

RULE 20:10:13:86  
 STATEMENT J  
 Depreciation Expense  
 Test Year Ending December 31, 2013  
 Utility: MidAmerican Energy Company  
 Docket No. NG14-XXX

Individual Responsible: Mary Jo Anderson

Line No	Functional Class	2013 Expense	Adjustments	Adjusted Expense
	(a)	(b)	(c)	(d) (b) + (c)
1	Depreciation & Amortization on Original Cost			
2				
3	Intangibles	102,931.40	-	102,931.40
4				
5	Storage	79,149.41	-	79,149.41
6				
7	Distribution	3,769,319.90	230,511.19	3,999,831.09
8				
9	General Plant	384,439.56	-	384,439.56
10				
11	Amortization of Acquisition Adjustment	<u>383,256.00</u>	<u>(191,128.00)</u>	<u>192,128.00</u>
12				
13	Total Gas	4,719,096.27	39,383.19	4,758,479.46

Source:

Column (b) - per books

Column (c) - MidAmerican Exhibit MJA 1.1, WP B through F

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STATEMENT J  
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Line No	Account		Current Rate Factors		
	(a)	(b)	(c)	(d)	(g)
1	Other Storage Plant				
2					
3	360.0	Land			
4	361.0	Structures and Improvements	R1.5	40	(10)
5	362.0	Gas Holders	R4	45	(5)
6	363.0	Purification Equipment	R2.5	45	(5)
7	363.1	Liquefaction Equipment	R2.5	45	(5)
8	363.2	Vaporizing Equipment	R2.5	45	(5)
9	363.3	Compression Equipment	R2.5	45	(5)
10	363.5	Other Equipment	R2.5	45	(5)
11					
12	Distribution Plant, Gas				
13					
14	374.0	Land			
15	374.1	Land Rights	R4	70	0
16	375.0	Structures and Improvements	S2.5	60	(10)
17	376.0	Mains	R3	61	(30)
18	378.0	District Regulator Stations	R1.5	47	(50)
19	379.0	Town Border Stations	R2.5	50	(50)
20	380.0	Services	R2.5	50	(80)
21	381.0	Meters	S0	28	0
22	383.0	Regulators	R3	60	(5)
23	385.0	Industrial Meter Sets	R2.5	45	(5)
24					
25	General Plant, Gas				
26					
27	389.0	Land			
28	389.1	Land Rights	R3	50	0
29	390.0	Structures and Improvements	R2	50	(5)
30	391.0	Office Furniture and Equipment	SQ	10	0
31	391.1	Dist Computer Equipment	SQ	5	0
32	392.1	Distribution Automobiles	L4	9	10
33	392.2	Dist Light Trucks Class 2	L3	12	10
34	392.3	Dist Light Trucks Class 3	L3	12	10
35	392.4	Dist Heavy Trucks Class 4	L4	14	10
36	392.7	Dist Heavy Trucks Class 7	L4	14	10
37	392.8	Distribution Trailers	L1.5	16	10
38	393.0	Stores Equipment	SQ	10	0
39	394.0	Tools, Shop and Garage Equipment	SQ	15	0
40	395.0	Laboratory Equipment	SQ	10	0
41	396.9	Dist Power Operated Equip	L0	8	20
42	397.0	Communication Equipment	SQ	15	0
43	397.02	Phone Equipment	SQ	10	0
44	398.0	Miscellaneous Equipment	SQ	10	0