

MidAmerican Energy Company
Gas
Contemporaneous Costs
Energy Efficiency Actual Cost Recoveries and Expenses
January 2015 - December 2015

Line No.	Month	Residential Expenses	Total Residential Recoveries	Residential Operating Recoveries	Residential Cumulative Balance	Carrying Charges	Residential Units (Therms)	Incentive Recovery ¹	Approved Recovery Factor	
									April - December (GE15-001)	January - March (GE14-001)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1.	Dec-14				473,993				Operating Factor ⁽²⁾ Operating Expenses: \$ 1,275,912 Units: 30,835,126 Factor Approved: \$ 0.04138 Incentive Factor⁽³⁾ Incentive Awards: \$ 4,099 Units: 30,835,126 Factor Approved: \$ 0.00013 Total Factor Recoverable Costs \$ 1,280,011 Units: 30,835,126 Factor Approved \$ 0.04151	Operating Factor ⁽⁴⁾ Operating Expenses: \$ 157,361 Units: 26,186,929 Factor Approved: \$ 0.00601 Incentive Factor⁽⁴⁾ Incentive Awards: \$ 19,804 Units: 26,186,929 Factor Approved: \$ 0.00076 Total Factor Recoverable Costs \$ 177,165 Units: 26,186,929 Factor Approved \$ 0.00677
2.	Jan-15	\$ 13,451	\$ 74,885	66,520	\$ 420,924	\$ 2,939	11,061,303	8,365		
3.	Feb-15	69,425	60,440	53,688	436,660	3,049	8,927,555	6,752		
4.	Mar-15	25,137	66,897	59,424	402,374	2,809	9,881,365	7,473		
5.	Apr-15	65,464	166,229	165,697	302,141	2,109	4,004,563	532		
6.	May-15	46,221	89,786	89,498	258,864	1,807	2,162,985	288		
7.	Jun-15	73,502	65,005	64,797	267,569	1,868	1,566,013	208		
8.	Jul-15	58,456	43,822	43,681	282,343	1,971	1,055,692	140		
9.	Aug-15	41,457	43,400	43,261	280,539	1,618	1,045,535	139		
10.	Sep-15	44,925	42,747	42,610	282,855	1,631	1,029,789	137		
11.	Oct-15	38,364	57,608	57,423	263,795	1,521	1,387,802	184		
12.	Nov-15	41,225	109,970	109,618	195,403	1,127	2,649,241	352		
13.	Dec-15	94,817	298,751	297,794	(7,574)	(44)	7,197,075	957		
14.	Additional Expenditure ⁽⁵⁾	(49,200)	-	-		-		-		
15.	Total 2015 ⁽⁶⁾	\$ 563,244	\$ 1,119,538	\$ 1,094,011		\$ 22,406		\$ 25,527		

Line No.	Month	Nonresidential Expenses	Total Nonresidential Recoveries	Nonresidential Operating Recoveries	Cumulative Balance	Carrying Charges	Nonresidential Units (Therms)	Incentive Recovery ¹	Approved Recovery Factor	
									April - December (GE15-001)	January - March (GE14-001)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
16.	Dec-14				(97,802)				Operating Factor ⁽²⁾ Operating Expenses: \$ (189,478) Units: 23,973,511 Factor Approved: \$ (0.00790) Incentive Factor⁽³⁾ Incentive Awards: \$ 11,745 Units: 23,973,511 Factor Approved: \$ 0.00049 Total Factor Recoverable Costs \$ (177,733) Units: 23,973,511 Factor Approved \$ (0.00741)	Operating Factor ⁽⁴⁾ Operating Expenses: \$ 265,695 Units: 20,605,087 Factor Approved: \$ 0.01290 Incentive Factor⁽⁴⁾ Incentive Awards: \$ 20,057 Units: 20,605,087 Factor Approved: \$ 0.00097 Total Factor Recoverable Costs \$ 285,752 Units: 20,605,087 Factor Approved \$ 0.01387
17.	Jan-15	\$ 39,933	\$ 122,518	113,920	\$ (171,789)	\$ (1,199)	8,833,315	8,598		
18.	Feb-15	8,384	93,809	87,225	(250,631)	(1,750)	6,763,428	6,584		
19.	Mar-15	6,187	104,463	97,132	(341,575)	(2,385)	7,531,562	7,331		
20.	Apr-15	11,184	(18,165)	(19,366)	(311,026)	(2,171)	2,451,393	1,201		
21.	May-15	7,738	(14,020)	(14,946)	(288,342)	(2,013)	1,891,970	927		
22.	Jun-15	14,823	(11,310)	(12,058)	(261,460)	(1,825)	1,526,368	748		
23.	Jul-15	9,091	(8,689)	(9,264)	(243,105)	(1,697)	1,172,661	575		
24.	Aug-15	10,999	(8,251)	(8,796)	(223,310)	(1,288)	1,113,479	546		
25.	Sep-15	7,422	(8,959)	(9,552)	(206,337)	(1,190)	1,209,081	592		
26.	Oct-15	12,777	(11,213)	(11,954)	(181,606)	(1,047)	1,513,165	741		
27.	Nov-15	32,007	(19,106)	(20,369)	(129,229)	(745)	2,578,417	1,263		
28.	Dec-15	9,127	(43,069)	(45,916)	(74,186)	(428)	5,812,220	2,847		
29.	Total 2015 ⁽⁶⁾	\$ 169,671	\$ 178,008	\$ 146,055		\$ (17,738)		\$ 31,953		

Notes:

- 1) Incentives for January - March are calculated based on approved 2014 factors (column j) and incentives for April - December are calculated based on approved 2015 factors (column i)
- 2) From previous years filing, Exhibit C(G), Page 5 of 5, column (b) + (c).
- 3) From previous years filing, Exhibit C(G), Page 5 of 5, column (d) + (e)
- 4) From previous years filing, Exhibit C(G), Page 1 of 5, column (i).
- 5) Furnaces installed in 2014 but paid in 2015
- 6) Due to reclassification between Residential and Non-residential, there is a \$221 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 16 are the December cumulative balances from the previous filing.
 Column (e) is calculated as (b)-(d) plus previous month's balance
 The totals of column (f) becomes column (c) on Exhibit C(G), Page 2 of 5
 The totals of column (h) becomes column (e) on Exhibit C(G), Page 4 of 5

**MidAmerican Energy Company
Gas
Contemporaneous Costs
Reconciliation
January 2015 - December 2015**

Line No.	Item	Actual Expenditure Applicable To Reconciliation Period	Carrying Charges Applicable to Under and Over Recovery	2014 Under (Over) Recovery Recovered in 2015	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	\$ 563,244	\$ 22,406	\$ 436,101	\$ 1,094,011	\$ (72,260)
2.	Nonresidential	<u>169,671</u>	<u>(17,738)</u>	<u>(110,104)</u>	<u>146,055</u>	<u>(104,226)</u>
3.	Total	<u>\$ 732,915</u>	<u>\$ 4,668</u>	<u>\$ 325,997</u>	<u>\$ 1,240,066</u>	<u>\$ (176,486)</u>

Notes:

Column (b) is actual expenditure for 2015 from Column (b) on Exhibit C(G), Page 1 of 5
Column (c) is from column (f) from Exhibit C(G), Page 1 of 5
Column (d) is from column (f) from Exhibit C(G), Page 2 of 5 of the previous years filing.
Column (e) is calculated in column (d) Exhibit C(G), Page 1 of 5
Column (f) is carried to column (c) Exhibit C(G), Page 5 of 5

**MidAmerican Energy Company
Gas
Contemporaneous Costs
2016 Plan Updated Expenditures**

Line No.	Item (a)	Residential (b)	Nonresidential (c)	Total (d)
2016 Proposed Budget				
1.	Equipment	\$ 587,158	\$ 152,652	\$ 739,810
2.	Audit	304,700	44,865	349,565
3.	Low Income	0		0
4.	Custom	0	31,632	31,632
5.	Total 2016 Approved Costs	<u>\$ 891,858</u>	<u>\$ 229,149</u>	<u>\$ 1,121,007</u>
Estimated Recoveries				
6.	January	\$ 429,967	\$ (61,707)	\$ 368,260
7.	February	400,819	(55,024)	345,795
8.	March	363,577	(49,968)	313,609
9.				
10.	Total:	<u>\$ 1,194,364</u>	<u>\$ (166,700)</u>	<u>\$ 1,027,664</u>
11.	Remainder to be Recovered	<u>\$ (302,506)</u>	<u>\$ 395,849</u>	<u>\$ 93,343</u>

Notes:

Lines 1 through 5 are proposed 2016 budgets.

Lines 6 is actual January recoveries.

Lines 7 and 8 are the estimated recovery of energy efficiency costs using current factors in effect and the most recent sales forecast. The factors are:

Residential	\$ 0.04151
Nonresidential	\$ (0.00741)

Line 11 carries to column (b) of Exhibit C(G), Page 5 of 5

**MidAmerican Energy Company
Gas
Contemporaneous Costs
2015 Incentive Reconciliation
January 2015 - December 2015**

Line No.	Item (a)	2015 Incentive Based on Proposed Budgets (b)	2015 Incentive Based on Actual Expenditure (c)	2014 Incentive Recovered in 2015 (d)	Actual Incentive Recoveries Applicable To Reconciliation Period (e)	Under (Over) Recovery For Reconciliation Period (f) (c)+(d)-(e)
1.	Residential	\$ 85,810	\$ 47,508	\$ (81,711)	\$ 25,527	\$ (59,730)
2.	Nonresidential	<u>18,366</u>	<u>13,160</u>	<u>(6,621)</u>	<u>31,953</u>	<u>(25,414)</u>
3.	Total	<u>\$ 104,176</u>	<u>\$ 60,668</u>	<u>\$ (88,332)</u>	<u>\$ 57,480</u>	<u>\$ (85,144)</u>

Notes:

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

Column (c) is calculated as the 2015 actual expenditure on column (b) of Exhibit C(G), Page 2 of 5 multiplied by the approved rate of return in Docket Nos. NG-04-001 and NG-14-005.

Jan - Jul 2015 actual expenditures were multiplied by approved rate of return in Docket No. NG-04-001

Aug - Dec 2015 actual expenditures were multiplied by approved rate of return in Docket No. NG-14-005

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

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

Line No.	Item	Current Authorized Recoveries (b)	Under (Over)	2015 Incentive (Over)Under (d)	Incentive Recoveries 2016 (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	\$ (302,506)	\$ (72,260)	\$ (59,730)	\$ 61,717	\$ (372,780)	28,623,777	(\$0.01302)
2.	Nonresidential	<u>395,849</u>	<u>(104,226)</u>	<u>(25,414)</u>	<u>15,857</u>	<u>282,066</u>	25,349,638	\$0.01113
3.	Total	\$ <u>93,343</u>	\$ <u>(176,486)</u>	\$ <u>(85,144)</u>	\$ <u>77,574</u>	\$ <u>(90,714)</u>		

Notes:

Column (b) is calculated on Line 11 of Exhibit C(G), Page 3 of 5
Column (c) is calculated on column (f) of Exhibit C(G), Page 2 of 5
Column (d) is calculated on column (f) on Exhibit C(G), Page 4 of 5
Column (e) is calculated as the 2016 proposed budget on Line 5 of Exhibit C(G), Page 3 of 5 multiplied by the approved rate of return in Docket No. NG-14-005