

SECTION 285.2015  
SCHEDULE B-2.6  
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 Neal 4 Outage Projects			
This adjustment is made to reflect the known and measurable changes in Plant in Service and Accumulated Depreciation associated with the reheater section replacement, boiler modifications, bottom and economizer ash modifications, air heater basket replacement, GSU transformer replacement and the turbine controls upgrade to be placed in service between October and December 2013.			
1	Plant in Service		
2	Intangibles	\$ -	
3	Production	2,120,591.90	From Line 26 and 27
4	Transmission	-	
5	Distribution	-	
6	General Plant	-	
7	Total Plant in Service	<u>2,120,591.90</u>	To Schedule B-2 Line 5 Column (h)
8			
9	Accumulated Depreciation and Amortization		
10	Intangibles	-	
11	Production	85,539.84	From Line 36 and 37
12	Transmission	-	
13	Distribution	-	
14	General Plant	-	
15	Total Accumulated Depreciation and Amortization	<u>85,539.84</u>	To Schedule B-2 Line 12 Column (h)
16			
17	Depreciation Expense	<u>85,539.84</u>	From Line 36 and 37

SECTION 285.2015  
SCHEDULE B-2.6  
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	Project Information (a)	Project Information (b)	Project Information (c)	Project Information (d)	Reference
18	Project No		23714	23716	23737	
19	Project Title		N4 Reheater Section	N4 Boiler Mod	N4 GSU Transformer	
20	Estimated In-Service		12/30/2013	12/30/2013	12/30/2013	From Section 285.2015 WPB-2.6
21						
22	Estimated Project Costs		6,620,918	3,268,891	3,013,818	From Section 285.2015 WPB-2.6
23						
24	Illinois Electric Allocation					
25	Existing A&E		10.86%	10.86%	10.86%	
26	Account 312 @ 100%		719,031.69	355,001.56		Line 22 * Line 25
27	Account 315 @ 100%				327,300.63	Line 22 * Line 25
28						
29	Book Depreciation - Calculated using end of life calculation. End of life 12/2040					From Section 285.2015 WPB-2.6
30	Salvage %		-9%	-9%	-9%	Page 8
31	Remaining months		324	324	324	
32	Monthly depreciation					
33	Account 312		2,418.96	1,194.30		Line 26 * (1-Line 30) / Line 31
34	Account 315				1,101.10	Line 27 * (1-Line 30) / Line 31
35	Annual Depreciation					
36	Account 312		29,027.52	14,331.60		Line 33 * 12
37	Account 315				13,213.20	Line 34 * 12

SECTION 285.2015  
SCHEDULE B-2.6  
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	Project Information (e)	Project Information (f)	Project Information (g)	Reference
	(a)				
18	Project No	23789	23715	23742	
19	Project Title	N4 Ash Modifications	N4 Air Heater Basket	N4 Turbine Controls Upgrade	
20	Estimated In-Service	11/1/2013	12/30/2013	10/30/2013	From Section 285.2015 WPB-2.6
21					
22	Estimated Project Costs	3,270,994	2,419,213	932,795	From Section 285.2015 WPB-2.6
23					
24	Illinois Electric Allocation				
25	Existing A&E	10.86%	10.86%	10.86%	
26	Account 312 @ 100%	355,229.95	262,726.53		Line 22 * Line 25
27	Account 315 @ 100%			101,301.54	Line 22 * Line 25
28					
29	Book Depreciation - Calculated using end of life calculation. End of life 12/2040				From Section 285.2015 WPB-2.6
30	Salvage %	-9%	-9%	-9%	Page 8
31	Remaining months	325	324	326	
32	Monthly depreciation				
33	Account 312	1,191.39	883.86		Line 26 * (1-Line 30) / Line 31
34	Account 315			338.71	Line 27 * (1-Line 30) / Line 31
35	Annual Depreciation				
36	Account 312	14,296.68	10,606.32		Line 33 * 12
37	Account 315			4,064.52	Line 34 * 12