.07	12	(223,197.88)	(1)	(347,276.25)	(2)	0.00		0.00		15,586,658.21
409117 ST UNCTN PRV-ATL	(342,254.00)	100	0.00		0.00		0.00		0.00		0.00		(342,254.00)
409121 CURRENT SIT EXPENSE	3,088,536.30	86	600,426.66	17	0.00		(95,125.75)	(2)	0.00		0.00		3,603,837.15
409128 CUR SIT INTRST SYNC	258,917.00	82	56,525.00	18	0.00		1,304.00	0	0.00		0.00		316,746.00
409129 CUR SIT - MISC	(66,675.00)	94	(4,110.00)	6	0.00		(359.00)	1	0.00		0.00		(71,144.00)
409191 DF ST UNCTN POS-ATL	(7,873.00)	100	0.00		0.00		0.00		0.00		0.00		(7,873.00)
CURRENT ST INC TAX	2,926,651.30	84	652,841.60	19	0.00		(84,180.75)	(2)	0.00		0.00		3,499,312.15
410111 PRV DF FIT-OP INC-DR	74,511,838.39	77	10,462,191.77	11	10,317,953.92	11	1,767,515.90	2	0.00		0.00		97,059,499.98
410113 DF FD UNCT TX ATL-DR	44,160.00	100	0.00		0.00		0.00		0.00		0.00		44,160.00
410119 PRV DF FIT ATL-DR	91,348.00	77	11,920.00	10	14,864.00	13	732.00	1	0.00		0.00		118,864.00
410121 PRV DF SIT-OP INC-DR	19,494,316.60	76	2,814,398.32	11	2,906,851.11	11	455,393.42	2	0.00		0.00		25,670,959.45
410123 DF ST UNCT TX ATL-DR	9,947.00	100	0.00		0.00		0.00		0.00		0.00		9,947.00
410129 PRV DF SIT ATL-DR	29,356.00	89	3,576.00	11	0.00		164.00	0	0.00		0.00		33,096.00
PROVISION-DEFER TAX	94,180,965.99	77	13,292,086.09	11	13,239,669.03	11	2,223,805.32	2	0.00		0.00		122,936,526.43
411111 PRV DF FIT-OP INC-CR	(74,333,208.64)	79	(10,672,074.82)	11	(8,052,081.12)	9	(1,124,713.40)	1	0.00		0.00		(94,182,077.98)
411112 DF FED TX COR ATL-CR	(106.00)	100	0.00		0.00		0.00		0.00		0.00		(106.00)

MIDAMERICAN ENERGY COMPANY
Docket No. NG-14-XXX
South Dakota Gas Operating Income Statement With Pro Forma Adjustments
Test Year Ending December 31, 2013

MEC SET OF BOOKS
PRC040 - FERC INCOME STATEMENT - YTD
Current Period: DEC-13

Date: 18-JAN-14 06:07:45
Page: 12

Currency: USD

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

Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
411113 DF FD UNCT TX ATL-CR	(38,056.00)	100	0.00		0.00		0.00		0.00		0.00		(38,056.00)
411121 PRV DF SIT-OP INC-CR	(18,852,055.21)	75	(3,174,685.46)	13	(2,906,851.11)	12	(323,361.46)	1	0.00		0.00		(25,256,953.24)
411122 DEF ST TX COR ATL-CR	(26.00)	100	0.00		0.00		0.00		0.00		0.00		(26.00)
411123 DF ST UNCT TX ATL-CR	(11,686.00)	100	0.00		0.00		0.00		0.00		0.00		(11,686.00)
CREDIT - D. I. T.	(93,235,137.85)	78	(13,846,760.28)	12	(10,958,932.23)	9	(1,448,074.86)	1	0.00		0.00		(119,488,905.22)
411401 ITC ADJUSTMENT	(120,731.14)	87	(14,727.70)	11	(1,692.35)	1	(1,011.81)	1	0.00		0.00		(138,163.00)
INV TAX CREDIT	(120,731.14)	87	(14,727.70)	11	(1,692.35)	1	(1,011.81)	1	0.00		0.00		(138,163.00)
STATE & FED TAX	18,045,140.57	81	1,951,179.78	9	2,055,846.57	9	343,261.65	2	0.00		0.00		22,395,428.57
OPERATING EXPENSES	593,269,485.23	77	79,636,680.78	10	94,547,342.57	12	6,488,247.06	1	0.00		0.00		773,941,755.64
OPERATING INCOME/LOSS ()	41,769,331.82	84	2,702,786.01	5	5,193,512.08	10	226,185.97	0	0.00		0.00		49,891,815.88
OTHER INC & DEDUCTIONS													
417119 EXP-NU PROP DEPR	6,582.33	97	114.48	2	99.84	1	6.48	0	0.00		0.00		6,803.13
417186 EXP-NU OTHER MISC	732.61	100	0.00		0.00		0.00		0.00		0.00		732.61
417.1 EXPENSE OF NONUTIL OPERS	7,314.94	97	114.48	2	99.84	1	6.48	0	0.00		0.00		7,535.74
REVENUE OF NU OPS	7,314.94	-97	114.48	(2)	99.84	(1)	6.48	0	0.00		0.00		7,535.74
418011 REV-NU PROPERTY RENT	19,248.90	100	36.41	0	47.64	0	2.61	0	0.00		0.00		19,335.56
NONOPERATING RENT INCOME	19,248.90	100	36.41	0	47.64	0	2.61	0	0.00		0.00		19,335.56
418-NONOPERATING RENT INCOME	19,248.90	100	36.41	0	47.64	0	2.61	0	0.00		0.00		19,335.56
419007 INTEREST INCOME	77,718.24	30	9,654.34	4	172,210.47	66	655.62	0	0.00		0.00		260,238.67
419-INT & DVD INCOME	77,718.24	30	9,654.34	4	172,210.47	66	655.62	0	0.00		0.00		260,238.67
419111 AFUDC EQUITY	205,604.53	82	12,739.36	5	32,755.59	13	438.78	0	0.00		0.00		251,538.26
419.1-AFUDC EQUITY	205,604.53	82	12,739.36	5	32,755.59	13	438.78	0	0.00		0.00		251,538.26
421020 MISC NON-OPER INCOME	0.00		0.00		118,213.20	100	0.00		0.00		0.00		118,213.20
421031 REV-CIAC GROSS-UP	863,514.02	100	0.00		0.00		0.00		0.00		0.00		863,514.02
421112 WHSLE CREDIT	1,217,747.08	85	0.00		203,099.28	14	16,069.39	1	0.00		0.00		1,436,915.75
421181 CAP RELEASE CR	163,216.58	85	0.00		25,943.98	14	2,737.31	1	0.00		0.00		191,897.87
421182 OTHER SHARING	23,416.03	84	0.00		3,920.62	14	555.21	2	0.00		0.00		27,891.86
421193 IGSPP AWARD	500,000.00	63	0.00		293,289.00	37	0.00		0.00		0.00		793,289.00