

**MIDAMERICAN ENERGY COMPANY**  
**2019 TCR RECONCILIATION and 2020 NEW FACTOR CALCULATION**

| <b>ACTUAL KWH SALES</b> |               |                    | <b>FORECAST KWH SALES</b> |                        |            |                       |                                 |                   |                    |
|-------------------------|---------------|--------------------|---------------------------|------------------------|------------|-----------------------|---------------------------------|-------------------|--------------------|
| <u>Line No.</u>         |               | <u>2019</u>        | <u>Allocator for</u>      | <u>2020 &amp; 2021</u> |            | <u>Jan-20 through</u> | <u>Apr-20 through</u>           |                   |                    |
|                         |               | <u>(a)</u>         | <u>forecasts</u>          | <u>Forecast</u>        |            | <u>Mar-20</u>         | <u>Mar-21</u>                   |                   |                    |
|                         |               | <u>kWh</u>         | <u>%</u>                  | <u>Line No.</u>        | <u>kWh</u> | <u>kWh</u>            | <u>kWh</u>                      |                   |                    |
| 1                       | Residential   | 53,647,882         | 0.22716                   | 1                      | Jan-20     | 30,512,710            | Residential                     | 15,715,570        | 54,663,022         |
| 2                       | SGSD          | 36,176,301         | 0.15318                   | 2                      | Feb-20     | 19,053,367            | SGSD                            | 10,597,458        | 36,860,839         |
| 3                       | SGSE          | 11,777,760         | 0.04987                   | 3                      | Mar-20     | 19,617,411            | SGSE                            | 3,450,168         | 12,000,622         |
| 4                       | LGS           | 132,546,127        | 0.56123                   | 4                      | Apr-20     | 18,956,377            | LGS                             | 38,827,962        | 135,054,201        |
| 5                       | Water Pumping | 559,599            | 0.00237                   | 5                      | May-20     | 18,672,654            | Water Pumping                   | 163,929           | 570,188            |
| 6                       | Lighting      | 1,462,423          | 0.00619                   | 6                      | Jun-20     | 19,202,170            | Lighting                        | 428,401           | 1,490,095          |
| 7                       | Grand Total   | <u>236,170,092</u> | <u>1.00000</u>            | 7                      | Jul-20     | 22,369,373            | Grand Total                     | <u>69,183,488</u> | <u>240,638,967</u> |
|                         |               |                    |                           | 8                      | Aug-20     | 22,690,018            |                                 |                   |                    |
|                         |               |                    |                           | 9                      | Sep-20     | 21,071,970            |                                 |                   |                    |
|                         |               |                    |                           | 10                     | Oct-20     | 18,557,573            |                                 |                   |                    |
|                         |               |                    |                           | 11                     | Nov-20     | 18,139,150            |                                 |                   |                    |
|                         |               |                    |                           | 12                     | Dec-20     | 20,852,988            |                                 |                   |                    |
|                         |               |                    |                           | 13                     | Jan-21     | 20,969,507            |                                 |                   |                    |
|                         |               |                    |                           | 14                     | Feb-21     | 19,289,555            |                                 |                   |                    |
|                         |               |                    |                           | 15                     | Mar-21     | 19,867,632            |                                 |                   |                    |
|                         |               |                    |                           | 16                     |            | <u>69,183,488</u>     | January 2020 through March 2020 |                   |                    |
|                         |               |                    |                           | 17                     |            | <u>240,638,967</u>    | April 2020 through March 2021   |                   |                    |

**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**  
**2019 TCR RECONCILIATION and 2020 NEW FACTOR CALCULATION**

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

Total Company Electric Operations  
Year Ending December 31, 2020

| <u>Line</u> |  |                   |
|-------------|--|-------------------|
| <u>No.</u>  | <u>Description</u>   | <u>Value</u>      |
|             |  | (a)               |
| 1           | Rate Template Attachment MM Annual Allocation Factor for Other Expense | \$ 4,310,065      |
| 2           | MidAmerican Energy Ratio as a Percentage of Total MISO Energy          | 0.057987          |
| 3           | Allocation of Other Expenses to MidAmerican                            | <u>\$ 249,927</u> |

Line

No. Sources:

- 1 MidAmerican's 2019 Attachment MM Rate Template
- 2 Calculation of MidAmerican's 2020 energy forecast divided by total MISO energy
- 3 Line 1 x Line 2

**MIDAMERICAN ENERGY COMPANY**  
**2019 TCR RECONCILIATION and 2020 NEW FACTOR CALCULATION**

**MVP AND SCHEDULE 26 RETURN CREDITS**

Total Company Electric Operations  
Year Ending December 31, 2020

| <u>Line No.</u> | <u>Description</u>                   | <u>Value</u><br><u>(a)</u> |
|-----------------|--------------------------------------|----------------------------|
| 1               | MEC MVP Return Credit                | \$ 186,630                 |
| 2               | MEC Schedule 26 Return Credit        | \$ 466                     |
| 3               | Total Transmission Investment Credit | <u>\$ 187,096</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**  
**2019 TCR RECONCILIATION and 2020 NEW FACTOR CALCULATION**

**MISO COSTS**

**Total Company Electric Operations**

| <u>Line</u><br><u>No.</u> | <u>Description</u>                          | (a)<br>ACTUAL | (b)<br>ACTUAL | (c)<br>Forecast | (d)<br>Forecast | (e)<br>Forecast | (f)<br>Forecast | (g)<br>Forecast | (h)<br>Forecast | (i)<br>Forecast | (j)<br>Forecast | (k)<br>Forecast | (l)<br>Forecast | (m)<br>2020 TOTAL |
|---------------------------|---|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|
|                           | <u>MidAmerican TCR Transmission Charges</u> | <u>Jan-20</u> | <u>Feb-20</u> | <u>Mar-20</u>   | <u>Apr-20</u>   | <u>May-20</u>   | <u>Jun-20</u>   | <u>Jul-20</u>   | <u>Aug-20</u>   | <u>Sep-20</u>   | <u>Oct-20</u>   | <u>Nov-20</u>   | <u>Dec-20</u>   |                   |
| 1                         | Schedule 10 Charge (MISO Adder)             | \$ 429,916    | \$ 336,133    | \$ 436,137      | \$ 380,611      | \$ 457,833      | \$ 503,318      | \$ 454,895      | \$ 483,615      | \$ 487,922      | \$ 477,508      | \$ 425,861      | \$ 421,830      | \$ 5,295,578      |
| 2                         | Schedule 10-FERC Charge                     | \$ 151,587    | \$ 154,051    | \$ 144,881      | \$ 141,422      | \$ 127,540      | \$ 160,919      | \$ 181,677      | \$ 200,251      | \$ 192,260      | \$ 173,933      | \$ 140,300      | \$ 140,087      | \$ 1,908,908      |
| 3                         | Schedule 26 Charge                          | \$ 29,277     | \$ 30,662     | \$ 30,335       | \$ 27,701       | \$ 25,814       | \$ 31,520       | \$ 36,772       | \$ 39,224       | \$ 37,659       | \$ 35,205       | \$ 27,481       | \$ 28,354       | \$ 380,004        |
| 4                         | Schedule 26-A Charge                        | \$ 3,411,328  | \$ 4,042,392  | \$ 3,694,446    | \$ 3,576,384    | \$ 3,917,357    | \$ 3,716,549    | \$ 3,599,814    | \$ 3,560,364    | \$ 3,758,348    | \$ 3,770,884    | \$ 3,754,143    | \$ 3,317,955    | \$ 44,119,965     |
| 5                         | MISO MVP Distributions                      | \$ (34,628)   | \$ (12,892)   | \$ (12,892)     | \$ (12,892)     | \$ (12,892)     | \$ (12,892)     | \$ (12,892)     | \$ (12,892)     | \$ (12,892)     | \$ (12,892)     | \$ (12,892)     | \$ (12,892)     | \$ (176,440)      |
| 6                         | TOTAL (Factor "M")                          | \$ 3,987,480  | \$ 4,550,346  | \$ 4,292,907    | \$ 4,113,226    | \$ 4,515,652    | \$ 4,399,414    | \$ 4,260,265    | \$ 4,270,563    | \$ 4,463,298    | \$ 4,444,638    | \$ 4,334,893    | \$ 3,895,334    | \$ 51,528,016     |

**MISO CREDITS**

**Total Company Electric Operations**

| <u>Description</u>                                      | <u>Jan-20</u> | <u>Feb-20</u> | <u>Mar-20</u> | <u>Apr-20</u> | <u>May-20</u> | <u>Jun-20</u> | <u>Jul-20</u> | <u>Aug-20</u> | <u>Sep-20</u> | <u>Oct-20</u> | <u>Nov-20</u> | <u>Dec-20</u> | <u>2020 TOTAL</u> |            |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------------|------------|
| 7 Forecasted A&G in MISO rates (Factor "E")             | 20,827        | 20,827        | 20,827        | 20,827        | 20,827        | 20,827        | 20,827        | 20,827        | 20,827        | 20,827        | 20,827        | 20,827        | 20,827            | \$ 249,927 |
| 8 Cost-shared trans investmt in MISO rates (Factor "O") | \$ 15,591     | \$ 15,591     | \$ 15,591     | \$ 15,591     | \$ 15,591     | \$ 15,591     | \$ 15,591     | \$ 15,591     | \$ 15,591     | \$ 15,591     | \$ 15,591     | \$ 15,591     | \$ 15,591         | \$ 187,096 |
| 9 TOTAL   | \$ 36,419     | \$ 36,419     | \$ 36,419     | \$ 36,419     | \$ 36,419     | \$ 36,419     | \$ 36,419     | \$ 36,419     | \$ 36,419     | \$ 36,419     | \$ 36,419     | \$ 36,419     | \$ 36,419         | \$ 437,023 |

Line

No. Sources:

- 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**  
**2019 TCR RECONCILIATION and 2020 NEW FACTOR CALCULATION**

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

| Line No. | (a)<br>ACTUAL  | (b)<br>ACTUAL | (c)<br>Forecast | (d)<br>Forecast | (e)<br>Forecast | (f)<br>Forecast | (g)<br>Forecast | (h)<br>Forecast | (i)<br>Forecast | (j)<br>Forecast | (k)<br>Forecast | (l)<br>Forecast | (m)<br>2020 TOTAL |               |
|----------|----------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|---------------|
|          | Jan-20         | Feb-20        | Mar-20          | Apr-20          | May-20          | Jun-20          | Jul-20          | Aug-20          | Sep-20          | Oct-20          | Nov-20          | Dec-20          |                   |               |
| 1        | NET MISO COSTS | \$ 3,951,062  | \$ 4,513,927    | \$ 4,256,488    | \$ 4,076,807    | \$ 4,479,233    | \$ 4,362,996    | \$ 4,223,846    | \$ 4,234,144    | \$ 4,426,879    | \$ 4,408,219    | \$ 4,298,474    | \$ 3,858,916      | \$ 51,090,993 |

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

| Line No. | ACTUAL  | ACTUAL    | Forecast  | Forecast  | Forecast  | Forecast  | Forecast  | Forecast  | Forecast  | Forecast  | Forecast  | Forecast  | 2020 TOTAL |            |
|----------|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
|          | Jan-20  | Feb-20    | Mar-20    | Apr-20    | May-20    | Jun-20    | Jul-20    | Aug-20    | Sep-20    | Oct-20    | Nov-20    | Dec-20    |            |            |
|          | 0.86%   | 0.86%     | 0.86%     | 0.86%     | 0.86%     | 0.86%     | 0.86%     | 0.86%     | 0.86%     | 0.86%     | 0.86%     | 0.86%     |            |            |
| 2        | SD ALLOCATION                                       |           |           |           |           |           |           |           |           |           |           |           |            |            |
| 3        | SD ALLOCATION OF NET MISO COSTS                     | \$ 33,979 | \$ 38,820 | \$ 36,606 | \$ 35,061 | \$ 38,521 | \$ 37,522 | \$ 36,325 | \$ 36,414 | \$ 38,071 | \$ 37,911 | \$ 36,967 | \$ 33,187  | \$ 439,383 |
| 4        | ESTIMATED ASSESSED FILING FEE                       | \$ 33.59  | \$ 34     | \$ 34     | \$ 34     | \$ 34     | \$ 34     | \$ 34     | \$ 34     | \$ 34     | \$ 34     | \$ 34     | \$ 34      | \$ 403     |
| 5        | TRUE UP OF PRIOR YEAR ESTIMATED ASSESSED FILING FEE | \$ (175)  | \$ (175)  | \$ (175)  | \$ (175)  | \$ (175)  | \$ (175)  | \$ (175)  | \$ (175)  | \$ (175)  | \$ (175)  | \$ (175)  | \$ (175)   | \$ (2,097) |
| 6        | TOTAL   | \$ 33,838 | \$ 38,679 | \$ 36,465 | \$ 34,919 | \$ 38,380 | \$ 37,381 | \$ 36,184 | \$ 36,272 | \$ 37,930 | \$ 37,770 | \$ 36,826 | \$ 33,046  | \$ 437,689 |

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

| Line No. | ACTUAL                       | ACTUAL    | Forecast  | Forecast  | Forecast  | Forecast  | Forecast  | Forecast  | Forecast  | Forecast  | Forecast  | Forecast  | 2020 TOTAL |            |
|----------|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
|          | Jan-20                       | Feb-20    | Mar-20    | Apr-20    | May-20    | Jun-20    | Jul-20    | Aug-20    | Sep-20    | Oct-20    | Nov-20    | Dec-20    |            |            |
| 7        | Residential                  | \$ 9,763  | \$ 11,159 | \$ 10,520 | \$ 10,075 | \$ 11,073 | \$ 10,785 | \$ 10,439 | \$ 10,465 | \$ 10,943 | \$ 10,897 | \$ 10,625 | \$ 9,534   | \$ 126,278 |
| 8        | Small General Service Demand | \$ 4,982  | \$ 5,695  | \$ 5,369  | \$ 5,141  | \$ 5,651  | \$ 5,504  | \$ 5,327  | \$ 5,340  | \$ 5,584  | \$ 5,561  | \$ 5,422  | \$ 4,865   | \$ 64,441  |
| 9        | Small General Service Energy | \$ 1,905  | \$ 2,177  | \$ 2,053  | \$ 1,966  | \$ 2,160  | \$ 2,104  | \$ 2,037  | \$ 2,042  | \$ 2,135  | \$ 2,126  | \$ 2,073  | \$ 1,860   | \$ 24,637  |
| 10       | Large General Service        | \$ 17,053 | \$ 19,493 | \$ 18,377 | \$ 17,598 | \$ 19,342 | \$ 18,839 | \$ 18,236 | \$ 18,280 | \$ 19,116 | \$ 19,035 | \$ 18,559 | \$ 16,654  | \$ 220,582 |
| 11       | Water Pumping Service        | \$ 58     | \$ 66     | \$ 62     | \$ 59     | \$ 65     | \$ 64     | \$ 62     | \$ 62     | \$ 64     | \$ 64     | \$ 63     | \$ 56      | \$ 744     |
| 12       | Lighting                     | \$ 78     | \$ 89     | \$ 84     | \$ 80     | \$ 88     | \$ 86     | \$ 83     | \$ 83     | \$ 87     | \$ 87     | \$ 85     | \$ 76      | \$ 1,007   |
| 13       | TOTAL                        | \$ 33,838 | \$ 38,679 | \$ 36,465 | \$ 34,919 | \$ 38,380 | \$ 37,381 | \$ 36,184 | \$ 36,272 | \$ 37,930 | \$ 37,770 | \$ 36,826 | \$ 33,046  | \$ 437,689 |

12-CP ALLOCATORS:

|    |                              |         |
|----|------------------------------|---------|
| 14 | Residential                  | 28.851% |
| 15 | Small General Service Demand | 14.723% |
| 16 | Small General Service Energy | 5.629%  |
| 17 | Large General Service        | 50.397% |
| 18 | Water Pumping Service        | 0.170%  |
| 19 | Lighting                     | 0.230%  |
|    |                              | 1.000   |

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 |

**MIDAMERICAN ENERGY COMPANY**  
**2019 TCR RECONCILIATION and 2020 NEW FACTOR CALCULATION**

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

| Line No. |  | (a)<br>12/31/18 | (b)<br>Jan-19 | (c)<br>Feb-19 | (d)<br>Mar-19 | (e)<br>Apr-19 | (f)<br>May-19 | (g)<br>Jun-19 | (h)<br>Jul-19 | (i)<br>Aug-19 | (j)<br>Sep-19 | (k)<br>Oct-19 | (l)<br>Nov-19 | (m)<br>Dec-19 | (n)<br>12/31/19 |
|----------|--|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| 1        | Residential - COSTS  | \$ 288,098.83   | \$ 8,161.06   | \$ 10,042.16  | \$ 8,159.25   | \$ 8,829.75   | \$ 7,378.07   | \$ 9,119.74   | \$ 9,874.67   | \$ 11,030.75  | \$ 9,580.51   | \$ 10,029.96  | \$ 7,737.35   | \$ 7,971.58   | \$ 396,013.67   |
| 2        | Residential - REVENUE  | \$ 298,627.37   | \$ 6,130.64   | \$ 11,414.41  | \$ 10,348.67  | \$ 10,353.50  | \$ 6,240.59   | \$ 7,541.53   | \$ 10,266.06  | \$ 8,976.14   | \$ 7,798.21   | \$ 6,586.43   | \$ 6,994.32   | \$ 5,115.33   | \$ 396,393.20   |
| 3        | (Under-)/Over-collection                                     | \$ 10,528.54    | \$ (2,030.42) | \$ 1,372.25   | \$ 2,189.42   | \$ 1,523.75   | \$ (1,137.48) | \$ (1,578.21) | \$ 391.39     | \$ (2,054.61) | \$ (1,782.30) | \$ (3,443.53) | \$ (743.03)   | \$ (2,856.25) | \$ 379.53       |
| 4        | CARRYING CHARGE  | \$ (175.12)     | \$ 48.00      | \$ 56.19      | \$ 69.14      | \$ 78.32      | \$ 72.21      | \$ 63.53      | \$ 66.15      | \$ 54.69      | \$ 44.72      | \$ 25.12      | \$ 20.98      | \$ 4.63       | \$ 428.57       |
| 5        | (Under-)/Over-collection, Incl. Carrying Charge              | \$ 10,353.43    | \$ (1,982.42) | \$ 1,428.44   | \$ 2,258.56   | \$ 1,602.07   | \$ (1,065.27) | \$ (1,514.68) | \$ 457.54     | \$ (1,999.93) | \$ (1,737.58) | \$ (3,418.41) | \$ (722.05)   | \$ (2,851.61) | \$ 808.10       |
| 6        | SGS Demand - COSTS   | \$ 132,403.06   | \$ 4,184.89   | \$ 5,149.49   | \$ 4,183.96   | \$ 4,527.78   | \$ 3,783.38   | \$ 4,676.49   | \$ 5,063.61   | \$ 5,656.43   | \$ 4,912.77   | \$ 5,143.24   | \$ 3,967.62   | \$ 4,087.72   | \$ 187,740.43   |
| 7        | SGS Demand - REVENUE   | \$ 139,887.25   | \$ 4,025.58   | \$ 5,061.89   | \$ 4,640.90   | \$ 5,863.39   | \$ 4,283.61   | \$ 3,757.74   | \$ 5,965.49   | \$ 4,952.31   | \$ 4,956.30   | \$ 4,460.34   | \$ 4,341.19   | \$ 3,505.17   | \$ 195,701.16   |
| 8        | (Under-)/Over-collection                                     | \$ 7,484.19     | \$ (159.31)   | \$ (87.60)    | \$ 456.94     | \$ 1,335.61   | \$ 500.23     | \$ (918.75)   | \$ 901.88     | \$ (704.12)   | \$ 43.53      | \$ (682.90)   | \$ 373.57     | \$ (582.55)   | \$ 7,960.73     |
| 9        | CARRYING CHARGE  | \$ (480.04)     | \$ 39.47      | \$ 39.19      | \$ 42.06      | \$ 50.00      | \$ 53.17      | \$ 48.18      | \$ 53.66      | \$ 49.91      | \$ 50.45      | \$ 46.80      | \$ 49.23      | \$ 46.15      | \$ 88.23        |
| 10       | (Under-)/Over-collection, Incl. Carrying Charge              | \$ 7,004.15     | \$ (119.84)   | \$ (48.41)    | \$ 498.99     | \$ 1,385.61   | \$ 553.40     | \$ (870.57)   | \$ 955.54     | \$ (654.21)   | \$ 93.98      | \$ (636.10)   | \$ 422.80     | \$ (536.41)   | \$ 8,048.95     |
| 11       | SGS Energy - COSTS   | \$ 53,903.56    | \$ 1,830.33   | \$ 2,252.22   | \$ 1,829.93   | \$ 1,980.31   | \$ 1,654.73   | \$ 2,045.34   | \$ 2,214.66   | \$ 2,473.94   | \$ 2,148.68   | \$ 2,249.49   | \$ 1,735.31   | \$ 1,787.84   | \$ 78,106.33    |
| 12       | SGS Energy - REVENUE   | \$ 55,559.64    | \$ 1,969.21   | \$ 2,706.22   | \$ 2,604.74   | \$ 1,319.98   | \$ 984.77     | \$ 2,394.08   | \$ 1,748.92   | \$ 1,869.40   | \$ 1,567.68   | \$ 1,530.80   | \$ 1,919.22   | \$ 1,650.05   | \$ 77,824.71    |
| 13       | (Under-)/Over-collection                                     | \$ 1,656.08     | \$ 138.88     | \$ 454.00     | \$ 774.81     | \$ (660.33)   | \$ (669.96)   | \$ 348.74     | \$ (465.74)   | \$ (604.54)   | \$ (581.00)   | \$ (718.69)   | \$ 183.91     | \$ (137.79)   | \$ (281.62)     |
| 14       | CARRYING CHARGE  | \$ 609.07       | \$ 13.86      | \$ 16.56      | \$ 21.12      | \$ 17.44      | \$ 13.68      | \$ 15.77      | \$ 13.17      | \$ 9.76       | \$ 6.47       | \$ 2.36       | \$ 3.43       | \$ 2.66       | \$ 745.35       |
| 15       | (Under-)/Over-collection, Incl. Carrying Charge              | \$ 2,265.15     | \$ 152.74     | \$ 470.56     | \$ 795.94     | \$ (642.89)   | \$ (656.28)   | \$ 364.50     | \$ (452.57)   | \$ (594.78)   | \$ (574.54)   | \$ (716.33)   | \$ 187.35     | \$ (135.13)   | \$ 463.72       |
| 16       | LGS - COSTS  | \$ 534,333.74   | \$ 15,909.42  | \$ 19,576.48  | \$ 15,905.89  | \$ 17,212.98  | \$ 14,383.03  | \$ 17,778.29  | \$ 19,249.99  | \$ 21,503.68  | \$ 18,676.54  | \$ 19,552.71  | \$ 15,083.42  | \$ 15,540.04  | \$ 744,706.22   |
| 17       | LGS - REVENUE  | \$ 538,935.07   | \$ 12,835.78  | \$ 14,254.43  | \$ 13,992.60  | \$ 17,446.51  | \$ 16,505.33  | \$ 20,331.07  | \$ 20,111.40  | \$ 20,146.43  | \$ 20,925.52  | \$ 20,095.59  | \$ 18,726.60  | \$ 19,550.97  | \$ 753,857.30   |
| 18       | (Under-)/Over-collection                                     | \$ 4,601.33     | \$ (3,073.64) | \$ (5,322.65) | \$ (1,913.29) | \$ 233.53     | \$ 2,122.30   | \$ 2,552.78   | \$ 861.41     | \$ (1,357.25) | \$ 2,248.98   | \$ 542.88     | \$ 3,643.18   | \$ 4,010.93   | \$ 9,151.08     |
| 19       | CARRYING CHARGE  | \$ (2,507.17)   | \$ (5.65)     | \$ (36.37)    | \$ (47.61)    | \$ (46.54)    | \$ (34.57)    | \$ (20.05)    | \$ (15.20)    | \$ (23.11)    | \$ (10.28)    | \$ (7.21)     | \$ 13.76      | \$ 36.97      | \$ (2,703.03)   |
| 20       | (Under-)/Over-collection, Incl. Carrying Charge              | \$ 2,094.16     | \$ (3,079.29) | \$ (5,358.43) | \$ (1,960.91) | \$ 186.99     | \$ 2,087.72   | \$ 2,532.72   | \$ 846.21     | \$ (1,380.37) | \$ 2,238.71   | \$ 535.67     | \$ 3,656.94   | \$ 4,047.90   | \$ 6,448.05     |
| 21       | Water Pumping - COSTS  | \$ 3,086.80     | \$ 49.81      | \$ 61.30      | \$ 49.80      | \$ 53.90      | \$ 45.04      | \$ 55.67      | \$ 60.27      | \$ 67.33      | \$ 58.48      | \$ 61.22      | \$ 47.23      | \$ 48.66      | \$ 3,745.50     |
| 22       | Water Pumping - REVENUE                                      | \$ 3,124.67     | \$ 112.79     | \$ 174.61     | \$ 171.94     | \$ 80.26      | \$ 36.35      | \$ 45.85      | \$ 51.34      | \$ 43.06      | \$ 46.19      | \$ 45.97      | \$ 37.17      | \$ 23.53      | \$ 3,993.73     |
| 23       | (Under-)/Over-collection                                     | \$ 37.87        | \$ 62.98      | \$ 113.31     | \$ 122.14     | \$ 26.36      | \$ (8.69)     | \$ (9.82)     | \$ (8.93)     | \$ (24.27)    | \$ (12.29)    | \$ (15.25)    | \$ (10.06)    | \$ (25.13)    | \$ 248.23       |
| 24       | CARRYING CHARGE  | \$ (45.96)      | \$ 0.32       | \$ 0.97       | \$ 1.68       | \$ 1.84       | \$ 1.80       | \$ 1.76       | \$ 1.72       | \$ 1.59       | \$ 1.52       | \$ 1.45       | \$ 1.40       | \$ 1.26       | \$ (28.66)      |
| 25       | (Under-)/Over-collection, Incl. Carrying Charge              | \$ (8.08)       | \$ 63.29      | \$ 114.29     | \$ 123.82     | \$ 28.21      | \$ (6.88)     | \$ (8.06)     | \$ (7.22)     | \$ (22.68)    | \$ (10.76)    | \$ (13.81)    | \$ (8.66)     | \$ (23.87)    | \$ 219.57       |
| 26       | Lighting - COSTS   | \$ 4,066.37     | \$ 60.77      | \$ 74.77      | \$ 60.75      | \$ 65.75      | \$ 54.94      | \$ 67.91      | \$ 73.53      | \$ 82.14      | \$ 71.34      | \$ 74.68      | \$ 57.61      | \$ 59.36      | \$ 4,869.91     |
| 27       | Lighting - REVENUE   | \$ 3,956.21     | \$ 186.22     | \$ 159.05     | \$ 137.40     | \$ 52.89      | \$ 47.48      | \$ 45.36      | \$ 42.95      | \$ 45.46      | \$ 51.57      | \$ 72.63      | \$ 43.83      | \$ 70.44      | \$ 4,911.49     |
| 28       | (Under-)/Over-collection                                     | \$ (110.16)     | \$ 125.45     | \$ 84.28      | \$ 76.65      | \$ (12.86)    | \$ (7.46)     | \$ (22.55)    | \$ (30.58)    | \$ (36.68)    | \$ (19.77)    | \$ (2.05)     | \$ (13.78)    | \$ 11.08      | \$ 41.58        |
| 29       | CARRYING CHARGE  | \$ (35.92)      | \$ (0.12)     | \$ 0.37       | \$ 0.81       | \$ 0.74       | \$ 0.70       | \$ 0.58       | \$ 0.40       | \$ 0.19       | \$ 0.08       | \$ 0.07       | \$ (0.01)     | \$ 0.05       | \$ (32.05)      |
| 30       | (Under-)/Over-collection, Incl. Carrying Charge              | \$ (146.08)     | \$ 125.33     | \$ 84.64      | \$ 77.46      | \$ (12.12)    | \$ (6.76)     | \$ (21.97)    | \$ (30.17)    | \$ (36.48)    | \$ (19.69)    | \$ (1.98)     | \$ (13.79)    | \$ 11.14      | \$ 9.53         |
| 31       | TOTAL - COSTS  | \$ 1,015,892.35 | \$ 30,196.28  | \$ 37,156.42  | \$ 30,189.59  | \$ 32,670.46  | \$ 27,299.19  | \$ 33,743.44  | \$ 36,536.73  | \$ 40,814.27  | \$ 35,448.31  | \$ 37,111.30  | \$ 28,628.53  | \$ 29,495.19  | \$ 1,415,182.07 |
| 32       | TOTAL - REVENUE  | \$ 1,040,090.21 | \$ 25,260.22  | \$ 33,770.61  | \$ 31,896.25  | \$ 35,116.53  | \$ 28,098.13  | \$ 34,115.63  | \$ 38,186.16  | \$ 36,032.80  | \$ 35,345.47  | \$ 32,791.76  | \$ 32,062.33  | \$ 29,915.49  | \$ 1,432,681.59 |
| 33       | TOTAL - CARRYING CHARGE                                      | \$ (2,635.15)   | \$ 95.88      | \$ 76.91      | \$ 87.19      | \$ 101.80     | \$ 107.00     | \$ 109.76     | \$ 119.90     | \$ 93.02      | \$ 92.97      | \$ 68.59      | \$ 88.79      | \$ 91.73      | \$ (1,501.59)   |
| 34       | TOTAL (Under-)/Over-collection,<br>Including Carrying Charge | \$ 21,562.73    | \$ (4,840.18) | \$ (3,308.90) | \$ 1,793.85   | \$ 2,547.87   | \$ 905.94     | \$ 481.95     | \$ 1,769.34   | \$ (4,688.45) | \$ (9.88)     | \$ (4,250.95) | \$ 3,522.59   | \$ 512.02     | \$ 15,997.93    |

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**  
**2019 TCR RECONCILIATION and 2020 NEW FACTOR CALCULATION**

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

| Line No. |                                | Jan-20 through Mar-20 |                              |                                   |                              |
|----------|--------------------------------|-----------------------|------------------------------|-----------------------------------|------------------------------|
|          |                                | (a)<br>Sales          | (b)<br>Current TCR<br>Factor | (c)<br>Hypothetical TCR<br>Factor | (d)<br>Revenue<br>Difference |
| 1        | Residential - COSTS            |                       |                              | \$ 31,442                         |                              |
| 2        | Residential - KWH SALES        | 15,715,570            | \$ 0.00180                   | \$ 0.00200                        |                              |
| 3        | Residential - REVENUE          |                       | \$ 28,288                    | \$ 31,442                         |                              |
| 4        | (Under-)/Over-collection       |                       |                              |                                   | \$ (3,154)                   |
| 5        | SGS Demand - COSTS             |                       |                              | \$ 16,045                         |                              |
| 6        | SGS Demand - KWH SALES         | 10,597,458            | \$ 0.00157                   | \$ 0.00151                        |                              |
| 7        | SGS Demand - REVENUE           |                       | \$ 16,638                    | \$ 16,045                         |                              |
| 8        | (Under-)/Over-collection       |                       |                              |                                   | \$ 593                       |
| 9        | SGS Energy - COSTS             |                       |                              | \$ 6,135                          |                              |
| 10       | SGS Energy - KWH SALES         | 3,450,168             | \$ 0.00172                   | \$ 0.00178                        |                              |
| 11       | SGS Energy - REVENUE           |                       | \$ 5,934                     | \$ 6,135                          |                              |
| 12       | (Under-)/Over-collection       |                       |                              |                                   | \$ (200)                     |
| 13       | LGS - COSTS                    |                       |                              | \$ 54,923                         |                              |
| 14       | LGS - KWH SALES                | 38,827,962            | \$ 0.00170                   | \$ 0.00141                        |                              |
| 15       | LGS - REVENUE                  |                       | \$ 66,008                    | \$ 54,923                         |                              |
| 16       | (Under-)/Over-collection       |                       |                              |                                   | \$ 11,084                    |
| 17       | Water Pumping - COSTS          |                       |                              | \$ 185                            |                              |
| 18       | Water Pumping - KWH SALES      | 163,929               | \$ 0.00088                   | \$ 0.00113                        |                              |
| 19       | Water Pumping - REVENUE        |                       | \$ 144                       | \$ 185                            |                              |
| 20       | (Under-)/Over-collection       |                       |                              |                                   | \$ (41)                      |
| 21       | Lighting - COSTS               |                       |                              | \$ 251                            |                              |
| 22       | Lighting - KWH SALES           | 428,401               | \$ 0.00047                   | \$ 0.00059                        |                              |
| 23       | Lighting - REVENUE             |                       | \$ 201                       | \$ 251                            |                              |
| 24       | (Under-)/Over-collection       |                       |                              |                                   | \$ (49)                      |
| 25       | TOTAL (Under-)/Over-collection |                       |                              |                                   | <u>\$ 8,232</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**  
**2019 TCR RECONCILIATION and 2020 NEW FACTOR CALCULATION**

**TCR FACTOR CALCULATION**

| Line No.                       | 2020 Forecasted<br>Transmission<br>Expense | 2019 Actual<br>Over/(Under) | 2020 Forecast<br>Over/(Under)<br>Jan-Mar | Total<br>Recoverable | Forecasted<br>Sales (kWh)<br>Apr-20 through<br>Mar-21 | TCR Rate<br>\$ per kWh |
|--------------------------------|--|-----------------------------|--|----------------------|---|------------------------|
|                                | (a)  | (b)                         | (c)                                      | (d)                  | (e)   | (f)                    |
|                                |  |                             |  | (a) - (b) - (c)      |   |                        |
|                                |  |                             |  |                      | (d) / (e)   |                        |
| 1 Residential                  | \$ 126,278                                 | \$ 808                      | \$ (3,154)                               | \$ 128,624           | 54,663,022  | \$ <b>0.00235</b>      |
| 2 Small General Service Demand | \$ 64,441                                  | \$ 8,049                    | \$ 593                                   | \$ 55,799            | 36,860,839  | \$ <b>0.00151</b>      |
| 3 Small General Service Energy | \$ 24,637                                  | \$ 464                      | \$ (200)                                 | \$ 24,374            | 12,000,622  | \$ <b>0.00203</b>      |
| 4 Large General Service        | \$ 220,582                                 | \$ 6,448                    | \$ 11,084                                | \$ 203,050           | 135,054,201   | \$ <b>0.00150</b>      |
| 5 Water Pumping Service        | \$ 744                                     | \$ 220                      | \$ (41)                                  | \$ 566               | 570,188   | \$ <b>0.00099</b>      |
| 6 Lighting                     | \$ 1,007                                   | \$ 10                       | \$ (49)                                  | \$ 1,046             | 1,490,095   | \$ <b>0.00070</b>      |
| 7 <b>Total</b>                 | <u>\$ 437,689</u>                          | <u>\$ 15,998</u>            | <u>\$ 8,232</u>                          | <u>\$ 413,459</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)