

BEFORE THE KANSAS CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Joint Application of)
Sunflower Electric Power Corporation)
and Prairie Land Electric Cooperative,)
Inc., for Approval of Continuation of) Docket No. 25-SEPE-____-TAR
34.5kV Formula-Based Rates.)

PREFILED DIRECT TESTIMONY OF

RICHARD J. MACKE
VICE PRESIDENT OF ECONOMICS, RATES, AND BUSINESS PLANNING
POWER SYSTEM ENGINEERING, INC.

ON BEHALF OF

PRAIRIE LAND ELECTRIC COOPERATIVE, INC.

August 11, 2025

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PART I - QUALIFICATIONS

Q. Please state your name and business address.

A. My name is Richard J. Macke. My business address is 6 Pine Tree Drive, Suite 350, Arden Hills, MN 55112.

Q. What is your profession?

A. I am the Vice President of the Economics, Rates, and Business Planning Department at Power System Engineering, Inc. ("PSE"), which is headquartered at 2424 Rimrock Road, Suite 300, Madison, Wisconsin 53713.

Q. Please describe the business activities of PSE.

A. PSE is a consulting firm serving electric utilities across the country, but primarily in the Midwest. Our headquarters is in Madison, Wisconsin with regional offices in Denver, Colorado; Cincinnati, Ohio; Marietta, Ohio; Prinsburg, Minnesota; and Arden Hills, Minnesota. PSE is involved in: power supply, transmission and distribution system planning; distribution, substation and transmission design; construction contracting and supervision; retail and wholesale rate and cost of service ("COS") studies; economic feasibility studies; merger and acquisition feasibility analysis; load forecasting; financial and operating consultation; telecommunication and network design; mapping/GIS; system automation metering, and outage management systems; renewable energy resources; industrial engineering and design.

Q. Please describe your responsibilities with PSE.

A. I lead a department of staff that provides economic, financial, grant, technology and business systems, data analytics, and rate-related consulting services to investor-owned, cooperative, and municipal utilities as well as regulators and industry associations. The department's services include:

- AMI procurement and implementation.
- Analytics and Business Intelligence.
- Cost of Service Studies.
- Capital Credit Allocations.
- Customer Segmentation and Surveys.
- Demand Response Design.
- Distributed Generation Rates.
- Energy Efficiency.
- Financial Forecasting.
- Grant Applications and Compliance.
- Large Power Contract Rates/Proposals.
- Line Extension Policies and Charges.
- Load Management Analysis.
- Load Forecasting.
- Market and Load Research.
- Merger Analysis.
- Policy and Board Audits.
- Retail Rate Design and Analysis.
- Special Fees and Charges.
- Technology Procurement.
- Technology Adoption Forecasting.
- Wildfire Mitigation Plans.

Q. What is your educational background?

A. I graduated from Bethel University in St. Paul, Minnesota, with a Bachelor of Arts degree in Business, and a minor in Economics, in 1996. In 2007, I received my Master of Business Administration (“MBA”) degree from the University of Minnesota in Minneapolis, Minnesota.

Q. What is your professional background?

A. From 1996 to 1998, I was employed by PSE in its Minneapolis, Minnesota office as a Financial Analyst in the Utility Planning and Rates Department. My work responsibilities primarily were focused on retail rate studies, including revenue requirements and bundled/unbundled COS studies. I also provided analyses used to support testimony, mergers and acquisitions analysis, and financial forecasting.

From 1998 to 1999, I was employed as a Senior Analyst by Energy & Resource Consulting Group, LLC in Denver, Colorado, a financial, engineering, and management consulting firm. I performed consulting services related to electric, gas, and water rate studies. As part of the Legend Consulting Advisor Team contracted to the City Council of the City of New Orleans, Louisiana, I assisted in various electric and gas utility matters. I also provided general financial, management, and public policy support to clients.

1 I rejoined PSE in 1999; and from 1999 to 2002, I held the position of Rate and Financial
2 Analyst in the Rates and Financial Planning Department. From 2002 to March 2008, I held
3 the position of Senior Rate and Financial Analyst in the Utility Planning and Rate Division.
4 My responsibilities have included performing complex financial analyses, such as rate
5 studies consisting of determination of revenue requirements, bundled and unbundled COS
6 analysis, and rate design. Other responsibilities included performing analysis of special
7 rates and programs, key account analyses, financial forecasting, merger and acquisition
8 analysis, activity-based costing, policy development and evaluation, and other financial
9 analyses for various PSE clients. Additional responsibilities included strategic planning,
10 litigation support, regulatory compliance, capital expenditure and operational assessments,
11 and advisement. From April 2008 to June 2010, I held the position of Leader, Rates and
12 Financial Planning. In July 2010, my title changed to Vice President, Rates and Financial
13 Planning. Since June 2011, I have held the position of Vice President, Economics, Rates,
14 and Business Planning. In this capacity, I continue to provide, amongst other things: 1)
15 rate, financial, and economic consulting services to clients, 2) management and leadership
16 to the Economics, Rates, and Business Planning Department, and 3) management and
17 leadership at the corporate level to PSE through participation on the Executive Committee,
18 Senior Leadership Team, and Board of Directors.

19 **Q. Have you previously presented testimony before the KCC?**

20 A. Yes. For a full list of my testimony experience before the Commission, and elsewhere
21 please reference my curriculum vitae attached.
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23
24
25

1 **Q. What direct relevant experience do you have as it pertains to the matter being addressed**
2 **in the instant Docket?**

3 A. I filed direct testimony on behalf of Prairie Land Electric Cooperative, Inc. (“Prairie Land”),
4 The Victory Electric Cooperative Association, Inc., and The Western Cooperative Electric
5 Association, Inc. for their respective 34.5kV Formula-Based Rate Plans (“34.5kV FBR Plans”)
6 approved by the Commission in the Docket No. 16-MKEE-023-TAR (“16-023 Docket”).
7

8 **PART II - SUMMARY OF DIRECT TESTIMONY**

9 **Q. What is the purpose of your testimony in this proceeding?**

10 A. The purpose of my testimony is to support the Joint Application submitted in the instant Docket
11 by Sunflower Electric Power Corporation (“Sunflower”), and its member-cooperative, Prairie
12 Land (“Member”) (collectively Sunflower and the Member, the “Joint Applicants”), for the
13 approval of continuation of Prairie Land’s 34.5kV FBR Plan.

14 Specifically, my testimony will:

- 15 • Provide historical background for the Prairie Land’s 34.5kV FBR Plan, which was
16 originally approved by the Commission in 2016 in the 16-023 Docket and subsequently
17 approved for continuation by the Commission in the Docket No. 21-SEPE-049-TAR (“21-
18 049 Docket”), and which remains in effect through present, with 2025 being the last of the
19 set five-year term.¹ The 34.5kV FBR resulting from the 21-049 Docket is referred to as the
20 “Current 34.5kV FBR Plan” throughout my testimony.
- 21 • Recap the steps, as outlined in the Commission-approved Protocols accompanying the
22 Current 34.5kV FBR Plan, that Prairie Land is directed to follow if they wish to continue
23

24 ¹ Rates resulting from the last Annual Update submitted under the Current FBR Plan in the Commission
25 Docket No. 25-PLCE-388-TAR, with the filing currently pending, will be in effect Fall of 2025 through
Fall of 2026.

the 34.5kV FBR Plan for the next five years.

The 34.5kV FBR Plan that Prairie Land is requesting to continue to use going forward is referred to as the “Proposed 34.5kV FBR Plan” throughout my testimony.

Q. At this time, are the Joint Applicants requesting an actual rate change in this Application?

A. No. The request being submitted to the Commission in the instant Joint Application is not for an actual rate change.

Q. What are the Joint Applicants requesting the Commission approve in this Docket?

A. The Joint Applicants request the Commission approve their request to continue the 34.5kV FBR Plan. The 34.5kV FBR Plan as proposed in the Application submitted in the instant Docket would be used to determine rates for the next five years, beginning with 2026. Any future rate changes would remain subject to the review and approval of the Commission.

PART III - BACKGROUND AND OVERVIEW OF CURRENT FBR PLANS

Q. Please briefly recap Current 34.5kV FBR Plan.

A. The 34.5KV FBR Plan, last approved by the Commission for Prairie Land in the 21-049 Docket, is a five-year ratemaking plan for the periodic adjustments to the Local Access Charge (“LAC”) demand rate assessed on Prairie Land’s wholesale customers taking the Local Access Delivery Service (“LADS”) over its 34.5kV sub-transmission facilities in its acquired Mid-Kansas division territory.² The ratemaking plan use a predetermined formula and is subject to an annual review process by the Commission. The formula has two general steps: first, the revenue requirement associated with the costs of owning, operating, and maintaining the

² Prairie Land is exempt from the Commission regulation of its retail rates. Accordingly, the 34.5kV FBR Plan applies only to the LAC rate billed to the wholesale customers. See Application submitted in the instant Docket for further detail. Prairie Land’s 34.5kV sub-transmission facilities are those 34.5kV facilities now owned or hereafter acquired or constructed and are part of or utilized in conjunction with the electric system acquired by the Member from Mid-Kansas in the 08-MKEE-099-MIS Docket.

34.5kV facilities is determined; next, the revenue requirement is divided by the 34.5kV total billing units to produce a system-wide (meaning common for wholesale and retail) per unit LAC rate. Each year, the prescribed calculations are filed in an Annual Update with the Commission. The details of these Commission-approved calculations, including the allowed margin target ratios, are outlined in Section D of the Commission-approved Protocols accompanying Current 34.5kV FBR Plan.³ In addition to governing the rate calculation, the Protocols documents also contain the prescriptive steps in the review process and the corresponding timelines for each of those steps, as well as the filing exhibits' list and customer protection measures such as mandatory customer notification, all designed to promote enhanced transparency.

The main purpose behind establishing and using this formulaic ratemaking mechanism, as was envisioned in the 16-023 Docket, and reaffirmed by the Commission in the 21-049 Docket, is to allow for a review process that assures reasonable rates that are reflective of the cost of providing service over the 34.5kV facilities, but does not result in incurring the substantial expense and/or experiencing regulatory lag typically associated with the preparation of a full rate case.

Q. What data forms the basis for the Current 34.5kV FBR Plan calculation?

A. The calculation is based primarily upon Prairie Land's Mid-Kansas division Historical Test Year financials and operating data (from the year-end Statement of Operations, Trial Balance, Payroll Journal) and 34.5kV total system billing determinants (retail and wholesale combined load).

³ Attached to the April 15, 2021 Commission Order Approving Unanimous Settlement Agreement as Attachment A1 to Exhibit A in the 21-049 Docket.

1 **Q. How would you describe the Annual Updates under the Current 34.5kV FBR Plan**
2 **over the past ten years?**

3 A. Each year the Annual Update filings were reviewed and approved by the Commission. Looking
4 back at the initial five years and next five years after the 21-049 Docket, the Annual Update
5 filings prove that the FBR Plan process is an efficient ratemaking mechanism: Prairie Land
6 was able to gather the necessary data and populate the template using the predetermined
7 formula, as well as file supporting testimony describing how they have followed the prescribed
8 process, while Staff and Interveners engaged in discovery and completed a thorough review in
9 a timely manner. In fact, over time, by mutual consensus, Staff, and Interveners found
10 themselves not even always needing intermediate technical conferences and status calls; and
11 none of the annual update filings resulted in a hearing.⁴

12 **Q. Please summarize the results of Prairie Land's Current 34.5kV FBR Plan over its initial**
13 **five-year term and subsequent five-years following the 21-049 Docket continuation.**

14 A. Tables 1, and 2 on the following two pages summarize the LAC rate changes for the full ten-
15 year term of the 34.5kV kV FBR Plan.⁵

24 ⁴ The resultant LAC rate for the final Annual Update for the Current FBR Plan is still pending; however, it
has not been contentious so far and at this time, it is unlikely it would result in a hearing.

25 ⁵ There are two tables to recognize the existence of the Property Tax Surcharge that separately (i.e. Apart from the
FBR Plan) collects the 34.5kV-related property tax embedded in Operations and Maintenance accounts.

Table 1A

LAC Rate - Without Property Tax Surcharge				
Initial FBR Plan - Prairie Land				
	Unit Rate (\$/kW)	Unit Change (\$/kW)	Percent Change	Primary Change Driver
Year 0 ¹	\$1.88			
Year 1	\$2.50	\$0.62	33.0%	methodology change
Year 2	\$2.73	\$0.23	9.2%	increase in Transmission O&M
Year 3	\$2.79	\$0.06	2.2%	increase in Transmission O&M, debt service
Year 4	\$2.88	\$0.09	3.2%	increase in debt service, labor costs
Year 5	\$2.66	(\$0.22)	-7.6%	retirement of cash capital credits by G&T
5-year Average	\$2.71	\$0.16	7.2%	Compound Average Growth Rate
First Continuation of FBR Plan				
Year 6	\$3.26	\$0.60	22.6%	methodology change and prior year decrease
Year 7	\$2.91	(\$0.35)	-10.7%	allocation of cash patronage capital by G&T
Year 8	\$2.91	\$0.00	0.0%	no change
Year 9	\$2.76	(\$0.15)	-5.2%	reductions in O&M expenses and principal payments
Year 10 ²	\$2.57	(\$0.19)	-6.9%	reductions in interest and principal payments
5-year Average ²	\$2.88	(\$0.02)	-0.7%	Compound Average Growth Rate
10-year Average ²	\$2.80	\$0.07	3.2%	Compound Average Growth Rate

¹ Year 0 rate represents LAC rate prior to FBR

² Rate results for Year 10 is currently pending

Table 1B

LAC Rate - With Property Tax Surcharge			
Initial FBR Plan - Prairie Land			
	Unit Rate (\$/kW)	Unit Change (\$/kW)	Percent Change (%)
Year 0 ¹	\$2.05		
Year 1	\$2.65	\$0.60	29.5%
Year 2	\$2.92	\$0.27	10.2%
Year 3	\$2.95	\$0.02	0.8%
Year 4	\$3.04	\$0.10	3.2%
Year 5	\$2.86	(\$0.19)	-6.1%
5-year Average	\$2.88	\$0.16	6.9%
First Continuation of FBR Plan			
Year 6	\$3.35	\$0.49	17.2%
Year 7	\$3.08	(\$0.27)	-8.1%
Year 8	\$3.02	(\$0.06)	-1.9%
Year 9	\$2.88	(\$0.14)	-4.6%
Year 10 ²	\$2.75	(\$0.13)	-4.5%
5-year Average ²	\$3.02	(\$0.02)	-0.8%
10-year Average ²	\$2.95	\$0.07	3.0%

¹ Year 0 rate represents LAC rate prior to FBR

² Rate results for Year 10 is currently pending

The compound average change for the LAC rate over the five years of the Current FBR Plans is a slight decrease of -0.8 percent. On a ten-year period, the FBR Plan shows a compound average increase of 3.0 percent.

Q. Do you have any additional comments on the results of the Current 34.5kV FBR Plan?

A. Yes. Looking at the differences from year-to-year, one could contend that the annual rate changes under the Current FBR Plans were not always gradual. However, absent the FBR Plan process, i.e., using the traditional ratemaking approach where typically rates are changed less frequently, the wholesale customers could have experienced a one-time rate change that was as great or even greater. Furthermore, because the annual fluctuations accurately reflected the cost of service for a corresponding Test Year the result is not only a timely increase but also reduction in rates, which (a reduction) has occurred 5 out of 10 times.

Overall, the FBR Plan has demonstrated that this ratemaking mechanism is a collaborative, transparent, time-efficient, and cost-effective process, which allows more frequent review of the LAC rate (i.e. annually) to ensure the rate remains based on and aligned with the cost of service.

Q. What are the steps for continuing the Current 34.5kV FBR Plan?

A. The Protocols accompanying the Current 34.5kV FBR Plan, in Section I, direct the Member to notify the Commission whether it wishes to continue the 34.5kV FBR Plan and provide the support and rationale for the position in a separate application and docket. The Application and the supporting testimony filed in the instant Docket satisfies this requirement.

PART IV – FBR PLAN PROTOCOLS AND TEMPLATES

Q. Are the Joint Applicants proposing to continue the Current 34.5kV FBR Plan without any changes?

A. Yes. The template and protocols remain the same as approved for the Current 34.5kV Plans.

Q. Have you prepared the 34.5kV FBR Template and Protocols that are being requested for approval and continued use?

A. No. The Joint Applicants simply request to continue utilizing the 34.5kV FBR Template and Protocols that were approved in the 21-049 Docket and which have been used for the last five Annual Update filings. Because of that, it was not deemed necessary to refile the Template or Protocols, however, upon approval, the Joint Applicants will file a Compliance Filing to administratively update the Protocols and replace the current approval language referencing the 21-049 docket with a reference to this current docket.

Q. Can you please comment on the margin targets used to set the LAC rates in the Proposed 34.5kV FBR Plan?

1 A. Prairie Land does not propose to change the existing margin target approved for use in the
2 Current 34.5kV FBR Plan.

3 **Q. Can you provide any additional comments on the appropriateness of using the same**
4 **margin target?**

5 A. In the 16-023 Docket, Staff recommended the 34.5kV FBR plan calculate annual rate filings
6 based on a higher of a 1.8 OTIER or MDSC ratios, concurring with the Joint Applicants that
7 even though those targets exceed the minimums required by the lenders, they are appropriate
8 to provide “adequate safety margins to account for any future fluctuations in sales and
9 unexpected costs”; furthermore, Staff noted that “this level of margins is not materially
10 different than the cushion Staff has recommended in previous local access cost of service
11 dockets” (where the latter were the traditional rate filings utilized prior to the establishment of
12 the 34.5kV FBR Plan).⁶

13 In the 21-049 Docket, the higher of a 1.8 OTIER or MDSC ratio was retained and has now
14 continued to be used consistently for all Annual Update filings.

15 Additionally, these margin target ratios do not exceed those used by Prairie Land when setting
16 its retail member-rates (who pay for the 34.5kV service via bundled base rates), which is in
17 line with the principle previously advocated by the parties and approved by the Commission
18 in the Current 34.5kV FBR Plan, i.e., that the rate produced is derived using the total 34.5kV
19 system costs and billing units, thus treating retail and wholesale customers equally.

20 Lastly, looking at the National Rural Utilities Cooperative Finance Corporation Key Ratio
21 Trend Analysis (“CFC KRTA”) national and state metrics for the most recent 5-years available
22
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25 ⁶ Direct Testimony of T. Rehagen, pg.12, ln. 16-22, pg. 12, ln. 1-2

for Ratio 8 (OTIER) and Ratio 10 (MDSC), depicted in Tables 2 and 3 below, shows the current 1.8 OTIER/1.8 MDSC targets used are still within the reasonable range.

Table 2		
Year	US Median OTIER	KS Median OTIER
2020	2.24	1.75
2021	2.17	1.94
2022	2.10	2.22
2023	1.99	1.88
2024	1.92	1.74
Ave.	2.08	1.91

Table 3		
Year	US Median MDSC	KS Median MDSC
2020	1.96	1.60
2021	1.95	1.63
2022	1.87	1.90
2023	1.89	1.74
2024	1.86	1.83
Ave.	1.91	1.74

Q. Do the Proposed 34.5kV FBR Plans retain the Equity Test that was approved for continued use in the 21-049 Docket?

A. Yes. The Proposed 34.5kV FBR Plan retains the Equity Test, which requires Prairie Land to annually update its Distribution Equity ratio (calculated for the Mid-Kansas division, and excluding the investment in associate organizations). If this ratio reaches a predetermined number, it is directed to make an appropriate filing with the Commission to retain or modify the OTIER/MDSC ratio.

1 **Q. The current Equity Cap is 36.31 percent. Has Prairie Land exceeded this cap?**

2 A. Yes, it has slightly exceeded this cap in the 2025 Annual Update filing.

3
4 **Q. Has Prairie Land made filing with the Commission to retain or modify the OTIER/MDSC**
5 **ratio as is directed in Section G of the FBR Protocols?**

6 A. Yes. Prefiled Direct Testimony of Prairie Land's Chief Executive Officer, Mr. Kirk Girard,
7 submitted in the instant docket, addresses the matter.

8 **Q. What is your final recommendation to the Commission?**

9 A. My recommendation is to approve the Joint Application to continue the 34.5kV FBR Plan,
10 agreed to unanimously by the Staff, Interveners, and the Joint Applicants and approved by the
11 Commission in the 21-049 Docket, for the next five years.

12 **Q. Are the Proposed 34.5kV FBR Plans in public interest?**

13 A. Yes. The Proposed 34.5kV FBR Plans would continue under the same template and protocols
14 previously approved by the Commission in the 21-049 Docket. Having the Proposed 34.5kV
15 FBR Plan in place would assure that the future wholesale Member-LAC rates continue to be
16 reflective of annual changes in the Cost of Service and are set using a cost-effective and time-
17 efficient process compared to the traditional rate making.

18 **Q. Does this conclude your prefiled Direct Testimony?**

19 A. Yes, it does.

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VERIFICATION

I, Richard J. Macke, of lawful age, state:

That I am the Vice President of Economics, Rates, and Business Planning for Power System Engineering, Inc.; that I do solemnly, sincerely, and truly declare and affirm that I have read this Prefiled Direct Testimony and know the contents thereof; and, that the facts therein are true and correct to the best of my knowledge, information, and belief, and I affirm this under the pains and penalties of perjury.

A handwritten signature in cursive script, reading "Richard J. Macke", written in black ink.

Richard J. Macke



RICHARD MACKE

Curriculum Vitae

VICE PRESIDENT, ECONOMICS, RATES, AND BUSINESS PLANNING

SUMMARY OF EXPERIENCE AND EXPERTISE

- Over 25 years of experience in electric utility consulting.
- Specialized expertise in financial advisement with particular emphasis on: cost of service analyses, wholesale and retail rate design, strategic planning, mergers and acquisitions, and financial modeling.
- Frequent speaker at industry events and utility board, commission, and staff meetings.
- Expert witness in regulatory cases concerning rates and distributed generation policies.

PROFESSIONAL EXPERIENCE

Power System Engineering, Inc. – St. Paul, MN (1999-present)

Vice President, Economics, Rates, and Business Planning (June 2011-present)

Vice President, Rates and Financial Planning (July 2010-May 2011)

Various Other Positions (1999-June 2010)

As Vice President of the Economics, Rates, and Business Planning Department at PSE, responsibilities include managing the firm's economic and rate practice areas and providing senior level consulting services to clients in the areas of cost of service, rate design, financial planning and forecasting, merger and acquisition analysis, and support. Additional responsibilities include strategic planning, litigation support, expert witness, regulatory compliance, capital expenditure, and operational assessments and advisement.

Energy & Resource Consulting Group, LLC - Denver, CO (1998-1999)

Senior Analyst

Senior Analyst for financial, engineering, and management consulting firm. Performed consulting services related to electric, gas, and water rate studies. Part of the Financial and Engineering Advisor Team contracted to the City Council of the City of New Orleans, LA to assist in various electric and gas utility matters. Provided expert testimony and participated in various regulatory proceedings involving the City Council, the Public Utilities Commission of Texas, and the Public Utilities Commission of Nevada. Provided general financial, management, and public policy support to clients.

Power System Engineering, Inc. - Blaine, MN (1996-1998)

Financial Analyst

Financial Analyst in Utility Planning and Rates Division. Emphasis on retail rate studies, including revenue requirements, and bundled/unbundled cost of service studies. Provided analysis used to support testimony, mergers and acquisitions cases, and financial forecasting.

RICHARD MACKE

EDUCATION

University of Minnesota, Minneapolis, MN
Master of Business Administration, 2007

Bethel University, St. Paul, MN
Bachelor of Arts Degree in Business, Minor in Economics, 1996

PRESENTATIONS AND PUBLICATIONS

Presentations at Industry Meetings in previous 12 years

Topic	Organization	Conference	Location	Date
<i>Leveraging Rates to Mitigate Risk - Panel</i>	CFC	CFC Forum	New York, New York	07/2025
<i>Rates and Rate Strategies</i>	National Rural Telecommunications Cooperative	PNJ/VMD Joint CEO Meeting	Galloway, NJ	09/2024
<i>Time of Use Rates</i>	Ohio Electric Cooperatives	Summer Meeting	Columbus, OH	08/2024
<i>Time of Use and Demand Charges Explained</i>	Iowa Association of Electric Cooperatives	Service Excellence Fall Conference	Des Moines, IA	10/2023
<i>Time of Use and Demand Charges Explained</i>	Iowa Association of Electric Cooperatives	Manager's Fall Conference	Des Moines, IA	10/2023
<i>Time of Use and Demand Charges Explained</i>	Iowa Association of Electric Cooperatives	Accountant's Fall Conference	Des Moines, IA	10/2023
<i>Cooperatives Plugging into the Electric Vehicle Market</i>	Minnesota Rural Electric Association	Energy Issues Summit	Bloomington, MN	8/2023
<i>Rate Design Industry Update and Trends</i>	Wisconsin Electric Cooperatives Association	Energy Issues Summit	Eau Claire, WI	8/2023
<i>Rate Structure and Innovation Impacts</i>	Minnesota Rural Electric Association	Spring CEO Conference	Waite Park, MN	4/2023
<i>Emerging Opportunities and Disruptions Facing Electric Cooperatives</i>	South Dakota Rural Electric Association	Winter Manager's Meeting	Pierre, SD	2/2023
<i>Electric Distribution Rate Trends</i>	Ohio's Electric Cooperatives	Summer Conference	Lewis Center, OH	8/2022
<i>PSE Hosted Rate Design Seminar</i>	PSE	Rate Design Seminar	Madison, WI	5/2022
<i>Crypto and Renewable NG Load Opportunities</i>	Wisconsin Electric Cooperative Association	Member Services Spring Meeting	Tomah, WI	5/2022
<i>Choose Your Own Adventure: Innovation Panel Moderator</i>	Minnesota Rural Electric Association	Spring CEO Conference	Waite Park, MN	4/2022
<i>Rate Evolution</i>	South Dakota Rural Electric Association	Fall Member Services Conference	Pierre, SD	10/2021
<i>Rate Evolution</i>	Kansas Electric Cooperatives	Accountant's Fall Meeting	Topeka, KS	10/2021
<i>Rate Design and the Future of Rates</i>	Kansas Electric Cooperatives	Fall Conference	Wichita, KS	10/2021

RICHARD MACKE

<i>Retail Rate Restructuring</i>	Minnesota Rural Electric Association	Fall CEO Conference	Brainerd, MN	9/2021
<i>Mergers & Acquisitions, and DG Rates</i>	Kansas Electric Cooperatives	Spring CEO Conference	Wichita, KS	6/2021
<i>Rate Design Virtual Workshop</i>	Ohio's Electric Cooperatives	Virtual Rate Design Workshop	Virtual	12/2020
<i>Rate and Cost of Service Workshop</i>	Sangre De Cristo Electric Association	Workshop	Buena Vista, CO	6/2020
<i>The Rates of Change – Ratemaking Options for a Changing Industry</i>	East River Electric	Energize Forum	Sioux Falls, SD	2/2020
<i>Electric Service in Annexed Areas Legislative</i>	South Dakota Rural Electric Association	Oral Testimony to the Legislative Interim Study Committee	Pierre, SD	8/2019
<i>Trends in Rate Design - Panel</i>	Minnesota Rural Electric Association	Energy Issues Summit	St. Cloud, MN	7/2019
<i>Electric Vehicle Development and Rate Trends</i>	Iowa Association of Electric Cooperatives	Accountants Conference	Des Moines, IA	5/2019
<i>Electric Vehicle Development and Rate Trends</i>	Iowa Association of Electric Cooperatives	CEO Conference	Des Moines, IA	4/2019
<i>Cost of Service and Rate Design Seminar</i>	PSE/Minnesota Rural Electric Association	Spring 2018 Seminar	Bloomington, MN	4/2018
<i>Cost of Service and Rate Design Seminar</i>	PSE/Kansas Electric Cooperatives	Fall 2017 Seminar	Salina, KS	10/2017
<i>Evolving Rate Structures</i>	Wisconsin Electric Cooperative Assoc.	Fall Manager's Meeting	Wisconsin Dells, WI	10/2017
<i>Rate Design and Cost of Service Seminar</i>	PSE/KEC	Fall 2017 Seminar	Salina, KS	10/2017
<i>Cost of Service: Transforming Theory into Reality</i>	APPA	Business and Finance Conference	Nashville, TN	9/2017
<i>The Case for Peak-Time Rebate (PTR) Programs</i>	EUCI	Residential Demand Charges Conference	Charleston, SC	7/2017
<i>Power Cost Adjustment (PCA)</i>	Iowa Association of Electric Cooperatives	Managers and Board President's Summer Conference	Okoboji, IA	7/2017
<i>Distributed Generation Rate Design</i>	Kansas Rural Electric Cooperatives	Manager's Association Spring Meeting	Wichita, KS	6/2017
<i>NEM Policy Update and DG Rate Design</i>	Kansas Electric Cooperatives, Inc.	Regulatory Review and Tax Committee	Salina, KS	3/2017
<i>Rate Impact of Net Metering</i>	Generation and Transmission Finance and Accountants Assoc.	G&T Finance and Accounting Conference	Charleston, SC	6/2016
<i>Net Metering and Fixed Cost Recovery</i>	Iowa Association of Electric Cooperatives	Manager's Spring Conference	Des Moines, IA	4/2016

RICHARD MACKE

<i>Net Metering Deep Dive</i>	Minnesota Rural Electric Assoc.	Annual Meeting	St. Paul, MN	3/2016
<i>Retail Rate Design and Industry Update</i>	Association of Missouri Electric Cooperatives	Manager's Fall Conference	Branson, MO	9/2015
<i>Rate Design and Cost of Service Seminar</i>	Power System Engineering, Inc.	Fall 2015 Seminar	Lexington, KY	9/2015
<i>Distributed Generation WI Survey Results</i>	Dairyland Power Cooperative	Solar Workshop	Plover, WI	9/2015
<i>Consumer-Owned Generation</i>	Hoosier Energy	2015 Board Strategic Issues Forum	French Lick, IN	8/2015
<i>Retail Rate Design and DG</i>	National Rural Electric Cooperative Assoc.	CEO Close-Up Conference	St. Petersburg, FL	1/2015
<i>Evolution of Retail Rate Design</i>	National Rural Electric Cooperative Assoc.	NRECA Issues Summit	Indianapolis, IN	10/2014
<i>Net Metering and Retail Rate Design</i>	Kansas Electric Cooperatives	Accountant's Meeting	Wichita, KS	10/2014
<i>DG Rate Considerations</i>	Wisconsin Electric Cooperative Assoc.	Emerging Energy Issues Summit	Wisconsin	8/2014
<i>Rate Design and Cost of Service Seminar</i>	Power System Engineering, Inc.	Spring 2014 Seminar	Indianapolis, IN	5/2014
<i>Rate Trends and Facilities Charges</i>	South Dakota Rural Electric Assoc.	Accountant's Fall Conference	Mitchell, SD	10/2013
<i>Rate Design and Cost of Service Seminar</i>	Power System Engineering, Inc.	Fall 2013 Seminar	Bloomington, MN	10/2013
<i>Tackling New Trends in Rates and Facilities Charges</i>	Rural Electric Managers Assoc.	Fall Financial Manager's Conf.	Duluth, MN	8/2013
<i>Dynamic Pricing</i>	National Rural Electric Cooperative Assoc.	Accounting, Finance and Tax Meeting	New Orleans, LA	7/2013
<i>Rate Trends</i>	Wisconsin Electric Cooperative Assoc.	Manager's Meeting	Warrens, WI	7/2013
<i>Standby Rates</i>	Iowa Association of Electric Cooperatives	Manager's Spring Conference	Des Moines, IA	4/2013

Publications

Macke, Richard; Butz, Thomas; and Sonju, Erik. "Distributed Energy Resources: Trends and Impacts on G&Ts and Their Member Cooperatives." National Rural Electric Association, July 2019.

Macke, Richard and Butz, Thomas. "The Value of Distributed Solar Generation." National Rural Electric Association, 2016.

Mbiad, Garry and Macke, Richard. "Cooperative Rate Structures - Seven Case Studies." National Rural Electric Association, 2016.

Macke, Richard. "Survey: Electric Cooperative Fixed Cost Recovery." Power System Engineering, Inc., 2014.

Mbiad, Garry and Macke, Richard. "NRECA Cooperative Solar Case Studies." National Rural Electric Association, 2014.

Macke, Richard. "G&T DER Whitepaper." Power System Engineering, Inc., 2013.

Macke, Richard, Fenrick, Steve, and Getachew, Lullit. "Performance Based Regulation for Electric and Gas Distributors." Power System Engineering, Inc., 2011.

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EXPERT TESTIMONY

Case or Jurisdiction	Docket No.	Description
Kansas	24-SPEE-688-RTS	In the Matter of the Annual Filing of Southern Pioneer Electric Company for Approval to Make Certain Changes to Its Charges for Electric Services Pursuant to the Consolidated Formula Based Ratemaking Plan Approved in Docket No. 19-SPEE-240-MIS and Implementation of Rate Adjustment Pursuant to Docket No. 20-SPEE-169-RTS.
Kansas	24-415	In the Matter of the Application of Southern Pioneer Electric Company for Approval to Make Certain Revenue Neutral Changes in its Rate Design
FERC	ER20-2441-002	Cross-Answering Testimony in Basin Electric Power Cooperative consolidated Dockets filed on behalf of Minnesota Valley Electric Cooperative and Wright-Hennepin Electric
Arizona	E-01749A-23-0075	In the Matter of the Application of Graham County Electric Cooperative, Inc. (Electric Division) for a Determination of the Fair Value of its Property for Ratemaking Purposes, to Fix a Just and Reasonable Return Thereon, to Approve Rates Designed to Develop such Return, and for Related Approvals.
Kansas	23-SPEE-792-RTS	In the Matter of the Annual Filing of Southern Pioneer Electric Company for Approval to Make Certain Changes to Its Charges for Electric Services Pursuant to the Consolidated Formula Based Ratemaking Plan Approved in Docket No. 19-SPEE-240-MIS and Implementation of Rate Adjustment Pursuant to Docket No. 20-SPEE-169-RTS.
Kansas	18-WSEE-328-RTS	In the Matter of the Joint Application of Westar Energy, Inc. and Kansas Gas and Electric Company for Approval to Make Certain Changes in their Charges for Electric Service. Filed comments, testimony at testified at hearing after Supreme Court remanded the case back to the KCC.
Kansas	20-SPEE-169-RTS	In the Matter of the Application of Southern Pioneer Electric Company for Approval to Make Certain Changes in its Charges for Electric Service. As part of the filing, Southern Pioneer proposes to implement a 3-year Rate Plan, including increasing its Customer Charge for certain rate classes, institute a Grid Access Charge for its DG customers, and update its LED lighting rates.
Kansas	19-SPEE-240-MIS	In the Matter of Southern Pioneer Electric Company's Application for Approval of the Continuation of its Debt Service Coverage and 34.5 kV Formula Based Ratemaking Plans.
Kansas	18-SPEE-477-RTS	Southern Pioneer Electric Company, Annual Filing for approval to make certain changes to its charges for electric services, pursuant to the Debt Service Coverage Formula Based Ratemaking Plan approved in Docket No. 13-MKEE-452-MIS and 34.5kV Formula Based Ratemaking Plan approved in Docket No. 16-MKEE-023-TAR. Testimony filed on behalf of Southern Pioneer.

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Kansas	16-GIME-403-GIE	Kansas Electric Cooperatives and Southern Pioneer Electric Company, in the matter of the General Investigation to Examine Issues Surrounding Rate Design for Distributed Generation Customers. Testimony filed in support of Stipulation and Agreement on behalf of both entities.
Kansas	16-PLCE-490-TAR	Prairie Land Electric Cooperative, Inc., application for approval to update its Local Access Delivery Service Tariff pursuant to the 34.5kV Formula Based Rate Plan approved in Docket No. 16-MKEE-023-TAR. Testimony filed on behalf of Prairie Land.
Kansas	16-SPEE-501-TAR	Southern Pioneer Electric Company, Annual Filing for approval to make certain changes to its charges for electric services pursuant to the 34.5kV Formula Based Rate Plan approved in Docket No. 16-MKEE-023-TAR. Testimony filed on behalf of Southern Pioneer.
Kansas	16-VICE-494-TAR	The Victory Electric Cooperative Association, Inc., application for approval to update its Local Access Delivery Service Tariff pursuant to the 34.5kV Formula Based Rate Plan approved in Docket No. 16-MKEE-023-TAR. Testimony filed on behalf of Victory.
Kansas	16-WSTE-496-TAR	Western Cooperative Electric Association, Inc., application for approval to update its Local Access Delivery Service Tariff pursuant to the 34.5kV Formula Based Rate Plan approved in Docket No. 16-MKEE-023-TAR. Testimony filed on behalf of Western.
Kansas	16-MKEE-023-TAR	Mid-Kansas Electric Company, application for approval of individual 34.5kV formula-based rates. Testimony filed on behalf of Mid-Kansas, Southern Pioneer, Victory, and Western.
Kansas	15-SPEE-519-RTS	Southern Pioneer Electric Company, Annual Filing for approval to make certain changes to its charges for electric services, pursuant to the Debt Service Coverage Formula Based Ratemaking Plan approved in Docket No. 13-MKEE-452-MIS. Testimony filed on behalf of Southern Pioneer.
Kansas	15-SPEE-161-RTS	Southern Pioneer Electric Company, application for approval to make certain changes to its Local Access Charge Rate. Testimony filed on behalf of Southern Pioneer.
Kansas	14-SPEE-507-RTS	Southern Pioneer Electric Company, Annual Filing for approval to make certain changes to its charges for electric services pursuant to the Debt Service Coverage Formula Based Ratemaking Plan Approved in Docket No. 13-MKEE-452-MIS. Testimony filed on behalf of Southern Pioneer.
Kansas	13-MKEE-452-MIS	Mid-Kansas Electric Company, LLC, application for approval of a Debt Service Coverage Ratemaking Pilot Plan. Testimony filed on behalf of its member-owner, Southern Pioneer Electric Company.
Kansas	11-MKEE-380-RTS	Mid-Kansas Electric Company, LLC, application for revised rates, tariffs, and rate design changes. Testimony filed on behalf of its member-owner, Southern Pioneer Electric Company.
Kansas	11-MKEE-491-RTS	Mid-Kansas Electric Company, LLC, application for revised rates, tariffs, and rate design changes. Testimony filed on behalf of its member-owner, Western Cooperative Electric Assn., Inc.
Kansas	11-MKEE-439-RTS	Mid-Kansas Electric Company, LLC, application for revised rates, tariffs, and rate design changes. Testimony filed on behalf of its member-owner, Wheatland Electric Cooperative, Inc.

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Kansas	09-MKEE-969-RTS	Mid-Kansas Electric Company, LLC, application for approval to make certain changes in the charges for electric services. Testimony filed on behalf of Mid-Kansas and its member-owners: Lane-Scott Electric Cooperative, Inc.; Prairie Land Electric Cooperative, Inc.; Southern Pioneer Electric Company; Victory Electric Cooperative Association, Inc.; Western Cooperative Electric Association, Inc.; and Wheatland Electric Cooperative, Inc.
Kansas	09-PNRE-563-RTS	Pioneer Electric Cooperative, Inc., application to increase rates. Testimony filed on behalf of Pioneer.
Kansas	09-WHLE-681-RTS	Wheatland Electric Cooperative, Inc., application to increase rates. Testimony filed on behalf of Wheatland.
Kentucky	2018-00129	Inter-County Energy, Application for Revised Rates, Tariffs, and Rate Design Changes
Kentucky	2016-00365	Farmers Rural Electric Cooperative Corporation, application for matter of adjustment of rates. Testimony filed on behalf of Farmers.
Maryland	S.B. 771	Oral Testimony before Maryland State Senate in support of Senate Bill 771.
Maryland	H.B. 996	Oral Testimony before Maryland House of Delegates in support of House Bill 996.
Minnesota	16-512	Oral Testimony provided on behalf of the Minnesota Rural Electric Association: In the Matter of a Commission Investigation into Fees Charged to Qualifying Facilities by Cooperative Electric Associations under the 2015 Amendments to Minn. Stat. § 216B.164, Subd. 3
Minnesota	E-111/GR-03-261	Dakota Electric Association, application to increase rates. Testimony filed on behalf of Dakota.
South Carolina	2014-246-E	Testimony in support of the Settlement Agreement submitted by the parties to the Commission as the generic net metering methodology required by S.C. Code §58-40- 20(F)(4) of Act 236 on behalf of Central Electric Power Cooperative, Inc. and the Electric Cooperatives of South Carolina.
South Dakota	Regarding Senate Bill 66	South Dakota Legislative Interim Study Committee - Electric Services in an Annexed Area. Presented oral testimony to the Legislative Committee at August 28, 2019 meeting. Testimony on behalf of South Dakota Rural Electric Association.
Texas	2150	North Star Steel, appropriateness of settlement rates being charged by Entergy Gulf States, Inc. Testimony filed on behalf of North Star Steel before the Public Utilities Commission of Texas.