

Exhibit No.:	
Issue(s):	Rate Case Expense
Witness/Type of Exhibit:	Roth/True-Up Direct
Sponsoring Party:	Public Counsel
Case No.:	WR-2013-0461

TRUE-UP DIRECT TESTIMONY

OF

KERI ROTH

Submitted on Behalf of the Office of the Public Counsel

LAKE REGION WATER & SEWER COMPANY

CASE NO. WR-2013-0461

March 6, 2014

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


In the Matter of Lake Region Water &)
Sewer Company's Application to)
Implement a General Rate Increase) File No. WR-2013-0461
in Water and Sewer Service)

AFFIDAVIT OF KERI ROTH

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

Keri Roth, of lawful age and being first duly sworn, deposes and states:

1. My name is Keri Roth. I am a Public Utility Accountant I for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my true-up direct testimony.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.




Keri Roth
Public Utility Accountant I

Subscribed and sworn to me this 6th day of March 2014.



JERENE A. BUCKMAN
My Commission Expires
August 23, 2017
Cole County
Commission #13754037



Jerene A. Buckman
Notary Public

My Commission expires August, 2017.

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**TRUE-UP DIRECT TESTIMONY
OF
KERI ROTH**

**LAKE REGION WATER & SEWER COMPANY
CASE NO. WR-2013-0461**

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. Keri Roth, PO Box 2230, Jefferson City, Missouri 65102-2230.

Q. ARE YOU THE SAME KERI ROTH THAT HAS PREVIOUSLY FILED REBUTTAL
AND SURREBUTTAL TESTIMONY IN THIS CASE?

A. Yes.

II. PURPOSE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR TRUE-UP DIRECT TESTIMONY?

A. The purpose of this True-Up Direct Testimony is to update the Commission on the
amount of rate case expense incurred by Company through the end of the true-up period,
December 31, 2013.

III. RATE CASE EXPENSE

Q. WHAT IS THE AMOUNT OF RATE CASE EXPENSE THE COMPANY HAS
INCURRED AS OF DECEMBER 31, 2013?

A. The most recent response from the Company, updated as of March 5, 2014, states that the
Company has received invoices for actual costs totaling \$20,551.98 as of December 31,
2013.

Q. HAS THE COMPANY INCURRED ADDITIONAL RATE CASE EXPENSE SINCE
DECEMBER 31, 2013?

A. Yes. The Company's response indicates it has received invoices totaling an additional
\$41,652.54 of rate case expense as of March 5, 2014, which brings the current total of rate
case expense incurred to \$62,204.52.

Q. DOES PUBLIC COUNSEL AGREE WITH THE COMPANY'S CALCULATED
TOTAL OF RATE CASE EXPENSE?

A. No. Public Counsel believes there are two invoices totaling \$1,053.46 that have been
booked in different accounts; therefore, are not showing on the Company's general
ledger in account 981.00 – 2013 Rate Case. Public Counsel believes the correct amount
of rate case expense incurred by the Company as of December 31, 2013 is \$21,531.98,

True-Up Direct Testimony of Keri Roth
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1 and the correct total amount of rate case expense incurred as of March 5, 2014 is

2 \$63,257.98, as shown on schedule KNR-1, attached to this testimony.

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4 A. DOES THIS CONCLUDE YOUR TRUE-UP DIRECT TESTIMONY?

5 Q. Yes.

Schedule KNR-1

Date	Vendor	Amount
04/25/2013	Newman, Comley & Ruth	279.50
05/25/2013	Newman, Comley & Ruth	167.50
05/25/2013	Newman, Comley & Ruth	520.10
06/25/2013	Newman, Comley & Ruth	980.00
7/25/2013	Newman, Comley & Ruth	676.00
Aug-13	John Summers	64.98
8/13/2013	John Summers	33.84
8/25/2013	Newman, Comley & Ruth	903.00
9/24/2013	John Summers	14.11
9/25/2013	Newman, Comley & Ruth	2,587.10
10/2/2013	Miller, Bales & Cunningham	667.50
10/3/2013	A+ Conferencing	18.96
10/16/2013	John Summers	246.76
10/25/2013	Newman, Comley & Ruth	2,961.00
11/15/2013	Lake Sun Leader	110.25
11/15/2013	USPS	261.98
11/25/2013	Newman, Comley & Ruth	2,842.00
12/25/2013	Newman, Comley & Ruth	8,197.40
	As of December 31, 2013	21,531.98
1/2/2014	A+ Conferencing	68.79
1/13/2014	John Summers	2.07
1/13/2014	John Summers	15.88
1/14/2014	John Summers	28.51
1/25/2014	Newman, Comley & Ruth	9,768.00
1/31/2014	Pohl & Polh, PC	725.00
Jan-14	John Summers	73.46
2/3/2014	John Summers	46.64
2/6/2014	John Summers	24.92
2/20/2014	John Summers	739.73
2/21/2014	Brubaker & Associates, Inc	18,282.97
2/25/2014	Newman, Comley & Ruth	11,945.20
2/26/2014	John Summers	4.83
Total	As of March 5, 2014	63,257.98