

RULE 20:10:13:87
SCHEDULE J-1
Expense Charged Other Than Prescribed Depreciation
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Mary Jo Anderson

Line No	Account	Account Description	12/2012 - 11/2013		Total Calculated Depreciation	Depreciation Charged to Clearing	Depreciation Expense
			Average Depreciable Plant Balance	Rate			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
				(e)/(c)			(e)-(f)
1	301.0	Organization	496.14	0.00%	-	-	-
2	302.0	Franchise and Consents	160.00	0.00%	-	-	-
3	303.0	Miscellaneous Intangible Plant	839,937.86	2.35%	19,762.07	-	19,762.07
4		Acquisition Adjustment	3,601.80	1.92%	69.24	-	69.24
5							
6		Intangible Plant, Electric Total	844,195.80		19,831.31	-	19,831.31
7							
8	310.0	Land and Land Rights	86,533.30	0.00%	-	-	-
9	311.0	Structures and Improvements	4,435,168.30	1.60%	70,901.36	-	70,901.36
10	312.0	Boiler Plant Equipment	14,514,809.98	2.56%	371,850.85	-	371,850.85
11	312.8	Trains	761,783.41	3.17%	24,149.26	24,149.26	-
12	314.0	Turbogenerator Units	3,795,550.67	1.85%	70,109.86	-	70,109.86
13	315.0	Accessory Electric Equipment	1,813,239.12	2.41%	43,746.09	-	43,746.09
14	316.0	Miscellaneous Power Plant Equipment	170,302.57	0.85%	1,455.61	-	1,455.61
15							
16		Steam Generation Plant Total	25,577,387.35		582,213.03	24,149.26	558,063.77
17							
18	320.0	Land and Land Rights	3,680.44	0.00%	-	-	-
19	321.0	Structures and Improvements	378,210.07	1.93%	7,290.41	-	7,290.41
20	322.0	Reactor Plant Equipment	2,860,358.67	3.05%	87,211.17	-	87,211.17
21	323.0	Turbogenerator Units	334,012.88	3.71%	12,405.10	-	12,405.10
22	324.0	Accessory Electric Equipment	297,302.44	3.19%	9,497.22	-	9,497.22
23	325.0	Miscellaneous Power Plant Equipment	192,624.90	3.51%	6,754.76	-	6,754.76
24							
25		Nuclear Generation Plant Total	4,066,189.40		123,158.66	-	123,158.66
26							
27	330.0	Land and Land Rights	26.46	0.00%	-	-	-
28	331.0	Structures and Improvements	3,481.68	11.91%	414.73	-	414.73
29	332.0	Reservoirs, Dams and Waterways	7,983.40	9.82%	784.02	-	784.02
30	333.0	Water Wheels, Turbines, and Generators	3,722.56	3.76%	139.83	-	139.83
31	334.0	Accessory Electric Equipment	4,362.83	0.00%	418.34	-	418.34
32	335.0	Miscellaneous Power Plant Equipment	84.33	11.54%	9.73	-	9.73
33							
34		Hydro Generation Plant Total	19,661.26		1,766.65	-	1,766.65
35							
36	340.0	Land	3,537.92	0.00%	-	-	-
37	340.1	Land Rights	11,787.11	4.07%	480.26	-	480.26
38	340.2	Land Rights Wind	342,440.01	4.77%	16,327.57	-	16,327.57
39	341.0	Structures and Improvements	394,105.17	3.73%	14,708.18	-	14,708.18
40	342.0	Fuel holders, Producers, and Accessories	147,877.23	2.94%	4,340.40	-	4,340.40
41	343.0	Prime Movers	10,435.90	1.63%	170.49	-	170.49
42	344.0	Generators	3,525,083.80	3.44%	121,170.46	-	121,170.46
43	344.2	Generator Wind Initial Bid	28,927,433.40	4.75%	1,372,768.60	-	1,372,768.60
44	345.0	Accessory Electric Equipment	537,594.74	3.68%	19,788.65	-	19,788.65
45	345.2	Accessory Electric Equipment Wind	3,132,372.36	4.60%	144,094.04	-	144,094.04
46	346.0	Miscellaneous Power Plant Equipment	4,321.84	6.27%	271.12	-	271.12
47	346.2	Misc Power Plant Equip Wind	11,099.87	5.17%	573.65	-	573.65
48							
49		Other Generation Plant Total	37,048,089.35		1,694,693.42	-	1,694,693.42
50							
51	350.0	Land	69,553.43	0.00%	-	-	-
52	350.1	Land Rights	366,032.95	1.38%	5,061.83	-	5,061.83

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				(e/c)			(e - f)
53	352.0	Structures and Improvements	160,585.90	1.53%	2,449.79	-	2,449.79
54	353.0	Station Equipment	3,408,095.55	1.64%	55,936.15	-	55,936.15
55	354.0	Towers and Fixtures	289,983.17	1.16%	3,358.97	-	3,358.97
56	355.0	Poles and Fixtures	2,408,288.12	2.30%	55,305.73	-	55,305.73
57	356.0	Overhead Conductors and Devices	2,056,717.20	2.14%	43,981.38	-	43,981.38
58	357.0	Underground Conduit	10,153.88	1.90%	192.81	-	192.81
59	358.0	Underground Conductors and Devices	23,938.81	1.93%	462.58	-	462.58
60	359.0	Roads and Trails	1,309.80	1.40%	18.28	-	18.28
61							
62		Transmission Plant, Electric Total	8,794,658.81		166,767.52	-	166,767.52
63							
64	360.0	Land	143,883.44	0.00%	-	-	-
65	360.1	Land Rights	40,602.23	1.51%	613.77	-	613.77
66	361.0	Structures and Improvements	194,366.62	1.71%	3,326.13	-	3,326.13
67	362.0	Station Equipment	4,873,786.82	1.90%	92,501.90	-	92,501.90
68	364.0	Poles, Towers and Fixtures	1,268,564.39	2.61%	33,077.61	-	33,077.61
69	365.0	Overhead Conductor and Devices	2,160,597.38	2.49%	53,813.72	-	53,813.72
70	366.0	Underground Conduit	309,420.18	2.37%	7,342.30	-	7,342.30
71	367.0	Underground Conductors and Devices	4,878,192.62	2.30%	112,407.32	-	112,407.32
72	368.0	Line Transformers	1,351,557.80	1.82%	24,644.91	-	24,644.91
73	369.0	Services	1,981,667.87	2.84%	56,350.99	-	56,350.99
74	370.0	Meters	399,642.09	7.34%	29,339.61	-	29,339.61
75	371.0	Security Lights	266,982.88	2.81%	7,509.18	-	7,509.18
76	373.0	Street Lights	605,046.10	3.07%	18,575.80	-	18,575.80
77							
78		Distribution Plant, Electric Total	18,474,310.42		439,503.24	-	439,503.24
79							
80	389.0	Land	4,665.52	0.00%	-	-	-
81	389.1	Land Rights	-	0.00%	-	-	-
82	390.0	Structures and Improvements	361,809.25	1.96%	7,091.77	-	7,091.77
83	390.1	Leasehold Improvements	220.45	15.19%	33.49	33.49	-
84	391.0	Office Furniture and Equipment	45,369.76	9.11%	4,132.69	-	4,132.69
85	391.1	Computer Equipment	152,119.26	18.78%	28,570.08	2,790.51	25,779.57
86	392.0	Transportation Equipment	112,450.35	2.32%	2,607.48	2,607.48	-
87	392.1	Automobiles	12,823.95	5.78%	740.82	637.10	103.72
88	392.2	Light Trucks Class 2	48,337.39	2.17%	1,048.52	644.68	403.84
89	392.3	Light Trucks Class 3	37,612.63	3.15%	1,186.40	850.53	335.87
90	392.4	Heavy Trucks Class 4	32,618.40	4.98%	1,624.17	1,483.80	140.37
91	392.7	Heavy Trucks Class 7	295,716.36	4.04%	11,934.67	11,868.02	66.65
92	392.8	Trailers	51,271.60	2.79%	1,430.34	1,388.07	42.27
93	393.0	Stores Equipment	5,767.25	3.44%	198.36	-	198.36
94	394.0	Tools, Shop and Garage Equip	133,146.54	6.84%	9,100.60	-	9,100.60
95	395.0	Laboratory Equipment	15,231.67	9.02%	1,374.52	-	1,374.52
96	396.9	Power Operated Equip	117,258.05	2.38%	2,790.83	264.11	2,526.72
97	397.0	Communication Equipment	179,992.44	5.65%	10,174.08	-	10,174.08
98	397.02	Communication Equip Phones	3,412.92	10.71%	365.36	-	365.36
98	398.0	Miscellaneous Equipment	25,434.95	8.06%	2,050.64	-	2,050.64
99							
100		General Plant, Electric Total	1,635,258.74		86,454.82	22,567.79	63,887.03
101							
102		TOTAL ELECTRIC	96,459,751.13		3,114,388.65	46,717.05	3,067,671.60