

MidAmerican Energy Company
Gas
Contemporaneous Costs
Energy Efficiency Actual Cost Recoveries and Expenses
January 2013 - December 2013

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 (GE13-001)		January - March (GE12-001)	
									(i)	(j)		
1.	Dec-12				241,858				Operating Factor ⁽²⁾		Operating Factor ⁽⁴⁾	
2.	Jan-13	\$ 59,605	\$ 194,031	167,117	\$ 134,346	\$ 938	10,789,960	26,914	Operating Expenses:	\$ 948,678	Operating Expenses:	\$ 484,512
3.	Feb-13	59,940	178,783	153,984	40,302	281	9,942,026	24,799	Units:	30,290,178	Units:	31,282,658
4.	Mar-13	45,275	159,391	137,282	(51,705)	(361)	8,863,648	22,109	Factor Approved:	\$ 0.03132	Factor Approved:	\$ 0.01549
5.	Apr-13	27,468	229,132	215,120	(239,357)	(1,671)	6,868,465	14,012	Incentive Factor ⁽³⁾		Incentive Factor ⁽⁴⁾	
6.	May-13	103,665	138,100	129,655	(265,347)	(1,853)	4,139,688	8,445	Incentive Awards:	\$ 61,871	Incentive Awards:	\$ 78,030
7.	Jun-13	61,360	47,440	44,539	(248,526)	(1,735)	1,422,062	2,901	Units:	30,290,178	Units:	31,282,658
8.	Jul-13	77,917	40,407	37,936	(208,545)	(1,456)	1,211,241	2,471	Factor Approved:	\$ 0.00204	Factor Approved:	\$ 0.00249
9.	Aug-13	78,118	35,802	33,613	(164,040)	(1,145)	1,073,201	2,189	Total Factor		Total Factor	
10.	Sep-13	136,796	29,529	27,723	(54,967)	(384)	885,162	1,806	Recoverable Costs	\$ 1,010,549	Recoverable Costs	\$ 562,542
11.	Oct-13	236,561	69,509	65,258	116,335	812	2,083,603	4,251	Units:	30,290,178	Units:	31,282,658
12.	Nov-13	234,408	124,517	116,903	233,840	1,633	3,732,524	7,614	Factor Approved	\$ 0.03336	Factor Approved	\$ 0.01798
13.	Dec-13	203,341	312,968	293,830	143,352	1,001	9,381,535	19,138				
14.	Total 2013	<u>\$ 1,324,454</u>	<u>\$ 1,559,609</u>	<u>\$ 1,422,960</u>		<u>\$ (3,940)</u>		<u>\$ 136,649</u>				

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 (GE13-001)		January - March (GE12-001)	
									(i)	(j)		
15.	Dec-12				81,943				Operating Factor ⁽²⁾		Operating Factor ⁽⁴⁾	
16.	Jan-13	\$ 6,728	\$ 20,930	18,692	\$ 69,979	\$ 489	5,433,719	2,238	Operating Expenses:	\$ 113,208	Operating Expenses:	\$ 80,464
17.	Feb-13	6,791	37,523	33,511	43,259	302	9,741,492	4,012	Units:	22,820,177	Units:	23,393,067
18.	Mar-13	4,039	25,052	22,373	24,925	174	6,503,847	2,679	Factor Approved:	\$ 0.00496	Factor Approved:	\$ 0.00344
19.	Apr-13	4,680	26,373	25,302	4,303	30	5,101,161	1,071	Incentive Factor ⁽³⁾		Incentive Factor ⁽⁴⁾	
20.	May-13	5,021	15,322	14,700	(5,375)	(38)	2,963,636	622	Incentive Awards:	\$ 4,871	Incentive Awards:	\$ 9,635
21.	Jun-13	17,185	7,317	7,020	4,790	33	1,415,280	297	Units:	22,820,177	Units:	23,393,067
22.	Jul-13	21,906	5,933	5,692	21,004	147	1,147,582	241	Factor Approved:	\$ 0.00021	Factor Approved:	\$ 0.00041
23.	Aug-13	5,929	5,921	5,680	21,252	148	1,145,261	241	Total Factor		Total Factor	
24.	Sep-13	14,210	5,413	5,193	30,269	211	1,047,002	220	Recoverable Costs	\$ 118,079	Recoverable Costs	\$ 90,099
25.	Oct-13	36,793	9,416	9,034	58,029	405	1,821,277	382	Units:	22,820,177	Units:	23,393,067
26.	Nov-13	31,940	20,418	19,589	70,380	491	3,949,323	829	Factor Approved	\$ 0.00517	Factor Approved	\$ 0.00385
27.	Dec-13	21,817	39,510	37,905	54,292	379	7,642,166	1,605				
28.	Total 2013	<u>\$ 177,039</u>	<u>\$ 219,128</u>	<u>\$ 204,690</u>		<u>\$ 2,771</u>		<u>\$ 14,438</u>				

Notes:

- 1) Incentives for January - March are calculated based on approved 2012 factors (column j) and incentives for April - December are calculated based on approved 2013 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)-(d) 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 2013 - December 2013**

Line No.	Item	Actual Expenditure Applicable To Reconciliation Period	Carrying Charges Applicable to Under and Over Recovery	2012 Under (Over) Recovery Recovered in 2013	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	\$ 1,324,454	\$ (3,940)	\$ 218,291	\$ 1,422,960	\$ 115,845
2.	Nonresidential	<u>177,039</u>	<u>2,771</u>	<u>68,755</u>	<u>204,690</u>	<u>43,875</u>
3.	Total	<u>\$ 1,501,493</u>	<u>\$ (1,169)</u>	<u>\$ 287,046</u>	<u>\$ 1,627,650</u>	<u>\$ 159,720</u>

Notes:

Column (b) is actual expenditure for 2013 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
2014 Plan Updated Expenditures**

Line No.	Item (a)	Residential (b)	Nonresidential (c)	Total (d)
2014 Proposed Budget				
1.	Equipment	\$ 827,023	\$ 278,913	\$ 1,105,936
2.	Audit	301,909	43,450	345,359
3.	Low Income	0		0
4.	Custom	0	31,239	31,239
5.	Total 2014 Approved Costs	<u>\$ 1,128,932</u>	<u>\$ 353,602</u>	<u>\$ 1,482,534</u>
Estimated Recoveries				
6.	January	\$ 450,102	\$ 53,932	\$ 504,034
7.	February	286,477	35,139	321,616
8.	March	232,220	28,323	260,543
9.				
10.	Total:	<u>\$ 968,799</u>	<u>\$ 117,394</u>	<u>\$ 1,086,194</u>
11.	Remainder to be Recovered	<u>\$ 160,133</u>	<u>\$ 236,208</u>	<u>\$ 396,340</u>

Notes:

Lines 1 through 5 are proposed 2014 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	\$ 0.03336
Nonresidential	\$ 0.00517

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

MidAmerican Energy Company
Gas
Contemporaneous Costs
2013 Incentive Reconciliation
January 2013 - December 2013

Line No.	Item	2013 Incentive Based on Proposed Budgets	2013 Incentive Based on Actual Expenditure	2012 Incentive Recovered in 2013	Actual Incentive Recoveries Applicable To Reconciliation Period	Under (Over) Recovery For Reconciliation Period
(a)	(b)	(c)	(d)	(e)	(f)	(b)+(d)-(e)
1.	Residential	\$ 101,360	\$ 110,963	\$ (39,489)	\$ 136,649	\$ (74,778)
2.	Nonresidential	<u>9,353</u>	<u>14,832</u>	<u>(4,482)</u>	<u>14,438</u>	<u>(9,567)</u>
3.	Total	<u>\$ 110,712</u>	<u>\$ 125,795</u>	<u>\$ (43,971)</u>	<u>\$ 151,087</u>	<u>\$ (84,345)</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 2013 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>2013 Incentive (Over)Under</u>	<u>Incentive Recoveries 2014</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	\$ 160,133	\$ 115,845	\$ (74,778)	\$ 94,582	\$ 295,782	29,742,592	\$0.00994
2.	Nonresidential	<u>236,208</u>	<u>43,875</u>	<u>(9,567)</u>	<u>29,625</u>	<u>300,140</u>	23,388,022	\$0.01283
3.	Total	<u>\$ 396,340</u>	<u>\$ 159,720</u>	<u>\$ (84,345)</u>	<u>\$ 124,207</u>	<u>\$ 595,922</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.