

RULE 20:10:13:55
SCHEDULE D-1
Detailed Plant Accounts
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket NO. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line	Account	Description	Beginning 12/31/2012 (c)	Additions (d)	Retirements (e)	Transfers (f)	Other (g)	Ending 12/31/2013 (h)	Average Balance (i)	Pro Forma Adjustment (j)	Adjusted Balance (k)
								(c)+(d)+(e)+(f)+(g)			(i)+(j)
ACCOUNT 101											
1	301	ORGANIZATION	488.01	0.00	0.00	0.00	8.13	496.14	496.14	0.00	496.14
2	302	FRANCHISES	160.00	0.00	0.00	0.00	0.00	160.00	160.00	0.00	160.00
3	303	MISCELLANEOUS INTANGIBLE PLANT	806,699.26	22,518.64	(37,408.72)	0.00	13,095.16	804,904.34	817,465.75	0.00	817,465.75
4		ACQUISITION ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5											
6		SUBTOTAL INTANGIBLE	807,347.27	22,518.64	(37,408.72)	0.00	13,103.29	805,560.48	818,121.89	0.00	818,121.89
7											
8	310	LAND AND LAND RIGHTS	75,992.32	0.00	(115.09)	0.00	904.67	76,781.90	76,887.40	0.00	76,887.40
9	311	STRUCTURES AND IMPROVEMENTS	4,131,419.21	273,924.39	(8,659.72)	15,537.91	49,368.53	4,461,590.32	4,364,092.40	0.00	4,364,092.40
10	312	BOILER PLANT EQUIPMENT	13,374,589.36	1,399,060.24	(63,658.58)	0.00	159,221.31	14,869,212.33	14,618,620.33	(1,036,033.93)	13,582,586.40
11	314	TURBOGENERATOR UNITS	3,719,626.45	8,705.54	(25,886.61)	0.00	44,281.26	3,746,726.64	3,763,386.90	(238,028.69)	3,525,358.21
12	315	ACCESSORY ELECTRIC EQUIPMENT	1,687,387.32	136,789.29	(1,651.65)	0.00	20,087.95	1,842,612.91	1,805,520.22	(140,504.44)	1,665,015.78
13	316	MISCELLANEOUS POWER PLANT EQUIPMENT	167,130.01	1,884.13	(1,210.36)	0.00	1,989.64	169,793.42	169,992.80	(16,171.36)	153,821.44
14											
15		SUBTOTAL STEAM PRODUCTION	23,156,144.67	1,820,363.59	(101,182.01)	15,537.91	275,853.36	25,166,717.52	24,798,500.05	(1,430,738.42)	23,367,761.63
16											
17	320	LAND AND LAND RIGHTS	3,637.14	0.00	0.00	0.00	43.30	3,680.44	3,680.44	0.00	3,680.44
18	321	STRUCTURES AND IMPROVEMENTS	374,102.18	0.00	(1,649.34)	0.00	4,453.60	376,906.44	378,072.63	0.00	378,072.63
19	322	REACTOR PLANT EQUIPMENT	1,831,039.77	0.00	(28,101.38)	0.00	21,798.10	1,824,736.49	1,847,094.74	0.00	1,847,094.74
20	323	TURBOGENERATOR UNITS	314,562.82	0.00	(24,127.17)	0.00	3,744.80	294,180.45	315,079.39	0.00	315,079.39
21	324	ACCESSORY ELECTRIC EQUIPMENT	294,593.12	0.00	(5,048.45)	0.00	3,507.06	293,051.73	296,881.74	0.00	296,881.74
22	325	MISCELLANEOUS POWER PLANT EQUIPMENT	190,358.72	0.00	(214.09)	0.00	2,266.18	192,410.81	192,607.06	0.00	192,607.06
23											
24		SUBTOTAL NUCLEAR PRODUCTION	3,008,293.75	0.00	(59,140.43)	0.00	35,813.04	2,984,966.36	3,033,416.00	0.00	3,033,416.00
25											
26	330	LAND AND LAND RIGHTS	26.15	0.00	0.00	0.00	0.31	26.46	26.46	0.00	26.46
27	331	STRUCTURES AND IMPROVEMENTS	3,440.72	0.00	0.00	0.00	40.96	3,481.68	3,481.68	0.00	3,481.68
28	332	RESERVIORS, DAMS AND WATERWAYS	7,889.48	0.00	0.00	0.00	93.92	7,983.40	7,983.40	0.00	7,983.40
29	333	WATER WHEELS, TURBINES AND GENERATORS	3,678.76	0.00	0.00	0.00	43.80	3,722.56	3,722.56	0.00	3,722.56
30	334	ACCESSORY ELECTRIC EQUIPMENT	4,311.50	0.00	0.00	0.00	51.33	4,362.83	4,362.83	0.00	4,362.83
31	335	MISCELLANEOUS POWER PLANT EQUIPMENT	83.34	0.00	0.00	0.00	0.99	84.33	84.33	0.00	84.33
32											
33		TOTAL HYDRAULIC PRODUCTION	19,429.95	0.00	0.00	0.00	231.31	19,661.26	19,661.26	0.00	19,661.26
34											
35	340	LAND AND LAND RIGHTS	261,709.01	1,927.27	0.00	0.00	3,115.60	266,751.88	265,293.44	0.00	265,293.44
36	341	STRUCTURES AND IMPROVEMENTS	386,025.41	8,389.50	0.00	0.00	4,595.53	399,010.44	393,417.45	0.00	393,417.45
37	342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	146,993.71	0.00	(1,337.65)	0.00	1,749.92	147,405.98	147,740.39	0.00	147,740.39
38	343	PRIME MOVERS	10,313.13	0.00	0.00	0.00	122.77	10,435.90	10,435.90	0.00	10,435.90
39	344	GENERATORS	19,896,005.64	7,588,840.13	(26,141.22)	0.00	236,857.23	27,695,561.78	21,295,572.29	0.00	21,295,572.29
40	345	ACCESSORY ELECTRIC EQUIPMENT	1,724,022.67	497,259.30	(196.45)	6,731.05	20,524.09	2,248,340.66	1,863,434.08	0.00	1,863,434.08
41	346	MISCELLANEOUS POWER PLANT EQUIPMENT	14,951.37	3,479.37	0.00	0.00	177.98	18,608.72	15,711.66	0.00	15,711.66
42											
43		SUBTOTAL OTHER PRODUCTION	22,440,020.94	8,099,895.57	(27,675.32)	6,731.05	267,143.12	30,786,115.36	23,991,605.21	0.00	23,991,605.21

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Line	Account	Description	Beginning 12/31/2012 (c)	Additions (d)	Retirements (e)	Transfers (f)	Other (g)	Ending 12/31/2013 (h) (c)+(d)+(e)+(f)+(g)	Average Balance (i)	Pro Forma Adjustment (j)	Adjusted Balance (k) (i)+(j)
44		SUBTOTAL PRODUCTION	48,623,889.31	9,920,259.16	(187,997.76)	22,268.96	579,040.83	58,957,460.50	51,843,182.52	(1,430,738.42)	50,412,444.10
45											
46	350	LAND AND LAND RIGHTS	412,715.54	22,598.05	0.00	0.00	4,913.28	440,226.87	437,331.19	0.00	437,331.19
47	352	STRUCTURES AND IMPROVEMENTS	151,893.66	7,578.76	(208.92)	(46.34)	1,808.26	161,025.42	159,037.07	0.00	159,037.07
48	353	STATION EQUIPMENT	2,878,131.54	112,929.59	(103,821.56)	8,187.73	34,263.48	2,929,690.78	2,918,880.43	0.00	2,918,880.43
49	354	TOWERS AND FIXTURES	245,074.08	81,674.64	0.00	0.00	2,917.54	329,666.26	295,939.82	0.00	295,939.82
50	355	POLES AND FIXTURES	2,166,684.38	126,856.29	(6,059.15)	0.00	25,793.86	2,313,275.38	2,260,765.84	0.00	2,260,765.84
51	356	OVERHEAD CONDUCTORS AND DEVICES	1,824,197.85	122,441.35	(8,212.71)	(218.32)	21,716.64	1,959,924.81	1,910,753.58	0.00	1,910,753.58
52	357	UNDERGROUND CONDUIT	9,931.26	690.40	0.00	0.00	118.23	10,739.89	10,211.42	0.00	10,211.42
53	358	UNDERGROUND CONDUCTOR AND DEVICES	21,611.32	1,771.86	0.00	0.00	257.27	23,640.45	22,362.50	0.00	22,362.50
54	359	ROADS AND TRAILS	1,294.39	0.00	0.00	0.00	15.41	1,309.80	1,309.80	0.00	1,309.80
55											
56		SUBTOTAL TRANSMISSION	7,711,534.02	476,540.94	(118,302.34)	7,923.07	91,803.97	8,169,499.66	8,016,591.65	0.00	8,016,591.65
57											
58	360	LAND AND LAND RIGHTS	168,663.06	18,987.13	0.00	0.00	0.00	187,650.19	186,067.93	0.00	186,067.93
59	361	STRUCTURES AND IMPROVEMENTS	183,754.45	0.00	0.00	0.00	2.71	183,757.16	183,757.16	0.00	183,757.16
60	362	STATION EQUIPMENT	2,328,340.37	2,541,533.23	0.00	(11.36)	74.04	4,869,936.28	4,658,678.49	0.00	4,658,678.49
61	364	POLES, TOWERS AND FIXTURES	1,223,012.50	36,355.89	(5,620.10)	0.00	0.00	1,253,748.29	1,244,822.19	0.00	1,244,822.19
62	365	OVERHEAD CONDUCTORS AND DEVICES	2,092,549.24	45,019.33	(1,386.86)	0.00	0.00	2,136,181.71	2,122,578.40	0.00	2,122,578.40
63	366	UNDERGROUND CONDUIT	288,460.76	17,285.38	0.00	0.00	0.00	305,746.14	301,644.95	0.00	301,644.95
64	367	UNDERGROUND CONDUCTOR AND DEVICES	4,568,451.95	276,732.16	(413.51)	0.00	0.00	4,844,770.60	4,818,277.83	0.00	4,818,277.83
65	368	LINE TRANSFORMERS	1,259,167.10	73,884.32	(23,754.28)	0.00	0.00	1,309,297.14	1,307,747.84	0.00	1,307,747.84
66	369	SERVICES	1,857,810.35	97,759.89	(2,595.69)	0.00	0.00	1,952,974.55	1,920,449.78	0.00	1,920,449.78
67	370	METERS	397,978.50	9,020.28	(10,086.75)	(12,257.77)	6,632.98	391,287.24	393,507.95	0.00	393,507.95
68	371	INSTALLATIONS ON CUSTOMERS' PREMISES	262,054.90	4,293.64	(560.15)	0.00	0.00	265,788.39	265,757.34	0.00	265,757.34
69	373	STREET LIGHTING AND SIGNAL SYSTEMS	579,187.70	27,284.38	(613.11)	0.00	0.00	605,858.97	597,326.19	0.00	597,326.19
70											
71		SUBTOTAL DISTRIBUTION	15,209,430.88	3,148,155.63	(45,030.45)	(12,269.13)	6,709.73	18,306,996.66	18,000,616.05	0.00	18,000,616.05
72											
73	389	LAND AND LAND RIGHTS	4,617.16	0.00	0.00	0.00	48.36	4,665.52	4,665.52	0.00	4,665.52
74	390	STRUCTURES AND IMPROVEMENTS	316,630.94	1,377.96	(33.49)	0.00	2,825.94	320,801.35	320,628.25	0.00	320,628.25
75	391	OFFICE FURNITURE & EQUIPMENT	147,879.35	32,082.64	(48,516.91)	(32.90)	2,104.94	133,517.12	162,848.13	0.00	162,848.13
76	392	TRANSPORTATION EQUIPMENT	562,893.62	51,559.23	(114,744.93)	(243.87)	5,980.92	505,444.97	573,382.31	0.00	573,382.31
77	393	STORES EQUIPMENT	5,333.35	0.00	(110.46)	0.00	60.50	5,283.39	5,375.44	0.00	5,375.44
78	394	TOOLS, SHOP & GARAGE EQUIPMENT	101,554.05	38,820.30	(1,030.29)	0.00	1,060.39	140,404.45	129,626.07	0.00	129,626.07
79	395	LABORATORY EQUIPMENT	6,494.91	425.14	(207.82)	0.00	65.17	6,777.40	6,634.13	0.00	6,634.13
80	396	POWER OPERATED EQUIPMENT	114,952.03	1,607.31	(318.09)	0.00	1,265.88	117,507.13	116,704.05	0.00	116,704.05
81	397	COMMUNICATION EQUIPMENT	54,945.16	401.34	(2,833.86)	0.00	623.46	53,136.10	55,299.99	0.00	55,299.99
82	398	MISCELLANEOUS EQUIPMENT	24,865.59	310.94	(317.45)	0.00	268.93	25,128.01	25,122.50	0.00	25,122.50
83											
84		SUBTOTAL GENERAL PLANT	1,340,166.16	126,584.86	(168,113.30)	(276.77)	14,304.49	1,312,665.44	1,400,286.39	0.00	1,400,286.39
85											
86	TOTAL ACCOUNT 101		<u>73,692,367.64</u>	<u>13,694,059.23</u>	<u>(556,852.57)</u>	<u>17,646.13</u>	<u>704,962.31</u>	<u>87,552,182.74</u>	<u>80,078,798.50</u>	<u>(1,430,738.42)</u>	<u>78,648,060.08</u>

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87	ACCOUNT 105										
88	350	LAND AND LAND RIGHTS	1,948.66	0.00	0.00	0.00	23.19	1,971.85	1,971.85	0.00	1,971.85
89											
90	TOTAL ACCOUNT 105		<u>1,948.66</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>23.19</u>	<u>1,971.85</u>	<u>1,971.85</u>	<u>0.00</u>	<u>1,971.85</u>
91											
92	ACCOUNT 106										
93	301	ORGANIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
94	302	FRANCHISES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
95	303	MISCELLANEOUS INTANGIBLE PLANT	23,087.61	20,365.66	0.00	0.00	347.52	43,800.79	22,928.42	0.00	22,928.42
96		ACQUISITION ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
97											
98		SUBTOTAL INTANGIBLE	23,087.61	20,365.66	0.00	0.00	347.52	43,800.79	22,928.42	0.00	22,928.42
99											
100	310	LAND AND LAND RIGHTS	9,439.68	107.11	0.00	0.00	112.38	9,659.17	9,645.24	0.00	9,645.24
101	311	STRUCTURES AND IMPROVEMENTS	87,777.71	753.59	0.00	0.00	1,044.97	89,576.27	94,554.33	0.00	94,554.33
102	312	BOILER PLANT EQUIPMENT	1,863,371.28	(473,434.07)	0.00	0.00	22,182.98	1,412,120.19	729,803.70	4,377,699.76	5,107,503.46
103	314	TURBOGENERATOR UNITS	7,205.22	112,601.34	0.00	0.00	85.78	119,892.34	40,115.45	517,547.12	557,662.57
104	315	ACCESSORY ELECTRIC EQUIPMENT	16,811.89	38,349.10	0.00	0.00	200.15	55,361.14	22,176.14	0.00	22,176.14
105	316	MISCELLANEOUS POWER PLANT EQUIPMENT	356.67	2,138.46	0.00	0.00	4.24	2,499.37	544.13	0.00	544.13
106											
107		SUBTOTAL STEAM PRODUCTION	1,984,962.45	(319,484.47)	0.00	0.00	23,630.50	1,689,108.48	896,838.99	4,895,246.88	5,792,085.87
108											
109	320	LAND AND LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	321	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111	322	REACTOR PLANT EQUIPMENT	924,004.49	143,615.03	0.00	0.00	11,000.06	1,078,619.58	1,022,890.07	0.00	1,022,890.07
112	323	TURBOGENERATOR UNITS	0.00	29,337.30	0.00	0.00	0.00	29,337.30	19,367.68	0.00	19,367.68
113	324	ACCESSORY ELECTRIC EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114	325	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115											
116		SUBTOTAL NUCLEAR PRODUCTION	924,004.49	172,952.33	0.00	0.00	11,000.06	1,107,956.88	1,042,257.75	0.00	1,042,257.75
117											
118	330	LAND AND LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
119	331	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	332	RESERVIORS, DAMS AND WATERWAYS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	333	WATER WHEELS, TURBINES AND GENERATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	334	ACCESSORY ELECTRIC EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123	335	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124											
125		TOTAL HYDRAULIC PRODUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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			(c)+(d)+(e)+(f)+(g)								
			(i)+(j)								
126	340	LAND AND LAND RIGHTS	93,656.09	(38,636.98)	0.00	0.00	1,114.94	56,134.05	89,412.26	14,100.02	103,512.28
127	341	STRUCTURES AND IMPROVEMENTS	1,342.10	348.57	0.00	0.00	15.98	1,706.65	1,415.90	0.00	1,415.90
128	342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	0.00	90.58	0.00	0.00	0.00	90.58	32.92	0.00	32.92
129	343	PRIME MOVERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	344	GENERATORS	12,153,040.00	(6,887,492.46)	0.00	0.00	144,679.04	5,410,226.58	11,213,212.13	14,062,839.61	25,276,051.74
131	345	ACCESSORY ELECTRIC EQUIPMENT	1,893,969.36	(524,519.48)	0.00	0.00	22,547.25	1,391,997.13	1,804,805.89	572,598.82	2,377,404.71
132	346	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
133											
134		SUBTOTAL OTHER PRODUCTION	14,142,007.55	(7,450,209.77)	0.00	0.00	168,357.21	6,860,154.99	13,108,879.10	14,649,538.45	27,758,417.55
135											
136		SUBTOTAL PRODUCTION	17,050,974.49	(7,596,741.91)	0.00	0.00	202,987.77	9,657,220.35	15,047,975.84	19,544,785.33	34,592,761.17
137											
138	350	LAND AND LAND RIGHTS	98.89	265.24	0.00	0.00	1.18	365.31	160.48	0.00	160.48
139	352	STRUCTURES AND IMPROVEMENTS	2,466.60	(1,175.56)	0.00	0.00	29.37	1,320.41	2,061.16	0.00	2,061.16
140	353	STATION EQUIPMENT	453,225.61	124,814.40	0.00	0.00	5,395.55	583,435.56	501,057.63	370,114.43	871,172.06
141	354	TOWERS AND FIXTURES	(0.21)	3,244.35	0.00	0.00	(0.01)	3,244.13	1,119.92	0.00	1,119.92
142	355	POLES AND FIXTURES	228,636.52	(104,511.53)	0.00	0.00	2,721.87	126,846.86	148,879.42	0.00	148,879.42
143	356	OVERHEAD CONDUCTORS AND DEVICES	220,905.42	(136,764.22)	0.00	0.00	2,629.83	86,771.03	144,067.45	0.00	144,067.45
144	357	UNDERGROUND CONDUIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	358	UNDERGROUND CONDUCTOR AND DEVICES	2,044.43	(2,068.77)	0.00	0.00	24.34	0.00	1,551.58	0.00	1,551.58
146	359	ROADS AND TRAILS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
147											
148		SUBTOTAL TRANSMISSION	907,377.26	(116,196.09)	0.00	0.00	10,802.13	801,983.30	798,897.64	370,114.43	1,169,012.07
149											
150	360	LAND AND LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
151	361	STRUCTURES AND IMPROVEMENTS	10,601.67	18.70	0.00	0.00	0.00	10,620.37	10,611.02	0.00	10,611.02
152	362	STATION EQUIPMENT	2,560,861.94	(2,560,812.18)	0.00	0.00	1.84	51.60	213,500.81	0.00	213,500.81
153	364	POLES, TOWERS AND FIXTURES	33,132.45	(7,432.57)	0.00	0.00	0.00	25,699.88	25,684.13	47,926.63	73,610.76
154	365	OVERHEAD CONDUCTORS AND DEVICES	48,020.03	(3,474.90)	0.00	0.00	0.00	44,545.13	41,365.45	39,468.00	80,833.45
155	366	UNDERGROUND CONDUIT	29,770.03	(13,848.79)	0.00	0.00	0.00	15,921.24	8,061.62	17,783.50	25,845.12
156	367	UNDERGROUND CONDUCTOR AND DEVICES	267,930.70	(124,639.35)	0.00	0.00	0.00	143,291.35	72,554.74	160,051.50	232,606.24
157	368	LINE TRANSFORMERS	73,892.49	(7,451.89)	0.00	0.00	0.00	66,440.60	47,366.48	41,326.09	88,692.57
158	369	SERVICES	97,485.51	(14,629.72)	0.00	0.00	0.00	82,855.79	67,929.29	14,173.06	82,102.35
159	370	METERS	8,872.40	(148.08)	0.00	0.00	147.88	8,872.20	5,011.45	2,842.53	7,853.98
160	371	INSTALLATIONS ON CUSTOMERS' PREMISES	4,293.64	(2,872.85)	0.00	0.00	0.00	1,420.79	1,297.25	0.00	1,297.25
161	373	STREET LIGHTING AND SIGNAL SYSTEMS	23,549.52	(23,261.43)	0.00	0.00	0.00	288.09	8,004.06	0.00	8,004.06
162											
163		SUBTOTAL DISTRIBUTION	3,158,410.38	(2,758,553.06)	0.00	0.00	149.72	400,007.04	501,386.30	323,571.31	824,957.61
164											
165	389	LAND AND LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
166	390	STRUCTURES AND IMPROVEMENTS	32,188.94	12,137.48	0.00	0.00	374.96	44,701.38	42,524.95	0.00	42,524.95
167	391	OFFICE FURNITURE & EQUIPMENT	32,825.60	7,294.93	0.00	0.00	535.87	40,656.40	33,876.56	0.00	33,876.56
168	392	TRANSPORTATION EQUIPMENT	6,727.97	119,453.12	0.00	0.00	68.12	126,249.21	22,117.01	0.00	22,117.01
169	393	STORES EQUIPMENT	161.61	382.27	0.00	0.00	1.93	545.81	414.45	0.00	414.45
170	394	TOOLS, SHOP & GARAGE EQUIPMENT	2,036.19	9,188.92	0.00	0.00	23.44	11,248.55	7,435.39	0.00	7,435.39

RULE 20:10:13:55
SCHEDULE D-1
Detailed Plant Accounts
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket NO. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line	Account	Description	Beginning 12/31/2012 (c)	Additions (d)	Retirements (e)	Transfers (f)	Other (g)	Ending 12/31/2013 (h) (c)+(d)+(e)+(f)+(g)	Average Balance (i)	Pro Forma Adjustment (j)	Adjusted Balance (k) (i)+(j)
171	395	LABORATORY EQUIPMENT	427.29	(432.37)	0.00	0.00	5.08	0.00	8,579.63	0.00	8,579.63
172	396	POWER OPERATED EQUIPMENT	719.09	1,601.60	0.00	0.00	8.55	2,329.24	794.90	0.00	794.90
173	397	COMMUNICATION EQUIPMENT	124,719.79	2,848.63	0.00	0.00	2,056.07	129,624.49	128,140.04	0.00	128,140.04
174	398	MISCELLANEOUS EQUIPMENT	247.33	2,634.72	0.00	0.00	2.95	2,885.00	531.47	0.00	531.47
175											
176		SUBTOTAL GENERAL PLANT	200,053.81	155,109.30	0.00	0.00	3,076.97	358,240.08	244,414.40	0.00	244,414.40
177											
178		TOTAL ACCOUNT 106	<u>21,339,903.55</u>	<u>(10,296,016.10)</u>	<u>0.00</u>	<u>0.00</u>	<u>217,364.11</u>	<u>11,261,251.56</u>	<u>16,615,602.60</u>	<u>20,238,471.07</u>	<u>36,854,073.67</u>
179											
180		ACCOUNT 107									
181	301	ORGANIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182	302	FRANCHISES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183	303	MISCELLANEOUS INTANGIBLE PLANT	11,573.96	58,492.23	0.00	(42,884.30)	183.94	27,365.83	20,390.75	0.00	20,390.75
184		ACQUISITION ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185											
186		SUBTOTAL INTANGIBLE	11,573.96	58,492.23	0.00	(42,884.30)	183.94	27,365.83	20,390.75	0.00	20,390.75
187											
188	310	LAND AND LAND RIGHTS	7,123.41	110.91	0.00	(107.11)	84.80	7,212.01	7,161.60	0.00	7,161.60
189	311	STRUCTURES AND IMPROVEMENTS	9,096.10	271,542.63	0.00	(274,677.98)	108.29	6,069.04	6,851.47	0.00	6,851.47
190	312	BOILER PLANT EQUIPMENT	1,835,310.49	1,637,532.99	0.00	(925,626.17)	21,848.93	2,569,066.24	2,775,151.84	0.00	2,775,151.84
191	314	TURBOGENERATOR UNITS	95,473.20	142,981.75	0.00	(121,306.88)	1,136.59	118,284.66	141,149.97	0.00	141,149.97
192	315	ACCESSORY ELECTRIC EQUIPMENT	2,717.00	183,933.82	0.00	(175,138.39)	32.34	11,544.77	11,335.02	0.00	11,335.02
193	316	MISCELLANEOUS POWER PLANT EQUIPMENT	(53.54)	4,249.54	0.00	(4,022.59)	(0.64)	172.77	31.94	0.00	31.94
194											
195		SUBTOTAL STEAM PRODUCTION	1,949,666.66	2,240,351.64	0.00	(1,500,879.12)	23,210.31	2,712,349.49	2,941,681.84	0.00	2,941,681.84
196											
197	320	LAND AND LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
198	321	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199	322	REACTOR PLANT EQUIPMENT	79,081.22	141,950.37	0.00	(143,615.03)	941.44	78,358.00	93,477.35	0.00	93,477.35
200	323	TURBOGENERATOR UNITS	23,171.98	5,889.46	0.00	(29,337.30)	275.86	(0.00)	7,676.28	0.00	7,676.28
201	324	ACCESSORY ELECTRIC EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202	325	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203											
204		SUBTOTAL NUCLEAR PRODUCTION	102,253.20	147,839.83	0.00	(172,952.33)	1,217.30	78,358.00	101,153.63	0.00	101,153.63
205											
206	330	LAND AND LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
207	331	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208	332	RESERVIORS, DAMS AND WATERWAYS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
209	333	WATER WHEELS, TURBINES AND GENERATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	334	ACCESSORY ELECTRIC EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	335	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212											
213		TOTAL HYDRAULIC PRODUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

RULE 20:10:13:55
SCHEDULE D-1
Detailed Plant Accounts
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket NO. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line	Account	Description	Beginning 12/31/2012 (c)	Additions (d)	Retirements (e)	Transfers (f)	Other (g)	Ending 12/31/2013 (h)	Average Balance (i)	Pro Forma Adjustment (j)	Adjusted Balance (k)	
			(c)+(d)+(e)+(f)+(g)									
			(i)+(j)									
214	340	LAND AND LAND RIGHTS	0.00	(36,709.71)	0.00	36,709.71	0.00	0.00	1,421.18	0.00	1,421.18	
215	341	STRUCTURES AND IMPROVEMENTS	0.00	9,776.05	0.00	(8,738.07)	0.00	1,037.98	93.82	0.00	93.82	
216	342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	390.68	(304.75)	0.00	(90.58)	4.65	0.00	68.03	0.00	68.03	
217	343	PRIME MOVERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
218	344	GENERATORS	46,189.78	3,417,773.68	0.00	(701,347.67)	549.88	2,763,165.67	683,271.40	0.00	683,271.40	
219	345	ACCESSORY ELECTRIC EQUIPMENT	202.32	81,636.10	0.00	27,260.18	2.41	109,101.01	26,835.97	0.00	26,835.97	
220	346	MISCELLANEOUS POWER PLANT EQUIPMENT	0.00	3,479.37	0.00	(3,479.37)	0.00	0.00	0.00	0.00	0.00	
221												
222		SUBTOTAL OTHER PRODUCTION	46,782.78	3,475,650.74	0.00	(649,685.80)	556.94	2,873,304.66	711,690.40	0.00	711,690.40	
223												
224		SUBTOTAL PRODUCTION	2,098,702.64	5,863,842.21	0.00	(2,323,517.25)	24,984.55	5,664,012.15	3,754,525.87	0.00	3,754,525.87	
225												
226	350	LAND AND LAND RIGHTS	11,203.28	12,204.89	0.00	(22,863.29)	133.37	678.25	307.60	0.00	307.60	
227	352	STRUCTURES AND IMPROVEMENTS	329.52	6,069.76	0.00	(6,403.20)	3.92	(0.00)	34.16	0.00	34.16	
228	353	STATION EQUIPMENT	97,451.04	240,151.35	0.00	(237,743.99)	1,160.13	101,018.53	102,159.89	0.00	102,159.89	
229	354	TOWERS AND FIXTURES	557.19	84,355.17	0.00	(84,918.99)	6.63	(0.00)	579.95	0.00	579.95	
230	355	POLES AND FIXTURES	9,625.62	25,728.80	0.00	(22,344.76)	114.59	13,124.25	14,341.26	0.00	14,341.26	
231	356	OVERHEAD CONDUCTORS AND DEVICES	7,188.78	(7,851.88)	0.00	14,322.87	85.58	13,745.35	8,061.64	0.00	8,061.64	
232	357	UNDERGROUND CONDUIT	0.00	690.40	0.00	(690.40)	0.00	0.00	0.00	0.00	0.00	
233	358	UNDERGROUND CONDUCTOR AND DEVICES	0.00	(296.91)	0.00	296.91	0.00	0.00	0.00	0.00	0.00	
234	359	ROADS AND TRAILS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
235												
236		SUBTOTAL TRANSMISSION	126,355.43	361,051.58	0.00	(360,344.85)	1,504.22	128,566.38	125,484.50	0.00	125,484.50	
237												
238	360	LAND AND LAND RIGHTS	0.00	18,987.13	0.00	(18,987.13)	0.00	0.00	0.00	0.00	0.00	
239	361	STRUCTURES AND IMPROVEMENTS	0.00	18.70	0.00	(18.70)	0.00	0.00	1.56	0.00	1.56	
240	362	STATION EQUIPMENT	0.00	(19,277.49)	0.00	19,278.95	0.00	1.46	17.33	0.00	17.33	
241	364	POLES, TOWERS AND FIXTURES	19,232.08	22,451.38	0.00	(28,923.32)	0.00	12,760.14	19,894.99	0.00	19,894.99	
242	365	OVERHEAD CONDUCTORS AND DEVICES	19,232.09	35,072.48	0.00	(41,544.43)	0.00	12,760.14	19,894.99	0.00	19,894.99	
243	366	UNDERGROUND CONDUIT	0.00	3,436.59	0.00	(3,436.59)	0.00	0.00	1,458.25	0.00	1,458.25	
244	367	UNDERGROUND CONDUCTOR AND DEVICES	0.00	152,092.81	0.00	(152,092.81)	0.00	0.00	13,124.25	0.00	13,124.25	
245	368	LINE TRANSFORMERS	0.00	66,432.43	0.00	(66,432.43)	0.00	(0.00)	0.00	0.00	0.00	
246	369	SERVICES	0.00	83,130.17	0.00	(83,130.17)	0.00	0.00	0.00	0.00	0.00	
247	370	METERS	0.00	8,872.20	0.00	(8,872.20)	0.00	0.00	0.00	0.00	0.00	
248	371	INSTALLATIONS ON CUSTOMERS' PREMISES	0.00	1,420.79	0.00	(1,420.79)	0.00	(0.00)	0.00	0.00	0.00	
249	373	STREET LIGHTING AND SIGNAL SYSTEMS	0.00	4,022.95	0.00	(4,022.95)	0.00	(0.00)	0.00	0.00	0.00	
250												
251		SUBTOTAL DISTRIBUTION	38,464.17	376,660.14	0.00	(389,602.57)	0.00	25,521.74	54,391.37	0.00	54,391.37	
252												
253	389	LAND AND LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
254	390	STRUCTURES AND IMPROVEMENTS	9,160.25	4,468.13	0.00	(13,515.44)	109.04	221.98	1,996.51	0.00	1,996.51	
255	391	OFFICE FURNITURE & EQUIPMENT	9,009.93	42,103.42	0.00	(39,377.57)	145.79	11,881.57	10,169.74	0.00	10,169.74	
256	392	TRANSPORTATION EQUIPMENT	16,254.37	158,846.57	0.00	(171,012.35)	143.34	4,231.93	27,746.70	0.00	27,746.70	
257	393	STORES EQUIPMENT	219.11	160.55	0.00	(382.27)	2.61	0.00	19.79	0.00	19.79	
258	394	TOOLS, SHOP & GARAGE EQUIPMENT	4,057.77	44,697.98	0.00	(48,009.22)	45.95	792.48	3,954.99	0.00	3,954.99	

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Individual Responsible: Mary Jo Anderson

Line	Account	Description	Beginning 12/31/2012	Additions	Retirements	Transfers	Other	Ending 12/31/2013	Average Balance	Pro Forma Adjustment	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
								(c)+(d)+(e)+(f)+(g)			(i)+(j)
259	395	LABORATORY EQUIPMENT	32,637.41	(32,428.62)	0.00	7.23	283.80	499.82	42.85	0.00	42.85
260	396	POWER OPERATED EQUIPMENT	0.00	3,466.91	0.00	(3,208.91)	0.00	258.00	235.71	0.00	235.71
261	397	COMMUNICATION EQUIPMENT	396.61	3,554.32	0.00	(3,249.97)	5.62	706.58	530.45	0.00	530.45
262	398	MISCELLANEOUS EQUIPMENT	730.46	3,441.71	0.00	(2,945.66)	8.70	1,235.21	1,258.17	0.00	1,258.17
263											
264		SUBTOTAL GENERAL PLANT	72,465.91	228,310.97	0.00	(281,694.16)	744.85	19,827.57	45,954.91	0.00	45,954.91
265											
266		TOTAL ACCOUNT 107	<u>2,347,562.11</u>	<u>6,888,357.13</u>	<u>0.00</u>	<u>(3,398,043.13)</u>	<u>27,417.56</u>	<u>5,865,293.67</u>	<u>4,000,747.40</u>	<u>0.00</u>	<u>4,000,747.40</u>