

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Projected - For the 12 months ended 12/31/23

MidAmerican Energy Company

Line No.					Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)				\$ 186,185,430
	REVENUE CREDITS	(Note T)			
2	Account No. 454	(page 4, line 34)	Total	TP	292,000
3	Account No. 456.1	(page 4, line 37)	292,000	1.00000	292,000
4	Revenues from Grandfathered Interzonal Transactions		34,315,639	TP	34,315,639
5	Revenues from service provided by the ISO at a discount		0	TP	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)		0	TP	0
					34,607,639
6a	Historic Year Actual ATRR				120,217,211
6b	Projected ATRR from Prior Year	Import from Prior Year			144,098,422
6c	Prior Year ATRR True-Up	(line 6a - line 6b)			-23,881,211
6d	Prior Year Divisor True-Up	(Note GG)			-4,668,406
6e	Interest on Prior Year True-Up				-1,967,886
6f	Adjustment to Net Revenue Requirement (Note JJ)				0
6g	Interest on Prior Year True-Up (Note KK)				0
6h	Total Adjustments (Line 6f + Line 6g)				0
7a	NET REVENUE REQUIREMENT	(line 1 minus line 6 plus line 6c through 6e + line 6h)			\$ 121,060,288
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)			\$ 121,060,288

DIVISOR	
8 Average of 12 coincident system peaks for requirements (RQ) service	(Note A) 4,608,356
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) 96,806
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)	<u>4,705,162</u>

16	Annual Cost (\$/kW/Yr)	(line 7 / line 15)	25.729	
17	Network & P-to-P Rate (\$/kW/Mo)	(line 16 / 12)	2.144	
			Peak Rate	Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk)	(line 16 / 52; line 16 / 52)	0.495	\$0.495
19	Point-To-Point Rate (\$/kW/Day)	(line 16 / 260; line 16 / 365)	0.099 Capped at weekly rate	\$0.070
20	Point-To-Point Rate (\$/MWh)	(line 16 / 4,160; line 16 / 8,760 times 1,000)	6.185 Capped at weekly and daily rates	\$2.937
21	FERC Annual Charge (\$/MWh)	(Note E)	\$0.000 Short Term	\$0.000 Short Term
22			\$0.000 Long Term	\$0.000 Long Term

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MidAmerican Energy Company

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
RATE BASE:					
GROSS PLANT IN SERVICE (Note BB and Note EE)					
1	Production	205.46.g	15,752,272,608	NA	
2	Transmission	207.58.g	2,657,299,763	TP	1.00000 2,657,299,763
3	Distribution	207.75.g	4,742,496,368	NA	
4	General & Intangible	205.5.g & 207.99.g	1,248,963,007	W/S	0.06058 75,664,734
5	Common	356.1	0	CE	0.05607 0
6	TOTAL GROSS PLANT (sum lines 1-5)		24,401,031,746	GP=	11.200% 2,732,964,497
ACCUMULATED DEPRECIATION (Note BB and Note EE)					
7	Production	219.20-24.c	2,937,964,540	NA	
8	Transmission	219.25.c	673,164,717	TP	1.00000 673,164,717
9	Distribution	219.26.c	1,661,764,958	NA	
10	General & Intangible	219.28.c & 200.21	400,525,325	W/S	0.06058 24,264,644
11	Common	356.1	0	CE	0.05607 0
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		5,673,419,540		697,429,361
NET PLANT IN SERVICE (Note EE)					
13	Production	(line 1 - line 7)	12,814,308,068		
14	Transmission	(line 2 - line 8)	1,984,135,046		1,984,135,046
15	Distribution	(line 3 - line 9)	3,080,731,410		
16	General & Intangible	(line 4 - line 10)	848,437,682		51,400,091
17	Common	(line 5 - line 11)	0		0
18	TOTAL NET PLANT (sum lines 13-17)		18,727,612,206	NP=	10.869% 2,035,535,137
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)	-300,880,453	TP	1.00000 -300,880,453

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	0.10869	0
23a	Net Prefunded AFUDC on CWIP Included in Rate Base	(Note DD, Note EE)	-37,212,595	TP	1.00000	-37,212,595
23b	Unamortized Balance of Abandoned Plant	(Note DD, Note EE)	0	TP	1.00000	0
24	TOTAL ADJUSTMENTS (sum lines 19 - 23b)		<u>-338,093,048</u>			<u>-338,093,048</u>
25	LAND HELD FOR FUTURE USE	214.x.d (Note G)	0	TP	1.00000	0

WORKING CAPITAL (Note H)					
26	CWC	calculated	10,157,219		1,811,141
27	Materials & Supplies (Note G, Note EE)	227.5.c, 8.c & .16.c	13,838,064	TE	0.98651
28	Prepayments (Account 165, Note EE)	111.57.c	66,728,181	GP	0.11200
29	TOTAL WORKING CAPITAL (sum lines 26 - 28)		<u>90,723,464</u>		<u>22,936,185</u>
30	RATE BASE (sum lines 18, 18a, 24, 25, & 29)		<u><u>18,480,242,623</u></u>		<u><u>1,720,378,274</u></u>

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MidAmerican Energy Company

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	108,473,954	TE	0.98651	107,010,367
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		8,801,912		1.00000	8,801,912
2	Less Account 565	321.96.b	89,212,100	TE	0.98651	88,008,404
3	A&G	323.197.b	73,422,488	W/S	0.06058	4,448,085
4	Less FERC Annual Fees	350.7.b	2,594,678	W/S	0.06058	157,191
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I) 353.1.f		30,000	W/S	0.06058	1,817
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE	0.98651	0
6	Common	356.1	0	CE	0.05607	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)		81,257,752			14,489,127
DEPRECIATION AND AMORTIZATION EXPENSE (Note BB)						
9	Transmission	336.7.b	54,075,113	TP	1.00000	54,075,113
9a	Prefunded AFUDC Amortization	(Note DD)	-816,264	TP	1.00000	-816,264
9b	Abandoned Plant Amortization	(Note DD)	0	TP	1.00000	0
10	General & Intangible	336.10.f & 336.1.f	55,980,733	W/S	0.06058	3,391,427
11	Common	336.11.b	0	CE	0.05607	0
12	TOTAL DEPRECIATION (sum lines 9 - 11)		109,239,582			56,650,276
TAXES OTHER THAN INCOME TAXES (Note J)						
LABOR RELATED						
13	Payroll	263.i	10,552,813	W/S	0.06058	639,311
14	Highway and vehicle	263.i	0	W/S	0.06058	0
PLANT RELATED						
16	Property	263.i	128,696,264	GP	0.11200	14,414,240
17	Gross Receipts	263.i	0	TP	zero	0
18	Other	263.i	995,296	GP	0.11200	111,475

19	Payments in lieu of taxes	0	GP	0.11200	0
20	TOTAL OTHER TAXES (sum lines 13 - 19)	140,244,373			15,165,026
INCOME TAXES (Note K)					
21	$T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$	27.94%			
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.	27.52%			
23	$1 / (1 - T) =$ (from line 21)	1.3877			
24	Amortized Investment Tax Credit (266.8f) (enter negative)	-1,307,472			
24a	<u>(Excess)/Deficient Deferred Income Taxes (Note HH)</u>	26,212			
24b	<u>Tax Effect of Permanent Differences and AFUDC Equity (Note II)</u>	377,685			
25	Income Tax Calculation = line 22 * line 28	350,124,050	NA		32,594,042
26	ITC adjustment (line 23 * line 24)	-1,814,401	NP	0.10869	-197,210
26a	<u>(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)</u>	36,375	TP	1.00000	36,375
26b	<u>Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)</u>	524,119	TP	1.00000	524,119
27	Total Income Taxes (line 25 plus line 26 plus Line 26a and 26b)	348,870,144			32,957,327
28	RETURN [Rate Base (page 2, line 30) * Rate of Return (page 4, line 30)]	1,272,045,481	NA		118,418,327
29	REV. REQUIREMENT (sum lines 8, 12, 20, 27, 28)	1,951,657,332			237,680,083
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]	915,764			915,764
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]	50,578,889			50,578,889
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (line 29 - line 30 - line 30a)	1,900,162,679			186,185,430

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SUPPORTING CALCULATIONS AND NOTES

Line

No. TRANSMISSION PLANT INCLUDED IN ISO RATES

1	Total transmission plant (page 2, line 2, column 3)		2,657,299,763
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)		2,657,299,763
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)		108,473,954
7	Less transmission expenses included in OATT Ancillary Services (Note L)		1,463,587
8	Included transmission expenses (line 6 less line 7)		107,010,367
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)		0.98651
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=	0.98651

WAGES & SALARY ALLOCATOR (W&S)

	Form 1 Reference	\$	TP	Allocation	
12	Production	354.20.b	65,416,190	0.00	0
13	Transmission	354.21.b	8,323,937	1.00	8,323,937
14	Distribution	354.23.b	41,439,503	0.00	0
15	Other	354.24, 25, 26.b	22,219,774	0.00	0
16	Total (sum lines 12-15)		137,399,404		8,323,937 = 0.06058 = WS

COMMON PLANT ALLOCATOR (CE) (Note O)

		\$	% Electric (line 17 / line 20)	W&S Allocator (line 16)	CE
17	Electric	200.3.c	23,730,461,361		
18	Gas	201.3.d	1,911,371,352	0.92546 *	0.06058 = 0.05607
19	Water	201.3.e	0		
20	Total (sum lines 17 - 19)		25,641,832,713		

RETURN (R)

\$

21	Long Term Interest (117, sum of 62.c through 67.c)				\$380,855,092																														
22	Preferred Dividends (118.29c) (positive number)			\$	-																														
Development of Common Stock:																																			
23	Proprietary Capital (112.16.c)				10,076,136,747																														
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)				10,076,136,747																														
<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 45%;"></th> <th style="width: 10%; text-align: center;">\$</th> <th style="width: 10%; text-align: center;">%</th> <th style="width: 10%; text-align: center;">Cost (Note P)</th> <th style="width: 10%; text-align: center;">Weighted</th> <th style="width: 15%;"></th> </tr> </thead> <tbody> <tr> <td>27 Long Term Debt (112, sum of 18.c through 21.c)</td> <td style="text-align: right;">8,997,606,411</td> <td style="text-align: right;">47%</td> <td style="text-align: right;">0.0423</td> <td style="text-align: right;">0.0200</td> <td>=WCLTD</td> </tr> <tr> <td>28 Preferred Stock (112.3.c)</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0%</td> <td style="text-align: right;">0.0000</td> <td style="text-align: right;">0.0000</td> <td></td> </tr> <tr> <td>29 Common Stock (line 26)</td> <td style="text-align: right;">10,076,136,747</td> <td style="text-align: right;">53%</td> <td style="text-align: right;">0.0925</td> <td style="text-align: right;">0.0489</td> <td></td> </tr> <tr> <td>30 Total (sum lines 27-29)</td> <td style="text-align: right; border-top: 1px solid black;">19,073,743,158</td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">0.0688</td> <td>=R</td> </tr> </tbody> </table>							\$	%	Cost (Note P)	Weighted		27 Long Term Debt (112, sum of 18.c through 21.c)	8,997,606,411	47%	0.0423	0.0200	=WCLTD	28 Preferred Stock (112.3.c)	0	0%	0.0000	0.0000		29 Common Stock (line 26)	10,076,136,747	53%	0.0925	0.0489		30 Total (sum lines 27-29)	19,073,743,158			0.0688	=R
	\$	%	Cost (Note P)	Weighted																															
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30 Total (sum lines 27-29)	19,073,743,158			0.0688	=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				\$87,237,409																														
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1				\$1,289,281																														
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)				\$1,053,600																														
36b	d. Transmission charges from Schedules associated with Attachment MM (Note AA)				\$50,578,889																														
37	Total of (a)-(b)-(c)-(d)				\$34,315,639																														

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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 ASC740. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the annual projection and Annual True-Up calculation will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6) pursuant to ADIT Summary Worksheet line 46. Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of the ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used. The Annual True-up or projected net revenue requirement ADIT Summary Worksheets set forth the calculation pursuant to Treasury 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=	8.78% (State Income Tax Rate or Composite SIT)
	p =	0.00% (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 MISO 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 MISO 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 MISO 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 MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.

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	4,445,948
Projected Year Divisor	Pg 1. Line 15	4,306,431
Difference between Historic and Projected Yr Divisor		-139517
Prior Year Projected Annual Cost (\$ per kW per year)	Pg 1. Line 16	33.4612
Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost)		-4668406

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, 2023**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	End of Month	Production	Transmission	Distribution	General & Intangible	Gas	Total
1	December-22	\$17,828,577,683	\$2,654,149,034	\$4,946,192,078	\$1,248,963,007	\$1,911,371,352	\$28,589,253,154
2	January-23	\$16,560,563,557	\$2,661,908,530	\$4,960,558,532	\$1,248,963,007	\$1,911,371,352	\$27,343,364,978
3	February-23	\$16,565,701,680	\$2,670,873,856	\$4,978,216,982	\$1,248,963,007	\$1,911,371,352	\$27,375,126,877
4	March-23	\$16,576,434,385	\$2,676,985,937	\$5,009,513,008	\$1,248,963,007	\$1,911,371,352	\$27,423,267,689
5	April-23	\$16,583,775,664	\$2,683,216,696	\$5,033,826,941	\$1,248,963,007	\$1,911,371,352	\$27,461,153,660
6	May-23	\$16,595,792,234	\$2,690,093,492	\$5,059,382,901	\$1,248,963,007	\$1,911,371,352	\$27,505,602,986
7	June-23	\$16,613,536,792	\$2,732,323,971	\$5,113,523,108	\$1,248,963,007	\$1,911,371,352	\$27,619,718,230
8	July-23	\$16,639,653,059	\$2,741,831,643	\$5,148,478,181	\$1,248,963,007	\$1,911,371,352	\$27,690,297,242
9	August-23	\$16,646,487,098	\$2,745,869,611	\$5,180,644,273	\$1,248,963,007	\$1,911,371,352	\$27,733,335,340
10	September-23	\$16,812,774,383	\$2,775,136,078	\$5,209,522,948	\$1,248,963,007	\$1,911,371,352	\$27,957,767,768
11	October-23	\$17,195,119,698	\$2,811,657,301	\$5,254,160,779	\$1,248,963,007	\$1,911,371,352	\$28,421,272,137
12	November-23	\$17,633,726,945	\$2,829,735,532	\$5,290,097,538	\$1,248,963,007	\$1,911,371,352	\$28,913,894,374
13	December-23	\$17,769,566,789	\$2,854,722,351	\$5,372,469,731	\$1,248,963,007	\$1,911,371,352	\$29,157,093,230
14							
15	13-Month Average	\$16,330,112,599	\$2,657,297,114	\$4,743,051,648	\$1,248,963,007	\$1,911,371,352	\$27,937,780,590

MidAmerican Energy Company
Plant Account Balances - ARO
For the 13 Months Ended December 31, 2023

(A) (B) (C)

Line No.	End of Month	Production	Transmission	Distribution
1	December-22	\$577,839,991	-\$2,649	\$555,280
2	January-23	\$577,839,991	-\$2,649	\$555,280
3	February-23	\$577,839,991	-\$2,649	\$555,280
4	March-23	\$577,839,991	-\$2,649	\$555,280
5	April-23	\$577,839,991	-\$2,649	\$555,280
6	May-23	\$577,839,991	-\$2,649	\$555,280
7	June-23	\$577,839,991	-\$2,649	\$555,280
8	July-23	\$577,839,991	-\$2,649	\$555,280
9	August-23	\$577,839,991	-\$2,649	\$555,280
10	September-23	\$577,839,991	-\$2,649	\$555,280
11	October-23	\$577,839,991	-\$2,649	\$555,280
12	November-23	\$577,839,991	-\$2,649	\$555,280
13	December-23	\$577,839,991	-\$2,649	\$555,280
14				
15	13-Month Average	\$577,839,991	-\$2,649	\$555,280.00

MidAmerican Energy Company
Analysis of Accumulated Depreciation
For the 13 Months Ended December 31, 2023

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	End of Month	Production	Transmission	Distribution	General & Intangible	Total
1	December-22	\$4,301,061,395	\$671,080,617	\$1,706,257,178	\$400,525,325	\$7,078,924,515
2	January-23	\$3,207,243,693	\$675,456,961	\$1,719,158,083	\$400,525,325	\$6,002,384,062
3	February-23	\$3,251,644,179	\$679,847,598	\$1,732,067,172	\$400,525,325	\$6,064,084,273
4	March-23	\$3,296,110,615	\$684,255,375	\$1,744,772,827	\$400,525,325	\$6,125,664,142
5	April-23	\$3,342,248,647	\$688,675,012	\$1,757,390,268	\$400,525,325	\$6,188,839,253
6	May-23	\$3,389,253,572	\$693,106,576	\$1,770,210,186	\$400,525,325	\$6,253,095,659
7	June-23	\$3,436,428,919	\$697,551,657	\$1,783,200,293	\$400,525,325	\$6,317,706,194
8	July-23	\$3,483,466,236	\$702,076,215	\$1,796,671,111	\$400,525,325	\$6,382,738,886
9	August-23	\$3,531,329,533	\$706,618,521	\$1,810,376,044	\$400,525,325	\$6,448,849,423
10	September-23	\$3,579,342,863	\$711,168,333	\$1,824,172,715	\$400,525,325	\$6,515,209,236
11	October-23	\$3,627,816,339	\$715,771,561	\$1,838,134,430	\$400,525,325	\$6,582,247,654
12	November-23	\$3,677,857,517	\$720,446,557	\$1,852,129,152	\$400,525,325	\$6,650,958,550
13	December-23	\$3,704,298,553	\$720,492,268	\$1,841,613,614	\$400,525,325	\$6,666,929,760
14						
15	13-Month Average	\$3,334,547,540	\$673,162,068	\$1,661,983,026	\$400,525,325	\$6,405,971,662

MidAmerican Energy Company
Analysis of Accumulated Depreciation - ARO
For the 13 Months Ended December 31, 2023

	(A)	(B)	(C)	(D)
Line No.	End of Month	Production	Transmission	Distribution
1	December-22	\$363,781,000	-\$2,649	\$113,896
2	January-23	\$369,248,000	-\$2,649	\$131,258
3	February-23	\$374,715,000	-\$2,649	\$148,620
4	March-23	\$380,182,000	-\$2,649	\$165,982
5	April-23	\$385,649,000	-\$2,649	\$183,344
6	May-23	\$391,116,000	-\$2,649	\$200,706
7	June-23	\$396,583,000	-\$2,649	\$218,068
8	July-23	\$402,050,000	-\$2,649	\$235,430
9	August-23	\$407,517,000	-\$2,649	\$252,792
10	September-23	\$412,984,000	-\$2,649	\$270,154
11	October-23	\$418,451,000	-\$2,649	\$287,516
12	November-23	\$423,918,000	-\$2,649	\$304,878
13	December-23	\$429,385,000	-\$2,649	\$322,240
14				
15	13-Month Average	\$396,583,000	-\$2,649	\$218,068

MidAmerican Energy Company
CWIP 13-Month Average
For the 13 Months Ended December 31, 2023

	(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-22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	January-23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	February-23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	March-23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	April-23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	May-23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	June-23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	July-23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	August-23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	September-23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	October-23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	November-23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	December-23	\$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

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-22	\$ 268,884,079.00	\$ 27,148,948.00	#####	\$52,687,154.34	\$ 2,424,809.00	\$50,262,345.34	\$ -	\$ -	\$ -	\$ 24,724,139.00
Jan-23	\$ 268,884,079.00	\$ 27,148,948.00	#####	\$53,253,508.75	\$ 2,462,929.00	\$50,790,579.75	\$ -	\$ -	\$ -	\$ 24,686,019.00
Feb-23	\$ 268,884,079.00	\$ 27,148,948.00	#####	\$53,819,863.16	\$ 2,501,049.00	\$51,318,814.16	\$ -	\$ -	\$ -	\$ 24,647,899.00
Mar-23	\$ 268,884,079.00	\$ 27,148,948.00	#####	\$54,386,217.57	\$ 2,539,169.00	\$51,847,048.57	\$ -	\$ -	\$ -	\$ 24,609,779.00
Apr-23	\$ 268,884,079.00	\$ 27,148,948.00	#####	\$54,952,571.98	\$ 2,577,289.00	\$52,375,282.98	\$ -	\$ -	\$ -	\$ 24,571,659.00
May-23	\$ 268,884,079.00	\$ 27,148,948.00	#####	\$55,518,926.39	\$ 2,615,409.00	\$52,903,517.39	\$ -	\$ -	\$ -	\$ 24,533,539.00
Jun-23	\$ 268,884,079.00	\$ 27,148,948.00	#####	\$56,085,280.80	\$ 2,653,529.00	\$53,431,751.80	\$ -	\$ -	\$ -	\$ 24,495,419.00
Jul-23	\$ 268,884,079.00	\$ 27,148,948.00	#####	\$56,651,635.21	\$ 2,691,649.00	\$53,959,986.21	\$ -	\$ -	\$ -	\$ 24,457,299.00
Aug-23	\$ 268,884,079.00	\$ 27,148,948.00	#####	\$57,217,989.62	\$ 2,729,769.00	\$54,488,220.62	\$ -	\$ -	\$ -	\$ 24,419,179.00
Sep-23	\$ 268,884,079.00	\$ 27,148,948.00	#####	\$57,784,344.03	\$ 2,767,889.00	\$55,016,455.03	\$ -	\$ -	\$ -	\$ 24,381,059.00
Oct-23	\$ 268,884,079.00	\$ 27,148,948.00	#####	\$58,350,698.44	\$ 2,806,009.00	\$55,544,689.44	\$ -	\$ -	\$ -	\$ 24,342,939.00
Nov-23	\$ 268,884,079.00	\$ 27,148,948.00	#####	\$58,917,052.85	\$ 2,844,129.00	\$56,072,923.85	\$ -	\$ -	\$ -	\$ 24,304,819.00
Dec-23	\$ 268,884,079.00	\$ 27,148,948.00	#####	\$59,483,407.26	\$ 2,882,249.00	\$56,601,158.26	\$ -	\$ -	\$ -	\$ 24,266,699.00
13-mo avg.	\$ 268,884,079.00	\$ 27,148,948.00	#####	\$56,085,280.80	\$ 2,653,529.00	\$53,431,751.80	\$ -	\$ -	\$ -	\$ 24,495,419.00
	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-22	\$ 153,134,754.00	\$ 10,531,504.00	#####	\$31,358,962.74	\$ 806,087.00	\$30,552,875.74	\$ -	\$ -	\$ -	\$ 9,725,417.00
Jan-23	\$ 153,134,754.00	\$ 10,531,504.00	#####	\$31,678,191.92	\$ 831,719.00	\$30,846,472.92	\$ -	\$ -	\$ -	\$ 9,699,785.00
Feb-23	\$ 153,134,754.00	\$ 10,531,504.00	#####	\$31,997,421.10	\$ 857,351.00	\$31,140,070.10	\$ -	\$ -	\$ -	\$ 9,674,153.00
Mar-23	\$ 153,134,754.00	\$ 10,531,504.00	#####	\$32,316,650.28	\$ 882,983.00	\$31,433,667.28	\$ -	\$ -	\$ -	\$ 9,648,521.00
Apr-23	\$ 153,134,754.00	\$ 10,531,504.00	#####	\$32,635,879.46	\$ 908,615.00	\$31,727,264.46	\$ -	\$ -	\$ -	\$ 9,622,889.00
May-23	\$ 153,134,754.00	\$ 10,531,504.00	#####	\$32,955,108.64	\$ 934,247.00	\$32,020,861.64	\$ -	\$ -	\$ -	\$ 9,597,257.00
Jun-23	\$ 153,134,754.00	\$ 10,531,504.00	#####	\$33,274,337.82	\$ 959,879.00	\$32,314,458.82	\$ -	\$ -	\$ -	\$ 9,571,625.00
Jul-23	\$ 153,134,754.00	\$ 10,531,504.00	#####	\$33,593,567.00	\$ 985,511.00	\$32,608,056.00	\$ -	\$ -	\$ -	\$ 9,545,993.00
Aug-23	\$ 153,134,754.00	\$ 10,531,504.00	#####	\$33,912,796.18	\$ 1,011,143.00	\$32,901,653.18	\$ -	\$ -	\$ -	\$ 9,520,361.00
Sep-23	\$ 153,134,754.00	\$ 10,531,504.00	#####	\$34,232,025.36	\$ 1,036,775.00	\$33,195,250.36	\$ -	\$ -	\$ -	\$ 9,494,729.00
Oct-23	\$ 153,134,754.00	\$ 10,531,504.00	#####	\$34,551,254.54	\$ 1,062,407.00	\$33,488,847.54	\$ -	\$ -	\$ -	\$ 9,469,097.00
Nov-23	\$ 153,134,754.00	\$ 10,531,504.00	#####	\$34,870,483.72	\$ 1,088,039.00	\$33,782,444.72	\$ -	\$ -	\$ -	\$ 9,443,465.00
Dec-23	\$ 153,134,754.00	\$ 10,531,504.00	#####	\$35,189,712.90	\$ 1,113,671.00	\$34,076,041.90	\$ -	\$ -	\$ -	\$ 9,417,833.00
13-mo avg.	\$ 153,134,754.00	\$ 10,531,504.00	#####	\$33,274,337.82	\$ 959,879.00	\$32,314,458.82	\$ -	\$ -		\$ 9,571,625.00
	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-22	\$ 60,205,140.00	\$ 1,502,589.00	\$58,702,551.00	\$ 7,665,660.58	\$ 70,566.00	\$ 7,595,094.58	\$ -	\$ -	\$ -	\$ 1,432,023.00
Jan-23	\$ 60,205,140.00	\$ 1,502,589.00	\$58,702,551.00	\$ 7,823,443.85	\$ 72,619.00	\$ 7,750,824.85	\$ -	\$ -	\$ -	\$ 1,429,970.00
Feb-23	\$ 60,205,140.00	\$ 1,502,589.00	\$58,702,551.00	\$ 7,981,227.12	\$ 74,672.00	\$ 7,906,555.12	\$ -	\$ -	\$ -	\$ 1,427,917.00
Mar-23	\$ 60,205,140.00	\$ 1,502,589.00	\$58,702,551.00	\$ 8,139,010.39	\$ 76,725.00	\$ 8,062,285.39	\$ -	\$ -	\$ -	\$ 1,425,864.00
Apr-23	\$ 60,205,140.00	\$ 1,502,589.00	\$58,702,551.00	\$ 8,296,793.66	\$ 78,778.00	\$ 8,218,015.66	\$ -	\$ -	\$ -	\$ 1,423,811.00
May-23	\$ 60,205,140.00	\$ 1,502,589.00	\$58,702,551.00	\$ 8,454,576.93	\$ 80,831.00	\$ 8,373,745.93	\$ -	\$ -	\$ -	\$ 1,421,758.00
Jun-23	\$ 60,205,140.00	\$ 1,502,589.00	\$58,702,551.00	\$ 8,612,360.20	\$ 82,884.00	\$ 8,529,476.20	\$ -	\$ -	\$ -	\$ 1,419,705.00
Jul-23	\$ 60,205,140.00	\$ 1,502,589.00	\$58,702,551.00	\$ 8,770,143.47	\$ 84,937.00	\$ 8,685,206.47	\$ -	\$ -	\$ -	\$ 1,417,652.00
Aug-23	\$ 60,205,140.00	\$ 1,502,589.00	\$58,702,551.00	\$ 8,927,926.74	\$ 86,990.00	\$ 8,840,936.74	\$ -	\$ -	\$ -	\$ 1,415,599.00
Sep-23	\$ 60,205,140.00	\$ 1,502,589.00	\$58,702,551.00	\$ 9,085,710.01	\$ 89,043.00	\$ 8,996,667.01	\$ -	\$ -	\$ -	\$ 1,413,546.00
Oct-23	\$ 60,205,140.00	\$ 1,502,589.00	\$58,702,551.00	\$ 9,243,493.28	\$ 91,096.00	\$ 9,152,397.28	\$ -	\$ -	\$ -	\$ 1,411,493.00
Nov-23	\$ 60,205,140.00	\$ 1,502,589.00	\$58,702,551.00	\$ 9,401,276.55	\$ 93,149.00	\$ 9,308,127.55	\$ -	\$ -	\$ -	\$ 1,409,440.00
Dec-23	\$ 60,205,140.00	\$ 1,502,589.00	\$58,702,551.00	\$ 9,559,059.82	\$ 95,202.00	\$ 9,463,857.82	\$ -	\$ -	\$ -	\$ 1,407,387.00
13-mo avg.	\$ 60,205,140.00	\$ 1,502,589.00	\$58,702,551.00	\$ 8,612,360.20	\$ 82,884.00	\$ 8,529,476.20	\$ -	\$ -	\$ -	\$ 1,419,705.00
	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-22	\$ 66,956,416.00	\$ 1,871,270.00	\$65,085,146.00	\$11,658,717.94	\$ 132,122.00	\$11,526,595.94	\$ -	\$ -	\$ -	\$ 1,739,148.00
Jan-23	\$ 66,956,416.00	\$ 1,871,270.00	\$65,085,146.00	\$11,791,478.77	\$ 134,339.00	\$11,657,139.77	\$ -	\$ -	\$ -	\$ 1,736,931.00
Feb-23	\$ 66,956,416.00	\$ 1,871,270.00	\$65,085,146.00	\$11,924,239.60	\$ 136,556.00	\$11,787,683.60	\$ -	\$ -	\$ -	\$ 1,734,714.00
Mar-23	\$ 66,956,416.00	\$ 1,871,270.00	\$65,085,146.00	\$12,057,000.43	\$ 138,773.00	\$11,918,227.43	\$ -	\$ -	\$ -	\$ 1,732,497.00
Apr-23	\$ 66,956,416.00	\$ 1,871,270.00	\$65,085,146.00	\$12,189,761.26	\$ 140,990.00	\$12,048,771.26	\$ -	\$ -	\$ -	\$ 1,730,280.00
May-23	\$ 66,956,416.00	\$ 1,871,270.00	\$65,085,146.00	\$12,322,522.09	\$ 143,207.00	\$12,179,315.09	\$ -	\$ -	\$ -	\$ 1,728,063.00
Jun-23	\$ 66,956,416.00	\$ 1,871,270.00	\$65,085,146.00	\$12,455,282.92	\$ 145,424.00	\$12,309,858.92	\$ -	\$ -	\$ -	\$ 1,725,846.00
Jul-23	\$ 66,956,416.00	\$ 1,871,270.00	\$65,085,146.00	\$12,588,043.75	\$ 147,641.00	\$12,440,402.75	\$ -	\$ -	\$ -	\$ 1,723,629.00
Aug-23	\$ 66,956,416.00	\$ 1,871,270.00	\$65,085,146.00	\$12,720,804.58	\$ 149,858.00	\$12,570,946.58	\$ -	\$ -	\$ -	\$ 1,721,412.00
Sep-23	\$ 66,956,416.00	\$ 1,871,270.00	\$65,085,146.00	\$12,853,565.41	\$ 152,075.00	\$12,701,490.41	\$ -	\$ -	\$ -	\$ 1,719,195.00
Oct-23	\$ 66,956,416.00	\$ 1,871,270.00	\$65,085,146.00	\$12,986,326.24	\$ 154,292.00	\$12,832,034.24	\$ -	\$ -	\$ -	\$ 1,716,978.00
Nov-23	\$ 66,956,416.00	\$ 1,871,270.00	\$65,085,146.00	\$13,119,087.07	\$ 156,509.00	\$12,962,578.07	\$ -	\$ -	\$ -	\$ 1,714,761.00
Dec-23	\$ 66,956,416.00	\$ 1,871,270.00	\$65,085,146.00	\$13,251,847.90	\$ 158,726.00	\$13,093,121.90	\$ -	\$ -	\$ -	\$ 1,712,544.00
13-mo avg.	\$ 66,956,416.00	\$ 1,871,270.00	\$65,085,146.00	\$12,455,282.92	\$ 145,424.00	\$12,309,858.92	\$ -	\$ -	\$ -	\$ 1,725,846.00
	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-22	\$ 549,180,389.00	\$ 41,054,311.00	#####	#####	\$ 3,433,584.00	\$99,936,911.60	\$ -	\$ -	\$ -	\$ 37,620,727.00
Jan-23	\$ 549,180,389.00	\$ 41,054,311.00	#####	#####	\$ 3,501,606.00	#####	\$ -	\$ -	\$ -	\$ 37,552,705.00
Feb-23	\$ 549,180,389.00	\$ 41,054,311.00	#####	#####	\$ 3,569,628.00	#####	\$ -	\$ -	\$ -	\$ 37,484,683.00
Mar-23	\$ 549,180,389.00	\$ 41,054,311.00	#####	#####	\$ 3,637,650.00	#####	\$ -	\$ -	\$ -	\$ 37,416,661.00
Apr-23	\$ 549,180,389.00	\$ 41,054,311.00	#####	#####	\$ 3,705,672.00	#####	\$ -	\$ -	\$ -	\$ 37,348,639.00
May-23	\$ 549,180,389.00	\$ 41,054,311.00	#####	#####	\$ 3,773,694.00	#####	\$ -	\$ -	\$ -	\$ 37,280,617.00
Jun-23	\$ 549,180,389.00	\$ 41,054,311.00	#####	#####	\$ 3,841,716.00	#####	\$ -	\$ -	\$ -	\$ 37,212,595.00
Jul-23	\$ 549,180,389.00	\$ 41,054,311.00	#####	#####	\$ 3,909,738.00	#####	\$ -	\$ -	\$ -	\$ 37,144,573.00
Aug-23	\$ 549,180,389.00	\$ 41,054,311.00	#####	#####	\$ 3,977,760.00	#####	\$ -	\$ -	\$ -	\$ 37,076,551.00
Sep-23	\$ 549,180,389.00	\$ 41,054,311.00	#####	#####	\$ 4,045,782.00	#####	\$ -	\$ -	\$ -	\$ 37,008,529.00
Oct-23	\$ 549,180,389.00	\$ 41,054,311.00	#####	#####	\$ 4,113,804.00	#####	\$ -	\$ -	\$ -	\$ 36,940,507.00
Nov-23	\$ 549,180,389.00	\$ 41,054,311.00	#####	#####	\$ 4,181,826.00	#####	\$ -	\$ -	\$ -	\$ 36,872,485.00
Dec-23	\$ 549,180,389.00	\$ 41,054,311.00	#####	#####	\$ 4,249,848.00	#####	\$ -	\$ -	\$ -	\$ 36,804,463.00
13-mo avg.	\$ 549,180,389.00	\$ 41,054,311.00	#####	#####	\$ 3,841,716.00	#####	\$ -	\$ -	\$ -	\$ 37,212,595.00
	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 \$ 37,212,595
Enter as a negative

Gross Pre-Funded AFUDC (13 Month Average) Use on Att. GG / ZZ, Line 1 (Note A - AFUDC removal) \$ 41,054,311

Pre-Funded AFUDC Amortization (12 Month) Page 3 , Line 9a \$ 816,264
Enter as a negative

MidAmerican Energy Company Accumulated Deferred Income Taxes Year Ended December 31, 2023																																											
Rate Year = 2023 Estimate																																											
Account 282					Projection - Proration of Deferred Tax Activity										Account 282								True-up Adjustment - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity																				
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z																		
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period (Line 24, Col 8)	Proration Amount (Lines 12 to 23, Col C / Col D)	Projected Monthly Activity	100% Transmission	Plant Related	Plant Allocated (Col H x NP Allocator (Attach O, Page 2, Line 18))	Labor Related	Labor Allocated (Col I x W&S Allocator (Attach O, Page 4, Line 16))	Projected Direct Assigned Monthly Activity (Col K + Col L)	Prorated Projected Monthly Activity (Lines 7 to 18, Col E x Col L)	Prorated Projected Balance (Line 6, Col N plus Cumulative Sum of Col M)	Actual Monthly Activity	100% Transmission	Plant Related	Plant Allocated (Col Q x NP Allocator (Attach O, Page 2, Line 18))	Labor Related	Labor Allocated (Col S x W&S Allocator (Attach O, Page 4, Line 16))	Actual Direct Assigned Monthly Activity (Col U + Col V)	Difference between projected monthly and actual monthly activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.)	Difference between actual and projected activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col Y) when projected activity is an increase while actual activity is a decrease OR projected activity is an increase while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)																		
					10.87%										0.00%								0.00%																				
6 December 31, 2022																																											
7	January	31	335	365	91.78%	(153,646)	(943,990)	-	-	(80,411,224)	(81,600)	(874,750)	(303,296,870)	December 31, 2022	-	-	-	-	-	-	-	-	-	-	-	-																	
8	February	28	307	365	84.11%	10,072,344	(920,168)	-	-	233,678	14,157	(905,587)	(761,685)	-	-	-	-	-	-	-	-	-	-	-	953,085																		
9	March	31	276	365	75.62%	(4,809,541)	(908,768)	-	-	(111,581)	(6,760)	(915,731)	(692,443)	-	-	-	-	-	-	-	-	-	-	-	905,587																		
10	April	30	246	365	67.40%	26,139,914	(978,919)	-	-	606,446	36,740	(841,076)	(546,862)	-	-	-	-	-	-	-	-	-	-	-	841,076																		
11	May	31	215	365	58.90%	6,466,588	(958,849)	-	-	150,025	9,089	(949,487)	(559,287)	-	-	-	-	-	-	-	-	-	-	-	949,487																		
12	June	30	185	365	50.68%	(32,314,826)	(1,127,143)	-	-	(749,704)	(45,419)	(1,173,924)	(595,003)	-	-	-	-	-	-	-	-	-	-	-	1,173,924																		
13	July	31	154	365	42.19%	(41,165,456)	(1,022,292)	-	-	(955,039)	(57,858)	(1,081,966)	(456,039)	-	-	-	-	-	-	-	-	-	-	-	1,081,966																		
14	August	31	123	365	33.70%	(62,189,004)	(1,005,378)	-	-	(1,442,785)	(87,407)	(1,095,408)	(369,138)	-	-	-	-	-	-	-	-	-	-	-	1,095,408																		
15	September	30	93	365	25.48%	(25,809,788)	(1,170,591)	-	-	(598,787)	(36,276)	(1,207,955)	(307,780)	-	-	-	-	-	-	-	-	-	-	-	1,207,955																		
16	October	31	62	365	16.99%	8,310,328	(1,220,064)	-	-	132,860	11,680	(1,217,033)	(206,739)	-	-	-	-	-	-	-	-	-	-	-	1,217,033																		
17	November	30	32	365	8.77%	16,479,624	(1,106,378)	-	-	382,327	23,162	(1,082,511)	(94,506)	-	-	-	-	-	-	-	-	-	-	-	1,082,511																		
18	December	31	1	365	0.27%	(3,485,477)	(1,220,495)	-	-	(80,863)	(4,899)	(1,225,541)	(1,358)	-	-	-	-	-	-	-	-	-	-	-	1,225,541																		
Total (sum of lines 7-18)					365	(102,458,940)	(12,496,134)	-	-	(2,455,133)	(148,737)	(12,649,334)	(5,488,449)	-	-	-	-	-	-	-	-	-	-	-	-	12,649,334																	
Account 282 (308,785,319)																																											
Account 282																																											
Account 190, 281, 283													Account 190, 281, 283																														
Projection - Average of Deferred Tax Balance													True-up - Average of Deferred Tax Balance																														
AA				AB				AC				AD	AE				AF	AG	AH				AI				AJ				AK				AL				AM				AN
Account Balance				100% Transmission				Plant Related				Plant Allocated (Col AC x NP Allocator (Attach O, Page 2, Line 18))	Labor Related				Labor Allocated (Col AE x W&S Allocator (Attach O, Page 4, Line 16))	Total Average Balance (Col AG + Col AD + Col AF)	Account Balance				100% Transmission				Plant Related				Plant Allocated (Col AI x NP Allocator (Attach O, Page 2, Line 18))	Labor Related				Labor Allocated (Col AL x W&S Allocator (Attach O, Page 4, Line 16))	Total Average Balance (Col AN + Col AI + Col AM)						
10.87%													0.00%										0.00%																				
27 Account 190																																											
December 31		2022		Balance		468,958,525		979,883		84,114,428		33,408,958		-		-		-		-		-		-		-		-		-		-		-									
December 31		2023		Balance		468,958,525		979,883		84,114,428		33,408,958		-		-		-		-		-		-		-		-		-		-		-									
		Average		(Lines 28 +29)/2)		468,958,525		979,883		84,114,428		9,142,536		2,023,983		Account 190		12,146,403		-		-		-		-		-		-		-		-									
30 Account 281																																											
December 31		2022		Balance		N/A		-		N/A		N/A		-		-		-		-		-		-		-		-		-		-											
December 31		2023		Balance		N/A		-		N/A		N/A		-		-		-		-		-		-		-		-		-		-											
		Average		(Lines 34 +35)/2)		N/A		-		N/A		N/A		Account 281		N/A		-		-		-		-		-		-		-		-											
36 Account 283																																											
December 31		2022		Balance		(200,716,779)		-		(27,930,992)		(19,901,447)		-		-		-		-		-		-		-		-		-		-											
December 31		2023		Balance		(200,716,779)		-		(27,930,992)		(19,901,447)		-		-		-		-		-		-		-		-		-		-											
		Average		(Lines 40 +41)/2)		(200,716,779)		-		(27,930,992)		(19,901,447)		Account 283		(4,241,536)		-		-		-		-		-		-		-		-											
Total ADIT for Attachment O, Page 2, Line 19 (Line 21 + Line 30 + Line 36 + Line 42)													(300,880,453)										Total ADIT for Attachment O, Page 2, Line 19 (Line 21 + Line 30 + Line 36 + Line 42)																				

NOTES

- Column V is the difference between projected monthly and actual monthly activity (Column U minus Column L). Specifically, if projected and actual activity are both positive, a negative in Column U represents over-projection (amount of projected activity that did not occur) and a positive in Column U represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column U represents under-projection (excess of actual activity over projected activity) and a positive in Column U represents over-projection (amount of projected activity that did not occur).
- Column W preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column U is over-projected, enter Column W x [Column U/Column L]. If Column U is under-projected, enter the amount from Column M and complete Column X. In other situations, enter zero.
- Column X applies when (1) Column V is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column V. In other situations, enter zero.
- Column Y applies when (1) projected monthly activity is an increase while actual monthly activity is a decrease OR (2) projected monthly activity is a decrease while actual monthly activity is an increase. Enter actual monthly activity (Col V). In other situations, enter zero.
- Column Z is computed by adding the prorated monthly activity, if any, from Column W to 50 percent of the portion of monthly activity, if any, from Column X or Y to the balance at the end of the prior month. The activity in columns X and Y is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly activity.

MidAmerican Energy Company
ADIT Balance Lead Sheet
2023 Projected

Line No.			<i>Gas, Prod Or Other Related Retail</i>	<i>Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	
	<i>Total</i>						
	(a)	(b)	(c)	(d)	(e)		
4	Deferred Tax Balances	Sum col (b) thru (e)					References
6	ADIT-190						
7	Total Deferred Tax Balance December 31	-					From FERC Form No. 1 p. 234 footnote
8	Less: ASC 740 Taxes (Note 1)	-					From FERC Form No. 1 p. 234 footnote
9	<i>Add Adjustments as needed</i>	-	-	-	-	-	
10	December 31 Balance for Ratemaking	-	-	-	-	-	To ADIT Summary Worksheet Account 190
13	ADIT-282						
14	Total Deferred Tax Balance December 31	-					From FERC Form No. 1 p. 275 footnote
15	Less: ASC 740 Taxes (Note 1)	-					From FERC Form No. 1 p. 275 footnote
16	<i>Add Adjustments as needed</i>	-					
17	December 31 Balance for Ratemaking	-	-	-	-	-	Note 2
20	ADIT-283						
21	Total Deferred Tax Balance December 31	-					From FERC Form No. 1 p. 277 footnote
22	Less: ASC 740 Taxes (Note 1)	-					From FERC Form No. 1 p. 277 footnote
23	<i>Add Adjustments as needed</i>	-					
24	December 31 Balance for Ratemaking	-	-	-	-	-	To ADIT Summary Worksheet Account 283
27							
28		<i>Total</i>		<i>Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	
		(f)		(g)	(h)	(i)	
29	(Excess)/Deficient Amortization Entry	Sum col (g) thru (i)					
31	Account 410.1	2,672,538		960,077	-	1,712,461	From ADIT Balance Worksheet, CY amortization line(s)
32	Account 411.1	(2,725,852)		(928,736)	-	(1,797,116)	From ADIT Balance Worksheet, CY amortization line(s)
33	(Excess)/Deficient Amortization	(53,314)		31,341	-	(84,655)	To Functionalized Tax Adjustments, Line 3

Footnotes

Note 1 - The amount in ASC 740 taxes includes amounts related to excess/(deficient) deferred income taxes as well as other regulatory assets and liabilities as a result of specific regulatory jurisdiction accounting. The amounts in the functionalized columns already exclude any accounts identified as ASC 740 taxes so no adjustments are included in those columns.

Note 2 - Prior to December 31, 2021 true-up filing, amounts on this line would be included on the ADIT Summary Worksheet for Account 282 for true up calculations. After December 31, 2021 true-up

the proration method was adopted for the true-up as well as the estimate. No ASC 740 taxes are included in the funtionalized proration calculatior

MidAmerican Energy Company
Functionalized Adjustments (Line 24a and 24b)

Estimated 2023

Line No.		Tax Impacts				Reference
		(a)	(b)	(c)	(d)	
					Sum col (a) thru (c)	
			NP Allocator	S/W Allocator		
		Transmission	Plant Related	Labor Related	Total	
1	(Excess)/Deficient ADIT					
2						
3	(Excess)/Deficient Amortization	31,341	-	(84,655)	(53,314)	From ADIT Leadsheet, Line 40
4	Allocator	100.00%	10.87%	6.06%		
5	(Excess)/Deficient Deferred Income Taxes	31,341	-	(5,129)	26,212	To Attachment O Page 3, Line 24a
6						
7						
8	Permanent Differences and AFUDC Equity Tax Adj					
9						
10	AFUDC Equity included in Book Depreciation	1,306,229	-	751,724	2,057,953	
11	Allocator	100.00%	10.87%	6.06%		
12	Allocated AFUDC Equity in Book Depreciation	1,306,229	-	45,541	1,351,770	
13	Tax Rate	27.94%	27.94%	27.94%		
14	Total AFUDC Equity Tax Adjustment	364,960	-	12,724	377,685	
15						
16						
17	Other Permanent Differences	-	-	-	-	
18	Allocator	100.00%	10.87%	6.06%		
19	Allocated Other Permanent Differences	-	-	-	-	
20	Tax Rate	27.94%	27.94%	27.94%		
21	Total Other Permanent Differences	-	-	-	-	
22						
23						
24	Total Permanent Differences and AFUDC Equity Tax Adj	364,960	-	12,724	377,685	To Attachment O Page 3, Line 24b

**MidAmerican Energy Company
Forecast Inventory Balances
For the 13 Months Ended December 31, 2023**

	(A)	(B)	(C)	(D)	(E)
Line No.	End of Month	Material and Supplies			Total M&S
		Production	Transmission	Distribution	
1	December-22	\$173,098,430	\$13,831,853	\$26,017,605	212,947,888
2	January-23	\$172,940,681	\$13,838,582	\$26,280,580	213,059,843
3	February-23	\$172,940,681	\$13,838,582	\$26,280,580	213,059,843
4	March-23	\$172,940,681	\$13,838,582	\$26,280,580	213,059,843
5	April-23	\$172,940,681	\$13,838,582	\$26,280,580	213,059,843
6	May-23	\$172,940,681	\$13,838,582	\$26,280,580	213,059,843
7	June-23	\$172,940,681	\$13,838,582	\$26,280,580	213,059,843
8	July-23	\$172,940,681	\$13,838,582	\$26,280,580	213,059,843
9	August-23	\$172,940,681	\$13,838,582	\$26,280,580	213,059,843
10	September-23	\$172,940,681	\$13,838,582	\$26,280,580	213,059,843
11	October-23	\$172,940,681	\$13,838,582	\$26,280,580	213,059,843
12	November-23	\$172,940,681	\$13,838,582	\$26,280,580	213,059,843
13	December-23	\$172,940,681	\$13,838,582	\$26,280,580	213,059,843
14					
15	Total	2,248,386,604	179,894,835	341,384,568	2,769,666,007
16	13-Month Average	172,952,816	13,838,064	26,260,351	213,051,231

MidAmerican Energy Company
Prepayments
For the 13 Months Ended December 31, 2023

Line No.	(A)	(B)	(C)
	End of Month	Monthly Change	Prepaid Insurance and Interest FERC 165
1	December-22	-	\$47,596,976
2	January-23	40,161,607	\$87,758,583
3	February-23	(4,320,900)	\$83,437,683
4	March-23	(4,296,650)	\$79,141,033
5	April-23	(2,866,995)	\$76,274,038
6	May-23	(4,364,995)	\$71,909,043
7	June-23	(2,632,995)	\$69,276,048
8	July-23	(4,146,578)	\$65,129,470
9	August-23	1,230,450	\$66,359,920
10	September-23	(4,437,811)	\$61,922,109
11	October-23	(4,430,388)	\$57,491,721
12	November-23	(4,437,859)	\$53,053,862
13	December-23	(4,937,998)	\$48,115,864
14			
15	Total		867,466,350
16	13-Month Average		66,728,181

**MidAmerican Energy Company
Operation and Maintenance Expenses
Budget Year Ending December 31, 2023**

(A)

(B)

Line No.	End of Month	Monthly Expense
1	January-23	\$8,985,996
2	February-23	\$9,017,705
3	March-23	\$9,599,535
4	April-23	\$8,771,535
5	May-23	\$8,875,760
6	June-23	\$9,354,558
7	July-23	\$8,684,248
8	August-23	\$8,892,144
9	September-23	\$9,162,463
10	October-23	\$8,825,525
11	November-23	\$8,845,764
12	December-23	\$9,458,720
13		
14	Total	\$108,473,954

**MidAmerican Energy Company
Administrative and General Expenses
Budget Year Ending December 31, 2023**

(A)

(B)

Line No.	End of Month	Monthly Expense
1	January-23	\$6,083,218
2	February-23	\$8,661,795
3	March-23	\$7,707,796
4	April-23	\$6,461,471
5	May-23	\$6,571,346
6	June-23	\$5,997,394
7	July-23	\$5,645,237
8	August-23	\$4,492,726
9	September-23	\$6,196,011
10	October-23	\$4,725,473
11	November-23	\$4,837,618
12	December-23	\$6,042,403
13		
14	Total	\$73,422,488

**MidAmerican Energy Company
Depreciation Expense
Budget Year Ending December 31, 2023**

(A) (B)

Line No.	Depreciation Expense	
1	Production	\$779,657,508
1a	Production - ARO	\$65,601,000
2	Transmission	\$54,075,113
2a	Transmission - ARO	-\$3,654
3	Distribution	\$157,752,949
3a	Distribution - ARO	-\$208,344
4	General	<u>\$55,980,733</u>
5	Total	\$1,112,855,305

**MidAmerican Energy Company
Taxes Other Than Income Taxes
Budget Year Ending December 31, 2023**

(A)

(B)

Line No.	Taxes Other Than Income Taxes	
1	Payroll	\$10,552,813
2	Highway and Vehicle	\$0
3	Property	\$128,696,264
4	Gross Receipts	\$0
5	Other	\$995,296
6	Payments in Lieu of Taxes	\$0
7	Total	\$140,244,373

**MidAmerican Energy Company
Amortized Investment Tax Credit
Budget Year Ending December 31, 2023**

(A)

(B)

Line No.	Amortized Investment Tax Credit
1	Investment Tax Credit <u>\$1,307,472</u>
2	Total \$1,307,472

MidAmerican Energy Company
Account 561
Budget Year Ending December 31, 2023

(A)

(B)

Line No.	Account 561	
1	561.1	\$564,703
2	561.2	\$703,860
3	561.3	\$195,024
4	561.4	\$6,443,642
5	561.5	\$1,777,847
6	561.6	\$0
7	561.7	\$15,528
8	561.8	\$2,358,270
9	Total	\$12,058,874

MidAmerican Energy Company
Account 565
Budget Year Ending December 31, 2023

(A)

(B)

Line No.	Account 565	
1	565.0	\$29,229,298
2	565.5	<u>\$59,982,802</u>
3	Total	\$89,212,100

**MidAmerican Energy Company
FERC Annual Fees and EPRI Expenses
Budget Year Ending December 31, 2023**

(A)

(B)

Line No.	FERC Fees and EPRI Expenses	
1	FERC Annual Fees	\$2,594,678
2	EPRI Expenses	\$30,000

MidAmerican Energy Company
Labor Ratios
Budget Year Ending December 31, 2023

(A) (B) (C)

Line No.	Function Labor	Budget 2022	
		Amount	Portion of Total
1	Production	\$65,416,190	47.61%
2	Transmission	\$8,323,937	6.06%
3	Distribution	\$41,439,503	30.16%
4	Other:		
5	Customer Accounts	\$22,219,117	16.17%
6	Customer Services	\$657	0.00%
7	Total Other	\$22,219,774	16.17%
8	Total	\$137,399,404	100.00%

MidAmerican Energy Company
Preferred Stock
Budget Year Ending December 31, 2023

(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, 2023**

(A)

(B)

Line No.	End of Month	Common Equity
1	December-23	10,076,136,747
2		
3	Common Equity	10,076,136,747

MidAmerican Energy Company
Account 216.1
Budget Year Ending December 31, 2023

(A)

(B)

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

**MidAmerican Energy Company
Embedded Cost of Debt
Budget Year Ending December 31, 2023**

(A) (B) (C)

Line No.			Interest Cost
	End of Month	Long-Term Debt	2023
1	December-23	8,997,606,411	
2			
3	Long-Term Debt	8,997,606,411	
4	Total L-T Interest Cost		\$380,855,092

MidAmerican Energy Company
Account 456.1 (Transmission of Electricity for Others)
2023

Line				
1	Transmission of Electricity for Others (2023 MidAmerican Transmission Revenue Forecast)			\$ 87,237,409
			kW	
	Network Integration Transmission Service		12 CP	Network Revenue
2	Alliant (Coulter)		1,231	\$ -
3	Alliant (George)		2,056	\$ -
4	Alliant (St. Joseph)		97	\$ -
5	Ames, Iowa	(Transmission Owner)	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)		\$	1,289,281	
29	Total (Sum of Lines 2 through 28)	361,064	\$	1,289,281	
30	Total Schedule 9 Transmission Revenue (Line 29)				\$ 1,289,281
31	Total Schedule 26 Transmission Revenue				\$ 1,053,600
32	Total Schedule 26-A Transmission Revenue				\$ 50,578,889
33	Net Transmission Revenues (Account 456.1) (Line 1 - Line 30 - Line 31 - Line 32)				\$ 34,315,639

MidAmerican Energy Company
Account 454 (Transmission Rents)
2023 MidAmerican Transmission Revenue Forecast

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
454042	8,000	8,000	8,000	189,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	277,000
454011	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
Total	<u>9,250</u>	<u>9,250</u>	<u>9,250</u>	<u>190,250</u>	<u>9,250</u>	<u>9,250</u>	<u>9,250</u>	<u>9,250</u>	<u>9,250</u>	<u>9,250</u>	<u>9,250</u>	<u>9,250</u>	<u>292,000</u>

MidAmerican Energy Company
Divisor
12 Months Ending December 31, 2023

(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-23	4,513,511	0	88,722	0	0	0	0	4,602,233
2	February-23	4,380,646	0	99,315	0	0	0	0	4,479,961
3	March-23	4,078,601	0	75,805	0	0	0	0	4,154,406
4	April-23	3,827,676	0	77,162	0	0	0	0	3,904,838
5	May-23	4,485,742	0	93,990	0	0	0	0	4,579,732
6	June-23	5,215,952	0	126,115	0	0	0	0	5,342,067
7	July-23	5,625,551	0	130,784	0	0	0	0	5,756,335
8	August-23	5,447,789	0	122,912	0	0	0	0	5,570,701
9	September-23	5,077,720	0	102,623	0	0	0	0	5,180,343
10	October-23	4,091,528	0	91,532	0	0	0	0	4,183,060
11	November-23	4,166,751	0	75,323	0	0	0	0	4,242,074
12	December-23	4,388,811	0	77,390	0	0	0	0	4,466,201
13									
14	12CP	4,608,356	0	96,806	0	0	0	0	4,705,162

MEC - Combined Tax Rate Calculation

Description	Gross Dollars	Tax per G/L	Tax Rate	State	IA	IL	MI	KS	MO	NE	92.3314%	50% federal deductible	State tax deductible except IA	State tax deductible except IL	State tax deductible	
				Appportionment	80.1793%	9.6936%	0.9380%	0.4768%	0.3612%	0.6825%						
			Statutory Rate	9.80%	9.50%	6.00%	7.00%	6.25%	7.25%							
				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 NE ADIT @ 0.049%	Fed Offset	IA Offset	IA Offset	IL Offset	NE Offset	Check Digit	
Pretax Income	1,000,000	279,392	0.27939	210,000	78,576	9,209	563	334	226	495	(18,446)	0	(790)	(731)	(43)	(279,392)
	<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>495</u>	<u>(18,446)</u>	<u>0</u>	<u>(790)</u>	<u>(731)</u>	<u>(43)</u>	<u>(279,392)</u>
				21.000000%	7.857571%	0.920892%	0.056280%	0.033376%	0.022575%	0.049481%	-1.844600%	0.000000%	-0.078982%	-0.073082%	#####	
				<u>apportioned rates</u>	<u>fed offset</u>	<u>state offset fed</u>	<u>state offset</u>	<u>net rates</u>								
Federal Rate				21.00000%	-1.84460%			19.15540%								
State Rate				8.94018%		0.00000%	-0.15641%	8.78377%								
								<u>27.93917%</u>								

MidAmerican Energy Company
Attachment O - Footnote K
Tax Percentages
2022

1	FIT =	21.00%	
2	SIT=	8.78%	(State Income Tax Rate or Composite SIT)
3	p =	0.00%	(percent of federal income tax deductible for state purposes)
	(Line 3 / Line 4)		

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

MidAmerican Energy Company
2021 Attachment O True-up Adjustment
For the Year Ended December 31, 2021

Line No.		
	I. Annual Transmission Revenue Requirement True-Up	
1	Historic Year Actual ATRR	\$ 120,217,211
2	Historic Year Projected ATRR	<u>\$ 144,098,422</u>
3	Historic Year ATRR True-Up (Line 1 - Line 2)	\$ (23,881,211)
	II. Divisor True-Up	
4	Historic Year Actual Divisor	4,445,948
5	Historic Year Projected Divisor	<u>4,306,431</u>
6	Difference in Divisor (Line 5 - Line 4)	(139,517)
7	Historic Year Projected Annual Cost (\$/kW/Yr)	<u>\$ 33.4612</u>
8	Historic Year Divisor True-Up (Line 6 X Line 7)	\$ (4,668,406)
	III. Summary	
9	ATRR True-Up (Line 3)	\$ (23,881,211)
10	Divisor True-Up (Line 8)	<u>\$ (4,668,406)</u>
11	Total Principal 2021 True-Up (Line 9 + Line 10)	<u>\$ (28,549,617)</u>

Interest on Historic Year True-Up		
12	FERC Interest Rate	0.28720%
13	Interest for 24 Months (Jan'21 - Dec '22) (Line 11 X Line 12 X 24 months)	<u>\$ (1,967,886)</u>
14	True-Up Principal and Interest (Over)Under Collected (Line 11 + Line 13)	<u><u>\$ (30,517,503)</u></u>

MidAmerican Energy Company
Short Term Interest Rate

Jan-21	0.27603%
Feb-21	0.24932%
Mar-21	0.27603%
Apr-21	0.26712%
May-21	0.27603%
Jun-21	0.26712%
Jul-21	0.27603%
Aug-21	0.27603%
Sep-21	0.26712%
Oct-21	0.27603%
Nov-21	0.26712%
Dec-21	0.27603%
Jan-22	0.27603%
Feb-22	0.24932%
Mar-22	0.28699%
Apr-22	0.28767%
May-22	0.33562%
Jun-22	0.35959%
Jul-22	0.41164%
Average	0.28720%