

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) |
|--|--|--|----------------------|---|--|---|
| DEPRECIABLE GAS PLANT | | | | | | |
| LIQUEFIED NATURAL GAS PLANT | | | | | | |
| 361.00 STRUCTURES AND IMPROVEMENTS | 987,443.65 | 898,422.06 | 4.46 | 42,064 | 0.8782 | 36,941 |
| 362.00 GAS HOLDERS | 1,415,435.34 | 1,289,057.19 | 1.21 | 16,428 | 1.1711 | 19,239 |
| 363.00 PURIFICATION EQUIPMENT | 481,938.07 | 379,421.20 | 4.31 | 18,548 | 1.0106 | 18,745 |
| 363.10 LIQUEFICATION EQUIPMENT | 824,749.87 | 803,385.77 | 2.78 | 22,663 | 1.1669 | 26,446 |
| 363.20 VAPORIZING EQUIPMENT | 275,554.19 | 267,371.03 | 3.60 | 9,759 | 0.8707 | 8,497 |
| 363.30 COMPRESSOR EQUIPMENT | 350,602.25 | 323,815.32 | 5.14 | 17,334 | 0.8318 | 14,418 |
| 363.50 OTHER EQUIPMENT | 2,085,719.27 | 1,900,403.65 | 5.04 | 100,533 | 0.5894 | 59,254 |
| TOTAL LIQUEFIED NATURAL GAS PLANT | 6,421,442.64 | 5,861,876.22 | | 227,330 | | 183,540 |
| DISTRIBUTION PLANT | | | | | | |
| 374.10 LAND RIGHTS | 351,843.87 | 353,800.27 | 1.32 | 4,657 | 1.0164 | 4,734 |
| 375.00 STRUCTURES AND IMPROVEMENTS | 58,604.21 | 58,627.37 | 1.57 | 920 | 1.0364 | 954 |
| 375.01 STRUCTURES AND IMPROVEMENTS - ANR PIPELINE | 1,325.94 | 1,325.94 | 1.61 | 21 | 1.0781 | 23 |
| 376.00 MAINS | 94,805,948.99 | 100,057,543.30 | 2.26 | 2,201,957 | 0.9552 | 2,103,310 |
| 376.01 MAINS - ANR PIPELINE | 339,726.44 | 339,726.44 | 2.12 | 7,202 | 1.0570 | 7,613 |
| 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL | 3,227,184.54 | 3,800,147.66 | 2.57 | 90,301 | 1.1593 | 104,686 |
| 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE | 1,669,635.58 | 1,673,813.23 | 2.72 | 45,471 | 1.0093 | 45,894 |
| 379.01 MEASURING AND REGULATING STATION EQUIPMENT - ANR PIPELINE | 62,598.66 | 62,598.66 | 2.06 | 1,290 | 1.2677 | 1,635 |
| 380.00 SERVICES | 75,718,672.52 | 81,469,058.00 | 3.47 | 2,727,207 | 1.0155 | 2,769,479 |
| 381.00 METERS | 29,515,156.00 | 33,049,217.61 | 3.45 | 1,079,235 | 0.9737 | 1,050,852 |
| 381.01 METERS - ANR PIPELINE | 11,791.97 | 11,791.97 | 2.11 | 249 | 1.2115 | 301 |
| 383.00 HOUSE REGULATORS | 4,768,685.67 | 5,172,132.66 | 1.53 | 76,047 | 1.1494 | 87,409 |
| 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 727,075.92 | 258,182.91 | 1.38 | 6,798 | 1.4389 | 9,782 |
| TOTAL DISTRIBUTION PLANT | 211,258,250.31 | 226,307,966.02 | | 6,241,357 | | 6,186,670 |

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|---|--|--|----------------------|---|--|---|
| 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 | | | | |