

MidAmerican Energy Company
Gas
Contemporaneous Costs
Energy Efficiency Actual Cost Recoveries and Expenses
January 2011 - December 2011

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 (GE11-001)	January - March (GE10-001)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1.	Dec-10				(67,730)				Operating Factor ⁽²⁾	Operating Factor ⁽⁴⁾
2.	Jan-11	\$ 97,351	\$ 327,993	\$ 327,993	\$ (298,372)	\$ (2,083)	10,867,893	\$ -	Operating Expenses: \$ 110,671	Operating Expenses: \$ 822,257
3.	Feb-11	125,693	318,022	318,022	(490,701)	(3,426)	10,537,508	-	Units: 32,659,405	Units: 30,327,185
4.	Mar-11	118,759	278,726	278,726	(650,668)	(4,543)	9,235,454	-	Factor Approved: \$ 0.00339	Factor Approved: \$ 0.02711
5.	Apr-11	45,886	42,213	23,269	(628,051)	(4,385)	6,863,902	18,944		
6.	May-11	53,055	20,803	11,467	(586,463)	(4,094)	3,382,602	9,336	Incentive Factor ⁽³⁾	Incentive Factor ⁽⁴⁾
7.	Jun-11	48,529	9,391	5,177	(543,110)	(3,792)	1,526,992	4,214	Incentive Awards: \$ 90,072	Incentive Awards: \$ 93,013
8.	Jul-11	39,327	6,946	3,829	(507,612)	(3,544)	1,129,431	3,117	Units: 32,659,405	Units: 30,327,185
9.	Aug-11	44,813	6,578	3,626	(466,425)	(3,256)	1,069,593	2,952	Factor Approved: \$ 0.00276	Factor Approved: \$ 0.00307
10.	Sep-11	73,743	6,322	3,485	(396,167)	(2,766)	1,027,967	2,837		
11.	Oct-11	78,507	10,091	5,562	(323,222)	(2,257)	1,640,813	4,529	Total Factor	Total Factor
12.	Nov-11	67,465	20,798	11,464	(267,221)	(1,866)	3,381,789	9,334	Recoverable Costs \$ 200,743	Recoverable Costs \$ 915,270
13.	Dec-11	138,483	44,390	24,469	(153,207)	(1,070)	7,217,886	19,921	Units: 32,659,405	Units: 30,327,185
14.	Total 2011	\$ 931,611	\$ 1,092,273	\$ 1,017,088		\$ (37,081)		\$ 75,185	Factor Approved \$ 0.00615	Factor Approved \$ 0.03018

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 (GE11-001)	January - March (GE10-001)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
15.	Dec-10				(95,881)				Operating Factor ⁽²⁾	Operating Factor ⁽⁴⁾
16.	Jan-11	\$ 3,067	\$ 31,005	\$ 31,005	\$ (123,819)	\$ (864)	8,032,383	\$ -	Operating Expenses: \$ (7,913)	Operating Expenses: \$ 66,941
17.	Feb-11	6,295	29,448	29,448	(146,972)	(1,026)	7,629,016	-	Units: 24,096,464	Units: 22,220,152
18.	Mar-11	9,767	25,843	25,843	(163,048)	(1,138)	6,695,078	-	Factor Approved: \$ (0.00033)	Factor Approved: \$ 0.00301
19.	Apr-11	14,339	1,730	241	(148,950)	(1,040)	3,817,826	1,489		
20.	May-11	4,132	139	(765)	(144,054)	(1,006)	2,316,667	904	Incentive Factor ⁽³⁾	Incentive Factor ⁽⁴⁾
21.	Jun-11	5,726	79	(435)	(137,893)	(963)	1,316,667	514	Incentive Awards: \$ 9,372	Incentive Awards: \$ 18,884
22.	Jul-11	2,884	59	(325)	(134,685)	(940)	983,333	384	Units: 24,096,464	Units: 22,220,152
23.	Aug-11	3,776	56	(308)	(130,601)	(912)	933,333	364	Factor Approved: \$ 0.00039	Factor Approved: \$ 0.00085
24.	Sep-11	27,234	86	(473)	(102,894)	(718)	1,433,333	559		
25.	Oct-11	7,972	107	(589)	(94,333)	(659)	1,783,333	696	Total Factor	Total Factor
26.	Nov-11	11,202	197	(1,084)	(82,048)	(573)	3,283,333	1,281	Recoverable Costs \$ 1,459	Recoverable Costs \$ 85,825
27.	Dec-11	47,944	321	(1,766)	(32,338)	(226)	5,350,000	2,087	Units: 24,096,464	Units: 22,220,152
28.	Total 2011	\$ 144,338	\$ 89,070	\$ 80,795		\$ (10,065)		\$ 8,275	Factor Approved \$ 0.00006	Factor Approved \$ 0.00386

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)-(c) plus previous month's balance
The totals of column (h) becomes column (e) on Exhibit C(G), Page 4 of 5

Notes:

- Incentives are recovered April through December consistent with calculation of incentive factor on Exhibit C(G), Page 5 of 5 of previous years filing.
- From previous years filing, Exhibit C(G), Page 5 of 5, column (b) + (c).
- From previous years filing, Exhibit C(G), Page 5 of 5, column (d) +(e)

**MidAmerican Energy Company
Gas
Contemporaneous Costs
Reconciliation
January 2011 - December 2011**

Line No.	Item	Actual Expenditure Applicable To Reconciliation Period	Carrying Charges Applicable to Under and Over Recovery	2010 Under (Over) Recovery Recovered in 2011	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	\$ 931,611	\$ (37,081)	\$ (60,498)	\$ 1,017,088	\$ (183,056)
2.	Nonresidential	<u>144,338</u>	<u>(10,065)</u>	<u>(104,656)</u>	<u>80,795</u>	<u>(51,178)</u>
3.	Total	<u>\$ 1,075,949</u>	<u>\$ (47,146)</u>	<u>\$ (165,154)</u>	<u>\$ 1,097,883</u>	<u>\$ (234,234)</u>

Notes:

Column (b) is actual expenditure for 2011 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
2012 Plan Updated Expenditures**

Line No.	Item (a)	Residential (b)	Nonresidential (c)	Total (d)
2012 Proposed Budget				
1.	Equipment	\$ 472,430	\$ 33,816	\$ 506,246
2.	Audit	347,737	59,386	407,123
3.	Low Income	0		0
4.	Custom	0	39,562	39,562
5.	Total 2012 Approved Costs	<u>\$ 820,167</u>	<u>\$ 132,764</u>	<u>\$ 952,931</u>
Estimated Recoveries				
6.	January	\$ 51,694	\$ 381	\$ 52,074
7.	February	56,864	418	57,282
8.	March	44,041	323	44,363
9.				
10.	Total:	<u>\$ 152,599</u>	<u>\$ 1,122</u>	<u>\$ 153,720</u>
11.	Remainder to be Recovered	<u>\$ 667,568</u>	<u>\$ 131,642</u>	<u>\$ 799,211</u>

Notes:

Lines 1 through 5 are proposed 2012 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	\$ 0.00615
Nonresidential	\$ 0.00006

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

**MidAmerican Energy Company
Gas
Contemporaneous Costs
2011 Incentive Reconciliation
January 2011 - December 2011**

Line No.	Item (a)	2011 Incentive Based on Proposed Budgets (b)	2011 Incentive Based on Actual Expenditure (c)	2010 Incentive Recovered in 2011 (d)	Actual Incentive Recoveries Applicable To Reconciliation Period (e)	Under (Over) Recovery For Reconciliation Period (f) (c)+(d)-(e)
1.	Residential	\$ 83,621	\$ 78,050	\$ 6,451	\$ 75,185	\$ 9,316
2.	Nonresidential	<u>14,677</u>	<u>12,093</u>	<u>(5,305)</u>	<u>8,275</u>	<u>(1,488)</u>
3.	Total	<u>\$ 98,298</u>	<u>\$ 90,143</u>	<u>\$ 1,145</u>	<u>\$ 83,460</u>	<u>\$ 7,828</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 2011 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

**MidAmerican Energy Company
Gas
Contemporaneous Costs
Calculation of Gas ECR Factors**

Line No.	Item	Current Authorized Recoveries	Under (Over)	2011 Incentive (Over)Under	Incentive Recoveries 2012	ECR Factor Numerator	Projected April-December Sales	ECR Factor
			Recovery For Reconciliation Period					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						(b)+(c)+(d)+(e)		(f)/(g)
1.	Residential	\$ 667,568	\$ (183,056)	\$ 9,316	\$ 68,714	\$ 562,542	31,282,658	\$0.01798
2.	Nonresidential	<u>131,642</u>	<u>(51,178)</u>	<u>(1,488)</u>	<u>11,123</u>	<u>90,100</u>	23,393,067	\$0.00385
3.	Total	\$ <u>799,211</u>	\$ <u>(234,234)</u>	\$ <u>7,828</u>	\$ <u>79,837</u>	\$ <u>652,642</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 2011 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.