

## Dan V. Jackson. M.B.A.

### Vice President and Principal in Charge

Mr. Jackson has 35 years of experience as an international financial expert, having completed more than 400 water, wastewater, electric, gas, solid waste and stormwater rate/cost of service studies and long-term financial plans for clients in the USA and the Pacific region. He also has served as an expert witness in state court, federal court and before several public utility commissions. Mr. Jackson's prior experience includes positions with Deloitte and Touche, Reed-Stowe & Company and Arthur Andersen. In 1997, Mr. Jackson co-founded Economists.com LLC, an international consulting firm with offices in Dallas and Portland, Oregon. Willdan acquired Economists.com in 2015, and Mr. Jackson now serves as Vice President and Managing Principal. Mr. Jackson has given dozens of lectures and presentations before professional associations. He is also an accomplished author; his award-winning novel **Rainbow Bridge** is now available in bookstores and on Amazon.com and bn.com.

His experience is summarized below.

#### Water/Wastewater – Rate Studies and Long-Term Financial Plans for which Mr. Jackson served as Project Manager

##### Dallas/Fort Worth

- Allen, TX 2007, 2009, 2012,2016
- Balch Springs, TX 2017,2021
- Cedar Hill, TX 2016, 2018
- Celina, TX 2014, 2018, 2019,2020,2021
- Coppell, TX 2017,2020,2021
- Denton County FWSD 1A, TX 2017
- Denton County FWSD 8C, TX 2018
- DeSoto, TX 2005 -- 2019
- Duncanville, TX 2002, 2003, 2007, 2013, 2014, 2018
- Fairview, TX 2016, 2018
- Ferris, TX 2020
- Frisco, TX 2017
- Garland, TX 2009 –2012
- Grand Prairie, TX 2019,2020
- Hackberry, TX 2006
- Heath, TX 2020
- Hutchins, TX 2017,2019
- Kaufman, TX 1994
- Little Elm, TX 2001, 2004,2008-2016
- McKinney, TX 2010, 2016, 2019
- Mesquite, TX 2018
- Midlothian, TX 2000, 2003, 2006, 2010 2016,2021
- Oak Point, TX 2006, 2011
- Parker, TX 2016
- Plano, TX 2017,2020
- Princeton, TX 2012
- Prosper, TX 2005, 2016, 2018
- Richardson, TX 2016
- Rowlett, TX 2009, 2017, 2019

#### Education

Master of Business Administration,  
University of Chicago,  
1984;  
Specialization in Finance/Accounting

Bachelor of Arts,  
University of Chicago,  
1982; Major in Social Sciences  
Dean's Honor List

#### Areas of Expertise

Rate Design  
Cost of Service  
Financial Forecasting  
Valuation Analysis  
Acquisition Analysis  
Privatization Analysis  
Economic Impact Analysis  
Expert Witness Testimony

#### Affiliations

Member, American Water Works Association  
  
National Association for Business Economics

#### Other

*The Forgotten Men (fiction) – Mediaguruz*  
  
*Rainbow Bridge – Fiction – Mirador Publishing*

#### 36 Years' Experience

▪	Royse City, TX	2007, 2011,2018
▪	Rockwall, TX	2018
▪	Sachse, TX	2014
▪	Venus, TX	2005, 2012
▪	Waxahachie, TX	2012
	<u>State of Texas</u>	
▪	Alamo Heights, TX	2018
▪	Amarillo, TX	2017
▪	Aqua Water Supply Corporation, TX	2003
▪	Brownsville PUB, TX	2020,2021
▪	Brady, TX	2016
▪	Castroville, TX	2016,2018
▪	Cibolo Creek Municipal Authority	2012, 2015
▪	Del Rio, TX	2020,2021
▪	Donna, TX	2007, 2011, 2012, 2013,2015-2020
▪	El Paso County WCID #4, TX	2005, 2007, 2010, 2011, 2015,2019
▪	El Paso County Tornillo WCID, TX	2006, 2010
▪	Galveston, TX	2020
▪	Groesbeck, TX	2001, 2004
▪	Harker Heights, TX	2006
▪	Hewitt, TX	2009 – 2015, 2021
▪	Hondo, TX	2019
▪	Jonah Special Utility District, TX	2006
▪	Kempner WSC, TX	2014-2015
▪	Laredo, TX	2018,2019
▪	Laguna Madre Water District, TX	1991-1999, 2005, 2014, 2018,2020
▪	La Villa, TX	2007
▪	Leander, TX	2017-2018, 2020,2021
▪	League City, TX	2019
▪	Liberty Hill, TX	2018,2019
▪	Los Fresnos, TX	2007,2017
▪	Marble Falls, TX	2020
▪	McLendon-Chisholm, TX	2019
▪	Mercedes, TX	2001, 2003
▪	New Braunfels, TX	2019
▪	North Fort Bend Water Authority, TX	2011, 2016,2020
▪	Paris, TX	1995
▪	Port Arthur, TX	2020
▪	Port of Houston Authority, TX	2001
▪	Primera, TX	2021
▪	Raymondville, TX	2001
▪	Robinson, TX	2012, 2014, 2015
▪	Robstown, TX	2014, 2015
▪	San Juan, TX	2019
▪	Schertz, TX	2012 – 2019
▪	Seguin, TX	2015 -- 2020
▪	Selma, TX	2018
▪	Schertz-Seguin Local Govt Corporation, TX	2009 – 2021
▪	Sonora, TX	2012
▪	Southmost Regional Water Authority, TX	2001
▪	Tomball, TX	2018

- Troup, TX 2006
- Venus, TX 2005, 2012
- West Harris County Regional Water Auth, TX 2003, 2006, 2010, 2011,2016
- Webb County, TX 2011
- Whitehouse, TX 2008
- Winona, TX 2009
- Yancey Water Supply Corporation, TX 2005

Arizona

- Bisbee, AZ 2000 – 2005, 2018
- Buckeye, AZ 2013, 2015, 2016
- Camp Verde Sanitary District, AZ 2006, 2008
- Carefree, AZ 2018
- Casa Grande, AZ 2009
- Chino Valley, AZ 2010-2018
- Chloride Domestic Water Imp District, AZ 2003
- Clarkdale, AZ 2005
- Clifton, AZ 2018
- Cottonwood, AZ 2004, 2007, 2009
- Douglas, AZ 2009, 2011
- Eagar, AZ 2006, 2011, 2012
- Eloy, AZ 2007, 2011-2013
- Florence, AZ 2008, 2012
- Flowing Wells Improvement District, AZ 2008
- Goodyear, AZ 2014, 2015,2019-2020
- Holbrook, AZ 2004
- Jerome, AZ 2019
- Marana, AZ 2008 – 2013, 2016
- Miami, AZ 2010 – 2012, 2015
- Nogales, AZ 2011, 2015-2016, 2018
- Patagonia, AZ 1999, 2002
- Payson, AZ 2006, 2010, 2012-2014,2019,2020
- Prescott, AZ 2008
- Quartzsite, AZ 2004, 2009, 2011, 2012, 2018
- Queen Creek, AZ 2004, 2007, 2015, 2016
- Safford, AZ 2006
- San Luis, AZ 2002, 2012, 2013, 2017, 2018,2020
- Show Low, AZ 2011, 2014
- Somerton, AZ 1999, 2002, 2005-2010,2018
- Tombstone, AZ 2001
- Tonto Village DWID, AZ 2018
- Wellton, AZ 2003
- Willcox, AZ 2002
- Winslow, AZ 2016, 2018
- Yuma, AZ 2007, 2014, 2015, 2018

USA

- North Chicago, IL 2001,2005
- Ada, OK 2014, 2015,2018
- Altus, OK 2020
- Chickasha, OK 2016
- Edmond, OK 2010, 2015,2017,2018

- Miami, OK 2009, 2014,2017
- Pryor, OK 2016
- Bryant, AR 2020
- Hot Springs, AR 2005, 2009-2020
- North Little Rock Wastewater Utility, AR 1999, 2003, 2006, 2011-2015
- Russellville, AR 2013,2014,2015,2019
- Sarpy County, NE 2018
- South Adams County WSD, CO 2013

**International Regulated Utilities – Pacific and Caribbean**

- Water Authority of Fiji 2016,2019
- Palau Public Utilities Corporation 2018
- Kiribati Public Utilities Board 2019,2020
- EPC, Independent State of Samoa 2013
- Commonwealth Utilities Corporation Saipan 2005-2021
- American Samoa Power Authority 2009,2014,2016
- Guam Power Authority 2011
- Virgin Islands Telephone Company 1990-1991

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**Solid Waste and Stormwater – Rate Studies and Long-Term Financial Plans**

- Balch Springs, TX 2021
- Coppell, TX 2020
- Duncanville, TX 2007
- Frisco, TX 2017
- Hewitt, TX 2010
- Mercedes, TX 1999
- San Luis, AZ 2003, 2013
- Somerton, AZ 2006
- San Marcos, TX 2018
- Goodyear, AZ 2020
- Hot Springs, AR 2011, 2012, 2013, 2016
- Miami, OK 2009

**Water/Wastewater –CCN/ System Valuations and Acquisitions**

- Avondale, AZ 2006
- Bullhead City, AZ 2020
- Buckeye, AZ 2013-2015
- Casa Grande, AZ (private) 2015
- Chino Valley, AZ 2006, 2016,2018
- Cottonwood, AZ 2009, 2012
- Clarksdale, AZ 2009
- Florence, AZ 2007, 2014
- Marana, AZ 2009, 2010
- Pine Strawberry Water Imp District, AZ 2009

▪ Prescott, AZ	2006
▪ Prescott Valley, AZ	1998
▪ Queen Creek, AZ	2008, 2011
▪ Show Low, AZ	2010, 2011
▪ Aubrey, TX	2015
▪ Arlington, TX	1999, 2001
▪ Celina, TX	2006, 2015
▪ Forney Lake WSC, TX	2016
▪ Gunter, TX	2006
▪ Kempner WSC, TX	2016
▪ Taylor, TX	1999
▪ Whitehouse, TX	2006
▪ Van Alstyne, TX	2019
▪ Rockwall, TX	2005
▪ Trinity Water Reserve, TX	2000
▪ North Chicago, IL	2001
▪ North Little Rock WWU, AR	2015

**Water/Wastewater – Impact Fee Studies**

▪ East Medina County Special Utility District, TX	2000
▪ Cibolo Creek Municipal Authority, TX	2015
▪ Harlingen, TX	2005
▪ Laguna Madre Water District, TX	1993, 1996, 2000, 2003
▪ Liberty Hill, TX	2019
▪ Los Fresnos, TX	2006
▪ Mesquite, TX	1996
▪ Seguin, TX	2015,2020
▪ San Luis, AZ	2002
▪ Marana, AZ	2011- 2014
▪ Wellton, AZ	2003
▪ Prescott, AZ	2007
▪ Yuma, AZ	2004, 2007, 2016
▪ Hot Springs, AR	2005, 2009, 2016

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**Expert Witness Testimony**

**City of Arlington, TX** – Seven separate cost of service analyses and testimony in wholesale contract rate proceedings before TNRCC. Largest ongoing wastewater rate dispute in Texas history, 1990-1994.

**Cameron County Fresh Water Supply District No. 1 vs. Town of South Padre Island** (TNRCC Docket 30346-W) – Expert testimony on reasonableness of rate structure, 1992.

**Cameron County Fresh Water Supply District No. 1 vs. Sheraton Hotel/Outdoor Resorts** (TNRCC Docket 95-0432-UCR) – Expert testimony on reasonableness of rate structure, 1993.

**Laguna Madre Water District** (PUC Docket 49154) – Expert testimony on the reasonableness of the District’s raw water rate -- 2019.

**City of Celina, TX** (SOAH Docket 2003-0762-DIS) – Expert testimony on the proposed creation of a Municipal Utility District, 2004.

**City of Celina, TX** (PUC Docket No. 49225) – Expert testimony on the reasonableness of outside city limit rates – 2020.

**East Medina County Special Utility District** (SOAH Docket 582-02-1255) – Expert testimony on CCN application, 2003.

**East Medina County Special Utility District** (SOAH Docket 582-04-1012) – Expert testimony on CCN application, 2004.

**City of Karnes City, TX** – Expert testimony on valuation of CCN before the Texas Commission on Environmental Quality, 2009.

**City of Princeton, TX** (SOAH Docket 582-06-1641 and TCEQ Docket 2006-0044-UCR) – Expert testimony on ability to serve proposed service territory, 2007.

**Town of Little Elm, TX** (SOAH Docket 582-01-1618) – Expert testimony on reasonableness of rate structure, 2001.

**Schertz Seguin Local Government Corporation** – Expert testimony addressing application of San Antonio Water System for groundwater permits for Gonzalez County UWCD, 2009.

**City of Ruidoso, NM** – Expert testimony on reasonableness of Wastewater Rates, 2010.

**City of Hot Springs, AR** – Expert witness testimony on Reasonableness of Stormwater Rates, 2010.

**Dallas County Water Control and Improvement District No. 6** (TNRCC Docket 95-0295-MWD) – Hearing on the merits for proposed wastewater treatment plant permit, 1995.

**Commonwealth Utilities Corporation Saipan** -- Expert testimony before Commonwealth Public Utilities Commission on reasonableness of rate structure, 2010-2015.

**City of Mesquite, Texas vs. Southwestern Bell Telephone Company (No. 3-89-0115-T, U.S. Federal Court Northern Texas)** -- 18 year estimate of revenues excluded from municipal franchise fees by SWB. Expert testimony on SWB accounting and franchise policies and Discovery disputes, 1991-1995.

**City of Port Arthur, et. al., vs. Southwestern Bell Telephone Company (No. D-142,176, 136th Judicial District Court of Beaumont, Texas)** -- 20 year estimate of revenues excluded from municipal franchise fees by SWB. Expert testimony on SWB accounting and franchise policies. 1993-1995.

**Southwestern Bell Telephone Company vs. City of Arlington, Texas (No. 3:98-CV-0844-X, U.S. Federal Court Northern Texas)** -- 15 year estimate of access revenues excluded from municipal franchise fees by SWB. Expert testimony on SWB accounting and franchise policies, 1996.

**Metro-Link Telecom vs. Southwestern Bell Telephone Company (No. 89-CV-0240, 56th Judicial District Court Galveston County Texas)** -- 20 year pro forma model calculating lost revenue from the cancellation of a trunk line leasing contract.

**Complaint of the City of Denton against GTE Southwest, Inc. (PUC Docket 14152), 1994.**

**GTE vs. City of Denton (No. 95-50259-367, 367th Judicial District Court of Denton County, Texas)** -- 10 year estimate of revenues excluded from municipal franchise fees by GTE, 1994-1996.

**MAS vs. City of Denton, Texas (No. 99-50263-367, Judicial District Court of Denton County, Texas)** – Testimony on reasonableness of franchise fee payment calculations.

#### **Water/Wastewater – Other Studies**

**City of Paris, TX** – Campbell’s Soup Co. wholesale contract review/negotiations.

**City of Conroe, TX** – Evaluation of proposed long-term wholesale contract.

**Cities of Bellmead, Woodway and Hewitt, TX** – Least cost alternative analysis and assistance with

wholesale contract negotiations with City of Waco.

**City of Lubbock, TX** – Analysis of reasonableness of rates for Franklin Water System, January 2002.

**City of Rockwall, TX** – Wholesale contract review, 2005.

**City of Miami, OK** – Non-rate revenue study, 2010.

**Town of Payson, AZ** – Financial feasibility and economic impact study of C.C. Cragin Reservoir, 2011.

**City of Duncanville, TX** – Water and wastewater cost allocation study, 2002.

**City of Whitehouse, TX** – Economic analysis of potential acquisition of a water supply corporation, 2006.

**City of Midlothian, TX** – Drought management plans, 2001.

**City of Midlothian, TX** – Assistance with wholesale contract negotiations, 2000-2001.

**City of Arlington, TX** – Cost of service study for non water/sewer revenues, 1997.

**City of Arlington, TX** – Lease vs. purchase analysis of city fixed assets, 1998.

**City of Donna, TX** – Water and wastewater affordability analysis, 2005.

**Southmost Regional Water Authority** – Economic and financial impact of proposed desalination treatment plant, 2001.

**Texas Water Development Board Region M** – Financial feasibility analysis of water resource alternatives, 2006.

**Laguna Madre Water District** – Lost/unaccounted for water study, 1992.

**Schertz Seguin Local Government Corporation** – Assistance in contract negotiations with SAWS, 2010.

**California-American Water Company** – Reasonableness of rate structure for City of Thousand Oaks, 2003.

**California-American Water Company** – Reasonableness of rate structure for City of Felton, 2004.

**Forsyth County, GA** – Business plan with extensive recommendations for managing unprecedented growth in volume and customer connections. Ten-year projection of operating income, 1998.

**City of Lakeland, FL** – Valuation of wastewater reuse alternatives over 20-year timeframe.

**Border Environment Cooperation Commission and City of Bisbee, AZ** – Wastewater system improvements plan, 2003.

**Water Infrastructure Finance Authority of Arizona** – Evaluation of 40-year wastewater construction financing plan for Lake Havasu City, 2002.

**Water Infrastructure Finance Authority of Arizona** – Comprehensive residential water and wastewater rate survey for the state of Arizona, 2004-2008.

**City of Plano, TX** – evaluation of long-term contract with North Texas Municipal Water District, 2015-2020.

#### Regulated Utilities – USA

**City of Miami, OK** – Electric, water and wastewater and electric rate study, 2006.

**Bonneville Power Administration** ---Participation in Average System Cost (ASC) program, including proposed changes in ASC methodology, 1988-1990.

**Houston Lighting & Power** -- Feasibility/Prudence analysis of South Texas Nuclear Project vs. alternate forms of energy. Analysis formed the basis of partner's expert testimony before the Public Utility Commission of Texas, 1988.

**Kansas Power & Light** – Analysis of proposed merger with two separate companies, 1988.

**Greenville Electric Utility System-** Development of short-term cash investment policy in accordance with state law, 1989.

**Horizon Communications**– Business plan development, 2000.

**City of Mercedes, TX** – Economic Impact of New City Projects, 2000.

#### Telecommunications

**City of Dallas, TX** – Forecast of economic and financial construction and non-construction damages resulting from franchise’s failure to fulfill terms of agreement, 2004

**City of Dallas, TX** ---Financial evaluation and forecast of alternative wireless services contracts, 2005.

**City of Dallas, TX** --Evaluation and advice concerning VOIP contract with SBC, 2003

**Voice Web Corporation**-- Financial forecast and strategic plan for CLEC development, 2001

**United Telephone of Ohio** -- Pro forma forecast model forecasting the impact on financial statements of proposed changes in state telecommunications regulatory structures. Model was used as the basis for privatization bids for Argentine and Puerto Rican Telephone Companies, 1988.

**Bonneville Power Administration** – Evaluation and financial forecast of long-term fiber optic leasing operation, 1999.

**Bonneville Power Administration** – Economics of Fiber Analysis, 1999.

**City of Portland, Oregon** –Municipal Franchise Fee Review, 2000.

**US West, Inc.** – Valuation study and financial forecast of headquarters operation. Used as basis for Partner’s allocated cost testimony before the Public Utility Commission in Washington and Utah.

**Star-Tel** -- Estimate of revenues lost due to rival’s unfair business practices, 1995.

**Cities of Denton and Carrollton, Texas** -- Review of municipal franchise fee payments by GTE, 1994-1996.

**Winstar Gateway Network** -- forecast of average lifespan per ANI for specific customer classes.

**Advisory Commission on State Emergency Communications** -- Review of E911 Equalization Surcharge Payments by AT&T, ATC Satelco, and Lake Dallas Telephone Company.

**Northern Telecom** -- Projection of potential revenue generated from the long-term lease of DMS-100 switching units to Pacific Bell.

#### Publications/Presentations/Seminars

- ***The Forgotten Men (fiction)*** – Mediaguruz Publishing, 2012.
- ***Rainbow Bridge (fiction)*** – Mirador Publishing, 2020. Winner, 2021 Feathered Quill Silver Award for Animal-based literature.
- ***Raising Water and Wastewater Rates – How to Maximize Revenues and Minimize Headaches – Arizona Small Utilities Association, August 2002; Texas Section AWWA, April 2003 Wholesale Providers and the Duty to Serve: A Case Study*** – Water Environment Federation, September 1996.
- ***Lease vs. Purchase – A Guideline for the Public Sector*** – Texas Town and City, March 1998•.
- ***An Introduction to Lease vs. Purchase*** – Texas City Managers Association – May 1998.
- ***Technische Universiteit Delft*** – Delft Netherlands -- Annual Infrastructure Conference – May 2000, 2001.
- ***The US Water Industry – A Study in the Limits of Privatization*** -- Technische Universiteit Delft – Delft Netherlands – March 2007.

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- *The New Information Economy: Opportunity or Threat to the Rio Grande Valley?* – Rio Grande Valley Economic Summit -- Oct 2000.
- *The Financial Benefits of Regionalization – A Case Study* – Texas Water Development Symposium – September 2010.
- *Developing Conservation Water Rates Without Sacrificing Revenue* – TWCA Conference, San Antonio Texas, October 2012.
- *Water Rates – Challenges for Pacific Utilities – Pacific Water and Wastes Conference, American Samoa, September 2014.*