

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

Line No.	Month	Residential	Total Residential	Residential	Residential	Carrying	Residential	Incentive	Approved Recovery Factor	
		Expenses	Recoveries	Operating Recoveries	Cumulative Balance	Charges	Units (Therms)	Recovery ¹	April - December (GE14-001)	January - March (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	\$ 300,644	\$ 450,102	422,544	\$ 21,452	\$ 150	13,491,349	27,558	Operating Expenses: \$ 157,361	Operating Expenses: \$ 948,678
3.	Feb-14	269,499	389,015	365,198	(74,247)	(518)	11,660,329	23,817	Units: 26,186,929	Units: 30,290,178
4.	Mar-14	107,812	332,333	311,986	(278,421)	(1,944)	9,961,344	20,347	Factor Approved: \$ 0.00601	Factor Approved: \$ 0.03132
5.	Apr-14	51,960	201,077	178,504	(404,965)	(2,827)	29,701,182	22,573		
6.	May-14	32,220	21,258	18,872	(391,616)	(2,734)	3,140,030	2,386	Incentive Factor ⁽³⁾	Incentive Factor ⁽⁴⁾
7.	Jun-14	89,364	10,711	9,509	(311,761)	(2,177)	1,582,127	1,202	Incentive Awards: \$ 19,804	Incentive Awards: \$ 61,871
8.	Jul-14	61,633	8,022	7,121	(257,250)	(1,796)	1,184,934	901	Units: 26,186,929	Units: 30,290,178
9.	Aug-14	72,311	6,825	6,059	(190,997)	(1,333)	1,008,124	766	Factor Approved: \$ 0.00076	Factor Approved: \$ 0.00204
10.	Sep-14	103,629	7,719	6,852	(94,221)	(658)	1,140,177	867		
11.	Oct-14 *	196,667	21,885	19,428	83,018	580	3,232,645	2,457	Total Factor	Total Factor
12.	Nov-14 *	196,667	43,196	38,347	241,338	1,685	6,380,568	4,849	Recoverable Costs \$ 177,165	Recoverable Costs \$ 1,010,549
13.	Dec-14 *	196,667	67,654	60,060	377,946	2,639	9,993,263	7,595	Units: 26,186,929	Units: 30,290,178
14.	Total 2014	\$ 1,679,074	\$ 1,559,798	\$ 1,444,480		\$ (8,935)		\$ 115,318	Factor Approved \$ 0.00677	Factor Approved \$ 0.03336

Notes:

- 1) Incentives for January - March are calculated based on approved 2013 factors (column j) and incentives for April - 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).

References:

Lines 2-10, Columns (b) and (c) are from company books.
Line 1 is 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

*Lines 11-13, column (c) 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

*Lines 11-13, column (b) = (Total 2014 proposed revised budget minus sum of lines 2-10) / 3

MidAmerican Energy Company
Gas
Contemporaneous Costs with Proposed Budget Changes
Reconciliation
January 2014 - December 2014

Line No.	Item	**Expenditure Applicable To Reconciliation Period	Carrying Charges Applicable to Under and Over Recovery	2013 Under (Over) Recovery Recovered in 2014	***Operating Revenues Applicable To Reconciliation Period	Under (Over) Recovery For Reconciliation Period
	(a)	(b)	(c)	(d)	(e)	(f)
						(b)+(c)+(d)-(e)
1.	Residential	\$ 1,679,074	\$ (8,935)	\$ 115,845	\$ 1,444,480	\$ 341,504
2.	Total	<u>\$ 1,679,074</u>	<u>\$ (8,935)</u>	<u>\$ 115,845</u>	<u>\$ 1,444,480</u>	<u>\$ 341,504</u>

Notes:

**Column (b) is actual expenditure for January - September 2014 and remaining proposed budget for October-December 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. January - September 2014 are actual operating revenues.

October 2014 - December 2014 operating revenues are based on forecasted sales for those months.

Column (f) is carried to column (c) Exhibit C(G), Page 5 of 5

MidAmerican Energy Company
Gas
Contemporaneous Costs Excluding the Proposed Budget Increase
Energy Efficiency Actual Cost Recoveries and Expenses
January 2014 - December 2014

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 (GE14-001)	January - March (GE13-001)
									(i)	(j)
1.	Dec-13				143,352				Operating Factor⁽²⁾	Operating Factor⁽⁴⁾
2.	Jan-14	\$ 300,644	\$ 450,102	422,544	\$ 21,452	\$ 150	13,491,349	27,558	Operating Expenses: \$ 157,361	Operating Expenses: \$ 948,678
3.	Feb-14	269,499	389,015	365,198	(74,247)	(518)	11,660,329	23,817	Units: 26,186,929	Units: 30,290,178
4.	Mar-14	107,812	332,333	311,986	(278,421)	(1,944)	9,961,344	20,347	Factor Approved: \$ 0.00601	Factor Approved: \$ 0.03132
5.	Apr-14	51,960	201,077	178,504	(404,965)	(2,827)	29,701,182	22,573		
6.	May-14	32,220	21,258	18,872	(391,616)	(2,734)	3,140,030	2,386	Incentive Factor⁽³⁾	Incentive Factor⁽⁴⁾
7.	Jun-14	89,364	10,711	9,509	(311,761)	(2,177)	1,582,127	1,202	Incentive Awards: \$ 19,804	Incentive Awards: \$ 61,871
8.	Jul-14	61,633	8,022	7,121	(257,250)	(1,796)	1,184,934	901	Units: 26,186,929	Units: 30,290,178
9.	Aug-14	72,311	6,825	6,059	(190,997)	(1,333)	1,008,124	766	Factor Approved: \$ 0.00076	Factor Approved: \$ 0.00204
10.	Sep-14	103,629	7,719	6,852	(94,221)	(658)	1,140,177	867		
11.	Oct-14 *	13,287	21,885	19,428	(100,362)	(701)	3,232,645	2,457	Total Factor	Total Factor
12.	Nov-14 *	13,287	43,196	38,347	(125,423)	(876)	6,380,568	4,849	Recoverable Costs \$ 177,165	Recoverable Costs \$ 1,010,549
13.	Dec-14 *	13,287	67,654	60,060	(172,196)	(1,202)	9,993,263	7,595	Units: 26,186,929	Units: 30,290,178
14.	Total 2014	\$ 1,128,932	\$ 1,559,798	\$ 1,444,480		\$ (16,616)		\$ 115,318	Factor Approved \$ 0.00677	Factor Approved \$ 0.03336

Notes:

- 1) Incentives for January - March are calculated based on approved 2013 factors (column j) and incentives for April - 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).

References:

Lines 2-10, Columns (b) and (c) are from company books.
Line 1 is 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

*Lines 11-13, column (c) are the estimated recoveries of energy efficiency costs using current factors in effect and the most recent sales forecast. The factors are: Residential \$ 0.00677

*Lines 11-13, column (b) = (Total 2014 approved budget minus sum of lines 2-10) / 3

MidAmerican Energy Company
Gas
Contemporaneous Costs Excluding the Proposed Budget Increase
Reconciliation
January 2014 - December 2014

Line No.	Item	**Expenditure Applicable To Reconciliation Period	Carrying Charges Applicable to Under and Over Recovery	2013 Under (Over) Recovery Recovered in 2014	***Operating Revenues Applicable To Reconciliation Period	Under (Over) Recovery For Reconciliation Period
(a)	(b)	(c)	(d)	(e)	(f)	(b)+(c)+(d)-(e)
1.	Residential	\$ 1,128,932	\$ (16,616)	\$ 115,845	\$ 1,444,480	\$ (216,319)
2.	Total	\$ <u>1,128,932</u>	\$ <u>(16,616)</u>	\$ <u>115,845</u>	\$ <u>1,444,480</u>	\$ <u>(216,319)</u>

Notes:

**Column (b) is actual expenditure for January - September 2014 and remaining current approved budget for October-December 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. January - September 2014 are actual operating revenues.
October 2014 - December 2014 operating revenues are based on forecasted sales for those months.
Column (f) is carried to column (c) Exhibit C(G), Page 5 of 5