

Line No.	Description	South Dakota Per Books	Interest Synchronization	Payroll Adjustments	Weather Normalization	Retirement Plan Costs	Depreciation Adjustments	Sales Growth
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	OPERATING REVENUES:							
2	Gas Service Revenues	\$ 109,230,398			\$ 894,948			
3	Other Operating Revenues	19,434,846						
4	<b>TOTAL OPERATING REVENUES</b>	<b>128,665,245</b>	<b>-</b>	<b>-</b>	<b>894,948</b>	<b>-</b>	<b>-</b>	<b>-</b>
5	OPERATING EXPENSES:							
6	Operation and Maintenance:							
7	Production	-						
8	Cost of Gas	99,643,010						
9	Other Gas Supply	281,925						
10	Storage	424,524						
11	Transmission	1,001,074						
12	Distribution	5,654,093						
13	Customer Accounting	2,892,733						
14	Customer Service	27,207						
15	Sales	231,418						
16	Administrative & General	1,738,001		279,477		433,055		
17	Total Operation and Maintenance	111,893,985	-	279,477	-	433,055	-	-
18	Depreciation and Amortization	6,992,947					549,977	
19	Gain on Sale	-						
20	Taxes:							
21	Property Taxes	1,369,690						
22	Payroll Taxes	529,123		21,424				
23	Gross Receipts Tax	160,415						
24	Federal Income Taxes (21%)	(1,050,697)	10,566	(63,189)	187,939	(90,942)	(115,495)	-
25	Deferred Income Taxes	1,970,648						
26	Investment Tax Credit	(1,696)						
27	Other Taxes	872						
28	State Income Taxes	1,032						
29	Total Taxes	2,979,387	10,566	(41,765)	187,939	(90,942)	(115,495)	-
30	<b>TOTAL OPERATING EXPENSES</b>	<b>121,866,319</b>	<b>10,566</b>	<b>237,713</b>	<b>187,939</b>	<b>342,113</b>	<b>434,482</b>	<b>-</b>
31	<b>OPERATING INCOME</b>	<b>\$ 6,798,926</b>	<b>\$ (10,566)</b>	<b>\$ (237,713)</b>	<b>\$ 707,009</b>	<b>\$ (342,113)</b>	<b>\$ (434,482)</b>	<b>\$ -</b>

Source	EJP-3 Sch 1	JMR-1	BMG 1.1 Sch 6	Email from Blake Groen on 1/17/23	BAM-3	BMG 1.1 Sch 9
Staff Witness Testimony	Paulson	Rezac	Copeland/Rezac	Steffensen/Rezac	Mehlhoff	Mehlhoff
Staff position on MidAmerican's Adjustment	Adjusted	Adjusted	Accepted	Adjusted	Adjusted	Rejected

Line No.	Description	Meter Reading Labor	Rate Case Expense	Late Payment Charges	LTIP Adjustment	Tax Adjustments	PGA Costs/Revenues	Economic Development
	(a)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	OPERATING REVENUES:							
2	Gas Service Revenues						(80,455,035)	
3	Other Operating Revenues			(122,196)				
4	<b>TOTAL OPERATING REVENUES</b>	<u>-</u>	<u>-</u>	<u>(122,196)</u>	<u>-</u>	<u>-</u>	<u>(80,455,035)</u>	<u>-</u>
5	OPERATING EXPENSES:							
6	Operation and Maintenance:							
7	Production							
8	Cost of Gas						(80,436,965)	
9	Other Gas Supply							
10	Storage							
11	Transmission							
12	Distribution	952,514						
13	Customer Accounting							
14	Customer Service							
15	Sales							
16	Administrative & General		27,629		(179,429)		22,916	(79,498)
17	Total Operation and Maintenance	<u>952,514</u>	<u>27,629</u>	<u>-</u>	<u>(179,429)</u>	<u>-</u>	<u>(80,414,049)</u>	<u>(79,498)</u>
18	Depreciation and Amortization							
19	Gain on Sale							
20	Taxes:							
21	Property Taxes					(50,804)	(40,986)	
22	Payroll Taxes				(2,602)			
23	Gross Receipts Tax							
24	Federal Income Taxes (21%)	(200,028)	(5,802)	(25,661)	38,226	10,669	-	16,695
25	Deferred Income Taxes					1,464		
26	Investment Tax Credit							
27	Other Taxes							
28	State Income Taxes					(1,032)		
29	Total Taxes	<u>(200,028)</u>	<u>(5,802)</u>	<u>(25,661)</u>	<u>35,624</u>	<u>(39,703)</u>	<u>(40,986)</u>	<u>16,695</u>
30	<b>TOTAL OPERATING EXPENSES</b>	<u>752,486</u>	<u>21,827</u>	<u>(25,661)</u>	<u>(143,805)</u>	<u>(39,703)</u>	<u>(80,455,035)</u>	<u>(62,803)</u>
31	<b>OPERATING INCOME</b>	<u>\$ (752,486)</u>	<u>\$ (21,827)</u>	<u>\$ (96,535)</u>	<u>\$ 143,805</u>	<u>\$ 39,703</u>	<u>\$ -</u>	<u>\$ 62,803</u>
	Source	BMG 1.1 Sch 10	EJP-3 Sch 2	BMG 1.1 Sch 12	PJS-4	BMG 1.1 Sch 14	BMG 1.1 Sch 15	BMG 1.1 Sch 16
	Staff Witness Testimony	Steffensen	Paulson	Paulson	Steffensen	Peterson	Paulson	Paulson
	Staff position on MidAmerican's Adjustment	Accepted	Adjusted	Accepted	Adjusted	Accepted	Accepted	Accepted

Line No.	Description	Revenue Reclass	Association Dues	Bad Debt Expense	PIP Adjustment	Land Sale	Retirements Associated with Post Test Year Plant Additions	Total Staff Adjustments	Adjusted Test Year
	(a)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)
1	OPERATING REVENUES:								
2	Gas Service Revenues	\$ (17,572)						\$(79,577,659)	\$29,652,739
3	Other Operating Revenues	17,572						(104,624)	19,330,222
4	<b>TOTAL OPERATING REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(79,682,283)</u>	<u>48,982,962</u>
5	OPERATING EXPENSES:								
6	Operation and Maintenance:								
7	Production							-	-
8	Cost of Gas							(80,436,965)	19,206,045
9	Other Gas Supply							-	281,925
10	Storage							-	424,524
11	Transmission							-	1,001,074
12	Distribution							952,514	6,606,607
13	Customer Accounting			1,544				1,544	2,894,277
14	Customer Service							-	27,207
15	Sales							-	231,418
16	Administrative & General		(5,289)		(76,233)			422,628	2,160,629
17	Total Operation and Maintenance	<u>-</u>	<u>(5,289)</u>	<u>1,544</u>	<u>(76,233)</u>	<u>-</u>	<u>-</u>	<u>(79,060,279)</u>	<u>32,833,706</u>
18	Depreciation and Amortization						(16,666)	533,311	7,526,258
19	Gain on Sale					(8,123)		(8,123)	(8,123)
20	Taxes:								
21	Property Taxes							(91,790)	1,277,900
22	Payroll Taxes				(5,161)			13,661	542,784
23	Gross Receipts Tax							-	160,415
24	Federal Income Taxes (21%)	-	1,111	(324)	17,093	1,706	3,500	(213,936)	(1,264,633)
25	Deferred Income Taxes							1,464	1,972,112
26	Investment Tax Credit							-	(1,696)
27	Other Taxes							-	872
28	State Income Taxes							(1,032)	-
29	Total Taxes	<u>-</u>	<u>1,111</u>	<u>(324)</u>	<u>11,932</u>	<u>1,706</u>	<u>3,500</u>	<u>(291,633)</u>	<u>2,687,754</u>
30	<b>TOTAL OPERATING EXPENSES</b>	<u>-</u>	<u>(4,178)</u>	<u>1,220</u>	<u>(64,301)</u>	<u>(6,417)</u>	<u>(13,166)</u>	<u>(78,826,724)</u>	<u>43,039,595</u>
31	<b>OPERATING INCOME</b>	<u>\$ -</u>	<u>\$ 4,178</u>	<u>\$ (1,220)</u>	<u>\$ 64,301</u>	<u>\$ 6,417</u>	<u>\$ 13,166</u>	<u>\$ (855,559)</u>	<u>\$ 5,943,367</u>

Source	BMG 1.1 Sch 17	EJP-3 Sch 3	EJP-3 Sch 4	PJS-3	EJP-3 Sch 8	BAM-5
Staff Witness Testimony	Rezac	Paulson	Paulson	Steffensen	Paulson	Mehlhoff
Staff position on MidAmerican's Adjustment	Accept	Staff Proposed	Adjusted	Staff Proposed	Staff Proposed	Staff Proposed

**SOURCES:**

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Line 4: Sum of lines 2 & 3

Line 17: Sum of lines 7-16

Line 29: Sum of lines 21-28

Line 30: Sum of lines 17, 18, 19 and 29

Line 31: Line 4 less line 30

Column b, line 2: Exhibit BMG 1.1 - Schedules 1-27, "WP2-Op Income" tab, column I, line 33

Column b, line 3: Exhibit BMG 1.1 - Schedules 1-27, "WP2-Op Income" tab, column K, line 33

Column b, line 7: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, sum of lines 17-23

Column b, line 8: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, sum of lines 24-28

Column b, line 9: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, line 29

Column b, line 10: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, sum of lines 30-33

Column b, line 11: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, line 34

Column b, line 12: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, sum of lines 35-47

Column b, line 13: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, sum of lines 48-52

Column b, line 14: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, sum of lines 53-55

Column b, line 15: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, sum of lines 56-58

Column b, line 16: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, sum of lines 59-70 minus EJP-1 Sch 3, column b, line 23

Column b, line 18: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, line 72

Column b, line 21: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, line 73

Column b, line 22: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, line 75

Column b, line 23: Workpapers for Schedule F-3, Page 1, line 15, column b

Column b, line 24 Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, line 77

Column b, line 25: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, line 78

Column b, line 26: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, line 79

Column b, line 27: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, line 74

Column b, line 28: Exhibit BMG 1.1 - Schedules 1-27, "Stathement H" tab, column b, line 75