

Exhibit JJS 1.2
Calculations of Depreciation Accruals Related for the Twelve Months Ended December 31, 2021
Test Year Ending December 31, 2021
Utility: MidAmerican Energy Company
Docket No. NG22-___

Individual Responsible: John J. Spanos

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2020 (2)	ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	STUDY RATE (4)	ANNUALIZED ACCRUALS (5)=[(2)+(3)]/2*(4)	ACCRUED FACTOR FOR BOOKED RATES (6)	ANNUAL ACCRUALS TO BE BOOKED (7)=(5)*(6)
GENERAL PLANT						
390.00 STRUCTURES AND IMPROVEMENTS	9,709,756.53	10,495,051.76	2.10	212,150	0.6902	146,426
391.00 OFFICE FURNITURE AND EQUIPMENT	521,745.17	435,829.53	11.31	54,151	0.8123	43,987
391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	601,829.00	472,667.59	20.80	111,748	0.9096	101,646
391.11 COMPUTER EQUIPMENT - SHARED	1,243,929.74	856,013.67	17.04	178,915	1.0162	181,814
391.13 MOBILE DATA TERMINALS	134,256.29	134,256.29	18.54	24,891	1.0313	25,670
391.14 CUSTOMER SERVICE COMPUTER EQUIPMENT	9,588.62	4,436.05	4.05	284	1.1231	319
392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES	25,258.51	25,258.51	2.13	538	1.2301	662
392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS LESS THAN 8,000 LBS	468,581.67	406,698.82	6.19	27,090	1.1707	31,714
392.30 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS LESS THAN 12,000 LBS	1,590,606.76	1,766,882.37	5.87	98,542	1.1743	115,718
392.34 CUSTOMER SERVICE LIGHT TRUCKS LESS THAN 12,000 LBS	5,411.43	5,411.43	7.74	419	0.8642	362
392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS LESS THAN 18,000 LBS	628,496.99	628,496.99	3.76	23,631	1.3620	32,186
392.70 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS MORE THAN 18,000 LBS	2,376,460.56	2,596,320.03	2.44	60,668	1.4226	86,306
392.80 TRANSPORTATION EQUIPMENT - TRAILERS	401,815.24	389,523.87	2.77	10,960	1.5472	16,957
393.00 STORES EQUIPMENT	156,047.62	156,072.84	6.72	10,487	1.0327	10,830
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	838,457.39	989,184.32	7.86	71,826	0.8811	63,286
395.00 LABORATORY EQUIPMENT	1,061.68	1,074.60	8.06	86	1.0429	90
396.90 POWER OPERATED EQUIPMENT	1,576,139.54	1,958,977.88	4.07	71,940	1.7231	123,959
397.00 COMMUNICATION EQUIPMENT	673,961.58	601,467.10	2.09	13,328	1.0358	13,805
397.01 COMMUNICATION EQUIPMENT - SHARED	32,502.34	32,260.78	3.70	1,198	1.1332	1,358
397.02 COMMUNICATION EQUIPMENT - PHONE	44,058.60	44,058.60	0.28	123	1.0133	125
398.00 MISCELLANEOUS EQUIPMENT	7,137.60	81,735.73	4.09	1,817	1.1818	2,148
TOTAL GENERAL PLANT	21,047,102.86	22,081,678.76		974,794		999,369
TOTAL DEPRECIABLE GAS PLANT	238,726,795.81	254,251,521.00		7,443,481		7,369,579
NONDEPRECIABLE GAS PLANT AND ACCOUNTS NOT STUDIED						
302.00 FRANCHISES AND CONSENT	293.00	293.00				
303.00 MISCELLANEOUS INTANGIBLE PLANT	4,486,494.55	4,666,200.99				
303.01 SOFTWARE - SHARED	78,189.52	78,189.52				
303.04 CUSTOMER SERVICE - SOFTWARE	100,412.65	100,412.65				
360.00 LAND	28,488.50	25,944.88				
374.00 LAND	13,211.36	13,211.36				
379.10 MEASURING AND REGULATING STATION EQUIPMENT - GAS DELIVERY	30,924.72	30,924.72				
389.00 LAND	53,712.57	53,747.16				
390.10 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	174,931.90	174,931.90				
390.14 CUSTOMER SERVICE LEASEHOLD IMPROVEMENTS	46,566.39	46,566.39				
TOTAL NONDEPRECIABLE GAS PLANT AND ACCOUNTS NOT STUDIED	5,013,225.16	5,190,422.57				
TOTAL GAS PLANT IN SERVICE	243,740,020.97	259,441,943.57				