

RULE 20:10:13:83
Schedule H-3
Selected Account Detail
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket EL14-XXX

Individual Responsible: Rick Tunning

<u>Line</u>	<u>MEC Activity</u> (a)	<u>Description</u> (b)	<u>SD Electric</u> <u>Amount</u> (b)
1.	<u>Account 909</u>		
2.			
3.	909001	Perform Energy Efficiency/Safety Advertising ⁽¹⁾	\$ 546
4.			
5.	<u>Account 913</u>		
6.			
7.	None		
8.			
9.	<u>Account 922</u>		
10.			
11.	922011	Admin-Transfer Cr	\$ (7,951)
12.	922021	Admin-NU Transfer Cr	(391)
13.	922031	BU-Nonutility Transfer Cr	(951)
14.		Total Account 922	<u>\$ (9,293)</u>
15.			
16.	<u>Account 926</u>		
17.			
18.	926081	Benefits Admin	\$ 2,776
19.	926081	Employee Family Counseling	337
20.	926101	Retirement Plan	28,800
21.	926112	DCP Earnings	10,293
22.	926117	DCP - MEHC	15,424
23.	926121	401K Contributions	88,239
24.	926211	Healthcare Benefits	136,163
25.	926215	Health-FAS106 OPEB	(5,970)
26.	926221	LT Disability Plan	4,796
27.	926222	Family Medical Leave Act Administration	321
28.	926224	Supplemental Pension (SERP)	27,674
29.	926231	Life Insurance	1,709
30.	926241	General Benefits	1,445
31.	926245	Joint Owner Credits	(7,973)
32.	926251	Tuition Reimbursement	396
33.	926281	Dental Care	6,028
34.	926291	Vision Care	355
35.	926901	Benefits Loading	196,406
36.	926911	Benefits Loading CR	(302,969)
37.		Total Account 926	<u>\$ 204,250</u>
38.			

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	(a)	(b)	(b)
39.	<u>Account 928</u>		
40.			
41.	928311	Formal Filing-Retail	\$ 223
42.	928312	Direct/Remainder Assessment	17,077
43.	928313	FERC Assessment	306
44.	928314	FERC Transmission Assessment	13,191
45.		Total Account 928	<u>\$ 30,797</u>
46.			
47.	<u>Account 929</u>		
48.			
49.	929011	Duplicate Charge-Cr.	\$ (4,477)
50.	929021	Facility Loading-Cr.	-
51.		Total Account 929	<u>\$ (4,477)</u>
52.			
53.	<u>Account 930</u>		
54.			
55.	930200	Bank/Investor Relations	\$ 122
56.	930210	External Investments Mgmt.	1,735
57.	930220	Board of Director Support	4,170
58.	930264	Commercial/Industry Dues	8,209
59.	930270	Media Relations	1,966
60.	930271	Research and Development	1,385
61.	930291	Misc General Expense	13,365
62.		Total 930	<u>\$ 30,952</u>

(1) All amounts relate to allocations to South Dakota electric of corporate salary and non-labor costs. Accordingly, no examples are included.