

MidAmerican Energy Company
Gas
Contemporaneous Costs
Energy Efficiency Actual Cost Recoveries and Expenses
January 2017 - December 2017

| 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 (GE17-001) | January - March (GE16-001) |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| 1. | Dec-16 | | | | (37,685) | | | | Operating Factor ⁽²⁾ | Operating Factor ⁽⁴⁾ |
| 2. | Jan-17 | \$ 61,628 | \$ (159,232) | (157,974) | \$ 181,917 | \$ 1,049 | 12,053,883 | (1,258) | Operating Expenses: \$ 1,135,358 | Operating Expenses: \$ (375,109) |
| 3. | Feb-17 | 69,312 | (120,898) | (119,943) | 371,171 | \$ 2,140 | 9,152,016 | (955) | Units: 28,060,247 | Units: 28,623,777 |
| 4. | Mar-17 | 60,015 | (97,204) | (96,435) | 527,622 | \$ 3,043 | 7,358,332 | (768) | Factor Approved: \$ 0.04046 | Factor Approved: \$ (0.01311) |
| 5. | Apr-17 | 42,267 | 201,799 | 193,385 | 376,504 | \$ 2,171 | 4,779,704 | 8,414 | | |
| 6. | May-17 | 47,206 | 130,528 | 125,086 | 298,624 | \$ 1,722 | 3,091,616 | 5,442 | Incentive Factor⁽³⁾ | Incentive Factor⁽⁴⁾ |
| 7. | Jun-17 | 49,086 | 66,351 | 63,584 | 284,126 | \$ 1,638 | 1,571,546 | 2,767 | Incentive Awards: \$ 49,397 | Incentive Awards: \$ (2,988) |
| 8. | Jul-17 | 44,147 | 44,935 | 43,061 | 285,212 | \$ 1,645 | 1,064,302 | 1,874 | Units: 28,060,247 | Units: 28,623,777 |
| 9. | Aug-17 | 48,791 | 45,855 | 43,943 | 290,059 | \$ 1,673 | 1,086,104 | 1,912 | Factor Approved: \$ 0.00176 | Factor Approved: \$ (0.00010) |
| 10. | Sep-17 | 46,332 | 41,159 | 39,443 | 296,948 | \$ 1,712 | 974,874 | 1,716 | | |
| 11. | Oct-17 | 39,116 | 73,408 | 70,347 | 265,717 | \$ 1,532 | 1,738,708 | 3,061 | Total Factor | Total Factor |
| 12. | Nov-17 | 36,917 | 200,940 | 192,562 | 110,072 | \$ 635 | 4,759,352 | 8,378 | Recoverable Costs \$ 1,184,755 | Recoverable Costs \$ (378,097) |
| 13. | Dec-17 | 56,893 | 297,985 | 285,560 | (118,595) | \$ (684) | 7,057,913 | 12,425 | Units: 28,060,247 | Units: 28,623,777 |
| 14. | Total 2017 | \$ 601,710 | \$ 725,627 | \$ 682,620 | | \$ 18,277 | | \$ 43,007 | Factor Approved \$ 0.04222 | Factor Approved \$ (0.01321) |

| 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 (GE17-001) | January - March (GE16-001) |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| 15. | Dec-16 | | | | (36,053) | | | | Operating Factor ⁽²⁾ | Operating Factor ⁽⁴⁾ |
| 16. | Jan-17 | \$ 10,665 | \$ 104,161 | 107,738 | \$ (133,126) | \$ (768) | 9,358,549 | (3,577) | Operating Expenses: \$ (96,714) | Operating Expenses: \$ 291,918 |
| 17. | Feb-17 | 14,635 | 78,347 | 81,038 | (199,529) | \$ (1,151) | 7,039,305 | (2,691) | Units: 23,078,919 | Units: 25,349,638 |
| 18. | Mar-17 | 4,487 | 66,072 | 68,341 | (263,383) | \$ (1,519) | 5,936,431 | (2,269) | Factor Approved: \$ (0.00419) | Factor Approved: \$ 0.01151 |
| 19. | Apr-17 | 2,371 | (13,164) | (12,539) | (248,473) | \$ (1,433) | 2,991,889 | (626) | | |
| 20. | May-17 | 4,936 | (11,465) | (10,920) | (232,618) | \$ (1,341) | 2,605,605 | (545) | Incentive Factor⁽³⁾ | Incentive Factor⁽⁴⁾ |
| 21. | Jun-17 | 3,202 | (6,871) | (6,544) | (222,871) | \$ (1,285) | 1,561,557 | (327) | Incentive Awards: \$ (4,826) | Incentive Awards: \$ (9,689) |
| 22. | Jul-17 | 9,149 | (5,338) | (5,084) | (208,638) | \$ (1,203) | 1,213,093 | (254) | Units: 23,078,919 | Units: 25,349,638 |
| 23. | Aug-17 | 15,398 | (5,258) | (5,008) | (188,233) | \$ (1,085) | 1,194,895 | (250) | Factor Approved: \$ (0.00021) | Factor Approved: \$ (0.00038) |
| 24. | Sep-17 | 5,901 | (5,378) | (5,122) | (177,210) | \$ (1,022) | 1,222,198 | (256) | | |
| 25. | Oct-17 | 8,401 | (7,672) | (7,308) | (161,501) | \$ (931) | 1,743,734 | (365) | Total Factor | Total Factor |
| 26. | Nov-17 | 27,386 | (19,433) | (18,510) | (115,605) | \$ (667) | 4,416,670 | (924) | Recoverable Costs \$ (101,540) | Recoverable Costs \$ 282,229 |
| 27. | Dec-17 | 82,161 | (25,728) | (24,506) | (8,938) | \$ (52) | 5,847,370 | (1,223) | Units: 23,078,919 | Units: 25,349,638 |
| 28. | Total 2017 | \$ 188,692 | \$ 148,274 | \$ 161,577 | | \$ (12,457) | | \$ (13,304) | Factor Approved \$ (0.00440) | Factor Approved \$ 0.01113 |

Notes:

- 1) Incentives for January - March are calculated based on approved 2016 factors (column j) and incentives for April - December are calculated based on approved 2017 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 2017 - December 2017**

| Line No. | Item | Actual Expenditure Applicable To Reconciliation Period | Carrying Charges Applicable to Under and Over Recovery | 2016 Under (Over) Recovery Recovered in 2017 | 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 | \$ 601,710 | \$ 18,277 | \$ (137,338) | \$ 682,620 | \$ (199,971) |
| 2. | Nonresidential | <u>188,692</u> | <u>(12,457)</u> | <u>(60,857)</u> | <u>161,577</u> | <u>(46,199)</u> |
| 3. | Total | <u>\$ 790,402</u> | <u>\$ 5,820</u> | <u>\$ (198,195)</u> | <u>\$ 844,197</u> | <u>\$ (246,170)</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
2018 Plan Updated Expenditures**

| Line No. | Item (a) | Residential (b) | Nonresidential (c) | Total (d) |
|-----------------------------|----------------------------------|---------------------|-----------------------|---------------------|
| 2018 Proposed Budget | | | | |
| 1. | Equipment | \$ 503,925 | \$ 48,684 | \$ 552,609 |
| 2. | Audit | 0 | 0 | 0 |
| 3. | Low Income | 0 | 0 | 0 |
| 4. | Custom | 0 | 0 | 0 |
| 5. | Total 2018 Approved Costs | <u>\$ 503,925</u> | <u>\$ 48,684</u> | <u>\$ 552,609</u> |
| Estimated Recoveries | | | | |
| 6. | January | \$ 544,003 | \$ (44,939) | \$ 499,065 |
| 7. | February | 448,926 | (33,777) | 415,149 |
| 8. | March | - | - | 0 |
| 9. | | | | |
| 10. | Total: | <u>\$ 992,929</u> | <u>\$ (78,716)</u> | <u>\$ 914,213</u> |
| 11. | Remainder to be Recovered | <u>\$ (489,004)</u> | <u>\$ 127,400</u> | <u>\$ (361,604)</u> |

Notes:

Lines 1 through 5 are proposed 2018 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:

| | |
|-------------------------|-------------|
| February Residential | \$0.04222 |
| February Nonresidential | (\$0.00440) |
| March Residential | \$0.00000 |
| March Nonresidential | \$0.00000 |

MidAmerican Energy Company
Gas
Contemporaneous Costs
2017 Incentive Reconciliation
January 2017 - December 2017

| Line No. | Item (a) | 2017 Incentive Based on Proposed Budgets (b) | 2017 Incentive Based on Actual Expenditure (c) | 2016 Incentive Recovered in 2017 (d) | Actual Incentive Recoveries Applicable To Reconciliation Period (e) | Under (Over) Recovery For Reconciliation Period (f) (c)+(d)-(e) |
|-------------|----------------|--|--|--|---|---|
| 1. | Residential | \$ 59,823 | \$ 41,638 | \$ (10,427) | \$ 43,007 | \$ (11,795) |
| 2. | Nonresidential | <u>14,847</u> | <u>13,057</u> | <u>(19,673)</u> | <u>(13,304)</u> | <u>6,688</u> |
| 3. | Total | <u>\$ 74,670</u> | <u>\$ 54,696</u> | <u>\$ (30,100)</u> | <u>\$ 29,703</u> | <u>\$ (5,107)</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 2017 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) Recovery | 2017 Incentive (Over)Under (d) | Incentive Recoveries 2018 (e) | ECR Factor Numerator (f) (b)+(c)+(d)+(e) | Projected April-December Sales (g) | ECR Factor (h) (f)/(g) |
|----------|----------------|--------------------------------------|----------------------------------|-----------------------------------|----------------------------------|--|---------------------------------------|------------------------------|
| | | | For Reconciliation Period (c) | | | | | |
| 1. | Residential | \$ (489,004) | \$ (199,971) | \$ (11,795) | \$ 34,872 | \$ (665,899) | 29,322,714 | * |
| 2. | Nonresidential | <u>127,400</u> | <u>(46,199)</u> | <u>6,688</u> | <u>3,369</u> | <u>91,258</u> | 24,119,348 | * |
| 3. | Total | \$ <u><u>(361,604)</u></u> | \$ <u><u>(246,170)</u></u> | \$ <u><u>(5,107)</u></u> | \$ <u><u>38,241</u></u> | \$ <u><u>(574,641)</u></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 2018 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

* The ECR factors for residential and nonresidential gas have been temporarily set to \$0.00000 pursuant to filing approved in Docket No. GE17-001 February 22, 2018.