

MidAmerican Energy Company
Gas
Contemporaneous Costs
Energy Efficiency Actual Cost Recoveries and Expenses
January 2019 - December 2019

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	
									June 2019-December 2019 (GE19-002)	January - May (GE18-002)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1.	Dec-18				(386,045)				Operating Factor⁽²⁾	Operating Factor⁽⁴⁾
2.	Jan-19	\$ 2,162	\$ (126,652)	(130,743)	\$ (253,140)	\$ (1,460)	10,908,906	4,090	Operating Expenses: \$ 514,467	Operating Expenses: \$ (737,394)
3.	Feb-19	21,642	(155,785)	(160,816)	(70,682)	(408)	13,418,164	5,031	Units: 63,249,048	Units: 61,544,585
4.	Mar-19		(140,650)	(145,193)	74,511	430	12,114,588	4,543	Factor Approved: \$ 0.00814	Factor Approved: \$ (0.01198)
5.	Apr-19	26,329	(74,452)	(76,857)	177,697	1,025	6,412,776	2,405		
6.	May-19	35,378	(39,896)	(41,185)	254,260	1,466	3,436,382	1,289	Incentive Factor⁽³⁾	Incentive Factor⁽⁴⁾
7.	Jun-19	26,925	14,060	13,870	267,315	1,542	1,704,234	190	Incentive Awards: \$ 7,052	Incentive Awards: \$ 23,077
8.	Jul-19	43,984	9,603	9,473	301,826	1,741	1,163,958	130	Units: 63,249,048	Units: 61,544,585
9.	Aug-19	34,107	8,457	8,342	327,591	1,889	1,025,053	114	Factor Approved: \$ 0.00011	Factor Approved: \$ 0.00037
10.	Sep-19	42,513	7,592	7,489	362,614	2,091	920,202	103		
11.	Oct-19	81,174	21,032	20,748	423,040	2,440	2,549,371	284	Total Factor	Total Factor
12.	Nov-19	44,890	47,937	47,289	420,641	2,426	5,810,578	648	Recoverable Costs \$ 521,519	Recoverable Costs \$ (714,317)
13.	Dec-19	83,566	71,145	70,184	434,022	2,503	8,623,695	961	Units: 63,249,048	Units: 61,544,585
14.	Total 2019	<u>\$ 442,669</u>	<u>\$ (357,610)</u>	<u>\$ (377,398)</u>		<u>\$ 15,684</u>		<u>\$ 19,788</u>	Factor Approved \$ 0.00825	Factor Approved \$ (0.01161)

Line No.	Month	Nonresidential Expenses	Total Nonresidential Recoveries	Nonresidential Operating Recoveries	Cumulative Balance	Carrying Charges	Nonresidential Units (Therms)	Incentive Recovery ¹	Approved Recovery Factor	
									June 2019-December 2019 (GE19-002)	January - May (GE18-002)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
15.	Dec-18				93,197				Operating Factor⁽²⁾	Operating Factor⁽⁴⁾
16.	Jan-19	\$ 674	\$ 18,056	16,213	\$ 77,658	\$ 448	8,722,686	1,843	Operating Expenses: \$ 40,406	Operating Expenses: \$ 88,690
17.	Feb-19	878	21,606	19,401	59,135	341	10,437,860	2,206	Units: 46,999,518	Units: 47,591,251
18.	Mar-19	(50)	19,136	17,182	41,902	242	9,244,425	1,954	Factor Approved: \$ 0.00086	Factor Approved: \$ 0.00186
19.	Apr-19	928	10,255	9,208	33,622	194	4,954,285	1,047		
20.	May-19	1,017	6,006	5,393	29,246	169	2,901,560	613	Incentive Factor⁽³⁾	Incentive Factor⁽⁴⁾
21.	Jun-19	5	2,048	1,518	27,733	160	1,765,414	530	Incentive Awards: \$ 14,101	Incentive Awards: \$ 10,057
22.	Jul-19	17	1,570	1,164	26,586	153	1,353,716	406	Units: 46,999,518	Units: 47,591,251
23.	Aug-19	642	1,507	1,117	26,110	151	1,299,095	390	Factor Approved: \$ 0.00030	Factor Approved: \$ 0.00021
24.	Sep-19	1,661	1,509	1,119	26,653	154	1,300,888	390		
25.	Oct-19	406	2,731	2,024	25,035	144	2,354,009	706	Total Factor	Total Factor
26.	Nov-19	597	5,995	4,445	21,187	122	5,168,345	1,551	Recoverable Costs \$ 54,507	Recoverable Costs \$ 98,747
27.	Dec-19	764	8,923	6,615	15,336	88	7,692,310	2,308	Units: 46,999,518	Units: 47,591,251
28.	Total 2019	<u>\$ 7,538</u>	<u>\$ 99,343</u>	<u>\$ 85,400</u>		<u>\$ 2,366</u>		<u>\$ 13,943</u>	Factor Approved \$ 0.00116	Factor Approved \$ 0.00207

Notes:

- 1) Incentives for January - May are calculated based on approved 2018 factors (column j) and incentives for June - December are calculated based on approved 2019 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
Energy Efficiency Actual Cost Recoveries and Expenses
January 2020 - December 2020

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	
									May - July	January - April (GE19-002)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1.	Dec-19				434,022				Operating Factor⁽²⁾	Operating Factor⁽⁴⁾
2.	Jan-20	\$ 84,954	\$ 101,428	100,057	\$ 418,919	\$ 2,416	12,294,293	1,371	Operating Expenses: \$ -	Operating Expenses: \$ 514,467
3.	Feb-20	36,622	86,056	84,893	370,649	\$ 2,137	10,431,010	1,163	Units: -	Units: 63,249,048
4.	Mar-20	11,312	73,098	72,110	309,850	\$ 1,787	8,860,395	988	Factor Approved: \$ -	Factor Approved: \$ 0.00814
5.	Apr-20	(2,162)	53,527	52,804	254,884	\$ 1,470	6,488,154	723		
6.	May-20	2,405	80	79	257,210	\$ 1,483	9,699	1	Incentive Factor⁽³⁾	Incentive Factor⁽⁴⁾
7.	Jun-20			-	257,210	\$ 1,483	-	0	Incentive Awards: \$ -	Incentive Awards: \$ 7,052
8.	Jul-20			-	257,210	\$ 1,483	-	0	Units: -	Units: 63,249,048
9.	Aug-20					\$ 1,427		0	Factor Approved: \$ -	Factor Approved: \$ 0.00011
10.	Sep-20					\$ 1,361		0		
11.	Oct-20					\$ 1,258		0	Total Factor	Total Factor
12.	Nov-20					\$ 1,025		0	Recoverable Costs \$ -	Recoverable Costs \$ 521,519
13.	Dec-20					\$ 566		0	Units: -	Units: 63,249,048
14.	Total 2020	\$ 133,131	\$ 314,189	\$ 309,943		\$ 17,896		\$ 4,246	Factor Approved \$ -	Factor Approved \$ 0.00825

Line No.	Month	Nonresidential Expenses	Total Nonresidential Recoveries	Nonresidential Operating Recoveries	Cumulative Balance	Carrying Charges	Nonresidential Units (Therms)	Incentive Recovery ¹	Approved Recovery Factor	
									February - July	January (GE19-002)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
15.	Dec-19				15,336				Operating Factor⁽²⁾	Operating Factor⁽⁴⁾
16.	Jan-20	\$ 3,319	\$ 11,372	8,431	\$ 10,224	\$ 59	9,803,862	2,941	Operating Expenses: \$ -	Operating Expenses: \$ 40,406
17.	Feb-20	1,510	60	45	11,689	\$ 67	51,888	16	Units: -	Units: 46,999,518
18.	Mar-20	183	62	46	11,826	\$ 68	53,672	16	Factor Approved: \$ -	Factor Approved: \$ 0.00086
19.	Apr-20	0	48	36	11,791	\$ 68	41,534	12		
20.	May-20	0	(2)	(1)	11,792	\$ 68	(1,629)	(0)	Incentive Factor⁽³⁾	Incentive Factor⁽⁴⁾
21.	Jun-20				11,792	\$ 68	-	0	Incentive Awards: \$ -	Incentive Awards: \$ 14,101
22.	Jul-20				11,792	\$ 68	-	0	Units: -	Units: 46,999,518
23.	Aug-20					\$ 75		0	Factor Approved: \$ -	Factor Approved: \$ 0.00030
24.	Sep-20					\$ 83		0		
25.	Oct-20					\$ 93		0	Total Factor	Total Factor
26.	Nov-20					\$ 115		0	Recoverable Costs \$ -	Recoverable Costs \$ 54,507
27.	Dec-20					\$ 155		0	Units: -	Units: 46,999,518
28.	Total 2020	\$ 5,012	\$ 11,541	\$ 8,556		\$ 987		\$ 2,985	Factor Approved \$ -	Factor Approved \$ 0.00116

Notes:

- 1) Incentives for January - May are calculated based on approved 2019 factors (column j)
- 2) For residential, the recovery factor was set to \$0.0000 effective May 1, 2020
For non-residential, the recovery factor was set to \$0.0000 effective January 31, 2020
- 3) For residential, the recovery factor was set to \$0.0000 effective May 1, 2020
For non-residential, the recovery factor was set to \$0.0000 effective January 31, 2020
- 4) From current filing, Exhibit C(G), Page 1 (2019), column (i)

References:

Columns (b) and (c), rows 2-6 and rows 16-20 are from company books.
Lines 1 and 15 are the December cumulative balances from Page 1 (2019)
Column (e) is calculated as (b)-(d) plus previous month's balance
Carrying charges shown on lines 9-13 and 23-27, column (f) are calculated on Page 1b
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
Energy Efficiency Estimated Cost Recoveries and Expenses
August 2020 - December 2020

Line No.	Month	Residential Expenses	Total Residential Recoveries	Residential Operating Recoveries	Residential Cumulative Balance ⁽¹⁾	Carrying Charges	Residential Units (Therms)	Incentive Recovery	Recovery Factor for Carrying Charge Calculation	
									August - December 2020	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1.	Dec-19								Operating Factor ⁽²⁾	
2.	Jan-20								Operating Expenses:	\$ 159,101
3.	Feb-20								Units:	18,823,678
4.	Mar-20								Factor Approved:	\$ 0.00845
5.	Apr-20								Incentive Factor⁽³⁾	
6.	May-20								Incentive Awards:	\$ (16,982)
7.	Jun-20								Units:	18,823,678
8.	Jul-20				257,210				Factor Approved:	\$ (0.00090)
9.	Aug-20			9,803	\$ 247,407	\$ 1,427	1,159,769		Total Factor	
10.	Sep-20			11,314	236,093	\$ 1,361	1,338,608		Recoverable Costs	\$ 142,119
11.	Oct-20			17,951	218,142	\$ 1,258	2,123,780		Units:	18,823,678
12.	Nov-20			40,386	177,756	\$ 1,025	4,778,217		Factor Approved	\$ 0.00755
13.	Dec-20			79,647	98,109	\$ 566	9,423,304			
14.	Total 2020	\$ -	\$ -	\$ 159,101		\$ 5,637				

Line No.	Month	Nonresidential Expenses	Total Nonresidential Recoveries	Nonresidential Operating Recoveries	Cumulative Balance ⁽¹⁾	Carrying Charges	Nonresidential Units (Therms)	Incentive Recovery	Recovery Factor for Carrying Charge Calculation	
									August - December 2020	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
15.	Dec-19								Operating Factor ⁽²⁾	
16.	Jan-20								Operating Expenses:	\$ (14,949)
17.	Feb-20								Units:	14,747,805
18.	Mar-20								Factor Approved:	\$ (0.00102)
19.	Apr-20								Incentive Factor⁽³⁾	
20.	May-20								Incentive Awards:	\$ (2,827)
21.	Jun-20								Units:	14,747,805
22.	Jul-20				11,792				Factor Approved:	\$ (0.00019)
23.	Aug-20			(1,209)	13,001	\$ 75	1,187,370		Total Factor	
24.	Sep-20			(1,355)	14,356	\$ 83	1,330,330		Recoverable Costs	\$ (17,776)
25.	Oct-20			(1,851)	16,207	\$ 93	1,818,028		Units:	14,747,805
26.	Nov-20			(3,702)	19,909	\$ 115	3,635,018		Factor Approved	\$ (0.00121)
27.	Dec-20			(6,901)	26,810	\$ 155	6,777,059			
28.	Total 2020	\$ -	\$ -	\$ (15,018)		\$ 521				

Notes:
1) Lines 8 and 22 are the July 2020 cumulative balances from Page 1a.
2) To calculate the carrying charges for August - December, column (f) rows 9-13 and rows 23-27 on Page 1a (2020) were zero'ed out. The Operating Expenses from Page 5, column (c) are then used on this page to calculate the Carrying Charges. The Carrying Charges were then copied to Page 1a (2020) (Column (f) rows 9-13 and rows 23-27).

**MidAmerican Energy Company
Gas
Contemporaneous Costs
Reconciliation
January 2019 - May 2020**

Line No.	Item (a)	Actual Expenditure Applicable To Reconciliation Period (b)	Carrying Charges Applicable to Under and Over Recovery (c)	2018 Under (Over) Recovery Recovered in 2019 (d)	Actual Operating Revenues Applicable To Reconciliation Period (e)	Under (Over) Recovery For Reconciliation Period (f) (b)+(c)+(d)-(e)
1.	Residential	\$ 575,800	\$ 33,580	\$ (512,097)	\$ (67,455)	\$ 164,738
2.	Nonresidential	<u>12,550</u>	<u>3,353</u>	<u>63,625</u>	<u>93,956</u>	<u>(14,428)</u>
3.	Total	<u>\$ 588,350</u>	<u>\$ 36,933</u>	<u>\$ (448,472)</u>	<u>\$ 26,501</u>	<u>\$ 150,310</u>

Notes:

Column (b) is actual expenditure from Column (b) on Exhibit C(G), Page 1 (2019) and Page 1a (2020)
Column (c) is from column (f) from Exhibit C(G), Page 1 (2019) and Page 1a (2020)
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 (2019) and Page 1a (2020)
Column (f) is carried to column (c) Exhibit C(G), Page 5 of 5

**MidAmerican Energy Company
Gas
Contemporaneous Costs
2020 Plan Updated Expenditures**

Line No.	Item (a)	Residential (b)	Nonresidential (c)	Total (d)
2020 Approved Budget				
1.	Equipment	\$ 0	\$ 0	\$ 0
2.	Total 2020 Approved Costs	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Recoveries				
3.	January - Actual	\$ -	\$ -	\$ -
4.	February - Actual	See Page1	See Page1	-
5.	March - Actual	(2020)	(2020)	-
6.	April - Actual	-	-	-
7.	May - Actual	-	-	-
8.	Total:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9.	Remainder to be Recovered	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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	\$ -
Nonresidential	\$ -

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

MidAmerican Energy Company
Gas
Contemporaneous Costs
2019 Incentive Reconciliation
January 2019 - May 2020

Line No.	Item	2019 Incentive Based on Proposed Budgets	2019 Incentive Based on Actual Expenditure	2018 Incentive Recovered in 2019	Actual Incentive Recoveries Applicable To Reconciliation Period	Under (Over) Recovery For Reconciliation Period
(a)	(b)	(c)	(d)	(e)	(f)	(c)+(d)-(e)
1.	Residential	\$ 34,904	\$ 39,845	\$ (27,852)	\$ 24,034	\$ (16,982)
2.	Nonresidential	<u>3,375</u>	<u>868</u>	<u>10,727</u>	<u>16,929</u>	<u>(2,827)</u>
3.	Total	<u>\$ 38,279</u>	<u>\$ 40,714</u>	<u>\$ (17,125)</u>	<u>\$ 40,962</u>	<u>\$ (19,809)</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 2019 and 2020 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 (b)	Under (Over) Recovery For Reconciliation Period (c)	2019 Incentive (Over)Under (d)	Incentive Recoveries 2020 (e)	ECR Factor Numerator (f)	Projected Aug-Dec Sales (g)	ECR Factor (h)
1.	Residential	\$ 0	\$ 164,738	\$ (16,982)	\$ -	\$ 147,756	18,823,678	\$0.00785
2.	Nonresidential	<u>0</u>	<u>(14,428)</u>	<u>(2,827)</u>	<u>-</u>	<u>(17,255)</u>	14,747,805	(\$0.00117)
3.	Total	<u>\$ 0</u>	<u>\$ 150,310</u>	<u>\$ (19,809)</u>	<u>\$ -</u>	<u>\$ 130,501</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](#)