

Formula Rate calculation

Rate Formula Template  
Utilizing Attachment O Data

MidAmerican Energy Company

To be completed in conjunction with Attachment O.

Line No.	(1)	(2) Attachment O Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach O, p 2, line 2 col 5 (Note A)	2,616,245,452	
2	Net Transmission Plant - Total	Attach O, p 2, line 14 and 23b col 5 (Note B)	1,946,922,451	
<b>O&amp;M EXPENSE</b>				
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	14,489,127	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.55%	0.55%
<b>GENERAL AND COMMON (G&amp;C) DEPRECIATION EXPENSE</b>				
5	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H)	3,391,427	
6	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1 col 3)	0.13%	0.13%
<b>TAXES OTHER THAN INCOME TAXES</b>				
7	Total Other Taxes	Attach O, p 3, line 20 col 5	15,165,026	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.58%	0.58%
<b>9</b>	<b>Annual Allocation Factor for Expense</b>	<b>Sum of line 4, 6, and 8</b>		<b>1.26%</b>
<b>INCOME TAXES</b>				
10	Total Income Taxes	Attach O, p 3, line 27 col 5	32,957,327	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	1.69%	1.69%
<b>RETURN</b>				
12	Return on Rate Base	Attach O, p 3, line 28 col 5	118,418,327	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	6.08%	6.08%
<b>14</b>	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11 and 13</b>		<b>7.78%</b>

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Attachment GG - MidAmerican Energy Company  
Projected - For the 12 months ended 12/31/23

MidAmerican Energy Company

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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	Fallow Avenue Substation	3721	\$ 600,441	1.26%	\$ 7,584	\$ 477,746	7.78%	\$ 37,145	\$10,241	\$54,970.04	\$ (3,522)	51,448
1b	Rolling Hills Substation	11203	\$ 61,834	1.26%	\$ 781	\$ 48,006	7.78%	\$ 3,733	\$1,203	\$5,716.52	\$ (363)	5,354
1c	Lehigh Substation	11204	\$ 245,471	1.26%	\$ 3,101	\$ 196,384	7.78%	\$ 15,269	\$4,602	\$22,972.24	\$ (1,458)	21,514
1d	Obrien County Substation	10867	\$ 179,232	1.26%	\$ 2,264	\$ 158,341	7.78%	\$ 12,311	\$3,057	\$17,632.00	\$ (1,120)	16,512
1e	Ida County Substation	10868	\$ 425,180	1.26%	\$ 5,370	\$ 375,017	7.78%	\$ 29,158	\$7,252	\$41,779.84	\$ (2,655)	39,125
1f	J498 Beaver Creek Substation	12665	\$ 666,744	1.26%	\$ 8,422	\$ 569,512	7.78%	\$ 44,280	\$16,668	\$69,370.00	\$ 76,670	146,040
1g	J412 Ida County West Substation	13644	\$ 1,215,115	1.26%	\$ 15,348	\$ 1,098,651	7.78%	\$ 85,421	\$30,384	\$131,153.00	\$ 144,866	276,019
1h	J499 Arbor Hill Substation	12723	\$ 760,818	1.26%	\$ 9,610	\$ 668,888	7.78%	\$ 52,007	\$19,020	\$80,637.00	\$ 89,094	169,731
1i	J500 Orient Substation	12725	\$ 2,107,729	1.26%	\$ 26,623	\$ 1,870,611	7.78%	\$ 145,442	\$52,692	\$224,757.00	\$ 248,305	473,062
1j	J529/J590 Palo Alto Substation	13584	\$ 675,390	1.26%	\$ 8,531	\$ 612,075	7.78%	\$ 47,590	\$16,884	\$73,005.00	\$ 80,635	153,640
1k	J455 Upland Prairie Substation	13645	\$ 79,451	1.26%	\$ 1,004	\$ 71,828	7.78%	\$ 5,585	\$1,992	\$8,581.00	\$ 9,477	18,058
1l	J475/J555 North English Substation	14625	\$ 1,438,292	1.26%	\$ 18,167	\$ 1,348,407	7.78%	\$ 104,840	\$35,952	\$158,959.00	\$ 175,510	334,469
1m	Grimes-Beaver Creek 345 kV Uprate	18125	\$ 187,938	1.26%	\$ 2,374	\$ 176,184	7.78%	\$ 13,699	\$4,704	\$20,777.00	\$ 22,939	43,716
1n	Diamond Trail-Hills 345 kV Uprate	18188	\$ 8,769	1.26%	\$ 111	\$ 8,116	7.78%	\$ 631	\$216	\$958.00	\$ 1,058	2,016
1o	Bondurant-Montezuma 345 kV Uprate	18174	\$ 40,652	1.26%	\$ 513	\$ 38,106	7.78%	\$ 2,963	\$1,020	\$4,496.00	\$ 4,964	9,460
2	Annual Totals		\$8,693,056		109,803	7,717,872		600,074	205,887	\$915,764	\$844,401	\$1,760,165
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)									\$915,764		

Note Letter

- A 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
- 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,
- C 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.
- E 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.
- H 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 12/31/23

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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 Efficiency 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)	(Note F)	(Note G)	Sum Col. 10 & 11
1a	Project 1	P1	\$ -	1.26%	\$ -	\$ -	7.78%	\$ -	\$0	\$0.00	\$ -	0
1b	Project 2	P2	\$ -	1.26%	\$ -	\$ -	7.78%	\$ -	\$0	\$0.00	\$ -	0
1c	Project 3	P3	\$ -	1.26%	\$ -	\$ -	7.78%	\$ -	\$0	\$0.00	\$ -	0
2	Annual Totals		\$0							\$0	\$0	\$0

**Note Letter**

- A 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
- 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,
- C 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.
- E 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 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 1
Cross Reference to Attachment O for Completion of Attachment GG							
	<u>Attachment GG</u>	<u>FERC Form 1</u>	<u>EIA Form 412 Non-Levelized</u>	<u>EIA Form 412 Cash Flow</u>	<u>RUS Form 12 Non-Levelized</u>	<u>RUS Form 12 Cash Flow</u>	
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 1, Line 2, Col. 3	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	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.