

**MidAmerican Energy Company**  
**Gas**  
**Contemporaneous Costs**  
**Energy Efficiency Actual Cost Recoveries and Expenses**  
**January 2012 - December 2012**

Line No.	Month	Residential Expenses	Total Residential Recoveries	Residential Operating Recoveries	Residential Cumulative Balance	Carrying Charges	Residential Units (Therms)	Incentive Recovery <sup>1</sup>	Approved Recovery Factor	
									April - December (GE12-001)	January - March (GE11-001)
									(i)	(j)
1.	Dec-11				(153,207)				<b>Operating Factor<sup>(2)</sup></b>	<b>Operating Factor<sup>(4)</sup></b>
2.	Jan-12	\$ 80,138	\$ 51,694	28,499	\$ (101,568)	\$ (709)	8,410,232	23,195	Operating Expenses: \$ 484,512	Operating Expenses: \$ 110,671
3.	Feb-12	68,844	53,042	29,242	(61,967)	(433)	8,629,542	23,800	Units: 31,282,658	Units: 32,659,405
4.	Mar-12	50,685	41,931	23,117	(34,399)	(240)	6,821,864	18,814	Factor Approved: \$ 0.01549	Factor Approved: \$ 0.00339
5.	Apr-12	43,177	42,236	36,387	(27,608)	(193)	2,349,055	5,849		
6.	May-12	86,838	38,567	33,226	26,003	182	2,145,011	5,341	<b>Incentive Factor<sup>(3)</sup></b>	<b>Incentive Factor<sup>(4)</sup></b>
7.	Jun-12	58,715	22,639	19,504	65,215	455	1,259,118	3,135	Incentive Awards: \$ 78,030	Incentive Awards: \$ 90,072
8.	Jul-12	41,631	18,795	16,192	90,653	633	1,045,330	2,603	Units: 31,282,658	Units: 32,659,405
9.	Aug-12	47,531	19,167	16,513	121,672	849	1,066,018	2,654	Factor Approved: \$ 0.00249	Factor Approved: \$ 0.00276
10.	Sep-12	53,614	15,389	13,258	162,028	1,131	855,895	2,131		
11.	Oct-12	61,092	39,260	33,823	189,297	1,322	2,183,537	5,437	<b>Total Factor</b>	<b>Total Factor</b>
12.	Nov-12	101,631	72,403	62,376	228,552	1,596	4,026,863	10,027	Recoverable Costs \$ 562,542	Recoverable Costs \$ 200,743
13.	Dec-12	103,713	104,940	90,407	241,858	1,689	5,836,485	14,533	Units: 31,282,658	Units: 32,659,405
14.	<b>Total 2012</b>	<b>\$ 797,609</b>	<b>\$ 520,063</b>	<b>\$ 402,544</b>		<b>\$ 6,282</b>		<b>\$ 117,519</b>	Factor Approved \$ 0.01798	Factor Approved \$ 0.00615

Line No.	Month	Nonresidential Expenses	Total Nonresidential Recoveries	Nonresidential Operating Recoveries	Cumulative Balance	Carrying Charges	Nonresidential Units (Therms)	Incentive Recovery <sup>1</sup>	Approved Recovery Factor	
									April - December (GE12-001)	January - March (GE11-001)
									(i)	(j)
15.	Dec-11				(32,338)				<b>Operating Factor<sup>(2)</sup></b>	<b>Operating Factor<sup>(4)</sup></b>
16.	Jan-12	\$ 12,001	\$ 381	(2,133)	\$ (18,204)	\$ (127)	6,464,559	2,514	Operating Expenses: \$ 80,464	Operating Expenses: \$ (7,913)
17.	Feb-12	31,440	378	(2,117)	15,353	107	6,413,657	2,495	Units: 23,393,067	Units: 24,096,464
18.	Mar-12	21,446	293	(1,641)	38,439	268	4,971,433	1,934	Factor Approved: \$ 0.00344	Factor Approved: \$ (0.00033)
19.	Apr-12	27,655	7,247	6,475	59,619	416	1,882,338	772		
20.	May-12	28,898	6,526	5,831	82,686	577	1,694,984	695	<b>Incentive Factor<sup>(3)</sup></b>	<b>Incentive Factor<sup>(4)</sup></b>
21.	Jun-12	12,148	4,763	4,256	90,579	632	1,237,145	507	Incentive Awards: \$ 9,635	Incentive Awards: \$ 9,372
22.	Jul-12	4,453	3,760	3,359	91,672	640	976,530	400	Units: 23,393,067	Units: 24,096,464
23.	Aug-12	2,751	3,873	3,461	90,963	635	1,005,974	412	Factor Approved: \$ 0.00041	Factor Approved: \$ 0.00039
24.	Sep-12	4,632	4,151	3,709	91,886	642	1,078,182	442		
25.	Oct-12	9,054	6,929	6,191	94,749	662	1,799,740	738	<b>Total Factor</b>	<b>Total Factor</b>
26.	Nov-12	5,576	11,589	10,355	89,970	628	3,010,130	1,234	Recoverable Costs \$ 90,099	Recoverable Costs \$ 1,459
27.	Dec-12	8,534	18,535	16,561	81,943	572	4,814,286	1,974	Units: 23,393,067	Units: 24,096,464
28.	<b>Total 2012</b>	<b>\$ 168,588</b>	<b>\$ 68,424</b>	<b>\$ 54,307</b>		<b>\$ 5,652</b>		<b>\$ 14,117</b>	Factor Approved \$ 0.00385	Factor Approved \$ 0.00006

Notes:

- 1) Incentives for January - March are calculated based on approved 2011 factors (column j) and incentives for April - December are calculated based on approved 2012 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).

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(G), Page 2 of 5  
 Column (e) is calculated as (b)-(c) plus previous month's balance  
 The totals of column (h) becomes column (e) on Exhibit C(G), Page 4 of 5

**MidAmerican Energy Company  
Gas  
Contemporaneous Costs  
Reconciliation  
January 2012 - December 2012**

Line No.	Item	Actual Expenditure Applicable To Reconciliation Period (b)	Carrying Charges Applicable to Under and Over Recovery (c)	2011 Under (Over) Recovery Recovered in 2012 (d)	Actual Operating Revenues Applicable To Reconciliation Period (e)	Under (Over) Recovery For Reconciliation Period (f)  (b)+(c)+(d)-(e)
1.	Residential	\$ 797,609	\$ 6,282	\$ (183,056)	\$ 402,544	\$ 218,291
2.	Nonresidential	<u>168,588</u>	<u>5,652</u>	<u>(51,178)</u>	<u>54,307</u>	<u>68,755</u>
3.	Total	<u>\$ 966,197</u>	<u>\$ 11,934</u>	<u>\$ (234,234)</u>	<u>\$ 456,851</u>	<u>\$ 287,046</u>

Notes:

Column (b) is actual expenditure for 2012 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  
2013 Plan Updated Expenditures**

Line No.	Item (a)	Residential (b)	Nonresidential (c)	Total (d)
<b>2013 Proposed Budget</b>				
1.	Equipment	\$ 933,037	\$ 40,650	\$ 973,687
2.	Audit	298,195	42,846	341,041
3.	Low Income	0		0
4.	Custom	0	31,636	31,636
5.	Total 2013 Approved Costs	<u>\$ 1,231,232</u>	<u>\$ 115,132</u>	<u>\$ 1,346,364</u>
<b>Estimated Recoveries</b>				
6.	January	\$ 194,031	\$ 20,930	\$ 214,960
7.	February	156,845	25,484	182,329
8.	March	128,569	20,765	149,334
9.				
10.	Total:	<u>\$ 479,445</u>	<u>\$ 67,179</u>	<u>\$ 546,624</u>
11.	<b>Remainder to be Recovered</b>	<u>\$ 751,787</u>	<u>\$ 47,953</u>	<u>\$ 799,740</u>

Notes:

Lines 1 through 5 are proposed 2013 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	\$ 0.01798
Nonresidential	\$ 0.00385

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

**MidAmerican Energy Company  
Gas  
Contemporaneous Costs  
2012 Incentive Reconciliation  
January 2012 - December 2012**

Line No.	Item (a)	2012 Incentive Based on Proposed Budgets (b)	2012 Incentive Based on Actual Expenditure (c)	2011 Incentive Recovered in 2012 (d)	Actual Incentive Recoveries Applicable To Reconciliation Period (e)	Under (Over) Recovery For Reconciliation Period (f) (b)+(d)-(e)
1.	Residential	\$ 68,714	\$ 66,824	\$ 9,316	\$ 117,519	\$ (39,489)
2.	Nonresidential	<u>11,123</u>	<u>14,124</u>	<u>(1,488)</u>	<u>14,117</u>	<u>(4,482)</u>
3.	Total	<u>\$ 79,837</u>	<u>\$ 80,948</u>	<u>\$ 7,828</u>	<u>\$ 131,636</u>	<u>\$ (43,971)</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 2012 actual expenditure on column (b) of Exhibit C(G), 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(G), Page 5 of 5 of the previous years filing.

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

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

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

<u>Line No.</u>	<u>Item</u>	<u>Current Authorized Recoveries</u>	<u>Under (Over) Recovery For Reconciliation Period</u>	<u>2012 Incentive (Over)Under</u>	<u>Incentive Recoveries 2013</u>	<u>ECR Factor Numerator</u>	<u>Projected April-December Sales</u>	<u>ECR Factor</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						(b)+(c)+(d)+(e)		(f)/(g)
1.	Residential	\$ 751,787	\$ 218,291	\$ (39,489)	\$ 103,153	\$ 1,033,741	30,290,178	\$0.03413
2.	Nonresidential	<u>47,953</u>	<u>68,755</u>	<u>(4,482)</u>	<u>9,646</u>	<u>121,872</u>	22,820,177	\$0.00534
3.	Total	<u>\$ 799,740</u>	<u>\$ 287,046</u>	<u>\$ (43,971)</u>	<u>\$ 112,798</u>	<u>\$ 1,155,613</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 Exhibit C(G), Page 4 of 5

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