MidAmerican Energy Company
Gas
Contemporaneous Costs
Energy Efficiency Actual Cost Recoveries and Expenses
January 2015 - December 2015

Line No.	Month	Residential Expenses	Total Residential Recoveries	Residential Operating Recoveries	Residential Cumulative Balance	Carrying Charges	Residential Units (Therms)	Incentive Recovery [1]
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1.	Dec-14				473,993			
2.	Jan-15	$ 13,451	$ 74,885	66,520	$ 420,924	$ 2,939	11,061,303	8,365
3.	Feb-15	69,425	60,440	53,688	436,660	3,049	8,927,555	6,752
4.	Mar-15	25,137	66,897	59,424	402,374	2,809	9,881,365	7,473
5.	Apr-15	65,464	166,229	165,697	302,141	2,109	4,004,563	532
6.	May-15	46,221	89,786	89,498	258,864	1,807	2,162,985	288
7.	Jun-15	73,502	65,005	64,797	267,569	1,868	1,566,013	208
8.	Jul-15	58,456	43,822	43,681	282,343	1,628	1,055,692	140
9.	Aug-15	41,457	43,400	43,261	280,539	1,618	1,045,535	139
10.	Sep-15	44,925	42,747	42,610	282,855	1,631	1,029,789	137
11.	Oct-15	38,364	57,608	57,423	263,795	1,521	1,387,802	184
12.	Nov-15	41,225	109,970	109,618	195,403	1,127	2,649,241	352
13.	Dec-15	94,817	298,751	297,794	(7,574)	(44)	7,197,075	957
14.	Additional Expenditure [5]	(49,200)	-	-		-		-
15.	**Total 2015 [6]**	$ 563,244	$ 1,119,538	$ 1,094,011		$ 22,063		$ 25,527

Approved Recovery Factor April - December (GE15-001)		Approved Recovery Factor January - March (GE14-001)	
(i)		(j)	
Operating Factor [2]		**Operating Factor [4]**	
Operating Expenses:	$ 1,275,912	Operating Expenses:	$ 157,361
Units:	30,835,126	Units:	26,186,929
Factor Approved:	$ 0.04138	Factor Approved:	$ 0.00601
Incentive Factor[3]		**Incentive Factor[4]**	
Incentive Awards:	$ 4,099	Incentive Awards:	$ 19,804
Units:	30,835,126	Units:	26,186,929
Factor Approved:	$ 0.00013	Factor Approved:	$ 0.00076
Total Factor		**Total Factor**	
Recoverable Costs	$ 1,280,011	Recoverable Costs	$ 177,165
Units:	30,835,126	Units:	26,186,929
Factor Approved	$ 0.04151	Factor Approved	$ 0.00677

Line No.	Month	Nonresidential Expenses	Total Nonresidential Recoveries	Nonresidential Operating Recoveries	Cumulative Balance	Carrying Charges	Nonresidential Units (Therms)	Incentive Recovery [1]
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
16.	Dec-14				(97,802)			
17.	Jan-15	$ 39,933	$ 122,518	113,920	$ (171,789)	$ (1,199)	8,833,315	8,598
18.	Feb-15	8,384	93,809	87,225	(250,631)	(1,750)	6,763,428	6,584
19.	Mar-15	6,187	104,463	97,132	(341,575)	(2,385)	7,531,562	7,331
20.	Apr-15	11,184	(18,165)	(19,366)	(311,026)	(2,171)	2,451,393	1,201
21.	May-15	7,738	(14,020)	(14,946)	(288,342)	(2,013)	1,891,970	927
22.	Jun-15	14,823	(11,310)	(12,058)	(261,460)	(1,825)	1,526,368	748
23.	Jul-15	9,091	(8,689)	(9,264)	(243,105)	(1,402)	1,172,661	575
24.	Aug-15	10,999	(8,251)	(8,796)	(223,310)	(1,288)	1,113,479	546
25.	Sep-15	7,422	(8,959)	(9,552)	(206,337)	(1,190)	1,209,081	592
26.	Oct-15	12,777	(11,213)	(11,954)	(181,606)	(1,047)	1,513,165	741
27.	Nov-15	32,007	(19,106)	(20,369)	(129,229)	(745)	2,578,417	1,263
28.	Dec-15	9,127	(43,069)	(45,916)	(74,186)	(428)	5,812,220	2,847
29.	**Total 2015 [6]**	$ 169,671	$ 178,008	$ 146,055		$ (17,443)		$ 31,953

Approved Recovery Factor April - December (GE15-001)		Approved Recovery Factor January - March (GE14-001)	
(i)		(j)	
Operating Factor [2]		**Operating Factor [4]**	
Operating Expenses:	$ (189,478)	Operating Expenses:	$ 265,695
Units:	23,973,511	Units:	20,605,087
Factor Approved:	$ (0.00790)	Factor Approved:	$ 0.01290
Incentive Factor[3]		**Incentive Factor[4]**	
Incentive Awards:	$ 11,745	Incentive Awards:	$ 20,057
Units:	23,973,511	Units:	20,605,087
Factor Approved:	$ 0.00049	Factor Approved:	$ 0.00097
Total Factor		**Total Factor**	
Recoverable Costs	$ (177,733)	Recoverable Costs	$ 285,752
Units:	23,973,511	Units:	20,605,087
Factor Approved	$ (0.00741)	Factor Approved	$ 0.01387

Notes:
1) Incentives for January - March are calculated based on approved 2014 factors (column j) and incentives for April - December are calculated based on approved 2015 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 16 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 2015 - December 2015

Line No.	Item	Actual Expenditure Applicable To Reconciliation Period	Carrying Charges Applicable to Under and Over Recovery	2014 Under (Over) Recovery Recovered in 2015	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	$ 563,244	$ 22,063	$ 436,101	$ 1,094,011	$ (72,603)
2.	Nonresidential	169,671	(17,443)	(110,104)	146,055	(103,931)
3.	Total	$ 732,915	$ 4,620	$ 325,997	$ 1,240,066	$ (176,534)

Notes:

Column (b) is actual expenditure for 2015 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
2016 Plan Updated Expenditures

Line No.	Item	Residential	Nonresidential	Total
	(a)	(b)	(c)	(d)
	2016 Proposed Budget			
1.	Equipment	$ 587,158	$ 152,652	$ 739,810
2.	Audit	304,700	44,865	349,565
3.	Low Income	0		0
4	Custom	0	31,632	31,632
5.	Total 2016 Approved Costs	$ 891,858	$ 229,149	$ 1,121,007
	Estimated Recoveries			
6.	January	$ 429,967	$ (61,707)	$ 368,260
7,	February	400,819	(55,024)	345,795
8.	March	363,577	(49,968)	313,609
9.				
10.	Total:	$ 1,194,364	$ (166,700)	$ 1,027,664
11.	**Remainder to be Recovered**	$ (302,506)	$ 395,849	$ 93,343

Notes:
Lines 1 through 5 are proposed 2016 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	$ 0.04151
Nonresidential	$ (0.00741)

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

MidAmerican Energy Company
Gas
Contemporaneous Costs
2015 Incentive Reconciliation
January 2015 - December 2015

Line No.	Item	2015 Incentive Based on Proposed Budgets	2015 Incentive Based on Actual Expenditure	2014 Incentive Recovered in 2015	Actual Incentive Recoveries Applicable To Reconciliation Period	Under (Over) Recovery For Reconciliation Period
	(a)	(b)	(c)	(d)	(e)	(f) (c)+(d)-(e)
1.	Residential	$ 85,810	$ 42,534	$ (81,711)	$ 25,527	$ (64,704)
2.	Nonresidential	18,366	13,028	(6,621)	31,953	(25,546)
3.	Total	$ 104,176	$ 55,562	$ (88,332)	$ 57,480	$ (90,250)

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 2015 actual expenditure on column (b) of Exhibit C(G), Page 2 of 5 multiplied by the approved rate of return in Docket Nos. NG-04-001 and NG14-005.
Jan - Jun 2015 actual expenditures were multiplied by approved rate of return in Docket No. NG-04-001
Jul - Dec 2015 actual expenditures were multiplied by 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	2015 Incentive (Over)Under	Incentive Recoveries 2016	ECR Factor Numerator	Projected April-December Sales	ECR Factor
	(a)	(b)	(c)	(d)	(e)	(f) (b)+(c)+(d)+(e)	(g)	(h) (f)/(g)
1.	Residential	$ (302,506)	$ (72,603)	$ (64,704)	$ 61,717	$ (378,097)	28,623,777	($0.01321)
2.	Nonresidential	395,849	(103,931)	(25,546)	15,857	282,229	25,349,638	$0.01113
3.	Total	$ 93,343	$ (176,534)	$ (90,250)	$ 77,574	$ (95,868)		

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 2016 proposed budget on Line 5 of Exhibit C(G), Page 3 of 5 multiplied by the approved rate of return in Docket No. NG14-005