

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN RE:)
MIDAMERICAN ENERGY COMPANY) **DOCKET NO. NG22-_____**
)
)

**DIRECT TESTIMONY
OF
AIMEE S. ROONEY**

1 **Q. Please state your name and business address.**

2 A. My name is Aimee S. Rooney. My business address for MidAmerican Energy
3 Company (“MidAmerican” or “Company”) is 4299 NW Urbandale Drive,
4 Urbandale, Iowa 50322.

5 **Q. By whom are you employed and in what capacity?**

6 A. I am employed by MidAmerican as Director, Tax and Property Accounting.

7 **Q. What are your responsibilities as Director, Tax and Property Accounting?**

8 A. As Director, Tax and Property Accounting, I oversee the accounting for all
9 property-related items for both gas and electric as well as the federal and state
10 income tax function for MidAmerican.

11 **Q. Please describe your education and business experience.**

12 A. I am a 1991 graduate of the University of Iowa where I received a Bachelor of
13 Business Administration. I am a Certified Public Accountant, and I have been
14 employed by MidAmerican since 1999. I have held my current title since 2018.
15 I have over 30 years of experience in the tax and accounting field. Prior to
16 MidAmerican, I was employed by Ernst & Young LLP for two years and a large
17 insurance company for six years.

18 **Q. Have you testified before the South Dakota Public Utilities Commission**
19 **previously?**

20 A. No, I have not testified before the South Dakota Public Utilities Commission.

21 **PURPOSE OF DIRECT TESTIMONY**

22 **Q. What is the purpose of your direct testimony?**

1 A. The purpose of my testimony is to support plant balances, rate base adjustments,
2 and plant-related pro forma adjustments.

3 **Q. In addition to your testimony, are you sponsoring any exhibits?**

4 A. Yes, I am sponsoring Exhibit ASR 1.1, which includes the following schedules:

- 5 • Schedule 1: South Dakota Gas Rate Base with Pro Forma Adjustments
- 6 • Schedule 2: South Dakota Gas Rate Base Pro Forma Adjustments
- 7 • Schedule 3: Capital Projects In Service During Test Year
- 8 • Schedule 4: System Reliability
- 9 • Schedule 5: Integrity Management
- 10 • Schedule 6: Business Transformation
- 11 • Schedule 7: Depreciation Study Rates

12 **RATE BASE COMPONENTS AND ADJUSTMENTS**

13 **Q. Please describe Exhibit ASR 1.1, Schedule 1.**

14 A. Exhibit ASR 1.1, Schedule 1 depicts the South Dakota jurisdictional gas rate base
15 of \$152,187,000, including certain appropriate adjustments. It includes the
16 following columns:

- 17 • Column (b) which presents 12-month average balances for the year ending
18 December 31, 2021. These balances are based on the Company's books and
19 records.
- 20 • Column (c) which shows the pro forma adjustments necessary to reflect the
21 known and measurable changes to rate base for rate making purposes.
- 22 • Column (d) which shows the 12-month average rate base adjusted for pro
23 forma adjustments.

1 Witness Amanda A. Hosch’s Exhibit AAH 1.1 supports the cash working capital
2 and advanced tax collections portion of the South Dakota jurisdictional rate base.

3 **Q. Please describe Exhibit ASR 1.1, Schedule 2.**

4 A. Exhibit ASR 1.1, Schedule 2 summarizes MidAmerican’s pro forma adjustments
5 to the test year for South Dakota jurisdictional gas rate base.

6 **Q. Please describe Exhibit ASR 1.1, Schedules 3 through 7.**

7 A. Exhibit ASR 1.1, Schedules 3 through 7 show the individual pro forma
8 adjustments to the 12-month average rate base.

9 **Q. Please explain the pro forma adjustment found in Exhibit ASR 1.1, Schedule**
10 **3.**

11 A. The pro forma adjustment found in Exhibit ASR 1.1, Schedule 3 annualizes plant
12 in service, accumulated depreciation, and accumulated deferred income taxes
13 (“ADIT”) for certain projects placed in service during the test year.

14 **Q. Please explain the pro forma adjustment found on Exhibit ASR 1.1,**
15 **Schedule 4.**

16 A. The adjustment found on Exhibit ASR 1.1, Schedule 4 reflects the known and
17 measurable changes to plant in service, accumulated depreciation, and ADIT
18 associated with the system reliability projects. This pro forma annualizes the
19 changes related to system reliability projects to be completed during 2022 and
20 2023.

21 **Q. Please explain the pro forma adjustment found on Exhibit ASR 1.1,**
22 **Schedule 5.**

1 A. The adjustment found on Exhibit ASR 1.1, Schedule 5 reflects the known and
2 measurable changes to plant in service, accumulated depreciation, and ADIT
3 associated with the integrity management projects. This pro forma annualizes the
4 changes related to integrity management projects to be completed during 2022
5 and 2023.

6 **Q. Please explain the pro forma adjustment found on Exhibit ASR 1.1,
7 Schedule 6.**

8 A. The adjustment found on Exhibit ASR 1.1, Schedule 6 reflects the known and
9 measurable changes to plant in service, accumulated depreciation, and ADIT
10 associated with the business transformation projects. This pro forma annualizes
11 the changes related to business transformation projects to be completed during
12 2022 and 2023.

13 **Q. Please explain the pro forma adjustment found on Exhibit ASR 1.1,
14 Schedule 7.**

15 A. The adjustment found on Exhibit ASR 1.1, Schedule 7 reflects the known and
16 measurable changes to accumulated depreciation and ADIT associated with the
17 most recent depreciation study rates on the test year. This pro forma annualizes
18 the changes related to the new depreciation rates.

19 **Q. Where can the descriptions of the pro forma adjustments described in ASR
20 Exhibit 1.1, 3 through 7 be found?**

21 A. The descriptions of the pro forma adjustments in Schedules 3 through 6 are found
22 in Witness Nick J. Nation's testimony. The description of the pro forma
23 adjustment in Schedule 7 is found in Witness John J. Spanos's testimony.

1 **Q.** **Does this conclude your prepared direct testimony?**

2 **A.** Yes, it does.