

MIDAMERICAN ENERGY COMPANY
2015 TCR RECONCILIATION and NEW FACTOR CALCULATION

<u>ACTUAL KWH SALES</u>			<u>FORECAST KWH SALES</u>						
<u>Line No.</u>		<u>2015</u>	<u>Allocator for</u>	<u>2016 & 2017</u>		<u>Jan-16 through</u>		<u>Apr-16 through</u>	
		<u>(a)</u>	<u>forecasts</u>	<u>Forecast</u>		<u>Mar-16</u>	<u>Mar-17</u>		
		<u>kWh</u>	<u>%</u>	<u>Line No.</u>	<u>kWh</u>		<u>kWh</u>	<u>kWh</u>	
1	Residential	49,896,779	0.23106	1	Jan-16	18,991,629	Residential	12,802,405	51,721,319
2	SGSD	26,224,997	0.12144	2	Feb-16	18,017,919	SGSD	6,728,752	27,183,948
3	SGSE	10,533,832	0.04878	3	Mar-16	18,396,937	SGSE	2,702,747	10,919,015
4	LGS	126,627,862	0.58639	4	Apr-16	17,463,294	LGS	32,489,896	131,258,174
5	Water Pumping	870,880	0.00403	5	May-16	16,960,803	Water Pumping	223,448	902,725
6	Lighting	1,789,851	0.00829	6	Jun-16	18,114,598	Lighting	459,236	1,855,299
7	Grand Total	<u>215,944,201</u>	<u>1.00000</u>	7	Jul-16	20,554,055	Grand Total	<u>55,406,485</u>	<u>223,840,481</u>
				8	Aug-16	20,828,994			
				9	Sep-16	19,473,362			
				10	Oct-16	17,688,682			
				11	Nov-16	17,270,100			
				12	Dec-16	19,454,992			
				13	Jan-17	19,266,015			
				14	Feb-17	18,129,736			
				15	Mar-17	18,635,850			
				16		<u>55,406,485</u>	January 2016 through March 2016		
				17		<u>223,840,481</u>	April 2016 through March 2017		

Sources:

Columns (a) and (c) from Company books/forecasts.
Columns (d) and (e) are the allocation of total forecast sales for the period to revenue class.

MIDAMERICAN ENERGY COMPANY
2015 TCR RECONCILIATION and NEW FACTOR CALCULATION

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MULTI-VALUE PROJECT A&G CREDIT

Total Company Electric Operations

Year Ending December 31, 2016

Line

<u>No.</u>	<u>Description</u>	<u>Value</u> (a)
1	Rate Template Attachment MM Annual Allocation Factor for Other Expense	\$ 3,362,386
2	MidAmerican Energy Ratio as a Percentage of Total MISO Energy	0.053492
3	Allocation of Other Expenses to MidAmerican	<u>\$ 179,860</u>

Line

No. Sources:

- 1 MidAmerican's 2016 Attachment MM Rate Template
- 2 Calculation of MidAmerican's 2016 energy forecast divided by total MISO energy
- 3 Line 1 x Line 2

MIDAMERICAN ENERGY COMPANY
2015 TCR RECONCILIATION and NEW FACTOR CALCULATION

MVP AND SCHEDULE 26 RETURN CREDITS

Total Company Electric Operations
Year Ending December 31, 2016

<u>Line No.</u>	<u>Description</u>	<u>Value</u> <u>(a)</u>
1	MEC MVP Return Credit	\$ 521,247
2	MEC Schedule 26 Return Credit	\$ 658
3	Total Transmission Investment Credit	<u>\$ 521,905</u>

<u>Line No.</u>	<u>Sources</u>
1	Calculation of MEC Multi-Value Project Revenue Requirement Adjustment
2	Calculation of MEC Schedule 26 Revenue Requirement Adjustment
3	Line 1 + Line 2

MIDAMERICAN ENERGY COMPANY
2015 TCR RECONCILIATION and NEW FACTOR CALCULATION

MISO COSTS
Total Company Electric Operations

<u>Line</u> <u>No.</u>	<u>MidAmerican TCR Transmission Charges</u>	(a) ACTUAL	(b) ACTUAL	(c) Forecast	(d) Forecast	(e) Forecast	(f) Forecast	(g) Forecast	(h) Forecast	(i) Forecast	(j) Forecast	(k) Forecast	(l) Forecast	(m) 2016 TOTAL
		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
1	Schedule 10 Charge (MISO Adder)	\$ 371,768	\$ 377,926	\$ 320,219	\$ 362,639	\$ 341,414	\$ 333,358	\$ 383,735	\$ 345,583	\$ 355,643	\$ 365,066	\$ 305,364	\$ 335,133	\$ 4,197,850
2	Schedule 10-FERC Charge	\$ 104,349	\$ 119,384	\$ 112,629	\$ 113,984	\$ 103,836	\$ 127,346	\$ 146,161	\$ 163,164	\$ 156,630	\$ 141,440	\$ 113,367	\$ 114,536	\$ 1,516,824
3	Schedule 26 Charge	\$ 13,765	\$ 13,697	\$ 13,398	\$ 12,684	\$ 11,940	\$ 14,171	\$ 16,807	\$ 18,157	\$ 17,430	\$ 16,264	\$ 12,615	\$ 13,170	\$ 174,100
4	Schedule 26-A Charge	\$ 1,110,128	\$ 2,291,298	\$ 2,167,833	\$ 2,258,030	\$ 2,345,227	\$ 2,156,717	\$ 2,180,555	\$ 2,220,508	\$ 2,353,504	\$ 2,427,565	\$ 2,300,645	\$ 2,039,678	\$ 25,851,688
5	TOTAL (Factor "M")	\$ 1,600,010	\$ 2,802,306	\$ 2,614,078	\$ 2,747,337	\$ 2,802,417	\$ 2,631,592	\$ 2,727,258	\$ 2,747,412	\$ 2,883,207	\$ 2,950,336	\$ 2,731,991	\$ 2,502,517	\$ 31,740,461

MISO CREDITS
Total Company Electric Operations

<u>Description</u>	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016 TOTAL
6 Forecasted A&G in MISO rates (Factor "E")	\$ 14,988	\$ 14,988	\$ 14,988	\$ 14,988	\$ 14,988	\$ 14,988	\$ 14,988	\$ 14,988	\$ 14,988	\$ 14,988	\$ 14,988	\$ 14,988	\$ 179,860
7 Cost-shared trans investmt in MISO rates (Factor "O")	\$ 43,492	\$ 43,492	\$ 43,492	\$ 43,492	\$ 43,492	\$ 43,492	\$ 43,492	\$ 43,492	\$ 43,492	\$ 43,492	\$ 43,492	\$ 43,492	\$ 521,905
8 TOTAL	\$ 58,480	\$ 58,480	\$ 58,480	\$ 58,480	\$ 58,480	\$ 58,480	\$ 58,480	\$ 58,480	\$ 58,480	\$ 58,480	\$ 58,480	\$ 58,480	\$ 701,765

Line
No. Sources:
7 Columns (a) - (b) are ACTUAL, columns (c) - (l) are FORECAST
Each month is 1/12 Page 2, Column (a), Line 3.
8 Each month is 1/12 Page 3, Column (a), Line 3.

**MIDAMERICAN ENERGY COMPANY
2015 TCR RECONCILIATION and NEW FACTOR CALCULATION**

**NET MISO COSTS
Total Company**

Line No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		ACTUAL	ACTUAL	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
1	NET MISO COSTS	\$ 1,541,530	\$ 2,743,825	\$ 2,555,598	\$ 2,688,857	\$ 2,743,937	\$ 2,573,111	\$ 2,668,777	\$ 2,688,932	\$ 2,824,726	\$ 2,891,855	\$ 2,673,511	\$ 2,444,037	\$ 31,038,695

**NET MISO COSTS
SOUTH DAKOTA ONLY**

Line No.		ACTUAL	ACTUAL	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	2016 TOTAL
		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
2	SD ALLOCATION	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	
3	SD ALLOCATION OF NET MISO COSTS	\$ 13,103	\$ 23,323	\$ 21,723	\$ 22,855	\$ 23,323	\$ 21,871	\$ 22,685	\$ 22,856	\$ 24,010	\$ 24,581	\$ 22,725	\$ 20,774	\$ 263,829

**NET MISO COSTS
SOUTH DAKOTA ONLY by Revenue Class**

Line No.		ACTUAL	ACTUAL	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	2016 TOTAL
		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
4	Residential	\$ 3,877	\$ 6,902	\$ 6,428	\$ 6,763	\$ 6,902	\$ 6,472	\$ 6,713	\$ 6,764	\$ 7,105	\$ 7,274	\$ 6,725	\$ 6,148	\$ 78,073
5	Small General Service Demand	\$ 1,687	\$ 3,003	\$ 2,797	\$ 2,943	\$ 3,003	\$ 2,816	\$ 2,921	\$ 2,943	\$ 3,091	\$ 3,165	\$ 2,926	\$ 2,675	\$ 33,970
6	Small General Service Energy	\$ 612	\$ 1,090	\$ 1,015	\$ 1,068	\$ 1,090	\$ 1,022	\$ 1,060	\$ 1,068	\$ 1,122	\$ 1,149	\$ 1,062	\$ 971	\$ 12,332
7	Large General Service	\$ 6,829	\$ 12,155	\$ 11,321	\$ 11,912	\$ 12,156	\$ 11,399	\$ 11,823	\$ 11,912	\$ 12,514	\$ 12,811	\$ 11,844	\$ 10,827	\$ 137,502
8	Water Pumping Service	\$ 41	\$ 73	\$ 68	\$ 71	\$ 73	\$ 68	\$ 71	\$ 71	\$ 75	\$ 77	\$ 71	\$ 65	\$ 824
9	Lighting	\$ 56	\$ 100	\$ 93	\$ 98	\$ 100	\$ 94	\$ 97	\$ 98	\$ 103	\$ 105	\$ 97	\$ 89	\$ 1,129
10	TOTAL	\$ 13,103	\$ 23,323	\$ 21,723	\$ 22,855	\$ 23,323	\$ 21,871	\$ 22,685	\$ 22,856	\$ 24,010	\$ 24,581	\$ 22,725	\$ 20,774	\$ 263,829

12-CP ALLOCATORS:

11	Residential	29.59%
12	Small General Service Demand	12.88%
13	Small General Service Energy	4.67%
14	Large General Service	52.12%
15	Water Pumping Service	0.31%
16	Lighting	0.43%
		1.0000000

Line

No. Sources:

1	Page 4, Line 5 less Line 8.
2	Company A&E allocator for SD
3	Line 1 * Line 2
4-9	Line 3 * revenue class 12-CP allocator

MIDAMERICAN ENERGY COMPANY
2015 TCR RECONCILIATION and NEW FACTOR CALCULATION

TCR COSTS AND REVENUE, INCLUDING CARRYING CHARGE
SOUTH DAKOTA ONLY by Revenue Class

Line No.	(a) 7/13/2015*	(b) Aug-15	(c) Sep-15	(d) Oct-15	(e) Nov-15	(f) Dec-15	(g) 2015 TOTAL	
1	Residential - COSTS	\$ 3,158	\$ 5,246	\$ 4,484	\$ 4,710	\$ 3,613	\$ 4,790	\$ 26,001
2	Residential - REVENUE	\$ 1,654	\$ 4,451	\$ 4,174	\$ 2,906	\$ 3,392	\$ 4,452	\$ 21,029
3	(Under-)/Over-collection	\$ (1,504)	\$ (795)	\$ (310)	\$ (1,804)	\$ (221)	\$ (338)	\$ (4,972)
4	CARRYING CHARGE	\$ (9)	\$ (13)	\$ (15)	\$ (25)	\$ (27)	\$ (29)	\$ (118)
5	(Under-)/Over-collection, Incl. Carrying Charge	\$ (1,513)	\$ (808)	\$ (325)	\$ (1,829)	\$ (248)	\$ (367)	\$ (5,090)
6	SGS Demand - COSTS	\$ 1,374	\$ 2,283	\$ 1,951	\$ 2,049	\$ 1,572	\$ 2,084	\$ 11,313
7	SGS Demand - REVENUE	\$ 227	\$ 794	\$ 766	\$ 663	\$ 638	\$ 740	\$ 3,828
8	(Under-)/Over-collection	\$ (1,147)	\$ (1,488)	\$ (1,185)	\$ (1,387)	\$ (934)	\$ (1,344)	\$ (7,485)
9	CARRYING CHARGE	\$ (7)	\$ (15)	\$ (22)	\$ (30)	\$ (35)	\$ (43)	\$ (152)
10	(Under-)/Over-collection, Incl. Carrying Charge	\$ (1,154)	\$ (1,504)	\$ (1,207)	\$ (1,417)	\$ (969)	\$ (1,387)	\$ (7,637)
11	SGS Energy - COSTS	\$ 499	\$ 829	\$ 708	\$ 744	\$ 571	\$ 757	\$ 4,107
12	SGS Energy - REVENUE	\$ 461	\$ 1,983	\$ 1,825	\$ 1,452	\$ 1,814	\$ 2,183	\$ 9,718
13	(Under-)/Over-collection	\$ (38)	\$ 1,155	\$ 1,117	\$ 708	\$ 1,243	\$ 1,426	\$ 5,611
14	CARRYING CHARGE	\$ (0)	\$ 6	\$ 13	\$ 17	\$ 24	\$ 32	\$ 93
15	(Under-)/Over-collection, Incl. Carrying Charge	\$ (38)	\$ 1,161	\$ 1,130	\$ 725	\$ 1,267	\$ 1,459	\$ 5,704
16	LGS - COSTS	\$ 5,562	\$ 9,240	\$ 7,897	\$ 8,295	\$ 6,363	\$ 8,436	\$ 45,793
17	LGS - REVENUE	\$ 660	\$ 6,108	\$ 7,440	\$ 7,100	\$ 6,706	\$ 6,425	\$ 34,438
18	(Under-)/Over-collection	\$ (4,903)	\$ (3,132)	\$ (458)	\$ (1,195)	\$ 343	\$ (2,011)	\$ (11,355)
19	CARRYING CHARGE	\$ (28)	\$ (46)	\$ (49)	\$ (56)	\$ (54)	\$ (65)	\$ (299)
20	(Under-)/Over-collection, Incl. Carrying Charge	\$ (4,931)	\$ (3,178)	\$ (507)	\$ (1,251)	\$ 289	\$ (2,077)	\$ (11,654)
21	Water Pumping - COSTS	\$ 33	\$ 55	\$ 47	\$ 50	\$ 38	\$ 51	\$ 274
22	Water Pumping - REVENUE	\$ 19	\$ 67	\$ 69	\$ 61	\$ 53	\$ 52	\$ 320
23	(Under-)/Over-collection	\$ (15)	\$ 12	\$ 22	\$ 11	\$ 15	\$ 1	\$ 46
24	CARRYING CHARGE	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
25	(Under-)/Over-collection, Incl. Carrying Charge	\$ (15)	\$ 12	\$ 22	\$ 12	\$ 15	\$ 1	\$ 46
26	Lighting - COSTS	\$ 46	\$ 76	\$ 65	\$ 68	\$ 52	\$ 69	\$ 376
27	Lighting - REVENUE	\$ 4	\$ 32	\$ 40	\$ 44	\$ 50	\$ 57	\$ 227
28	(Under-)/Over-collection	\$ (42)	\$ (43)	\$ (25)	\$ (24)	\$ (2)	\$ (12)	\$ (149)
29	CARRYING CHARGE	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (4)
30	(Under-)/Over-collection, Incl. Carrying Charge	\$ (42)	\$ (44)	\$ (26)	\$ (24)	\$ (3)	\$ (13)	\$ (153)
31	TOTAL - COSTS	\$ 10,672	\$ 17,728	\$ 15,153	\$ 15,916	\$ 12,209	\$ 16,187	\$ 87,865
32	TOTAL - REVENUE	\$ 3,024	\$ 13,436	\$ 14,313	\$ 12,226	\$ 12,653	\$ 13,909	\$ 69,561
33	TOTAL - CARRYING CHARGE	\$ (44)	\$ (69)	\$ (74)	\$ (95)	\$ (92)	\$ (106)	\$ (480)
34	TOTAL (Under-)/Over-collection, Including Carrying Charge	\$ (7,693)	\$ (4,361)	\$ (913)	\$ (3,784)	\$ 351	\$ (2,384)	\$ (18,784)

* Final rates effective date July 13, 2015

Line No. Sources:

COSTS lines are from Company books
REVENUE lines are from Company books
CARRYING CHARGE lines are the cumulative (Under-)/Over-collections x (.0692/12)
34 Line 32 - Line 31 + Line 33

MIDAMERICAN ENERGY COMPANY
2015 TCR RECONCILIATION and NEW FACTOR CALCULATION

FORECAST TCR COSTS AND REVENUE
SOUTH DAKOTA ONLY by REVENUE CLASS

<u>Line No.</u>		(a) Jan-16 through Mar-16	(b) Current TCR factor
1	Residential - COSTS	\$ 17,207	
2	Residential - KWH SALES	12,802,405	\$ 0.00097
3	Residential - REVENUE	\$ 12,418	
	<u>(Under-)/Over-collection</u>	<u>\$ (4,789)</u>	
4	SGS Demand - COSTS	\$ 7,487	
5	SGS Demand - KWH SALES	6,728,752	\$ 0.00033
6	SGS Demand - REVENUE	\$ 2,220	
7	<u>(Under-)/Over-collection</u>	<u>\$ (5,266)</u>	
8	SGS Energy - COSTS	\$ 2,718	
9	SGS Energy - KWH SALES	2,702,747	\$ 0.00204
10	SGS Energy - REVENUE	\$ 5,514	
11	<u>(Under-)/Over-collection</u>	<u>\$ 2,796</u>	
12	LGS - COSTS	\$ 30,305	
13	LGS - KWH SALES	32,489,896	\$ 0.00063
14	LGS - REVENUE	\$ 20,469	
15	<u>(Under-)/Over-collection</u>	<u>\$ (9,837)</u>	
16	Water Pumping - COSTS	\$ 182	
17	Water Pumping - KWH SALES	223,448	\$ 0.00084
18	Water Pumping - REVENUE	\$ 188	
19	<u>(Under-)/Over-collection</u>	<u>\$ 6</u>	
20	Lighting - COSTS	\$ 249	
21	Lighting - KWH SALES	459,236	\$ 0.00030
22	Lighting - REVENUE	\$ 138	
23	<u>(Under-)/Over-collection</u>	<u>\$ (111)</u>	
24	TOTAL - COSTS	\$ 58,148	
25	TOTAL - REVENUE	\$ 40,947	
26	TOTAL (Under-)/Over-collection	<u>\$ (17,202)</u>	

Sources:

COSTS lines are the sum of Page 5, Columns (a) - (c) for each revenue class - Lines 4-9

KWH SALES lines are from Page 1, Column (d)

REVENUE lines are the SALES in Column (a) * factor in Column (b)

MIDAMERICAN ENERGY COMPANY
2015 TCR RECONCILIATION and NEW FACTOR CALCULATION

TCR FACTOR CALCULATION

Line No.		2016 Forecasted Transmission Expense (a)	2015 Actual Over/(Under) (b)	2016 Forecast Over/(Under) Jan-Mar (c)	Total Recoverable (d) (a) - (b) - (c)	Forecasted Sales (kWh) Apr-16 through Mar-17 (e)	TCR Rate \$ per kWh (f) (d) / (e)
1	Residential	\$ 78,073	\$ (5,090)	\$ (4,789)	\$ 87,952	51,721,319	\$ 0.00170
2	Small General Service Demand	\$ 33,970	\$ (7,637)	\$ (5,266)	\$ 46,874	27,183,948	\$ 0.00172
3	Small General Service Energy	\$ 12,332	\$ 5,704	\$ 2,796	\$ 3,832	10,919,015	\$ 0.00035
4	Large General Service	\$ 137,502	\$ (11,654)	\$ (9,837)	\$ 158,992	131,258,174	\$ 0.00121
5	Water Pumping Service	\$ 824	\$ 46	\$ 6	\$ 771	902,725	\$ 0.00085
6	Lighting	\$ 1,129	\$ (153)	\$ (111)	\$ 1,393	1,855,299	\$ 0.00075
7	Total	\$ 263,829	\$ (18,784)	\$ (17,202)	\$ 299,814		

Sources:

Column (a) is from Page 5, Column (m), Lines 4-9

Column (b) is from Page 6, Column (g), "(Under-)/Over-collection, Incl. Carrying Charge" lines

Column (c) is from Page 7, Column (a), "(Under-)/Over-collection" lines

Column (e) is from Page 1, Column (e)