

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. NG14-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) - (f)
1	301.0	Organization	0.00	0.00%	0.00	0.00	0.00
2	302.0	Franchise and Consents	293.00	0.00%	0.00	0.00	0.00
3	303.0	Miscellaneous Intangible Plant	2,929,012.23	3.51%	102,931.40	0.00	102,931.40
4		Acquisition Adjustment	8,918,380.75	4.30%	383,256.00	0.00	383,256.00
5							
6		Intangible Plant, Gas Total	11,847,685.98		486,187.40	0.00	486,187.40
7							
8	360.0	Land	24,567.09	0.00%	0.00	0.00	0.00
9	361.0	Structures and Improvements	599,995.85	2.43%	14,606.68	0.00	14,606.68
10	362.0	Gas Holders	1,203,835.56	0.94%	11,273.62	0.00	11,273.62
11	363.0	Purification Equipment	242,418.59	1.51%	3,654.39	0.00	3,654.39
12	363.1	Liquefaction Equipment	566,158.98	1.12%	6,325.35	0.00	6,325.35
13	363.2	Vaporizing Equipment	246,343.99	2.18%	5,359.99	0.00	5,359.99
14	363.3	Compression Equipment	91,369.65	0.77%	706.84	0.00	706.84
15	363.5	Other Equipment	1,628,250.30	2.29%	37,222.54	0.00	37,222.54
16							
17		Other Storage Plant Total	4,602,940.01		79,149.41	0.00	79,149.41
18							
19	374.0	Land	8,315.71	0.00%	0.00	0.00	0.00
20	374.1	Land Rights	341,871.04	1.38%	4,713.09	0.00	4,713.09
21	375.0	Structures and Improvements	18,849.74	1.13%	213.85	0.00	213.85
22	376.0	Mains	64,174,176.07	2.10%	1,347,161.33	0.00	1,347,161.33
23	378.0	District Regulator Stations	1,693,246.91	3.10%	52,414.49	0.00	52,414.49
24	379.0	Town Border Stations	2,322,536.72	3.11%	72,203.02	0.00	72,203.02
25	379.1	Gas Delivery Points	28,554.83	3.43%	979.82	0.00	979.82
26	380.0	Services	44,544,413.31	3.53%	1,572,171.06	0.00	1,572,171.06
27	381.0	Meters	18,285,699.54	3.61%	659,516.78	0.00	659,516.78
28	383.0	Regulators	3,225,554.43	1.68%	54,036.28	0.00	54,036.28
29	385.0	Industrial Meter Sets	329,383.24	1.79%	5,910.18	0.00	5,910.18
30							
31		Distribution Plant, Gas Total	134,972,601.54		3,769,319.90	0.00	3,769,319.90
32							
33	389.0	Land	53,526.68	0.00%	0.00	0.00	0.00
34	389.1	Land Rights	0.00	0.00%	0.00	0.00	0.00
35	390.0	Structures and Improvements	2,381,715.76	1.99%	47,457.33	0.00	47,457.33
36	390.1	Dist Leasehold Improvements	167,537.78	0.58%	963.36	0.00	963.36
37	391.0	Office Furniture and Equipment	59,512.42	12.78%	7,607.56	0.00	7,607.56
38	391.1	Dist Computer Equipment	1,254,569.95	20.16%	252,953.29	45,868.41	207,084.88
39	392.1	Distribution Automobiles	24,624.94	2.28%	560.50	560.50	0.00
40	392.2	Dist Light Trucks Class 2	228,769.13	3.17%	7,252.20	7,252.20	0.00
41	392.3	Dist Light Trucks Class 3	1,200,919.09	4.98%	59,774.65	59,774.65	0.00
42	392.4	Dist Heavy Trucks Class 4	524,595.23	2.76%	14,469.06	14,469.06	0.00
43	392.7	Dist Heavy Trucks Class 7	971,534.52	1.29%	12,529.07	12,529.07	0.00
44	392.8	Distribution Trailers	239,979.98	3.87%	9,291.98	9,291.98	0.00

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. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No	Account (a)	Account Description (b)	12/2012 - 11/2013 Average Depreciable Plant Balance (c)	Rate (d)	Total Calculated Depreciation (e)	Depreciation Charged to Clearing (f)	Depreciation Expense (g) (e) - (f)
45	393.0	Stores Equipment	17,011.48	9.90%	1,684.85	0.00	1,684.85
46	394.0	Tools, Shop and Garage Equip	1,003,833.90	7.95%	79,846.31	0.00	79,846.31
47	395.0	Laboratory Equipment	51,090.81	10.44%	5,333.64	0.00	5,333.64
48	396.9	Dist Power Operated Equip	1,118,513.08	0.62%	6,887.81	6,887.81	0.00
49	397.0	Communication Equipment	959,512.30	3.25%	31,214.46	0.00	31,214.46
50	397.02	Phone Equipment	30,895.89	9.82%	3,035.16	0.00	3,035.16
51	398.0	Miscellaneous Equipment	5,587.32	3.79%	212.01	0.00	212.01
52							
53		General Plant, Gas Total	10,293,730.26		541,073.24	156,633.68	384,439.56
54							
55		Total Gas	161,716,957.79		4,875,729.95	156,633.68	4,719,096.27

Source - Per Books