

MIDAMERICAN ENERGY COMPANY
2026 SOUTH DAKOTA GAS RATE CASE
Docket No. NG-26-____
South Dakota Gas Operating Income Statement
Pro-Forma Adjustment - Retirement Plan Costs
TEST YEAR ENDING DECEMBER 31, 2025
Individual Responsible: Blake M. Groen

Line	Description	Amount	Reference
	(a)	(b)	(c)
1.	Three-Year Average Pension Costs - SD Gas	(236,069)	WP BMG 7 Page 2
2.	Three-Year Average SERP Costs - SD Gas	72,277	WP BMG 7 Page 2
3.	Three-Year Average OPEB Costs - SD Gas	(81,377)	WP BMG 7 Page 2
4.	Total	(245,170)	Sum lines 1 -3
5.			
6.	Test Year Pension Costs - SD Gas	(209,004)	WP BMG 7 Page 2
7.	Test Year SERP Costs - SD Gas	75,644	WP BMG 7 Page 2
8.	Test Year OPEB Costs - SD Gas	(121,490)	WP BMG 7 Page 2
9.	Total	(254,850)	Sum lines 6 - 8
10.			
11.	Difference	9,680	Line 4 - line 9
12.	% O&M	63.6%	WP BMG 5 p. 5 Line 21
13.	Change to O&M	6,156	Line 11 times line 12
14.			
15.	Pro Forma Adjustment		
16.	Increase O&M Expense	6,156	

To Exh. BMG 1.1, Sch. 7

MIDAMERICAN ENERGY COMPANY
2026 SOUTH DAKOTA GAS RATE CASE
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South Dakota Gas Operating Income Statement
Pro-Forma Adjustment - Retirement Plan Costs
TEST YEAR ENDING DECEMBER 31, 2025
Individual Responsible: Blake M. Groen

Line	Description (a)	Account (b)	Total Company (c)	Total Gas (d)	South Dakota Gas (e)	Reference (f)
1.	Test Year Pension Costs	926.101 & 926.102	\$ (5,674,063)	\$ (1,620,223)	\$ (209,004)	WP BMG 7 Pg 15 (PDF)
2.	Jurisdictional Distribution			28.55%	12.90%	
3.	Test Year SERP Costs	926.225	\$ 2,053,579	\$ 586,397	\$ 75,644	WP BMG 7 Pg 16 (PDF)
4.	Jurisdictional Distribution			28.55%	12.90%	
5.	Test Year OPEB Costs	926.215 & 926.216	\$ (3,298,209)	\$ (941,800)	\$ (121,490)	WP BMG 7 Pg 17 (PDF)
6.	Jurisdictional Distribution			28.55%	12.90%	
7.						
8.						
9.	2026 Pension Costs		\$ (6,998,783)			WP BMG 7 Pg 3 (PDF)
10.	2025 Pension Costs		\$ (5,674,063)			WP BMG 7 Pg 7 (PDF)
11.	2024 Pension Costs		\$ (6,553,646)			WP BMG 7 Pg 11 (PDF)
12.	3-YearAverage		\$ (6,408,831)			Average: lines 9-11
13.	Gas Portion of Average Pension Costs			\$ (1,830,035)		Line 12 * line 2
14.	SD Gas Portion				\$ (236,069)	Line 13 * line 2
15.						
16.						
17.	2026 SERP Costs		\$ 1,764,035			WP BMG 7 Pg 4 (PDF)
18.	2025 SERP Costs		\$ 2,053,579			WP BMG 7 Pg 8 (PDF)
19.	2024 SERP Costs		\$ 2,068,895			WP BMG 7 Pg 12 (PDF)
20.	3-YearAverage		\$ 1,962,170			Average: lines 17-19
21.	Gas Portion of Average SERP Costs			\$ 560,296		Line 20 * line 4
22.	SD Gas Portion				\$ 72,277	Line 21 * line 4
23.						
24.						
25.	2026 OPEB Costs		\$ (4,043,157)			WP BMG 7 Pg 5, 6 (PDF)
26.	2025 OPEB Costs		\$ (3,298,209)			WP BMG 7 Pg 9, 10 (PDF)
27.	2024 OPEB Costs		\$ 713,691			WP BMG 7 Pg 13, 14 (PDF)
28.	3-YearAverage		\$ (2,209,225)			Average: lines 25-27
29.	Gas Portion of Average OPEB Costs			\$ (630,842)		Line 28 * line 6
30.	SD Gas Portion				\$ (81,377)	Line 29 * line 6

MidAmerican Energy Company
MidAmerican Energy Company Retirement Plan
Disclosure and Cost Under ASC 715
Measured as of December 31, 2025

	Kern River	NNG	MEC	Total Regulated	Cordova	Renewables	Transmission	Energy Services	Other Non-Regulated	Total Non-Regulated
D. Funded Status										
Accumulated benefit obligation (ABO)	11,192,034	27,730,085	343,665,284	382,781,403	521,424	11,317,639	39,424	381,171	5,599,460	17,859,118
Projected benefit obligation (PBO)	11,272,862	27,969,098	345,279,289	384,521,249	521,424	11,579,531	39,424	381,171	5,599,941	18,121,491
Fair value of assets (FVA)	7,605,613	1,029,461	450,719,763	459,354,837	864,432	5,633,101	(49,100)	5,662,213	5,868,664	17,979,310
Net balance sheet (liability) asset	(3,667,249)	(26,939,637)	105,440,474	74,833,588	343,008	(5,946,430)	(88,524)	5,281,042	268,723	(142,181)
Net transition obligation (asset)	0	0	0	0	0	0	0	0	0	0
Net prior service cost (credit)	0	0	0	0	0	0	0	0	0	0
Net loss (gain)	3,667,249	26,939,637	(65,665,871)	(35,058,985)	(343,008)	5,946,430	88,524	(5,281,042)	(268,723)	142,181
Regulatory (liability) asset	0	0	0	0	0	0	0	0	0	0
Prepaid/(accrued) benefit cost	0	0	39,774,603	39,774,603	0	0	0	0	0	0
E. Amounts Recognized in the Statement of Financial Position										
Noncurrent assets										
Current liabilities										
Noncurrent liabilities										
Total										
F. Amounts Recognized in Accumulated Other Comprehensive Income										
Net loss (gain)	3,667,249	26,939,637	(65,665,871)	(35,058,985)	(343,008)	5,946,430	88,524	(5,281,042)	(268,723)	142,181
Prior service cost (credit)	0	0	0	0	0	0	0	0	0	0
Regulatory liability (asset)	0	0	0	0	0	0	0	0	0	0
Transition obligation (asset)	0	0	0	0	0	0	0	0	0	0
Total	3,667,249	26,939,637	(65,665,871)	(35,058,985)	(343,008)	5,946,430	88,524	(5,281,042)	(268,723)	142,181
G. Amounts Recognized in Accumulated Other Comprehensive Income during 2025										
Net loss (gain) as of 12/31/2024	3,843,005	24,894,398	(41,771,076)	(12,933,673)	(300,090)	3,541,566	78,723	(3,678,757)	1,320,110	961,552
Net loss (gain) recognized in 2025 NPBC	0	0	0	0	0	0	0	0	0	0
Net loss (gain) arising during 2025	(175,756)	1,945,239	(23,894,795)	(22,125,312)	(42,918)	2,404,864	9,801	(1,602,285)	(1,588,833)	(819,371)
Net loss (gain) as of 12/31/2025	3,667,249	26,939,637	(65,665,871)	(35,058,985)	(343,008)	5,946,430	88,524	(5,281,042)	(268,723)	142,181
Prior service cost (credit) as of 1/1/2025	0	0	0	0	0	0	0	0	0	0
Prior service cost (credit) recognized in 2025 NPBC	0	0	0	0	0	0	0	0	0	0
Prior service cost (credit) arising during 2025	0	0	0	0	0	0	0	0	0	0
Prior service cost (credit) as of 12/31/2025	0	0	0	0	0	0	0	0	0	0
H. Fiscal Year 2025 Net Periodic Benefit Cost										
Service Cost	240,335	543,751	1,282,582	2,066,668	0	345,447	0	0	23,621	369,068
Interest Cost	570,421	1,451,873	18,286,958	20,309,252	27,585	605,760	2,014	20,611	296,989	952,959
Expected return on plan assets	(383,099)	89,200	(26,568,323)	(26,872,222)	(51,641)	(324,083)	3,482	(371,050)	(311,070)	(1,054,362)
Amortization of transition (asset) obligation	0	0	0	0	0	0	0	0	0	0
Amortization of prior service cost (credit)	0	0	0	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)	417,657	2,084,824	(6,998,783)	(4,496,302)	(24,056)	627,124	5,496	(350,439)	9,540	267,665
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	0	0	0	0	0	0	0	0	0	0
Other ³	0	0	0	0	0	0	0	0	0	0
NPBC after curtailment and settlements	417,657	2,084,824	(6,998,783)	(4,496,302)	(24,056)	627,124	5,496	(350,439)	9,540	267,665
Presentation of Benefit Cost pursuant to ASC 715-20										
Employer service cost	240,335	543,751	1,282,582	2,066,668	0	345,447	0	0	23,621	369,068
Other components of NPBC	177,322	1,541,073	(8,281,365)	(6,562,970)	(24,056)	281,677	5,496	(350,439)	(14,081)	(101,403)
Other adjustments to benefit cost	0	0	0	0	0	0	0	0	0	0
Disclosed benefit cost	417,657	2,084,824	(6,998,783)	(4,496,302)	(24,056)	627,124	5,496	(350,439)	9,540	267,665

MidAmerican Energy Company
Supplemental Executive Retirement Plan
Disclosure and Cost Under ASC 715
Measured as of December 31, 2025

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	MEC	Total Regulated	Melstad	Other Non-Regulated	Total Non-Regulated	Grand Total
Service cost	0	0	0	0	0	0
Interest cost	1,764,035	1,764,035	42,968	2,160,800	2,203,768	3,967,803
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	0	0	0	0	0	0
Net periodic benefit cost (NPBC)	1,764,035	1,764,035	42,968	2,160,800	2,203,768	3,967,803
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	0
NPBC after curtailments and settlements	1,764,035	1,764,035	42,968	2,160,800	2,203,768	3,967,803
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	1,764,035	1,764,035	42,968	2,160,800	2,203,768	3,967,803
Other adjustments to benefit cost	0	0	0	0	0	0
Disclosed benefit cost	1,764,035	1,764,035	42,968	2,160,800	2,203,768	3,967,803

I. Calculation of Net Loss/ (Gain) Amortization

Market related value of assets	0	0	0	0	0	0
Fair value of assets	0	0	0	0	0	0
Deferred asset (loss)/gain	0	0	0	0	0	0
Adjusted loss/(gain)	15,731,059	15,731,059	(140,739)	(14,727,187)	(14,867,926)	863,133
Corridor	0	0	0	0	0	7,430,498
Loss/(gain) outside of corridor	0	0	0	0	0	10,537,511
Amortization period	0	0	0	0	0	0
Net loss/(gain) amortization	0	0	0	0	0	0

J. Participant Count

Actives	0	0	0	1	1	1
Inactives	0	0	0	0	0	0
Receiving Benefits	45	45	1	4	5	50
Deferred Benefits	0	0	0	0	0	0
Total plan participants	45	45	1	5	6	51

K. Expected Benefit Payments

2026	4,688,650	4,688,650	76,043	2,138,006	2,214,049	6,902,699
2027	4,373,629	4,373,629	75,448	2,134,508	2,209,956	6,583,585
2028	4,071,737	4,071,737	74,751	2,621,283	2,696,034	6,767,771
2029	3,781,145	3,781,145	73,936	3,103,515	3,177,451	6,958,596
2030	3,500,102	3,500,102	72,983	3,089,424	3,162,407	6,662,509
2031-2035	13,571,150	13,571,150	344,066	15,172,585	15,516,651	29,087,801

¹ Actuarial (gain) loss includes assumption changes.

MidAmerican Energy Company
Nonunion Postretirement Welfare Plan
Disclosure and Cost Under ASC 715
Measured as of December 31, 2025

	Kern River	NING	MEC	Total Regulated	Cordova	Renewables	Transmission	Energy Services	Other Non-Regulated	Total Non-Regulated
D. Funded Status										
Accumulated benefit obligation (APBO)	4,897,734	31,705,095	81,958,440	118,359,269	0	8,134,933	59,331	41,674	3,129,763	9,385,701
Fair value of assets (FVA)	19,357,829	58,597,187	96,102,203	174,057,219	410,633	4,895,881	103,553	3,644,444	8,415,162	17,269,873
Net balance sheet (liability) asset	14,860,095	26,892,092	14,145,763	55,697,950	410,633	(1,439,052)	44,222	3,602,770	5,285,399	7,904,172
Net prior service cost (credit)	0	15,768,358	739,791	16,528,149	0	0	0	0	0	0
Net loss (gain)	(4,808,000)	(17,712,567)	(12,825,184)	(35,345,751)	(410,633)	1,439,052	(44,222)	(3,602,770)	(5,285,399)	(7,904,172)
Proprietary/accrued benefit cost	9,852,095	24,967,883	2,060,370	36,880,348	0	0	0	0	0	0
E. Amounts Recognized in the Statement of Financial Position										
Noncurrent assets										
Current liabilities										
Noncurrent liabilities										
Total										
F. Amounts Recognized in Accumulated Other Comprehensive Income										
Net loss (gain)	(4,808,000)	(17,712,567)	(12,825,184)	(35,345,751)	(410,633)	1,439,052	(44,222)	(3,602,770)	(5,285,399)	(7,904,172)
Prior service cost (credit)	0	15,768,358	739,791	16,528,149	0	0	0	0	0	0
Total	(4,808,000)	(1,924,209)	(12,085,393)	(18,817,802)	(410,633)	1,439,052	(44,222)	(3,602,770)	(5,285,399)	(7,904,172)
G. Amounts Recognized in Accumulated Other Comprehensive Income During 2025										
Net loss (gain) as of 12/31/2024	(3,488,334)	(15,229,525)	(11,725,724)	(30,443,583)	(409,000)	378,008	(43,766)	(2,637,854)	(4,718,288)	(7,630,900)
Net loss (gain) amortized in 2025 NPBC	(162,615)	(709,952)	(546,616)	(1,419,183)	(19,066)	17,822	(2,040)	(132,292)	(219,952)	(355,728)
Net loss (gain) arising during 2025	(1,482,281)	(3,192,984)	(1,646,076)	(6,321,351)	(20,893)	1,078,666	(2,496)	(897,208)	(787,063)	(629,000)
Net loss (gain) as of 12/31/2025	(4,808,000)	(17,712,567)	(12,825,184)	(35,345,751)	(410,633)	1,439,052	(44,222)	(3,602,770)	(5,285,399)	(7,904,172)
Prior service cost (credit) as of 12/31/2024	0	14,595,820	850,068	15,445,688	0	0	0	0	0	0
Prior service cost (credit) amortized in 2025 NPBC	0	1,271,627	110,277	1,381,904	0	0	0	0	0	0
Prior service cost (credit) arising during 2025	0	2,464,165	0	2,464,165	0	0	0	0	0	0
Prior service cost (credit) as of 12/31/2025	0	15,768,358	739,791	16,528,149	0	0	0	0	0	0
H. Fiscal Year 2026 Net Periodic Benefit Cost										
Service cost	60,655	341,177	1,066,357	1,468,189	0	199,448	2,509	1,820	0	203,775
Interest cost	242,591	1,841,670	4,239,616	6,123,877	0	327,027	3,199	2,224	157,920	490,370
Expected return on plan assets	(1,017,311)	(2,998,961)	(4,935,878)	(8,952,150)	(21,610)	(239,932)	(5,414)	(191,652)	(430,427)	(889,035)
Amortization of prior service cost (credit)	0	1,488,204	110,277	1,608,481	0	0	0	0	0	0
Amortization of net (gain) loss	(217,530)	(801,377)	(580,254)	(1,599,161)	(18,587)	65,108	(2,001)	(163,001)	(239,129)	(357,610)
Net periodic benefit cost (NPBC)	(931,595)	(319,287)	(118)	(1,250,764)	(40,197)	351,649	(1,707)	(350,809)	(511,636)	(552,500)
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	0	0	0	0	0	0	0	0	0	0
NPBC after curtailment and settlements	(931,595)	(319,287)	(118)	(1,250,764)	(40,197)	351,649	(1,707)	(350,809)	(511,636)	(552,500)
Presentation of Benefit Cost pursuant to ASC 715-20										
Employer service cost	60,655	341,177	1,066,357	1,468,189	0	199,448	2,509	1,820	0	203,775
Other components of NPBC	(992,250)	(860,464)	(1,066,239)	(2,718,953)	(40,197)	152,203	(4,216)	(352,429)	(511,636)	(756,275)
Other adjustments to benefit cost	0	0	0	0	0	0	0	0	0	0
Disclosed benefit cost	(931,595)	(319,287)	(118)	(1,250,764)	(40,197)	351,649	(1,707)	(350,809)	(511,636)	(552,500)

MidAmerican Energy Company
Union Postretirement Welfare Plan
Disclosures and Cost Under ASC 715
Measured as of December 31, 2025

	MEC Union	GT&S Union	Grand Total
D. Funded Status			
Accumulated benefit obligation (APBO)	70,773,957	12,586,257	83,360,214
Fair value of assets (FVA)	114,143,769	18,377,763	132,521,532
Net balance sheet (liability) asset	43,369,812	5,791,506	49,161,318
Net prior service cost (credit)	0	0	0
Net loss (gain)	(24,938,745)	(10,975,681)	(35,914,426)
Prepaid/(accrued) benefit cost	18,431,067	(5,184,175)	13,246,892
E. Amounts Recognized in the Statement of Financial Position			
Noncurrent assets			49,161,318
Current liabilities			0
Noncurrent liabilities			0
Total			49,161,318
F. Amounts Recognized in Accumulated Other Comprehensive Income			
Net loss (gain)	(24,938,745)	(10,975,681)	(35,914,426)
Prior service cost (credit)	0	0	0
Total	(24,938,745)	(10,975,681)	(35,914,426)
G. Amounts Recognized in Accumulated Other Comprehensive Income During 2025			
Net loss (gain) as of 12/31/2024	(20,279,624)	(10,693,850)	(30,963,474)
Net loss (gain) amortized in 2025 NPBC	(907,809)	(478,258)	(1,386,067)
Net loss (gain) arising during 2025	(5,566,930)	(770,089)	(6,337,019)
Net loss (gain) as of 12/31/2025	(24,938,745)	(10,975,681)	(35,914,426)
Prior service cost (credit) as of 12/31/2024	(68,491)	0	(68,491)
Prior service cost (credit) amortized in 2025 NPBC	(68,491)	0	(68,491)
Prior service cost (credit) arising during 2025	0	0	0
Prior service cost (credit) as of 12/31/2025	0	0	0
H. Fiscal Year 2026 Net Periodic Benefit Cost			
Service cost	956,619	597,589	1,554,208
Interest cost	3,637,894	679,217	4,317,111
Expected return on plan assets	(7,455,134)	(1,235,809)	(8,690,943)
Amortization of prior service cost (credit)	0	0	0
Amortization of net (gain) loss	(1,182,654)	(520,493)	(1,703,147)
Net periodic benefit cost (NPBC)	(4,043,275)	(479,496)	(4,522,771)
Curtailment (gain) loss	0	0	0
Settlement (gain) loss	0	0	0
Special termination benefits	0	0	0
NPBC after curtailment and settlements	(4,043,275)	(479,496)	(4,522,771)
Presentation of Benefit Cost pursuant to ASC 715-20			
Employer service cost	956,619	597,589	1,554,208
Other components of NPBC	(4,999,894)	(1,077,085)	(6,076,979)
Other adjustments to benefit cost	0	0	0
Disclosed benefit cost	(4,043,275)	(479,496)	(4,522,771)

MidAmerican Energy Company
MidAmerican Energy Company Retirement Plan
Disclosure and Cost Under ASC 715
Measured as of December 31, 2025

	Kern River	ING	MEC	Total Regulated	Cordeva	Renewables	Transmission	Energy Services	Other Non-Regulated	Total Non-Regulated
A. Reconciliation of Benefit Obligation										
Benefit obligation at beginning of year	11,983,950	28,195,895	355,644,946	396,824,791	525,300	3,023,092	50,744	1,573,350	13,847,510	19,019,996
Service cost	310,370	599,109	1,443,679	2,353,158	0	80,194	0	42,387	275,871	398,452
Interest cost	639,452	1,562,544	19,402,060	21,604,056	28,908	164,058	2,355	86,190	733,541	1,015,052
Plan participants' contributions	0	0	0	0	0	0	0	0	0	0
Amendments	0	0	0	0	0	0	0	0	0	0
Actuarial (gain) loss ¹	236,924	1,977,708	1,156,659	3,371,291	4,663	9,687,099	7,497	(1,299,651)	(8,238,880)	160,728
Acquisitions	0	0	0	0	0	0	0	0	0	0
Benefit payments ²	(1,897,834)	(5,366,158)	(32,368,055)	(39,632,047)	(37,447)	(1,374,912)	(21,172)	(21,105)	(1,018,101)	(2,472,737)
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	0
Curtailments	0	0	0	0	0	0	0	0	0	0
Settlements	0	0	0	0	0	0	0	0	0	0
Special termination benefits	0	0	0	0	0	0	0	0	0	0
Benefit obligation at end of year	11,272,862	27,969,098	345,279,289	384,521,249	521,424	11,579,531	39,424	381,171	5,599,941	18,121,491
B. Reconciliation of Fair Value of Plan Assets										
Fair value of plan assets at beginning of year	8,140,945	4,201,497	439,996,817	452,339,259	825,390	(518,474)	(27,979)	5,252,107	12,527,400	18,058,444
Actual return on plan assets, net of administrative expense	865,229	152,692	51,571,256	52,589,177	98,245	648,990	(4,755)	639,413	654,341	2,036,234
Employer contributions	497,273	2,041,430	(8,480,255)	(5,941,552)	(21,756)	287,839	4,806	(203,202)	294,682	357,369
Plan participants' contributions	0	0	0	0	0	0	0	0	0	0
Benefit payments ²	(1,897,834)	(5,366,158)	(32,368,055)	(39,632,047)	(37,447)	(1,374,912)	(21,172)	(21,105)	(1,018,101)	(2,472,737)
Administrative expenses paid	0	0	0	0	0	0	0	0	0	0
Transfers in/out	0	0	0	0	0	6,599,658	0	0	(6,589,658)	0
Acquisitions	0	0	0	0	0	0	0	0	0	0
Curtailments	0	0	0	0	0	0	0	0	0	0
Settlements	0	0	0	0	0	0	0	0	0	0
Fair value of plan assets at end of year	7,605,613	1,029,461	450,719,763	459,354,837	884,432	5,633,101	(48,100)	5,662,213	5,868,664	17,979,310
C. Fiscal Year 2025 Net Periodic Benefit Cost										
Service cost	310,370	599,109	1,443,679	2,353,158	0	80,194	0	42,387	275,871	398,452
Interest cost	639,452	1,562,544	19,402,060	21,604,056	28,908	164,058	2,355	86,190	733,541	1,015,052
Expected return on plan assets	(452,548)	(120,223)	(26,519,802)	(27,092,574)	(50,664)	43,587	2,451	(336,779)	(714,730)	(1,056,135)
Amortization of transition (asset) obligation	0	0	0	0	0	0	0	0	0	0
Amortization of prior service cost	0	0	0	0	0	0	0	0	0	0
Recognized actuarial (gain) loss	497,273	2,041,430	(5,674,063)	(3,135,360)	(21,756)	287,839	4,806	(208,202)	294,682	357,369
Net periodic benefit cost (NPBC)	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
Other Adjustment ³	497,273	2,041,430	(5,674,063)	(3,135,360)	(21,756)	287,839	4,806	(208,202)	294,682	357,369
Presentation of Benefit Cost pursuant to ASC 715-20										
Employer service cost	310,370	599,109	1,443,679	2,353,158	0	80,194	0	42,387	275,871	398,452
Other components of NPBC	186,903	1,442,321	(7,117,742)	(5,488,518)	(21,756)	207,645	4,806	(250,995)	18,811	(41,083)
Other adjustments to benefit cost	0	0	0	0	0	0	0	0	0	0
Disclosed benefit cost	497,273	2,041,430	(5,674,063)	(3,135,360)	(21,756)	287,839	4,806	(208,202)	294,682	357,369

MidAmerican Energy Company
Supplemental Executive Retirement Plan
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	MEC	Total Regulated	Metstad	Other Non-Regulated	Total Non-Regulated	Grand Total
A. Reconciliation of Benefit Obligation						
Benefit obligation at beginning of year	38,146,112	38,146,112	819,620	39,700,724	40,520,344	78,666,456
Service cost	0	0	0	0	0	0
Interest cost	2,053,579	2,053,579	44,941	2,221,319	2,266,260	4,319,839
Plan participants' contributions	0	0	0	0	0	0
Amendments	0	0	0	0	0	0
Actuarial (gain) loss ¹	(1,500,902)	(1,500,902)	17,045	(128,203)	(111,158)	(1,612,060)
Acquisitions	0	0	0	0	0	0
Benefit payments	(4,853,841)	(4,853,841)	(76,296)	(2,139,122)	(2,215,418)	(7,069,259)
Curtailments	0	0	0	0	0	0
Settlements	0	0	0	0	0	0
Other adjustments	0	0	0	0	0	0
Benefit obligation at end of year	33,844,948	33,844,948	805,310	39,654,718	40,460,028	74,304,976
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	0	0	0	0	0	0
Employer contributions	4,853,841	4,853,841	76,296	2,139,122	2,215,418	7,069,259
Plan participants' contributions	0	0	0	0	0	0
Benefit payments	(4,853,841)	(4,853,841)	(76,296)	(2,139,122)	(2,215,418)	(7,069,259)
Acquisitions	0	0	0	0	0	0
Curtailments	0	0	0	0	0	0
Settlements	0	0	0	0	0	0
Fair value of plan assets at end of year	0	0	0	0	0	0
C. Fiscal Year 2025 Net Periodic Benefit Cost						
Service cost	0	0	0	0	0	0
Interest cost	2,053,579	2,053,579	44,941	2,221,319	2,266,260	4,319,839
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	0	0	0	0	0	0
Net periodic benefit cost (NPBC)	2,053,579	2,053,579	44,941	2,221,319	2,266,260	4,319,839
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	0
NPBC after curtailments and settlements	2,053,579	2,053,579	44,941	2,221,319	2,266,260	4,319,839
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	2,053,579	2,053,579	44,941	2,221,319	2,266,260	4,319,839
Other adjustments to benefit cost	0	0	0	0	0	0
Disclosed benefit cost	2,053,579	2,053,579	44,941	2,221,319	2,266,260	4,319,839

MidAmerican Energy Company
Nonunion Postretirement Welfare Plan
Disclosure and Cost Under ASC 715
Measured as of December 31, 2025



	Kern River	NNG	MEC	Total Regulated	Cordeva	Renewables	Transmission	Energy Services	Other Non-Regulated	Total Non-Regulated
A. Reconciliation of Benefit Obligation										
Benefit obligation at beginning of year	4,685,612	27,820,557	79,570,199	112,076,368	0	1,394,883	51,249	895,703	8,886,402	8,808,237
Service cost	63,081	142,478	1,012,547	1,218,104	0	45,983	2,802	22,983	126,127	197,905
Interest cost	254,305	1,500,550	4,296,077	6,050,932	0	77,917	2,910	38,794	362,238	481,859
Plan participants' contributions ²	18,722	114,498	330,813	484,033	0	0	0	0	21,147	21,147
Amendments	0	2,464,165	0	2,464,165	0	0	0	0	0	0
Actuarial (gain) loss ¹	269,142	2,152,607	3,253,169	5,675,118	0	4,616,150	2,370	(715,816)	(3,672,006)	230,698
Transfers in/(out)	0	0	0	0	0	0	0	0	0	0
Benefits paid from plan assets ²	(593,128)	(2,489,956)	(5,652,876)	(8,935,962)	0	0	0	0	(374,145)	(374,145)
Benefits paid from the company	0	0	(653,489)	(653,489)	0	0	0	0	0	0
Administrative expenses paid	0	0	0	0	0	0	0	0	0	0
Curtailments	0	0	0	0	0	0	0	0	0	0
Settlements	0	0	0	0	0	0	0	0	0	0
Special termination benefits	0	0	0	0	0	0	0	0	0	0
Benefit obligation at end of year	4,637,734	31,705,095	81,956,440	118,359,269	0	6,134,933	59,331	41,674	3,129,783	9,385,701
B. Reconciliation of Fair Value of Plan Assets										
Fair value of plan assets at beginning of year	16,788,693	52,775,849	91,311,387	160,875,729	409,000	1,016,875	95,015	3,533,557	11,364,890	16,439,137
Actual return on plan assets, net of admin expenses	2,685,157	8,196,998	9,742,613	20,624,768	43,639	108,497	10,138	377,018	1,214,708	1,754,000
Employer contributions	456,385	0	570,286	1,026,671	(41,806)	86,538	(1,800)	(286,131)	(347,265)	(570,286)
Plan participants' contributions ²	18,722	114,498	330,813	484,033	0	0	0	0	21,147	21,147
Benefit payments ²	(593,128)	(2,489,956)	(5,652,876)	(8,935,962)	0	0	0	0	(374,145)	(374,145)
Administrative expenses paid	0	0	0	0	0	0	0	0	0	0
Transfers in/(out)	0	0	0	0	0	3,483,973	0	0	(3,483,973)	0
Curtailments	0	0	0	0	0	0	0	0	0	0
Settlements	0	0	0	0	0	0	0	0	0	0
Fair value of plan assets at end of year	19,357,829	58,597,187	98,102,203	174,057,219	410,833	4,695,881	103,553	3,644,444	8,415,162	17,269,873
C. Fiscal Year 2025 Net Periodic Benefit Cost										
Service cost	63,081	142,478	1,012,547	1,218,104	0	45,983	2,802	22,983	126,127	197,905
Interest cost	254,305	1,500,550	4,296,077	6,050,932	0	77,917	2,910	38,794	362,238	481,859
Expected return on plan assets	(933,734)	(2,651,197)	(4,843,368)	(8,628,299)	(22,740)	(54,986)	(5,272)	(195,626)	(615,678)	(894,302)
Amortization of prior service cost	0	1,271,627	110,277	1,381,904	0	0	0	0	0	0
Amortization of net (gain) loss	(182,615)	(709,952)	(546,616)	(1,419,183)	(19,066)	17,622	(2,040)	(132,292)	(219,952)	(355,726)
Net periodic benefit cost (NPBC)	(778,963)	(646,496)	28,917	(1,396,542)	(41,806)	86,538	(1,800)	(286,131)	(347,265)	(570,286)
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	0	0	0	0	0	0	0	0	0	0
NPBC after curtailments and settlements	(778,963)	(646,496)	28,917	(1,396,542)	(41,806)	86,538	(1,800)	(286,131)	(347,265)	(570,286)
Presentation of Benefit Cost pursuant to ASC 715-20										
Employer service cost	63,081	142,478	1,012,547	1,218,104	0	45,983	2,802	22,983	126,127	197,905
Other components of NPBC	(842,044)	(788,972)	(983,630)	(2,614,846)	(41,806)	40,553	(4,402)	(289,124)	(473,392)	(769,171)
Other adjustments to benefit cost	0	0	0	0	0	0	0	0	0	0
Disclosed benefit cost	(778,963)	(646,496)	28,917	(1,396,542)	(41,806)	86,538	(1,800)	(288,131)	(347,265)	(570,286)

¹ The actuarial (gain) loss includes assumption changes.

² 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, 2025

	MEC Union	GT&S Union	Grand Total
A. Reconciliation of Benefit Obligation			
Benefit obligation at beginning of year	70,438,262	11,177,634	81,615,896
Service cost	962,805	618,296	1,581,101
Interest cost	3,781,846	632,334	4,414,180
Plan participants' contributions ²	305,955	8,002	313,957
Amendments	0	0	0
Actuarial (gain) loss ¹	1,747,344	318,999	2,066,343
Transfers in/out	0	0	0
Benefits paid from plan assets ²	(6,462,255)	(169,008)	(6,631,263)
Benefits paid from the company	0	0	0
Administrative expenses paid	0	0	0
Curtailments	0	0	0
Settlements	0	0	0
Special termination benefits	0	0	0
Benefit obligation at end of year	70,773,957	12,586,257	83,360,214
B. Reconciliation of Fair Value of Plan Assets			
Fair value of plan assets at beginning of year	105,890,318	16,318,163	122,208,481
Actual return on plan assets, net of admin expenses	14,409,751	2,220,606	16,630,357
Employer contributions	0	0	0
Plan participants' contributions ²	305,955	8,002	313,957
Benefit payments ²	(6,462,255)	(169,008)	(6,631,263)
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	114,143,769	18,377,763	132,521,532
C. Fiscal Year 2025 Net Periodic Benefit Cost			
Service cost	962,805	618,296	1,581,101
Interest cost	3,781,846	632,334	4,414,180
Expected return on plan assets	(7,095,477)	(1,131,518)	(8,226,995)
Amortization of prior service cost	(68,491)	0	(68,491)
Amortization of net (gain) loss	(907,809)	(478,258)	(1,386,067)
Net periodic benefit cost (NPBC)	(3,327,126)	(359,146)	(3,686,272)
Curtailment (gain) loss	0	0	0
Settlement (gain) loss	0	0	0
Special termination benefits	0	0	0
NPBC after curtailments and settlements	(3,327,126)	(359,146)	(3,686,272)
Presentation of Benefit Cost pursuant to ASC 715-20			
Employer service cost	962,805	618,296	1,581,101
Other components of NPBC	(4,289,931)	(977,442)	(5,267,373)
Other adjustments to benefit cost	0	0	0
Disclosed benefit cost	(3,327,126)	(359,146)	(3,686,272)

¹ The actuarial (gain) loss includes assumption changes.

² 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
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	Kern River	NWNG	MEC	Total Regulated	Cordova	Renewables	Transmission	Energy Services	Other Non-Regulated	Total Non-Regulated
A. Reconciliation of Benefit Obligation										
Benefit obligation at beginning of year	11,865,276	29,443,259	374,995,624	416,304,159	533,677	2,542,349	49,447	1,536,943	14,208,794	18,871,210
Service cost	311,877	655,960	1,526,222	2,494,059	0	63,790	0	44,408	321,080	428,278
Interest cost	604,471	1,494,567	19,429,427	21,528,465	28,045	129,920	2,476	80,180	731,592	972,213
Plan participants' contributions	0	0	0	0	0	0	0	0	0	0
Amendments	0	0	0	0	0	0	0	0	0	0
Actuarial (gain) loss ¹	819,418	2,641,453	(11,618,860)	(8,157,989)	(8,778)	526,053	5,914	15,543	91,961	630,693
Acquisitions	0	0	0	0	0	0	0	0	0	0
Benefit payments ²	(1,617,092)	(5,039,344)	(28,687,467)	(35,343,903)	(27,644)	(239,020)	(7,093)	(103,724)	(1,505,917)	(1,883,398)
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	0
Curtailments	0	0	0	0	0	0	0	0	0	0
Settlements	0	0	0	0	0	0	0	0	0	0
Special termination benefits	0	0	0	0	0	0	0	0	0	0
Benefit obligation at end of year	11,983,950	29,195,895	355,644,946	396,824,791	525,300	3,023,092	50,744	1,573,350	13,847,510	19,019,996
B. Reconciliation of Fair Value of Plan Assets										
Fair value of plan assets at beginning of year	8,654,272	7,027,909	440,538,673	456,220,854	805,230	(458,434)	(22,554)	5,106,234	12,687,897	18,118,373
Actual return on plan assets, net of administrative expense	697,648	383,129	38,255,212	39,335,989	71,087	(54,317)	(2,361)	454,626	1,065,015	1,534,030
Employer contributions	406,117	1,829,803	(10,109,601)	(7,875,681)	(23,283)	233,297	4,049	(205,029)	280,405	289,439
Plan participants' contributions	0	0	0	0	0	0	0	0	0	0
Benefit payments ²	(1,617,092)	(5,039,344)	(28,687,467)	(35,343,903)	(27,644)	(239,020)	(7,093)	(103,724)	(1,505,917)	(1,883,398)
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	0
Acquisitions	0	0	0	0	0	0	0	0	0	0
Curtailments	0	0	0	0	0	0	0	0	0	0
Settlements	0	0	0	0	0	0	0	0	0	0
Fair value of plan assets at end of year	8,140,945	4,201,497	439,996,817	452,339,259	825,390	(518,474)	(27,979)	5,252,107	12,527,400	18,058,444
C. Fiscal Year 2024 Net Periodic Benefit Cost										
Service cost	311,877	655,960	1,526,222	2,494,059	0	63,790	0	44,408	321,080	428,278
Interest cost	604,471	1,494,567	19,429,427	21,528,465	28,045	129,920	2,476	80,180	731,592	972,213
Expected return on plan assets	(510,231)	(320,724)	(27,509,295)	(28,340,250)	(51,328)	39,587	1,573	(328,617)	(772,267)	(1,112,052)
Amortization of transition (asset) obligation	0	0	0	0	0	0	0	0	0	0
Amortization of prior service cost	0	0	0	0	0	0	0	0	0	0
Recognized actuarial (gain) loss	406,117	1,829,803	(6,553,646)	(4,317,726)	(23,283)	233,297	4,049	(205,029)	280,405	289,439
Net periodic benefit cost (NPBC)	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
Other Adjustment ³	0	0	0	0	0	0	0	0	0	0
NPBC after curtailments and settlements	406,117	1,829,803	(6,553,646)	(4,317,726)	(23,283)	233,297	4,049	(205,029)	280,405	289,439
Presentation of Benefit Cost pursuant to ASC 715-20										
Employer service cost	311,877	655,960	1,526,222	2,494,059	0	63,790	0	44,408	321,080	428,278
Other components of NPBC	94,240	1,173,843	(8,079,868)	(6,811,785)	(23,283)	169,507	4,049	(248,437)	(40,675)	(139,839)
Other adjustments to benefit cost	0	0	0	0	0	0	0	0	0	0
Disclosed benefit cost	406,117	1,829,803	(6,553,646)	(4,317,726)	(23,283)	233,297	4,049	(205,029)	280,405	289,439

MidAmerican Energy Company
Supplemental Executive Retirement Plan
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	MEC	Total Regulated	Meistad	Other Non- Regulated	Total Non- Regulated	Grand Total
A. Reconciliation of Benefit Obligation						
Benefit obligation at beginning of year	40,388,213	40,388,213	861,412	43,410,663	44,272,075	84,660,288
Service cost	0	0	0	0	0	0
Interest cost	2,068,895	2,068,895	44,874	2,294,049	2,338,923	4,407,818
Plan participants' contributions	0	0	0	0	0	0
Amendments	0	0	0	0	0	0
Actuarial (gain) loss ¹	574,086	574,086	(10,370)	(3,906,533)	(3,916,903)	(3,342,817)
Acquisitions	0	0	0	0	0	0
Benefit payments	(4,885,082)	(4,885,082)	(76,296)	(2,097,455)	(2,173,751)	(7,058,833)
Curtailments	0	0	0	0	0	0
Settlements	0	0	0	0	0	0
Other adjustments	0	0	0	0	0	0
Benefit obligation at end of year	38,146,112	38,146,112	819,620	39,700,724	40,520,344	78,666,456
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	0	0	0	0	0	0
Employer contributions	4,885,082	4,885,082	76,296	2,097,455	2,173,751	7,058,833
Plan participants' contributions	0	0	0	0	0	0
Benefit payments	(4,885,082)	(4,885,082)	(76,296)	(2,097,455)	(2,173,751)	(7,058,833)
Acquisitions	0	0	0	0	0	0
Curtailments	0	0	0	0	0	0
Settlements	0	0	0	0	0	0
Fair value of plan assets at end of year	0	0	0	0	0	0
C. Fiscal Year 2024 Net Periodic Benefit Cost						
Service cost	0	0	0	0	0	0
Interest cost	2,068,895	2,068,895	44,874	2,294,049	2,338,923	4,407,818
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	0	0	0	0	0	0
Net periodic benefit cost (NPBC)	2,068,895	2,068,895	44,874	2,294,049	2,338,923	4,407,818
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	0
NPBC after curtailments and settlements	2,068,895	2,068,895	44,874	2,294,049	2,338,923	4,407,818
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	2,068,895	2,068,895	44,874	2,294,049	2,338,923	4,407,818
Other adjustments to benefit cost	0	0	0	0	0	0
Disclosed benefit cost	2,068,895	2,068,895	44,874	2,294,049	2,338,923	4,407,818

MidAmerican Energy Company
Nonunion Postretirement Welfare Plan
Disclosure and Cost Under ASC 715
Measured as of December 31, 2024

	Kern River	NNG	MEC	Total Regulated	Cordova	Renewables	Transmission	Energy Services	Other Non-Regulated
A. Reconciliation of Benefit Obligation									
Benefit obligation at beginning of year	5,360,465	29,331,931	88,638,567	123,330,963	0	1,565,512	57,902	814,962	8,561,357
Service cost	102,487	142,151	1,585,984	1,830,622	0	67,876	4,128	34,705	230,186
Interest cost	279,123	1,513,985	4,597,580	6,390,688	0	83,941	3,156	43,772	448,105
Plan participants' contributions ²	9,601	136,826	329,305	475,832	0	0	0	0	23,556
Amendments	0	0	0	0	0	0	0	0	0
Actuarial (gain) loss ¹	(609,520)	(627,180)	(9,312,763)	(10,549,463)	0	(322,446)	(13,937)	(197,736)	(2,174,476)
Transfers in/out	0	0	0	0	0	0	0	0	0
Benefits paid from plan assets ²	(456,544)	(2,677,256)	(5,903,994)	(9,037,794)	0	0	0	0	(422,326)
Benefits paid from the company	0	0	(364,480)	(364,480)	0	0	0	0	0
Administrative expenses paid	0	0	0	0	0	0	0	0	0
Curtailments	0	0	0	0	0	0	0	0	0
Settlements	0	0	0	0	0	0	0	0	0
Special termination benefits	0	0	0	0	0	0	0	0	0
Benefit obligation at end of year	4,685,612	27,820,557	79,570,199	112,076,368	0	1,394,883	51,249	695,703	6,666,402
B. Reconciliation of Fair Value of Plan Assets									
Fair value of plan assets at beginning of year	14,770,487	49,148,195	84,625,344	148,544,026	377,756	784,751	80,550	3,183,799	10,168,920
Actual return on plan assets, net of admin expenses	2,006,765	6,167,784	12,369,441	20,543,990	55,215	114,705	11,774	465,367	1,486,361
Employer contributions	458,384	0	(108,709)	349,675	(23,971)	117,419	2,691	(115,609)	128,179
Plan participants' contributions ²	9,601	136,826	329,305	475,832	0	0	0	0	23,556
Benefit payments ²	(456,544)	(2,677,256)	(5,903,994)	(9,037,794)	0	0	0	0	(422,326)
Administrative expenses paid	0	0	0	0	0	0	0	0	0
Transfers in/out	0	0	0	0	0	0	0	0	0
Curtailments	0	0	0	0	0	0	0	0	0
Settlements	0	0	0	0	0	0	0	0	0
Fair value of plan assets at end of year	16,788,693	52,775,649	91,311,387	160,875,729	409,000	1,016,875	95,015	3,533,557	11,384,690
C. Fiscal Year 2024 Net Periodic Benefit Cost									
Service cost	102,487	142,151	1,585,984	1,830,622	0	67,876	4,128	34,705	230,186
Interest cost	279,123	1,513,985	4,597,580	6,390,688	0	83,941	3,156	43,772	448,105
Expected return on plan assets	(804,460)	(2,593,972)	(4,378,858)	(7,777,290)	(20,588)	(41,390)	(4,390)	(172,873)	(535,717)
Amortization of prior service cost	0	1,271,627	110,277	1,381,904	0	0	0	0	0
Amortization of net (gain) loss	(15,149)	(99,652)	50,398	(64,403)	(3,383)	6,992	(203)	(21,213)	(14,395)
Net periodic benefit cost (NPBC)	(437,999)	234,139	1,965,381	1,761,521	(23,971)	117,419	2,691	(115,609)	128,179
Curtailment (gain) loss	0	0	0	0	0	0	0	0	0
Settlement (gain) loss	0	0	0	0	0	0	0	0	0
Special termination benefits	0	0	0	0	0	0	0	0	0
NPBC after curtailments and settlements	(437,999)	234,139	1,965,381	1,761,521	(23,971)	117,419	2,691	(115,609)	128,179
Presentation of Benefit Cost pursuant to ASC 715-20									
Employer service cost	102,487	142,151	1,585,984	1,830,622	0	67,876	4,128	34,705	230,186
Other components of NPBC	(540,486)	91,988	379,397	(69,101)	(23,971)	49,543	(1,437)	(150,314)	(102,007)
Other adjustments to benefit cost	0	0	0	0	0	0	0	0	0
Disclosed benefit cost	(437,999)	234,139	1,965,381	1,761,521	(23,971)	117,419	2,691	(115,609)	128,179

¹ The actuarial (gain) loss includes assumption changes.

² MidAmerican Energy's methodology is to allocate benefit payments and plan participant contributions to each platform based on

MidAmerican Energy Company
Union Postretirement Welfare Plan
Disclosure and Cost Under ASC 715
Measured as of December 31, 2024

MEC Union	GT&S Union	Grand Total
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A. Reconciliation of Benefit Obligation

Benefit obligation at beginning of year	80,105,360	10,893,504	90,998,864
Service cost	1,288,854	652,800	1,941,654
Interest cost	4,129,243	590,973	4,720,216
Plan participants' contributions ⁴	243,309	4,023	247,332
Amendments	0	0	0
Actuarial (gain) loss ¹	(8,600,172)	(852,429)	(9,452,601)
Transfers in/(out)	0	0	0
Benefits paid from plan assets ²	(6,728,332)	(111,237)	(6,839,569)
Benefits paid from the company	0	0	0
Administrative expenses paid	0	0	0
Curtailments	0	0	0
Settlements	0	0	0
Special termination benefits	0	0	0
Benefit obligation at end of year	70,438,262	11,177,634	81,615,896

B. Reconciliation of Fair Value of Plan Assets

Fair value of plan assets at beginning of year	96,993,528	13,926,579	110,920,107
Actual return on plan assets, net of admin expenses	15,381,813	2,232,792	17,614,605
Employer contributions	0	266,006	266,006
Plan participants' contributions ⁴	243,309	4,023	247,332
Benefit payments ²	(6,728,332)	(111,237)	(6,839,569)
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	105,890,318	16,318,163	122,208,481

C. Fiscal Year 2024 Net Periodic Benefit Cost

Service cost	1,288,854	652,800	1,941,654
Interest cost	4,129,243	590,973	4,720,216
Expected return on plan assets	(6,393,133)	(966,663)	(7,359,796)
Amortization of prior service cost	(273,165)	0	(273,165)
Amortization of net (gain) loss	(3,489)	(11,104)	(14,593)
Net periodic benefit cost (NPBC)	(1,251,690)	266,006	(985,684)
Curtailment (gain) loss	0	0	0
Settlement (gain) loss	0	0	0
Special termination benefits	0	0	0
NPBC after curtailments and settlements	(1,251,690)	266,006	(985,684)
Presentation of Benefit Cost pursuant to ASC 715-20			
Employer service cost	1,288,854	652,800	1,941,654
Other components of NPBC	(2,540,544)	(386,794)	(2,927,338)
Other adjustments to benefit cost	0	0	0
Disclosed benefit cost	(1,251,690)	266,006	(985,684)

¹ The actuarial (gain) loss includes assumption changes.

² 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.

REGISTRATION ALLOCATION WARD - FERC

LOB	Account	Cost Center	Juris	Owning Org
315	9260000	MEC3120	1005	

Enter Codeblock Here ==>

Original BU 315-Support Services-OH
Account 9260000
Account Description 926 Employee pensions and benefits
Alloc Method Svcs Labor & Cmn
Gen Facility Type (for Juris Alloc Only) #N/A
Jurisdiction US Common

		Common	Iowa	Illinois	S.Dakota	Nebraska	FERC	All Jurisdictions
		1005	1900	1600	3450	2600	1002	
Electric Thermal Gen-Coal	105	0.00%	19.28%	1.76%	0.19%	0.00%	0.00%	21.23%
Electric Thermal Gen-Natural Gas	115	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.02%
Electric Thermal Gen-Nuclear	120	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.01%
Electric Renewable Gen-Hydro	135	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Electric Renewable Gen-Solar	140	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.02%
Electric Renewable Gen-Wind	145	0.00%	12.32%	0.00%	0.11%	0.00%	0.00%	12.42%
Electric Transmission	160	0.00%	4.72%	0.41%	0.05%	0.00%	0.83%	6.02%
Electric Distribution	165	0.00%	26.87%	3.22%	0.22%	0.00%	0.00%	30.31%
Electric Distribution Regulated	166	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Electric Trading	168	0.00%	1.14%	0.10%	0.01%	0.00%	0.00%	1.24%
Electric Corporate Services	185	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Electric Corporate General BS & IS	190	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Electric		0.00%	64.37%	5.49%	0.58%	0.00%	0.83%	71.27%
Gas Storage - Liquefied Gas	245	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gas Distribution	265	0.00%	22.14%	2.20%	3.62%	0.15%	0.00%	28.12%
Gas Distribution Regulated	266	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gas Trading	268	0.00%	0.33%	0.04%	0.06%	0.00%	0.00%	0.43%
Gas Customer Service	275	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.01%
Gas Corporate Services	285	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Gas		0.00%	22.48%	2.24%	3.68%	0.15%	0.00%	28.55%
Total Regulated		0.00%	86.85%	7.73%	4.26%	0.15%	0.83%	99.83%
NU Delivery Services	425	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%
NonReg Trading	475	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%
Total Unregulated		0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%
Total		0.17%	86.85%	7.73%	4.26%	0.15%	0.83%	100.00%

Period: Account Cost Center

Enter Amount:

-5,674,063.00

		Common	Iowa	Illinois	S.Dakota	Nebraska	FERC	All Jurisdictions
		1005	1900	1600	3450	2600	1002	
Electric Thermal Gen-Coal	105	0.00	-1,093,675.64	-99,852.16	-11,053.07	0.00	0.00	-1,204,580.88
Electric Thermal Gen-Natural Gas	115	0.00	-1,009.98	-73.76	-11.35	0.00	0.00	-1,095.09
Electric Thermal Gen-Nuclear	120	0.00	-527.69	-45.39	-5.67	0.00	0.00	-578.75
Electric Renewable Gen-Hydro	135	0.00	-79.44	0.00	0.00	0.00	0.00	-79.44
Electric Renewable Gen-Solar	140	0.00	-1,344.75	0.00	-11.35	0.00	0.00	-1,356.10
Electric Renewable Gen-Wind	145	0.00	-698,970.80	0.00	-6,014.51	0.00	0.00	-704,985.31
Electric Transmission	160	0.00	-267,934.93	-23,479.27	-2,632.77	0.00	-47,287.64	-341,334.61
Electric Distribution	165	0.00	-1,524,529.94	-182,812.64	-12,261.65	0.00	0.00	-1,719,604.23
Electric Distribution Regulated	166	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electric Trading	168	0.00	-64,428.99	-5,464.12	-658.19	0.00	0.00	-70,551.30
Electric Corporate Services	185	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electric Corporate General BS & IS	190	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Electric		0.00	-3,652,502.16	-311,727.35	-32,848.56	0.00	-47,287.64	-4,044,165.71
Gas Storage - Liquefied Gas	245	0.00	-11.35	0.00	0.00	0.00	0.00	-11.35
Gas Distribution	265	0.00	-1,256,419.12	-124,869.10	-205,645.07	-8,386.27	0.00	-1,595,319.55
Gas Distribution Regulated	266	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gas Trading	268	0.00	-18,843.56	-2,241.25	-3,307.98	-136.18	0.00	-24,528.97
Gas Customer Service	275	0.00	-283.70	-28.37	-51.07	0.00	0.00	-363.14
Gas Corporate Services	285	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Gas		0.00	-1,275,557.73	-127,138.73	-209,004.11	-8,522.44	0.00	-1,620,223.02
Total Regulated		0.00	-4,928,059.89	-438,866.08	-241,652.67	-8,522.44	-47,287.64	-5,664,388.72
NU Delivery Services	425	-5,424.40	0.00	0.00	0.00	0.00	0.00	-5,424.40
NonReg Trading	475	-4,255.55	0.00	0.00	0.00	0.00	0.00	-4,255.55
Total Unregulated		-9,679.95	0.00	0.00	0.00	0.00	0.00	-9,679.95
Total*		-9,679.95	-4,928,059.89	-438,866.08	-241,652.67	-8,522.44	-47,287.64	-5,674,068.67

*all calculations are rounded to two decimal places

WP7
16

MEC FUSION ALLOCATION WIZARD - FERC

LOB	Account	Cost Center	Juris	Owning Org
315	9260000	MEC3120	1005	

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Original BU 315-Support Services-OH
Account 9260000
Account Description 926 Employee pensions and benefits
Alloc Method Supp Svcs Labor \$ Cmn
Gen Facility Type (for Juris Alloc Only) #N/A
Jurisdiction US Common

		Common	Iowa	Illinois	S.Dakota	Nebraska	FERC	All Jurisdictions
		1005	1900	1800	3450	2600	1002	
Electric Thermal Gen-Coal	105	0.00%	19.28%	1.76%	0.19%	0.00%	0.00%	21.23%
Electric Thermal Gen-Natural Gas	115	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.02%
Electric Thermal Gen-Nuclear	120	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.01%
Electric Renewable Gen-Hydro	135	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Electric Renewable Gen-Solar	140	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.02%
Electric Renewable Gen-Wind	145	0.00%	12.32%	0.00%	0.11%	0.00%	0.00%	12.42%
Electric Transmission	160	0.00%	4.72%	0.41%	0.05%	0.00%	0.83%	6.02%
Electric Distribution	165	0.00%	26.87%	3.22%	0.22%	0.00%	0.00%	30.31%
Electric Distribution Regulated	166	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Electric Trading	168	0.00%	1.14%	0.10%	0.01%	0.00%	0.00%	1.24%
Electric Corporate Services	185	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Electric Corporate General BS & IS	190	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Electric		0.00%	64.37%	5.49%	0.58%	0.00%	0.83%	71.27%
Gas Storage - Liquefied Gas	245	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gas Distribution	265	0.00%	22.14%	2.20%	3.62%	0.15%	0.00%	28.12%
Gas Distribution Regulated	266	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gas Trading	268	0.00%	0.33%	0.04%	0.06%	0.00%	0.00%	0.43%
Gas Customer Service	275	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.01%
Gas Corporate Services	285	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Gas		0.00%	22.48%	2.24%	3.68%	0.15%	0.00%	28.55%
Total Regulated		0.00%	86.85%	7.73%	4.26%	0.15%	0.83%	99.83%
NU Delivery Services	425	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%
NonReg Trading	475	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%
Total Unregulated		0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%
Total		0.17%	86.85%	7.73%	4.26%	0.15%	0.83%	100.00%

Period: Account Cost Center

Enter Amount

2,053,579.00

		Common	Iowa	Illinois	S.Dakota	Nebraska	FERC	All Jurisdictions
		1005	1900	1800	3450	2600	1002	
Electric Thermal Gen-Coal	105	0.00	395,827.35	36,138.88	4,000.37	0.00	0.00	435,966.61
Electric Thermal Gen-Natural Gas	115	0.00	365.54	26.70	4.11	0.00	0.00	396.34
Electric Thermal Gen-Nuclear	120	0.00	190.98	16.43	2.05	0.00	0.00	209.47
Electric Renewable Gen-Hydro	135	0.00	28.75	0.00	0.00	0.00	0.00	28.75
Electric Renewable Gen-Solar	140	0.00	486.70	0.00	4.11	0.00	0.00	490.81
Electric Renewable Gen-Wind	145	0.00	252,974.24	0.00	2,176.79	0.00	0.00	255,151.03
Electric Transmission	160	0.00	96,972.05	8,497.71	952.86	0.00	17,114.53	123,537.15
Electric Distribution	165	0.00	551,763.82	66,164.26	4,437.78	0.00	0.00	622,365.87
Electric Distribution Regulated	166	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electric Trading	168	0.00	23,318.39	1,977.60	238.22	0.00	0.00	25,534.20
Electric Corporate Services	185	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electric Corporate General BS & IS	190	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Electric		0.00	1,321,927.82	112,821.58	11,816.29	0.00	17,114.53	1,463,680.22
Gas Storage - Liquefied Gas	245	0.00	4.11	0.00	0.00	0.00	0.00	4.11
Gas Distribution	265	0.00	454,728.11	45,193.11	74,427.86	3,035.19	0.00	577,384.27
Gas Distribution Regulated	266	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gas Trading	268	0.00	6,819.94	811.16	1,197.24	49.29	0.00	8,877.62
Gas Customer Service	275	0.00	102.68	10.27	18.48	0.00	0.00	131.43
Gas Corporate Services	285	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Gas		0.00	461,654.83	46,014.54	75,643.58	3,084.48	0.00	586,397.43
Total Regulated		0.00	1,783,582.65	158,836.12	87,459.88	3,084.48	17,114.53	2,050,077.65
NU Delivery Services	425	1,963.22	0.00	0.00	0.00	0.00	0.00	1,963.22
NonReg Trading	475	1,540.18	0.00	0.00	0.00	0.00	0.00	1,540.18
Total Unregulated		3,503.41	0.00	0.00	0.00	0.00	0.00	3,503.41
Total*		3,503.41	1,783,582.65	158,836.12	87,459.88	3,084.48	17,114.53	2,053,581.05

*all calculations are rounded to two decimal places

REGISTRATION ALLOCATION

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	315	9260000	MEC3120	1005	

Original BU 315-Support Services-OH
Account 9260000
Account Description 926 Employee pensions and benefits
Alloc Method Supp Svcs Labor \$ Cmn
Gen Facility Type (for Juris Alloc Only) #N/A
Jurisdiction USCommon

		Common	Iowa	Illinois	S.Dakota	Nebraska	FERC	All Jurisdictions
		1005	1900	1800	3450	2600	1002	
Electric Thermal Gen-Coal	105	0.00%	19.28%	1.76%	0.19%	0.00%	0.00%	21.23%
Electric Thermal Gen-Natural Gas	115	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.02%
Electric Thermal Gen-Nuclear	120	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.01%
Electric Renewable Gen-Hydro	135	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Electric Renewable Gen-Solar	140	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.02%
Electric Renewable Gen-Wind	145	0.00%	12.32%	0.00%	0.11%	0.00%	0.00%	12.42%
Electric Transmission	160	0.00%	4.72%	0.41%	0.05%	0.00%	0.83%	6.02%
Electric Distribution	165	0.00%	26.87%	3.22%	0.22%	0.00%	0.00%	30.31%
Electric Distribution Regulated	166	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Electric Trading	168	0.00%	1.14%	0.10%	0.01%	0.00%	0.00%	1.24%
Electric Corporate Services	185	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Electric Corporate General BS & IS	190	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Electric		0.00%	64.37%	5.49%	0.58%	0.00%	0.83%	71.27%
Gas Storage - Liquefied Gas	245	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gas Distribution	265	0.00%	22.14%	2.20%	3.62%	0.15%	0.00%	28.12%
Gas Distribution Regulated	266	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gas Trading	268	0.00%	0.33%	0.04%	0.06%	0.00%	0.00%	0.43%
Gas Customer Service	275	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.01%
Gas Corporate Services	285	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Gas		0.00%	22.48%	2.24%	3.68%	0.15%	0.00%	28.55%
Total Regulated		0.00%	86.85%	7.73%	4.26%	0.15%	0.83%	99.83%
NU Delivery Services	425	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%
NonReg Trading	475	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%
Total Unregulated		0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%
Total		0.17%	86.85%	7.73%	4.26%	0.15%	0.83%	100.00%

Period Account Cost Center

Enter Amount:

-3,298,209.00

		Common	Iowa	Illinois	S.Dakota	Nebraska	FERC	All Jurisdictions
		1005	1900	1800	3450	2600	1002	
Electric Thermal Gen-Coal	105	0.00	-635,729.78	-58,041.88	-6,424.91	0.00	0.00	-700,196.58
Electric Thermal Gen-Natural Gas	115	0.00	-587.08	-42.88	-6.60	0.00	0.00	-636.55
Electric Thermal Gen-Nuclear	120	0.00	-306.73	-26.39	-3.30	0.00	0.00	-336.42
Electric Renewable Gen-Hydro	135	0.00	-46.17	0.00	0.00	0.00	0.00	-46.17
Electric Renewable Gen-Solar	140	0.00	-781.68	0.00	-6.60	0.00	0.00	-788.27
Electric Renewable Gen-Wind	145	0.00	-406,296.47	0.00	-3,496.10	0.00	0.00	-409,792.57
Electric Transmission	160	0.00	-155,744.73	-13,647.99	-1,530.37	0.00	-27,487.27	-198,410.36
Electric Distribution	165	0.00	-886,175.99	-106,265.00	-7,127.43	0.00	0.00	-999,568.41
Electric Distribution Regulated	166	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electric Trading	168	0.00	-37,451.16	-3,176.18	-382.59	0.00	0.00	-41,009.93
Electric Corporate Services	185	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electric Corporate General BS & IS	190	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Electric		0.00	-2,123,119.80	-181,200.30	-18,977.89	0.00	-27,487.27	-2,350,785.27
Gas Storage - Liquefied Gas	245	0.00	-6.60	0.00	0.00	0.00	0.00	-6.60
Gas Distribution	265	0.00	-730,329.02	-72,583.69	-119,536.99	-4,874.75	0.00	-927,324.44
Gas Distribution Regulated	266	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gas Trading	268	0.00	-10,953.35	-1,302.79	-1,922.86	-79.16	0.00	-14,258.16
Gas Customer Service	275	0.00	-164.91	-16.49	-29.68	0.00	0.00	-211.09
Gas Corporate Services	285	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Gas		0.00	-741,453.87	-73,902.97	-121,489.53	-4,953.91	0.00	-941,800.28
Total Regulated		0.00	-2,864,573.67	-255,103.27	-140,467.42	-4,953.91	-27,487.27	-3,292,585.55
NU Delivery Services	425	-3,153.09	0.00	0.00	0.00	0.00	0.00	-3,153.09
NonReg Trading	475	-2,473.66	0.00	0.00	0.00	0.00	0.00	-2,473.66
Total Unregulated		-5,626.74	0.00	0.00	0.00	0.00	0.00	-5,626.74
Total*		-5,626.74	-2,864,573.67	-255,103.27	-140,467.42	-4,953.91	-27,487.27	-3,298,212.30

*all calculations are rounded to two decimal places