Formula Rate calculation

Rate Formula Template Utilizing Attachment O Data

MidAmerican Energy Company

To be completed in conjunction with Attachment O.

	(1)	(2) Attachment O	(3)	(4)
Line No.		Page, Line, Col.	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach O, p 2, line 2 col 5 (Note A)	2,356,083,635	
2	Net Transmission Plant - Total	Attach O, p 2, line 14 and 23b col 5 (Note B)	1,753,912,628	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	19,266,057	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.82%	0.82
		NA EVERNOE		
5	GENERAL AND COMMON (G&C) DEPRECIATION Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H)	2,228,133	
6	Annual Allocation Factor for G&C Depreciation Ex	, , ,	0.09%	0.0
O	Annual Allocation Factor for Gac Depreciation Ex	perise (line 3 divided by line 1 coi 3)	0.0976	0.0
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach O, p 3, line 20 col 5	13,567,808	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.58%	0.5
9	Annual Allocation Factor for Expense	Sum of line 4, 6, and 8		1.4
	INCOME TAXES			
10	Total Income Taxes	Attach O, p 3, line 27 col 5	34,613,500	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	1.97%	1.9
	RETURN			
12	RETURN Return on Rate Base	Attach O, p 3, line 28 col 5	116,815,115	
13	Annual Allocation Factor for Return on Rate Base		6.66%	6.6
13	Annual Anobalion Lactor for Neturn on Nate Dase	(iiiic 12 divided by life 2 col 3)	3.00 /6	0.0
14	Annual Allocation Factor for Return	Sum of line 11 and 13		8.63

MidAmerican Energy Company Data Request 1-3 Attachment GG Page 1

2021 MEC Attachment 1-3(b) Attachment GG - MidAmerican Energy Company Projected - For the 12 months ended 12/31/21 Formula Rate calculation

Rate Formula Template Utilizing Attachment O Data Attachment GG - MidAmerican Energy Company Projected - For the 12 months ended 12/31/21

MidAmerican Energy Company

Network Upgrade Charge Calculation By Project

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Project Name	MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	True-Up Adjustment	Network Upgrade Charge
			(Note C)	(Page 1 line 9)	(Col. 3 * Col. 4)	(Note D)	(Page 1 line 14)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)	(Note F)	Sum Col. 10 & 11 (Note G)
1a 1b 1c 1d 1d	Fallow Avenue Substation Rolling Hills Substation Lehigh Substation Obrien County Substation Ida County Substation	3721 11203 11204 10867 10868	\$ 61,834 \$ 245,471 \$ 179,232 \$ 425,180	1.49% 1.49% 1.49% 1.49%	\$ 8,935 \$ 920 \$ 3,653 \$ 2,667	\$ 50,410 \$ 205,585	8.63% 8.63% 8.63% 8.63%	\$ 43,016 \$ 4,352 \$ 17,750 \$ 14,199	\$10,241 \$1,203 \$4,602	\$62,192.04 \$6,474.52 \$26,005.24 \$19,923.00 \$47,209.84	\$ (4,332) \$ (448) \$ (1,806) \$ (1,417) \$ (3,356)	6,027 24,199 18,506 43,854
2	Annual Totals		\$1,512,158	}						\$161,805	-\$11,359	\$150,446

3 NUC and TMEPC Rev. Req. Adj For Attachment O (Attachment GG page 2, line 2, Column 10 plus Attachment GG, page 3, line 2, Column 10) \$161,805

Note Letter

С

Ε

Α Gross Transmission Plant is that identified on page 2 line 2 of Attachment O and includes any sub lines 2a or 2b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order less any prefunded AFUDC, if В Net Transmission Plant is that identified on page 2 line 14 of Attachment O and includes any sub lines 14a or 14b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order less any prefunded AFUDC,

Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 and includes CWIP in rate base less any prefunded AFUDC, if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.

D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.

- Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment O page 3 line 12.
- F True-Up Adjustment is included pursuant to a FERC approved methodology, if applicable.
- G The Network Upgrade Charge is the value to be used in Schedule s 26, 37 and 38.
- The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

Formula Rate calculation

Rate Formula Template MidAmerican Energy Company Attachment GG - MidAmerican Energy Company Projected - For the 12 months ended 12/31/21

Utilizing Attachment O Data

Targeted Market Efficiency Project Charge Calculation By Project

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line Efficienc y No. Charge	Project Name		MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	True-Up Adjustment	Targeted Market Project
				(Note C)	(Page 1 line 9)	(Col. 3 * Col. 4)	(Note D)	(Page 1 line 14)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)		Sum Col. 10 & 11 (Note G)
1a 1b 1c	Project 1 Project 2 Project 3		P1 P2 P3	\$ - \$ - \$ -	1.49% 1.49% 1.49%	\$ -		8.63% 8.63% 8.63%	\$ -	\$0 \$0 \$0	\$0.00	\$ -	0 0 0
2	Annual Totals			\$0							\$0	\$0	\$0

Note Letter

Α

Ε

G

Gross Transmission Plant is that identified on Page 2 Line 2 of Attachment O and includes any sub lines 2a or 2b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order less any prefunded AFUDC, if Net Transmission Plant is that identified on Page 2 Line 14 of Attachment O and includes any sub lines 14a or 14b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order less any prefunded AFUDC, if

B Net Transmission Plant is that identified on Page 2 Line 14 of Attachment O and includes any sub lines 14a or 14b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order less any prefunded AFUDC Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in Line 1 and includes CWIP in rate base less any prefunded AFUDC, if applicable. This value includes

D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.

Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment O Page 3 Line 12.

F True-Up Adjustment is included pursuant to a FERC approved methodology, if applicable.

The Targeted Market Efficiency Project Charge is the value to be used in Schedule 26-C.

H The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 3 column 9.

							Table
			Cross Reference to At	tachment O for Completion of Attachme	nt GG		
	Attachment GG	FERC Form 1	EIA Form 412 Non-Levelized	EIA Form 412 Cash Flow	RUS Form 12 Non-Levelized	RUS Form 12 Cash Flow	
Gross Transmission Plant	Page 1, Line 1, Col. 3	Page 2, Line 2, Col. 5	Page 2, Line 2, Col. 5	Page 3, Line 2, Col. 5	Page 2, Line 2, Col. 5	Page 3, Line 2, Col. 5	
Net Transmission Plant*		Page 2, Line 14, Col. 5	Page 2, Line 14, Col. 5	Page 3, Line 2, Col. 5	Page 2, Line 14, Col. 5	Page 3, Line 2, Col. 5	
O&M Expense	Page 1, Line 3, Col. 3	Page 3, Line 8, Col. 5	Page 3, Line 8, Col. 5	Page 2, Line 8, Col. 5	Page 3, Line 8, Col. 5	Page 2, Line 8, Col. 5	
General and Common Depreciation	Page 1, Line 5, Col. 3	P. 3, Lines 10 & 11, Col. 5	P. 3, Lines 10 & 11, Col. 5	N/A	Page 3, Lines 10 & 11, Col. 5	5 N/A	
Taxes Other Than Income Taxes	Page 1, Line 7, Col. 3	Page 3, Line 20, Col. 5	Page 3, Line 20, Col. 5	Page 2, Line 19, Col. 5**	Page 3, Line 20, Col. 5	Page 2, Line 19, Col. 5	
Total Income Taxes	Page 1, Line 10, Col. 3	Page 3, Line 27, Col. 5	Page 3, Line 27, Col. 5	N/A	Page 3, Line 27, Col. 5	N/A	
Return on Rate Base	Page 1, Line 12, Col. 3	Page 3, Line 28, Col. 5	Page 3, Line 28, Col. 5	Page 2, Line 11, Col. 5 & Page 2, Line 21, Col. 5***	Page 3, Line 28, Col. 5	Page 2, Line 11, Col. 5 & Page 2, Line 21, Col. 5	
Notes:							

*The Net Transmission Plant for Transmission Owners using an Attachment O based on either EIA Form 412 Cash Flow or RUS Form 12 Cash Flow shall use their Gross Transmission Plant from Page 2, Line 2, Column 5 for a Net Transmission Plant value. These two Attachment Os do not allow for the recovery of depreciation expense nor do they decrement rate base for accumulated depreciation, therefore to maintain a consistent methodology between Attachment O and Attachment GG no depreciation expense would be recovered under Attachment GG nor would any accumulated depreciation be included in the calculation of the Net Transmission Plant balances.

^{**}The Taxes Other Than Income Taxes for SMMPA's EIA Form 412 Cash Flow Attachment O shall use Page 2, Line 20, Col. 5

^{**}The Return on Rate Base for SMMPA's EIA Form 412 Cash Flow Attachment O shall use Page 2, Line 12, Col. 5 and Page 2, Line 22, Col. 5.

MIdAmerican Energy Company Attachment GG True-Up Adjustment 2018

		MTEP										
Line	Project	Project	Original True-Up Adjustment		Co	orrected	Adjustment		Adjustment		Adjustment	
No.	Name	Number			True-Up Adjustment		Principal		Interest		Total	
1	Fallow Avenue Substation	P3721	ċ	(2,470)	\$	(3,075)	Ś	(605)	\$	(87)	ċ	(692)
2	Rolling Hills Substation	P11203	\$	(2,470)	\$	(3,075)	\$	(62)	\$	(9)	\$	(71)
3	Lehigh Substation	P11204	\$	(1,050)	\$	(1,301)	\$	(251)	\$	(36)	\$	(287)
4	Obrien County Substation	P10867	\$	(791)	\$	(990)	\$	(199)	\$	(29)	\$	(228)
5	Ida County Substation	P10868	\$	(1,875)	\$	(2,345)	\$	(470)	\$	(68)	\$	(538)
6			\$	(6,459)	\$	(8,046)	\$	(1,587)	\$	(228)	\$	(1,815)
7	Average Monthly MidAmerican Short-Term Debt Interest Rate (Jan. '18 - July '20) Interest for 36 Months (Jan'18 - Dec '20) (Line 6 * Line 7 * 36)							0.399% (228)				
	Net (Over)Under Recovery, including interest (Line 5 + Line 7)							(1,815)				