

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

| Line No. | Description (a) | Amount (b) | Reference (c) |
|-------------|--|---------------------|------------------------------|
| 1 | 2021 LTIP award - 926117 | \$ 97,639 | WP BMG 13 Page 2 |
| 2 | 2021 LTIP growth - 926113 | \$ 81,790 | WP BMG 13 Page 2 |
| 3 | | | |
| 4 | Pro forma adjustment - decrease | | |
| 5 | O&M expense | \$ (179,429) | To Exh. BMG 1.1, Schedule 13 |

Exhibit BGM 1.1, WP 13
 Test Year Ending December 31, 2021
 Utility: MidAmerican Energy Company
 Docket No. NG22-_____

MEC SET OF BOOKS
 FRC040 - FERC INCOME STATEMENT - YTD
 Current Period: DEC-21

Date: 16-JAN-22 12:09:24
 Page: 8

Currency: USD

Co=MEC (MIDAMERICAN ENERGY COMPANY), SI=X (ALL SOURCES), EC=GAS

| Activity | IOWA | % | ILLINOIS | % | SOUTH DAKOTA | % | NEBRASKA | % | FERC | % | COMMON | % | TOTAL |
|--------------------------------|-----------------|-----|----------------|----|----------------|-----|-------------|-----|------|---|--------|---|-----------------|
| 922011 ADMIN-TRANSFER CR | (810,841.26) | 76 | (113,290.10) | 11 | (130,083.40) | 12 | (6,894.08) | 1 | 0.00 | | 0.00 | | (1,061,108.84) |
| 922021 ADMIN-NU TRANSFER CR | 45,029.42 | 78 | 3,942.91 | 7 | 8,293.90 | 14 | 225.23 | 0 | 0.00 | | 0.00 | | 57,491.46 |
| 922031 BU - NU TRANSFER CR | (23,542.62) | 78 | (2,556.47) | 8 | (3,933.45) | 13 | (168.47) | 1 | 0.00 | | 0.00 | | (30,201.01) |
| 922-ADMIN EXP XFER | (789,354.46) | 76 | (111,903.66) | 11 | (125,722.95) | 12 | (6,837.32) | 1 | 0.00 | | 0.00 | | (1,033,818.39) |
| 923001 OUTSIDE HUMAN RESRC | 2,439.62 | 78 | 264.72 | 8 | 398.40 | 13 | 20.03 | 1 | 0.00 | | 0.00 | | 3,122.77 |
| 923002 OUTSIDE ACCT/AUD/TAX | 67,466.00 | 68 | 20,266.91 | 20 | 11,017.55 | 11 | 554.09 | 1 | 0.00 | | 0.00 | | 99,304.55 |
| 923003 OUTSIDE LEG COUNSEL | 11,735.81 | 82 | 994.49 | 7 | 1,449.94 | 10 | 72.90 | 1 | 0.00 | | 0.00 | | 14,253.14 |
| 923004 OTHER OUTSIDE SRVC | 43,442.21 | 78 | 4,656.61 | 8 | 7,008.69 | 13 | 352.48 | 1 | 0.00 | | 0.00 | | 55,459.99 |
| 923999 AFFILIATE A&G EXP | 963,077.35 | 78 | 104,361.09 | 8 | 157,067.86 | 13 | 7,898.80 | 1 | 0.00 | | 0.00 | | 1,232,405.10 |
| 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 | 8 | 9,545.18 | 13 | 480.03 | 1 | 0.00 | | 0.00 | | 74,827.60 |
| 924501 INS-PROPERTY | 20,819.77 | 78 | 2,256.78 | 8 | 3,402.28 | 13 | 173.72 | 1 | 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 | 84 | 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 | 89 | 6,914.29 | 3 | 20,912.32 | 9 | 290.71 | 0 | 0.00 | | 0.00 | | 244,713.14 |
| 925022 WORKERS COMP ADMIN | 28,109.16 | 98 | 259.59 | 1 | 347.38 | 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 | 79 | 98,009.91 | 9 | 128,802.66 | 12 | 4,155.45 | 0 | 0.00 | | 0.00 | | 1,107,012.13 |
| 925901 WORKMAN COMP LOADING | 616,538.77 | 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 | 87 | 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 | 78 | 14,618.71 | 9 | 20,258.60 | 12 | 689.70 | 0 | 0.00 | | 0.00 | | 164,304.23 |
| 926082 EMPL FAMILY COUNSEL | 11,572.49 | 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 | 78 | 48,681.87 | 9 | 67,109.46 | 12 | 2,242.53 | 0 | 0.00 | | 0.00 | | 546,475.82 |
| 926102 RETIREMENT PLAN NON-SVC | (5,376,662.80) | 79 | (597,439.74) | 9 | (834,964.24) | 12 | (30,454.43) | 0 | 0.00 | | 0.00 | | (6,839,521.21) |
| 926112 DCP EARNINGS | 367,451.13 | 78 | 41,844.25 | 9 | 58,208.31 | 12 | 1,954.21 | 0 | 0.00 | | 0.00 | | 469,457.90 |
| 926113 LTIP EARNINGS IMPACT | 512,012.94 | 78 | 56,580.78 | 9 | 81,790.19 | 13 | 2,620.70 | 0 | 0.00 | | 0.00 | | 653,004.61 |
| 926117 DCP-BE ENERGY | 668,516.54 | 80 | 63,068.01 | 8 | 97,639.31 | 12 | 5,596.41 | 1 | 0.00 | | 0.00 | | 834,820.27 |
| 926121 401K CONTRIBUTIONS | 6,091,822.15 | 78 | 692,311.08 | 9 | 954,478.58 | 12 | 31,827.75 | 0 | 0.00 | | 0.00 | | 7,770,439.56 |
| 926211 HEALTH-CARE BENEFITS | 7,835,164.57 | 78 | 892,183.11 | 9 | 1,227,171.65 | 12 | 40,785.39 | 0 | 0.00 | | 0.00 | | 9,995,304.72 |
| 926215 OPEB SERVICE COSTS | 1,137,191.59 | 78 | 128,726.61 | 9 | 178,762.46 | 12 | 5,914.42 | 0 | 0.00 | | 0.00 | | 1,450,595.08 |
| 926216 OPEB NON-SERVICE COSTS | (1,069,348.68) | 78 | (121,737.44) | 9 | (167,194.61) | 12 | (5,615.12) | 0 | 0.00 | | 0.00 | | (1,363,895.85) |
| 926221 LT DISABILITY | 254,252.64 | 78 | 28,887.17 | 9 | 39,813.34 | 12 | 1,331.92 | 0 | 0.00 | | 0.00 | | 324,285.07 |
| 926222 FMLA ADMIN | 15,449.14 | 78 | 1,755.38 | 9 | 2,419.75 | 12 | 80.89 | 0 | 0.00 | | 0.00 | | 19,705.16 |
| 926225 SERP NON-SERVICE COSTS | 567,013.53 | 78 | 64,427.12 | 9 | 88,814.74 | 12 | 2,967.80 | 0 | 0.00 | | 0.00 | | 723,223.19 |
| 926231 LIFE INSURANCE | 124,654.39 | 78 | 14,166.61 | 9 | 19,497.64 | 12 | 654.80 | 0 | 0.00 | | 0.00 | | 158,973.44 |
| 926241 GENERAL BENEFITS | 5,655.80 | 78 | 667.11 | 9 | 911.79 | 13 | 30.18 | 0 | 0.00 | | 0.00 | | 7,264.88 |
| 926251 TUITION REIMBURSE | 16,911.78 | 70 | 5,354.83 | 22 | 1,712.52 | 7 | 63.28 | 0 | 0.00 | | 0.00 | | 24,042.41 |
| 926281 DENTAL CARE | 336,336.18 | 78 | 38,441.03 | 9 | 52,821.33 | 12 | 1,723.24 | 0 | 0.00 | | 0.00 | | 429,321.78 |
| 926291 VISION CARE | 26,731.33 | 78 | 3,073.98 | 9 | 4,198.21 | 12 | 133.90 | 0 | 0.00 | | 0.00 | | 34,137.42 |
| 926901 BENEFITS LOADING | 9,926,091.68 | 79 | 1,054,194.24 | 8 | 1,493,664.86 | 12 | 50,523.12 | 0 | 0.00 | | 0.00 | | 12,524,473.90 |
| 926911 BENEFITS LOADING CR | (16,662,136.48) | 78 | (1,894,235.67) | 9 | (2,610,081.36) | 12 | (87,565.05) | 0 | 0.00 | | 0.00 | | (21,254,018.56) |