

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

Projected - For the 12 months ended 12/31/24

MidAmerican Energy Company

Line No.			Total	Allocator	Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)				\$ 215,704,200
	REVENUE CREDITS	(Note T)			
2	Account No. 454	(page 4, line 34)	292,000	TP 1.00000	292,000
3	Account No. 456.1	(page 4, line 37)	38,206,765	TP 1.00000	38,206,765
4	Revenues from Grandfathered Interzonal Transactions		0	TP 1.00000	0
5	Revenues from service provided by the ISO at a discount		0	TP 1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)				38,498,765
6a	Historic Year Actual ATRR				135,997,407
6b	Projected ATRR from Prior Year	Import from Prior Year			152,832,221
6c	Prior Year ATRR True-Up	(line 6a - line 6b)			-16,834,814
6d	Prior Year Divisor True-Up	(Note GG)			-8,335,901
6e	Interest on Prior Year True-Up				-2,514,952
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)			\$149,519,768
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)			\$149,519,768
	DIVISOR				
8	Average of 12 coincident system peaks for requirements (RQ) service	(Note A)			4,730,563
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)			97,980
11	Less 12 CP of firm P-T-P over one year (enter negative)	(Note D)			0
12	Plus Contract Demand of firm P-T-P over one year				0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)				0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)				0
15	Divisor (sum lines 8-14)				4,828,543
16	Annual Cost (\$/kW/Yr)	(line 7 / line 15)	30.966		

17	Network & P-to-P Rate (\$/kW/Mo)	(line 16 / 12)	2.580	
18	Point-To-Point Rate (\$/kW/Wk)	(line 16 / 52; line 16 / 52)	Peak Rate 0.595	Off-Peak Rate \$0.595
19	Point-To-Point Rate (\$/kW/Day)	(line 16 / 260; line 16 / 365)	0.119 Capped at weekly rate	\$0.085
20	Point-To-Point Rate (\$/MWh)	(line 16 / 4,160; line 16 / 8,760 times 1,000)	7.444 Capped at weekly and daily rates	\$3.535
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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Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) MidAmerican Energy Company Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
<b>RATE BASE:</b>					
GROSS PLANT IN SERVICE (Note BB and Note EE)					
1	Production	205.46.g	17,125,750,248	NA	
2	Transmission	207.58.g	2,838,623,437	TP	1.00000
3	Distribution	207.75.g	5,350,627,613	NA	
4	General & Intangible	205.5.g & 207.99.g	1,401,853,030	W/S	0.06276
5	Common	356.1	0	CE	0.05816
6	TOTAL GROSS PLANT (sum lines 1-5)		26,716,854,329	GP=	10.954%
ACCUMULATED DEPRECIATION (Note BB and Note EE)					
7	Production	219.20-24.c	4,275,841,328	NA	
8	Transmission	219.25.c	709,799,407	TP	1.00000
9	Distribution	219.26.c	1,755,898,722	NA	
10	General & Intangible	219.28.c & 200.21	421,887,113	W/S	0.06276
11	Common	356.1	0	CE	0.05816
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		7,163,426,570		
NET PLANT IN SERVICE (Note EE)					
13	Production	(line 1- line 7)	12,849,908,921		
14	Transmission	(line 2- line 8)	2,128,824,030		2,128,824,030
15	Distribution	(line 3 - line 9)	3,594,728,891		
16	General & Intangible	(line 4 - line 10)	979,965,917		61,498,310
17	Common	(line 5 - line 11)	0		0
18	TOTAL NET PLANT (sum lines 13-17)		19,553,427,759	NP=	11.202%
18a	CWIP for Certificate of Need Projects (Note EE)	216.b	0	TP	1.00000
ADJUSTMENTS TO RATE BASE (Note F)					
19	ADIT	(Note F)	-320,170,221	TP	1.00000
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	0.11202
23a	Net Prefunded AFUDC on CWIP Included in Rate Base	(Note DD, Note EE )	-36,396,331	TP	1.00000
23b	Unamortized Balance of Abandoned Plant	(Note DD, Note EE )	0	TP	1.00000
24	TOTAL ADJUSTMENTS (sum lines 19 - 23b)		-356,566,552		
25	LAND HELD FOR FUTURE USE	214.x.d (Note G)	0	TP	1.00000
WORKING CAPITAL (Note H)					
26	CWC	calculated	8,276,795		2,437,640

27	Materials & Supplies (Note G, Note EE)	227.5.c, 8.c & .16.c	21,064,649	TE	0.98577	20,764,924
28	Prepayments (Account 165, Note EE)	111.57.c	84,404,807	GP	0.10954	9,245,808
29	TOTAL WORKING CAPITAL (sum lines 26 - 28)		113,746,251			32,448,371
30	RATE BASE (sum lines 18, 18a, 24, 25, & 29)		<u>19,310,607,458</u>			<u>1,866,204,160</u>

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Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) MidAmerican Energy Company Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)	
<b>O&amp;M (Note CC)</b>						
1	Transmission	321.112.b	109,233,640	TE	0.98577	107,679,371
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		9,389,648		1.00000	9,389,648
2	Less Account 565	321.96.b	83,073,521	TE	0.98577	81,891,480
3	A&G	323.197.b	52,361,679	W/S	0.06276	3,285,986
4	Less FERC Annual Fees	350.7.b	2,887,790	W/S	0.06276	181,225
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)	353.1.f	30,000	W/S	0.06276	1,883
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE	0.98577	0
6	Common	356.1	0	CE	0.05816	0
7	Transmission Lease Payments		0		1.00000	0
8	<b>TOTAL O&amp;M (sum lines 1, 3, 5a, 6, 7 less lines 1a, 2, 4, 5)</b>		<b>66,214,360</b>			<b>19,501,121</b>
<b>DEPRECIATION AND AMORTIZATION EXPENSE (Note BB)</b>						
9	Transmission	336.7.b	60,011,832	TP	1.00000	60,011,832
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	62,781,122	W/S	0.06276	3,939,864
11	Common	336.11.b	0	CE	0.05816	0
12	<b>TOTAL DEPRECIATION (sum lines 9 - 11)</b>		<b>121,976,690</b>			<b>63,135,432</b>
<b>TAXES OTHER THAN INCOME TAXES (Note J)</b>						
<b>LABOR RELATED</b>						
13	Payroll	263.i	11,113,460	W/S	0.06276	697,431
14	Highway and vehicle	263.i	0	W/S	0.06276	0
<b>PLANT RELATED</b>						
16	Property	263.i	142,385,032	GP	0.10954	15,597,034
17	Gross Receipts	263.i	0	TP	zero	0
18	Other	263.i	1,505,754	GP	0.10954	164,942
19	Payments in lieu of taxes		0	GP	0.10954	0
20	<b>TOTAL OTHER TAXES (sum lines 13 - 19)</b>		<b>155,004,246</b>			<b>16,459,407</b>
<b>INCOME TAXES (Note K)</b>						
21	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		26.25%			
22	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		24.23%			
	where WCLTD=(page 4, line 27) and R=(page 4, line 30)					
	and FIT, SIT & p are as given in footnote K.					
23	$1 / (1 - T) =$ (from line 21)		1.3559			
24	Amortized Investment Tax Credit (266.8f) (enter negative)		-1,301,868			
24a	(Excess)/Deficient Deferred Income Taxes (Note HH)		82,652			
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note II)		333,032			

25	Income Tax Calculation = line 22 * line 28	339,060,110	NA		32,767,244
26	ITC adjustment (line 23 * line 24)	-1,765,253	NP	0.11202	-197,739
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)	112,071	TP	1.00000	112,071
26b	<u>Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)</u>	<u>451,570</u>	TP	1.00000	<u>451,570</u>
27	Total Income Taxes (line 25 plus line 26 plus Line 26a and 26b)	<u>337,858,498</u>			<u>33,133,147</u>
28	RETURN [Rate Base (page 2, line 30) * Rate of Return (page 4, line 30)]	1,399,057,525	NA		135,206,879
29	REV. REQUIREMENT (sum lines 8, 12, 20, 27, 28)	2,080,111,319			267,435,987
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]	951,789			951,789
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]	<u>50,779,998</u>			<u>50,779,998</u>
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (line 29 - line 30 - line 30a)	<u><u>2,028,379,532</u></u>			<u><u>215,704,200</u></u>

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**SUPPORTING CALCULATIONS AND NOTES**

Line							
<u>No.</u>							
<b>TRANSMISSION PLANT INCLUDED IN ISO RATES</b>							
1	Total transmission plant (page 2, line 2, column 3)					2,838,623,437	
2	Less transmission plant excluded from ISO rates (Note M)					0	
3	Less transmission plant included in OATT Ancillary Services (Note N)					0	
4	<u>Transmission plant included in ISO rates (line 1 less lines 2 &amp; 3)</u>					<u>2,838,623,437</u>	
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	1.00000	
<b>TRANSMISSION EXPENSES</b>							
6	Total transmission expenses (page 3, line 1, column 3)					109,233,640	
7	Less transmission expenses included in OATT Ancillary Services (Note L)					<u>1,554,269</u>	
8	<u>Included transmission expenses (line 6 less line 7)</u>					<u>107,679,371</u>	
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.98577	
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=	0.98577	
<b>WAGES &amp; SALARY ALLOCATOR (W&amp;S)</b>							
		<u>Form 1 Reference</u>	<u>\$</u>	<u>TP</u>		<u>Allocation</u>	
12	Production	354.20.b	70,366,901	0.00		0	
13	Transmission	354.21.b	9,156,068	1.00		9,156,068	
14	Distribution	354.23.b	44,090,517	0.00		0	W&S Allocator
15	Other	354.24, 25, 26.b	22,287,021	0.00		0	(\$ / Allocation)
16	Total (sum lines 12-15)		<u>145,900,507</u>			<u>9,156,068</u>	= 0.06276 = WS
<b>COMMON PLANT ALLOCATOR (CE) (Note O)</b>							
			<u>\$</u>			<u>% Electric</u>	<u>W&amp;S Allocator</u>
17	Electric	200.3.c	25,896,379,606		(line 17 / line 20)	0.92683	(line 16) = CE
18	Gas	201.3.d	2,044,398,950			*	0.06276 = 0.05816
19	Water	201.3.e	0				
20	<u>Total (sum lines 17 - 19)</u>		<u>27,940,778,556</u>				
<b>RETURN (R)</b>							
						<u>\$</u>	
21	Long Term Interest (117, sum of 62.c through 67.c)					<u>\$442,658,520</u>	
22	Preferred Dividends (118.29c) (positive number)					<u>\$ -</u>	
<b>Development of Common Stock:</b>							
23	Proprietary Capital (112.16.c)					<u>10,210,097,791</u>	
24	Less Preferred Stock (line 28)					0	
25	Less Account 216.1 (112.12.c) (enter negative)					<u>0</u>	
26	Common Stock (sum lines 23-25)					<u>10,210,097,791</u>	
			<u>\$</u>	<u>%</u>	<u>Cost</u>	<u>Weighted</u>	
27	Long Term Debt (112, sum of 18.c through 21.c)		8,935,362,326	47%	0.0495	0.0231	=WCLTD
28	Preferred Stock (112.3.c)		0	0%	0.0000	0.0000	

29	Common Stock (line 26)				
		10,210,097,791	53%	0.0925	0.0493
30	Total (sum lines 27-29)	19,145,460,117			0.0725 =R
REVENUE CREDITS					
	ACCOUNT 447 (SALES FOR RESALE)	(310-311)	(Note Q)		Load
31	a. Bundled Non-RQ Sales for Resale (311.x.h)				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				\$91,850,965
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1				\$1,081,002
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)				\$1,783,200
36b	d. Transmission charges from Schedules associated with Attachment MM (Note AA)				\$50,779,998
37	Total of (a)-(b)-(c)-(d)				\$38,206,765



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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. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
- 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 =	6.65%	(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). The allowed base ROE of 10.02% was established in Opinion No. 569-B and no change in the base ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the base ROE up to the upper end of the zone of reasonableness of 12.62% as established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in line 4, page 1 and the loads are included in line 13, page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in line 4, page 1 nor are the loads included in line 13, page 1.
- T The revenues credited on page 1, lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
- V Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- W Pursuant to Attachment GG of the M ISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
- X Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the M ISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
- Y The sum of MidAmerican Energy Company's net revenue requirement and the individual revenue requirements of each Network Integration Transmission Service (NITS) customer which owns integrated transmission facilities within the MidAmerican pricing zone. Customers 1 - 5 are indicative only, and additional customers may be added or deleted to the extent they are eligible to receive the Section 30.9 credit. The revenue requirement for each NITS customer will be calculated based on the process described in the MidAmerican Network Customers Section 30.9 Credits Calculation Procedure set forth on Sheet 2758Z.03.
- Z Pursuant to Attachment MM of the M ISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
- AA Removes from revenue credits that are distributed pursuant to Schedules associated with Attachment MM of the M ISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.

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	4,731,453
Projected Year Divisor	Pg 1. Line 15	4,486,734
Difference between Historic and Projected Yr Divisor		-244,719
Prior Year Projected Annual Cost (\$ per kW per year)	Pg 1. Line 16	34.0631
Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost)		-8,335,901

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, 2024**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	End of Month	Production	Transmission	Distribution	General & Intangible	Gas	Total
1	December-23	\$18,086,644,034	\$2,827,953,613	\$5,424,828,215	\$1,401,853,030	\$2,044,398,950	\$29,785,677,842
2	January-24	\$18,074,039,055	\$2,832,973,945	\$5,550,933,302	\$1,401,853,030	\$2,044,398,950	\$29,904,198,283
3	February-24	\$18,076,916,458	\$2,838,514,589	\$5,577,860,216	\$1,401,853,030	\$2,044,398,950	\$29,939,543,243
4	March-24	\$18,082,324,459	\$2,847,567,891	\$5,615,851,191	\$1,401,853,030	\$2,044,398,950	\$29,991,995,521
5	April-24	\$18,084,854,495	\$2,886,716,674	\$5,648,601,151	\$1,401,853,030	\$2,044,398,950	\$30,066,424,301
6	May-24	\$18,094,077,526	\$2,909,204,944	\$5,696,573,653	\$1,401,853,030	\$2,044,398,950	\$30,146,108,103
7	June-24	\$18,099,161,961	\$2,943,491,030	\$5,767,556,054	\$1,401,853,030	\$2,044,398,950	\$30,256,461,026
8	July-24	\$18,140,298,144	\$2,950,715,438	\$5,845,277,043	\$1,401,853,030	\$2,044,398,950	\$30,382,542,606
9	August-24	\$18,506,875,980	\$2,962,036,539	\$5,897,185,391	\$1,401,853,030	\$2,044,398,950	\$30,812,349,889
10	September-24	\$18,907,917,712	\$2,977,499,733	\$5,932,282,285	\$1,401,853,030	\$2,044,398,950	\$31,263,951,710
11	October-24	\$18,334,068,632	\$2,987,647,183	\$5,984,248,368	\$1,401,853,030	\$2,044,398,950	\$30,752,216,162
12	November-24	\$19,122,822,273	\$2,998,102,816	\$6,024,805,975	\$1,401,853,030	\$2,044,398,950	\$31,591,983,044
13	December-24	\$19,366,675,629	\$3,083,308,791	\$6,104,792,474	\$1,401,853,030	\$2,044,398,950	\$32,001,028,873
14							
15	13-Month Average	<b>\$17,706,716,319</b>	<b>\$2,838,620,789</b>	<b>\$5,351,042,498</b>	<b>\$1,401,853,030</b>	<b>\$2,044,398,950</b>	<b>\$30,530,344,662</b>

**MidAmerican Energy Company**  
**Plant Account Balances - ARO**  
**For the 13 Months Ended December 31, 2024**

(A) (B) (C)

Line No.	End of Month	Production	Transmission	Distribution
1	December-23	\$580,966,071	-\$2,649	\$414,885
2	January-24	\$580,966,071	-\$2,649	\$414,885
3	February-24	\$580,966,071	-\$2,649	\$414,885
4	March-24	\$580,966,071	-\$2,649	\$414,885
5	April-24	\$580,966,071	-\$2,649	\$414,885
6	May-24	\$580,966,071	-\$2,649	\$414,885
7	June-24	\$580,966,071	-\$2,649	\$414,885
8	July-24	\$580,966,071	-\$2,649	\$414,885
9	August-24	\$580,966,071	-\$2,649	\$414,885
10	September-24	\$580,966,071	-\$2,649	\$414,885
11	October-24	\$580,966,071	-\$2,649	\$414,885
12	November-24	\$580,966,071	-\$2,649	\$414,885
13	December-24	\$580,966,071	-\$2,649	\$414,885
14				
15	13-Month Average	<b>\$580,966,071</b>	<b>-\$2,649</b>	<b>\$414,885.00</b>

**MidAmerican Energy Company**  
**Analysis of Accumulated Depreciation**  
**For the 13 Months Ended December 31, 2024**

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	End of Month	Production	Transmission	Distribution	General & Intangible	Total
1	December-23	\$4,719,535,746	\$707,176,296	\$1,791,516,365	\$421,887,113	\$7,640,115,521
2	January-24	\$4,764,566,064	\$712,034,843	\$1,806,125,923	\$421,887,113	\$7,704,613,943
3	February-24	\$4,809,368,144	\$716,902,824	\$1,821,545,543	\$421,887,113	\$7,769,703,624
4	March-24	\$4,854,329,229	\$721,781,199	\$1,836,844,976	\$421,887,113	\$7,834,842,518
5	April-24	\$4,890,366,707	\$726,676,987	\$1,852,144,164	\$421,887,113	\$7,891,074,972
6	May-24	\$4,934,794,373	\$731,645,940	\$1,867,608,032	\$421,887,113	\$7,955,935,457
7	June-24	\$4,981,840,216	\$736,607,083	\$1,883,381,858	\$421,887,113	\$8,023,716,269
8	July-24	\$5,026,738,556	\$741,682,892	\$1,899,748,277	\$421,887,113	\$8,090,056,838
9	August-24	\$5,072,754,754	\$746,772,435	\$1,916,723,102	\$421,887,113	\$8,158,137,404
10	September-24	\$5,117,754,440	\$751,883,165	\$1,933,838,195	\$421,887,113	\$8,225,362,913
11	October-24	\$5,163,643,719	\$757,023,410	\$1,951,227,710	\$421,887,113	\$8,293,781,952
12	November-24	\$5,208,629,591	\$762,183,047	\$1,968,944,031	\$421,887,113	\$8,361,643,783
13	December-24	\$5,148,789,813	\$759,172,643	\$1,961,389,479	\$421,887,113	\$8,291,239,047
14						
15	13-Month Average	<b>\$4,772,919,668</b>	<b>\$709,796,758</b>	<b>\$1,756,433,470</b>	<b>\$421,887,113</b>	<b>\$8,018,478,788</b>

**MidAmerican Energy Company**  
**Analysis of Accumulated Depreciation - ARO**  
**For the 13 Months Ended December 31, 2024**

(A)

(B)

(C)

(D)

Line No.	End of Month	Production	Transmission	Distribution
1	December-23	\$455,642,460	-\$2,649	\$485,770
2	January-24	\$462,548,440	-\$2,649	\$493,933
3	February-24	\$469,454,420	-\$2,649	\$502,096
4	March-24	\$476,360,400	-\$2,649	\$510,259
5	April-24	\$483,266,380	-\$2,649	\$518,422
6	May-24	\$490,172,360	-\$2,649	\$526,585
7	June-24	\$497,078,340	-\$2,649	\$534,748
8	July-24	\$503,984,320	-\$2,649	\$542,911
9	August-24	\$510,890,300	-\$2,649	\$551,074
10	September-24	\$517,796,280	-\$2,649	\$559,237
11	October-24	\$524,702,260	-\$2,649	\$567,400
12	November-24	\$531,608,240	-\$2,649	\$575,563
13	December-24	\$538,514,220	-\$2,649	\$583,726
14				
15	13-Month Average	<b>\$497,078,340</b>	<b>-\$2,649</b>	<b>\$534,748</b>

**MidAmerican Energy Company**  
**CWIP 13-Month Average**  
**For the 13 Months Ended December 31, 2024**

	(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-23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	January-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	February-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	March-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	April-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	May-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	June-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	July-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	August-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	September-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	October-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	November-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	December-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14						
15	<b>13-Month Average</b>	\$0.00	\$0.00	\$0.00	\$0.00	<b>\$0.00</b>



**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-23	\$ 268,883,948.00	\$ 27,148,948.00	#####	\$ 50,000,184.27	\$ 2,882,249.00	\$ 47,117,935.27	\$ -	\$ -	\$ -	\$ 24,266,699.00
Jan-24	\$ 268,883,948.00	\$ 27,148,948.00	#####	\$ 50,494,535.77	\$ 2,920,369.00	\$ 47,574,166.77	\$ -	\$ -	\$ -	\$ 24,228,579.00
Feb-24	\$ 268,883,948.00	\$ 27,148,948.00	#####	\$ 50,988,887.27	\$ 2,958,489.00	\$ 48,030,398.27	\$ -	\$ -	\$ -	\$ 24,190,459.00
Mar-24	\$ 268,883,948.00	\$ 27,148,948.00	#####	\$ 51,483,238.77	\$ 2,996,609.00	\$ 48,486,629.77	\$ -	\$ -	\$ -	\$ 24,152,339.00
Apr-24	\$ 268,883,948.00	\$ 27,148,948.00	#####	\$ 51,977,590.27	\$ 3,034,729.00	\$ 48,942,861.27	\$ -	\$ -	\$ -	\$ 24,114,219.00
May-24	\$ 268,883,948.00	\$ 27,148,948.00	#####	\$ 52,471,941.77	\$ 3,072,849.00	\$ 49,399,092.77	\$ -	\$ -	\$ -	\$ 24,076,099.00
Jun-24	\$ 268,883,948.00	\$ 27,148,948.00	#####	\$ 52,966,293.27	\$ 3,110,969.00	\$ 49,855,324.27	\$ -	\$ -	\$ -	\$ 24,037,979.00
Jul-24	\$ 268,883,948.00	\$ 27,148,948.00	#####	\$ 53,460,644.77	\$ 3,149,089.00	\$ 50,311,555.77	\$ -	\$ -	\$ -	\$ 23,999,859.00
Aug-24	\$ 268,883,948.00	\$ 27,148,948.00	#####	\$ 53,954,996.27	\$ 3,187,209.00	\$ 50,767,787.27	\$ -	\$ -	\$ -	\$ 23,961,739.00
Sep-24	\$ 268,883,948.00	\$ 27,148,948.00	#####	\$ 54,449,347.77	\$ 3,225,329.00	\$ 51,224,018.77	\$ -	\$ -	\$ -	\$ 23,923,619.00
Oct-24	\$ 268,883,948.00	\$ 27,148,948.00	#####	\$ 54,943,699.27	\$ 3,263,449.00	\$ 51,680,250.27	\$ -	\$ -	\$ -	\$ 23,885,499.00
Nov-24	\$ 268,883,948.00	\$ 27,148,948.00	#####	\$ 55,438,050.77	\$ 3,301,569.00	\$ 52,136,481.77	\$ -	\$ -	\$ -	\$ 23,847,379.00
Dec-24	\$ 268,883,948.00	\$ 27,148,948.00	#####	\$ 55,932,402.27	\$ 3,339,689.00	\$ 52,592,713.27	\$ -	\$ -	\$ -	\$ 23,809,259.00
13-mo avg.	\$ 268,883,948.00	\$ 27,148,948.00	#####	\$ 52,966,293.27	\$ 3,110,969.00	\$ 49,855,324.27	\$ -	\$ -	\$ -	\$ 24,037,979.00
	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-23	\$ 153,135,029.00	\$ 10,531,504.00	#####	\$ 29,874,338.59	\$ 1,113,671.00	\$ 28,760,667.59	\$ -	\$ -	\$ -	\$ 9,417,833.00
Jan-24	\$ 153,135,029.00	\$ 10,531,504.00	#####	\$ 30,144,890.47	\$ 1,139,303.00	\$ 29,005,587.47	\$ -	\$ -	\$ -	\$ 9,392,201.00
Feb-24	\$ 153,135,029.00	\$ 10,531,504.00	#####	\$ 30,415,442.35	\$ 1,164,935.00	\$ 29,250,507.35	\$ -	\$ -	\$ -	\$ 9,366,569.00
Mar-24	\$ 153,135,029.00	\$ 10,531,504.00	#####	\$ 30,685,994.23	\$ 1,190,567.00	\$ 29,495,427.23	\$ -	\$ -	\$ -	\$ 9,340,937.00
Apr-24	\$ 153,135,029.00	\$ 10,531,504.00	#####	\$ 30,956,546.11	\$ 1,216,199.00	\$ 29,740,347.11	\$ -	\$ -	\$ -	\$ 9,315,305.00
May-24	\$ 153,135,029.00	\$ 10,531,504.00	#####	\$ 31,227,097.99	\$ 1,241,831.00	\$ 29,985,266.99	\$ -	\$ -	\$ -	\$ 9,289,673.00
Jun-24	\$ 153,135,029.00	\$ 10,531,504.00	#####	\$ 31,497,649.87	\$ 1,267,463.00	\$ 30,230,186.87	\$ -	\$ -	\$ -	\$ 9,264,041.00
Jul-24	\$ 153,135,029.00	\$ 10,531,504.00	#####	\$ 31,768,201.75	\$ 1,293,095.00	\$ 30,475,106.75	\$ -	\$ -	\$ -	\$ 9,238,409.00
Aug-24	\$ 153,135,029.00	\$ 10,531,504.00	#####	\$ 32,038,753.63	\$ 1,318,727.00	\$ 30,720,026.63	\$ -	\$ -	\$ -	\$ 9,212,777.00
Sep-24	\$ 153,135,029.00	\$ 10,531,504.00	#####	\$ 32,309,305.51	\$ 1,344,359.00	\$ 30,964,946.51	\$ -	\$ -	\$ -	\$ 9,187,145.00
Oct-24	\$ 153,135,029.00	\$ 10,531,504.00	#####	\$ 32,579,857.39	\$ 1,369,991.00	\$ 31,209,866.39	\$ -	\$ -	\$ -	\$ 9,161,513.00
Nov-24	\$ 153,135,029.00	\$ 10,531,504.00	#####	\$ 32,850,409.27	\$ 1,395,623.00	\$ 31,454,786.27	\$ -	\$ -	\$ -	\$ 9,135,881.00
Dec-24	\$ 153,135,029.00	\$ 10,531,504.00	#####	\$ 33,120,961.15	\$ 1,421,255.00	\$ 31,699,706.15	\$ -	\$ -	\$ -	\$ 9,110,249.00
13-mo avg.	\$ 153,135,029.00	\$ 10,531,504.00	#####	\$ 31,497,649.87	\$ 1,267,463.00	\$ 30,230,186.87	\$ -	\$ -		\$ 9,264,041.00
	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-23	\$ 60,205,139.00	\$ 1,502,589.00	\$ 58,702,550.00	\$ 8,617,113.77	\$ 95,202.00	\$ 8,521,911.77	\$ -	\$ -	\$ -	\$ 1,407,387.00
Jan-24	\$ 60,205,139.00	\$ 1,502,589.00	\$ 58,702,550.00	\$ 8,748,964.54	\$ 97,255.00	\$ 8,651,709.54	\$ -	\$ -	\$ -	\$ 1,405,334.00
Feb-24	\$ 60,205,139.00	\$ 1,502,589.00	\$ 58,702,550.00	\$ 8,880,815.31	\$ 99,308.00	\$ 8,781,507.31	\$ -	\$ -	\$ -	\$ 1,403,281.00
Mar-24	\$ 60,205,139.00	\$ 1,502,589.00	\$ 58,702,550.00	\$ 9,012,666.08	\$ 101,361.00	\$ 8,911,305.08	\$ -	\$ -	\$ -	\$ 1,401,228.00
Apr-24	\$ 60,205,139.00	\$ 1,502,589.00	\$ 58,702,550.00	\$ 9,144,516.85	\$ 103,414.00	\$ 9,041,102.85	\$ -	\$ -	\$ -	\$ 1,399,175.00
May-24	\$ 60,205,139.00	\$ 1,502,589.00	\$ 58,702,550.00	\$ 9,276,367.62	\$ 105,467.00	\$ 9,170,900.62	\$ -	\$ -	\$ -	\$ 1,397,122.00
Jun-24	\$ 60,205,139.00	\$ 1,502,589.00	\$ 58,702,550.00	\$ 9,408,218.39	\$ 107,520.00	\$ 9,300,698.39	\$ -	\$ -	\$ -	\$ 1,395,069.00
Jul-24	\$ 60,205,139.00	\$ 1,502,589.00	\$ 58,702,550.00	\$ 9,540,069.16	\$ 109,573.00	\$ 9,430,496.16	\$ -	\$ -	\$ -	\$ 1,393,016.00
Aug-24	\$ 60,205,139.00	\$ 1,502,589.00	\$ 58,702,550.00	\$ 9,671,919.93	\$ 111,626.00	\$ 9,560,293.93	\$ -	\$ -	\$ -	\$ 1,390,963.00
Sep-24	\$ 60,205,139.00	\$ 1,502,589.00	\$ 58,702,550.00	\$ 9,803,770.70	\$ 113,679.00	\$ 9,690,091.70	\$ -	\$ -	\$ -	\$ 1,388,910.00
Oct-24	\$ 60,205,139.00	\$ 1,502,589.00	\$ 58,702,550.00	\$ 9,935,621.47	\$ 115,732.00	\$ 9,819,889.47	\$ -	\$ -	\$ -	\$ 1,386,857.00
Nov-24	\$ 60,205,139.00	\$ 1,502,589.00	\$ 58,702,550.00	\$ 10,067,472.24	\$ 117,785.00	\$ 9,949,687.24	\$ -	\$ -	\$ -	\$ 1,384,804.00
Dec-24	\$ 60,205,139.00	\$ 1,502,589.00	\$ 58,702,550.00	\$ 10,199,323.01	\$ 119,838.00	\$ 10,079,485.01	\$ -	\$ -	\$ -	\$ 1,382,751.00
13-mo avg.	\$ 60,205,139.00	\$ 1,502,589.00	\$ 58,702,550.00	\$ 9,408,218.39	\$ 107,520.00	\$ 9,300,698.39	\$ -	\$ -	\$ -	\$ 1,395,069.00
	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-23	\$ 66,956,416.00	\$ 1,871,270.00	\$ 65,085,146.00	\$ 12,116,916.30	\$ 158,726.00	\$ 11,958,190.30	\$ -	\$ -	\$ -	\$ 1,712,544.00
Jan-24	\$ 66,956,416.00	\$ 1,871,270.00	\$ 65,085,146.00	\$ 12,244,096.49	\$ 160,943.00	\$ 12,083,153.49	\$ -	\$ -	\$ -	\$ 1,710,327.00
Feb-24	\$ 66,956,416.00	\$ 1,871,270.00	\$ 65,085,146.00	\$ 12,371,276.68	\$ 163,160.00	\$ 12,208,116.68	\$ -	\$ -	\$ -	\$ 1,708,110.00
Mar-24	\$ 66,956,416.00	\$ 1,871,270.00	\$ 65,085,146.00	\$ 12,498,456.87	\$ 165,377.00	\$ 12,333,079.87	\$ -	\$ -	\$ -	\$ 1,705,893.00
Apr-24	\$ 66,956,416.00	\$ 1,871,270.00	\$ 65,085,146.00	\$ 12,625,637.06	\$ 167,594.00	\$ 12,458,043.06	\$ -	\$ -	\$ -	\$ 1,703,676.00
May-24	\$ 66,956,416.00	\$ 1,871,270.00	\$ 65,085,146.00	\$ 12,752,817.25	\$ 169,811.00	\$ 12,583,006.25	\$ -	\$ -	\$ -	\$ 1,701,459.00
Jun-24	\$ 66,956,416.00	\$ 1,871,270.00	\$ 65,085,146.00	\$ 12,879,997.44	\$ 172,028.00	\$ 12,707,969.44	\$ -	\$ -	\$ -	\$ 1,699,242.00
Jul-24	\$ 66,956,416.00	\$ 1,871,270.00	\$ 65,085,146.00	\$ 13,007,177.63	\$ 174,245.00	\$ 12,832,932.63	\$ -	\$ -	\$ -	\$ 1,697,025.00
Aug-24	\$ 66,956,416.00	\$ 1,871,270.00	\$ 65,085,146.00	\$ 13,134,357.82	\$ 176,462.00	\$ 12,957,895.82	\$ -	\$ -	\$ -	\$ 1,694,808.00
Sep-24	\$ 66,956,416.00	\$ 1,871,270.00	\$ 65,085,146.00	\$ 13,261,538.01	\$ 178,679.00	\$ 13,082,859.01	\$ -	\$ -	\$ -	\$ 1,692,591.00
Oct-24	\$ 66,956,416.00	\$ 1,871,270.00	\$ 65,085,146.00	\$ 13,388,718.20	\$ 180,896.00	\$ 13,207,822.20	\$ -	\$ -	\$ -	\$ 1,690,374.00
Nov-24	\$ 66,956,416.00	\$ 1,871,270.00	\$ 65,085,146.00	\$ 13,515,898.39	\$ 183,113.00	\$ 13,332,785.39	\$ -	\$ -	\$ -	\$ 1,688,157.00
Dec-24	\$ 66,956,416.00	\$ 1,871,270.00	\$ 65,085,146.00	\$ 13,643,078.58	\$ 185,330.00	\$ 13,457,748.58	\$ -	\$ -	\$ -	\$ 1,685,940.00
13-mo avg.	\$ 66,956,416.00	\$ 1,871,270.00	\$ 65,085,146.00	\$ 12,879,997.44	\$ 172,028.00	\$ 12,707,969.44	\$ -	\$ -	\$ -	\$ 1,699,242.00
	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-23	\$ 549,180,532.00	\$ 41,054,311.00	#####	\$ 4,249,848.00	\$ 96,358,704.93	\$ -	\$ -	\$ -	\$ 36,804,463.00
Jan-24	\$ 549,180,532.00	\$ 41,054,311.00	#####	\$ 4,317,870.00	\$ 97,314,617.27	\$ -	\$ -	\$ -	\$ 36,736,441.00
Feb-24	\$ 549,180,532.00	\$ 41,054,311.00	#####	\$ 4,385,892.00	\$ 98,270,529.61	\$ -	\$ -	\$ -	\$ 36,668,419.00
Mar-24	\$ 549,180,532.00	\$ 41,054,311.00	#####	\$ 4,453,914.00	\$ 99,226,441.95	\$ -	\$ -	\$ -	\$ 36,600,397.00
Apr-24	\$ 549,180,532.00	\$ 41,054,311.00	#####	\$ 4,521,936.00	#####	\$ -	\$ -	\$ -	\$ 36,532,375.00
May-24	\$ 549,180,532.00	\$ 41,054,311.00	#####	\$ 4,589,958.00	#####	\$ -	\$ -	\$ -	\$ 36,464,353.00
Jun-24	\$ 549,180,532.00	\$ 41,054,311.00	#####	\$ 4,657,980.00	#####	\$ -	\$ -	\$ -	\$ 36,396,331.00
Jul-24	\$ 549,180,532.00	\$ 41,054,311.00	#####	\$ 4,726,002.00	#####	\$ -	\$ -	\$ -	\$ 36,328,309.00
Aug-24	\$ 549,180,532.00	\$ 41,054,311.00	#####	\$ 4,794,024.00	#####	\$ -	\$ -	\$ -	\$ 36,260,287.00
Sep-24	\$ 549,180,532.00	\$ 41,054,311.00	#####	\$ 4,862,046.00	#####	\$ -	\$ -	\$ -	\$ 36,192,265.00
Oct-24	\$ 549,180,532.00	\$ 41,054,311.00	#####	\$ 4,930,068.00	#####	\$ -	\$ -	\$ -	\$ 36,124,243.00
Nov-24	\$ 549,180,532.00	\$ 41,054,311.00	#####	\$ 4,998,090.00	#####	\$ -	\$ -	\$ -	\$ 36,056,221.00
Dec-24	\$ 549,180,532.00	\$ 41,054,311.00	#####	\$ 5,066,112.00	#####	\$ -	\$ -	\$ -	\$ 35,988,199.00
13-mo avg.	\$ 549,180,532.00	\$ 41,054,311.00	#####	\$ 4,657,980.00	#####	\$ -	\$ -	\$ -	\$ 36,396,331.00
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 \$ 36,396,331  
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, 2024

Rate Year = 2024 Estimate

Account 282					Account 282										Account 282											
Days in Period					Projection - Proration of Deferred Tax Activity										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 B)	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 G + Col L + Col K)	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 P + Col R + Col T)	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 projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)	
								11.20%		6.28%							0.00%		0.00%							
<b>12/31/2023</b>						(315,075,673)			(88,336,057)			(330,619,252)														
7 January	31	336	366	91.80%	9,144,961	(1,010,294)	-	-	143,127	8,982	(1,001,312)	(919,238)	(321,538,489)							1,001,312						
8 February	29	307	366	83.88%	24,047,844	(979,232)	-	-	603,601	37,879	(941,352)	(789,604)	(322,328,094)													
9 March	31	276	366	75.41%	16,264,463	(990,077)	-	-	408,238	25,619	(964,457)	(727,296)	(323,055,389)													
10 April	30	246	366	67.21%	44,934,046	(1,077,810)	-	-	1,127,845	70,779	(1,007,032)	(676,857)	(323,732,247)													
11 May	31	215	366	58.74%	11,148,490	(1,072,350)	-	-	279,827	17,561	(1,054,789)	(619,616)	(324,351,863)													
12 June	30	185	366	50.55%	(74,705,414)	(1,200,972)	-	-	(1,875,106)	(117,673)	(1,318,645)	(666,528)	(325,018,391)													
13 July	31	154	366	42.08%	(87,990,836)	(1,099,434)	-	-	(2,208,570)	(138,600)	(1,238,034)	(520,922)	(325,539,313)													
14 August	31	123	366	33.61%	(88,207,453)	(1,141,638)	-	-	(2,214,007)	(138,941)	(1,280,579)	(430,359)	(325,969,671)													
15 September	30	93	366	25.41%	(54,090,398)	(1,145,255)	-	-	(1,357,669)	(85,201)	(1,230,456)	(312,657)	(326,282,328)													
16 October	31	62	366	16.94%	23,692,447	(1,109,387)	-	-	594,680	37,220	(1,072,067)	(181,607)	(326,463,935)													
17 November	30	32	366	8.74%	26,459,346	(1,132,806)	-	-	664,130	41,678	(1,091,128)	(95,399)	(326,559,334)													
18 December	31	1	366	0.27%	20,142,153	(1,984,544)	-	-	505,568	31,727	(1,952,817)	(5,336)	(326,564,670)													
Total (sum of lines 7-18)					366	(129,160,350)	(13,943,797)	-	-	(3,328,336)	(208,872)	(14,152,669)	(5,945,418)	-	-	-	-	-	-	-	-	14,152,669	-	-	-	-
					<b>Account 282</b>										<b>Account 282</b>											
					<b>(326,564,670)</b>										<b>(326,564,670)</b>											
					<b>Account 190, 281, 283</b>										<b>Account 190, 281, 283</b>											
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 AB + Col AD + Col AF)	Account Balance	100% Transmission	Plant Related	Plant Allocated (Col AJ 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 AI + Col AK + Col AM)													
					11.20%	6.28%					0.00%	0.00%														
<b>Account 190</b>																										
December 31 2023	Balance	439,586,284	(654,754)	60,426,085	21,424,590	439,586,284	-	-	-	-	-	-	-													
December 31 2024	Balance	439,586,284	(654,754)	60,426,085	21,424,590	439,586,284	-	-	-	-	-	-	-													
	Average (Lines 28 +29)/(2)	439,586,284	(654,754)	60,426,085	6,768,767	21,424,590	1,344,512						7,458,526													
<b>Account 281</b>																										
December 31 2023	Balance	N/A	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A													
December 31 2024	Balance	N/A	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A													
	Average (Lines 34 +35)/(2)	N/A	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A													
<b>Account 283</b>																										
December 31 2023	Balance	(130,213,279)	-	(4,230,072)	(9,405,311)	(130,213,279)	-	-	-	-	-	-	-													
December 31 2024	Balance	(130,213,279)	-	(4,230,072)	(9,405,311)	(130,213,279)	-	-	-	-	-	-	-													
	Average (Lines 40 +41)/(2)	(130,213,279)	-	(4,230,072)	(473,841)	(9,405,311)	(590,236)						(1,064,077)													
<b>Total ADIT for Attachment O, Page 2, Line 19 (Line 21 + Line 30 + Line 36 + Line 42)</b>					<b>(320,170,221)</b>										<b>(320,170,221)</b>											

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 M x (Column U/Column L). If Column U is under-projected, enter the amount from Column 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  
2024 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>						<i>References</i>
	(a)	(b)	(c)	(d)	(e)		
4	<b>Deferred Tax Balances</b>						<b>References</b>
	Sum col (b) thru (e)						
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	Add Adjustments as needed	-	-	-	-	-	
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	Add Adjustments as needed	-	-	-	-	-	
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	Add Adjustments as needed	-	-	-	-	-	
24	December 31 Balance for Ratemaking	-	-	-	-	-	To ADIT Summary Worksheet Account 283
29	<b>(Excess)/Deficient Amortization Entry</b>						
	Sum col (g) thru (i)						
31	Account 410.1	2,371,363		863,055	-	1,508,308	From ADIT Balance Worksheet, CY amortization line(s)
32	Account 411.1	(2,441,462)		(770,175)	-	(1,671,287)	From ADIT Balance Worksheet, CY amortization line(s)
33	(Excess)/Deficient Amortization	(70,099)		92,880	-	(162,979)	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 functionalized proration calculation.

Line No.

		(a)	(b)	(c)	(d)	(e)	(f)	(g)
		Acct 282	Acct 282	Acct 282	Acct 282	Acct 282	Acct 282	Acct 282
		Transmission 100% Allocated	Transmission 100% Allocated Deferred Amt related to Col. (a)	Elec General Plant Subject to W/S Allocator	Elec General Plant Subject to W/S Allocator Deferred Amt related to Col. (c)	Transmission 100% Allocated	Elec General Plant Subject to W/S Allocator	Total Sum Col. (a) thr (f)
	ADIT Type	Protected	Protected	Protected	Protected	Unprotected	Unprotected	
	Amortization Methodology/Period	ARAM	Deferral (Iowa)	ARAM	Deferral (Iowa)	ARAM	ARAM	
		A		A				
8	<b>Excess/(Deficient) ADIT Beginning Balance</b>	-	-	-	-	-	-	-
10	2017 Actuals Tax Rate Change Excess/(Deficient)	95,979,716	-	23,897,033	-	1,203,056	(179,767)	120,900,038
11	2017 Actual Amortization	-	-	-	-	-	-	-
13	2017 True-up Tax Rate Change Excess/(Deficient)	1,217,058	-	2,025,088	-	(117,902)	(8,087)	3,116,156
14	2017 True-up Amortization	-	-	-	-	-	-	-
16	2018 Actual Amortization	(568,280)	510,316	(3,338,226)	3,111,894	44,088	(9,866)	(250,075)
18	2019 Actual Amortization	(591,170)	479,431	(1,930,173)	1,695,917	39,178	(2,788)	(309,605)
19	A1 2019 Actual Full Amortization - SD					(189,961)	(50)	(190,011)
21	2020 Actual Amortization	(714,249)	644,611	(2,171,084)	1,976,231	18,851	(1,422)	(247,062)
23	2021 Actual Amortization	(663,569)	598,734	(2,225,889)	2,034,460	114,000	69,287	(72,977)
25	2022 Actual Tax Rate Change Excess/(Deficient)	-	-	-	-	2,163,490	189,414	2,352,904
26	2022 Actual Amortization	(628,201)	570,752	(1,963,046)	1,801,981	129,603	44,340	(44,571)
28	2023 Projected Amortization	(928,736)	841,859	(1,797,116)	1,654,423	118,218	58,038	(53,314)
30	2024 Projected Amortization	(770,175)	699,319	(1,671,287)	1,530,943	163,736	(22,635)	(70,099)
32	<b>Excess/(Deficient) ADIT Ending Balance</b>	<b>92,332,395</b>	<b>4,345,022</b>	<b>10,825,300</b>	<b>13,805,849</b>	<b>3,686,356</b>	<b>136,464</b>	<b>125,131,386</b>
34	Tax Rate for Gross -Up							
35	26.25% Income Tax Gross - Up	32,864,073	1,546,533	3,853,073	4,913,946	1,312,093	48,572	44,538,290
37	<b>Acct 182.3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
39	<b>Acct 254</b>	<b>125,196,467</b>	<b>5,891,555</b>	<b>14,678,373</b>	<b>18,719,795</b>	<b>4,998,449</b>	<b>185,036</b>	<b>169,669,675</b>

**Footnotes**

- A MidAmerican reached an agreement with the Iowa Utilities Board in Docket (SPU-2018-0006) that it would reverse the amortization of protected electric plant related excess ADIT (unprotected ADIT is mandated to be flowed-through in Iowa) through rates and re-establish the ADIT balance pending the company's next electric rate proceeding in Iowa. This balance will continue to be included as a reduction in rate base and may be used to potentially offset the need for any future rate increase.
- B Pursuant to the Commission's approval in Docket No. ER16-16-000, MidAmerican functionalizes it's ADIT balances to transmission based on the nature of the item. For this reason, this worksheet only contains excess/(deficient) ADIT information related to those specific functional needs.

**Activity Notes**

- A1 MidAmerican reached a settlement with South Dakota Public Utility Commission (Docket GE17-003) that it would fully amortize it's South Dakota jurisdiction balance of electric unprotected excess deferred taxes in 2019. MidAmerican's remaining balance of unprotected excess deferreds in its Illinois and FERC jurisdictions will continue to amortize on ARAM.





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

Estimated 2024

Line No.	Tax Impacts				
	(a)	(b)	(c)	(d)	
		NP Allocator	S/W Allocator	Sum col (a) thru (c)	
	Transmission	Plant Related	Labor Related	Total	
1	<b>(Excess)/Deficient ADIT</b>				
2					
3	(Excess)/Deficient Amortization	92,880	-	(162,979)	(70,099)
4	Allocator	100.00%	11.20%	6.28%	
5	<b>(Excess)/Deficient Deferred Income Taxes</b>	<b>92,880</b>	<b>-</b>	<b>(10,228)</b>	<b>82,652</b>
6					
7					
8	<b>Permanent Differences and AFUDC Equity Tax Adj</b>				
9					
10	AFUDC Equity included in Book Depreciation	1,084,989	-	2,927,272	4,012,261
11	Allocator	100.00%	11.20%	6.28%	
12	Allocated AFUDC Equity in Book Depreciation	1,084,989	-	183,703	1,268,692
13	Tax Rate	26.25%	26.25%	26.25%	
14	<b>Total AFUDC Equity Tax Adjustment</b>	<b>284,810</b>	<b>-</b>	<b>48,222</b>	<b>333,032</b>
15					
16					
17	Other Permanent Differences	-	-	-	-
18	Allocator	100.00%	11.20%	6.28%	
19	Allocated Other Permanent Differences	-	-	-	-
20	Tax Rate	26.25%	26.25%	26.25%	
21	<b>Total Other Permanent Differences</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
22					
23					
24	<b>Total Permanent Differences and AFUDC Equity Tax Adj</b>	<b>284,810</b>	<b>-</b>	<b>48,222</b>	<b>333,032</b>

**Reference**

From ADIT Leadsheet, Line 40

To Attachment O Page 3, Line 24a

To Attachment O Page 3, Line 24b

**MidAmerican Energy Company**  
**Forecast Inventory Balances**  
**For the 13 Months Ended December 31, 2024**

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

Line No.	End of Month	Material and Supplies			Total M&S
		Production	Transmission	Distribution	
1	December-23	\$228,684,704	\$20,847,490	\$39,366,020	288,898,214
2	January-24	\$227,048,517	\$21,082,746	\$40,709,509	288,840,772
3	February-24	\$227,048,517	\$21,082,746	\$40,709,509	288,840,772
4	March-24	\$227,048,517	\$21,082,746	\$40,709,509	288,840,772
5	April-24	\$227,048,517	\$21,082,746	\$40,709,509	288,840,772
6	May-24	\$227,048,517	\$21,082,746	\$40,709,509	288,840,772
7	June-24	\$227,048,517	\$21,082,746	\$40,709,509	288,840,772
8	July-24	\$227,048,517	\$21,082,746	\$40,709,509	288,840,772
9	August-24	\$227,048,517	\$21,082,746	\$40,709,509	288,840,772
10	September-24	\$227,048,517	\$21,082,746	\$40,709,509	288,840,772
11	October-24	\$227,048,517	\$21,082,746	\$40,709,509	288,840,772
12	November-24	\$227,048,517	\$21,082,746	\$40,709,509	288,840,772
13	December-24	\$227,048,517	\$21,082,746	\$40,709,509	288,840,772
14					
15	<b>Total</b>	2,953,266,907	273,840,441	527,880,126	3,754,987,474
16	<b>13-Month Average</b>	227,174,377	<b>21,064,649</b>	40,606,164	288,845,190

**MidAmerican Energy Company**  
**Prepayments**  
**For the 13 Months Ended December 31, 2024**

	(A)	(B)	(C)
Line No.	End of Month	Monthly Change	Prepaid Insurance and Interest FERC 165
1	December-23	-	\$64,796,432
2	January-24	41,524,261	\$106,320,693
3	February-24	(4,545,166)	\$101,775,527
4	March-24	(4,518,416)	\$97,257,110
5	April-24	(2,902,797)	\$94,354,313
6	May-24	(4,579,654)	\$89,774,659
7	June-24	(3,381,654)	\$86,393,005
8	July-24	(4,183,904)	\$82,209,100
9	August-24	2,013,370	\$84,222,470
10	September-24	(4,624,651)	\$79,597,819
11	October-24	(4,617,180)	\$74,980,639
12	November-24	(4,624,651)	\$70,355,988
13	December-24	(5,131,256)	\$65,224,732
14			
15	<b>Total</b>		<b>1,097,262,488</b>
16	<b>13-Month Average</b>		<b>84,404,807</b>

**MidAmerican Energy Company**  
**Operation and Maintenance Expenses**  
**Budget Year Ending December 31, 2024**

(A)

(B)

Line No.	End of Month	Monthly Expense
1	January-24	\$9,465,795
2	February-24	\$9,356,221
3	March-24	\$8,765,241
4	April-24	\$9,281,089
5	May-24	\$8,758,734
6	June-24	\$8,710,745
7	July-24	\$9,326,615
8	August-24	\$8,871,749
9	September-24	\$8,796,150
10	October-24	\$9,504,912
11	November-24	\$8,965,483
12	December-24	\$9,430,906
13		
14	<b>Total</b>	<b>\$109,233,640</b>

**MidAmerican Energy Company  
Administrative and General Expenses  
Budget Year Ending December 31, 2024**

(A)

(B)

Line No.	End of Month	Monthly Expense
1	January-24	\$4,572,545
2	February-24	\$3,901,938
3	March-24	\$6,626,380
4	April-24	\$5,248,291
5	May-24	\$4,920,377
6	June-24	\$4,990,773
7	July-24	\$3,351,260
8	August-24	\$2,579,570
9	September-24	\$5,003,319
10	October-24	\$3,227,077
11	November-24	\$2,879,891
12	December-24	\$5,060,257
13		
14	<b>Total</b>	<b>\$52,361,679</b>

**MidAmerican Energy Company**  
**Depreciation Expense**  
**Budget Year Ending December 31, 2024**

(A)

(B)

Line No.	Depreciation Expense	
1	Production	\$728,777,365
1a	Production - ARO	\$82,871,760
2	Transmission	\$60,011,832
2a	Transmission - ARO	\$0
3	Distribution	\$207,106,920
3a	Distribution - ARO	\$97,956
4	General	<u>\$62,781,122</u>
5	<b>Total</b>	<b>\$1,141,646,955</b>



**MidAmerican Energy Company  
Taxes Other Than Income Taxes  
Budget Year Ending December 31, 2024**

(A)

(B)

Line No.	<b>Taxes Other Than Income Taxes</b>	
1	Payroll	\$11,113,460
2	Highway and Vehicle	\$0
3	Property	\$142,385,032
4	Gross Receipts	\$0
5	Other	\$1,505,754
6	Payments in Lieu of Taxes	\$0
7	<b>Total</b>	<b>\$155,004,246</b>

**MidAmerican Energy Company  
Amortized Investment Tax Credit  
Budget Year Ending December 31, 2024**

(A)

(B)

Line No.	<b>Amortized Investment Tax Credit</b>	
1	Investment Tax Credit	\$1,301,868
2	<b>Total</b>	\$1,301,868

**MidAmerican Energy Company**  
**Account 561**  
**Budget Year Ending December 31, 2024**

(A)

(B)

Line No.	<b>Account 561</b>	
1	561.1	\$599,455
2	561.2	\$746,204
3	561.3	\$208,610
4	561.4	\$6,692,018
5	561.5	\$1,795,936
6	561.6	\$0
7	561.7	\$16,552
8	561.8	<u>\$2,697,630</u>
9	<b>Total</b>	<b>\$12,756,405</b>

**MidAmerican Energy Company**  
**Account 565**  
**Budget Year Ending December 31, 2024**

(A)

(B)

Line No.	<b>Account 565</b>	
1	565.0	\$20,365,748
2	565.5	<u>\$62,707,773</u>
3	<b>Total</b>	\$83,073,521

**MidAmerican Energy Company**  
**FERC Annual Fees and EPRI Expenses**  
**Budget Year Ending December 31, 2024**

(A)

(B)

Line No.	<b>FERC Fees and EPRI Expenses</b>	
1	FERC Annual Fees	\$2,887,790
2	EPRI Expenses	\$30,000

**MidAmerican Energy Company**  
**Labor Ratios**  
**Budget Year Ending December 31, 2024**

(A) (B) (C)

Line No.	Function Labor	Budget 2024	
		Amount	Portion of Total
1	Production	\$70,366,901	48.23%
2	Transmission	\$9,156,068	6.28%
3	Distribution	\$44,090,517	30.22%
4	Other:		
5	Customer Accounts	\$22,287,021	15.28%
6	Customer Services	\$0	0.00%
7	Total Other	\$22,287,021	15.28%
8	Total	\$145,900,507	100.00%

**MidAmerican Energy Company**  
**Preferred Stock**  
**Budget Year Ending December 31, 2024**

(A)

(B)

Line No.	<b>Preferred Stock</b>	
1	Preferred Stock	\$0
2	Preferred Stock Dividend	\$0

**MidAmerican Energy Company**  
**Common Equity**  
**Budget Year Ending December 31, 2024**

(A)

(B)

Line No.	End of Month	Common Equity
1	December-24	10,210,097,791
2		
3	<b>Common Equity</b>	<b>10,210,097,791</b>



**MidAmerican Energy Company**  
**Account 216.1**  
**Budget Year Ending December 31, 2024**

(A)

(B)

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

**MidAmerican Energy Company**  
**Embedded Cost of Debt**  
**Budget Year Ending December 31, 2024**

(A)

(B)

(C)

Line No.	End of Month	Long-Term Debt	Interest Cost 2024
1	December-24	8,935,362,326	
2			
3	<b>Long-Term Debt</b>	<b>8,935,362,326</b>	
4	<b>Total L-T Interest Cost</b>		<b>\$442,658,520</b>

**MidAmerican Energy Company**  
**Account 456.1 (Transmission of Electricity for Others)**  
**2024**

Line				
1	Transmission of Electricity for Others (2024 MidAmerican Transmission Revenue Forecast)			\$ 91,850,965
		kW		
	<b>Network Integration Transmission Service</b>		12 CP	Network Revenue
2	Alliant (Coulter)		1,200	\$ -
3	Alliant (George)		2,044	\$ -
4	Alliant (St. Joseph)		120	\$ -
5	Ames, Iowa		110,537	\$ -
6	Atlantic Municipal Utilities (Transmission Owner)		28,982	\$ -
7	Cedar Falls, Iowa (Transmission Owner)		88,580	\$ -
8	City of Breda, Iowa		893	\$ -
9	City of Carlisle, Iowa		3,732	\$ -
10	City of Denver, Iowa		2,672	\$ -
11	City of Fonda, Iowa		828	\$ -
12	City of Geneseo, Illinois		12,670	\$ -
13	City of Lake View, Iowa		4,060	\$ -
14	City of Montezuma, Iowa (Transmission Owner)		3,957	\$ -
15	City of Pella, Iowa (Transmission Owner)		33,558	\$ -
16	City of Sergeant Bluff, Iowa		6,187	\$ -
17	City of Wall Lake, Iowa		1,570	\$ -
18	Central Iowa Power Cooperative (Ankeny REC)		3,515	\$ -
19	Central Iowa Power Cooperative (Blue Grass REC)		1,170	\$ -
20	Central Iowa Power Cooperative (Walcott)		773	\$ -
21	Corn Belt Power Coop (Hudson)		2,248	\$ -
22	Eldridge Municipal Utilities (Transmission Owner)		7,356	\$ -
23	Heartland (Auburn)		405	\$ -
24	Indianola Municipal		22,677	\$ -
25	Realgy		6,933	\$ -
26	Resale Power Group of Iowa (Buffalo)		1,087	\$ -
27	Resale Power Group of Iowa (LaPorte City)		2,923	\$ -
28	Waverly, Iowa		22,629	\$ -
29	MISO (MEC Trans Rev Forecast) (Schedule 9)			\$ 1,081,002
30	Total (Sum of Lines 2 through 28)		<u>373,306</u>	<u>\$ 1,081,002</u>
31	Total Schedule 9 Transmission Revenue (Line 29)			<b>\$ 1,081,002</b>
32	Total Schedule 26 Transmission Revenue			<b>\$ 1,783,200</b>
33	Total Schedule 26-A Transmission Revenue			<b><u>\$ 50,779,998</u></b>
34	Net Transmission Revenues (Account 456.1) (Line 1 - Line 31 - Line 32 - Line 33)			<b><u>\$ 38,206,765</u></b>



MidAmerican Energy Company  
 Divisor  
 12 Months Ending December 31, 2024

	(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-24	4,638,219	0	91,542	0	0	0	0	4,729,761
2	February-24	4,472,870	0	89,514	0	0	0	0	4,562,384
3	March-24	4,208,286	0	72,891	0	0	0	0	4,281,177
4	April-24	3,953,660	0	69,126	0	0	0	0	4,022,786
5	May-24	4,627,394	0	115,006	0	0	0	0	4,742,400
6	June-24	5,299,528	0	124,435	0	0	0	0	5,423,963
7	July-24	5,764,707	0	118,511	0	0	0	0	5,883,218
8	August-24	5,577,231	0	124,964	0	0	0	0	5,702,195
9	September-24	5,193,449	0	126,354	0	0	0	0	5,319,803
10	October-24	4,208,068	0	69,253	0	0	0	0	4,277,321
11	November-24	4,294,940	0	77,142	0	0	0	0	4,372,082
12	December-24	4,528,403	0	97,021	0	0	0	0	4,625,424
13									
14	<b>12CP</b>	<b>4,730,563</b>	<b>0</b>	<b>97,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,828,543</b>

MEC - Combined Tax Rate Calculation

<b>State</b>	<b>IA</b>	<b>IL</b>	<b>MI</b>	<b>KS</b>	<b>MO</b>	<b>NE</b>									
<b>Apportionment</b>	80.1793%	9.6936%	0.9380%	0.4768%	0.3612%	0.6825%	92.3314%	50% federal deductible	State tax deductible except IA	State tax deductible except IL	State tax deductible				
<b>Statutory Rate</b>	7.10%	9.50%	6.00%	7.00%	4.00%	6.50%									

Description	Gross Dollars	Tax per G/L	Tax Rate	Fed ADIT @ 21%	State IA ADIT @ 5.693%	State IL ADIT @ 0.9209%	State MI ADIT @ 0.056%	State KS ADIT @ 0.033%	State MO ADIT @ 0.014%	State NE ADIT @ 0.044%	Fed Offset	IA Offset	IA Offset	IL Offset	NE Offset	Check Digit
Pretax Income	1,000,000	270,599	0.27060	210,000	56,927	9,209	563	334	144	444	(16,108)	0	(676)	(627)	(34)	(0)
	<u>1,000,000</u>	<u>270,599</u>		<u>210,000</u>	<u>56,927</u>	<u>9,209</u>	<u>563</u>	<u>334</u>	<u>144</u>	<u>444</u>	<u>(16,108)</u>	<u>0</u>	<u>(676)</u>	<u>(627)</u>	<u>(34)</u>	<u>(0)</u>
				21.000000%	5.692730%	0.920892%	0.056280%	0.030992%	0.014448%	0.044363%	-1.395660%	0.000000%	-0.057543%	-0.053212%	-0.002948%	

	apportioned rates	fed offset	state offset fed	state offset	net rates
Federal Rate	21.000000%	-1.39566%			19.60434%
State Rate	6.75970%		0.00000%	-0.11370%	6.64600%
					<u>26.25034%</u>

MidAmerican Energy Company  
Attachment O - Footnote K  
Tax Percentages  
2024

1	FIT =	21.00%	
2	SIT=	6.65%	(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  
 2022 Attachment O True-up Adjustment  
 For the Year Ended December 31, 2022

Line No.		
	I. Annual Transmission Revenue Requirement True-Up	
1	Historic Year Actual ATRR	\$ 135,997,407
2	Historic Year Projected ATRR	<u>\$ 152,832,221</u>
3	Historic Year ATRR True-Up (Line 1 - Line 2)	\$ (16,834,814)
	II. Divisor True-Up	
4	Historic Year Actual Divisor	4,731,453
5	Historic Year Projected Divisor	<u>4,486,734</u>
6	Difference in Divisor (Line 5 - Line 4)	(244,719)
7	Historic Year Projected Annual Cost (\$/kW/Yr)	<u>\$ 34.0631</u>
8	Historic Year Divisor True-Up (Line 6 X Line 7)	\$ (8,335,901)
	III. Summary	
9	ATRR True-Up (Line 3)	\$ (16,834,814)
10	Divisor True-Up (Line 8)	<u>\$ (8,335,901)</u>
11	Total Principal 2022 True-Up (Line 9 + Line 10)	\$ (25,170,715)
	<b>Interest on Historic Year True-Up</b>	
12	FERC Interest Rate	0.41632%
13	Interest for 24 Months (Jan'22 - Dec '23) (Line 11 X Line 12 X 24 months)	<u>\$ (2,514,952)</u>
14	True-Up Principal and Interest (Over)Under Collected (Line 11 + Line 13)	<u><u>\$ (27,685,667)</u></u>



MidAmerican Energy Company  
FERC Interest Rate

Jan-22	0.28000%
Feb-22	0.25000%
Mar-22	0.28000%
Apr-22	0.27000%
May-22	0.28000%
Jun-22	0.27000%
Jul-22	0.31000%
Aug-22	0.31000%
Sep-22	0.30000%
Oct-22	0.42000%
Nov-22	0.40000%
Dec-22	0.42000%
Jan-23	0.54000%
Feb-23	0.48000%
Mar-23	0.54000%
Apr-23	0.62000%
May-23	0.64000%
Jun-23	0.62000%
Jul-23	0.68000%
Average	0.41632%