

MIDAMERICAN ENERGY COMPANY
2021 TCR RECONCILIATION and 2022 NEW FACTOR CALCULATION

| ACTUAL KWH SALES | | | | FORECAST KWH SALES | | | | | |
|-------------------------|---------------|--------------------|----------------------|---------------------------|------------|------------------------|---------------------------------|-----------------------|--------------------|
| | | <u>2021</u> | <u>Allocator for</u> | | | <u>2022 & 2023</u> | <u>Jan-22 through</u> | <u>Apr-22 through</u> | |
| | | <u>(a)</u> | <u>forecasts</u> | | | <u>Forecast</u> | <u>Mar-22</u> | <u>Mar-23</u> | |
| <u>Line</u> | | | <u>(b)</u> | <u>Line No.</u> | | | <u>(d)</u> | <u>(e)</u> | |
| <u>No.</u> | | <u>kWh</u> | <u>%</u> | | <u>kWh</u> | | <u>kWh</u> | <u>kWh</u> | |
| 1 | Residential | 56,082,456 | 0.20663 | 1 | Jan-22 | 18,911,146 | Residential | 12,621,888 | 53,202,091 |
| 2 | SGSD | 38,320,404 | 0.14119 | 2 | Feb-22 | 19,636,079 | SGSD | 8,624,370 | 36,352,289 |
| 3 | SGSE | 11,966,238 | 0.04409 | 3 | Mar-22 | 22,535,969 | SGSE | 2,693,115 | 11,351,658 |
| 4 | LGS | 163,061,492 | 0.60080 | 4 | Apr-22 | 20,339,320 | LGS | 36,698,534 | 154,686,741 |
| 5 | Water Pumping | 893,822 | 0.00329 | 5 | May-22 | 18,736,309 | Water Pumping | 201,163 | 847,916 |
| 6 | Lighting | 1,084,707 | 0.00400 | 6 | Jun-22 | 21,702,740 | Lighting | 244,124 | 1,028,997 |
| 7 | Grand Total | <u>271,409,119</u> | <u>1.00000</u> | 7 | Jul-22 | 23,753,484 | Grand Total | <u>61,083,194</u> | <u>257,469,692</u> |
| | | | | 8 | Aug-22 | 24,225,221 | | | |
| | | | | 9 | Sep-22 | 23,223,167 | | | |
| | | | | 10 | Oct-22 | 19,383,833 | | | |
| | | | | 11 | Nov-22 | 20,138,242 | | | |
| | | | | 12 | Dec-22 | 22,298,280 | | | |
| | | | | 13 | Jan-23 | 21,393,340 | | | |
| | | | | 14 | Feb-23 | 19,700,108 | | | |
| | | | | 15 | Mar-23 | 22,575,650 | | | |
| | | | | 16 | | <u>61,083,194</u> | January 2022 through March 2022 | | |
| | | | | 17 | | <u>257,469,692</u> | April 2022 through March 2023 | | |

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
2021 TCR RECONCILIATION and 2022 NEW FACTOR CALCULATION

Page 2 of 8

MULTI-VALUE PROJECT A&G CREDIT

Total Company Electric Operations
Year Ending December 31, 2022

| <u>Line</u> | | |
|-------------|--|-------------------|
| <u>No.</u> | <u>Description</u> | <u>Value</u> |
| | | (a) |
| 1 | Rate Template Attachment MM Annual Allocation Factor for Other Expense | \$ 4,328,911 |
| 2 | MidAmerican Energy Ratio as a Percentage of Total MISO Energy | 0.062909 |
| 3 | Allocation of Other Expenses to MidAmerican | <u>\$ 272,328</u> |

Line Sources:

- 1 MidAmerican's 2022 Attachment MM Rate Template
- 2 Calculation of MidAmerican's 2022 energy forecast divided by total MISO energy
- 3 Line 1 x Line 2

MIDAMERICAN ENERGY COMPANY
2021 TCR RECONCILIATION and 2022 NEW FACTOR CALCULATION

Page 3 of 8

MVP AND SCHEDULE 26 RETURN CREDITS

Total Company Electric Operations
Year Ending December 31, 2022

| <u>Line No.</u> | <u>Description</u> | <u>Value</u> <u>(a)</u> |
|-----------------|--------------------------------------|----------------------------|
| 1 | MEC MVP Return Credit | \$ 231,921 |
| 2 | MEC Schedule 26 Return Credit | \$ 3,228 |
| 3 | Total Transmission Investment Credit | <u>\$ 235,149</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
2021 TCR RECONCILIATION and 2022 NEW FACTOR CALCULATION

MISO COSTS
Total Company Electric Operations

| <u>Line</u> <u>No.</u> | | (a) ACTUAL | (b) ACTUAL | (c) Forecast | (d) Forecast | (e) Forecast | (f) Forecast | (g) Forecast | (h) Forecast | (i) Forecast | (j) Forecast | (k) Forecast | (l) Forecast | (m) 2022 TOTAL |
|---------------------------|--------------------------------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| | MidAmerican TCR Transmission Charges | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | |
| 1 | Schedule 10 Charge (MISO Adder) | \$ 585,788 | \$ 512,613 | \$ 471,767 | \$ 547,709 | \$ 550,055 | \$ 502,550 | \$ 539,220 | \$ 529,045 | \$ 452,995 | \$ 563,108 | \$ 503,391 | \$ 524,225 | \$ 6,282,466 |
| 2 | Schedule 10-FERC Charge | \$ 204,398 | \$ 228,039 | \$ 203,684 | \$ 204,106 | \$ 186,199 | \$ 230,554 | \$ 256,717 | \$ 285,779 | \$ 275,855 | \$ 251,383 | \$ 207,610 | \$ 206,763 | \$ 2,741,087 |
| 3 | Schedule 26 Charge | \$ 99,857 | \$ 379,314 | \$ 379,113 | \$ 343,134 | \$ 323,463 | \$ 387,597 | \$ 445,967 | \$ 480,439 | \$ 463,754 | \$ 436,700 | \$ 349,024 | \$ 359,188 | \$ 4,447,550 |
| 4 | Schedule 26-A Charge | \$ 4,118,691 | \$ 3,860,520 | \$ 3,692,440 | \$ 4,397,587 | \$ 4,189,456 | \$ 3,728,193 | \$ 3,657,694 | \$ 3,758,905 | \$ 3,821,270 | \$ 4,555,085 | \$ 4,033,889 | \$ 3,991,104 | \$ 47,804,834 |
| 5 | MISO MVP Distributions | \$ (13,894) | \$ (11,030) | \$ (11,030) | \$ (11,030) | \$ (11,030) | \$ (11,030) | \$ (11,030) | \$ (11,030) | \$ (11,030) | \$ (11,030) | \$ (11,030) | \$ (11,030) | \$ (135,222) |
| 6 | TOTAL (Factor "M") | \$ 4,994,840 | \$ 4,969,456 | \$ 4,735,974 | \$ 5,481,506 | \$ 5,238,144 | \$ 4,837,865 | \$ 4,888,568 | \$ 5,043,138 | \$ 5,002,844 | \$ 5,795,246 | \$ 5,082,884 | \$ 5,070,250 | \$ 61,140,716 |

MISO CREDITS
Total Company Electric Operations

| <u>Line</u> <u>No.</u> | Description | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | 2022 TOTAL |
|---------------------------|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 7 | Forecasted A&G in MISO rates (Factor "E") | 22,694 | 22,694 | 22,694 | 22,694 | 22,694 | 22,694 | 22,694 | 22,694 | 22,694 | 22,694 | 22,694 | 22,694 | \$ 272,328 |
| 8 | Cost-shared trans investmt in MISO rates (Factor "O") | \$ 19,596 | \$ 19,596 | \$ 19,596 | \$ 19,596 | \$ 19,596 | \$ 19,596 | \$ 19,596 | \$ 19,596 | \$ 19,596 | \$ 19,596 | \$ 19,596 | \$ 19,596 | \$ 235,149 |
| 9 | TOTAL | \$ 42,290 | \$ 42,290 | \$ 42,290 | \$ 42,290 | \$ 42,290 | \$ 42,290 | \$ 42,290 | \$ 42,290 | \$ 42,290 | \$ 42,290 | \$ 42,290 | \$ 42,290 | \$ 507,477 |

Line

No. Sources:

- 5 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
2021 TCR RECONCILIATION and 2022 NEW FACTOR CALCULATION**

**NET MISO COSTS
Total Company**

| Line No. | (a) ACTUAL | (b) Forecast | (c) Forecast | (d) Forecast | (e) Forecast | (f) Forecast | (g) Forecast | (h) Forecast | (i) Forecast | (j) Forecast | (k) Forecast | (l) Forecast | (m) 2022 TOTAL |
|----------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | |
| 1 | \$ 4,952,550 | \$ 4,927,167 | \$ 4,693,685 | \$ 5,439,216 | \$ 5,195,854 | \$ 4,795,575 | \$ 4,846,279 | \$ 5,000,848 | \$ 4,960,554 | \$ 5,752,956 | \$ 5,040,595 | \$ 5,027,961 | \$ 60,633,239 |

**NET MISO COSTS
SOUTH DAKOTA ONLY**

| Line No. | ACTUAL | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | 2022 TOTAL |
|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | |
| 2 | 0.91% | 0.91% | 0.91% | 0.91% | 0.91% | 0.91% | 0.91% | 0.91% | 0.91% | 0.91% | 0.91% | 0.91% | |
| 3 | \$ 45,068 | \$ 44,837 | \$ 42,713 | \$ 49,497 | \$ 47,282 | \$ 43,640 | \$ 44,101 | \$ 45,508 | \$ 45,141 | \$ 52,352 | \$ 45,869 | \$ 45,754 | \$ 551,762 |
| 4 | \$ 46 | \$ 46 | \$ 46 | \$ 46 | \$ 46 | \$ 46 | \$ 46 | \$ 46 | \$ 46 | \$ 46 | \$ 46 | \$ 46 | \$ 550 |
| 5 | \$ (21) | \$ (21) | \$ (21) | \$ (21) | \$ (21) | \$ (21) | \$ (21) | \$ (21) | \$ (21) | \$ (21) | \$ (21) | \$ (21) | \$ (247) |
| 6 | \$ 45,093 | \$ 44,862 | \$ 42,738 | \$ 49,522 | \$ 47,308 | \$ 43,665 | \$ 44,126 | \$ 45,533 | \$ 45,166 | \$ 52,377 | \$ 45,895 | \$ 45,780 | \$ 552,066 |

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

| Line No. | ACTUAL | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | 2022 TOTAL |
|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | |
| 7 | \$ 12,932 | \$ 12,866 | \$ 12,257 | \$ 14,202 | \$ 13,567 | \$ 12,523 | \$ 12,655 | \$ 13,058 | \$ 12,953 | \$ 15,021 | \$ 13,162 | \$ 13,129 | \$ 158,325 |
| 8 | \$ 7,358 | \$ 7,320 | \$ 6,974 | \$ 8,081 | \$ 7,719 | \$ 7,125 | \$ 7,200 | \$ 7,430 | \$ 7,370 | \$ 8,546 | \$ 7,489 | \$ 7,470 | \$ 90,081 |
| 9 | \$ 2,354 | \$ 2,342 | \$ 2,231 | \$ 2,585 | \$ 2,469 | \$ 2,279 | \$ 2,303 | \$ 2,377 | \$ 2,357 | \$ 2,734 | \$ 2,396 | \$ 2,390 | \$ 28,816 |
| 10 | \$ 22,268 | \$ 22,154 | \$ 21,105 | \$ 24,455 | \$ 23,361 | \$ 21,563 | \$ 21,791 | \$ 22,485 | \$ 22,304 | \$ 25,865 | \$ 22,664 | \$ 22,607 | \$ 272,622 |
| 11 | \$ 81 | \$ 81 | \$ 77 | \$ 89 | \$ 85 | \$ 79 | \$ 79 | \$ 82 | \$ 81 | \$ 94 | \$ 83 | \$ 82 | \$ 995 |
| 12 | \$ 100 | \$ 100 | \$ 95 | \$ 110 | \$ 105 | \$ 97 | \$ 98 | \$ 101 | \$ 100 | \$ 116 | \$ 102 | \$ 102 | \$ 1,228 |
| 13 | \$ 45,093 | \$ 44,862 | \$ 42,738 | \$ 49,522 | \$ 47,308 | \$ 43,665 | \$ 44,126 | \$ 45,533 | \$ 45,166 | \$ 52,377 | \$ 45,895 | \$ 45,780 | \$ 552,066 |

12-CP ALLOCATORS:

| | | |
|----|------------------------------|--------------|
| 14 | Residential | 28.679% |
| 15 | Small General Service Demand | 16.317% |
| 16 | Small General Service Energy | 5.220% |
| 17 | Large General Service | 49.382% |
| 18 | Water Pumping Service | 0.180% |
| 19 | Lighting | 0.222% |
| | | <u>1.000</u> |

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
2021 TCR RECONCILIATION and 2022 NEW FACTOR CALCULATION

Carrying Charge 6.920%

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

| Line No. | | (a) 12/31/20 | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) 12/31/21 |
|----------|---|-----------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| 1 | Residential - COSTS | \$ 525,738.08 | \$ 12,549.59 | \$ 11,144.39 | \$ 11,999.76 | \$ 12,278.53 | \$ 8,778.08 | \$ 8,570.59 | \$ 12,706.90 | \$ 14,373.27 | \$ 12,433.70 | \$ 10,487.79 | \$ 9,091.98 | \$ 12,741.43 | \$ 662,894.08 |
| 2 | Residential - REVENUE | \$ 525,494.63 | \$ 8,141.73 | \$ 14,042.74 | \$ 11,307.57 | \$ 9,356.98 | \$ 9,114.03 | \$ 11,434.67 | \$ 13,826.22 | \$ 21,956.34 | \$ 12,408.43 | \$ 8,638.74 | \$ 4,811.74 | \$ 17,636.19 | \$ 668,170.01 |
| 3 | (Under-)/Over-collection | \$ (243.45) | \$ (4,407.86) | \$ 2,898.35 | \$ (692.19) | \$ (2,921.55) | \$ 335.95 | \$ 2,864.08 | \$ 1,119.32 | \$ 7,583.07 | \$ (25.27) | \$ (1,849.05) | \$ (4,280.24) | \$ 4,894.76 | \$ 5,275.93 |
| 4 | CARRYING CHARGE | \$ 406.08 | \$ (24.48) | \$ (7.91) | \$ (11.95) | \$ (28.86) | \$ (27.09) | \$ (10.73) | \$ (4.34) | \$ 39.37 | \$ 39.45 | \$ 29.01 | \$ 4.50 | \$ 32.75 | \$ 435.79 |
| 5 | (Under-)/Over-collection, Incl. Carrying Charge | \$ 162.63 | \$ (4,432.34) | \$ 2,890.44 | \$ (704.14) | \$ (2,950.41) | \$ 308.86 | \$ 2,853.35 | \$ 1,114.98 | \$ 7,622.43 | \$ 14.18 | \$ (1,820.03) | \$ (4,275.74) | \$ 4,927.51 | \$ 5,711.72 |
| 6 | SGS Demand - COSTS | \$ 253,940.27 | \$ 7,164.47 | \$ 6,362.25 | \$ 6,850.58 | \$ 7,009.72 | \$ 5,011.35 | \$ 4,892.89 | \$ 7,254.28 | \$ 8,205.60 | \$ 7,098.31 | \$ 5,987.40 | \$ 5,190.55 | \$ 7,273.99 | \$ 332,241.67 |
| 7 | SGS Demand - REVENUE | \$ 255,272.69 | \$ 3,672.79 | \$ 4,888.63 | \$ 4,578.01 | \$ 6,316.92 | \$ 6,517.07 | \$ 7,938.48 | \$ 8,617.97 | \$ 10,578.50 | \$ 8,170.03 | \$ 7,143.72 | \$ 5,068.37 | \$ 8,976.85 | \$ 337,740.03 |
| 8 | (Under-)/Over-collection | \$ 1,332.42 | \$ (3,491.68) | \$ (1,473.62) | \$ (2,272.57) | \$ (692.80) | \$ 1,505.72 | \$ 3,045.59 | \$ 1,363.69 | \$ 2,372.90 | \$ 1,071.72 | \$ 1,156.32 | \$ (122.18) | \$ 1,702.86 | \$ 5,498.36 |
| 9 | CARRYING CHARGE | \$ 414.72 | \$ (10.06) | \$ (18.62) | \$ (31.83) | \$ (36.01) | \$ (27.53) | \$ (10.13) | \$ (2.32) | \$ 11.35 | \$ 17.59 | \$ 24.36 | \$ 23.80 | \$ 33.76 | \$ 389.09 |
| 10 | (Under-)/Over-collection, Incl. Carrying Charge | \$ 1,747.14 | \$ (3,501.74) | \$ (1,492.24) | \$ (2,304.40) | \$ (728.81) | \$ 1,478.19 | \$ 3,035.46 | \$ 1,361.37 | \$ 2,384.25 | \$ 1,089.31 | \$ 1,180.68 | \$ (98.38) | \$ 1,736.62 | \$ 5,887.45 |
| 11 | SGS Energy - COSTS | \$ 103,418.38 | \$ 2,122.77 | \$ 1,885.08 | \$ 2,029.76 | \$ 2,076.92 | \$ 1,484.81 | \$ 1,449.72 | \$ 2,149.37 | \$ 2,431.24 | \$ 2,103.16 | \$ 1,774.01 | \$ 1,537.91 | \$ 2,155.22 | \$ 126,618.35 |
| 12 | SGS Energy - REVENUE | \$ 101,864.10 | \$ 1,895.23 | \$ 2,407.78 | \$ 2,108.91 | \$ 1,836.26 | \$ 1,888.31 | \$ 596.63 | \$ 2,066.76 | \$ 2,483.85 | \$ 1,928.17 | \$ 1,990.87 | \$ 2,010.72 | \$ 2,582.45 | \$ 125,660.04 |
| 13 | (Under-)/Over-collection | \$ (1,554.28) | \$ (227.54) | \$ 522.70 | \$ 79.15 | \$ (240.66) | \$ 403.50 | \$ (853.09) | \$ (82.61) | \$ 52.61 | \$ (174.99) | \$ 216.86 | \$ 472.81 | \$ 427.23 | \$ (958.31) |
| 14 | CARRYING CHARGE | \$ 725.55 | \$ (6.09) | \$ (3.11) | \$ (2.67) | \$ (4.08) | \$ (1.77) | \$ (6.70) | \$ (7.22) | \$ (6.96) | \$ (8.01) | \$ (6.80) | \$ (4.11) | \$ (1.67) | \$ 666.35 |
| 15 | (Under-)/Over-collection, Incl. Carrying Charge | \$ (828.73) | \$ (233.63) | \$ 519.59 | \$ 76.47 | \$ (244.73) | \$ 401.72 | \$ (859.79) | \$ (89.83) | \$ 45.65 | \$ (183.00) | \$ 210.06 | \$ 468.70 | \$ 425.56 | \$ (291.96) |
| 16 | LGS - COSTS | \$ 971,312.25 | \$ 22,056.29 | \$ 19,586.60 | \$ 21,089.95 | \$ 21,579.88 | \$ 15,427.74 | \$ 15,063.07 | \$ 22,332.76 | \$ 25,261.46 | \$ 21,852.60 | \$ 18,432.60 | \$ 15,979.42 | \$ 22,393.44 | \$ 1,212,368.05 |
| 17 | LGS - REVENUE | \$ 965,626.37 | \$ 15,540.94 | \$ 18,279.01 | \$ 17,850.24 | \$ 22,312.11 | \$ 27,638.57 | \$ 31,543.55 | \$ 30,383.32 | \$ 35,375.53 | \$ 32,747.91 | \$ 29,343.01 | \$ 27,433.62 | \$ 31,150.16 | \$ 1,285,224.34 |
| 18 | (Under-)/Over-collection | \$ (5,685.88) | \$ (6,515.35) | \$ (1,307.59) | \$ (3,239.71) | \$ 732.23 | \$ 12,210.83 | \$ 16,480.48 | \$ 8,050.56 | \$ 10,114.07 | \$ 10,895.31 | \$ 10,910.41 | \$ 11,454.20 | \$ 8,756.72 | \$ 72,856.29 |
| 19 | CARRYING CHARGE | \$ (2,792.52) | \$ (86.46) | \$ (94.50) | \$ (113.73) | \$ (110.16) | \$ (40.38) | \$ 54.42 | \$ 101.16 | \$ 160.07 | \$ 223.82 | \$ 288.03 | \$ 355.74 | \$ 408.29 | \$ (1,646.23) |
| 20 | (Under-)/Over-collection, Incl. Carrying Charge | \$ (8,478.40) | \$ (6,601.81) | \$ (1,402.09) | \$ (3,353.44) | \$ 622.07 | \$ 12,170.44 | \$ 16,534.90 | \$ 8,151.72 | \$ 10,274.14 | \$ 11,119.13 | \$ 11,198.44 | \$ 11,809.94 | \$ 9,165.01 | \$ 71,210.06 |
| 21 | Water Pumping - COSTS | \$ 4,509.30 | \$ 84.72 | \$ 75.24 | \$ 81.01 | \$ 82.89 | \$ 59.26 | \$ 57.86 | \$ 85.78 | \$ 97.03 | \$ 83.94 | \$ 70.80 | \$ 61.38 | \$ 86.02 | \$ 5,435.24 |
| 22 | Water Pumping - REVENUE | \$ 4,518.24 | \$ 33.71 | \$ 71.38 | \$ 65.47 | \$ 109.80 | \$ 129.77 | \$ 166.92 | \$ 201.51 | \$ 337.69 | \$ 180.08 | \$ 143.26 | \$ 50.95 | \$ 188.04 | \$ 6,196.82 |
| 23 | (Under-)/Over-collection | \$ 8.94 | \$ (51.01) | \$ (3.86) | \$ (15.54) | \$ 26.91 | \$ 70.51 | \$ 109.06 | \$ 115.73 | \$ 240.66 | \$ 96.14 | \$ 72.46 | \$ (10.43) | \$ 102.02 | \$ 761.58 |
| 24 | CARRYING CHARGE | \$ (22.10) | \$ (0.37) | \$ (0.39) | \$ (0.49) | \$ (0.33) | \$ 0.07 | \$ 0.70 | \$ 1.37 | \$ 2.77 | \$ 3.34 | \$ 3.77 | \$ 3.74 | \$ 4.35 | \$ (3.58) |
| 25 | (Under-)/Over-collection, Incl. Carrying Charge | \$ (13.16) | \$ (51.38) | \$ (4.25) | \$ (16.03) | \$ 26.57 | \$ 70.58 | \$ 109.76 | \$ 117.10 | \$ 243.42 | \$ 99.48 | \$ 76.23 | \$ (6.69) | \$ 106.37 | \$ 758.00 |
| 26 | Lighting - COSTS | \$ 5,902.03 | \$ 100.62 | \$ 89.35 | \$ 96.21 | \$ 98.44 | \$ 70.38 | \$ 68.72 | \$ 101.88 | \$ 115.24 | \$ 99.69 | \$ 84.09 | \$ 72.90 | \$ 102.16 | \$ 7,001.69 |
| 27 | Lighting - REVENUE | \$ 5,742.32 | \$ 107.85 | \$ 92.29 | \$ 82.87 | \$ 114.88 | \$ 99.13 | \$ 97.28 | \$ 92.71 | \$ 94.00 | \$ 111.35 | \$ 123.51 | \$ 133.18 | \$ 159.05 | \$ 7,050.42 |
| 28 | (Under-)/Over-collection | \$ (159.71) | \$ 7.23 | \$ 2.94 | \$ (13.34) | \$ 16.44 | \$ 28.75 | \$ 28.56 | \$ (9.17) | \$ (21.24) | \$ 11.66 | \$ 39.42 | \$ 60.28 | \$ 56.89 | \$ 48.73 |
| 29 | CARRYING CHARGE | \$ (40.63) | \$ (1.11) | \$ (1.10) | \$ (1.19) | \$ (1.10) | \$ (0.94) | \$ (0.78) | \$ (0.84) | \$ (0.96) | \$ (0.90) | \$ (0.68) | \$ (0.34) | \$ (0.01) | \$ (50.58) |
| 30 | (Under-)/Over-collection, Incl. Carrying Charge | \$ (200.34) | \$ 6.12 | \$ 1.84 | \$ (14.53) | \$ 15.34 | \$ 27.81 | \$ 27.78 | \$ (10.01) | \$ (22.20) | \$ 10.76 | \$ 38.74 | \$ 59.95 | \$ 56.88 | \$ (1.85) |
| 31 | TOTAL - COSTS | \$ 1,864,820.31 | \$ 44,078.46 | \$ 39,142.90 | \$ 42,147.27 | \$ 43,126.38 | \$ 30,831.62 | \$ 30,102.84 | \$ 44,630.97 | \$ 50,483.85 | \$ 43,671.41 | \$ 36,836.69 | \$ 31,934.14 | \$ 44,752.24 | \$ 2,346,559.08 |
| 32 | TOTAL - REVENUE | \$ 1,858,518.35 | \$ 29,392.25 | \$ 39,781.83 | \$ 35,993.07 | \$ 40,046.95 | \$ 45,386.88 | \$ 51,777.53 | \$ 55,188.49 | \$ 70,825.91 | \$ 55,545.97 | \$ 47,383.11 | \$ 39,508.58 | \$ 60,692.74 | \$ 2,430,041.66 |
| 33 | TOTAL - CARRYING CHARGE | \$ (1,308.90) | \$ (128.58) | \$ (125.64) | \$ (161.85) | \$ (180.54) | \$ (97.65) | \$ 26.78 | \$ 87.82 | \$ 205.63 | \$ 275.29 | \$ 337.70 | \$ 383.32 | \$ 477.46 | \$ (209.17) |
| 34 | TOTAL (Under-)/Over-collection, Including Carrying Charge | \$ (7,610.86) | \$ (14,814.79) | \$ 513.30 | \$ (6,316.05) | \$ (3,259.98) | \$ 14,457.61 | \$ 21,701.47 | \$ 10,645.33 | \$ 20,547.69 | \$ 12,149.85 | \$ 10,884.12 | \$ 7,957.77 | \$ 16,417.95 | \$ 83,273.41 |

Line No. Sources:

COSTS lines are from Company books
REVENUE lines are from Company books
CARRYING CHARGE lines are the (Cumulative (Under-)/Over-Collections, Inc. Carrying Charge + Current Month (Under-)/Over-Collections) x (.0692/12)
Line 32 - Line 31 + Line 33

MIDAMERICAN ENERGY COMPANY
2021 TCR RECONCILIATION and 2022 NEW FACTOR CALCULATION

JANUARY THROUGH MARCH REVENUE DIFFERENCE
SOUTH DAKOTA ONLY by REVENUE CLASS

| Line No. | | Jan-22 through Mar-22 | | | |
|----------|--------------------------------|-----------------------|------------------------------|-----------------------------------|------------------------------|
| | | (a) Sales | (b) Current TCR Factor | (c) Hypothetical TCR Factor | (d) Revenue Difference |
| 1 | Residential - COSTS | | | \$ 38,055 | |
| 2 | Residential - KWH SALES | 12,621,888 | \$ 0.00261 | \$ 0.00301 | |
| 3 | Residential - REVENUE | | \$ 32,943 | \$ 38,055 | |
| 4 | (Under-)/Over-collection | | | | \$ (5,112) |
| 5 | SGS Demand - COSTS | | | \$ 21,652 | |
| 6 | SGS Demand - KWH SALES | 8,624,370 | \$ 0.00233 | \$ 0.00251 | |
| 7 | SGS Demand - REVENUE | | \$ 20,095 | \$ 21,652 | |
| 8 | (Under-)/Over-collection | | | | \$ (1,557) |
| 9 | SGS Energy - COSTS | | | \$ 6,926 | |
| 10 | SGS Energy - KWH SALES | 2,693,115 | \$ 0.00210 | \$ 0.00257 | |
| 11 | SGS Energy - REVENUE | | \$ 5,656 | \$ 6,926 | |
| 12 | (Under-)/Over-collection | | | | \$ (1,271) |
| 13 | LGS - COSTS | | | \$ 65,527 | |
| 14 | LGS - KWH SALES | 36,698,534 | \$ 0.00211 | \$ 0.00179 | |
| 15 | LGS - REVENUE | | \$ 77,434 | \$ 65,527 | |
| 16 | (Under-)/Over-collection | | | | \$ 11,907 |
| 17 | Water Pumping - COSTS | | | \$ 239 | |
| 18 | Water Pumping - KWH SALES | 201,163 | \$ 0.00209 | \$ 0.00119 | |
| 19 | Water Pumping - REVENUE | | \$ 420 | \$ 239 | |
| 20 | (Under-)/Over-collection | | | | \$ 181 |
| 21 | Lighting - COSTS | | | \$ 295 | |
| 22 | Lighting - KWH SALES | 244,124 | \$ 0.00112 | \$ 0.00121 | |
| 23 | Lighting - REVENUE | | \$ 273 | \$ 295 | |
| 24 | (Under-)/Over-collection | | | | \$ (22) |
| 25 | TOTAL (Under-)/Over-collection | | | | <u>\$ 4,127</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
2021 TCR RECONCILIATION and 2022 NEW FACTOR CALCULATION

TCR FACTOR CALCULATION

| Line No. | 2022 Forecasted Transmission Expense | 2021 Actual Over/(Under) | 2022 Forecast Over/(Under) Jan-Mar | Total Recoverable | Forecasted Sales (kWh) Apr-22 through Mar-23 | TCR Rate \$ per kWh |
|--------------------------------|--|-----------------------------|--|----------------------|---|------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| | | | | (a) - (b) - (c) | | |
| | | | | | (d) / (e) | |
| 1 Residential | \$ 158,325 | \$ 5,712 | \$ (5,112) | \$ 157,725 | 53,202,091 | \$ 0.00296 |
| 2 Small General Service Demand | \$ 90,081 | \$ 5,887 | \$ (1,557) | \$ 85,750 | 36,352,289 | \$ 0.00236 |
| 3 Small General Service Energy | \$ 28,816 | \$ (292) | \$ (1,271) | \$ 30,378 | 11,351,658 | \$ 0.00268 |
| 4 Large General Service | \$ 272,622 | \$ 71,210 | \$ 11,907 | \$ 189,505 | 154,686,741 | \$ 0.00123 |
| 5 Water Pumping Service | \$ 995 | \$ 758 | \$ 181 | \$ 55 | 847,916 | \$ 0.00006 |
| 6 Lighting | \$ 1,228 | \$ (2) | \$ (22) | \$ 1,251 | 1,028,997 | \$ 0.00122 |
| 7 Total | \$ 552,066 | \$ 83,273 | \$ 4,127 | \$ 464,664 | | |

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)