

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

<u>ACTUAL KWH SALES</u>			<u>FORECAST KWH SALES</u>				
	<u>2015</u>	<u>Allocator for</u>		<u>2016 &amp; 2017</u>		<u>Jan-16 through</u>	<u>Apr-16 through</u>
<u>Line</u>	<u>(a)</u>	<u>forecasts</u>		<u>Forecast</u>		<u>Mar-16</u>	<u>Mar-17</u>
<u>No.</u>	<u>kWh</u>	<u>(b)</u>	<u>Line No.</u>	<u>kWh</u>		<u>(d)</u>	<u>(e)</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**

**MULTI-VALUE PROJECT A&G CREDIT**

Total Company Electric Operations  
Year Ending December 31, 2016

<u>Line</u>		<u>Value</u>
<u>No.</u>	<u>Description</u>	<u>(a)</u>
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	\$ 503,194
2	MEC Schedule 26 Return Credit	\$ 657
3	Total Transmission Investment Credit	<u>\$ 503,851</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> No.	MidAmerican TCR Transmission Charges	(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**

Description	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")	\$ 41,988	\$ 41,988	\$ 41,988	\$ 41,988	\$ 41,988	\$ 41,988	\$ 41,988	\$ 41,988	\$ 41,988	\$ 41,988	\$ 41,988	\$ 41,988	\$ 503,851
8 TOTAL	\$ 56,976	\$ 56,976	\$ 56,976	\$ 56,976	\$ 56,976	\$ 56,976	\$ 56,976	\$ 56,976	\$ 56,976	\$ 56,976	\$ 56,976	\$ 56,976	\$ 683,711

Line

No. Sources:

- Columns (a) - (b) are ACTUAL, columns (c) - (l) are FORECAST
- 7 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	2016 TOTAL	
1	NET MISO COSTS	\$ 1,543,034	\$ 2,745,330	\$ 2,557,102	\$ 2,690,361	\$ 2,745,441	\$ 2,574,616	\$ 2,670,282	\$ 2,690,436	\$ 2,826,231	\$ 2,893,360	\$ 2,675,015	\$ 2,445,541	\$ 31,056,749

**NET MISO COSTS**

**SOUTH DAKOTA ONLY**

Line No.	ACTUAL	ACTUAL	Forecast	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		
	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%		
2	SD ALLOCATION													
3	SD ALLOCATION OF NET MISO COSTS	\$ 13,116	\$ 23,335	\$ 21,735	\$ 22,868	\$ 23,336	\$ 21,884	\$ 22,697	\$ 22,869	\$ 24,023	\$ 24,594	\$ 22,738	\$ 20,787	\$ 263,982
4	ESTIMATED ASSESSED FILING FEE	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 4,000
5	TOTAL	\$ 13,449	\$ 23,669	\$ 22,069	\$ 23,201	\$ 23,670	\$ 22,218	\$ 23,031	\$ 23,202	\$ 24,356	\$ 24,927	\$ 23,071	\$ 21,120	\$ 267,982

**NET MISO COSTS**

**SOUTH DAKOTA ONLY by Revenue Class**

Line No.	ACTUAL	ACTUAL	Forecast	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		
6	Residential	\$ 3,980	\$ 7,004	\$ 6,531	\$ 6,866	\$ 7,004	\$ 6,575	\$ 6,815	\$ 6,866	\$ 7,208	\$ 7,376	\$ 6,827	\$ 6,250	\$ 79,302
7	Small General Service Demand	\$ 1,732	\$ 3,047	\$ 2,841	\$ 2,987	\$ 3,048	\$ 2,861	\$ 2,965	\$ 2,987	\$ 3,136	\$ 3,209	\$ 2,971	\$ 2,719	\$ 34,504
8	Small General Service Energy	\$ 629	\$ 1,106	\$ 1,032	\$ 1,084	\$ 1,106	\$ 1,038	\$ 1,077	\$ 1,085	\$ 1,138	\$ 1,165	\$ 1,078	\$ 987	\$ 12,526
9	Large General Service	\$ 7,009	\$ 12,336	\$ 11,502	\$ 12,092	\$ 12,336	\$ 11,579	\$ 12,003	\$ 12,092	\$ 12,694	\$ 12,991	\$ 12,024	\$ 11,007	\$ 139,666
10	Water Pumping Service	\$ 42	\$ 74	\$ 69	\$ 72	\$ 74	\$ 69	\$ 72	\$ 72	\$ 76	\$ 78	\$ 72	\$ 66	\$ 837
11	Lighting	\$ 58	\$ 101	\$ 94	\$ 99	\$ 101	\$ 95	\$ 99	\$ 99	\$ 104	\$ 107	\$ 99	\$ 90	\$ 1,147
12	TOTAL	\$ 13,449	\$ 23,669	\$ 22,069	\$ 23,201	\$ 23,670	\$ 22,218	\$ 23,031	\$ 23,202	\$ 24,356	\$ 24,927	\$ 23,071	\$ 21,120	\$ 267,982

12-CP ALLOCATORS:

13	Residential	29.59%
14	Small General Service Demand	12.88%
15	Small General Service Energy	4.67%
16	Large General Service	52.12%
17	Water Pumping Service	0.31%
18	Lighting	0.43%
		1.000000

Line

No. Sources:

1	Page 4, Line 5 less Line 8.
2	Company A&E allocator for SD
3	Line 1 * Line 2
5	Line 3 + Line 4
6-11	Line 5 * revenue class 12-CP allocator

**MIDAMERCIAN 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)	\$ (26)	\$ (27)	\$ (29)	\$ (119)
5	(Under-)/Over-collection, Incl. Carrying Charge	\$ (1,513)	\$ (808)	\$ (325)	\$ (1,830)	\$ (248)	\$ (367)	\$ (5,092)
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)	\$ (36)	\$ (44)	\$ (154)
10	(Under-)/Over-collection, Incl. Carrying Charge	\$ (1,154)	\$ (1,504)	\$ (1,207)	\$ (1,417)	\$ (970)	\$ (1,388)	\$ (7,639)
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	\$ 33	\$ 93
15	(Under-)/Over-collection, Incl. Carrying Charge	\$ (38)	\$ 1,161	\$ 1,130	\$ 725	\$ 1,268	\$ 1,459	\$ 5,705
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)	\$ (57)	\$ (55)	\$ (67)	\$ (303)
20	(Under-)/Over-collection, Incl. Carrying Charge	\$ (4,931)	\$ (3,178)	\$ (507)	\$ (1,252)	\$ 288	\$ (2,078)	\$ (11,658)
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)	\$ (25)	\$ (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)	\$ (96)	\$ (94)	\$ (108)	\$ (485)
34	TOTAL (Under-)/Over-collection, Including Carrying Charge	\$ (7,693)	\$ (4,361)	\$ (914)	\$ (3,785)	\$ 350	\$ (2,386)	\$ (18,790)

\* 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, Inc. Carrying Charge + Current Month (Under-)/Over-Collections) x (.0692/12)  
34 Line 32 - Line 31 + Line 33

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

**JANUARY THROUGH MARCH REVENUE DIFFERENCE**  
**SOUTH DAKOTA ONLY by REVENUE CLASS**

Line No.		Jan-16 through Mar-16			
		(a) Sales	(b) Current TCR Factor	(c) Hypothetical TCR Factor	(d) Revenue Difference
1	Residential - COSTS			\$ 17,515	
2	Residential - KWH SALES	12,802,405	\$ 0.00097	\$ 0.00137	
3	Residential - REVENUE		\$ 12,418	\$ 17,515	
4	(Under-)/Over-collection				\$ (5,096)
5	SGS Demand - COSTS			\$ 7,621	
6	SGS Demand - KWH SALES	6,728,752	\$ 0.00033	\$ 0.00113	
7	SGS Demand - REVENUE		\$ 2,220	\$ 7,621	
8	(Under-)/Over-collection				\$ (5,400)
9	SGS Energy - COSTS			\$ 2,767	
10	SGS Energy - KWH SALES	2,702,747	\$ 0.00204	\$ 0.00102	
11	SGS Energy - REVENUE		\$ 5,514	\$ 2,767	
12	(Under-)/Over-collection				\$ 2,747
13	LGS - COSTS			\$ 30,847	
14	LGS - KWH SALES	32,489,896	\$ 0.00063	\$ 0.00095	
15	LGS - REVENUE		\$ 20,469	\$ 30,847	
16	(Under-)/Over-collection				\$ (10,378)
17	Water Pumping - COSTS			\$ 185	
18	Water Pumping - KWH SALES	223,448	\$ 0.00084	\$ 0.00083	
19	Water Pumping - REVENUE		\$ 188	\$ 185	
20	(Under-)/Over-collection				\$ 3
21	Lighting - COSTS			\$ 253	
22	Lighting - KWH SALES	459,236	\$ 0.00030	\$ 0.00055	
23	Lighting - REVENUE		\$ 138	\$ 253	
24	(Under-)/Over-collection				\$ (115)
25	TOTAL (Under-)/Over-collection				<u>\$ (18,240)</u>

Sources:

COSTS lines are the sum of Page 5, Columns (a) - (c) for each revenue class - Lines 6-11  
KWH SALES lines are from Page 1, Column (d)  
REVENUE lines, Column (b) are the SALES in Column (a) \* factor in Column (b)  
REVENUE lines, Column (c) are the SALES in Column (a) \* factor in Column (c)

**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)	Forecasted Sales (kWh) Apr-16 through Mar-17 (e)	TCR Rate \$ per kWh (f)
					(a) - (b) - (c)		
							(d) / (e)
1	Residential	\$ 79,302	\$ (5,092)	\$ (5,096)	\$ 89,490	51,721,319	\$ <b>0.00173</b>
2	Small General Service Demand	\$ 34,504	\$ (7,639)	\$ (5,400)	\$ 47,544	27,183,948	\$ <b>0.00175</b>
3	Small General Service Energy	\$ 12,526	\$ 5,705	\$ 2,747	\$ 4,074	10,919,015	\$ <b>0.00037</b>
4	Large General Service	\$ 139,666	\$ (11,658)	\$ (10,378)	\$ 161,702	131,258,174	\$ <b>0.00123</b>
5	Water Pumping Service	\$ 837	\$ 46	\$ 3	\$ 788	902,725	\$ <b>0.00087</b>
6	Lighting	\$ 1,147	\$ (153)	\$ (115)	\$ 1,415	1,855,299	\$ <b>0.00076</b>
7	<b>Total</b>	<b>\$ 267,982</b>	<b>\$ (18,790)</b>	<b>\$ (18,240)</b>	<b>\$ 305,013</b>		

Sources:

Column (a) is from Page 5, Column (m), Lines 6-11

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

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

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