

**MidAmerican Energy Company
Electric
Contemporaneous Costs
Energy Efficiency Actual Cost Recoveries and Expenses
January 2014 - December 2014**

Line No.	Month	Residential	Total Residential	Residential Operating	Residential Cumulative	Carrying	Residential Units	Incentive	Approved Recovery Factor	Approved Recovery Factor
		Expenses	Recoveries	Recoveries	Balance	Charges	(kwh)	Recovery ¹	May - December (GE14-001)	January-April (GE13-001)
		(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1.	Dec-13				(15,556)				Operating Factor ⁽²⁾	Operating Factor ⁽⁴⁾
2.	Jan-14	\$ 4,398	\$ (2,141)	(2,653)	(8,505)	\$ (59)	6,117,143	512	Operating Expenses: \$ 90,319	Operating Expenses: \$ (15,229)
3.	Feb-14	2,476	(1,122)	(1,390)	(4,639)	(32)	3,205,714	268	Units: 31,785,949	Units: 34,967,490
4.	Mar-14	7,314	(1,732)	(2,146)	4,821	34	4,948,571	414	Factor Approved: \$ 0.00284	Factor Approved: \$ (0.00043)
5.	Apr-14	6,178	(1,764)	(2,186)	13,185	92	5,040,000	422		
6.	May-14	3,602	8,933	8,711	8,076	56	3,069,759	222	Incentive Factor ⁽³⁾	Incentive Factor ⁽⁴⁾
7.	Jun-14	3,228	11,459	11,174	130	1	3,937,801	285	Incentive Awards: \$ 2,302	Incentive Awards: \$ 2,926
8.	Jul-14	4,757	12,888	12,567	(7,680)	(54)	4,428,866	321	Units: 31,785,949	Units: 34,967,490
9.	Aug-14	3,422	12,132	11,830	(16,088)	(112)	4,169,072	302	Factor Approved: \$ 0.00007	Factor Approved: \$ 0.00008
10.	Sep-14	7,288	11,322	11,040	(19,840)	(139)	3,890,722	282		
11.	Oct-14	5,438	8,823	8,603	(23,006)	(161)	3,031,959	220	Total Factor	Total Factor
12.	Nov-14	13,955	9,831	9,586	(18,637)	(130)	3,378,351	245	Recoverable Costs \$ 92,621	Recoverable Costs \$ (12,303)
13.	Dec-14	10,505	16,039	15,640	(23,772)	(166)	5,511,684	399	Units: 31,785,949	Units: 34,967,490
14.	Total 2014⁽⁵⁾	\$ 72,561	\$ 84,668	\$ 80,777		\$ (670)		\$ 3,891	Factor Approved \$ 0.00291	Factor Approved \$ (0.00035)

Line No.	Month	Nonresidential	Total Nonresidential	Nonresidential Operating	Nonresidential Cumulative	Carrying	Nonresidential Units	Incentive	Approved Recovery Factor	Approved Recovery Factor
		Expenses	Recoveries	Recoveries	Balance	Charges	(kwh)	Recovery ¹	May - December (GE14-001)	January-April (GE13-001)
		(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
15.	Dec-13				21,173				Operating Factor ⁽²⁾	Operating Factor ⁽⁴⁾
16.	Jan-14	\$ 9,582	\$ 1,424	1,341	29,414	\$ 205	14,240,000	83	Operating Expenses: \$ 51,053	Operating Expenses: \$ 12,685
17.	Feb-14	709	1,130	1,064	29,059	203	11,300,000	66	Units: 116,285,027	Units: 129,356,552
18.	Mar-14	1,217	1,243	1,171	29,105	203	12,430,000	72	Factor Approved: \$ 0.00044	Factor Approved: \$ 0.00009
19.	Apr-14	882	1,443	1,359	28,628	200	14,430,000	84		
20.	May-14	1,526	4,551	4,242	25,912	181	9,682,979	309	Incentive Factor ⁽³⁾	Incentive Factor ⁽⁴⁾
21.	Jun-14	885	6,905	6,437	20,360	142	14,691,489	468	Incentive Awards: \$ 3,707	Incentive Awards: \$ 754
22.	Jul-14	468	6,976	6,503	14,326	100	14,842,553	473	Units: 116,285,027	Units: 129,356,552
23.	Aug-14	489	7,162	6,676	8,138	57	15,238,298	486	Factor Approved: \$ 0.00003	Factor Approved: \$ 0.00001
24.	Sep-14	1,367	7,175	6,688	2,817	20	15,265,957	487		
25.	Oct-14	524	6,366	5,934	(2,593)	(18)	13,544,681	432	Total Factor	Total Factor
26.	Nov-14	126	5,830	5,435	(7,902)	(55)	12,404,255	395	Recoverable Costs \$ 54,760	Recoverable Costs \$ 13,439
27.	Dec-14	5,649	6,490	6,050	(8,303)	(58)	13,808,511	440	Units: 116,285,027	Units: 129,356,552
28.	Total 2014⁽⁵⁾	\$ 23,424	\$ 56,695	\$ 52,900		\$ 1,180		\$ 3,795	Factor Approved \$ 0.00047	Factor Approved \$ 0.00010

Notes:

- 1) Incentives for January - April are calculated based on approved 2013 factors (column j) and incentives for May - December are calculated based on approved 2014 factors (column i)
- 2) From previous years filing, Exhibit C(E), Page 5 of 5, column (b) + (c).
- 3) From previous years filing, Exhibit C(E), Page 5 of 5, column (d) + (e)
- 4) From previous years filing, Exhibit C(E), Page 1 of 5, column (i).
- 5) Due to reclassification between Residential and Non-residential, there is a \$2,165 difference between the Residential and Non-residential totals when compared to the annual report

References:

- Columns (b) and (c) are from company books.
 Lines 1 and 15 are the December cumulative balances from the previous filing.
 The totals of column (f) becomes column (c) on Exhibit C(E), Page 2 of 5.
 Column (e) is calculated as (b)-(d) plus previous month's balance.
 The totals of column (h) becomes column (e) on Exhibit C(E), Page 4 of 5.

**MidAmerican Energy Company
Electric
Contemporaneous Costs
Reconciliation
January 2014 - December 2014**

Line No.	Item	Actual Expenditure Applicable To Reconciliation Period	Carrying Charges Applicable to Under and Over Recovery	2013 Under (Over) Recovery Recovered in 2014	Actual Operating Revenues Applicable To Reconciliation Period	Under (Over) Recovery For Reconciliation Period
	(a)	(b)	(c)	(d)	(e)	(f) (b)+(c)+(d)-(e)
1.	Residential	\$ 72,561	\$ (670)	\$ (20,982)	\$ 80,777	\$ (29,868)
2.	Nonresidential	<u>23,424</u>	<u>1,180</u>	<u>17,930</u>	<u>52,900</u>	<u>(10,366)</u>
3.	Total	<u>\$ 95,985</u>	<u>\$ 510</u>	<u>\$ (3,052)</u>	<u>\$ 133,677</u>	<u>\$ (40,234)</u>

Notes:

Column (b) is actual expenditure for 2014 from Column (b) on Exhibit C(E), Page 1 of 5
Column (c) is from column (f) from Exhibit C(E), Page 1 of 5
Column (d) is from column (f) from Exhibit C(E), Page 2 of 5 of the previous years filing.
Column (e) is calculated in column (d) Exhibit C(E), Page 1 of 5
Column (f) is carried to column (c) Exhibit C(E), Page 5 of 5

**MidAmerican Energy Company
Electric
Contemporaneous Costs
2015 Plan Updated Expenditures**

Line No.	Item (a)	Residential (b)	Nonresidential (c)	Total (d)
2015 Proposed Budget				
1.	Equipment	\$ 82,185	\$ 19,557	\$ 101,742
2.	Audit	1,997	2,143	4,140
3.	Appliance Recycling	6,461	0	6,461
4.	Load Management	15,979	0	15,979
5.	Custom	0	16,883	16,883
6.	Total 2015 Approved Costs	<u>\$ 106,622</u>	<u>\$ 38,583</u>	<u>\$ 145,205</u>
7. Estimated Recoveries				
8.	January	\$ 10,526	\$ 5,443	\$ 15,969
9.	February	12,533	6,340	18,873
10.	March	13,053	6,526	19,578
11.	Total:	<u>\$ 36,112</u>	<u>\$ 18,309</u>	<u>\$ 54,420</u>
12.	Remainder to be Recovered	<u>\$ 70,510</u>	<u>\$ 20,274</u>	<u>\$ 90,785</u>

Notes:

Lines 1 through 6 are proposed 2015 budgets.

Lines 8 is actual January recoveries.

Lines 9 and 10 are the estimated recovery of energy efficiency costs using current factors in effect and the most recent sales forecast. The factors are:

Residential	\$ 0.00291
Nonresidential	\$ 0.00047

Line 12 carries to column (b) of Exhibit C(E), Page 5 of 5

**MidAmerican Energy Company
Electric
Contemporaneous Costs
2014 Incentive Reconciliation
January 2014 - December 2014**

Line No.	Item (a)	2014 Incentive Based on Proposed Budgets (b)	2014 Incentive Based on Actual Expenditure (c)	2013 Incentive Recovered in 2014 (d)	Actual Incentive Recoveries Applicable To Reconciliation Period (e)	Under (Over) Recovery For Reconciliation Period (f) (c)+(d)-(e)
1.	Residential	\$ 8,803	\$ 6,079	\$ (6,501)	\$ 3,891	\$ (4,313)
2.	Nonresidential	<u>3,232</u>	<u>1,962</u>	<u>475</u>	<u>3,795</u>	<u>(1,358)</u>
3.	Total	<u>\$ 12,035</u>	<u>\$ 8,041</u>	<u>\$ (6,025)</u>	<u>\$ 7,687</u>	<u>\$ (5,671)</u>

Notes:

Column (b) is from column (e) on Exhibit C(E), Page 5 of 5 of the previous years filing.

Column (c) is calculated as the 2014 actual expenditure on column (b) of Exhibit C(E), Page 2 of 5 multiplied by the approved rate of return in Docket No. NG-04-001.

Column (d) is from column (d), Exhibit C(E), Page 5 of 5 of the previous years filing.

Column (e) is from column (h) on Exhibit C(E), Page 1 of 5

Column (f) uses the lower of budget (column b) or actual (column c) incentive

**MidAmerican Energy Company
Electric
Contemporaneous Costs
Calculation of Electric ECR Factors**

Line No.	Item	Current Authorized Recoveries (b)	Under (Over)	2014 Incentive (Over)Under (d)	Incentive Recoveries 2015 (e)	ECR Factor Numerator (f) (b)+(c)+(d)+(e)	Projected April-December Sales (g)	ECR Factor (h) (f)/(g)
			Recovery For Reconciliation Period (c)					
1.	Residential	\$ 70,510	\$ (29,868)	\$ (4,313)	\$ 8,933	\$ 45,262	37,701,062	\$0.00120
2.	Nonresidential	<u>20,274</u>	<u>(10,366)</u>	<u>(1,358)</u>	<u>3,232</u>	<u>11,782</u>	130,792,630	\$0.00009
3.	Total	\$ <u>90,785</u>	\$ <u>(40,234)</u>	\$ <u>(5,671)</u>	\$ <u>12,165</u>	\$ <u>57,044</u>		

Notes:

Column (b) is calculated on Line 12 of Exhibit C(E), Page 3 of 5

Column (c) is calculated on column (f) of Exhibit C(E), Page 2 of 5

Column (d) is calculated on Exhibit C(E), Page 4 of 5

Column (e) is calculated as the 2013 proposed budget on Line 6 of Exhibit C(E), Page 3 of 5 multiplied by the approved rate of return in Docket No. NG-04-001.