

RULE 20:10:13:67  
SCHEDULE E-3  
Allocation of Overall Accounts  
Test Year Ending December 31, 2021  
Utility: MidAmerican Energy Company  
Docket No. NG22-\_\_\_\_

Individual Responsible: Aimee S. Rooney

---

Line  
No.

Description

---

(a)

- 1 Accumulated depreciation activity, including depreciation provision, salvage, cost of removal, and
- 2 retirements are maintained by primary plant account. No allocation to functional group is necessary.
- 3 However, allocations are used to allocate plant, depreciation expense and accumulated depreciation
- 4 to state jurisdiction. Gas Peak is used to allocate gas storage plant to jurisdiction. The remaining
- 5 gas plant is either directly assigned to a jurisdiction or allocated based on gas meters in service.