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**Missouri Public
Service Commission**

Exhibit No.	_____
Issues	Per Schedule DWJ - 1S
Witness Name	Dale W. Johansen
Type of Exhibit	Surrebuttal Testimony
Sponsoring Party	Lincoln County Sewer & Water, LLC
Case Nos.	SR-2013-0321 WR-2013-0322
Date of Testimony	October 24, 2013

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application)	
of Lincoln County Sewer &)	
Water, LLC for Approval of a)	<u>Case No. SR-2013-0321</u>
Rate Increase)	

In the Matter of the Application)	
of Lincoln County Sewer &)	
Water, LLC for Approval of a)	<u>Case No. WR-2013-0322</u>
Rate Increase)	

**Surrebuttal Testimony of
Dale W. Johansen**

**Presented on Behalf of
Lincoln County Sewer & Water, LLC**

October 24, 2013

**Johansen Consulting Services, LLC
915 Country Ridge Drive
Jefferson City, MO 65109**

LCSW Exhibit No. 2
Date 11-05-13 Reporter KF
File No. SR-2013-0321
WR-2013-0322

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DALE W. JOHANSEN**

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**SURREBUTTAL TESTIMONY OF
DALE W. JOHANSEN**

CASE NOS. SR-2013-0321 & WR-2013-0322

1 **INTRODUCTION**

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

3 **A. Dale W. Johansen, 915 Country Ridge Drive, Jefferson City, MO 65102.**

4 **Q. By whom are you employed and in what capacity?**

5 **A. I am the Manager of Johansen Consulting Services, LLC (JCS). For the**
6 **purposes of these cases, I have been retained by Lincoln County Sewer & Water, LLC**
7 **(LCSW or Company) to provide assistance to the Company in reaching a resolution in these**
8 **cases, to include providing testimony on its behalf supporting LSCW's requests for operating**
9 **revenue increases applicable to its sewer and water utility properties.**

10 **Q. Have you previously submitted testimony in these cases?**

11 **A. Yes, I have. I filed Direct Testimony on behalf of LCSW.**

12 **EXECUTIVE SUMMARY**

13 **Q. Please summarize the Surrebuttal Testimony you are presenting.**

14 **A. I am presenting testimony in response to the rebuttal testimony of**
15 **Commission Staff witnesses Lisa Ferguson and Jim Merciel and Office of the Public Counsel**
16 **(OPC) witness William Addo regarding the issues set out in Schedule DWJ – 1S.**

1 **Q. Is anyone else filing surrebuttal testimony on behalf of LCSW?**

2 A. Yes. Dennis Kallash, who is one of the members of LCSW, is also presenting
3 surrebuttal testimony on behalf of the Company.

4 **METERS & METER INSTALLATIONS**

5 **Q. Please describe this issue.**

6 A. As a result of LCSW's certificate cases that were completed in mid-2012, the
7 Company agreed to install meters in its two water systems over a period of time. In lieu of a
8 multi-year approach that would have resulted in some customers being metered and others
9 not being metered, the Company decided to install meters in both systems as a single project
10 and also chose to install remote-read meters rather than "standard" manual-read meters. The
11 issue at hand is whether the actual costs of the meters and meter installations should be used
12 to establish the Company's cost of service. Originally, the Staff did not include the actual
13 costs of the meters and meter installations in its cost-of-service calculations.

14 **Q. Referring to Ms. Ferguson's rebuttal testimony and the Staff's rebuttal**
15 **accounting schedules, what is the Staff's current position regarding this issue?**

16 A. In essence, the Staff has now included the actual costs of the remote-read
17 meters and meter installations in the Company's plant in service and rate base (there are some
18 differences between the amounts used by the Staff and the amounts the Company believes
19 are appropriate). As a result, there is no longer a disagreement between the Company and the
20 Staff for this issue.

21 **Q. What is the OPC's position on this issue?**

1 A. As is stated in OPC witness Addo's rebuttal testimony, the OPC does not
2 believe the actual costs associated with the installation of the remote-read meters that LCSW
3 chose to install should be recovered by the Company. In lieu of the actual costs for
4 purchasing and installing the remote-read meters, the OPC is advocating the use of the
5 estimated costs of \$500/installation in the Bennington system (a total of \$25,000) and
6 \$150/installation in the Rockport system (a total of \$10,800) that were used to develop the
7 initial, estimated cost of service in the Company's certificate cases.

8 As I noted in my direct testimony, these estimated costs barely cover the cost
9 of the meter installations. As a result, the OPC's position is clearly one with which the
10 Company does not agree.

11 **METER READING DEVICE**

12 **Q. Please describe this issue.**

13 A. As a part of installing the remote-read meters it chose to install, the Company
14 needed to purchase a remote meter reading device. The issue at hand is whether the cost of
15 the remote meter reading device should be included in plant in service and used in
16 determining LCSW's cost of service. Originally, the Staff did not include the cost of the
17 meter reading device in its cost-of-service calculations.

18 **Q. Referring to Ms. Ferguson's rebuttal testimony and the Staff's rebuttal**
19 **accounting schedules, has the Staff now included the remote meter reading device in**
20 **LCSW's plant in service and rate base?**

21 A. Yes, it has and as a result there is no longer a disagreement between the
22 Company and the Staff for this issue.

1 **Q. What is the OPC's position on this issue?**

2 A. Consistent with its position of disallowing the cost of the remote-read meters,
3 Mr. Addo states that the OPC supports the disallowance of the costs of the meter reading
4 device. Since the purchase of the meter reader was directly related to the purchase of the
5 remote-read meters, the Company obviously does not agree with the OPC's position.

6 **BILLING PROGRAM & BILLING EXPENSES**

7 **Q. Please describe this issue.**

8 A. This issue relates to whether the cost of the Company's computerized billing
9 program should be included in plant in service, or in the alternative, whether additional labor
10 expense should be included in the cost of service if the program is not included in plant in
11 service. Originally, the Staff did not include the cost of the billing program in its cost-of-
12 service calculation, nor did it include additional hours in its cost-of-service calculations to
13 reflect the fact that the Company would be required to manually perform numerous billing
14 related activities in the absence of the billing program.

15 **Q. Referring to Ms. Ferguson's rebuttal testimony, has the Staff changed its**
16 **position on this issue?**

17 A. Basically, no. However, Ms. Ferguson does indicate the Staff is still
18 reviewing what an appropriate amount would be to include for billing software costs and that
19 it will further address this issue as a part of its surrebuttal testimony. As a result, the
20 Company will need to have the opportunity to address this matter further during the
21 evidentiary hearing. Additionally, Ms. Ferguson did not address the issue of whether

1 additional labor expense should be included in the Company's cost of service if the program
2 is not included in plant in service.

3 **Q. What is the OPC's position on this issue?**

4 **A.** Mr. Addo states that the OPC believes the cost of the billing program should
5 be disallowed because he believes the cost of the program is "ancillary to the type of meters
6 the Company installed." Mr. Addo also opposes inclusion of any additional labor in the
7 Company's cost of service, even if the billing program is not included, because he believes
8 my estimated hours of additional labor needed is a "vague guesstimate" since I did not
9 provide any support or work papers for my recommended additional hours.

10 **Q. Is the billing program "ancillary" to the type of meters the Company**
11 **installed?**

12 **A.** As I discussed at some length in my direct testimony, that is not the case.

13 **Q. What is the basis for your recommended hours of additional labor needed**
14 **if the billing program was not available?**

15 **A.** My experience in manual billing and the many related activities as the
16 receiver for Rogue Creek Utilities.

17 **CERTIFICATE CASE EXPENSE**

18 **Q. Please describe this issue.**

19 **A.** In its cost-of-service calculations in the Company's certificate cases, the Staff
20 included some of the Company's costs for those cases as a separate cost-of-service
21 component; however, the Staff removed this cost-of-service component from these cases. In
22 the Company's view, these costs should have been considered organization costs or the costs

1 should have been amortized over a reasonable period of time and included in the Company's
2 cost of service until that amortization period was over.

3 **Q. So far as the treatment of these costs as "organization costs" is**
4 **concerned, did you suggest in your direct testimony how this could be done?**

5 A. Yes, I did. I suggested the costs related to the certificate cases should have
6 been included as "Intangible Plant" in account 301. However, after further review of the
7 Uniform System of Accounts (USOA) applicable to small water and sewer utilities, I believe
8 these costs should instead be included as "Intangible Plant" in Account 302 – Franchises and
9 Consents. The language from this account that I believe supports this treatment is as follows
10 (emphasis added):

11 A. This account shall include amounts paid to the federal government,
12 *to a state* or to a political subdivision thereof *in consideration for*
13 *franchises, consents, or certificates . . . together with necessary and*
14 *reasonable expenses incident to procuring such . . . certificates of*
15 *permission and approval . . ."*

16 **Q. In her rebuttal testimony, Ms. Ferguson states that LCSW's certificate**
17 **cases were akin to a rate case since there was an audit conducted and tariffed rates**
18 **were set, and thus that the costs associated with the cases should be treated differently.**
19 **Do you agree?**

20 A. No. Certificate cases normally result in tariffed rates being set and often times
21 also involve an audit being conducted. As a result, the costs related to LCSW's certificate

1 cases are not different than the costs related to other certificate cases and thus could be
2 treated as I am suggesting.

3 **Q. What is the OPC's position on this issue, and what is your response?**

4 **A.** As I understand Mr. Addo's testimony, the OPC believes these costs should
5 not be recovered on an on-going basis because they are rate case expenses already collected
6 in current rates. Additionally, Mr. Addo states that costs incurred by LCSW to transition
7 from an unregulated utility to a regulated utility do not constitute an organization cost.

8 My response to Mr. Addo's testimony is two-fold. First, the costs at issue are
9 simply not "rate case expenses." They are costs related to LCSW obtaining a required
10 certificate of convenience and necessity from the Commission, and the fact that rates were
11 set in the certificate cases is normal. Second, the costs at issue are not "transition costs" of
12 the type described by Mr. Addo in that LCSW did not operate the subject systems as an
13 unregulated entity. And further, even if the costs were transition costs, I believe a careful
14 reading of the applicable USOA account descriptions leads to the conclusion that the costs
15 are organization costs.

16 **A & G SALARY – ANNUALIZED HOURS & PAY RATE**

17 **Q. Please describe this issue.**

18 **A.** This issue relates to the services performed by Toni Kallash, and the manner
19 in which her hours worked should be annualized and the manner in which her pay rate should
20 be established, and there is a disagreement between the Company and the Staff on both of
21 these matters.

1 Q. After reviewing Staff witness Ferguson's testimony, are there any changes
2 you would like to make to the calculations you discussed in your direct testimony?

3 A. No, there are not. However, I will reiterate that I used the Staff's work papers
4 as the basic information source for these matters and made adjustments to the Staff's
5 calculations that I believe to be appropriate.

6 Q. Do you have any responses to OPC witness Addo's testimony regarding
7 this issue?

8 A. Yes, I do. In his rebuttal testimony, Mr. Addo states that I did not provide any
9 support for the adjustment I made to the Staff's annualized hours for Ms. Kallash. This is
10 simply not true. I not only explained this adjustment in my direct testimony, but I also
11 provided a worksheet that included my calculation.

12 Additionally, I disagree with Mr. Addo's proposed salary for Ms. Kallash,
13 which he calculated by simply factoring up of the salary included in LCSW's certificate case
14 cost of service for the increase in customers. This calculation not only ignores the fact that
15 the certificate case salary amount was an estimate (and very well could have been a
16 "guesstimate"), but also ignores the information that is now available regarding the time that
17 Ms. Kallash spends on utility activities and the "MERIC" job classification pay rates that are
18 available as an appropriate guideline for establishing an appropriate pay rate for Ms. Kallash.

19 MANAGEMENT FEES – ANNUALIZED HOURS & PAY RATE

20 Q. Please describe this issue.

21 A. This issue relates to whether the services performed by Dennis Kallash should
22 be compensated through a flat "management fee," as the Staff and the OPC propose, or

1 whether he should be paid based on the hours he works for the Company and an appropriate
2 pay rate.

3 Q. After reviewing Staff witness Ferguson's testimony, are there any changes
4 you would like to make to the calculations you discussed in your direct testimony?

5 A. No, there are not. However, I will reiterate that I used the Staff's work papers
6 as the basic information source for these matters and made adjustments to the Staff's
7 calculations that I believe to be appropriate.

8 Q. Do you have any responses to OPC witness Addo's testimony regarding
9 this issue?

10 A. Yes, I do. In his rebuttal testimony, Mr. Addo states that I did not provide any
11 support for the adjustment I made to the Staff's annualized hours for Mr. Kallash. This is
12 simply not true. I explained this adjustment in my direct testimony and also provided a
13 worksheet that included my calculation.

14 Additionally, I disagree with Mr. Addo's proposed salary for Mr. Kallash,
15 which he calculated by simply factoring up of the salary included in LCSW's certificate case
16 cost of service for the increase in customers. This calculation not only ignores the fact that
17 the certificate case salary amount was an estimate (and very well could have been a
18 "guesstimate"), but also ignores the information that is now available regarding the time that
19 Mr. Kallash spends on utility activities.

20 **SLUDGE HAULING**

21 Q. Please describe this issue.

1 A. The first issue here is whether the sludge hauling expense should be based on
2 the most recent actual costs for sludge hauling as the Company proposes, or a three year
3 average for those costs as the Staff proposes. The second issue here deals with a change in
4 the Company's sludge hauling practices recommended by LCSW's contract sewage treatment
5 plant operator and whether the resulting costs should be included in the Company's cost of
6 service.

7 **Q. What changes to the Company's sludge hauling practices has the**
8 **Company implemented in its sludge hauling practices?**

9 A. As noted in my direct testimony, the Company has implemented a program to
10 haul sludge from its treatment plants on a quarterly basis. As a result, the most recent annual
11 sludge hauling costs will be more reflective of the Company's costs as compared to the Staff's
12 three-year average. Additionally, per the operator's recommendation, the Company has
13 implemented a program to partially pump its sewage treatment plant clarifiers on a monthly
14 basis, and this will result in an additional expense of approximately \$200/month/plant. Also,
15 the calculation of this additional expense was included in a work paper I provided to the Staff
16 and the OPC. Also, I will note that the letter from the Company's plant operator has been
17 provided to the Staff and the OPC. That letter is attached hereto as **Schedule DWJ-2S**

18 **CAPACITY ADJUSTMENTS – ROCKPORT WATER & SEWER FACILITIES**

19 **Q. Please describe this issue.**

20 A. The Rockport water and sewer facilities were built to serve the overall
21 development; however, the development has yet to fully build out. As a result, the Staff

1 implemented certain "capacity adjustments" in the cost-of-service calculations in the
2 Company's certificate cases, and based its capacity adjustments on customer usage amounts.

3 **Q. What is your view of the explanation of the Staff's capacity adjustments**
4 **contained in the rebuttal testimony of Staff witness Jim Merciel?**

5 A. While I understand how Mr. Merciel calculated the adjustments, I believe
6 there is one major flaw in his analysis that makes my approach to the capacity adjustments
7 the appropriate approach.

8 **Q. What is that flaw?**

9 A. In calculating his capacity adjustments, Mr. Merciel uses now-known
10 customer water usage amounts; however, this is information that would not have been
11 available when the facilities were designed. The facilities were designed using the
12 "standard" water usage levels set out in the Department of Natural Resources (DNR) design
13 standards.

14 The best example of this flaw is the adjustment related to the sewage
15 treatment plant. This plant was designed with a capacity of 78,000 gallons/day according to
16 the DNR's design standards to provide service to 210 customer connections for the overall
17 development. As a result, the Company is not challenging the application of a capacity
18 adjustment based on the current number of customers as compared to the design number of
19 customers. However, Mr. Merciel has essentially adjusted the design number of customers
20 for the plant based on now-known customer water usage data, and has then compared the
21 current number of customers to his adjusted design customer equivalents to calculate his

1 capacity adjustment. In my opinion, this adjustment is simply not appropriate, nor is it fair to
2 the Company.

3 **RATE BASE (BEGINNING BALANCES)**

4 **Q. Please describe this issue.**

5 A. As a part of the Company's certificate cases, a level of rate base was used as
6 the "starting balance" for the Company (including certain plant balances identified as plant-
7 held-for-future-use balances discussed later). However, upon reviewing the information used
8 to calculate that rate base amount, it is clear that not all of the costs associated with the
9 original construction of the water and sewer facilities were used in arriving at that rate base
10 amount. Examples of the items for which costs were not included are: (1) engineering fees;
11 (2) the structures that house the wells and/or storage tanks; (3) the structures that house the
12 sewage treatment plant blowers; and (4) the base rock and concrete pads for the water storage
13 tanks. The Company believes that including these missing items, and the land for the
14 treatment facilities as was/is discussed separately, is necessary to establish an accurate rate
15 base for the Company.

16 **Q. Is there anything in the rebuttal testimony of Staff witness Ferguson or**
17 **OPC witness Addo's rebuttal testimony that changes the Company's position on this**
18 **issue?**

19 A. No. I believe it is important from a regulatory viewpoint and a fairness
20 viewpoint to ensure that the plant and rate base balances are accurately stated – even if this
21 means revisiting the balances that were set out in the stipulation for the certificate cases.

1 **RATE CASE EXPENSE**

2 **Q. Does there appear to be any disagreements between the parties on this**
3 **issue?**

4 **A. At this point, I don't believe there are since Staff witness Ferguson and OPC**
5 **witness Addo both acknowledge that the Company is incurring rate cases expense and that**
6 **there should be an allowance for those expenses. However, these expenses will need to be**
7 **updated as the cases continue to move forward. Additionally, at some point the Company**
8 **will need to have the opportunity to review the expenses that the Staff and the OPC are**
9 **proposing to include in the Company's cost of service.**

10 **VEHICLE EXPENSE – MILEAGE FOR MANAGER & OFFICE PERSONNEL**

11 **Q. Please describe this issue.**

12 **A. This issue relates to the calculation of the mileage expense to be included in**
13 **the calculation of the Company's cost of service.**

14 **Q. Does anything in the rebuttal testimony of Staff witness Ferguson or OPC**
15 **witness Addo change your view of this issue that you presented in your direct**
16 **testimony?**

17 **A. No. Setting aside the controversies regarding the matter of whether the**
18 **Company is maintaining the type of "vehicle log" that Ms. Ferguson and Mr. Addo discuss in**
19 **their rebuttal testimony, I believe there is more than sufficient information available to**
20 **support the mileage expenses I discussed in my direct testimony. Also, after having the**
21 **opportunity to review my work paper regarding this issue, I find it interesting that neither**
22 **Ms. Ferguson nor Mr. Addo directly challenged the mileage expenses I calculated.**

1 Q. What mileage expenses are you suggesting be used in calculating the
2 Company's cost of service?

3 A. Based on the approach discussed in my direct testimony, I believe the
4 appropriate mileage expense related to Ms. Kallash's activities is \$504 and the appropriate
5 mileage expense related to Mr. Kallash's activities is \$2,572. In comparison, the Staff's
6 amounts are \$81 and \$1,433, respectively.

7 **WATER TESTING EXPENSE**

8 Q. Please describe this issue.

9 A. This issue relates to the calculation of the water testing expenses to be
10 included in the calculation of the Company's cost of service.

11 Q. Does anything in the rebuttal testimony of Staff witness Ferguson or OPC
12 witness Addo change your view of this issue that you presented in your direct
13 testimony?

14 A. No.

15 Mr. Addo simply states that the Company provided no support for the costs I
16 believe should be added to the Staff's allowance for water testing expenses, and this is simply
17 not true. The Staff and the OPC were both provided my work paper showing how I
18 calculated the \$1,504 addition to the Staff's allowance of \$360. A copy of this workpaper is
19 attached as Schedule DWJ-3S. The estimates contained in this workpaper are based upon
20 my conversations with Mr. Kallash and my personal experience with water testing.

21 Regarding the main portion of the increase I believe is appropriate, Ms.
22 Ferguson states that the costs for labor and vehicle expense are included in the Staff's cost of

1 service, and this is simply not true. The only cost for water testing included in the Staff's
2 cost of service is a \$360 "adder" to the management fee attributable to Mr. Kallash.

3 Additionally, as I discussed in my direct testimony, the amounts I am
4 suggesting be added for labor and mileage are "incremental" costs as they are not included in
5 my recommended expense amounts for labor or mileage.

6 **ROCKPORT ELECTRIC EXPENSE**

7 **Q. Please describe this issue.**

8 A. This issue relates to the calculation of the electric expenses to be included in
9 the calculation of the Company's cost of service for the Rockport sewer and water systems,
10 and whether these expenses should be based on an annualization of the systems' monthly
11 billed amounts or an annualization of the systems' kilowatt hours usage and the current rates
12 being paid for the service.

13 **Q. How do Staff witness Ferguson and OPC witness Addo address this issue**
14 **in their rebuttal testimony?**

15 A. They both indicate a willingness to calculate the electric expenses for the
16 Rockport water and sewer systems in accordance with the Company's position that I
17 explained in my direct testimony, but both also indicate they have not been provided the
18 information needed to do this.

19 **Q. Have the Staff and the OPC been provided copies of the bills for the**
20 **Rockport well and sewage treatment plant for the test year and update period?**

21 A. I have been advised by Mr. Kallash that copies of the bills have previously
22 been provided to the Staff and the OPC. However, to ensure they have this information

1 readily available, I am also providing them copies of the bills (on October 24, 2013) for the
2 months of January 2012 thru June 2013. A copy of these bills are attached as Schedule
3 DWJ-4S.

4 TELEPHONE & INTERNET EXPENSES

5 Q. Please describe this issue.

6 A. The issue here is whether the Company's actual monthly cost of its
7 telephone/internet landline "bundle" for the telephone at its utility office (and related fees,
8 surcharges and taxes) should be used in determining its cost of service.

9 Q. Is there anything in the rebuttal testimony of either Staff witness
10 Ferguson or OPC witness Addo that changes the Company's position on this issue, as
11 you discussed in your direct testimony?

12 A. No. However, I do need to note that the Company does not have an issue with
13 the cell phone expense allowance the Staff has included in its cost-of-service calculation.
14 Also, in response to Mr. Addo's comment that the Company has not provided any support for
15 the \$95 monthly cost discussed in my direct testimony, I am attaching a copy of the
16 Company's March 25, 2013 bill as Schedule DWJ - 5S.

17 INCOME TAXES

18 Q. Please describe this issue.

19 A. The issue here is whether income tax expenses should or should not be
20 included in the Company's cost of service because of its status as a limited liability company.

1 **Q. Is there anything in the rebuttal testimony of Staff witness Ferguson or**
2 **OPC witness Addo that changes your view of this issue as you discussed in your direct**
3 **testimony?**

4 A. No. Ms. Ferguson simply provides an overview of the Staff's policy that
5 LLCs and S-corps should not recover income tax expenses in their cost of service because
6 these entities have no direct tax liability. And Mr. Addo did not address this issue at all.

7 **Q. Please restate the position on this issue that was included in your direct**
8 **testimony.**

9 A. First, LCSW should not be treated differently than other PSC-regulated
10 utilities simply because the tax liability accrues to the owners personally versus a corporate
11 entity. Second, the income tax calculation for LCSW should differ from the income tax
12 calculation used for corporations only in the tax rates used (i.e. – personal vs. corporate).

13 **Q. WHAT TAX RATE WOULD YOU PROPOSE FOR THIS CASE?**

14 A. The minimum 2013 Federal individual income tax rate is 10%. The Missouri
15 individual income tax rate is 6%. Thus, I would suggest a minimum of 16% be used.

16 **Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?**

17 A. Yes.

**SCHEDULES FOR THE SURREBUTTAL
TESTIMONY OF DALE W. JOHANSEN**

CASE NOS. SR-2013-0321 & WR-2013-0322

Listing and Description of Schedules

Schedule DWJ - 1S: List of Issues for Testimony

Schedule DWJ - 2S: Plant Operator Letter

Schedule DWJ - 3S: Water testing Workpaper

Schedule DWJ - 4S: Electric Bills - Rockport Water and Sewer

Schedule DWJ - 5S: Copy of Company's 03/25/13 Office Telephone Bill

LIST OF ISSUES FOR TESTIMONY

Meters & Meter Installations

Meter Reading Device

Billing Program & Billing Expenses

Certificate Case Expense

A & G Salary – Annualized Hours & Pay Rate

Management Fees – Annualized Hours & Pay Rate

Sludge Hauling

Capacity Adjustments – Rockport Water & Sewer Facilities

Rate Base – Beginning Balances

Rate Case Expense

Vehicle Expense – Mileage for Manager & Office Personnel

Water Testing Expense

Rockport Electric Expense

Telephone & Internet Expenses

Income Taxes

ESA, Inc.

PO Box 278
403 Pecan Street
Marthasville, Missouri 63357

Phone (636) 433 -5231
Fax (636) 433 -5232
Email esa@fidnet.com

September 3, 2013

Dennis Kallash
360 E. Cherry
Troy, MO 63379

Mr. Dennis Kallash,

Per our recommendations in November 2012 and again at our meeting on August 30th 2013 we highly recommend that you pump sludge holding once per quarter at the Bennington WWTP and Rockport WWTP also if you could remove any solids buildup from the clarifier stilling well each month with the pump truck would help to insure the following:


1. Reduced loading on the treatment plant from filtrate return from sludge holding which has high Ammonia and BOD concentrations
2. Insure more usable volume in sludge holding also this should help reduce odor.
3. Allow flexibility for land application during varying weather conditions so we don't create an **Emergency situation**

I understand that this may seem excessive to some but sludge management is the most cost effective tool in maintaining these facilities, with the new ammonia regulations and the possibility stricter ammonia limits and new phosphorus limits; poor planning or being frugal in this area in my opinion is a potential recipe for disaster.

Regarding the odor problem at the Rockport WWTP it appears that most of this is coming from the flow EQ area I would strongly recommend that you modify the inlet sewer line location from the center flow EQ tank to the southern EQ tank and isolate the other two, this should allow the waste less chance to go septic.

If you have questions please call

Sincerely,



Tim Flagg
ESA, Inc.
PO Box 278
Marthasville, MO 63357

20	testing trips	
5	Incremental miles/trip	
\$ 0.565	reimbursement rate	
\$ 56.50	mileage expense	
20	trips	
2	hours/trip	
\$ 42.68	hourly wage	
\$ 1,707.20	labor expense	
20	trips	
\$ 5.00	misc. supplies/trip	
\$ 100.00	supplies expense	
\$ 1,863.70	total testing expense	\$ 155.31
\$ 360.00	Staff allowance	\$ 30.00

testing trips	
12	regular monthly tests
4	lead/copper tests
3	other system tests
1	source of supply tests
20	total trips/year

RES RDG	PREV RDG	USE	READING	RATE	AMOUNT
0796	00698	980	Actual	2M 3PH	90.10
Fuel Adjustment Charge					1.54
Energy Efficiency Pgm Charge					.10
MO State Sales Tax					3.88
MO Local Sales Tax					2.06
Amount Due on 03/06					\$97.68

R.P. water



PRESORTED
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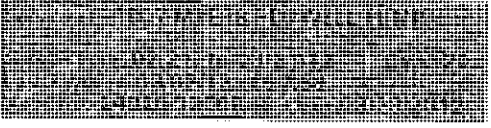


RES RDG	PREV RDG	USE	READING	RATE	AMOUNT
0893	00796	970	Actual	2M 3PH	89.38
Fuel Adjustment Charge					1.53
Energy Efficiency Pgm Charge					.10
MO State Sales Tax					3.85
MO Local Sales Tax					2.05
Amount Due on 04/04					\$96.91

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RES RDG	PREV RDG	USE	READING	RATE	AMOUNT
1048	00893	1550	Actual	2M 3PH	114.48
Fuel Adjustment Charge					2.45
Energy Efficiency Pgm Charge					.16
MO State Sales Tax					4.95
MO Local Sales Tax					2.63
Amount Due on 05/04					\$124.67

RP water



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RES RDG	PREV RDG	USE	READING	RATE	AMOUNT
229	01048	1810	Actual	2M 3PH	125.32
Fuel Adjustment Charge					2.86
Energy Efficiency Pgm Charge					.18
MO State Sales Tax					5.42
MO Local Sales Tax					2.89
Amount Due on 06/05					\$136.67

R.P. water



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RP Well

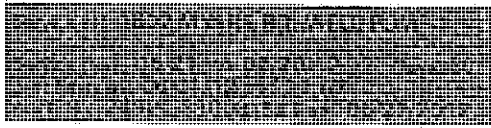
Service at 1807 MYERS RD, WELL PUMP
Service from 04/22 to 06/21/12 Days: 29
Last Payment: 05/08/12 \$124.67
Acct No: 24920-33008 Bill Date: 05/23/2012
Seasonal Use 810 KWH

RES RDG	PREV RDG	USE	READING	RATE	AMOUNT
01478	01229	2490	Actual	2M 3PH	260.07
Fuel Adjustment Charge					7.17
Energy Efficiency Pgm Charge					.50
MO State Sales Tax					11.31
MO Local Sales Tax					6.02
Amount Due on 07/05					\$285.07

R.P. water



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PRES RDG	PREV RDG	USE	READING	RATE	AMOUNT
01757	01478	2790	Actual	2M 3PH	289.00
			Fuel Adjustment Charge		8.03
			Energy Efficiency Pgm Charge		.56
			MO State Sales Tax		12.57
			MO Local Sales Tax		6.70
			Amount Due on 08/03		\$316.86



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1807 MYERS RD, WELLS FOUNTAIN, MO 64489-1049
 24920-33017
 11/21/2012

PRES RDG	PREV RDG	USE	READING	RATE	AMOUNT
01883	01757	1260	Actual	2M 3PH	141.21
			Fuel Adjustment Charge		3.63
			Energy Efficiency Pgm Charge		.25
			MO State Sales Tax		6.13
			MO Local Sales Tax		3.26
			Amount Due on 09/04		\$154.48

R.P. water



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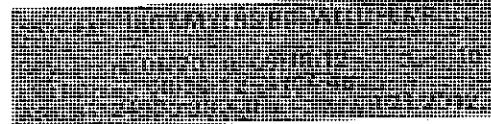


PRES RDG	PREV RDG	USE	READING	RATE	AMOUNT
01986	01883	1020	Actual	2M 3PH	118.02
			Fuel Adjustment Charge		2.94
			Energy Efficiency Pgm Charge		.20
			MO State Sales Tax		5.12
			MO Local Sales Tax		2.73
			Amount Due on 10/03		\$129.01

LCSW



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24920-33017 NCW

PRES RDG	PREV RDG	USE	READING	RATE	AMOUNT
02167	02078	890	Actual	2M 3PH	83.57
			Fuel Adjustment Charge		2.39
			Energy Efficiency Pgm Charge		.09
			MO State Sales Tax		3.64
			MO Local Sales Tax		1.94
			Amount Due on 12/04		\$91.63

LCSW

PRES RDG	PREV RDG	USE	READING	RATE	AMOUNT
02078	01986	930	Actual	2M 3PH	85.80
			Fuel Adjustment Charge		2.50
			Energy Efficiency Pgm Charge		.09
			MO State Sales Tax		3.73
			MO Local Sales Tax		1.99
			Amount Due on 11/05		\$94.11



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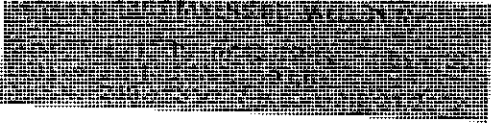
RD
WELL



PRES RDG	PREV RDG	USE	READING	RATE	AMOUNT
02264	02167	970	Actual	2M 3PH	89.33
			Fuel Adjustment Charge		2.61
			Energy Efficiency Pgm Charge		.10
			MO State Sales Tax		3.89
			MO Local Sales Tax		2.07
			Amount Due on 01/07		\$98.00



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PREV RDG	USE	READING	RATE	AMOUNT
03128	02990	1380	Actual 2M 3PH	162.78
Fuel Adjustment Charge				7.62
Energy Efficiency Invest Chg				2.21
MO State Sales Tax				7.29
MO Local Sales Tax				3.88
Amount Due on 08/05				\$183.78



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Seasonal Use 160 KWH
1807 MYERS RD WELL PUMP
Schedule from 07/22 to 02/20/13
Last Payment 01/13/13 \$117.55
Acct No: 2492633017 Bill Date: 02/22/2013

PREV RDG	USE	READING	RATE	AMOUNT
02990	02875	1150	Actual 2M 3PH	138.91
Fuel Adjustment Charge				6.35
Energy Efficiency Invest Chg				1.84
MO State Sales Tax				6.21
MO Local Sales Tax				3.31
Amount Due on 07/05				\$156.62



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PREV RDG	USE	READING	RATE	AMOUNT
02875	02783	920	Actual 2M 3PH	90.75
Fuel Adjustment Charge				4.28
Energy Efficiency Invest Chg				1.47
MO State Sales Tax				4.08
MO Local Sales Tax				2.17
Amount Due on 06/07				\$102.75



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PREV RDG	USE	READING	RATE	AMOUNT
02505	02389	1160	Actual 2M 3PH	104.11
Fuel Adjustment Charge				5.39
Energy Efficiency Invest Chg				1.86
MO State Sales Tax				4.70
MO Local Sales Tax				2.51
Amount Due on 03/06				\$118.57

PREV RDG	USE	READING	RATE	AMOUNT
02783	02653	1300	Actual 2M 3PH	110.38
Fuel Adjustment Charge				6.05
Energy Efficiency Invest Chg				2.08
MO State Sales Tax				5.01
MO Local Sales Tax				2.67
Amount Due on 05/06				\$126.19



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Seasonal Use 250 KWH
1807 MYERS RD WELL PUMP
Schedule from 01/22/13 to 07/22/13
Last Payment 01/09/13 \$98.00
Acct No: 2492633017 Bill Date: 01/24/2013

water

PREV RDG	USE	READING	RATE	AMOUNT
02653	02505	1480	Actual 2M 3PH	118.44
Fuel Adjustment Charge				6.88
Energy Efficiency Invest Chg				2.37
MO State Sales Tax				5.39
MO Local Sales Tax				2.87
Amount Due on 04/05				\$135.95



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PREV RDG	USE	READING	RATE	AMOUNT
0264	1250	Actual 2M 3PH		105.81
Fuel Adjustment Charge				3.36
Energy Efficiency Invest Chg				1.24
MO State Sales Tax				4.66
MO Local Sales Tax				2.48
Amount Due on 02/05				\$117.55

Schedule DWJ-4S

LCSW

PRES RDG	PREV RDG	USE	READING	RATE	AMOUNT
98760	95473	3287	Actual	2M 3PH	256.20
Fuel Adjustment Charge					5.18
Energy Efficiency Pgm Charge					.33
MO State Sales Tax					11.06
MO Local Sales Tax					5.89
Amount Due on 03/06					\$278.66

R.P. Sewer



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AMEREN

PRES RDG	PREV RDG	USE	READING	RATE	AMOUNT
02044	98760	3284	Actual	2M 3PH	255.99
Fuel Adjustment Charge					5.19
Energy Efficiency Pgm Charge					.33
MO State Sales Tax					11.05
MO Local Sales Tax					5.88
Amount Due on 04/04					\$278.44

R.P. Sewer



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AMEREN

PRES RDG	PREV RDG	USE	READING	RATE	AMOUNT
05622	02044	3578	Actual	2M 3PH	275.07
Fuel Adjustment Charge					5.66
Energy Efficiency Pgm Charge					.36
MO State Sales Tax					11.88
MO Local Sales Tax					6.32
Amount Due on 05/04					\$299.29

R.P. Sewer



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Seasonal Use 62 KWH

PRES RDG	PREV RDG	USE	READING	RATE	AMOUNT
09183	05622	3561	Actual	2M 3PH	274.36
Fuel Adjustment Charge					5.63
Energy Efficiency Pgm Charge					.36
MO State Sales Tax					11.84
MO Local Sales Tax					6.31
Amount Due on 06/05					\$298.50

R.P. Sewer



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Seasonal Use 52 KWH

STP Sewer

PRES RDG	PREV RDG	USE	READING	RATE	AMOUNT
12996	09183	3813	Actual	2M 3PH	387.88
Fuel Adjustment Charge					10.98
Energy Efficiency Pgm Charge					.76
MO State Sales Tax					16.88
MO Local Sales Tax					8.99
Amount Due on 07/05					\$425.49

R.P. Sewer



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ES RDC	PREV RDC	USE	READING	RATE	AMOUNT
7030	12996	4084	Actual	2M 3PH	414.60
			Fuel Adjustment Charge		11.76
			Energy Efficiency Pgm Charge		.82
			MO State Sales Tax		18.02
			MO Local Sales Tax		9.60
Amount Due on 08/03					\$454.20



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228 ROCKPORT DR
SEWER TREATMENT
Days 90
Last Payment 11/28/12 \$57.33
Account No 3270-34014 Bill to 12/21/2012

Seasonal Use 180 KWH

ES RDC	PREV RDC	USE	READING	RATE	AMOUNT
0729	17080	3649	Actual	2M 3PH	371.98
			Fuel Adjustment Charge		10.51
			Energy Efficiency Pgm Charge		.73
			MO State Sales Tax		16.19
			MO Local Sales Tax		8.62
Amount Due on 09/04					\$408.03



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R.P. Sewer

ES RDC	PREV RDC	USE	READING	RATE	AMOUNT
4545	20729	3816	Actual	2M 3PH	388.12
			Fuel Adjustment Charge		10.99
			Energy Efficiency Pgm Charge		.76
			MO State Sales Tax		16.89
			MO Local Sales Tax		9.00
Amount Due on 10/03					\$425.76



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PREV RDC	USE	READING	RATE	AMOUNT	
36114	32270	3844	Actual	2M 3PH	290.81
			Fuel Adjustment Charge		10.34
			Energy Efficiency Pgm Charge		.38
			MO State Sales Tax		12.74
			MO Local Sales Tax		6.78
Amount Due on 01/07				\$321.05	

NEW 37270-34014
BONNIE 9-26-12

ES RDC	PREV RDC	USE	READING	RATE	AMOUNT
8209	24545	3664	Actual	2M 3PH	282.65
			Fuel Adjustment Charge		9.86
			Energy Efficiency Pgm Charge		.37
			MO State Sales Tax		12.37
			MO Local Sales Tax		6.59
Amount Due on 11/05					\$311.84



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RD Sewer

ES RDC	PREV RDC	USE	READING	RATE	AMOUNT
2270	28209	4061	Actual	2M 3PH	299.85
			Fuel Adjustment Charge		10.92
			Energy Efficiency Pgm Charge		.41
			MO State Sales Tax		13.15
			MO Local Sales Tax		7.00
Amount Due on 12/04					\$331.33



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LCW

Seasonal Use 397 KWH

RDG	PREV RDG	USE	READING	RATE	AMOUNT
121	59752	4369 Actual	2M 3PH	473.04	
		Fuel Adjustment Charge			24.12
		Energy Efficiency Invest Chg			6.99
		MO State Sales Tax			21.30
		MO Local Sales Tax			11.34
		Amount Due on 08/05			\$536.79



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Services by 228 ROCKPORT DR
SEWER TREATMENT
Services from 01/22 to 02/20/13
Last Payment 01/15/13 \$60.63
Account No. 3727034014 Bill Date 02/22/2013



RDG	PREV RDG	USE	READING	RATE	AMOUNT
1752	55949	3803 Actual	2M 3PH	414.29	
		Fuel Adjustment Charge			20.99
		Energy Efficiency Invest Chg			6.08
		MO State Sales Tax			18.65
		MO Local Sales Tax			9.93
		Amount Due on 07/05			\$469.94



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Services by 228 ROCKPORT DR
SEWER TREATMENT
Services from 01/22 to 02/20/13
Last Payment 01/15/13 \$60.63
Account No. 3727034014 Bill Date 02/22/2013

RDG	PREV RDG	USE	READING	RATE	AMOUNT
5949	51981	3988 Actual	2M 3PH	316.75	
		Fuel Adjustment Charge			18.45
		Energy Efficiency Invest Chg			6.35
		MO State Sales Tax			14.43
		MO Local Sales Tax			7.68
		Amount Due on 06/07			\$363.66



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PRES RDG PREV RDG USE READING RATE AMOUNT
44050 40402 3648 Actual 2M 3PH 301.89
Fuel Adjustment Charge 16.96
Energy Efficiency Invest Chg 5.84
MO State Sales Tax 13.72
MO Local Sales Tax 7.31
Amount Due on 03/06 \$345.72

Services by 228 ROCKPORT DR
SEWER TREATMENT
Services from 01/22 to 02/20/13
Last Payment 01/15/13 \$60.63
Account No. 3727034014 Bill Date 03/06/13

RDG	PREV RDG	USE	READING	RATE	AMOUNT
1981	47750	4231 Actual	2M 3PH	328.53	
		Fuel Adjustment Charge			19.67
		Energy Efficiency Invest Chg			6.77
		MO State Sales Tax			15.00
		MO Local Sales Tax			7.99
		Amount Due on 05/06			\$377.96



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Services by 228 ROCKPORT DR
SEWER TREATMENT
Services from 01/22 to 02/20/13
Last Payment 01/15/13 \$60.63
Account No. 3727034014 Bill Date 05/06/13

RDG	PREV RDG	USE	READING	RATE	AMOUNT
17750	44050	3700 Actual	2M 3PH	304.74	
		Fuel Adjustment Charge			17.21
		Energy Efficiency Invest Chg			5.92
		MO State Sales Tax			13.85
		MO Local Sales Tax			7.38
		Amount Due on 04/05			\$349.10



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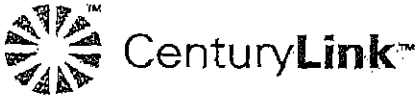
Services by 228 ROCKPORT DR
SEWER TREATMENT
Services from 01/22 to 02/20/13
Last Payment 01/15/13 \$60.63
Account No. 3727034014 Bill Date 04/05/13

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Schedule DWJ-4S



Account Name: LINCOLN COUNTY SEWER AND WATER
 Account Number: 426956007



P.O. Box 4300
 Carol Stream, IL 60197-4300

Page: 1 of 5
 Bill Date: Mar. 25, 2013

Previous Balance	Payments	Adjustments Credits	Current Charges
207.66	207.66 CR	0.00	128.65
Payment Summary			
Previous Balance			207.66
Payment by check received on MAR 07			207.66 CR
Balance			0.00
Adjustments/Credits Summary			
Adjustments to Previous Balance			0.00
Total Adjustments			0.00
Current Charge Summary			
Monthly Charges			152.70
One-Time Charges			0.00
Usage Charges			0.00
Discount			40.00 CR
Adjustments			0.00
Taxes, Fees, and Surcharges			15.95
Total Current Charges			128.65
* Basic Services			37.13
Other Services			91.52
Due Date	Apr. 22, 2013	Amount Due	128.65

* Failure to pay Basic charges may result in the disconnection of those services.

IMPORTANT NEWS

CenturyLink understands that your telecommunication services are vital to your business. Thank you for trusting us to help you make connections that count with your customers. For questions or inquiries about additional services, call our Customer Contact Center at 1-800-261-4102 or call your local CenturyLink representative.

Schedule DWJ-25
 4 pages

Schedule DWJ-55





P.O. Box 4300
Carol Stream, IL 60197-4300

Page: 3 of 5
Bill Date: Mar. 25, 2013

Current Charges Summary **Service From Mar. 25, 2013**

Monthly Charges	Qty	Rate	Amount
Broadband Cost Recovery Fee	1 @	0.99	0.99
Federal Subscriber Line & Access Recovery Charge	1 @	6.23	6.23
National Access Fee	1 @	2.99	2.99
Router Equipment Fee	1 @	7.49	7.49
→ Core Connect Business Primary Line Bundle	1 @	135.00	135.00 ←
Total Monthly Charges			152.70
Discounts			
Preferred Customer Discount			10.00 CR
Preferred Customer Discount			30.00 CR
→ Total Discounts			40.00 CR ←
Taxes, Fees and Surcharges			
Federal Excise Tax			0.22
LINCOLN 911 Surcharge			3.15
LINCOLN Sales Tax			2.05
MISSOURI Relay Missouri Surcharge			0.11
MISSOURI Sales Tax			3.86
MISSOURI Universal Service Fund Surcharge			0.20
TROY Franchise Fee			1.72
TROY Sales Tax			1.82
Universal Service Fund Surcharge			2.82
Total Taxes, Fees and Surcharges			15.95

Total Current Charges **128.65**

Contact Numbers

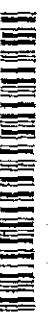
- 1-800-201-4102 Product, Services and Billing
- 1-800-786-6272 High Speed Internet 24/7 Technical Support
- 1-888-872-7313 Dial-up Internet 24/7 Technical Support
- 1-888-646-0004 Financial Services/Payment Arrangements
- 1-800-786-6272 Repair Service 24/7
- 1-800-201-4102 Payment or Account Balance 24/7

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Package Summary

Core Connect Business Primary Line Bundle	
Monthly Recurring	135.00
636-528-5245	
1 Pty Business	
3-Way Calling	
69 Call Return	
Business EAS	
Call Forwarding	
Call Waiting	
Caller ID	
Unlimited Long Distance (Voice Only)	

Schedule DWJ-5S





P.O. Box 4300
Carol Stream, IL 60197-4300

Page: 4 of 5
Bill Date: Mar. 25, 2013

11/13/13

Package Summary

CTL102640843
HSI 10M CC 3YR

Package Charges	135.00	
Promotional Discount	40.00 CR	
Package Charges After Discount	95.00	
Subtotal Package		95.00
Package Taxes, Fees and Surcharges		12.75
Total Package		107.75

Charge Detail

Local Service from MAR 25 to APR 24

Product-ID: 636-528-5245

Monthly Charges

Federal Subscriber Line & Access Recovery Charge	8.23	
National Access Fee	2.99	
Total Local Exchange Services		9.22
** HSI Tracking Bus Prem Install	0.00	
Total Monthly Charges		9.22

Charge Detail For 636-528-5245 9.22

Product-ID: CTL102640843

Monthly Charges

** Broadband Cost Recovery Fee	0.99	
** PC Security - F-Secure	0.00	
** Router Equipment Fee	7.49	
Total Optional Features/Services		8.48
Total Monthly Charges		8.48

Charge Detail For CTL102640843 8.48

Total Charge Detail 17.70

X Total Package Summary 96.08

Tax, Fees and Surcharges 11.65

Total Current Charges 129.65

** Nonregulated Charge(s) - nonpayment for NONREGULATED SERVICES OR PRODUCTS may result in the disconnection or restriction of such services, and such delinquencies may be subject to collection. Local services will not be disconnected for nonpayment of nonregulated charges. Nonpayment of toll charges may result in the disconnection of toll service, and such delinquencies may be subject to collection.



P.O. Box 4300
Carol Stream, IL 60197-4300

Page: 5 of 5
Bill Date: Mar. 25, 2013

CenturyLink Long Distance

Detailed activity on this page is informational only. This activity is billed and totaled from the charge detail page.

Recurring Charges

National Access Fee		2.99	
Total For 636-528-5245			2.99
Total Recurring Charges			2.99

Calling Plan Summary - Informational Only

Charges in this Summary are Itemized and Totaled in Other Sections of the Bill

Plan Summary	Monthly Amount	Usage Amount	Total Amount
Unlimited Long Distance	0.00	0.00	0.00
Total	0.00	0.00	0.00

Taxes, Fees and Surcharges

Universal Service Fund Surcharge	0.48	
Total Taxes, Fees and Surcharges		0.48

Total CenturyLink Long Distance 3.47

Long distance service provided by CenturyTel Long Distance, LLC d/b/a CenturyLink Long Distance, using the trade name CenturyLink

