

MidAmerican Energy Company
Gas
Contemporaneous Costs
Energy Efficiency Actual Cost Recoveries and Expenses
January 2018 - December 2018

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 (GE18-001)	January - March (GE17-001)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1.	Dec-17				(118,595)				Operating Factor ⁽²⁾ Operating Expenses: \$ (737,394) Units: 61,544,585	Operating Factor ⁽⁴⁾ Operating Expenses: \$ 1,135,358 Units: 28,060,247
2.	Jan-18	\$ 73,645	\$ 544,003	521,321	\$ (566,271)	\$ (3,265)	12,884,967	22,683		
3.	Feb-18	130,036	481,232	461,166	(897,401)	(5,175)	11,398,189	20,065	Factor Approved: \$ (0.01198)	Factor Approved: \$ 0.04046
4.	Mar-18	80,878	16,113	15,441	(831,964)	(4,798)	381,644	672		
5.	Apr-18	76,804	(32)	(33)	(755,127)	(4,355)	2,756	1	Incentive Factor⁽³⁾ Incentive Awards: \$ 23,077 Units: 61,544,585	Incentive Factor⁽⁴⁾ Incentive Awards: \$ 49,397 Units: 28,060,247
6.	May-18	32,484	(28)	(29)	(722,614)	(4,167)	2,412	1		
7.	Jun-18	39,721	-	-	(682,893)	(3,938)	-	-	Factor Approved: \$ 0.00037	Factor Approved: \$ 0.00176
8.	Jul-18	45,084	(972)	(1,003)	(636,806)	(3,672)	83,721	31		
9.	Aug-18	14,910	(12,956)	(13,374)	(608,521)	(3,509)	1,115,935	418	Total Factor Recoverable Costs \$ (714,317) Units: 61,544,585	Total Factor Recoverable Costs \$ 1,184,755 Units: 28,060,247
10.	Sep-18	225	(9,900)	(10,220)	(598,077)	(3,449)	852,713	320		
11.	Oct-18	476	(35,699)	(36,852)	(560,749)	(3,234)	3,074,849	1,153	Factor Approved \$ (0.01161)	Factor Approved \$ 0.04222
12.	Nov-18	284	(57,827)	(59,695)	(500,770)	(2,888)	4,980,792	1,868		
13.	Dec-18	5,189	(106,109)	(109,536)	(386,045)	(2,226)	9,139,426	3,427		
14.	Total 2018	<u>\$ 499,736</u>	<u>\$ 817,825</u>	<u>\$ 767,186</u>		<u>\$ (44,676)</u>		<u>\$ 50,639</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 (GE18-001)	January - March (GE17-001)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
15.	Dec-17				(8,938)				Operating Factor ⁽²⁾ Operating Expenses: \$ 88,690 Units: 47,591,251	Operating Factor ⁽⁴⁾ Operating Expenses: \$ (96,714) Units: 23,078,919
16.	Jan-18	\$ 18,761	\$ (44,939)	(42,803)	\$ 52,626	\$ 303	10,213,355	(2,136)		
17.	Feb-18	15,704	(39,748)	(37,859)	106,189	612	9,033,532	(1,889)	Factor Approved: \$ 0.00186	Factor Approved: \$ (0.00419)
18.	Mar-18	6,685	(1,519)	(1,447)	114,320	659	345,227	(72)		
19.	Apr-18	10,733	23	21	125,033	721	11,111	2	Incentive Factor⁽³⁾ Incentive Awards: \$ 10,057 Units: 47,591,251	Incentive Factor⁽⁴⁾ Incentive Awards: \$ (4,826) Units: 23,078,919
20.	May-18	290	-	-	125,323	723	-	-		
21.	Jun-18	8	78	70	125,261	722	37,681	8	Factor Approved: \$ 0.00021	Factor Approved: \$ (0.00021)
22.	Jul-18	11	54	48	125,223	722	26,087	6		
23.	Aug-18	22	2,752	2,471	122,774	708	1,329,469	281	Total Factor Recoverable Costs \$ 98,747 Units: 47,591,251	Total Factor Recoverable Costs \$ (101,540) Units: 23,078,919
24.	Sep-18	2	2,518	2,261	120,515	695	1,216,425	257		
25.	Oct-18	13	5,489	4,929	115,600	667	2,651,691	560	Factor Approved \$ 0.00207	Factor Approved \$ (0.00440)
26.	Nov-18	4	9,096	8,167	107,436	620	4,394,203	929		
27.	Dec-18	234	16,119	14,473	93,197	537	7,786,957	1,646		
28.	Total 2018	<u>\$ 52,467</u>	<u>\$ (50,076)</u>	<u>\$ (49,668)</u>		<u>\$ 7,689</u>		<u>\$ (409)</u>		

Notes:

- 1) Incentives for January - March are calculated based on approved 2017 factors (column j) and incentives for April - December are calculated based on approved 2018 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 2018 - December 2018**

Line No.	Item	Actual Expenditure Applicable To Reconciliation Period	Carrying Charges Applicable to Under and Over Recovery	2017 Under (Over) Recovery Recovered in 2018	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	\$ 499,736	\$ (44,676)	\$ (199,971)	\$ 767,186	\$ (512,097)
2.	Nonresidential	<u>52,467</u>	<u>7,689</u>	<u>(46,199)</u>	<u>(49,668)</u>	<u>63,625</u>
3.	Total	<u>\$ 552,203</u>	<u>\$ (36,987)</u>	<u>\$ (246,170)</u>	<u>\$ 717,518</u>	<u>\$ (448,472)</u>

Notes:

Column (b) is actual expenditure 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
2019 Plan Updated Expenditures**

Line No.	Item	Residential	Nonresidential	Total
	(a)	(b)	(c)	(d)
2019 Approved Budget				
1.	Equipment	\$ 504,393	\$ 48,765	\$ 553,158
2.	Total 2019 Approved Costs	<u>\$ 504,393</u>	<u>\$ 48,765</u>	<u>\$ 553,158</u>
Recoveries				
3.	January - Actual	\$ (126,652)	\$ 18,056	\$ (108,596)
4.	February - Actual	(155,785)	21,606	(134,179)
5.	March - Actual	(140,650)	19,136	(121,514)
6.	April - Estimated	(66,381)	8,576	(57,805)
7.	May - Estimated	(32,703)	4,610	(28,092)
8.	Total:	<u>\$ (522,171)</u>	<u>\$ 71,984</u>	<u>\$ (450,187)</u>
9.	Remainder to be Recovered	<u>\$ 1,026,563.90</u>	<u>\$ (23,219)</u>	<u>\$ 1,003,345</u>

Notes:

Lines 6 and 7 are the estimated recovery of energy efficiency costs using current factors in effect and the most recent sales forecast. The factors are:

Residential	\$ (0.01161)
Nonresidential	\$ 0.00207

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

MidAmerican Energy Company
Gas
Contemporaneous Costs
2018 Incentive Reconciliation
January 2018 - December 2018

Line No.	Item (a)	2018 Incentive Based on Proposed Budgets (b)	2018 Incentive Based on Actual Expenditure (c)	2017 Incentive Recovered in 2018 (d)	Actual Incentive Recoveries Applicable To Reconciliation Period (e)	Under (Over) Recovery For Reconciliation Period (f) (c)+(d)-(e)
1.	Residential	\$ 34,872	\$ 34,582	\$ (11,795)	\$ 50,639	\$ (27,852)
2.	Nonresidential	<u>3,369</u>	<u>3,631</u>	<u>6,688</u>	<u>(409)</u>	<u>10,727</u>
3.	Total	<u>\$ 38,241</u>	<u>\$ 38,212</u>	<u>\$ (5,107)</u>	<u>\$ 50,230</u>	<u>\$ (17,125)</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 2018 actual expenditure on column (b) of Exhibit C(E), 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	Under (Over) Recovery For Reconciliation Period	2018 Incentive (Over)Under	Incentive Recoveries 2019	ECR Factor Numerator	Projected June - May Sales	ECR Factor
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						(b)+(c)+(d)+(e)		(f)/(g)
1.	Residential	\$ 1,026,564	\$ (512,097)	\$ (27,852)	\$ 34,904	\$ 521,519	63,249,048	\$0.00825
2.	Nonresidential	<u>(23,219)</u>	<u>63,625</u>	<u>10,727</u>	<u>3,375</u>	<u>54,507</u>	46,999,518	\$0.00116
3.	Total	<u>\$ 1,003,345</u>	<u>\$ (448,472)</u>	<u>\$ (17,125)</u>	<u>\$ 38,279</u>	<u>\$ 576,026</u>		<u>576,026</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 2019 approved budget on Line 6 of Exhibit C(E), Page 3 of 5 multiplied by the approved rate of return in Docket No. NG14-005