

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Estimated - For the 12 months ended 12/31/2019

MidAmerican Energy Company

Line No.					Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)				\$ 123,216,940
	REVENUE CREDITS	(Note T)			
2	Account No. 454	(page 4, line 34)	288,000	TP 1.00000	288,000
3	Account No. 456.1	(page 4, line 37)	21,384,513	TP 1.00000	21,384,513
4	Revenues from Grandfathered Interzonal Transactions		0	TP 1.00000	0
5	Revenues from service provided by the ISO at a discount		0	TP 1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)				21,672,513
6a	Historic Year Actual ATRR				112,369,365
6b	Projected ATRR from Prior Year	Import from Prior Year			117,396,009
6c	Prior Year ATRR True-Up	(line 6a - line 6b)			-5,026,644
6d	Prior Year Divisor True-Up	(Note GG)			-607,311
6e	Interest on Prior Year True-Up				-486,413
7a	NET REVENUE REQUIREMENT	(line 1 minus line 6 plus line 6c through 6e)			\$ 95,424,058
7b	NITS Customer 1				\$ -
7c	NITS Customer 2				\$ -
7d	NITS Customer 3				\$ -
7e	NITS Customer 4				\$ -
7f	NITS Customer 5				\$ -
7	MidAmerican Adjusted Revenue Req.	(Note Y) (sum lines 7a - 7f)			\$ 95,424,058
	DIVISOR				
8	Average of 12 coincident system peaks for requirements (RQ) service			(Note A)	4,076,250
9	Plus 12 CP of firm bundled sales over one year not in line 8			(Note B)	0
10	Plus 12 CP of Network Load not in line 8			(Note C)	94,152
11	Less 12 CP of firm P-T-P over one year (enter negative)			(Note D)	0
12	Plus Contract Demand of firm P-T-P over one year				0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)				0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)				0
15	Divisor (sum lines 8-14)				4,170,402
16	Annual Cost (\$/kW/Yr)	(line 7 / line 15)	22.881		
17	Network & P-to-P Rate (\$/kW/Mo)	(line 16 / 12)	1.907		
			Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk)	(line 16 / 52; line 16 / 52)	0.440		\$0.440
19	Point-To-Point Rate (\$/kW/Day)	(line 16 / 260; line 16 / 365)	0.088	Capped at weekly rate	\$0.063
20	Point-To-Point Rate (\$/MWh)	(line 16 / 4,160; line 16 / 8,760 times 1,000)	5.500	Capped at weekly and daily rates	\$2.612
21	FERC Annual Charge (\$/MWh)	(Note E)	\$0.000	Short Term	\$0.000 Short Term
22			\$0.000	Long Term	\$0.000 Long Term

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Line No.	(1)	(2) Form No. 1 Page, Line, Col.	MidAmerican Energy Company		(5) Transmission (Col 3 times Col 4)
			(3) Company Total	(4) Allocator	
RATE BASE:					
GROSS PLANT IN SERVICE (Note BB and Note EE)					
1	Production	205.46.g	13,523,884,326	NA	
2	Transmission	207.58.g	1,982,505,626	TP	1.00000
3	Distribution	207.75.g	3,877,883,319	NA	1,982,505,626
4	General & Intangible	205.5.g & 207.99.g	614,787,760	W/S	0.06142
5	Common	356.1	0	CE	0.05691
6	TOTAL GROSS PLANT (sum lines 1-5)		19,999,061,031	GP=	10.102%
ACCUMULATED DEPRECIATION (Note BB and Note EE)					
7	Production	219.20-24.c	3,555,506,522	NA	
8	Transmission	219.25.c	546,073,276	TP	1.00000
9	Distribution	219.26.c	1,505,878,667	NA	546,073,276
10	General & Intangible	219.28.c & 200.21	295,741,509	W/S	0.06142
11	Common	356.1	0	CE	0.05691
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		5,903,199,973		
NET PLANT IN SERVICE (Note EE)					
13	Production	(line 1 - line 7)	9,968,377,804		
14	Transmission	(line 2 - line 8)	1,436,432,350		1,436,432,350
15	Distribution	(line 3 - line 9)	2,372,004,652		
16	General & Intangible	(line 4 - line 10)	319,046,251		19,597,188
17	Common	(line 5 - line 11)	0		0
18	TOTAL NET PLANT (sum lines 13-17)		14,095,861,057	NP=	10.329%
18a	CWIP for Certificate of Need Projects (Note EE)	216.b	14,865,503	TP	1.00000
ADJUSTMENTS TO RATE BASE (Note F)					
19	ADIT	(Note F)	-256,314,265	TP	1.00000
20	Reserved		0	NA	0
21	Reserved		0	NA	0
22	Reserved		0	NA	0
23	Account No. 255 (enter negative)	267.8.h (Note FF)	0	NP	0.10329
23a	Net Prefunded AFUDC on CWIP Included in Rate Base	(Note DD, Note EE)	-39,342,598	TP	1.00000
23b	Unamortized Balance of Abandoned Plant	(Note DD, Note EE)	0	TP	1.00000
24	TOTAL ADJUSTMENTS (sum lines 19 - 23b)		-295,656,863		
25	LAND HELD FOR FUTURE USE	214.x.d (Note G)	0	TP	1.00000
WORKING CAPITAL (Note H)					
26	CWC	calculated	12,339,695		2,383,607
27	Materials & Supplies (Note G, Note EE)	227.8.c & .16.c	10,073,892	TE	0.98377
28	Prepayments (Account 165, Note EE)	111.57.c	27,140,087	GP	0.10102
29	TOTAL WORKING CAPITAL (sum lines 26 - 28)		49,553,674		
30	RATE BASE (sum lines 18, 18a, 24, 25, & 29)		13,864,623,372		

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Estimated - For the 12 months ended 12/31/2019

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	MidAmerican Energy Company		(5) Transmission (Col 3 times Col 4)
			(3) Company Total	(4) Allocator	
O&M (Note CC)					
1		321.112.b	95,494,156	TE 0.98377	93,943,911
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		7,115,619	1.00000	7,115,619
2	Less Account 565	321.96.b	74,153,099	TE 0.98377	72,949,303
3	A&G	323.197.b	86,718,917	W/S 0.06142	5,326,647
4	Less FERC Annual Fees	350.7.b	2,091,772	W/S 0.06142	128,486
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I) 353.1.f		135,024	W/S 0.06142	8,294
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE 0.98377	0
6	Common	356.1	0	CE 0.05691	0
7	Transmission Lease Payments		0	1.00000	0
8	TOTAL O&M (sum lines 1, 3, 5a, 6, 7 less lines 1a, 2, 4, 5)		98,717,559		19,068,857
DEPRECIATION AND AMORTIZATION EXPENSE (Note BB)					
9	Transmission	336.7.b	40,065,645	TP 1.00000	40,065,645
9a	Prefunded AFUDC Amortization (Note DD)		-667,509	TP 1.00000	-667,509
9b	Abandoned Plant Amortization (Note DD)		0	TP 1.00000	0
10	General & Intangible	336.10.f & 336.1.f	22,614,305	W/S 0.06142	1,389,068
11	Common	336.11.b	0	CE 0.05691	0
12	TOTAL DEPRECIATION (sum lines 9 - 11)		62,012,441		40,787,204
TAXES OTHER THAN INCOME TAXES (Note J)					
LABOR RELATED					
13	Payroll	263.i	9,917,127	W/S 0.06142	609,152
14	Highway and vehicle	263.i	0	W/S 0.06142	0
PLANT RELATED					
16	Property	263.i	106,634,691	GP 0.10102	10,772,041
17	Gross Receipts	263.i	0	TP zero	0
18	Other	263.i	1,008,062	GP 0.10102	101,833
19	Payments in lieu of taxes		0	GP 0.10102	0
20	TOTAL OTHER TAXES (sum lines 13 - 19)		117,559,880		11,483,026
INCOME TAXES (Note K)					
21	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		28.47%		
22	$CIT = (T/1-T) * (1 - (WCLTD/R)) =$ where WCLTD=(page 4, line 27) and R=(page 4, line 30) and FIT, SIT & p are as given in footnote K.		27.65%		
23	$1 / (1 - T) =$ (from line 21)		1.3980		
24	Amortized Investment Tax Credit (266.8f) (enter negative)		-1,104,732		
24a	<u>(Excess)/Deficient Deferred Income Taxes (Note HH)</u>		-733,249		
24b	<u>Tax Effect of Permanent Differences and AFUDC Equity (Note II)</u>		359,019		
25	Income Tax Calculation = line 22 * line 28		269,921,519	NA	23,172,682
26	ITC adjustment (line 23 * line 24)		-1,544,366	NP 0.10329	-159,525
26a	<u>(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)</u>		-1,025,050	NP 0.10329	-105,882
26b	<u>Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)</u>		501,893	NP 0.10329	51,843
27	Total Income Taxes (line 25 plus line 26 plus Line 26a and 26b)		267,853,996		22,959,117
28	RETURN [Rate Base (page 2, line 30) * Rate of Return (page 4, line 30)]		976,128,904	NA	83,800,375
29	REV. REQUIREMENT (sum lines 8, 12, 20, 27, 28)		1,522,272,781		178,098,580
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, page 2, line 3, column 10] (Note W) [Revenue Requirement for facilities included on page 2, line 2, and also included in Attachment GG]		153,945		153,945
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, page 2, line 3, column 14] (Note Z) [Revenue Requirement for facilities included on page 2, line 2, and also included in Attachment MM]		54,727,695		54,727,695
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (line 29 - line 30 - line 30a)		1,467,391,141		123,216,940

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MidAmerican Energy Company

SUPPORTING CALCULATIONS AND NOTES

Line

No.	TRANSMISSION PLANT INCLUDED IN ISO RATES		
1	Total transmission plant (page 2, line 2, column 3)		1,982,505,626
2	Less transmission plant excluded from ISO rates (Note M)		0
3	Less transmission plant included in OATT Ancillary Services (Note N)		0
4	<u>Transmission plant included in ISO rates (line 1 less lines 2 & 3)</u>		<u>1,982,505,626</u>
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)	TP=	1.00000
	TRANSMISSION EXPENSES		
6	Total transmission expenses (page 3, line 1, column 3)		95,494,156
7	Less transmission expenses included in OATT Ancillary Services (Note L)		1,550,245
8	<u>Included transmission expenses (line 6 less line 7)</u>		<u>93,943,911</u>
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)		0.98377
10	Percentage of transmission plant included in ISO Rates (line 5)	TP	1.00000
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)	TE=	0.98377

WAGES & SALARY ALLOCATOR (W&S)

	Form 1 Reference	\$	TP	Allocation	
12	Production	354.20.b	59,381,391	0.00	0
13	Transmission	354.21.b	7,871,652	1.00	7,871,652
14	Distribution	354.23.b	42,131,466	0.00	0
15	Other	354.24, 25, 26.b	18,767,606	0.00	0
16	<u>Total (sum lines 12-15)</u>		<u>128,152,115</u>		<u>7,871,652 = 0.06142 = WS</u>
	COMMON PLANT ALLOCATOR (CE) (Note O)		\$	% Electric	W&S Allocator
17	Electric	200.3.c	19,598,810,642	(line 17 / line 20)	(line 16) CE
18	Gas	201.3.d	1,556,328,320	0.92643 *	0.06142 = 0.05691
19	Water	201.3.e	0		
20	<u>Total (sum lines 17 - 19)</u>		<u>21,155,138,962</u>		

RETURN (R)

		\$	%	Cost (Note P)	Weighted
21	Long Term Interest (117, sum of 62.c through 67.c)	\$291,780,199			
22	Preferred Dividends (118.29c) (positive number)	\$ -			
	Development of Common Stock:				
23	Proprietary Capital (112.16.c)	7,183,019,171			
24	Less Preferred Stock (line 28)	0			
25	Less Account 216.1 (112.12.c) (enter negative)	0			
26	<u>Common Stock (sum lines 23-25)</u>	<u>7,183,019,171</u>			
27	Long Term Debt (112, sum of 18.c through 21.c)	6,398,674,952	47%	0.0456	0.0215 =WCLTD
28	Preferred Stock (112.3.c)	0	0%	0.0000	0.0000
29	Common Stock (line 26)	7,183,019,171	53%	0.0925	0.0489
30	<u>Total (sum lines 27-29)</u>	<u>13,581,694,123</u>			0.0704 =R

REVENUE CREDITS

			Load
	ACCOUNT 447 (SALES FOR RESALE)	(310-311) (Note Q)	
31	a. Bundled Non-RQ Sales for Resale (311.x.h)		0
32	b. Bundled Sales for Resale included in Divisor on page 1		0
33	<u>Total of (a)-(b)</u>		<u>0</u>
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)		\$288,000
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U)	(330.x.n)	
35	a. Transmission charges for all transmission transactions		\$87,950,142
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1		\$1,715,436
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)		\$176,029
36b	<u>d. Transmission charges from Schedules associated with Attachment MM (Note AA)</u>		<u>\$64,674,164</u>
37	<u>Total of (a)-(b)-(c)-(d)</u>		<u>\$21,384,513</u>

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General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note

Letter

- A Peak as would be reported on page 401, column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the annual true-up calculation will use the beginning-of-year and end-of-year balances as set forth in the ADIT Summary Worksheet Line 37; the calculation of ADIT in the annual projection will be performed in accordance with IRS regulation Section 1.167(l)-1(h)(6) pursuant to ADIT Summary Worksheet line 24. The Annual True-up or projected net revenue requirement ADIT Summary Worksheets set forth the calculation pursuant to IRS regulation Section 1.167(l)-1(h)(6).
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 8, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere. Payroll Taxes should only be included in line 13 and should not be included in A&G.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 26).

Inputs Required:	FIT =	21.00%	
	SIT=	9.63%	(State Income Tax Rate or Composite SIT)
	p =	9.60%	(percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts
- P Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in line 4, page 1 and the loads are included in line 13, page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in line 4, page 1 nor are the loads included in line 13, page 1.
- T The revenues credited on page 1, lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
- V Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- W Pursuant to Attachment GG of the Midwest ISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
- X Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the Midwest ISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
- Y The sum of MidAmerican Energy Company's net revenue requirement and the individual revenue requirements of each Network Integration Transmission Service (NITS) customer which owns integrated transmission facilities within the MidAmerican pricing zone. Customers 1 - 5 are indicative only, and additional customers may be added or deleted to the extent they are eligible to receive the Section 30.9 credit. The revenue requirement for each NITS customer will be calculated based on the process described in the MidAmerican Network Customers Section 30.9 Credits Calculation Procedure set forth on Sheet 2758Z.03.
- Z Pursuant to Attachment MM of the Midwest ISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
- AA Removes from revenue credits that are distributed pursuant to Schedules associated with Attachment MM of the Midwest ISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.

BB Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.

CC Schedule 10-FERC charges should not be included in O&M.

DD Page 2 Line 23a includes the net prefunded AFUDC on CWIP included in rate base and Page 3 Line 9a includes the annual amortization of the prefunded AFUDC amounts.
Page 2 Line 23b includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket.
Page 3 Line 9b includes the Amortization expense of abandonment costs included in transmission depreciation expense.

These are shown in the workpapers required pursuant to the Annual Rate Calculation and True-Up Procedures.

EE Calculate using 13 month average balance reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.

FF The Account 255 balances are calculated using a simple average of beginning of year and end of year balances.

GG Calculation of Prior Year Divisor True-Up

Historic Year Actual Divisor	Pg 1. Line 15	4,004,814
Projected Year Divisor	Pg 1. Line 15	3,984,203
Difference between Historic and Projected Yr Divisor		-20,611
Prior Year Projected Annual Cost (\$ per kW per year)	Pg 1. Line 16	29,4654
Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost)		-607,311

HH Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by $(1/(1-T))$ (page 3, line 26a).

II Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by $(1/(1-T))$ (page 3, line 26b).

MidAmerican Energy Company
Plant Account Balances
For the 13 Months Ended December 31, 2019

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	End of Month	Production	Transmission	Distribution	General & Intangible	Gas	Total
1	December-18	\$13,127,786,193	\$1,886,412,683.00	\$3,690,533,422.00	\$614,787,760	\$1,556,328,320	\$20,875,848,378
2	January-19	\$13,065,200,782	\$1,887,601,699.00	\$3,703,284,985.00	\$614,787,760	\$1,556,328,320	\$20,827,203,546
3	February-19	\$13,101,842,778	\$1,891,690,308.00	\$3,719,209,235.00	\$614,787,760	\$1,556,328,320	\$20,883,858,401
4	March-19	\$13,137,573,453	\$1,901,121,639.00	\$3,754,190,037.00	\$614,787,760	\$1,556,328,320	\$20,964,001,209
5	April-19	\$13,211,277,987	\$1,953,664,554.00	\$3,773,610,576.00	\$614,787,760	\$1,556,328,320	\$21,109,669,197
6	May-19	\$13,219,346,226	\$1,957,694,317.00	\$3,796,098,817.00	\$614,787,760	\$1,556,328,320	\$21,144,255,440
7	June-19	\$13,390,865,027	\$1,972,619,301.00	\$3,854,680,518.00	\$614,787,760	\$1,556,328,320	\$21,389,280,926
8	July-19	\$13,564,954,433	\$1,993,959,535.00	\$3,899,232,179.00	\$614,787,760	\$1,556,328,320	\$21,629,262,227
9	August-19	\$13,864,362,170	\$2,018,079,855.00	\$3,931,967,290.00	\$614,787,760	\$1,556,328,320	\$21,985,525,395
10	September-19	\$14,234,788,914	\$2,024,043,424.00	\$3,975,390,215.00	\$614,787,760	\$1,556,328,320	\$22,405,338,633
11	October-19	\$14,751,687,460	\$2,031,228,377.00	\$4,019,524,632.00	\$614,787,760	\$1,556,328,320	\$22,973,556,549
12	November-19	\$14,897,105,697	\$2,101,913,052.00	\$4,066,729,523.00	\$614,787,760	\$1,556,328,320	\$23,236,864,352
13	December-19	\$15,033,602,004	\$2,152,810,219.00	\$4,226,854,833.00	\$614,787,760	\$1,556,328,320	\$23,584,383,136
14							
15	13-Month Average	\$13,738,491,779	\$1,982,526,074	\$3,877,792,789	\$614,787,760	\$1,556,328,320	\$21,769,926,722

**MidAmerican Energy Company
Plant Account Balances - ARO
For the 13 Months Ended December 31, 2019**

(A) (B) (C)

Line No.	End of Month	Production	Transmission	Distribution
1	December-18	\$214,607,453	\$20,448	-\$90,530
2	January-19	\$214,607,453	\$20,448	-\$90,530
3	February-19	\$214,607,453	\$20,448	-\$90,530
4	March-19	\$214,607,453	\$20,448	-\$90,530
5	April-19	\$214,607,453	\$20,448	-\$90,530
6	May-19	\$214,607,453	\$20,448	-\$90,530
7	June-19	\$214,607,453	\$20,448	-\$90,530
8	July-19	\$214,607,453	\$20,448	-\$90,530
9	August-19	\$214,607,453	\$20,448	-\$90,530
10	September-19	\$214,607,453	\$20,448	-\$90,530
11	October-19	\$214,607,453	\$20,448	-\$90,530
12	November-19	\$214,607,453	\$20,448	-\$90,530
13	December-19	\$214,607,453	\$20,448	-\$90,530
14				
15	13-Month Average	\$214,607,453	\$20,448	-\$90,530.00

MidAmerican Energy Company
Analysis of Accumulated Depreciation
For the 13 Months Ended December 31, 2019

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	End of Month	Production	Transmission	Distribution	General & Intangible	Total
1	December-18	\$3,496,489,846	\$528,542,555	\$1,453,822,375	\$295,741,509	\$5,774,596,285
2	January-19	\$3,527,467,128	\$531,719,914	\$1,462,726,909	\$295,741,509	\$5,817,655,460
3	February-19	\$3,556,546,082	\$534,564,857	\$1,471,479,180	\$295,741,509	\$5,858,331,628
4	March-19	\$3,583,698,404	\$537,083,039	\$1,480,142,005	\$295,741,509	\$5,896,664,957
5	April-19	\$3,610,878,753	\$539,283,156	\$1,489,074,033	\$295,741,509	\$5,934,977,451
6	May-19	\$3,637,017,380	\$541,930,777	\$1,497,875,863	\$295,741,509	\$5,972,565,529
7	June-19	\$3,662,009,228	\$544,920,616	\$1,506,855,519	\$295,741,509	\$6,009,526,872
8	July-19	\$3,688,208,710	\$548,269,954	\$1,516,305,001	\$295,741,509	\$6,048,525,174
9	August-19	\$3,714,054,080	\$551,660,167	\$1,525,228,329	\$295,741,509	\$6,086,684,085
10	September-19	\$3,740,919,815	\$555,093,765	\$1,534,627,830	\$295,741,509	\$6,126,382,919
11	October-19	\$3,771,214,320	\$558,538,666	\$1,544,688,591	\$295,741,509	\$6,170,183,086
12	November-19	\$3,803,880,287	\$561,996,463	\$1,555,058,822	\$295,741,509	\$6,216,677,081
13	December-19	\$3,838,409,838	\$565,547,532	\$1,550,124,294	\$295,741,509	\$6,249,823,173
14						
15	13-Month Average	\$3,663,907,221	\$546,088,574	\$1,506,769,904	\$295,741,509	\$6,012,507,208

MidAmerican Energy Company
Analysis of Accumulated Depreciation - ARO
For the 13 Months Ended December 31, 2019

(A) (B) (C) (D)

Line No.	End of Month	Production	Transmission	Distribution
1	December-18	\$103,462,922	\$14,544	\$971,343
2	January-19	\$104,357,095	\$14,670	\$957,992
3	February-19	\$105,251,278	\$14,795	\$944,641
4	March-19	\$106,145,450	\$14,921	\$931,290
5	April-19	\$107,039,623	\$15,047	\$917,939
6	May-19	\$107,933,795	\$15,172	\$904,588
7	June-19	\$108,646,736	\$15,298	\$891,237
8	July-19	\$109,336,820	\$15,424	\$877,886
9	August-19	\$110,026,905	\$15,549	\$864,535
10	September-19	\$110,716,990	\$15,675	\$851,184
11	October-19	\$111,407,075	\$15,800	\$837,833
12	November-19	\$112,097,159	\$15,926	\$824,482
13	December-19	\$112,787,244	\$16,052	\$811,131
14				
15	13-Month Average	\$108,400,699	\$15,298	\$891,237

MidAmerican Energy Company
 CWIP 13-Month Average
 For the 13 Months Ended December 31, 2019

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	End of Month	Project P3205 MVP 3	Project P3213 MVP 4	Project P2248 MVP 7	Project P3022 MVP 16	Total
1	December-18	\$0.00	\$0.00	\$45,279,644.94	\$0.00	\$45,279,644.94
2	January-19	\$0.00	\$0.00	\$47,852,758.94	\$0.00	\$47,852,758.94
3	February-19	\$0.00	\$0.00	\$49,244,968.94	\$0.00	\$49,244,968.94
4	March-19	\$0.00	\$0.00	\$50,874,170.94	\$0.00	\$50,874,170.94
5	April-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	May-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	June-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	July-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	August-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	September-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	October-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	November-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	December-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14						
15	13-Month Average	\$0.00	\$0.00	\$14,865,503.37	\$0.00	\$14,865,503.37

ADIT Worksheet for Projection

ADIT for the Projection

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Beginning Balance & Monthly Changes			Weighting for Projection	Amount	100% Transmission	100% Allocator (f) x Allocator 100%	Plant Related	NP Allocator (h) x Allocator 10.33%	Labor Related	S/W Allocator (j) x Allocator 6.14%	Total ADIT (d) x [(g)+(i)+(k)]
								From Attach O Page 2, Line 18		From Attach O Page 4, Line 16	
ADIT-282											
Balance	December	2018	100.00%	(3,069,918,983)	(253,056,628)	(253,056,628)	-	-	(60,734,046)	(3,730,545)	(256,787,173)
Increment	January	2019	91.78%	(17,524,286)	(492,500)	(492,500)	-	-	(397,330)	(24,406)	(474,420)
Increment	February	2019	84.11%	1,308,487	(499,192)	(499,192)	-	-	25,908	1,591	(418,530)
Increment	March	2019	75.62%	6,895,709	(633,505)	(633,505)	-	-	136,535	8,387	(472,692)
Increment	April	2019	67.40%	21,145,840	(581,751)	(581,751)	-	-	418,688	25,718	(374,751)
Increment	May	2019	58.90%	12,720,283	(538,802)	(538,802)	-	-	251,862	15,470	(308,264)
Increment	June	2019	50.68%	(37,124,389)	(592,108)	(592,108)	-	-	(735,063)	(45,151)	(322,994)
Increment	July	2019	42.19%	(75,782,522)	(630,742)	(630,742)	-	-	(1,500,494)	(92,167)	(305,008)
Increment	August	2019	33.70%	(70,058,980)	(680,592)	(680,592)	-	-	(1,387,168)	(85,206)	(258,064)
Increment	September	2019	25.48%	(35,110,210)	(523,901)	(523,901)	-	-	(695,182)	(42,701)	(144,367)
Increment	October	2019	16.99%	6,463,121	(523,892)	(523,892)	-	-	127,970	7,860	(87,655)
Increment	November	2019	8.77%	17,414,664	(1,155,446)	(1,155,446)	-	-	344,810	21,180	(99,443)
Increment	December	2019	0.27%	15,196,496	(1,041,784)	(1,041,784)	-	-	300,891	18,482	(2,804)
Sum Ties to December		2019	Balance	(3,224,374,770)						Total Account 282	(260,056,164)
ADIT-283											
Balance	December	2018		(53,900,335)	-		(5,392,262)		(17,168,824)		
Balance	December	2019		(53,900,335)	-		(5,392,262)		(17,168,824)		
Average				(53,900,335)	-		(5,392,262)	(556,993)	(17,168,824)	(1,054,583)	(1,611,575)
ADIT-281											
Balance	December	2018		NA	NA		NA		NA		
Balance	December	2019		NA	NA		NA		NA		
Average				NA	NA	NA	NA	NA	NA	NA	NA
ADIT-190											
Balance	December	2018		265,846,581	(1,248,405)		45,154,136		31,546,002		
Balance	December	2019		265,846,581	(1,248,405)		45,154,136		31,546,002		
Average				265,846,581	(1,248,405)	(1,248,405)	45,154,136	4,664,189	31,546,002	1,937,691	5,353,474
Total ADIT (to be entered on Attachment O, Page 2, Line 19)											(256,314,265)

AFUDC Workpaper for Projects with CWIP Incentive

This workpaper contains information MISO needs to calculate revenue distribution. This workpaper should be completed for MTEP/MVP projects that are using a FERC approved CWIP incentive. This workpaper should be used when projects are partially in CWIP, and partially In Service.

Project # 3205

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			(A - B)			(D - E)			(G - H)	(B - E + H)
	Gross Plant In Service Value (including AFUDC) included on line 2, page 2 of Attachment O	AFUDC (on In-Service plant) included in column A	Gross Plant In Service Value Less AFUDC on In-Service plant	Accumulated Depreciation Expense (including Amortized AFUDC) included in line 8, page 2 of Attachment O	Amortized AFUDC included in column D	Accumulated Depreciation Less AFUDC	CWIP Value (including AFUDC) included on line 18a, page 2 of Attachment O	AFUDC included in column G	CWIP Value Less AFUDC	Unamortized AFUDC Balance reported on line 23a, page 2 of Attachment O
Dec-18	\$ 267,878,963.00	\$ 27,144,857.69	#####	\$ 16,554,166.84	\$ 1,053,234.59	\$ 15,500,932.25	\$ -	\$ -	\$ -	\$ 26,091,623.10
Jan-19	\$ 267,878,963.00	\$ 27,144,857.69	#####	\$ 17,154,862.46	\$ 1,091,417.45	\$ 16,063,445.01	\$ -	\$ -	\$ -	\$ 26,053,440.24
Feb-19	\$ 267,878,963.00	\$ 27,144,857.69	#####	\$ 17,755,558.08	\$ 1,129,600.31	\$ 16,625,957.77	\$ -	\$ -	\$ -	\$ 26,015,257.38
Mar-19	\$ 267,878,963.00	\$ 27,144,857.69	#####	\$ 18,356,253.70	\$ 1,167,783.17	\$ 17,188,470.53	\$ -	\$ -	\$ -	\$ 25,977,074.52
Apr-19	\$ 267,878,963.00	\$ 27,144,857.69	#####	\$ 18,956,949.32	\$ 1,205,966.03	\$ 17,750,983.29	\$ -	\$ -	\$ -	\$ 25,938,891.66
May-19	\$ 267,878,963.00	\$ 27,144,857.69	#####	\$ 19,557,644.94	\$ 1,244,148.89	\$ 18,313,496.05	\$ -	\$ -	\$ -	\$ 25,900,708.80
Jun-19	\$ 267,878,963.00	\$ 27,144,857.69	#####	\$ 20,158,340.56	\$ 1,282,331.75	\$ 18,876,008.81	\$ -	\$ -	\$ -	\$ 25,862,525.94
Jul-19	\$ 267,878,963.00	\$ 27,144,857.69	#####	\$ 20,759,036.18	\$ 1,320,514.61	\$ 19,438,521.57	\$ -	\$ -	\$ -	\$ 25,824,343.08
Aug-19	\$ 267,878,963.00	\$ 27,144,857.69	#####	\$ 21,359,731.80	\$ 1,358,697.47	\$ 20,001,034.33	\$ -	\$ -	\$ -	\$ 25,786,160.22
Sep-19	\$ 267,878,963.00	\$ 27,144,857.69	#####	\$ 21,960,427.42	\$ 1,396,880.33	\$ 20,563,547.09	\$ -	\$ -	\$ -	\$ 25,747,977.36
Oct-19	\$ 267,878,963.00	\$ 27,144,857.69	#####	\$ 22,561,123.04	\$ 1,435,063.19	\$ 21,126,059.85	\$ -	\$ -	\$ -	\$ 25,709,794.50
Nov-19	\$ 267,878,963.00	\$ 27,144,857.69	#####	\$ 23,161,818.66	\$ 1,473,246.05	\$ 21,688,572.61	\$ -	\$ -	\$ -	\$ 25,671,611.64
Dec-19	\$ 267,878,963.00	\$ 27,144,857.69	#####	\$ 23,762,514.28	\$ 1,511,428.91	\$ 22,251,085.37	\$ -	\$ -	\$ -	\$ 25,633,428.78
13-mo avg.	\$ 267,878,963.00	\$ 27,144,857.69	#####	\$ 20,158,340.56	\$ 1,282,331.75	\$ 18,876,008.81	\$ -	\$ -	\$ -	\$ 25,862,525.94
	Used in Attachment O for Rev. Distr.		Used in Attachment GG Col. 3 & Attachment MM Col. 3			Used in Attachment MM Col. 4	Used to check Total amount reported on line 18a	Used to check Total amount reported on line 23a	Used in Attachment GG Col. 3 & Attachment MM Col. 3	Used to check Total amount reported on line 23a

Project # 3213

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			(A - B)			(D - E)			(G - H)	(B - E + H)
	Gross Plant Value (including AFUDC) included on line 2, page 2 of Attachment O	AFUDC included in column A	Gross Plant Value Less AFUDC	Accumulated Depreciation Expense (including Amortized AFUDC) included in line 8, page 2 of Attachment O	Amortized AFUDC included in column H	Accumulated Depreciation Less AFUDC	CWIP Value (including AFUDC) included on line 18a, page 2 of Attachment O	AFUDC included in column E	CWIP Value Less AFUDC	Unamortized AFUDC Balance reported on line 23a, page 2 of Attachment O
Dec-18	\$ 152,704,047.82	\$ 10,321,218.99	#####	\$ 10,998,454.42	\$ 356,779.89	\$ 10,641,674.53	\$ -	\$ -	\$ -	\$ 9,964,439.10
Jan-19	\$ 152,704,047.82	\$ 10,321,218.99	#####	\$ 11,354,751.80	\$ 369,289.63	\$ 10,985,462.17	\$ -	\$ -	\$ -	\$ 9,951,929.36
Feb-19	\$ 152,704,047.82	\$ 10,321,218.99	#####	\$ 11,711,049.18	\$ 381,799.37	\$ 11,329,249.81	\$ -	\$ -	\$ -	\$ 9,939,419.62
Mar-19	\$ 152,704,047.82	\$ 10,321,218.99	#####	\$ 12,067,346.56	\$ 394,309.11	\$ 11,673,037.45	\$ -	\$ -	\$ -	\$ 9,926,909.88
Apr-19	\$ 152,704,047.82	\$ 10,321,218.99	#####	\$ 12,423,643.94	\$ 406,818.85	\$ 12,016,825.09	\$ -	\$ -	\$ -	\$ 9,914,400.14
May-19	\$ 152,704,047.82	\$ 10,321,218.99	#####	\$ 12,779,941.32	\$ 419,328.59	\$ 12,360,612.73	\$ -	\$ -	\$ -	\$ 9,901,890.40
Jun-19	\$ 152,704,047.82	\$ 10,321,218.99	#####	\$ 13,136,238.70	\$ 431,838.33	\$ 12,704,400.37	\$ -	\$ -	\$ -	\$ 9,889,380.66
Jul-19	\$ 152,704,047.82	\$ 10,321,218.99	#####	\$ 13,492,536.08	\$ 444,348.07	\$ 13,048,188.01	\$ -	\$ -	\$ -	\$ 9,876,870.92
Aug-19	\$ 152,704,047.82	\$ 10,321,218.99	#####	\$ 13,848,833.46	\$ 456,857.81	\$ 13,391,975.65	\$ -	\$ -	\$ -	\$ 9,864,361.18
Sep-19	\$ 152,704,047.82	\$ 10,321,218.99	#####	\$ 14,205,130.84	\$ 469,367.55	\$ 13,735,763.29	\$ -	\$ -	\$ -	\$ 9,851,851.44
Oct-19	\$ 152,704,047.82	\$ 10,321,218.99	#####	\$ 14,561,428.22	\$ 481,877.29	\$ 14,079,550.93	\$ -	\$ -	\$ -	\$ 9,839,341.70
Nov-19	\$ 152,704,047.82	\$ 10,321,218.99	#####	\$ 14,917,725.60	\$ 494,387.03	\$ 14,423,338.57	\$ -	\$ -	\$ -	\$ 9,826,831.96
Dec-19	\$ 152,704,047.82	\$ 10,321,218.99	#####	\$ 15,274,022.98	\$ 506,896.77	\$ 14,767,126.21	\$ -	\$ -	\$ -	\$ 9,814,322.22
13-mo avg.	\$ 152,704,047.82	\$ 10,321,218.99	#####	\$ 13,136,238.70	\$ 431,838.33	\$ 12,704,400.37	\$ -	\$ -		\$ 9,889,380.66
	Used in Attachment O for Rev. Distr.		Used in Attachment GG Col. 3 & Attachment MM Col. 3			Used in Attachment MM Col. 4	Used to check Total amount reported on line 18a	Used to check Total amount reported on line 23a	Used in Attachment GG Col. 3 & Attachment MM Col. 3	Used to check Total amount reported on line 23a

Project # 2248

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			(A - B)			(D - E)			(G - H)	(B - E + H)
	Gross Plant In Service Value (including AFUDC) included on line 2, page 2 of Attachment O	AFUDC (on In-Service plant) included in column A	Gross Plant In Service Value Less AFUDC on In-Service plant	Accumulated Depreciation Expense (including Amortized AFUDC) included in line 8, page 2 of Attachment O	Amortized AFUDC included in column D	Accumulated Depreciation Less AFUDC	CWIP Value (including AFUDC) included on line 18a, page 2 of Attachment O	AFUDC included in column G	CWIP Value Less AFUDC	Unamortized AFUDC Balance reported on line 23a, page 2 of Attachment O
Dec-18	\$ 8,879,059.29	\$ 193,426.61	\$ 8,685,632.69	\$ 161,341.99	\$ 3,481.68	\$ 157,860.31	\$ 45,279,644.94	\$ -	\$ 45,279,644.94	\$ 189,944.93
Jan-19	\$ 8,879,059.29	\$ 193,426.61	\$ 8,685,632.69	\$ 173,486.81	\$ 3,771.82	\$ 169,714.99	\$ 47,852,758.94	\$ -	\$ 47,852,758.94	\$ 189,654.79
Feb-19	\$ 8,879,059.29	\$ 193,426.61	\$ 8,685,632.69	\$ 185,631.62	\$ 4,061.96	\$ 181,569.66	\$ 49,244,968.94	\$ -	\$ 49,244,968.94	\$ 189,364.65
Mar-19	\$ 8,928,113.29	\$ 193,426.61	\$ 8,734,686.69	\$ 197,776.43	\$ 4,352.10	\$ 193,424.33	\$ 50,874,170.94	\$ -	\$ 50,874,170.94	\$ 189,074.51
Apr-19	\$ 63,444,957.47	\$ 2,530,404.84	\$ 60,914,552.63	\$ 210,020.17	\$ 8,147.71	\$ 201,872.46	\$ -	\$ -	\$ -	\$ 2,522,257.13
May-19	\$ 63,494,270.47	\$ 2,530,404.84	\$ 60,963,865.63	\$ 222,263.91	\$ 11,943.32	\$ 210,320.59	\$ -	\$ -	\$ -	\$ 2,518,461.52
Jun-19	\$ 63,626,103.47	\$ 2,530,404.84	\$ 61,095,698.63	\$ 340,687.79	\$ 15,738.93	\$ 324,948.86	\$ -	\$ -	\$ -	\$ 2,514,665.91
Jul-19	\$ 63,654,093.47	\$ 2,530,404.84	\$ 61,123,688.63	\$ 459,283.87	\$ 19,534.54	\$ 439,749.33	\$ -	\$ -	\$ -	\$ 2,510,870.30
Aug-19	\$ 63,654,093.47	\$ 2,530,404.84	\$ 61,123,688.63	\$ 577,915.17	\$ 23,330.15	\$ 554,585.02	\$ -	\$ -	\$ -	\$ 2,507,074.69
Sep-19	\$ 63,654,093.47	\$ 2,530,404.84	\$ 61,123,688.63	\$ 696,546.47	\$ 27,125.76	\$ 669,420.71	\$ -	\$ -	\$ -	\$ 2,503,279.08
Oct-19	\$ 63,654,093.47	\$ 2,530,404.84	\$ 61,123,688.63	\$ 815,177.77	\$ 30,921.37	\$ 784,256.40	\$ -	\$ -	\$ -	\$ 2,499,483.47
Nov-19	\$ 63,654,093.47	\$ 2,530,404.84	\$ 61,123,688.63	\$ 933,809.07	\$ 34,716.98	\$ 899,092.09	\$ -	\$ -	\$ -	\$ 2,495,687.86
Dec-19	\$ 63,654,093.47	\$ 2,530,404.84	\$ 61,123,688.63	\$ 1,052,440.37	\$ 38,512.59	\$ 1,013,927.78	\$ -	\$ -	\$ -	\$ 2,491,892.25
13-mo avg.	\$ 46,773,475.65	\$ 1,811,334.62	\$ 44,962,141.03	\$ 463,567.80	\$ 17,356.84	\$ 446,210.96	\$ 14,865,503.37	\$ -	\$ 14,865,503.37	\$ 1,793,977.78
	Used in Attachment O for Rev. Distr.		Used in Attachment GG Col. 3 & Attachment MM Col. 3			Used in Attachment MM Col. 4	Used to check Total amount reported on line 18a	Used to check Total amount reported on line 23a	Used in Attachment GG Col. 3 & Attachment MM Col. 3	Used to check Total amount reported on line 23a

Project # 3022

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			(A - B)			(D - E)			(G - H)	(B - E + H)
	Gross Plant In Service Value (including AFUDC) included on line 2, page 2 of Attachment O	AFUDC (on In-Service plant) included in column A	Gross Plant In Service Value Less AFUDC on In-Service plant	Accumulated Depreciation Expense (including Amortized AFUDC) included in line 8, page 2 of Attachment O	Amortized AFUDC included in column D	Accumulated Depreciation Less AFUDC	CWIP Value (including AFUDC) included on line 18a, page 2 of Attachment O	AFUDC included in column G	CWIP Value Less AFUDC	Unamortized AFUDC Balance reported on line 23a, page 2 of Attachment O
Dec-18	\$ 66,660,989.27	\$ 1,871,313.81	\$ 64,789,675.46	\$ 3,254,883.21	\$ 58,286.60	\$ 3,196,596.61	\$ -	\$ -	\$ -	\$ 1,813,027.21
Jan-19	\$ 66,660,989.27	\$ 1,871,313.81	\$ 64,789,675.46	\$ 3,400,649.35	\$ 61,133.80	\$ 3,339,515.55	\$ -	\$ -	\$ -	\$ 1,810,180.01
Feb-19	\$ 66,660,989.27	\$ 1,871,313.81	\$ 64,789,675.46	\$ 3,546,415.49	\$ 63,981.00	\$ 3,482,434.49	\$ -	\$ -	\$ -	\$ 1,807,332.81
Mar-19	\$ 66,660,989.27	\$ 1,871,313.81	\$ 64,789,675.46	\$ 3,692,181.63	\$ 66,828.20	\$ 3,625,353.43	\$ -	\$ -	\$ -	\$ 1,804,485.61
Apr-19	\$ 66,660,989.27	\$ 1,871,313.81	\$ 64,789,675.46	\$ 3,837,947.77	\$ 69,675.40	\$ 3,768,272.37	\$ -	\$ -	\$ -	\$ 1,801,638.41
May-19	\$ 66,660,989.27	\$ 1,871,313.81	\$ 64,789,675.46	\$ 3,983,713.91	\$ 72,522.60	\$ 3,911,191.31	\$ -	\$ -	\$ -	\$ 1,798,791.21
Jun-19	\$ 66,660,989.27	\$ 1,871,313.81	\$ 64,789,675.46	\$ 4,129,480.05	\$ 75,369.80	\$ 4,054,110.25	\$ -	\$ -	\$ -	\$ 1,795,944.01
Jul-19	\$ 66,660,989.27	\$ 1,871,313.81	\$ 64,789,675.46	\$ 4,275,246.19	\$ 78,217.00	\$ 4,197,029.19	\$ -	\$ -	\$ -	\$ 1,793,096.81
Aug-19	\$ 66,660,989.27	\$ 1,871,313.81	\$ 64,789,675.46	\$ 4,421,012.33	\$ 81,064.20	\$ 4,339,948.13	\$ -	\$ -	\$ -	\$ 1,790,249.61
Sep-19	\$ 66,660,989.27	\$ 1,871,313.81	\$ 64,789,675.46	\$ 4,566,778.47	\$ 83,911.40	\$ 4,482,867.07	\$ -	\$ -	\$ -	\$ 1,787,402.41
Oct-19	\$ 66,660,989.27	\$ 1,871,313.81	\$ 64,789,675.46	\$ 4,712,544.61	\$ 86,758.60	\$ 4,625,786.01	\$ -	\$ -	\$ -	\$ 1,784,555.21
Nov-19	\$ 66,660,989.27	\$ 1,871,313.81	\$ 64,789,675.46	\$ 4,858,310.75	\$ 89,605.80	\$ 4,768,704.95	\$ -	\$ -	\$ -	\$ 1,781,708.01
Dec-19	\$ 66,660,989.27	\$ 1,871,313.81	\$ 64,789,675.46	\$ 5,004,076.89	\$ 82,453.00	\$ 4,921,623.89	\$ -	\$ -	\$ -	\$ 1,788,860.81
13-mo avg.	\$ 66,660,989.27	\$ 1,871,313.81	\$ 64,789,675.46	\$ 4,129,480.05	\$ 74,600.57	\$ 4,054,879.48	\$ -	\$ -	\$ -	\$ 1,796,713.24
	Used in Attachment O for Rev. Distr.		Used in Attachment GG Col. 3 & Attachment MM Col. 3			Used in Attachment MM Col. 4	Used to check Total amount reported on line 18a	Used to check Total amount reported on line 23a	Used in Attachment GG Col. 3 & Attachment MM Col. 3	Used to check Total amount reported on line 23a

Summary

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			(A - B)			(D - E)			(G - H)	(B - E + H)
	Gross Plant In Service Value (including AFUDC) included on line 2, page 2 of Attachment O	AFUDC (on In-Service plant) included in column A	Gross Plant In Service Value Less AFUDC on In-Service plant	Accumulated Depreciation Expense (including Amortized AFUDC) included in line 8, page 2 of Attachment O	Amortized AFUDC included in column D	Accumulated Depreciation Less AFUDC	CWIP Value (including AFUDC) included on line 18a, page 2 of Attachment O	AFUDC included in column G	CWIP Value Less AFUDC	Unamortized AFUDC Balance reported on line 23a, page 2 of Attachment O
Dec-18	\$ 496,123,059.38	\$ 39,530,817.10	#####	\$ 30,968,846.46	\$ 1,471,782.76	\$ 29,497,063.70	\$ 45,279,644.94	\$ -	\$ 45,279,644.94	\$ 38,059,034.34
Jan-19	\$ 496,123,059.38	\$ 39,530,817.10	#####	\$ 32,083,750.42	\$ 1,525,612.70	\$ 30,558,137.72	\$ 47,852,758.94	\$ -	\$ 47,852,758.94	\$ 38,005,204.40
Feb-19	\$ 496,123,059.38	\$ 39,530,817.10	#####	\$ 33,198,654.37	\$ 1,579,442.64	\$ 31,619,211.73	\$ 49,244,968.94	\$ -	\$ 49,244,968.94	\$ 37,951,374.46
Mar-19	\$ 496,172,113.38	\$ 39,530,817.10	#####	\$ 34,313,558.32	\$ 1,633,272.58	\$ 32,680,285.74	\$ 50,874,170.94	\$ -	\$ 50,874,170.94	\$ 37,897,544.52
Apr-19	\$ 550,688,957.56	\$ 41,867,795.33	#####	\$ 35,428,561.20	\$ 1,690,607.99	\$ 33,737,953.21	\$ -	\$ -	\$ -	\$ 40,177,187.34
May-19	\$ 550,738,270.56	\$ 41,867,795.33	#####	\$ 36,543,564.08	\$ 1,747,943.40	\$ 34,795,620.68	\$ -	\$ -	\$ -	\$ 40,119,851.93
Jun-19	\$ 550,870,103.56	\$ 41,867,795.33	#####	\$ 37,764,747.10	\$ 1,805,278.81	\$ 35,959,468.29	\$ -	\$ -	\$ -	\$ 40,062,516.52
Jul-19	\$ 550,898,093.56	\$ 41,867,795.33	#####	\$ 38,986,102.32	\$ 1,862,614.22	\$ 37,123,488.10	\$ -	\$ -	\$ -	\$ 40,005,181.11
Aug-19	\$ 550,898,093.56	\$ 41,867,795.33	#####	\$ 40,207,492.76	\$ 1,919,949.63	\$ 38,287,543.13	\$ -	\$ -	\$ -	\$ 39,947,845.70
Sep-19	\$ 550,898,093.56	\$ 41,867,795.33	#####	\$ 41,428,883.20	\$ 1,977,285.04	\$ 39,451,598.16	\$ -	\$ -	\$ -	\$ 39,890,510.29
Oct-19	\$ 550,898,093.56	\$ 41,867,795.33	#####	\$ 42,650,273.64	\$ 2,034,620.45	\$ 40,615,653.19	\$ -	\$ -	\$ -	\$ 39,833,174.88
Nov-19	\$ 550,898,093.56	\$ 41,867,795.33	#####	\$ 43,871,664.08	\$ 2,091,955.86	\$ 41,779,708.22	\$ -	\$ -	\$ -	\$ 39,775,839.47
Dec-19	\$ 550,898,093.56	\$ 41,867,795.33	#####	\$ 45,093,054.52	\$ 2,139,291.27	\$ 42,953,763.25	\$ -	\$ -	\$ -	\$ 39,728,504.06
13-mo avg.	\$ 534,017,475.73	\$ 41,148,725.11	#####	\$ 37,887,627.11	\$ 1,806,127.49	\$ 36,081,499.62	\$ 14,865,503.37	\$ -	\$ 14,865,503.37	\$ 39,342,597.62
	Used in Attachment O for Rev. Distr.		Used in Attachment GG Col. 3 & Attachment MM Col. 3			Used in Attachment MM Col. 4	Used to check Total amount reported on line 18a	Used to check Total amount reported on line 23a	Used in Attachment GG Col. 3 & Attachment MM Col. 3	Used to check Total amount reported on line 23a

Total CWIP Page 2 Line 18a 14,865,503

Net Pre-Funded AFUDC (13 Month Average) Page 2, Line 23a \$ 39,342,598
Enter as a negative

Gross Pre-Funded AFUDC (13 Month Average) Use on Att. GG / ZZ, Line 1 (Note A - AFUDC removal) \$ 41,148,725

Pre-Funded AFUDC Amortization (12 Month) Page 3, Line 9a \$ 667,509
Enter as a negative

Summary of Electric Flowthrough and Excess/Deficient ADIT

Estimated Tax Impacts

Projected 2019

Item	Tax Impacts	Attachment O Line
MidAmerican Energy Company		
Plant related Deficient/(Excess) ADIT	(793,781)	
Non Plant related Deficient/(Excess) ADIT	60,532	
Subtotal	<u>(733,249)</u>	24a
In-Service AFUDC Equity Reversal (Book Depr)	359,019	24b
Total MidAmerican Energy Company	<u><u>(374,230)</u></u>	

MidAmerican Energy Company
Forecast Inventory Balances
For the 13 Months Ended December 31, 2019

(A) (B) (C) (D) (E)

Line No.	End of Month	Material and Supplies			Total M&S
		Production	Transmission	Distribution	
1	December-18	48,581,268	10,251,436	19,474,246	78,306,950
2	January-19	46,577,247	10,059,097	19,474,246	76,110,590
3	February-19	44,848,188	10,059,097	19,474,246	74,381,531
4	March-19	43,292,976	10,059,097	19,474,246	72,826,319
5	April-19	41,543,904	10,059,097	19,474,246	71,077,247
6	May-19	59,644,200	10,059,097	19,474,246	89,177,543
7	June-19	57,691,541	10,059,097	19,474,246	87,224,884
8	July-19	55,769,800	10,059,097	19,474,246	85,303,143
9	August-19	53,773,331	10,059,097	19,474,246	83,306,674
10	September-19	51,855,337	10,059,097	19,474,246	81,388,680
11	October-19	49,860,971	10,059,097	19,474,246	79,394,314
12	November-19	47,910,107	10,059,097	19,474,246	77,443,450
13	December-19	45,864,215	10,059,097	19,474,246	75,397,558
14					
15	Total	647,213,085	130,960,600	253,165,198	1,031,338,883
16	13-Month Average	49,785,622	10,073,892	19,474,246	79,333,760

MidAmerican Energy Company
Prepayments
For the 13 Months Ended December 31, 2019

	(A)	(B)	(C)
Line No.	End of Month	Monthly Change	Prepaid Insurance and Interest FERC 165
1	December-18	-	14,208,929
2	January-19	27,488,746	41,697,675
3	February-19	(2,820,012)	38,877,663
4	March-19	(2,843,095)	36,034,568
5	April-19	(1,571,829)	34,462,739
6	May-19	(2,863,066)	31,599,673
7	June-19	(2,338,067)	29,261,606
8	July-19	(2,863,066)	26,398,540
9	August-19	(1,625,293)	24,773,247
10	September-19	(2,888,974)	21,884,273
11	October-19	(1,044,954)	20,839,319
12	November-19	(2,865,320)	17,973,999
13	December-19	(3,165,100)	14,808,899
14			
15	Total		352,821,130
16	13-Month Average		27,140,087

**MidAmerican Energy Company
Operation and Maintenance Expenses
Budget Year Ending December 31, 2019**

(A)

(B)

Line No.	End of Month	Monthly Expense
1	January-19	\$7,999,927
2	February-19	\$8,032,907
3	March-19	\$8,229,332
4	April-19	\$7,764,684
5	May-19	\$7,720,595
6	June-19	\$7,895,937
7	July-19	\$7,734,205
8	August-19	\$7,919,083
9	September-19	\$8,204,628
10	October-19	\$7,898,407
11	November-19	\$7,768,248
12	December-19	\$8,326,203
13		
14	Total	\$95,494,156

**MidAmerican Energy Company
Administrative and General Expenses
Budget Year Ending December 31, 2019**

(A)

(B)

Line No.	End of Month	Monthly Expense
1	January-19	\$7,500,341
2	February-19	\$6,864,700
3	March-19	\$6,817,738
4	April-19	\$7,737,969
5	May-19	\$8,327,838
6	June-19	\$6,746,410
7	July-19	\$7,724,238
8	August-19	\$7,479,539
9	September-19	\$6,813,636
10	October-19	\$6,470,023
11	November-19	\$6,261,114
12	December-19	\$7,975,371
13		
14	Total	\$86,718,917

**MidAmerican Energy Company
Depreciation Expense
Budget Year Ending December 31, 2019**

(A) (B)

Line No.	Depreciation Expense	
1	Production	\$510,004,306
1a	Production - ARO	\$106,533,034
2	Transmission	\$40,065,645
2a	Transmission - ARO	\$1,500
3	Distribution	\$118,558,719
3a	Distribution - ARO	-\$160,208
4	General	<u>\$22,614,305</u>
5	Total	\$797,617,301

**MidAmerican Energy Company
Taxes Other Than Income Taxes
Budget Year Ending December 31, 2019**

(A)

(B)

Line No.	Taxes Other Than Income Taxes	
1	Payroll	\$9,917,127
2	Highway and Vehicle	\$0
3	Property	\$106,634,691
4	Gross Receipts	\$0
5	Other	\$1,008,062
6	Payments in Lieu of Taxes:	\$0
7	Total	\$117,559,880

MidAmerican Energy Company
Amortized Investment Tax Credit
Budget Year Ending December 31, 2019

(A)

(B)

Line No.	Amortized Investment Tax Credit	
1	Investment Tax Credit	\$1,104,732
2	Total	\$1,104,732

MidAmerican Energy Company
Account 561
Budget Year Ending December 31, 2019

(A) (B)

Line No.	Account 561	
1	561.1	\$545,440
2	561.2	\$802,290
3	561.3	\$202,515
4	561.4	\$5,314,438
5	561.5	\$2,226,271
6	561.6	\$4,316
7	561.7	\$15,102
8	561.8	\$1,801,181
9	Total	\$10,911,553

MidAmerican Energy Company
Account 565
Budget Year Ending December 31, 2019

(A) (B)

Line No.	Account 565	
1	565.0	\$22,103,074
2	565.5	\$52,050,025
3	Total	\$74,153,099

**MidAmerican Energy Company
FERC Annual Fees and EPRI Expenses
Budget Year Ending December 31, 2019**

(A)

(B)

Line No.	FERC Fees and EPRI Expenses	
1	FERC Annual Fees	\$2,091,772
2	EPRI Expenses	\$135,024

MidAmerican Energy Company
Labor Ratios
Budget Year Ending December 31, 2019

(A)

(B)

(C)

Line No.	Function Labor	Budget 2019	
		Amount	Portion of Total
1	Production	\$59,381,391	46.34%
2	Transmission	\$7,871,652	6.14%
3	Distribution	\$42,131,466	32.88%
4	Other:		
5	Customer Accounts	\$18,752,755	14.63%
6	Customer Services	\$14,851	0.01%
7	Total Other	\$18,767,606	14.64%
8	Total	\$128,152,115	100.00%

MidAmerican Energy Company
Preferred Stock
Budget Year Ending December 31, 2019

(A)

(B)

Line No.	Preferred Stock	
1	Preferred Stock	\$0
2	Preferred Stock Dividend	\$0

MidAmerican Energy Company
Common Equity
Budget Year Ending December 31, 2019

(A)

(B)

Line No.	End of Month	Common Equity
1	December-19	7,183,019,171
2		
3	Common Equity	7,183,019,171

MidAmerican Energy Company
Account 216.1
Budget Year Ending December 31, 2019

(A)

(B)

Line No.	Unappropriated Undistributed Subsidiary Earnings	
1	216.1	\$0

MidAmerican Energy Company
Embedded Cost of Debt
Budget Year Ending December 31, 2019

(A) (B) (C)

Line No.	(A) End of Month	(B) Long-Term Debt	(C) Interest Cost 2019
1	December-19	6,398,674,952	
2			
3	Long-Term Debt	6,398,674,952	
4	Total L-T Interest Cost		\$291,780,199

MidAmerican Energy Company
Account 456 (Transmission of Electricity for Others)
2019

Line			
1	Transmission of Electricity for Others (2019 MidAmerican Transmission Revenue Forecast)		\$ 87,950,142
		kW	
	Network Integration Transmission Service		Network
		12 CP	Revenue
2	Alliant (Coulter)	1,182	\$ -
3	Alliant (George)	2,169	\$ -
4	Alliant (St. Joseph)	104	\$ -
5	Ames, Iowa	99,835	\$ -
6	Atlantic Municipal Utilities (Transmission Owner)	18,795	\$ -
7	Cedar Falls, Iowa (Transmission Owner)	82,638	\$ -
8	City of Breda, Iowa	850	\$ -
9	City of Buffalo, Iowa	997	\$ -
10	City of Carlisle, Iowa	3,378	\$ -
11	City of Denver, Iowa	2,212	\$ -
12	City of Fonda, Iowa	837	\$ -
13	City of Geneseo, Illinois	11,358	\$ -
14	City of Lake View, Iowa	3,539	\$ -
15	City of Montezuma, Iowa (Transmission Owner)	4,091	\$ -
16	City of Sergeant Bluff, Iowa	5,873	\$ -
17	City of Wall Lake, Iowa	1,696	\$ -
18	Central Iowa Power Cooperative	2,498	\$ -
19	Heartland (Auburn)	352	\$ -
20	Eldridge Municipal Utilities (Transmission Owner)	7,181	\$ -
21	Indianola Municipal	21,957	\$ -
22	City of Pella, Iowa (Transmission Owner)	31,182	\$ -
23	Corn Belt Power Coop (Hudson)	2,300	\$ -
24	Realgy	10,199	\$ -
25	Waverly, Iowa	22,651	\$ -
26	Midwest ISO (MEC Trans Rev Forecast) (Schedule 9)		\$ 1,715,436
27	Total (Sum of Lines 2 through 23)	337,874	\$ 1,715,436
28	Total Schedule 9 Transmission Revenue (Line 27)		\$ 1,715,436
29	Total Schedule 26 Transmission Revenue		\$ 176,029
30	Total Schedule 26-A Transmission Revenue		<u>\$ 64,674,164</u>
31	Net Transmission Revenues (Account 456) (Line 1 - Line 28 - Line 29 - Line 30)		<u>\$ 21,384,513</u>

MidAmerican Energy Company
Divisor
12 Months Ending December 31, 2019

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Line No.	Month	System Peak for RQ Service	Plus: Firm Sales > 1 year	Plus: Network Load	Less: Firm PTP > 1 year	Plus: Contract Demand of Firm PTP	Less: Grandfathered Interzonal Tran. > 1 yr	Less: Serv. To ISO at a Discount > 1 year	Divisor
1	January-19	3,960,000	0	89,973	0	0	0	0	4,049,973
2	February-19	3,826,000	0	81,553	0	0	0	0	3,907,553
3	March-19	3,523,000	0	78,879	0	0	0	0	3,601,879
4	April-19	3,288,000	0	69,476	0	0	0	0	3,357,476
5	May-19	3,954,000	0	96,607	0	0	0	0	4,050,607
6	June-19	4,736,000	0	120,640	0	0	0	0	4,856,640
7	July-19	5,047,000	0	121,134	0	0	0	0	5,168,134
8	August-19	4,890,000	0	106,338	0	0	0	0	4,996,338
9	September-19	4,525,000	0	118,087	0	0	0	0	4,643,087
10	October-19	3,540,000	0	80,490	0	0	0	0	3,620,490
11	November-19	3,692,000	0	77,160	0	0	0	0	3,769,160
12	December-19	3,934,000	0	89,490	0	0	0	0	4,023,490
13									
14	12CP	4,076,250	0	94,152	0	0	0	0	4,170,402

make sure iteration is turned ON	TOTAL COMPANY	STATES BASED ON ONLY THEIR SHARE OF COMPANY INCOME						SUM OF STATES	ALL STATE COMPOSITE RATE	ADJUST FEDERAL DEFERREDS TO 21%	
		IOWA ONLY	ILLINOIS ONLY	MISSOURI ONLY	NEB ONLY	MICHIGAN ONLY	KANSAS ONLY				
		80.1793% apportion %	9.6936% apportion %	0.3612% apportion %	0.6825% apportion %	0.9380% apportion %	0.4768% apportion %	92.331%			
	Statutory Rate	12.00%	9.50%	6.25%	7.81%	6.00%	7.00%				
FEDERAL INCOME TAX:											
FEDERAL TAXABLE INCOME											
	B/4 STATE TAXES	100,000,000	80,179,300	9,693,600	361,200	682,500	938,000	476,800	92,331,400	100,000,000	
	LESS: IOWA TAX		9,621,516						9,621,516	7,714,283	
	ILLINOIS TAX		920,892						920,892	730,655	
	MISSOURI TAX			22,575					22,575	1,000	
	NEBRASKA TAX				53,303				53,303	16,046	
	MICHIGAN TAX					56,280			56,280	75,954	
	BLENDED TAX							33,376	33,376	6,062	
	FEDERAL TAXABLE INCOME		70,557,784	8,772,708	338,625	629,197	881,720	443,424	81,623,458	91,456,000	
	FEDERAL TAX RATE		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	
	FEDERAL INCOME TAX		14,817,135	1,842,269	71,111	132,131	185,161	93,119	17,140,926	19,205,760	
			18.4800%	19.0050%	19.6875%	19.3599%	19.7400%	19.5300%	18.5646%	19.2058%	21.000%
IOWA INCOME TAX:											
FEDERAL TAXABLE INCOME											
	ADD BACK: IOWA INCOME TAX		9,621,516						9,621,516	7,714,283	
	SUBTRACT: 50% OF FEDERAL INC TAXES		7,408,567						7,408,567	9,602,880	
	IA TAXABLE INCOME before APPORTIONMENT		72,770,733						72,770,733	89,567,403	
	IOWA APPORTIONMENT FACTOR		100.0000%						100.0000%	80.1793%	
	IOWA TAXABLE INCOME		72,770,733						72,770,733	71,814,516	
	IOWA TAX RATE		12.00%						12.00%	12.00%	
	IOWA INCOME TAX		8,732,488						8,732,488	8,617,742	
			10.8912%						9.4578%	8.6177%	7.0117%
ILLINOIS INCOME TAX:											
FEDERAL TAXABLE INCOME											
	ADD BACK: ILLINOIS INCOME TAX		920,892						920,892	730,655	
	ILL TAXABLE INCOME before APPORTIONMENT		9,693,600						9,693,600	92,186,655	
	ILL APPORTIONMENT FACTOR		100.0000%						100.0000%	9.6936%	
	ILL TAXABLE INCOME		9,693,600						9,693,600	8,936,206	
	ILL TAX RATE		9.50%						9.50%	9.50%	
	ILL INCOME TAX		920,892						920,892	848,940	
			9.5000%						0.9974%	0.8489%	0.6907%
MISSOURI INCOME TAX:											
FEDERAL TAXABLE INCOME											
	ADD BACK: STATE INCOME TAX		22,575						22,575	8,544,000	
	MO TAXABLE INCOME before APPORTIONMENT		361,200						361,200	100,000,000	
	MO APPORTIONMENT FACTOR		100.0000%						100.0000%	0.3612%	
	MO TAXABLE INCOME		361,200						361,200	361,200	
	MISSOURI TAX RATE		6.25%						6.25%	6.25%	
	MO INCOME TAX		22,575						22,575	22,575	
			6.2500%						0.0244%	0.0226%	0.0184%
NEBRASKA INCOME TAX:											
FEDERAL TAXABLE INCOME											
	ADD BACK: STATE INCOME TAX				629,197				629,197	91,456,000	
	NEB TAXABLE INCOME before APPORTIONMENT				N/A*				N/A*	N/A*	
	NEB APPORTIONMENT FACTOR				100.0000%				100.0000%	0.6825%	
	NEB TAXABLE INCOME				629,197				629,197	624,187	
	NEBRASKA TAX RATE				7.81%				7.81%	7.81%	
	NEB INCOME TAX				49,140				49,140	48,749	
					7.2000%				0.0532%	0.0487%	0.0397%
* ACCORDING TO NEBRASKA LAW, NEBRASKA INCOME TAX IS NOT REQUIRED TO BE ADDED BACK TO FEDERAL TAXABLE INCOME FOR CALCULATING NEBRASKA TAXABLE INCOME											
MICHIGAN INCOME TAX:											
FEDERAL TAXABLE INCOME											
	ADD BACK: MICHIGAN INCOME TAX				56,280				56,280	8,544,000	
	MI TAXABLE INCOME before APPORTIONMENT				938,000				938,000	100,000,000	
	MI APPORTIONMENT FACTOR				100.0000%				100.0000%	0.9380%	
	MI TAXABLE INCOME				938,000				938,000	938,000	
	MICHIGAN TAX RATE				6.00%				6.00%	6.00%	
	MI INCOME TAX				56,280				56,280	56,280	
					6.0000%				0.0610%	0.0563%	0.0458%
KANSAS INCOME TAX:											
FEDERAL TAXABLE INCOME											
	ADD BACK: KANSAS INCOME TAX				33,376				33,376	8,544,000	
	KS TAXABLE INCOME before APPORTIONMENT				476,800				476,800	100,000,000	
	KS APPORTIONMENT FACTOR				100.0000%				100.0000%	0.4768%	
	KS TAXABLE INCOME				476,800				476,800	476,800	
	KANSAS TAX RATE				7.00%				7.00%	7.00%	
	KANSAS INCOME TAX				33,376				33,376	33,376	
					7.0000%				0.0361%	0.0334%	0.0272%
	TOTAL COMPOSITE TAX RATE		29.3712%	28.5050%	25.9375%	26.5599%	25.7400%	26.5300%	29.1945%	28.8334%	28.8334%
	Source for apportionment %		W:\INC\2010\Utility - MEC\state apportionment / _SalesApportionment_2010.xls						9.6277%	7.8334%	28.8334%
	Anything not IL, SD or Neb is included as Iowa								Combined state tax rates		

MidAmerican Energy Company
Attachment O - Footnote K
Tax Percentages
2019

1	FIT =	21.00%	
2	SIT=	9.63%	(State Income Tax Rate or Composite SIT)
3		9,602,880	Federal Income Tax Deduction for State Income Tax Calculation
4		100,000,000	Federal Income Taxes before State Income Tax Deduction
5	p =	9.60%	(percent of federal income tax deductible for state purposes)
	(Line 3 / Line 4)		

* Data used for calculations is from Tax Tab of workbook. The data cells used are highlighted in yellow.

MidAmerican Energy Company
2017 Attachment O True-up Adjustment
For the Year Ended December 31, 2017

Line No.		
	I. Annual Transmission Revenue Requirement True-Up	
1	Historic Year Actual ATRR	\$ 112,369,365
2	Historic Year Projected ATRR	\$ 117,396,009
3	Historic Year ATRR True-Up (Line 1 - Line 2)	\$ (5,026,644)
	II. Divisor True-Up	
4	Historic Year Actual Divisor	4,004,814
5	Historic Year Projected Divisor	3,984,203
6	Difference in Divisor (Line 5 - Line 4)	(20,611)
7	Historic Year Projected Annual Cost (\$/kW/Yr)	\$ 29.4654
8	Historic Year Divisor True-Up (Line 6 X Line 7)	\$ (607,311)
	III. Summary	
9	ATRR True-Up (Line 3)	\$ (5,026,644)
10	Divisor True-Up (Line 8)	\$ (607,311)
11	Total Principal 2017 True-Up (Line 9 + Line 10)	\$ (5,633,956)
	Interest on Historic Year True-Up	
12	FERC Interest Rate	0.35973%
13	Interest for 24 Months (Jan'17 - Dec '18) (Line 11 X Line 12 X 24 months)	\$ (486,413)
14	True-Up Principal and Interest (Over)Under Collected (Line 11 + Line 13)	\$ (6,120,369)

MidAmerican Energy Company
Short Term Interest Rate

Jan-17	0.31849%
Feb-17	0.28767%
Mar-17	0.32945%
Apr-17	0.32877%
May-17	0.33973%
Jun-17	0.33973%
Jul-17	0.36096%
Aug-17	0.36096%
Sep-17	0.34932%
Oct-17	0.36096%
Nov-17	0.34932%
Dec-17	0.37329%
Jan-18	0.38219%
Feb-18	0.34521%
Mar-18	0.38904%
Apr-18	0.39041%
May-18	0.40342%
Jun-18	0.40137%
Jul-18	0.42466%
Average	0.35973%