

RULE 20:10:13:54
STATEMENT D
Cost of Plant
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Account No.	Account Description	Beginning Balance 1/1/2013	Additions	Retirements	Other	Ending Balance 12/31/2013	Average Balance	Adjustment	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	101	Electric Plant in Service	73,692,368	13,694,059	(556,853)	722,608	87,552,183	80,078,798	(1,430,738)	78,648,060
2	102	Electric Plant Purchased or Sold	-	-	-	-	-	-	-	-
3	103	Experimental Electric Plant Unclassified	-	-	-	-	-	-	-	-
4	104	Electric Plant Leased to Others	-	-	-	-	-	-	-	-
5	105	Electric Plant Held for Future Use	1,949	-	-	23	1,972	1,972	-	1,972
6	106	Completed Construction Not Classified - Electric	21,339,904	(10,296,016)	-	217,364	11,261,252	16,615,603	20,238,471	36,854,074
7	107	Construction Work in Progress	2,347,562	3,490,314	-	27,418	5,865,294	4,000,747	-	4,000,747
8	118	Other Utility Plant	-	-	-	-	-	-	-	-
9										
10		Total Electric Utility Plant	<u>97,381,782</u>	<u>6,888,357</u>	<u>(556,853)</u>	<u>967,413</u>	<u>104,680,700</u>	<u>100,697,120</u>	<u>18,807,733</u>	<u>119,504,853</u>

Source: Schedule D-1

Line 1 Column (f) - Schedule D-1, Line 86 Column (f) + Column (g)

Line 6 Column (d) - Net amount of additions and transfers to 101 Plant in Service

Line 7 Column (d) - Schedule D-1, Line 266, Column (d) + Column (f)

Column (h) - See Schedule D-3