

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

Line	Description	Amount	Reference
	(a)	(b)	(c)
1.			
2.	2025 LTIP - 926000	\$ 75,180	WP BMG 13, Page 3 (PDF)
3.			
4.	Pro forma adjustment - decrease		
5.	O&M expense	\$ (75,180)	To Exh. BMG 1.1, Schedule 13

MEC FUSION ALLOCATION WIZARD - FERC

LOB	Account	Cost Center	Juris	Owning Org
315		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 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:

2,041,002.85

	Common 1005	Iowa 1900	Illinois 1800	S.Dakota 3450	Nebraska 2600	FERC 1002	All Jurisdictions
105 Electric Thermal Gen-Coal	0.00	393,403.30	35,917.57	3,975.87	0.00	0.00	433,296.74
115 Electric Thermal Gen-Natural Gas	0.00	363.30	26.53	4.08	0.00	0.00	393.91
120 Electric Thermal Gen-Nuclear	0.00	189.81	16.33	2.04	0.00	0.00	208.18
135 Electric Renewable Gen-Hydro	0.00	28.57	0.00	0.00	0.00	0.00	28.57
140 Electric Renewable Gen-Solar	0.00	483.72	0.00	4.08	0.00	0.00	487.80
145 Electric Renewable Gen-Wind	0.00	251,425.02	0.00	2,163.46	0.00	0.00	253,588.48
160 Electric Transmission	0.00	96,378.20	8,445.67	947.03	0.00	17,009.72	122,780.61
165 Electric Distribution	0.00	548,384.81	65,759.07	4,410.61	0.00	0.00	618,554.49
166 Electric Distribution Regulated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
188 Electric Trading	0.00	23,175.59	1,965.49	236.76	0.00	0.00	25,377.83
185 Electric Corporate Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190 Electric Corporate General BS & IS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Electric	0.00	1,313,832.31	112,130.66	11,743.93	0.00	17,009.72	1,454,716.62
245 Gas Storage - Liquefied Gas	0.00	4.08	0.00	0.00	0.00	0.00	4.08
265 Gas Distribution	0.00	451,943.34	44,916.35	73,972.07	3,016.60	0.00	573,848.36
266 Gas Distribution Regulated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
268 Gas Trading	0.00	6,778.17	806.20	1,189.90	48.98	0.00	8,823.26
275 Gas Customer Service	0.00	102.05	10.21	18.37	0.00	0.00	130.62
285 Gas Corporate Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Gas	0.00	458,827.65	45,732.75	75,180.34	3,065.59	0.00	582,806.32
Total Regulated	0.00	1,772,659.96	157,863.41	86,924.27	3,065.59	17,009.72	2,037,522.94
425 NU Delivery Services	1,951.20	0.00	0.00	0.00	0.00	0.00	1,951.20
475 NonReg Trading	1,530.75	0.00	0.00	0.00	0.00	0.00	1,530.75
Total Unregulated	3,481.95	0.00	0.00	0.00	0.00	0.00	3,481.95
Total*	3,481.95	1,772,659.96	157,863.41	86,924.27	3,065.59	17,009.72	2,041,004.89

*all calculations are rounded to two decimal places

E	F	G	H	I	J	K	L	M	N	O	P	
Accounting Da	Contex	Journal	Journal	Posting	Current	Journal T	Journal T	Net Amount	Compa	ACCT#	Account Desc	Journal Line Description
1/31/2025		Spreadsh	MECD920-	Posted	USD	273,209.14	131,791.71	273,209.14	20430	6008300	Long-term incentive plan award	MEC LTIP ACCRUAL
2/28/2025		Spreadsh	MECD920-	Posted	USD		131,791.71	(131,791.71)	20430	6008300	Long-term incentive plan award	MEC LTIP ACCRUAL
3/31/2025		Spreadsh	MECD920-	Posted	USD		479,421.87	(479,421.87)	20430	6008300	Long-term incentive plan award	MEC LTIP ACCRUAL
4/30/2025		Spreadsh	MECD920-	Posted	USD		22,981.73	(22,981.73)	20430	6008300	Long-term incentive plan award	MEC LTIP ACCRUAL
5/31/2025		Spreadsh	MECD920-	Posted	USD	521,840.63		521,840.63	20430	6008300	Long-term incentive plan award	MEC LTIP ACCRUAL
6/30/2025		Spreadsh	MECD920-	Posted	USD	455,499.73		455,499.73	20430	6008300	Long-term incentive plan award	MEC LTIP ACCRUAL
7/31/2025		Spreadsh	MECD920-	Posted	USD	206,777.29		206,777.29	20430	6008300	Long-term incentive plan award	MEC LTIP ACCRUAL
8/31/2025		Spreadsh	MECD920-	Posted	USD	240,029.93		240,029.93	20430	6008300	Long-term incentive plan award	MEC LTIP ACCRUAL
9/30/2025		Spreadsh	MECD920-	Posted	USD	297,307.28		297,307.28	20430	6008300	Long-term incentive plan award	MEC LTIP ACCRUAL
10/31/2025		Spreadsh	MECD920-	Posted	USD	242,972.42		242,972.42	20430	6008300	Long-term incentive plan award	MEC LTIP ACCRUAL
11/30/2025		Spreadsh	MECD920-	Posted	USD	22,394.00		22,394.00	20430	6008300	Long-term incentive plan award	MEC LTIP ACCRUAL
12/31/2025		Spreadsh	MECD920-	Posted	USD	33,799.01		33,799.01	20430	6008300	Long-term incentive plan award	MEC LTIP ACCRUAL
								2025 Total:		2,041,002.85		