

MIDAMERICAN ENERGY COMPANY
2020 TCR RECONCILIATION and 2021 NEW FACTOR CALCULATION

| ACTUAL KWH SALES | | | FORECAST KWH SALES | | | | |
|-------------------------|--------------------|----------------------|---------------------------|-----------------|--------------------|---------------------------------|-----------------------|
| <u>Line No.</u> | <u>2020</u> | <u>Allocator for</u> | <u>2021 & 2022</u> | | | <u>Jan-21 through</u> | <u>Apr-21 through</u> |
| | <u>(a)</u> | <u>forecasts</u> | <u>Forecast</u> | | | <u>Mar-21</u> | <u>Mar-22</u> |
| | <u>kWh</u> | <u>(b)</u> | <u>(c)</u> | <u>Line No.</u> | <u>kWh</u> | <u>(d)</u> | <u>(e)</u> |
| | | <u>%</u> | | | | <u>kWh</u> | <u>kWh</u> |
| 1 Residential | 58,737,578 | 0.23644 | 17,379,010 | 1 Jan-21 | Residential | 13,282,323 | 55,975,553 |
| 2 SGSD | 38,834,194 | 0.15632 | 18,895,931 | 2 Feb-21 | SGSD | 8,781,573 | 37,008,088 |
| 3 SGSE | 12,520,931 | 0.05040 | 19,901,179 | 3 Mar-21 | SGSE | 2,831,357 | 11,932,158 |
| 4 LGS | 136,464,145 | 0.54932 | 18,969,108 | 4 Apr-21 | LGS | 30,858,624 | 130,047,173 |
| 5 Water Pumping | 546,391 | 0.00220 | 18,060,106 | 5 May-21 | Water Pumping | 123,555 | 520,698 |
| 6 Lighting | 1,320,867 | 0.00532 | 19,132,190 | 6 Jun-21 | Lighting | 298,688 | 1,258,756 |
| 7 Grand Total | <u>248,424,106</u> | <u>1.00000</u> | 21,701,646 | 7 Jul-21 | Grand Total | <u>56,176,120</u> | <u>236,742,426</u> |
| | | | 22,239,767 | 8 Aug-21 | | | |
| | | | 20,730,437 | 9 Sep-21 | | | |
| | | | 18,257,187 | 10 Oct-21 | | | |
| | | | 17,904,041 | 11 Nov-21 | | | |
| | | | 20,381,998 | 12 Dec-21 | | | |
| | | | 19,932,781 | 13 Jan-22 | | | |
| | | | 19,206,310 | 14 Feb-22 | | | |
| | | | 20,226,854 | 15 Mar-22 | | | |
| | | | | 16 | <u>56,176,120</u> | January 2021 through March 2021 | |
| | | | | 17 | <u>236,742,426</u> | April 2021 through March 2022 | |

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
2020 TCR RECONCILIATION and 2021 NEW FACTOR CALCULATION

MULTI-VALUE PROJECT A&G CREDIT

Total Company Electric Operations
Year Ending December 31, 2021

| <u>Line</u> | | |
|-------------|--|-------------------|
| <u>No.</u> | <u>Description</u> | <u>Value</u> |
| | | (a) |
| 1 | Rate Template Attachment MM Annual Allocation Factor for Other Expense | \$ 4,372,386 |
| 2 | MidAmerican Energy Ratio as a Percentage of Total MISO Energy | 0.062824 |
| 3 | Allocation of Other Expenses to MidAmerican | <u>\$ 274,690</u> |

Line

No. Sources:

- 1 MidAmerican's 2021 Attachment MM Rate Template
- 2 Calculation of MidAmerican's 2021 energy forecast divided by total MISO energy
- 3 Line 1 x Line 2

MIDAMERICAN ENERGY COMPANY
2020 TCR RECONCILIATION and 2021 NEW FACTOR CALCULATION

MVP AND SCHEDULE 26 RETURN CREDITS

Total Company Electric Operations
Year Ending December 31, 2021

| <u>Line No.</u> | <u>Description</u> | <u>Value</u> <u>(a)</u> |
|-----------------|--------------------------------------|----------------------------|
| 1 | MEC MVP Return Credit | \$ 236,990 |
| 2 | MEC Schedule 26 Return Credit | \$ 566 |
| 3 | Total Transmission Investment Credit | <u>\$ 237,555</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
2020 TCR RECONCILIATION and 2021 NEW FACTOR CALCULATION

MISO COSTS
Total Company Electric Operations

| <u>Line</u> <u>No.</u> | <u>Description</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) 2021 TOTAL |
|---------------------------|---------------------------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| | | <u>Jan-21</u> | <u>Feb-21</u> | <u>Mar-21</u> | <u>Apr-21</u> | <u>May-21</u> | <u>Jun-21</u> | <u>Jul-21</u> | <u>Aug-21</u> | <u>Sep-21</u> | <u>Oct-21</u> | <u>Nov-21</u> | <u>Dec-21</u> | |
| 1 | Schedule 10 Charge (MISO Adder) | \$ 519,896 | \$ 507,799 | \$ 463,316 | \$ 485,104 | \$ 511,209 | \$ 470,226 | \$ 454,795 | \$ 512,281 | \$ 453,156 | \$ 513,449 | \$ 482,460 | \$ 456,960 | \$ 5,830,651 |
| 2 | Schedule 10-FERC Charge | \$ 164,756 | \$ 191,918 | \$ 167,554 | \$ 169,663 | \$ 152,870 | \$ 191,919 | \$ 216,035 | \$ 238,569 | \$ 229,623 | \$ 208,154 | \$ 168,871 | \$ 168,039 | \$ 2,267,971 |
| 3 | Schedule 26 Charge | \$ 41,290 | \$ 104,052 | \$ 102,136 | \$ 93,413 | \$ 86,973 | \$ 105,667 | \$ 122,910 | \$ 131,351 | \$ 126,426 | \$ 118,426 | \$ 92,977 | \$ 95,603 | \$ 1,221,224 |
| 4 | Schedule 26-A Charge | \$ 3,839,578 | \$ 4,076,988 | \$ 4,008,154 | \$ 4,153,040 | \$ 4,738,583 | \$ 4,474,886 | \$ 3,734,738 | \$ 3,829,872 | \$ 4,044,617 | \$ 4,160,378 | \$ 4,288,366 | \$ 3,616,078 | \$ 48,965,278 |
| 5 | MISO MVP Distributions | \$ (23,852) | \$ (13,182) | \$ (13,182) | \$ (13,182) | \$ (13,182) | \$ (13,182) | \$ (13,182) | \$ (13,182) | \$ (13,182) | \$ (13,182) | \$ (13,182) | \$ (13,182) | \$ (168,859) |
| 6 | TOTAL (Factor "M") | \$ 4,541,668 | \$ 4,867,575 | \$ 4,727,978 | \$ 4,888,038 | \$ 5,476,453 | \$ 5,229,516 | \$ 4,515,296 | \$ 4,698,891 | \$ 4,840,640 | \$ 4,987,225 | \$ 5,019,492 | \$ 4,323,498 | \$ 58,116,265 |

MISO CREDITS
Total Company Electric Operations

| <u>Description</u> | <u>Jan-21</u> | <u>Feb-21</u> | <u>Mar-21</u> | <u>Apr-21</u> | <u>May-21</u> | <u>Jun-21</u> | <u>Jul-21</u> | <u>Aug-21</u> | <u>Sep-21</u> | <u>Oct-21</u> | <u>Nov-21</u> | <u>Dec-21</u> | <u>2021 TOTAL</u> |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------------|
| 7 Forecasted A&G in MISO rates (Factor "E") | 22,891 | 22,891 | 22,891 | 22,891 | 22,891 | 22,891 | 22,891 | 22,891 | 22,891 | 22,891 | 22,891 | 22,891 | 274,690 |
| 8 Cost-shared trans investmt in MISO rates (Factor "O") | \$ 19,796 | \$ 19,796 | \$ 19,796 | \$ 19,796 | \$ 19,796 | \$ 19,796 | \$ 19,796 | \$ 19,796 | \$ 19,796 | \$ 19,796 | \$ 19,796 | \$ 19,796 | \$ 237,555 |
| 9 TOTAL | \$ 42,687 | \$ 42,687 | \$ 42,687 | \$ 42,687 | \$ 42,687 | \$ 42,687 | \$ 42,687 | \$ 42,687 | \$ 42,687 | \$ 42,687 | \$ 42,687 | \$ 42,687 | \$ 512,245 |

- Line
No. Sources:
5 Columns (a) - (b) are ACTUAL, columns (c) - (l) are FORECAST
5 January is an actual, the remaining months are an average of the previous two years.
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
2020 TCR RECONCILIATION and 2021 NEW FACTOR CALCULATION

NET MISO COSTS
Total Company

| Line No. | (a) ACTUAL | (b) Forecast | (c) Forecast | (d) Forecast | (e) Forecast | (f) Forecast | (g) Forecast | (h) Forecast | (i) Forecast | (j) Forecast | (k) Forecast | (l) Forecast | (m) 2021 TOTAL | |
|----------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|---------------|
| | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 | | |
| 1 | NET MISO COSTS | \$ 4,498,981 | \$ 4,824,887 | \$ 4,685,290 | \$ 4,845,350 | \$ 5,433,765 | \$ 5,186,828 | \$ 4,472,608 | \$ 4,656,203 | \$ 4,797,952 | \$ 4,944,537 | \$ 4,976,804 | \$ 4,280,810 | \$ 57,604,019 |

NET MISO COSTS
SOUTH DAKOTA ONLY

| | ACTUAL | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | 2021 TOTAL | |
|---|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-------------|
| | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 | | |
| 2 | SD ALLOCATION | \$ 39,141 | \$ 41,977 | \$ 40,762 | \$ 42,155 | \$ 47,274 | \$ 45,125 | \$ 38,912 | \$ 40,509 | \$ 41,742 | \$ 43,017 | \$ 43,298 | \$ 37,243 | \$ 501,155 |
| 3 | SD ALLOCATION OF NET MISO COSTS | \$ 97.66 | \$ 98 | \$ 98 | \$ 98 | \$ 98 | \$ 98 | \$ 98 | \$ 98 | \$ 98 | \$ 98 | \$ 98 | \$ 98 | \$ 1,172 |
| 4 | ESTIMATED ASSESSED FILING FEE | \$ (77) | \$ (77) | \$ (77) | \$ (77) | \$ (77) | \$ (77) | \$ (77) | \$ (77) | \$ (77) | \$ (77) | \$ (77) | \$ (77) | \$ (925.03) |
| 5 | TRUE UP OF PRIOR YEAR ESTIMATED ASSESSED FILING FEE | | | | | | | | | | | | | |
| 6 | TOTAL | \$ 39,162 | \$ 41,997 | \$ 40,783 | \$ 42,175 | \$ 47,294 | \$ 45,146 | \$ 38,932 | \$ 40,530 | \$ 41,763 | \$ 43,038 | \$ 43,319 | \$ 37,264 | \$ 501,402 |

NET MISO COSTS
SOUTH DAKOTA ONLY by Revenue Class

| | ACTUAL | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | 2021 TOTAL | |
|----|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 | | |
| 7 | Residential | \$ 11,150 | \$ 11,957 | \$ 11,611 | \$ 12,008 | \$ 13,465 | \$ 12,854 | \$ 11,084 | \$ 11,539 | \$ 11,890 | \$ 12,253 | \$ 12,333 | \$ 10,609 | \$ 142,754 |
| 8 | Small General Service Demand | \$ 6,365 | \$ 6,826 | \$ 6,629 | \$ 6,855 | \$ 7,687 | \$ 7,338 | \$ 6,328 | \$ 6,588 | \$ 6,788 | \$ 6,995 | \$ 7,041 | \$ 6,057 | \$ 81,497 |
| 9 | Small General Service Energy | \$ 1,886 | \$ 2,023 | \$ 1,964 | \$ 2,031 | \$ 2,278 | \$ 2,174 | \$ 1,875 | \$ 1,952 | \$ 2,011 | \$ 2,073 | \$ 2,086 | \$ 1,795 | \$ 24,147 |
| 10 | Large General Service | \$ 19,596 | \$ 21,015 | \$ 20,407 | \$ 21,104 | \$ 23,666 | \$ 22,591 | \$ 19,481 | \$ 20,281 | \$ 20,898 | \$ 21,536 | \$ 21,676 | \$ 18,646 | \$ 250,896 |
| 11 | Water Pumping Service | \$ 75 | \$ 81 | \$ 78 | \$ 81 | \$ 91 | \$ 87 | \$ 75 | \$ 78 | \$ 80 | \$ 83 | \$ 83 | \$ 72 | \$ 964 |
| 12 | Lighting | \$ 89 | \$ 96 | \$ 93 | \$ 96 | \$ 108 | \$ 103 | \$ 89 | \$ 93 | \$ 95 | \$ 98 | \$ 99 | \$ 85 | \$ 1,145 |
| 13 | TOTAL | \$ 39,162 | \$ 41,997 | \$ 40,783 | \$ 42,175 | \$ 47,294 | \$ 45,146 | \$ 38,932 | \$ 40,530 | \$ 41,763 | \$ 43,038 | \$ 43,319 | \$ 37,264 | \$ 501,403 |

12-CP ALLOCATORS:

| | | |
|----|------------------------------|---------|
| 14 | Residential | 28.471% |
| 15 | Small General Service Demand | 16.254% |
| 16 | Small General Service Energy | 4.816% |
| 17 | Large General Service | 50.039% |
| 18 | Water Pumping Service | 0.192% |
| 19 | Lighting | 0.228% |
| | | 1.000 |

Line

| No. | Sources: |
|------|--|
| 1 | Page 4, Line 6 less Line 9. |
| 2 | Company A&E allocator for SD |
| 3 | Line 1 * Line 2 |
| 6 | Line 3 + Line 4 + Line 5 |
| 7-12 | Line 6 * revenue class 12-CP allocator |

MIDAMERICAN ENERGY COMPANY
2020 TCR RECONCILIATION and 2021 NEW FACTOR CALCULATION

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

| Line No. | (a) 12/31/19 | (b) Jan-20 | (c) Feb-20 | (d) Mar-20 | (e) Apr-20 | (f) May-20 | (g) Jun-20 | (h) Jul-20 | (i) Aug-20 | (j) Sep-20 | (k) Oct-20 | (l) Nov-20 | (m) Dec-20 | (n) 12/31/20 | |
|----------|---|-----------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|-----------------|
| 1 | Residential - COSTS | \$ 396,013.67 | \$ 11,147.82 | \$ 11,634.84 | \$ 9,803.56 | \$ 11,462.52 | \$ 9,547.63 | \$ 9,913.42 | \$ 10,801.19 | \$ 12,415.31 | \$ 10,238.88 | \$ 11,135.38 | \$ 9,615.45 | \$ 12,008.41 | \$ 525,738.08 |
| 2 | Residential - REVENUE | \$ 396,393.20 | \$ 15,502.18 | \$ 5,177.11 | \$ 8,523.70 | \$ 9,382.70 | \$ 8,256.19 | \$ 10,343.21 | \$ 19,581.73 | \$ 12,215.39 | \$ 10,690.34 | \$ 8,173.25 | \$ 9,701.01 | \$ 11,554.62 | \$ 525,494.63 |
| 3 | (Under-)/Over-collection | \$ 379.53 | \$ 4,354.36 | \$ (6,457.73) | \$ (1,279.86) | \$ (2,079.82) | \$ (1,291.44) | \$ 429.79 | \$ 8,780.54 | \$ (199.92) | \$ 451.46 | \$ (2,962.13) | \$ 85.56 | \$ (453.79) | \$ (243.45) |
| 4 | CARRYING CHARGE | \$ 428.57 | \$ 29.77 | \$ (7.30) | \$ (14.72) | \$ (26.80) | \$ (34.40) | \$ (32.12) | \$ 18.33 | \$ 17.28 | \$ 19.98 | \$ 3.02 | \$ 3.53 | \$ 0.93 | \$ 406.07 |
| 5 | (Under-)/Over-collection, Incl. Carrying Charge | \$ 808.10 | \$ 4,384.13 | \$ (6,465.03) | \$ (1,294.58) | \$ (2,106.62) | \$ (1,325.84) | \$ 397.67 | \$ 8,798.87 | \$ (182.64) | \$ 471.45 | \$ (2,959.11) | \$ 89.09 | \$ (452.86) | \$ 162.62 |
| 6 | SGS Demand - COSTS | \$ 187,740.43 | \$ 5,688.86 | \$ 5,937.39 | \$ 5,002.87 | \$ 5,849.46 | \$ 4,872.27 | \$ 5,058.93 | \$ 5,511.97 | \$ 6,335.68 | \$ 5,225.02 | \$ 5,682.51 | \$ 4,906.87 | \$ 6,128.03 | \$ 253,940.28 |
| 7 | SGS Demand - REVENUE | \$ 195,701.16 | \$ 6,935.90 | \$ 3,281.40 | \$ 4,650.27 | \$ 3,948.43 | \$ 3,747.75 | \$ 4,587.46 | \$ 7,834.19 | \$ 5,537.22 | \$ 5,404.43 | \$ 4,661.54 | \$ 4,418.62 | \$ 4,564.32 | \$ 255,272.69 |
| 8 | (Under-)/Over-collection | \$ 7,960.73 | \$ 1,247.04 | \$ (2,655.99) | \$ (352.60) | \$ (1,901.03) | \$ (1,124.52) | \$ (471.47) | \$ 2,322.22 | \$ (798.46) | \$ 179.41 | \$ (1,020.97) | \$ (488.25) | \$ (1,563.71) | \$ 1,332.41 |
| 9 | CARRYING CHARGE | \$ 88.23 | \$ 53.61 | \$ 38.60 | \$ 36.79 | \$ 26.04 | \$ 19.70 | \$ 17.10 | \$ 30.59 | \$ 26.16 | \$ 27.35 | \$ 21.62 | \$ 18.93 | \$ 10.02 | \$ 414.72 |
| 10 | (Under-)/Over-collection, Incl. Carrying Charge | \$ 8,048.95 | \$ 1,300.65 | \$ (2,617.39) | \$ (315.81) | \$ (1,874.99) | \$ (1,104.81) | \$ (454.37) | \$ 2,352.81 | \$ (772.30) | \$ 206.76 | \$ (999.35) | \$ (469.33) | \$ (1,553.69) | \$ 1,747.13 |
| 11 | SGS Energy - COSTS | \$ 78,106.33 | \$ 2,175.18 | \$ 2,270.21 | \$ 1,912.89 | \$ 2,236.59 | \$ 1,862.95 | \$ 1,934.32 | \$ 2,107.55 | \$ 2,422.50 | \$ 1,997.83 | \$ 2,172.75 | \$ 1,876.18 | \$ 2,343.10 | \$ 103,418.39 |
| 12 | SGS Energy - REVENUE | \$ 77,824.71 | \$ 2,574.25 | \$ 1,430.25 | \$ 1,732.70 | \$ 1,751.40 | \$ 1,495.40 | \$ 2,934.51 | \$ 1,947.01 | \$ 2,293.50 | \$ 2,055.86 | \$ 2,154.18 | \$ 1,462.80 | \$ 2,207.53 | \$ 101,864.10 |
| 13 | (Under-)/Over-collection | \$ (281.62) | \$ 399.07 | \$ (839.96) | \$ (180.19) | \$ (485.19) | \$ (367.55) | \$ 1,000.19 | \$ (160.54) | \$ (129.00) | \$ 58.03 | \$ (18.57) | \$ (413.38) | \$ (135.57) | \$ (1,554.29) |
| 14 | CARRYING CHARGE | \$ 745.35 | \$ 4.98 | \$ 0.16 | \$ (0.88) | \$ (3.68) | \$ (5.82) | \$ (0.09) | \$ (1.01) | \$ (1.76) | \$ (1.44) | \$ (1.55) | \$ (3.95) | \$ (4.75) | \$ 725.55 |
| 15 | (Under-)/Over-collection, Incl. Carrying Charge | \$ 463.72 | \$ 404.04 | \$ (839.80) | \$ (181.06) | \$ (488.87) | \$ (373.37) | \$ 1,000.10 | \$ (161.55) | \$ (130.76) | \$ 56.59 | \$ (20.13) | \$ (417.33) | \$ (140.32) | \$ (828.74) |
| 16 | LGS - COSTS | \$ 744,706.22 | \$ 19,473.31 | \$ 20,324.06 | \$ 17,125.11 | \$ 20,023.04 | \$ 16,678.06 | \$ 17,317.02 | \$ 18,867.80 | \$ 21,687.40 | \$ 17,885.54 | \$ 19,451.58 | \$ 16,796.52 | \$ 20,976.60 | \$ 971,312.25 |
| 17 | LGS - REVENUE | \$ 753,857.30 | \$ 20,751.38 | \$ 16,037.00 | \$ 18,213.30 | \$ 17,075.33 | \$ 15,922.48 | \$ 18,345.26 | \$ 18,574.23 | \$ 18,378.42 | \$ 17,471.32 | \$ 17,808.35 | \$ 17,735.96 | \$ 17,355.96 | \$ 965,626.37 |
| 18 | (Under-)/Over-collection | \$ 9,151.08 | \$ 1,278.07 | \$ (4,287.06) | \$ 1,088.19 | \$ (2,947.71) | \$ (755.58) | \$ (2,971.76) | \$ (293.57) | \$ (3,308.98) | \$ 1,570.50 | \$ (1,980.26) | \$ 1,011.83 | \$ (3,240.64) | \$ (5,685.88) |
| 19 | CARRYING CHARGE | \$ (2,703.03) | \$ 44.55 | \$ 20.09 | \$ 26.48 | \$ 9.63 | \$ 5.33 | \$ (11.77) | \$ (13.53) | \$ (32.69) | \$ (23.83) | \$ (35.38) | \$ (29.75) | \$ (48.61) | \$ (2,792.52) |
| 20 | (Under-)/Over-collection, Incl. Carrying Charge | \$ 6,448.05 | \$ 1,322.62 | \$ (4,266.97) | \$ 1,114.67 | \$ (2,938.08) | \$ (750.25) | \$ (2,983.53) | \$ (307.10) | \$ (3,341.67) | \$ 1,546.67 | \$ (2,015.64) | \$ 982.08 | \$ (3,289.26) | \$ (8,478.40) |
| 21 | Water Pumping - COSTS | \$ 3,745.50 | \$ 65.64 | \$ 68.50 | \$ 57.72 | \$ 67.49 | \$ 56.22 | \$ 58.37 | \$ 63.60 | \$ 73.10 | \$ 60.29 | \$ 65.56 | \$ 56.61 | \$ 70.70 | \$ 4,509.30 |
| 22 | Water Pumping - REVENUE | \$ 3,993.73 | \$ 65.99 | \$ 26.47 | \$ 38.79 | \$ 38.30 | \$ 36.93 | \$ 39.91 | \$ 65.43 | \$ 41.86 | \$ 43.29 | \$ 36.83 | \$ 34.65 | \$ 56.06 | \$ 4,518.24 |
| 23 | (Under-)/Over-collection | \$ 248.23 | \$ 0.35 | \$ (42.03) | \$ (18.93) | \$ (29.19) | \$ (19.29) | \$ (18.46) | \$ 1.83 | \$ (31.24) | \$ (17.00) | \$ (28.73) | \$ (21.96) | \$ (14.64) | \$ 8.94 |
| 24 | CARRYING CHARGE | \$ (28.66) | \$ 1.27 | \$ 1.03 | \$ 0.93 | \$ 0.77 | \$ 0.66 | \$ 0.56 | \$ 0.57 | \$ 0.39 | \$ 0.30 | \$ 0.13 | \$ 0.01 | \$ (0.08) | \$ (22.11) |
| 25 | (Under-)/Over-collection, Incl. Carrying Charge | \$ 219.57 | \$ 1.62 | \$ (41.00) | \$ (18.00) | \$ (28.42) | \$ (18.63) | \$ (17.90) | \$ 2.41 | \$ (30.85) | \$ (16.70) | \$ (28.60) | \$ (21.96) | \$ (14.72) | \$ (13.17) |
| 26 | Lighting - COSTS | \$ 4,869.91 | \$ 88.69 | \$ 92.57 | \$ 78.00 | \$ 91.20 | \$ 75.96 | \$ 78.87 | \$ 85.94 | \$ 98.78 | \$ 81.46 | \$ 88.59 | \$ 76.50 | \$ 95.54 | \$ 5,902.01 |
| 27 | Lighting - REVENUE | \$ 4,911.49 | \$ 73.04 | \$ 60.57 | \$ 56.04 | \$ 75.46 | \$ 64.30 | \$ 59.95 | \$ 57.12 | \$ 59.68 | \$ 68.42 | \$ 75.30 | \$ 85.22 | \$ 95.74 | \$ 5,742.33 |
| 28 | (Under-)/Over-collection | \$ 41.58 | \$ (15.65) | \$ (32.00) | \$ (21.96) | \$ (15.74) | \$ (11.66) | \$ (18.92) | \$ (28.82) | \$ (39.10) | \$ (13.04) | \$ (13.29) | \$ 8.72 | \$ 0.20 | \$ (159.68) |
| 29 | CARRYING CHARGE | \$ (32.05) | \$ (0.04) | \$ (0.22) | \$ (0.35) | \$ (0.44) | \$ (0.51) | \$ (0.62) | \$ (0.79) | \$ (1.02) | \$ (1.10) | \$ (1.19) | \$ (1.14) | \$ (1.15) | \$ (40.62) |
| 30 | (Under-)/Over-collection, Incl. Carrying Charge | \$ 9.53 | \$ (15.69) | \$ (32.22) | \$ (22.31) | \$ (16.18) | \$ (12.17) | \$ (19.55) | \$ (29.61) | \$ (40.12) | \$ (14.15) | \$ (14.48) | \$ 7.58 | \$ (0.95) | \$ (200.31) |
| 31 | TOTAL - COSTS | \$ 1,415,182.07 | \$ 38,639.51 | \$ 40,327.58 | \$ 33,980.14 | \$ 39,730.29 | \$ 33,093.09 | \$ 34,360.93 | \$ 37,438.03 | \$ 43,032.76 | \$ 35,489.01 | \$ 38,596.38 | \$ 33,328.13 | \$ 41,622.39 | \$ 1,864,820.31 |
| 32 | TOTAL - REVENUE | \$ 1,432,681.59 | \$ 45,902.74 | \$ 26,012.80 | \$ 33,214.80 | \$ 32,271.62 | \$ 29,523.05 | \$ 32,310.30 | \$ 48,059.71 | \$ 38,526.07 | \$ 37,718.38 | \$ 32,572.42 | \$ 33,510.65 | \$ 36,214.23 | \$ 1,858,518.36 |
| 33 | TOTAL - CARRYING CHARGE | \$ (1,501.59) | \$ 134.14 | \$ 52.36 | \$ 48.25 | \$ 5.52 | \$ (15.04) | \$ (26.95) | \$ 34.15 | \$ 8.36 | \$ 21.26 | \$ (13.35) | \$ (12.38) | \$ (43.64) | \$ (1,308.91) |
| 34 | TOTAL (Under-)/Over-collection, Including Carrying Charge | \$ 15,997.93 | \$ 7,397.37 | \$ (14,262.41) | \$ (717.09) | \$ (7,453.15) | \$ (3,585.07) | \$ (2,077.58) | \$ 10,655.83 | \$ (4,498.34) | \$ 2,250.64 | \$ (6,037.32) | \$ 170.14 | \$ (5,451.79) | \$ (7,610.85) |

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
2020 TCR RECONCILIATION and 2021 NEW FACTOR CALCULATION

JANUARY THROUGH MARCH REVENUE DIFFERENCE
SOUTH DAKOTA ONLY by REVENUE CLASS

| Line No. | | Jan-21 through Mar-21 | | | |
|----------|--------------------------------|-----------------------|------------------------------|-----------------------------------|------------------------------|
| | | (a) Sales | (b) Current TCR Factor | (c) Hypothetical TCR Factor | (d) Revenue Difference |
| 1 | Residential - COSTS | | | \$ 34,718 | |
| 2 | Residential - KWH SALES | 13,282,323 | \$ 0.00235 | \$ 0.00261 | |
| 3 | Residential - REVENUE | | \$ 31,213 | \$ 34,718 | |
| 4 | (Under-)/Over-collection | | | | \$ (3,505) |
| 5 | SGS Demand - COSTS | | | \$ 19,820 | |
| 6 | SGS Demand - KWH SALES | 8,781,573 | \$ 0.00151 | \$ 0.00226 | |
| 7 | SGS Demand - REVENUE | | \$ 13,260 | \$ 19,820 | |
| 8 | (Under-)/Over-collection | | | | \$ (6,560) |
| 9 | SGS Energy - COSTS | | | \$ 5,873 | |
| 10 | SGS Energy - KWH SALES | 2,831,357 | \$ 0.00203 | \$ 0.00207 | |
| 11 | SGS Energy - REVENUE | | \$ 5,748 | \$ 5,873 | |
| 12 | (Under-)/Over-collection | | | | \$ (125) |
| 13 | LGS - COSTS | | | \$ 61,018 | |
| 14 | LGS - KWH SALES | 30,858,624 | \$ 0.00150 | \$ 0.00198 | |
| 15 | LGS - REVENUE | | \$ 46,288 | \$ 61,018 | |
| 16 | (Under-)/Over-collection | | | | \$ (14,730) |
| 17 | Water Pumping - COSTS | | | \$ 234 | |
| 18 | Water Pumping - KWH SALES | 123,555 | \$ 0.00099 | \$ 0.00190 | |
| 19 | Water Pumping - REVENUE | | \$ 122 | \$ 234 | |
| 20 | (Under-)/Over-collection | | | | \$ (112) |
| 21 | Lighting - COSTS | | | \$ 278 | |
| 22 | Lighting - KWH SALES | 298,688 | \$ 0.00070 | \$ 0.00093 | |
| 23 | Lighting - REVENUE | | \$ 209 | \$ 278 | |
| 24 | (Under-)/Over-collection | | | | \$ (69) |
| 25 | TOTAL (Under-)/Over-collection | | | | <u>\$ (25,101)</u> |

Sources:

COSTS lines are the sum of Page 5, Columns (a) - (c) for each revenue class - Lines 7-12
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
2020 TCR RECONCILIATION and 2021 NEW FACTOR CALCULATION

TCR FACTOR CALCULATION

| Line No. | 2021 Forecasted Transmission Expense | 2020 Actual Over/(Under) | 2021 Forecast Over/(Under) Jan-Mar | Total Recoverable | Forecasted Sales (kWh) Apr-21 through Mar-22 | TCR Rate \$ per kWh |
|--------------------------------|--|-----------------------------|--|----------------------|---|------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| | | | | (a) - (b) - (c) | | |
| | | | | | (d) / (e) | |
| 1 Residential | \$ 142,754 | \$ 163 | \$ (3,505) | \$ 146,096 | 55,975,553 | \$ 0.00261 |
| 2 Small General Service Demand | \$ 81,497 | \$ 1,747 | \$ (6,560) | \$ 86,310 | 37,008,088 | \$ 0.00233 |
| 3 Small General Service Energy | \$ 24,147 | \$ (829) | \$ (125) | \$ 25,101 | 11,932,158 | \$ 0.00210 |
| 4 Large General Service | \$ 250,896 | \$ (8,478) | \$ (14,730) | \$ 274,104 | 130,047,173 | \$ 0.00211 |
| 5 Water Pumping Service | \$ 964 | \$ (13) | \$ (112) | \$ 1,089 | 520,698 | \$ 0.00209 |
| 6 Lighting | \$ 1,145 | \$ (200) | \$ (69) | \$ 1,414 | 1,258,756 | \$ 0.00112 |
| 7 Total | <u>\$ 501,403</u> | <u>\$ (7,611)</u> | <u>\$ (25,101)</u> | <u>\$ 534,114</u> | | |

Sources:

Column (a) is from Page 5, Column (m), Lines 7-12

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)