

**Thomas E. Unke, CPA***Partner***608 240 2394****Thomas.Unke@bakertilly.com**

Tom Unke, Partner in the Public Sector Practice Group, has been with Baker Tilly Virchow Krause, LLP since 1991. He specializes in serving the financial and operational needs of the utility industry. Specific focus areas include power supply planning and negotiations, cost of service studies, unbundling and pricing of electric services, and strategic plan consulting including financial modeling and facilitating focus group discussions, shared municipal service negotiations, cash flow studies, property records, accounting system design, and feasibility studies.

**Specific Experience**

- > Involved with emerging market issues relative to contract or litigation support.
- > Involved with the electric energy markets including MISO, NYISO, and others.
- > Develops cost sharing methodologies for cities, townships, and villages in order to price joint services including wastewater treatment and water distribution services.
- > Develops cost-of-service models and rate design concepts used to attract and retain large industrial customers and send proper price signals necessary to enhance the customer's effectiveness and efficiency.
- > Prepares econometric forecasts of sales, revenues, expenses, and other operational components necessary to predict the timing of rate adjustments, project financing, and cash flow.
- > Completes financial evaluations to determine effect upon utility and city earnings, cash flow, and levy needed when assessing options to construct, retire, replace, or abandon utility infrastructure.
- > Develops activity based models used to price utility services including marginal, embedded, incremental, and fully loaded recovery of costs pricing strategies.
- > Facilitates focus group discussions regarding strategic and operational initiatives including new business ventures and process change or development.

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### **Specific Experience (cont.)**

- > Provides expert testimony before state regulatory agencies on electric, water, and wastewater utility revenue requirements; cost of service; and rate design issues.

### **Industry Involvement**

- > American Institute of Certified Public Accountants
- > Wisconsin Institute of Certified Public Accountants
- > American Public Power Association (APPA)
- > Various state utility organizations.
- > Frequent speaker both regionally and nationally on pricing of utility services, financial planning for utilities, creative and innovative financial reporting tools, rate unbundling, budgeting, and various accounting topics.
- > Authors various articles on topics related to the utility industry.

### **Education**

University of Wisconsin - Eau Claire  
Bachelor of Business Administration in Accounting and Business Finance

### **Relevant Continuing Education**

- > GASB No. 34 Training Session
- > Baker Tilly Electric Cost of Service and Rate Design Session
- > Baker Tilly Management Workshop
- > APPA Advanced Utility Accounting Seminars