SECTION 285.305
General Information Requirements Applicable to All Utilities Subject to this Part
Utility: MidAmerican Energy Company
Docket No. 09 -

Subpart (d)
Chart of Accounts
Individual Responsible: Rick Tunning

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
101100	CLASSIFIED PLANT-ELE	Classified Plant - Electric
101110	QCNS RECLS/REG ASSET	Quad City Nuclear Station Reclass/Regulatory Asset
101120	IA REV SHARE CONTRA	Iowa Electric Revenue Sharing Contra Asset Activity
101125	IA REV SHARING-OTHER	Iowa Revenue Sharing Contra - Other
101126	IA REV SH-NUC DECOM	Iowa Revenue Sharing Contra - Nuclear Decommissioning Trust
101160	FERC SETTLEMT CONTRA	FERC Settlement Contra Account - Transmission Assets
101200	CLASSIFIED PLANT-GAS	Classified Plant - Gas
101210	PURCH ACCT ADJ-GAS	Purchased Account Adjustment - Gas
102100	PLANT PURCH/SOLD-ELE	Plant Purchased or Sold - Electric
102200	PLANT PURCH/SOLD-GAS	Plant Purchased or Sold - Gas
105100	FUTURE USE PLANT-ELE	Plant Held for Future Use - Electric
105200	FUTURE USE PLANT-GAS	Plant Held for Future Use - Gas
106100	UTILITY CCNC-ELEC	Completed Construction Not Classified - Electric Plant
106200	UTILITY CCNC-GAS	Completed Construction Not Classified - Gas Plant
107001	ELE COST REPOSITORY	Electric Cost Repository Reclass and Power Plant Entries
107002	GAS COST REPOSITORY	Gas Cost Repository Reclass and Power Plant Entries
107111	ADMIN ELEC CWIP	Administer Electric Construction Work in Progress
107211	ADMIN GAS CWIP	Administer Gas Construction Work in Progress
107401	CNSTRCT GEN FACILITY	Construct Generation Facilities
107501	CONST PEAK SHAV FAC	Design and Construct Peak Shaving Facilities
107601	CONST-ELE GEN PLANT	Construction - Electric General Plant Assets
107602	CONST-GAS GEN PLANT	Construction - Gas General Plant Assets

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
107721	INSTALL TRANS LINES	Installation Transmission Lines
107723	INSTALL TRANS SUBSTN	Installation Transmission Substations
107725	INSTALL DIST SUBSTN	Installation Distribution Substations
107726	PLAN/DESIGN DIST FAC	Plan and Design Distribution Facilities
107727	INSTALL DIST FAC	Installation Distribution Facilities
107830	PLAN/DESIGN GAS FAC	Plan and Design Gas Facilities
107831	INSTALL GAS DIST FAC	Installation Gas Distribution Facilities
108001	ELE COST REPOSITORY	Electric Cost Repository Reclass and Power Plant Entries
108002	GAS COST REPOSITORY	Gas Cost Repository Reclass and Power Plant Entries
108110	QCNS RECL/ASSET-DEPR	Quad City Nuclear Station Reclass/Asset Depreciation
108111	ELE ACCUM DEPR	Electric Accumulated Depreciation
108120	IA REV SH CONTRA RES	Iowa Electric Revenue Sharing Contra Asset Depreciation Reserve
108125	IA REV SH OTHR RESRV	Iowa Revenue Sharing Contra - Other Depreciation Reserve
108126	IA REV SH NUC DECOM	Iowa Revenue Sharing Contra - Nuclear Decommissioning Trust Reserve
108130	ARO CONTRA-RESERVE	ARO Contra Activity for Accumulated Reserve for Depreciation - Electric
108132	ARO ASSET COR RESRVE	ARO Asset Cost of Removal Reserve for Depreciation
108160	FERC SETTLEMT RESERV	FERC Settlement Contra Accumulated Reserve for Depreciation
108210	GAS ACQ ADJ-DEPR	Gas Acquisition Adjustment - Depreciation
108211	GAS ACCUM DEPR	Gas Accumulated Depreciation
108230	ARO CONTRA-RESERVE	ARO Contra Activity for Accumulated Reserve for Depreciation - Gas
108401	REMOVE GEN FACILITY	Remove Generation Facilities
108501	RETIRE PEAK SHAV FAC	Retire Peak Shaving Facilities
108601	RETIRE ELE GEN PLNT	Retire Electric - General Plant Assets
108602	RETIRE GAS GEN PLNT	Retire Gas - General Plant Assets
108721	REMOVE TRANS LINES	Remove Transmission Lines
108723	REMOVE TRANS SUBN	Remove Transmission Substation
108725	REMOVE DIST SUBSTN	Remove Distribution Substations
108727	REMOVE DIST FAC	Remove Distribution Facilities
108831	REMOVE GAS DIST FAC	Remove Gas Distribution Facilities
111100	AC AMORT-ELECTRIC	Accumulated Amortization - Electric
111120	IA REV SH CONTRA RES	Iowa Electric Revenue Sharing Contra Asset Amortization Reserve
111200	AC AMORT-GAS	Accumulated Amortization - Gas
114201	PLNT ACQ ADJ-MWG	Plant Acquisition Adjustment - MWG
114202	PLNT ACQ ADJ-NCPS-IA	Plant Acquisition Adjustment - NCPS -Iowa

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
114204	PLNT ACQ ADJ-SD	Plant Acquisition Adjustments - South Dakota
115201	AMRT ACQ ADJ-MWG	Amortization Acquisition Adjustments - Gas
115202	AMRT ACQ ADJ-NCPS-IA	Amortization Acquisition Adjustments - NCPS - Iowa
115204	AMRT ACQ ADJ-SD	Amortization Acquisition Adjustments - South Dakota
120100	NUCL FUEL-IN PROCESS	Nuclear Fuel in Process of Fabrication
120200	CMPLETE ASSEM IN STK	Nuclear Fuel Materials and Assemblies - Stock
120300	NUCL FUEL-IN REACTOR	Nuclear Fuel Assemblies in Reactor
120310	QCS FUEL REA ILL-CON	QCS-Illinois Nuclear Fuel Reactor Asset-Contra
120400	NUCL FUEL-SPENT	Spent Nuclear Fuel
120410	QCS FUEL SPT IL CONT	Quad City Station Fuel Illinois Nuclear Fuel Spent Asset-Contra
120500	NUCL FUEL-AC AMORT	Accumulated Provision for Amortization of Nuclear Fuel
120510	QCS FUEL A/D IL CONT	Quad City Station Illinois Nuclear Fuel Spent - Accumulated Depreciation - Contra
121100	NON-UTILITY PLT-ELEC	Non-Utility - Plant Electric
121101	NON-UTILITY CWIP-ELE	Non-Utility - Plant Electric CWIP
121102	NON-UTILITY RWIP ELE	Non-Utility - Plant Electric RWIP
121200	NON-UTILITY PLT-GAS	Non-Utility - Plant Gas
121201	NON-UTILITY CWIP-GAS	Non-Utility - Plant Gas CWIP
121202	NON-UTILITY RWIP-GAS	Non-Utility - Plant Gas RWIP
121300	EQUIPMENT	Equipment
121400	NON-UTIL FERC ASSETS	FERC Settlement Non Utility Transmission Assets
122100	AC DEPR-NU PLT-ELEC	Accumulated Depreciation - Non-Utility Plant - Electric
122200	AC DEPR-NU PLT-GAS	Accumulated Depreciation - Non-Utility Plant - Gas
122400	AC DEPR-NU FERC	Accumulated Depreciation - Non-Utility Plant FERC Settlement
123181	INVEST IN CBEC RWY	Investment in CBEC Railway
124001	INV-ECONOMIC DVLP	Investment - Economic Development Corporation
124028	INV-SPURGEON PFD STK	Investment - Spurgeon Preferred Stock
124620	CASH-RABBI TRUST 1	Cash - Rabbi Trust 1
124621	CASH SURR-RABBI 1	Cash Surrender Value - Rabbi Trust 1
124622	LOANS ON CSV-RABBI 1	Loans on Cash Surrender Value - Rabbi 1
124623	CASH-RABBI TRUST 2	Cash Rabbi Trust 2
124624	CASH SURR-RABBI 2	Cash Surrender Value - Rabbi Trust 2
124625	CASH-RABBI TRUST 3	Cash Rabbi Trust 3
124626	CASH SURR-RABBI 3	Cash Surrender Value - Rabbi Trust 3
124729	INV-GENERAL	Investment - General

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
124730	INVEST-LT AUC RT SEC	Investment in Long Term Auction Rate Securities
128002	PENSION ASSET	Pension Asset
128003	ACCRUED COST PENSION	Accrued Cost Pension
128111	WK FUND-UHC CLAIMS	Working Fund - United Health Care Claims
128201	NUC DCM TRST-IA QLF	Nuclear Decommissioning Trust Fund - Iowa - Tax Qualified
128211	NUC DCM TRST-IL QLF	Nuclear Decommissioning Trust Fund - Illinois - Tax Qualified
128221	NUC DCM TRST-FERC QL	Nuclear Decommissioning Trust Fund - FERC - Tax Qualified
128231	NUC DCM TRST-IA NQLF	Nuclear Decommissioning Trust Fund - Iowa - Non-Tax Qualified
128241	NUC DCM TRST-IL NQLF	Nuclear Decommissioning Trust Fund - Illinois - Non-Tax Qualified
128251	NUC DCM TRST-FERC NQ	Nuclear Decommissioning Trust Fund - FERC - Non-Tax Qualified
128301	NUC DCM MV-IA QLF	Nuclear Decommissioning Trust Fund - Iowa Qualified - Market Value
128311	NUC DCM MV-IL QLF	Nuclear Decommissioning Trust Fund - Illinois Qualified - Market Value
128321	NUC DCM MV-FERC QL	Nuclear Decommissioning Trust Fund - FERC Qualified - Market Value
128331	NUC DCM MV-IA NQLF	Nuclear Decommissioning Trust Fund - IA Non-Qualified - Market Value
128341	NUC DCM MV-IL NQLF	Nuclear Decommissioning Trust Fund - IL Non-Qualified - Market Value
128351	NUC DCM MV-FERC NQLF	Nuclear Decommissioning Trust Fund - FERC Non-Qualified - Market Value
128401	NUC DCM-TAX LIAB NQ	Nuclear Decommissioning - Tax Liability - Non-Qualified
131001	CASH	Cash
131004	CASH-ICARE	Cash - I-Care
131010	CASH - CSS CLR	Cash - CSS Clearing
135001	PETTY CASH FUNDS	Petty Cash Funds
135102	WK FUND-OGS	Working Fund - Ottumwa Generating Station (OGS)
135105	WK FUND-PAYROLL	Working Fund - Payroll
135107	WK FUND-REAL ESTATE	Working Fund - Real Estate Services
135109	WK FUND-QCNPS	Working Fund - Quad-Cities Nuclear Generating Station
135200	ADVANCE-EMPLOYEE EXP	Advances - Employee Expenses
136001	TEMP CASH INVESTMENT	Temporary Cash Investments
136002	SHORT TERM INVESTMNT	Short-term Investments
136500	TEMP INV-RESTRICT	Temporary Investment - Restricted Funds
141025	ELEC-SURETY BONDS-DR	Electric Surety Bonds - Debit
141026	ELEC-SURETY BONDS-CR	Electric Surety Bonds - Credit
142001	A/R-CUSTOMER	Accounts Receivable - Customer
142005	A/R-CUST-ALCOA	Accounts Receivable - Customer - Aluminum Company of America
142008	A/R-CUST MDSE	Accounts Receivable - Customer Merchandise

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
142012	A/R-ZAINET GAS	Accounts Receivable - ZaiNet Gas
142013	A/R CLAIMS	Accounts Receivable - Claims
142014	A/R-NET ENERGY	Accounts Receivable - Customer Energy Netting
142015	A/R CUST-ENERGY	Accounts Receivable - Customer - Energy
142017	A/R CUST-ENRGY BUDGT	Accounts Receivable - Customer - Energy Budget
142021	A/R-MISC CSS	Customer Accounts Receivable - Miscellaneous Customer Service
142022	CSS EXCESS CREDITS	Customer Service System Excess Credits Receivable/Payable
142028	A/R-CUST-CLEAR ENRGY	Accounts Receivable - Customer - Clearing Billing Receivable System
143004	A/R-IDEAL IMAGES	Accounts Receivable - Ideal Images
143027	A/R-MISC OTHER	Accounts Receivable - Other
143041	A/R-COFFMAN FARM	Accounts Receivable - Coffman Farm
143044	A/R-ROACH FARMS	Accounts Receivable - Roach Farms
143049	A/R-AGP STEAM	Accounts Receivable - AG Processing Steam
143070	A/R-ITC-NEAL 3	Accounts Receivable - ITC - Neal 3 Transmission
143071	A/R-ITC-NEAL 4	Accounts Receivable - ITC - Neal 4 Transmission
143072	A/R-ITC-LOUISA	Accounts Receivable - ITC - Louisa Transmission
143100	A/R-REG E TRADING	Accounts Receivable - Regulated Electric Trading Sales
143101	A/R-NET E TRADE ACCR	Accounts Receivable - Electric Trading Sales
143102	A/R-TRANS SERVICES	Accounts Receivable - Transmission Services
143103	A/R-RENEW ENRGY SOLD	Accounts Receivable - Renewable Energy Credits Sold
143105	A/R-REG E TRAD FINCL	Accounts Receivable - Regulated Electric Trading Financial Settlements
143106	A/R-UNRG RET FIN SET	Accounts Receivable - Unregulated Retail Services Financial Settlements
143124	A/R-EMPLOYEES	Accounts Receivable - Employees
143145	A/R-UNION BUSINESS	Accounts Receivable - Union Business
143146	A/R-MISC TAXES	Accounts Receivable - Miscellaneous Taxes
143189	A/R-JT OWN ACCR	Accounts Receivable - Jointly-owned Accruals
143190	A/R-JT OWN CAP ACCR	Accounts Receivable - Jointly-owned Capital Accruals
143191	A/R-EMISSION ACCR	Accounts Receivable - Iowa Department of Natural Resources Emissions Fees
143200	A/R-NONREG E TRADING	Accounts Receivable - Non-Regulated Electric Trading Sales
143335	A/R-ANDERSON ERICKSN	Accounts Receivable - Anderson Erickson Portable Power Module
143441	A/R-CITY OF FT DODGE	Accounts Receivable - City of Fort Dodge
143442	A/R-CITY OF CORDOVA	Accounts Receivable - City of Cordova, IL
143533	A/R-GAS RESALE EST	Accounts Receivable - Gas Resale Est.
143551	A/R-BROKERAGE ACCTS	Accounts Receivable - Brokerage Account

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
143560	A/R-OTC MARGIN ACCT	Accounts Receivable - Over-the-Counter Margin Account
143561	BR ACCT DERIV NET	Broker Account Derivative Netting
143562	OTC DERIVATIVE NET	Over-the-Counter Derivative Netting
144001	AC UNCOLL ACCT-NSVC	Accumulated Uncollectible Account - Non-Service
144002	AC UNCOLL ACCT-SERV	Accumulated Uncollectible Account - Service
144009	AC UNCOLL ACCT-ESP	Accumulated Uncollectible Account - Extended Service Program
144010	AC UNCOLL ET WHSL	Accumulated Uncollectible Account - Wholesale Electric Trading
144013	AC UNCOLL CLAIMS	Accumulated Uncollectible Account - Claims
144015	AC UNCOLL ENERGY	Accumulated Uncollectible Account - Energy
145472	NOTES REC-RWY	Notes Receivable - CBEC Railway
146003	A/R-MCG	Accounts Receivable - Midwest Capital Group
146004	A/R-MSC	Accounts Receivable - MidAmerican Service Company
146005	A/R-MCS	Accounts Receivable - MEC Construction Services
146201	A/R-CORDOVA ENGY CTR	Accounts Receivable - Cordova Energy Center
146300	A/R-MEHC	Accounts Receivable - MEHC
146400	A/R-LLC	Accounts Receivable - LLC
146423	A/R-DDD	Accounts Receivable - Dakota Dunes Development Company
146472	A/R-RWY	Accounts Receivable - CBEC Railway
146473	A/R-ICC	Accounts Receivable - Intercoast Capital Company
146700	A/R-MHC	Accounts Receivable - MidAmerican Energy Holdings Company
146710	A/R-IGC	Accounts Receivable - Intermountain Geothermal Company (IGC Roosevelt)
146730	A/R-PPW	Accounts Receivable - PacifiCorp
146735	A/R-PRC	Accounts Receivable - PacifiCorp Environmental Remediation Company
146740	A/R-MII	Accounts Receivable - MEHC Investment Incorporated
146750	A/R-MRC	Accounts Receivable - MidAmerican Realty Services
146760	A/R-KERN RIVER	Accounts Receivable - Kern River
146780	A/R-NNG	Accounts Receivable - Northern Natural Gas
146790	A/R-MMS	Accounts Receivable - MidAmerican Machining Services
146900	INTERCO FAS 158 PEN	Intercompany FAS 158 Pension Asset
146901	INTERCO FAS 158 SERP	Intercompany FAS 158 SERP Liability
146902	INTERCO FAS 158 OPEB	Intercompany FAS 158 OPEB Liability
151001	FUEL-COAL WS3	Fuel - Coal - Walter Scott 3
151002	FUEL-COAL LGS	Fuel - Coal - Louisa
151003	FUEL-COAL WS4	Fuel - Coal - Walter Scott 4

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
151007	FUEL-COAL NL4	Fuel - Coal - Neal 4
151008	FUEL-COAL OGS	Fuel - Coal - Ottumwa
151010	FUEL-COAL NLN PRB	Fuel - Coal - Neal North - Powder River Basin Coal
151011	FUEL-COAL NLN HANNA	Fuel - Coal - Neal North - Hanna Coal
151024	FUEL-COAL RGS PRB	Fuel - Coal - Riverside - Powder River Basin Coal
151101	FUEL-OIL WS3	Fuel - Oil - Walter Scott 3
151102	FUEL-OIL LGS	Fuel - Oil - Louisa
151103	FUEL-OIL WS4	Fuel - Oil - Walter Scott 4
151107	FUEL-OIL NL4	Fuel - Oil - Neal 4
151108	FUEL-OIL OGS	Fuel - Oil - Ottumwa
151111	FUEL-OIL PLSNT HILL	Fuel - Oil - Pleasant Hill
151115	FUEL-OIL SYCAMORE	Fuel - Oil - Sycamore
151120	FUEL-OIL ELECTRIFARM	Fuel - Oil - Waterloo Electrifarm
151130	FUEL-DIESEL PPM	Fuel - Diesel - Portable Power Module
151213	FUEL-PROP SC PK SH	Fuel - Propane - Sioux City Peak Shaving
151219	FUEL-PROP DES MOINES	Fuel - Propane - Des Moines
154001	MATERIALS & SUPPLIES	Materials and Supplies
154011	M&S QC STATION	Materials and Supplies - Quad-Cities Station
154013	M&S CR-LOUISA OWNER	Materials and Supplies - Credit - Louisa Owners
154014	M&S CR-NEAL OWNER	Materials and Supplies - Credit - Neal Owners
154015	M&S CR-WSEC OWNER	Materials and Supplies - Credit - WSEC Owners
154100	M&S TRANSP FUEL	Materials and Supplies - Transportation - Fuel
155001	MDSE-ONLIN LOGO STOR	Merchandise - Online Logo Store
155014	APPLIANCE-SO DAKOTA	Appliance Parts - South Dakota
158102	EMISSION ALLOWNC INV	Emission Allowances Inventory
163001	REC/ISSUE MATERIALS	Receive, Issue and Inspect Materials
163002	SUPRV/DIRECT STORERM	Supervise and Direct Storeroom
163003	MGE FREIGHT SHIPCOST	Manage Freight Shipping Costs
163004	MGE PHYSICAL INVENT	Manage Physical Inventory
163005	MGE INVEST RECOVERY	Manage Investment Recovery
163006	PERF MATERIAL MAINT	Perform Material Maintenance
163030	INV PRICE VAR-DELVRY	Inventory Price Variance - Delivery
163031	STORES-MATERIAL ADJ	Material Adjustments
163032	STORES-INVENTORY ADJ	Inventory Adjustments (Physical Inventory)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
163099	STORES CLEARING	Stores Clearing
163101	STORES POOL-SX CITY	Sioux City Storeroom Pool
163103	STORES POOL-IA CITY	Iowa City Storeroom Pool
163104	STORES POOL-FT DODGE	Ft Dodge Storeroom Pool
163105	STORES POOL-QD CITY	Quad City Storeroom Pool
163106	STORES POOL-WATERLOO	Waterloo Storeroom Pool
163108	STORES POOL-CD RAPID	Cedar Rapids Storeroom Pool
163111	STORES POOL-DM	Des Moines Storeroom Pool
163112	STORES POOL-CB-E	Council Bluffs Electric Storeroom Pool
163118	STORES POOL-SX FLS-G	Sioux Falls Gas Storeroom Pool
163120	STORES POOL-EXPENSES	Storeroom Expenses Pool
163130	STORES POOL-TAX/FRT	Tax, Freight, Price Variance Pool
164101	STORAGE	Storage
164199	STORAGE ACCRUAL	Storage Accrual
164201	UNREG RET SVC STORAG	Unregulated Retail Services Storage
164202	LNG WLOO WEST TANK	Liquefied Natural Gas - Waterloo West Tank
165001	PP INS-PRP/BLR/MCH-E	Prepaid Insurance - Property/Boiler/Machinery
165002	PP INS-FIDUCRY/LIABL	Prepaid Insurance Fiduciary Liability
165003	PP INS-EXCESS LIAB-E	Prepaid Insurance - Excess Liability
165004	PP INS-EXC WK COMP-E	Prepaid Insurance - Excess Liability Workers Compensation
165005	PP INS-AIRCRAFT	Prepaid Insurance - Aircraft
165006	PP INS-DIRECTR/OFFCR	Prepaid Insurance - Directors/Officers
165009	PP INS-OGS OPERATION	Prepaid Insurance - Ottumwa Operations
165012	PREPAID INTEREST	Prepaid Interest
165014	PP FAS 106 - CURRENT	Prepaid FAS 106 - Current
165015	PP FED INC TAX	Prepaid Federal Income Taxes
165021	PP MTCE AGREE	Prepaid Maintenance Agreements
165022	PP WS4 SVCS CONTRACT	Prepaid WS4/Hitachi Services Contract
165058	PP INS-NUC/QUADCTY	Prepaid Insurance - Nuclear - Quad-Cities 1 2
165062	PP INS-PRP/BLR-G	Gas Prepaid Insurance-Property/Boiler
165067	PP INS-RABBI TRUST 1	Prepaid Insurance - Rabbi Trust 1
165070	PP INS-RABBI 2	Prepaid Insurance - Rabbi Trust 2
165072	PP INS-RABBI TRUST 3	Prepaid Insurance - Rabbi Trust 3
165165	PP LOW INC WTHRZTN	Prepaid - Low-Income Weatherization Program

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
165201	MISC PREPAYMENT	Miscellaneous Prepayment
165503	PL IMB NICOR	Pipeline Imbalance - Retail Non-Regulated Nicor Gas Pool
165504	PL IMB PEOPLES	Pipeline Imbalance - Retail Non-Regulated Peoples Gas Pool
165505	PL IMB NS	Pipeline Imbalance - Retail Non-Regulated Shore Gas Pool
165509	LDC IMB CONSUMERS	LDC Imbalance - Retail Non-Regulated Consumers Energy
171003	INT REC-COMM PAPER	Interest Receivable - Commercial Paper
173015	NONREG UNBILLED REV	Non-Regulated Unbilled Revenue
173100	ELEC-UNBILLED REV	Electric Unbilled Revenues
173103	ELEC-SD BILLED-EAC	Electric South Dakota Billed EAC
173105	ELEC-ILL BILLED-FAC	Electric Illinois Billed FAC
173172	BIL O/U-EE-ELEC-CURR	Electric Energy Efficiency Recoveries - MidAmerican Energy - Current
173200	GAS-UNBILLED REV	Gas Unbilled Revenue
173250	BILL OVER/UNDER	Billed Over/Under
173272	BILL O/U-EE-GAS-CURR	Gas Energy Efficiency Recoveries - MidAmerican Energy - Current
173302	ELEC-BILL O/U AEP	Electric Over and Under Collections - AEP
173500	NUCL-DECOMM EXPENSE	Nuclear Decommissioning Expense
175101	MV-ST-ELEC DERIV DR	Market Value of Short-term Electric Derivative Debits
175111	ST DERIV NETTING-CR	Short Term Derivative Netting - Credits
175201	MV-ST-GAS DERIV DR	Market Value of Short-term Gas Derivative Debits
175202	MV-WEATHER DERIV DR	Market Value of Weather Derivative Debits
175206	MV-ST-FUEL DERIV DR	Market Value of Short-term Fuel Derivative Debits
176101	UNREG MV ST E HDG-DR	Unregulated Retail Services - Market Value of Short-term Electric Derivative Hedges - Debit
176204	UNREG MV ST G HDG-DR	Unregulated Retail Services - Market Value of Short-term Gas Hedging Derivatives - Debit
181009	UNAM EX-5.95 CH 2023	Unamortized Debt Expense - 5.95% - Chillicothe - 2023
181010	UNAM EX-5.95 WS 2023	Unamortized Debt Expense - 5.95% - Walter Scott - 2023
181011	UNAM EXP-V SAL 2023	Unamortized Debt Expense - Variable - Salix - 2023
181012	UNAM EXP-V CH 2023	Unamortized Debt Expense - Variable - Chillicothe - 2023
181013	UNAM EXP-V LOU 2024	Unamortized Debt Expense - Variable - Louisa - 2024
181038	UNAM EXP-V IDFA 2016	Unamortized Debt Expense - Variable - IDFA - 2016
181039	UNAM EXP-VAR 2016	Unamortized Debt Expense - Variable - 2016
181040	UNAM EXP-VAR 2017	Unamortized Debt Expense - Variable - 2017
181041	UNAM EXP-CH 2023	Unamortized Debt Expense - Chillicothe - 2023
181042	UNAM EXP-VAR WS 2025	Unamortized Debt Expense - Variable - Walter Scott - 2025
181065	UNAM EXP-6.75-2031	Unamortized Debt Expense - Medium-Term Note - 6.75% - 2031

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
181066	UNAM EXP-5.125-2013	Unamortized Debt Expense - Medium Term Note - 5.125% - 2013
181067	UNAM EXP-4.65-2014	Unamortized Debt Expense - Medium Term Note - 4.65% - 2014
181069	UNAM EXP-5.75-2035	Unamortized Debt Expense - Senior Notes - 5.75% - Due 2035
181072	UNAM EXP-5.80-2036	Unamortized Debt Expense - Senior Notes - 5.80% - 2036
181073	UNAM EXP-5.65-2012	Unamortized Debt Expense - Senior Notes - 5.65% - 2012
181074	UNAM EXP-5.95-2017	Unamortized Debt Expense - Senior Notes - 5.95% - 2017
181075	UNAM EXP-5.30-2018	Unamortized Debt Expense - Senior Notes - 5.30% - 2018
181076	UNAM EXP-VAR A 2038	Unamortized Debt Expense - PC Series A Variable Rate - 2038
181077	UNAM EXP-VAR B 2023	Unamortized Debt Expense - PC Series B Variable Rate - 2023
182303	DF TAX-FED FAS109	Deferred Tax - Federal - FAS 109
182304	DF TAX-STATE FAS109	Deferred Tax - State - FAS 109
182305	RG ASSET-FAS109-FD G	Regulatory Asset - Deferred Federal Income Taxes - FAS 109 - Gas
182306	RG ASSET-FAS109-ST G	Regulatory Asset - Deferred State Income Taxes - FAS 109 - Gas
182308	REG ASSET - WLOO LNG	Regulatory Asset - Liquefied Natural Gas Waterloo West Tank
182313	MFG GAS FUT COSTS-IA	Manufactured Gas Future Costs - Iowa
182335	QCS FUEL ASSESS CONT	QCs Fuel Assessment Contra
182351	QCS/NUKE FUEL-ILL	Quad-Cities Station and Associated Nuclear Fuel - Illinois
182352	ARO REG ASSET	Asset Retirement Obligation - Long Lived Regulatory Asset
182355	REG ASSET-ELE CNTRCT	Regulatory Asset - Electric Energy Contracts
182365	REG ASSET-GAS CNTRCT	Regulatory Asset - Gas Energy Contracts
182366	RG ASSET-FUEL CNTRCT	Regulatory Asset - Fuel Energy Contracts
182369	REG ASSET-PEN LIAB	Regulatory Asset - Pension Liability
182370	REG ASSET-SERP LIAB	Regulatory Asset - SERP Liability
182371	REG ASSET-OPEB LIAB	Regulatory Asset - OPEB Liability
182375	REG ASSET-FIN 48	Regulatory Asset - FIN 48
183001	PRELIMINARY SURVEY	Preliminary Survey
184001	VEHICLE ADMIN	Vehicle Expense General
184002	VEH EXP-DEPRECIATION	Vehicle Expense Depreciation
184003	PERFORM FLEET MAINT	Perform Fleet Maintenance
184004	DAILY OPS FLEET VEH	Manage the Operating Costs of Fleet Vehicles
184030	INV PRICE VAR-FLEET	Inventory Price Variance - Fleet
184099	GEN TRANSPORT-OFFSET	General Transportation Offset Account
184110	CARS/COMPACT PICKUPS	Cost Pool 1 - Cars and Compact Pickups
184111	SUV/PICKUPS/VANS	Cost Pool 2 - SUVS, Medium to Large Pickups, Vans

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
184112	TRUCKS/DUMP TRUCKS	Cost Pool 3 - Trucks, Dump Trucks
184113	DIG/DERR LESS 35999	Cost Pool 4 - Digger Derrick Less than 35,999 GVW
184114	DIG/DERR OVER 36000	Cost Pool 5 - Digger Derrick Over 36,000 GVW
184115	AERIAL LESS 18000	Cost Pool 6 - Aerial Less than 18,000 GVW
184116	AERIAL 18001-28000	Cost Pool 7 - Aerial Greater than 18,001, Less than 28,001 GVM
184117	AERIAL 28001-36000	Cost Pool 8 - Aerial Greater than 28,001, Less than 36,001 GVM
184118	AERIAL OVER 36000	Cost Pool 9 - Aerial Greater than 36,000 GVM
184119	DUMP/STAKE BED TRUCK	Cost Pool 10 - Dump Truck Less than 19,000 GVM, Stake Bed Truck
184120	TRACT/LOAD/EXC/FRKFT	Cost Pool 11 - Tractor, Loader, Excavator, Forklift
184121	DP TRK/CRNE/CAN/WELD	Cost Pool 12 - Dump Truck/Crane, Gas Construction Canopy, Welder
184122	TRENCHER-WALK BEHIND	Cost Pool 13 - Trencher Walk Behind
184123	TRENCHER LESS 44 HP	Cost Pool 14 - Trencher Less than 44 HP
184124	TRENCHER 45-65 HP	Cost Pool 15 - Trencher Greater than 44 Less than 66 HP
184125	TRENCHER 66-100 HP	Cost Pool 16 - Trencher Greater than 65 Less than 101 HP
184126	TRENCHER OVER 101 HP	Cost Pool 17 - Trencher Greater than 101 HP
184127	LSD TRENCHER WK BEHD	Cost Pool 18 - Leased Trencher Walk Behind
184128	LSD TREN LESS 44 HP	Cost Pool 19 - Leased Trencher Less than 44 HP
184129	LSD TREN 45-65 HP	Cost Pool 20 - Leased Trencher Greater than 44 Less than 66 HP
184130	LSD TREN 65-100 HP	Cost Pool 21 - Leased Trencher Greater than 65 Less than 101 HP
184131	LSD TREN OVER 101 HP	Cost Pool 22 - Leased Trencher Greater than 101 HP
184132	DIR BORE LESS 59HP	Cost Pool 23 - Directional Bore Less than 59 HP
184133	DIR BORE 60-99 HP	Cost Pool 24 - Directional Bore Less than 60 Greater than 99 HP
184134	MISC LEASED UNIT	Cost Pool 25 - Miscellaneous Leased Unit
184135	LSD DIR BORE LESS 59	Cost Pool 26 - Leased Directional Bore Less than 59 HP
184136	LSD DIR BORE 60-99	Cost Pool 27 - Leased Directional Bore Less than 60 Greater than 99 HP
184137	LSD DR BORE OVER 100	Cost Pool 28 - Leased Directional Bore Greater than 100 HP
184138	BACKHOE	Cost Pool 29 - Backhoe
184139	SWEEP/CON SAW/MOWER	Cost Pool 30 - Sweeper, Concrete Saw, Lawn Mower
184140	TRAILER TRENCHER	Cost Pool 31 - Trailer Trencher
184141	TRAIL/POLE/REEL/BCKH	Cost Pool 32 - Trailer Enclosed, Pole, Reel, Stick, Backhoe
184142	COMP/VAC/TAM/AUG/TKR	Cost Pool 33 - Trailer Compressor, Vacuum, Tamer, Auger, Tanker
184143	CHIPR/PULL/TENS/STRG	Cost Pool 34 - Trailer Chipper, Puller, Tensioner, Stringer
184144	GENERATING STAT UNIT	Generating Station Unit
184151	CLEARING-NL4 OWNERS	Ownership Clearing - Neal 4

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
184153	NEAL 4 FUEL CLEARING	Fuel Clearing - Neal 4
184154	NEAL 3 FUEL CLEARING	Fuel Clearing - Neal 3
184155	LOUISA FUEL CLEARING	Louisa Fuel Clearing
184156	WSEC FUEL CLEARING	WSEC Fuel Clearing
184157	WS4 WK COMP CLM CLRG	WS4 Worker's Compensation Claim - Clearing
184158	SPOT COAL EQUAL CLRG	8500 Spot Coal Clearing
184162	COAL FREIGHT CLEARNG	Coal Freight Clearing
184169	TRAIN CLRG-GONDOLA	Unit Train System Average Clearing - Gondola
184170	TRAIN CLRG-HOPPER	Unit Train System Average Clearing - Hooper
184214	WEBSTER SUB FARM	Webster Substation Farm Account
184301	SCH/DISP CORP TRAVEL	Schedule and Dispatch Corporate Travel
184302	FLIGHT OPS OWN PLANE	Conduct Flight Operations for Company Owned Planes
184315	AIRCRAFT-OTHER EXP	Other Aircraft Expenses
184321	AIRCRAFT-FUEL EXP	Fuel Expense - Aircraft
184331	AIRCRAFT-MTCE/REPAIR	Maintenance/Repairs - Aircraft
184332	MTCE SRVC PGM RESRV	Maintenance Service Program Reserve - Aircraft
184341	AIRCRAFT-INSURANCE	Insurance - Aircraft
184351	AIRCRAFT-FIX INV EXP	Fixed Investment Expense - Aircraft
184361	TAXES/LICENSES	Taxes/Licenses
184371	HANGAR EXPENSE	Hangar Expense
184381	GALLEY SUPPLIES	Galley Supplies
184901	PASSENGER CREDIT	Passenger Credit
184902	ALLOCATION CREDIT	Allocation Credit
185001	TEMPORARY FACILITIES	Temporary Facilities
186001	DF DR-OH UG CONVERS	Deferred Debit - Unrecovered Balance of Governmental Electric Overhead to Underground Conversions
186100	CASH-O/U	Cash Over and Under - Balances
186125	DEFERRED DEBIT-PPM	Deferred Debit - Portable Power Module
186126	DF DR-TRANS RESERV	Deferred Debit - Transmission Reservation
186133	DF DR-REFINANCING	Deferred Debit - Debt Refinancing
186261	DEF HEDGE SETTL ACCT	Deferred Hedging Settlement Account
186262	HEDGED FV ADJ ELECT	Hedged Fair Value Adjustment - Electric
186340	DSM DEF-2008 SD GAS	DSM Deferral 2008-2010 South Dakota - Gas
186350	DSM DEF-2008 SD ELEC	DSM Deferral 2008-2010 South Dakota - Electric
186360	DSM-DEFER-MEC-GAS	DSM Deferral MidAmerican Energy Company - Gas

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
186370	DSM-DEFER-MEC-ELECT	DSM Deferral MidAmerican Energy Company - Electric
186385	DSM-C&I N CONST	DSM - New Construction Incentives
186390	DSM DEFERRAL-IL GAS	DSM Deferral MidAmerican Energy Company - Illinois Gas
186395	DSM DEFERRAL-IL ELEC	DSM Deferral MidAmerican Energy Company - Illinois Electric
186401	DF DR-NDT NQLF TAX	Deferred Debit - Nuclear Decommissioning Trust - Non Qualified Tax
186501	MV-LT-ELEC DERIV DR	Market Value of Long-term Electric Derivative Debits
186502	MV-LT-GAS DERIV DR	Market Value of Long-term Gas Derivative Debits
186503	UNREG MV LT E HDG-DR	Unregulated Retail Services - Market Value of Long-term Electric Derivative Hedges - Debit
186504	UNREG MV LT G HDG-DR	Unregulated Retail Services - Market Value of Long-term Gas Hedging Derivatives - Debit
186505	LT DERIV NETTING-CR	Long-term Derivative Netting - Credits
186506	MV-LT-FUEL DERIV DR	Market Value of Long-term Fuel Derivatives Debits
186600	ENERGY A/R CONV	Energy CSS Conversion
186701	DF ISSUE COST $500M	Deferred Issue Cost $500,000,000
186702	DF ISSUE COST $250M	Deferred Issue Cost $250,000,000
186800	DF DR-MISCELLANEOUS	Deferred Debit - Miscellaneous
186805	DF DR-UG STORAGE	Deferred Debit - Underground Storage Tanks
188001	R&D-EPRI	Research and Development - Electric Power Research Institute
189009	UN LOSS-5.95 CH 2023	Unamortized Loss Reacquired - 5.95% - Chillicothe - Due 2023
189010	UN LOSS-5.95 WS 2023	Unamortized Loss Reacquired - 5.95% - Walter Scott - Due 2023
189011	UNAM LOSS-V SAL 2023	Unamortized Loss Reacquired - Variable Salix - Due 2023
189012	UNAM LOSS-V CH 2023	Unamortized Loss Reacquired - Variable Chillicothe - Due 2023
189013	UNAM LOSS-V LOU 2024	Unamortized Loss Reacquired - Variable Louisa - Due 2024
189016	UNAM LOSS-9.75 2009	Unamortized Loss - 9.75% - Due 2009
189017	UNAM LOSS-VAR B 2023	Unamortized Loss Reacquired - Variable Series B - Due 2023
189048	LOSS-CH 2023/7.625	Unamortized Loss - Pollution Control Revenue Bond Chillicothe - Due 2023 - 7.625% - Due 2005
189050	LOSS-V WS 2025/5.8	Unamortized Loss - Pollution Control Bond - Variable Rate - WS Due 2025 - 5.8% - Due 2007
189051	LOSS-7.45 2023/8.25	Unamortized Loss - 7.45% - Due 2023 - 8.25% - Due 2007
189053	LOSS-IDFA 2016/7.75	Unamortized Loss - Variable IDFA Due 2016 - 7.75% - Due 2010
189054	LS-V 2016/FRMD 2014	Unamortized Loss - Variable Due 2016 - FRMD - Due 2014
189055	LS-V 2016/FRMD 2015	Unamortized Loss - Variable Due 2016 - FRMD - Due 2015
189056	LOSS-5.05,6.95/8.5	Unamortized Loss - 5.05% Due 1998 - 6.95% Due 2025 - 8.5% Due 2017
189059	LOSS-V 2016,2017/10	Unamortized Loss - Variable Due 2016, 2017 - 10% - Due 2012
189060	LOSS-V 2016/11 NOTE	Unamortized Loss - Variable Due 2016 - 11% - Due 1991
189061	LOSS-V 2016/11.375	Unamortized Loss - Variable Due 2016 - 11.375% - Due 2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
189065	UNAM LOSS-6.75-2031	Unamortized Loss - Medium-Term Note - 6.75% - Due 2031
189066	UNAM LOSS-5.125-2013	Unamortized Loss Reacquired - 5.125% - Due 2013
190001	CUR DF FIT ASSET-E	Current Deferred Federal Income Tax Asset - Electric
190002	CUR DF SIT ASSET-E	Current Deferred State Income Tax Asset - Electric
190041	CUR DF FIT ASSET-G	Current Deferred Federal Income Tax Asset - Gas
190042	CUR DF SIT ASSET-G	Current Deferred State Income Tax Asset - Gas
190100	FIT FAS109 ITC-ELEC	Federal Income Tax FAS109 Income Tax Credit - Electric
190105	FIT FAS109 ITC-GAS	Federal Income Tax FAS109 Income Tax Credit - Gas
190121	ADIT-CIAC-IA-FD-ELEC	Accumulated Deferred Income Tax - CIAC - Iowa Federal Electric - Debit
190122	ADIT-CIAC-IA-ST-ELEC	Accumulated Deferred Income Tax - CIAC - Iowa State Electric - Debit
190221	ADIT-CIAC-IA-FD-GAS	Accumulated Deferred Income Tax - CIAC - Iowa Federal Gas - Debit
190222	ADIT-CIAC-IA-ST-GAS	Accumulated Deferred Income Tax - CIAC - Iowa State Gas - Debit
190641	DF-FIT-REG ASSET-EL	Accumulated Deferred Federal Income Tax - Electric Regulatory Assets - Debit
190642	DF-SIT-REG ASSET-EL	Accumulated Deferred State Income Tax - Electric Regulatory Assets - Debit
190741	DF-FIT-REG ASSET-GAS	Accumulated Deferred Federal Income Tax - Gas Regulatory Assets - Debit
190742	DF-SIT-REG ASSET-GAS	Accumulated Deferred State Income Tax - Gas Regulatory Assets - Debit
190841	DF-FIT-NON-PROP-EL	Accumulated Deferred Federal Income Tax - Electric Non-property
190842	DF-SIT-NON-PROP-EL	Accumulated Deferred State Income Tax - Electric Non-property
190941	DF-FIT-NON-PROP-GAS	Accumulated Deferred Federal Income Tax - Gas Non-property
190942	DF-SIT-NON-PROP-GAS	Accumulated Deferred State Income Tax - Gas Non-property
201001	COMMON STOCK ISSUED	Common Stock Issued
204001	PFD STK ISSUED $3.75	Preferred Stock Issued - $3.75
204002	PFD STK ISSUED $3.90	Preferred Stock Issued - $3.90
204003	PFD STK ISSUED $4.20	Preferred Stock Issued - $4.20
204011	PFD STK ISSUED $3.30	Preferred Stock Issued - $3.30
204012	PFD STK ISSUED $4.35	Preferred Stock Issued - 4.35
204013	PFD STK ISSUED $4.40	Preferred Stock Issued - $4.40
204014	PFD STK ISSUED $4.80	Preferred Stock Issued - $4.80
210002	CLEARING REAC PR STK	Clearing Reacquired Preferred Stock
211001	PAID IN CAPITAL	Paid-In Capital
214001	CAPITAL STOCK EXP	Capital Stock Expenses
214003	CAP STK EXP-COMMON	Capital Stock Expense - Common Stock
214004	CAP STK EXP-DIV REIN	Capital Stock Expense - Dividend Reinvestment
216001	UNAPRP RETAIND EARNS	Unappropriated Retained Earnings

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
216101	UNAPRP RET EARN-SUB	Unappropriated Retained Subsidiary Earnings
219001	UNRG RT-OCI-CF HDGES	Unregulated Retail Services - Other Comprehensive Income - Cash Flow Hedges
219002	OCI-AUC RATE SEC	Other Comprehensive Income - Auction Rate Securities
221009	PC BND-5.95 CH 2023	Pollution Control Revenue Bond - Chillicothe - 5.95%
221010	PC BND-5.95 WS 2023	Pollution Control Revenue Bond - Walter Scott - 5.95% 2023
221011	PC BND-VAR SAL 2023	Pollution Control Revenue Bond - Salix
221012	PC BND-VAR CH 2023	Pollution Control Revenue Bond - Chillicothe
221013	PC BND-VAR LOU 2024	Pollution Control Revenue Bond - Louisa - 1994
221016	CURR MATURITY-BONDS	Current Maturity on Bonds
221038	PC RV-VAR IDFA 2016	Pollution Control Revenue Bond - Variable Rate - IDFA - Due 2016
221039	PC CP BND-VAR 2016	Pollution Control Revenue Bond - Variable Rate - Due 2016
221040	PC CP BNDS-VAR 2017	Pollution Control Revenue Bond - Variable Rate - Due 2017
221041	PC RV BND-CH 2023	Pollution Control Revenue Bond - Chillicothe - Due 2023
221042	PC BND-VAR WS 2025	Pollution Control Revenue Bond - Variable Rate - WS - Due 2025
221070	BONDS-FUTURE	Pollution Control Revenue Bond - Future
221076	PC RV-VAR IFA 2038	Pollution Control Series A - Variable Rate - IFA - Due 2038
221077	PC RV-VAR IFA 2023	Pollution Control Series B - Variable Rate - IFA - Due 2023
224016	CURR MATURTY-OTH LTD	Current Maturity Other Long-term Debt
224065	MTN-6.75-DEC 2031	Medium Term Notes - 6.75% - Due 2031
224066	MTN-5.125-JAN 2013	Medium Term Notes - 5.125% - Due 2013
224067	MTN-4.65-OCT 2014	Medium Term Notes - 4.65% - Due 2014
224069	MTN-5.75-NOV 2035	Senior Notes - 5.75% - Due 2035
224070	OTH LTD-FUTURE	Medium Term Notes - Future
224072	MTN-5.80-OCT 2036	Senior Notes - 5.80% - Due 2036
224073	MTN-5.65-JUL 2012	Senior Notes - 5.65% - Due 2012
224074	MTN-5.95-JUL 2017	Senior Notes - 5.95% - Due 2017
224075	MTN-5.30-MAR 2018	Senior Notes - 5.30% - Due 2018
226065	UNAM DISC-MTN 2031	Unamortized Discount - Medium Term Notes - Due 2031
226066	UNAM DISC-MTN 2013	Unamortized Discount - Medium Term Notes - Due 2013
226067	UNAM DISC-MTN 2014	Unamortized Discount - Medium Term Notes - Due 2014
226069	UNAM DISC-MTN 2035	Unamortized Discount - Senior Notes - Due 2035
226070	UNAM DISC-FUTURE	Unamortized Discount - Future
226072	UNAM DISC-MTN 2036	Unamortized Discount - Senior Notes - Due 2036
226073	UNAM DISC-MTN 2012	Unamortized Discount - Senior Notes - Due 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
226074	UNAM DISC-MTN 2017	Unamortized Discount - Senior Notes - Due 2017
226075	UNAM DISC-MTN 2018	Unamortized Discount - Senior Notes - Due 2018
227001	CAP LEASE-2RIVS NCUR	Capital Lease - Two Rivers - Non-Current
227002	CAP LEASE-TRNCH NCUR	Capital Lease - Trenchers - Non-Current
227003	CAP LEASE-TRLER NCUR	Capital Lease - Trailers - Non-Current
227004	CAP LEASE-OGS NCUR	Capital Lease - Ottumwa Generating Station Fly Ash Building - Non-Current
227005	CAPLEASE-BLDGEN NCUR	Capital Lease - Building Generators - Non-Current
227006	CAP LEASE-EQUIP NCUR	Capital Lease - Office Equipment - Non-Current
228202	I&D-WK CMP-PRIOR YRS	Workman's Compensation, Injuries and Damages
228203	I&D-PUBLIC LIABILITY	Public Liability, Injuries and Damages
228204	I&D-WK CMP-CURRENT	Workers Compensation Accrual - Current Portion
228206	I&D-WK CMP-CURR YR	Workers Compensation Accrual
228301	MWR DIR RETIRE	Midwest Resources Director Retirement
228305	CURR AC PROV-DCP	Current Accumulated Provision - Deferred Compensation Plan
228311	AC PROV-DCP	Accumulated Provision - Deferred Compensation Plan
228312	AC PROV-DCP-O/S DIR	Accumulated Provision - Deferred Compensation Plan - Outside Directors
228313	AC PROV-DCP-2ND TIER	Accumulated Provision - Deferred Compensation Plan - 2nd Tier
228314	AC PROV-MAKEUP RET	Accumulated Provision - Make-up Retirement Compensation
228315	ACCRUED PENSION LIAB	MEC Accrued Pension Liability
228320	ACCRUED COST SERP	Accrued Cost SERP Liability
228321	DCP-DIR COMB	Deferred Compensation Plan - Director - Combined
228330	DCP-MEC DIRECTORS	Deferred Compensation - MidAmerican Directors
228331	DCP-EXEC COMP	Deferred Compensation - Executive - Combined
228334	PENSION LIABILITY	Pension Liability
228335	SERP LIABILITY	SERP Liability
228336	OPEB LIABILITY	OPEB Liability
228337	OPEB MED SUBSIDY	OPEB Medicare Subsidy
228338	AC FAS 106 NON-CURR	Accrued FAS 106 - Non-Current
228401	RECORD PTO-HOLIDAY	Record Paid Time Off - Holiday
228402	RECORD PTO-FLOATER	Record Paid Time Off - Floater
228404	RECORD PTO-SICK LV	Record Paid Time Off - Sick Leave
228405	RECORD PTO-WORK COMP	Record Paid Time Off - Workers Compensation Supplement
228406	RECORD PTO-FUNERAL	Record Paid Time Off - Funeral Leave
228407	RECORD PTO-JURY DUTY	Record Paid Time Off - Jury Duty

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
228408	RECORD PTO-MILITARY	Record Paid Time Off - Other
228409	RECORD PTO-ST DISABL	Record Paid Time Off - Short-term Disability
228411	RECORD PTO-FATIGUE	Record Paid Time Off - Fatigue
228450	OUTAGE RESERVE-QCNPS	Reserve for Quad-Cities Nuclear Station Refueling Outage Expenses
228471	SIT PAY-NONCURRENT	State Income Tax Payable - Noncurrent
228472	FIN 48 LIAB-FED TAX	FIN 48 Liability - Federal Taxes
228473	FIN48 LIAB-STATE TAX	FIN 48 Liability - State Taxes
229101	PROV RATE REFUND	Provision for Rate Refund
230353	ARO LIAB PCB T SUB	Asset Retirement Obligation - Long Lived Regulatory Asset - PCB Transmission Substation Transformers
230362	ARO LIAB PCB DIS SUB	Asset Retirement Obligation - Long Lived Regulatory Asset - PCB Substation Transformers
230368	ARO LIAB PCB DS XFMR	Asset Retirement Obligation - Long Lived Regulatory Asset - PCB Distribution Transformer
230504	ARO LIAB-NEAL S	Asset Retirement Obligation - Long Lived Asset - Neal South 4
230506	ARO LIAB-NEAL N	Asset Retirement Obligation - Long Lived Asset - Neal North 1,2,3
230540	ARO LIAB-OGS	Asset Retirement Obligation - Long Lived Asset - OGS
230545	ARO LIAB-LGS	Asset Retirement Obligation - Long Lived Asset - Louisa
230550	ARO LIAB-QCS	Asset Retirement Obligation - Long Lived Asset - QC Station
230553	ARO LIAB-RIVERSIDE	Asset Retirement Obligation - Long Lived Asset - Riverside
230563	ARO LIAB-WS3	Asset Retirement Obligation - Long Lived Asset - WS3
230564	ARO LIAB-WS4 #564	Asset Retirement Obligation - Long Lived Asset - WS4 #564
230567	ARO LIAB-WS1&2	Asset Retirement Obligation - Long Lived Asset - WS1 and WS2
230583	ARO LIAB-WF#583	Asset Retirement Obligation - Long Lived Asset - Walnut Wind Farm 583
230590	ARO LIAB-WF#590	Asset Retirement Obligation - Long Lived Asset - Century Wind Farm 590
230591	ARO LIAB-WF#591	Asset Retirement Obligation - Long Lived Asset - Intrepid Wind Farm 591
230593	ARO LIAB-WF#593	Asset Retirement Obligation - Long Lived Asset - Victory Wind Farm 593
230594	ARO LIAB-WF#594	Asset Retirement Obligation - Long Lived Asset - Charles City Wind Farm 594
230595	ARO LIAB-WF#595	Asset Retirement Obligation - Long Lived Asset - Pomeroy Wind Farm 595
230596	ARO LIAB-SF#596	Asset Retirement Obligation - Long Lived Asset - State Fair Turbine 596
230597	ARO LIAB-WF#597	Asset Retirement Obligation - Long Lived Asset - Adair Wind Farm 597
230598	ARO LIAB-WF#598	Asset Retirement Obligation - Long Lived Asset - Carroll Wind Farm 598
231001	ST COMMERCIAL PAPER	Notes Payable - Lehmann Brothers Commercial Paper
232002	A/P-MMIS VOUCHERS	Accounts Payable - MMIS Vouchers
232003	A/P-VOUCHERS	Accounts Payable - Vouchers
232004	A/P-PAYROLL	Accounts Payable - Payroll
232012	A/P-PO LIABILITY	Accounts Payable - Purchase Order Accrual

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
232020	A/P-OTTUMWA GEN STAT	Accounts Payable - Ottumwa Generating Station (OGS)
232021	A/P-FUEL INVOICES	Accounts Payable - Fuel Invoices
232022	A/P-SEWER GAS	Accounts Payable - Sewer Gas
232023	A/P-CONTRA RTN-ELEC	Accounts Payable - Contract Retainage - Electric
232032	A/P-INV-AP-ACCRUAL	Accounts Payable - Inventory Accrual
232042	A/P-I CARE PROGRAM	Accounts Payable - I Care Program
232043	A/P-MITSUI DEFERRAL	Accounts Payable - Mitsui Deferral
232044	A/P-UNVCH GEN CONST	Accounts Payable - Unvouchered Construction
232100	A/P-REG E TRADING	Accounts Payable - Regulated Electric Trading Purchases
232101	A/P-NET E TRADE ACCR	Accounts Payable - Electric Trading Purchase
232103	A/P-RENEW ENRGY CRED	Accounts Payable - Renewable Energy Credits
232104	A/P-HCRA/DCRA	Accounts Payable - HCRA/DCRA
232105	A/P-REG E TRAD FINCL	Accounts Payable - Regulated Electric Trading Financial Settlements
232115	A/P-UNV UNREG E-M&S	Accounts Payable - Unvouchered Unregulated Electric Marketing and Sales
232116	A/P-UNRG RET FIN SET	Accounts Payable - Unregulated Retail Services Financial Settlements
232127	A/P-UNVOUCH SUPPLY	Unvouchered Accounts Payable - Supply
232128	CK-EXCESS OF CASH	Checks in Excess of Cash
232200	A/P-NONREG E TRADING	Accounts Payable - Non-Regulated Electric Trading Purchases
232202	A/P-UNVOUCH YEAR END	Unvouchered Accounts Payable - Year End
232203	UNVOUCH AP-FORESTRY	Unvouchered Accounts Payable - Forestry
232204	A/P-UNREG RETAIL-EL	Accounts Payable - Unregulated Retail Services Electric Supply Purchases
232206	UNVOUCH AP-PARR ELEC	Unvouchered Accounts Payable - PARR Electric
232207	UNVOUCH AP-IPA GAS	Unvouchered Accounts Payable - IPA Gas
232218	UNV AP-NUC DISPOSITN	Unvouchered Accounts Payable - Spent Nuclear Fuel Disposition Fee
232550	A/P-NUCL DECOM TRUST	Accounts Payable - Nuclear Decommissioning Trust
232603	A/P-ANR TRANSPORTATN	Accounts Payable - ANR Transportation
232604	A/P-ANR PIPELINE	Accounts Payable - ANR Pipeline
232605	A/P-NBPL TRANSPORT	Accounts Payable - Northern Border Pipeline Transportation
232606	A/P-NBPL	Accounts Payable - Northern Border Pipeline
232607	A/P-MITSUI	Accounts Payable - Mitsui
232608	A/P-JP MORGAN CHASE	Accounts Payable - JP Morgan Chase
232609	A/P-CANADN IMPERIAN	Accounts Payable - Canadian Imperian Bank of Commerce
232610	A/P-MASEFIELD GAS	Accounts Payable - Masefield Natural Gas Inc.
232611	A/P-SCS OTC CORP	Accounts Payable - SCS OTC Corporation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
232612	A/P-AMEREN ENERGY	Accounts Payable - Ameren Energy Generating Company
232613	A/P-KOCH SUPPLY	Accounts Payable - Koch Supply and Trading LP
232614	A/P-BP CANADIAN ENGY	Accounts Payable - BP Canadian Energy
232615	A/P-WACHOVIA	Accounts Payable - Wachovia Bank
232616	A/P-CREDIT SUISSE	Accounts Payable - Credit Suisse
232617	A/P-LOUIS DREYFUS	Accounts Payable - Louis Dreyfus
232618	A/P-GAVILON LLC	Accounts Payable - Gavilon, LLC
232620	A/P-CIMA ENERGY LTD	Accounts Payable - CIMA Energy Ltd
232622	A/P-METROPOLITAN UTL	Accounts Payable - Metropolitan Utilities District of Omaha
232623	A/P-PWR MERCHANTS GP	Accounts Payable - Power Merchants Group
232629	A/P-HYDROCARBON EXCH	Accounts Payable - Hydrocarbon Exchange Corporation
232631	A/P-LNG	Accounts Payable - LNG
232632	A/P-CUSTOMER REPURCH	Accounts Payable - Customer Repurchases
232633	A/P-DUKE	Accounts Payable - Duke
232634	A/P-MONTEZUMA	Accounts Payable - Montezuma
232635	A/P-SOUTHWEST ENERGY	Accounts Payable - Southwest Energy, L.P.
232636	A/P-SUEZ ENERGY MKTG	Accounts Payable - Suez Energy Marketing
232637	A/P-DYNEGY	Accounts Payable - Dynegy
232638	A/P-NAT GAS PIPELINE	Accounts Payable - Natural Gas Pipeline
232639	A/P-NGPL-TRANS	Accounts Payable - Natural Gas Pipeline Transportation
232643	A/P-CONCORD	Accounts Payable - Concord
232644	A/P-NICOR ENERCHANGE	Accounts Payable - Nicor Enerchange
232648	A/P-ENJET INC	Accounts Payable - Enjet Inc
232649	A/P-UBS WARBURG ENGY	Accounts Payable - UBS Warburg Energy
232652	A/P-TEXACO	Accounts Payable - Texaco
232657	A/P-WESTERN	Accounts Payable - Western
232669	A/P-BARCLAYS BANK PL	Accounts Payable - Barclays Bank PLC
232672	A/P-BP ENERGY CO	Accounts Payable - BP Energy Co
232676	A/P-CORAL	Accounts Payable - Coral
232686	A/P-AQUILA ENERGY	Accounts Payable - Aquila Energy
232688	A/P-TENASKA MKTG	Accounts Payable - Tenaska Marketing
232689	A/P-BANK OF MONTREAL	Accounts Payable - Bank of Montreal
232693	A/P-ANARDARKO	Accounts Payable - Anardarko
232695	A/P-GOLDMAN SACHS	Accounts Payable - Goldman Sachs

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
232697	A/P-NEXEN MKTG INC	Accounts Payable - Nexen Marketing Inc
232698	A/P-HUSKY/DREYFUS	Accounts Payable - Husky/Dreyfus
232703	A/P-ENCANA MKTG	Accounts Payable - ENCANA Marketing (USA) Inc.
232706	A/P-WELLS FARGO BANK	Accounts Payable - Wells Fargo Bank
232707	A/P-UNITED ENERGY	Accounts Payable - United Energy
232709	A/P-CHENIERE MKTG	Accounts Payable - Cheniere Marketing
232710	A/P-UNREGUL BILLING	Accounts Payable - Unregulated Billing
232711	A/P-UNREG PURCH	Accounts Payable - Unregulated Purchases
232712	A/P-GAS PURCH EST	Accounts Payable - Gas Purchases Estimate
232714	A/P-ENBRIDGE MKTG	Accounts Payable - Enbridge Marketing
232715	A/P-LACLEDE ENERGY	Accounts Payable - Laclede Energy Resources, Inc.
232716	A/P-SWISS REY	Accounts Payable - Swiss Rey
232721	A/P-AMEREN FUELS	Accounts Payable - Ameren Energy Fuels and Services Company
232723	A/P-TIGER	Accounts Payable - Tiger Natural Gas Company
232725	A/P-EAGLE ENERGY	Accounts Payable - Eagle Energy
232726	A/P-MERRILL LYNCH	Accounts Payable - Merrill Lynch
232729	A/P-CONSTELL PWR SRV	Accounts Payable - Constellation Power Source
232731	A/P-ENTERPRISE PROD	Accounts Payable - Enterprise Products Operating LLC
232732	A/P-US ENERGY	Accounts Payable - US Energy
232733	A/P-VIRGINIA POWER	Accounts Payable - Virginia Power Company
232734	A/P-CONSUMERS	Accounts Payable - Consumers
232735	A/P-XL TRAD PARTNERS	Accounts Payable - XL Trading Partners Ltd
232736	A/P-ONEOK	Accounts Payable - ONEOK Gas Services
232737	A/P-INTERCONTAL EXCH	Accounts Payable - Intercontinental Exchange
232738	A/P MARATHON OIL	Accounts Payable - Marathon Oil
232740	A/P-ODYSSEY ENERGY	Accounts Payable - Odyssey Energy Services LLC
232741	A/P-SHELL	Accounts Payable - Shell
232742	A/P-MICHCON	Accounts Payable - Michigan Consolidated Gas Company
232743	A/P-NJ ENERGY SVCS	Accounts Payable - New Jersey Energy Services Company
232744	A/P-CAYLON CORP INV	Accounts Payable - Caylon Corporate Investments
232745	A/P-NATIONAL ENERGY	Accounts Payable - National Energy and Trade LP
232746	A/P-INTERGYS ENERGY	Accounts Payable - Intergys Energy Services
232747	A/P-ENSERCO ENERGY	Accounts Payable - Enserco Energy Inc.
232748	A/P-SPARK ENERGY	Accounts Payable - Spark Energy Gas, LP

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
232749	A/P-ENERGY USA/TPC	Accounts Payable - Energy USA/TPC
232750	A/P-CITIBANK	Accounts Payable - CitiBank
232751	A/P-APACHE CORP	Accounts Payable - Apache Corporation
232753	A/P-CONOCO	Accounts Payable - Conoco
232754	A/P-LEHMAN BROTHERS	Accounts Payable - Lehman Brothers Commodity Services Incorporated
232756	A/P-VITOL S A INC	Accounts Payable - Vitol S.A. Inc.
232757	A/P-NAT GAS TRANS	Accounts Payable - Natural Gas Transmission Services
232758	A/P-SOUTHWEST ENERGY	Accounts Payable - Southwest Energy
232759	A/P-PEOPLES	Accounts Payable - Peoples
232760	A/P-REGLTED BILLING	Accounts Payable - Regulated Billing
232763	A/P-ICAP ENERGY	Accounts Payable - ICAP Energy
232764	A/P-NPGA	Accounts Payable - Nebraska Public Agency
232766	A/P-DB ENERGY	Accounts Payable - DB Energy Trading LLC
232767	A/P-SFR	Accounts Payable - Sales for Resale
232768	A/P-SEQUENT ENERGY	Accounts Payable - Sequent Energy Management
232769	A/P-MORGAN	Accounts Payable - Morgan Guaranty Trust Company
232770	A/P-CENTER POINT	Accounts Payable - Center Point Energy Gas
232775	A/P-IBERDROLA RENEW	Accounts Payable - Iverdrola Renewables, Inc.
232776	A/P-COENERGY	Accounts Payable - CoEnergy
232777	A/P-OCCIDENTAL	Accounts Payable - Occidental Petroleum Company
232778	A/P-OGE ENERGY	Accounts Payable - Oklahoma Gas and Electric Energy
232780	A/P-TOTAL GAS & PWR	Accounts Payable - Total Gas and Power
232781	A/P-SEMPRA	Accounts Payable - Sempra
232783	A/P-NATL FUEL MKT CO	Accounts Payable - National Fuel Marketing Co.
232784	A/P-PROLIANCE	Accounts Payable - ProLiance
232785	A/P-DEVON	Accounts Payable - Devon
232786	A/P-CARGELL	Accounts Payable - Cargill
232788	A/P-CIMAREX ENERGY	Accounts Payable - Cimarex Energy
232789	A/P-AMEREX	Accounts Payable - Amerex Natural Gas
232790	A/P-NICOR HUB	Accounts Payable - Nicor Hub Services
232791	A/P-CHOICE NATURAL	Accounts Payable - Choice Natural
232792	A/P-DTE ENERGY	Accounts Payable - DTE Energy
232793	A/P-MACQUARIE COOK	Accounts Payable - Macquarie Cook Energy
232795	A/P-IPL/ALLIANT	Accounts Payable - IPL/Alliant

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
232796	A/P-FORTIS ENERGY	Accounts Payable - Fortis Energy Marketing and Trading
232797	A/P-BEAR ENERGY	Accounts Payable - Bear Energy LP
232810	A/P-ILL DEPART REV	Accounts Payable - Illinois Department of Revenue
234105	A/P-MCS	Accounts Payable - MidAmerican Construction Services
234201	A/P-NNG	Accounts Payable - Northern Natural Gas Transportation
234202	A/P-NNG RES	Accounts Payable - Northern Natural Gas Reservation
234300	A/P-MEHC	Accounts Payable - MEHC
234400	A/P-LLC	Accounts Payable - LLC
234490	A/P-ICC	Accounts Payable - InterCoast Capital Company
234600	A/P-CBEC RWY	Accounts Payable - CBEC Railway
234700	A/P-MHC	Accounts Payable - MidAmerican Holdings Company
234900	INTERCO FAS 158 PEN	Intercompany FAS 158 Pension Asset
234901	INTERCO FAS 158 SERP	Intercompany FAS 158 SERP
234902	INTERCO FAS 158 OPEB	Intercompany FAS 158 OPEB
235001	CUST UNPAID DEPOSITS	Customer Deposits - Unpaid Deposits
235002	NONREG CUST UNPD DEP	Non-Regulated Customer Deposits-Unpaid
236102	PROP TAX-IL REAL	Property Tax - Illinois - Real Estate Taxes
236103	INVEST CAP TAX-IL	Invested Capital Tax - Illinois
236105	PROP TAX-IA-NU	Property Tax - Iowa - Non-Utility
236106	R&P PROP-NE	Real and Personal Property Taxes - Nebraska
236108	R&P PROP-SD	Real and Personal Property Taxes - South Dakota
236110	PROP TAX-IA UTIL RPL	Property Taxes - Iowa Utility Property Replacement Tax
236111	PROP TX-KS	Property Taxes - Kansas
236112	PROP TAX-MO	Property Tax - Missouri
236113	PROP TAX-W VA	Property Tax - West Virginia
236114	PROP TX-IA LOCAL OPR	Property Taxes - Iowa - Locally Assessed Operating Property
236115	PROP TX-IA STATEWIDE	Property Taxes - Iowa - Statewide
236116	PROP TAX-IOWA WIND	Property Taxes - Iowa Wind - Locally Assessed
236201	IL ICC PUB FUND TAX	Illinois Commerce Commission Public Fund Tax
236202	GAS REVENUE TAX-IL	Gas Revenue Tax - Illinois
236207	EXCISE TAX-SD	Excise Tax - South Dakota
236208	GROSS RCPTS-SD-GAS	Gross Receipts - South Dakota Gas
236215	FEDERAL EXCISE TAX	Federal Excise Tax
236240	GROSS RCPTS TAX-TX	Miscellaneous Gross Receipts Tax - Texas

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION	
236241	TEXAS PUC ASSESSMENT	Texas Public Utility Commission Assessment	
236301	USE TAX-IA	Use Tax - Iowa	
236302	USE TAX-SD	Use Tax - South Dakota	
236303	USE TAX-NE	Use Tax - Nebraska	
236304	USE TAX AUDIT	Use Tax - Audit	
236305	USE TAX-IL	Use Tax - Illinois	
236306	USE TAX-MO	Use Tax - Missouri	
236314	LOCAL OPTION TAX-IA		#N/A
236340	TAX CODE OFFSET	Oracle Tax Code Offset	
236345	FRANCHISE TAX-TEXAS	Franchise Tax - Texas Municipalities	
236354	FRANCHISE TAX-OSK	Franchise Tax - Oskaloosa, Iowa	
236355	OCCUPATN TX-SO SC NE	Occupation Tax - South Sioux City, Nebraska	
236356	FRANCHISE TAX-SC	Franchise Tax - Sioux City, Iowa	
236357	FRANCHISE TAX-E-DSM	Franchise Tax - Electric - Des Moines, Iowa	
236358	FRANCHISE TAX-G-DSM	Franchise Tax - Gas - Des Moines, Iowa	
236359	FRANCHISE TAX-LYTTON	Franchise Tax - Gas - Lytton, Iowa	
236360	FRANCHISE TAX-ALGONA	Franchise Tax - Gas - Algona, Iowa	
236362	FRANCHISE TAX-RCK VL	Franchise Tax - Rock Valley, Iowa	
236363	OCCUPATN TX-DAK CTY	Occupation Tax - Dakota City, Nebraska	
236364	FRANCHISE TAX-LOGAN	Franchise Tax - Logan, Iowa	
236365	FRANCHISE TAX-P HILL	Franchise Tax - Pleasant Hill, Iowa	
236366	FRANCHISE TAX-EARLY	Franchise Tax - Early, Iowa	
236367	FRANCHISE TAX-AKRON	Franchise Tax - Akron, Iowa	
236368	FRANCHISE TAX-WHGHTS	Franchise Tax - Windsor Heights, Iowa	
236369	FRANCHISE TAX-PERRY	Franchise Tax - Perry, Iowa	
236370	FRANCHISE TAX-CO BLF	Franchise Tax - Council Bluffs, Iowa	
236421	FICA	FICA	
236802	ACCR FIT	Accrued Federal Income Tax	
236803	ACCR FIT-AUDIT PYMT	Accrued Federal Income Tax - Audit Payment	
236804	ACCR FIT FOR 2006	Accrued Federal Income Tax - 2006	
236805	ACCR FIT FOR 2005	Accrued Federal Income Tax - 2005	
236817	ACCR FIT FOR 2007	Accrued Federal Income Tax - 2007	
236818	ACCR FIT FOR 2008	Accrued Federal Income Tax - 2008	
236841	CUR DF FIT LIAB-E	Current Deferred Federal Income Tax Liability - Electric	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
236842	CUR DF SIT LIAB-E	Current Deferred State Income Tax Liability - Electric
236852	ACCR SIT	Accrued State Income Tax
236853	ACCR SIT-AUDIT PYMT	Accrued State Income Tax - Audit Payment
236854	ACCR SIT FOR 2006	Accrued State Income Tax - 2006
236855	ACCR SIT FOR 2005	Accrued State Income Tax - 2005
236867	ACCR SIT FOR 2007	Accrued State Income Tax - 2007
236868	ACCR SIT FOR 2008	Accrued State Income Tax - 2008
236899	INCOME TAX CLEARING	Income Tax Clearing
236916	CUR FED UNCTN POS	Current Federal Uncertain Tax Position Liability
236919	CUR FED CORR LIAB	Current Federal Tax Correction Liability
236926	CUR ST UNCTN POS	Current State Uncertain Tax Position Liability
236929	CUR ST CORR LIAB	Current State Tax Correction Liability
236931	CUR DF FED CORR LIAB	Current Deferred Federal Tax Correction Liability
236932	CUR DF ST CORR LIAB	Current Deferred State Tax Correction Liability
236933	CUR DF FED UNCTN POS	Current Deferred Federal Uncertain Tax Position Liability
236941	CUR DF FIT LIAB-G	Current Deferred Federal Income Tax Liability - Gas
236942	CUR DF SIT LIAB-G	Current Deferred State Income Tax Liability - Gas
236943	CUR DF SIT UNCTN POS	Current Deferred State Uncertain Tax Position Liability
236951	NCUR FIT CORR LIAB	Non-Current Federal Income Tax Correction Liability
236952	NCUR FIT UNCTN POS	Non-Current Federal Uncertain Tax Position Liability
236961	NCUR SIT CORR LIAB	Non-Current State Income Tax Correction Liability
236962	NCUR SIT UNCTN POS	Non-Current State Uncertain Income Tax Position Liability
236981	NCUR DF FED UNCTN	Non-Current Deferred Federal Uncertain Tax Position Liability
236991	NCUR DF ST UNCTN	Non-Current Deferred State Uncertain Tax Position Liability
237009	INT ACR-5.95 CH 2023	Interest Accrued - Chillicothe - 5.95% Note Due 2023
237010	INT ACR-5.95 WS 2023	Interest Accrued - Walter Scott - 5.95% Note Due 2023
237011	INT ACR-VAR SAL 2023	Interest Accrued - Salix - Variable Note Due 2023
237012	INT ACR-VAR CH 2023	Interest Accrued - Chillicothe - Variable Due 2023
237013	INT ACR-VAR LOU 2024	Interest Accrued - Louisa - Variable Due 2024
237038	INT ACR-V IDFA 2016	Interest Accrued - IDFA - Variable Note Due 2016
237039	INT ACR-VAR 2016	Interest Accrued - Variable Note Due 2016
237040	INT ACR-VAR 2017	Interest Accrued - Variable Note Due i2017
237041	INT ACR-CH 2023	Interest Accrued - Chillicothe Note Due 2023
237042	INT ACR-VAR WS 2025	Interest Accrued - Walter Scott - Variable Due 2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
237065	INT ACR-6.75 2031	Interest Accrued - Medium Term Note - 6.75% Due 2031
237066	INT ACR-5.125-2013	Interest Accrued - Medium Term Note - 5.125% Due 2013
237067	INT ACR-4.65-2014	Interest Accrued - Medium Term Note - 4.65% Due 2014
237069	INT ACR-5.75-2035	Interest Accrued - Senior Note - 5.75% - Due 2035
237070	INT ACR-FUTURE	Interest Accrued - Future
237072	INT ACR-5.80-2036	Interest Accrued - Senior Note - 5.80% Due 2036
237073	INT ACR-5.65-2012	Interest Accrued - Senior Note - 5.65% Due 2012
237074	INT ACR-5.95-2017	Interest Accrued - Senior Note - 5.95% Due 2017
237075	INT ACR-5.30-2018	Interest Accrued - Senior Notes - 5.30% Due 2018
237076	INT ACR-VAR A 2038	Interest Accrued - PC Series A Variable Rate Due 2038
237077	INT ACR-VAR B 2023	Interest Accrued - PC Series B Variable Rate Due 2023
237114	INT ACR-OGS CAP LEAS	Interest Accrued - Ottumwa Generating Station Capital Lease - Fly Ash Building
237217	INT ACR-CSS CUS DEP	Interest Accrued - CSS Customer Deposit
237218	INT ACR-ENGY CUS DEP	Interest Accrued - Energy Customer Deposits
237331	CUR FED INT TAX CORR	Current Federal Interest Tax Correction Liability
237332	CUR ST INT TAX CORR	Current State Interest Tax Correction Liability
237341	CUR FED INT TAX POS	Current Federal Interest Uncertain Tax Position Liability
237342	CUR ST INT TAX POS	Current State Interest Uncertain Tax Position Liability
237351	NCUR FED INT TAX COR	Non-Current Federal Interest Tax Correction Liability
237352	NCUR ST INT TAX CORR	Non-Current State Interest Tax Correction Liability
237361	NCUR FD INT UNCT POS	Non-Current Federal Interest Uncertain Income Tax Position Liability
237362	NCUR ST INT UNCT POS	Non-Current State Interest Uncertain Income Tax Position Liability
238001	DVD PFD STK-$3.75	Dividend Preferred Stock 3.75%
238002	DVD PFD STK-$3.90	Dividend Preferred Stock 3.90%
238003	DVD PFD STK-$4.20	Dividend Preferred Stock 4.20%
238011	DVD PFD STK-$3.30	Dividend Preferred Stock 3.30%
238012	DVD PFD STK-$4.35	Dividend Preferred Stock 4.35%
238013	DVD PFD STK-$4.40	Dividend Preferred Stock 4.40%
238014	DVD PFD STK-$4.80	Dividend Preferred Stock 4.80%
238100	DIVIDEND COMMON STK	Dividend on Common Stock
241001	TX PAY-FICA	Taxes Payable - FICA
241002	TX PAY-FED INCOME WH	Taxes Payable - Federal Income Withheld
241004	TX PAY-NE INCOME WH	Taxes Payable - Nebraska Income Tax Withheld
241005	TX PAY-IA INCOME WH	Taxes Payable - Iowa Income Tax Withheld

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
241006	TX PAY-IA SALES TAX	Taxes Payable - Iowa Sales Tax
241007	TX PAY-SD SALES TAX	Taxes Payable - South Dakota Sales Tax
241008	TX PAY-NE SALES TAX	Taxes Payable - Nebraska Sales Tax
241010	TX PAY-IL ROT	Taxes Payable - Illinois Retailers Occupation Tax
241011	TX PAY-IL MUNI	Taxes Payable - Illinois Municipal Tax
241012	TX PAY-IL INCOME WH	Taxes Payable - Illinois Income Tax Withheld
241014	IL ST ELE EXCISE TAX	Illinois State Electric Excise Tax
241016	TX PAY-OH INCOME WH	Taxes Payable - Ohio Income Tax Withholding
241017	TX PAY-MI INCOME WH	Taxes Payable - Michigan Income Tax Withheld
241018	TX PAY-CA INCOME WH	Taxes Payable - California Income Tax Withheld
241019	TX PAY-UT INCOME WH	Taxes Payable - Utah Income Tax Withheld
241021	TX PAY-IA LOCAL TAX	Taxes Payable - Iowa Local Option Sales Tax
241022	TX PAY-S SC SALES TX	City Sales Tax - South Sioux City, Nebraska Sales Tax
241023	TX PAY-SD MUNI TAX	Taxes Payable - South Dakota Municipal Sales Tax
241025	TX PAY-NJ INCOME WH	Taxes Payable - New Jersey Income Tax Withheld
241027	TX PAY-DAK CO NE TAX	Taxes Payable - Dakota County, Nebraska Sales Tax
241030	IL STATE GAS USE TAX	Illinois State Gas Use Tax on Gas Used in Illinois
241043	TX PAY-MN INCOME WH	Taxes Payable - Minnesota Income Withheld
241048	IL MUNI GAS USE TAX	Illinois Municipal Gas Use Tax
241050	TX PAY-SD TRIBAL TAX	Taxes Payable - South Dakota Tribal Sales Tax
241060	TX PAY-MI SALES TAX	Taxes Payable - Michigan Sales Tax
241061	TX PAY-DETROIT UT TX	Taxes Payable - Detroit Utility Users Tax
241065	TX PAY-MD SALES TAX	Taxes Payable - Maryland Sales Tax
241066	TX PAY-MD INCOME WH	Taxes Payable - Maryland Income Tax Withheld
241070	TX PAY-DC SALES TAX	Taxes Payable - Washington, D.C. Sales Tax
241075	DE-UTIL EXCISE TAX	Delaware Utility Excise Tax
241080	TX PAY-TX SALES TAX	Taxes Payable - Texas Sales Tax
242191	AC LI-EMISSION FEES	Accrued Liabilities - Iowa Department of Natural Resources Emissions Fees
242251	AC LI-ILLINOIS GAS	Accrued Liabilities - Illinois Gas
242334	PIP	Performance Incentive Plan Accrual
242400	AC LI-401K BORROWED	Accrued Liabilities - 401K Borrowed
242401	AC LI-401K PLAN	Accrued Liabilities - 401K Plan
242402	AC LI-EMP DED-CR UN	Accrued Liabilities - Employee Deduction - Credit Union
242403	AC LI-EMP DED-GARNSH	Accrued Liabilities - Employee Deduction - Garnishment

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
242405	AC LI-EMP DED-PAC	Accrued Liabilities - Employee Deduction - PAC
242407	AC LI-EMP DED-SVG BD	Accrued Liabilities - Employee Deduction - Savings Bond
242408	AC LI-EMP DED-UN DUE	Accrued Liabilities - Employee Deduction - Union Dues
242409	AC LI-EMP DED-UN WAY	Accrued Liabilities - Employee Deduction - United Way
242410	AC LI-EMP DED-VACATN	Accrued Liabilities - Employee Deduction - Vacation
242411	AC FAS 106-CURRENT	Accrued FAS 106 - Current
242413	AC LI-SEVERNCE BONUS	Accrued Liabilities - Severance Bonus
242415	RECORD VACATION TIME	Record Vacation Time
242417	AC LI-EMP DED-MISC	Accrued Liabilities - Miscellaneous Employee Deductions
242419	AC LI-401K CONT	Accrued Liabilities - 401K Contributions
242420	AC LI-HLTH CARE BNFT	Accrued Liabilities - Health Care Benefits
242421	AC LI-LTD CLAIMS	Accrued Liabilities - Long-term Disability Claims
242422	AC LI-LIFE INS	Accrued Liabilities - Liability Life Insurance
242423	AC LI-LIFE INS DEP	Accrued Liabilities - Life Insurance Dependent
242425	AC LI-DENTAL	Accrued Liabilities - Dental Care
242426	AC LI-VISION	Accrued Liabilities - Vision Care
242560	AC LI-ST TRAD COLTRL	Accrued Liability - Short Term Trading Collateral
242901	AC LI-UNCLAIMED CHKS	Accrued Liabilities - Unclaimed Checks
242934	AC LI-IA UTIL ASSESS	Accrued Liabilities - Iowa Utility Assessment
242935	AC LI-SERP-CURRENT	Accrued Liabilities - SERP Current
242937	AC LI-IA ESP LIC FEE	Accrued Liabilities - Iowa ESP License Fee
243001	CAP LEASE-2RIVS CURR	Capital Lease - Two Rivers Building - Current Lease
243002	CAP LEASE-TRENCH CUR	Capital Lease - Trenchers - Current Lease
243003	CAP LEASE-TRAILR CUR	Capital Lease - Trailers - Current Lease
243004	CAP LEASE-OGS CURR	Capital Lease - Ottumwa Generating Station Fly Ash Building - Current Lease
243005	CAP LEASE-BLDGEN CUR	Capital Lease - Building Generators - Current
243006	CAP LEASE-EQUIP CURR	Capital Lease - Office Equipment - Current
244101	MV-ST-ELEC DERIV CR	Market Value of Short-term Electric Derivative Credits
244111	ST DERIV NETTING-DR	Short Term Derivative Netting - Debits
244201	MV-ST-GAS DERIV CR	Market Value of Short-term Gas Derivative Credits
244202	MV-WEATHER DERIV CR	Market Value of Weather Derivative Credits
244206	MV-ST-FUEL DERIV CR	Market Value of Short-term Fuel Derivatives Credits
245101	UNREG MV ST E HDG-CR	Unregulated Retail Services - Market Value of Short-term Electric Derivative Hedges - Credit
245204	UNREG MV ST G HDG-CR	Unregulated Retail Services - Market Value of Short-term Gas Hedging Derivatives - Credit

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
252100	CAF CNST-ELEC-IA	Customer Advances for Construction - Electric - Iowa
252110	CAF CNST-ELEC-SD	Customer Advances for Construction - Electric - South Dakota
252130	CAF CNST-ELEC-IL	Customer Advances for Construction - Electric - Illinois
252200	CAF CNST-GAS-IA	Customer Advances for Construction - Gas - Iowa
252210	CAF CNST-GAS-SD	Customer Advances for Construction - Gas - South Dakota
252220	CAF CNST-GAS-NE	Customer Advances for Construction - Gas - Nebraska
252230	CAF CNST-GAS-IL	Customer Advances for Construction - Gas - Illinois
253000	DF CR-RENEWABLE ADV	Deferred Credit Renewable Advantage Program
253100	TAX GROSS UP-ELEC-IA	Tax Gross Up - Electric - Iowa
253101	TAX GROSS UP-ELE-CRL	Tax Gross Up - Electric - Coralville
253200	TAX GROSS UP-GAS-IA	Tax Gross Up - Gas - Iowa
253250	DSM C&I NEW CON ACC	Demand Side Management Commercial/Industrial Construction Incentives
253300	MISC DEFERRED CREDIT	Miscellaneous Deferred Credit
253304	DF CR-EE EQUITY-ELEC	Deferred Credit - Energy Efficiency Equity - Electric
253305	DF CR-EE EQUITY GAS	Deferred Credit - Energy Efficiency Equity - Gas
253309	DF CR-MFG GAS	Deferred Credit - MFG Gas
253321	A/P TRAN CUST DEPOST	Accounts Payable - Transmission Customer Deposits
253326	DF CR-TRANSMISSION	Deferred Credit - Transmission
253329	DF CR-LT TRAD COLTRL	Deferred Credit - Long Term Trading Collateral
253335	UE INCOME AE DAIRY	Unearned Income - Anderson Erickson Dairy Portable Power Module
253501	MV-LT-ELEC DERIV CR	Market Value of Long-term Electric Derivative Credits
253502	MV-LT-GAS DERIV CR	Market Value of Long-term Gas Derivative Credits
253503	UNREG MV LT E HDG-CR	Unregulated Retail Services - Market Value of Long-term Electric Derivative Hedges - Credit
253504	UNREG MV LT G HDG-CR	Unregulated Retail Services - Market Value of Long-term Gas Hedging Derivatives - Credit
253505	LT DERIV NETTING-DR	Long-term Derivative Netting - Debits
253506	MV-LT-FUEL DERIV CR	Market Value of Long-term Fuel Derivative Credits
253600	DF CR-UNREG ADV BILL	Deferred Credit - Unregulated Retail Advanced Billings
253701	DF CR-OPF-WS3 CIPCO	Deferred Credit - Operating Fund - WS3 CIPCO
253702	DF CR-OPF-WS3 CBPC	Deferred Credit - Operating Fund - WS3 CBPC
253703	DF CR-OPF-WS3 CDR FL	Deferred Credit - Operating Fund - WS3 Cedar Falls
253704	DF CR-OPF-WS3 ATLNTC	Deferred Credit - Operating Fund - WS3 Atlantic
253705	DF CR-OPF-WS3 LNCOLN	Deferred Credit - Operating Fund - WS3 Lincoln
253711	DF CR-OPF-NL3 IES	Deferred Credit - Operating Fund - Neal 3 IES
253721	DF CR-OPF-NL4 IPW	Deferred Credit - Operating Fund - Neal 4 - IPW

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
253722	DF CR-OPF-NL4 NIPCO	Deferred Credit - Operating Fund - Neal 4 - NIPCO
253723	DF CR-OPF-NL4 NWPS	Deferred Credit - Operating Fund - Neal 4 - NWPS
253724	DF CR-OPF-NL4 CBPC	Deferred Credit - Operating Fund - Neal 4 - CBPC
253725	DF CR-OPF-NL4 ALGONA	Deferred Credit - Operating Fund - Neal 4 - Algona
253726	DF CR-OPF-NL4 WB CTY	Deferred Credit - Operating Fund - Neal 4 - Webster City
253727	DF CR-OPF-NL4 SPENCR	Deferred Credit - Operating Fund - Neal 4 - Spencer
253728	DF CR-OPF-NL4 CN RPD	Deferred Credit - Operating Fund - Neal 4 - Coon Rapids
253729	DF CR-OPF-NL4 LAURN	Deferred Credit - Operating Fund - Neal 4 - Laurn
253730	DF CR-OPF-NL4 BNCRFT	Deferred Credit - Operating Fund - Neal 4 - Bancroft
253731	DF CR-OPF-NL4 MILFRD	Deferred Credit - Operating Fund - Neal 4 - Milford
253732	DF CR-OPF-NL4 GRATT	Deferred Credit - Operating Fund - Neal 4 - Gratt
253733	DF CR-OPF-NL4 CDR FL	Deferred Credit - Operating Fund - Neal 4 - Cedar Falls
253741	DF CR-OPF-LGS CIPCO	Deferred Credit - Operating Fund - Louisa Generating Station - CIPCO
253742	DF CR-OPF-LGS IPW	Deferred Credit - Operating Fund - Louisa Generating Station - IPW
253743	DF CR-OPF-LGS WAVRLY	Deferred Credit - Operating Fund - Louisa Generating Station - Waverly
253744	DF CR-OPF-LGS HARLAN	Deferred Credit - Operating Fund - Louisa Generating Station - Harlan
253745	DF CR-OPF-LGS TIPTON	Deferred Credit - Operating Fund - Louisa Generating Station - Tipton
253746	DF CR-OPF-LGS ELDRGE	Deferred Credit - Operating Fund - Louisa Generating Station - Eldridge
253747	DF CR-OPF-LGS GENESE	Deferred Credit - Operating Fund - Louisa Generating Station - Geneseo
253748	DF CR-OPF-LGS MUSCAT	Deferred Credit - Operating Fund - Louisa Generating Station - Muscatine
253760	DF CR-OPF-TRN LEASE	Deferred Credit - Operating Fund - MARX/MAXX Train Lease
253761	DF CR-OPF-WS4 LNCOLN	Deferred Credit - Operating Fund - WS4 - Lincoln
253762	DF CR-OPF-WS4 CIPCO	Deferred Credit - Operating Fund - WS4 - CIPCO
253763	DF CR-OPF-WS4 MEAN	Deferred Credit - Operating Fund - WS4 - MEAN
253764	DF CR-OPF-WS4 CBPC	Deferred Credit - Operating Fund - WS4 - CBPC
253765	DF CR-OPF-WS4 CDR FL	Deferred Credit - Operating Fund - WS4 - Cedar Falls
253766	DF CR-OPF-WS4 PELLA	Deferred Credit - Operating Fund - WS4 - Pella
253767	DF CR-OPF-WS4 SPENCR	Deferred Credit - Operating Fund - WS4 - Spencer
253768	DF CR-OPF-WS4 ELDRGE	Deferred Credit - Operating Fund - WS4 - Eldridge
253769	DF CR-OPF-WS4 N HAMP	Deferred Credit - Operating Fund - WS4 - New Hampton
253770	DF CR-OPF-WS4 MNTZUM	Deferred Credit - Operating Fund - WS4 - Montezuma
253771	DF CR-OPF-WS4 WAVRLY	Deferred Credit - Operating Fund - WS4 - Waverly
253772	DF CR-OPF-WS4 ALTA	Deferred Credit - Operating Fund - WS4 - Alta
253773	DF CR-OPF-WS4 SUMNER	Deferred Credit - Operating Fund - WS4 - Sumner

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
253774	DF CR-OPF-WS4 W BEND	Deferred Credit - Operating Fund - WS4 - West Bend
254001	OT REG LIAB-IPS	Other Regulatory Liabilities - Iowa Public Service
254003	REG LIAB-AC ITC FED	Regulatory Liability Accrual - Income Tax Credits - Federal
254004	REG LIAB-AC ITC ST	Regulatory Liability Accrual - Income Tax Credits - State
254025	REG LIAB-ITC FED-GAS	Regulatory Liability Accrual - Federal Income Tax Credits - Gas
254026	REG LIAB-ITC ST-GAS	Regulatory Liability Accrual - State Income Tax Credits - Gas
254150	REG LIAB-QCNPS	Regulatory Liability - Quad-Cities Nuclear Station Outage Expenses
254151	REG LIAB-NUC INS QCS	Regulatory Liability - Nuclear Self Insurance Reserve
254352	ARO REGULATORY LIAB	Asset Retirement Obligation - Long Lived Regulatory Liability
254353	REG LIAB-NDT WIND	Regulatory Liability - Nuclear Decommissioning Trust Wind Settlement
254355	REG LIAB-ELE CNTRCT	Regulatory Liability - Electric Energy Contracts
254365	REG LIAB-GAS CNTRCT	Regulatory Liability - Gas Energy Contracts
254366	RG LIAB-FUEL CONTRCT	Regulatory Liability - Fuel Energy Contracts
254370	REG LIAB-PEN ASSET	Regulatory Liability - Pension Asset
254403	PROV IA REV SHAR-CUR	Provision for Iowa Revenue Sharing - Current Year
255101	ITC - MEC 3% ELEC	Deferred Investment Tax Credits - MidAmerican Energy Company - Electric - 3%
255102	ITC MEC ELEC OTHER	Deferred Investment Tax Credits - MidAmerican Energy Company - Electric - Other (4%, 8%, 10%)
255202	ITC MEC GAS OTHER	Deferred Investment Tax Credits - MidAmerican Energy Company - Gas - Other (4%, 8%, 10%)
281010	ADIT-FED-POLL CNTRL	Accumulated Deferred Income Tax - Federal - Pollution Control
281020	ADIT-STATE-POLL CNTR	Accumulated Deferred Income Tax - State - Pollution Control
282050	ADIT-ILL STATE-ELEC	Accumulated Deferred State Income Taxes - Illinois - Electric
282060	ADIT-ILL STATE-GAS	Accumulated Deferred State Income Taxes - Illinois - Gas
282061	FAS 109 FED	FAS 109 Federal
282062	FAS 109 STATE	FAS 109 State
282070	ADIT-NE STATE-GAS	Accumulated Deferred State Income Taxes - Nebraska - Gas
282101	ADIT-FED-ELEC	Accumulated Deferred Income Tax - Federal - Electric
282106	FD IL ELEC BASIS DIF	Federal Electric Illinois Basis Differences
282110	ADIT-FED-IA-E REV SH	Accumulated Deferred Income Tax - Iowa Federal Electric Revenue Sharing
282171	ADIT-FED-ELEC BTL	Accumulated Deferred Income Tax - Federal - Electric - Below-the-Line
282172	ADIT-ST-ELEC BTL	Accumulated Deferred Income Tax - State - Electric - Below-the-Line
282201	ADIT-FED-GAS	Accumulated Deferred Income Tax - Federal - Gas
282210	ADIT-ST-IA-EL REV SH	Accumulated Deferred Income Tax - Iowa State Electric Revenue Sharing
283011	NCUR DF FED TAX CORR	Non-current Deferred Federal Tax Correction Liability
283012	NCUR DF ST TAX CORR	Non-current Deferred State Tax Correction Liability

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
283641	ADIT-OCI-FED-ELEC	Accumulated Deferred Federal Income Tax - Other Comprehensive Income - Electric
283642	ADIT-OCI-STATE-ELEC	Accumulated Deferred State Income Tax - Other Comprehensive Income - Electric
283741	ADIT-OCI-FED-GAS	Accumulated Deferred Federal Income Tax - Other Comprehensive Income - Gas
283742	ADIT-OCI-STATE-GAS	Accumulated Deferred State Income Tax - Other Comprehensive Income - Gas
283841	ADIT-NON-PROP-FED-EL	Accumulated Deferred Federal Income Tax - Non-Property - Electric
283842	ADIT-NON-PROP-ST-ELE	Accumulated Deferred State Income Tax - Non-Property - Electric
283941	ADIT-NON-PROP-FD-GAS	Accumulated Deferred Federal Income Tax - Non-Property - Gas
283942	ADIT-NON-PROP-ST-GAS	Accumulated Deferred State Income Tax - Non-Property - Gas
400001	REV/EXP SUMMARY	Revenue and Expense Summary
403051	DEPR-NUCL DECOM-IA	Depreciation Nuclear Decommissioning - Iowa
403052	DEPR-NUCL DECOM-FERC	Depreciation Nuclear Decommissioning - FERC
403100	DEPR EXP-ELECTRIC	Depreciation Expense - Electric
403101	DEPR EXPENSE-ARO	Depreciation Expense for Asset Retirement Obligations
403110	QCNS RECL/ASSET EXP	Quad-Cities Nuclear Station Reclaimed Assets Expense
403120	IA REV SHARE DEPR EX	Iowa Electric Revenue Sharing Credit - Depreciation Expense
403125	IA REV SH OTH DEPR	Iowa Electric Revenue Sharing - Other - Depreciation Expense
403126	IA REV SH NUC DECOM	Iowa Electric Revenue Sharing - Nuclear Decommissioning Trust Depreciation Expense
403160	DEPR EXP-FERC SETTLE	FERC Settlement Contra Depreciation Expense
403200	DEPR EXP-GAS	Depreciation Expense - Gas
404100	AMORT EXP-ELEC	Amortization of Electric Expense
404120	IA REV SHR AMORT EXP	Iowa Electric Revenue Sharing Credit - Amortization Expense
404200	AMORT EXP-GAS	Amortization of Gas Expenses
406331	AMORT ACQ ADJUSTMENT	Amortization of Acquisition Adjustment
407301	IOWA REVENUE SHARING	Iowa Revenue Sharing Expense
407302	ARO REG EXPENSE	Regulatory Expense for Asset Retirement Obligation Assets
407303	NUCL DECOM REG EXP	Nuclear Decommissioning Regulatory Expense
407304	NUCL DECOM UNFUNDED	Nuclear Decommissioning Regulatory Expense - Unfunded
407305	ARO GAIN/LOSS OFFSET	Regulatory Gain/Loss Offset for Asset Retirement Obligation Assets
407400	TLK ORGANIZATN COSTS	TRANSLink Organization Costs
407501	AMORT REGUL ASSETS	Amortized Regulatory Assets
407502	AMORT-QCS REG ASSET	Amortized Quad-Cities Station Regulatory Assets
408111	TAXES-FICA	Taxes - FICA
408121	TAXES-FUTA	Federal Unemployment Tax
408131	TAXES-SUTA	State / Local Unemployment Tax

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
408141	TAXES-R&P PROPERTY	Real and Personal Property Taxes
408142	TAXES-INVSTD CAP-IL	Illinois Invested Capital Taxes
408143	ILL REAL ESTATE TAX	Illinois Real Estate Taxes
408144	SD PROPERTY TAX	South Dakota Property Taxes
408145	NE PROPERTY TAXES	Nebraska Property Taxes
408146	MO PROPERTY TAXES	Missouri Property Taxes
408147	KS PROPERTY TAXES	Kansas Property Taxes
408162	TAXES-PUBLIC UTIL-IL	Illinois Public Utility Taxes
408163	TAXES-ICC FUND	Illinois Commerce Commission Fund Taxes
408211	LOADING-BTL-FICA	Below-the-Line FICA Loading
408221	LOADING-BTL-FUTA	Below-the-Line FUTA Loading
408231	LOADING-BTL-SUTA	Below-the-Line SUTA Loading
408241	TAX-NU PROP/OTH MISC	Taxes-Non-Utility Property/Other Miscellaneous
408451	TAXES-MISCELLANEOUS	Miscellaneous Taxes
409111	CURRENT FIT EXPENSE	Current Federal Income Taxes - Operating Income
409114	CUR FED CORR-ATL	Federal Tax Correction Expense - Above-the-Line
409115	CUR FIT - PTC	Current Federal Income Tax - Production Tax Credit
409116	FED UNCTN PRV-ATL	Federal Uncertain Tax Position Provision - Above-the-Line
409117	ST UNCTN PRV-ATL	State Uncertain Tax Position Provision - Above-the-Line
409118	CUR FIT INTRST SYNC	Current Federal Income Taxes - Adjustment for Interest
409119	CUR FIT - MISC	Current Federal Income Tax - Miscellaneous
409121	CURRENT SIT EXPENSE	Current State Income Taxes - Operating Income
409124	CUR ST CORR-ATL	State Tax Correction Expense - Above-the-Line
409128	CUR SIT INTRST SYNC	Current State Income Tax - Adjustment for Interest
409129	CUR SIT - MISC	Current State Income Tax - Miscellaneous
409181	DF FED UNCTN POS-ATL	Deferred Federal Uncertain Tax Position Expense - Above-the-Line
409191	DF ST UNCTN POS-ATL	Deferred State Uncertain Tax Position Expense - Above-the-Line
409211	FIT-OTHER INCOME	Federal Income Taxes - Other Income
409214	CUR FED TAX CORR-BTL	Federal Tax Correction Expense - Below-the-Line
409216	FED UNCTN PRV-BTL	Federal Uncertain Tax Position Provision - Below-the-Line
409217	ST UNCTN POS INT-BTL	State Uncertain Tax Position Interest - Below-the-Line
409218	FIT-OTR INTRST SYNC	Federal Income Taxes - Adjustment for Interest
409219	FIT-OTR INCOME-MISC	Federal Other Tax - Other Income - Miscellaneous
409221	SIT-OTHER INCOME	State Income Taxes - Other Income

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
409224	CUR ST CORR-BTL	State Tax Correction Expense - Below-the-Line
409228	SIT-OTR INTRST SYNC	State Income Taxes - Adjustment for Interest
409229	SIT-OTR INCOME-MISC	State Income Tax - Other Income - Miscellaneous
409281	DF FED UNCTN POS-BTL	Deferred Federal Uncertain Tax Position Expense - Below-the-Line
409291	DF ST UNCTN POS-BTL	Deferred State Uncertain Tax Position Expense - Below-the-Line
410111	PRV DF FIT-OP INC-DR	Provision for Deferred Federal Income Taxes - Operating Income
410112	DF FED TX COR ATL-DR	Deferred Federal Tax Correction Expense Above-the-Line - Debit
410119	PRV DF FIT ATL-DR	Provision for Deferred Federal Income Taxes Above-the-Line - Debit
410121	PRV DF SIT-OP INC-DR	Provision for Deferred State Income Taxes - Operating Income
410122	DEF ST TAX CORR ATL	Deferred State Tax Correction Expense Above-the-Line
410129	PRV DF SIT ATL-DR	Provision for Deferred State Income Taxes Above-the-Line - Debit
410211	PRV DF FIT-OTHER-DR	Provision for Deferred Federal Income Taxes - Other - Debit
410212	DF FED TX COR BTL-DR	Deferred Federal Tax Correction Expense Below-the-Line - Debit
410219	PRV DF FIT BTL-DR	Provision for Deferred Federal Income Taxes Below-the-Line - Debit
410220	PRV DF-OTHER-IA-DR	Provision for Deferred State Income Taxes - Other - Iowa
410222	DEF ST TAX CORR BTL	Deferred State Tax Correction Expense Below-the-Line
410229	PRV DF SIT BTL-DR	Provision for Deferred State Income Taxes Below-the-Line - Debit
411100	ARO ACCRETION EXP	Accretion Expense for Asset Retirement Obligation Assets
411111	PRV DF FIT-OP INC-CR	Provision for Deferred Federal Income Taxes - Operating Income Credit
411112	DF FED TX COR ATL-CR	Deferred Federal Tax Correction Expense Above-the-Line - Credit
411119	PRV DF FIT ATL-CR	Provision for Deferred Federal Income Taxes Above-the-Line - Credit
411121	PRV DF SIT-OP INC-CR	Provision for Deferred State Income Taxes - Operating Income Credit
411122	DEF ST TX COR ATL-CR	Deferred State Tax Correction Expense Above-the-Line - Credit
411129	PRV DF SIT ATL-CR	Provision for Deferred State Income Taxes Above-the-Line - Credit
411211	PRV DF FIT-OTHER-CR	Provision for Deferred Federal Income Taxes - Other - Credit
411212	DF FED TX COR BTL-CR	Deferred Federal Tax Correction Expense Below-the-Line - Credit
411219	PRV DF FIT BTL-CR	Provision for Deferred Federal Income Taxes Below-the-Line - Credit
411221	PRV DF SIT-OTHER-CR	Provision for Deferred State Income Taxes - Other - Credit
411222	DEF ST TX COR BTL-CR	Deferred State Tax Correction Expense Below-the-Line - Credit
411229	PRV DF SIT BTL-CR	Provision for Deferred State Income Taxes Below-the-Line - Debit
411401	ITC ADJUSTMENT	Investment Tax Credit Adjustment
411600	GAIN SETTLEMENT-ARO	Gain on Settlement of Asset Retirement Obligation
411700	LOSS SETTLEMENT-ARO	Loss on Settlement of Asset Retirement Obligation
411801	EM ALLOWANCES-GAIN	Emission Allowances - Gain

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
415011	REV-APPLIANCE MDSE	Appliance Merchandising Revenue
415081	REV-EXTERNAL STORM	Revenue from External Storm Work
415111	REV-FINANCE/LATE CHG	Finance and Late Charge Revenue
415121	REV-ESP PROGRAM	Revenue - Extended Service Protection Program
415122	REV-PPP PROGRAM	Revenue - Payment Protection
415128	REV-INS PROTECTION	Revenue - Insurance Protection
415130	REV-ESP BAD CK CHG	Revenue - ESP Bad Check Charge
415132	REV-NON-REG MISC REV	Revenue - Non-Regulated Miscellaneous Sales
416081	EXP-EXTERNAL STORM	Cost of External Storm Work
416121	EXP-ESP PROGRAM	Extended Service Protection Program Expense
416122	EXP-PPP PROGRAM	Payment Protection Program Expense
416441	NU-FRINGE BENEFITS	Non-Utility Fringe Benefits
416911	ESP-HW-LABOR	ESP - Home Warranty - Labor
416914	ESP-HW-GEN OFFICE EX	ESP - Home Warranty - General Office Expense
416919	ESP-HW-MISC ADMIN EX	ESP - Home Warranty - Miscellaneous Administrative Expense
416923	ESP-HW-MISC MKTG EXP	ESP - Home Warranty - Miscellaneous Marketing Expense
417000	REV NON-UTILITY SVC	Revenue Non-Utility Services
417016	NON-REG GAS REV	Gas - Non Regulated Revenue
417022	RL G/L-RT E SLS DRV	Realized Gain/Loss - Unregulated Retail Electric Sales Derivatives
417023	G-NON REG INTDPT REV	Gas - Non-Regulated - Interdepartmental Supply Revenue
417024	G-NON REG INTDPT EXP	Gas - Non-Regulated - Interdepartmental Supply Expense
417026	UNRL G/L-RT CG WX DR	Unrealized Gain/Loss - Unregulated Retail Cost of Gas Weather Derivatives
417027	RL G/L-RT COG WX DRV	Realized Gain/Loss - Unregulated Retail Cost of Gas Weather Derivatives
417082	G-NONREG INTD THERMS	Gas - Non-Regulated - Interdepartmental Therms
417119	EXP-NU PROP DEPR	Non-Utility Property Depreciation Expense
417141	EXP-NU RESPND CUST	Respond to Non-Utility Customer Inquiries and Requests
417142	EXP-NU CUST BILL	Non-Utility Customer Billing Expense
417143	EXP-NU CUST PAY	Non-Utility Customer Payments
417144	EXP-NU RETN NEW CUST	Retain Non-Utility New Customers
417150	EXP-NU BAD DEBT	Non-Utility Bad Debt Expense
417151	EXP-NU MARKETING	Non-Utility Marketing Expense
417152	EXP-NU DIRECT SALES	Non-Utility Direct Sales Expense
417153	EXP-NU SALES REPORTS	Non-Utility Sales Reports
417155	NU PROD PORT DEV/MNT	Non-Utility Product Portfolio Development and Maintenance

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
417156	UNREG CUST SETTLEMNT	Unregulated Customer Settlements
417161	EXP-NU MAN G SUPPLY	Manage Non-Utility Gas Supply Portfolio
417162	EXP-NU RESALE PROD	Procure Non-Utility Products and Services for Resale
417171	EXP-NU MAN FULFILL	Manage Non-Utility Fulfillment Energy and Service Contracts
417172	EXP-NU SVC PROM/ADM	Non-Utility Services Promotion and Administration Expense
417173	EXP-NU ENGR/TEST/ANL	Engineering, Testing and Analysis of Non-Utility Services
417174	CONST-NU SVC ELECT	Construction Non-Utility Facilities - Electric
417175	CONST-NU SVC GAS	Construction Non-Utility Facilities - Gas
417176	MAINT NU SVC ELECT	Maintenance Non-Utility Electric Facilities
417177	MAINT NU SVC GAS	Maintenance of Gas Non-Utility Facilities
417178	SALE MATRL NU SVC	Sale of Materials for Non-Utility Services
417182	EXP-NU REG/LEGIS SUP	Non-Utility Regulatory and Legislative Support
417183	EXP-NU IT SUPPORT	Non-Utility Information Technology Support
417184	EXP-NU FINAN SRVCS	Non-Utility Financial Services
417185	EXP-NU BUS MGMT EXP	Non-Utility Business Management Expense
417186	EXP-NU OTHER MISC	Other Non-Utility Miscellaneous
417187	EXP-NU BU SUPP EXP	Non-Utility Business Unit Support Expense
417400	NU-FERC DEPR EXPENSE	Non-utility Property Depreciation Expense - FERC Settlement
417441	EXP-FRINGE BENEFITS	Fringe Benefits Expense
417521	E-NONREG BILLED REV	Electric - Non-Regulated - Billed Revenue
417534	E-NONREG-UNBILLED	Electric - Non-Regulated - Unbilled Revenues
417559	E-NONREG-LDC CHARGES	Electric - Non-Regulated - Local Distribution Company Charges
417561	E-EXTERNL SUPPLY EXP	Electric - Non-Regulated - External Supply Expense
417562	E-INTERDL SUPPLY EXP	Electric - Non-Regulated - Interdepartmental Supply Expense
417565	RL G/L-RT E SUPP DRV	Realized Gain/Loss - Unregulated Retail Supply Derivatives
417566	UNRL G/L-RET E HEDGE	Unrealized Gain/Loss - Unregulated Retail Services Electric Hedges
417571	DISTRIBUTION COSTS	Distribution Costs
417572	E-NONREG-MISC ACQ	Electric - Non-Regulated - Miscellaneous Acquisition Costs
417573	E-NONREG-TRANSM COST	Electric - Non-Regulated - Transmission Cost
417574	E-NONREG-ANCILLARY	Electric - Non-Regulated - Ancillary Services
417575	E-NONREG-ENGY IMBAL	Electric - Non-Regulated - Energy Imbalances
417576	E-NONREG-WHEELING	Electric - Non-Regulated Transmission Wheeling Expense
417577	NONREG-RETAIL BROKER	Non-Regulated Retail Service Brokerage Fees
417578	NONREG-FORFEIT DISC	Non-Regulated Forfeited Discount

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
417579	E-NONREG-BAD CHK CHG	Electric - Non-Regulated - Bad Check Charge
417582	E-NONREG BILLED KWH	Electric - Non-Regulated - Billed kWh
417589	E-NREG-UNBILLED KWH	Electric - Non-Regulated - Unbilled kWh
417592	E-NONREG-CUSTOMERS	Electric - Non-Regulated - Customers
417631	G-NONREG-BILLED REV	Gas - Non-Regulated - Direct Sales Revenue
417634	G-NONREG-UNBILLED	Gas - Non-Regulated - Unbilled Revenues
417640	G-NONREG-MEC LDC EXP	Gas Non-Regulated MEC LDC Expenses
417659	G-NONREG-LDC CHARGES	Gas - Non-Regulated - Local Distribution Company Charges
417661	G-NONREG-SUPPLY COST	Gas - Non-Regulated - Supply Cost
417662	G-NONREG-TRANSPORT	Gas - Non-Regulated - Transportation Charges
417663	G-NONREG-FINL TR	Gas - Non-Regulated - Financial Transactions
417664	G-NONREG-MISC	Gas - Non-Regulated - Miscellaneous Charges
417665	G-NONREG-CASHOUTS	Gas - Non-Regulated - Supply Cost - Cash Outs
417666	G-NONREG-POOL CHRGS	Gas - Non-Regulated - Pooling Charges
417676	UNRL G/L-RET G HEDGE	Unrealized Gain/Loss - Unregulated Retail Services Gas Hedges
417677	UNRL G/L-RET G HEDGE	Unrealized Gain/Loss - Unregulated Retail Services Gas Hedges
417679	G-NONREG-BAD CHK CHG	Gas - Non-Regulated - Bad Check Charge
417683	G-NONREG-BILLED THRM	Gas - Non-Regulated - Direct Sales Therms
417689	G-NREG-UNBLLD THERMS	Gas - Non-Regulated - Unbilled Therms
417693	G-NONREG-CUSTOMERS	Gas - Non-Regulated - Direct Sales Customers
417821	E-NRT ENERGY SALES	Electric-Non-Regulated Energy Sales
417822	E-NRT DEMAND SALES	Electric-Non-Regulated Capacity Sales
417881	E-NRT ENGY SALES-KWH	Electric-Non-Regulated Energy Sales - kWh
417901	E-NRT RL G/L-DERIV	Electric Non-Regulated Trading Realized Gains and Losses on Derivatives
417910	E-NRT ENGY PURCH	Electric Non-Regulated Energy Purchased
417915	E-NRT DEMAND PURCH	Electric Non Regulated Trading Purchase
417930	E-NRT BROKERAGE FEES	Electric Non-Regulated Brokerage Fees
417981	E-NRT PURCH-KWH	Electric Non-Regulated Purchase - kWh
418011	REV-NU PROPERTY RENT	Non-Utility Property Rent Revenue
418021	EXP-NU PROPERTY RENT	Non-Utility Property Rent Expenses
418101	INC EQUITY-CBEC RWY	Equity in Subsidiary - CBEC Railway
418102	MINORITY INC - RWY	Minority Income - CBEC Railway
419004	MISC NOTES	Interest Income - Railway
419007	INTEREST INCOME	Interest Income

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
419111	AFUDC EQUITY	Allowance for Funds Used During Construction - Equity (Funds Used)
421012	DSM CARRYING CHG-CR	Demand Side Management Carrying Charge Credit
421020	MISC NON-OPER INCOME	Miscellaneous Non-Operating Income
421031	REV-CIAC GROSS-UP	CIAC - Gross Up
421111	GAIN-PROP DISPOSITN	Gain on Disposition of Property
421112	WHSLE CREDIT	Wholesale Gas Sales Credit
421181	CAP RELEASE CR	Miscellaneous Non-Operating Revenue - Credit Capacity Release
421182	OTHER SHARING	Other Sharing Transactions - Shareholders Portion
421192	GAS EXCHANGE REVENUE	Miscellaneous Non-Operating Revenue - Natural Gas Exchange
421193	IGSPP AWARD	Incentive Gas Supply Procurement Plan Award
421211	LOSS-PROP DISPOSITN	Loss on Disposition of Property
421401	UNRL GN-RT G SLS DRV	Unrealized Gain - Unregulated Retail Gas Sales Derivatives
421411	UNRL GN-RTL COG DERV	Unrealized Gain - Unregulated Retail Cost of Gas Derivatives
421412	UNRL GN-RT SUPP DERV	Unrealized Gain - Unregulated Retail Electric Supply Derivatives
421905	E-NRT UNRL GAIN DERV	Unrealized Gain on Electric Derivatives - Non Regulated Trading
426011	PROMO ACTIVITIES	Promotional Activities
426012	MERGER/ACQ STUDY EXP	Merger and Acquisition Study Expense
426101	EXP-SRVC/SOCIAL CLUB	Service and Social Clubs Dues
426111	EXP-I CARE PROGRAM	Promotion Expenses - I Care Program
426131	EXP-MISC DONATIONS	Miscellaneous Donations Expense
426141	EXP-NONCASH DONATION	Non-Cash Donations Expense
426151	EXP-I CARE CONTRIB	I-Care Contributions Expense
426267	INC/EXP-RABBI TRST 1	Income and Expense of Rabbi Trust 1
426268	INC/EXP-RABBI TRST 2	Income and Expense of Rabbi Trust 2
426269	INC/EXP-RABBI TRST 3	Income and Expense of Rabbi Trust 3
426311	EXP-PENALTIES	Penalties Expense
426401	FRANCHISE EXPENSE	Franchise Expense
426410	ADMIN/LOCAL LOBBYING	Administrative/Local Lobbying Expense
426411	LEGISLATIVE LOBBYING	Legislative (Federal/State) Lobbying Expense
426441	EXP-BTL BENEFITS	Below-the-Line Benefits Expense
426501	EXP-OTHER DEDUCTIONS	Other Deductions Expense
426503	EXP-SPOUSE/DEP TRAVL	Spouse and Dependent Travel Expense
426521	UNRL LOSS-RT G SLS D	Unrealized Loss - Unregulated Retail Gas Sales Derivatives
426522	UNRL LOSS-ELEC DERIV	Unrealized Loss on Electric Derivatives

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
426531	UNRL LOSS-RT COG DRV	Unrealized Loss - Unregulated Retail Cost of Gas Derivatives
426532	UNRL LOSS-RT SUP DRV	Unrealized Loss - Unregulated Retail Electric Supply Derivatives
427009	INT EXP-5.95 CH 2023	Interest Expense - Chillicothe - 5.95% Due 2023
427010	INT EXP-5.95 WS 2023	Interest Expense - Walter Scott - 5.95% Due 2023
427011	INT EXP-VAR SAL 2023	Interest Expense - Salix - Variable Rate Due 2023
427012	INT EXP-VAR CH 2023	Interest Expense - Chillicothe - Variable Rate Due 2023
427013	INT EXP-VAR LOU 2024	Interest Expense - Louisa - Variable Rate Due 2024
427018	INT EXP-WS3 2007	Interest Expense - WS3 - Due 2007
427038	INT EXP-V IDFA 2016	Interest Expense - IDFA - Variable Rate Due 2016
427039	INT EXP-VAR 2016	Interest Expense - Variable Rate Due 2016
427040	INT EXP-VAR 2017	Interest Expense - Variable Rate Due 2017
427041	INT EXP-CH 2023	Interest Expense - Chillicothe - Due 2023
427042	INT EXP-VAR WS 2025	Interest Expense - Walter Scott - Variable Rate Due 2025
427065	INT EXP-MTN 2031	Interest Expense - Medium Term Note - 6.75% Due 2031
427066	INT EXP-MTN 2013	Interest Expense - Medium Term Note - 5.125% Due 2013
427067	INT EXP-MTN 2014	Interest Expense - Medium Term Note - 4.65% Due 2014
427069	INT EXP-MTN 2035	Interest Expense - Senior Note - 5.75% - Due 2035
427070	INT EXP-FUTURE	Interest Expense - Future
427072	INT EXP-MTN 2036	Interest Expense - Senior Note - 5.80% Due 2036
427073	INT EXP-MTN 2012	Interest Expense - Senior Note - 5.65% Due 2012
427074	INT EXP-MTN 2017	Interest Expense - Senior Note - 5.95% Due 2017
427075	INT EXP-MTN 2018	Interest Expense - Senior Note - 5.30% Due 2018
427076	INT EXP-VAR A 2038	Interest Expense - PC Series A Variable Rate Due 2038
427077	INT EXP-VAR B 2023	Interest Expense - PC Series B Variable Rate Due 2023
428012	AM EXP-5.80 2036	Amortization of Debt Expense 5.80% - Due in 2036
428013	AM EXP-5.65 2012	Amortization of Debt Expense 5.65% - Due in 2012
428014	AM EXP-5.95 2017	Amortization of Debt Expense - 5.95% Due 2017
428015	AM EXP-5.30 2018	Amortization of Debt Expense 5.30% - Due in 2018
428022	AM DISC-MTN-2036	Amortization of Senior Notes - Due 2036
428026	AM EXP-VAR A 2038	Amortization of Long-term Debt Expense - PC Series A Variable Rate Due 2038
428027	AM EXP-VAR B 2023	Amortization of Long-term Debt Expense - PC Series B Variable Rate Due 2023
428039	AM DISC-MTN 2031	Amortization of Medium-Term Notes - Due 2031
428040	AM DISC-FUTURE	Amortization of Discounts - Future
428041	AM DISC-MTN-2013	Amortization of Medium-Term Notes - Due 2013

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
428042	AM DISC-MTN-2014	Amortization of Medium-Term Notes - Due 2014
428043	AM DISC-MTN-2012	Amortization of Senior Notes - Due 2012
428044	AM DISC-MTN-2017	Amortization of Senior Notes - Due 2017
428045	AM DISC-MTN-2018	Amortization of Senior Notes - Due in 2018
428049	AM DISC-MTN-2035	Amortization of Senior Notes - Due 2035
428059	AM EXP-5.95 CH 2023	Amortization of Long-term Debt Expense - Chillicothe - 5.95% Due 2023
428060	AM EXP-5.95 WS 2023	Amortization of Long-term Debt Expense - Walter Scott - 5.95% Due 2023
428061	AM EXP-VAR SAL 2023	Amortization of Long-term Debt Expense - Salix - Variable Rate Due 2023
428062	AM EXP-VAR CH 2023	Amortization of Long-term Debt Expense - Chillicothe - Variable Rate Due 2023
428063	AM EXP-VAR LOU 2024	Amortization of Long-term Debt Expense - Reacquired Debt - Louisa - Due 2024
428068	AM EXP-WS3 2007	Amortization of Long-term Debt Expense - WS3 Series - 6.1%
428070	AM EXP-FUTURE	Amortization of Long-term Debt Expense - Future
428078	AM EXP-V IDFA 2016	Amortization of Long-term Debt Expense - IDFA - Variable Rate Due 2016
428079	AM EXP-VAR 2016	Amortization of Long-term Debt Expense - Variable Rate Due 2016
428080	AM EXP-VAR 2017	Amortization of Long-term Debt Expense - Variable Rate Due 2017
428081	AM EXP-CH 2023	Amortization of Long-term Debt Expense - Chillicothe - Due 2023
428082	AM EXP-VAR WS 2025	Amortization of Long-term Debt Expense - Walter Scott - Due 2025
428095	AM EXP-6.75 2031	Amortization of Long-term Debt Expense - 6.75% Due 2031
428096	AM EXP-5.125-2013	Amortization of Long-term Debt Expense - 5.125% Due 2013
428097	AM EXP-4.65-2014	Amortization of Long-term Debt Expense - 4.65% Due in 2014
428099	AM EXP-5.75-2035	Amortization of Debt Expense - 5.75% - Due 2035
428109	AM LOSS-5.95 CH 2023	Amortization of Loss on Reacquired Debt - 5.95% Due 2023
428110	AM LOSS-5.95 WS 2023	Amortization of Loss on Reacquired Debt - 5.95% Due 2023
428111	AM LOSS-VAR SAL 2023	Amortization of Loss on Reacquired Debt - Variable Rate
428112	AM LOSS-VAR CH 2023	Amortization of Loss on Reacquired Debt - Chillicothe - Variable Rate
428113	AM LOSS-VAR LOU 2024	Amortization of Loss on Reacquired Debt - Louisa - Due 2024
428116	AM LOSS-9.75 2009	Amortization of Loss on Reacquired Bond - 9.75% Due 2009
428117	AM LOSS-VAR B 2023	Amortization of Loss on Reacquired Debt - Variable Rate
428148	AM LOSS-7.625 2005	Amortization of Loss on Reacquired Bond - 7.625% Due 2005
428150	AM LOSS-5.8 2007	Amortization of Loss on Reacquired Bond - 5.8% Due 2007
428151	AM LOSS-8.25 2007	Amortization of Loss on Reacquired Bond - 8.25% Due 2007
428153	AM LOSS-7.75 2010	Amortization of Loss on Reacquired Bond - 7.75% Due 2010
428154	AM LOSS-FRMD 2014	Amortization of Loss on Reacquired Bond - FRMD - Due 2014
428155	AM LOSS-FRMD 2015	Amortization of Loss on Reacquired Bond - FRMD - Due 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
428156	AM LOSS-8.5 2017	Amortization of Loss on Reacquired Bond - 8.5% Due 2017
428159	AM LOSS-10	Amortization of Loss on Reacquired Bond - 10%
428160	AM LOSS-11 NOTE	Amortization of Loss on Reacquired Bond - 11%
428161	AM LOSS-11.375	Amortization of Loss on Reacquired Bond - 11.375%
428165	AM LOSS-6.75 2031	Amortization of Loss on Required Debt - Medium-Term Note - 6.75% Due 2031
428166	AM LOSS-5.125 2013	Amortization of Loss on Required Debt - Due in 2013
428170	AM LOSS-FUTURE	Amortization of Loss - Future
431011	INT EXP-MISC	Interest Expense - Miscellaneous
431021	INT EXP-FED TX ASSMT	Interest Expense - Federal Tax Assessments
431022	INT EXP-ST TX ASSMT	Interest Expense - State Tax Assessments
431031	INT EXP-CUST DEPOSIT	Interest Expense - Customer Deposits
431051	INT EXP-COMM PAPER	Interest Expense - Commercial Paper
431061	INT EXP-EE NEW CONST	Interest Expense - Energy Efficiency New Construction
431110	INT EXP-IA REV SHARE	Interest Expense - Iowa Revenue Sharing
431111	INT EXP-ST DEBT	Short-Term Notes Payable
431113	INT EXP-RENEW ADV	Interest Expense - Iowa Renewable Advantage Program
431114	INT EXP-OGS CAP LEAS	Interest Expense - Ottumwa Generating Station Capital Lease - Fly Ash Building
431131	INT EXP-FDTX COR ATL	Federal Tax Correction Interest
431132	INT EXP-STTX COR ATL	State Tax Correction Interest - Above-the-Line
431139	INT EXP FED MISC ATL	Federal Interest Expense Miscellaneous - Above-the-Live
431141	INT EXP-FD UNCTN POS	Federal Uncertain Tax Position Interest
431142	INT EXP-ST UNCTN POS	State Uncertain Tax Position Interest
431231	INT EXP-FDTX COR BTL	Federal Tax Correction Interest Below-the-Line
431232	INT EXP-STTX COR BTL	State Tax Correction Interest - Below-the-Line
431239	INT EXP ST MISC-BTL	Miscellaneous State Interest Expense - Below-the-Line
431241	INT EX-FED UNCER-BTL	Federal Uncertain Tax Position Interest - Below-the-Line
431242	INT EXP-ST UNCER-BTL	State Uncertain Tax Position Interest - Below-the-Line
432011	AFUDC-FUNDS BORROWED	Allowance for Funds Used During Construction - Funds Borrowed
437001	PFD STK DVD-$3.75	Preferred Stock Dividend - 3.75% Series
437002	PFD STK DVD-$3.90	Preferred Stock Dividend - 3.90% Series
437003	PFD STK DVD-$4.20	Preferred Stock Dividend - 4.20% Series
437011	PFD STK DVD-$3.30	Preferred Stock Dividend - Former Iowa Power 3.30% Series
437012	PFD STK DVD-$4.35	Preferred Stock Dividend - Former Iowa Power 4.35% Series
437013	PFD STK DVD-$4.40	Preferred Stock Dividend - Former Iowa Power 4.40% Series

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
437014	PFD STK DVD-$4.80	Preferred Stock Dividend - Former Iowa Power 4.80% Series
438001	DVD DECLARED-COMMON	Dividends Declared Common Stock
439001	ADJ TO RET EARNINGS	Adjustment to Retained Earnings
440011	E-RESID-BILLED REV	Electric Residential Billed Revenues
440021	E-RESID-UNBILLED REV	Electric Unbilled Residential Revenues
440040	E-RES-BILLED AEP O/U	Electric Residential Billed Alternative Energy Production
440041	E-RES-BILLED FAC O/U	Electric Residential Billed Fuel Adjustment Clause
440043	E-RES-NUC DEC MATCH	Electric Residential Nuclear Decommission Match
440045	E-RESID-EE RECVR O/U	Electric Residential Energy Efficiency Over/Under Recovery
440061	E-RESID-UNBILLED KWH	Electric Residential Unbilled kWh
440071	E-RESID-METERS	Electric Residential Meters
440081	E-RESID-KWH	Electric Residential kWh
440091	E-RESID-CUSTOMERS	Electric Residential Customers
442011	E-COMM-BILLED REV	Electric - Billed Revenues - Commercial
442021	E-COMM-UNBILLED REV	Electric - Commercial - Unbilled Revenues
442040	E-COM-BILLED AEP O/U	Electric - Commercial - Billed Alternative Energy Production
442041	E-COM-BILLED FAC O/U	Electric - Commercial - Billed Fuel Adjustment Clause
442043	E-COMM-NUC DEC MATCH	Electric - Commercial - Nuclear Decommission Match
442045	E-COMM-EE RECVR O/U	Electric - Commercial - Energy Efficiency Recovery Over/Under
442061	E-COMM-UNBILLED KWH	Electric - Commercial - Unbilled kWh
442071	E-COMM-METERS	Electric - Commercial - Meters
442081	E-COMM-KWH	Electric - Commercial - kWh
442091	E-COMM-CUSTOMERS	Electric - Commercial - Customers
442211	E-IND-BILLED REV	Electric - Industrial - Billed Revenues
442221	E-IND-UNBILLED REV	Electric - Unbilled Revenues - Industrial
442231	E-IND-REV ADJUSTMENT	Electric - Revenues Adjustment - Industrial
442240	E-IND-BILLED AEP O/U	Electric - Industrial Billed Alternative Energy Production
442241	E-IND-BILLED FAC O/U	Electric - Industrial Billed Fuel Adjustment Clause
442245	E-IND-EE RECVR O/U	Electric - Industrial Energy Efficiency Recovery Over/Under
442261	E-IND-UNBILLED KWH	Electric - Unbilled kWh - Industrial
442271	E-IND-METERS	Electric Industrial Meter Count
442281	E-IND-KWH	Electric Industrial kWh
442291	E-IND-CUSTOMERS	Electric Industrial Customer Count
444211	E-ST LT-BILLED REV	Electric - Billed Revenues - Street Lighting

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
444231	E-ST LT-ADJUSTMENT	Electric - Street Lighting - Adjustment
444240	E-LTG-BILLED AEP O/U	Electric - Billed Street Lighting Alternative Energy Product
444241	E-LTG-BILLED FAC O/U	Electric - Street Lighting - Billed Fuel Adjustment Clause
444245	E-ST LT-EE RECVR O/U	Electric - Street Lighting - Energy Efficiency Recovery Over/Under
444271	E-ST LT-METERS	Electric - Street Lighting - Meters
444281	E-ST LT-KWH	Electric - Street Lighting - kWh
444291	E-ST LT-CUSTOMERS	Electric - Street Lighting - Customers
445011	E-PUB AUT-BILLED REV	Electric - Billed Revenues - Public Authority
445016	E-PUB AUTH-DIST REV	Electric - Public Authority - Distribution Revenue
445021	E-PUB AUT-UNBILL REV	Electric - Unbilled Revenues - Public Authority
445040	E-PA-BILLED AEP O/U	Electric - Public Authority - Billed Alternative Energy Production
445041	E-PA-BILLED FAC O/U	Electric - Public Authority - Billed Fuel Adjustment Clause
445043	E-PA-NUC DEC MATCH	Electric - Public Authorities - Nuclear Decommission Match
445071	E-PUB AUT-METERS	Electric - Public Authority - Meters
445081	E-PUB AUT-KWH	Electric Public Authority - kWh
445083	E-PUB-KWH(DIST ONLY)	Electric - Public Authority - kWh Volumes (Distribution Only)
445091	E-PUB AUT-CUSTOMERS	Electric - Public Authority - Customer Count
445093	E-PUB-CUS(DIST ONLY)	Electric - Public Authority - Customers (Distribution Only)
445261	E-PUB AUT-UNBILL KWH	Electric - Public Authority - Unbilled kWh
447021	FIRM ENERGY-WHSLE	Electric Firm Energy - Wholesale
447022	FIRM DEMAND-WHSLE	Electric Firm Demand - Wholesale
447026	MEC FIRM TRNSM-RESV	MidAmerican Energy Company Firm Transmission Reservation
447027	FIRM DEMAND-ILLINOIS	Electric Firm Demand - Illinois
447028	FIRM DEMAND-LES	Electric Firm Demand - Wholesale - LES
447041	NONFIRM ENRGY WHSLE	Electric Resale Non-Firm Energy - Wholesale
447042	FIRM ENERGY WHSL-LES	Firm energy - Wholesale - LES
447045	LOSS REPAY ENRG	Loss Repayment Energy
447046	NET SET ENERGY-WHSLE	Electric Resale Net Settlement Energy - Wholesale
447081	FIRM KWH WHSLE	Electric - Firm kWh - Wholesale
447082	NONFIRM KWH WHSLE	Electric Resale Sales - Nonfirm kWh - Wholesale
447083	FIRM KWH WHSLE-LES	Electric Resale Sales - Firm kWh - Wholesale - LES
447092	E-WHSLE-NCIS CUST	Electric Wholesale Sales - Non-CIS Customers
447101	REG/FREQ RESP	Regulation and Frequency Response
447102	SPINNING RES	Spinning Reserves

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
447103	ENERGY IMBAL	Energy Imbalance
447104	REACT SUPP VOLT CNTL	Reactive Supply and Voltage Control
447106	SUPPLEM RESERV	Supplemental Reserves
447108	DISPATCH SERVICE	Dispatch Service Control and Dispatch Service
447109	COMBINED SERVICE	Combined Ancillary Services
447125	PREMIUM OPTION SALE	Premium Option Sale
447130	FIN TRANS RIGHTS REV	Financial Transmission Rights Review
447150	RL G/L-REG E FIN SLS	Realized Gains and Losses on Regulated Electric Financial Sales
447202	FIRM TRANSM REVENUES	Electric Firm Transmission Revenues
447900	WHSLE REV-ILLINOIS	Electric Wholesale Revenue - Illinois
448011	E-REV-INTERDEPT SALE	Electric Operating Revenues - Interdepartmental Sales
448051	E-DUP CHARGE-CUST	Electric Duplicate Charge - Customers
448071	E-INTERDEPT-METERS	Electric Interdepartmental Meters
448081	E-INTERDEPT-KWH	Electric Interdepartmental kWh
448091	E-INTERDEPT-CUST	Electric Interdepartmental Customers
449102	E-WHOLESLE RFD OBLIG	Electric Wholesale Refund Obligation
450011	E-FORFEITED DISCOUNT	Electric - Forfeited Discounts
451001	E-MISC SERVICE REV	Miscellaneous Electric Service Revenues
451051	E-RECONNECT FEES	Electric Reconnect Fees
451081	E-CUST-MTR DIVERSION	Customer Costs of Meter Diversion
454011	E-RENT INC-FARM PROP	Rent Income - Electric Farm
454012	E-RENT EXP-FARM PROP	Rent Expense - Electric Farm
454015	E-RENT INC-DISTR EQ	Rent Income - Electric Distribution Equipment
454016	RENT INC-JNT OWN FAC	Rent Income - Joint Owned Facilities
454018	E-RENT INC-GEN LEASE	Rent Income - Generator Leases
454041	E-RENT INC-POLES	Rent Income - Pole Rental
454042	E-RENT INC-ELEC PROP	Rent Income - Electric Facilities
456001	E-BAD CHECK CHARGE	Electric - Bad Check Charge
456102	E-NONFIRM TRANS RSRV	Electric Non-Firm Transmission Reservation
456103	E-FIRM TRANS RSRVATN	Electric Firm Transmission Reservation
456105	E-TRANS ASSIGN FAC	Electric Transmission Assignment Facilities
456107	E-TRANS OTHER CHGS	Electric Transmission - Other Charges
456110	E-TRANS SCHED-DISP	Electric Transmission Scheduling, System Controling and Dispatching Service
456111	E-TRANS PENALTY CHGS	Electric Transmission Penalty Charges

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
456112	E-TRAN NETWK INT CHG	Electric Transmission Network Integration Transmission Service Charge
456330	E-TRANS SVC CHG-TRDG	Electric Transmission Service Charges to Electric Trading
456331	E-REV-MISCELLANEOUS	Electric Miscellaneous Revenue
456332	ALCOA STEAM SALES	Alcoa Steam Sales
456333	AGP STEAM SALES	Electric - AGP Steam Sales
456334	PPM REVENUE	Portable Power Module Revenue
456335	RENEWABLE ENERGY CR	Renewable Energy Credit
456337	SIRE STEAM SALES	Southwest Iowa Renewable Energy Steam Sales
480011	G-RESID-BILLED REV	Gas - Billed Revenues - Residential
480021	G-RESID-UNBILLED REV	Gas - Unbilled Revenues - Residential
480031	G-RESID-REV ADJUSTMT	Gas - Revenue Adjustment - Residential
480041	G-RESID-BILLED PGA	Gas - Billed PGA - Residential
480042	G-RESID-EE RECVR O/U	Gas Residential Energy Efficiency Recoveries - Over/Under
480061	G-RES-UNBILLD THERMS	Gas Residential Unbilled Therms Statistic
480071	G-RESID-METERS	Gas Residential Meters Statistic
480081	G-RESID-THERMS	Gas Residential Therms Statistic
480091	G-RESID-CUSTOMERS	Gas Residential Customers Statistic
481011	G-COMM-BILLED REV	Gas - Commercial Billed Revenues
481021	G-COMM-UNBILLED REV	Gas - Commercial Unbilled Revenues
481031	G-COMM-REV ADJUSTMNT	Gas - Commercial Revenue Adjustment
481041	G-COMM-BILLED PGA	Gas - Commercial Billed PGA
481042	G-COMM-EE RECVR O/U	Gas - Commercial Energy Efficiency Recoveries - Over/Under
481061	G-COM-UNBILLD THERMS	Gas - Commercial Unbilled Therms Statistic
481071	G-COMM-METERS	Gas - Commercial Meters Statistic
481081	G-COMM-THERMS	Gas - Commercial Therms Statistic
481091	G-COMM-CUSTOMERS	Gas - Commercial Customers Statistic
481211	G-IND-BILLED REV	Gas - Industrial Billed Revenues
481212	G-IND-TRANSPORT REV	Gas - Industrial Transporter Revenues
481221	G-IND-UNBILLED REV	Gas - Industrial Unbilled Revenues
481231	G-IND-REV ADJUSTMENT	Gas - Industrial Revenue Adjustment
481241	G-IND-BILLED PGA	Gas - Industrial Billed PGA
481242	G-IND-EE RECOVER O/U	Gas - Industrial Energy Efficiency Recoveries - Over/Under
481261	G-IND-UNBILLD THERMS	Gas - Industrial Unbilled Therms Statistic
481271	G-IND-METERS	Gas - Industrial Meters Statistic

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
481281	G-IND-THERMS	Gas - Industrial Therms Statistic
481291	G-IND-CUSTOMERS	Gas - Industrial Customers Statistic
483081	G-WHOLESALE-THERMS	Wholesale Gas Sales - Therms
483091	G-WHOLESALE-CUST	Wholesale Gas Sales - Customers
483111	G-WHOLESALE SALES	Wholesale Gas Sales
484011	G-REV-INTERNAL	Gas Revenue - Internal
484015	G-REV-INTERDEPT-TRNS	Gas Revenue - Interdepartmental Transportation
484016	G-REV-INTDPT NON REG	Gas Operating Revenues - Interdepartmental Non-Regulated
484051	G-DUP CHG-CUSTOMER	Gas Duplicate Charge Customer Statistic
484071	G-INTERDEPT-METERS	Gas Interdepartmental Meters Statistic
484081	G-INTERDEPT-THERMS	Gas Interdepartmental Therms Statistic
484082	G-INTD-THERMS NONREG	Gas Interdepartmental Therms Non-Regulated
484085	G-INTERDEP-TRN THERM	Gas Interdepartmental Transportation Therms Statistic
484091	G-INTERDEPT-CUSTOMER	Gas Interdepartmental Customer Statistic
484095	G-INTERDEPT-TRNS CST	Gas Interdepartmental Transportation Customers Statistic
487011	G-FORFEITED DISCOUNT	Forfeited Discounts - Gas
488001	G-MISC SERVICE REV	Miscellaneous Gas Service Revenues
488011	G-BAD CHECK CHARGE	Gas - Bad Check Charge
488034	G-DIVERSN & INVESTIG	Gas Diversions and Investigations
488051	G-RECONNECT FEES	Gas Reconnect Fees
489001	CSR ADMIN FEE	CSR Administration Fee
489005	ENERGY ASSIST CHG	Energy Assistance Charge
489006	RENEWAL RESOURCE CHG	Renewal Resource Charge
489009	G-TRANS REV-ESTIMATE	Gas Transportation Revenue Estimate
489011	G-TRANSPORT FEE	Gas Transport Fee
489013	G-CUST FEE-APPLICATN	Gas Customer Fee - Application
489014	G-CUST FEE-GROUP BAL	Gas Transport Charge - Customer Fee - Group Balancing
489015	TRANS ADMIN CHARGE	Transportation Administration Charge
489016	DISTB DEMAND CHG MDR	Distribution Demand Charge
489017	EXC PENALTY USE CHRG	Excess Penalty Use Charges
489018	IL TRANS METER CHRG	Illinois Transportation Metering Charge
489019	G-HOURLY MTR SERVICE	Gas Transport - Hourly Intra-Day Metering Service
489021	G-TRANS REV-IJUMP	Gas Transport Revenue - IJUMP
489022	G-TRANS CHG-STANDBY	Gas Transport Charge - Standby

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
489024	G-STANDBY PREMIUM	Gas Premium Stand-by Charges
489026	G-TRANS-LATE NOM FEE	Gas Transport - Late Nomination Fee
489027	ENERGY ASSIST CHARGE	Energy Assistance Charge
489038	G-DBS/RESERVATION	Gas Daily Balancing Service - Reservation
489039	G-DBS/COMMODITY	Gas Daily Balancing Service - Commodity
489042	G-TRANSP-EE RCVR O/U	Gas Transportation Energy Efficiency Recoveries - Over/Under
489051	G-FIRM CONTRACT DMD	Gas Firm Contract Demand
489053	G-TRANS REV-PT RIDER	Transport Revenue - Pipeline Transition Rider
489054	G-TRANS REV-PD RIDER	Transport Revenue - Pipeline Demand Rider
489071	G-TRANSPORT-METERS	Gas Transport Meters Statistic
489081	G-TRANS-THERMS	Gas Transport Therms Statistic
489091	G-TRANS-CUSTOMER	Gas Transport Customers Statistic
493001	G-RENT INC-GAS PROP	Gas - Rent Income - Gas Property
493011	G-RENT INC-FARM PROP	Gas - Farm Rent - Gas Property
493021	G-RENT EXP-FARM PROP	Gas - Rent Expense - Farm Property
495051	G-IL PUBLIC UTIL TAX	Gas Illinois Public Utility Tax
495061	G-OTHER GAS REVENUE	Gas Other Gas Revenues
496002	HGC SERVICE	Hourly Gas Curtailment Service
500001	STM GEN-OPR SUPV	Operation - Operation Supervision
500002	ANLYZ/IMPRV PLNT OPR	Analyze and Improve Plant Operation
501001	COAL PROCUREMENT	Coal Procurement
501002	NAT GAS PROCUREMENT	Natural Gas Procurement
501003	FUEL OIL PROCUREMENT	Fuel Oil Procurement
501004	ANLYZ MRKT/ALT FUELS	Monitor and Analyze Fuel Market and Alternative Fuels
501005	FUEL ANALYSIS	Fuel Analysis
501006	FUEL HANDLING-COAL	Fuel Handling - Coal
501007	FUEL HANDLING-OIL	Fuel Handling - Oil
501020	COAL TRANSPORTATION	Coal Transportation Expense
501025	ASH SALE & DISPOSAL	Ash Sale and Disposal
501026	FGD ASH SALE & DISP	Scrubber and Baghouse Byproduct Sales and Disposal
501101	FUEL-COAL	Fuel Expense - Coal
501105	FUEL-COAL ALCOA STM	Fuel Expense - Coal Used to Produce Steam Sold to Alcoa
501106	FUEL-COAL AGP STEAM	Fuel Expense - Coal Used to Produce Steam Sold to AG Processing Inc
501107	FUEL-COAL SIRE STM	Fuel Expense - Coal Used to Produce Steam Sold to Southwest Iowa Renewable Energy Ethanol plant.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
501121	FUEL-GAS	Fuel Expense - Gas
501125	FUEL-GAS ALCOA STEAM	Fuel Expense - Gas Used to Produce Steam Sold to Alcoa
501131	FUEL-OIL	Fuel Expense - Oil
501136	FUEL-OIL AGP STEAM	Fuel - Oil AGP Steam
501151	GEN-TRF PRICE EXP	Generation Transfer Price Expense
501161	GEN REV ENERGY	Generation Revenue Energy
501300	STEAM GENERATION-KWH	Steam Generation - kWh Statistics
501301	WHSLE STM GEN-KWH-DR	Wholesale Steam Generation - kWh Statistics - Debit
501302	WHSLE STM GEN-KWH-CR	Wholesale Steam Generation - kWh Statistics - Credit
501900	FUEL-ILLINOIS	Fuel - Illinois
501901	WHSLE FUEL COST DR	Wholesale Fuel Cost Debit
501902	WHSLE FUEL COST CR	Wholesale Fuel Cost Credit
502001	OPER STEAM GENERATOR	Operation of Steam Generator
502002	OPER FW/COND SYS	Operation of Feed Water, Condensate and Make-up Systems
502003	OPER ASH ESP & STACK	Operation of Ash, Precipitator and Stack Systems
502004	MON/CNTRL WATER CHEM	Monitor and Control Water Chemistry
502005	OPR EXP-GPC CHIMNEY	Operation of Grain Processing Chimney
502006	OPER SCRUBBER/BH	Operation of Scrubber and Baghouse Systems
502007	OPER SCR/SNCR	Operation of SCR & SNCR NOx Control Systems
502008	OPER HG SYSTEMS	Operation of Mercury Control Systems
505001	OPER T-G & ELECT EQ	Operation of Turbine Generator and Electrical Equipment
505002	OP CRCWTR/CNDNSR ENV	Operation of Circulatory Water, Condenser and Environmental System
505003	OPER GSU EQUIP	Operation of Generator Step-Up Equipment
506001	OP PLANT SERVICE SYS	Operation of Plant Service Systems
506002	PLANT GROUNDS CLNUP	Plant Grounds Cleanup
506003	HANDLE ALT FUEL	Handle Alternative Fuels
506004	GENERAL OPER EXPENSE	General Operating Expense
506005	IDNR EMISSION FEES	Iowa Department of Natural Resources Emission Fees
507001	STEAM GEN-PROP RENTS	Steam Generation - Property Rents
509001	EMISSION ALLOWANCES	Emission Allowances
510001	STM GEN-MAINT SUPV	Steam Generation - Maintenance Supervision
510002	RCV/ISS/INS MAT GEN	Receive, Issue and Inspect Materials
510003	MANG MATL/RECOV GEN	Manage Materials and Recovery
510004	SUPV/DIRCT STR GEN	Supervise and Direct Stores

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
510005	PHYSICAL INVENT GEN	Perform Physical Inventory
510006	MISC MATL MGMT GEN	Miscellaneous Material Management - Generation
510030	INV PRICE VAR-STEAM	Inventory Price Variance - Steam
511001	BUILDING & STRUCTURE	Maintenance of Building and Structures
512001	MT FUEL HANDL MOBILE	Maintenance of Fuel Handling Equipment - Mobile
512002	MT FUEL HANDL FIXED	Maintenance of Fuel Handling Equipment - Fixed
512003	MAINTAIN RAILROAD	Maintenance of Railroad
512004	MAINTAIN ASH SYSTEMS	Maintenance of Ash Systems
512005	MT ESP & STACK SYS	Maintenance of Precipitator and Stack Systems
512006	MT STEAM GENERATOR	Maintenance of Steam Generator and Controls
512007	MAINT BOILER AIR SYS	Maintenance of Boiler Air System
512008	MAINT FUEL BURN EQ	Maintenance of Fuel Burning Equipment
512009	MAINTAIN FW/COND SYS	Maintenance of Feed Water and Condensate System
512010	MAINT SOOT BLOW SYS	Maintenance of Soot Blower System
512011	MAINT MAKEUP WTR SYS	Maintenance of Make-up Water Systems
512012	MAINT VALVES/PIPING	Maintenance of Miscellaneous Steam Plant Valves and Piping
512013	MT COAL PULV/FEED	Maintenance of Coal Pulverizer and Feeder System
512014	MT GPC CHIMNEY	Maintenance of Grain Processing Chimney
512015	MT SCRUBBER/BH	Maintenance of Scrubber and Baghouse Systems
512016	MT SCR/SNCR	Maintenance SCR and SNCR NOx Control Systems
512017	MT HG SYSTEMS	Maintenance of Mercury Control Systems
513001	MAINT T-G & CONTROLS	Maintenance of Turbine Generator and Controls
513002	MT CIRCW/CNDSR ENVIR	Maintenance of Circulatory Water System, Condenser and Environmental System
513003	MAINT GSU EQUIP	Maintenance of Generator Step-Up Equipment
513004	MT PLNT ELECTRIC SYS	Maintenance of Plant Electric System
513005	MT PLANT SERV ENVIRO	Maintenance of Plant Service Environmental Systems
514001	MT COMP AIR SYSTEM	Maintenance of Compressed Air Systems
514002	MT OTHER PLANT EQ	Maintenance of Other Plant Service Equipment
514003	MT PLANT WATER SYS	Maintenance of Plant Water Systems
517001	OPER-SUPV & ENG	Operation Supervision and Engineering
518001	NUCLEAR FUEL EXPENSE	Nuclear Fuel Expense
518300	NUCLEAR GEN-KWH	Nuclear Generation - kWh Statistics
519001	COOLANT & WATER	Coolant and Water
520001	STEAM EXPENSES	Steam Expenses

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
520501	OPER EXP-OUTAGE RES	Operating Expenses - Outage Reserve Accounting
523001	ELECTRIC EXPENSES	Electric Expenses
524001	MISC NUCLEAR PWR EXP	Miscellaneous Nuclear Power Expenses
528001	MTCE-SUPV & ENG	Maintenance Supervision and Engineering
529001	MTCE-STRUCTURES	Maintenance of Structures
530001	MTCE-RX PLNT & EQUIP	Maintenance of Reactor Plant Equipment
530501	MTCE EXP-OUTAGE RES	Maintenance Expenses - Outage Reserve Accounting
531001	MTCE-ELECTRIC PLANT	Maintenance of Electric Plant
532001	MTCE-MISC NUCL PLNT	Maintenance of Miscellaneous Nuclear Plant
535001	HYDRO GEN SUPV	Hydro Generation - General Supervision
536300	HYDRO GENERATION-KWH	Hydro Generation - kWh Statistics
538001	OPER T-G & ELECT EQ	Operate Turbine-Generator and Electrical Equipment
539001	MISC HYDRO PWR EXP	Miscellaneous Hydraulic Power Generation Expenses
541001	HYDRO MTCE SUPV	Hydro Generation - Maintenance Supervision
543001	MT-RES-DAM-WTRWAY	Maintenance of Reservoirs, Dams and Waterways
544001	MAINT T-G & CONTROLS	Maintenance of Turbine-Generation and Controls
544002	MT PLNT ELECTRIC SYS	Maintain Plant Electric Systems
545001	MTCE-MISC HYDRO PLNT	Maintenance of Miscellaneous Hydraulic Plant
546001	OTHER POWER-GEN SUPV	Other Power Generation - General Supervision
546002	ANLYZ/IMPRV PLNT OPR	Analyze and Improve Plant Operations
546003	WIND POWER-GEN SUPV	Wind Power Generation - General Supervision
547001	IC-FUEL OIL	Internal Combustion Fuel - Oil
547002	NAT GAS PROCUREMENT	Natural Gas Procurement
547003	FUEL OIL PROCUREMENT	Fuel Oil Procurement
547021	IC-FUEL GAS	Internal Combustion Fuel - Gas
547022	RL G/L REG G FIN TR	Realized Gains and Losses on Regulated Gas Financial Transactions
547030	PPM FUEL - DIESEL	Portable Power Module Fuel - Diesel
547300	OTHER GENERATION-KWH	Other Generation - kWh Statistics
547301	WHSLE OTH GEN-KWH-DR	Wholesale Other Power Generation - kWh Statistics - Debit
547302	WHSLE OTH GEN-KWH-CR	Wholesale Other Power Generation - kWh Statistics - Credit
547900	IC FUEL-ILLINOIS	Internal Combustion Fuel - Illinois
547901	WHSLE OTHER FUEL DR	Wholesale Other Power Fuel Cost - Debit
547902	WHSLE OTHER FUEL CR	Wholesale Other Power Fuel Cost - Credit
548001	OPER T-G & ELECT EQ	Operate Turbine-Generator and Electrical Equipment

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
548002	OP CRCWTR/CNDNSR ENV	Operate Circulatory Water, Condenser & Environmental Systems at Greater Des Moines Energy Center
548003	OPR WIND T-G & EL EQ	Operate Wind Turbine-Generator and Electrical Equipment
548005	MON/CNTRL WATER CHEM	Monitor and Control Water Chemistry at Greater Des Moines Energy Center (GDMEC)
549001	OP PLANT SERVICE SYS	Operate Plant Service Systems
549002	OP CT PIPELINE	Operate CT Pipeline
549003	OTH PWR-MISC OPR EXP	Other Power Generation - Miscellaneous Operating Expense
549004	WIND PWR-MISC OP EXP	Wind Power Generation - Miscellaneous Operating Expense
550002	OTH PWR GEN-PROP RNT	Other Power Generation Property Rents
551001	OTH PWR-MTCE SUPV	Other Power Generation - Maintenance Supervision
551002	WIND PWR-MTC SUPV	Wind Power Generation - Maintenance Supervision
551030	INV PRICE VAR-CT	Inventory Price Variance - Combustion Turbines
552001	OTH PWR-STRUCTURES	Maintenance of Structures - Other Power Generation
552002	WIND PWR-STRUCTURES	Maintenance of Structures - Wind Power Generation
552030	INV PRICE VAR-WIND	Inventory Price Variance - Wind
553001	MAINT T-G & CONTROLS	Maintenance of Turbine-Generator and Controls
553002	MT CIRCW/CNDSR ENVIR	Maintenance of Circulatory Water System, Condenser and Environmental Systems at GDMEC
553003	MAINT GSU EQUIP	Maintenance of Generator Step-Up Equipment
553004	MT PLNT ELECTRIC SYS	Maintenance of Plant Electric Systems
553005	MT WIND T-G & CNTROL	Maintenance of Wind Turbine-Generator and Controls
553006	MT WIND ELECTRIC SYS	Maintenance of Wind Plant Electric Systems
553007	MT STEAM GENERATOR	Maintenance of Steam Generator and Controls at Greater Des Moines Energy Center (GDMEC)
553008	MAINTAIN FW/CORD SYS	Maintenance of Feedwater and Condensate at Greater Des Moines Energy Center (GDMEC)
553009	MAINT MAKEUP WTR SYS	Maintenance of Make-up Water Systems at Greater Des Moines Energy Center (GDMEC)
553010	MAINT VALVES/PIPING	Maintenance of Misc. Steam Plant Valves and Piping at Greater Des Moines Energy Center (GDMEC)
554001	MT COMP AIR SYSTEM	Maintenance of Compressed Air Systems
554002	MT OTHER PLANT EQ	Maintenance of Other Plant Service Equipment
554003	MT PLANT WATER SYS	Maintenance of Plant Water Systems
554004	MT CT GAS PIPELINE	Maintenance of CT Gas Pipeline
554005	MT WIND PLANT EQ	Maintenance of Other Wind Plant Service Equipment
554006	MT PLANT SERV ENVIRO	Maintenance of Plant Service Environmental Systems at Greater Des Moines Energy Center (GDMEC)
555120	ENERGY PUR-ANCILLARY	Energy Purchased - Ancillary
555121	ENERGY PURCH-OTHER	Energy Purchased - Other
555122	ENERGY PURCH-AEP	Energy Purchased from Alternate Energy Producers
555129	ENRG PUR-LOSS REPAY	Energy Purchase - Loss Repayment Energy

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
555130	ENERGY PURCH-COOPER	Energy Purchases - Cooper
555132	ENERGY PURCHASED-LES	Energy Purchased - Lincoln Electric System
555151	TRNS TRF PRICE-EXP	Transmission Transfer Price Expense
555161	TRANSMISSION REVENUE	Transmission Revenue
555181	KWH PURCH-INTRCHG	Interchange kWh Purchases - Statistical
555182	KWH PURCH-AEP	kWh Purchased from Alternate Energy Producers - Statistics
555183	KWH PURCHASED-LES	kWh Purchased - Lincoln Electric System
555189	KWH PURCH-COOPER	kWh Purchased - Cooper
555191	KWH PRCH-WHLSL DEBIT	kWh Purchased - Wholesale - Debit
555192	KWH PRCH-WHLSL CRDIT	kWh Purchased - Wholesale - Credit
555202	RESERVES EXPENSE	Spinning, Supplemental and Operating Reserves Expense
555203	ENERGY IMBAL EXP	Energy Imbalance Expense
555204	REACT SUP/VLT CTL EX	Reactive Supply and Voltage Control Expense
555208	DISPATCH CTL/SVC CST	Dispatch Control and Service Costs
555301	DEMAND PURCHASED	Demand Purchased
555302	DEMAND PURCHASED-AEP	Demand Purchased from Alternative Energy Producers
555304	DEMAND PURCH-COOPER	Demand Purchased from Cooper
555305	DEMAND PURCH-ILL	Demand Purchased - Illinois
555306	DEMAND PURCHASED-LES	Demand Purchased from Lincoln Electric System
555411	ELEC BROKERAGE FEES	Electric Brokerage Fees
555900	ENERGY PURCH-ILL	Energy Purchased - Illinois
555901	WHSLE PURCH COST DR	Wholesale Purchase Cost Debit
555902	WHSLE PURCH COST CR	Wholesale Purchase Cost Credit
555903	OTH WHSL PUR COST DR	Other Wholesale Purchase Cost Debit
555904	OTH WHSL PUR COST CR	Other Wholesale Purchase Cost Credit
556001	WHSLE AGREEMENTS	Wholesale Agreements
556002	NAT LD SUPPLY SYS	Native Load Supply System
556007	JP CR - SYS CONT	Joint Plant Credit - System Control
557002	OTHER POWER SUPPLY	Other Power Supply Expense
560001	E-TRNS SUPV/ENG OPER	Electric Transmission Supervision and Engineering Operations Expense
560002	E-TRANS-STANDARDS	Electric Transmission Standards
561101	E-TRN LD DISP-RELIAB	Electric Transmission Load Dispatch - Reliability
561201	E-TRN LD DISP-OPER	Electric Transmission Load Dispatch - Monitor and Operate Transmission System
561301	E-TRN LD DISP-SCHED	Electric Transmission Load Dispatch - Transmission Service and Scheduling

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
561501	E-TRN RELIAB-PLN-DEV	Electric Transmission Reliability, Planning and Standards Development
561601	E-TRN SVC STUDIES	Electric Transmission Service Studies
561701	E-TRN GEN INTR STUDY	Electric Transmission Generation Interconnection Studies
562001	E-TRNS SUBSTS OPER	Electric Transmission Substation Operation Expense
563001	E-TRNS OH LINE OPER	Electric Transmission Overhead Line Operation Expense
565001	E-TRN WHEELING	Electric Transmission - Wheeling
565301	E-TRN NRG REC NO CHG	Energy Received Without Charge - Statistics
565401	E-TRN NRG DEL NO CHG	Energy Delivered Without Charge - Statistics
566001	E-TRNS MISC OPER	Electric Transmission Miscellaneous Operation Expense
567001	E-TRNS PROP RENTS	Electric Transmission Property Rents
569001	E-TRNS BLDG/GRDS MTC	Electric Transmission Buildings and Grounds Maintenance Expense
569101	E-TRN MTCE COMP HARD	Electric Transmission Maintenance of Computer Hardware
569201	E-TRN MTCE COMP SOFT	Electric Transmission Maintenance of Computer Software
569301	E-TRN MTCE COMM EQ	Electric Transmission Maintenance of Communication Equipment
570001	E-TRNS SUBSTS EQ MTC	Electric Transmission Substation Equipment Maintenance Expense
571001	E-TRNS OH LN EQ MTCE	Electric Transmission Overhead Line Equipment Maintenance Expense
571002	E-TRNS TREE TRIM MTC	Electric Transmission Tree Trimming Maintenance Expense
571003	E-TRNS EMER RESTR MT	Electric Transmission Emergency Restoration Maintenance Expense
575701	E-TRN RTO MKT ADMIN	Electric Regional Transmission Organization Market Administration, Monitoring & Compliance Services
580001	E-DIST SUP/ENG OPER	Electric Distribution Supervision and Engineering Operations Expense
580002	E-DIST STANDARDS	Electric Distribution Supervision of Standards Work
581001	E-DIST DISPATCH OPER	Electric Distribution Dispatching Operations Expense
582001	E-DIST SUBSTS OPER	Electric Distribution Substation Operations Expense
583001	E-DIST OH SYS OPER	Electric Distribution Overhead System Operations Expense
584001	E-DIST UG SYS OPER	Electric Distribution Underground System Operations Expense
584002	E-DIST LOCATE UG FAC	Electric Distribution Locating Electric Facilities Operations Expense
586001	E-DIST METER SERV OP	Electric Distribution Perform Meter Service Operations Expense
586002	E-DIST METER TEST OP	Electric Distribution Test Meters Operations Expense
587001	E-DIST CUST SRV DISP	Electric Distribution Dispatch Customer Service Operations Expense
587002	E-DIST CUST INSTALL	Electric Distribution Customer Installation Operations Expense
587005	E-DIST METER DIVERSN	Electric Distribution Meter Diversion Operation Expense
588001	E-DIST MISC OPER EXP	Electric Distribution Miscellaneous Operations Expense
588002	DIST-MAPS/RECORDS	Electric Distribution Mapping and Records
589001	E-DIST PROP RENTS	Electric Distribution Property Rents

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
590001	E-DIST SUPR/ENGR MTC	Electric Distribution Supervision and Engineering Maintenance Expense
592001	E-DIST SUBST EX MTCE	Electric Distribution Substation Maintenance Expense
593001	E-DIST OH LINE MTCE	Electric Distribution Overhead Line Maintenance Expense
593002	E-DIST TREE TRIM MTC	Electric Distribution Tree Trimming Maintenance Expense
593003	E-DIST EMR RESTOR MT	Electric Distribution Emergency Restoration Maintenance Expense
593013	E-DIST CLAIMS EX/RE	Electric Distribution Claims Expense/Reimbursement
594001	E-DIST UG SYS MTCE	Electric Distribution Underground System Maintenance Expense
595001	E-DIST TRNSFMR MTCE	Electric Distribution Transformers and Devices Maintenance Expense
596001	E-DIST ST LT MTCE	Electric Distribution Street Lighting Maintenance
597001	E-DIST METER MTCE	Electric Distribution Meter and Meter Equipment Maintenance Expense
598001	E-DIST MISC MTCE	Electric Distribution Miscellaneous Maintenance Expense
712001	PEAK SHAVING POWER	Peak Shaving Power
714001	MFG GAS CLEANUP-INT	Manufactured Gas Cleanup - Internal
714021	MFG GAS CLEANUP-EXT	Manufactured Gas Cleanup - External
728001	LP GAS VAPORIZED-NNG	LP Gas Vaporized
735001	LP STANDBY EXPENSE	LP Standby Expense
741001	LP BLDG & GRNDS MTCE	LP Buildings and Grounds Maintenance
742001	LP PK SHAVNG EQ MTCE	LP Peak Shaving Equipment Maintenance
804001	NNG DEMAND	Northern Natural Gas Demand
804002	NGPL DEMAND	Natural Gas Pipeline Demand
804003	ANR DEMAND	American Natural Resources Demand
804004	NBPL DEMAND	Northern Border Demand
804011	NNG COM DMD	Northern Natural Gas - Commodity Demands
804013	ANR COM DMD	American Natural Resources - Commodity Demands
804021	NNG COMMODITY	Northern Natural Gas Commodity
804022	NGPL COMMODITY	Natural Gas Pipeline Commodity
804023	ANR COMMODITY	American Natural Resources Commodity
804024	NBPL COMMODITY	Northern Border Pipeline Commodity
804041	NNG-TRANSP	Northern Natural Gas Pipeline - Transportation
804042	NGPL-TRANSP	Natural Gas Pipeline - Transportation
804043	ANR-TRANSP	American Natural Resources - Transportation
804044	NBPL-TRANSP	Northern Border Pipeline - Transportation
804091	NNG REFUND	Northern Natural Gas Refund
805002	SIOUX CITY-SEWER GAS	Sioux City Sewer Gas

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
805111	WHSLE CREDIT	Wholesale Gas Sales Credit
805151	ISR CREDIT	Interruptible Surcharge Rider Gas Credit
805171	DAILY BALANCING CR	Daily Balancing Credit
805173	CRITICAL DAY CREDIT	PGA Credit - Critical Day Charges
805174	LATE NOM FEE CREDIT	PGA Credit - Late Nomination Fee Credit
805175	LONG CRITICAL DAY	PGA Credit - Long Critical Day Credit
805181	CAP RELEASE CR	Capacity Release Credit
805182	OTHER SHARING TRANS	Other Sharing Transactions
805183	FIN CR INDEX PRC MGT	PGA Credit - Financial Transactions for Index Price Management
805184	PGA-WEATHER DERIVATV	PGA Credit - Weather Derivatives
805185	FIN CR-SUMMER STORAG	PGA Credit - Financial Transactions - Summer Storage
805186	FIN CR-WINTER STORAG	PGA Credit - Financial Transactions - Winter Storage
805188	FIN CR STORAGE-IGSPP	PGA Credit - Transactions for Storage Activity (IGSPP)
805189	FIN CR PURCH-IGSPP	PGA Credit - Financial Transactions for Gas Purchases - IGSPP
805191	MISC PGA CR	Miscellaneous PGA Credits
805192	GAS EXCHANGE CREDIT	PGA Credit - Natural Gas Exchange Credits
807501	WHSLE GAS PURCH	Wholesale Gas Purchases
808101	GAS W/D	Gas Withdrawn
808199	GAS W/D-ACCRUAL	Gas Withdrawn Accrual
808201	GAS DEL	Gas Delivered
808299	GAS DEL-ACCRUAL	Gas Delivered Accrual
813001	G-SUPP PHYSICAL	Other Gas Supply Expense - Physical
813002	G-SUPP GAS TRANSPORT	Other Gas Supply Expense - Gas Transportation
813003	G-SUPP FINANCIAL	Other Gas Supply Expense - Financial
840001	LNG-SUPERVISION	LNG Operation Supervision
840002	LNG-ENGINEERING	LNG Operation Engineering
841001	LNG-BLDGS & GRNDS	LNG Operation of Buildings and Grounds
841002	LNG-NONSTANDBY EQUIP	LNG Operation - Non-Standby Equipment
841003	LNG-STANDBY EQUIP	LNG Operation - Standby Equipment
842201	LNG-ELECTRICITY EXP	LNG Operation - Electricity Expense
843100	LNG MTCE-SUPERVISION	LNG Maintenance Supervision
843130	INV PRICE VAR-LNG	Inventory Price Variance - LNG
843200	LNG MTCE-STRUCTURES	LNG Structure Maintenance
843300	LNG-GAS HOLDER MTCE	Gas Holders Maintenance

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
843400	LNG-PURIFICATION EQ	Purification Equipment Maintenance
843500	LNG-LIQUEFACTION EQ	Liquefaction Equipment Maintenance
843600	LNG-VAPORIZING EQ	Vaporizing Equipment Maintenance
843700	LNG-COMPRESSOR EQ	Compressor Equipment Maintenance
843800	LNG-MEAS/REGUL EQ	Measuring and Regulating Equipment Maintenance
843900	LNG-OTHER EQ MTCE	Other Equipment Maintenance
870001	G-DIST-SUPV & ENG	Gas Distribution Supervision and Engineering
870002	G-DIST-STANDARDS	Gas Distribution Standards
871001	G-DIST-DISPATCHING	Gas Distribution Dispatching
871021	G-DIST-TRANSPT EXP	Gas Distribution Transportation Expense
874001	G DIST-LEAK SURVEYS	Gas Distribution - Leak Surveys
874002	G-DIST-LOCATING FAC	Gas Distribution - Locating Gas Distribution Facilities
874011	G-DIST-CATHODIC PROT	Gas Distribution - Cathodic Protection
874024	G-DIST-OTH MAINS/SVC	Gas Distribution - Other Mains and Services Operation Expense
874026	G-DIST-FDR LN OP EXP	Gas Distribution - Feeder Line Operations Expense
874027	G-DIS-DOT TRAN OP EX	Gas Distribution - DOT Transmission Line Operations Expense
875001	MEAS/REG OPR-GENERAL	General Measuring and Regulating Station Operation
877001	MEAS/REG OPR-TWN BDR	Measuring and Regulating Operation Expense - Town Border Stations
878001	G-MTR SVC WK/TESTING	Gas Meter Service Work/Meter Testing
879001	G-DIST CUST SRV DISP	Gas Distribution Dispatch Customer Service Operations Expense
879002	G-DIST SERV WORK	Gas Distribution Service Work
879004	G-DIVERS/INVESTGATNS	Gas Diversions and Investigations
879005	G-SV CALLS-LEAKS	Gas Service Calls - Gas Leaks
880001	G-DIST-MISC OPER EXP	Gas Distribution Miscellaneous Operating Expense
880002	G-DIST-MAPS/RECORDS	Gas Distribution Mapping and Records
881001	G-DIST-PROPERTY RENT	Gas Distribution Property Rents
885001	G-DIST-MTCE SUPV/ENG	Gas Distribution Maintenance Supervision and Engineering
887001	MTCE-MAIN	Gas Main Maintenance - Mains
887003	LEAK REPAIR-MAIN	Repair Leaks - Main
887009	DIG IN-MAINS	Dig in - Mains
887011	EMR RESTOR	Gas Distribution Emergency Restoration Maintenance Expense
887013	G-DIST CLAIMS EX/RE	Gas Distribution Claims Expense/Reimbursement
887026	FEEDER LINE MTCE EXP	Feeder Lines Maintenance Expense
887027	DOT TRAN LN MTCE EXP	DOT Transmission Lines Maintenance Expense

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
889001	MTCE-DST REG STATION	Maintenance of District Regulator Stations
891001	MTCE-TOWN BORDER EQ	Maintenance of Town Border Station Equipment
892001	MTCE-SERVICES	Gas Services Maintenance
892007	DIG IN-SERVICES	Dig in - Services
893001	TEST-MTR/REG/COR DEV	Maintain/Repair Meters/Regulators/Corrective Devices
894001	G-DIST-MISC MTCE EXP	Gas District - Miscellaneous Maintenance Expense
901001	CUST ACCT-SUPV	Customer Accounts - Supervision
902001	READ METERS TO BILL	Read Meters to Bill
902002	READ MTR ON/OFF/TRF	Read Meter for Turn On, Turn Off and Transfer
902003	REREAD METERS	Reread Meters
902004	READ ELECTRONIC MTRS	Read Electronic Meters to Bill
903001	CUST ACCTS-GENL COMM	Customer Accounts - General Communication
903010	MASS BILLING	Mass Billings
903011	SPECIAL BILLING	Special Billing
903020	CREDIT ANALYSIS	Credit Analysis
903030	CUST PYMNTS-ONLINE	Customer Payments - Online
903031	CUST PYMNTS-MACHINE	Customer Payments - Machine
903032	CUST PYMNTS-RESEARCH	Customer Payments - Research
903100	CUST SVC-COMPUTER	Customer Service System - Computer
904001	UNCOLL ACCTS-NONSVC	Uncollectible Accounts - Non-Service
904010	UNCOLL ACCTS-ET WHSL	Uncollectible Accounts - Electric Trading - Wholesale
904013	UNCOLL ACCTS-CLAIMS	Uncollectible Accounts - Claims
904040	UNCOLL ACCTS-SERVICE	Uncollectible Accounts - Service
904100	REG CUST SETTLEMENTS	Regulated Customer Settlements
905001	MISC CUST ACCT EXP	Miscellaneous Customer Account Expense
908001	CUST ASSISTANCE GEN	Customer Assistance - General
908101	DSM PROGRAMS-ELEC	Demand Side Management Programs - Electric
908102	ELEC EE PRG-NONRECOV	Electric Energy Efficiency Programs - Non-recoverable
908103	DSM ELECT-AMORT	Demand Side Management Electric Amortization
908110	E-ENERGY ASSIS CHG	Electric Energy Assistance Charge - Illinois
908120	E-RENEW RESOUR CHG	Electric Renewable Resources and Coal Technology Charge - Illinois
908130	E-ILL EE TRUST FUND	Electric Illinois Energy Efficiency Trust Fund
908201	DSM PROGRAMS-GAS-IL	Demand Side Management Programs - Gas - Illinois
908202	GAS EE PROG-NONRECOV	Gas Energy Efficiency Programs - Non-recoverable

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
908204	DSM GAS-AMORT	Gas Energy Efficiency Expenses Amortization
908210	G-ENERGY ASSIS CHG	Gas Energy Assistance Charge Illinois Customers
908220	G-RENEW RESOUR CHG	Gas Renewable Resources and Coal Technology Charge
909001	ENGY EFF/SFTY ADV	Energy Efficiency and Safety Advertising
910001	MISC CUST SVC/INFORM	Miscellaneous Customer Service and Informational Expense
912001	SUPPORT ECONOMIC DEV	Support Economic Development
912010	WHSL ELE TRADE AGREE	Wholesale Electric Trade Agreements
912020	ASSIGNED CUSTOMERS	Assigned Customers
912050	OTHER SALES EXP	Other Sales Expense
916001	MISC MARKETING EXP	Miscellaneous Marketing and Sales Expense
920000	PROCUREMENT	Procurement of Materials and Supplies
920010	BUILDING OPERATIONS	Building Operations
920100	STAFF RECRUITMENT	Staff Recruitment
920110	LABOR RELATIONS	Labor Relations
920120	EMPL COMP ADMIN	Employee Compensation Administration
920130	EMPL COMMUNICATIONS	Employee Communications
920140	OTHER HR ADMIN	Other Human Resources Administration Costs
920200	DATABASE SUPPORT	Database Support
920210	INFRA SUP-DSKTOP SVC	Infrastructure Support - Desktop Services
920211	INFRA SUP-WINDOWS	Infrastructure Support - Windows
920212	INFRA SUP-UNIX	Infrastructure Support - UNIX
920213	INFRA SUP-MAINFRAME	Infrastructure Support - Mainframe
920220	APPL SUP-MMIS	Applications Support - MMIS
920221	APPL SUP-HR SYSTEMS	Applications Support - HR Systems
920222	APPL SUP-EDI	Applications Support - EDI
920223	APPL SUP-EOMS	Applications Support - EOMS
920224	APPL SUP-ACCTG SYS	Applications Support - Accounting Systems
920225	APPL SUP-ORACLE FIN	Applications Support - Oracle Financials
920226	APPL SUP-WMIS	Applications Support - WMIS
920227	APPL SUP-ALTRA	Applications Support - ALTRA
920228	APPL SUP-BMS	Applications Support - BMS
920229	APPL SUP-ZAINET	Applications Support - ZaiNet
920249	APPL SUP-OTHER	Applications Support - Other Applications
920250	IT SEC ADMIN	IT Security Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
920260	IT HELP DESK	IT Helpdesk
920270	IT RESEARCH/DEV	IT Research and Development
920275	IT BUS SUPPORT	IT Business Support
920280	COMM SYS OPER	Communications System Operations
920300	STRATEGIC PLANNING	Strategic Planning
920305	BU MANAGEMENT	Business Unit Management
920310	FIN PLNG/BUDGETING	Financial Planning and Budgeting
920400	BUSINESS RISK	Business Risk
920405	PROGRAM-RISK SUPPORT	Program and Risk Support
920410	LEGAL SERVICES	Legal Services
920420	SEC/TRVL/BUS REC ADM	Security, Travel and Business Recovery Administration
920430	INTERNAL AUDITS	Internal Audits
920500	PAYROLL PROCESSING	Payroll Processing
920510	VOUCHER PROCESSING	Voucher Processing
920520	CASH MANAGEMENT	Cash Management
920530	FINANCING	Financing
920540	TAX PLAN & COMPL	Tax Planning and Compliance
920550	ACCT RECS/REPORTS	Accounting Records and Reports
920600	RATES/REG/LEGIS AFFR	Rates, Regulatory and Legislative Affairs
920610	ENVIR REG COMPL	Environmental Compliance
920620	JURIS SPECIFIC A&G	Jurisdiction Specific Administrative and General Labor
920700	OFFICE SERVICES	Office Services
920990	JOINT PLANT A&G CRDT	Joint Plant Administrative and General Credit
921000	PROCUREMENT	Procurement of Materials and Supplies
921010	BUILDING OPERATIONS	Building Operations
921100	STAFF RECRUITMENT	Staff Recruitment
921110	LABOR RELATIONS	Labor Relations
921120	EMPL COMP ADMIN	Employee Compensation Administration
921130	EMPL COMMUNICATIONS	Employee Communications
921140	OTHER HR ADMIN	Other Human Resources Administration Costs
921150	EMPLYE MEMBRSHP DUES	Employee Membership Fees and Dues
921200	DATABASE SUPPORT	Database Support
921210	INFRA SUP-DSKTOP SVC	Infrastructure Support - Desktop Services
921211	INFRA SUP-WINDOWS	Infrastructure Support - Windows

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
921212	INFRA SUP-UNIX	Infrastructure Support - UNIX
921213	INFRA SUP-MAINFRAME	Infrastructure Support - Mainframe
921220	APPL SUP-MMIS	Applications Support - MMIS
921221	APPL SUP-HR SYSTEMS	Applications Support - HR Systems
921222	APPL SUP-EDI	Applications Support - EDI
921223	APPL SUP-EOMS	Applications Support - EOMS
921224	APPL SUP-ACCTG SYS	Applications Support - Accounting Systems
921225	APPL SUP-ORACLE FIN	Applications Support - Oracle Financials
921226	APPL SUP-WMIS	Applications Support - WMIS
921227	APPL SUP-ALTRA	Applications Support - ALTRA
921228	APPL SUP-BMS	Applications Support - BMS
921229	APPL SUP-ZAINET	Applications Support - ZaiNet
921249	APPL SUP-OTHER	Applications Support - Other Applications
921250	IT SEC ADMIN	IT Security Administration
921260	IT HELP DESK	IT Helpdesk
921270	IT RESEARCH/DEV	IT Research and Development
921275	IT BUS SUPPORT	IT Business Support
921280	COMM SYS OPER	Communications System Operations
921300	STRATEGIC PLANNING	Strategic Planning
921305	BU MANAGEMENT	Business Unit Management
921310	FIN PLNG/BUDGETING	Financial Planning and Budgeting
921400	BUSINESS RISK	Business Risk
921405	PROGRAM-RISK SUPPORT	Program and Risk Support
921410	LEGAL SERVICES	Legal Services
921420	SEC/TRVL/BUS REC ADM	Security, Travel and Business Recovery Administration
921430	INTERNAL AUDITS	Internal Audits
921500	PAYROLL PROCESSING	Payroll Processing
921510	VOUCHER PROCESSING	Voucher Processing
921520	CASH MANAGEMENT	Cash Management
921530	FINANCING	Financing
921540	TAX PLAN & COMPL	Tax Planning and Compliance
921550	ACCT RECS/REPORTS	Accounting Records and Reports
921600	RATES/REG/LEGIS AFFR	Rates, Regulatory and Legislative Affairs
921610	ENVIR REG COMPL	Environmental Regulatory Compliance

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
921620	JURIS SPECIFIC A&G	Jurisdiction Specific Administrative and General Non-Labor
921700	OFFICE SERVICES	Office Services
921990	JOINT PLANT A&G CRDT	Joint Plant Administrative and General Credit
922011	ADMIN-TRANSFER CR	Administrative Expenses - Transfer Credit
922021	ADMIN-NU TRANSFER CR	Administrative Expenses - Non-Utility Transfer Credit
922031	BU - NU TRANSFER CR	Business Unit - Non-Utility Transfer Credit
923001	OUTSIDE HUMAN RESRC	Outside Human Resources
923002	OUTSIDE ACCT/AUD/TAX	Outside Accounting/Audit/Tax Services
923003	OUTSIDE LEG COUNSEL	Outside Legal Counsel
923004	OTHER OUTSIDE SRVC	Other Outside Services
924011	INSUR PROG ADMIN	Insurance Program Administration
924501	INS-PROPERTY	Property Insurance Expense
925011	SAFETY ADMIN	Safety Administration
925021	PUBLIC LIAB SETTLEMT	Settlement of Public Liability Claims
925022	WORKERS COMP ADMIN	Workers Compensation Administration
925200	CUST SATISF CERT-PRG	Customer Satisfaction Certificate Program
925501	LIABILITY INSURANCE	Liability Insurance
925901	WORKMAN COMP LOADING	Workman's Compensation Loading
926081	EMPL BENEFITS ADMIN	Employee Benefits - General Administration
926082	EMPL FAMILY COUNSEL	Employee and Family Counseling Assistance
926101	RETIREMENT PLAN	Retirement Plan
926112	DCP EARNINGS	Deferred Compensation Plan Earnings
926117	DCP-MEHC	Deferred Compensation Plan - MEHC
926121	401K CONTRIBUTIONS	401K Contributions
926211	HEALTH-CARE BENEFITS	Health Care Benefits
926215	GROSS FAS 106 EXP	Health - Gross FAS 106 Expense
926216	FAS106 RX SUBSIDY	FAS 106 RX Subsidy
926221	LT DISABILITY	Long-term Disability Plan
926222	FMLA ADMIN	Family Medical Leave Act Administration
926224	SUPPLEMENTAL PENSION	Supplemental Pension
926231	LIFE INSURANCE	Life Insurance Benefits
926241	GENERAL BENEFITS	General Benefits
926245	JOINT OWNER CREDITS	Joint Owners Credits
926251	TUITION REIMBURSE	Tuition Reimbursement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LONG DESCRIPTION
926281	DENTAL CARE	Dental Care
926291	VISION CARE	Vision Care
926361	FLEX BENEFIT OFFSET	Flexible Benefits Amounts
926901	BENEFITS LOADING	Benefits Loading Debit
926902	BEN LOAD-DR-FAS106	Benefits Loading Debit - FAS106
926911	BENEFITS LOADING CR	Benefits Loading Credit
926914	BEN LOAD-CR-FAS106	Benefits Loading Credit - FAS106
928311	FORMAL-RETAIL	Formal Filing - Retail
928312	DIR/REM ASSESS	Direct and Remainder Assessment
928313	FERC ASSESSMENT EXP	FERC Assessment Charges
929011	DUPLICATE CHARGE-CR	Duplicate Charge - Credit
929081	E-DUP CHARGE-KWH	Electric - Duplicate Charge - kWh
929082	G-DUP CHG-THERMS	Gas - Duplicate Charge - Therms
930200	BANK/INVSTR RELTNS	Bank and Investor Relations
930210	EXT INVESTMENTS MGNT	External Investments Management
930220	BD DIRECT SUPPORT	Board of Directors Support
930221	INS-OFFICER/DIRECTOR	Insurance - Officers and Directors
930264	COMMRC/INDUSTRY DUES	Chamber of Commerce and Industry Association Dues
930270	MEDIA RELATIONS	Media Relations
930271	RESEARCH & DEVELOPMT	Research and Development
930290	GEN EXPENSE NO ALLOC	Miscellaneous General Expense - Non-Allocated
930291	MISC GENERAL EXPENSE	Miscellaneous General Expenses
931001	BUILDNG RENTAL/LEASE	Building Rental/Lease
931999	RENTS-OPER AGREEMENT	Rents - Operating Agreements
935000	CLEANUP/WASTE DISP	Cleanup and Waste Disposal Services
935010	YARDS/GRNDS MTCE	Yard and Grounds Maintenance
935020	BUILDING MAINTENANCE	Building Maintenance
935995	JP CR - BLDG MAINT	Joint Plant Credit - Building Maintenance