

RULE 20:10:13:62
SCHEDULE D-8
Property Records
Test Year Ending December 31, 2021
Utility: MidAmerican Energy Company
Docket No. NG22-____

Individual Responsible: Aimee S. Rooney

Line No.	Description
1	Property Records and Retirement Procedures
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3	<u>Production Plant, Vehicles, and Structures</u>
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5	Detailed plant ledgers are maintained by location showing the date and cost of installation.
6	When property constituting a retirement unit is removed or replaced, the original cost, as
7	determined from the plant ledger or by trending the current costs using the appropriate Handy
8	Whitman Index, is removed from plant and related accumulated depreciation accounts. Cost
9	of removal, if any, and salvage are charged and credited to the accumulated depreciation
10	account, respectively. Retirement units are generally the specific equipment, vehicle,
11	building or building system.
12	
13	<u>Distribution Mains and Services</u>
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15	Detailed plant ledgers are maintained by size, type, and vintage year. When a retirement
16	unit is removed or replaced, the average cost, on an Iowa curve basis, is removed from
17	plant and accumulated depreciation for the specific size and type of pipe. Cost of removal
18	and salvage are charged and credited to accumulated depreciation in the appropriate plant
19	account.
20	
21	<u>Distribution Meters and Regulators</u>
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23	Detailed plant ledgers are maintained by size, type, and vintage for meters and regulators.
24	When a meter or regulator is retired, the average cost on an Iowa curve basis for that type and
25	size of meter or regulator is removed from plant and accumulated depreciation. Cost of removal
26	and salvage are charged and credited to accumulated depreciation in the appropriate plant
27	account.
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30	These methods and procedures have been in place for the last five calendar
31	years.