

MidAmerican Energy Company
Gas
Contemporaneous Costs
Energy Efficiency Actual Cost Recoveries and Expenses
January 2016 - December 2016

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 (GE16-001)	January - March (GE15-001)	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1.	Dec-15				(7,574)					Operating Factor ⁽²⁾	Operating Factor ⁽⁴⁾
2.	Jan-16	\$ 92,686	\$ 429,920	428,543	\$ (343,431)	\$ (1,980)	10,357,016	1,377	Operating Expenses: \$ (375,109)	Operating Expenses: \$ 1,275,912	
3.	Feb-16	86,878	406,257	404,956	(661,510)	\$ (3,815)	9,786,978	1,301	Units: 28,623,777	Units: 30,835,126	
4.	Mar-16	121,337	303,828	302,855	(843,027)	\$ (4,861)	7,319,387	973	Factor Approved: \$ (0.01311)	Factor Approved: \$ 0.04138	
5.	Apr-16	56,072	(52,972)	(52,554)	(734,402)	\$ (4,235)	4,010,023	(419)			
6.	May-16	27,588	(35,073)	(34,796)	(672,018)	\$ (3,875)	2,655,048	(277)	Incentive Factor ⁽³⁾	Incentive Factor ⁽⁴⁾	
7.	Jun-16	41,725	(18,362)	(18,217)	(612,075)	\$ (3,530)	1,390,042	(145)	Incentive Awards: \$ (2,988)	Incentive Awards: \$ 4,099	
8.	Jul-16	31,532	(13,205)	(13,101)	(567,443)	\$ (3,272)	999,618	(104)	Units: 28,623,777	Units: 30,835,126	
9.	Aug-16	64,442	(14,129)	(14,017)	(488,984)	\$ (2,820)	1,069,543	(112)	Factor Approved: \$ (0.00010)	Factor Approved: \$ 0.00013	
10.	Sep-16	37,669	(13,332)	(13,227)	(438,088)	\$ (2,526)	1,009,257	(105)			
11.	Oct-16	45,868	(20,947)	(20,781)	(371,439)	\$ (2,142)	1,585,665	(166)	Total Factor	Total Factor	
12.	Nov-16	102,719	(34,986)	(34,710)	(234,011)	\$ (1,349)	2,648,463	(276)	Recoverable Costs \$ (378,097)	Recoverable Costs \$ 1,280,011	
13.	Dec-16	93,591	(103,553)	(102,735)	(37,685)	\$ (217)	7,838,977	(818)	Units: 28,623,777	Units: 30,835,126	
14.	Total 2016	\$ 802,106	\$ 833,445	\$ 832,217		\$ (34,624)		\$ 1,228	Factor Approved \$ (0.01321)	Factor Approved \$ 0.04151	

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 (GE16-001)	January - March (GE15-001)	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
15.	Dec-15				(74,186)					Operating Factor ⁽²⁾	Operating Factor ⁽⁴⁾
16.	Jan-16	\$ 438	\$ (61,660)	(65,736)	\$ (8,012)	\$ (46)	8,321,165	4,077	Operating Expenses: \$ 291,918	Operating Expenses: \$ (189,478)	
17.	Feb-16	31,276	(55,482)	(59,150)	82,415	\$ 475	7,487,466	3,668	Units: 25,349,638	Units: 23,973,511	
18.	Mar-16	34,153	(40,709)	(43,400)	159,967	\$ 922	5,493,746	2,691	Factor Approved: \$ 0.01151	Factor Approved: \$ (0.00790)	
19.	Apr-16	6,098	35,875	37,107	128,959	\$ 744	3,223,235	(1,232)			
20.	May-16	1,285	24,789	25,640	104,604	\$ 603	2,227,202	(851)	Incentive Factor ⁽³⁾	Incentive Factor ⁽⁴⁾	
21.	Jun-16	6,323	15,997	16,547	94,381	\$ 544	1,437,312	(549)	Incentive Awards: \$ (9,689)	Incentive Awards: \$ 11,745	
22.	Jul-16	2,397	12,188	12,606	84,172	\$ 485	1,095,040	(419)	Units: 25,349,638	Units: 23,973,511	
23.	Aug-16	11,839	12,821	13,261	82,750	\$ 477	1,151,918	(440)	Factor Approved: \$ (0.00038)	Factor Approved: \$ 0.00049	
24.	Sep-16	4,456	13,527	13,991	73,215	\$ 422	1,215,345	(465)			
25.	Oct-16	6,709	19,516	20,187	59,737	\$ 344	1,753,499	(670)	Total Factor	Total Factor	
26.	Nov-16	2,738	30,453	31,499	30,976	\$ 179	2,736,109	(1,046)	Recoverable Costs \$ 282,229	Recoverable Costs \$ (177,733)	
27.	Dec-16	9,354	73,848	76,384	(36,053)	\$ (208)	6,635,022	(2,536)	Units: 25,349,638	Units: 23,973,511	
28.	Total 2016	\$ 117,067	\$ 81,163	\$ 78,934		\$ 4,941		\$ 2,228	Factor Approved \$ 0.01113	Factor Approved \$ (0.00741)	

Notes:

- 1) Incentives for January - March are calculated based on approved 2015 factors (column j) and incentives for April - December are calculated based on approved 2016 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.
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 2016 - December 2016**

Line No.	Item	Actual Expenditure Applicable To Reconciliation Period	Carrying Charges Applicable to Under and Over Recovery	2015 Under (Over) Recovery Recovered in 2016	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	\$ 802,106	\$ (34,624)	\$ (72,603)	\$ 832,217	\$ (137,338)
2.	Nonresidential	<u>117,067</u>	<u>4,941</u>	<u>(103,931)</u>	<u>78,934</u>	<u>(60,857)</u>
3.	Total	<u>\$ 919,173</u>	<u>\$ (29,683)</u>	<u>\$ (176,534)</u>	<u>\$ 911,151</u>	<u>\$ (198,195)</u>

Notes:

Column (b) is actual expenditure for 2016 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
2017 Plan Updated Expenditures**

Line No.	Item (a)	Residential (b)	Nonresidential (c)	Total (d)
2017 Proposed Budget				
1.	Equipment	\$ 557,206	\$ 137,651	\$ 694,857
2.	Audit	307,289	45,683	352,972
3.	Low Income	0		0
4.	Custom	0	31,219	31,219
5.	Total 2017 Approved Costs	<u>\$ 864,495</u>	<u>\$ 214,553</u>	<u>\$ 1,079,048</u>
Estimated Recoveries				
6.	January	\$ (159,232)	\$ 104,161	\$ -55,071
7.	February	(132,036)	77,617	-54,419
8.	March	(116,933)	68,632	-48,301
9.				
10.	Total:	<u>\$ (408,201)</u>	<u>\$ 250,410</u>	<u>\$ (157,790)</u>
11.	Remainder to be Recovered	<u>\$ 1,272,696</u>	<u>\$ (35,857)</u>	<u>\$ 1,236,838</u>

Notes:

Lines 1 through 5 are proposed 2017 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	\$ (0.01321)
Nonresidential	\$ 0.01113

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

MidAmerican Energy Company
Gas
Contemporaneous Costs
2016 Incentive Reconciliation
January 2016 - December 2016

Line No.	Item	2016 Incentive Based on Proposed Budgets	2016 Incentive Based on Actual Expenditure	2015 Incentive Recovered in 2016	Actual Incentive Recoveries Applicable To Reconciliation Period	Under (Over) Recovery For Reconciliation Period
(a)	(b)	(c)	(d)	(e)	(f)	(c)+(d)-(e)
1.	Residential	\$ 61,717	\$ 55,506	\$ (64,704)	\$ 1,228	\$ (10,427)
2.	Nonresidential	<u>15,857</u>	<u>8,101</u>	<u>(25,546)</u>	<u>2,228</u>	<u>(19,673)</u>
3.	Total	<u>\$ 77,574</u>	<u>\$ 63,607</u>	<u>\$ (90,250)</u>	<u>\$ 3,457</u>	<u>\$ (30,100)</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 No. NG14-005.

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)	2016 Incentive (Over)Under (d)	Incentive Recoveries 2017 (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	\$ 1,272,696	\$ (137,338)	\$ (10,427)	\$ 59,823	\$ 1,184,754	28,060,247	\$0.04222
2.	Nonresidential	<u>(35,857)</u>	<u>(60,857)</u>	<u>(19,673)</u>	<u>14,847</u>	<u>(101,541)</u>	23,078,919	(\$0.00440)
3.	Total	\$ <u>1,236,838</u>	\$ <u>(198,195)</u>	\$ <u>(30,100)</u>	\$ <u>74,670</u>	\$ <u>1,083,213</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 2017 proposed budget on Line 5 of Exhibit C(G), Page 3 of 5 multiplied by the approved rate of return in Docket No. NG14-005