

RULE 20:10:13:86
STATEMENT J
Depreciation Expense
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Mary Jo Anderson

Line No	Functional Class (a)	2013 Expense (b)	Adjustments (c)	Adjusted Expense (d) (b) + (c)
1	Depreciation & Amortization on Original Cost			
2				
3	Intangibles	19,762.07	-	19,762.07
4				
5	Steam	558,063.77	5,012.80	563,076.57
6				
7	Nuclear	123,158.66	-	123,158.66
8				
9	Hydraulic	1,766.65	-	1,766.65
10				
11	Other Production	1,694,693.42	167,269.28	1,861,962.70
12				
13	Transmission	166,767.52	7,065.84	173,833.36
14				
15	Distribution	439,503.24	9,241.77	448,745.01
16				
17	General Plant	63,887.03	-	63,887.03
18				
19	Amortization of Acquisition Adjustment	69.22	-	69.22
20				
21	Total Electric	3,067,671.58	188,589.69	3,256,261.27

Source:

Column (b) - per books

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

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Line No	Current Rate Factors				
	Function	Facility	Life or End of Life	Curve	Net Salvage
	(a)	(b)	(c)	(d)	(g)
1	MidAmerican Depreciates all electric production plant using an end of life technique. The monthly				
2					
3	Steam Generation - Accounts 311 - 316				
4	Louisa		12/2040	NA	(4)
5	Neal Unit 1		04/2015	NA	(9)
6	Neal Unit 2		04/2015	NA	(9)
7	Neal Unit 3		12/2035	NA	(9)
8	Neal Unit 4		12/2040	NA	(9)
9	Ottumwa		12/2040	NA	(5)
10	Riverside		12/2025	NA	(8)
11	Walter Scott Unit 1		04/2015	NA	(4)
12	Walter Scott Unit 2		04/2015	NA	(4)
13	Walter Scott Unit 3		12/2040	NA	(4)
14	Walter Scott Unit 4		12/2050	NA	(4)
15	Trains - 312.80		25	R2.5	5
16					
17	Nuclear Generation - Accounts 321 - 325				
18	Quad Cities		12/2032	NA	0
19					
20	Hydro Generation - Accounts 331 - 335				
21	Moline Hydro		12/2020	NA	(55)
22					
23	Other Generation - 340.10 - 346				
24	Electrifarm		12/2020	NA	(5) ¹
25	GDMEC		12/2031	NA	(5) ¹
26	Moline		12/2015	NA	(5) ¹
27	Pleasant Hill		12/2030	NA	(5) ¹
28	River Hills		12/2015	NA	(5) ¹
29	Sycamore		12/2020	NA	(5) ¹
30	Merl Parr		12/2015	NA	(5) ¹
31	Coralville		12/2025	NA	(5) ¹
32	Century I		09/2035	NA	(1) ²
33	Intrepid I		12/2034	NA	(1) ²
34	Century II		12/2035	NA	(1) ²
35	Intrepid II		12/2035	NA	(1) ²
36	Pomeroy I		12/2037	NA	(1) ²
37	Victory I		12/2036	NA	(1) ²
38	Century III		01/2038	NA	(1) ²
39	Pomeroy II		05/2038	NA	(1) ²
40	Adair		12/2038	NA	(1) ²
41	Carroll		12/2038	NA	(1) ²
42	Charles City		04/2038	NA	(1) ²

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	(a)	(b)	(c)	(d)	(g)
43	Other Generation - 340.10 - 346 (continued)				
44		Pomeroy III	11/2038	NA	(1) ²
45		Walnut I	12/2038	NA	(1) ²
46		Walnut II	12/2038	NA	(1) ²
47		Pomeroy IV	08/2041	NA	(1) ²
48		Eclipse	09/2042	NA	(1) ²
49		Laurel	12/2041	NA	(1) ²
50		Morning Light	09/2042	NA	(1) ²
51		Rolling Hills	12/2041	NA	(1) ²
52		Vienna I	11/2042	NA	(1) ²
53		Vienna II	12/2043	NA	(1) ²
54					
55	¹ Net salvage of -5% except for account 340.10 Land Rights which is 0				
56	² Net salvage of -1% for account 344 Generators only				
57					
58	Transmission Plant				
59					
60	350.0	Land			
61	350.1	Land Rights	70	R4	0
62	352.0	Structures and Improvements	60	R3	(5)
63	353.0	Station Equipment	55	R1.5	(5)
64	354.0	Towers and Fixtures	70	S2.5	(15)
65	355.0	Poles and Fixtures	52	R2.5	(30)
66	356.0	Overhead Conductors and Devices	55	R3	(25)
67	357.0	Underground Conduit	55	R4	0
68	358.0	Underground Conductors and Devices	55	R4	0
69	359.0	Roads and Trails	70	R4	0
70					
71	Distribution Plant, Electric				
72					
73	360.0	Land			
74	360.1	Land Rights	70	R4	0
75	361.0	Structures and Improvements	65	R3	(10)
76	362.0	Station Equipment	55	R2.5	(10)
77	364.0	Poles, Towers and Fixtures	48	R4	(50)
78	365.0	Overhead Conductor and Devices	50	R2	(40)
79	366.0	Underground Conduit	60	S3	(40)
80	367.0	Underground Conductors and Devices	50	R2.5	(25)
81	368.0	Line Transformers	43	R2.5	5
82	369.0	Services	60	R4	(80)
83	370.0	Meters	20	L2	0
84	371.0	Security Lights	33	S0.5	(25)
85	373.0	Street Lights	35	R1.5	(25)

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Line No			Current Rate Factors		
	Account	Account Description	Life or End of Life	Curve	Net Salvage
	(a)	(b)	(c)	(d)	(g)
86	General Plant, Electric Total				
87					
88	389.0	Land			
89	389.1	Land Rights	70	R4	0
90	390.0	Structures and Improvements	45	R0.5	(5)
91	390.1	Leasehold Improvements	*	NA	0
92	391.0	Office Furniture and Equipment	10	SQ	0
93	391.1	Computer Equipment	5	SQ	0
94	392.0	Transportation Equipment	10	SQ	40
95	392.1	Automobiles	9	L4	10
96	392.2	Light Trucks Class 2	12	L3	10
97	392.3	Light Trucks Class 3	12	L3	10
98	392.4	Heavy Trucks Class 4	14	L4	10
99	392.7	Heavy Trucks Class 7	14	L4	10
100	392.8	Trailers	23	S0.5	10
101	393.0	Stores Equipment	10	SQ	0
102	394.0	Tools, Shop and Garage Equip	15	SQ	0
103	395.0	Laboratory Equipment	10	SQ	0
104	396.9	Power Operated Equip	14	L0.5	20
105	397.0	Communication Equipment	15	SQ	0
106	397.02	Communication Equip Phones	10	SQ	0
107	398.0	Miscellaneous Equipment	10	SQ	0
108					
109	* Leasehold improvements are amortized over the life of the lease for the facility.				