

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

Line	Description	Amount	Reference
	(a)	(b)	(c)
1.	Estimated 2026 economic development costs	\$125,000	
2.	2025 actual economic development costs	\$123,571	WP BMG 16, Page 2 (PDF)
3.	Difference	\$1,429	Line 1 - Line 2
4.	50% sharing of estimated costs	\$62,500	Line 1 times 50%
5.	Less Actual economic development costs in test year	\$123,571	Line 2
6.	Total	<u>(\$61,071)</u>	Line 4 - Line 5
Pro Forma Adjustment			
7.	Decrease O&M Expense	(\$61,071)	To Exh. BMG 1.1, Schedule 16

LOB	(Multiple Items)
Jurisdiction	3450
Row Labels	Sum of Net Amount
9120000	152,815.21
MEC1775	123,570.82 Economic Development
April Reclass 999XXXX	-93.91
DECEMBER Reclass 999XXXX	91.27
Generated by Allocation Rule: MEC FERC OH D2D10 30AA SUPP SVCS 2 FACTOR CMN	2,659.23
Generated by Allocation Rule: MEC FERC OH-D2D10 30AD SUPP SVCS 2-FACTOR SD	12,795.97
Generated by Allocation Rule: MEC FERC OH D2D40 33AA ENERGY DELIVERY 2 FACTOR CMN	8,099.28
Generated by Allocation Rule: MEC FERC OH D2D40 33AD ENERGY DELIVERY 2 FACTOR SD	77,303.04
Generated by Allocation Rule: MEC JURIS D2J40 11AB 265 GAS DEL-2 FACTOR CMN	-20.04
Journal Import Created	22,774.63
June Reclass 999XXXX	-85.12
March Reclass 999XXXX	42.50
May Reclass 999XXXX	161.93
NOVEMBER Reclass 999XXXX	14.93
OCTOBER Reclass 999XXXX	45.67
SEPTEMBER Reclass 999XXXX	48.98
MEC1776	42,664.47
MEC2603	0.00
MEC2801	2.39
MEC3370	2.27
MEC4310	1.97
MEC6365	33.86
MEC6806	2.75
ZZZ9999	-13,463.32
Grand Total	152,815.21

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
9120000-912 Demonstrating and selling expenses	1,061,625.87	142,944.42	152,815.21	11,013.13	1,368,398.63
9160000-916 Miscellaneous sales expenses	177,925.70	23,499.89	31,919.57	1,203.52	234,548.68
Total Sales Expense	1,239,551.57	166,444.31	184,734.78	12,216.65	1,602,947.31
9200000-920 Administrative and general salaries	4,917,549.94	601,001.33	801,879.12	52,637.53	6,373,067.92
9210000-921 Office supplies and expenses	1,256,432.06	91,958.67	131,504.54	5,853.69	1,485,748.96
9220000-922 Administrative expenses transferred-credit	-3,621,696.28	-404,559.60	-546,201.11	-32,208.43	-4,604,665.42
9230000-923 Outside services employed	1,597,333.25	186,616.43	261,183.96	11,896.69	2,057,030.33
9240000-924 Property insurance	76,067.78	8,446.36	13,049.93	602.27	98,166.34
9250000-925 Injuries and damages	3,730,782.63	346,239.39	608,664.71	23,465.26	4,709,151.99
9260000-926 Employee pensions and benefits	10,405,356.09	923,424.24	1,638,332.21	61,912.77	13,029,025.31
9280000-928 Regulatory commission expenses	1,952,522.66	372,266.93	186,431.53	13.75	2,511,234.87
9290000-929 Duplicate charges-credit	-3,004,390.96	-74,655.21	-21,835.58	-22.12	-3,100,903.87
9301000-930.1 General advertising expenses	1,251.69	111.74	172.62	7.95	1,544.00
9302000-930.2 Miscellaneous general expenses	502,294.91	32,654.15	63,948.23	2,125.90	601,023.19
9310000-931 Rents	8,788,109.79	673,236.14	1,349,358.02	108,631.85	10,919,335.80
Total Administrative Admin Expenses	26,601,613.56	2,756,740.57	4,486,488.18	234,917.11	34,079,759.42
Total Administrative & General Expenses	51,111,079.51	6,220,092.06	8,148,319.73	374,880.21	65,854,371.51
Total Operating Expenses	460,453,342.81	60,316,805.37	82,621,758.50	4,277,005.02	607,668,911.70
Maintenance Expenses (402)					
5710000-571 Maintenance of overhead lines (major only)	48.43	0.00	0.00	0.00	48.43
Total Electric Transmission-Maintenance Exp	48.43	0.00	0.00	0.00	48.43
5930000-593 Maintenance of overhead lines (major only)	20.30	0.00	0.00	0.00	20.30
Total Electric Distribution-Maintenance Exp	20.30	0.00	0.00	0.00	20.30
8431000-843.1 Maintenance supervision and engineering	4,350.14	459.77	780.41	29.42	5,619.74
8432000-843.2 Maintenance of structures and improvements	7,416.40	783.84	1,330.48	50.15	9,580.87
8433000-843.3 Maintenance of gas holders	15,232.86	1,609.96	2,732.75	103.04	19,678.61
8434000-843.4 Maintenance of purification equipment	38,509.80	4,070.14	6,908.58	260.49	49,749.01
8435000-843.5 Maintenance of liquefaction equipment	137,324.69	14,513.97	24,635.80	928.89	177,403.35
8436000-843.6 Maintenance of vaporizing equipment	17,946.61	1,896.78	3,219.57	121.40	23,184.36
8437000-843.7 Maintenance of compressor equipment	90,474.97	9,562.39	16,231.08	612.00	116,880.44
8438000-843.8 Maintenance of measuring and regulating equipment	32,999.81	4,553.72	5,937.20	223.88	43,714.61
8439000-843.9 Maintenance of other equipment	224,455.38	-8,189.09	-13,900.05	-524.06	201,842.18
Total Other Storage-Maintenance Exp	568,710.66	29,261.48	47,875.82	1,805.21	647,653.17
8630000-863 Maintenance of mains	760.15	108.27	0.00	0.00	868.42
Total Gas Transmission-Maintenance Exp	760.15	108.27	0.00	0.00	868.42
8850000-885 Maintenance supervision and engineering	38.79	0.00	0.00	0.00	38.79
8860000-886 Maintenance of structures and improvements	365.31	58,671.00	2,980.64	0.00	62,016.95
8870000-887 Maintenance of mains	4,275,732.64	495,877.12	425,586.77	4,340.40	5,201,536.93
8880000-888 Maintenance of compressor station equipment	2,621.64	0.00	0.00	0.00	2,621.64
8890000-889 Maintenance of measuring and regulating station equipment-general	1,881,268.08	396,133.78	125,746.51	67,101.10	2,470,249.47
8910000-891 Maintenance of measuring and regulating station equipment-city gate	214,416.03	57,016.51	0.00	0.00	271,432.54
8920000-892 Maintenance of services	2,012,174.25	104,935.22	343,590.90	12,740.53	2,473,440.90
8930000-893 Maintenance of meters and house regulators	1,196,581.46	23,043.77	115,308.17	1,313.55	1,336,246.95
8940000-894 Maintenance of other equipment	-4,715.80	0.00	0.00	0.00	-4,715.80
Total Gas Distribution-Maintenance Exp	9,578,482.40	1,135,677.40	1,013,212.99	85,495.58	11,812,868.37
9320000-932 Maintenance of gas general plant	38.34	0.00	0.00	0.00	38.34
9350000-935 Maintenance of electric general plant	288,940.14	-7.38	-11.41	-0.53	288,920.82
Total Admin Maintenance Exp	288,978.48	-7.38	-11.41	-0.53	288,959.16
Total Maintenance	10,437,000.42	1,165,039.77	1,061,077.40	87,300.26	12,750,417.85
DEPRECIATION, AMORTIZATION & OTHER TAXES					
4030000-Depreciation-gas	49,303,626.66	5,364,614.86	8,939,708.97	396,045.50	64,003,995.99
Total Depreciation	49,303,626.66	5,364,614.86	8,939,708.97	396,045.50	64,003,995.99
4043000-404.3 Amortization of other limited-term gas plant	4,191,756.20	294,722.57	572,278.46	18,735.42	5,077,492.65
Amortization & Depletion Plant	4,191,756.20	294,722.57	572,278.46	18,735.42	5,077,492.65
4081000-408.1 Taxes other than income taxes, utility operating income	352,234.29	1,660,300.81	17,630.66	-1,784.38	2,028,381.38