

**MIDAMERICAN ENERGY COMPANY**  
**2016 TCR RECONCILIATION and 2017 NEW FACTOR CALCULATION**

<b>ACTUAL KWH SALES</b>			<b>FORECAST KWH SALES</b>						
<u>Line No.</u>		<u>2016</u>	<u>Allocator for</u>	<u>2017 &amp; 2018</u>		<u>Jan-17 through</u>	<u>Apr-17 through</u>		
		<u>(a)</u>	<u>forecasts</u>	<u>Forecast</u>		<u>Mar-17</u>	<u>Mar-18</u>		
		<u>kWh</u>	<u>%</u>	<u>Line No.</u>	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>		
1	Residential	49,845,110	0.22773	1	Jan-17	20,228,322	Residential	12,935,300	51,564,632
2	SGSD	27,098,759	0.12381	2	Feb-17	18,121,135	SGSD	7,032,397	28,033,593
3	SGSE	11,787,355	0.05385	3	Mar-17	18,451,870	SGSE	3,058,936	12,193,987
4	LGS	127,546,707	0.58273	4	Apr-17	17,373,223	LGS	33,099,635	131,946,725
5	Water Pumping	806,635	0.00369	5	May-17	17,353,797	Water Pumping	209,330	834,462
6	Lighting	1,794,650	0.00820	6	Jun-17	18,625,309	Lighting	465,729	1,856,561
7	Grand Total	<u>218,879,216</u>	<u>1.00000</u>	7	Jul-17	21,199,777	Grand Total	<u>56,801,327</u>	<u>226,429,960</u>
				8	Aug-17	21,565,953			
				9	Sep-17	19,955,079			
				10	Oct-17	17,772,901			
				11	Nov-17	17,662,331			
				12	Dec-17	19,079,614			
				13	Jan-18	19,105,670			
				14	Feb-18	18,281,691			
				15	Mar-18	18,454,615			
				16		<u>56,801,327</u>	January 2017 through March 2017		
				17		<u>226,429,960</u>	April 2017 through March 2018		

**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**  
**2016 TCR RECONCILIATION and 2017 NEW FACTOR CALCULATION**

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

Total Company Electric Operations  
Year Ending December 31, 2017

<u>Line</u>		
<u>No.</u>	<u>Description</u>	<u>Value</u>
		(a)
1	Rate Template Attachment MM Annual Allocation Factor for Other Expense	\$ 4,092,484
2	MidAmerican Energy Ratio as a Percentage of Total MISO Energy	0.052812
3	Allocation of Other Expenses to MidAmerican	<u>\$ 216,132</u>

Line

No. Sources:

- 1 MidAmerican's 2017 Attachment MM Rate Template
- 2 Calculation of MidAmerican's 2017 energy forecast divided by total MISO energy
- 3 Line 1 x Line 2

**MIDAMERICAN ENERGY COMPANY**  
**2016 TCR RECONCILIATION and 2017 NEW FACTOR CALCULATION**

**MVP AND SCHEDULE 26 RETURN CREDITS**

Total Company Electric Operations  
Year Ending December 31, 2017

<u>Line No.</u>	<u>Description</u>	<u>Value</u> <u>(a)</u>
1	MEC MVP Return Credit	\$ 270,405
2	MEC Schedule 26 Return Credit	\$ 822
3	Total Transmission Investment Credit	<u>\$ 271,227</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**  
**2016 TCR RECONCILIATION and 2017 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) 2017 TOTAL
		<u>Jan-17</u>	<u>Feb-17</u>	<u>Mar-17</u>	<u>Apr-17</u>	<u>May-17</u>	<u>Jun-17</u>	<u>Jul-17</u>	<u>Aug-17</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>	<u>Dec-17</u>	
1	Schedule 10 Charge (MISO Adder)	\$ 354,237	\$ 401,937	\$ 361,257	\$ 470,634	\$ 369,201	\$ 377,896	\$ 392,234	\$ 379,110	\$ 403,161	\$ 393,813	\$ 354,901	\$ 407,822	\$ 4,666,203
2	Schedule 10-FERC Charge	\$ 135,189	\$ 185,646	\$ 144,324	\$ 146,356	\$ 130,533	\$ 163,319	\$ 191,095	\$ 212,706	\$ 203,138	\$ 182,149	\$ 144,397	\$ 146,233	\$ 1,985,086
3	Schedule 26 Charge	\$ 11,161	\$ 23,120	\$ 20,342	\$ 18,632	\$ 17,172	\$ 20,792	\$ 25,139	\$ 27,079	\$ 25,861	\$ 23,962	\$ 18,383	\$ 19,237	\$ 250,881
4	Schedule 26-A Charge	\$ 1,505,639	\$ 2,690,679	\$ 2,609,959	\$ 2,791,007	\$ 2,547,013	\$ 2,623,160	\$ 2,654,423	\$ 2,447,323	\$ 2,907,997	\$ 2,805,208	\$ 2,660,030	\$ 2,455,786	\$ 30,698,226
5	MISO MVP Distributions	\$ (16,996)	\$ (20,919)	\$ (20,919)	\$ (20,919)	\$ (20,919)	\$ (20,919)	\$ (20,919)	\$ (20,919)	\$ (20,919)	\$ (20,919)	\$ (20,919)	\$ (20,919)	\$ (247,105)
6	TOTAL (Factor "M")	\$ 1,989,229	\$ 3,280,463	\$ 3,114,963	\$ 3,405,711	\$ 3,043,000	\$ 3,164,249	\$ 3,241,972	\$ 3,045,300	\$ 3,519,238	\$ 3,384,214	\$ 3,156,792	\$ 3,008,160	\$ 37,353,291

**MISO CREDITS**  
**Total Company Electric Operations**

<u>Description</u>	<u>Jan-17</u>	<u>Feb-17</u>	<u>Mar-17</u>	<u>Apr-17</u>	<u>May-17</u>	<u>Jun-17</u>	<u>Jul-17</u>	<u>Aug-17</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>	<u>Dec-17</u>	<u>2017 TOTAL</u>
7 Forecasted A&G in MISO rates (Factor "E")	\$ 18,011	\$ 18,011	\$ 18,011	\$ 18,011	\$ 18,011	\$ 18,011	\$ 18,011	\$ 18,011	\$ 18,011	\$ 18,011	\$ 18,011	\$ 18,011	\$ 216,132
8 Cost-shared trans investmt in MISO rates (Factor "O")	\$ 22,602	\$ 22,602	\$ 22,602	\$ 22,602	\$ 22,602	\$ 22,602	\$ 22,602	\$ 22,602	\$ 22,602	\$ 22,602	\$ 22,602	\$ 22,602	\$ 271,227
9 TOTAL	\$ 40,613	\$ 40,613	\$ 40,613	\$ 40,613	\$ 40,613	\$ 40,613	\$ 40,613	\$ 40,613	\$ 40,613	\$ 40,613	\$ 40,613	\$ 40,613	\$ 487,359

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**  
**2016 TCR RECONCILIATION and 2017 NEW FACTOR CALCULATION**

**NET MISO COSTS**  
**Total Company**

Line No.	(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) 2017 TOTAL	
	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17		
1	NET MISO COSTS	\$ 1,948,615	\$ 3,239,850	\$ 3,074,350	\$ 3,365,098	\$ 3,002,387	\$ 3,123,636	\$ 3,201,358	\$ 3,004,686	\$ 3,478,625	\$ 3,343,600	\$ 3,116,179	\$ 2,967,547	\$ 36,865,931

**NET MISO COSTS**  
**SOUTH DAKOTA ONLY**

Line No.	ACTUAL	ACTUAL	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	2017 TOTAL	
	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17		
	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%		
2	SD ALLOCATION													
3	SD ALLOCATION OF NET MISO COSTS	\$ 17,148	\$ 28,511	\$ 27,054	\$ 29,613	\$ 26,421	\$ 27,488	\$ 28,172	\$ 26,441	\$ 30,612	\$ 29,424	\$ 27,422	\$ 26,114	\$ 324,420
4	ESTIMATED ASSESSED FILING FEE	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 4,000
5	TRUE UP OF PRIOR YEAR ESTIMATED ASSESSED FILING FEE	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (94)
6	TOTAL	\$ 17,473	\$ 28,836	\$ 27,380	\$ 29,938	\$ 26,746	\$ 27,813	\$ 28,497	\$ 26,767	\$ 30,937	\$ 29,749	\$ 27,748	\$ 26,440	\$ 328,326

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

Line No.	ACTUAL	ACTUAL	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	2017 TOTAL	
	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17		
7	Residential	\$ 4,765	\$ 7,863	\$ 7,466	\$ 8,163	\$ 7,293	\$ 7,584	\$ 7,770	\$ 7,299	\$ 8,436	\$ 8,112	\$ 7,566	\$ 7,209	\$ 89,526
8	Small General Service Demand	\$ 2,259	\$ 3,728	\$ 3,540	\$ 3,870	\$ 3,458	\$ 3,596	\$ 3,684	\$ 3,460	\$ 3,999	\$ 3,846	\$ 3,587	\$ 3,418	\$ 42,444
9	Small General Service Energy	\$ 895	\$ 1,478	\$ 1,403	\$ 1,534	\$ 1,371	\$ 1,425	\$ 1,460	\$ 1,372	\$ 1,585	\$ 1,524	\$ 1,422	\$ 1,355	\$ 16,824
10	Large General Service	\$ 9,443	\$ 15,584	\$ 14,796	\$ 16,179	\$ 14,454	\$ 15,031	\$ 15,401	\$ 14,465	\$ 16,719	\$ 16,077	\$ 14,995	\$ 14,289	\$ 177,433
11	Water Pumping Service	\$ 56	\$ 93	\$ 88	\$ 96	\$ 86	\$ 89	\$ 92	\$ 86	\$ 99	\$ 96	\$ 89	\$ 85	\$ 1,055
12	Lighting	\$ 56	\$ 92	\$ 87	\$ 95	\$ 85	\$ 88	\$ 91	\$ 85	\$ 98	\$ 95	\$ 88	\$ 84	\$ 1,043
13	TOTAL	\$ 17,473	\$ 28,836	\$ 27,380	\$ 29,938	\$ 26,746	\$ 27,813	\$ 28,497	\$ 26,767	\$ 30,937	\$ 29,749	\$ 27,748	\$ 26,440	\$ 328,326

12-CP ALLOCATORS:

14	Residential	27.27%
15	Small General Service Demand	12.93%
16	Small General Service Energy	5.12%
17	Large General Service	54.04%
18	Water Pumping Service	0.32%
19	Lighting	0.32%
	TOTAL	1.0000000

Line

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

**MIDAMERCIAN ENERGY COMPANY**  
**2016 TCR RECONCILIATION and 2017 NEW FACTOR CALCULATION**

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

Line No.	(a) 12/31/2015	(b) Jan-16	(c) Feb-16	(d) Mar-16	(e) Apr-16	(f) May-16	(g) Jun-16	(h) Jul-16	(i) Aug-16	(j) Sep-16	(k) Oct-16	(l) Nov-16	(m) Dec-16	(n) 12/31/16	
1	Residential - COSTS	\$ 26,001	\$ 5,481	\$ 6,996	\$ 6,734	\$ 6,522	\$ 5,073	\$ 6,315	\$ 8,365	\$ 6,418	\$ 7,249	\$ 6,216	\$ 4,475	\$ 6,239	\$ 102,084
2	Residential - REVENUE	\$ 21,029	\$ 3,466	\$ 5,262	\$ 3,811	\$ 4,668	\$ 5,456	\$ 10,986	\$ 4,800	\$ 13,361	\$ 7,188	\$ 5,403	\$ 5,694	\$ 5,111	\$ 96,234
3	(Under-)/Over-collection	\$ (4,972)	\$ (2,015)	\$ (1,734)	\$ (2,923)	\$ (1,854)	\$ 383	\$ 4,670	\$ (3,565)	\$ 6,942	\$ (62)	\$ (813)	\$ 1,220	\$ (1,128)	\$ (5,850)
4	CARRYING CHARGE	\$ (119)	\$ (41)	\$ (51)	\$ (68)	\$ (79)	\$ (78)	\$ (51)	\$ (72)	\$ (32)	\$ (33)	\$ (38)	\$ (31)	\$ (38)	\$ (732)
5	(Under-)/Over-collection, Incl. Carrying Charge	\$ (5,092)	\$ (2,056)	\$ (1,785)	\$ (2,991)	\$ (1,933)	\$ 305	\$ 4,619	\$ (3,637)	\$ 6,910	\$ (95)	\$ (851)	\$ 1,189	\$ (1,165)	\$ (6,582)
6	SGS Demand - COSTS	\$ 11,313	\$ 2,385	\$ 3,044	\$ 2,930	\$ 2,838	\$ 2,207	\$ 2,748	\$ 3,640	\$ 2,793	\$ 3,154	\$ 2,705	\$ 1,947	\$ 2,714	\$ 44,417
7	SGS Demand - REVENUE	\$ 3,828	\$ 592	\$ 778	\$ 682	\$ 2,555	\$ 3,445	\$ 5,350	\$ 3,411	\$ 6,318	\$ 4,496	\$ 3,884	\$ 3,479	\$ 2,839	\$ 41,656
8	(Under-)/Over-collection	\$ (7,485)	\$ (1,793)	\$ (2,266)	\$ (2,248)	\$ (283)	\$ 1,238	\$ 2,602	\$ (229)	\$ 3,525	\$ 1,341	\$ 1,180	\$ 1,532	\$ 124	\$ (2,761)
9	CARRYING CHARGE	\$ (154)	\$ (54)	\$ (68)	\$ (81)	\$ (83)	\$ (77)	\$ (62)	\$ (64)	\$ (44)	\$ (36)	\$ (30)	\$ (21)	\$ (20)	\$ (794)
10	(Under-)/Over-collection, Incl. Carrying Charge	\$ (7,639)	\$ (1,847)	\$ (2,333)	\$ (2,329)	\$ (366)	\$ 1,161	\$ 2,540	\$ (292)	\$ 3,482	\$ 1,305	\$ 1,150	\$ 1,511	\$ 104	\$ (3,555)
11	SGS Energy - COSTS	\$ 4,107	\$ 866	\$ 1,105	\$ 1,064	\$ 1,030	\$ 801	\$ 998	\$ 1,321	\$ 1,014	\$ 1,145	\$ 982	\$ 707	\$ 985	\$ 16,125
12	SGS Energy - REVENUE	\$ 9,718	\$ 2,222	\$ 2,452	\$ 1,864	\$ 615	\$ 266	\$ 402	\$ 321	\$ 500	\$ 386	\$ 363	\$ 366	\$ 314	\$ 19,789
13	(Under-)/Over-collection	\$ 5,611	\$ 1,356	\$ 1,347	\$ 801	\$ (415)	\$ (535)	\$ (596)	\$ (1,000)	\$ (513)	\$ (759)	\$ (619)	\$ (341)	\$ (672)	\$ 3,664
14	CARRYING CHARGE	\$ 93	\$ 41	\$ 49	\$ 54	\$ 52	\$ 49	\$ 46	\$ 40	\$ 37	\$ 33	\$ 30	\$ 28	\$ 24	\$ 575
15	(Under-)/Over-collection, Incl. Carrying Charge	\$ 5,705	\$ 1,397	\$ 1,396	\$ 854	\$ (364)	\$ (487)	\$ (550)	\$ (960)	\$ (476)	\$ (726)	\$ (589)	\$ (313)	\$ (647)	\$ 4,239
16	LGS - COSTS	\$ 45,793	\$ 9,652	\$ 12,321	\$ 11,860	\$ 11,486	\$ 8,935	\$ 11,123	\$ 14,733	\$ 11,304	\$ 12,768	\$ 10,948	\$ 7,880	\$ 10,987	\$ 179,790
17	LGS - REVENUE	\$ 34,438	\$ 5,730	\$ 6,209	\$ 6,235	\$ 8,590	\$ 12,496	\$ 11,913	\$ 12,678	\$ 17,573	\$ 15,788	\$ 13,544	\$ 12,565	\$ 12,669	\$ 170,427
18	(Under-)/Over-collection	\$ (11,355)	\$ (3,922)	\$ (6,112)	\$ (5,624)	\$ (2,897)	\$ 3,561	\$ 790	\$ (2,055)	\$ 6,269	\$ 3,020	\$ 2,596	\$ 4,684	\$ 1,681	\$ (9,363)
19	CARRYING CHARGE	\$ (303)	\$ (90)	\$ (126)	\$ (159)	\$ (176)	\$ (157)	\$ (153)	\$ (166)	\$ (131)	\$ (114)	\$ (100)	\$ (73)	\$ (64)	\$ (1,811)
20	(Under-)/Over-collection, Incl. Carrying Charge	\$ (11,658)	\$ (4,012)	\$ (6,238)	\$ (5,783)	\$ (3,073)	\$ 3,404	\$ 637	\$ (2,221)	\$ 6,138	\$ 2,906	\$ 2,497	\$ 4,611	\$ 1,617	\$ (11,174)
21	Water Pumping - COSTS	\$ 274	\$ 58	\$ 74	\$ 71	\$ 69	\$ 54	\$ 67	\$ 88	\$ 68	\$ 77	\$ 66	\$ 47	\$ 66	\$ 1,077
22	Water Pumping - REVENUE	\$ 320	\$ 49	\$ 54	\$ 56	\$ 55	\$ 60	\$ 80	\$ 71	\$ 111	\$ 68	\$ 37	\$ 34	\$ 20	\$ 1,016
23	(Under-)/Over-collection	\$ 46	\$ (9)	\$ (19)	\$ (15)	\$ (13)	\$ 6	\$ 13	\$ (17)	\$ 43	\$ (9)	\$ (29)	\$ (13)	\$ (46)	\$ (62)
24	CARRYING CHARGE	\$ 1	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ 1
25	(Under-)/Over-collection, Incl. Carrying Charge	\$ 46	\$ (9)	\$ (19)	\$ (15)	\$ (13)	\$ 6	\$ 13	\$ (17)	\$ 43	\$ (9)	\$ (29)	\$ (13)	\$ (46)	\$ (61)
26	Lighting - COSTS	\$ 376	\$ 79	\$ 101	\$ 97	\$ 94	\$ 73	\$ 91	\$ 121	\$ 93	\$ 105	\$ 90	\$ 65	\$ 90	\$ 1,476
27	Lighting - REVENUE	\$ 227	\$ 63	\$ 54	\$ 47	\$ 105	\$ 93	\$ 91	\$ 85	\$ 88	\$ 104	\$ 114	\$ 123	\$ 146	\$ 1,340
28	(Under-)/Over-collection	\$ (149)	\$ (17)	\$ (48)	\$ (50)	\$ 11	\$ 19	\$ (0)	\$ (36)	\$ (5)	\$ (1)	\$ 24	\$ 58	\$ 56	\$ (137)
29	CARRYING CHARGE	\$ (4)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (1)	\$ (1)	\$ (21)
30	(Under-)/Over-collection, Incl. Carrying Charge	\$ (153)	\$ (18)	\$ (49)	\$ (52)	\$ 9	\$ 18	\$ (2)	\$ (37)	\$ (7)	\$ (3)	\$ 23	\$ 57	\$ 55	\$ (157)
31	TOTAL - COSTS	\$ 87,865	\$ 18,520	\$ 23,640	\$ 22,755	\$ 22,039	\$ 17,144	\$ 21,342	\$ 28,268	\$ 21,689	\$ 24,498	\$ 21,006	\$ 15,121	\$ 21,082	\$ 344,969
32	TOTAL - REVENUE	\$ 69,561	\$ 12,120	\$ 14,808	\$ 12,695	\$ 16,588	\$ 21,815	\$ 28,822	\$ 21,367	\$ 37,951	\$ 28,028	\$ 23,346	\$ 22,261	\$ 21,099	\$ 330,462
33	TOTAL - CARRYING CHARGE	\$ (485)	\$ (145)	\$ (197)	\$ (256)	\$ (289)	\$ (264)	\$ (222)	\$ (263)	\$ (171)	\$ (152)	\$ (139)	\$ (99)	\$ (99)	\$ (2,782)
34	TOTAL (Under-)/Over-collection, Including Carrying Charge	\$ (18,790)	\$ (6,545)	\$ (9,029)	\$ (10,316)	\$ (5,740)	\$ 4,407	\$ 7,258	\$ (7,164)	\$ 16,091	\$ 3,378	\$ 2,201	\$ 7,042	\$ (83)	\$ (17,290)

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)  
Line 32 - Line 31 + Line 33

**MIDAMERICAN ENERGY COMPANY**  
**2016 TCR RECONCILIATION and 2017 NEW FACTOR CALCULATION**

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

Line No.		Jan-17 through Mar-17			(d) Revenue Difference
		(a) Sales	(b) Current TCR Factor	(c) Hypothetical TCR Factor	
1	Residential - COSTS			\$ 20,093	
2	Residential - KWH SALES	12,935,300	\$ 0.00173	\$ 0.00155	
3	Residential - REVENUE		\$ 22,378	\$ 20,093	
4	(Under-)/Over-collection				\$ 2,285
5	SGS Demand - COSTS			\$ 9,526	
6	SGS Demand - KWH SALES	7,032,397	\$ 0.00175	\$ 0.00135	
7	SGS Demand - REVENUE		\$ 12,307	\$ 9,526	
8	(Under-)/Over-collection				\$ 2,781
9	SGS Energy - COSTS			\$ 3,776	
10	SGS Energy - KWH SALES	3,058,936	\$ 0.00037	\$ 0.00123	
11	SGS Energy - REVENUE		\$ 1,132	\$ 3,776	
12	(Under-)/Over-collection				\$ (2,644)
13	LGS - COSTS			\$ 39,823	
14	LGS - KWH SALES	33,099,635	\$ 0.00123	\$ 0.00120	
15	LGS - REVENUE		\$ 40,713	\$ 39,823	
16	(Under-)/Over-collection				\$ 890
17	Water Pumping - COSTS			\$ 237	
18	Water Pumping - KWH SALES	209,330	\$ 0.00087	\$ 0.00113	
19	Water Pumping - REVENUE		\$ 182	\$ 237	
20	(Under-)/Over-collection				\$ (55)
21	Lighting - COSTS			\$ 234	
22	Lighting - KWH SALES	465,729	\$ 0.00076	\$ 0.00050	
23	Lighting - REVENUE		\$ 354	\$ 234	
24	(Under-)/Over-collection				\$ 120
25	TOTAL (Under-)/Over-collection				\$ 3,376

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**  
**2016 TCR RECONCILIATION and 2017 NEW FACTOR CALCULATION**

**TCR FACTOR CALCULATION**

Line No.		2017 Forecasted Transmission Expense (a)	2016 Actual Over/(Under) (b)	2017 Forecast Over/(Under) Jan-Mar (c)	Total Recoverable (d) (a) - (b) - (c)	Forecasted Sales (kWh) Apr-17 through Mar-18 (e)	TCR Rate \$ per kWh (f) (d) / (e)
1	Residential	\$ 89,526	\$ (6,582)	\$ 2,285	\$ 93,823	51,564,632	\$ <b>0.00182</b>
2	Small General Service Demand	\$ 42,444	\$ (3,555)	\$ 2,781	\$ 43,219	28,033,593	\$ <b>0.00154</b>
3	Small General Service Energy	\$ 16,824	\$ 4,239	\$ (2,644)	\$ 15,229	12,193,987	\$ <b>0.00125</b>
4	Large General Service	\$ 177,433	\$ (11,174)	\$ 890	\$ 187,718	131,946,725	\$ <b>0.00142</b>
5	Water Pumping Service	\$ 1,055	\$ (61)	\$ (55)	\$ 1,171	834,462	\$ <b>0.00140</b>
6	Lighting	\$ 1,043	\$ (157)	\$ 120	\$ 1,080	1,856,561	\$ <b>0.00058</b>
7	<b>Total</b>	<b>\$ 328,326</b>	<b>\$ (17,290)</b>	<b>\$ 3,376</b>	<b>\$ 342,240</b>		

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)