

In The Matter Of:
General Mill Supply Co., et al v.
The Great Lakes Water Authority, et al

Mark Savitskie
June 3, 2021



Original File SAVITSKIE210603.txt
Min-U-Script® with Word Index

Page 1

1 STATE OF MICHIGAN
 2 IN THE CIRCUIT COURT FOR THE COUNTY OF WAYNE
 3
 4 GENERAL MILL SUPPLY CO.,
 5 Individually and on behalf
 6 of a class of similarly
 7 situated persons and entities,
 8 Plaintiff,
 9 vs. Case No. 18-011569-CZ
 10 Hon. Kevin Cox
 11 THE GREAT LAKES WATER AUTHORITY
 12 an incorporated municipal authority,
 13 and
 14 CITY OF DETROIT, a municipal corporation,
 15 by and through its WATER AND SEWERAGE
 16 DEPARTMENT,
 17 Defendants.
 18
 19
 20 The Deposition of MARK SAVITSKIE
 21 Taken Via Zoom Videoconference
 22 Commencing at 10:02 a.m.
 23 Thursday, June 3, 2021
 24 Before Steve Brown, CER-999
 25

Page 2

1 APPEARANCES:
 2
 3 GREGORY D. HANLEY
 4 Kickham Hanley
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 8 Appearing on behalf of the Plaintiff.
 9
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 22 Appearing on behalf of the Defendant.
 23
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 25

Page 3

1 INDEX
 2
 3 WITNESS: MARK SAVITSKIE
 4 EXAMINATION BY MR HANLEY: 4
 5
 6
 7 EXHIBIT
 8 (Attached to Transcript).
 9 DEPOSITION EXHIBIT 11 (FOSTER) - 9
 10 INDUSTRIAL WASTE CONTROL POLLUTANT
 11 SURCHARGE PROGRAM REVIEW
 12
 13
 14
 15
 16
 17
 18
 19
 20
 21
 22
 23
 24
 25

Page 4

1 Thursday, June 3, 2021
 2 10:02 a.m.
 3
 4 MARK SAVITSKIE,
 5 was thereupon called as a witness herein, and after
 6 having first been duly sworn to testify to the truth,
 7 the whole truth and nothing but the truth, was
 8 examined and testified as follows:
 9 EXAMINATION
 10 BY MR. HANLEY:
 11 Q. Good morning, sir. Can you state your full name for
 12 the record, please?
 13 A. Mark Savitskie.
 14 Q. And Mr. Savitskie, are you appearing today pursuant to
 15 a subpoena that was served upon you some weeks ago?
 16 A. Yes.
 17 Q. And we haven't met. My name is Greg Hanley. I
 18 understand you've had some communications with my
 19 colleague, Ed Kickham, at my office, but we represent
 20 the plaintiffs in this case, and it's a case that
 21 challenges certain industrial waste control charges.
 22 Have you gained any familiarity with the allegations
 23 of the lawsuit?
 24 A. No.
 25 Q. I don't want to belabor it, but I want to make sure I

Page 5

1 understand your background. I've done a little
2 LinkedIn investigation, so I'll try and summarize it.
3 Do you have a BS in Accounting from Wayne State from
4 1976?
5 A. Yes.
6 Q. And do you have an MBA in Finance from Wayne State in
7 1985?
8 A. Yeah, I think that's when I got it.
9 Q. Are you a CPA?
10 A. Yes.
11 Q. When did you become a CPA?
12 A. I don't recall. Somewhere around '76 or 7.
13 Q. You would have been a CPA at all times when you were
14 performing work for the Detroit Water & Sewer
15 Department in the 2010's, correct?
16 A. Well, I've been a Certified Public Accountant since I
17 started in '76. I don't always keep my license up, so
18 I don't know what I was registered as back then. But
19 I have always been a CPA.
20 Q. Fair enough. Have you ever been employed by a company
21 called Exparis?
22 A. Yes.
23 Q. And what is that company?
24 A. I would call them a consulting firm.
25 Q. I learned that when you were associated with Exparis,

Page 6

1 between June of 2014 and around January of 2016, you
2 were assigned to something called a Finance
3 Transformation Team at the Detroit Water & Sewer
4 Department?
5 A. Yes.
6 Q. And for shorthand, can we refer to the Detroit Water &
7 Sewerage Department as DWSD for purposes of this
8 deposition?
9 A. Yes.
10 Q. And can you tell me, let's start out in a general way
11 and we can kind of bore down into some specifics, but
12 what was the Financial Transformation Team at DWSD?
13 A. A group of employees at Exparis were assigned to work
14 at DWSD very generally to work in the financial area
15 to address issues or concerns or questions relating to
16 processes in that area as directed by the CFO.
17 Q. And who at DWSD were you kind of reporting to in that
18 regard?
19 A. I would say Nikki Bateson, the CFO at DWSD. I was an
20 employee of Exparis.
21 Q. Anybody else at DWSD that you interfaced with on a
22 regular basis as part of this Finance Transformation
23 Team?
24 A. Not necessarily. I interfaced with a lot of people
25 throughout that organization, but nobody on a regular

Page 7

1 basis depending, on what I was working on.
2 Q. One of the things that we're going to talk to you
3 about today is some analysis that you did relating to
4 the Industrial Waste Control program. You recall
5 that, correct?
6 A. Yes.
7 Q. And we sent you a document that we're going to go over
8 at length later, but before we get into that, aside
9 from the work that you did relating to the IWC
10 program, did you do any other projects as a member of
11 the Finance Transformation Team?
12 A. Yeah the IWC project was a small percentage of my time
13 over that two-year period, or one and a half year
14 period.
15 Q. Okay.
16 A. There was a lot of different things at different
17 times.
18 Q. Were you involved at all in assessing -- have you ever
19 heard the word "revenue requirement"?
20 A. This was five years ago, so I came and went pretty
21 quickly, so I don't recall if I heard that or not.
22 Q. As part of your work with the Finance Transformation
23 Team, did you ever get involved in assessing the costs
24 that DWSD was incurring for which they were imposing
25 rates and charges?

Page 8

1 A. Yes.
2 Q. And can you describe for me your involvement in that?
3 A. The project, I was assigned a project by Nikki pretty
4 much out of the blue. I knew nothing about IWC or any
5 other components of it. She basically said jump in
6 and do a review and you decide where you want to go
7 with it. So typically what we'd do in that case is,
8 in my line of work, is, I try to understand how a
9 process works, understand who the people are that are
10 involved in the process, if there's analytical or
11 financial product of the process, I want to understand
12 that calculations and what should be done, and once I
13 have the flow of things documented, then I test them
14 and see if they make sense or if my numbers come up to
15 the same numbers as the numbers they're using.
16 So as I recall with IWC, this was a program
17 where the costs were supposed to be passed on to
18 all -- a certain population of companies that were
19 putting a lot of, I guess I'm not sure if the word is
20 pollutants or whatever in the system, and that cost
21 was supposed to be passed back on through them, and
22 the formula that I was given calculated a certain cost
23 that they were using to bill the customers. And I
24 tried to rebuild that formula or putting in data that
25 was relevant when I was doing the work, so 2015 or

Page 9

1 '16. So that's what I did. I went around
2 accumulating data from different systems and different
3 organizations, but data that paralleled what I
4 understood the calculation was based on and then I
5 dropped those numbers and calculated a number.
6 Q. And were you able to get all the financial information
7 that you thought that you needed to perform that?
8 A. Yes, as far as I was aware, yes.
9 Q. Why don't we -- we can get into that right now since
10 you're referencing it.
11 MR. HANLEY: Mr. Court reporter, can you
12 bring up what we previously marked in Mr. Foster's
13 deposition as [Exhibit 11](#)?
14 Q. This is a document that we marked in the deposition of
15 Mr. Bart Foster. By the way, do you know Bart Foster?
16 A. I knew of him when I was working there, yes.
17 Q. Did you have any dealings with him about this
18 particular IWC work?
19 A. Yes. I recall getting some of my information on the
20 processes from him.
21 Q. Did you share your conclusions with him and get his
22 thoughts on those?
23 A. I don't recall specifically. I wrote this report, or
24 I prepared this report. I presume he must have seen
25 it.

Page 10

1 Q. And we already took the deposition of Miss Jordan, who
2 was a lawyer working at DWSD at the time. You
3 remember her, correct?
4 A. I do.
5 Q. And she basically said that she prepared the legal
6 aspects of this memorandum but you prepared the
7 financial aspects. Would that be fair to say?
8 A. Yes.
9 Q. So this was done in or about March 25th, 2015 is when
10 it was dated, correct?
11 A. Yes.
12 Q. And what was the purpose of preparing this document?
13 A. Nikki Bateson indicated that after I did my work, I
14 would put a report together for a group, I don't know
15 if it was a working group or a steering committee of
16 suburban water departments, and then I would make a
17 presentation of my report to them.
18 Q. So this was an informational piece that was designed
19 to inform member communities about these two programs?
20 A. Yes.
21 Q. And was that presentation actually made?
22 A. Yes.
23 Q. Were there any other versions of [Exhibit 11](#) that were
24 done that you recall?
25 A. Not to my knowledge, no.

Page 11

1 Q. And did you personally attend the meeting at which
2 this was presented?
3 A. Yes.
4 Q. And who else from DWSD attended that meeting?
5 A. I don't recall.
6 MR. HANLEY: Mr. Court reporter, if you
7 could turn to the page that has an 11 and a circle in
8 it or also has a locator number of GLWA 52.
9 Q. I've had the court reporter pull up page 11. Would it
10 be fair for me to say that you were responsible for
11 the data and information depicted on this page 11?
12 A. Yes.
13 Q. And we sent you this document in advance of your
14 deposition, correct?
15 A. I believe you did.
16 Q. Did you have a chance to review anything to refresh
17 your recollection?
18 A. I looked at it quickly.
19 Q. We'll go through it in detail so I can understand what
20 each of the statements and numbers mean. Program
21 Review Finding IWC Revenue Requirements. The first
22 bullet point says: Obtain fiscal year 2014 revenue
23 requirement data for \$8.85 base IWC charge. Do you
24 see that?
25 A. Yes.

Page 12

1 Q. And then it says: Reconstructed cost buildup from
2 bottom up based on actual for fiscal year 2014. You
3 see that?
4 A. Yes.
5 Q. So what you did was, you were looking at the revenue
6 requirement for the upcoming year, fiscal year 2016,
7 so you went and obtained the revenue requirement data
8 for 2014 that was based upon the actual cost in fiscal
9 year 2014, correct?
10 A. I don't know that I can say that.
11 Q. Why don't you tell me in your own words what the first
12 two bullet points mean?
13 A. The first two bullet points mean that when I was --
14 when I dropped into this project, DWSD was charging
15 \$8.85 as part of their IWC charge to the different --
16 as the basis of charging the customers. I asked how
17 that number was developed and I was given what you see
18 in column one called Rate Calculation. So I was given
19 that data, and you can see it comes to \$8.85. So my
20 approach was to say, is that that accurate; are these
21 numbers in that column reflective of what the actual
22 numbers are in 2016. And I guess maybe I didn't have
23 2015 or '16 data, I had to use '14, 2014, as the
24 latest data that I could come up with in the system.
25 So in that second column called Reconstructed

Page 13

1 Calculation, I took what I could find in the system
2 and dropped that data in there.
3 Q. Just so that we're clear on the record, the rate
4 calculation for fiscal year 2014, you concluded that
5 it was resulted in \$22,450,700 of charges pursuant to
6 that rate calculation, correct?
7 A. Yes.
8 Q. And then when you did your reconstructed calculation,
9 you determined that it was \$13,053,349, correct?
10 A. Correct.
11 Q. And that 13 million number is based upon actual
12 information from 2014 as opposed to what was in the
13 rate calculation?
14 A. Correct.
15 Q. Now, you say you obtained fiscal year revenue --
16 fiscal year 2014 revenue requirement data. Do you
17 recall where you got that information?
18 A. I don't. This data was all over the place, for lack
19 of a better explanation. It wasn't all in one crisp
20 file. I had to go around and find out what each of
21 these categories, what it meant, direct IWC budget,
22 indirect admin, overhead, et cetera. And then I had
23 to pull together the data from whatever system that I
24 was getting it from at DWSD.
25 Q. So you had to go to various sources, but at the end of

Page 14

1 the day, you felt that you had pulled the data that
2 would allow you to make these determinations?
3 A. Yes.
4 Q. So the Process Improvement Action Plan was to use
5 reconstructed data from fiscal year 2014 to
6 recalibrate the fiscal year 2016 rates, correct?
7 A. Correct.
8 Q. And that's what your IWC program cost buildup does?
9 A. Yes.
10 Q. And then you say: Action Taken. Proposed fiscal year
11 2016 base rate is \$5.50, reflecting the reconstructed
12 cost data, which is approximately 38 percent reduction
13 in program cost base from fiscal year 2014. You see
14 that?
15 A. Yes.
16 Q. So did this end up being a recommendation of you as to
17 what those rates should be for the proposed fiscal
18 year 2016?
19 A. I don't recall. I took this information back to DWSD,
20 this calculation I did, and I said, based on the
21 actual costs, it looks like the revenue requirement
22 number should be \$5.14. I don't recall how we got to
23 \$5.50, and I don't recall if anything was done by DWSD
24 to change the revenue requirement number at all. But
25 I tried to explain to the people in my presentation

Page 15

1 that using the costs that I was aware of, the number
2 seemed to be closer to five dollars than eight
3 dollars.
4 Q. So what you concluded at the end of the day is that
5 the fiscal year 2014 IWC revenue requirement should
6 have been 13 million dollars as opposed to 22 million
7 dollars?
8 A. Right.
9 Q. And so in your calculation here -- you would agree
10 with me that one major driver of this difference is
11 that in the rate calculation, almost 9.5 million
12 dollars was allocated to wastewater operations
13 including the lab, and in your reconstructed
14 wastewater lab operations, it was 2,300,000,
15 basically?
16 A. Yes.
17 Q. And when you reconstructed the wastewater lab ops to
18 come up with -- you determined that the budget for,
19 the entire budget for the lab operations was a little
20 over three million dollars, correct?
21 A. Where are you -- okay, the 3,016,000?
22 Q. Yes.
23 A. Yes.
24 Q. And that was based upon actual data that you obtained
25 for fiscal year 2014?

Page 16

1 A. Yes.
2 Q. So I'm assuming that there's an operating expense,
3 there's payroll and fringe benefits basically,
4 correct?
5 A. Correct.
6 Q. And so would it be fair for me to assume that you
7 figured out how many people were employed in the lab
8 and then you figured out the cost of those employees
9 to determine the major part of this cost component?
10 A. I don't know if I approached it that way. I probably
11 pulled that payroll number off whatever LBS means,
12 some system.
13 Q. But at the time, you were satisfied that you were
14 accurately reflecting the actual cost, at least as of
15 fiscal year 2014, for the lab?
16 A. Yes.
17 Q. And then you ended up allocating a certain percentage
18 of that to the IWC, correct?
19 A. Yes.
20 Q. And is that because the lab has functions that are
21 beyond supporting the IWC function?
22 A. I would presume that. I don't recall how I came up
23 with 76 percent, but it has to say that another 24
24 percent is spent on something that has nothing to do
25 with IWC.

Page 17

1 Q. So you don't recall where the 76 percent came from,
2 but do you recall whether that was your judgment or
3 was somebody else telling you that it was their
4 judgment?
5 A. I would not have known how to calculate that number,
6 as I recall.
7 Q. And you're not aware of any document that reflects
8 backup, so to speak, for that number?
9 A. No.
10 Q. But in either event, you've reduced the allocated
11 wastewater ops lab, et cetera, from 9.489 million
12 dollars to about 2.29 million dollars, correct?
13 A. Yes.
14 Q. And then there's a line item for indirect admin
15 overhead, OH. Do you see that?
16 A. Yes.
17 Q. And in 2014, fiscal year 2014, the rate calculation
18 included 4.46 million dollars of indirect
19 administrative overhead, and in your reconstructed
20 calculation, it's reduced to 2.65 million. Do you see
21 that?
22 A. Yes.
23 Q. First of all, can you tell me what components of cost
24 are in the indirect administrative overhead?
25 A. I cannot. I don't recall.

Page 18

1 Q. But in any event, in your reconstructed calculation,
2 you determined that it should be about a million eight
3 less?
4 A. Yes.
5 Q. In other words, if they had used your reconstructed
6 calculations for fiscal year 2014, they would have,
7 instead of 4.46 million, would have used 2.65 million?
8 A. Yes.
9 Q. And then there's capital revenue requirements, which
10 you left the same, correct?
11 A. Yes.
12 Q. And then again, the revenue requirement under the rate
13 calculation was 22.45 million, and under your
14 reconstructed calculation, it's a little over 13
15 million, correct?
16 A. Yes.
17 Q. And then to get to your base charge, you divide those
18 revenue requirements by the total equivalent meters,
19 correct?
20 A. Yes.
21 Q. And those were supplied to you, correct?
22 A. Yes.
23 Q. And then that leaves an annual charge which divided by
24 12 leads to the per unit cost, correct?
25 A. Yes.

Page 19

1 Q. Do you recall what components of cost were included in
2 what's called the direct IWC budget?
3 A. I do not.
4 Q. And your reconstructed calculation is somewhat less
5 than eight million dollars. Do you recall as you sit
6 here today what was the reason for that adjustment?
7 A. Well, as I said, I probably located in the system the
8 accounts that tracked IWC budget and I pulled that
9 number from the system. The fact that the eight
10 million is an even number suggests that was some sort
11 of maybe an estimate.
12 Q. Fair enough. Did you ever form any kind of
13 understanding of what the wastewater lab did to
14 support the IWC function?
15 A. I am trying to recall. I recall visiting them on the
16 top floor of the old Kresge headquarters by the
17 Masonic Temple and walking through there and talking
18 to somebody. I don't recall -- it literally looked
19 like a science lab, the kind of things you would see
20 in a lab. I don't recall specifically or particularly
21 what they did.
22 Q. But in any event, just so we can confirm this, when
23 you reconstructed the wastewater lab ops, you intended
24 to capture the entire budget of the lab, correct,
25 before a percentage was allocated to IWC?

Page 20

1 A. That would have been my intent, yes.
2 Q. You're not aware of any cost or expense associated
3 with the wastewater lab as of fiscal year 2014 that
4 isn't included in your three million dollar number in
5 [Exhibit 11](#), correct?
6 A. Correct. I'm not aware of that.
7 MR. HANLEY: Mr. Brown, if you could turn
8 to page 5.
9 Q. The very bottom, there's a bullet point that talks
10 about the elements of IWC, and the fourth bullet point
11 says: Recover the cost of the program by establishing
12 charges based on meter size and concentration of waste
13 for all nonresidential customers subject to some
14 exclusions. Do you see that?
15 A. Yes.
16 Q. Was that your understanding at the time of how the
17 cost of the IWC program was recovered?
18 A. Yes.
19 Q. And then the fifth bullet point on page 5 says:
20 Collect only the amount necessary to recover the cost
21 of the IWC program. You see that?
22 A. Yes.
23 Q. Was that your understanding of the goal of these
24 charges was to collect only the amount necessary to
25 recover the cost of the IWC program?

1 A. Yes.
2 Q. And isn't it true that your analysis that's reflected
3 on page 11 confirms that at least for fiscal year
4 2014, DWSD recovered more than the cost of the IWC
5 program?
6 A. The data on page 11 does suggest that, yes.
7 Q. By about nine million dollars, correct?
8 A. I'm not looking at that page now.
9 Q. If we can just go back to it just to confirm this
10 question.
11 A. If you say by about nine million, you're comparing
12 22.4 to 13 million, yes.
13 MR. HANLEY: I have no further questions
14 for you, sir. I appreciate your time. The other
15 counsel may have questions.
16 MR. WATT: I don't have anything.
17 MR. FRESCORN: I don't have any questions.
18 Thank you.
19 MR. HANLEY: Thank you, sir.
20 (Deposition concluded at 10:30 a.m.)
21
22
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24
25

1 CERTIFICATE OF NOTARY
2 STATE OF MICHIGAN)
3) SS
4 COUNTY OF MACOMB)
5
6
7 I, STEVE BROWN, certify that this
8 deposition was taken before me on the date
9 hereinbefore set forth; that the foregoing questions
10 and answers were recorded by me digitally and reduced
11 to computer transcription; that this is a true, full
12 and correct transcript of my digital recording so
13 taken; and that I am not related to, nor of counsel
14 to, either party nor interested in the event of this
15 cause.
16
17
18
19 
20 _____
21
22 STEVE BROWN, CER-999
23 Notary Public,
24 Macomb County, Michigan
25 My Commission expires: March 18, 2023

	always (2) 5:17,19	8:5;10:5;15:15;16:3	18:9	conclusions (1) 9:21
\$	amount (2) 20:20,24	basis (3) 6:22;7:1;12:16	capture (1) 19:24	confirm (2) 19:22;21:9
\$13,053,349 (1) 13:9	analysis (2) 7:3;21:2	Bateson (2) 6:19;10:13	case (3) 4:20,20;8:7	confirms (1) 21:3
\$22,450,700 (1) 13:5	analytical (1) 8:10	become (1) 5:11	categories (1) 13:21	consulting (1) 5:24
\$5.14 (1) 14:22	annual (1) 18:23	belabor (1) 4:25	certain (4) 4:21;8:18,22;16:17	control (2) 4:21;7:4
\$5.50 (2) 14:11,23	appearing (1) 4:14	benefits (1) 16:3	Certified (1) 5:16	cost (19) 8:20,22;12:1,8;14:8, 12,13;16:8,9,14;17:23; 18:24;19:1;20:2,11,17, 20,25;21:4
\$8.85 (3) 11:23;12:15,19	appreciate (1) 21:14	better (1) 13:19	cetera (2) 13:22;17:11	costs (4) 7:23;8:17;14:21; 15:1
A	approach (1) 12:20	beyond (1) 16:21	CFO (2) 6:16,19	counsel (1) 21:15
able (1) 9:6	approached (1) 16:10	bill (1) 8:23	challenges (1) 4:21	Court (3) 9:11;11:6,9
Accountant (1) 5:16	approximately (1) 14:12	blue (1) 8:4	chance (1) 11:16	CPA (4) 5:9,11,13,19
Accounting (1) 5:3	area (2) 6:14,16	bore (1) 6:11	change (1) 14:24	crisp (1) 13:19
accounts (1) 19:8	around (4) 5:12;6:1;9:1;13:20	bottom (2) 12:2;20:9	charge (4) 11:23;12:15;18:17, 23	customers (3) 8:23;12:16;20:13
accumulating (1) 9:2	aside (1) 7:8	bring (1) 9:12	charges (5) 4:21;7:25;13:5; 20:12,24	
accurate (1) 12:20	aspects (2) 10:6,7	Brown (1) 20:7	charging (2) 12:14,16	D
accurately (1) 16:14	assessing (2) 7:18,23	BS (1) 5:3	circle (1) 11:7	data (18) 8:24;9:2,3;11:11,23; 12:7,19,23,24;13:2,16, 18,23;14:1,5,12;15:24; 21:6
Action (2) 14:4,10	assigned (3) 6:2,13;8:3	budget (6) 13:21;15:18,19;19:2, 8,24	clear (1) 13:3	dated (1) 10:10
actual (7) 12:2,8,21;13:11; 14:21;15:24;16:14	associated (2) 5:25;20:2	buildup (2) 12:1;14:8	closer (1) 15:2	day (2) 14:1;15:4
actually (1) 10:21	assume (1) 16:6	bullet (6) 11:22;12:12,13;20:9, 10,19	colleague (1) 4:19	dealings (1) 9:17
address (1) 6:15	assuming (1) 16:2	C	Collect (2) 20:20,24	decide (1) 8:6
adjustment (1) 19:6	attend (1) 11:1	calculate (1) 17:5	column (3) 12:18,21,25	Department (3) 5:15;6:4,7
admin (2) 13:22;17:14	attended (1) 11:4	calculated (2) 8:22;9:5	committee (1) 10:15	departments (1) 10:16
administrative (2) 17:19,24	aware (5) 9:8;15:1;17:7;20:2,6	calculation (16) 9:4;12:18;13:1,4,6,8, 13;14:20;15:9,11; 17:17,20;18:1,13,14; 19:4	communications (1) 4:18	depending (1) 7:1
advance (1) 11:13	B	calculations (2) 8:12;18:6	communities (1) 10:19	depicted (1) 11:11
again (1) 18:12	back (4) 5:18;8:21;14:19; 21:9	call (1) 5:24	companies (1) 8:18	deposition (6) 6:8;9:13,14;10:1; 11:14;21:20
ago (2) 4:15;7:20	background (1) 5:1	called (6) 4:5;5:21;6:2;12:18, 25;19:2	company (2) 5:20,23	describe (1) 8:2
agree (1) 15:9	backup (1) 17:8	came (3) 7:20;16:22;17:1	comparing (1) 21:11	designed (1) 10:18
allegations (1) 4:22	Bart (2) 9:15,15	Can (13) 4:11;6:6,10,11;8:2; 9:9,11;11:19;12:10,19; 17:23;19:22;21:9	component (1) 16:9	detail (1) 11:19
allocated (3) 15:12;17:10;19:25	base (4) 11:23;14:11,13; 18:17	capital (1)	components (3) 8:5;17:23;19:1	determinations (1) 14:2
allocating (1) 16:17	based (7) 9:4;12:2,8;13:11; 14:20;15:24;20:12		concentration (1) 20:12	
allow (1) 14:2	basically (4)		concerns (1) 6:15	
almost (1) 15:11			concluded (3) 13:4;15:4;21:20	

determine (1) 16:9	6:13;16:8	13:1,20	8:19;12:22	11:21,23;12:15;13:21; 14:8;15:5;16:18,21,25; 19:2,8,14,25;20:10,17, 21,25;21:4
determined (3) 13:9;15:18;18:2	end (3) 13:25;14:16;15:4	Finding (1) 11:21	H	
Detroit (3) 5:14;6:3,6	ended (1) 16:17	firm (1) 5:24	half (1) 7:13	J
developed (1) 12:17	enough (2) 5:20;19:12	first (5) 4:6;11:21;12:11,13; 17:23	HANLEY (7) 4:10,17;9:11;11:6; 20:7;21:13,19	January (1) 6:1
difference (1) 15:10	entire (2) 15:19;19:24	fiscal (19) 11:22;12:2,6,8;13:4, 15,16;14:5,6,10,13,17; 15:5,25;16:15;17:17; 18:6;20:3;21:3	headquarters (1) 19:16	Jordan (1) 10:1
different (5) 7:16,16;9:2,2;12:15	establishing (1) 20:11	five (2) 7:20;15:2	heard (2) 7:19,21	judgment (2) 17:2,4
direct (2) 13:21;19:2	estimate (1) 19:11	floor (1) 19:16	herein (1) 4:5	jump (1) 8:5
directed (1) 6:16	et (2) 13:22;17:11	flow (1) 19:16	I	June (2) 4:1;6:1
divide (1) 18:17	even (1) 19:10	flow (1) 8:13	imposing (1) 7:24	K
divided (1) 18:23	event (3) 17:10;18:1;19:22	follows (1) 4:8	Improvement (1) 14:4	keep (1) 5:17
document (5) 7:7,9;14;10:12; 11:13;17:7	EXAMINATION (1) 4:9	form (1) 19:12	included (3) 17:18;19:1;20:4	Kickham (1) 4:19
documented (1) 8:13	examined (1) 4:8	formula (2) 8:22,24	including (1) 15:13	kind (4) 6:11,17;19:12,19
dollar (1) 20:4	exclusions (1) 20:14	Foster (2) 9:15,15	incurring (1) 7:24	knew (2) 8:4;9:16
dollars (11) 15:2,3,6,7,12,20; 17:12,12,18;19:5;21:7	Exhibit (3) 9:13;10:23;20:5	Foster's (1) 9:12	indicated (1) 10:13	knowledge (1) 10:25
done (5) 5:1;8:12;10:9,24; 14:23	Exparis (4) 5:21,25;6:13,20	fourth (1) 20:10	indirect (4) 13:22;17:14,18,24	known (1) 17:5
down (1) 6:11	expense (2) 16:2;20:2	fringe (1) 16:3	industrial (2) 4:21;7:4	Kresge (1) 19:16
driver (1) 15:10	explain (1) 14:25	full (1) 4:11	inform (1) 10:19	L
dropped (3) 9:5;12:14;13:2	explanation (1) 13:19	function (2) 16:21;19:14	information (6) 9:6,19;11:11;13:12, 17;14:19	lab (14) 15:13,14,17,19;16:7, 15,20;17:11;19:13,19, 20,23,24;20:3
duly (1) 4:6	F	functions (1) 16:20	informational (1) 10:18	lack (1) 13:18
DWSD (14) 6:7,12,14,17,19,21; 7:24;10:2;11:4;12:14; 13:24;14:19,23;21:4	fact (1) 19:9	further (1) 21:13	instead (1) 18:7	later (1) 7:8
E	Fair (5) 5:20;10:7;11:10; 16:6;19:12	G	intended (1) 19:23	latest (1) 12:24
Ed (1) 4:19	familiarity (1) 4:22	gained (1) 4:22	intent (1) 20:1	lawsuit (1) 4:23
eight (4) 15:2;18:2;19:5,9	far (1) 9:8	general (1) 6:10	interfaced (2) 6:21,24	lawyer (1) 10:2
either (1) 17:10	felt (1) 14:1	generally (1) 6:14	into (4) 6:11;7:8;9:9;12:14	LBS (1) 16:11
elements (1) 20:10	fifth (1) 20:19	given (3) 8:22;12:17,18	investigation (1) 5:2	leads (1) 18:24
else (3) 6:21;11:4;17:3	figured (2) 16:7,8	GLWA (1) 11:8	involved (3) 7:18,23;8:10	learned (1) 5:25
employed (2) 5:20;16:7	file (1) 13:20	goal (1) 20:23	involvement (1) 8:2	least (2) 16:14;21:3
employee (1) 6:20	Finance (5) 5:6;6:2,22;7:11,22	Good (1) 4:11	issues (1) 6:15	leaves (1) 18:23
employees (2)	Financial (5) 6:12,14;8:11;9:6; 10:7	Greg (1) 4:17	item (1) 17:14	left (1) 18:10
	find (2)	group (3) 6:13;10:14,15	IWC (23) 7:9,12;8:4,16;9:18;	
		guess (2)		

<p>legal (1) 10:5 length (1) 7:8 less (2) 18:3;19:4 license (1) 5:17 line (2) 8:8;17:14 LinkedIn (1) 5:2 literally (1) 19:18 little (3) 5:1;15:19;18:14 located (1) 19:7 locator (1) 11:8 looked (2) 11:18;19:18 looking (2) 12:5;21:8 looks (1) 14:21 lot (3) 6:24;7:16;8:19</p>	<p>meter (1) 20:12 meters (1) 18:18 million (20) 13:11;15:6,6,11,20; 17:11,12,18,20;18:2,7, 7,13,15;19:5,10;20:4; 21:7,11,12 Miss (1) 10:1 more (1) 21:4 morning (1) 4:11 MRFRESCORN (1) 21:17 much (1) 8:4 must (1) 9:24</p>	<p>One (5) 7:2,13;12:18;13:19; 15:10 only (2) 20:20,24 operating (1) 16:2 operations (3) 15:12,14,19 opposed (2) 13:12;15:6 ops (3) 15:17;17:11;19:23 organization (1) 6:25 organizations (1) 9:3 out (5) 6:10;8:4;13:20;16:7, 8 over (5) 7:7,13;13:18;15:20; 18:14 overhead (4) 13:22;17:15,19,24 own (1) 12:11</p>	<p>10:18 place (1) 13:18 plaintiffs (1) 4:20 Plan (1) 14:4 please (1) 4:12 point (4) 11:22;20:9,10,19 points (2) 12:12,13 pollutants (1) 8:20 population (1) 8:18 prepared (3) 9:24;10:5,6 preparing (1) 10:12 presentation (3) 10:17,21;14:25 presented (1) 11:2 presume (2) 9:24;16:22 pretty (2) 7:20;8:3 previously (1) 9:12 probably (2) 16:10;19:7 process (4) 8:9,10,11;14:4 processes (2) 6:16;9:20 product (1) 8:11 program (11) 7:4,10;8:16;11:20; 14:8,13;20:11,17,21, 25;21:5 programs (1) 10:19 project (4) 7:12;8:3,3;12:14 projects (1) 7:10 Proposed (2) 14:10,17 Public (1) 5:16 pull (2) 11:9;13:23 pulled (3) 14:1;16:11;19:8 purpose (1) 10:12 purposes (1) 6:7 pursuant (2) 4:14;13:5</p>	<p>put (1) 10:14 putting (2) 8:19,24</p>
				Q
				quickly (2) 7:21;11:18
				R
				Rate (8) 12:18;13:3,6,13; 14:11;15:11;17:17; 18:12 rates (3) 7:25;14:6,17 reason (1) 19:6 rebuild (1) 8:24 recalibrate (1) 14:6 recall (23) 5:12;7:4,21;8:16; 9:19,23;10:24;11:5; 13:17;14:19,22,23; 16:22;17:1,2,6,25;19:1, 5,15,15,18,20 recollection (1) 11:17 recommendation (1) 14:16 Reconstructed (13) 12:1,25;13:8;14:5, 11;15:13,17;17:19; 18:1,5,14;19:4,23 record (2) 4:12;13:3 Recover (3) 20:11,20,25 recovered (2) 20:17;21:4 reduced (2) 17:10,20 reduction (1) 14:12 refer (1) 6:6 referencing (1) 9:10 reflected (1) 21:2 reflecting (2) 14:11;16:14 reflective (1) 12:21 reflects (1) 17:7 refresh (1) 11:16 regard (1)
M	N	P		
<p>major (2) 15:10;16:9 many (1) 16:7 March (1) 10:9 MARK (2) 4:4,13 marked (2) 9:12,14 Masonic (1) 19:17 may (1) 21:15 maybe (2) 12:22;19:11 MBA (1) 5:6 mean (3) 11:20;12:12,13 means (1) 16:11 meant (1) 13:21 meeting (2) 11:1,4 member (2) 7:10;10:19 memorandum (1) 10:6 met (1) 4:17</p>	<p>name (2) 4:11,17 necessarily (1) 6:24 necessary (2) 20:20,24 needed (1) 9:7 Nikki (3) 6:19;8:3;10:13 nine (2) 21:7,11 nobody (1) 6:25 nonresidential (1) 20:13 number (13) 9:5;11:8;12:17; 13:11;14:22,24;15:1; 16:11;17:5,8;19:9,10; 20:4 numbers (7) 8:14,15,15;9:5; 11:20;12:21,22</p>	<p>page (8) 11:7,9,11;20:8,19; 21:3,6,8 paralleled (1) 9:3 part (4) 6:22;7:22;12:15; 16:9 particular (1) 9:18 particularly (1) 19:20 passed (2) 8:17,21 payroll (2) 16:3,11 people (4) 6:24;8:9;14:25;16:7 per (1) 18:24 percent (4) 14:12;16:23,24;17:1 percentage (3) 7:12;16:17;19:25 perform (1) 9:7 performing (1) 5:14 period (2) 7:13,14 personally (1) 11:1 piece (1)</p>		
	O			
	<p>Obtain (1) 11:22 obtained (3) 12:7;13:15;15:24 off (1) 16:11 office (1) 4:19 old (1) 19:16 once (1) 8:12</p>			

6:18 registered (1) 5:18 regular (2) 6:22,25 relating (3) 6:15;7:3,9 relevant (1) 8:25 remember (1) 10:3 report (4) 9:23,24;10:14,17 reporter (3) 9:11;11:6,9 reporting (1) 6:17 represent (1) 4:19 requirement (9) 7:19;11:23;12:6,7; 13:16;14:21,24;15:5; 18:12 Requirements (3) 11:21;18:9,18 responsible (1) 11:10 resulted (1) 13:5 revenue (13) 7:19;11:21,22;12:5, 7:13;15:16;14:21,24; 15:5;18:9,12,18 review (3) 8:6;11:16,21 right (2) 9:9;15:8	9:21 shorthand (1) 6:6 sit (1) 19:5 size (1) 20:12 small (1) 7:12 somebody (2) 17:3;19:18 somewhat (1) 19:4 Somewhere (1) 5:12 sort (1) 19:10 sources (1) 13:25 speak (1) 17:8 specifically (2) 9:23;19:20 specifics (1) 6:11 spent (1) 16:24 start (1) 6:10 started (1) 5:17 state (3) 4:11;5:3,6 statements (1) 11:20 steering (1) 10:15 subject (1) 20:13 subpoena (1) 4:15 suburban (1) 10:16 suggest (1) 21:6 suggests (1) 19:10 summarize (1) 5:2 supplied (1) 18:21 support (1) 19:14 supporting (1) 16:21 supposed (2) 8:17,21 sure (2) 4:25;8:19 sworn (1) 4:6 system (7) 8:20;12:24;13:1,23;	16:12;19:7,9 systems (1) 9:2 T talk (1) 7:2 talking (1) 19:17 talks (1) 20:9 Team (5) 6:3,12,23;7:11,23 telling (1) 17:3 Temple (1) 19:17 test (1) 8:13 testified (1) 4:8 testify (1) 4:6 thereupon (1) 4:5 thought (1) 9:7 thoughts (1) 9:22 three (2) 15:20;20:4 throughout (1) 6:25 Thursday (1) 4:1 times (2) 5:13;7:17 today (3) 4:14;7:3;19:6 together (2) 10:14;13:23 took (3) 10:1;13:1;14:19 top (1) 19:16 total (1) 18:18 tracked (1) 19:8 Transformation (5) 6:3,12,22;7:11,22 tried (2) 8:24;14:25 true (1) 21:2 truth (3) 4:6,7,7 try (2) 5:2;8:8 trying (1) 19:15 turn (2)	11:7;20:7 two (3) 10:19;12:12,13 two-year (1) 7:13 typically (1) 8:7 U under (2) 18:12,13 understood (1) 9:4 unit (1) 18:24 up (10) 5:17;8:14;9:12;11:9; 12:2,24;14:16;15:18; 16:17,22 upcoming (1) 12:6 upon (4) 4:15;12:8;13:11; 15:24 use (2) 12:23;14:4 used (2) 18:5,7 using (3) 8:15,23;15:1 V various (1) 13:25 versions (1) 10:23 visiting (1) 19:15 W walking (1) 19:17 waste (3) 4:21;7:4;20:12 wastewater (7) 15:12,14,17;17:11; 19:13,23;20:3 Water (4) 5:14;6:3,6;10:16 WATT (1) 21:16 way (3) 6:10;9:15;16:10 Wayne (2) 5:3,6 weeks (1) 4:15 what's (1) 19:2 whole (1)	4:7 witness (1) 4:5 word (2) 7:19;8:19 words (2) 12:11;18:5 work (9) 5:14;6:13,14;7:9,22; 8:8,25;9:18;10:13 working (4) 7:1;9:16;10:2,15 works (1) 8:9 wrote (1) 9:23 Y year (21) 7:13;11:22;12:2,6,6, 9:13;4,15,16;14:5,6,10, 13,18;15:5,25;16:15; 17:17;18:6;20:3;21:3 years (1) 7:20 1 10:02 (1) 4:2 10:30 (1) 21:20 11 (8) 9:13;10:23;11:7,9, 11:20;5:21;3,6 12 (1) 18:24 13 (4) 13:11;15:6;18:14; 21:12 14 (1) 12:23 16 (2) 9:1;12:23 1976 (1) 5:4 1985 (1) 5:7 2 2,300,000 (1) 15:14 2.29 (1) 17:12 2.65 (2) 17:20;18:7 2010's (1) 5:15 2014 (19) 6:1;11:22;12:2,8,9, 23;13:4,12,16;14:5,13;
S				
same (2) 8:15;18:10 satisfied (1) 16:13 SAVITSKIE (3) 4:4,13,14 science (1) 19:19 second (1) 12:25 seemed (1) 15:2 sense (1) 8:14 sent (2) 7:7;11:13 served (1) 4:15 Sewer (2) 5:14;6:3 Sewerage (1) 6:7 share (1)				

15:5,25;16:15;17:17, 17:18;6;20:3;21:4 2015 (3) 8:25;10:9;12:23 2016 (6) 6:1;12:6,22;14:6,11, 18 2021 (1) 4:1 22 (1) 15:6 22.4 (1) 21:12 22.45 (1) 18:13 24 (1) 16:23 25th (1) 10:9				
3				
3 (1) 4:1 3,016,000 (1) 15:21 38 (1) 14:12				
4				
4.46 (2) 17:18;18:7				
5				
5 (2) 20:8,19 52 (1) 11:8				
7				
7 (1) 5:12 76 (4) 5:12,17;16:23;17:1				
9				
9,489 (1) 17:11 9.5 (1) 15:11				