

2021 MEC Attachment 1-3(c)
Attachment O-MEC

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Estimated - For the 12 months ended 12/31/21

MidAmerican Energy Company

Line No.				Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)			\$ 177,891,795
	REVENUE CREDITS (Note T)	Total	Allocator	
2	Account No. 454 (page 4, line 34)	292,000	TP 1.00000	292,000
3	Account No. 456.1 (page 4, line 37)	26,294,084	TP 1.00000	26,294,084
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)			26,586,084
6a	Historic Year Actual ATRR			99,091,553
6b	Projected ATRR from Prior Year	Import from Prior Year		102,856,140
6c	Prior Year ATRR True-Up (line 6a - line 6b)			-3,764,587
6d	Prior Year Divisor True-Up (Note GG)			-1,777,143
6e	Interest on Prior Year True-Up			-522,047
6f	Adjustment to Net Revenue Requirement (Note JJ)			-999,797
6g	Interest on Prior Year True-Up (Note KK)			-143,714
6h	Total Adjustments (Line 6f + Line 6g)			-1,143,511
7a	NET REVENUE REQUIREMENT (line 1 minus line 6 plus line 6c through 6e + line 6h)			\$144,098,422
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)			\$144,098,422
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			4,207,924
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)			98,507
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)			4,306,431
16	Annual Cost (\$/kW/Yr) (line 7 / line 15)	33.461		
17	Network & P-to-P Rate (\$/kW/Mo) (line 16 / 12)	2.788		
		Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk) (line 16 / 52; line 16 / 52)	0.643		\$0.643
19	Point-To-Point Rate (\$/kW/Day) (line 16 / 260; line 16 / 365)	0.129	Capped at weekly rate	\$0.092
20	Point-To-Point Rate (\$/MWh) (line 16 / 4,160; line 16 / 8,760 times 1,000)	8.044	Capped at weekly and daily rates	\$3.820
21	FERC Annual Charge (\$/MWh) (Note E)	\$0.000	Short Term	\$0.000 Short Term
22		\$0.000	Long Term	\$0.000 Long Term

Attachment O-MEC

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data		Estimated - For the 12 months ended 12/31/21		
Line No.	(1)	(2)	(3)	(4)	(5)	
		Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)	
RATE BASE:						
GROSS PLANT IN SERVICE (Note BB and Note EE)						
1	Production	205.46.g	14,988,123,219	NA		
2	Transmission	207.58.g	2,393,067,521	TP	1.00000	2,393,067,521
3	Distribution	207.75.g	4,255,396,172	NA		
4	General & Intangible	205.5.g & 207.99.g	1,037,914,647	W/S	0.06163	63,968,783
5	Common	356.1	0	CE	0.05728	0
6	TOTAL GROSS PLANT (sum lines 1-5)		<u>22,674,501,559</u>	GP=	10.836%	<u>2,457,036,304</u>
ACCUMULATED DEPRECIATION (Note BB and Note EE)						
7	Production	219.20-24.c	3,123,880,233	NA		
8	Transmission	219.25.c	605,275,323	TP	1.00000	605,275,323
9	Distribution	219.26.c	1,519,630,280	NA		
10	General & Intangible	219.28.c & 200.21	326,527,747	W/S	0.06163	20,124,567
11	Common	356.1	0	CE	0.05728	0
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		<u>5,575,313,582</u>			<u>625,399,889</u>
NET PLANT IN SERVICE (Note EE)						
13	Production	(line 1 - line 7)	11,864,242,987			
14	Transmission	(line 2 - line 8)	1,787,792,198			1,787,792,198
15	Distribution	(line 3 - line 9)	2,735,765,892			
16	General & Intangible	(line 4 - line 10)	711,386,900			43,844,216
17	Common	(line 5 - line 11)	0			0
18	TOTAL NET PLANT (sum lines 13-17)		<u>17,099,187,977</u>	NP=	10.712%	<u>1,831,636,414</u>
18a	CWIP for Certificate of Need Projects (Note EE)	216.b	0	TP	1.00000	0
ADJUSTMENTS TO RATE BASE (Note F)						
19	ADIT	(Note F)	-277,763,613	TP	1.00000	-277,763,613
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	0.10712	0
23a	Net Prefunded AFUDC on CWIP Included in Rate Base	(Note DD, Note EE)	-33,879,570	TP	1.00000	-33,879,570
23b	Unamortized Balance of Abandoned Plant	(Note DD, Note EE)	0	TP	1.00000	0
24	TOTAL ADJUSTMENTS (sum lines 19 - 23b)		<u>-311,643,183</u>			<u>-311,643,183</u>
25	LAND HELD FOR FUTURE USE	214.x.d (Note G)	0	TP	1.00000	0
WORKING CAPITAL (Note H)						
26	CWC	calculated	11,003,344			2,408,257
27	Materials & Supplies (Note G, Note EE)	227.8.c & .16.c	12,111,445	TE	0.98361	11,912,888
28	Prepayments (Account 165, Note EE)	111.57.c	38,580,708	GP	0.10836	4,180,652
29	TOTAL WORKING CAPITAL (sum lines 26 - 28)		<u>61,695,498</u>			<u>18,501,797</u>
30	RATE BASE (sum lines 18, 18a, 24, 25, & 29)		<u>16,849,240,292</u>			<u>1,538,495,029</u>

Attachment O-MEC

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data		Estimated - For the 12 months ended 12/31/21		
Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)	
O&M (Note CC)						
1	Transmission	321.112.b	94,706,447	TE	0.98361	93,153,819
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		6,819,996		1.00000	6,819,996
2	Less Account 565	321.96.b	72,753,053	TE	0.98361	71,560,331
3	A&G	323.197.b	75,152,842	W/S	0.06163	4,631,822
4	Less FERC Annual Fees	350.7.b	2,094,485	W/S	0.06163	129,087
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)	353.1.f	165,000	W/S	0.06163	10,169
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE	0.98361	0
6	Common	356.1	0	CE	0.05728	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)		<u>88,026,755</u>			<u>19,266,057</u>
DEPRECIATION AND AMORTIZATION EXPENSE (Note BB)						
9	Transmission	336.7.b	50,201,106	TP	1.00000	50,201,106
9a	Prefunded AFUDC Amortization	(Note DD)	-658,536	TP	1.00000	-658,536
9b	Abandoned Plant Amortization	(Note DD)	0	TP	1.00000	0
10	General & Intangible	336.10.f & 336.1.f	36,152,198	W/S	0.06163	2,228,133
11	Common	336.11.b	0	CE	0.05728	0
12	TOTAL DEPRECIATION (sum lines 9 - 11)		<u>85,694,768</u>			<u>51,770,703</u>
TAXES OTHER THAN INCOME TAXES (Note J)						
LABOR RELATED						
13	Payroll	263.i	10,722,863	W/S	0.06163	660,872
14	Highway and vehicle	263.i	0	W/S	0.06163	0
PLANT RELATED						
16	Property	263.i	118,060,715	GP	0.10836	12,793,201
17	Gross Receipts	263.i	0	TP	zero	0
18	Other	263.i	1,049,589	GP	0.10836	113,735
19	Payments in lieu of taxes		0	GP	0.10836	0
20	TOTAL OTHER TAXES (sum lines 13 - 19)		<u>129,833,167</u>			<u>13,567,808</u>
INCOME TAXES (Note K)						
21	$T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$		27.81%			
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.		29.44%			
23	$1 / (1 - T) =$ (from line 21)		1.3853			
24	Amortized Investment Tax Credit (266.8f) (enter negative)		-1,158,561			
24a	(Excess)/Deficient Deferred Income Taxes (Note HH)		-88,406			
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note II)		371,616			
25	Income Tax Calculation = line 22 * line 28		376,665,100	NA		34,393,087
26	ITC adjustment (line 23 * line 24)		-1,604,972	NP	0.10712	-171,922
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		-122,470	TP	1.00000	-122,470
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		514,805	TP	1.00000	514,805
27	Total Income Taxes (line 25 plus line 26 plus Line 26a and 26b)		<u>375,452,462</u>			<u>34,613,500</u>
28	RETURN [Rate Base (page 2, line 30) * Rate of Return (page 4, line 30)]		1,279,332,014	NA		116,815,115
29	REV. REQUIREMENT (sum lines 8, 12, 20, 27, 28)		1,958,339,167			236,033,183
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]		161,805			161,805
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]		57,979,583			57,979,583
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (line 29 - line 30 - line 30a)		<u>1,900,197,779</u>			<u>177,891,795</u>

Attachment O-MEC

Formula Rate - Non-Levelized	Rate Formula Template Utilizing FERC Form 1 Data	Estimated - For the 12 months ended 12/31/21
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)	2,393,067,521
2	Less transmission plant excluded from ISO rates (Note M)	0
3	Less transmission plant included in OATT Ancillary Services (Note N)	0
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)	2,393,067,521
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)	94,706,447
7	Less transmission expenses included in OATT Ancillary Services (Note L)	1,552,628
8	Included transmission expenses (line 6 less line 7)	93,153,819
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)	0.98361
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= 0.98361
WAGES & SALARY ALLOCATOR (W&S)		
	Form 1 Reference	\$ TP Allocation
12	Production 354.20.b	62,754,545 0.00 0
13	Transmission 354.21.b	8,369,871 1.00 8,369,871
14	Distribution 354.23.b	46,323,915 0.00 0
15	Other 354.24, 25, 26.b	18,355,593 0.00 0
16	Total (sum lines 12-15)	135,803,924 8,369,871 = 0.06163 = WS
COMMON PLANT ALLOCATOR (CE) (Note O)		
		\$ % Electric W&S Allocator
17	Electric 200.3.c	22,163,713,655 (line 17 / line 20) (line 16) CE
18	Gas 201.3.d	1,682,307,153 0.92945 * 0.06163 = 0.05728
19	Water 201.3.e	0
20	Total (sum lines 17 - 19)	23,846,020,808
RETURN (R)		
21	Long Term Interest (117, sum of 62.c through 67.c)	\$290,534,527
22	Preferred Dividends (118.29c) (positive number)	\$ -
Development of Common Stock:		
23	Proprietary Capital (112.16.c)	8,945,995,487
24	Less Preferred Stock (line 28)	0
25	Less Account 216.1 (112.12.c) (enter negative)	0
26	Common Stock (sum lines 23-25)	8,945,995,487
		Cost Weighted
27	Long Term Debt (112, sum of 18.c through 21.c)	\$ 7,275,299,198 45% 0.0399 0.0179 =WCLTD
28	Preferred Stock (112.3.c)	0 0% 0.0000 0.0000
29	Common Stock (line 26)	8,945,995,487 55% 0.1052 0.0580
30	Total (sum lines 27-29)	16,221,294,685 0.0759 =R
REVENUE CREDITS		
ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)		
31	a. Bundled Non-RQ Sales for Resale (311.x.h)	Load 0
32	b. Bundled Sales for Resale included in Divisor on page 1	0
33	Total of (a)-(b)	0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)	\$292,000
ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)		
35	a. Transmission charges for all transmission transactions	\$85,454,349
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1	\$1,018,877
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)	\$161,805
36b	d. Transmission charges from Schedules associated with Attachment MM (Note AA)	\$57,979,583
37	Total of (a)-(b)-(c)-(d)	\$26,294,084

Attachment O-MEC

Formula Rate - Non-Levelized
Rate Formula Template
Utilizing FERC Form 1 Data
Estimated - For the 12 months ended 12/31/21
MidAmerican Energy Company

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 = | 8.79% (State Income Tax Rate or Composite SIT) |
| | p = | 9.57% (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 M 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 M 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 M 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 M ISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.

Attachment O-MEC

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	4,242,458
Projected Year Divisor	Pg 1. Line 15	<u>4,170,402</u>
Difference between Historic and Projected Yr Divisor		-72056
Prior Year Projected Annual Cost (\$ per kW per year)	Pg 1. Line 16	24.6634
Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost)		-1777143

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).

JJ Adjustments required pursuant to Section V (Changes to Annual Updates) to this Attachment O. Refunds shall be entered as a negative number to reduce the net revenue requirement. Surcharges shall be entered as a positive number to increase the net revenue requirement. As applicable, similar adjustments, in addition to those for the Projected Year's true-up adjustments, shall be supported in workpapers provided by MidAmerican and included the "True-Up Adjustment" column of Attachment GG and Attachment MM for each impacted project.

KK Interest required pursuant to Section V (changes to Annual Updates) to this Attachment O. Interest on any refunds shall be entered as a negative number to reduce the net revenue requirement. Interest on surcharges shall be entered as a positive number to increase the net revenue requirement. As applicable, similar adjustments, in addition to those for the Projected Year's true-up adjustments, shall be supported in workpapers provided by MidAmerican and included the "True-Up Adjustment" column of Attachment GG and Attachment MM for each impacted project.

**MidAmerican Energy Company
Plant Account Balances
For the 13 Months Ended December 31, 2021**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	End of Month	Production	Transmission	Distribution	General & Intangible	Gas	Total
1	December-20	\$15,873,454,184	\$2,392,530,646	\$4,395,461,748	\$1,037,914,647	\$1,682,307,153	\$25,381,668,378
2	January-21	\$15,876,416,250	\$2,395,802,092	\$4,415,984,393	\$1,037,914,647	\$1,682,307,153	\$25,408,424,535
3	February-21	\$15,879,795,380	\$2,398,448,679	\$4,445,208,771	\$1,037,914,647	\$1,682,307,153	\$25,443,674,630
4	March-21	\$15,885,807,121	\$2,400,854,698	\$4,470,075,387	\$1,037,914,647	\$1,682,307,153	\$25,476,959,006
5	April-21	\$15,900,189,089	\$2,403,724,500	\$4,515,126,388	\$1,037,914,647	\$1,682,307,153	\$25,539,261,777
6	May-21	\$15,908,199,553	\$2,408,744,939	\$4,549,165,728	\$1,037,914,647	\$1,682,307,153	\$25,586,332,020
7	June-21	\$15,927,247,994	\$2,460,008,558	\$4,590,508,352	\$1,037,914,647	\$1,682,307,153	\$25,697,986,704
8	July-21	\$15,944,758,601	\$2,478,004,485	\$4,638,826,540	\$1,037,914,647	\$1,682,307,153	\$25,781,811,426
9	August-21	\$15,960,664,110	\$2,487,207,108	\$4,679,819,875	\$1,037,914,647	\$1,682,307,153	\$25,847,912,893
10	September-21	\$15,966,483,360	\$2,507,213,526	\$4,716,631,649	\$1,037,914,647	\$1,682,307,153	\$25,910,550,335
11	October-21	\$15,981,888,051	\$2,515,257,621	\$4,765,506,737	\$1,037,914,647	\$1,682,307,153	\$25,982,874,209
12	November-21	\$16,128,096,999	\$2,525,355,191	\$4,824,993,545	\$1,037,914,647	\$1,682,307,153	\$26,198,667,535
13	December-21	\$16,705,732,276	\$2,568,285,471	\$4,909,956,017	\$1,037,914,647	\$1,682,307,153	\$26,904,195,564
14							
15	13-Month Average	\$15,515,670,219	\$2,393,064,872	\$4,254,978,564	\$1,037,914,647	\$1,682,307,153	\$25,781,563,001

MidAmerican Energy Company
Plant Account Balances - ARO
For the 13 Months Ended December 31, 2021

(A) (B) (C)

Line No.	End of Month	Production	Transmission	Distribution
1	December-20	\$527,547,000	-\$2,649	-\$417,608
2	January-21	\$527,547,000	-\$2,649	-\$417,608
3	February-21	\$527,547,000	-\$2,649	-\$417,608
4	March-21	\$527,547,000	-\$2,649	-\$417,608
5	April-21	\$527,547,000	-\$2,649	-\$417,608
6	May-21	\$527,547,000	-\$2,649	-\$417,608
7	June-21	\$527,547,000	-\$2,649	-\$417,608
8	July-21	\$527,547,000	-\$2,649	-\$417,608
9	August-21	\$527,547,000	-\$2,649	-\$417,608
10	September-21	\$527,547,000	-\$2,649	-\$417,608
11	October-21	\$527,547,000	-\$2,649	-\$417,608
12	November-21	\$527,547,000	-\$2,649	-\$417,608
13	December-21	\$527,547,000	-\$2,649	-\$417,608
14				
15	13-Month Average	\$527,547,000	-\$2,649	-\$417,608.00

MidAmerican Energy Company
Analysis of Accumulated Depreciation
For the 13 Months Ended December 31, 2021

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	End of Month	Production	Transmission	Distribution	General & Intangible	Total
1	December-20	\$3,309,288,075	\$600,695,026	\$1,565,129,550	\$326,527,747	\$5,801,640,398
2	January-21	\$3,350,043,372	\$604,776,382	\$1,576,363,071	\$326,527,747	\$5,857,710,572
3	February-21	\$3,391,881,590	\$608,863,566	\$1,587,708,238	\$326,527,747	\$5,914,981,141
4	March-21	\$3,432,133,431	\$612,955,549	\$1,598,818,497	\$326,527,747	\$5,970,435,224
5	April-21	\$3,472,129,697	\$617,051,702	\$1,609,999,712	\$326,527,747	\$6,025,708,858
6	May-21	\$3,507,665,728	\$621,153,130	\$1,620,777,849	\$326,527,747	\$6,076,124,454
7	June-21	\$3,542,318,531	\$625,263,746	\$1,631,916,357	\$326,527,747	\$6,126,026,381
8	July-21	\$3,579,141,386	\$629,471,530	\$1,643,188,998	\$326,527,747	\$6,178,329,661
9	August-21	\$3,614,925,160	\$633,712,009	\$1,654,911,347	\$326,527,747	\$6,230,076,263
10	September-21	\$3,650,545,812	\$637,969,439	\$1,666,715,443	\$326,527,747	\$6,281,758,441
11	October-21	\$3,688,069,094	\$642,262,433	\$1,678,683,276	\$326,527,747	\$6,335,542,550
12	November-21	\$3,729,810,096	\$646,570,121	\$1,691,120,074	\$326,527,747	\$6,394,028,038
13	December-21	\$3,753,920,174	\$649,490,728	\$1,683,363,973	\$326,527,747	\$6,413,302,622
14						
15	13-Month Average	\$3,389,256,617	\$605,278,153	\$1,520,056,692	\$326,527,747	\$6,123,512,662

MidAmerican Energy Company
Analysis of Accumulated Depreciation - ARO
For the 13 Months Ended December 31, 2021

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

Line No.	End of Month	Production	Transmission	Distribution
1	December-20	\$232,576,000	\$4,657	\$530,584
2	January-21	\$238,043,000	\$4,353	\$513,222
3	February-21	\$243,510,000	\$4,049	\$495,860
4	March-21	\$248,976,000	\$3,744	\$478,498
5	April-21	\$254,443,000	\$3,440	\$461,136
6	May-21	\$259,910,000	\$3,135	\$443,774
7	June-21	\$265,376,000	\$2,831	\$426,412
8	July-21	\$270,843,000	\$2,526	\$409,050
9	August-21	\$276,310,000	\$2,222	\$391,688
10	September-21	\$281,776,000	\$1,918	\$374,326
11	October-21	\$287,243,000	\$1,613	\$356,964
12	November-21	\$292,710,000	\$1,309	\$339,602
13	December-21	\$298,177,000	\$1,004	\$322,240
14				
15	13-Month Average	\$265,376,385	\$2,831	\$426,412

MidAmerican Energy Company
CWIP 13-Month Average
For the 13 Months Ended December 31, 2021

	(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-20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	January-21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	February-21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	March-21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	April-21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	May-21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	June-21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	July-21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	August-21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	September-21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	October-21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	November-21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	December-21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14						
15	13-Month Average	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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 10.71%	Labor Related	SNW Allocator (j) x Allocator 6.16%	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	2020	100.00%	(3,373,092,057)	(274,107,293)	(274,107,293)	-	-	(55,793,738)	(3,438,681)	(277,545,974)
Increment	January	2021	91.78%	(12,620,784)	(528,565)	(528,565)	-	-	(70,524)	(4,347)	(489,111)
Increment	February	2021	84.11%	(12,902,749)	(540,762)	(540,762)	-	-	(212,895)	(13,121)	(465,869)
Increment	March	2021	75.62%	(13,542,226)	(749,369)	(749,369)	-	-	(223,447)	(13,771)	(577,059)
Increment	April	2021	67.40%	(13,618,594)	(774,856)	(774,856)	-	-	(224,707)	(13,849)	(531,566)
Increment	May	2021	58.90%	(14,488,197)	(788,188)	(788,188)	-	-	(239,055)	(14,733)	(472,954)
Increment	June	2021	50.68%	(14,386,761)	(1,057,513)	(1,057,513)	-	-	(237,382)	(14,630)	(543,415)
Increment	July	2021	42.19%	(14,943,179)	(972,854)	(972,854)	-	-	(246,562)	(15,196)	(416,876)
Increment	August	2021	33.70%	(14,419,321)	(883,201)	(883,201)	-	-	(237,919)	(14,663)	(302,568)
Increment	September	2021	25.48%	(14,733,927)	(982,265)	(982,265)	-	-	(243,110)	(14,983)	(254,093)
Increment	October	2021	16.99%	(16,229,397)	(903,477)	(903,477)	-	-	(267,785)	(16,504)	(156,271)
Increment	November	2021	8.77%	(19,547,900)	(932,704)	(932,704)	-	-	(322,540)	(19,879)	(83,514)
Increment	December	2021	0.27%	(39,059,037)	(1,321,986)	(1,321,986)	-	-	(644,474)	(39,720)	(3,731)
Sum Ties to December	2021	Balance		(3,573,584,129)						Total Account 282	(281,843,000)
ADIT-283											
Balance	December	2020		(299,029,498)	-	-	(24,569,219)	-	(12,679,716)		
Balance	December	2021		(299,029,498)	-	-	(24,569,219)	-	(12,679,716)		
Average				(299,029,498)	-	-	(24,569,219)	(2,631,814)	(12,679,716)	(781,477)	(3,413,290)
ADIT-281											
Balance	December	2020		NA	NA		NA		NA		
Balance	December	2021		NA	NA		NA		NA		
Average				NA	NA	NA	NA	NA	NA	NA	NA
ADIT-190											
Balance	December	2020		301,898,788	1,174,498		45,355,832		23,684,751		
Balance	December	2021		301,898,788	1,174,498		45,355,832		23,684,751		
Average				301,898,788	1,174,498	1,174,498	45,355,832	4,858,441	23,684,751	1,459,739	7,492,678
Total ADIT (to be entered on Attachment O, Page 2, Line 19)											(277,763,613)

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-20	\$ 267,720,588.00	\$ 25,682,537.00	\$ 242,038,051.00	\$ 31,029,476.00	\$ 1,967,369.00	\$ 29,062,107.00	\$ -	\$ -	\$ -	\$ 23,715,168.00
Jan-21	\$ 267,720,588.00	\$ 25,682,537.00	\$ 242,038,051.00	\$ 31,615,307.00	\$ 2,005,489.00	\$ 29,609,818.00	\$ -	\$ -	\$ -	\$ 23,677,048.00
Feb-21	\$ 267,720,588.00	\$ 25,682,537.00	\$ 242,038,051.00	\$ 32,201,137.00	\$ 2,043,609.00	\$ 30,157,528.00	\$ -	\$ -	\$ -	\$ 23,638,928.00
Mar-21	\$ 267,720,588.00	\$ 25,682,537.00	\$ 242,038,051.00	\$ 32,786,967.00	\$ 2,081,729.00	\$ 30,705,238.00	\$ -	\$ -	\$ -	\$ 23,600,808.00
Apr-21	\$ 267,720,588.00	\$ 25,682,537.00	\$ 242,038,051.00	\$ 33,372,798.00	\$ 2,119,849.00	\$ 31,252,949.00	\$ -	\$ -	\$ -	\$ 23,562,688.00
May-21	\$ 267,720,588.00	\$ 25,682,537.00	\$ 242,038,051.00	\$ 33,958,628.00	\$ 2,157,969.00	\$ 31,800,659.00	\$ -	\$ -	\$ -	\$ 23,524,568.00
Jun-21	\$ 267,720,588.00	\$ 25,682,537.00	\$ 242,038,051.00	\$ 34,544,459.00	\$ 2,196,089.00	\$ 32,348,370.00	\$ -	\$ -	\$ -	\$ 23,486,448.00
Jul-21	\$ 267,720,588.00	\$ 25,682,537.00	\$ 242,038,051.00	\$ 35,130,289.00	\$ 2,234,209.00	\$ 32,896,080.00	\$ -	\$ -	\$ -	\$ 23,448,328.00
Aug-21	\$ 267,720,588.00	\$ 25,682,537.00	\$ 242,038,051.00	\$ 35,716,120.00	\$ 2,272,329.00	\$ 33,443,791.00	\$ -	\$ -	\$ -	\$ 23,410,208.00
Sep-21	\$ 267,720,588.00	\$ 25,682,537.00	\$ 242,038,051.00	\$ 36,301,950.00	\$ 2,310,449.00	\$ 33,991,501.00	\$ -	\$ -	\$ -	\$ 23,372,088.00
Oct-21	\$ 267,720,588.00	\$ 25,682,537.00	\$ 242,038,051.00	\$ 36,887,780.00	\$ 2,348,569.00	\$ 34,539,211.00	\$ -	\$ -	\$ -	\$ 23,333,968.00
Nov-21	\$ 267,720,588.00	\$ 25,682,537.00	\$ 242,038,051.00	\$ 37,473,611.00	\$ 2,386,689.00	\$ 35,086,922.00	\$ -	\$ -	\$ -	\$ 23,295,848.00
Dec-21	\$ 267,720,588.00	\$ 25,682,537.00	\$ 242,038,051.00	\$ 38,059,441.00	\$ 2,424,809.00	\$ 35,634,632.00	\$ -	\$ -	\$ -	\$ 23,257,728.00
13-mo avg.	\$ 267,720,588.00	\$ 25,682,537.00	\$ 242,038,051.00	\$ 34,544,458.69	\$ 2,196,089.00	\$ 32,348,369.69	\$ -	\$ -	\$ -	\$ 23,486,448.00
	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-20	\$ 149,943,575.00	\$ 8,458,122.00	\$ 141,485,453.00	\$ 18,702,817.00	\$ 656,231.00	\$ 18,046,586.00	\$ -	\$ -	\$ -	\$ 7,801,891.00
Jan-21	\$ 149,943,575.00	\$ 8,458,122.00	\$ 141,485,453.00	\$ 19,036,149.00	\$ 668,719.00	\$ 18,367,430.00	\$ -	\$ -	\$ -	\$ 7,789,403.00
Feb-21	\$ 149,943,575.00	\$ 8,458,122.00	\$ 141,485,453.00	\$ 19,369,481.00	\$ 681,207.00	\$ 18,688,274.00	\$ -	\$ -	\$ -	\$ 7,776,915.00
Mar-21	\$ 149,943,575.00	\$ 8,458,122.00	\$ 141,485,453.00	\$ 19,702,813.00	\$ 693,695.00	\$ 19,009,118.00	\$ -	\$ -	\$ -	\$ 7,764,427.00
Apr-21	\$ 149,943,575.00	\$ 8,458,122.00	\$ 141,485,453.00	\$ 20,036,145.00	\$ 706,183.00	\$ 19,329,962.00	\$ -	\$ -	\$ -	\$ 7,751,939.00
May-21	\$ 149,943,575.00	\$ 8,458,122.00	\$ 141,485,453.00	\$ 20,369,477.00	\$ 718,671.00	\$ 19,650,806.00	\$ -	\$ -	\$ -	\$ 7,739,451.00
Jun-21	\$ 149,943,575.00	\$ 8,458,122.00	\$ 141,485,453.00	\$ 20,702,809.00	\$ 731,159.00	\$ 19,971,650.00	\$ -	\$ -	\$ -	\$ 7,726,963.00
Jul-21	\$ 149,943,575.00	\$ 8,458,122.00	\$ 141,485,453.00	\$ 21,036,141.00	\$ 743,647.00	\$ 20,292,494.00	\$ -	\$ -	\$ -	\$ 7,714,475.00
Aug-21	\$ 149,943,575.00	\$ 8,458,122.00	\$ 141,485,453.00	\$ 21,369,473.00	\$ 756,135.00	\$ 20,613,338.00	\$ -	\$ -	\$ -	\$ 7,701,987.00
Sep-21	\$ 149,943,575.00	\$ 8,458,122.00	\$ 141,485,453.00	\$ 21,702,805.00	\$ 768,623.00	\$ 20,934,182.00	\$ -	\$ -	\$ -	\$ 7,689,499.00
Oct-21	\$ 149,943,575.00	\$ 8,458,122.00	\$ 141,485,453.00	\$ 22,036,137.00	\$ 781,111.00	\$ 21,255,026.00	\$ -	\$ -	\$ -	\$ 7,677,011.00
Nov-21	\$ 149,943,575.00	\$ 8,458,122.00	\$ 141,485,453.00	\$ 22,369,469.00	\$ 793,599.00	\$ 21,575,870.00	\$ -	\$ -	\$ -	\$ 7,664,523.00
Dec-21	\$ 149,943,575.00	\$ 8,458,122.00	\$ 141,485,453.00	\$ 22,702,801.00	\$ 806,087.00	\$ 21,896,714.00	\$ -	\$ -	\$ -	\$ 7,652,035.00
13-mo avg.	\$ 149,943,575.00	\$ 8,458,122.00	\$ 141,485,453.00	\$ 20,702,809.00	\$ 731,159.00	\$ 19,971,650.00	\$ -	\$ -	\$ -	\$ 7,726,963.00
	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-20	\$ 60,127,274.00	\$ 1,336,590.00	\$ 58,790,684.00	\$ 3,536,651.00	\$ 45,930.00	\$ 3,490,721.00	\$ -	\$ -	\$ -	\$ 1,290,660.00
Jan-21	\$ 60,127,274.00	\$ 1,336,590.00	\$ 58,790,684.00	\$ 3,662,883.00	\$ 47,983.00	\$ 3,614,900.00	\$ -	\$ -	\$ -	\$ 1,288,607.00
Feb-21	\$ 60,127,274.00	\$ 1,336,590.00	\$ 58,790,684.00	\$ 3,789,116.00	\$ 50,036.00	\$ 3,739,080.00	\$ -	\$ -	\$ -	\$ 1,286,554.00
Mar-21	\$ 60,127,274.00	\$ 1,336,590.00	\$ 58,790,684.00	\$ 3,915,348.00	\$ 52,089.00	\$ 3,863,259.00	\$ -	\$ -	\$ -	\$ 1,284,501.00
Apr-21	\$ 60,127,274.00	\$ 1,336,590.00	\$ 58,790,684.00	\$ 4,041,580.00	\$ 54,142.00	\$ 3,987,438.00	\$ -	\$ -	\$ -	\$ 1,282,448.00
May-21	\$ 60,127,274.00	\$ 1,336,590.00	\$ 58,790,684.00	\$ 4,167,813.00	\$ 56,195.00	\$ 4,111,618.00	\$ -	\$ -	\$ -	\$ 1,280,395.00
Jun-21	\$ 60,127,274.00	\$ 1,336,590.00	\$ 58,790,684.00	\$ 4,294,045.00	\$ 58,248.00	\$ 4,235,797.00	\$ -	\$ -	\$ -	\$ 1,278,342.00
Jul-21	\$ 60,127,274.00	\$ 1,336,590.00	\$ 58,790,684.00	\$ 4,420,278.00	\$ 60,301.00	\$ 4,359,977.00	\$ -	\$ -	\$ -	\$ 1,276,289.00
Aug-21	\$ 60,127,274.00	\$ 1,336,590.00	\$ 58,790,684.00	\$ 4,546,510.00	\$ 62,354.00	\$ 4,484,156.00	\$ -	\$ -	\$ -	\$ 1,274,236.00
Sep-21	\$ 60,127,274.00	\$ 1,336,590.00	\$ 58,790,684.00	\$ 4,672,743.00	\$ 64,407.00	\$ 4,608,336.00	\$ -	\$ -	\$ -	\$ 1,272,183.00
Oct-21	\$ 60,127,274.00	\$ 1,336,590.00	\$ 58,790,684.00	\$ 4,798,975.00	\$ 66,460.00	\$ 4,732,515.00	\$ -	\$ -	\$ -	\$ 1,270,130.00
Nov-21	\$ 60,127,274.00	\$ 1,336,590.00	\$ 58,790,684.00	\$ 4,925,208.00	\$ 68,513.00	\$ 4,856,695.00	\$ -	\$ -	\$ -	\$ 1,268,077.00
Dec-21	\$ 60,127,274.00	\$ 1,336,590.00	\$ 58,790,684.00	\$ 5,051,440.00	\$ 70,566.00	\$ 4,980,874.00	\$ -	\$ -	\$ -	\$ 1,266,024.00
13-mo avg.	\$ 60,127,274.00	\$ 1,336,590.00	\$ 58,790,684.00	\$ 4,294,045.38	\$ 58,248.00	\$ 4,235,797.38	\$ -	\$ -	\$ -	\$ 1,278,342.00
	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-20	\$ 66,953,364.00	\$ 1,506,637.00	\$ 65,446,727.00	\$ 6,080,387.00	\$ 105,518.00	\$ 5,974,869.00	\$ -	\$ -	\$ -	\$ 1,401,119.00
Jan-21	\$ 66,953,364.00	\$ 1,506,637.00	\$ 65,446,727.00	\$ 6,230,522.00	\$ 107,735.00	\$ 6,122,787.00	\$ -	\$ -	\$ -	\$ 1,398,902.00
Feb-21	\$ 66,953,364.00	\$ 1,506,637.00	\$ 65,446,727.00	\$ 6,380,657.00	\$ 109,952.00	\$ 6,270,705.00	\$ -	\$ -	\$ -	\$ 1,396,685.00
Mar-21	\$ 66,953,364.00	\$ 1,506,637.00	\$ 65,446,727.00	\$ 6,530,793.00	\$ 112,169.00	\$ 6,418,624.00	\$ -	\$ -	\$ -	\$ 1,394,468.00
Apr-21	\$ 66,953,364.00	\$ 1,506,637.00	\$ 65,446,727.00	\$ 6,680,928.00	\$ 114,386.00	\$ 6,566,542.00	\$ -	\$ -	\$ -	\$ 1,392,251.00
May-21	\$ 66,953,364.00	\$ 1,506,637.00	\$ 65,446,727.00	\$ 6,831,064.00	\$ 116,603.00	\$ 6,714,461.00	\$ -	\$ -	\$ -	\$ 1,390,034.00
Jun-21	\$ 66,953,364.00	\$ 1,506,637.00	\$ 65,446,727.00	\$ 6,981,199.00	\$ 118,820.00	\$ 6,862,379.00	\$ -	\$ -	\$ -	\$ 1,387,817.00
Jul-21	\$ 66,953,364.00	\$ 1,506,637.00	\$ 65,446,727.00	\$ 7,131,334.00	\$ 121,037.00	\$ 7,010,297.00	\$ -	\$ -	\$ -	\$ 1,385,600.00
Aug-21	\$ 66,953,364.00	\$ 1,506,637.00	\$ 65,446,727.00	\$ 7,281,470.00	\$ 123,254.00	\$ 7,158,216.00	\$ -	\$ -	\$ -	\$ 1,383,383.00
Sep-21	\$ 66,953,364.00	\$ 1,506,637.00	\$ 65,446,727.00	\$ 7,431,605.00	\$ 125,471.00	\$ 7,306,134.00	\$ -	\$ -	\$ -	\$ 1,381,166.00
Oct-21	\$ 66,953,364.00	\$ 1,506,637.00	\$ 65,446,727.00	\$ 7,581,740.00	\$ 127,688.00	\$ 7,454,052.00	\$ -	\$ -	\$ -	\$ 1,378,949.00
Nov-21	\$ 66,953,364.00	\$ 1,506,637.00	\$ 65,446,727.00	\$ 7,731,876.00	\$ 129,905.00	\$ 7,601,971.00	\$ -	\$ -	\$ -	\$ 1,376,732.00
Dec-21	\$ 66,953,364.00	\$ 1,506,637.00	\$ 65,446,727.00	\$ 7,882,011.00	\$ 132,122.00	\$ 7,749,889.00	\$ -	\$ -	\$ -	\$ 1,374,515.00
13-mo avg.	\$ 66,953,364.00	\$ 1,506,637.00	\$ 65,446,727.00	\$ 6,981,198.92	\$ 118,820.00	\$ 6,862,378.92	\$ -	\$ -	\$ -	\$ 1,387,817.00
	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-20	\$ 544,744,801.00	\$ 36,983,886.00	\$ 507,760,915.00	\$ 59,349,331.00	\$ 2,775,048.00	\$ 56,574,283.00	\$ -	\$ -	\$ -	\$ 34,208,838.00
Jan-21	\$ 544,744,801.00	\$ 36,983,886.00	\$ 507,760,915.00	\$ 60,544,861.00	\$ 2,829,926.00	\$ 57,714,935.00	\$ -	\$ -	\$ -	\$ 34,153,960.00
Feb-21	\$ 544,744,801.00	\$ 36,983,886.00	\$ 507,760,915.00	\$ 61,740,391.00	\$ 2,884,804.00	\$ 58,855,587.00	\$ -	\$ -	\$ -	\$ 34,099,082.00
Mar-21	\$ 544,744,801.00	\$ 36,983,886.00	\$ 507,760,915.00	\$ 62,935,921.00	\$ 2,939,682.00	\$ 59,996,239.00	\$ -	\$ -	\$ -	\$ 34,044,204.00
Apr-21	\$ 544,744,801.00	\$ 36,983,886.00	\$ 507,760,915.00	\$ 64,131,451.00	\$ 2,994,560.00	\$ 61,136,891.00	\$ -	\$ -	\$ -	\$ 33,989,326.00
May-21	\$ 544,744,801.00	\$ 36,983,886.00	\$ 507,760,915.00	\$ 65,326,982.00	\$ 3,049,438.00	\$ 62,277,544.00	\$ -	\$ -	\$ -	\$ 33,934,448.00
Jun-21	\$ 544,744,801.00	\$ 36,983,886.00	\$ 507,760,915.00	\$ 66,522,512.00	\$ 3,104,316.00	\$ 63,418,196.00	\$ -	\$ -	\$ -	\$ 33,879,570.00
Jul-21	\$ 544,744,801.00	\$ 36,983,886.00	\$ 507,760,915.00	\$ 67,718,042.00	\$ 3,159,194.00	\$ 64,558,848.00	\$ -	\$ -	\$ -	\$ 33,824,692.00
Aug-21	\$ 544,744,801.00	\$ 36,983,886.00	\$ 507,760,915.00	\$ 68,913,573.00	\$ 3,214,072.00	\$ 65,699,501.00	\$ -	\$ -	\$ -	\$ 33,769,814.00
Sep-21	\$ 544,744,801.00	\$ 36,983,886.00	\$ 507,760,915.00	\$ 70,109,103.00	\$ 3,268,950.00	\$ 66,840,153.00	\$ -	\$ -	\$ -	\$ 33,714,936.00
Oct-21	\$ 544,744,801.00	\$ 36,983,886.00	\$ 507,760,915.00	\$ 71,304,632.00	\$ 3,323,828.00	\$ 67,980,804.00	\$ -	\$ -	\$ -	\$ 33,660,058.00
Nov-21	\$ 544,744,801.00	\$ 36,983,886.00	\$ 507,760,915.00	\$ 72,500,164.00	\$ 3,378,706.00	\$ 69,121,458.00	\$ -	\$ -	\$ -	\$ 33,605,180.00
Dec-21	\$ 544,744,801.00	\$ 36,983,886.00	\$ 507,760,915.00	\$ 73,695,693.00	\$ 3,433,584.00	\$ 70,262,109.00	\$ -	\$ -	\$ -	\$ 33,550,302.00
13-mo avg.	\$ 544,744,801.00	\$ 36,983,886.00	\$ 507,760,915.00	\$ 66,522,512.00	\$ 3,104,316.00	\$ 63,418,196.00	\$ -	\$ -	\$ -	\$ 33,879,570.00
	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 0

Net Pre-Funded AFUDC (13 Month Average) Page 2 , Line 23a \$ 33,879,570
Enter as a negative

Gross Pre-Funded AFUDC (13 Month Average) Use on Att. GG / ZZ, Line 1 (Note A - AFUDC removal) \$ 36,983,886

Pre-Funded AFUDC Amortization (12 Month) Page 3 , Line 9a \$ 658,536
Enter as a negative

Summary of Electric Flowthrough and Excess/Deficient ADIT

Estimated Tax Impacts

Projected 2021

Transmission Only

Attachment O

Item	Tax Impacts	Line
MidAmerican Energy Company		
Transmission (Protected)	(865,658)	
Transmission Iowa Deferral (Protected)	778,030	
Transmission (Unprotected)	11,317	
Total Transmission	<u>(76,312)</u>	
Elec General Plant (Protected)	(2,262,860)	
Elec General Plant Iowa Deferral (Protected)	2,068,023	
Elec General Plant (Unprotected)	(1,391)	
'Subtotal	<u>(196,228)</u>	
Labor Allocator	6.16%	
Elec General Plant to Transmission	<u>(12,094)</u>	
Plant related Deficient/(Excess) DIT	(88,406)	
Non Plant related Deficient/(Excess) DIT	-	
Deficient /(Excess) DIT	<u>(88,406)</u>	24a
Book Depr to AFUDC Reversal - Transmission	1,281,867	
Book Depr to AFUDC Reversal - General Plant	781,784	
Labor Allocator	6.16%	
Book Depr to AFUDC Reversal - General Plant to Transmission	<u>48,183</u>	
Total Book Depr for Transmission AFUDC Equity	1,330,050	
Tax Rate	27.94%	
In-Service AFUDC Equity Reversal (Book Depr)	<u>371,616</u>	24b
Total MidAmerican Energy Company	<u><u>283,210</u></u>	

MidAmerican Energy Company
Forecast Inventory Balances
For the 13 Months Ended December 31, 2021

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

Line No.	End of Month	Material and Supplies			Total M&S
		Production	Transmission	Distribution	
1	December-20	\$191,412,821	\$11,846,864	\$22,085,230	225,344,915
2	January-21	\$190,657,804	\$12,133,493	\$22,692,166	225,483,463
3	February-21	\$190,657,804	\$12,133,493	\$22,692,166	225,483,463
4	March-21	\$190,657,804	\$12,133,493	\$22,692,166	225,483,463
5	April-21	\$190,657,804	\$12,133,493	\$22,692,166	225,483,463
6	May-21	\$190,657,804	\$12,133,493	\$22,692,166	225,483,463
7	June-21	\$190,657,804	\$12,133,493	\$22,692,166	225,483,463
8	July-21	\$190,657,804	\$12,133,493	\$22,692,166	225,483,463
9	August-21	\$190,657,804	\$12,133,493	\$22,692,166	225,483,463
10	September-21	\$190,657,804	\$12,133,493	\$22,692,166	225,483,463
11	October-21	\$190,657,804	\$12,133,493	\$22,692,166	225,483,463
12	November-21	\$190,657,804	\$12,133,493	\$22,692,166	225,483,463
13	December-21	\$190,657,804	\$12,133,493	\$22,692,166	225,483,463
14					
15	Total	2,479,306,469	157,448,780	294,391,222	2,931,146,471
16	13-Month Average	190,715,882	12,111,445	22,645,479	225,472,805

MidAmerican Energy Company
Prepayments
For the 13 Months Ended December 31, 2021

	(A)	(B)	(C)
Line No.	End of Month	Monthly Change	Prepaid Insurance and Interest FERC 165
1	December-20	-	\$20,410,007
2	January-21	33,723,974	\$54,133,981
3	February-21	(3,510,863)	\$50,623,118
4	March-21	(3,521,030)	\$47,102,088
5	April-21	(2,052,946)	\$45,049,142
6	May-21	(3,568,518)	\$41,480,624
7	June-21	1,495,399	\$42,976,023
8	July-21	(3,563,601)	\$39,412,422
9	August-21	72,854	\$39,485,276
10	September-21	(3,674,806)	\$35,810,470
11	October-21	(3,667,910)	\$32,142,560
12	November-21	(3,674,806)	\$28,467,754
13	December-21	(4,012,009)	\$24,455,745
14			
15	Total		501,549,210
16	13-Month Average		38,580,708

**MidAmerican Energy Company
 Operation and Maintenance Expenses
 Budget Year Ending December 31, 2021**

(A) (B)

Line No.	End of Month	Monthly Expense
1	January-21	\$7,658,418
2	February-21	\$7,574,903
3	March-21	\$8,229,660
4	April-21	\$7,765,444
5	May-21	\$7,814,435
6	June-21	\$8,057,016
7	July-21	\$7,780,349
8	August-21	\$7,933,245
9	September-21	\$8,054,547
10	October-21	\$7,757,992
11	November-21	\$7,728,399
12	December-21	\$8,352,039
13		
14	Total	\$94,706,447

**MidAmerican Energy Company
 Administrative and General Expenses
 Budget Year Ending December 31, 2021**

(A)

(B)

Line No.	End of Month	Monthly Expense
1	January-21	\$5,780,835
2	February-21	\$5,567,494
3	March-21	\$5,610,278
4	April-21	\$5,775,926
5	May-21	\$7,620,630
6	June-21	\$6,292,428
7	July-21	\$6,914,279
8	August-21	\$5,102,223
9	September-21	\$5,792,834
10	October-21	\$6,632,691
11	November-21	\$6,610,761
12	December-21	\$7,452,464
13		
14	Total	\$75,152,842

**MidAmerican Energy Company
 Depreciation Expense
 Budget Year Ending December 31, 2021**

(A) (B)

Line No.	Depreciation Expense	
1	Production	\$601,392,624
1a	Production - ARO	\$65,601,000
2	Transmission	\$50,201,106
2a	Transmission - ARO	-\$3,654
3	Distribution	\$134,399,291
3a	Distribution - ARO	-\$208,344
4	General	<u>\$36,152,198</u>
5	Total	\$887,534,221

MidAmerican Energy Company
Taxes Other Than Income Taxes
Budget Year Ending December 31, 2021

(A)

(B)

Line No.	Taxes Other Than Income Taxes	
1	Payroll	\$10,722,863
2	Highway and Vehicle	\$0
3	Property	\$118,060,715
4	Gross Receipts	\$0
5	Other	\$1,049,589
6	Payments in Lieu of Taxes	\$0
7	Total	\$129,833,167

MidAmerican Energy Company
Amortized Investment Tax Credit
Budget Year Ending December 31, 2021

(A)

(B)

Line No.	Amortized Investment Tax Credit	
1	Investment Tax Credit	<u>\$1,158,561</u>
2	Total	\$1,158,561

MidAmerican Energy Company
Account 561
Budget Year Ending December 31, 2021

(A) (B)

Line No.	Account 561	
1	561.1	\$559,439
2	561.2	\$789,809
3	561.3	\$203,380
4	561.4	\$4,966,000
5	561.5	\$1,697,904
6	561.6	\$0
7	561.7	\$26,611
8	561.8	<u>\$1,853,996</u>
9	Total	\$10,097,139

MidAmerican Energy Company
Account 565
Budget Year Ending December 31, 2021

(A)

(B)

Line No.	Account 565	
1	565.0	\$24,105,053
2	565.5	<u>\$48,648,000</u>
3	Total	\$72,753,053

**MidAmerican Energy Company
FERC Annual Fees and EPRI Expenses
Budget Year Ending December 31, 2021**

(A)

(B)

Line No.	FERC Fees and EPRI Expenses	
1	FERC Annual Fees	\$2,094,485
2	EPRI Expenses	\$165,000

MidAmerican Energy Company
Labor Ratios
Budget Year Ending December 31, 2021

(A) (B) (C)

Line No.	Function Labor	Budget 2019	
		Amount	Portion of Total
1	Production	\$62,754,545	46.21%
2	Transmission	\$8,369,871	6.16%
3	Distribution	\$46,323,915	34.11%
4	Other:		
5	Customer Accounts	\$18,353,878	13.51%
6	Customer Services	\$1,715	0.00%
7	Total Other	\$18,355,593	13.52%
8	Total	\$135,803,924	100.00%

MidAmerican Energy Company
Preferred Stock
Budget Year Ending December 31, 2021

(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, 2021

(A)

(B)

Line No.	End of Month	Common Equity
1	December-21	8,945,995,487
2		
3	Common Equity	8,945,995,487

MidAmerican Energy Company
Account 216.1
Budget Year Ending December 31, 2021

(A)

(B)

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

MidAmerican Energy Company
Embedded Cost of Debt
Budget Year Ending December 31, 2021

(A) (B) (C)

Line No.	(A) End of Month	(B) Long-Term Debt	(C) Interest Cost 2021
1	December-21	7,275,299,198	
2			
3	Long-Term Debt	7,275,299,198	
4	Total L-T Interest Cost		\$290,534,527

MidAmerican Energy Company
Account 456.1 (Transmission of Electricity for Others)
2021

Line			
1	Transmission of Electricity for Others (2021 MidAmerican Transmission Revenue Forecast)		\$ 85,454,349
		kW	Network
	Network Integration Transmission Service	12 CP	Revenue
2	Alliant (Coulter)	1,231	\$ -
3	Alliant (George)	2,056	\$ -
4	Alliant (St. Joseph)	97	\$ -
5	Ames, Iowa	106,834	\$ -
6	Atlantic Municipal Utilities (Transmission Owner)	27,895	\$ -
7	Cedar Falls, Iowa (Transmission Owner)	84,033	\$ -
8	City of Breda, Iowa	827	\$ -
9	City of Carlisle, Iowa	3,549	\$ -
10	City of Denver, Iowa	2,438	\$ -
11	City of Fonda, Iowa	852	\$ -
12	City of Geneseo, Illinois	11,805	\$ -
13	City of Lake View, Iowa	3,744	\$ -
14	City of Montezuma, Iowa (Transmission Owner)	3,906	\$ -
15	City of Pella, Iowa (Transmission Owner)	30,326	\$ -
16	City of Sergeant Bluff, Iowa	5,998	\$ -
17	City of Wall Lake, Iowa	1,705	\$ -
18	Central Iowa Power Cooperative (Ankeny REC)	3,028	\$ -
19	Central Iowa Power Cooperative (Walcott)	248	\$ -
20	Corn Belt Power Coop (Hudson)	2,396	\$ -
21	Eldridge Municipal Utilities (Transmission Owner)	7,213	\$ -
22	Heartland (Auburn)	381	\$ -
23	Indianola Municipal	22,939	\$ -
24	Realgy	11,816	\$ -
25	Resale Power Group of Iowa (Buffalo)	1,080	\$ -
26	Resale Power Group of Iowa (LaPorte City)	2,570	\$ -
27	Waverly, Iowa	22,097	\$ -
28	MISO (MEC Trans Rev Forecast) (Schedule 9)		\$ 1,018,877
29	Total (Sum of Lines 2 through 28)	361,064	\$ 1,018,877
30	Total Schedule 9 Transmission Revenue (Line 29)		\$ 1,018,877
31	Total Schedule 26 Transmission Revenue		\$ 161,805
32	Total Schedule 26-A Transmission Revenue		\$ 57,979,583
33	Net Transmission Revenues (Account 456.1) (Line 1 - Line 30 - Line 31 - Line 32)		\$ 26,294,084

MidAmerican Energy Company
Divisor
12 Months Ending December 31, 2021

(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-21	4,159,121	0	97,090	0	0	0	0	4,256,211
2	February-21	4,021,545	0	94,062	0	0	0	0	4,115,607
3	March-21	3,678,097	0	87,253	0	0	0	0	3,765,350
4	April-21	3,424,502	0	70,374	0	0	0	0	3,494,876
5	May-21	4,160,570	0	90,371	0	0	0	0	4,250,941
6	June-21	4,839,494	0	116,559	0	0	0	0	4,956,053
7	July-21	5,171,886	0	133,074	0	0	0	0	5,304,960
8	August-21	4,977,946	0	115,757	0	0	0	0	5,093,703
9	September-21	4,662,946	0	109,650	0	0	0	0	4,772,596
10	October-21	3,660,922	0	94,168	0	0	0	0	3,755,090
11	November-21	3,764,311	0	85,425	0	0	0	0	3,849,736
12	December-21	3,973,746	0	88,301	0	0	0	0	4,062,047
13									
14	12CP	4,207,924	0	98,507	0	0	0	0	4,306,431

MEC - Combined Tax Rate Calculation

Description	Gross Dollars	Tax per G/L	Tax Rate	State	IA	IL	MI	KS	MO			NE	50% federal deductible	State tax deductible except IA	State tax deductible except IL	State tax deductible	Check Digit	
				Apportionment	80.1793%	9.6936%	0.9380%	0.4768%	0.3612%	0.0000%	0.0000%	0.6825%		92.3314%				
				Statutory Rate	9.80%	9.50%	6.00%	7.00%	6.25%	0.00%	0.00%	7.81%						
				Fed ADIT @ 21%	State IA ADIT @ 7.858%	State IL ADIT @ 0.9209%	State MI ADIT @ 0.056%	State KS ADIT @ 0.033%	State MO ADIT @ 0.023%	State ADIT @ 0%	State ADIT @ 0%	State NE ADIT @ 0.053%	Fed Offset	IA Offset	IA Offset	IL Offset	NE Offset	
Pretax Income	1,000,000	279,416	0.27942	210,000	78,576	9,209	563	334	226	0	0	533	(18,453)	0	(793)	(731)	(47)	0
	<u>1,000,000</u>	<u>279,416</u>		<u>210,000</u>	<u>78,576</u>	<u>9,209</u>	<u>563</u>	<u>334</u>	<u>226</u>	<u>0</u>	<u>0</u>	<u>533</u>	<u>(18,453)</u>	<u>0</u>	<u>(793)</u>	<u>(731)</u>	<u>(47)</u>	<u>0</u>
				21.000000%	7.857571%	0.920892%	0.056280%	0.033376%	0.022575%	0.000000%	0.000000%	0.053303%	-1.845300%	0.000000%	-0.079254%	-0.073111%	-0.004684%	

	<u>apportioned rates</u>	<u>fed offset</u>	<u>state offset fed</u>	<u>state offset</u>	<u>net rates</u>
Federal Rate	21.000000%	-1.84530%			19.15470%
State Rate	8.94400%		0.00000%	-0.15705%	<u>8.78695%</u>
					<u>27.94165%</u>
					1.3878 Gross up

MidAmerican Energy Company
Attachment O - Footnote K
Tax Percentages
2021

1	FIT =	21.00%
2	SIT=	8.79% (State Income Tax Rate or Composite SIT)
3		95,665 Federal Income Tax Deduction for State Income Tax Calculation
4		1,000,000 Federal Income Taxes before State Income Tax Deduction
5	p = (Line 3 / Line 4)	9.57% (percent of federal income tax deductible for state purposes)

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

MidAmerican Energy Company
2019 Attachment O True-up Adjustment
For the Year Ended December 31, 2019

Line No.		
	I. Annual Transmission Revenue Requirement True-Up	
1	Historic Year Actual ATRR	\$ 99,091,553
2	Historic Year Projected ATRR	\$ 102,856,140
3	Historic Year ATRR True-Up (Line 1 - Line 2)	\$ (3,764,587)
	II. Divisor True-Up	
4	Historic Year Actual Divisor	4,242,458
5	Historic Year Projected Divisor	4,170,402
6	Difference in Divisor (Line 5 - Line 4)	(72,056)
7	Historic Year Projected Annual Cost (\$/kW/Yr)	\$ 24.6634
8	Historic Year Divisor True-Up (Line 6 X Line 7)	\$ (1,777,143)
	III. Summary	
9	ATRR True-Up (Line 3)	\$ (3,764,587)
10	Divisor True-Up (Line 8)	\$ (1,777,143)
11	Total Principal 2019 True-Up (Line 9 + Line 10)	\$ (5,541,730)
	Interest on Historic Year True-Up	
12	FERC Interest Rate	0.39251%
13	Interest for 24 Months (Jan'19 - Dec '20) (Line 11 X Line 12 X 24 months)	\$ (522,047)
14	True-Up Principal and Interest (Over)Under Collected (Line 11 + Line 13)	<u><u>\$ (6,063,777)</u></u>

MidAmerican Energy Company
Short Term Interest Rate

Jan-19	0.46712%
Feb-19	0.42192%
Mar-19	0.46712%
Apr-19	0.45205%
May-19	0.46712%
Jun-19	0.45205%
Jul-19	0.46644%
Aug-19	0.44589%
Sep-19	0.42260%
Oct-19	0.42329%
Nov-19	0.39041%
Dec-19	0.40342%
Jan-20	0.40232%
Feb-20	0.37637%
Mar-20	0.31626%
Apr-20	0.26639%
May-20	0.27527%
Jun-20	0.26639%
Jul-20	0.27527%
Average	0.39251%

MidAmerican Energy Company
 2018 Attachment O True-up Adjustment
 For the Year Ended December 31, 2018
 Corrected for ADIT Adjustment

Line No.		Original	Corrected	Adjustment
I. Annual Transmission Revenue Requirement True-Up				
1	Historic Year Actual ATRR	\$ 98,539,368	\$ 97,540,124	\$ (999,244)
2	Historic Year Projected ATRR	<u>\$ 104,156,128</u>	<u>\$ 104,156,128</u>	<u>\$ -</u>
3	Historic Year ATRR True-Up (Line 1 - Line 2)	\$ (5,616,760)	\$ (6,616,004)	\$ (999,244)
II. Divisor True-Up				
4	Historic Year Actual Divisor	4,226,964	4,226,964	-
5	Historic Year Projected Divisor	<u>4,012,918</u>	<u>4,012,918</u>	<u>-</u>
6	Difference in Divisor (Line 5 - Line 4)	(214,046)	(214,046)	-
7	Historic Year Projected Annual Cost (\$/kW/Yr)	<u>\$ 25.9552</u>	<u>\$ 25.9552</u>	<u>\$ -</u>
8	Historic Year Divisor True-Up (Line 6 X Line 7)	\$ (5,555,609)	\$ (5,555,609)	\$ -
III. Summary				
9	ATRR True-Up (Line 3)	\$ (5,616,760)	\$ (6,616,004)	\$ (999,244)
10	Divisor True-Up (Line 8)	<u>\$ (5,555,609)</u>	<u>\$ (5,555,609)</u>	<u>\$ -</u>
11	Total Principal 2018 True-Up (Line 9 + Line 10)	\$ (11,172,369)	\$ (12,171,613)	\$ (999,244)
Interest on Historic Year True-Up				
12	FERC Interest Rate	0.42682%		0.39914% *
13	Interest for 24 Months (Jan'18 - Dec '19) (Line 11 X Line 12 X 24 months)	<u>\$ (1,144,463)</u>	\$ -	<u>\$ (143,583)</u>
14	True-Up Principal and Interest (Over)Under Collected (Line 11 + Line 13)	<u>\$ (12,316,832)</u>	<u>\$ (12,171,613)</u>	<u>\$ (1,142,827)</u>

* Interest for 36 Months (Jan'18 - Dec '20)

Attachment O True-Up - FERC Audit
 2016

Period Ending	This period's Begin. Bal.	This period's Interest rate	This period's interest	This period's Ending Balance
Mar-16	\$ 553.00	0.81250%	4.49	\$ 557.49
Jun-16	\$ 557.49	0.86500%	4.82	\$ 562.32
Sep-16	\$ 562.32	0.87500%	4.92	\$ 567.24
Dec-16	\$ 567.24	0.87500%	4.96	\$ 572.20
Mar-17	\$ 572.20	0.87500%	5.01	\$ 577.21
Jun-17	\$ 577.21	0.92750%	5.35	\$ 582.56
Sep-17	\$ 582.56	0.99000%	5.77	\$ 588.33
Dec-17	\$ 588.33	1.05250%	6.19	\$ 594.52
Mar-18	\$ 594.52	1.06250%	6.32	\$ 600.84
Jun-18	\$ 600.84	1.11750%	6.71	\$ 607.55
Sep-18	\$ 607.55	1.17250%	7.12	\$ 614.67
Dec-18	\$ 614.67	1.24000%	7.62	\$ 622.30
Mar-19	\$ 622.30	1.29500%	8.06	\$ 630.35
Jun-19	\$ 630.35	1.36250%	8.59	\$ 638.94
Sep-19	\$ 638.94	1.37500%	8.79	\$ 647.73
Dec-19	\$ 647.73	1.35500%	8.78	\$ 656.50
Mar-20	\$ 656.50	1.24000%	8.14	\$ 664.65
Jun-20	\$ 664.65	1.18750%	7.89	\$ 672.54
Sep-20	\$ 672.54	0.85750%	5.77	\$ 678.31
Dec-20	\$ 678.31	0.81250%	5.51	\$ 683.82
			130.82	