MidAmerican Energy Company
Docket No. NG22-\_\_\_
South Dakota Gas Operating Income Statement
Pro-Forma Adjustment - Retirement Plan Costs
Test Year Ended December 31, 2021

Line			
No.	Description	Amount	Reference
	(a)	(b)	(c)
1	Three-Year Average Pension Costs - SD Gas	(516,703)	WP BMG 7 Page 2
2	Three-Year Average SERP Costs - SD Gas	91,264	WP BMG 7 Page 2
3	Three-Year Average OPEB Costs - SD Gas	(43,241)	WP BMG 7 Page 2
4	Total	(468,680)	Sum lines 1 -3
5			
6	Test Year Pension Costs - SD Gas	(767,855)	WP BMG 7 Page 2
7	Test Year SERP Costs - SD Gas	88,815	WP BMG 7 Page 2
8	Test Year OPEB Costs - SD Gas	11,567	WP BMG 7 Page 2
9	Total	(667,473)	Sum lines 6 - 8
10			
11	Difference	198,793	Line 4 - line 9
12	% O&M	72.4%	WP BMG 5 p. 5 Line 21
13	Change to O&M	143,956	Line 11 times line 12
14			
15	Pro Forma Adjustment		
16	Increase O&M Expense	143,956	

To Exh. BMG 1.1 Sch. 7

MidAmerican Energy Company
Docket No. NG22-\_\_\_
South Dakota Gas Operating Income Statement
Pro-Forma Adjustment - Retirement Plan Costs

Test Year Ended December 31, 2021

1 est	Year Ended December 31, 2021				~ .1	
<b>.</b> .			TD . 1	TD + 1	South	
Line			Total	Total	Dakota	
No.	Description	Account	 Company	 Gas	 Gas	Reference
	(a)	(b)	(c)	(d)	(e)	(f)
1	Test Year Pension Costs	926.101 & 926.102	\$ (22,053,763)	\$ (6,293,045)	\$ (767,855)	WP BMG 7 Pg 7, 15
2	Jurisdictional Distribution			28.54%	12.20%	
3	Test Year SERP Costs	926.225	\$ 2,490,130	\$ 723,223	\$ 88,815	WP BMG 7 Pg 8, 15
4	Jurisdictional Distribution			29.04%	12.28%	
5	Test Year OPEB Costs	926.215 & 926.216	\$ 573,665	\$ 86,699	\$ 11,567	WP BMG 7 Pg 9,10, 15
6	Jurisdictional Distribution			15.11%	13.34%	
7						
8						
9	2022 Pension Costs		\$ (6,530,925)			WP BMG 7 Pg 3
10	2021 Pension Costs		\$ (22,053,763)			WP BMG 7 Pg 7
11	2020 Pension Costs		\$ (15,936,388)			WP BMG 7 Pg 11
12	3-YearAverage		\$ (14,840,359)			Aveage: lines 9-11
13	Gas Portion of Average Pension Co	osts		\$ (4,234,699)		Line 12 * line 2
14	SD Gas Portion				\$ (516,703)	Line 13 * line 2
15						
16						
17	2022 SERP Costs		\$ 2,606,315			WP BMG 7 Pg 4
18	2021 SERP Costs		\$ 2,490,130			WP BMG 7 Pg 8
19	2020 SERP Costs		\$ 2,579,938			WP BMG 7 Pg 12
20	3-YearAverage		\$ 2,558,794			Average: lines 17-19
21	Gas Portion of Average SERP Cost	S		\$ 743,166		Line 20 * line 4
22	SD Gas Portion				\$ 91,264	Line 21 * line 4
23						
24						
25	2022 OPEB Costs		\$ (1,511,713)			WP BMG 7 Pg 5, 6
26	2021 OPEB Costs		\$ 573,665			WP BMG 7 Pg 9, 10
27	2020 OPEB Costs		\$ (5,495,509)			WP BMG 7 Pg 13, 14
28	3-YearAverage		\$ (2,144,519)			Average: lines 25-27
29	Gas Portion of Average OPEB Cos	ts		\$ (324,105)		Line 28 * line 6
30	SD Gas Portion				\$ (43,241)	Line 29 * line 6

### MidAmerican Energy Company MidAmerican Energy Company Retirement Plan

Disclosure and Cost Under ASC 715 Measured as of December 31, 2021

	Kern River	NNG	MEC	Total	Cordova	Renewahlac	Transmission	Energy	Other	Total Non-
	reni rivei	. 14140	MEG	Regulated	COIGOTA	Renewables	1121131111931011	Sérvices	Non-Regulated	Regulated
D. Funded Status										
Accumulated benefit obligation (ABO)	13,001,609	31,760,203	514,880,721	559,642,533	922,881	1,550,408	39,244	1,997,829 2,111,963	14,427,820 14,535,632	18,938,182
Projected benefit obligation (PBO)	13,171,427	32,158,009 13,320,596	516,871,526 633,401,740	562,200,962 658,860,117	929,727 1,153,559	1,692,980 17,972	39,244 (2,492)	6,024,50B	16,226,572	19,309,526 23,420,119
Fair value of assets (FVA) Net balance sheet (liability) asset	12,137,781 (1,033,646)	(18,837,413)	116,530,214	96,659,155	223,832	(1,674,988)	(41,736)	3,912,545	1,690,940	4,110,583
Net transition obligation (asset)	(1,000,000)	(8) -(100,61)	0	0	0	(1,574,505)	0	0,0.2,0-0	0 0	-,,,,,,,,,,
Net prior service cost (cradit)	0	o	0	0	0	0	σ	D	D	0
Net loss (gain)	1,033,648	18,837,413	(54,894,486)	(35,023,427)	(223,832)	1,574,988	41,736	(3,912,545)	(1,690,940)	(4,110,593)
Regulatory (liability) asset	0	0	0	0_	0	0	0	0	0	
Prepald/(accrued) benefit cost	0	a	61,635,726	61,635,728	0	0	0	0	0	0
E. Amounts Recognized in the Statement of Financial Position										
Noncurrent assets				1					Ĭ	
Current flabilities									į	
Noncurrent liabilities										
Total			1	ı					[	
F. Amounts Recognized in Accumulated Other Comprehensive Income										
Net loss (gain)	1,033,646	18,637,413	(54,894,486)	(35,023,427)	(223,832)	1,574,988	41,736	(3,912,545)	(1,690,940)	(4,110,593)
Prior service cost (credit)	o	0	a		0	0	0	0		O
Regulatory liability (asset)	0	D	O	0	0	0	0	0	0	0
Transition obligation (asset)	0	0	0	<u> </u>	0	0	0 11 700	0 000 545	<u> </u>	<u>D</u>
Total	1,033,646	18,837,413	(54,894,486)	(35,023,427)	(223,832)	1,674,988	41,736	(3,912,545)	(1,690,940)	(4,110,593)
G. Amounts Recognized in Accumulated Other Comprehensive Income during 2021										
Net loss (gain) as of 12/31/2020	(680,058)	15,342,762	(19,851,525)	(5,166,821)	(246,726)	2,132,073	17,413	(3,213,723)	(1,797,770)	(3,108,733)
Net (loss) gain recognized in 2021 NPBC due to settlement	143,500	364,000	4,797,000	5,304,500	0	30,000	0	0	154,000	184,000
Net loss (gain) arising during 2021	1,570,204	3,130,651	(39,839,951)	(35,139,106)	22,894	(487,085)	24,323	(698,822)	(47,170)	(1,185,860)
Net loss (gain) as of 12/31/2021	1,033,546	18,837,413	(54,894,486)	(35,023,427)	(223,832)	1,674,988	41,736	(3,912,545)	(1,690,840)	(4,110,593)
Prior service cost (credit) as of 1/1/2021	o	0	0	٥	0	0	0	0	٥	0
Prior service cost (credit) recognized in 2021 NPBC	0	0	0	0	0	0	0	0	0	0
Prior service cost (credit) arising during 2021	0	0	0	0	0	0	0	0	0	U
Prior service cost (credit) as of 12/31/2021	u		•		Ü	v	v	·	ا ت	
H. Fiscal Year 2022 Net Periodic Benefit Cost										
Service Cost	331,224	735,200	1,511,112	2,577,536	10,549	41,342	. 0	64,290	290,595	406,776
Interest Cost Expected return on plan assets	377,791 (453,159)	921,387 (443,092)	15,145,010 (24,722,892)	16,444,188 (25,519,143)	26,575 (44,040)	49,708 2,292	1,173 211	52,241 (250,380)	425,435 (629,276)	565,132 (921,193)
Amortization of transition (asset) obligation	(453,159)	(443,082)	(24,722,092)	(20,010,140)	(44,040)	2,202	0	(230,300)	(020,270)	(021,100)
Amortization of prior service cost (credit)	٥	0	ō	0	0	0	0	0	0	0
Amortization of actuarial (gain) loss	0	. 0	0	0	0	0_	0	0	0	0
Net periodic benefit cost (NPBC)	255,856	1,213,495	(8,066,770)	(6,597,419)	(6,916)	93,342	1,384	(123,849)	85,754	50,715
Amortization of regulatory (liability) asset	0	0	0	D	0	٥	0	0	0	0
Curtailment (gain) loss	0	0	0	В	0	0	0	0	0	0
Settlement (gain) loss Special termination benefits	0	0	0	0	0	0	0	0	0	0.
NPBC after curtailment and settlements	309,619	1,332,768	(6,530,925)	(4,888,538)	(12,122)	104,593	1,384	(124,864)	144,445	113,636
Presentation of Benefit Cost pursuant to ASC 715-20	202,018	1,002,100	(vivantaes)	1-1-00,0001	(12,122)	.500,000	,,,,,,	(12-7,004)	,	. 10,000
Employer service cost	331,224	735,200	1,511,112	2,577,536	10,548	41,342	0	64,290	290,595	406,776
Other components of NPBC	(75,388)	478,285	(9,577,882)	(9,174,955)	(17,465)	52,000	1,384	(188,139)	(203,841)	(356,061)
Other adjustments to benefit cost	0	Ď		0	0	0	<u>D</u>	0	0	0_
Disclosed banefit cost	309,519	1,332,766	(8,530,925)	(4,888,538)	(12,122)	104,593	1,384	(124,664)	144,445	113,636

#### MidAmerican Energy Company

Supplemental Executive Retirement Plan Disclosure and Cost Under ASC 715 Measured as of December 31, 2021

		Total		Other	Total	
	MEC	Regulated	Melstad	Non-Regulated	Non-Regulated	Grand Total
H. Fiscal Year 2022 Net Periodic Benefit Cost						
Service cost	0	0	0	0	1 0 [	o
Interest cost	1,484,714	1,484,714	32,972	1,764,524	1,797,496	3,282,210
Expected return on plan assets	0	0	0	0	0	0
Amortization of transition (asset) obligation	0	0	0	0	0	0
Amortization of prior service cost	0	0	0	0	0	0
Recognized actuarial (gain) loss	1,121,601	1,121,601	1,998	259,729	261,727	1,383,328
Net periodic benefit cost (NPBC)	2,606,315	2,606,315	34,970	2,024,253	2,059,223	4,665,538
Curtailment (gain) loss	0	0	0	0	0	0
Settlement (gain) loss	0	0	0	0	0	0
Special termination benefits	0_		0_	0	0	0_
NPBC after curtailments and settlements	2,606,315	2,606,315	34,970	2,024,253	2,059,223	4,665,538
Presentation of Benefit Cost pursuant to ASC 715-20						
Employer service cost	0	0	0	0	0	0
Other components of net periodic benefit cost	2,606,315	2,606,315	34,970	2,024,253	2,059,223	4,665,538
Other adjustments to benefit cost		0	0	0	0	0
Disclosed benefit cost	2,606,315	2,606,315	34,970	2,024,253	2,059,223	4,665,538
I. Calculation of Net Loss/ (Gain) Amortization	_					
Market related value of assets	o I	0 }	o	0	0	0
Fair value of assets	ه ا	0	0	0	0	0
Deferred asset (loss)/gain	a	0	0	0	0	0
Adjusted loss/(gain)	22,395,404	22,395,404	39,889	5,186,113	5,226,002	27,621,406
Corridor	, ,			, ,	1 ' ' 1	11,133,599
Loss/(gain) outside of corridor		1				16,487,807
Amortization period		[				11.91894
Net loss/(gain) amortization	1,121,601	1,121,601	1,998	259,729	261,727	1,383,328
J. Participant Count						
Actives	o l	0 1	0	1	1 1	1
Inactives	ı ı	•	•	,	·	•
Receiving Benefits	47	47	1	4	5	52
Deferred Benefits	", 0	o l	ò	0	ŏ	0
Production of the Production	۱ .	Ĭ	Ţ	ŭ	"	J
Total plan participants	47	47	1	5	6	53

<sup>&</sup>lt;sup>1</sup> Actuarial (gain) loss includes assumption changes.

#### MidAmerican Energy Company

Nonunion Postretirement Welfare Plan Disclosure and Cost Under ASC 715 Measured as of December 31, 2021

	Kern River	NNG	MEC	Total Regulated	Cordova	Renewables	Transmission	Energy Services	Other Non- Regulated	Total Non- Regulated
D. Funded Status										
Accumulated benefit obligation (APBO)	6,758,408	13,388,020	109,998,847	130,145,275	134,201	1,284,150	63,691	1,579,525	10,354,300	13,415,867 14,715,648
Fair value of assets (FVA)	14,206,768	52,732,421	96,612,482	163,551,671	401,985 267,784	515,142 (668,008)	70,156 6,465	3,180,122 1,600,597	10,447,243 92,943	1,299,781
Net balance sheet (liability) asset	7,448,360	39,344,401 (101,938)	(13,386,365) 1,068,190	33,405,396 964,851	267,784	(000,000)	0,400	1,500,557	(5,829)	(5,848)
Net prior service cost (credit) Net loss (gain)	(1,401) (1,102,917)	(15,852,910)	19,460,923	2,505,096	(267,765)	668,008	(6,465)	(1,600,597)	(87,114)	(1,293,933)
Prepaid/(accrued) benefit cost	6,344,042	23,389,553	7,142,748	36,876,343	0	0	0	0	0	o l
E. Amounts Recognized in the Statement of Financial Position										
Noncurrent assets Current liabilities Noncurrent liabilities Total							<u> </u>			
F. Amounts Recognized in Accumulated Other Comprehensive Income										
Net loss (gain)	(1,102,917)	(15,852,910)	19,460,923	2,505,096	(267,765)	668,008	(6,465)	(1,600,597)	(87,114)	(1,293,933)
Prior service cost (credit)	(1,401)	(101,938)	1,068,190 20,529,113	964,851 3,469,947	(267,784)	668,008	(6,465)	(1,600,597)	(5,829) (92,943)	(5,848) (1,299,781)
Total	(1,104,318)	(15,954,848)	20,529,115	3,405,547	(201,104)	000,000	(0,400)	(1,000,001)	(02,010) 1	(1,000)
G. Amounts Recognized in Accumulated Other Comprehensive Income During 2021										
Net loss (gain) as of 12/31/2020	353,375	(12,403,942)	30,693,954	18,643,387	(254,337)	861,781	(291)	(915,409)	1,508,394	1,200,138
Net loss (gain) amortized in 2021 NPBC	5,395	(189,374)	468,613	284,634	(3,883)	13,157	(4)	(13,976)	23,029	18,323
Net loss (gain) arising during 2021	(1,450,897)	(3,638,342)	(10,764,418)	(15,853,557)	(17,311)	(180,616)	(6,178) (6,465)	(699,164)	(1,572,479) (87,114)	(2,475,748) (1,293,933)
Net loss (gain) as of 12/31/2021	(1,102,917)	(15,852,910)	19,460,923	2,505,096	(267,765)	668,008	(6,465)	(1,600,597)	(67,114)	(1,293,930)
Prior service cost (credit) as of 12/31/2020	(63,727)	(745,051)	(1,825,078)	(2,633,856)	(2,076)	0	0	0	(118,469)	(120,545)
Prior service cost (credit) amortized in 2021 NPBC	(62,326)	(643,113)	(1,712,369)	(2,417,808)	(2,057)	0	0	0	(112,640)	(114,697)
Prior service cost (credit) arising during 2021	٥	0	1,180,899	1,180,899	0	0	0	0	0 (5.000)	0 (5,848)
Prior service cost (credit) as of 12/31/2021	(1,401)	(101,938)	1,068,190	964,851	(19)	0	U	U	(5,829)	(5,040) ]
H. Fiscal Year 2022 Net Periodic Benefit Cost										
Service cost	174,670	22,943	2,514,411	2,712,024	4,361	57,362	5,312	94,716	340,640	502,391
Interest cost	190,251	375,808	3,108,085	3,674,144	3,829	37,470	1,879	46,182	294,955	384,315 (603,470)
Expected return on plan assets	(595,018)	(2,193,763)	(3,873,879)	(6,662,660)	(16,746)	(25,363) 0	(2,955) 0	(133,355) 0	(425,051) (5,829)	(5,848)
Amortization of prior service cost (credit)	(1,401)	(101,938)	(2,432)	(105,771)	(19) 0	0	0	0	(3,023)	(0,040)
Amortization of net (gain) loss	(224,408)	(1,896,950)	1,746,185	(382,263)	(8,575)	69,469	4,236	7,543	204,715	277,388
Net periodic benefit cost (NPBC)	(231,498)	(1,080,950)	1,740,105	(302,200)	(0,010)	0.,400	0	.,0.0	0	0
Curtailment (gain) loss Settlement (gain) loss	0	0	ŏ	ŏ	ŏ	ō	ō	0	0	O
Special termination benefits	٥	o o	ō	ō	0	0	0	0	0	0
NPBC after curtailment and settlements	(231,498)	(1,896,950)	1,746,185	(382,263)	(8,575)	69,469	4,236	7,543	204,715	277,388
Presentation of Benefit Cost pursuant to ASC 715-20	•	• • • •	, ,	· '						
Employer service cost	174,670	22,943	2,514,411	2,712,024	4,361	57,362	5,312	94,716	340,640	502,391
Other components of NPBC	(406,168)	(1,919,893)	(768,226)	(3,094,287)	(12,936)	12,107	(1,076)	(87,173)	(135,925)	(225,003)
Other adjustments to benefit cost	0	Ò	0	0	0	0	0	7,543	204,715	277,388
Disclosed benefit cost	(231,498)	(1,896,950)	1,746,185	(382,263)	(8,575)	69,469	4,236	7,543	204,715	2//,300

#### MidAmerican Energy Company

Union Postretirement Welfare Plan Disclosure and Cost Under ASC 715 Measured as of December 31, 2021

	MEC Union	GT&S Union	Grand Total
D. Funded Status			
Accumulated benefit obligation (APBO) Fair value of assets (FVA) Net balance sheet (liability) asset Net prior service cost (credit) Net loss (gain) Prepaid/(accrued) benefit cost	106,160,819 116,190,930 10,030,111 (4,118,347) 3,426,870 9,338,634	16,711,742 12,884,472 (3,827,270) 0 (1,716,051) (5,543,321)	122,872,561 129,075,402 6,202,841 (4,118,347) 1,710,819 3,795,313
E. Amounts Recognized in the Statement of Financial Position			
Noncurrent assets Current liabilities Noncurrent liabilities Total			6,202,841 0 0 5,202,841
F. Amounts Recognized in Accumulated Other Comprehensive Income			
Net loss (gain) Prior service cost (credit) Total	3,426,870 (4,118,347) (691,477)	(1,716,051) 0 (1,716,051)	1,710,819 (4,118,347) (2,407,528)
G. Amounts Recognized in Accumulated Other Comprehensive Income During 2021			
Net loss (gain) as of 12/31/2020 Net loss (gain) amortized in 2021 NPBC Net loss (gain) arising during 2021 Net loss (gain) as of 12/31/2021	22,154,483 799,956 (17,927,657) 3,426,870	1,474,413 53,238 (3,137,226) (1,716,051)	23,628,896 853,194 (21,064,883) 1,710,819
Prior service cost (credit) as of 1/1/2020 Prior service cost (credit) amortized in 2021 NPBC Prior service cost (credit) anising during 2021 Prior service cost (credit) as of 1/1/2021	(5,455,671) (2,338,324) 0 (4,118,347)	0 0 0 0	(6,456,671) (2,338,324) 0 (4,118,347)
H. Fiscal Year 2022 Net Periodic Benefit Cost			
Service cost Interest cost Expected return on plan assets Amortization of prior service cost (credit) Amortization of net (gain) loss	2,224,989 2,999,637 (6,144,200) (2,338,324)	1,300,738 492,893 (737,497) 0 0	3,525,727 3,492,530 (6,881,697) (2,338,324) 0
Net periodic benefit cost (NPBC) Curtailment (gain) loss Settlement (gain) loss	(3,257,898) 0 0	1,056,134 0 0	(2,201,764) 0 0
Special termination benefits  NPBC after curtailment and settlements  Presentation of Benefit Cost pursuant to ASC 715-20	(3,257,898)	1,056,134	(2,201,764)
Employer service cost Other components of NPBC Other adjustments to benefit cost Disclosed benefit cost	2,224,989 (5,482,887) (3,257,898)	1,300,738 (244,604) 0 1,056,134	3,525,727 (5,727,491) 0 (2,201,764)
processes surface that	(0,201,1000)	1,000,104	(2,201,104)

MidAmerican Energy Company MidAmerican Energy Company Retirement Plan Disclosure and Cost Under ASC 715 Measured as of December 31, 2021

	Ø3: 5	2 . 20	And the second	:					. (38)	
	Kern River	NNG	MEC	Totai	Cordova	Renewables	Transmission	Energy	Other	Total Non-
				Regulated				Services	Non-Regulated	Regulated
A. Reconclitation of Benefit Obligation	****									
Benefit obligation at beginning of year	13,298,734	33,774,730	579,883,832	626,957,298	984,515	2,223,936	42,518	2,685,325	15,478,501	21,394,895
Service cost	435,021	934,769	1,881,571	3,251,381	12,228	53,801	٥	89,040	358,884	514,053
Interest cost	343,355	889,241	15,274,013	16,486,509	25,665	57,293	1,121	70,842	407,049	581,970
Plen participants' contributions	0	٥	0	0	0	0	D	0	O	0
Amendments	0	0	0	0	0	0	D	0	0	O
Actuarial (gain) loss <sup>1</sup>	1,933,246	3,531,586	(20,273,906)	(14,809,094)	58,013	(483,296)	24,020	(521,911)	442,769	(480,405)
Transfers in/(out)	O	0	0	0	O	0	0	0	0	o
Acquisitions	Ď	0	Ð	Q	O		0	0	0	0
Benefit payments <sup>2</sup>	(1,740,425)	(3,956,508)	(19,973,071)	(25,670,004)	(86,971)	70,637	(28,415)	(181,360)	(972,716)	(1,196,825)
Administrative expenses paid	0	0	0	0	0	0	0	0	0	0
Transfers in/(out)	O	0	٥	0		D	0	0	0	0
Curtailments	0	0	0	0	0	0	0	0	0	0
Settlements	(1,098,504)	(2,995,789)	(39,920,913)	(44,015,206)	(83,723)	(229,511)	0	(9,973)	(1,178,955)	(1,482,182)
Special termination benefits		0	0	0			0	0	0	
Benefit obligation at end of year	13,171,427	32,158,009	516,871,526	582,200,962	929,727	1,692,960	39,244	2,111,963	14,535,632	18,309,528
B. Reconciliation of Fair Value of Plan Assets										
Fair value of plan assets at beginning of year	13,978,792	18,431,968	658,074,326	690,485,086	1,231,241	91,863	25,105	5,879,048	17,278,371	24,503,628
Actual return on plan assets, net of administrative expense	1,078,258	1,274,882	53,978,402	56,329,542	99,248	197	934	496,868	1,390,202	1,987,449
Employer contributions	(76,340)	566,043	(18,757,004)	(18,269,301)	(26,236)	84,786	(116)	(160,075)	(288,330)	(389,971)
Plan participants' contributions	0	O		0	0	O.	0	0	D	0
Benefit payments 2	(1,740,425)	(3,956,508)	(19,973,071)	(25,670,004)	(86,971)	70,637	(28,415)	(181,360)	(972,716)	(1,198,825)
Administrative expenses paid	0	0	0	0	0	0	0	0	0	0
Transfers in/(out)	0	0	0	0	0	0	0	0	0	٥
Acquisitions	0	0	٥	0	0	0	0	O	a	٥
Curtellments	0	0	0	0	0	0	0	0	0	0
Settlements	(1,098,504)	(2,995,789)	(39,920,913)	(44,015,208)	(63,723)	(229,511)		(9,973)	(1,178,955)	(1,482,162)
Fair value of plan assets at end of year	12,137,781	13,320,596	633,401,740	658,860,117	1,153,558	17,972	(2,492)	6,024,508	15,226,572	23,420,119
C. Fiscal Year 2021 Net Periodic Benefit Cost			_							
Service cost	435,021	934,769	1,881,571	3,251,361	12,228	53,901	0	89,040	358,884	514,053
Interest cost	343,355	869,241	15,274,013	16,486,609	25,685	57,293	1,121	70,842	407,049	561,970
Expected return on plan assets	(713,216)	(873,987)	(34,412,347)	(35,999,530)	(64,129)	3,592	(1,237)	(319,957)	(900,283)	(1,261,994)
Amortization of transition (asset) obligation	0	a	0	0	D C	0	0	0	0	0
Amerization of prior service cost	0	O	0	0	0	D	0	0	0	0
Recognized actuarial (gain) loss	<u> </u>	0	0	0	0		0	0		
Net periodic benefit cost (NPBC)	65,180	930,043	(17,258,763)	(16,261,560)	(26,236)	114,786	(118)	(180,075)	(134,330)	(205,971)
Amortization of regulatory (Rability) asset	D	0	0	0	0	0	٥	0	0	o
Curtailment (gain) loss	0	0	0	0	0	0	0	0	0	۵
Settlement (gain) loss	(143,500)	(364,000)	(4,797,000)	(5,304,500)	0	(30,000)	0	0	(154,000)	(184,000)
Special termination benefits		0			0			00		
NPBC after curtailments and settlements	(78,340)	566,043	(22,053,763)	(21,566,060)	(26,236)	84,786	(116)	(160,075)	(288,330)	(389,971)
Presentation of Benefit Cost pursuant to ASC 715-20							_			
Employer service cost	435,021	934,769	1,881,571	3,251,361	12,228	53,901	0	89,040	358,884	514,053
Other components of NPBC	(369,851)	(4,726)	(19,138,334)	(19,512,921)	(38,464)	60,885	(116)	(249,115)	(493,214)	(720,024)
Other adjustments to benefit cost	(143,500)	(364,000)	(4,797,000)	(5,304,500)		(30,000)		0	(154,000)	(184,000)
Disclosed benefit cost	(78,340)	566,043	(22,053,763)	(21,565,060)	(26,236)	64,786	(116)	(160,075)	(288,330)	(389,971)

#### MidAmerican Energy Company

Supplemental Executive Retirement Plan Disclosure and Cost Under ASC 715 Measured as of December 31, 2021

	MEC	Total Regulated	Melstad	Other Non-Regulated	Total Non-Regulated	Grand Total
A. Reconciliation of Benefit Obligation	MLO ALLE	, nogolated	Mossaa	redn-regulated		
, , , , , , , , , , , , , , , , , , ,						
Benefit obligation at beginning of year	52,876,332	52,876,332	1,180,868	62,430,833	63,611,701	116,488,033
Service cost	Q	0	0	0	0	0
Interest cost	1,389,171	1,389,171	31,427	1,684,625	1,716,052	3,105,223
Plan participants' contributions	0	0	0	0	0	0
Amendments	0	0	0	0	0	0
Actuariai (gain) loss 1	1,822,215	1,822,215	(16,900)	(3,294,097)	(3,310,997)	(1,488,782)
Acquisitions	0	0	0	٥	0	0
Benefit payments	(5,042,370)	(5,042,370)	(76,296)	(1,649,822)	(1,726,118)	(6,768,488)
Curtailments	0	0	0	0	0	0
Settlements	0	0	0	0	0	0
Other adjustments	0	0_	0	0	0	
Benefit obligation at end of year	51,045,348	51,045,348	1,119,099	59,171,539	60,290,638	111,335,986
B. Reconciliation of Fair Value of Plan Assets						
Fair value of plan assets at beginning of year	0	0	0	0	0	0
Actual return on plan assets	٥	0	0	0	0	0
Employer contributions	5,042,370	5,042,370	76,296	1,649,822	1,726,118	6,768,488
Plan participants' contributions		0	0	0	0	
Benefit payments	(5,042,370)	(5,042,370)	(76,296)	(1,649,822)	(1,726,118)	(6,768,488)
Acquisitions	0	0	u n	0	0	"
Curtailments	0	0	0	0	0	٥
Settlements	0	0 0	0		0	1
Fair value of plan assets at end of year	U	"	1	U	1 0	, ,
C. Fiscal Year 2021 Net Periodic Benefit Cost						
Service cost	0	0	0	0	0	0
Interest cost	1,389,171	1,389,171	31,427	1,684,625	1,716,052	3,105,223
Expected return on plan assets	0	0 1	0	0	0	0
Amortization of transition (asset) obligation	0	0	0	0	0	0
Amortization of prior service cost	0	0	0	(97,416)	(97,416)	(97,416)
Recognized actuarial (gain) loss	1,100,959	1,100,959	3,039	453,812	456,851	1,557,810
Net periodic benefit cost (NPBC)	2,490,130	2,490,130	34,466	2,041,021	2,075,487	4,565,617 0
Curtailment (gain) loss	0	0	U	0	0	١
Settlement (gain) loss	0	,	U	U	1 0	l
Special termination benefits	2,490,130	2,490,130	34,466	2,041,021	2,075,487	4,565,617
NPBC after curtailments and settlements	2,490,130	2,490,130	34,465	2,041,021	2,075,487	4,000,017
Presentation of Benefit Cost pursuant to ASC 715-20	^	0	0	٥	0	۱ ،
Employer service cost	0 2,490,130	2,490,130	34,466	2,041,021	2,075,487	4,565,617
Other components of net periodic benefit cost	2,480,130	2,490,130	34,400 0	2,041,021	2,010,401	4,565,617
Other adjustments to benefit cost Disclosed benefit cost	2,490,130	2,490,130	34,466	2,041,021	2,075,487	4,565,617
Disclosed beliefit Cost	( 2,480,130 )	2,480,130	34,400	4,041,021	2,013,401	1 4,000,017

#### MidAmerican Energy Company

Nonunion Postretirement Welfare Plan Disclosure and Cost Under ASC 715 Measured as of December 31, 2021

	Kern River	NNG	MEC	Total Regulated	Cordova	Renewables	Transmission	Energy Services	Non- Regulated	Total Non- Regulated
A. Reconciliation of Benefit Obligation										
Benefit obligation at beginning of year	7,266,531	14,662,365	113,674,535	135,603,431	121,368	1,343,701	58,941	1,910,150	11,024,071	14,458,231
Service cost	200,324	29,425	2,664,213	2,893,962	4,410	53,093	5,384	127,974	396,539	587,400
Interest cost	184,132	370,573	2,895,362	3,450,067	3,159	35,189	1,562	50,138	283,599	373,647
Plan participants' contributions	22,535	423,184	232,277	677,996	113	0	0	Ü	16,950 0	17,063
Amendments	0	0	1,180,899	1,180,899	0	v	0	4555 5555	٠ ا	(4 500 500)
Actuarial (gain) loss <sup>1</sup>	(503,153)	(585, 150)	(4,475,752)	(5,564,055)	8,142	(147,833)	(2,196)	(508,737)	(916,968)	(1,567,592)
Transfers in/(out)	(170,327)	0	170,327	0	0	U	Ü	U		(450,000)
Benefits paid from plan assets 2	(241,634)	(1,512,377)	(6,165,173)	(7,919,164)	(2,991)	0	0	Ü	(449,891)	(452,882)
Benefits paid from the company	Q	0	(177,841)	(177,841)	U	Ü	ū	0	Ü	١
Administrative expenses paid	0	0	0	ů	U	0	D D	0	ů l	ů l
Curtailments	ŭ	0	, l	0	0	0	0	0	γ̈́	ň
Settlements Special termination benefits	ח	0	μη	ň	ů	0	Ô	ő	ŏ	ŏ
Special termination benefits  Benefit obligation at end of year	6,758,408	13,388,020	109.998.847	130,145,275	134,201	1,284,150	63,691	1,579,525	10,354,300	13,415,867
Design obligation at end of year	0,700,700	10,000,02,0	100,000,041	10011101210	10 1,220 1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	55,55	1101 01000	,-, , 1	,, [
B. Reconciliation of Fair Value of Plan Assets										
Fair value of plan assets at beginning of year	12,884,260	49,599,217	94,487,205	156,970,682	377,781	481,920	59,232	2,825,559	9,634,146	13,378,638
Actual return on plan assets, net of admin expenses	1,083,224	4,222,397	8,611,660	13,917,281	34,431	43,923	5,398	257,524	878,066	1,219,342
Employer contributions	458,383	0	(553,487)	(95,104)	(7,349)	90,299	5,526	97,039	367,972	553,487
Plan participants' contributions	22,535	423,184	232,277	677,996	113	0	0	0	16,950	17,063
Benefit payments <sup>2</sup>	(241,634)	(1,512,377)	(6,165,173)	(7,919,184)	(2,991)	D	0	0	(449,891)	(452,882)
Administrative expenses paid	0	0	0	0	0	D	D	0	0	0
Transfers in/(out)	0	0	0	0	0	0	0	Ü	١	0
Curtailments	0	0	0	0	Ü	0	0	0	, l	, i
Settlements	14,206,768	52,732,421	96,612,482	163,551,671	401,985	616,142	70,156	3,180,122	10,447,243	14,715,648
Fair value of plan assets at end of year	14,200,700	32,132,421	30,012,402	100,001,011	401,300	010,142	, 0, 100	0,100,.22	10,771,270	1-51 10,0-10
C. Fiscal Year 2021 Net Periodic Benefit Cost										
Service cost	200,324	29,425	2,664,213	2,893,962	4,410	53,093	5,384	127,974	396,539	587,400
Interest cost	184,132	370,573	2,895,362	3,450,067	3,159	35,189	1,562	50,138	283,599	373,647
Expected return on plan assets	(305,807)	(1,169,205)	(2,152,667)	(3,627,679)	(8,978)	(11,140)	(1,416)	(67,097)	(222,555)	(311,186)
Amortization of prior service cost	(62,326)	(643,113)	(1,712,369)	(2,417,808)	(2,057)		0	0	(112,640)	(114,697)
Amortization of net (gain) loss	5,395	(189,374)	468,613	284,634	(3,883)	13,157	(4)	(13,976)	23,029	18,323
Net periodic benefit cost (NPBC)	21,718	(1,601,694)	2,163,152	583,176	(7,349)	90,299	5,526	97,039	367,972	553,487
Curtailment (gain) loss	0	0	0 1	0	U	U	Ü	Ů,	ů l	0
Settlement (gain) loss	0	0	ů	ا م	Ü	0	Ü	0	ž	'n
Special termination benefits  NPBC after curtailments and settlements	21,718	(1,601,694)	2.163.152	583,176	(7,349)	90,299	5,526	97,039	367,972	553,487
Presentation of Benefit Cost pursuant to ASC 715-20	21,110	(1,001,084)	2,100,102	303,170	(1,548)	30,233	5,520	37,003	507,512	000,701
Employer service cost	200,324	29,425	2,664,213	2,893,962	4,410	53,093	5,384	127,974	396,539	587,400
Other components of NPBC	(178,606)	(1,631,119)	(501,061)	(2,310,786)	(11,759)	37,206	142	(30,935)	(28,567)	(33,913)
Other adjustments to benefit cost	(,555)	0		(	0	0	Ö	Ó	ó	0
Disclosed benefit cost	21,718	(1,601,694)	2,163,152	583,176	(7,349)	90,299	5,526	97,039	367,972	553,487
	•								•	•

<sup>&</sup>lt;sup>1</sup> The actuarial (gain) loss includes assumption changes.

<sup>&</sup>lt;sup>2</sup> MidAmerican Energy's methodology is to allocate benefit payments and plan participant contributions to each platform based on the estimated amounts produced by the valuation assumptions.

#### MidAmerican Energy Company

Union Postretirement Welfare Plan Disclosure and Cost Under ASC 715 Measured as of December 31, 2021

	MEC Union	GT&S Union	Grand Total
A. Reconciliation of Benefit Obligation			
Benefit obligation at beginning of year Service cost Interest cost Plan participants' contributions Amendments Actuarial (gain) loss <sup>1</sup> Transfers in/(out) Benefits paid from plan assets <sup>2</sup> Benefits paid from the company Administrative expenses paid Curtailments Settlements Special termination benefits Benefit obligation at end of year	113,252,126 2,518,637 2,888,002 219,428 0 (6,129,976) 0 (6,585,398) 0 0 0 0	17,122,999 1,464,220 453,760 0 (2,329,237) 0 0 0 0 0 16,711,742	130,375,125 3,980,857 3,341,762 219,428 0 (6,459,213) 0 (6,585,398) 0 0 0 0 122,872,561
B. Reconciliation of Fair Value of Plan Assets	,		
Fair value of plan assets at beginning of year Actual return on plan assets, net of admin expenses Employer contributions Plan participants' contributions Benefit payments <sup>2</sup> Administrative expenses paid Transfers in/(out) Curtailments Settlements Fair value of plan assets at end of year	105,303,461 17,253,439 0 219,428 (6,585,398) 0 0 0 0 116,190,830	1,966,667 1,233,658 9,684,147 0 0 0 0 0 0 12,884,472	107,270,128 18,487,097 9,684,147 219,428 (6,585,398) 0 0 0 0 0 129,075,402
C. Fiscal Year 2021 Net Periodic Benefit Cost			
Service cost Interest cost Expected return on plan assets Amortization of prior service cost Amortization of net (gain) loss Net periodic benefit cost (NPBC) Curtailment (gain) loss Settlement (gain) loss Special termination benefits NPBC after curtailments and settlements Presentation of Benefit Cost pursuant to ASC 715-20 Employer service cost Other components of NPBC Other adjustments to benefit cost Disclosed benefit cost	2,516,637 2,888,002 (5,455,758) (2,338,324) 799,956 (1,589,487) 0 0 (1,589,487) 2,516,637 (4,106,124) 0 (1,589,487)	1,464,220 453,760 (425,689) 0 53,238 1,545,549 0 0 1,545,549 1,464,220 81,329 0 1,545,549	3,980,857 3,341,762 (5,881,427) (2,338,324) 853,194 (43,938) 0 0 (43,938) 3,980,857 (4,024,795) 0 (43,938)
<sup>1</sup> The actuarial (gain) loss includes assumption change		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 (10,000)

The actuarial (gain) loss includes assumption changes.

<sup>&</sup>lt;sup>2</sup> MidAmerican Energy's methodology is to allocate benefit payments and plan participant contributions to each platform based on the estimated amounts produced by the valuation assumptions.

### MidAmerican Energy Company

MidAmerican Energy Company Retirement Plan Disclosure and Cost Under ASC 715 Measured as of December 31, 2020

	Kern River	NNG	MEC	Total Regulated	Cordova	Renewables	Transmission	Energy Services	Other Non-Regulated	Total Non- Regulated
A. Reconciliation of Benefit Obligation				200						
Benefit obligation at beginning of year	13,793,414	36,047,332	577,516,303	627,357,049	1,137,439	2,176,844	185,251	3,548,960	16,166,491	23,214,985
Service cost	476,765	1,089,596	2,182,394	3,748,755	13,657	60,418	7,307	117,581	390,173	589,136
Interest cost	448,539	1,172,200	18,779,890	20,400,629	36,988 0	70,787 0	6,024 0	115,406	525,708	754,913
Plan participants' contributions	0	0	0	0	0	u n	n	0	ä	0
Amendments Actuariai (gain) loss 1	581,932	625,394	25,672,143	26,879,469	(138,138)	212,449	(137,290)	(947,517)	12,094	(998,402)
Transfers in/(out)	J01,532 N	023,084	20,072,143	0,0,0,0,0	(100,100)	2,2,770	(10,,200) B	(547,517)	12,000	(555,152)
Acquisitions	n	ō	ō	ň	ō	ū	ō	ō	ō	0
Benefit payments *	(2,001,916)	(5,159,792)	(44,266,898)	(51,428,606)	(65,431)	(296,562)	(18,774)	(169,105)	(1,615,865)	(2,165,737)
Administrative expenses paid	0	0	0	` ' ' o'	ì o	0	i o	0	ì o	0
Transfers in/(out)	0	O	0	0	0	0	0	0	0	0
Curtailments	0	0	0	0	0	0	0	0	0	0
Settlements	0	٥	0	0	٥	٥	0	0	0	0
Special termination benefits	0	0	0_	0	0_	0		0	0	0
Benefit obligation at end of year	13,298,734	33,774,730	579,883,832	626,957,296	984,515	2,223,936	42,518	2,665,325	15,478,601	21,394,895
B. Reconciliation of Fair Value of Plan Assets				•			•		• •	
Fair value of plan assets at beginning of year	14,785,184	21,034,083	656,289,394	692,108,661	1,220,159	261,828	30,862	5,596,337	17,626,029	24,735,215
Actual return on plan assets, net of administrative expense	1,096,322	1,468,802	50,427,397	52,992,521	94,413	9,160	1,720	438,348	1,337,406	1,881,047
Employer contributions	99,202	1,088,875	(4,375,567)	(3,187,490)	(17,900)	117,437	11,297	13,468	(71,199)	53,103
Plan participants' contributions	0	0	0	0	0	0	0	0	0	0
Benefit payments <sup>4</sup>	(2,001,916)	(5,159,792)	(44,266,898)	(51,428,606)	(65,431)	(296,562)	(18,774)	(169,105)	(1,615,865)	(2,165,737)
Administrative expenses paid	0	0	0	0	U O	Ü	Ü	Ų	0	9
Transfers in/(out)	0	0	0	0	U	0	0	0	١	0
Acquisitions Curtailments	Ü	0	0	ň	0	0	0	n	ñ	0
Settlements	n	Ď	i l	0	ŏ	ō	ō	0	0	Ď
Fair value of plan assets at end of year	13,978,792	18,431,968	658,074,326	690,485,086	1,231,241	91,863	25,105	5,879,048	17,276,371	24,503,628
C. Fiscal Year 2020 Net Periodic Benefit Cost				•						
Service cost	476,765	1,089,596	2,182,394	3.748.755	13,657	60,418	7.307	117,581	390,173	589,136
Interest cost	448.539	1,172,200	18,779,890	20,400,629	36,988	70,787	6,024	115,406	525,708	754,913
Expected return on plan assets	(830,048)	(1,172,664)	(36,945,619)	(38,948,331)	(68,587)	(13,768)	(2,034)	(219,519)	(988,570)	(1,292,478)
Amortization of transition (asset) obligation	0	0	0	o l	0	Ò	O O	0	o o	0
Amortization of prior service cost	3,946	(257)	46,947	50,636	42	0	0	0	1,490	1,532
Recognized actuarial (gain) loss	0	0	0	0	0	0	0	0	0	0
Net periodic benefit cost (NPBC)	99,202	1,088,875	(15,936,388)	(14,748,311)	(17,900)	117,437	11,297	13,468	(71,199)	53,103
Amortization of regulatory (liability) asset	0	0	0	0	0	0	0	0	0	0
Curtailment (gain) loss	0	0	0	0	0	0	0	0	0	0
Settlement (gain) loss	0	0	0	0	0	0	0	0	0	0
Special termination benefits		4 000 075	0 (45.026.299)	(14,748,311)	(17,900)	117,437	11,297	13,468	(71,199)	53,103
NPBC after curtailments and settlements	99,202	1,088,875	(15,936,388)	(14,740,311)	(17,800)	111,431	11,297	10,400	(11,138)	33,103
Presentation of Benefit Cost pursuant to ASC 715-20 Employer service cost	475,765	1,089,596	2,182,394	3,748,755	13.657	60,418	7,307	117.581	390,173	589,136
Other components of NPBC	(377,563)	(721)	(18,118,782)	(18,497,066)	(31,557)	57,019	3,990	(104,113)	(461,372)	(536,033)
Other adjustments to benefit cost	(017,000)	(121)	(10,710,702)	(10(101,000)	(5.,557)	0,,515	0,000	(101,710)	(401,012)	(000,000)
Disclosed benefit cost	99,202	1,088,875	(15,936,388)	(14,748,311)	(17,900)	117,437	11,297	13,468	(71,199)	53,103

#### MidAmerican Energy Company

Supplemental Executive Retirement Plan Dominion Restoration Plan Disclosure and Cost Under ASC 715 Measured as of December 31, 2020

	MEC	Total Regulated	Melstad	Other Non-Regulated	Total Non-Regulated	Grand Total	Dominion Transmission Non-Union
A. Reconciliation of Benefit Obligation						of the con-	
Benefit obligation at beginning of year	52,906,997	52,906,997	1,152,548	58,075,470	59,228,018 476,781	112,135,015 476,781	0 2,570
Service cost Interest cost	1,743,445	0 1,743,445	37,980	476,781 1,913,761	1,951,741	3,695,186	4,192
Plan participants' contributions	0	0,140,440	0.000	0,010,701	1,001,741	0,000,100	7,102
Amendments	o	0	0	0	0	0	0
Actuariai (gain) loss <sup>1</sup>	2,972,230	2,972,230	66,636	3,516,783	3,583,419	6,555,649	(26,474)
Acquisitions	0	0	0	0	0	0	811,297
Benefit payments Curtailments	(4,746,340)	(4,746,340)	(76,296)	(1,551,962)	(1,628,258)	(6,374,598)	n o
Settlements	n	n l	0	Ó		٥	o o
Other adjustments	ŏ	Ö	Ó	Ŏ	0	0	0
Benefit obligation at end of year	52,876,332	52,876,332	1,180,868	62,430,833	63,611,701	116,488,033	791,585
B. Reconciliation of Fair Value of Plan Assets							
Fair value of plan assets at beginning of year	0	1 0	0	0	0 1	٥	0
Actual return on plan assets	0	0	0	0	0	0	0
Employer contributions Plan participants' contributions	4,746,340	4,746,340	76,296	1,551,962	1,628,258	6,374,598	Ü n
Benefit payments	(4,746,340)	(4,746,340)	(76,296)	(1,551,962)	(1,628,258)	(6,374,598)	ő
Acquisitions	0	0	o o	0	0	( , , , , , ,	ō
Curtailments	0	0	Ō	Ö	O O	٥	D
Settlements	0		<u>ö</u>	0	0 0	<u> </u>	
Fair value of plan assets at end of year	U	"	U	U	, ,	U	U
C. Fiscal Year 2020 Net Periodic Benefit Cost							
Service cost	0 1,743,445	0 1,743,445	0 37.980	476,781 1,913,761	476,781 1,951,741	476,781 3,695,186	2,570 4,192
Interest cost Expected return on plan assets	1,743,445	1,743,443	31, <del>3</del> 60	1,913,761	1,351,741	3,093,100	4,192
Amortization of transition (asset) obligation	Ö	o l	ō	ō	ō	Õ	ō
Amortization of prior service cost	0	0	0	(113,393)	(113,393)	(113,393)	0
Recognized actuarial (gain) loss	836,493	836,493	(305)	242,301	241,996	1,078,489	
Net periodic benefit cost (NPBC)	2,579,938	2,579,938	37,675	2,519,450 0	2,557,125	5,137,063	6,762
Curtailment (gain) loss Settlement (gain) loss	0	0	0	0	١	0	o o
Special termination benefits	ŏ	o l	ō	ă	ŏ	õ	ō
NPBC after curtailments and settlements	2,579,938	2,579,938	37,675	2,519,450	2,557,125	5,137,063	6,762
Presentation of Benefit Cost pursuant to ASC 715-20	_			170 701	470.704	170 701	0.070
Employer service cost	0 2,579,938	0 2,579,938	0 37,675	476,781 2,042,669	476,781 2,080,344	476,781 4,660,282	2,570 4,192
Other components of net periodic benefit cost Other adjustments to benefit cost	2,379,830	2,575,530	37,073	2,042,669	2,080,344	4,000,202	4,192
Disclosed benefit cost	2,579,938	2,579,936	37,675	2,519,450	2,557,125	5,137,063	6,762

#### MidAmerican Energy Company

Nonunion Postretirement Welfare Plan Disclosure and Cost Under ASC 715 Measured as of December 31, 2020

	Kern River	NNG	MEC	Total Regulated	Cordova	Renewables	Transmission	Energy Services	Other Non- Regulated	Total Non- Regulated
A. Reconciliation of Benefit Obligation									· ·	<u> </u>
Benefit obligation at beginning of year	5,802,599	16,140,683	95,119,342	117,062,624	69,709	885,681	107,925	1,412,714	8,120,242	10,596,271
Service cost	98,731	34,462	1,469,498	1,602,691	2,921	23,584	5,228	52,161	188,256	272,150
Interest cost	177,247	493,037	2,905,535	3,575,819	2,129	27,054	3,297	43,153	248,043	323,676
Plan participants' contributions	(20,897)	440,988	316,152	736,243	86	1,052	72	1,096	21,810	24,116
Amendments	0	0	0	0	0	0	0	Q	0	0
Actuarial (gain) loss 1	1,497,051	(1,790,985)	19,610,056	19,316,122	47,945	423,669	(56,394)	419,092	2,805,184	3,639,496
Transfers in/(out)	0	0	0	0	0	0	0	0	0	0
Benefits paid from plan assets <sup>2</sup>	(288,200)	(655,820)	(5,132,110)	(6,076,130)	(1,422)	(17,339)	(1,187)	(18,066)	(359,464)	(397,478)
Benefits paid from the company	O.	0	(613,938)	(613,938)	0	0	0	0	0	0
Administrative expenses paid	ū	0	0	0	0	D	0	0	0	0
Curtailments	D	0	0	0	0	D	0	0	0	
Settlements	0	0	0	0	Ü	Ü	0	Ü	0	
Special termination benefits	7,000,504	0	113.674.535	135.603.431	121.368	1,343,701	58.941	1,910,150	11,024,071	14.458.231
Benefit obligation at end of year	7,266,531	14,662,365	113,674,535	135,503,431	121,300	1,343,701	30,941	1,910,100	11,024,071	14,406,231
B. Reconciliation of Fair Value of Plan Assets										
Fair value of plan assets at beginning of year	12,656,447	47,890,384	97,462,755	158,009,586	387,384	460,149	53,279	2,824,437	9,951,457	13,676,706
Actual return on plan assets, net of admin expenses	78,527	1,923,665	1,679,958	3,682,150	6,677	7,932	918	48,685	171,532	235,744
Employer contributions	458,383	٥	160,450	618,833	(14,944)	30,126	6,150	(30,593)	(151,189)	(160,450)
Plan participants' contributions	(20,897)	440,988	316,152	736,243	86	1,052	72	1,096	21,810	24,116
Benefit payments <sup>2</sup>	(288,200)	(655,820)	(5,132,110)	(6,076,130)	(1.422)	(17,339)	(1,187)	(18,066)	(359,464)	(397,478)
Administrative expenses paid	0	Ō	0	0	0	0	0	0	0	0
Transfers in/(out)	0	0	0	0	0	D	0	0	0	0
Curtailments	0	0	0	0	0	0	0	0	0	0
Settlements	0	0	0 0	0	0	404 000	0	2,825,559	9,634,146	10.070.000
Fair value of plan assets at end of year	12,884,260	49,599,217	94,487,205	156,970,682	377,781	481,920	59,232	2,825,559	9,634,146	13,378,638
C. Fiscal Year 2020 Net Periodic Benefit Cost										
Service cost	98,731	34,462	1,469,498	1,602,691	2,921	23,584	5,228	52,161	188,256	272,150
Interest cost	177,247	493,037	2,905,535	3,575,819	2,129	27,054	3,297	43,153	248,043	323,676
Expected return on plan assets	(574,784)	(2,134,841)	(4,344,661)	(7,054,286)	(17,269)	(20,512)	(2,375)	(125,907)	(443,613)	(609,676)
Amortization of prior service cost	(81,325)	(745,916)	(2,132,272)	(2,959,513)	(2,725)	0	0	0	(143,875)	(146,600)
Amortization of net (gain) loss	0	0	<u>D</u>	((000,000)	0	0 400	0		0	0
Net periodic benefit cost (NPBC)	(380,131)	(2,353,258)	(2,101,900)	(4,835,289)	(14,944)	30,126	6,150	(30,593)	(151,189)	(160,450)
Curtailment (gain) loss	0	0	0	0	0	0	0	Ü	0	0
Settlement (gain) loss	0	0	0	0	Ü	0	0	Ü	0	<u> </u>
Special termination benefits	(200 424)	(2,353,258)	(2,101,900)	(4,835,289)	(14,944)	30,126	6,150	(30,593)	(151,189)	(160,450)
NPBC after curtailments and settlements	(380,131)	(2,353,258)	(2,101,900)	(4,635,269)	(14,944)	30,126	6, 120	(20,593)	(151,169)	(100,400)
Presentation of Benefit Cost pursuant to ASC 715-20	00.724	34,462	1,469,498	1,602,691	2.921	23,584	5.228	52.161	188,256	272,150
Employer service cost	98,731 (478,862)	(2,387,720)	(3,571,398)	(6,437,980)	2,921 (17,865)	∠3,564 6,542	922	(82,754)	(339,445)	(432,600)
Other components of NPBC Other adjustments to benefit cost	(4/0,002)	(2,367,720)	(3,371,388)	(0,407,300)	(11,000)	0,042	922	(02,734)	(202,442)	(402,000)
Disclosed benefit cost	(380,131)	(2,353,258)	(2,101,900)	(4,835,289)	(14,944)	30,126	6,150	(30,593)	(151,189)	(160,450)
Mindinged Adulatic conf	(000,101)	(2,000,200)	(2,101,300)	(-,000,200)	(17,077)	00,120	Ψ, (30	(00,000)	(101,100)	(100,100)

<sup>&</sup>lt;sup>1</sup> The actuarial (gain) loss includes assumption changes.

<sup>4</sup> MidAmerican Energy's methodology is to allocate benefit payments to each platform based on the estimated benefit payments produced by the valuation assumptions.

#### MidAmerican Energy Company

Union Postretirement Welfare Plan Disclosure and Cost Under ASC 715 Measured as of December 31, 2020

·	MEC Union	Dominion Union	Grand Total
A. Reconciliation of Benefit Obligation			
Benefit obligation at beginning of year	98,500,889	1] 0	98,500,889
Service cost	1,608,233	211,332	1,819,565
Interest cost	3,015,468	76,802	3,092,270
Plan participants' contributions	448,413	0	448,413
Amendments	0	0	0
Actuarial (gain) loss <sup>1</sup>	16,520,702	1,474,412	17,995,114
Transfers in/(out)	0	15,360,453	15,360,453
Benefits paid from plan assets	(6,841,579)	0	(6,841,579)
Benefits paid from the company	0	0	0
Administrative expenses paid	0	0	0
Curtailments	0	0	0
Settlements	0	0	Ō
Special termination benefits	<u> </u>	O	0
Benefit obligation at end of year	113,252,126	17,122,999	130,375,125
B. Reconciliation of Fair Value of Plan Assets			
Fair value of plan assets at beginning of year	100,485,879	0   1	100,485,879
Actual return on plan assets, net of admin expenses	11,210,748	0	11,210,748
Employer contributions	0	1,966,667	1,966,667
Plan participants' contributions	448,413	0	448,413
Benefit payments	(6,841,579)	0   1	(6,841,579)
Administrative expenses paid	0	0	0
Transfers in/(out)	0	0	0
Curtailments	0	0	0
Settlements	0	0	0
Fair value of plan assets at end of year	105,303,461	1,966,667	107,270,128
C. Fiscal Year 2020 Net Periodic Benefit Cost			
Service cost	1,608,233	211,332	1,819,565
Interest cost	3,015,468	76,802	3,092,270
Expected return on plan assets	(5,773,102)	0	(5,773,102)
Amortization of prior service cost	(2,338,324)	0	(2,338,324)
Amortization of net (gain) loss	94,116	0	94,116
Net periodic benefit cost (NPBC)	(3,393,609)	288,134	(3,105,475)
Curtailment (gain) loss	0	0	0
Settlement (gain) loss	0	0	0
Special termination benefits	0	0	0
NPBC after curtailments and settlements	(3,393,609)	288,134	(3,105,475)
Presentation of Benefit Cost pursuant to ASC 715-20			
Employer service cost	1,608,233	211,332	1,819,565
Other components of NPBC	(5,001,842)	76,802	(4,925,040)
Other adjustments to benefit cost		0_	0_
Disclosed benefit cost	(3,393,609)	288,134	(3,105,475)

<sup>&</sup>lt;sup>1</sup> The actuarial (gain) loss includes assumption changes.

#### Exhibit BMG 1.1, WP 7 Test Year Ending: December 31 2021 Utility: MidAmerican Energy Company

Docket No. NG22-MEC SET OF BOOKS

Date: 18-JAN-22 09:40:52

Page: 8

FRC040 - FERC INCOME STATEMENT - YTD

Current Period: DEC-21

Currency: USD Co=MEC (MIDAMERICAN ENERGY COMPANY), SI=X (ALL SOURCES), BC=GAS												
Activity	IOWA	 *	ILLINOIS	* 	SOUTH DAKOTA	8	NEBRASKA	<del></del>	FERC %	 COMMON	-₩ 	TOTAL
922011 ADMIN-TRANSFER CR	(810,841.26)	76	(113,290.10) 1	L1	(130,083.40)		(6,894.08)		0.00	0.00		(1,061,108.84)
922021 ADMIN-NU TRANSFER CR 922031 BU - NU TRANSFER CR	45,029.42 (23,542.62)		3,942.91 (2,556.47)	8	8,293.90 (3,933.45)		225.23 (168.47)	1	0.00	0.00		57,491.46 (30,201.01)
922-ADMIN EXP XFER	(789,354.46)	76	(111,903.66) 1		(125,722.95)	12	(6,837.32)		0.00	 0.00		(1,033,818.39)
923001 OUTSIDE HUMAN RESRC	2,439.62		264.72		398.40		20.03		0.00	0.00		3,122.77 99,304.55
923002 OUTSIDE ACCT/AUD/TAX	67,466.00		20,266.91 2		11,017.55		554.09 72.90	1	0.00	0.00		14,253.14
923003 OUTSIDE LEG COUNSEL	11,735.81 8		994.49		1,449.94		72.90 352.48		0.00	0.00		55,459.99
923004 OTHER OUTSIDE SRVC 923999 AFFILIATE A&G EXP	43,442.21 7 963,077.35 7		-,	8 8	7,008.69 157,067.86		7,898.80		0.00	0.00		1,232,405.10
									0.00	 0.00		1,404,545.55
923-OUTSIDE SERVICES	1,088,160.99	77	130,543.82	9	176,942.44	13	8,898.30	1	0.00	0.00		1,404,545.55
924011 INSUR PROG ADMIN	58,460.70	78	6,341.69	B	9,545.18	1.3	480.03	1	0.00	0.00		74,827.60
924501 INS-PROPERTY	20,819.77			8	3,402.28		173.72		0.00	0.00		26,652.55
924-PROPERTY INSUR	79,280.47	78	8,598.47	8	12,947.46	13	653.75	1	0.00	 0.00		101,480.15
925011 SAFETY ADMIN	693,187.61 8	R.4	55,330.32	7	71,566.75	9	2.137.48	0	0.00	0.00		822,222.16
925021 PUBLIC LIAB SETTLEMT	216,595.82		6,914.29			9	290.71		0.00	0.00		244,713.14
925022 WORKERS COMP ADMIN	28,109.16		259.59			1	12.28	0	0.00	0.00		28,728.41
925200 CUST SATISF CERT-PRG	1,597.75	90	44.65	3	150.00	8	(25.00)	(1)	0.00	0.00		1,767.40
925501 LIABILITY INSURANCE	876,044.11 7	79	98,009.91		128,802.66		4,155.45		0.00	0.00		1,107,012.13
925901 WORKMAN COMP LOADING	616,538.77 1	103	38,192.11	6	(51,834.35)	(9)	(3,919.69)	(1)	0.00	 0.00		598,976.84
925-INJURIES/DAMAGES	2,432,073.22 8	37	198,750.87	7	169,944.76	6	2,651.23	0	0.00	0.00		2,803,420.08
926081 EMPL BENEFITS ADMIN	128,737.22 7	78	14,618.71	9	20,258.60		689.70	0	0.00	0.00		164,304.23
926082 EMPL FAMILY COUNSEL	11,572.49 7	78	1,363.68	9	1,822.42	12	52.69	0	0.00	0.00		14,811.28
926101 RETIREMENT PLAN SVC COS	428,441.96 7	78	48,681.87	9	67,109.46		2,242.53	0	0.00	0.00		546,475.82
926102 RETIREMENT PLAN NON-SVC	(5,376,662.80) 7		(597,439.74)	9	(834,964.24)		(30,454.43)	0	0.00	0.00		(6,839,521.21)
926112 DCP EARNINGS	367,451.13 7		,0	9	58,208.31		1,954.21	0	0.00	0.00		469,457.90
926113 LTIP EARNINGS IMPACT	512,012.94 7		,	9	81,790.19		2,620.70	0	0.00	0.00 0.00		653,004.61 834,820.27
926117 DCP-BH ENERGY	668,516.54 8		,	8	97,639.31		5,596.41 31,827.75	1 0	0.00 0.00	0.00		7,770,439.56
926121 401K CONTRIBUTIONS 926211 HEALTH-CARE BENEFITS	6,091,822.15 7 7,835,164.57 7	_		9	954,478.58 1,227,171.65		40,785.39	0	0.00	0.00		9.995.304.72
926215 OPEB SERVICE COSTS	1,137,191.59 7		•	9	178,762.46		5,914.42	0	0.00	0.00		1,450,595.08
926216 OPEB NON-SERVICE COSTS	(1,069,348.68) 7	-		9	(167,194.61)		(5,615.12)	ō	0.00	0.00		(1,363,895.85)
926221 LT DISABILITY		78		9		12	1,331.92	Ō	0.00	0.00		324,285.07
926222 FMLA ADMIN	15,449.14 7	78		9	2,419.75	12	80.89	0	0.00	0.00		19,705.16
926225 SERP NON-SERVICE COSTS	567,013.53 7	78	•	9	CONTRACT CON	12)	2,967.80	0	0.00	0.00		(723,223.19)
926231 LIFE INSURANCE	124,654.39 7	-	#-/mee.e.	9		12	654.80	0	0.00	0.00		158,973.44
926241 GENERAL BENEFITS	5,655.80 7			9	911.79		30.18	0	0.00	0.00		7,264.88
926251 TUITION REIMBURSE	16,911.78 7		5,354.83 2		1,712.52	7	63.28	0	0.00	0.00		24,042.41 429,321.78
926281 DENTAL CARE 926291 VISION CARE	336,336.18 7		,	9	52,821.33		1,723.24	0	0.00 0.00	0.00 0.00		34,137.42
926291 VISION CARE 926901 BENEFITS LOADING	26,731.33 7 9,926,091.68 7		3,073.98 1,054,194.24	9 ຊ	4,198.21 1,493,664.86	12	133.90 50,523.12	0	0.00	0.00		12,524,473.90
926911 BENEFITS LOADING CR	(16,662,136.48) 7		(1,894,235.67)		(2,610,081.36)		(87,565.05)	0	0.00	0.00		(21,254,018.56)