

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. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
ACCOUNT 101									
1	301.0	Organization	-	-	-	-	-	-	-
2	302.0	Franchise and Consents	293.00	293.00	293.00	293.00	293.00	293.00	293.00
3	303.0	Miscellaneous Intangible Plant	2,774,841.92	2,777,222.84	2,777,222.84	2,804,262.53	2,804,262.53	2,804,262.53	2,804,262.53
4									
5		Intangible Plant, Gas Total	2,775,134.92	2,777,515.84	2,777,515.84	2,804,555.53	2,804,555.53	2,804,555.53	2,804,555.53
6									
7	304.0	Land	-	-	-	-	-	-	-
8	305.0	Structures and Improvements	-	-	-	-	-	-	-
9	307.0	Other Power Equipment	-	-	-	-	-	-	-
10	311.0	LP Equipment	-	-	-	-	-	-	-
11	320.0	Other Equipment	-	-	-	-	-	-	-
12									
13		Manufactured Gas Production Plant Total	-	-	-	-	-	-	-
14									
15	360.0	Land	24,567.09	24,567.09	24,567.09	24,567.09	24,567.09	24,567.09	24,567.09
16	361.0	Structures and Improvements	442,066.65	440,382.28	440,382.28	440,382.28	440,382.28	449,691.70	449,691.70
17	362.0	Gas Holders	1,201,451.04	1,201,451.04	1,201,451.04	1,201,451.04	1,201,451.04	1,201,451.04	1,201,451.04
18	363.0	Purification Equipment	242,418.59	242,418.59	242,418.59	242,418.59	242,418.59	242,418.59	242,418.59
19	363.1	Liquefaction Equipment	563,872.27	558,389.85	558,389.85	558,389.85	558,389.85	558,389.85	558,389.85
20	363.2	Vaporizing Equipment	241,409.48	241,409.48	241,409.48	241,409.48	241,409.48	241,409.48	241,409.48
21	363.3	Compression Equipment	91,369.65	91,369.65	91,369.65	91,369.65	91,369.65	91,369.65	91,369.65
22	363.5	Other Equipment	1,607,990.73	1,607,990.73	1,607,990.73	1,607,990.73	1,607,990.73	1,629,542.87	1,629,542.87
23									
24		Other Storage Plant Total	4,415,145.50	4,407,978.71	4,407,978.71	4,407,978.71	4,407,978.71	4,438,840.27	4,438,840.27
25									
26	374.0	Land	8,315.71	8,315.71	8,315.71	8,315.71	8,315.71	8,315.71	8,315.71
27	374.1	Land Rights	341,871.04	341,871.04	341,871.04	341,871.04	341,871.04	341,871.04	341,871.04
28	375.0	Structures and Improvements	18,849.74	18,849.74	18,849.74	18,849.74	18,849.74	18,849.74	18,849.74
29	376.0	Mains	59,238,642.02	59,244,607.94	59,196,765.05	59,694,229.68	61,050,334.51	61,426,718.57	61,432,036.58
30	378.0	District Regulator Stations	1,680,311.97	1,680,311.97	1,680,311.97	1,692,764.66	1,692,764.66	1,692,764.66	1,692,764.66
31	379.0	Town Border Stations	755,764.30	755,764.30	755,764.30	755,764.30	755,764.30	755,764.30	755,764.30
32	379.1	Gas Delivery Points	28,554.83	28,554.83	28,554.83	28,554.83	28,554.83	28,554.83	28,554.83

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SCHEDULE D-3  
Plant Accounts on Average Basis for Test Period  
Test Year Ending December 31, 2013  
Utility: MidAmerican Energy Company  
Docket No. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	August 2013	September 2013	October 2013	November 2013	December 2013	Grand Total 2013	12 Month Average 2013
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o) sum (c) thru (n)	(p) (o) / 12
ACCOUNT 101									
1	301.0	Organization	-	-	-	-	-	-	-
2	302.0	Franchise and Consents	293.00	293.00	293.00	293.00	293.00	3,516.00	293.00
3	303.0	Miscellaneous Intangible Plant	2,828,605.75	2,828,605.75	2,828,605.75	2,828,605.75	2,828,605.75	33,689,366.47	2,807,447.21
4									
5		Intangible Plant, Gas Total	2,828,898.75	2,828,898.75	2,828,898.75	2,828,898.75	2,828,898.75	33,692,882.47	2,807,740.21
6									
7	304.0	Land	-	-	-	-	-	-	-
8	305.0	Structures and Improvements	-	-	-	-	-	-	-
9	307.0	Other Power Equipment	-	-	-	-	-	-	-
10	311.0	LP Equipment	-	-	-	-	-	-	-
11	320.0	Other Equipment	-	-	-	-	-	-	-
12									
13		Manufactured Gas Production Plant Total	-	-	-	-	-	-	-
14									
15	360.0	Land	24,567.09	24,567.09	24,567.09	24,567.09	24,567.09	294,805.08	24,567.09
16	361.0	Structures and Improvements	449,691.70	451,662.90	451,662.90	451,644.12	451,644.12	5,359,284.91	446,607.08
17	362.0	Gas Holders	1,201,451.04	1,201,451.04	1,201,451.04	1,201,451.04	1,201,451.04	14,417,412.48	1,201,451.04
18	363.0	Purification Equipment	242,418.59	242,418.59	242,418.59	242,418.59	242,418.59	2,909,023.08	242,418.59
19	363.1	Liquefaction Equipment	558,389.85	558,389.85	558,389.85	558,389.85	558,389.85	6,706,160.62	558,846.72
20	363.2	Vaporizing Equipment	241,409.48	241,409.48	241,409.48	241,409.48	241,409.48	2,896,913.76	241,409.48
21	363.3	Compression Equipment	91,369.65	91,369.65	91,369.65	91,369.65	91,369.65	1,096,435.80	91,369.65
22	363.5	Other Equipment	1,629,542.87	1,629,862.84	1,629,862.84	1,629,862.84	1,629,862.84	19,448,033.62	1,620,669.47
23									
24		Other Storage Plant Total	4,438,840.27	4,441,131.44	4,441,131.44	4,441,112.66	4,441,112.66	53,128,069.35	4,427,339.12
25									
26	374.0	Land	8,315.71	8,315.71	8,315.71	8,315.71	8,315.71	99,788.52	8,315.71
27	374.1	Land Rights	341,871.04	341,871.04	341,871.04	341,871.04	341,871.04	4,102,452.48	341,871.04
28	375.0	Structures and Improvements	18,849.74	18,849.74	18,849.74	18,849.74	18,849.74	226,196.88	18,849.74
29	376.0	Mains	61,897,471.81	61,874,135.24	61,871,439.25	61,851,618.19	61,808,747.66	730,586,746.50	60,882,228.88
30	378.0	District Regulator Stations	1,693,399.30	1,693,399.30	1,693,399.30	1,693,399.30	1,693,399.30	20,278,991.05	1,689,915.92
31	379.0	Town Border Stations	791,293.32	791,293.32	791,293.32	791,293.32	791,293.32	9,246,816.70	770,568.06
32	379.1	Gas Delivery Points	28,554.83	28,554.83	28,554.83	28,554.83	28,554.83	342,657.96	28,554.83

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Test Year Ending December 31, 2013  
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Docket No. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	Pro Forma Adjustments	Adjusted Balance
	(a)	(b)	(q)	(r) (p)+(q)
ACCOUNT 101				
1	301.0	Organization	-	-
2	302.0	Franchise and Consents	-	293.00
3	303.0	Miscellaneous Intangible Plant	-	2,807,447.21
4				
5		Intangible Plant, Gas Total	-	2,807,740.21
6				
7	304.0	Land	-	-
8	305.0	Structures and Improvements	-	-
9	307.0	Other Power Equipment	-	-
10	311.0	LP Equipment	-	-
11	320.0	Other Equipment	-	-
12				
13		Manufactured Gas Production Plant Total	-	-
14				
15	360.0	Land	-	24,567.09
16	361.0	Structures and Improvements	-	446,607.08
17	362.0	Gas Holders	-	1,201,451.04
18	363.0	Purification Equipment	-	242,418.59
19	363.1	Liquefaction Equipment	-	558,846.72
20	363.2	Vaporizing Equipment	-	241,409.48
21	363.3	Compression Equipment	-	91,369.65
22	363.5	Other Equipment	-	1,620,669.47
23				
24		Other Storage Plant Total	-	4,427,339.12
25				
26	374.0	Land	-	8,315.71
27	374.1	Land Rights	-	341,871.04
28	375.0	Structures and Improvements	-	18,849.74
29	376.0	Mains	-	60,882,228.88
30	378.0	District Regulator Stations	-	1,689,915.92
31	379.0	Town Border Stations	-	770,568.06
32	379.1	Gas Delivery Points	-	28,554.83

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Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
33	380.0	Services	41,197,662.52	41,167,543.16	41,160,669.44	41,281,692.78	41,355,593.85	41,626,107.95	41,706,372.87
34	381.0	Meters	17,048,325.23	17,048,325.23	17,048,325.23	17,775,589.52	17,775,271.56	17,775,271.56	17,775,271.56
35	383.0	Regulators	2,954,737.67	2,954,737.67	2,954,737.67	3,170,387.11	3,171,315.19	3,171,315.19	3,171,315.19
36	385.0	Industrial Meter Sets	313,458.11	313,458.11	313,458.11	332,689.39	332,689.39	332,689.39	332,689.39
37									
38		Distribution Plant, Gas Total	123,586,493.14	123,562,339.70	123,507,623.09	125,100,708.76	126,531,324.78	127,178,222.94	127,263,805.87
39									
40	389.0	Land	53,526.68	53,526.68	53,526.68	53,526.68	53,526.68	53,526.68	53,526.68
41	389.1	Land Rights	-	-	-	-	-	-	-
42	390.0	Structures and Improvements	2,303,732.88	2,303,732.88	2,303,732.88	2,304,106.66	2,304,106.66	2,304,106.66	2,304,106.66
43	390.1	Dist Leasehold Improvements	167,537.78	167,537.78	167,537.78	167,537.78	167,537.78	167,537.78	167,537.78
44	391.0	Office Furniture and Equipment	60,660.38	60,660.38	60,660.38	60,660.38	60,660.38	60,660.38	60,660.38
45	391.1	Dist Computer Equipment	947,954.74	952,530.66	1,058,528.77	1,160,792.32	1,160,792.32	1,160,792.32	1,160,792.32
46	391.2	Mainframe Computer	-	-	-	-	-	-	-
47	392.1	Distribution Automobiles	24,624.94	24,624.94	24,624.94	24,624.94	24,624.94	24,624.94	24,624.94
48	392.2	Dist Light Trucks Class 2	240,100.33	240,100.33	240,100.33	240,100.33	217,911.08	217,911.08	217,911.08
49	392.3	Dist Light Trucks Class 3	1,019,141.09	1,019,141.09	1,019,141.09	1,019,141.09	993,276.09	1,170,428.68	1,170,428.68
50	392.4	Dist Heavy Trucks Class 4	445,782.66	445,782.66	524,589.09	524,589.09	524,589.09	524,589.09	524,589.09
51	392.7	Dist Heavy Trucks Class 7	971,534.52	971,534.52	971,534.52	971,534.52	971,534.52	971,534.52	971,534.52
52	392.8	Distribution Trailers	238,613.78	238,613.78	239,683.55	239,683.55	239,683.55	240,811.30	240,811.30
53	393.0	Stores Equipment	16,033.56	17,100.39	17,100.39	17,100.39	17,100.39	17,100.39	17,100.39
54	394.0	Tools, Shop and Garage Equipment	993,722.41	993,722.41	993,722.41	993,722.41	993,722.41	995,690.72	995,690.72
55	395.0	Laboratory Equipment	51,121.42	51,121.42	51,121.42	51,121.42	51,121.42	51,121.42	51,121.42
56	396.9	Dist Power Operated Equip	1,116,287.84	1,116,287.84	1,116,287.84	1,116,287.84	1,116,287.84	1,116,287.84	1,116,287.84
57	397.0	Communication Equipment	989,537.95	989,537.95	989,537.95	989,537.95	989,537.95	989,537.95	989,537.95
58	398.0	Miscellaneous Equipment	5,587.33	5,587.33	5,587.33	5,587.33	5,587.33	5,587.33	5,587.33
59									
60		General Plant, Gas Total	9,645,500.29	9,651,143.04	9,837,017.35	9,939,654.68	9,891,600.43	10,071,849.08	10,071,849.08
61									
62		TOTAL ACCOUNT 101	140,422,273.85	140,398,977.29	140,530,134.99	142,252,897.68	143,635,459.45	144,493,467.82	144,579,050.75

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 Test Year Ending December 31, 2013  
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 Docket No. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	August 2013	September 2013	October 2013	November 2013	December 2013	Grand Total 2013	12 Month Average 2013	
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
			sum (c) thru (n)							(o) / 12
33	380.0	Services	43,582,592.34	43,530,320.11	43,525,504.40	43,500,459.14	43,491,692.08	507,126,210.64	42,260,517.55	
34	381.0	Meters	17,786,062.50	17,786,062.50	17,786,062.50	17,786,062.50	17,667,212.27	211,057,842.16	17,588,153.51	
35	383.0	Regulators	3,171,264.58	3,171,264.58	3,171,264.58	3,171,264.58	3,171,264.58	37,404,868.59	3,117,072.38	
36	385.0	Industrial Meter Sets	332,689.39	332,689.39	332,689.39	332,689.39	332,689.39	3,934,578.84	327,881.57	
37										
38		Distribution Plant, Gas Total	129,652,364.56	129,576,755.76	129,569,244.06	129,524,377.74	129,353,889.92	1,524,407,150.32	127,033,929.19	
39										
40	389.0	Land	53,526.68	53,526.68	53,526.68	53,526.68	53,526.68	642,320.16	53,526.68	
41	389.1	Land Rights	-	-	-	-	-	-	-	
42	390.0	Structures and Improvements	2,320,469.61	2,320,469.61	2,320,469.61	2,316,522.82	2,316,522.82	27,722,079.75	2,310,173.31	
43	390.1	Dist Leasehold Improvements	167,537.78	167,537.78	167,537.78	167,537.78	167,537.78	2,010,453.36	167,537.78	
44	391.0	Office Furniture and Equipment	60,660.38	60,660.38	60,660.38	46,071.20	46,071.20	698,746.20	58,228.85	
45	391.1	Dist Computer Equipment	1,261,208.24	1,261,208.24	1,261,208.24	1,019,658.08	1,019,658.08	13,425,124.33	1,118,760.36	
46	391.2	Mainframe Computer	-	-	-	-	-	-	-	
47	392.1	Distribution Automobiles	24,624.94	24,624.94	24,624.94	24,624.94	24,624.94	295,499.28	24,624.94	
48	392.2	Dist Light Trucks Class 2	217,911.08	217,911.08	217,911.08	217,911.08	219,681.62	2,705,460.50	225,455.04	
49	392.3	Dist Light Trucks Class 3	1,170,428.68	1,170,428.68	1,170,428.68	1,170,428.68	1,279,986.63	13,372,399.16	1,114,366.60	
50	392.4	Dist Heavy Trucks Class 4	524,589.09	524,589.09	524,589.09	524,589.09	524,589.09	6,137,456.22	511,454.69	
51	392.7	Dist Heavy Trucks Class 7	971,534.52	971,534.52	971,534.52	971,534.52	971,534.52	11,658,414.24	971,534.52	
52	392.8	Distribution Trailers	240,811.30	240,811.30	240,811.30	240,811.30	240,811.30	2,881,957.31	240,163.11	
53	393.0	Stores Equipment	17,100.39	17,100.39	17,100.39	17,100.39	17,100.39	204,137.85	17,011.49	
54	394.0	Tools, Shop and Garage Equipment	1,003,055.97	1,004,941.28	1,004,941.28	959,110.28	959,110.28	11,891,152.58	990,929.38	
55	395.0	Laboratory Equipment	51,121.42	51,121.42	51,121.42	50,754.09	50,754.09	612,722.38	51,060.20	
56	396.9	Dist Power Operated Equip	1,116,287.84	1,118,143.82	1,118,143.82	1,116,534.17	1,116,534.17	13,399,658.70	1,116,638.23	
57	397.0	Communication Equipment	991,236.86	991,236.86	991,236.86	617,337.86	617,337.86	11,135,151.95	927,929.33	
58	398.0	Miscellaneous Equipment	5,587.33	5,587.33	5,587.33	5,587.21	5,587.21	67,047.72	5,587.31	
59										
60		General Plant, Gas Total	10,197,692.11	10,201,433.40	10,201,433.40	9,519,640.17	9,630,968.66	118,859,781.69	9,904,981.82	
61										
62		TOTAL ACCOUNT 101	147,117,795.69	147,048,219.35	147,040,707.65	146,314,029.32	146,254,869.99	1,730,087,883.83	144,173,990.34	

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Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	Pro Forma Adjustments	Adjusted Balance
	(a)	(b)	(q)	(r) (p)+(q)
33	380.0	Services	-	42,260,517.55
34	381.0	Meters	-	17,588,153.51
35	383.0	Regulators	-	3,117,072.38
36	385.0	Industrial Meter Sets	-	327,881.57
37				
38		Distribution Plant, Gas Total	-	127,033,929.19
39				
40	389.0	Land	-	53,526.68
41	389.1	Land Rights	-	-
42	390.0	Structures and Improvements	-	2,310,173.31
43	390.1	Dist Leasehold Improvements	-	167,537.78
44	391.0	Office Furniture and Equipment	-	58,228.85
45	391.1	Dist Computer Equipment	-	1,118,760.36
46	391.2	Mainframe Computer	-	-
47	392.1	Distribution Automobiles	-	24,624.94
48	392.2	Dist Light Trucks Class 2	-	225,455.04
49	392.3	Dist Light Trucks Class 3	-	1,114,366.60
50	392.4	Dist Heavy Trucks Class 4	-	511,454.69
51	392.7	Dist Heavy Trucks Class 7	-	971,534.52
52	392.8	Distribution Trailers	-	240,163.11
53	393.0	Stores Equipment	-	17,011.49
54	394.0	Tools, Shop and Garage Equipment	-	990,929.38
55	395.0	Laboratory Equipment	-	51,060.20
56	396.9	Dist Power Operated Equip	-	1,116,638.23
57	397.0	Communication Equipment	-	927,929.33
58	398.0	Miscellaneous Equipment	-	5,587.31
59				
60		General Plant, Gas Total	-	9,904,981.82
61				
62		TOTAL ACCOUNT 101	-	144,173,990.34

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Line No.	Acct	Account Description	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
ACCOUNT 106									
63	303.0	Miscellaneous Intangible Plant	122,999.47	120,672.38	126,553.50	103,924.07	129,944.88	129,944.88	129,944.88
64									
65		Intangible Plant, Gas Total	122,999.47	120,672.38	126,553.50	103,924.07	129,944.88	129,944.88	129,944.88
66									
67	305.0	Structures and Improvements	-	-	-	-	-	-	-
68	311.0	LP Equipment	-	-	-	-	-	-	-
69	320.0	Other Equipment	-	-	-	-	-	-	-
70									
71		Manufactured Gas Production Plant Total	-	-	-	-	-	-	-
72									
73	361.0	Structures and Improvements	167,977.56	167,977.56	167,977.56	167,977.56	167,977.56	138,051.20	138,051.20
74	362.0	Gas Holders	-	-	-	-	-	-	-
75	363.0	Purification Equipment	-	-	-	-	-	-	-
76	363.1	Liquefaction Equipment	7,478.60	7,478.60	7,478.60	7,478.60	7,478.60	7,478.60	7,478.60
77	363.2	Vaporizing Equipment	4,934.51	4,934.51	4,934.51	4,934.51	4,934.51	4,934.51	4,934.51
78	363.3	Compression Equipment	-	-	-	-	-	-	-
79	363.5	Other Equipment	7,612.72	7,612.72	7,612.72	7,612.72	7,612.72	8,675.29	8,675.29
80									
81		Other Storage Plant Total	188,003.39	188,003.39	188,003.39	188,003.39	188,003.39	159,139.60	159,139.60
82									
83	374.0	Land	-	-	-	-	-	-	-
84	374.1	Land Rights	-	-	-	-	-	-	-
85	376.0	Mains	4,106,723.05	4,144,979.92	4,219,697.60	3,738,921.49	2,381,445.26	1,995,366.05	2,955,121.12
86	378.0	District Regulator Stations	4,707.18	4,707.18	4,707.18	4,707.18	4,707.18	4,707.18	4,707.18
87	379.0	Town Border Stations	1,518,613.86	1,527,555.65	1,528,629.08	1,529,918.17	1,544,703.39	1,544,861.44	1,570,112.75
88	379.1	Gas Delivery Points	-	-	-	-	-	-	-
89	380.0	Services	2,592,180.75	2,651,019.58	2,709,922.37	2,733,660.28	2,832,610.88	2,965,399.87	3,279,692.01
90	381.0	Meters	826,241.26	950,145.27	1,120,259.57	451,644.86	503,037.26	544,269.51	619,084.32
91	383.0	Regulators	244,382.33	250,306.87	254,460.10	34,283.01	38,110.06	45,280.23	57,900.42
92	385.0	Industrial Meter Sets	12,351.07	12,062.52	12,062.52	(946.42)	(1,064.82)	(1,064.82)	(1,064.82)
93									
94		Distribution Plant, Gas Total	9,305,199.50	9,540,776.99	9,849,738.42	8,492,188.57	7,303,549.21	7,098,819.46	8,485,552.98

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. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	August 2013	September 2013	October 2013	November 2013	December 2013	Grand Total 2013	12 Month Average 2013
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o) sum (c) thru (n)	(p) (o) / 12
ACCOUNT 106									
63	303.0	Miscellaneous Intangible Plant	109,850.25	114,512.32	150,131.97	151,066.01	157,846.12	1,547,390.73	128,949.23
64									
65		Intangible Plant, Gas Total	109,850.25	114,512.32	150,131.97	151,066.01	157,846.12	1,547,390.73	128,949.23
66									
67	305.0	Structures and Improvements	-	-	-	-	-	-	-
68	311.0	LP Equipment	-	-	-	-	-	-	-
69	320.0	Other Equipment	-	-	-	-	-	-	-
70									
71		Manufactured Gas Production Plant Total	-	-	-	-	-	-	-
72									
73	361.0	Structures and Improvements	138,051.20	136,080.00	136,080.00	161,491.96	164,635.29	1,852,328.65	154,360.72
74	362.0	Gas Holders	-	-	-	28,614.22	37,567.30	66,181.52	5,515.13
75	363.0	Purification Equipment	-	-	-	-	-	-	-
76	363.1	Liquefaction Equipment	7,478.60	7,478.60	7,478.60	7,478.60	7,478.60	89,743.20	7,478.60
77	363.2	Vaporizing Equipment	4,934.51	4,934.51	4,934.51	4,934.51	4,934.51	59,214.12	4,934.51
78	363.3	Compression Equipment	-	-	-	-	-	-	-
79	363.5	Other Equipment	8,675.29	8,355.32	17,095.90	21,034.10	73,845.53	184,420.32	15,368.36
80									
81		Other Storage Plant Total	159,139.60	156,848.43	165,589.01	223,553.39	288,461.23	2,251,887.81	187,657.32
82									
83	374.0	Land	-	-	-	-	-	-	-
84	374.1	Land Rights	-	-	-	-	-	-	-
85	376.0	Mains	2,568,064.05	2,728,173.42	3,298,050.51	6,035,498.63	7,024,621.69	45,196,662.79	3,766,388.57
86	378.0	District Regulator Stations	3,730.25	3,730.25	3,970.56	3,970.56	3,970.56	52,322.44	4,360.20
87	379.0	Town Border Stations	1,588,438.08	1,593,796.91	1,600,425.93	1,616,165.95	1,528,354.69	18,691,575.90	1,557,631.33
88	379.1	Gas Delivery Points	-	-	-	-	-	-	-
89	380.0	Services	1,585,610.14	1,801,097.07	1,987,016.01	2,141,624.24	2,543,713.86	29,823,547.06	2,485,295.59
90	381.0	Meters	587,094.81	656,691.77	838,915.66	902,661.77	993,299.36	8,993,345.42	749,445.45
91	383.0	Regulators	67,209.46	77,920.33	95,192.80	100,936.34	119,193.08	1,385,175.03	115,431.25
92	385.0	Industrial Meter Sets	(1,766.47)	(1,673.99)	(2,046.09)	(1,948.40)	(921.09)	23,979.19	1,998.27
93									
94		Distribution Plant, Gas Total	6,398,380.32	6,859,735.76	7,821,525.38	10,798,909.09	12,212,232.15	104,166,607.83	8,680,550.66



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. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	Pro Forma Adjustments	Adjusted Balance
	(a)	(b)	(q)	(r) (p)+(q)
ACCOUNT 106				
63	303.0	Miscellaneous Intangible Plant	-	128,949.23
64				
65		Intangible Plant, Gas Total	-	128,949.23
66				
67	305.0	Structures and Improvements	-	-
68	311.0	LP Equipment	-	-
69	320.0	Other Equipment	-	-
70				
71		Manufactured Gas Production Plant Total	-	-
72				
73	361.0	Structures and Improvements	-	154,360.72
74	362.0	Gas Holders	-	5,515.13
75	363.0	Purification Equipment	-	-
76	363.1	Liquefaction Equipment	-	7,478.60
77	363.2	Vaporizing Equipment	-	4,934.51
78	363.3	Compression Equipment	-	-
79	363.5	Other Equipment	-	15,368.36
80				
81		Other Storage Plant Total	-	187,657.32
82				
83	374.0	Land	-	-
84	374.1	Land Rights	-	-
85	376.0	Mains	8,246,121.43	12,012,510.00
86	378.0	District Regulator Stations	-	4,360.20
87	379.0	Town Border Stations	221,250.00	1,778,881.33
88	379.1	Gas Delivery Points	-	-
89	380.0	Services	760,977.94	3,246,273.53
90	381.0	Meters	156,308.92	905,754.37
91	383.0	Regulators	-	115,431.25
92	385.0	Industrial Meter Sets	-	1,998.27
93				
94		Distribution Plant, Gas Total	9,384,658.29	18,065,208.95

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. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
95	389.0	Land	-	-	-	-	-	-	-
96	390.0	Structures and Improvements	77,410.60	77,410.60	77,466.90	77,466.90	77,466.90	77,466.90	77,466.90
97	390.1	Dist Leasehold Improvements	-	-	-	-	-	-	-
98	391.0	Office Furniture and Equipment	-	-	-	-	-	-	-
99	391.1	Dist Computer Equipment	167,564.56	208,581.78	223,912.13	158,115.51	158,115.51	160,079.36	164,987.33
100	391.2	Mainframe Computer	-	-	-	-	-	-	-
101	392.1	Distribution Automobiles	-	-	-	-	-	-	-
102	392.2	Dist Light Trucks Class 2	-	-	-	-	-	-	-
103	392.3	Dist Light Trucks Class 3	179,075.36	178,903.10	178,903.10	178,903.10	178,804.11	-	-
104	392.4	Dist Heavy Trucks Class 4	78,830.98	78,830.98	-	-	-	-	-
105	392.7	Dist Heavy Trucks Class 7	-	-	-	-	-	-	-
106	392.8	Distribution Trailers	-	-	-	-	-	-	-
107	393.0	Stores Equipment	1,066.83	-	-	-	-	-	-
108	394.0	Tools, Shop and Garage Equipment	11,088.08	11,088.08	11,068.08	11,068.08	11,068.08	11,828.52	15,473.32
109	395.0	Laboratory Equipment	-	-	-	-	-	-	-
110	396.9	Dist Power Operated Equip	1,855.97	1,855.97	1,855.97	1,855.97	1,855.97	1,855.97	1,855.97
111	397.0	Communication Equipment	30,895.89	30,895.89	30,895.89	32,594.80	32,594.80	32,594.80	32,594.80
112	398.0	Miscellaneous Equipment	-	-	-	-	-	-	-
113									
114		General Plant, Gas Total	547,788.27	587,566.40	524,102.07	460,004.36	459,905.37	283,825.55	292,378.32
115									
116		TOTAL ACCOUNT 106	10,163,990.63	10,437,019.16	10,688,397.38	9,244,120.39	8,081,402.85	7,671,729.49	9,067,015.78
117									
118		ACCOUNT 107							
119	303.0	Miscellaneous Intangible Plant	41,872.04	49,784.59	47,151.26	56,163.20	31,728.39	30,555.63	35,975.99
120									
121		Intangible Plant, Gas Total	41,872.04	49,784.59	47,151.26	56,163.20	31,728.39	30,555.63	35,975.99
122									
123	361.0	Structures and Improvements	-	-	-	-	-	-	-
124	362.0	Gas Holders	-	-	-	-	-	-	-
125	363.1	Liquefaction Equipment	-	-	-	-	-	-	-
126	363.3	Compression Equipment	-	-	-	-	-	-	-

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. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	August 2013	September 2013	October 2013	November 2013	December 2013	Grand Total 2013	12 Month Average 2013
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o) sum (c) thru (n)	(p) (o) / 12
95	389.0	Land	-	-	-	-	-	-	-
96	390.0	Structures and Improvements	61,103.95	61,628.58	61,628.58	67,371.77	67,371.77	861,260.35	71,771.70
97	390.1	Dist Leasehold Improvements	-	-	-	-	-	-	-
98	391.0	Office Furniture and Equipment	-	-	-	813.62	813.62	1,627.24	135.60
99	391.1	Dist Computer Equipment	64,571.41	64,887.70	64,887.70	98,150.82	104,906.31	1,638,760.12	136,563.34
100	391.2	Mainframe Computer	-	-	-	-	-	-	-
101	392.1	Distribution Automobiles	-	-	-	-	-	-	-
102	392.2	Dist Light Trucks Class 2	4,837.62	4,837.62	4,837.62	4,837.62	4,837.62	24,188.10	2,015.68
103	392.3	Dist Light Trucks Class 3	-	-	112,905.64	112,905.64	-	1,120,400.05	93,366.67
104	392.4	Dist Heavy Trucks Class 4	-	-	-	-	-	157,661.96	13,138.50
105	392.7	Dist Heavy Trucks Class 7	-	-	-	-	-	-	-
106	392.8	Distribution Trailers	-	-	-	-	-	-	-
107	393.0	Stores Equipment	-	-	-	-	-	1,066.83	88.90
108	394.0	Tools, Shop and Garage Equipment	8,624.28	6,738.97	6,738.97	6,738.97	8,214.94	119,738.37	9,978.20
109	395.0	Laboratory Equipment	-	-	-	-	-	-	-
110	396.9	Dist Power Operated Equip	1,855.97	-	-	4,127.64	4,127.64	23,103.04	1,925.25
111	397.0	Communication Equipment	30,895.89	30,895.89	30,895.89	30,895.89	30,895.89	377,546.32	31,462.19
112	398.0	Miscellaneous Equipment	-	-	-	-	-	-	-
113									
114		General Plant, Gas Total	171,889.12	168,988.76	281,894.40	325,841.97	221,167.79	4,325,352.38	360,446.03
115									
116		TOTAL ACCOUNT 106	6,839,259.29	7,300,085.27	8,419,140.76	11,499,370.46	12,879,707.29	112,291,238.75	9,357,603.24
117									
118		ACCOUNT 107							
119	303.0	Miscellaneous Intangible Plant	49,948.55	41,944.34	9,899.05	12,961.97	31,190.22	439,175.23	36,597.94
120									
121		Intangible Plant, Gas Total	49,948.55	41,944.34	9,899.05	12,961.97	31,190.22	439,175.23	36,597.94
122									
123	361.0	Structures and Improvements	17,507.60	24,330.88	27,339.07	-	-	69,177.55	5,764.80
124	362.0	Gas Holders	-	3,219.20	30,528.21	-	7,450.91	41,198.32	3,433.19
125	363.1	Liquefaction Equipment	-	-	-	-	4,479.87	4,479.87	373.32
126	363.3	Compression Equipment	-	-	-	43,432.47	68,010.70	111,443.17	9,286.93

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SCHEDULE D-3  
Plant Accounts on Average Basis for Test Period  
Test Year Ending December 31, 2013  
Utility: MidAmerican Energy Company  
Docket No. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	Pro Forma Adjustments	Adjusted Balance
	(a)	(b)	(q)	(r) (p)+(q)
95	389.0	Land	-	-
96	390.0	Structures and Improvements	-	71,771.70
97	390.1	Dist Leasehold Improvements	-	-
98	391.0	Office Furniture and Equipment	-	135.60
99	391.1	Dist Computer Equipment	-	136,563.34
100	391.2	Mainframe Computer	-	-
101	392.1	Distribution Automobiles	-	-
102	392.2	Dist Light Trucks Class 2	-	2,015.68
103	392.3	Dist Light Trucks Class 3	-	93,366.67
104	392.4	Dist Heavy Trucks Class 4	-	13,138.50
105	392.7	Dist Heavy Trucks Class 7	-	-
106	392.8	Distribution Trailers	-	-
107	393.0	Stores Equipment	-	88.90
108	394.0	Tools, Shop and Garage Equipment	-	9,978.20
109	395.0	Laboratory Equipment	-	-
110	396.9	Dist Power Operated Equip	-	1,925.25
111	397.0	Communication Equipment	-	31,462.19
112	398.0	Miscellaneous Equipment	-	-
113				
114		General Plant, Gas Total	-	360,446.03
115				
116		TOTAL ACCOUNT 106	9,384,658.29	18,742,261.53
117				
118		ACCOUNT 107		
119	303.0	Miscellaneous Intangible Plant	-	36,597.94
120				
121		Intangible Plant, Gas Total	-	36,597.94
122				
123	361.0	Structures and Improvements	-	5,764.80
124	362.0	Gas Holders	-	3,433.19
125	363.1	Liquefaction Equipment	-	373.32
126	363.3	Compression Equipment	-	9,286.93

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Test Year Ending December 31, 2013  
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Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
127	363.5	Other Equipment	1,048.92	1,145.77	1,160.99	1,192.86	1,220.91	-	-
128									
129		Other Storage Plant Total	1,048.92	1,145.77	1,160.99	1,192.86	1,220.91	-	-
130									
131	374.1	Land Rights	-	-	-	-	-	-	-
132	376.0	Mains	-	-	6,698.47	9,740.26	127,208.66	311,478.36	892,187.87
133	378.0	District Regulator Stations	-	-	-	-	-	-	-
134	379.0	Town Border Stations	-	-	-	-	-	-	-
135	380.0	Services	-	-	649.74	937.99	960.05	1,542.29	3,575.40
136	383.0	Regulators	-	-	-	-	-	-	(61.95)
137	385.0	Industrial Meter Sets	-	-	-	-	-	-	-
138									
139		Distribution Plant, Gas Total	-	-	7,348.21	10,678.25	128,168.71	313,020.65	895,701.32
140									
141	390.0	Structures and Improvements	-	-	-	-	-	-	-
142	390.1	Dist Leasehold Improvements	-	-	-	-	-	-	-
143	391.0	Office Furniture and Equipment	-	-	-	-	-	-	-
144	391.1	Dist Computer Equipment	61,865.60	37,043.06	71,888.45	24,151.04	24,750.36	21,662.42	18,273.51
145	392.2	Dist Light Trucks Class 2	-	-	-	-	-	5,281.97	5,923.07
146	392.3	Dist Light Trucks Class 3	-	-	-	-	-	-	85,741.95
147	392.7	Dist Heavy Trucks Class 7	-	-	-	-	-	-	-
148	392.8	Distribution Trailers	-	-	-	-	-	-	-
149	394.0	Tools, Shop and Garage Equipment	-	-	-	-	4,776.01	4,003.34	632.02
150	396.9	Dist Power Operated Equip	-	-	-	-	-	-	-
151	397.0	Communication Equipment	1,702.18	1,859.36	1,884.06	-	-	-	-
152									
153		General Plant, Gas Total	63,567.78	38,902.42	73,772.51	24,151.04	29,526.37	30,947.73	110,570.55
154									
155		TOTAL ACCOUNT 107	106,488.74	89,832.78	129,432.97	92,185.35	190,644.38	374,524.01	1,042,247.86

RULE 20:10:13:57  
SCHEDULE D-3  
Plant Accounts on Average Basis for Test Period  
Test Year Ending December 31, 2013  
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Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	August 2013	September 2013	October 2013	November 2013	December 2013	Grand Total 2013	12 Month Average 2013
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o) sum (c) thru (n)	(p) (o) / 12
127	363.5	Other Equipment	-	2,265.04	21,542.31	10,230.67	22,962.62	62,770.09	5,230.84
128									
129		Other Storage Plant Total	17,507.60	29,815.12	79,409.59	53,663.14	102,904.10	289,069.00	24,089.08
130									
131	374.1	Land Rights	-	-	-	-	-	-	-
132	376.0	Mains	1,565,628.28	2,360,196.41	3,096,966.05	921,314.94	292,541.47	9,583,960.77	798,663.40
133	378.0	District Regulator Stations	-	-	-	-	-	-	-
134	379.0	Town Border Stations	-	-	-	-	-	-	-
135	380.0	Services	15,369.12	45,024.26	68,042.48	71,776.73	-	207,878.06	17,323.17
136	383.0	Regulators	-	-	-	-	-	(61.95)	(5.16)
137	385.0	Industrial Meter Sets	-	-	-	-	-	-	-
138									
139		Distribution Plant, Gas Total	1,580,997.40	2,405,220.67	3,165,008.53	993,091.67	292,541.47	9,791,776.88	815,981.41
140									
141	390.0	Structures and Improvements	-	-	-	-	-	-	-
142	390.1	Dist Leasehold Improvements	-	-	-	-	-	-	-
143	391.0	Office Furniture and Equipment	-	-	-	-	-	-	-
144	391.1	Dist Computer Equipment	13,011.72	12,142.40	41,795.17	20,160.53	99,405.13	446,149.39	37,179.12
145	392.2	Dist Light Trucks Class 2	-	-	-	-	-	11,205.04	933.75
146	392.3	Dist Light Trucks Class 3	105,305.23	126,558.60	-	-	4,878.00	322,483.78	26,873.65
147	392.7	Dist Heavy Trucks Class 7	-	-	-	-	315,764.17	315,764.17	26,313.68
148	392.8	Distribution Trailers	-	-	-	-	-	-	-
149	394.0	Tools, Shop and Garage Equipment	-	-	-	-	-	9,411.37	784.28
150	396.9	Dist Power Operated Equip	-	-	4,436.36	-	-	4,436.36	369.70
151	397.0	Communication Equipment	-	-	-	-	-	5,445.60	453.80
152									
153		General Plant, Gas Total	118,316.95	138,701.00	46,231.53	20,160.53	420,047.30	1,114,895.71	92,907.98
154									
155		TOTAL ACCOUNT 107	1,766,770.50	2,615,681.13	3,300,548.70	1,079,877.31	846,683.09	11,634,916.82	969,576.41

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. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No.	Acct	Account Description	Pro Forma Adjustments	Adjusted Balance
	(a)	(b)	(q)	(r) (p)+(q)
127	363.5	Other Equipment	-	5,230.84
128				
129		Other Storage Plant Total	-	24,089.08
130				
131	374.1	Land Rights	-	-
132	376.0	Mains	-	798,663.40
133	378.0	District Regulator Stations	-	-
134	379.0	Town Border Stations	-	-
135	380.0	Services	-	17,323.17
136	383.0	Regulators	-	(5.16)
137	385.0	Industrial Meter Sets	-	-
138				
139		Distribution Plant, Gas Total	-	815,981.41
140				
141	390.0	Structures and Improvements	-	-
142	390.1	Dist Leasehold Improvements	-	-
143	391.0	Office Furniture and Equipment	-	-
144	391.1	Dist Computer Equipment	-	37,179.12
145	392.2	Dist Light Trucks Class 2	-	933.75
146	392.3	Dist Light Trucks Class 3	-	26,873.65
147	392.7	Dist Heavy Trucks Class 7	-	26,313.68
148	392.8	Distribution Trailers	-	-
149	394.0	Tools, Shop and Garage Equipment	-	784.28
150	396.9	Dist Power Operated Equip	-	369.70
151	397.0	Communication Equipment	-	453.80
152				
153		General Plant, Gas Total	-	92,907.98
154				
155		TOTAL ACCOUNT 107	-	969,576.41