

RULE 20:10:13:80
STATEMENT H
Operation and Maintenance Expense
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Line No.	Acct No.	(a) Income Statement Component	Individual Responsible: Rick Tuning					(g) Depreciation on Rate Base Adjustments
			(b) South Dakota Gas Jurisdiction	(c) Interest Synchroniz.	(d) Payroll Adjustments	(e) Weather Normalization	(f) Pension Costs	
1.		Gas Operating Revenues	\$ 99,740,855				(\$1,386,223)	
2.		Oper & Maint Expenses						
3.	710	Super & Eng	\$ -		\$ -			
4.	712	Other Power Expense	-		-			
5.	714	LPG Cleanup	-		-			
6.	728	LPG Gas	-		-			
7.	735	Misc Prod Exp	491		10			
8.	741	Struct & Improv	-		-			
9.	742	Prod Equip	-		-			
10.	804	Nat Gas City Gate	50,450,547		-			
11.	805	Other Gas Purchase	4,600,251		-			
12.	807	Other Purchased Gas Exp	14,471,331		-			
13.	808	Gas W/D Storage-Dr	8,676,482		-			
14.	808	Gas Del Storage - Cr	(7,698,516)		-			
15.	813	Other Gas Supply Expense	216,585		3,968			
16.	840	Oper Super & Eng	65,582		927			
17.	841	Other Labor & Exp	53,472		470			
18.	842	Rents	36,063		-			
19.	843	Maint Strct & Imp	136,058		1,407			
20.	870	Oper Super & Eng	1,191,565		20,074			
21.	871	Distr Load Dispatch	171,011		3,256			
22.	874	Mains & Serv Exp	1,191,446		7,449			
23.	875	Meas/Reg Operations	77,034		1,370			
24.	877	Meas/Reg Stations	63,661		536			
25.	878	Meter & House Reg	660,986		8,205			
26.	879	Cust Install Exp	586,590		10,590			

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			Individual Responsible: Rick Tuning					
(a)			(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Acct No.	Income Statement Component	South Dakota Gas Jurisdiction	Interest Synchroniz.	Payroll Adjustments	Weather Normalization	Pension Costs	Depreciation on Rate Base Adjustments
27.	880	Other Expenses	1,593,125		20,564			
28.	881	Rents	3,245		-			
29.	887	Maint of Mains	1,188,475		7,509			
30.	889	Maint Meas & Reg - Gen	243,164		974			
31.	891	Maint Town Border Equip	54,885		683			
32.	892	Maint of Services	512,793		3,977			
33.	893	Maint Met &: Hse Reg	131,065		1,237			
34.	901	Supervision	213,864		4,104			
35.	902	Meter Reading	721,186		12,364			
36.	903	Customer Rec. & Collect.	1,746,518		26,886			
37.	904	Uncollect Accts	309,837		5			
38.	905	Misc Cust Accts	12,630		98			
39.	908	Cust Assist Exp	1,457,467		2			
40.	909	Info & Instruct Exp	13,144		82			
41.	910	Misc Customer Service	36,407		-			
42.	911	Supervision	-		-			
43.	912	Demo & Selling	199,975		2,639			
44.	916	Misc Sales Exp	12,908		32			
45.	920	Admin & Gen Salaries	552,124		11,252			
46.	921	Office Supplies & Exp	330,908		-			
47.	922	Admin Exp Trans - Cr	(46,037)		(653)			
48.	923	Outside Serv Exp	102,842		-			
49.	924	Property Insurance	18,817		229			
50.	925	Injuries & Damages	179,437		1,287			
51.	926	Employee Pens & Ben	1,575,012		2,620		(\$110,586)	
52.	928	Reg Commission Exp	134,200		1			
53.	929	Duplicate Charges - Cr	(16,078)		-			

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Line No.	Acct No.	Income Statement Component	South Dakota Gas Jurisdiction	Interest Synchroniz.	Payroll Adjustments	Weather Normalization	Pension Costs	Depreciation on Rate Base Adjustments
54.	930	Misc. Gen & Adv Expenses	48,286		99			
55.	931	Rents	(72,967)		-			
56.	935	Maint of Gen Plt	5,055		10			
57.		Total Oper & Maint	\$ 86,212,926	\$ -	\$ 154,263	\$ -	\$ (110,586)	\$ -
58.		Depreciation	\$ 4,719,097					\$230,512
59.		Other Taxes - Property	1,029,588					
60.		Other Taxes - Misc.	6					
61.		Other Taxes - Payroll	529,879		13,214			
62.		State Income Taxes	-					
63.		Federal Income Taxes	(223,198)	(\$73,726)	(58,617)	(\$485,178)	\$38,705	(\$80,679)
64.		Deferred Taxes	2,280,737					
65.		Investment Tax Credit	(1,692)					
66.		Total Gas Oper Exp.	\$ 94,547,343	\$ (73,726)	\$ 108,860	\$ (485,178)	\$ (71,881)	\$ 149,833
67.		Net Gas Oper Income	\$ 5,193,512	\$ 73,726	\$ (108,860)	\$ (901,045)	\$ 71,881	\$ (149,833)

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Line No.	Acct No.	(a) Income Statement Component	(h) Sales Growth	(i) Acquisition Adjustment	(j) Rate Case Expense	(k) Late Payment Charges	(l) LTIP Costs	(m) Energy Efficiency Costs/Revenue
1.		Gas Operating Revenues	\$391,951		\$0	(\$137,560)	\$0	(\$1,457,448)
2.		Oper & Maint Expenses						
3.	710	Super & Eng						
4.	712	Other Power Expense						
5.	714	LPG Cleanup						
6.	728	LPG Gas						
7.	735	Misc Prod Exp						
8.	741	Struct & Improv						
9.	742	Prod Equip						
10.	804	Nat Gas City Gate						
11.	805	Other Gas Purchase						
12.	807	Other Purchased Gas Exp						
13.	808	Gas W/D Storage-Dr						
14.	808	Gas Del Storage - Cr						
15.	813	Other Gas Supply Expense						
16.	840	Oper Super & Eng						
17.	841	Other Labor & Exp						
18.	842	Rents						
19.	843	Maint Strct & Imp						
20.	870	Oper Super & Eng						
21.	871	Distr Load Dispatch						
22.	874	Mains & Serv Exp						
23.	875	Meas/Reg Operations						
24.	877	Meas/Reg Stations						
25.	878	Meter & House Reg						
26.	879	Cust Install Exp						

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27.	880	Other Expenses						
28.	881	Rents						
29.	887	Maint of Mains						
30.	889	Maint Meas & Reg - Gen						
31.	891	Maint Town Border Equip						
32.	892	Maint of Services						
33.	893	Maint Met &: Hse Reg						
34.	901	Supervision						
35.	902	Meter Reading						
36.	903	Customer Rec. & Collect.						
37.	904	Uncollect Accts						
38.	905	Misc Cust Accts						
39.	908	Cust Assist Exp						(\$1,457,377)
40.	909	Info & Instruct Exp						
41.	910	Misc Customer Service						
42.	911	Supervision						
43.	912	Demo & Selling						
44.	916	Misc Sales Exp						
45.	920	Admin & Gen Salaries						
46.	921	Office Supplies & Exp						
47.	922	Admin Exp Trans - Cr						
48.	923	Outside Serv Exp						
49.	924	Property Insurance						
50.	925	Injuries & Damages						
51.	926	Employee Pens & Ben					(\$104,244)	
52.	928	Reg Commission Exp			\$69,800			
53.	929	Duplicate Charges - Cr						

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54.	930	Misc. Gen & Adv Expenses						
55.	931	Rents						
56.	935	Maint of Gen Plt						
57.		Total Oper & Maint		\$ -	\$ 69,800	\$ -	\$ (104,244)	\$ (1,457,377)
58.		Depreciation		(\$191,628)				
59.		Other Taxes - Property						
60.		Other Taxes - Misc.						
61.		Other Taxes - Payroll						
62.		State Income Taxes						
63.		Federal Income Taxes	\$137,183	\$67,070	(\$24,430)	(\$48,146)	\$36,485	(\$25)
64.		Deferred Taxes						
65.		Investment Tax Credit						
66.		Total Gas Oper Exp.	<u>\$ 137,183</u>	<u>\$ (124,558)</u>	<u>\$ 45,370</u>	<u>\$ (48,146)</u>	<u>\$ (67,759)</u>	<u>\$ (1,457,402)</u>
67.		Net Gas Oper Income	<u>\$ 254,768</u>	<u>\$ 124,558</u>	<u>\$ (45,370)</u>	<u>\$ (89,414)</u>	<u>\$ 67,759</u>	<u>\$ (46)</u>

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Line No.	Acct No.	(a) Income Statement Component	(n) PGA Costs/Revenue	(o) Economic Development	(p) Out of Period Income Tax Adjustments	sum (c) thru (r) (q) Total Adjustments	(b) + (q) (r) Subtotal	(s) Additional Revenue Requirement
1.		Gas Operating Revenues	(\$56,028,766)			\$ (58,618,046)	\$ 41,122,809	\$2,847,457
2.		Oper & Maint Expenses						
3.	710	Super & Eng				\$ -	\$ -	
4.	712	Other Power Expense				-	-	
5.	714	LPG Cleanup				-	-	
6.	728	LPG Gas				-	-	
7.	735	Misc Prod Exp				10	501	
8.	741	Struct & Improv				-	-	
9.	742	Prod Equip				-	-	
10.	804	Nat Gas City Gate	(\$56,028,766)			(56,028,766)	(5,578,219)	
11.	805	Other Gas Purchase				-	4,600,251	
12.	807	Other Purchased Gas Exp				-	14,471,331	
13.	808	Gas W/D Storage-Dr				-	8,676,482	
14.	808	Gas Del Storage - Cr				-	(7,698,516)	
15.	813	Other Gas Supply Expense				3,968	220,553	
16.	840	Oper Super & Eng				927	66,509	
17.	841	Other Labor & Exp				470	53,942	
18.	842	Rents				-	36,063	
19.	843	Maint Strct & Imp				1,407	137,465	
20.	870	Oper Super & Eng				20,074	1,211,639	
21.	871	Distr Load Dispatch				3,256	174,267	
22.	874	Mains & Serv Exp				7,449	1,198,895	
23.	875	Meas/Reg Operations				1,370	78,404	
24.	877	Meas/Reg Stations				536	64,197	
25.	878	Meter & House Reg				8,205	669,191	
26.	879	Cust Install Exp				10,590	597,180	

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27.	880	Other Expenses				20,564	1,613,689	
28.	881	Rents				-	3,245	
29.	887	Maint of Mains				7,509	1,195,984	
30.	889	Maint Meas & Reg - Gen				974	244,138	
31.	891	Maint Town Border Equip				683	55,568	
32.	892	Maint of Services				3,977	516,770	
33.	893	Maint Met &: Hse Reg				1,237	132,302	
34.	901	Supervision				4,104	217,968	
35.	902	Meter Reading				12,364	733,550	
36.	903	Customer Rec. & Collect.				26,886	1,773,404	
37.	904	Uncollect Accts				5	309,842	8,504
38.	905	Misc Cust Accts				98	12,728	
39.	908	Cust Assist Exp				(1,457,375)	92	
40.	909	Info & Instruct Exp				82	13,226	
41.	910	Misc Customer Service				-	36,407	
42.	911	Supervision				-	-	
43.	912	Demo & Selling		(\$51,767)		(49,128)	150,847	
44.	916	Misc Sales Exp				32	12,940	
45.	920	Admin & Gen Salaries				11,252	563,376	
46.	921	Office Supplies & Exp				-	330,908	
47.	922	Admin Exp Trans - Cr				(653)	(46,690)	
48.	923	Outside Serv Exp				-	102,842	
49.	924	Property Insurance				229	19,046	
50.	925	Injuries & Damages				1,287	180,724	
51.	926	Employee Pens & Ben				(212,210)	1,362,802	
52.	928	Reg Commission Exp				69,801	204,001	
53.	929	Duplicate Charges - Cr				-	(16,078)	

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						(q) Total Adjustments	(r) Subtotal	
54.	930	Misc. Gen & Adv Expenses				99	48,385	
55.	931	Rents				-	(72,967)	
56.	935	Maint of Gen Plt				10	5,065	
57.		Total Oper & Maint	\$ (56,028,766)	\$ (51,767)	\$ -	\$ (57,528,677)	\$ 28,684,249	\$ 8,504
58.		Depreciation				\$ 38,884	\$ 4,757,981	
59.		Other Taxes - Property				-	1,029,588	
60.		Other Taxes - Misc.				-	6	4,265
61.		Other Taxes - Payroll				13,214	543,093	
62.		State Income Taxes				-	-	
63.		Federal Income Taxes	\$0	\$18,118	\$145,506	(327,734)	(550,932)	992,141
64.		Deferred Taxes			(\$36,860)	(36,860)	2,243,877	
65.		Investment Tax Credit				-	(1,692)	
66.		Total Gas Oper Exp.	\$ (56,028,766)	\$ (33,649)	\$ 108,646	\$ (57,841,173)	\$ 36,706,170	\$ 1,004,910
67.		Net Gas Oper Income	\$ 0	\$ 33,649	\$ (108,646)	\$ (776,873)	\$ 4,416,639	\$ 1,842,547

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Line No.	Acct No.	Income Statement Component	(a) (r) + (s) (t) Adjusted Income Statement
1.		Gas Operating Revenues	\$ 43,970,266
2.		Oper & Maint Expenses	
3.	710	Super & Eng	\$ -
4.	712	Other Power Expense	-
5.	714	LPG Cleanup	-
6.	728	LPG Gas	-
7.	735	Misc Prod Exp	501
8.	741	Struct & Improv	-
9.	742	Prod Equip	-
10.	804	Nat Gas City Gate	(5,578,219)
11.	805	Other Gas Purchase	4,600,251
12.	807	Other Purchased Gas Exp	14,471,331
13.	808	Gas W/D Storage-Dr	8,676,482
14.	808	Gas Del Storage - Cr	(7,698,516)
15.	813	Other Gas Supply Expense	220,553
16.	840	Oper Super & Eng	66,509
17.	841	Other Labor & Exp	53,942
18.	842	Rents	36,063
19.	843	Maint Strct & Imp	137,465
20.	870	Oper Super & Eng	1,211,639
21.	871	Distr Load Dispatch	174,267
22.	874	Mains & Serv Exp	1,198,895
23.	875	Meas/Reg Operations	78,404
24.	877	Meas/Reg Stations	64,197
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27.	880	Other Expenses	1,613,689
28.	881	Rents	3,245
29.	887	Maint of Mains	1,195,984
30.	889	Maint Meas & Reg - Gen	244,138
31.	891	Maint Town Border Equip	55,568
32.	892	Maint of Services	516,770
33.	893	Maint Met &: Hse Reg	132,302
34.	901	Supervision	217,968
35.	902	Meter Reading	
36.	903	Customer Rec. & Collect.	
37.	904	Uncollect Accts	318,346
38.	905	Misc Cust Accts	12,728
39.	908	Cust Assist Exp	92
40.	909	Info & Instruct Exp	13,226
41.	910	Misc Customer Service	36,407
42.	911	Supervision	-
43.	912	Demo & Selling	150,847
44.	916	Misc Sales Exp	12,940
45.	920	Admin & Gen Salaries	563,376
46.	921	Office Supplies & Exp	330,908
47.	922	Admin Exp Trans - Cr	(46,690)
48.	923	Outside Serv Exp	102,842
49.	924	Property Insurance	19,046
50.	925	Injuries & Damages	180,724
51.	926	Employee Pens & Ben	1,362,802
52.	928	Reg Commission Exp	204,001
53.	929	Duplicate Charges - Cr	(16,078)

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54.	930	Misc. Gen & Adv Expenses	48,385
55.	931	Rents	(72,967)
56.	935	Maint of Gen Plt	<u>5,065</u>
57.		Total Oper & Maint	\$ 28,692,753
58.		Depreciation	\$ 4,757,981
59.		Other Taxes - Property	1,029,588
60.		Other Taxes - Misc.	4,271
61.		Other Taxes - Payroll	543,093
62.		State Income Taxes	-
63.		Federal Income Taxes	441,209
64.		Deferred Taxes	2,243,877
65.		Investment Tax Credit	<u>(1,692)</u>
66.		Total Gas Oper Exp.	<u>\$ 37,711,080</u>
67.		Net Gas Oper Income	<u><u>\$ 6,259,186</u></u>