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October 25, 2024

VIA E-MAIL AND FIRST CLASS MAIL

Stephanie De La Rosa, Commission Clerk
Rhode Island Public Utilities Commission
89 Jefferson Boulevard
Warwick, RI 02888

**RE: City of Newport, Utilities Department, Water Division
Application to Change Rate Schedules
Docket No. 24-30-WW**

Dear Ms. De La Rosa:

Enclosed please find an original and nine (9) copies of Jason Mumm's Pre-Filed Direct Testimony submitted on behalf of intervener Portsmouth Water and Fire District, which is to be filed in the above-entitled docket.

Thank you for your attention to this matter.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'Adam M. Ramos'.

Adam M. Ramos, Esq.

AMR:amg
Enclosures

cc: Docket No. 24-30-WW Service List

**Docket No. 24-30-WW - City of Newport Water Division – Multi-year Rate Filing
Service List updated 10/24/2024**

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**CITY OF NEWPORT
UTILITIES DEPARTMENT, WATER DIVISION
RIPUC DOCKET NO. 24-30-WW
IN RE: APPLICATION TO CHANGE RATE SCHEDULES
DIRECT TESTIMONY OF PORTSMOUTH WATER AND FIRE DISTRICT
WITNESS: JASON MUMM**

PRE-FILED DIRECT TESTIMONY

OF

JASON MUMM

October 25, 2024

**CITY OF NEWPORT
UTILITIES DEPARTMENT, WATER DIVISION
RIPUC DOCKET NO. 24-30-WW
IN RE: APPLICATION TO CHANGE RATE SCHEDULES
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1 **I. Introduction**

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

3 A. My name is Jason Mumm, my business address is 2755 Canyon Boulevard, Boulder, CO
4 80302.

5
6 **Q. Where are you employed?**

7 A. I am a Principal of FCS, a Bowman Company, which is a consulting firm specializing in
8 water, wastewater, stormwater, solid waste, and electric utility rates and charges.
9 Bowman Consulting Group, Ltd. (BWMN) recently acquired FCS. However, FCS was
10 founded in 1988 as FCS Group and has been engaged in providing clients with
11 professional services that entire time, completing nearly 4,100 engagements for more
12 than 500 different clients in the United States and Canada.

13
14 **Q. Please summarize your educational background and work experience.**

15 A. I hold an MBA from the University of Colorado - Denver and a Bachelor of Science in
16 Finance from Colorado State University. I have been providing financial consulting
17 services to utilities since 1996, serving in various consulting roles with different
18 employers, including founding and leading my own consulting firm. I have attached a
19 copy of my CV as Exhibit 1 to this testimony.

20

1 **Q. Have you previously testified before any regulatory agencies, or in court on utility**
2 **rate related matters?**

3 A. Yes. My CV outlines my court appearances in civil and regulatory matters. I have
4 appeared before regulatory commissions in: Colorado, Texas, Hawaii, Rhode Island, and
5 the Province of Nova Scotia.

6
7 **Q. Do you belong to any professional organizations relevant to these proceedings?**

8 A. Yes. I am a 25-year member of the American Water Works Association (AWWA) and the
9 immediate past Chairman of the Rates and Charges Committee. Among other
10 contributions to AWWA, I have authored key sections of the AWWA Manual M1:
11 Principles of Water Rates, Fees, and Charges, including those sections addressing pricing
12 for wholesale water services.

13

14 **II. Purpose and Organization**

15 **Q. Could you please describe the purpose of your testimony?**

16 A. The Portsmouth Water and Fire District (PWFD) engaged me to evaluate the City of
17 Newport, Utilities Department, Water Division's (Newport Water) Application to Change
18 Rates. I was asked to analyze the application and supporting testimony and schedules and
19 support PWFD in ensuring that the new rates that result from this docket are fair and
20 reasonable to PWFD and aligned with industry standard practices. My testimony

1 identifies and discusses certain potential adjustments to Newport Water's proposed
2 revenue requirement and the manner by which Newport Water manages its cash flow.

3
4 **Q. Please summarize the issues that you address in your testimony.**

5 A. First, my testimony addresses the manner by which Newport Water manages its cash
6 flow, particularly with respect to the use of restricted accounts, and proposes reductions
7 in the requested revenue requirement for some of those restricted accounts.

8
9 Second, my testimony specifically addresses the requested revenue requirement for
10 Chemicals and Electricity expense and proposes an alternative path forward for managing
11 these variable expenses.

12
13 Third, my testimony identifies concern about Newport Water's proposed significant rate
14 year increases on several expense categories over the test year and recommends
15 reductions or, in some cases, further cost justification from Newport Water.

16
17 Finally, my testimony addresses the flaws of the proposed step increases for expected
18 increased labor costs.

19

1 **III. Restricted Accounts**

2 **Q. What are your observations concerning Newport Water’s restricted spending**
3 **accounts?**

4 A. Newport Water has an unusual number of restricted accounts. Although I was not
5 involved in the proceedings that resulted in the creation of Newport Water’s restricted
6 accounts, I have been informed that they were created to ensure that Newport Water set
7 aside sufficient funds to pay key expenses critical to its ability to provide safe and reliable
8 water service. That being said, at least three of the accounts are restricted either to
9 address normal spending on operating and maintenance items (the Chemicals and
10 Electricity accounts), or exist only for general liquidity reasons (the Revenue Reserve
11 account). These purposes ordinarily do not warrant the creation of a restricted account.
12 The balances held in these accounts are potentially redundant, and the Rhode Island
13 Public Utilities Commission (the Commission) should consider eliminating the
14 restrictions for the benefit of Newport and its ratepayers.

15 Additionally, some of the accounts for which a restriction is appropriate appear to be
16 overfunded, even assuming the rate year expenses Newport Water proposes are proper.

17

18 **Q. What does PWFD recommend with respect to the restricted accounts for Chemicals,**
19 **Electricity, and Revenue Reserve?**

20 A. PWFD recommends eliminating these restricted accounts because doing so would
21 provide a benefit to both Newport Water and ratepayers.

1 **Q. How would eliminating the restricted accounts for Chemicals, Electricity, and**
2 **Revenue Reserve benefit Newport Water?**

3 A. Every water utility needs to carry cash reserves sufficient to finance its cash conversion
4 cycle and to account for various risks. Bond rating agencies like Moody's or S&P often
5 measure a utility's liquidity in terms of the number of days of operating expenses it keeps
6 on hand as liquid cash and investments. From its 2023 Annual Comprehensive Financial
7 Report, Newport Water held \$2.4 million in unrestricted cash and investments, and \$17.4
8 million restricted. Its cash operating expenses were \$9.8 million. Based on its
9 unrestricted cash, Newport Water had 89 days of operating expenses on hand, but it held
10 740 days when one considers both restricted and unrestricted amounts. The 89 days of
11 unrestricted cash is just enough working capital to finance its cash conversion cycle;
12 roughly the number of days it takes between paying for all operating inputs for a month
13 and receiving all payments for the services provided. Those 89 days, however, do not
14 provide much, if any, available cash to address risks. Increasing the amount of
15 unrestricted cash available would allow Newport Water the flexibility to use its resources
16 to address risks that fall outside the narrowly defined uses in these restricted accounts.
17 Based on audited values from fiscal year 2023, unrestricting the three accounts would
18 have increased unrestricted fund balances by \$1.56 million, increasing the number of
19 days of unrestricted cash on hand from 89 to 148, providing a level of working capital
20 appropriate for Newport Water to effectively operate its system and address unexpected
21 expenses.

1 **Q. How would eliminating those restricted accounts benefit Newport Water's**
2 **ratepayers?**

3 A. First, eliminating the restricted accounts reduces the risk that ratepayers, including
4 PWFD, are overfunding these restricted accounts through rates. As of the end of the
5 fourth quarter of fiscal year 2024, the balances of these three restricted accounts were: (1)
6 Chemicals - \$95,314.17, (2) Electricity - \$181,571.55, and (3) Revenue Reserve -
7 \$840,161.10. Thus, in total, Newport Water had \$1,117,046.82 in cash tied up in
8 restricted accounts that can each be used only for very limited purposes. Under the
9 existing paradigm, Newport Water must deposit into the Chemicals and Electricity
10 accounts each month amounts that must, by definition, be somewhat higher than expected
11 expenditures or else risk insolvency in the accounts. As evidence, since the last Newport
12 Water rate case, the Chemicals and Electricity accounts consistently have maintained a
13 significant balance even after payment of all applicable expenses. Newport Water would
14 not need to fund these accounts at all, let alone overfund them, if they had flexibility to
15 manage cost risks from a larger, unrestricted pool of resources.

16 Second, the running balances in the Chemicals and Electricity accounts are redundant
17 when also considering the restricted Revenue Reserve account, which, although it is no
18 longer being funded, effectively ties up yet more significant amounts of cash that can be
19 used only with specific permission in the narrow circumstance when Newport Water's
20 sales are less than forecast.

21

1 Alternatively, were the Commission to allow Newport Water greater unrestricted
2 liquidity, i.e., by unrestricting the three accounts, it could address normal revenue and
3 cost risks for all its operations – not just two line items of its budget - without affecting
4 services or requiring rate relief from the Commission. At the same time, too much
5 liquidity is suboptimal because capital held in such accounts is better invested in the
6 water system infrastructure. Unrestricted cash and investments in the range of 90 to 180
7 days of operating expenses on hand is within the range of reasonableness.

8
9 **Q. What is PWFD’s recommendation for how the balances currently in those restricted**
10 **accounts should be addressed if Newport Water is to close the Chemicals, Electricity,**
11 **and Revenue Reserve accounts?**

12 A. PWFD recommends that the balances be transferred into Newport Water’s general
13 operating account and be available for all operations and maintenance expenses. PWFD
14 also recommends that the Commission set rates that are intended to provide Newport
15 Water with 135 days of unrestricted working cash allowance – which is the midpoint of
16 the 90-to-180 days standard in the industry.

17
18 **Q. Previously, PWFD has been a proponent of requiring Newport Water to maintain**
19 **restricted accounts; why has that changed?**

20 A. Although I have not previously served as PWFD’s consultant in Newport Water rate
21 cases, I have been informed that PWFD’s previous positions arose from concern about

1 Newport Water’s ability to manage its cash flows to keep up with its critical operating
2 and maintenance costs – like chemicals and electricity. I have further been informed that,
3 as time has passed and other changes to the way in which Newport Water operates have
4 been put in place, these restricted accounts of outlived their usefulness, from PWFD’s
5 perspective. As explained above, PWFD now sees these particular restricted accounts as
6 doing more harm than good, particularly because the need to maintain funding in each of
7 them for limited purposes can cause inflated revenue requirements and, therefore, higher
8 than necessary rates.

9
10 **Q. Do you have any observations about the Capital restricted account?**

11 A. The capital account should remain restricted to pay solely for capital projects. My
12 concern with the Capital restricted account is that it does not appear to be earning any
13 interest, despite its relatively large balances.

14
15 **Q. What is your recommendation for funding the Capital restricted account?**

16 A. The Commission should direct Newport Water to transfer the Capital restricted account
17 into an interest-bearing account so ratepayers can realize some of the benefit of the time
18 value of the money Newport Water collects from them to pay for capital investments.

19
20
21

1 **Q. Do you have any observations about the Debt Service restricted account?**

2 A. The Debt Service restricted account should remain restricted. However, the funding for
3 the debt service account does not appear to account for interest earnings on deposited
4 balances. In fiscal year 2023, for example, ratepayer funding could have been reduced
5 due to monthly interest earnings that were sometimes as high as \$20,000 and averaged
6 around \$10,000. Additionally, the debt service account also appears to have surplus
7 funds. The balance as of August 31, 2023 was \$1.176 million after having paid the
8 annual debt service for the year while still receiving monthly deposits and interest
9 earnings more than sufficient to service the debt. Further, in reviewing Schedule HJS D-
10 5, the balance of the Debt Service restricted account is forecasted never to fall below
11 \$785,529 (as of August 2028), without even accounting for interest earned.

12

13 **Q. What is your recommendation for funding the Debt Service restricted account?**

14 A. PWFD recommends that the allowed funding through rates for the Debt Service restricted
15 account be reduced to account for interest earned on the funds and to reduce the overall
16 amount funded. PWFD recommends that a reasonable buffer balance is appropriate and
17 that the balance of the account will rise significantly in advance of large payments that
18 come due. But, there is not sufficient justification for maintaining funding to ensure that
19 the balance never falls below \$785,529, and otherwise remains in excess of \$1 million.
20 As Newport Water has proposed a four-year rate plan, and PWFD has observed that
21 Newport Water reasonably can expect to earn \$10,000 per month in interest on the

1 balances in this account – or more, PWFD recommends reducing the amount of allowed
2 funding for the Debt Service restricted account by \$200,000 per year. PWFD estimates
3 that this will result in funding that maintains a balance unlikely to fall below \$400,000 in
4 the account over the course of the four-year rate plan, after accounting for expected
5 interest on the Debt Services restricted account balances.

6
7 **Q. Do you have any observations about the Retiree Insurance restricted account?**

8 A. The Retiree Insurance account should remain restricted. However, this account seems to
9 be overfunded and holding an unnecessary surplus balance. In fiscal year 2023, the
10 account received monthly deposits from ratepayers of \$32,000 while dispersing, at most,
11 \$28,000. Between fiscal year 2023 and 2024, the balance of the retiree insurance account
12 increased by approximately \$271,000 due to the difference between funding levels and
13 disbursements.

14
15 **Q. What is your recommendation for funding the Retiree Insurance restricted account?**

16 A. Newport Water already has proposed to reduce the funding in the Retiree Insurance
17 restricted account to more closely align with its actual expenditures since the last rate
18 case. PWFD recognizes that, but submits that, given the substantial excess balance in the
19 account, funding could be reduced further while still maintaining sufficient funds in the
20 account in the event the trend reverses and these costs increase. As of the fourth quarter
21 of fiscal year 2024, the balance in the Retiree Insurance restricted account was

1 \$457,585.74. PWFD respectfully recommends that the allowed funding for this account
2 should be reduced by \$50,000 per year – from \$273,600 to \$223,600 – while maintaining
3 a sufficient buffer balance. Over the course of the four-year rate plan, PWFD expects
4 based on its observations and the data provided by Newport Water that the balance in the
5 Retiree Insurance restricted account would not likely fall below \$300,000, which is more
6 than a full year of Newport Water’s proposed rate year expense.

7
8 **Q. Do you have any observations about the Accrued Benefits restricted account?**

9 A. The Accrued Benefits restricted account should remain restricted; the balance is of no
10 concern because it is minimal and has remained relatively constant for the last two years.

11
12 **IV. Requested Chemicals and Electricity Revenue Requirements**

13 **‘Q. Do you have any additional observations regarding Newport Water’s requested**
14 **Chemicals and Electricity Revenue Requirements?**

15 A. Yes. Total electricity costs increased 22% between the 2023 test year and the 2025 rate
16 year according to HJS Schedule A-1A, adding \$172,722 to the revenue requirements.
17 Chemicals increased 41%, adding \$498,007. The two account for 23% of the total
18 increase in operating expenses and should be expected to increase or decrease based on
19 commodity prices. Electricity prices change, for instance, based to some degree on fuel
20 costs that rise and fall based on extremely competitive markets. The same is true of
21 chemicals. Thus, while current market conditions, including historic inflation, may have

1 driven the cost of these inputs higher than previous years, there is reason to believe that
2 the costs could also decrease as market conditions change. If the Commission were to
3 allow the requested increases for these expenses in Newport's filing, it would effectively
4 lock in the highest costs without the possibility for relief until the next rate case.

5
6 **Q. What is your recommendation for how the Commission should address this issue?**

7 A. As noted above, Chemicals and Electricity are normal operating expenses that Newport
8 Water should be expected to manage without a restricted account. Accordingly, it is
9 appropriate for the Commission to expect that Newport Water will seek a revenue
10 requirement that reflects a fair and reasonable forecast of these expenses, as opposed to
11 the historically high costs that are locked into the requested revenue requirement
12 submitted by Newport Water. Thus, rather than taking forward looking projections based
13 on today's high costs, the amount allowed for Electricity and Chemicals should be based
14 on normalized prices for electricity and chemical commodities.

15
16 PWFD recognizes, however, Newport Water needs to be able to collect sufficient revenue
17 to pay for Chemicals and Electricity. Accordingly, as an alternative, to balance that need
18 against the risk of overcharging ratepayers for these costs, PWFD suggests that the
19 Commission consider placing the Electricity and Chemical expenses on a rate rider, a rate
20 that Newport would have to justify with additional filings on an annual or more frequent
21 basis. The idea of a rate rider is to establish an extra charge, separate from the general

1 rates to account for unpredictable expenses, like those for electricity and chemicals. The
2 additional filings should include cost justification for any changes to the rider. As those
3 costs increase, the rider would increase. Likewise, the rider would decrease with the
4 underlying costs as market conditions change. The rate rider is fair and reasonable to
5 both Newport Water and ratepayers. It protects Newport when costs go up, and it
6 protects ratepayers when the chemical or electric costs go down.

7
8 **V. Other Requested Increases to Revenue Requirements**

9 **Q. Do you have any concerns about the requested increases in other expense**
10 **categories?**

11 A. Yes, the overall level of increases is alarming considering the test year operating expenses
12 were only 5.5% higher than those approved in Docket 4933. The proposed rate year
13 increases in operating costs represent a 27% increase from the test year. Some of the
14 operating cost increases could well be overstated in the context of a four-year
15 implementation plan.

16
17 **Q. Which of Newport's operating expenses should the Commission be concerned with?**

18 A. In addition to chemicals and electricity, there are several other cost categories that reflect
19 increases that are of concern, which include but are not limited to: (i) Salaries and Wages,
20 (ii) Employee Benefits, (iii) Conferences and Training, (iv) Repairs and Maintenance, (v)
21 Main Maintenance, (vi) Service Maintenance, (vii) Natural Gas, (viii) Uniforms &

1 Protective Gear, (ix) Laboratory Supplies, and (x) Office Supplies. Although Newport
2 Water attempted to provide some explanation for the substantial increases in at least some
3 of these categories, both in the Pre-Filed Direct Testimony of Robert Schultz and through
4 responses to data requests, those explanations do not provide substantive information.
5 They do not explain, for example, what has changed exactly from 2023, what is driving
6 the cost, whether those costs are expected to be permanent or temporary due to difficult
7 recent market conditions, or what Newport has done to mitigate them.
8 For example, the increases in Salaries and Wages and Employee Benefits are explained
9 by the purported need for additional personnel. But, in response to data request Comm. 1-
10 2, Newport Water demonstrated that it has not even been able to fill the positions it
11 already has authorized. Accordingly, it would be unfair to ratepayers to require them to
12 fund additional positions that also may very well remain empty.

13
14 With respect to Repairs and Maintenance, Main Maintenance, Service Maintenance, and
15 Laboratory Supplies, Newport Water points to increases in supply costs. This rationale,
16 however, inherently proposes to make permanent the historically high costs as a result of
17 inflation in recent years, without accounting for the reasonable likelihood that market
18 shifts will result in decreased supply costs over the life of the rate plan. Accordingly, it
19 would be more appropriate to use normalized values for such costs rather than locking
20 ratepayers into paying for these inflated supply costs.

21

1 And, with some of the other significant increases – by percentage – over the test year,
2 Newport Water does not even provide an explanation – having elected to do so only for
3 those increases in excess of \$30,000. Nevertheless, customers should not be saddled with
4 unexplained costs for things such as Conferences and Training, Uniforms & Protective
5 Gear, Laboratory Supplies, and Office Supplies. Unless Newport Water provides a
6 reasonable justification for these costs, the Commission should not allow any increase
7 from the test year expense.

8
9 **VI. Proposed Step Increases**

10 **Q. Do you have any concerns about Newport Water’s rationale for its multi-year rate**
11 **plan and proposed step increases?**

12 A. Yes.

13
14 **Q. Please explain those concerns.**

15 A. Newport proposes a total of four steps in its proposal, but the amount of the step
16 increases for each of steps 2, 3, and 4 is merely a placeholder to account for expected
17 labor cost increases resulting from the negotiation of expired or expiring collective
18 bargaining agreements with 94 AFSCME, AFL-CIO, Local 911, and 4 employees in the
19 NEA of Rhode Island, Local 840. The proposal suggests that Newport Water will simply
20 be able to reconcile those placeholder amounts with actual amounts once those contract
21 negotiations are complete as increases to the Salaries and Wages revenue requirement in

1 its step increase compliance filings. That proposal offers no incentive for Newport Water
2 to negotiate in the benefit of its ratepayers because it will simply be able to pass on those
3 costs to ratepayers without evaluation of their reasonableness. Newport Water, as well as
4 the unions, should enter negotiations understanding there is a risk that the Commission
5 may find the resulting labor costs unreasonable.

6
7 **Q. What is PWFD's recommendation on this issue?**

8 A. Rather than shifting the burden to ratepayers in advance, the Commission should require
9 Newport Water seek approval of its step increase filings that the additional costs
10 associated with the new collective bargaining agreements are fair and reasonable. Doing
11 so provides an opportunity for PWFD and other parties to review and evaluate those cost
12 increases and provide the Commission with their positions on whether the requested step
13 increases are reasonable.

14
15 **VII. Conclusion**

16 **Q. Has PWFD prepared an alternative revenue requirement and rate model reflecting**
17 **the positions it has asserted in this testimony?**

18 A. PWFD has not yet prepared an alternative revenue requirement and rate model reflecting
19 its positions, as it is continuing to evaluate the magnitude of some of its proposed
20 adjustments and anticipates receiving further information through the testimony of other

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WITNESS: JASON MUMM
PAGE 17 OF 17**

1 parties and from Newport Water. If this matter proceeds to a contested hearing, PWFD
2 will include with its surrebuttal testimony its proposed alternative rate schedules.

3

4 **Q. Does this complete your testimony?**

5 A. Yes.

**CITY OF NEWPORT
UTILITIES DEPARTMENT, WATER DIVISION
RIPUC DOCKET NO. 24-30-WW
IN RE: APPLICATION TO CHANGE RATE SCHEDULES
EXHIBIT 1 TO TESTIMONY
WITNESS: JASON MUMM**

EXHIBIT 1

Resume of Jason Mumm



Jason Mumm
Principal

FCS GROUP



Jason Mumm is an FCS GROUP principal with 27 years of experience providing financial and rate development services in a variety of capacities for water, sewer, reclaimed water, stormwater and solid waste utilities. Experience highlights include:

- Performed hundreds of individual studies for water/wastewater utilities primarily for local governments in the United States.
- Prepared expert witness testimony in regulatory proceedings in Canada and the United States. Testimony also provided in numerous other court, administrative, and alternative dispute resolution cases.
- Admitted as an expert witness in Colorado, California, Nova Scotia, Texas, Oregon, Rhode Island, and Hawaii in matters involving utility finances, rates, and/or cost sharing.
- Developed utility business model training for local elected officials.
- Held elected office on a water/sewer board in his local community.
- Author of over 80 published articles in the water/wastewater industry press.
- Jason has also contributed to the advancement of industry thinking in the field of finance and economics in the following areas:

Affordability – Developed new methods for measuring financial burden in EPA regulatory

EDUCATION

MBA, Business, University of Colorado
BS, Finance and Economics, Colorado State University

CAREER SUMMARY

27 years (since 1996) professional municipal rate and fee consulting experience
Joined FCS GROUP in 2017
Previous experience with Stantec, MWH Global, StepWise Utility Advisors, Brown and Caldwell

EXPERTISE

Utility Enterprise Financial Planning
EPA Affordability Analyses
Bond Due Diligence Support
Utility Ratemaking
Cost-of-Service Studies
Valuations and Opinions of Value
Rate Design
Impact / Fee Studies and Development
Related Services

PROFESSIONAL AFFILIATIONS

Chair; AWWA Rates and Charges Committee
American Water Works Association (AWWA)
Water Environment Federation (WEF)
Rocky Mountain Sections of the AWWA and WEF

CONTACT

JasonM@fcsgroup.com
(303) 652-7548



enforcement cases and his work has been promoted and advanced by the US Conference of Mayors

Cost of Capital – Advanced the industry in understanding the cost of capital to local government utilities, especially the cost inherent in raising equity capital through retained earnings.

Wholesale Rates – Primary author of the most recent edition of the AWWA Manual M1 on the topic of calculating wholesale rates. The manual is AWWA’s primary set of guidelines for water providers in determining their user charges with cost-of-service methods.

Regionalization – Led several studies on regionalizing local utilities and published a number of industry papers on the subject describing the conditions that need to exist in order for regionalization to work as a means of reducing costs.

Colorado

ARAPAHOE COUNTY WATER & WASTEWATER AUTHORITY

Water/Sewer Rate Studies

Local Improvement District Setup

Utility Development Fees

ARVADA

Water Rate and Connection Fee Expert Witness

AURORA

Water and Wastewater Enterprise Financial Planning

On-Call Utility Financial Services

Comprehensive Water/Wastewater/Stormwater Rate Studies

Water Rate Evaluation and Financial Services

BANCROFT-CLOVER WATER DISTRICT

Water/Sewer Rate Studies

BRUSH

Wastewater Rate Study

Bond/Debt Feasibility Study

CASTLE PINES NORTH METROPOLITAN DISTRICT

Water Supply Business Case Evaluation

Water/Sewer Rate Studies

Water Budget Rate Study

CASTLE ROCK

Water/Sewer Rate Study

Development Fee Study

Wheeling Agreement Review

Wholesale Cost Sharing Evaluation

Water Delivery Rates Review

COLORADO SPRINGS UTILITIES

Water Supply Pricing Analysis

CONSOLIDATED MUTUAL WATER COMPANY

Water Connection Fee Study

DENVER WATER

Water Supply Pricing Analysis / Regionalization

DOMINION WATER AND SANITATION DISTRICT

Water and Sewer Rate Study

On-Call Utility Rate Consulting

EL PASO COUNTY

Groundwater Depletions Study

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EVANS

Water/Sewer Rate Studies
Sewer Revenue Requirement and Tap Fee
Sewer COSA Study

FACLON WATER AUTHORITY

Water and Wastewater Rate Study

FEDERAL HEIGHTS

Wholesale Water Rate Analysis

FIRESTONE

Stormwater Rate Study

FORT COLLINS LOVELAND WATER DISTRICT

Utility Development Fees
Water/Sewer Rate Studies
Water Supply Requirement Methodology Evaluation

FRUITA

Utility Development Fees

GRANBY

Regional Consolidation Study
Water/Sewer Rate Study

INVERNESS WATER & SANITATION DISTRICT

Wastewater Rate Study
Litigation Support

LITTLETON

Regional Wastewater Alternatives
Sewer Connector District Agreements

LOVELAND

Water and Wastewater Cost of Service Analysis and Rate Study
Big Thompson River Stormwater Financial Plan

LONGMONT

Water and wastewater connection charges

METRO WASTEWATER RECLAMATION DISTRICT

Business Case Evaluation for Capital Project Planning
Sewer Connection Charge Methodology Review

MONTEZUMA VALLEY IRRIGATION DISTRICT

Water Rate Study

NORTH WASHINGTON WATER AND SEWER DISTRICT

Water and Sewer Rate Study

PALMER LAKE

Water Rate Study

PARKER WATER & SANITATION DISTRICT

Water/Sewer Rate Studies
Utility Development Fees
Regional Consolidation Study

PUEBLO

Stormwater Rate Study

PUEBLO WEST METROPOLITAN DISTRICT

Water and Wastewater Rate Study

RANGEVIEW METROPOLITAN DISTRICT

Water/Sewer Utility Startup

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SNAKE RIVER WATER DISTRICT

Comprehensive Financial Plan and Rate Strategy

SOUTHGATE WATER AND SANITATION DISTRICTS

Financial Advisory Services

Sewer Rate Multiplier Analysis

Englewood Outside City Sewer Rate Multiplier Analysis

Water and Sewer Financial Advisory Services

Financial Plan Updates

SOUTH METRO WATER SUPPLY AUTHORITY

Water Supply Pricing / Regionalization

Wheeling Rate Analysis and Financial Services

ST. CHARLES MESA WATER DISTRICT

Water/Sewer Rate Study

STONEGATE VALLEY METROPOLITAN DISTRICT

Regional Consolidation

TELLURIDE

Wastewater Financial Analysis and Rate Study

WINTER PARK RANCH WATER AND SEWER DISTRICT

Asset Management and Rate Study

New Mexico

LAS CRUCES

Water and Sewer Rate Study

SANTA FE

Water, Wastewater and Solid Waste Cost of Service Rate Studies

Financial Services

Asset Management Study

Water Rate Study

Wastewater Rate Study

Environmental Services Rate Study

Arizona

PEORIA

- Water, Wastewater and Solid Waste Rate Study

Idaho

BOISE

Wastewater Cost of Service Analysis and Rate Study

Water Renewal Utility Plan and Rate Study

Montana

BILLINGS

Litigation Support / Wholesale Water Rates

Iowa

ANKENY

Water and Sewer Rate Study

CEDAR RAPIDS

Wastewater Rate Study

DES MOINES WATER WORKS

Regionalization Retail Rate Analysis

Central Iowa Regional Water Facilitation

Facilitating Regionalization of Water Production

Supplemental Facilitation Services

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Nevada

LAS VEGAS

Sewer Rate Study

DOUGLAS COUNTY

Water Consolidation

Sewer Rate Study

Washington

BREMERTON

Engineering Group Workload Study

KING COUNTY WATER DISTRICT

SPU Purveyor Group Rate Negotiations

OCEAN SHORES

Water/Sewer Rate Study

PIERCE COUNTY

Wastewater Rate Study

Bond/Debt Feasibility Study

SPOKANE

Outside City Rate Litigation and Expert Witness Services

Comprehensive Water/Sewer/Stormwater Rate Study

Water, Sewer and Stormwater COSA and Rate Design

TACOMA

TPU/CWA Supply Agreement Consulting Services

WHITWORTH WATER DISTRICT

Water Rate Study

Water Rate Study Update

WOODINVILLE WATER DISTRICT

Contract negotiations with City of Seattle

Oregon

WEST SLOPE WATER DISTRICT

Wholesale Water Agreement

WILLAMETTE WATER SUPPLY PROGRAM

Regional Water Supply Pricing / Regionalization

Development of Program Financial Procedures

PORTLAND LARGE WHOLESALE USER GROUP

Wholesale Contract Development

Cost-of-Service Study

PORTLAND WATER BUREAU

Wholesale Water Rate Audit

Wholesale Modeling and Agreement Preparation

Wholesale Agreement Consulting

TUALATIN VALLEY WATER DISTRICT

SDC Update

Strategic Plan Framework

Water SDC Study

Willamette Water Supply Financial Procedures Study

Wyoming

CHEYENNE

Water and Sewer Rate Study

GILLETTE

Water and Sewer Rate Study

Development Fees

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Utility Revenue Requirements Study

SHERIDAN

Water and Sewer Rate Study

Development Fees

PINEDALE

Water Rate Study

California

CENTRAL BASIN MUNICIPAL WATER DISTRICT

Water Rate Study

LINCOLN

Water Connection Fee and Water System Connection Fee
Nexus Study

OTAY WATER DISTRICT

Water Cost of Service Analysis Third Party Review

Legal Services – Expert Witness

ROSS VALLEY SANITARY DISTRICT NO. 1

Regional Consolidation Study

SOQUEL CREEK WATER DISTRICT

Water Rate Study

WEST BASIN MUNICIPAL WATER DISTRICT

Water Rate Study

Alabama

MOBILE AREA WATER AND SEWER SYSTEM

Long-Range Financial Planning

Board Strategy

Texas

BEXAR METROPOLITAN WATER DISTRICT

Bond Feasibility Study

Water Rate Study

SAN JACINTO RIVER AUTHORITY

Expert Witness Assignment

TEXAS PUC CASE

Docket No. 46662; Expert Witness Assignment representing
the Cities of Forney and Dillon

Hawaii

WEST HAWAII UTILITY COMPANY

Litigation Study

Private Utility Rate Case

Indiana

MUNCIE

Wastewater Rate Study

Affordability Analysis

Rhode Island

NARRAGANSETT BAY COMMISSION

Financial Capability Assessment

Affordability Analysis

GREENVILLE WATER DISTRICT

Water Commission Intervention

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Massachusetts

SPRINGFIELD WATER & SEWER COMMISSION

Financial Capability Assessment
Affordability Analysis

Maryland

BALTIMORE

Financial Capability Analysis
Affordability Analysis

Nebraska

OMAHA

20-Year Sewer Financial Plan
Affordability Analysis
Wastewater Rate Study

Ohio

AKRON

Financial Capability Assessment
Affordability Analysis

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Cost of Service Rate Study
Affordability Analysis

PUBLICATIONS / SEMINARS / SPEAKING ENGAGEMENTS

Keynote Presentation, AWWA Water 2050 Economics Think Tank, January 2023

Building the Case: How to Build Trust and Sell Rate Increases to Councils and Stakeholders, Colorado Government Finance Officers Association, November

2022

Finding the Right Rate Design for Your Utility, Special Districts Association Colorado, September 2022

Utility Rate Study Step 1: The Revenue Requirement, Special Districts Association Colorado, September 2022

The Elusive Win-Win Scenario in Water Utility Consolidation, Water Finance & Management, August 2022.

Best Practices in Utility Rate Setting, Colorado Government Finance Officers Association, November 2020.

Getting Started: Consolidation, Regionalization, Privatization: The Cost-Benefit Question, Water Finance Conference, September 2020.

Affordability and the Value of Services, Washington Finance Officers Association, September 2019.

Improving the Narrative on Affordability and the Measurements We Need to Take Us There, Journal American Water Works Association, Vol 109, No. 7, May 2017.

How to MURV Water Utility Plans into Action and Success, Journal American Water Works Association. Vol. 107, No. 1, January 2015.

The Equity Option: How to Make the Most of Your Debt, Journal American Water Works Association. Vol. 104, No. 11., Nov 2012.

Managing Financial and Water Supply Challenges with Regional Partnerships. Journal American Water Works Association. Vol. 104, No. 7., July 2012.

Regionalization as a Solution for Affordability, Presented at the American Water Works Association Annual Conference and Exposition. Dallas, TX. June, 2012.

Accepting the Affordability Challenge, Journal American Water Works Association. Vol. 104, No. 5. May 2012.

Fair Water Pricing. Water & Wastes Digest, April 2012.

Water Infrastructure Financing: Will the Future be Different? Presented at the 3rd Annual CLE International Water Marketing Conference; Denver, CO. December 2011.

Water Industry Trends: Threat or Opportunity? Presented at the 103rd Annual Meeting of the Water and Wastewater Manufacturer's Association. St. Petersburg, FL. November, 2011.

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Financial Aspects of Water Utility Service, presented at The Colorado Law Institute's Second Annual Water Marketing Conference; Beaver Creek, CO, December 2010.

Over the Top: Limits and Pitfalls of Conservation Pricing, presented at the 2009 annual conference of the American Water Works Association, San Diego, CA. Co-presented with Greg Baird, CFO for Aurora Water.

Adapting GASB 34 for Water Utility Ratemaking, for the Journal of the American Water Works Association, January 2004.

Regional Publications and Presentations

You Are Here, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, March 2014.

EPA Considering New Affordability Guidelines, and None Too Soon, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, January 2014.

Lessons in Excellence, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, November 2013.

Cheap Debt: Is it Really so Cheap? published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, September 2013.

Where's the Value, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, July 2013.

Fast Forward, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, May 2013.

Death, Taxes, and Certainty, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, March 2013.

Tales from ACE 2012: The Future is Now, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, September 2012.

Having Trouble Getting Rates Approved? Focus on Consequences, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, July 2012.

Rate Fail, published in Rumbles, the bimonthly publication

of the Rocky Mountain Sections of the AWWA and WEA, May 2012

Losing Ground: A Trend in the Affordability of Utility Bills, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, January 2012

Denver Metro Wastewater Reclamation District's Triumph of Strategy and Vision at 50, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, November 2011

When 2 and 2 Is 3: Why Economies of Scale Benefit Consumers, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, September 2011

Just Because It's Measured Doesn't Mean It Matters, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, July 2011.

From Great to Good: Why Depreciation Isn't the Answer for Infrastructure Pains, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, May 2011.

Public Drinking Water: Less Efficient But Better Value?, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, March 2011.

The Challenge of Deflation, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, January 2011.

Colorado's Proposed Amendment 61 – Restricting Capital When It's Needed Most, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, November 2010.

Reaching the Summit, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, July 2010.

Price of Regional Partnership, presented at the 2011 Joint Utility Management Conference of AWWA and WEF (Denver, CO).

Fiscal Responsibility is Knowing What Not to Cut, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, May 2010.

Social Media and You, published in Rumbles, the bimonthly

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- publication of the Rocky Mountain Sections of the AWWA and WEA, March 2010.
- Ratemaking for the Elected Official*, presented at the annual convention of the Colorado Rural Water Association; Colorado Springs, CO, February 2010.
- Private Utilities: Show Me the Efficiencies*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, January 2010
- Corporate Mentality*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, November 2009
- Are You an Ambassador?*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, September 2009
- Paul's Conundrum; The American Recovery and Reinvestment Act and the Lessons of TARP*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, July 2009
- Refocusing the Value of Service*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, May 2009
- Dude, Where's My Tap Fee?*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, March 2009
- A New, New Deal*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, January 2009
- Mastering the Not-So-Obvious*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, November, 2008.
- Take 3: Hitting the Fast Forward Button on the Sub-Prime Mess*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, September, 2008.
- Our Sleepy Infrastructure Assets*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, July, 2008.
- Private Equity: Panacea or More Private Sector Hooey?*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, May, 2008.
- Bubble? What Bubble?*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, March, 2008.
- The Not-So-New-But-Still-Approaching Affordability Crisis*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, November, 2007.
- In Defense of #9*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, September, 2007.
- Utilities as a Business*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, July, 2007.
- Betting on Water: What We Can Learn from the Stock Market*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, May, 2007.
- The State of the States*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, March, 2007.
- Rise to Vote Sir!*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, January, 2007.
- The Cost of Neglect*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, November, 2006.
- The Cost of Money. Part II*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, September, 2006.
- The Cost of Money*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, July, 2006.
- Too Many Jobs? Too Few Workers?*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, May, 2006.
- What Infrastructure Funding Gap?*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, March, 2006.
- Water or Sewer; Sewer or Water?*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, January, 2006.
- I'm not a Lawyer but...*, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, November, 2005.

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Small System Financial Planning and Ratemaking, Best Practices for Colorado Rural Water Association Members, presented to the Colorado Rural Water Association, September, 2005.

Blood, Sweat and Tears, or Water Waster Blues, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, September, 2005.

Who Owns Your Utility?, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA. July, 2005.

The Misunderstood Consumer, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, May, 2005.

This Golden Age of Ours, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, March, 2005.

A Shadow of Drought, published in Rumbles, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, January, 2005.

Planning for Successful Funding, for the Colorado Rural Water Association 2004 Fall Conference, Grand Junction, CO, November 17, 2004.

Impact Fees In Colorado: Meeting the New Legal Requirements, by Jason G. Mumm and Travis Smith, in the Colorado Special Districts Association Newsletter, 2004.

Impact Fees in Colorado: Meeting the New Legal Requirements, by Jason G. Mumm and Travis Smith, in the Colorado Rural Water Association Newsletter, 1st Edition 2004

Financial Planning and Ratemaking for Small Utilities, for the Colorado Rural Water Association, February 18, 2004.

Conservation Based Water Utility Rates, by Jason Mumm (moderator), Charles Krogh, Webb Jones, Rich Hayes, and Robert Mall; for the Annual Conference of the Special District Association of Colorado, Keystone, Colorado, September 26, 2003.

Water Rate Making in the Face of Drought, for the American Water Resources Association Colorado Section, Genesee, Colorado, April 4, 2003.

Rate Setting for Small Water and Wastewater Systems, by Kees Corssmit, Ph.D., Carol F. Malesky, and Jason G.

Mumm, presented at NARUC annual meeting in Rapid City, SD, October 2002.

Impact Fees and Colorado's Water and Wastewater Utilities, with Carol Malesky, presented at the annual conference of the Rocky Mountain Sections of the American Water Works Association and Water Environment Association; Steamboat Springs, CO. September 2002.

The City of Santa Fe: A Case Study, with Kathryn Raveling, Annual Conference of the American Water Works Association, New Orleans, Louisiana, June 16, 2002.

GASB 34: Separating Myth from Reality, in Rumbles (a quarterly publication of the Rocky Mountain Section of the American Water Works Association and the Rocky Mountain Water Environment Association), May 2002.

GASB 34: Separating Myth from Reality, in the Colorado Special Districts Association Newsletter, April 2002.

Wastewater Impact Fees: A Significant Legal Ruling, by C. (Kees) W. Corssmit, Ph.D., Carol F. Malesky, and Jason G. Mumm, WEFTEC 2002 National Convention, September 29, 2002, Chicago, Illinois (scheduled).

The Breckenridge Sanitation District Impact Fee Study: A Case Study, with Andy Carlberg, Gene Riordan, and Kees Corssmit, Annual Conference Special District Association of Colorado, Steamboat Springs, Colorado, September 21, 2001.

EXPERT WINESS ASSIGNMENTS

Rhode Island Public Utilities Commission (RIPUC Docket No. 4994) as expert witness for the City of Lincoln and the Greenville Water District.

San Jacinto River Authority, expert witness report prepared in pre-litigation.

Petition of the Cities of Garland, Mesquite, Plano and Richardson Appealing the Decision by North Texas Municipal Water District Affecting Wholesale Rates (Texas PUC Docket No. 46662) and subsequent mediation effort.

Mark Coziahr v. Otay Water District (Superior Court of California, County of San Diego, Case No. 37-2015-0040000-CU-MC-CTL)

Otay Water District v. City of San Diego (Superior Court of California, County of Riverside, Case No. RIC

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1804278)
John. E Durgan vs. City of Spokane (Superior Court of Washington, County of Spokane, Case No. 17-2-02507-5 and 17-2-02120-7)
Milan E. Timm Revocable Living Trust v. Fort Collins-Loveland Water District and South Fort Collins Sanitation District (Colorado District Court, No. 2015CV030658)
Pure Cycle Corporation and Rangeview Metropolitan District vs. the State of Colorado (Case No. 2011-CV-8565, 2121-CV-1246, Division 424)
Castle Pines North Metropolitan District and Castle Pines Metropolitan District (Colorado District Court, Case No.'s 04CW292 and 04CW308).
West Hawaii Utility Company (PUC Docket #2006-0409), Waikoloa, Hawaii
Halifax Regional Water Commission; Application for a

Schedule of Rates and Charges before the Nova Scotia Utility and Review Board (W-HRWC-R-10)
Cascade Pacific Pulp, LLC v. Georgia-Pacific Consumer Products, LP, Linn County Circuit Court Case No. 091549
Bruce Hotze and Paul Bettencourt v. City of Houston (Nos 3-10-0423-CV).
Tom Barenberg vs. Louviers Mutual Service Company, Colorado (PUC Docket #07F-036W)
Montezuma Water Company, Dolores, Colorado
Brunswick County, North Carolina
City of Santa Fe, New Mexico
Colorado Renaissance Festival, Douglas County District Court Case No. 05CV1146
Sol Vista/Silver Creek/Granby Exclusions & Inclusion Proceedings