

*Exhibit No.:* Revenues  
*Issue(s):* Kim Cox  
*Witness:* MoPSC Staff  
*Sponsoring Party:* Surrebuttal / True-Up  
*Type of Exhibit:* Direct Testimony  
*Case No.:* ER-2024-0189  
*Date Testimony Prepared:* September 10, 2024

**MISSOURI PUBLIC SERVICE COMMISSION**

**INDUSTRY ANALYSIS DIVISION**

**TARIFF/RATE DESIGN DEPARTMENT**

**SURREBUTTAL / TRUE-UP DIRECT TESTIMONY**

**OF**

**KIM COX**

**EVERGY MISSOURI WEST, INC.,**

**d/b/a Evergy Missouri West**

**CASE NO. ER-2024-0189**

*Jefferson City, Missouri*  
*September 10, 2024*

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**KIM COX**  
**EVERGY MISSOURI WEST, INC.,**  
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**CASE NO. ER-2024-0189**

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1 **SURREBUTTAL / TRUE-UP DIRECT TESTIMONY**

2 **OF**

3 **KIM COX**

4 **EVERGY MISSOURI WEST, INC.,**  
5 **d/b/a Evergy Missouri West**

6 **CASE NO. ER-2024-0189**

7 Q. Please state your name and business address.

8 A. My name is Kim Cox, 200 Madison Street, Jefferson City, Missouri 65101.

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

10 A. I am employed by the Missouri Public Service Commission (“Commission”) as  
11 a Senior Research/Data Analyst in the Tariff and Rate Design Department of the Industry  
12 Analysis Division of the Commission’s Staff (“Staff”).

13 Q. Have you previously filed testimony in this case?

14 A. Yes. I provided direct testimony as part of the revenue requirement filed on  
15 June 27, 2024 and rebuttal testimony on August 6, 2024.

16 **SURREBUTTAL**

17 Q. What is the purpose of your surrebuttal testimony?

18 A. The purpose of my surrebuttal testimony is to respond to the rebuttal testimony  
19 of Evergy Missouri West, Inc., d/b/a Evergy Missouri West (“EMW”) witness Marisol E. Miller  
20 in regards to the customer charge and bill counts as well as her rebuttal testimony on Rate Case  
21 revenues Time of Use (“TOU”) adjustment.

22 **CUSTOMER CHARGE AND BILL COUNT**

23 Q. What are Staff’s definitions of an EMW customer charge count and an EMW  
24 bill count?

1           A.     Staff does not have a definition for EMW customer charge count or EMW bill  
2 count. Staff relies on EMW’s definitions of both.

3           Q.     What are EMW’s definitions of a customer charge count and a bill count?

4           A.     Staff is unclear what EMW’s definitions are because of the inconsistency EMW  
5 has provided below:

6                   Definition provided in Case No. ER-2016-0156, Data Request (“DR”) No. 0112.  
7                   Customer Bill/Count – is based on the number of unique service agreements in CIS  
8                   Customer Charge Count – is based on how many customer charges are for that month.

9                   Definition provided in Case No. ER-2024-0189, DR No. 0146.1.  
10                  Customer Bill/Count – the number of customer charge determinants

11                  Definition provided in Case No. ER-2024-0189, Rebuttal testimony.<sup>1</sup>  
12                  Bill Count – the number of unique service agreements in the billing system for each  
13                  month for each rate code.  
14                  Customer Charge Count – the sum of the customer charge billing determinants for  
15                  each month for each rate code.

16           Q.     Ms. Miller stated, “...the most important issue is consistency in the definition  
17 for the customer count.”<sup>2</sup> Does Staff agree that there should be a consistency of the term’s  
18 definition?

19           A.     Absolutely. Staff is unclear why EMW would change the definition of  
20 customer/bill count in DR No. 0146.1 and then change it back to the definition in rebuttal  
21 testimony. In her rebuttal testimony, Ms. Miller provided an example of the difference between  
22 a bill count and a customer charge count.<sup>3</sup>

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<sup>1</sup> Rebuttal testimony of Marisol E. Miller, page 6, lines 6-11.

<sup>2</sup> Rebuttal testimony of Marisol E. Miller, page 4, lines 1-2.

<sup>3</sup> Rebuttal testimony of Marisol E. Miller, page 6, lines 13-17.

1 Example: If a customer has a regular bill with an end date of July 2nd and a final bill  
2 with an end date of July 22nd in a single month:

3 Bill Count: 1 customer.

4 Customer Charge count: 1.67 customers (as the customer would get billed for  
5 1.67 customer charges in the month of July).

6 Clearly there is a difference in the customer/bill count and customer charge count as provided  
7 in the example above as well as the counts provided by Staff in my direct testimony<sup>4</sup> and also  
8 Ms. Miller's rebuttal testimony.<sup>5</sup>

9 Q. Ms. Miller testifies on page 7 that, "...Staff was being inconsistent in their  
10 definition of customer count and cherry-picking methodologies." Did Staff "cherry-pick"  
11 methodologies?

12 A. No. If anything, Staff has been the one to remain consistent on the methodology  
13 to calculate the normal use per customer ("NUPC") and customer growth. As stated in  
14 my direct testimony, Staff has used customer bill counts to calculate NUPC and customer  
15 charge counts to calculate customer growth for rate cases since approximately 2016. Ms. Miller  
16 acknowledges it by providing excerpts of my testimonies from Case No. ER-2022-0130 in her  
17 rebuttal testimony on pages 3-5.

18 Q. Ms. Miller's states in her rebuttal testimony<sup>6</sup> that Staff should have adequate  
19 information to support its analysis for customer growth and average use per customer ("UPC").  
20 Does Staff agree with Ms. Miller?

21 A. No. Staff requested the customer/bill counts through DRs, emails, and two  
22 phone calls, but never received them. The customer/bill counts are not a new ask of EMW as

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<sup>4</sup> Direct testimony of Kim Cox, page 8. The counts provided were taken directly from EMW witness, Al Bass  
workpaper, Actuals by Rate Code – kWh and CC -MO West TYE 20230630 – Bill and Cust Charge Count.

<sup>5</sup> Rebuttal testimony of Marisol E. Miller, page 7.

<sup>6</sup> Rebuttal testimony of Marisol E. Miller, page 9, lines 3-5.

1 they have been provided for many years. Staff does not understand why EMW would make a  
2 manual adjustment to remove the customer/bill counts and simply replace them with the  
3 customer charge counts. By doing so, EMW made it impossible for Staff to be consistent with  
4 its methodology of using customer/bill count to calculate the UPC and NUPC.

5 In addition, the new TOU rate codes only had a few months of billing  
6 determinants, therefore Staff's residential customer growth adjustment was based on the  
7 average customer charge counts from November 2023 and December 2023.

8 Q. Did EMW use customer charge counts for its customer growth adjustment?

9 A. Yes. Ms. Miller stated EMW had ample information to calculate the customer  
10 growth adjustment; however, EMW residential billing determinants do not capture any of the  
11 new TOU rate codes. It is unknown at this time how EMW will account for residential customer  
12 growth through true-up.

#### 13 **RATE CASE REVENUES TOU ADJUSTMENT**

14 Q. What is the rate case revenues TOU adjustment?

15 A. Staff refers to it as the residential interclass rate switch adjustment and EMW  
16 refers to it as the rate case revenues TOU adjustment. Either way, the adjustment is an attempt  
17 to account for the discontinued residential rate codes and the addition of the new TOU rate  
18 codes that became available on October 2023. Staff made a reduction to residential retail  
19 revenues of \$380,818 while EMW made a reduction of \$3.1M to the total retail revenues.

20 Q. Ms. Miller states that Staff's reduction of \$380,818 to rate case revenues was  
21 an error. Is the adjustment an error and can you please explain Staff's residential retail  
22 revenue reduction?

A. The reduction of \$380,818 is not an error, it is an adjustment to residential retail revenues. As stated in my direct testimony, after adjusting for the update period, rate switching, weather normalization, and 365-day adjustment by rate code, Staff switched all residential rate codes to the applicable<sup>7</sup> TOU rate codes as shown below:

Rate Code	Rate codes switched
MORPA:	MORG, MORH, MORO, MORT, MORT2, and MORT3
MORPAS:	MORGS, MORHS, and MORPAS
MORPANM:	MORNO, MORN, and MORNH

The ending revenues after each adjustment at the rate code level are also shown in the chart below:

Rate Code	Test year	Update	Weather normalization	365 Day	Interclass Switch
MORG	\$ 215,897,652	\$ 195,808,340	\$ 196,519,354	\$ 198,469,270	
MORGS	\$ 59,676	\$ 193,710	\$ 192,593	\$ 193,553	
MORH	\$ 170,647,969	\$ 153,538,120	\$ 154,425,336	\$ 155,855,374	
MORHS	\$ 34,750	\$ 109,123	\$ 108,691	\$ 110,686	
MORO	\$ 3,026,755	\$ 2,650,319	\$ 2,650,319	\$ 2,686,857	
MORNO		\$ 2,388	\$ 2,388	\$ 2,409	
MORN	\$ 1,258,919	\$ 1,307,595	\$ 1,307,595	\$ 1,319,874	
MORNH	\$ 1,726,603	\$ 1,636,017	\$ 1,636,017	\$ 1,651,063	
MORPA	\$ -	\$ 30,441,838	\$ 31,691,217	\$ 31,988,831	\$ 407,080,529
MORPAS	\$ -	\$ 36,844	\$ 38,165	\$ 38,383	\$ 339,335
MORPANM	\$ 736	\$ 398,569	\$ 398,569	\$ 407,910	\$ 3,459,202
MORT	\$ 5,605,640	\$ 6,971,173	\$ 7,131,767	\$ 7,203,852	
MORT2	\$ 1,299	\$ 6,932,862	\$ 6,905,273	\$ 6,972,530	
MORT3	\$ 2,062	\$ 4,127,296	\$ 4,316,362	\$ 4,359,291	
<b>Total</b>	<b>\$ 398,262,062</b>	<b>\$ 404,154,194</b>	<b>\$ 407,323,645</b>	<b>\$ 411,259,883</b>	<b>\$ 410,879,066</b>

Q. Why did Staff combine the rate codes after the adjustments?

A. Without having 12 months of billing determinants on the new TOU rate codes, it could not be determined which peak period and season the adjustment would apply since

<sup>7</sup> The rate codes with net metering and solar access/block charge were moved to the TOU rate codes with the same designation.

1 there is no data.<sup>8</sup> For example, the 12 months ending December 2023 billing determinants for  
2 rate code MORT2 are:

3

Total Revenue	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Customer/Bill Count	-	1	1	3	3	5	128	855	6,519	18,391	26,944	26,922
Customer Charge	-	1	1	3	3	5	128	855	6,519	18,391	26,944	26,922
Summer kWh	-	-	-	-	-	-	-	-	-	-	-	-
On-peak	-	-	-	-	-	518	29,503	204,838	1,180,831	1,675,041	35,484	-
Off-Peak	-	-	-	-	-	2,383	145,165	988,777	6,039,719	8,050,855	251,109	-
Off-peak	-	1,495	1,214	1,104	1,351	2,673	158	-	-	3,058,756	13,271,263	18,382,375
Super-off peak	-	467	367	316	327	567	34	-	-	728,820	3,617,697	5,395,414
Total kWh	-	1,962	1,581	1,420	1,678	6,142	174,860	1,193,616	7,220,550	13,513,472	17,175,553	23,777,789

4  
5 Staff would not be able to reflect the level of kWh sales that would have occurred if 26,922  
6 customers charge counts had existed each month. The 26,922 customers would use electricity  
7 differently in July than December. Which season and what pricing period would be applicable  
8 and how would it be distributed? Given that question, Staff's only option was to combine the  
9 rate codes. Staff reviewed the active customers on TOU rates as of July 1 ,2024 in Case No.  
10 EW-2024-0199 as shown below:

*Active Customers on TOU rates as of July 1, 2024*

11

Rate Plan	MO West	MO Metro	Total	% of enrollments
Nights & Weekends Max Plan (3-period/high differential)	16,261	8,379	24,640	4.3%
Nights & Weekends Plan* (3-period)	7,478	5,313	12,791	2.2%
Default Time Based Plan (peak adjustment charge/low diff/default)	253,543	231,381	484,924	84.8%
Summer Peak Time Based Plan (2-period)	24,761	24,391	49,152	8.6%
EV Only Plan (separately metered/3-period/high differential EV rate)	4	4	8	0.0%
<b>Total</b>	<b>302,047</b>	<b>269,468</b>	<b>571,515</b>	

<sup>8</sup> Staff witness Sarah L.K. Lange discusses this in her direct testimony, page 4.



1 The default time-based plan (MORPA) accounted for 84% of residential customers as of July 1,  
2 2024 and had 12 months of billing determinants;<sup>9</sup> therefore, Staff moved residential  
3 customers to that class in order to complete its residential revenue adjustments.

4 Q. In Ms. Miller's rebuttal testimony,<sup>10</sup> she was asked:

5 Q: Did EMW make an annualization adjustment for TOU rates?

6 A: No. EMW did not move or change billing determinants to reflect  
7 annualization of TOU rates because the Company did not have any  
8 reliable support to do so nor did it have Residential usage reflective of  
9 12 months on TOU rates.

10 Does Staff agree with her response?

11 A. Yes, EMW filed its direct case with the test year ending June 2023 which did  
12 not include the deletion and addition of residential rate codes. Unfortunately, with the timing  
13 of the rate case and TOU implementation it is unknown what EMW would have done if some  
14 months of TOU billing determinants were included in their analysis.

15 Q. Is there uncertainty of EMW and Staff's adjustment to account for the deletion  
16 and addition of the residential rate codes?

17 A. Yes. Ms. Miller stated, "... EMW relied on the best analysis available to the  
18 Company and performed a comprehensive calculation to adjust revenues, there are many  
19 assumptions and the revenue adjustment is not perfect or 100% certain."<sup>11</sup> Staff also stated in  
20 its direct testimony, "Staff did the best it could with the test year and update period ordered in  
21 this case and the data provided by EMW. Without having a full twelve months of billing  
22 determinants for the new rate codes, Staff concluded that the customers should be moved to the

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<sup>9</sup> There were 12 months of billing determinants after moving the rate codes (MORG, MORGS, MORH, MORHS, MORO, MORNO, MORN, MORNH, and MORHP that were no longer available).

<sup>10</sup> Rebuttal testimony of Marisol E. Miller, page 12.

<sup>11</sup> Rebuttal testimony of Marisol E. Miller, page 13, lines 15-17.

1 default rate.”<sup>12</sup> EMW’s revenue adjustment relied on a calculation that 59% of customers  
2 would have taken service on the nights and weekends (3 period) and only 19% on MORPA.  
3 Staff’s residential interclass adjustment is based on moving residential customers to MORPA  
4 where 84% of residential customers were at as of June 2024.

5 **TRUE-UP DIRECT**

6 Q. What is the purpose of your true-up direct testimony?

7 A. The purpose of my true-up direct testimony is to update the customer growth  
8 adjustment and the Missouri Energy Efficiency Act (“MEEIA”).

9 **CUSTOMER GROWTH**

10 Q. Did Staff make a true-up customer growth adjustment?

11 A. Yes. Staff made a true-up growth adjustment to EMW residential, SGS<sup>13</sup>, and  
12 LGS<sup>14</sup> rate classes.<sup>15</sup> The adjustment reflects the level of kWh sales, kW demand and rate  
13 revenue that would have occurred if the number of customers taking service at the end of  
14 June 2024 had existed throughout the entire 12 months ending December 2023.

15 **MEEIA**

16 Q. Did Staff make a true-up MEEIA adjustment?

17 A. Yes. Staff witness Hari K. Poudel, PhD provided true-up MEEIA adjustments.  
18 Staff applied the true-up adjustments in the same manner as its direct case. Mr. Poudel  
19 discusses these adjustments in his true-up direct testimony.

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<sup>12</sup> Direct testimony of Kim Cox, page 12, lines 3-6.

<sup>13</sup> Small General Service (SGS).

<sup>14</sup> Large General Service (LGS).

<sup>15</sup> Staff witness Marina Stever performed the large power service true-up direct adjustments.

**CONCLUSION**

Q. What is Staff’s summary of the surrebuttal and direct true-up issues discussed in this testimony?

A. Staff recommends that the Commission:

- a. order EMW to provide the bill/customer counts in its next general rate case and those thereafter,
- b. accept Staff’s Residential interclass rate switch adjustment,
- c. accept Staff’s true-up growth adjustment, and
- d. accept Staff’s MEEIA true-up adjustment.

Q. What are your recommended rate revenue adjustments?

A. The Commission should base its awarded revenue requirement on Staff’s rate revenue adjustments as provided below:

Revenue Summary	Test Year Revenue	Update period adj	True up adj. Nucor	Non residential rate switch	LP billing adj. and annualization Marina	Weather Norm adj.	365 Days Adj.	Residential Switch
<b>West</b>								
Residential	\$ 398,262,062	\$ 5,892,132				\$ 3,169,450	\$ 3,936,239	\$ (380,818)
SGS	\$ 130,185,646	\$ 4,131,361				\$ 66,202	\$ 1,165,659	
LGS	\$ 95,466,315	\$ 1,336,347		\$ 108,462		\$ 15,567	\$ 797,937	
LPS (Marina)	\$ 117,730,386	\$ 3,357,107		\$ (132,921)	\$ 4,404,088		\$ 471,738	
Metered Lighting (Fransico)	\$ 112,430	\$ 32,175						
Lighting (Fransico)	\$ 13,263,286	\$ 166,656						
Thermal -650 & 660	\$ -	\$ -						
TOD-630	\$ 9,911	\$ -						
Nucor (Justin)	\$ 8,893,162	\$ (9,967)	\$ 231,792					
Electrical vehicle (MOBEV, MOETS, CCN)	\$ 86,012	\$ 7,726						
<b>TOTAL</b>	<b>\$764,009,211</b>	<b>\$14,913,537</b>		<b>-\$24,459</b>	<b>\$4,404,088</b>	<b>\$3,251,220</b>	<b>\$6,371,572</b>	<b>-\$380,818</b>

Surrebuttal / True-up Direct Testimony of  
Kim Cox

1

Revenue Summary	MEEIA Adj.	Growth adj.	Net Metering rate change	Ending Revenue	EDR- Hari	Total Ending Revenue Including EDR
<b>West</b>						
Residential	\$ (905,780)	\$ 4,854,303	\$ (4,109)	\$ 414,823,479		\$ 414,823,479
SGS	\$ (450,076)	\$ 2,402,203	\$ (2,001)	\$ 137,498,994		\$ 137,498,994
LGS	\$ (404,335)	\$ (1,670,531)	\$ 25	\$ 95,649,787	\$ (1,179,715)	\$ 94,470,072
LPS (Marina)	\$ (164,694)			\$ 125,665,704	\$ (1,236,499)	\$ 124,429,205
Metered Lighting (Fransico)				\$ 144,605		\$ 144,605
Lighting (Fransico)				\$ 13,429,942		\$ 13,429,942
Thermal -650 & 660				\$ -		\$ -
TOD-630				\$ 9,911		\$ 9,911
Nucor (Justin)				\$ 9,114,987		\$ 9,114,987
Electrical vehichle (MOBEV, MOETS, CCN)		\$ 13,301		\$ 107,040		\$ 107,040
<b>TOTAL</b>	<b>-\$1,924,886</b>	<b>\$5,599,277</b>	<b>-\$6,086</b>	<b>\$796,444,449</b>	<b>-\$2,416,214</b>	<b>\$794,028,235</b>

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Q. Does this conclude your Surrebuttal / True-up Direct testimony?

4

A. Yes it does.

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

In the Matter of Evergy Missouri West, Inc.     )  
d/b/a Evergy Missouri West's Request for     )           Case No. ER-2024-0189  
Authority to Implement A General Rate         )  
Increase for Electric Service                    )

**AFFIDAVIT OF KIM COX**

STATE OF MISSOURI     )  
                                  )           ss.  
COUNTY OF COLE     )

**COMES NOW KIM COX** and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Surrebuttal / True-Up Direct Testimony of Kim Cox*; and that the same is true and correct according to her best knowledge and belief.

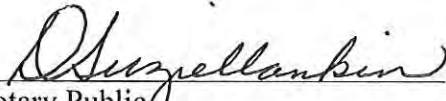
Further the Affiant sayeth not.

  
\_\_\_\_\_ **KIM COX**

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 4<sup>th</sup> day of September 2024.

**D. SUZIE MANKIN**  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Cole County  
My Commission Expires: April 04, 2025  
Commission Number: 12412070

  
\_\_\_\_\_ **Notary Public**