

MidAmerican Energy Company
Gas
Contemporaneous Costs
Energy Efficiency Actual Cost Recoveries and Expenses
January 2014 - December 2014

Exhibit C(G)
Page 1 of 5

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 - December (GE14-001)	Approved Recovery Factor January - April (GE13-001)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1.	Dec-13				143,352				Operating Factor ⁽²⁾	Operating Factor ⁽⁴⁾
2.	Jan-14	\$ 300,730	\$ 450,102	422,544	\$ 21,538	\$ 150	13,491,349	27,558	Operating Expenses: \$ 157,361	Operating Expenses: \$ 948,678
3.	Feb-14	269,799	389,015	365,198	(73,861)	(516)	11,660,329	23,817	Units: 26,186,929	Units: 30,290,178
4.	Mar-14	108,074	332,333	311,986	(277,773)	(1,939)	9,961,344	20,347	Factor Approved: \$ 0.00601	Factor Approved: \$ 0.03132
5.	Apr-14	52,091	201,077	188,766	(414,448)	(2,894)	6,027,078	12,311		
6.	May-14	32,457	21,258	18,872	(400,862)	(2,799)	3,140,030	2,386	Incentive Factor ⁽³⁾	Incentive Factor ⁽⁴⁾
7.	Jun-14	89,421	10,711	9,509	(320,950)	(2,241)	1,582,127	1,202	Incentive Awards: \$ 19,804	Incentive Awards: \$ 61,871
8.	Jul-14	61,634	8,022	7,121	(266,437)	(1,860)	1,184,934	901	Units: 26,186,929	Units: 30,290,178
9.	Aug-14	72,321	6,825	6,059	(200,175)	(1,398)	1,008,124	766	Factor Approved: \$ 0.00076	Factor Approved: \$ 0.00204
10.	Sep-14	103,635	7,719	6,852	(103,393)	(722)	1,140,177	867		
11.	Oct-14	16,743	12,678	11,255	(97,905)	(684)	1,872,674	1,423	Total Factor	Total Factor
12.	Nov-14	340,693	23,271	20,659	222,130	1,551	3,437,371	2,612	Recoverable Costs \$ 177,165	Recoverable Costs \$ 1,010,549
13.	Dec-14	261,299	65,960	58,555	424,874	2,966	9,742,984	7,405	Units: 26,186,929	Units: 30,290,178
14.	Additional Expenditure ⁽⁵⁾	49,200	-	-	474,074	-		-	Factor Approved \$ 0.00677	Factor Approved \$ 0.03336
15.	Total 2014 ⁽⁶⁾	\$ 1,758,097	\$ 1,528,971	\$ 1,427,375		\$ (10,384)		\$ 101,596		

Line No.	Month	Nonresidential Expenses	Total Nonresidential Recoveries	Nonresidential Operating Recoveries	Cumulative Balance	Carrying Charges	Nonresidential Units (Therms)	Incentive Recovery ¹	Approved Recovery Factor May - December (GE14-001)	Approved Recovery Factor January - April (GE13-001)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
16.	Dec-13				54,292				Operating Factor ⁽²⁾	Operating Factor ⁽⁴⁾
17.	Jan-14	\$ 43,315	\$ 53,932	51,707	\$ 45,900	\$ 320	10,424,762	2,225	Operating Expenses: \$ 265,695	Operating Expenses: \$ 113,208
18.	Feb-14	26,272	45,360	43,488	28,684	200	8,767,841	1,872	Units: 20,605,087	Units: 22,820,177
19.	Mar-14	11,146	38,297	36,717	3,113	22	7,402,602	1,580	Factor Approved: \$ 0.01289	Factor Approved: \$ 0.00496
20.	Apr-14	12,068	23,505	22,535	(7,354)	(51)	4,543,389	970		
21.	May-14	22,662	33,874	31,496	(16,189)	(113)	2,442,593	2,378	Incentive Factor ⁽³⁾	Incentive Factor ⁽⁴⁾
22.	Jun-14	9,275	20,849	19,386	(26,299)	(184)	1,503,384	1,463	Incentive Awards: \$ 20,057	Incentive Awards: \$ 4,871
23.	Jul-14	9,695	17,541	16,310	(32,914)	(230)	1,264,850	1,231	Units: 20,605,087	Units: 22,820,177
24.	Aug-14	9,469	16,777	15,599	(39,044)	(273)	1,209,759	1,178	Factor Approved: \$ 0.00097	Factor Approved: \$ 0.00021
25.	Sep-14	14,772	17,312	16,097	(40,369)	(282)	1,248,337	1,215		
26.	Oct-14	17,316	25,152	23,387	(46,440)	(324)	1,813,666	1,765	Total Factor	Total Factor
27.	Nov-14	51,011	49,162	45,711	(41,140)	(287)	3,544,984	3,451	Recoverable Costs \$ 285,752	Recoverable Costs \$ 118,079
28.	Dec-14	40,693	104,706	97,357	(97,804)	(683)	7,550,162	7,349	Units: 20,605,087	Units: 22,820,177
29.	Total 2014 ⁽⁶⁾	\$ 267,694	\$ 446,467	\$ 419,790		\$ (1,885)		\$ 26,677	Factor Approved \$ 0.01387	Factor Approved \$ 0.00517

Notes:

- 1) Incentives for January - April are calculated based on approved 2013 factors (column j) and incentives for May - December are calculated based on approved 2014 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).
- 5) Furnaces installed in 2014 but paid in 2015
- 6) Due to reclassification between Residential and Non-residential, there is a \$221 difference between the Residential and Non-residential totals when compared to the annual report

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

**MidAmerican Energy Company
Gas
Contemporaneous Costs
Reconciliation
January 2014 - December 2014**

Line No.	Item	Actual Expenditure Applicable To Reconciliation Period (b)	Carrying Charges Applicable to Under and Over Recovery (c)	2013 Under (Over) Recovery Recovered in 2014 (d)	Actual Operating Revenues Applicable To Reconciliation Period (e)	Under (Over) Recovery For Reconciliation Period (f) (b)+(c)+(d)-(e)
1.	Residential	\$ 1,758,097	\$ (10,384)	\$ 115,845	\$ 1,427,375	\$ 436,183
2.	Nonresidential	<u>267,694</u>	<u>(1,885)</u>	<u>43,875</u>	<u>419,790</u>	<u>(110,106)</u>
3.	Total	<u><u>\$ 2,025,791</u></u>	<u><u>\$ (12,269)</u></u>	<u><u>\$ 159,720</u></u>	<u><u>\$ 1,847,165</u></u>	<u><u>\$ 326,077</u></u>

Notes:

Column (b) is actual expenditure for 2014 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
2015 Plan Updated Expenditures**

Line No.	Item (a)	Residential (b)	Nonresidential (c)	Total (d)
2015 Proposed Budget				
1.	Equipment	\$ 947,077	\$ 278,915	\$ 1,225,992
2.	Audit	302,151	44,068	346,219
3.	Low Income	0		0
4.	Custom	0	31,236	31,236
5.	Total 2015 Approved Costs	<u>\$ 1,249,228</u>	<u>\$ 354,219</u>	<u>\$ 1,603,447</u>
Estimated Recoveries				
6.	January	\$ 74,878	\$ 122,525	\$ 197,403
7.	February	60,612	97,792	158,405
8.	March	48,927	78,275	127,202
9.				
10.	Total:	<u>\$ 184,417</u>	<u>\$ 298,593</u>	<u>\$ 483,010</u>
11.	Remainder to be Recovered	<u>\$ 1,064,811</u>	<u>\$ 55,626</u>	<u>\$ 1,120,437</u>

Notes:

Lines 1 through 5 are proposed 2015 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	\$ 0.00677
Nonresidential	\$ 0.01387

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

MidAmerican Energy Company
Gas
Contemporaneous Costs
2014 Incentive Reconciliation
January 2014 - December 2014

Line No.	Item	2014 Incentive Based on Proposed Budgets	2014 Incentive Based on Actual Expenditure	2013 Incentive Recovered in 2014	Actual Incentive Recoveries Applicable To Reconciliation Period	Under (Over) Recovery For Reconciliation Period
	(a)	(b)	(c)	(d)	(e)	(f) (b)+(d)-(e)
1.	Residential	\$ 94,582	\$ 147,293	\$ (74,778)	\$ 101,596	\$ (81,792)
2.	Nonresidential	<u>29,625</u>	<u>22,427</u>	<u>(9,567)</u>	<u>26,677</u>	<u>(6,619)</u>
3.	Total	<u>\$ 124,207</u>	<u>\$ 169,721</u>	<u>\$ (84,345)</u>	<u>\$ 128,273</u>	<u>\$ (88,411)</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 2014 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

Column (f) uses the lower of total budget (column b) or total actual (column c) incentive

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

Line No.	Item	Current Authorized Recoveries	Under (Over) Recovery	2014 Incentive (Over)Under	Incentive Recoveries 2015	ECR Factor Numerator	Projected April-December Sales	ECR Factor
			For Reconciliation Period					
	(a)	(b)	(c)	(d)	(e)	(f) (b)+(c)+(d)+(e)	(g)	(h) (f)/(g)
1.	Residential	\$ 1,064,811	\$ 436,183	\$ (81,792)	\$ 104,660	\$ 1,523,863	30,835,126	\$0.04942
2.	Nonresidential	<u>55,626</u>	<u>(110,106)</u>	<u>(6,619)</u>	<u>29,676</u>	<u>(31,423)</u>	23,973,511	(\$0.00131)
3.	Total	<u>\$ 1,120,437</u>	<u>\$ 326,077</u>	<u>\$ (88,411)</u>	<u>\$ 134,337</u>	<u>\$ 1,492,440</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 2015 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.