

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

Line	Description	Total	Reference
	(a)	(b)	(c)
1.	Test Period Information:		
2.	Other Operating Revenues		
3.	Forfeited Discounts		
4.	Acct 4870000	\$144,093	WP BMG 12, Page 2 (PDF)
5.	Pro Forma Adjustment	(\$144,093)	To Exh. BMG 1.1, Schedule 12

Regulatory Income Statement- Jurisdiction MEC Tax

Ledger Name : BHE US REGULATORY

Period Name : Dec-25

Legal Entity : 20430-MidAmerican Energy Company

Dec-25 20430-MidAmerican Energy Company 201-201-Gas YTD

Account	1900-Iowa	1800-Illinois	3450-South Dakota	2600-Nebraska	Total
Operating Revenues (400)					
Electric Revenues					
4500000-450 Forfeited discounts	0.00	0.00	0.00	-379.38	-379.38
Electric Revenues (440-458)	0.00	0.00	0.00	-379.38	-379.38
Gas Revenues					
4800000-480 Residential sales	-353,342,287.60	-41,452,532.38	-57,096,026.24	-2,514,566.12	-454,405,412.34
4810000-481 Commercial and industrial sales	-140,807,308.57	-19,048,562.99	-33,189,860.06	-1,917,007.11	-194,962,738.73
4830000-483 Sales for resale	-52,784,435.89	-7,544,285.38	-10,207,100.78	-541,460.89	-71,077,282.94
4840000-484 Interdepartmental sales	-1,451,264.53	-54,336.84	0.00	0.00	-1,505,601.37
4870000-487 Forfeited discounts	-709,859.29	-88,487.65	-144,092.81	-14,788.12	-957,227.87
4880000-488 Miscellaneous service revenues	-401,442.86	-46,452.01	-183,208.08	-11,126.71	-642,229.66
4893000-489.3 Revenues from transportation of gas of others through distribution	-42,258,591.35	-4,769,453.76	-4,810,289.85	-741,829.16	-52,580,164.12
4930000-493 Rent from gas property	-334,727.78	-34,416.13	-53,174.67	-2,454.31	-424,772.89
4950000-495 Other gas revenues	-50,842.09	-1,953,172.37	0.00	0.00	-2,004,014.46
Gas Revenues (480-496)	-592,140,759.96	-74,991,699.51	-105,683,752.49	-5,743,232.42	-778,559,444.38
Total Operating Revenues (400)	-592,140,759.96	-74,991,699.51	-105,683,752.49	-5,743,611.80	-778,559,823.76
Operating Expenses (401)					
5800000-580 Operation supervision and engineering	324.97	15.36	26.07	0.98	367.38
5880000-588 Miscellaneous distribution expenses	136,615.25	1,509.32	1,882.66	70.99	140,078.22
Total Electric Distribution-Operating Exp	136,940.22	1,524.68	1,908.73	71.97	140,445.60
Electric Operating Expenses	136,940.22	1,524.68	1,908.73	71.97	140,445.60
7140000-714 Producer gas expenses	460,885.71	0.00	0.00	0.00	460,885.71
Total Manufactured Gas Production Operating Exp	460,885.71	0.00	0.00	0.00	460,885.71
8040000-804 Natural gas city gate purchases	296,901,413.42	41,621,931.79	55,346,953.96	3,167,657.40	397,037,956.57
8051000-805.1 Purchased gas cost adjustments	8,329,469.46	758,123.98	1,628,612.54	-5,310.53	10,710,895.45
8075000-807.5 Other purchased gas expenses	52,784,435.89	7,544,285.38	10,207,100.78	541,460.89	71,077,282.94
8081000-808.1 Gas withdrawn from storage-debt	35,371,338.08	4,884,766.12	6,578,046.21	74,524.11	46,908,674.52
8082000-808.2 Gas delivered to storage-credit	-33,671,147.22	-5,213,292.05	-6,600,395.96	-143,310.47	-45,628,145.70
8130000-813 Other gas supply expenses	1,598,527.27	192,771.40	271,662.61	10,242.85	2,073,204.13
Total Other Gas Supply Expense	361,314,036.90	49,788,586.62	67,431,980.14	3,645,264.25	482,179,867.91
8400000-840 Operation supervision and engineering	667,590.76	70,543.01	119,738.67	4,514.73	862,387.17
8410000-841 Operation labor and expenses	894,663.33	94,548.66	160,485.56	6,051.08	1,155,748.63
8421000-842.1 Fuel	53,843.51	5,690.78	9,659.45	364.22	69,557.96
8422000-842.2 Power	233,565.50	24,685.71	41,901.20	1,579.86	301,732.27
Total Other Storage-Operating Exp	1,849,663.10	195,468.16	331,784.88	12,509.89	2,389,426.03
8500000-850 Operation supervision and engineering	4,910.06	0.00	0.00	0.00	4,910.06
Total Gas Transmission-Operating Exp	4,910.06	0.00	0.00	0.00	4,910.06
8700000-870 Operation supervision and engineering	5,248,510.45	742,390.57	985,268.54	37,657.66	7,013,827.22
8710000-871 Distribution load dispatching	893,218.28	87,312.84	148,203.60	73,328.53	1,202,063.25
8740000-874 Mains and services expenses	23,210,804.00	2,275,197.45	3,111,308.15	141,679.73	28,738,989.33
8750000-875 Measuring and regulating station expenses-general	1,733,959.86	259,279.50	281,686.92	6,787.78	2,281,714.06
8770000-877 Measuring and regulating station expenses-city gate check stations	797,608.35	71,169.98	5,190.23	2,383.00	876,351.56
8780000-878 Meter and house regulator expenses	2,695,252.30	-220,235.16	480,763.51	-43,986.35	2,911,794.30
8790000-879 Customer installations expenses	1,436,601.77	153,666.25	235,409.54	8,855.50	1,834,533.06
8800000-880 Other expenses	9,481,350.26	742,352.42	1,448,024.53	17,572.85	11,689,300.06
8810000-881 Rents	78,522.04	0.00	11,910.00	0.00	90,432.04
Total Gas Distribution-Operating Exp	45,575,827.31	4,111,133.85	6,707,765.02	244,278.70	56,639,004.88
Gas Operating Expenses	409,205,323.08	54,095,188.63	74,471,530.04	3,902,052.84	541,674,094.59
9010000-901 Supervision	1,674,192.16	170,037.80	289,699.28	9,205.80	2,143,135.04
9020000-902 Meter reading expenses	2,785,370.21	149,244.41	523,982.73	2,515.77	3,461,113.12
9030000-903 Customer records and collection expenses	11,831,091.20	1,413,530.27	2,232,862.01	78,840.30	15,556,323.78
9040000-904 Uncollectible accounts	1,130,394.47	365,073.30	381,974.50	11,740.48	1,889,182.75
9050000-905 Miscellaneous customer accounts expenses	26,393.23	8,811.84	37,192.88	217.09	72,615.04
Total Customer Account Expense	17,447,441.27	2,106,697.62	3,465,711.40	102,519.44	23,122,369.73
9080000-908 Customer assistance expenses (major only)	5,713,823.25	1,184,405.65	1,533.87	24,855.57	6,924,618.34
9090000-909 Informational and instructional advertising expenses (major only)	55,600.28	4,777.98	8,110.08	305.79	68,794.13