



Jason G. Mumm

Founder and president of StepWise Utility Advisors, Jason Mumm is an experienced financial and management consultant. His expertise includes development of financial, ratemaking, and policy solutions for clients ranging from large multifaceted organizations to small rural utilities throughout the United States. Working directly with city and district managers, finance directors, utility managers, and elected officials, Jason focuses his services on describing the financial impacts of a utility's capital and operating plans, including the impact on ratepayers and other stakeholders.

Jason has worked in water and wastewater consulting for 15 years; his past experiences include work with water, wastewater, electric, and gas utilities. He is currently the chairman for the Joint Publications Committee of the Rocky Mountain Sections of the American Water Works Association (AWWA) and the Water Environment Association (RMWEA). He is a frequent author in the water/wastewater industry, writing on subjects related to utility management and financial practices. He was honored to receive the AWWA Management Division Best Paper award in 2004 for his article *Adapting GASB 34 for Water Utility Ratemaking* published in the Journal AWWA in January 2004. Jason is a recognized expert in his field and is certified as such by the Public Utility Commissions of Colorado and Hawaii.

Jason takes pride in sharing his time and talent to benefit his community and industry. He was an elected board member of the Parker Water and Sanitation District in Parker, CO; he has served on the Douglas County Community Development Block Grant Commission; and he donates his time to the Colorado Rural Water Association, providing training sessions and presentations at the association's annual conference and other events.

Prior to his professional career, Jason proudly served his country as a member of the US Army where he was honorably discharged in 1996 after attaining the rank of Captain. He had served at home and abroad during his four years of service, including earning two Southwest Asia Service Medals for his service in Saudi Arabia during Operation Southern Watch between 1993 and 1995.

Jason founded StepWise Utility Advisors. The firm focuses exclusively on financial and economic issues faced by water and wastewater utilities. Services offered by StepWise include utility financial planning and related financial analyses, bond due diligence support, utility ratemaking, cost-of-service studies, valuations and opinions of value, rate design, impact/development fee studies, and other related services.

Education

- MBA – University of Colorado
- BS - Colorado State University
- AVA – National Association of Certified Valuation Analysts

Key Practice Areas

- Financial planning and analysis
- Cost-of-service allocation
- Rate design
- Utility valuations
- Management consulting

Professional Memberships

- American Water Works Association (AWWA)
- Water Environment Federation (WEF)
- Rocky Mountain Sections of the AWWA and WEF
- National Association of Certified Valuation Analysts (NACVA)
- Colorado Government Financial Officers' Association (CGFOA)

Representative Client Listing

City of Aurora, CO	Denver Water (CO)	Central Basin Water District (CA)
City of Sheridan, WY	City of Loveland, CO	West Basin Water District (CA)
City of Federal Heights, CO	St. Charles Mesa Water District (CO)	City of Omaha, NE
Bexar Metropolitan Water District (TX)	Arapahoe County Water & Wastewater Authority (CO)	Bancroft-Clover Water & Sanitation District (CO)
City of Evans, CO	Town of Palmer Lake, CO	Town of Granby, CO
City of Santa Fe, NM	City of Gillette, WY	Town of Castle Rock, CO
Fort Collins-Loveland Water District (CO)	Metropolitan Wastewater Reclamation District (CO)	West Hawaii Utility Company, Waikoloa, HI

Professional Experience

Pierce County Utilities, Washington – Prepared a financing plan and cost-of-service rate study related to a \$250 million expansion and upgrade of the county’s wastewater treatment facility. The work established a projection of revenue requirements balancing the costs of supporting the capital financing requirements at the least possible cost to ratepayers. The financial planning tools developed during the study allowed the county to evaluate multiple approaches to staging of the WWTP improvements and its many other capital improvements projects which were all competing for the same limited dollars. The resulting work provided recommendations for increased development/connection fees as well as restructuring of the existing sewer rates.

Stonegate Valley Metropolitan District, Colorado. Prepared a comprehensive evaluation of regional benefits to be gained by consolidating utility operations with a neighboring (larger) water and sanitation district. The analysis demonstrated that economies of scale gained from the consolidation would lead to a material reduction in user rates and charges as compared to the baseline “stand-alone” scenario without the consolidation.

Castle Pines North Metropolitan District, Colorado – Assisted the district in preparing a comprehensive cost/benefit analysis related to dissolution of the district and potential merger with neighboring entities.

The cost/benefit study evaluated the pre- and post-merger costs of service for the district’s rate payers under three separate merger plans with three separate entities.

City of Aurora, Colorado - Water Utility Cost-of-Service Allocation and Water Rate Design. Managed a team of financial consultants to develop a comprehensive water utility cost-of-service allocation and multi-tiered water rate design resulting in a major change in the existing rate structure. The City had never conducted a cost-of-service allocation and the work results provided definitive justification for higher rates for residential customers who had historically been charged less than the class’ cost to serve. The project was completed on an urgent basis due to political pressures, and the team delivered the 200-page draft report in approximately 60 days and under the anticipated budget.

Water Development Fees. Analyzed the City’s capital improvements project list of over \$2 billion and matched the growth-related capital investments to the capacity needs of new customers to develop a development fee schedule on an equivalent residential unit basis. The development fee includes not only the planned capital investment in the system, but also the value of the water system’s remaining capacity in its source of supply, transmission & distribution, treatment, pumping, and general plant categories.

Raw Water Rates. Developed asset allocation and cost-of-service update to calculate unit costs of raw water service applicable to new raw water customers as well as existing wholesale customers.

Sewer Rate Study. Created the City's first wastewater cost-of-service analysis, identifying cost-based rates for all retail and wholesale customers. Recommended development of a surcharge class which, when implemented, will save the City's residents an estimated \$2m per year in lower rates.

City of Loveland, Colorado - Water and Wastewater Utilities Cost-of-Service Analyses. Led a team of financial consultants to develop cost allocation models, resulting in recommendations to reduce the residential class rates for water service while introducing two new customer classes with corresponding rates for each class. The project included in-depth analysis of the City's approach to extra-strength surcharges that resulted in a new method for charging such customers based on pounds of biochemical oxygen demand (BOD) and total suspended solids (TSS) contributions above and beyond the established domestic average. As a result of the extra-strength analysis, the City discovered that it was charging too little for extra-strength contributions to the system.

Denver Water, Denver, CO – Financial Feasibility and Wholesale Pricing Analysis. Assisted Denver Water in analyzing pricing scenarios for a confidential project with regional implications. This project involved development of regional pricing model using cost-of-service principles as applied to a multi-owner, multi-facility situation. The pricing objectives create a firm and a separate interruptible rate for the project's users, while ensuring appropriate return on investment for the facility's owners. Because the project is not yet completed, the details must for now remain confidential.

City of Sheridan, Wyoming - Utility Financial Plan and Rate Study. Developed financial planning models for both of the City's public utilities. These models were used to help the City evaluate the potential impact of renewal and replacement needs on the utilities' finances and customer rates. Prepared a cost-of-service allocation with the information gained from the financial planning models, the allocation specifically addressed the cost burden shared by the City's wholesale customer and demonstrated how that customer's contractual payments were less than that customer's allocated costs.

Metropolitan Wastewater Reclamation District of Denver, Colorado – Management Consulting and Business Process Improvements. Managed a team of information technology (IT) professionals, management consultants, and engineers for the implementation of business process improvements, development of IT systems, asset management, and restructuring of decision making roles for the District. The District serves a population of approximately 1.5 million through a complex array of wholesale connections. The project required comprehensive business process mapping and implementation of IT systems to support recommended business rules and decision roles.

City of Santa Fe, New Mexico - Northwest Quadrant Water System Design Evaluation. Business Consulting Task Leader. Performed a Business Case Evaluation (BCE) to select the best alternative for supplying potable water to the northwest portion of the City's service area. Options studied and compared included a storage tank and a closed loop pump station. The evaluation considered operation, maintenance, site selection, and overall project costs including construction costs, social costs, and risk costs resulting in a triple bottom line comparison that helped City leaders reach a decision to install a closed-loop pump system instead of the initially planned steel storage tank.

Water Transmission and Storage System Master Plan. Led the business case evaluation (BCE), financial analyses and public participation as part of the hydraulic modeling and master planning project for the City's water distribution system. The project included complete construction of a calibrated hydraulic model in MWHSoft H2O Map Water using GIS information, evaluation of the existing system and system operation at subsequent planning horizons based criteria established as part of the project, performing business case evaluations on alternatives for major improvements to determine optimum solutions, verifying financial position of the water department, development of a phased capital improvements program, preparation of master planning documents, and presentations to the Public Utilities Commission and City Council.

Utility Financial Planning, Cost-of-Service Studies, and Rate Designs. Led efforts that averted a bondholder class-action lawsuit and has gone on to assist this community in establishing its water and wastewater

utilities' financial plans, rates, and tap fees (utility expansion charges). Assisted the City in a number of additional projects related to expansion of water supplies, negotiations with wholesale customers, and revision of various policies and guidelines. For the City's rate restructuring efforts, developed the stochastic modeling approach, furthering the analytical framework for water utility ratemaking for the City.

Inverness Water & Sanitation District, Colorado – Wastewater Cost-of-Service. Assisted the district with developing an independent analysis of a cost-of-service for its portion of a joint wastewater treatment plant. The district owned a portion of the treatment plant having paid nearly \$10 million in cash in exchange for capacity, but was still a wholesale customer subject to rates and charges developed by the primary owner. StepWise Utility Advisors prepared an independent analysis of the plant's costs of service resulting in a 40% reduction to the district's rate after identifying a substantial over allocation of the plant's capital costs.

Montezuma Valley Irrigation District, Colorado – Prepared a basic cost-of-service allocation to assist the district in establishing and increasing its charges to its shareholders and other customers. The analysis demonstrated the types of costs that should be shared by shareholders vs. the costs that should be shared by other customers and established that the existing rates would not be adequate for addressing the future capital improvement costs identified by the District's engineers. The proposed solution included a restructuring of the basic rates to more fairly recover the district's administrative and general expenses from all customers served rather than only shareholders.

City of Omaha, Nebraska – Wastewater Cost-of-Service Rate Study. Assisted the City with developing a 20-year financial plan to accommodate the expected costs of the City's combined sewer separation program. The financial planning efforts culminated in a cost-of-service rate analysis with recommendations for increased rates for the City's residential, commercial, and industrial customers.

City of Federal Heights, Colorado - Water Service Agreement Negotiations. Led negotiations between the City of Federal Heights and the City of Westminster with respect to the wholesale water service agreement between the two cities. Westminster had proposed a

significant rate increase for Federal Heights' wholesale service. Evaluated the Westminster rate calculations and prepared rebuttal arguments for presentation to Westminster in an attempt to alleviate some of the impact. The result was a reduced wholesale rate for Federal Heights.

West Hawaii Utility Company (WHUC), Waikoloa, Hawaii - Utility Rate Design and Expert Testimony to Public Utilities Commission. Developed the WHUC rates for approval by the Hawaii Public Utilities Commission (PUC). WHUC is located in Waikoloa and serves a resort community consisting of large hotels and a limited number of multi-family and residential units. WHUC is a privately owned utility recently sold to California Water Services, Inc. The rates for the private company are regulated by State law.

Central and West Basin Municipal Water Districts, Los Angeles, California - Financial Plan Development and Wholesale Rate Design. Developed a comprehensive financial plan and proposed wholesale rate design for these two large agencies with over \$147 million in annual revenues. The rate designs considered included potable, reclaimed, desalinated, and other non-potable water.

Fort Collins/Loveland Water District and the South Fort Collins Sanitation District, Fort Collins, Colorado - Tap Fee Study. Developed recommendations for tap fees for these two interconnected districts, both of which are expected to see rapid growth in the foreseeable future.

City of Billings, Montana - Five-Year Cost-of-Service Analyses. Developed a five-year cost-of-service analysis, which included addressing detailed issues related to the services provided by the City to its own customers inside the City limits and to a wholesale customer located outside the City's limits.

City of Cedar Rapids, Iowa - Utility Financial Plan and Water & Wastewater Cost-of-Service Study and Rate Design. Led financial planning, cost-of-service analysis and rate design efforts for this municipality with a significant industrial base. Important issues included allocations for sewer strength loads from industrial customers, each of which possessed varying capabilities for pre-treatment.

City of Gillette, Wyoming - Rate and Financial Model Design. Led the City's cost-of-service study for water rates and developed comprehensive models for the calculation of system development fees for the City's water and sewer utilities.

City of Evans, Colorado - Utility Financial Plan, Cost-of-Service Study, Impact Fee and Rate Design. Provided financial planning, cost-of-service analysis, rate design, and tap fee analyses for this growing community in Northeastern Colorado. The rates developed included a new tiered structure for the water rates, new recommendations for the water utility impact fee, and a new rate for City's non-potable water rate.

Arapahoe County Water and Wastewater Authority, Colorado -- Utility Financial Plan, Water Rate Design, and Impact Fee Study. Provided long-term financial planning, rate design and tap fee analyses for this largely unincorporated and rapidly growing area of the County. Assisted the Authority in the financial feasibility analysis for establishing a public improvement district for the financing of needed capital improvements, including new wastewater and water treatment facilities. Established tiered rate structure for the water utility customers, and provided a new recommendation for the Authority's impact fees based on capacity commitments that included a number of special developer agreements and contracts with communities and agencies served at wholesale.

Parker Water and Sanitation District, Parker, Colorado Utility Economic Analyses. Led the economic analysis for the District's implementation of a major raw water storage reservoir. Analyses included pricing for permanent and temporary storage rights to the reservoir resulting in regional participation in the project and favorable financing for the District.

Town of Fruita, Colorado - Cost-of-Service and Rate Design Study. Developed a cost-of-service study and rate recommendation as part of this community's plans to expand its wastewater treatment plant.

St. Charles Mesa Water District, Pueblo County, Colorado - Utility Financial Plan. Developed a comprehensive long-term financial plan, revised existing tap fees, and developed user charges for this rapidly growing District near Pueblo, Colorado.

Town of Palmer Lake, Colorado - Financial Plan and Water Rate Design. Developed a comprehensive financial plan and water rate that will adequately support the expanded operations required with the addition of new wells and other anticipated sources of supply. Recommended simplification of the existing rate structure to better accommodate multi-family customers and address community concerns. Participated in public meetings with the Town Trustees to answer questions and allay concerns about the cost of the water services provided.

Bexar Metropolitan Water District, San Antonio, Texas - Utility Financial Plan and Rate Schedule Design. Led efforts with the District to consolidate its 12 outstanding rate schedules to a more workable number. In addition, assisted the District with negotiations related to development of the first water treatment facility in the San Antonio area and developed an associated wholesale rate for water delivered from the plant to various points of connection.

Utility Business Plan, Cost-of-Service Study, and Rate Consolidation. Conducted a comprehensive update of the District's rates and charges, further consolidating the rate schedule from four schedules to just one. Conducted a cost-of-service study to allocate system costs to residential, commercial and other customer classes and provided strategic recommendations for meeting financial benchmarks in the future.

Bancroft-Clover Water and Sanitation District, Lakewood, Colorado - Utility Financial Plan and Rate Design. Developed a comprehensive financial plan, adjusted the existing plant investment fees, cost-of-service study, water rates, wastewater rates, and additional analyses on an as-needed basis. The water rate design included a new tiered rate structure based on a capacity subscription basis that causes customers to pay more based on the capacity they consume compared to the capacity they acquired by purchasing a connection at a given meter size. The rates have been effective in managing demand while delivering consistently stable revenues over time.

Town of Granby, Colorado – District Exclusion/Inclusion, Impact Fee and Rate Study. Developed the Town's proposed water and sewer rates pending an exclusion proceeding from a neighboring water and sewer District. The study included identifying

all of the steps necessary for the Town to establish its own water utility department and to take over the operations of the exclusion area from the neighboring district. Developed a plant investment fee, financial plan, and user charges for the newly created Water & Sewer Authority, which took over operations of major water supply and transmission, and sewer interceptors as part of the exclusion/inclusion proceedings.

Expert Witness Assignments

Expert witness assignments include testimony and support for such testimony provided in various legal actions related to utility financial and/or economic issues. Expert witness assignments have included:

- Montezuma Water Company, Dolores, Colorado
- Brunswick County, North Carolina
- City of Lake Station, Indiana
- City of Santa Fe, New Mexico
- Colorado Renaissance Festival, Colorado
- Developers located in Sol Vista, Colorado
- Town of Granby, Colorado
- Developers served by the Louviers Mutual Service Company, Louviers, Colorado (PUC Docket #07F-036W)
- 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
- Interveners v. City of Houston
- Halifax Regional Water Commission 2010 Rate Application on behalf of Large User Group, W-HRWC-R-10
- Georgia Pacific v. Cascade Pacific, Oregon District Courty

Revenue Bond Feasibility Studies

Mr. Mumm has assisted clients with revenue bond feasibility studies. These studies differ from typical cost-of-service or financial planning studies since they are for the specific purpose of issuing bonds, and the level of due diligence required is generally higher than that for normal planning purposes.

Bexar Metropolitan Water District, San Antonio, Texas

- Revenue Bond Feasibility Study and Financial Plan Support. Assisted the District with the placement of over \$60 million in revenue bonds to construct the first surface water treatment plant ever placed into service in the San Antonio metropolitan area. In addition, provided additional financial planning support and subsequently assisted the District in obtaining a \$25 million extension to its existing commercial paper line for the financing of needed capital improvements. Assisted the District later in similar feasibility studies leading to refinancing of outstanding paper line and issuance of new funds for construction of facilities.

City of Portland, Oregon - Revenue Bond Feasibility Study. Developed the financial feasibility portion of the City's revenue bond feasibility study, resulting in the issuance of \$110 million in revenue bonds.

City of Santa Fe, New Mexico -Revenue Bond Feasibility Study. Analyzed the City's rates and charges in order to develop recommendations that would increase water revenues to a level adequate to prevent a pending bondholder class-action suit to enforce the debt service coverage covenants contained in the City's bond ordinance. Based on his recommendations, the City is now in full compliance with the ordinance, and the bondholder lawsuit was avoided.

City of Aurora, Colorado – Revenue Bond Due Diligence Study. Assisted City staff, hired consultants, and financial advisors in support of \$150 million in revenue bonds to support a 10,000 acre-foot water supply project and additional capital project needs.

Pierce County Utilities, Washington. Revenue Bond Diligence Study. Assisted County staff in evaluating financing alternatives and timing to coordinate with a phase-in of required rate increases resulting in issuance of \$55 million in revenue bonds.

Utility Valuations

Utility valuations involve developing an opinion or an estimate of fair market value for a utility based on a consideration of asset-based, market based, and income based approaches. Jason is an Accredited Valuation Analyst (AVA) certified by the National Association of Certified Valuation Analysts (NACVA) and has performed a number of valuation assignments. He is one of the few experts in the country who can provide a fair market value opinion for a municipal water or wastewater utility.

City of Peoria, Illinois - Utility Valuation Support.

Provided valuation support for the panel of arbitrators assigned to deliberate the fair market value of the City's private water utility system. The role of the arbitration panel was to determine the fair market value of the Peoria water system so that the City of Peoria could perfect a purchase option that had been in existence since 1898.

Alto Lakes Water Corporation, Alto Lakes, New Mexico

- Utility Valuation. Provided an opinion of value for a 100 percent controlling interest in the privately owned water company. Performed the valuation analysis and was co-signatory to the opinion of value.

South Fork Water Company, South Fork, Colorado

- Utility Valuation. Provided an estimate of value for a small mutual water company located in southwestern Colorado that was privately held by real estate developers. An interesting consideration in this case was that the company fell into a narrow definition for a privately owned utility that, under Colorado law, allowed it to operate without Public Utilities Commission (PUC) oversight, thus significantly affecting its fair value.

Parker Water and Sanitation District, Parker, Colorado

- Utility Valuation. Provided a valuation of storage rights for raw water reservoir.

City of Santa Fe, Santa Fe, New Mexico - Utility

Valuation. Provided valuation techniques to estimate the fair market value of an assemblage of assets being considered for condemnation by the City.

Publications and Presentations

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

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

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 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

Are You an Ambassador?, published in *Rumbles*, the bimonthly publication of the Rocky Mountain Sections of the AWWA and WEA, September 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

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.

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 Hooley?, 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.

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.

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