

RULE 20:10:13:57
SCHEDULE D-3
Plant Accounts on Average Basis for Test Period
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013	August 2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
ACCOUNT 101										
1	301.0	Organization	496.14	496.14	496.14	496.14	496.14	496.14	496.14	496.14
2	302.0	Franchise and Consents	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00
3	303.0	Miscellaneous Intangible Plant	819,794.42	820,481.70	805,280.79	816,986.57	816,986.57	816,528.29	816,528.29	822,078.01
4										
5		Intangible Plant, Electric Total	820,450.56	821,137.84	805,936.93	817,642.71	817,642.71	817,184.43	817,184.43	822,734.15
6										
7	310.0	Land and Land Rights	76,896.99	76,896.99	76,896.99	76,896.99	76,896.99	76,896.99	76,896.99	76,896.99
8	311.0	Structures and Improvements	4,180,323.06	4,179,716.12	4,179,691.00	4,401,538.33	4,401,356.00	4,401,356.00	4,417,891.78	4,418,766.73
9	311.4	Structures T&D Transfer	279.70	279.70	279.70	279.70	279.70	279.70	279.70	279.70
10	312.0	Boiler Plant Equipment	12,831,533.20	12,906,981.39	14,306,665.87	13,998,522.90	14,009,522.42	14,011,545.84	14,072,913.91	14,082,037.15
11	312.8	Trains	703,812.88	703,812.88	703,812.88	703,812.88	703,812.88	703,812.88	703,812.88	703,812.88
12	314.0	Turbogenerator Units	3,763,791.50	3,762,370.24	3,762,370.24	3,762,666.63	3,763,571.16	3,763,571.16	3,763,571.16	3,763,571.16
13	315.0	Accessory Electric Equipment	1,597,410.80	1,597,410.80	1,597,240.95	1,722,614.27	1,722,614.27	1,723,526.91	1,723,526.91	1,731,537.69
14	315.4	Acc Elec Equipment T&D Transfer	110,018.03	110,018.03	110,018.03	110,018.03	110,018.03	110,018.03	110,018.03	110,018.03
15	316.0	Miscellaneous Power Plant Equipment	168,876.03	168,876.03	168,876.03	170,648.86	170,648.86	170,365.73	170,365.73	170,365.73
16										
17		Steam Generation Plant Total	23,432,942.19	23,506,362.18	24,905,851.69	24,946,998.59	24,958,720.31	24,961,373.24	25,039,277.09	25,057,286.06
18										
19	320.0	Land and Land Rights	3,680.44	3,680.44	3,680.44	3,680.44	3,680.44	3,680.44	3,680.44	3,680.44
20	321.0	Structures and Improvements	378,555.78	378,555.78	378,555.78	378,555.78	378,555.78	378,385.30	378,385.30	378,385.30
21	322.0	Reactor Plant Equipment	1,852,837.87	1,852,837.87	1,852,837.87	1,852,837.87	1,852,837.87	1,849,157.10	1,849,157.10	1,849,157.10
22	323.0	Turbogenerator Units	318,307.62	318,307.62	318,307.62	318,307.62	318,307.62	317,827.52	317,827.52	317,827.52
23	324.0	Accessory Electric Equipment	282,087.47	282,087.47	282,087.47	282,087.47	282,087.47	280,582.95	280,582.95	280,582.95
24	324.4	Acc Elec Equipment T&D Transfer	16,012.72	16,012.72	16,012.72	16,012.72	16,012.72	16,012.72	16,012.72	16,012.72
25	325.0	Miscellaneous Power Plant Equipment	192,624.90	192,624.90	192,624.90	192,624.90	192,624.90	192,624.90	192,624.90	192,624.90
26										
27		Nuclear Generation Plant Total	3,044,106.80	3,044,106.80	3,044,106.80	3,044,106.80	3,044,106.80	3,038,270.93	3,038,270.93	3,038,270.93
28										
29	330.0	Land and Land Rights	26.46	26.46	26.46	26.46	26.46	26.46	26.46	26.46
30	331.0	Structures and Improvements	3,481.68	3,481.68	3,481.68	3,481.68	3,481.68	3,481.68	3,481.68	3,481.68
31	332.0	Reservoirs, Dams and Waterways	7,983.40	7,983.40	7,983.40	7,983.40	7,983.40	7,983.40	7,983.40	7,983.40
32	333.0	Water Wheels, Turbines, and Generators	3,722.56	3,722.56	3,722.56	3,722.56	3,722.56	3,722.56	3,722.56	3,722.56

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Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	September 2013	October 2013	November 2013	December 2013	Grand Total 2013	12 Month Average 2013	Pro Forma Adjustments	Adjusted Balance
	(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
							sum (c) thru (n)	(o) / 12		(p)+(q)
ACCOUNT 101										
1	301.0	Organization	496.14	496.14	496.14	496.14	5,953.68	496.14	-	496.14
2	302.0	Franchise and Consents	160.00	160.00	160.00	160.00	1,920.00	160.00	-	160.00
3	303.0	Miscellaneous Intangible Plant	824,184.98	824,184.98	821,650.07	804,904.34	9,809,589.01	817,465.75	-	817,465.75
4										
5		Intangible Plant, Electric Total	824,841.12	824,841.12	822,306.21	805,560.48	9,817,462.69	818,121.89	-	818,121.89
6										
7	310.0	Land and Land Rights	76,896.99	76,896.99	76,896.99	76,781.90	922,648.79	76,887.40	-	76,887.40
8	311.0	Structures and Improvements	4,438,487.70	4,438,674.49	4,446,640.57	4,461,310.62	52,365,752.40	4,363,812.70	-	4,363,812.70
9	311.4	Structures T&D Transfer	279.70	279.70	279.70	279.70	3,356.40	279.70	-	279.70
10	312.0	Boiler Plant Equipment	14,098,231.63	14,098,412.47	14,097,788.95	14,066,021.39	166,580,177.12	13,881,681.43	(1,036,033.93)	12,845,647.50
11	312.8	Trains	803,190.94	803,190.94	803,190.94	803,190.94	8,843,266.80	736,938.90	-	736,938.90
12	314.0	Turbogenerator Units	3,767,434.99	3,770,498.95	3,770,498.95	3,746,726.64	45,160,642.78	3,763,386.90	(238,028.69)	3,525,358.21
13	315.0	Accessory Electric Equipment	1,731,770.92	1,732,783.27	1,732,994.55	1,732,594.88	20,346,026.22	1,695,502.19	(140,504.44)	1,554,997.75
14	315.4	Acc Elec Equipment T&D Transfer	110,018.03	110,018.03	110,018.03	110,018.03	1,320,216.36	110,018.03	-	110,018.03
15	316.0	Miscellaneous Power Plant Equipment	170,365.73	170,365.73	170,365.73	169,793.42	2,039,913.61	169,992.80	(16,171.36)	153,821.44
16										
17		Steam Generation Plant Total	25,196,676.63	25,201,120.57	25,208,674.41	25,166,717.52	297,582,000.48	24,798,500.05	(1,430,738.42)	23,367,761.63
18										
19	320.0	Land and Land Rights	3,680.44	3,680.44	3,680.44	3,680.44	44,165.28	3,680.44	-	3,680.44
20	321.0	Structures and Improvements	377,343.42	377,343.42	377,343.42	376,906.44	4,536,871.50	378,072.63	-	378,072.63
21	322.0	Reactor Plant Equipment	1,842,913.23	1,842,913.23	1,842,913.23	1,824,736.49	22,165,136.83	1,847,094.74	-	1,847,094.74
22	323.0	Turbogenerator Units	313,917.19	313,917.19	313,917.19	294,180.45	3,780,952.68	315,079.39	-	315,079.39
23	324.0	Accessory Electric Equipment	280,401.00	280,401.00	280,401.00	277,039.01	3,370,428.21	280,869.02	-	280,869.02
24	324.4	Acc Elec Equipment T&D Transfer	16,012.72	16,012.72	16,012.72	16,012.72	192,152.64	16,012.72	-	16,012.72
25	325.0	Miscellaneous Power Plant Equipment	192,624.90	192,624.90	192,624.90	192,410.81	2,311,284.71	192,607.06	-	192,607.06
26										
27		Nuclear Generation Plant Total	3,026,892.90	3,026,892.90	3,026,892.90	2,984,966.36	36,400,991.85	3,033,416.00	-	3,033,416.00
28										
29	330.0	Land and Land Rights	26.46	26.46	26.46	26.46	317.52	26.46	-	26.46
30	331.0	Structures and Improvements	3,481.68	3,481.68	3,481.68	3,481.68	41,780.16	3,481.68	-	3,481.68
31	332.0	Reservoirs, Dams and Waterways	7,983.40	7,983.40	7,983.40	7,983.40	95,800.80	7,983.40	-	7,983.40
32	333.0	Water Wheels, Turbines, and Generators	3,722.56	3,722.56	3,722.56	3,722.56	44,670.72	3,722.56	-	3,722.56

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Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013	August 2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
33	334.0	Accessory Electric Equipment	4,362.83	4,362.83	4,362.83	4,362.83	4,362.83	4,362.83	4,362.83	4,362.83
34	335.0	Miscellaneous Power Plant Equipment	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33
35										
36		Hydro Generation Plant Total	19,661.26	19,661.26	19,661.26	19,661.26	19,661.26	19,661.26	19,661.26	19,661.26
37										
38	340.0	Land and Land Rights	3,373.98	3,373.98	3,373.98	3,373.98	3,373.98	3,373.98	3,373.98	3,373.98
39	340.1	Land and Land Rights	11,758.20	11,758.20	11,758.20	11,758.20	11,758.20	11,758.20	11,758.20	11,758.20
40	340.2	Land and Land Rights Wind	249,680.29	249,680.29	249,680.29	249,680.29	249,680.29	249,680.29	249,680.29	249,680.29
41	340.4	Land T&D Transfer	12.14	12.14	12.14	12.14	12.14	12.14	12.14	12.14
42	341.0	Structures and Improvements	390,603.51	390,603.51	390,603.51	390,603.51	390,603.51	390,603.51	390,603.51	390,603.51
43	341.4	Structures and Improvement T&D	17.44	17.44	17.44	17.44	17.44	17.44	17.44	17.44
44	342.0	Fuel holders, Producers, and Accessories	148,743.63	148,743.63	148,743.63	147,405.98	147,405.98	147,405.98	147,405.98	147,405.98
45	343.0	Prime Movers	10,435.90	10,435.90	10,435.90	10,435.90	10,435.90	10,435.90	10,435.90	10,435.90
46	344.0	Generators	3,366,117.10	3,366,117.10	3,365,015.76	3,365,015.76	3,365,015.76	3,387,720.87	3,387,720.87	3,387,720.87
47	344.2	Generator Initial Bid	16,766,745.76	16,766,240.85	16,762,547.11	16,762,547.11	16,761,942.66	16,765,904.34	16,761,264.94	16,761,264.94
48	345.0	Accessory Electric Equipment	441,428.11	441,428.11	441,428.11	441,428.11	448,159.16	448,159.16	448,159.16	448,159.16
49	345.2	Accessory Electric Equipment Wind	1,273,107.47	1,273,107.47	1,273,107.47	1,273,107.47	1,328,711.41	1,328,711.41	1,353,153.91	1,353,153.91
50	345.4	Acc Elec Equipment T&D Transfer	30,011.18	30,011.18	30,011.18	30,011.18	30,011.18	30,011.18	30,011.18	30,011.18
51	346.0	Miscellaneous Power Plant Equipment	4,321.84	4,321.84	4,321.84	4,321.84	4,321.84	4,321.84	4,321.84	4,321.84
52	346.2	Misc Power Plant Equip Wind	10,807.51	10,807.51	10,807.51	10,807.51	10,807.51	10,807.51	10,807.51	10,807.51
53										
54		Other Generation Plant Total	22,707,164.06	22,706,659.15	22,701,864.07	22,700,526.42	22,762,256.96	22,788,923.75	22,808,726.85	22,808,726.85
55										
56	350.0	Land and Land Rights	69,082.29	69,082.29	69,082.29	69,082.29	69,082.29	69,082.29	69,503.04	69,503.04
57	350.1	Land Rights	348,364.41	369,239.10	369,239.10	369,239.10	369,487.08	369,501.06	369,501.06	369,501.06
58	350.4	Land T&D Transfer	182.12	182.12	182.12	182.12	182.12	182.12	182.12	182.12
59	352.0	Structures and Improvements	152,926.21	152,922.35	152,922.35	158,996.03	159,066.91	160,335.51	160,335.51	160,345.98
60	352.3	Leasehold Improvements	-	-	-	-	-	-	-	-
61	352.4	Structures T&D Transfer	775.71	775.71	775.71	775.71	775.71	775.71	775.71	775.71
62	353.0	Station Equipment	2,891,709.18	2,871,894.33	2,895,232.20	2,903,055.05	2,881,655.42	2,897,596.78	2,918,340.29	2,913,646.14
63	353.4	Tower/Fixture T&D Transfer	17,294.83	16,427.30	16,427.30	16,427.30	16,427.30	16,427.30	16,427.30	16,427.30
64	354.0	Towers and Fixtures	247,991.62	247,991.62	247,991.62	248,127.89	252,585.20	329,308.30	329,308.30	329,308.30
65	355.0	Poles and Fixtures	2,192,216.73	2,231,972.85	2,237,892.71	2,243,048.17	2,250,307.92	2,254,054.29	2,265,173.09	2,265,664.82

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Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	September 2013	October 2013	November 2013	December 2013	Grand Total 2013	12 Month Average 2013	Pro Forma Adjustments	Adjusted Balance
	(a)	(b)	(k)	(l)	(m)	(n)	(o) sum (c) thru (n)	(p) (o) / 12	(q)	(r) (p)+(q)
33	334.0	Accessory Electric Equipment	4,362.83	4,362.83	4,362.83	4,362.83	52,353.96	4,362.83	-	4,362.83
34	335.0	Miscellaneous Power Plant Equipment	84.33	84.33	84.33	84.33	1,011.96	84.33	-	84.33
35										
36		Hydro Generation Plant Total	19,661.26	19,661.26	19,661.26	19,661.26	235,935.12	19,661.26	-	19,661.26
37										
38	340.0	Land and Land Rights	3,373.98	3,373.98	3,373.98	3,373.98	40,487.76	3,373.98	-	3,373.98
39	340.1	Land and Land Rights	11,758.20	11,758.20	11,758.20	11,758.20	141,098.40	11,758.20	-	11,758.20
40	340.2	Land and Land Rights Wind	249,680.29	251,451.66	251,607.56	251,607.56	3,001,789.39	250,149.12	-	250,149.12
41	340.4	Land T&D Transfer	12.14	12.14	12.14	12.14	145.68	12.14	-	12.14
42	341.0	Structures and Improvements	398,993.00	398,993.00	398,993.00	398,993.00	4,720,800.08	393,400.01	-	393,400.01
43	341.4	Structures and Improvement T&D	17.44	17.44	17.44	17.44	209.28	17.44	-	17.44
44	342.0	Fuel holders, Producers, and Accessories	147,405.98	147,405.98	147,405.98	147,405.98	1,772,884.71	147,740.39	-	147,740.39
45	343.0	Prime Movers	10,435.90	10,435.90	10,435.90	10,435.90	125,230.80	10,435.90	-	10,435.90
46	344.0	Generators	3,391,235.80	3,391,053.59	3,390,923.03	3,390,923.03	40,554,579.54	3,379,548.30	-	3,379,548.30
47	344.2	Generator Initial Bid	16,756,164.94	17,141,035.70	22,681,990.75	24,304,638.75	214,992,287.85	17,916,023.99	-	17,916,023.99
48	345.0	Accessory Electric Equipment	448,159.16	448,159.16	448,159.16	448,159.16	5,350,985.72	445,915.48	-	445,915.48
49	345.2	Accessory Electric Equipment Wind	1,353,153.91	1,367,969.01	1,702,635.23	1,770,170.32	16,650,088.99	1,387,507.42	-	1,387,507.42
50	345.4	Acc Elec Equipment T&D Transfer	30,011.18	30,011.18	30,011.18	30,011.18	360,134.16	30,011.18	-	30,011.18
51	346.0	Miscellaneous Power Plant Equipment	4,321.84	4,321.84	4,321.84	4,321.84	51,862.08	4,321.84	-	4,321.84
52	346.2	Misc Power Plant Equip Wind	10,807.51	11,934.76	13,188.57	14,286.88	136,677.80	11,389.82	-	11,389.82
53										
54		Other Generation Plant Total	22,815,531.27	23,217,933.54	29,094,833.96	30,786,115.36	287,899,262.24	23,991,605.21	-	23,991,605.21
55										
56	350.0	Land and Land Rights	69,503.04	69,503.04	69,503.04	69,503.04	831,511.98	69,292.67	-	69,292.67
57	350.1	Land Rights	369,501.06	369,620.31	370,541.71	370,541.71	4,414,276.76	367,856.40	-	367,856.40
58	350.4	Land T&D Transfer	182.12	182.12	182.12	182.12	2,185.44	182.12	-	182.12
59	352.0	Structures and Improvements	160,353.73	160,341.02	160,341.02	160,249.71	1,899,136.33	158,261.36	-	158,261.36
60	352.3	Leasehold Improvements	-	-	-	-	-	-	-	-
61	352.4	Structures T&D Transfer	775.71	775.71	775.71	775.71	9,308.52	775.71	-	775.71
62	353.0	Station Equipment	2,913,930.61	2,913,491.37	2,914,755.26	2,913,263.48	34,828,570.11	2,902,380.84	-	2,902,380.84
63	353.4	Tower/Fixture T&D Transfer	16,427.30	16,427.30	16,427.30	16,427.30	197,995.13	16,499.59	-	16,499.59
64	354.0	Towers and Fixtures	329,666.26	329,666.26	329,666.26	329,666.26	3,551,277.89	295,939.82	-	295,939.82
65	355.0	Poles and Fixtures	2,270,971.44	2,293,485.02	2,311,127.63	2,313,275.38	27,129,190.05	2,260,765.84	-	2,260,765.84

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Line No.	Acct	Account Description	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013	August 2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
66	356.0	Overhead Conductors and Devices	1,845,914.49	1,878,575.13	1,881,343.53	1,886,558.59	1,894,472.55	1,915,331.06	1,918,630.70	1,918,679.34
67	357.0	Underground Conduit	10,049.49	10,049.49	10,049.49	10,049.49	10,049.49	10,017.48	10,017.48	10,017.48
68	358.0	Underground Conductors and Devices	21,868.60	21,868.60	21,868.60	21,991.81	21,991.81	21,959.80	21,959.80	21,959.80
69	359.0	Roads and Trails	1,309.80	1,309.80	1,309.80	1,309.80	1,309.80	1,309.80	1,309.80	1,309.80
70										
71		Transmission Plant, Electric Total	7,799,685.48	7,872,290.69	7,904,316.82	7,928,843.35	7,927,393.60	8,045,881.50	8,081,464.20	8,077,320.89
72										
73	360.0	Land	12,575.00	31,562.13	31,562.13	31,562.13	31,562.13	31,562.13	31,562.13	31,562.13
74	360.1	Land Rights	19,888.73	19,888.73	19,888.73	19,888.73	19,888.73	19,888.73	19,888.73	19,888.73
75	360.4	Land T&D Transfer	115,485.83	115,485.83	115,485.83	115,485.83	115,485.83	115,485.83	115,485.83	115,485.83
76	360.5	Land Rights T&D Transfer	20,713.50	20,713.50	20,713.50	20,713.50	20,713.50	20,713.50	20,713.50	20,713.50
77	361.0	Structures and Improvements	183,642.66	183,642.66	183,642.66	183,642.66	183,642.66	183,642.66	183,642.66	183,642.66
78	361.4	Structures T&D Transfer	114.50	114.50	114.50	114.50	114.50	114.50	114.50	114.50
79	362.0	Station Equipment	2,328,394.43	4,870,158.97	4,870,149.13	4,870,149.13	4,870,203.14	4,870,177.96	4,870,177.96	4,871,141.14
80	362.4	Station Equip T&D Transfer	19.97	19.97	19.97	19.97	8.62	1.77	336.23	336.23
81	364.0	Poles, Towers and Fixtures	837,069.63	837,069.63	837,069.63	836,825.86	869,757.57	869,757.57	871,453.55	870,966.00
82	364.4	Poles/Tower T&D Transfer	385,942.87	385,942.87	385,942.87	385,942.87	385,942.87	385,942.87	385,693.87	385,693.87
83	365.0	Overhead Conductor and Devices	1,713,629.10	1,712,408.15	1,712,408.15	1,712,408.15	1,753,688.48	1,753,688.48	1,753,578.38	1,753,578.38
84	365.4	OH Cond/Device T&D Transfer	382,603.33	382,603.33	382,603.33	382,603.33	382,603.33	382,603.33	382,603.33	382,603.33
85	366.0	Underground Conduit	293,442.56	293,442.56	293,442.56	293,442.56	305,746.14	305,746.14	305,746.14	305,746.14
86	366.4	UG Conduit T&D Transfer	-	-	-	-	-	-	-	-
87	367.0	Underground Conductors and Devices	4,764,754.83	4,764,754.83	4,764,754.83	4,764,754.83	4,845,184.11	4,845,184.11	4,845,184.11	4,845,184.11
88	367.4	UG Cond/Device T&D Transfer	-	-	-	-	-	-	-	-
89	368.0	Line Transformers	1,259,167.10	1,259,167.10	1,319,541.27	1,319,541.27	1,319,541.27	1,319,543.38	1,319,546.31	1,319,546.31
90	369.0	Services	1,857,810.35	1,857,810.35	1,857,728.89	1,857,490.61	1,946,817.37	1,946,817.37	1,953,967.81	1,953,670.84
91	370.0	Meters	404,611.47	404,611.47	391,287.24	391,287.24	391,287.24	391,287.24	391,287.24	391,287.24
92	371.0	Security Lights	262,054.90	266,348.54	266,348.54	266,348.54	266,348.54	266,348.54	266,348.54	265,788.39
93	373.0	Street Lights	579,187.70	579,187.70	579,187.70	579,187.70	606,472.08	606,472.08	606,472.08	606,472.08
94										
95		Distribution Plant, Electric Total	15,421,108.46	17,984,932.82	18,031,891.46	18,031,409.41	18,315,008.11	18,314,978.19	18,323,802.90	18,323,421.41
96										
97	389.0	Land	4,665.52	4,665.52	4,665.52	4,665.52	4,665.52	4,665.52	4,665.52	4,665.52
98	389.1	Land Rights	-	-	-	-	-	-	-	-

RULE 20:10:13:57
SCHEDULE D-3
Plant Accounts on Average Basis for Test Period
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	September 2013	October 2013	November 2013	December 2013	Grand Total 2013	12 Month Average 2013	Pro Forma Adjustments	Adjusted Balance
	(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
							sum (c) thru (n)	(o) / 12		(p)+(q)
66	356.0	Overhead Conductors and Devices	1,919,951.19	1,950,081.28	1,959,580.32	1,959,924.81	22,929,042.99	1,910,753.58	-	1,910,753.58
67	357.0	Underground Conduit	10,017.48	10,739.89	10,739.89	10,739.89	122,537.04	10,211.42	-	10,211.42
68	358.0	Underground Conductors and Devices	21,959.80	23,640.45	23,640.45	23,640.45	268,349.97	22,362.50	-	22,362.50
69	359.0	Roads and Trails	1,309.80	1,309.80	1,309.80	1,309.80	15,717.60	1,309.80	-	1,309.80
70										
71		Transmission Plant, Electric Total	8,084,549.54	8,139,263.57	8,168,590.51	8,169,499.66	96,199,099.81	8,016,591.65	-	8,016,591.65
72										
73	360.0	Land	31,562.13	31,562.13	31,562.13	31,562.13	359,758.43	29,979.87	-	29,979.87
74	360.1	Land Rights	19,888.73	19,888.73	19,888.73	19,888.73	238,664.76	19,888.73	-	19,888.73
75	360.4	Land T&D Transfer	115,485.83	115,485.83	115,485.83	115,485.83	1,385,829.96	115,485.83	-	115,485.83
76	360.5	Land Rights T&D Transfer	20,713.50	20,713.50	20,713.50	20,713.50	248,562.00	20,713.50	-	20,713.50
77	361.0	Structures and Improvements	183,642.66	183,642.66	183,642.66	183,642.66	2,203,711.92	183,642.66	-	183,642.66
78	361.4	Structures T&D Transfer	114.50	114.50	114.50	114.50	1,374.00	114.50	-	114.50
79	362.0	Station Equipment	4,871,141.14	4,871,141.14	4,869,600.05	4,869,600.05	55,902,034.24	4,658,502.85	-	4,658,502.85
80	362.4	Station Equip T&D Transfer	336.23	336.23	336.23	336.23	2,107.65	175.64	-	175.64
81	364.0	Poles, Towers and Fixtures	870,966.00	870,515.24	868,540.77	868,054.42	10,308,045.87	859,003.82	-	859,003.82
82	364.4	Poles/Tower T&D Transfer	385,693.87	385,693.87	385,693.87	385,693.87	4,629,820.44	385,818.37	-	385,818.37
83	365.0	Overhead Conductor and Devices	1,753,578.38	1,753,578.38	1,753,578.38	1,753,578.38	20,879,700.79	1,739,975.07	-	1,739,975.07
84	365.4	OH Cond/Device T&D Transfer	382,603.33	382,603.33	382,603.33	382,603.33	4,591,239.96	382,603.33	-	382,603.33
85	366.0	Underground Conduit	305,746.14	305,746.14	305,746.14	305,746.14	3,619,739.36	301,644.95	-	301,644.95
86	366.4	UG Conduit T&D Transfer	-	-	-	-	-	-	-	-
87	367.0	Underground Conductors and Devices	4,845,184.11	4,844,811.73	4,844,811.73	4,844,770.60	57,819,333.93	4,818,277.83	-	4,818,277.83
88	367.4	UG Cond/Device T&D Transfer	-	-	-	-	-	-	-	-
89	368.0	Line Transformers	1,319,392.91	1,319,392.91	1,309,297.14	1,309,297.14	15,692,974.11	1,307,747.84	-	1,307,747.84
90	369.0	Services	1,953,512.86	1,953,512.86	1,953,283.49	1,952,974.55	23,045,397.35	1,920,449.78	-	1,920,449.78
91	370.0	Meters	391,287.24	391,287.24	391,287.24	391,287.24	4,722,095.34	393,507.95	-	393,507.95
92	371.0	Security Lights	265,788.39	265,788.39	265,788.39	265,788.39	3,189,088.09	265,757.34	-	265,757.34
93	373.0	Street Lights	606,472.08	606,472.08	606,472.08	605,858.97	7,167,914.33	597,326.19	-	597,326.19
94										
95		Distribution Plant, Electric Total	18,323,110.03	18,322,286.89	18,308,446.19	18,306,996.66	216,007,392.53	18,000,616.05	-	18,000,616.05
96										
97	389.0	Land	4,665.52	4,665.52	4,665.52	4,665.52	55,986.24	4,665.52	-	4,665.52
98	389.1	Land Rights	-	-	-	-	-	-	-	-

RULE 20:10:13:57
SCHEDULE D-3
Plant Accounts on Average Basis for Test Period
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013	August 2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
99	390.0	Structures and Improvements	320,144.17	320,144.17	320,144.17	320,144.17	320,494.54	320,494.54	320,494.54	320,494.54
100	390.1	Dist Leasehold Improvements	220.45	220.45	220.45	220.45	220.45	220.45	220.45	220.45
101	391.0	Office Furniture and Equipment	37,403.73	37,403.73	37,403.73	37,600.31	37,600.31	37,600.31	37,606.48	37,606.48
102	391.1	Dist Computer Equipment	110,364.02	110,364.02	116,079.82	131,073.97	131,073.97	131,073.97	131,113.01	141,052.08
103	391.2	Mainframe Computer	2,621.03	2,621.03	2,621.03	2,621.03	2,621.03	2,621.03	2,621.03	2,621.03
104	391.3	Dist Cap Lease Office Equip	-	-	-	-	-	-	-	-
105	392.0	Transportation Equipment	120,355.86	120,355.86	120,355.86	120,355.86	120,355.86	120,355.86	120,355.86	120,355.86
106	392.1	Distribution Automobiles	11,086.60	11,086.60	13,074.92	13,291.26	13,184.60	13,184.60	13,184.60	13,338.32
107	392.2	Dist Light Trucks Class 2	43,034.86	43,034.86	46,802.29	49,119.13	45,809.97	45,735.88	45,732.48	46,920.79
108	392.3	Dist Light Trucks Class 3	36,969.23	36,969.23	36,996.68	37,164.14	37,164.14	37,422.76	37,420.07	37,420.07
109	392.4	Dist Heavy Trucks Class 4	31,890.50	31,890.50	31,890.50	31,890.50	31,890.50	31,890.50	31,890.50	31,890.50
110	392.7	Dist Heavy Trucks Class 7	274,674.42	274,674.42	274,674.42	293,796.65	279,829.81	296,572.01	296,572.01	296,572.01
111	392.8	Distribution Trailers	50,863.08	50,850.11	50,850.11	50,850.11	50,850.11	50,850.11	50,850.11	50,850.11
112	393.0	Stores Equipment	5,393.85	5,393.85	5,393.85	5,393.85	5,393.85	5,393.85	5,393.85	5,393.85
113	394.0	Tools, Shop and Garage Equipment	102,614.45	102,820.54	102,820.54	136,410.73	136,410.73	136,410.73	136,410.73	138,628.98
114	395.0	Laboratory Equipment	6,560.08	6,560.08	6,560.08	6,560.08	6,560.08	6,560.08	6,560.08	6,574.47
115	396.9	Dist Power Operated Equip	116,217.91	116,138.02	116,620.25	116,620.25	116,382.05	116,619.97	116,619.97	116,746.70
116	397.0	Communication Equipment	55,568.63	55,568.63	55,568.63	55,708.56	55,708.56	55,705.04	55,705.04	55,931.54
117	398.0	Miscellaneous Equipment	25,134.52	25,134.52	25,134.52	25,134.52	25,134.52	24,983.94	24,983.94	24,983.94
118										
119		General Plant, Electric Total	1,355,782.91	1,355,896.14	1,367,877.37	1,438,621.09	1,421,350.60	1,438,361.15	1,438,400.27	1,452,267.24
120										
121		TOTAL ACCOUNT 101	74,600,901.72	77,311,046.88	78,781,506.40	78,927,809.63	79,266,140.35	79,424,634.45	79,566,787.93	79,599,688.79
122										
123		ACCOUNT 105								
124	300.5	Future Use- Trans Land	1,971.85	1,971.85	1,971.85	1,971.85	1,971.85	1,971.85	1,971.85	1,971.85
125										
126		Transmission Plant, Electric Total	1,971.85	1,971.85	1,971.85	1,971.85	1,971.85	1,971.85	1,971.85	1,971.85
127										
128		TOTAL ACCOUNT 105	1,971.85	1,971.85	1,971.85	1,971.85	1,971.85	1,971.85	1,971.85	1,971.85

RULE 20:10:13:57
SCHEDULE D-3
Plant Accounts on Average Basis for Test Period
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	September 2013	October 2013	November 2013	December 2013	Grand Total 2013	12 Month Average 2013	Pro Forma Adjustments	Adjusted Balance
	(a)	(b)	(k)	(l)	(m)	(n)	(o) sum (c) thru (n)	(p) (o) / 12	(q)	(r) (p)+(q)
99	390.0	Structures and Improvements	320,588.47	320,588.47	320,580.90	320,580.90	3,844,893.58	320,407.80	-	320,407.80
100	390.1	Dist Leasehold Improvements	220.45	220.45	220.45	220.45	2,645.40	220.45	-	220.45
101	391.0	Office Furniture and Equipment	37,914.27	37,914.27	21,773.96	21,773.96	419,601.54	34,966.80	-	34,966.80
102	391.1	Dist Computer Equipment	141,370.17	141,314.31	109,122.13	109,122.13	1,503,123.60	125,260.30	-	125,260.30
103	391.2	Mainframe Computer	2,621.03	2,621.03	2,621.03	2,621.03	31,452.36	2,621.03	-	2,621.03
104	391.3	Dist Cap Lease Office Equip	-	-	-	-	-	-	-	-
105	392.0	Transportation Equipment	120,355.86	120,355.86	25,489.75	25,489.75	1,254,538.10	104,544.84	-	104,544.84
106	392.1	Distribution Automobiles	13,336.97	13,336.97	13,336.97	13,336.97	154,779.38	12,898.28	-	12,898.28
107	392.2	Dist Light Trucks Class 2	47,166.80	47,166.80	47,104.12	49,316.81	556,944.79	46,412.07	-	46,412.07
108	392.3	Dist Light Trucks Class 3	37,418.73	37,418.73	37,418.73	37,418.73	447,201.24	37,266.77	-	37,266.77
109	392.4	Dist Heavy Trucks Class 4	31,890.50	31,890.50	31,890.50	31,890.50	382,686.00	31,890.50	-	31,890.50
110	392.7	Dist Heavy Trucks Class 7	296,572.01	296,572.01	296,572.01	296,572.01	3,473,653.79	289,471.15	-	289,471.15
111	392.8	Distribution Trailers	50,850.11	50,850.11	50,850.11	51,420.20	610,784.38	50,898.70	-	50,898.70
112	393.0	Stores Equipment	5,393.85	5,393.85	5,283.39	5,283.39	64,505.28	5,375.44	-	5,375.44
113	394.0	Tools, Shop and Garage Equipment	140,741.74	141,434.74	140,404.45	140,404.45	1,555,512.81	129,626.07	-	129,626.07
114	395.0	Laboratory Equipment	6,574.47	6,985.22	6,777.40	6,777.40	79,609.52	6,634.13	-	6,634.13
115	396.9	Dist Power Operated Equip	116,992.11	116,992.11	116,992.11	117,507.13	1,400,448.58	116,704.05	-	116,704.05
116	397.0	Communication Equipment	55,931.54	55,931.54	53,136.10	53,136.10	663,599.91	55,299.99	-	55,299.99
117	398.0	Miscellaneous Equipment	25,294.76	25,294.76	25,128.01	25,128.01	301,469.96	25,122.50	-	25,122.50
118										
119		General Plant, Electric Total	1,455,899.36	1,456,947.25	1,309,367.64	1,312,665.44	16,803,436.46	1,400,286.39	-	1,400,286.39
120										
121		TOTAL ACCOUNT 101	79,747,162.11	80,208,947.10	85,958,773.08	87,552,182.74	960,945,581.18	80,078,798.50	(1,430,738.42)	78,648,060.08
122										
123		ACCOUNT 105								
124	300.5	Future Use- Trans Land	1,971.85	1,971.85	1,971.85	1,971.85	23,662.20	1,971.85	-	1,971.85
125										
126		Transmission Plant, Electric Total	1,971.85	1,971.85	1,971.85	1,971.85	23,662.20	1,971.85	-	1,971.85
127										
128		TOTAL ACCOUNT 105	1,971.85	1,971.85	1,971.85	1,971.85	23,662.20	1,971.85	-	1,971.85

RULE 20:10:13:57
SCHEDULE D-3
Plant Accounts on Average Basis for Test Period
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013	August 2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
129		ACCOUNT 106								
130	303.0	Miscellaneous Intangible Plant	23,824.85	23,254.77	26,426.63	15,094.48	16,280.42	19,505.40	23,800.60	18,475.63
131										
132		Intangible Plant, Electric Total	23,824.85	23,254.77	26,426.63	15,094.48	16,280.42	19,505.40	23,800.60	18,475.63
133										
134	310.0	Land and Land Rights	9,554.77	9,607.49	9,657.94	9,657.94	9,657.94	9,657.94	9,657.94	9,657.94
135	311.0	Structures and Improvements	92,566.30	92,847.60	93,194.19	92,498.20	89,340.26	94,600.91	103,695.97	103,317.20
136	312.0	Boiler Plant Equipment	1,900,632.44	1,825,562.38	428,778.52	397,961.58	399,436.87	398,268.40	331,226.83	324,812.35
137	312.8	Trains	-	-	-	-	99,378.06	99,378.06	99,378.06	99,378.06
138	314.0	Turbogenerator Units	9,806.55	9,994.77	11,145.50	10,394.96	33,537.35	33,589.73	34,119.61	34,792.92
139	315.0	Accessory Electric Equipment	17,013.97	17,499.74	17,528.94	17,269.95	17,278.83	17,345.96	19,133.46	12,432.60
140	315.4	Acc Elec Equipment T&D Transfer	-	-	-	-	-	-	-	-
141	316.0	Miscellaneous Power Plant Equipment	362.51	362.51	362.51	362.51	362.51	362.51	362.51	362.51
142										
143		Steam Generation Plant Total	2,029,936.54	1,955,874.49	560,667.60	528,145.14	648,991.82	653,203.51	597,574.38	584,753.58
144										
145	320.0	Land and Land Rights	-	-	-	-	-	-	-	-
146	321.0	Structures and Improvements	-	-	-	-	-	-	-	-
147	322.0	Reactor Plant Equipment	961,054.92	938,384.08	960,312.70	942,925.05	1,020,220.11	1,037,360.33	1,061,204.20	1,067,189.14
148	323.0	Turbogenerator Units	-	-	-	-	28,065.62	28,680.47	29,103.07	29,213.79
149	324.0	Accessory Electric Equipment	-	-	-	-	-	-	-	-
150	325.0	Miscellaneous Power Plant Equipment	-	-	-	-	-	-	-	-
151										
152		Nuclear Generation Plant Total	961,054.92	938,384.08	960,312.70	942,925.05	1,048,285.73	1,066,040.80	1,090,307.27	1,096,402.93
153										
154	331.0	Structures and Improvements	-	-	-	-	-	-	-	-
155	333.0	Water Wheels, Turbines, and Generators	-	-	-	-	-	-	-	-
156	334.0	Accessory Electric Equipment	-	-	-	-	-	-	-	-
157	335.0	Miscellaneous Power Plant Equipment	-	-	-	-	-	-	-	-
158										
159		Hydro Generation Plant Total	-	-	-	-	-	-	-	-
160										
161	340.0	Land and Land Rights	224.27	224.27	224.27	224.27	224.27	224.27	224.27	224.27

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Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	September 2013	October 2013	November 2013	December 2013	Grand Total 2013	12 Month Average 2013	Pro Forma Adjustments	Adjusted Balance
	(a)	(b)	(k)	(l)	(m)	(n)	(o) sum (c) thru (n)	(p) (o) / 12	(q)	(r) (p)+(q)
129		ACCOUNT 106								
130	303.0	Miscellaneous Intangible Plant	21,186.94	21,668.56	21,821.97	43,800.78	275,141.03	22,928.42	-	22,928.42
131										
132		Intangible Plant, Electric Total	21,186.94	21,668.56	21,821.97	43,800.78	275,141.03	22,928.42	-	22,928.42
133										
134	310.0	Land and Land Rights	9,657.94	9,657.94	9,657.94	9,659.17	115,742.89	9,645.24	-	9,645.24
135	311.0	Structures and Improvements	96,396.42	97,578.42	89,040.16	89,576.27	1,134,651.90	94,554.33	-	94,554.33
136	312.0	Boiler Plant Equipment	295,098.30	300,580.50	345,653.78	1,345,004.13	8,293,016.08	691,084.67	4,377,699.76	5,068,784.43
137	312.8	Trains	-	-	-	67,116.07	464,628.31	38,719.03	-	38,719.03
138	314.0	Turbogenerator Units	37,358.52	34,323.92	112,429.20	119,892.34	481,385.37	40,115.45	517,547.12	557,662.57
139	315.0	Accessory Electric Equipment	12,503.20	12,838.40	49,907.49	55,361.14	266,113.68	22,176.14	-	22,176.14
140	315.4	Acc Elec Equipment T&D Transfer	-	-	-	-	-	-	-	-
141	316.0	Miscellaneous Power Plant Equipment	376.69	376.69	376.69	2,499.37	6,529.52	544.13	-	544.13
142										
143		Steam Generation Plant Total	451,391.07	455,355.87	607,065.26	1,689,108.49	10,762,067.75	896,838.99	4,895,246.88	5,792,085.87
144										
145	320.0	Land and Land Rights	-	-	-	-	-	-	-	-
146	321.0	Structures and Improvements	-	-	-	-	-	-	-	-
147	322.0	Reactor Plant Equipment	1,067,356.86	1,068,466.48	1,071,587.45	1,078,619.57	12,274,680.89	1,022,890.07	-	1,022,890.07
148	323.0	Turbogenerator Units	29,337.30	29,337.30	29,337.30	29,337.30	232,412.15	19,367.68	-	19,367.68
149	324.0	Accessory Electric Equipment	-	-	-	-	-	-	-	-
150	325.0	Miscellaneous Power Plant Equipment	-	-	-	-	-	-	-	-
151										
152		Nuclear Generation Plant Total	1,096,694.16	1,097,803.78	1,100,924.75	1,107,956.87	12,507,093.04	1,042,257.75	-	1,042,257.75
153										
154	331.0	Structures and Improvements	-	-	-	-	-	-	-	-
155	333.0	Water Wheels, Turbines, and Generators	-	-	-	-	-	-	-	-
156	334.0	Accessory Electric Equipment	-	-	-	-	-	-	-	-
157	335.0	Miscellaneous Power Plant Equipment	-	-	-	-	-	-	-	-
158										
159		Hydro Generation Plant Total	-	-	-	-	-	-	-	-
160										
161	340.0	Land and Land Rights	224.27	(210.56)	(210.56)	(210.56)	1,386.75	115.56	-	115.56

RULE 20:10:13:57
SCHEDULE D-3
Plant Accounts on Average Basis for Test Period
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013	August 2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
162	340.1	Land and Land Rights	28.91	28.91	28.91	28.91	28.91	28.91	28.91	28.91
163	340.2	Land and Land Rights Wind	94,659.80	94,453.43	94,478.69	94,472.57	94,476.12	94,482.68	94,486.96	94,481.76
164	341.0	Structures and Improvements	1,382.87	1,382.87	1,382.87	1,382.87	1,382.87	1,382.87	1,382.87	1,382.87
165	342.0	Fuel holders, Producers, and Accessories	-	-	400.81	-	(13.77)	(13.77)	(13.77)	(13.77)
166	343.0	Prime Movers	-	-	-	-	-	-	-	-
167	344.0	Generators	145,591.71	156,673.64	156,975.14	158,363.98	163,298.28	138,107.43	139,163.02	147,651.64
168	344.2	Generator Initial Bid	12,182,978.47	12,166,822.85	12,168,912.90	12,168,507.65	12,168,819.30	12,169,616.79	12,169,970.26	12,169,403.72
169	345.0	Accessory Electric Equipment	62,205.46	62,205.46	62,205.46	62,205.46	62,205.46	62,205.46	62,205.46	62,205.46
170	345.2	Accessory Electric Equipment Wind	1,856,085.29	1,853,667.69	1,854,007.60	1,853,923.73	1,798,431.18	1,797,893.62	1,773,406.93	1,773,380.75
171	345.4	Acc Elec Equipment T&D Transfer	-	-	-	-	-	-	-	-
172	346.0	Miscellaneous Power Plant Equipment	-	-	-	-	-	-	-	-
173										
174		Other Generation Plant Total	14,343,156.78	14,335,459.12	14,338,616.65	14,339,109.44	14,288,852.62	14,263,928.26	14,240,854.91	14,248,745.61
175										
176	300.5	Future Use- Trans Land	-	-	-	-	-	-	-	-
177	350.0	Land and Land Rights	100.07	100.07	100.07	100.07	100.07	100.07	104.65	104.65
178	350.1	Land Rights	-	-	-	-	-	22.92	26.97	61.51
179	352.0	Structures and Improvements	2,495.97	2,954.19	2,981.42	3,169.25	3,138.43	1,956.56	1,367.20	1,367.20
180	353.0	Station Equipment	453,686.52	454,574.49	440,851.15	525,664.51	486,346.58	491,362.05	496,226.55	488,492.93
181	353.4	Tower/Fixture T&D Transfer	6,617.88	6,617.88	6,617.88	6,617.88	6,617.88	6,617.88	6,617.88	6,617.88
182	354.0	Towers and Fixtures	(0.22)	(153.82)	(152.23)	(147.19)	(140.33)	1,787.49	1,792.51	1,792.51
183	355.0	Poles and Fixtures	231,007.53	185,470.34	194,280.11	189,556.47	175,592.18	129,058.12	120,894.34	122,401.87
184	356.0	Overhead Conductors and Devices	222,222.16	176,458.91	182,698.25	179,790.24	172,800.01	135,329.93	132,326.08	133,410.69
185	357.0	Underground Conduit	-	-	-	-	-	-	-	-
186	358.0	Underground Conductors and Devices	2,068.77	2,068.77	2,068.77	2,068.77	2,068.77	2,068.77	2,068.77	2,068.77
187										
188		Transmission Plant, Electric Total	918,198.68	828,090.83	829,445.42	906,820.00	846,523.59	768,303.79	761,424.95	756,318.01
189										
190	300.6	Future Use- Dist Land	-	-	-	-	-	-	-	-
191	360.0	Land	-	-	-	-	-	-	-	-
192	360.1	Land Rights	-	-	-	-	-	-	-	-
193	360.4	Land T&D Transfer	-	-	-	-	-	-	-	-
194	360.5	Land Rights T&D Transfer	-	-	-	-	-	-	-	-

RULE 20:10:13:57
SCHEDULE D-3
Plant Accounts on Average Basis for Test Period
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	September 2013	October 2013	November 2013	December 2013	Grand Total 2013	12 Month Average 2013	Pro Forma Adjustments	Adjusted Balance
	(a)	(b)	(k)	(l)	(m)	(n)	(o) sum (c) thru (n)	(p) (o) / 12	(q)	(r) (p)+(q)
162	340.1	Land and Land Rights	28.91	28.91	28.91	28.91	346.92	28.91	-	28.91
163	340.2	Land and Land Rights Wind	94,484.11	91,414.63	73,007.05	56,315.71	1,071,213.51	89,267.79	14,100.02	103,367.81
164	341.0	Structures and Improvements	1,382.87	1,419.13	1,419.13	1,706.65	16,990.74	1,415.90	-	1,415.90
165	342.0	Fuel holders, Producers, and Accessories	(13.77)	(13.77)	(13.77)	90.58	395.00	32.92	-	32.92
166	343.0	Prime Movers	-	-	-	-	-	-	-	-
167	344.0	Generators	137,854.17	148,980.77	147,738.79	182,254.18	1,822,652.75	151,887.73	-	151,887.73
168	344.2	Generator Initial Bid	12,169,743.63	11,805,945.47	6,167,199.35	5,227,972.40	132,735,892.79	11,061,324.40	14,062,839.61	25,124,164.01
169	345.0	Accessory Electric Equipment	62,205.46	62,205.46	62,487.89	62,487.89	747,030.38	62,252.53	-	62,252.53
170	345.2	Accessory Electric Equipment Wind	1,773,416.40	1,736,585.39	1,510,332.52	1,329,509.24	20,910,640.34	1,742,553.36	572,598.82	2,315,152.18
171	345.4	Acc Elec Equipment T&D Transfer	-	-	-	-	-	-	-	-
172	346.0	Miscellaneous Power Plant Equipment	-	-	-	-	-	-	-	-
173										
174		Other Generation Plant Total	14,239,326.05	13,846,355.43	7,961,989.31	6,860,155.00	157,306,549.18	13,108,879.10	14,649,538.45	27,758,417.55
175										
176	300.5	Future Use- Trans Land	-	-	-	-	-	-	-	-
177	350.0	Land and Land Rights	104.65	104.65	245.45	303.80	1,568.27	130.69	-	130.69
178	350.1	Land Rights	61.51	61.51	61.51	61.51	357.44	29.79	-	29.79
179	352.0	Structures and Improvements	1,330.20	1,330.65	1,322.42	1,320.41	24,733.90	2,061.16	-	2,061.16
180	353.0	Station Equipment	488,793.13	512,810.26	517,651.16	576,817.67	5,933,277.00	494,439.75	370,114.43	864,554.18
181	353.4	Tower/Fixture T&D Transfer	6,617.88	6,617.88	6,617.88	6,617.88	79,414.56	6,617.88	-	6,617.88
182	354.0	Towers and Fixtures	1,805.40	1,805.40	1,805.40	3,244.14	13,439.06	1,119.92	-	1,119.92
183	355.0	Poles and Fixtures	120,310.94	95,568.31	95,565.98	126,846.86	1,786,553.05	148,879.42	-	148,879.42
184	356.0	Overhead Conductors and Devices	131,469.78	100,359.22	75,173.10	86,771.03	1,728,809.40	144,067.45	-	144,067.45
185	357.0	Underground Conduit	-	-	-	-	-	-	-	-
186	358.0	Underground Conductors and Devices	2,068.77	-	-	-	18,618.93	1,551.58	-	1,551.58
187										
188		Transmission Plant, Electric Total	752,562.26	718,657.88	698,442.90	801,983.30	9,586,771.61	798,897.64	370,114.43	1,169,012.07
189										
190	300.6	Future Use- Dist Land	-	-	-	-	-	-	-	-
191	360.0	Land	-	-	-	-	-	-	-	-
192	360.1	Land Rights	-	-	-	-	-	-	-	-
193	360.4	Land T&D Transfer	-	-	-	-	-	-	-	-
194	360.5	Land Rights T&D Transfer	-	-	-	-	-	-	-	-

RULE 20:10:13:57
SCHEDULE D-3
Plant Accounts on Average Basis for Test Period
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013	August 2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
195	361.0	Structures and Improvements	10,601.67	10,601.67	10,601.67	10,601.67	10,601.67	10,601.67	10,620.37	10,620.37
196	361.4	Structures T&D Transfer	-	-	-	-	-	-	-	-
197	362.0	Station Equipment	112.11	112.11	112.11	112.11	112.11	163.71	163.71	163.71
198	362.4	Station Equip T&D Transfer	2,560,751.67	-	-	-	-	-	-	-
199	364.0	Poles, Towers and Fixtures	33,226.95	34,844.55	35,588.13	42,285.01	14,040.76	15,636.24	16,109.71	17,501.77
200	364.4	Poles/Tower T&D Transfer	-	-	-	-	-	-	-	-
201	365.0	Overhead Conductor and Devices	48,629.83	51,137.71	52,253.08	64,072.69	25,626.02	28,688.13	27,475.12	29,619.14
202	365.4	OH Cond/Device T&D Transfer	-	-	-	-	-	-	-	-
203	366.0	Underground Conduit	9,332.13	9,567.60	9,588.21	10,075.59	2,072.23	2,395.36	2,737.27	2,770.24
204	366.4	UG Conduit T&D Transfer	-	-	-	-	-	-	-	-
205	367.0	Underground Conductors and Devices	83,989.56	86,108.68	86,294.20	90,680.68	18,650.05	21,558.29	24,635.52	24,932.26
206	367.4	UG Cond/Device T&D Transfer	-	-	-	-	-	-	-	-
207	368.0	Line Transformers	77,283.29	82,207.84	17,187.62	21,368.63	27,343.16	31,882.21	35,552.72	43,054.59
208	369.0	Services	100,265.40	108,757.34	115,661.59	101,308.79	26,794.48	28,334.60	30,600.46	37,723.34
209	370.0	Meters	9,020.28	9,276.76	1,438.82	1,624.66	2,680.12	3,151.35	3,195.06	3,708.25
210	371.0	Security Lights	4,457.35	377.84	377.84	377.84	377.84	1,351.35	1,351.35	1,351.35
211	373.0	Street Lights	23,555.84	23,557.18	23,557.46	23,581.53	63.09	73.31	258.01	262.25
212										
213		Distribution Plant, Electric Total	2,961,226.08	416,549.28	352,660.73	366,089.20	128,361.53	143,836.22	152,699.30	171,707.27
214										
215	389.0	Land	-	-	-	-	-	-	-	-
216	390.0	Structures and Improvements	41,953.97	41,466.62	41,593.30	41,599.53	40,947.97	41,043.17	40,832.27	40,837.99
217	390.1	Dist Leasehold Improvements	-	-	-	-	-	-	-	-
218	391.0	Office Furniture and Equipment	7,211.69	8,209.26	8,216.97	7,873.77	9,095.39	9,620.08	9,908.03	10,211.15
219	391.1	Dist Computer Equipment	25,264.29	27,920.98	29,014.15	15,627.21	18,933.05	19,445.39	20,101.21	25,668.33
220	391.2	Mainframe Computer	-	-	-	-	-	-	-	-
221	392.0	Transportation Equipment	-	-	-	-	-	-	-	-
222	392.1	Distribution Automobiles	351.47	346.37	201.51	-	-	156.74	153.72	-
223	392.2	Dist Light Trucks Class 2	4,629.12	4,629.12	3,067.06	1,146.69	1,309.04	988.65	1,462.30	469.11
224	392.3	Dist Light Trucks Class 3	337.80	544.20	337.80	337.80	337.80	337.80	337.80	337.80
225	392.4	Dist Heavy Trucks Class 4	-	-	-	-	-	-	-	-
226	392.7	Dist Heavy Trucks Class 7	17,460.07	17,460.07	25,177.33	18,371.28	16,724.96	-	-	-
227	392.8	Distribution Trailers	635.12	1,192.22	-	-	-	-	-	-

RULE 20:10:13:57
SCHEDULE D-3
Plant Accounts on Average Basis for Test Period
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	September 2013	October 2013	November 2013	December 2013	Grand Total 2013	12 Month Average 2013	Pro Forma Adjustments	Adjusted Balance
	(a)	(b)	(k)	(l)	(m)	(n)	(o) sum (c) thru (n)	(p) (o) / 12	(q)	(r) (p)+(q)
195	361.0	Structures and Improvements	10,620.37	10,620.37	10,620.37	10,620.37	127,332.24	10,611.02	-	10,611.02
196	361.4	Structures T&D Transfer	-	-	-	-	-	-	-	-
197	362.0	Station Equipment	51.60	51.60	51.60	51.60	1,258.08	104.84	-	104.84
198	362.4	Station Equip T&D Transfer	-	-	-	-	2,560,751.67	213,395.97	-	213,395.97
199	364.0	Poles, Towers and Fixtures	23,840.37	24,320.04	25,116.18	25,699.88	308,209.59	25,684.13	47,926.63	73,610.76
200	364.4	Poles/Tower T&D Transfer	-	-	-	-	-	-	-	-
201	365.0	Overhead Conductor and Devices	40,501.65	41,221.12	42,615.75	44,545.13	496,385.37	41,365.45	39,468.00	80,833.45
202	365.4	OH Cond/Device T&D Transfer	-	-	-	-	-	-	-	-
203	366.0	Underground Conduit	3,113.91	14,341.98	14,823.63	15,921.24	96,739.39	8,061.62	17,783.50	25,845.12
204	366.4	UG Conduit T&D Transfer	-	-	-	-	-	-	-	-
205	367.0	Underground Conductors and Devices	28,025.41	129,078.03	133,412.85	143,291.35	870,656.88	72,554.74	160,051.50	232,606.24
206	367.4	UG Cond/Device T&D Transfer	-	-	-	-	-	-	-	-
207	368.0	Line Transformers	50,621.84	55,262.46	60,192.77	66,440.61	568,397.74	47,366.48	41,326.09	88,692.57
208	369.0	Services	50,869.64	60,348.62	71,631.48	82,855.79	815,151.53	67,929.29	14,173.06	82,102.35
209	370.0	Meters	4,890.58	5,633.77	6,645.58	8,872.20	60,137.43	5,011.45	2,842.53	7,853.98
210	371.0	Security Lights	1,351.35	1,351.35	1,420.79	1,420.79	15,567.04	1,297.25	-	1,297.25
211	373.0	Street Lights	281.84	284.11	286.01	288.09	96,048.72	8,004.06	-	8,004.06
212										
213		Distribution Plant, Electric Total	214,168.56	342,513.45	366,817.01	400,007.05	6,016,635.68	501,386.30	323,571.31	824,957.61
214										
215	389.0	Land	-	-	-	-	-	-	-	-
216	390.0	Structures and Improvements	45,456.40	45,161.35	44,705.47	44,701.35	510,299.39	42,524.95	-	42,524.95
217	390.1	Dist Leasehold Improvements	-	-	-	-	-	-	-	-
218	391.0	Office Furniture and Equipment	10,004.91	10,250.14	10,329.47	11,201.12	112,131.98	9,344.33	-	9,344.33
219	391.1	Dist Computer Equipment	27,063.24	27,146.26	28,747.39	29,455.26	294,386.76	24,532.23	-	24,532.23
220	391.2	Mainframe Computer	-	-	-	-	-	-	-	-
221	392.0	Transportation Equipment	-	-	-	114,589.68	114,589.68	9,549.14	-	9,549.14
222	392.1	Distribution Automobiles	-	-	-	-	1,209.81	100.82	-	100.82
223	392.2	Dist Light Trucks Class 2	2,037.69	2,481.16	2,503.90	4,078.08	28,801.92	2,400.16	-	2,400.16
224	392.3	Dist Light Trucks Class 3	337.80	337.80	676.28	3,656.70	7,917.38	659.78	-	659.78
225	392.4	Dist Heavy Trucks Class 4	2,903.45	2,912.56	2,918.78	2,955.20	11,689.99	974.17	-	974.17
226	392.7	Dist Heavy Trucks Class 7	-	-	-	-	95,193.71	7,932.81	-	7,932.81
227	392.8	Distribution Trailers	900.66	1,121.18	1,182.76	969.57	6,001.51	500.13	-	500.13

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SCHEDULE D-3
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Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013	August 2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
228	393.0	Stores Equipment	163.54	385.89	401.45	401.45	401.45	163.54	163.54	709.35
229	394.0	Tools, Shop and Garage Equipment	3,302.82	3,096.73	3,412.07	8,530.01	8,686.62	8,851.91	9,112.25	7,447.58
230	395.0	Laboratory Equipment	33,449.00	33,449.00	33,449.00	446.76	446.76	446.76	446.76	410.75
231	396.8	Cap Lease Pwr Operated Eq	-	-	-	-	-	-	-	-
232	396.9	Dist Power Operated Equip	727.64	727.64	245.42	372.15	372.15	750.06	750.06	671.02
233	397.0	Communication Equipment	126,882.08	126,882.08	127,088.60	127,010.59	128,160.15	128,125.38	128,125.38	128,640.41
234	398.0	Miscellaneous Equipment	250.28	250.28	250.28	250.28	250.28	250.28	468.79	499.06
235										
236		General Plant, Electric Total	262,618.89	266,560.46	272,454.94	221,967.52	225,665.62	210,179.76	211,862.11	215,902.55
237										
238		TOTAL ACCOUNT 106	21,500,016.74	18,764,173.03	17,340,584.67	17,320,150.83	17,202,961.33	17,124,997.74	17,078,523.52	17,092,305.58
239										
240		ACCOUNT 107								
241	303.0	Miscellaneous Intangible Plant	11,914.99	12,431.40	11,227.41	12,262.87	12,234.23	19,698.60	18,359.17	24,699.82
242										
243		Intangible Plant, Electric Total	11,914.99	12,431.40	11,227.41	12,262.87	12,234.23	19,698.60	18,359.17	24,699.82
244										
245	310.0	Land and Land Rights	7,214.91	7,219.62	7,231.39	7,234.56	7,242.86	7,243.35	7,255.07	6,813.12
246	311.0	Structures and Improvements	10,078.98	10,224.05	10,770.81	10,743.58	10,855.77	8,298.20	1,839.85	2,255.51
247	312.0	Boiler Plant Equipment	2,020,907.43	2,208,193.65	2,359,052.21	2,535,438.37	2,679,158.43	2,839,030.51	2,935,178.02	3,078,098.71
248	312.8	Trains	-	-	-	99,452.93	-	-	-	-
249	314.0	Turbogenerator Units	111,262.66	114,715.71	147,897.48	152,652.28	129,767.69	138,462.10	137,368.89	141,494.65
250	315.0	Accessory Electric Equipment	4,323.47	9,105.42	9,191.15	9,557.42	9,664.77	10,388.22	8,771.80	7,426.35
251	316.0	Miscellaneous Power Plant Equipment	(54.55)	(52.02)	(52.42)	(52.75)	(53.12)	(53.45)	(53.82)	115.60
252										
253		Steam Generation Plant Total	2,153,732.90	2,349,406.43	2,534,090.62	2,815,026.39	2,836,636.40	3,003,368.93	3,090,359.81	3,236,203.94
254										
255	322.0	Reactor Plant Equipment	76,253.30	123,821.09	139,941.31	168,245.58	90,155.27	90,754.15	63,579.61	64,141.28
256	323.0	Turbogenerator Units	24,309.74	18,921.75	21,611.16	27,272.70				
257										
258		Nuclear Generation Plant Total	100,563.04	142,742.84	161,552.47	195,518.28	90,155.27	90,754.15	63,579.61	64,141.28
259										
260	340.2	Land and Land Rights Wind	-	-	-	-	-	531.21	458.53	760.74

RULE 20:10:13:57
SCHEDULE D-3
Plant Accounts on Average Basis for Test Period
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	September 2013	October 2013	November 2013	December 2013	Grand Total 2013	12 Month Average 2013	Pro Forma Adjustments	Adjusted Balance
	(a)	(b)	(k)	(l)	(m)	(n)	(o) sum (c) thru (n)	(p) (o) / 12	(q)	(r) (p)+(q)
228	393.0	Stores Equipment	545.81	545.81	545.81	545.81	4,973.45	414.45	-	414.45
229	394.0	Tools, Shop and Garage Equipment	8,076.01	7,473.86	9,986.22	11,248.55	89,224.63	7,435.39	-	7,435.39
230	395.0	Laboratory Equipment	410.75	-	-	-	102,955.54	8,579.63	-	8,579.63
231	396.8	Cap Lease Pwr Operated Eq	-	-	-	-	-	-	-	-
232	396.9	Dist Power Operated Equip	425.61	1,083.92	1,083.92	2,329.25	9,538.84	794.90	-	794.90
233	397.0	Communication Equipment	128,900.52	128,902.17	129,338.66	129,624.49	1,537,680.51	128,140.04	-	128,140.04
234	398.0	Miscellaneous Equipment	315.48	353.79	353.79	2,885.00	6,377.59	531.47	-	531.47
235										
236		General Plant, Electric Total	227,378.33	227,770.00	232,372.45	358,240.06	2,932,972.69	244,414.40	-	244,414.40
237										
238		TOTAL ACCOUNT 106	17,002,707.37	16,710,124.97	10,989,433.65	11,261,251.55	199,387,230.98	16,615,602.60	20,238,471.07	36,854,073.67
239										
240		ACCOUNT 107								
241	303.0	Miscellaneous Intangible Plant	23,615.82	26,289.03	44,589.82	27,365.83	244,688.99	20,390.75	-	20,390.75
242										
243		Intangible Plant, Electric Total	23,615.82	26,289.03	44,589.82	27,365.83	244,688.99	20,390.75	-	20,390.75
244										
245	310.0	Land and Land Rights	6,800.61	7,238.52	7,233.12	7,212.01	85,939.14	7,161.60	-	7,161.60
246	311.0	Structures and Improvements	4,069.29	3,723.18	3,289.43	6,069.04	82,217.69	6,851.47	-	6,851.47
247	312.0	Boiler Plant Equipment	3,198,852.46	3,351,460.71	3,427,932.47	2,569,225.00	33,202,527.97	2,766,877.33	-	2,766,877.33
248	312.8	Trains	-	-	-	(158.76)	99,294.17	8,274.51	-	8,274.51
249	314.0	Turbogenerator Units	176,767.37	188,461.17	136,664.95	118,284.66	1,693,799.61	141,149.97	-	141,149.97
250	315.0	Accessory Electric Equipment	23,211.24	28,121.32	4,714.29	11,544.77	136,020.22	11,335.02	-	11,335.02
251	316.0	Miscellaneous Power Plant Equipment	69.06	152.12	245.81	172.77	383.23	31.94	-	31.94
252										
253		Steam Generation Plant Total	3,409,770.03	3,579,157.02	3,580,080.07	2,712,349.49	35,300,182.03	2,941,681.84	-	2,941,681.84
254										
255	322.0	Reactor Plant Equipment	69,787.37	74,294.51	82,396.78	78,358.00	1,121,728.25	93,477.35	-	93,477.35
256	323.0	Turbogenerator Units					92,115.35	7,676.28	-	7,676.28
257										
258		Nuclear Generation Plant Total	69,787.37	74,294.51	82,396.78	78,358.00	1,213,843.60	101,153.63	-	101,153.63
259										
260	340.2	Land and Land Rights Wind	4,219.34	4,521.84	6,562.53	-	17,054.19	1,421.18	-	1,421.18

RULE 20:10:13:57
SCHEDULE D-3
Plant Accounts on Average Basis for Test Period
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013	August 2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
261	341.0	Structures and Improvements	-	-	-	-	-	-	-	-
262	342.0	Fuel holders, Producers, and Accessories	400.02	400.28	-	-	-	-	-	-
263	344.0	Generators	33,554.53	23,873.44	25,026.78	25,227.22	21,961.96	22,912.03	25,622.61	25,514.21
264	344.2	Generator Initial Bid	-	-	-	-	-	160,458.68	138,502.93	229,789.29
265	345.0	Accessory Electric Equipment	206.13	207.49	209.06	210.38	211.87	213.14	214.66	215.89
266	345.2	Accessory Electric Equipment Wind	-	-	-	-	-	6,544.17	5,648.72	9,371.76
267										
268		Other Generation Plant Total	34,160.68	24,481.21	25,235.84	25,437.60	22,173.83	190,659.23	170,447.45	265,651.89
269										
270	350.0	Land and Land Rights	-	18.05	20.30	51.55	78.91	92.15	99.61	131.50
271	350.1	Land Rights	134.22	135.10	136.12	136.98	137.95	138.77	188.80	190.64
272	352.0	Structures and Improvements	409.95	-	-	-	-	-	-	-
273	353.0	Station Equipment	108,678.69	121,227.20	138,151.10	82,510.03	90,946.69	86,994.50	85,182.20	94,660.75
274	353.4	Tower/Fixture T&D Transfer	-	-	-	-	-	-	-	-
275	354.0	Towers and Fixtures	572.02	579.22	587.87	593.04	626.74	631.85	636.39	640.01
276	355.0	Poles and Fixtures	8,340.97	14,397.98	9,170.10	13,448.76	14,862.92	11,471.89	11,227.43	14,565.59
277	356.0	Overhead Conductors and Devices	5,807.71	11,411.15	7,287.03	11,564.29	12,252.14	3,440.17	2,266.16	5,379.77
278										
279		Transmission Plant, Electric Total	123,943.56	147,768.70	155,352.52	108,304.65	118,905.35	102,769.33	99,600.59	115,568.26
280										
281	360.0	Land	-	-	-	-	-	-	-	-
282	360.1	Land Rights	-	-	-	-	-	-	-	-
283	360.4	Land T&D Transfer	-	-	-	-	-	-	-	-
284	360.5	Land Rights T&D Transfer	-	-	-	-	-	-	-	-
285	361.0	Structures and Improvements	-	-	-	-	-	18.74	-	-
286	362.0	Station Equipment	-	51.53	51.62	51.64	51.70	-	-	-
287	362.4	Station Equip T&D Transfer	-	-	-	-	-	-	-	-
288	364.0	Poles, Towers and Fixtures	-	-	-	-	-	-	-	-
289	364.4	Poles/Tower T&D Transfer	19,429.37	19,680.13	19,909.15	20,035.64	20,276.14	20,513.44	20,660.82	20,894.03
290	365.0	Overhead Conductor and Devices	-	-	-	-	-	-	-	-
291	365.4	OH Cond/Device T&D Transfer	19,429.38	19,680.13	19,909.15	20,035.64	20,276.14	20,513.46	20,660.81	20,894.02
292	366.0	Underground Conduit	-	-	-	-	-	-	-	6,576.39
293	366.4	UG Conduit T&D Transfer	-	-	-	-	-	-	-	-

RULE 20:10:13:57
SCHEDULE D-3
Plant Accounts on Average Basis for Test Period
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	September 2013	October 2013	November 2013	December 2013	Grand Total 2013	12 Month Average 2013	Pro Forma Adjustments	Adjusted Balance
	(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
							sum (c) thru (n)	(o) / 12		(p)+(q)
261	341.0	Structures and Improvements	34.26	-	53.58	1,037.98	1,125.82	93.82	-	93.82
262	342.0	Fuel holders, Producers, and Accessories	-	-	16.10	-	816.40	68.03	-	68.03
263	344.0	Generators	29,082.85	24,744.47	27,203.33	120,704.06	405,427.49	33,785.62	-	33,785.62
264	344.2	Generator Initial Bid	1,274,488.11	1,365,859.60	1,982,269.19	2,642,461.61	7,793,829.41	649,485.78	-	649,485.78
265	345.0	Accessory Electric Equipment	463.10	465.71	219.20	1,808.78	4,645.41	387.12	-	387.12
266	345.2	Accessory Electric Equipment Wind	51,978.87	55,705.37	80,845.09	107,292.23	317,386.21	26,448.85	-	26,448.85
267										
268		Other Generation Plant Total	1,360,266.53	1,451,296.99	2,097,169.02	2,873,304.66	8,540,284.93	711,690.40	-	711,690.40
269										
270	350.0	Land and Land Rights	180.43	212.70	244.44	280.96	1,410.60	117.55	-	117.55
271	350.1	Land Rights	192.07	245.69	246.98	397.29	2,280.61	190.05	-	190.05
272	352.0	Structures and Improvements	-	-	-	-	409.95	34.16	-	34.16
273	353.0	Station Equipment	104,077.16	99,682.66	112,789.14	101,018.53	1,225,918.65	102,159.89	-	102,159.89
274	353.4	Tower/Fixture T&D Transfer	-	-	-	-	-	-	-	-
275	354.0	Towers and Fixtures	642.86	717.86	731.55	-	6,959.41	579.95	-	579.95
276	355.0	Poles and Fixtures	15,605.08	20,341.11	25,539.05	13,124.25	172,095.13	14,341.26	-	14,341.26
277	356.0	Overhead Conductors and Devices	5,144.93	7,123.49	11,317.52	13,745.35	96,739.71	8,061.64	-	8,061.64
278										
279		Transmission Plant, Electric Total	125,842.53	128,323.51	150,868.68	128,566.38	1,505,814.06	125,484.50	-	125,484.50
280										
281	360.0	Land	-	-	-	-	-	-	-	-
282	360.1	Land Rights	-	-	-	-	-	-	-	-
283	360.4	Land T&D Transfer	-	-	-	-	-	-	-	-
284	360.5	Land Rights T&D Transfer	-	-	-	-	-	-	-	-
285	361.0	Structures and Improvements	-	-	-	-	18.74	1.56	-	1.56
286	362.0	Station Equipment	-	-	-	1.46	207.95	17.33	-	17.33
287	362.4	Station Equip T&D Transfer	-	-	-	-	-	-	-	-
288	364.0	Poles, Towers and Fixtures	-	-	-	-	-	-	-	-
289	364.4	Poles/Tower T&D Transfer	21,110.61	21,269.05	22,201.32	12,760.14	238,739.84	19,894.99	-	19,894.99
290	365.0	Overhead Conductor and Devices	-	-	-	-	-	-	-	-
291	365.4	OH Cond/Device T&D Transfer	21,110.62	21,269.06	22,201.33	12,760.14	238,739.88	19,894.99	-	19,894.99
292	366.0	Underground Conduit	10,922.61	-	-	-	17,499.00	1,458.25	-	1,458.25
293	366.4	UG Conduit T&D Transfer	-	-	-	-	-	-	-	-

RULE 20:10:13:57
SCHEDULE D-3
Plant Accounts on Average Basis for Test Period
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013	August 2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
294	367.0	Underground Conductors and Devices	-	-	-	-	-	-	-	59,187.49
295	367.4	UG Cond/Device T&D Transfer	-	-	-	-	-	-	-	-
296	369.0	Services	-	-	-	-	-	-	-	-
297	373.0	Street Lights	-	-	-	-	-	-	-	-
298										
299		Distribution Plant, Electric Total	38,858.75	39,411.79	39,869.92	40,122.92	40,603.98	41,045.64	41,321.63	107,551.93
300										
301	389.0	Land	-	-	-	-	-	-	-	-
302	390.0	Structures and Improvements	-	-	115.64	217.68	3,239.46	4,603.97	5,102.68	7,131.19
303	390.1	Dist Leasehold Improvements	-	-	-	-	-	-	-	-
304	391.0	Office Furniture and Equipment	27.98	28.16	49.41	1,063.54	49.82	50.00	50.23	29.02
305	391.1	Dist Computer Equipment	8,972.28	6,715.34	6,007.41	20,430.24	17,475.13	17,618.02	17,491.50	2,230.39
306	392.0	Transportation Equipment	-	-	-	-	-	-	-	-
307	392.1	Distribution Automobiles	256.58	1,844.60	-	-	157.04	-	-	(1.34)
308	392.2	Dist Light Trucks Class 2	-	2,383.48	1.72	162.47	183.30	44.33	211.84	(4.72)
309	392.3	Dist Light Trucks Class 3	205.99	-	-	-	-	-	-	2,675.57
310	392.4	Dist Heavy Trucks Class 4	-	-	-	-	-	-	-	-
311	392.7	Dist Heavy Trucks Class 7	-	16,906.65	-	-	-	-	-	7,185.96
312	392.8	Distribution Trailers	-	-	-	-	-	-	-	46.01
313	393.0	Stores Equipment	237.45	-	-	-	-	-	-	-
314	394.0	Tools, Shop and Garage Equipment	4,647.89	5,308.42	8,590.19	3,580.06	3,722.73	4,233.44	4,669.28	4,162.33
315	395.0	Laboratory Equipment	-	-	14.43	-	-	-	-	-
316	396.9	Dist Power Operated Equip	-	-	8.31	-	379.75	-	-	-
317	397.0	Communication Equipment	319.57	569.75	989.87	1,345.20	198.47	267.63	290.91	61.69
318	398.0	Miscellaneous Equipment	744.22	898.63	905.43	759.56	764.93	908.10	1,738.81	1,717.97
319										
320		General Plant, Electric Total	15,411.96	34,655.03	16,682.41	27,558.75	26,170.63	27,725.49	29,555.25	25,234.07
321										
322		TOTAL ACCOUNT 107	2,478,585.88	2,750,897.40	2,944,011.19	3,224,231.46	3,146,879.69	3,476,021.37	3,513,223.51	3,839,051.19

RULE 20:10:13:57
SCHEDULE D-3
Plant Accounts on Average Basis for Test Period
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	September 2013	October 2013	November 2013	December 2013	Grand Total 2013	12 Month Average 2013	Pro Forma Adjustments	Adjusted Balance
	(a)	(b)	(k)	(l)	(m)	(n)	(o) sum (c) thru (n)	(p) (o) / 12	(q)	(r) (p)+(q)
294	367.0	Underground Conductors and Devices	98,303.52	-	-	-	157,491.01	13,124.25	-	13,124.25
295	367.4	UG Cond/Device T&D Transfer	-	-	-	-	-	-	-	-
296	369.0	Services	-	-	-	-	-	-	-	-
297	373.0	Street Lights	-	-	-	-	-	-	-	-
298										
299		Distribution Plant, Electric Total	151,447.36	42,538.11	44,402.65	25,521.74	652,696.42	54,391.37	-	54,391.37
300										
301	389.0	Land	-	-	-	-	-	-	-	-
302	390.0	Structures and Improvements	3,259.23	65.31	0.99	221.98	23,958.13	1,996.51	-	1,996.51
303	390.1	Dist Leasehold Improvements	-	-	-	-	-	-	-	-
304	391.0	Office Furniture and Equipment	21.05	41.29	161.93	77.71	1,650.14	137.51	-	137.51
305	391.1	Dist Computer Equipment	2,840.08	4,161.56	4,640.96	11,803.86	120,386.77	10,032.23	-	10,032.23
306	392.0	Transportation Equipment	3,591.59	112,528.32	118,803.97	-	234,923.88	19,576.99	-	19,576.99
307	392.1	Distribution Automobiles	-	-	-	-	2,256.88	188.07	-	188.07
308	392.2	Dist Light Trucks Class 2	-	-	-	292.51	3,274.93	272.91	-	272.91
309	392.3	Dist Light Trucks Class 3	2,624.22	4,137.93	4,051.56	3,820.55	17,515.82	1,459.65	-	1,459.65
310	392.4	Dist Heavy Trucks Class 4	-	-	-	-	-	-	-	-
311	392.7	Dist Heavy Trucks Class 7	14,146.81	36,204.73	0.10	-	74,444.25	6,203.69	-	6,203.69
312	392.8	Distribution Trailers	-	-	379.81	118.87	544.69	45.39	-	45.39
313	393.0	Stores Equipment	-	-	-	-	237.45	19.79	-	19.79
314	394.0	Tools, Shop and Garage Equipment	2,960.77	3,108.36	1,683.89	792.48	47,459.84	3,954.99	-	3,954.99
315	395.0	Laboratory Equipment	-	-	-	499.82	514.25	42.85	-	42.85
316	396.9	Dist Power Operated Equip	517.11	-	1,665.37	258.00	2,828.54	235.71	-	235.71
317	397.0	Communication Equipment	439.79	505.29	670.59	706.58	6,365.34	530.45	-	530.45
318	398.0	Miscellaneous Equipment	1,661.65	1,862.34	1,901.24	1,235.21	15,098.09	1,258.17	-	1,258.17
319										
320		General Plant, Electric Total	32,062.30	162,615.13	133,960.41	19,827.57	551,459.00	45,954.91	-	45,954.91
321										
322		TOTAL ACCOUNT 107	5,172,791.94	5,464,514.30	6,133,467.43	5,865,293.67	48,008,969.03	4,000,747.40	-	4,000,747.40