

RULE 20:10:13:97
STATEMENT N (1)
Functional Allocation of Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Unbundled Cost of Service Study

Individual Responsible: Charles Rea

Alloc			South Dakota Test Year											
Line	Code	Acct	Description			Jurisdictional	Generation	Transmission	Substations	Wires	Transformers	Services	Meters	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	

Rate Base

Production Plant														
1	1.1	310-316	Steam Plant	\$	29,159,848	\$	29,159,848	\$	-	\$	-	\$	-	\$
2	1.1	320-327	Nuclear Plant	\$	4,075,674	\$	4,075,674	\$	-	\$	-	\$	-	\$
3	1.1	330-336	Hydro Plant	\$	19,661	\$	19,661	\$	-	\$	-	\$	-	\$
4	1.1	340-346	Other Plant	\$	51,750,023	\$	51,750,023	\$	-	\$	-	\$	-	\$
5		310-346	Production Plant Total	\$	85,005,205	\$	85,005,205	\$	-	\$	-	\$	-	\$
Transmission Plant														
6	1.2	350-359	Transmission Plant	\$	9,185,604	\$	-	\$	9,185,604	\$	-	\$	-	\$
7			Transmission Plant Total	\$	9,185,604	\$	-	\$	9,185,604	\$	-	\$	-	\$
Distribution Plant														
8	44.1	360	Land and Land Rights	\$	186,068	\$	-	\$	-	\$	67,498	\$	-	\$
9	1.3	361-362	Structures and Station Equipment	\$	5,066,547	\$	-	\$	-	\$	5,066,547	\$	-	\$
Poles Towers and Fixtures														
10	1.4	364	Poles Towers and Fixtures	\$	1,318,433	\$	-	\$	-	\$	1,318,433	\$	-	\$
11	1.4	365	Overhead Conductors and Devices	\$	2,203,412	\$	-	\$	-	\$	2,203,412	\$	-	\$
12	1.4	366-367	Underground Conduit and Devices	\$	5,378,374	\$	-	\$	-	\$	5,378,374	\$	-	\$
13	1.5	368	Line Transformers	\$	1,396,440	\$	-	\$	-	\$	-	\$	1,396,440	\$
14	1.6	369	Services	\$	2,002,552	\$	-	\$	-	\$	-	\$	2,002,552	\$
15	1.7	370	Meters	\$	401,362	\$	-	\$	-	\$	-	\$	-	\$
16	1.8	371	Installation on Customer Premises	\$	267,055	\$	-	\$	-	\$	-	\$	-	\$
17	1.8	373	Street Light and Signal Sys	\$	605,330	\$	-	\$	-	\$	-	\$	-	\$
18			Distribution Plant Total	\$	18,825,574	\$	-	\$	-	\$	5,134,045	\$	9,018,789	\$
General Plant														
19	41	389-398	General Plant	\$	1,644,701	\$	282,052	\$	1,814	\$	371,122	\$	651,937	\$
20			General Plant Total	\$	1,644,701	\$	282,052	\$	1,814	\$	371,122	\$	651,937	\$
Intangible Plant														
21	42	301-303	Intangible Plant	\$	844,652	\$	75,217	\$	7,937	\$	88,800	\$	155,992	\$
22			Intangible Plant Total	\$	844,652	\$	75,217	\$	7,937	\$	88,800	\$	155,992	\$
23			Gross Electric Plant in Service	\$	115,505,736	\$	85,362,474	\$	9,195,355	\$	5,593,967	\$	9,826,718	\$
Additions to Rate Base														
24	1.1	120200-120500	Nuclear Fuel in Stock	\$	543,611	\$	543,611	\$	-	\$	-	\$	-	\$
Requirements for Working Capital														
25	1.1	151000-151130	Fuel Stocks	\$	1,075,868	\$	1,075,868	\$	-	\$	-	\$	-	\$
26	46	154, 163	Total Materials and Supplies	\$	686,390	\$	510,551	\$	54,998	\$	32,955	\$	57,891	\$
27	1.1	158102	Emissions Allowances	\$	19,947	\$	19,947	\$	-	\$	-	\$	-	\$
28	45		Cash Working Capital	\$	(32,000)	\$	(24,069)	\$	(2,601)	\$	(1,454)	\$	(2,554)	\$
29	45	165	Prepayments	\$	216,441	\$	162,796	\$	17,592	\$	9,832	\$	17,272	\$
30				\$	1,966,646	\$	1,745,093	\$	69,989	\$	41,334	\$	72,610	\$
31			Total Additions to Rate Base	\$	2,510,257	\$	2,288,704	\$	69,989	\$	41,334	\$	72,610	\$
Deductions from Rate Base														

Unbundled Cost of Service Study

Individual Responsible: Charles Rea

Line	Alloc		Description	Lighting		Customer	Variance
	Code	Acct				Accounts	
	(a)	(b)	(c) (d) (e)	(n)		(o)	

Rate Base

Production Plant							
1	1.1	310-316	Steam Plant	\$	-	\$	-
2	1.1	320-327	Nuclear Plant	\$	-	\$	-
3	1.1	330-336	Hydro Plant	\$	-	\$	-
4	1.1	340-346	Other Plant	\$	-	\$	-
5		310-346	Production Plant Total	\$	-	\$	-
Transmission Plant							
6	1.2	350-359	Transmission Plant	\$	-	\$	-
7			Transmission Plant Total	\$	-	\$	-
Distribution Plant							
8	44.1	360	Land and Land Rights	\$	-	\$	-
9	1.3	361-362	Structures and Station Equipment	\$	-	\$	-
Poles Towers and Fixtures							
10	1.4	364	Poles Towers and Fixtures	\$	-	\$	-
11	1.4	365	Overhead Conductors and Devices	\$	-	\$	-
12	1.4	366-367	Underground Conduit and Devices	\$	-	\$	-
13	1.5	368	Line Transformers	\$	-	\$	-
14	1.6	369	Services	\$	-	\$	-
15	1.7	370	Meters	\$	-	\$	-
16	1.8	371	Installation on Customer Premises	\$	267,055	\$	-
17	1.8	373	Street Light and Signal Sys	\$	605,330	\$	-
18			Distribution Plant Total	\$	872,385	\$	-
General Plant							
19	41	389-398	General Plant	\$	63,062	\$	-
20			General Plant Total	\$	63,062	\$	-
Intangible Plant							
21	42	301-303	Intangible Plant	\$	15,089	\$	435,885
22			Intangible Plant Total	\$	15,089	\$	435,885
23			Gross Electric Plant in Service	\$	950,536	\$	435,885
Additions to Rate Base							
24	1.1	120200-120500	Nuclear Fuel in Stock	\$	-	\$	-
Requirements for Working Capital							
25	1.1	151000-151130	Fuel Stocks	\$	-	\$	-
26	46	154, 163	Total Materials and Supplies	\$	5,600	\$	-
27	1.1	158102	Emissions Allowances	\$	-	\$	-
28	45		Cash Working Capital	\$	(247)	\$	0
29	45	165	Prepayments	\$	1,671	\$	(0)
30				\$	7,024	\$	(0)
31			Total Additions to Rate Base	\$	7,024	\$	(0)

Deductions from Rate Base

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Line	Alloc		Description	South Dakota Test Year								
	Code	Acct		Jurisdictional		Generation	Transmission	Substations	Wires	Transformers	Services	Meters
	(a)	(b)	(c) (d) (e)		(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Accumulated Provision for Deprec and Amort												
32	42.1	108-111	Accum Amort Intangible Plant	\$	(764,054)	\$ (55,728)	\$ (2,717)	\$ (76,133)	\$ (133,741)	\$ (20,708)	\$ (29,696)	\$ (5,952)
33	1.1	108-111	Accum Depr Production Plant (Steam)	\$	(13,057,542)	\$ (13,057,542)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	1.1	108-111	Accum Depr Production Plant (Nuclear)	\$	(1,662,058)	\$ (1,662,058)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	1.1	108-111	Accum Depr Production Plant (Hydro)	\$	(16,472)	\$ (16,472)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	1.1	108-111	Accum Depr Production Plant (Other)	\$	(8,331,165)	\$ (8,331,165)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	1.2	108-111	Accum Depr Transmission Plant	\$	(3,545,041)	\$ -	\$ (3,545,041)	\$ -	\$ -	\$ -	\$ -	\$ -
38	44	108-111	Accum Depr Distribution Plant	\$	(8,094,095)	\$ -	\$ -	\$ (2,207,393)	\$ (3,877,647)	\$ (600,402)	\$ (861,002)	\$ (172,566)
39	41.1	108-111	Accum Depr General Plant	\$	(855,083)	\$ (111,968)	\$ (832)	\$ (202,433)	\$ (355,606)	\$ (55,061)	\$ (78,960)	\$ (15,825)
40			Total Accumulated Depreciation	\$	(36,325,509)	\$ (23,234,933)	\$ (3,548,589)	\$ (2,485,960)	\$ (4,366,994)	\$ (676,171)	\$ (969,657)	\$ (194,344)
41	44.1	252100	Customer Advances	\$	(21,263)	\$ -	\$ -	\$ (7,713)	\$ (13,550)	\$ -	\$ -	\$ -
42	45	282	282-Accum Deferred Income Taxes	\$	(14,890,352)	\$ (11,199,769)	\$ (1,210,239)	\$ (676,431)	\$ (1,188,261)	\$ (183,987)	\$ (263,844)	\$ (52,881)
43	45	235	Customer Deposits	\$	(8,141)	\$ (6,123)	\$ (662)	\$ (370)	\$ (650)	\$ (101)	\$ (144)	\$ (29)
44	45	144002-144040	Reserve for Uncollectible Accounts	\$	(37,284)	\$ (28,043)	\$ (3,030)	\$ (1,694)	\$ (2,975)	\$ (461)	\$ (661)	\$ (132)
45	1.1	254151	Reserve for QCNS	\$	(19,605)	\$ (19,605)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	45	228151	Accum Deferred Invest Tax Credit	\$	(316)	\$ (238)	\$ (26)	\$ (14)	\$ (25)	\$ (4)	\$ (6)	\$ (1)
47	45	228202-228411	Reserve for Injuries, Damages, and Pensions	\$	(127,591)	\$ (95,967)	\$ (10,370)	\$ (5,796)	\$ (10,182)	\$ (1,577)	\$ (2,261)	\$ (453)
48				\$	(15,104,552)	\$ (11,349,746)	\$ (1,224,327)	\$ (692,018)	\$ (1,215,643)	\$ (186,128)	\$ (266,915)	\$ (53,497)
49			Total Deductions from Rate Base	\$	(51,430,061)	\$ (34,584,679)	\$ (4,772,916)	\$ (3,177,977)	\$ (5,582,637)	\$ (862,300)	\$ (1,236,573)	\$ (247,840)
50			Total Rate Base	\$	66,585,932	\$ 53,066,499	\$ 4,492,428	\$ 2,457,324	\$ 4,316,691	\$ 670,481	\$ 961,496	\$ 192,708

Expenses

Production Expense												
Steam Power Generation												
Operation												
51	1.1	500	Supervision and Engineering	\$	98,912	\$ 98,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	1.1	501	Fuel	\$	3,469,402	\$ 3,469,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	1.1	502	Steam Expenses	\$	169,454	\$ 169,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	1.1	505	Electric Expenses	\$	25,460	\$ 25,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	1.1	506	Miscellaneous Steam Expense	\$	103,003	\$ 103,003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	1.1	507	Rents	\$	(10)	\$ (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	1.1	509 less 411801	Emission Allowances	\$	5,558	\$ 5,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance												
58	1.1	510	Supervision and Engineering	\$	58,681	\$ 58,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	1.1	511	Structures	\$	33,481	\$ 33,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	1.1	512	Boiler Plant	\$	228,909	\$ 228,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	1.1	513	Electric Plant	\$	117,417	\$ 117,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	1.1	514	Miscellaneous Steam Plant	\$	69,515	\$ 69,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nuclear Power Generation												
Operation												
63	1.1	517	Supervision and Engineering	\$	141,193	\$ 141,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	1.1	518	Fuel	\$	272,149	\$ 272,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	1.1	519	Coolants & Water	\$	13,154	\$ 13,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	1.1	520	Steam Expenses	\$	42,568	\$ 42,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	1.1	523	Electric Expenses	\$	947	\$ 947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	1.1	524	Miscellaneous	\$	169,734	\$ 169,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance												

Unbundled Cost of Service Study

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Line	Alloc		Description	Lighting		Customer	Variance
	Code	Acct				Accounts	
	(a)	(b)	(c) (d) (e)		(n)	(o)	
Accumulated Provision for Deprec and Amort							
32	42.1	108-111	Accum Amort Intangible Plant	\$	(12,937)	\$ (426,443)	\$ -
33	1.1	108-111	Accum Depr Production Plant (Steam)	\$	-	\$ -	\$ -
34	1.1	108-111	Accum Depr Production Plant (Nuclear)	\$	-	\$ -	\$ -
35	1.1	108-111	Accum Depr Production Plant (Hydro)	\$	-	\$ -	\$ -
36	1.1	108-111	Accum Depr Production Plant (Other)	\$	-	\$ -	\$ -
37	1.2	108-111	Accum Depr Transmission Plant	\$	-	\$ -	\$ -
38	44	108-111	Accum Depr Distribution Plant	\$	(375,084)	\$ -	\$ -
39	41.1	108-111	Accum Depr General Plant	\$	(34,398)	\$ -	\$ -
40			Total Accumulated Depreciation	\$	(422,418)	\$ (426,443)	\$ -
41	44.1	252100	Customer Advances	\$	-	\$ -	\$ -
42	45	282	282-Accum Deferred Income Taxes	\$	(114,940)	\$ -	\$ 0
43	45	235	Customer Deposits	\$	(63)	\$ -	\$ 0
44	45	144002-144040	Reserve for Uncollectible Accounts	\$	(288)	\$ -	\$ 0
45	1.1	254151	Reserve for QCNS	\$	-	\$ -	\$ -
46	45	228151	Accum Deferred Invest Tax Credit	\$	(2)	\$ -	\$ 0
47	45	228202-228411	Reserve for Injuries, Damages, and Pensions	\$	(985)	\$ -	\$ 0
48				\$	(116,278)	\$ -	\$ 0
49			Total Deductions from Rate Base	\$	(538,696)	\$ (426,443)	\$ 0
50			Total Rate Base	\$	418,863	\$ 9,442	\$ 0

Expenses

Production Expense							
Steam Power Generation							
Operation							
51	1.1	500	Supervision and Engineering	\$	-	\$ -	\$ -
52	1.1	501	Fuel	\$	-	\$ -	\$ -
53	1.1	502	Steam Expenses	\$	-	\$ -	\$ -
54	1.1	505	Electric Expenses	\$	-	\$ -	\$ -
55	1.1	506	Miscellaneous Steam Expense	\$	-	\$ -	\$ -
56	1.1	507	Rents	\$	-	\$ -	\$ -
57	1.1	509 less 411801	Emission Allowances	\$	-	\$ -	\$ -
Maintenance							
58	1.1	510	Supervision and Engineering	\$	-	\$ -	\$ -
59	1.1	511	Structures	\$	-	\$ -	\$ -
60	1.1	512	Boiler Plant	\$	-	\$ -	\$ -
61	1.1	513	Electric Plant	\$	-	\$ -	\$ -
62	1.1	514	Miscellaneous Steam Plant	\$	-	\$ -	\$ -
Nuclear Power Generation							
Operation							
63	1.1	517	Supervision and Engineering	\$	-	\$ -	\$ -
64	1.1	518	Fuel	\$	-	\$ -	\$ -
65	1.1	519	Coolants & Water	\$	-	\$ -	\$ -
66	1.1	520	Steam Expenses	\$	-	\$ -	\$ -
67	1.1	523	Electric Expenses	\$	-	\$ -	\$ -
68	1.1	524	Miscellaneous	\$	-	\$ -	\$ -
Maintenance							

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Alloc			South Dakota Test Year										
Line	Code	Acct	Description	Jurisdictional		Generation	Transmission	Substations		Wires	Transformers	Services	Meters
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)		
69	1.1	528	Supervision and Engineering	\$	116,414	\$	116,414	\$	-	\$	-	\$	-
70	1.1	529	Structures	\$	18,336	\$	18,336	\$	-	\$	-	\$	-
71	1.1	530	Reactor Plant	\$	27,970	\$	27,970	\$	-	\$	-	\$	-
72	1.1	531	Electric Plant	\$	34,137	\$	34,137	\$	-	\$	-	\$	-
73	1.1	532	Nuclear Plant	\$	35,662	\$	35,662	\$	-	\$	-	\$	-
			Hydraulic Power Generation										
			Operation										
74	1.1	535	Supervision and Engineering	\$	4	\$	4	\$	-	\$	-	\$	-
75	1.1	538	Electric Expenses	\$	59	\$	59	\$	-	\$	-	\$	-
76	1.1	539	Miscellaneous	\$	1	\$	1	\$	-	\$	-	\$	-
			Maintenance										
77	1.1	541	Supervision and Engineering	\$	-	\$	-	\$	-	\$	-	\$	-
78	1.1	543	Waterway	\$	37	\$	37	\$	-	\$	-	\$	-
79	1.1	544	Electric Plant	\$	-	\$	-	\$	-	\$	-	\$	-
80	1.1	545	Hydraulic	\$	108	\$	108	\$	-	\$	-	\$	-
			Other Power Generation										
			Operation										
81	1.1	546	Supervision and Engineering	\$	19,556	\$	19,556	\$	-	\$	-	\$	-
82	1.1	547	Fuel	\$	198,038	\$	198,038	\$	-	\$	-	\$	-
83	1.1	548	Generation Expense	\$	14,550	\$	14,550	\$	-	\$	-	\$	-
84	1.1	549	Miscellaneous	\$	25,925	\$	25,925	\$	-	\$	-	\$	-
85	1.1	550	Rents	\$	59,513	\$	59,513	\$	-	\$	-	\$	-
			Maintenance										
86	1.1	551	Supervision and Engineering	\$	3,926	\$	3,926	\$	-	\$	-	\$	-
87	1.1	552	Structures	\$	10,572	\$	10,572	\$	-	\$	-	\$	-
88	1.1	553	Gen / Electric Plant	\$	517,893	\$	517,893	\$	-	\$	-	\$	-
89	1.1	554	Miscellaneous	\$	5,550	\$	5,550	\$	-	\$	-	\$	-
			Other Power Supply Expense										
90	1.1	555301-555306	Purchased Power - Demand	\$	72,134	\$	72,134	\$	-	\$	-	\$	-
91	1.1	555	Purchased Power - Energy	\$	1,084,935	\$	1,084,935	\$	-	\$	-	\$	-
92	1.1	556	System Control and Load Dispatch	\$	24,302	\$	24,302	\$	-	\$	-	\$	-
93	1.1	557	Other Expenses	\$	2,266	\$	2,266	\$	-	\$	-	\$	-
94			Total Production Expense	\$	7,291,417	\$	7,291,417	\$	-	\$	-	\$	-
			Transmission Expense										
			Operation										
95	1.2	560	Supervision and Engineering	\$	40,743	\$	-	\$	40,743	\$	-	\$	-
96	1.2	561	Load Dispatching	\$	42,105	\$	-	\$	42,105	\$	-	\$	-
97	1.2	562	Station Expenses	\$	16,379	\$	-	\$	16,379	\$	-	\$	-
98	1.2	563	Overhead Lines	\$	6,790	\$	-	\$	6,790	\$	-	\$	-
99	1.2	564	Underground Lines	\$	6	\$	-	\$	6	\$	-	\$	-
100	1.2	565	Transmission of Elec. by Others	\$	256,418	\$	-	\$	256,418	\$	-	\$	-
101	1.2	566	Miscellaneous Expense	\$	1	\$	-	\$	1	\$	-	\$	-
102	1.2	567	Rents	\$	10,048	\$	-	\$	10,048	\$	-	\$	-
			Maintenance										
103	1.2	568	Supervision and Engineering	\$	-	\$	-	\$	-	\$	-	\$	-
104	1.2	569	Structures	\$	3,392	\$	-	\$	3,392	\$	-	\$	-
105	1.2	570	Station Equipment	\$	16,418	\$	-	\$	16,418	\$	-	\$	-
106	1.2	571	Overhead Lines	\$	57,436	\$	-	\$	57,436	\$	-	\$	-
107	1.2	571	Underground Lines	\$	-	\$	-	\$	-	\$	-	\$	-
108	1.2	575701	RTO Market Administration	\$	61,404	\$	-	\$	61,404	\$	-	\$	-
109			Total Transmission Expense	\$	511,141	\$	-	\$	511,141	\$	-	\$	-

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	(a)	(b)	(c) (d) (e)		(n)		(o)		
69	1.1	528	Supervision and Engineering	\$	-	\$	-	\$	-
70	1.1	529	Structures	\$	-	\$	-	\$	-
71	1.1	530	Reactor Plant	\$	-	\$	-	\$	-
72	1.1	531	Electric Plant	\$	-	\$	-	\$	-
73	1.1	532	Nuclear Plant	\$	-	\$	-	\$	-
			Hydraulic Power Generation						
			Operation						
74	1.1	535	Supervision and Engineering	\$	-	\$	-	\$	-
75	1.1	538	Electric Expenses	\$	-	\$	-	\$	-
76	1.1	539	Miscellaneous	\$	-	\$	-	\$	-
			Maintenance						
77	1.1	541	Supervision and Engineering	\$	-	\$	-	\$	-
78	1.1	543	Waterway	\$	-	\$	-	\$	-
79	1.1	544	Electric Plant	\$	-	\$	-	\$	-
80	1.1	545	Hydraulic	\$	-	\$	-	\$	-
			Other Power Generation						
			Operation						
81	1.1	546	Supervision and Engineering	\$	-	\$	-	\$	-
82	1.1	547	Fuel	\$	-	\$	-	\$	-
83	1.1	548	Generation Expense	\$	-	\$	-	\$	-
84	1.1	549	Miscellaneous	\$	-	\$	-	\$	-
85	1.1	550	Rents	\$	-	\$	-	\$	-
			Maintenance						
86	1.1	551	Supervision and Engineering	\$	-	\$	-	\$	-
87	1.1	552	Structures	\$	-	\$	-	\$	-
88	1.1	553	Gen / Electric Plant	\$	-	\$	-	\$	-
89	1.1	554	Miscellaneous	\$	-	\$	-	\$	-
			Other Power Supply Expense						
90	1.1	555301-555306	Purchased Power - Demand	\$	-	\$	-	\$	-
91	1.1	555	Purchased Power - Energy	\$	-	\$	-	\$	-
92	1.1	556	System Control and Load Dispatch	\$	-	\$	-	\$	-
93	1.1	557	Other Expenses	\$	-	\$	-	\$	-
94			Total Production Expense	\$	-	\$	-	\$	-
			Transmission Expense						
			Operation						
95	1.2	560	Supervision and Engineering	\$	-	\$	-	\$	-
96	1.2	561	Load Dispatching	\$	-	\$	-	\$	-
97	1.2	562	Station Expenses	\$	-	\$	-	\$	-
98	1.2	563	Overhead Lines	\$	-	\$	-	\$	-
99	1.2	564	Underground Lines	\$	-	\$	-	\$	-
100	1.2	565	Transmission of Elec. by Others	\$	-	\$	-	\$	-
101	1.2	566	Miscellaneous Expense	\$	-	\$	-	\$	-
102	1.2	567	Rents	\$	-	\$	-	\$	-
			Maintenance						
103	1.2	568	Supervision and Engineering	\$	-	\$	-	\$	-
104	1.2	569	Structures	\$	-	\$	-	\$	-
105	1.2	570	Station Equipment	\$	-	\$	-	\$	-
106	1.2	571	Overhead Lines	\$	-	\$	-	\$	-
107	1.2	571	Underground Lines	\$	-	\$	-	\$	-
108	1.2	575701	RTO Market Administration	\$	-	\$	-	\$	-
109			Total Transmission Expense	\$	-	\$	-	\$	-

RULE 20:10:13:97
STATEMENT N (1)
Functional Allocation of Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Unbundled Cost of Service Study

Individual Responsible: Charles Rea

Alloc	South Dakota Test Year																
Line	Code	Acct	Description	Jurisdictional		Generation	Transmission	Substations		Wires	Transformers	Services		Meters			
	(a)	(b)	(c) (d) (e)	(f)		(g)	(h)	(i)		(j)	(k)	(l)		(m)			
Distribution Expense																	
Operation																	
110	59	580	Supervision and Engineering	\$	61,647	\$	-	\$	7,179	\$	47,809	\$	57	\$	2,534	\$	1,364
111	1.3	581	Load Dispatching	\$	2,529	\$	-	\$	2,529	\$	-	\$	-	\$	-	\$	-
112	1.3	582	Station Expenses	\$	14,012	\$	-	\$	14,012	\$	-	\$	-	\$	-	\$	-
113	1.4	583	Overhead Lines	\$	23,567	\$	-	\$	-	\$	23,567	\$	-	\$	-	\$	-
114	1.4	584	Underground Lines	\$	15,720	\$	-	\$	-	\$	15,720	\$	-	\$	-	\$	-
115	1.8	585	Street Lighting and Signals	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
116	1.7	586	Meter Expense	\$	2,983	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,983
117	44.3	587	Customer Installation Expense	\$	14,105	\$	-	\$	-	\$	-	\$	-	\$	10,575	\$	2,119
118	44	588	Miscellaneous Expense	\$	2,542	\$	-	\$	693	\$	1,218	\$	189	\$	270	\$	54
119	44	589	Rents	\$	800	\$	-	\$	218	\$	383	\$	59	\$	85	\$	17
Maintenance																	
120	59	590	Supervision and Engineering	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
121	1.4	591	Structures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
122	1.3	592	Station Equipment	\$	13,520	\$	-	\$	13,520	\$	-	\$	-	\$	-	\$	-
123	1.4	593	Overhead Lines	\$	142,548	\$	-	\$	-	\$	142,548	\$	-	\$	-	\$	-
124	1.4	594	Underground Lines	\$	22,817	\$	-	\$	-	\$	22,817	\$	-	\$	-	\$	-
125	1.5	595	Line Transformers	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
126	1.8	596	Street Lighting and Signals	\$	10,097	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
127	1.7	597	Meters	\$	710	\$	-	\$	-	\$	-	\$	-	\$	-	\$	710
128	44	598	Miscellaneous Plant	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
129			Total Distribution Expense	\$	327,598	\$	-	\$	38,152	\$	254,063	\$	305	\$	13,464	\$	7,248
Customer Accounting Expense																	
130	59.1	901	Supervision	\$	11,304	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,286
131	1.7	902	Meter Reading	\$	15,145	\$	-	\$	-	\$	-	\$	-	\$	-	\$	15,145
132	1.9	903	Records and Collection (Cust Serv)	\$	88,040	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
133	1.9	904	Uncollectible Accounts	\$	29,248	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
134	1.9	905	Miscellaneous Expense	\$	661	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
135			Total Customer Accounting Expense	\$	144,397	\$	-	\$	-	\$	-	\$	-	\$	-	\$	16,431
Customer Service and Information Expense																	
136	1.9	908	Customer Assistance Expense	\$	(14)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
137	1.9	909	Information / Inst Advertising	\$	549	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
138	1.9	910	Miscellaneous Expense	\$	1,894	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
139			Total Customer Service and Information Expense	\$	2,430	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sales Expense																	
140	1.9	912	Demo/Selling Expense	\$	29,515	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
141	1.9	916	Miscellaneous Expense	\$	2,264	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
142			Total Sales Expense	\$	31,779	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Administration and General Expense																	
Operation																	
143	58	920	Admin and General Salaries	\$	182,646	\$	125,221	\$	28,589	\$	2,164	\$	14	\$	763	\$	1,350
144	58	921	Office Supplies and Expense	\$	124,544	\$	85,387	\$	19,495	\$	1,476	\$	10	\$	521	\$	921
145	58	922	Admin Exp Transfer	\$	(9,395)	\$	(6,441)	\$	(1,471)	\$	(111)	\$	(1)	\$	(39)	\$	(69)
146	58	923	Outside Services	\$	47,473	\$	32,547	\$	7,431	\$	563	\$	4	\$	198	\$	351
147	39	924	Property Insurance	\$	27,813	\$	20,555	\$	2,214	\$	1,347	\$	366	\$	525	\$	105
148	58	925	Injuries and Damages	\$	21,443	\$	14,701	\$	3,356	\$	254	\$	2	\$	90	\$	158
149	58.1	926	Pensions and Benefits	\$	170,034	\$	107,263	\$	14,782	\$	4,227	\$	27	\$	2,290	\$	3,721
150	39	928	Regulatory Commission Expense	\$	90,601	\$	66,957	\$	7,213	\$	4,388	\$	1,193	\$	1,711	\$	343

Unbundled Cost of Service Study

Individual Responsible: Charles Rea

Line	Alloc		Description	Lighting		Customer	Variance	
	Code	Acct				Accounts		
	(a)	(b)	(c) (d) (e)	(n)		(o)		
Distribution Expense								
Operation								
110	59	580	Supervision and Engineering	\$	2,703	\$	-	\$ -
111	1.3	581	Load Dispatching	\$	-	\$	-	\$ -
112	1.3	582	Station Expenses	\$	-	\$	-	\$ -
113	1.4	583	Overhead Lines	\$	-	\$	-	\$ -
114	1.4	584	Underground Lines	\$	-	\$	-	\$ -
115	1.8	585	Street Lighting and Signals	\$	-	\$	-	\$ -
116	1.7	586	Meter Expense	\$	-	\$	-	\$ -
117	44.3	587	Customer Installation Expense	\$	1,410	\$	-	\$ -
118	44	588	Miscellaneous Expense	\$	118	\$	-	\$ -
119	44	589	Rents	\$	37	\$	-	\$ -
Maintenance								
120	59	590	Supervision and Engineering	\$	-	\$	-	\$ -
121	1.4	591	Structures	\$	-	\$	-	\$ -
122	1.3	592	Station Equipment	\$	-	\$	-	\$ -
123	1.4	593	Overhead Lines	\$	-	\$	-	\$ -
124	1.4	594	Underground Lines	\$	-	\$	-	\$ -
125	1.5	595	Line Transformers	\$	-	\$	-	\$ -
126	1.8	596	Street Lighting and Signals	\$	10,097	\$	-	\$ -
127	1.7	597	Meters	\$	-	\$	-	\$ -
128	44	598	Miscellaneous Plant	\$	-	\$	-	\$ -
129			Total Distribution Expense	\$	14,366	\$	-	\$ -
Customer Accounting Expense								
130	59.1	901	Supervision	\$	-	\$	10,017	\$ -
131	1.7	902	Meter Reading	\$	-	\$	-	\$ -
132	1.9	903	Records and Collection (Cust Serv)	\$	-	\$	88,040	\$ -
133	1.9	904	Uncollectible Accounts	\$	-	\$	29,248	\$ -
134	1.9	905	Miscellaneous Expense	\$	-	\$	661	\$ -
135			Total Customer Accounting Expense	\$	-	\$	127,966	\$ -
Customer Service and Information Expense								
136	1.9	908	Customer Assistance Expense	\$	-	\$	(14)	\$ -
137	1.9	909	Information / Inst Advertising	\$	-	\$	549	\$ -
138	1.9	910	Miscellaneous Expense	\$	-	\$	1,894	\$ -
139			Total Customer Service and Information Expense	\$	-	\$	2,430	\$ -
Sales Expense								
140	1.9	912	Demo/Selling Expense	\$	-	\$	29,515	\$ -
141	1.9	916	Miscellaneous Expense	\$	-	\$	2,264	\$ -
142			Total Sales Expense	\$	-	\$	31,779	\$ -
Administration and General Expense								
Operation								
143	58	920	Admin and General Salaries	\$	818	\$	9,253	\$ (0)
144	58	921	Office Supplies and Expense	\$	557	\$	6,309	\$ (0)
145	58	922	Admin Exp Transfer	\$	(42)	\$	(476)	\$ 0
146	58	923	Outside Services	\$	212	\$	2,405	\$ (0)
147	39	924	Property Insurance	\$	229	\$	105	\$ -
148	58	925	Injuries and Damages	\$	96	\$	1,086	\$ (0)
149	58.1	926	Pensions and Benefits	\$	1,673	\$	14,270	\$ (0)
150	39	928	Regulatory Commission Expense	\$	746	\$	342	\$ -

RULE 20:10:13:97
STATEMENT N (1)
Functional Allocation of Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Unbundled Cost of Service Study

Individual Responsible: Charles Rea

Line	Alloc		Description	South Dakota Test Year							Meters
	Code	Acct		Jurisdictional	Generation	Transmission	Substations	Wires	Transformers	Services	
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
151	58	929	Duplicate Charges Credit	\$ (4,477)	\$ (3,069)	\$ (701)	\$ (53)	\$ (355)	\$ (0)	\$ (19)	\$ (33)
152	58	930.2	Miscellaneous General Expense	\$ 31,005	\$ 21,257	\$ 4,853	\$ 367	\$ 2,457	\$ 2	\$ 130	\$ 229
153	41	931	Rents	\$ (20,995)	\$ (3,600)	\$ (23)	\$ (4,737)	\$ (8,322)	\$ (1,289)	\$ (1,848)	\$ (370)
			Maintenance								
154	41	935	Total A&G Maintenance	\$ 1,098	\$ 188	\$ 1	\$ 248	\$ 435	\$ 67	\$ 97	\$ 19
155			Total Administration and General Expense	\$ 661,791	\$ 460,966	\$ 85,740	\$ 10,132	\$ 55,129	\$ 396	\$ 4,419	\$ 6,725
156			Total O&M Expense	\$ 8,970,553	\$ 7,752,383	\$ 596,881	\$ 48,285	\$ 309,192	\$ 702	\$ 17,883	\$ 30,404
			Depreciation and Amortization Expense								
157	42.2	403-404	Intangible	\$ 19,762	\$ 4,707	\$ 239	\$ 3,141	\$ 5,517	\$ 854	\$ 1,225	\$ 246
158	1.1	403-404	Production - Steam	\$ 563,797	\$ 563,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	1.1	403-404	Production - Nuclear	\$ 123,159	\$ 123,159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	1.1	403-404	Production - Hydro	\$ 1,767	\$ 1,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	1.1	403-404	Production - Other	\$ 1,861,963	\$ 1,861,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
162	1.2	403-404	Transmission	\$ 173,833	\$ -	\$ 173,833	\$ -	\$ -	\$ -	\$ -	\$ -
163	44	403-404	Distribution	\$ 448,745	\$ -	\$ -	\$ 122,380	\$ 214,981	\$ 33,287	\$ 47,735	\$ 9,567
164	41.2	403-404	General	\$ 63,887	\$ 14,611	\$ 115	\$ 13,407	\$ 23,552	\$ 3,647	\$ 5,230	\$ 1,048
165	1.1	403101	Depr Expense ARO	\$ 59,061	\$ 59,061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	1.2	406332	Amort Acq Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	1.2	407301-306	regulatory Debits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	1.2	407301-407304	Regulatory Credits	\$ (215,733)	\$ -	\$ (215,733)	\$ -	\$ -	\$ -	\$ -	\$ -
169	1.2	411100	Asset Retirement Obligations	\$ 156,672	\$ -	\$ 156,672	\$ -	\$ -	\$ -	\$ -	\$ -
170			Total Depreciation and Amortization Expense	\$ 3,256,913	\$ 2,629,064	\$ 115,126	\$ 138,928	\$ 244,050	\$ 37,788	\$ 54,189	\$ 10,861
			Taxes Other Than Income Taxes								
171	58.1	408101	Payroll Taxes - PCOR Fees	\$ 41	\$ 26	\$ 4	\$ 1	\$ 5	\$ 0	\$ 1	\$ 1
172	58.1	408111	Payroll Taxes - FICA	\$ 69,656	\$ 43,941	\$ 6,056	\$ 1,732	\$ 8,922	\$ 11	\$ 938	\$ 1,524
173	58.1	408121	Payroll Taxes - FUTA	\$ 583	\$ 368	\$ 51	\$ 14	\$ 75	\$ 0	\$ 8	\$ 13
174	58.1	408131	Payroll Taxes - SUTA	\$ 1,243	\$ 784	\$ 108	\$ 31	\$ 159	\$ 0	\$ 17	\$ 27
175	39.1	408141	R&P Property Taxes	\$ 253,690	\$ 194,407	\$ 59,283	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
176	39.2	408143	Illinois Real Estate Tax	\$ 18,501	\$ 17,130	\$ 1,372	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
177	44	408144	South Dakota Property Tax	\$ 195,307	\$ -	\$ -	\$ 53,264	\$ 93,566	\$ 14,487	\$ 20,776	\$ 4,164
178	1.2	408146	Missouri Property Taxes	\$ 437	\$ -	\$ 437	\$ -	\$ -	\$ -	\$ -	\$ -
179	39	408151	Other	\$ 4	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
180			Total Taxes Other Than Income Taxes	\$ 539,462	\$ 256,658	\$ 67,310	\$ 55,042	\$ 102,728	\$ 14,499	\$ 21,739	\$ 5,729
181			Other Expenses	\$ 3,796,375	\$ 2,885,722	\$ 182,436	\$ 193,970	\$ 346,778	\$ 52,287	\$ 75,928	\$ 16,590

Operating Revenues and Income Taxes

182	440-445	Retail Rate Revenues	\$ 11,455,637	\$ 8,612,266	\$ 724,343	\$ 452,230	\$ 1,024,826	\$ 110,296	\$ 175,993	\$ 63,465
		Other Operating Revenues								
183	1.1	Off System Sales	\$ 2,877,839	\$ 2,877,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
184	37	Interdepartmental Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
185	1.9	Forfeited Discounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	1.9	Miscellaneous Service Revenue	\$ 1,825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	1.1	Rent from Electric Property-Generation	\$ 11,963	\$ 11,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
188	1.2	Rent from Electric Property-Transmission	\$ 1,914	\$ -	\$ 1,914	\$ -	\$ -	\$ -	\$ -	\$ -
189	44	Rent from Electric Property-Distribution	\$ 440	\$ -	\$ -	\$ 120	\$ 211	\$ 33	\$ 47	\$ 9
190	1.1	Steam Sales	\$ 146,422	\$ 146,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Unbundled Cost of Service Study

Individual Responsible: Charles Rea

Line	Alloc Code	Acct	Description	Lighting	Customer Accounts	Variance
	(a)	(b)	(c) (d) (e)	(n)	(o)	
151	58	929	Duplicate Charges Credit	\$ (20)	\$ (227)	\$ 0
152	58	930.2	Miscellaneous General Expense	\$ 139	\$ 1,571	\$ (0)
153	41	931	Rents	\$ (805)	\$ -	\$ -
			Maintenance		\$ -	\$ -
154	41	935	Total A&G Maintenance	\$ 42	\$ -	\$ -
155			Total Administration and General Expense	\$ 3,645	\$ 34,638	\$ (0)
156			Total O&M Expense	\$ 18,011	\$ 196,812	\$ (0)
			Depreciation and Amortization Expense			
157	42.2	403-404	Intangible	\$ 534	\$ 3,299	\$ -
158	1.1	403-404	Production - Steam	\$ -	\$ -	\$ -
159	1.1	403-404	Production - Nuclear	\$ -	\$ -	\$ -
160	1.1	403-404	Production - Hydro	\$ -	\$ -	\$ -
161	1.1	403-404	Production - Other	\$ -	\$ -	\$ -
162	1.2	403-404	Transmission	\$ -	\$ -	\$ -
163	44	403-404	Distribution	\$ 20,795	\$ -	\$ -
164	41.2	403-404	General	\$ 2,278	\$ -	\$ -
165	1.1	403101	Depr Expense ARO	\$ -	\$ -	\$ -
166	1.2	406332	Amort Acq Adj	\$ -	\$ -	\$ -
167	1.2	407301-306	Regulatory Debits	\$ -	\$ -	\$ -
168	1.2	407301-407304	Regulatory Credits	\$ -	\$ -	\$ -
169	1.2	411100	Asset Retirement Obligations	\$ -	\$ -	\$ -
170			Total Depreciation and Amortization Expense	\$ 23,607	\$ 3,299	\$ -
			Taxes Other Than Income Taxes			
171	58.1	408101	Payroll Taxes - PCOR Fees	\$ 0	\$ 3	\$ (0)
172	58.1	408111	Payroll Taxes - FICA	\$ 685	\$ 5,846	\$ (0)
173	58.1	408121	Payroll Taxes - FUTA	\$ 6	\$ 49	\$ (0)
174	58.1	408131	Payroll Taxes - SUTA	\$ 12	\$ 104	\$ (0)
175	39.1	408141	R&P Property Taxes	\$ (0)	\$ -	\$ -
176	39.2	408143	Illinois Real Estate Tax	\$ (0)	\$ -	\$ -
177	44	408144	South Dakota Property Tax	\$ 9,051	\$ -	\$ -
178	1.2	408146	Missouri Property Taxes	\$ -	\$ -	\$ -
179	39	408151	Other	\$ 0	\$ 0	\$ -
180			Total Taxes Other Than Income Taxes	\$ 9,754	\$ 6,002	\$ (0)
181			Other Expenses	\$ 33,361	\$ 9,302	\$ (0)

Operating Revenues and Income Taxes

182	440-445	Retail Rate Revenues	\$ 87,173	\$ 205,046	\$ (0)
		Other Operating Revenues			
183	1.1	Off System Sales	\$ -	\$ -	\$ -
184	37	Interdepartmental Sales	\$ -	\$ -	\$ -
185	1.9	Forfeited Discounts	\$ -	\$ -	\$ -
186	1.9	Miscellaneous Service Revenue	\$ -	\$ 1,825	\$ -
187	1.1	Rent from Electric Property-Generation	\$ -	\$ -	\$ -
188	1.2	Rent from Electric Property-Transmission	\$ -	\$ -	\$ -
189	44	Rent from Electric Property-Distribution	\$ 20	\$ -	\$ -
190	1.1	Steam Sales	\$ -	\$ -	\$ -

RULE 20:10:13:97
STATEMENT N (1)
Functional Allocation of Cost of Service
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Unbundled Cost of Service Study

Individual Responsible: Charles Rea

Alloc			South Dakota Test Year																
Line	Code	Acct	Description	Jurisdictional		Generation		Transmission		Substations		Wires		Transformers		Services		Meters	
	(a)	(b)	(c) (d) (e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)								
191	1.2		Other Transmission Revenues	\$	437,508	\$	-	\$	437,508	\$	-	\$	-	\$	-	\$	-	\$	-
192	39		Other Electric Revenues	\$	17,781	\$	13,141	\$	1,416	\$	861	\$	1,513	\$	234	\$	336	\$	67
193	1.1		Provision for Rate Reductions	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
194			Total Other Operating Revenues	\$	3,495,692	\$	3,049,365	\$	440,837	\$	981	\$	1,724	\$	267	\$	383	\$	77
195			Total Operating Revenues	\$	14,951,330	\$	11,661,631	\$	1,165,180	\$	453,211	\$	1,026,549	\$	110,563	\$	176,375	\$	63,542
			Total Expenses																
196			O&M Expense	\$	8,970,553	\$	7,752,383	\$	596,881	\$	48,285	\$	309,192	\$	702	\$	17,883	\$	30,404
197			Other Expense	\$	3,796,375	\$	2,885,722	\$	182,436	\$	193,970	\$	346,778	\$	52,287	\$	75,928	\$	16,590
198			Total Expenses	\$	12,766,928	\$	10,638,105	\$	779,318	\$	242,255	\$	655,970	\$	52,989	\$	93,812	\$	46,994
199			Operating Income Before Taxes	\$	2,184,402	\$	1,023,526	\$	385,863	\$	210,956	\$	370,579	\$	57,574	\$	82,564	\$	16,548
			Adjustments to Taxable Income																
200	47	427	Interest on LTD - Acct 427	\$	(914,862)	\$	(717,832)	\$	(65,244)	\$	(35,910)	\$	(63,083)	\$	(9,768)	\$	(14,007)	\$	(2,807)
201	47		Other Adjustments	\$	(143,534)	\$	(112,621)	\$	(10,236)	\$	(5,634)	\$	(9,897)	\$	(1,532)	\$	(2,198)	\$	(440)
202			Total Adjustments to Taxable Income	\$	(1,058,395)	\$	(830,454)	\$	(75,480)	\$	(41,544)	\$	(72,980)	\$	(11,300)	\$	(16,205)	\$	(3,248)
203			Net Taxable Income	\$	1,126,007	\$	193,073	\$	310,383	\$	169,412	\$	297,599	\$	46,274	\$	66,359	\$	13,300
			Income Taxes																
			Federal Income Taxes																
204	47	409111	Current Tax Expense	\$	394,102	\$	67,575	\$	108,634	\$	59,294	\$	104,160	\$	16,196	\$	23,226	\$	4,655
205	1.1	409115	PTC's	\$	(2,314,023)	\$	(2,314,023)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
206	47	409118	Interest Synchronization	\$	(133,202)	\$	(104,515)	\$	(9,499)	\$	(5,228)	\$	(9,185)	\$	(1,422)	\$	(2,039)	\$	(409)
207	47	409119	Miscellaneous	\$	(207,587)	\$	(162,880)	\$	(14,804)	\$	(8,148)	\$	(14,314)	\$	(2,216)	\$	(3,178)	\$	(637)
208	47	410s less 411s	Deferred Income Tax - Net	\$	430,804	\$	338,024	\$	30,723	\$	16,910	\$	29,705	\$	4,599	\$	6,596	\$	1,322
209	47	411401	Amortization of Invest Tax Credit	\$	(7,429)	\$	(5,829)	\$	(530)	\$	(292)	\$	(512)	\$	(79)	\$	(114)	\$	(23)
210			Subtotal Current Period	\$	(1,837,335)	\$	(2,181,648)	\$	114,524	\$	62,536	\$	109,854	\$	17,078	\$	24,490	\$	4,908
211			Total Income Taxes	\$	(1,837,335)	\$	(2,181,648)	\$	114,524	\$	62,536	\$	109,854	\$	17,078	\$	24,490	\$	4,908
212			Combined State and Federal Tax Rate		35.00%		35.00%		35.00%		35.00%		35.00%		35.00%		35.00%		35.00%
213			Operating Income	\$	4,021,737	\$	3,205,174	\$	271,339	\$	148,420	\$	260,725	\$	40,496	\$	58,074	\$	11,639
214			Rate Base	\$	66,585,932	\$	53,066,499	\$	4,492,428	\$	2,457,324	\$	4,316,691	\$	670,481	\$	961,496	\$	192,708
215			Return on Rate Base		6.040%		6.040%		6.040%		6.040%		6.040%		6.040%		6.040%		6.040%

Unbundled Cost of Service Study

Individual Responsible: Charles Rea

Line	Alloc		Description	Lighting		Customer	Accounts		Variance
	(a)	(b)	(c) (d) (e)		(n)			(o)	
191	1.2		Other Transmission Revenues	\$	-	\$	-	\$	-
192	39		Other Electric Revenues	\$	146	\$	67	\$	-
193	1.1		Provision for Rate Reductions	\$	-	\$	-	\$	-
194			Total Other Operating Revenues	\$	167	\$	1,892	\$	-
195			Total Operating Revenues	\$	87,340	\$	206,939	\$	(0)
			Total Expenses						
196			O&M Expense	\$	18,011	\$	196,812	\$	(0)
197			Other Expense	\$	33,361	\$	9,302	\$	(0)
198			Total Expenses	\$	51,372	\$	206,114	\$	(0)
199			Operating Income Before Taxes	\$	35,968	\$	825	\$	0
			Adjustments to Taxable Income						
200	47	427	Interest on LTD - Acct 427	\$	(6,102)	\$	(109)	\$	-
201	47		Other Adjustments	\$	(957)	\$	(17)	\$	-
202			Total Adjustments to Taxable Income	\$	(7,059)	\$	(126)	\$	-
203			Net Taxable Income	\$	28,908	\$	698	\$	0
			Income Taxes						
			Federal Income Taxes						
204	47	409111	Current Tax Expense	\$	10,118	\$	244	\$	0
205	1.1	409115	PTC's	\$	-	\$	-	\$	-
206	47	409118	Interest Synchronization	\$	(888)	\$	(16)	\$	-
207	47	409119	Miscellaneous	\$	(1,385)	\$	(25)	\$	-
208	47	410s less 411s	Deferred Income Tax - Net	\$	2,873	\$	51	\$	-
209	47	411401	Amortization of Invest Tax Credit	\$	(50)	\$	(1)	\$	-
210			Subtotal Current Period	\$	10,669	\$	254	\$	0
211			Total Income Taxes	\$	10,669	\$	254	\$	0
212			Combined State and Federal Tax Rate		35.00%		35.00%		35.00%
213			Operating Income	\$	25,299	\$	570		
214			Rate Base	\$	418,863	\$	9,442		
215			Return on Rate Base		6.040%		6.040%		