

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

Line	Description	Amount	Reference
	(a)	(b)	(c)
1.	April 2025 entry truing up 2024 property tax		
2.	expense to actual	\$ 83,265	W/P BMG 14, Page 2 (PDF)
3.			
4.	Pro Forma Adjustments for:		
5.			
6.	Decrease property tax expense	(83,265)	To Exh. BMG 1.1, Schedule 14

* Required ** At least one is required
 If any row on the worksheet has an insert failed status, none of the rows are loaded to GL Interface table.

Data Access Set: BHE US - MLC	* Group ID: 3000016314662
Journal: D600 PROPERTY TAX ADJUSTMENTS - NON-1 01	* Source: Spreadsheet
Description: Non-Iowa Property Tax Adjustments	* Category: Adjustment
* Ledger: BHE US	Reversal Period
Adjustment Date: 4/30/2025	Reversal Date
Adjusting Period:	Reference Date
Worksheet Status:	Journal Attachment URL:
	Journal Validation Status:

PREPARED

By Duc To at 12:49 pm, Apr 23, 2025

Total Entered Debit	1,025,402.44
Total Entered Credit	1,025,402.44
Total Accounted Debit	0.00
Total Accounted Credit	0.00

APPROVED

By Jacob Frame at 8:05 am, Apr 24, 2025

Changed	Row Status	*BHE_COMPANY	*BHE_ACCOUNT L	*BHE_LINK OF 1878	*BHE_COST CENTER L	*BHE_JURISDI	*BHE_OWNING ORG L	*BHE_INTS	*BHE_FUTURE	*BHE_FUTURE	*Currency	*Entered Debit	**Entered Credit	Line Description	Error	Key
	A	20430	6241100	195	2229050	1800	0000000	0000 0	000000	000000	USD	62,141.67		D600 - Illinois - Real Estate Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	6241100	195	2229050	1800	0000000	0000 0	000000	000000	USD	333,333.33		D600 - Illinois - Real Estate Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	6241100	195	2229050	1800	0000000	0000 0	000000	000000	USD	10,151.67		D600 - Illinois - Real Estate Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	6241100	195	2229050	1800	0000000	0000 0	000000	000000	USD	1,625.00		D600 - Illinois - Real Estate Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	6241100	195	2229050	1800	0000000	0000 0	000000	000000	USD	6,183.33		D600 - Illinois - Real Estate Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	2361150	195	2229050	1800	0000000	0000 0	000000	000000	USD	424,287.33		D600 - Illinois - Real Estate Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	6241100	195	2229050	1800	0000000	0000 0	000000	000000	USD	75,638.25		D600 - Illinois - I CT Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	6241100	195	2229050	1800	0000000	0000 0	000000	000000	USD	10,270.50		D600 - Illinois - I CT Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	2361150	195	2229050	1800	0000000	0000 0	000000	000000	USD	187,270.50		D600 - Illinois - I CT Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	6241100	195	2229050	1800	0000000	0000 0	000000	000000	USD	12,616.74		D600 - Nebraska - Prop Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	2361150	195	2229050	1800	0000000	0000 0	000000	000000	USD	12,616.74		D600 - Nebraska - Prop Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	6241100	195	2229050	1800	0000000	0000 0	000000	000000	USD	15,608.37		D600 - South Dakota - Prop Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	6241100	195	2229050	1800	0000000	0000 0	000000	000000	USD	320,475.00		D600 - South Dakota - Prop Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	2361150	195	2229050	1800	0000000	0000 0	000000	000000	USD	170,925.00		D600 - South Dakota - Prop Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	2361150	195	2229050	1800	0000000	0000 0	000000	000000	USD	14,508.37		D600 - South Dakota - Prop Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	6241100	195	2229050	1800	0000000	0000 0	000000	000000	USD	81,764.52		South Dakota - True Up to Actual - Property Tax - Gas		8017741100000000
	A	20430	2361150	195	2229050	1800	0000000	0000 0	000000	000000	USD	81,764.52		South Dakota - True Up to Actual - Property Tax - Gas		8017741100000000
	A	20430	6241100	195	2229050	1800	0000000	0000 0	000000	000000	USD	5,983.33		South Dakota - True Up to Actual - Property Tax - Electric		8017741100000000
	A	20430	2361150	195	2229050	1800	0000000	0000 0	000000	000000	USD	5,983.33		South Dakota - True Up to Actual - Property Tax - Electric		8017741100000000
	A	20430	6241100	195	2229050	1800	0000000	0000 0	000000	000000	USD	75,800.00		D600 - Kansas - Prop Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	2361150	195	2229050	1800	0000000	0000 0	000000	000000	USD	75,800.00		D600 - Kansas - Prop Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	6241100	195	2229050	1800	0000000	0000 0	000000	000000	USD	11,133.37		D600 - Missouri - Prop Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	2361150	195	2229050	1800	0000000	0000 0	000000	000000	USD	11,133.37		D600 - Missouri - Prop Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	6241100	195	2229050	1800	0000000	0000 0	000000	000000	USD	4,543.67		D600 - Illinois - ICC Gross Rev Tax - 2024 Accrual - Recurring		8017741100000000
	A	20430	2361150	195	2229050	1800	0000000	0000 0	000000	000000	USD	4,543.67		D600 - Illinois - ICC Gross Rev Tax - 2024 Accrual - Recurring		8017741100000000

Accounting for Allocations

Current Amounts from Incorrect allocations

Row Labels	Sum of Debt	Sum of Credit	Company	Account#	LOB	Cost Center	Jurisdiction	Owning Org	Intercom pany
105	273,910.15	(66,477.54)	205,432.61	20430	6241100	105	ZZ729050	1800	00000000
160	112,276.01	(28,069.00)	84,207.01	20430	6241100	160	ZZ729050	1800	00000000
165	260,384.15	(65,096.04)	195,288.11	20430	6241100	165	ZZ729050	1800	00000000
168	101.69	(25.42)	76.27	20430	6241100	168	ZZ729050	1800	00000000
265	1,487,059.21	(371,764.80)	1,115,294.41	20430	6241100	265	ZZ729050	1800	00000000
268	228.79	(57.20)	171.59	20430	6241100	268	ZZ729050	1800	00000000
Grand Total	2,133,960.00	(533,490.00)	1,600,470.00						

Watches: Intended JES

	"BHE_CO"	"BHE_AQ"	"BHE_LT"	"BHE_CO"	"BHE_JUI"	"BHE_OW"	"BHE_IN"	"BHE_FU"	"BHE_RUTUREZ [...]"
20430	6241100	185		ZZZ9050	1800	00000000	000000	0000000	485,0040
20430	6241100	285		ZZZ9050	1800	00000000	000000	0000000	1,115,4666

Matches Intended JEs