

RULE 20:10:13:55
SCHEDULE D-1
Detailed Plant Accounts
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket NO. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Account (a)	Description (b)	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	302	FRANCHISES	293.00	0.00	0.00	0.00	0.00	293.00	293.00	0.00	293.00
3	303	MISCELLANEOUS INTANGIBLE PLANT	2,767,375.77	53,763.83	0.00	0.00	7,466.15	2,828,605.75	2,807,447.21	0.00	2,807,447.21
4											
5		SUBTOTAL INTANGIBLE	2,767,668.77	53,763.83	0.00	0.00	7,466.15	2,828,898.75	2,807,740.21	0.00	2,807,740.21
6											
7	360	LAND	25,075.81	0.00	0.00	0.00	(508.72)	24,567.09	24,567.09	0.00	24,567.09
8	361	STRUCTURES & IMPROVEMENTS	451,220.75	11,261.84	(1,684.37)	0.00	(9,154.10)	451,644.12	446,607.08	0.00	446,607.08
9	362	GAS HOLDERS	1,226,330.10	0.00	0.00	0.00	(24,879.06)	1,201,451.04	1,201,451.04	0.00	1,201,451.04
10	363.0	PURIFICATION EQUIPMENT	247,438.47	0.00	0.00	0.00	(5,019.88)	242,418.59	242,418.59	0.00	242,418.59
11	363.1	LIQUEFACTION EQUIPMENT	575,548.66	0.00	(5,482.42)	0.00	(11,676.39)	558,389.85	558,846.72	0.00	558,846.72
12	363.2	VAPORIZING EQUIPMENT	246,408.47	0.00	0.00	0.00	(4,998.99)	241,409.48	241,409.48	0.00	241,409.48
13	363.3	COMPRESSION EQUIPMENT	93,261.69	0.00	0.00	0.00	(1,892.04)	91,369.65	91,369.65	0.00	91,369.65
14	363.5	OTHER EQUIPMENT	1,641,288.20	21,872.11	0.00	0.00	(33,297.47)	1,629,862.84	1,620,669.47	0.00	1,620,669.47
15											
16		SUBTOTAL OTHER STORAGE PLANT	4,506,572.15	33,133.95	(7,166.79)	0.00	(91,426.65)	4,441,112.66	4,427,339.12	0.00	4,427,339.12
17											
18	374	LAND AND LAND RIGHTS	349,362.89	0.00	0.00	0.00	823.86	350,186.75	350,186.75	0.00	350,186.75
19	375	STRUCTURES & IMPROVEMENTS	18,839.61	0.00	0.00	0.00	10.13	18,849.74	18,849.74	0.00	18,849.74
20	376	MAINS	59,222,849.82	2,831,000.57	(260,894.93)	0.00	15,792.20	61,808,747.66	60,882,228.88	0.00	60,882,228.88
21	378	DISTRICT REGULATOR STATIONS	1,679,254.77	13,429.62	(342.29)	0.00	1,057.20	1,693,399.30	1,689,915.92	0.00	1,689,915.92
22	379	TOWN BORDER STATIONS	783,784.74	35,529.02	0.00	0.00	534.39	819,848.15	799,122.89	0.00	799,122.89
23	380	SERVICES	41,197,662.52	2,550,601.76	(256,572.20)	0.00	0.00	43,491,692.08	42,260,517.55	0.00	42,260,517.55
24	381	METERS	17,185,380.07	741,485.18	(356,226.04)	(1,870.21)	98,443.27	17,667,212.27	17,588,153.51	0.00	17,588,153.51
25	383	REGULATORS	2,961,997.84	216,526.92	(24,227.42)	0.00	16,967.24	3,171,264.58	3,117,072.38	0.00	3,117,072.38
26	385	INDUSTRIAL METER SETS	312,826.77	13,000.93	0.00	6,230.35	631.34	332,689.39	327,881.57	0.00	327,881.57
27											
28		SUBTOTAL GAS DISTRIBUTION PLANT	123,711,959.03	6,401,574.00	(898,262.88)	4,360.14	134,259.63	129,353,889.92	127,033,929.19	0.00	127,033,929.19
29											
30	389	LAND AND LAND RIGHTS	53,511.55	0.00	0.00	0.00	15.13	53,526.68	53,526.68	0.00	53,526.68
31	390	STRUCTURES AND IMPROVEMENTS	2,470,401.44	17,063.37	(4,273.43)	0.00	869.22	2,484,060.60	2,477,711.09	0.00	2,477,711.09
32	391	OFFICE FURNITURE & EQUIPMENT	1,004,829.87	313,253.51	(256,139.34)	0.00	3,785.24	1,065,729.28	1,176,989.21	0.00	1,176,989.21
33	392	TRANSPORTATION EQUIPMENT	2,938,576.05	369,485.03	(48,054.25)	0.00	1,221.27	3,261,228.10	3,087,598.90	0.00	3,087,598.90
34	393	STORES EQUIPMENT	16,026.87	1,066.83	0.00	0.00	6.69	17,100.39	17,011.49	0.00	17,011.49
35	394	TOOLS, SHOP & GARAGE EQUIPMENT	978,026.24	26,450.69	(45,831.00)	0.00	464.35	959,110.28	990,929.38	0.00	990,929.38
36	395	LABORATORY EQUIPMENT	51,089.90	0.00	(367.33)	0.00	31.52	50,754.09	51,060.20	0.00	51,060.20
37	396	POWER OPERATED EQUIPMENT	1,117,609.44	1,855.97	(3,522.83)	0.00	591.59	1,116,534.17	1,116,638.23	0.00	1,116,638.23
38	397	COMMUNICATION EQUIPMENT	986,603.30	1,698.91	(373,899.00)	0.00	2,934.65	617,337.86	927,929.33	0.00	927,929.33
39	398	MISCELLANEOUS EQUIPMENT	5,560.27	(0.12)	0.00	0.00	27.06	5,587.21	5,587.31	0.00	5,587.31
40											
41		SUBTOTAL GENERAL PLANT	9,622,234.93	730,874.19	(732,087.18)	0.00	9,946.72	9,630,968.66	9,904,981.82	0.00	9,904,981.82
42											
43		TOTAL ACCOUNT 101	140,608,434.88	7,219,345.97	(1,637,516.85)	4,360.14	60,245.85	146,254,869.99	144,173,990.34	0.00	144,173,990.34

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								(c)+(d)+(e)+(f)+(g)			(i)+(j)
44	ACCOUNT 106										
45	301	ORGANIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	302	FRANCHISES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	303	MISCELLANEOUS INTANGIBLE PLANT	122,298.91	34,846.65	0.00	0.00	700.56	157,846.12	128,949.23	0.00	128,949.23
48											
49		SUBTOTAL INTANGIBLE	122,298.91	34,846.65	0.00	0.00	700.56	157,846.12	128,949.23	0.00	128,949.23
50											
51	360	LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	361	STRUCTURES & IMPROVEMENTS	165,915.46	2,085.83	0.00	0.00	(3,366.00)	164,635.29	154,360.72	0.00	154,360.72
53	362	GAS HOLDERS	0.00	37,567.30	0.00	0.00	0.00	37,567.30	5,515.13	0.00	5,515.13
54	363.0	PURIFICATION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	363.1	LIQUEFACTION EQUIPMENT	0.00	7,478.60	0.00	0.00	0.00	7,478.60	7,478.60	0.00	7,478.60
56	363.2	VAPORIZING EQUIPMENT	5,036.69	0.00	0.00	0.00	(102.18)	4,934.51	4,934.51	0.00	4,934.51
57	363.3	COMPRESSION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58	363.5	OTHER EQUIPMENT	2,314.23	71,578.25	0.00	0.00	(46.95)	73,845.53	15,368.36	0.00	15,368.36
59											
60		SUBTOTAL OTHER STORAGE PLANT	173,266.38	118,709.98	0.00	0.00	(3,515.13)	288,461.23	187,657.32	0.00	187,657.32
61											
62	374	LAND AND LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	375	STRUCTURES & IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64	376	MAINS	3,901,430.78	3,123,190.91	0.00	0.00	0.00	7,024,621.69	3,766,388.57	8,246,121.43	12,012,510.00
65	378	DISTRICT REGULATOR STATIONS	4,707.18	(736.62)	0.00	0.00	0.00	3,970.56	4,360.20	0.00	4,360.20
66	379	TOWN BORDER STATIONS	1,495,931.65	32,423.04	0.00	0.00	0.00	1,528,354.69	1,557,631.33	221,250.00	1,778,881.33
67	380	SERVICES	2,420,945.48	122,768.38	0.00	0.00	0.00	2,543,713.86	2,485,295.59	760,977.94	3,246,273.53
68	381	METERS	749,601.13	239,404.28	0.00	0.00	4,293.95	993,299.36	749,445.45	156,308.92	905,754.37
69	383	REGULATORS	226,802.93	(108,909.05)	0.00	0.00	1,299.20	119,193.08	115,431.25	0.00	115,431.25
70	385	INDUSTRIAL METER SETS	12,348.43	(13,272.16)	0.00	0.00	2.64	(921.09)	1,998.27	0.00	1,998.27
71											
72		SUBTOTAL GAS DISTRIBUTION PLANT	8,811,767.58	3,394,868.78	0.00	0.00	5,595.79	12,212,232.15	8,680,550.66	9,384,658.29	18,065,208.95
73											
74	389	LAND AND LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	390	STRUCTURES AND IMPROVEMENTS	77,387.81	(10,038.83)	0.00	0.00	22.79	67,371.77	71,771.70	0.00	71,771.70
76	391	OFFICE FURNITURE & EQUIPMENT	166,695.60	(61,844.63)	0.00	0.00	868.96	105,719.93	136,698.94	0.00	136,698.94
77	392	TRANSPORTATION EQUIPMENT	257,655.21	(253,068.72)	0.00	0.00	251.13	4,837.62	108,520.85	0.00	108,520.85
78	393	STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	88.90	0.00	88.90
79	394	TOOLS, SHOP & GARAGE EQUIPMENT	23,913.38	(15,735.55)	0.00	0.00	37.11	8,214.94	9,978.20	0.00	9,978.20
80	395	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81	396	POWER OPERATED EQUIPMENT	1,845.40	2,271.67	0.00	0.00	10.57	4,127.64	1,925.25	0.00	1,925.25
82	397	COMMUNICATION EQUIPMENT	30,895.89	0.00	0.00	0.00	0.00	30,895.89	31,462.19	0.00	31,462.19
83	398	MISCELLANEOUS EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84											
85		SUBTOTAL GENERAL PLANT	558,393.29	(338,416.06)	0.00	0.00	1,190.56	221,167.79	360,446.03	0.00	360,446.03
86											
87		TOTAL ACCOUNT 106	9,665,726.16	3,210,009.35	0.00	0.00	3,971.78	12,879,707.29	9,357,603.24	9,384,658.29	18,742,261.53

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								(c)+(d)+(e)+(f)+(g)			(i)+(j)
88	ACCOUNT 107										
89	301	ORGANIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	302	FRANCHISES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91	303	MISCELLANEOUS INTANGIBLE PLANT	37,010.03	82,578.67	0.00	(88,610.48)	212.00	31,190.22	36,597.94	0.00	36,597.94
92											
93		SUBTOTAL INTANGIBLE	37,010.03	82,578.67	0.00	(88,610.48)	212.00	31,190.22	36,597.94	0.00	36,597.94
94											
95	360	LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96	361	STRUCTURES & IMPROVEMENTS	4,439.95	8,997.80	0.00	(13,347.67)	(90.08)	0.00	5,764.80	0.00	5,764.80
97	362	GAS HOLDERS	7,294.65	37,871.55	0.00	(37,567.30)	(147.99)	7,450.91	3,433.19	0.00	3,433.19
98	363.0	PURIFICATION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
99	363.1	LIQUEFACTION EQUIPMENT	0.00	11,958.47	0.00	(7,478.60)	0.00	4,479.87	373.32	0.00	373.32
100	363.2	VAPORIZING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101	363.3	COMPRESSION EQUIPMENT	0.00	68,010.70	0.00	0.00	0.00	68,010.70	9,286.93	0.00	9,286.93
102	363.5	OTHER EQUIPMENT	8,052.55	108,523.80	0.00	(93,450.36)	(163.37)	22,962.62	5,230.84	0.00	5,230.84
103											
104		SUBTOTAL OTHER STORAGE PLANT	19,787.15	235,362.32	0.00	(151,843.93)	(401.44)	102,904.10	24,089.08	0.00	24,089.08
105											
106	374	LAND AND LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107	375	STRUCTURES & IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108	376	MAINS	50,115.98	6,196,616.97	0.00	(5,954,191.48)	0.00	292,541.47	798,663.40	0.00	798,663.40
109	378	DISTRICT REGULATOR STATIONS	0.00	12,693.00	0.00	(12,693.00)	0.00	0.00	0.00	0.00	0.00
110	379	TOWN BORDER STATIONS	0.00	67,952.06	0.00	(67,952.06)	0.00	0.00	0.00	0.00	0.00
111	380	SERVICES	0.00	2,673,370.14	0.00	(2,673,370.14)	0.00	0.00	17,323.17	0.00	17,323.17
112	381	METERS	0.00	980,889.46	0.00	(980,889.46)	0.00	(0.00)	0.00	0.00	0.00
113	383	REGULATORS	0.00	107,617.87	0.00	(107,617.87)	0.00	(0.00)	(5.16)	0.00	(5.16)
114	385	INDUSTRIAL METER SETS	0.00	(271.23)	0.00	271.23	0.00	(0.00)	0.00	0.00	0.00
115											
116		SUBTOTAL GAS DISTRIBUTION PLANT	50,115.98	10,038,868.27	0.00	(9,796,442.78)	0.00	292,541.47	815,981.41	0.00	815,981.41
117											
118	389	LAND AND LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
119	390	STRUCTURES AND IMPROVEMENTS	0.00	7,024.54	0.00	(7,024.54)	0.00	0.00	0.00	0.00	0.00
120	391	OFFICE FURNITURE & EQUIPMENT	57,931.58	292,550.57	0.00	(251,408.88)	331.86	99,405.13	37,179.12	0.00	37,179.12
121	392	TRANSPORTATION EQUIPMENT	(0.01)	437,058.49	0.00	(116,416.31)	0.00	320,642.17	54,121.08	0.00	54,121.08
122	393	STORES EQUIPMENT	1,015.93	37.51	0.00	(1,066.83)	13.39	0.00	0.00	0.00	0.00
123	394	TOOLS, SHOP & GARAGE EQUIPMENT	464.43	10,248.04	0.00	(10,715.14)	2.67	0.00	784.28	0.00	784.28
124	395	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	396	POWER OPERATED EQUIPMENT	0.00	4,127.64	0.00	(4,127.64)	0.00	0.00	369.70	0.00	369.70
126	397	COMMUNICATION EQUIPMENT	1,603.06	95.85	0.00	(1,698.91)	0.00	(0.00)	453.80	0.00	453.80
127	398	MISCELLANEOUS EQUIPMENT	0.00	(0.12)	0.00	0.12	0.00	0.00	0.00	0.00	0.00
128											
129		SUBTOTAL GENERAL PLANT	61,014.99	751,142.52	0.00	(392,458.13)	347.92	420,047.30	92,907.98	0.00	92,907.98
130											
131		TOTAL ACCOUNT 107	167,928.15	11,107,951.78	0.00	(10,429,355.32)	158.48	846,683.09	969,576.41	0.00	969,576.41