

SECTION 285.2015
SCHEDULE B-2.5
Detailed Adjustments to Rate Base
Test Year Ending December 31, 2012
Utility: MidAmerican Energy Company
Docket No. 13-XXXX

Individual Responsible: Mary Jo Anderson

| Line No. | Description (a) | Amount (b) | Reference |
|--|---|----------------------|------------------------------------|
| Adjustment for OGS-AQCS Emission Controls | | | |
| This adjustment is made to reflect the known and measurable changes in Plant in Service and Accumulated Depreciation associated with the installation of an Air Quality Control System (AQCS) for emission control at the Ottumwa Generating Station consisting of scrubber (SDA technology-spray dryer absorbers) baghouse (pulse jet fabric filters) and activated carbon injection (ACI) for mercury control to be placed in service November 2014. | | | |
| 1 | Plant in Service | | |
| 2 | Intangibles | \$ - | |
| 3 | Production | 21,866,726.96 | From Line 26 |
| 4 | Transmission | - | |
| 5 | Distribution | - | |
| 6 | General Plant | - | |
| 7 | Total Plant in Service | <u>21,866,726.96</u> | To Schedule B-2 Line 5 Column (g) |
| 8 | | | |
| 9 | Accumulated Depreciation and Amortization | | |
| 10 | Intangibles | - | |
| 11 | Production | 880,257.96 | From Line 35 |
| 12 | Transmission | - | |
| 13 | Distribution | - | |
| 14 | General Plant | - | |
| 15 | Total Accumulated Depreciation and Amortization | <u>880,257.96</u> | To Schedule B-2 Line 12 Column (g) |
| 16 | | | |
| 17 | Depreciation Expense | <u>880,257.96</u> | From Line 35 |

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| Line No. | Description (a) | Project Information (b) | Reference |
|----------|---|----------------------------|---------------------------------|
| 18 | Project No | 13400 | |
| 19 | Project Title | OGS-AQCS Emission Controls | |
| 20 | Estimated In-Service | 11/3/2014 | Per Books |
| 21 | | | |
| 22 | Estimated Project Costs | 201,351,077 | Per 9/27/2013 Forecast |
| 23 | | | |
| 24 | Illinois Electric Allocation | | |
| 25 | Existing A&E | 10.86% | |
| 26 | Account 312 @ 100% | 21,866,726.96 | Line 22 * Line 25 |
| 27 | | | |
| 28 | | | |
| 29 | Book Depreciation - Calculated using end of life calculation. End of life 12/2040 | | |
| 30 | Salvage % | -5% | Page 3 |
| 31 | Remaining months | 313 | |
| 32 | Monthly depreciation | | |
| 33 | Account 312 | 73,354.83 | Line 26 * (1-Line 30) / Line 31 |
| 34 | Annual Depreciation | | |
| 35 | Account 312 | 880,257.96 | Line 32 * 12 |

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Depreciation Group Rate Maintenance

Depreciation Group: MEC-06-131200-OGS Status: [v] ID: 20112
 Company: MidAmerican Energy Company ARO: [v]
 Business Segment: MEC Electric Generation Functional Class: Steam Generation Plant
 Depr. Summary: MEC-Common (All) (100) External Code: [v]
 Depr. Summary 2: None JE By Asset:

Depreciation Method: MEC-06-131200-OGS Combined Group: [v]
 Depreciable Subledger: None
 Mid-Period Method: End of Life Est. Net Adds: 0.00
 Mid-Period Convention: 0.00 Late Close: [v] Spread: [v]

Update
 New Group
 Previous
 Next
 Combined DG
 Audits
 Method
 Controls
 Cancel
 Blend Books

See Accts

New Rates UoP Details **Depreciation Rate Maintenance**

| Effective Date | Set of Books | Life Rate (Annual) | COR Rate (Annual) | Salvage Rate (Annual) | Net / Gross | Over Depr. Check | Salvage Percent | Cost Of Removal Percent | End Of Life (YYYY/MM) | Rate User Code |
|----------------|--------------|--------------------|-------------------|-----------------------|-------------|------------------|-----------------|-------------------------|-----------------------|----------------|
| AUG/2013 | SEC | 0.000000% | 0.000000% | 0.000000% | Net | Yes/Separate | 0.000000% | 5.000000% | 2040/12 | Used |
| JUL/2011 | SEC | 1.460000% | 0.200000% | -0.040000% | Gross | Yes/Separate | 3.000000% | 14.000000% | 2040/12 | Used |