

RULE 20:10:13:67
SCHEDULE E-3
Allocation of Overall Accounts
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Mary Jo Anderson

Line
No

Description

(a)

1 Accumulated depreciation activity, including depreciation provision, salvage, cost of removal, and
2 retirements are maintained by primary plant account. No allocation to functional group is necessary.
3 However, allocations are used to allocate plant, depreciation expense and accumulated depreciation
4 to state jurisdiction. An average and excess allocator is used to allocate all electric production and
5 transmission plant including related electric intangible and general plant. Most distribution plant and the
6 remaining electric general plant are directly assigned to state jurisdiction. With the exception of line
7 transformers, which use transformers in service to allocate, the remaining electric plant is allocated
8 to state using electric meters in service.