

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

Line No.	Description (a)	Amount (b)	Reference (c)
1	Estimated 2022 economic development costs	\$100,000	
2	2021 actual economic development costs	\$129,498	WP BMG 16 Page 2, Acct 912001
3	Difference	(\$29,498)	Line 1 - Line 2
4	Actual economic development costs in test year	\$50,000	Line 1 times 50%
5	Less 50% sharing of estimated approved costs	<u>\$129,498</u>	Line 2
6	Total	<u><u>(\$79,498)</u></u>	Line 4 - Line 5
 <b>Pro Forma Adjustment</b>			
7	<b>Decrease O&amp;M Expense</b>	<b><span style="border: 1px solid black; padding: 2px;">(\$79,498)</span></b>	To Exh. BMG 1.1, Schedule 16

Exhibit BGM 1.1, WP 16  
 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  
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Currency: USD  
 Co=MEC (MIDAMERICAN ENERGY COMPANY), SI=X (ALL SOURCES), BC=GAS

Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
909001 ENRGY 4 EDU/SFTY ADV	126,405.39	80	12,104.23	8	18,370.80	12	703.45	0	0.00		0.00		157,583.87
909-INFORM/UBST ADVR	126,405.39	80	12,104.23	8	18,370.80	12	703.45	0	0.00		0.00		157,583.87
910001 MISC CUST SVC/INFORM	44,624.12	78	4,779.25	8	7,351.59	13	295.59	1	0.00		0.00		57,050.55
910-MISC CUST SRVC	44,624.12	78	4,779.25	8	7,351.59	13	295.59	1	0.00		0.00		57,050.55
912001 SUPPORT ECONOMIC DEV	464,415.05	71	51,885.24	8	129,497.61	20	4,323.40	1	0.00		0.00		650,121.30
912020 ASSIGNED CUSTOMERS	619,501.93	84	51,164.80	7	51,753.41	7	11,710.94	2	0.00		0.00		734,131.08
912-DEMO/SELLING EXP	1,083,916.98	78	103,050.04	7	181,231.02	13	16,034.34	1	0.00		0.00		1,384,252.38
916001 MISC MARKETING EXP	297,813.77	78	32,348.25	8	50,166.95	13	2,017.18	1	0.00		0.00		382,346.15
916-MISC SALES EXP	297,813.77	78	32,348.25	8	50,166.95	13	2,017.18	1	0.00		0.00		382,346.15
920000 PROCUREMENT	301,139.11	78	32,655.61	8	49,150.05	13	2,471.81	1	0.00		0.00		385,416.58
920010 BUILDING OPERATIONS	118,256.64	100	194.70	0	293.05	0	14.76	0	0.00		0.00		118,759.15
920100 STAFF RECRUITMENT	11,002.93	78	1,193.85	8	1,796.84	13	90.35	1	0.00		0.00		14,083.97
920110 LABOR RELATIONS	192,519.46	78	21,819.65	9	30,254.17	12	1,024.56	0	0.00		0.00		245,617.84
920120 EMPL COMP ADMIN	5,973.13	78	677.74	9	940.79	12	30.49	0	0.00		0.00		7,622.15
920130 EMPL COMMUNICATIONS	287,237.74	78	32,343.02	9	44,951.04	12	1,521.50	0	0.00		0.00		366,053.30
920140 OTHER HR ADMIN	77,395.30	78	8,829.62	9	12,155.40	12	415.17	0	0.00		0.00		98,795.49
920160 EMPLOYEE TRAINING	80,301.76	78	8,687.96	8	13,075.77	13	657.57	1	0.00		0.00		102,723.06
920200 DATABASE SUPPORT	54,778.61	78	5,943.80	8	8,945.65	13	449.91	1	0.00		0.00		70,117.97
920210 INFRA SUP-DSKTOP SVC	6,947.30	78	753.73	8	1,134.40	13	57.05	1	0.00		0.00		8,892.48
920211 INFRA SUP-WINDOWS	76,662.84	78	8,318.32	8	12,519.50	13	629.44	1	0.00		0.00		98,130.10
920212 INFRA SUP-UNIX	17,183.80	78	1,864.49	8	2,806.11	13	141.02	1	0.00		0.00		21,995.42
920213 INFRA SUP-MAINFRAME	57,715.36	78	6,262.35	8	9,425.24	13	473.93	1	0.00		0.00		73,876.88
920221 APPL SUP-HR SYSTEMS	119,817.34	78	13,555.79	9	18,819.83	12	638.54	0	0.00		0.00		152,831.50
920222 APPL SUP-EDI	2,719.11	78	294.97	8	443.95	13	22.35	1	0.00		0.00		3,480.38
920224 APPL SUP-ACCTG SYS	16,538.07	78	1,794.31	8	2,700.63	13	135.74	1	0.00		0.00		21,168.75
920225 APPL SUP-ORACLE FIN	65,811.14	78	7,140.74	8	10,747.30	13	540.42	1	0.00		0.00		84,239.60
920227 APPL SUP-ALTRA	31,300.62	78	3,399.82	8	5,272.62	13	211.98	1	0.00		0.00		40,185.04
920249 APPL SUP-OTHER	484,420.71	78	52,566.78	8	79,423.94	13	3,890.07	1	0.00		0.00		620,301.50
920250 IT SEC ADMIN	46,227.61	78	5,015.84	8	7,549.23	13	379.58	1	0.00		0.00		59,172.26
920260 IT HELP DESK	67,776.42	79	6,800.67	8	10,235.33	12	514.79	1	0.00		0.00		85,327.21
920270 IT RESEARCH/DEV	1,941.54	78	210.63	8	316.98	13	15.91	1	0.00		0.00		2,485.06
920275 IT BUS SUPPORT	65,991.83	78	7,160.32	8	10,776.68	13	541.83	1	0.00		0.00		84,470.66
920280 COMM SYS OPER	136,881.40	79	14,075.40	8	21,184.44	12	1,065.33	1	0.00		0.00		173,206.57
920300 STRATEGIC PLANNING	207,274.37	77	22,248.87	8	37,262.39	14	1,655.66	1	0.00		0.00		268,441.29
920305 BU MANAGEMENT	67,613.90	78	7,558.01	9	11,068.91	13	546.85	1	0.00		0.00		86,787.67
920310 FIN PLNG/BUDGETING	53,914.13	78	6,024.55	9	8,711.16	13	438.04	1	0.00		0.00		69,087.88
920400 BUSINESS RISK	23,074.89	78	2,506.50	8	3,888.66	13	155.79	1	0.00		0.00		29,625.84
920410 LEGAL SERVICES	108,888.50	71	28,026.65	18	15,117.16	10	620.54	0	0.00		0.00		152,652.85
920420 SEC/TRVL/BUS REC ADM	82,655.65	78	8,968.56	8	13,498.12	13	678.77	1	0.00		0.00		105,801.10
920430 INTERNAL AUDITS	62,607.65	66	21,691.50	23	10,222.60	11	512.17	1	0.00		0.00		95,033.92
920500 PAYROLL PROCESSING	103,452.47	78	11,770.73	9	16,187.40	12	550.54	0	0.00		0.00		131,961.14
920510 VOUCHER PROCESSING	25,809.61	78	2,800.50	8	4,214.75	13	211.93	1	0.00		0.00		33,036.79
920520 CASH MANAGEMENT	34,747.84	78	3,770.34	8	5,674.44	13	285.31	1	0.00		0.00		44,477.93