

Exhibit No. 155

Staff – Exhibit 155
Testimony of Kim Cox
Surrebuttal/True-Up Direct
File No. ER-2024-0261

Exhibit No.:
Issue(s): *Growth adjustment, corrected
weather normalization, and
true-up MEEIA*
Witness: *Kim Cox*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Surrebuttal / True-Up Direct
Testimony*
Case No.: *ER-2024-0261*
Date Testimony Prepared: *September 17, 2025*

MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

TARIFF/RATE DESIGN DEPARTMENT

SURREBUTTAL / TRUE-UP DIRECT TESTIMONY

OF

KIM COX

**THE EMPIRE DISTRICT ELECTRIC COMPANY,
d/b/a Liberty**

CASE NO. ER-2024-0261

*Jefferson City, Missouri
September 2025*

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

2 **OF**

3 **KIM COX**

4 **THE EMPIRE DISTRICT ELECTRIC COMPANY,**
5 **d/b/a Liberty**

6 **CASE NO. ER-2024-0261**

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 for the Tariff/Rate Design Department, in the Industry
12 Analysis Division.

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 July 2, 2025 and rebuttal testimony on August 18, 2025.

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 The Empire District Electric Company, d/b/a Liberty (“Empire”) witness Timothy S. Lyons
20 in regard to correcting the statement that Staff’s growth adjustment was based on class average
21 usage per customer.

22 Q. Is Staff’s growth adjustment based on the class average usage per customer?

1 A. No. As noted in my direct testimony,¹ Staff developed a monthly growth factor²
2 for each rate schedule. The tariff rate schedules for Empire are at the rate code level, not the
3 class. For example, Section 1 – Residential Service has three rate plan schedules: Non-Standard
4 Residential Rate Plan, Schedule NS-RG; Time Choice Residential Rate Plan, Schedule TC-RG;
5 and Time Choice Plus Residential Rate Plan, Schedule TP-RG. Staff developed monthly
6 average usage per customer for each rate schedule. By doing so, Staff also accounted for the
7 rate switching between rate classes.

8 **TRUE-UP DIRECT**

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

10 A. The purpose of my true-up testimony is to account for the Large General Service
11 (“LGS”) customer class corrected weather normalization adjustment and the updated Missouri
12 Energy Efficiency Investment Act (“MEEIA”) revenue adjustments,³ and request customer
13 charge counts at the fraction level in the next general rate case.

14 **WEATHER NORMALIZATION**

15 Q. What corrected weather normalization adjustment did Staff make to the LGS
16 customer class?

17 A. As noted in Staff witness Michael L. Stahlman’s rebuttal testimony,⁴ an error in
18 the direct workpapers was discovered. Mr. Stahlman provided the corrected weather factor for
19 the LGS customer class. Staff applied the factor in the same manner as its direct case.

¹ Kim Cox direct testimony page 16, lines 7-19.

² The growth factor is the February 2025 rate code monthly customer counts divided by each of the 12 months customer counts.

³ Staff witness Hari K. Poudel, PhD provided MEEIA true-up adjustments for the residential class, the small general rate codes, NS GS and TC GS, the large general rate codes, NS LG and TC LG, and the small primary rate code NS SP.

⁴ Staff witness Michael L. Stahlman rebuttal testimony page 1, lines 22-24 and page 2, lines 1-2.

MEEIA

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

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

CUSTOMER CHARGE COUNTS

Q. What data is Staff requesting from Empire in its next general rate case?

A. Staff submitted Data Request (“DR”) number 467 that requested customer charge counts at the fraction level by rate code, which Empire provided. By utilizing the customer charge counts at the fraction level in the next general rate case, the revenues will be based on actual billing. For example, if a customer moved out on the 10th and there are 30 days in the month, the customer charge count at the fraction level would be 0.33 (\$8.71) instead of 1 (\$13.00). Staff chose to not utilize the counts for this rate case due to Empire’s issues with billing as discussed in my direct testimony.

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. accept Staff’s growth adjustment,⁵
- b. accept Staff’s LGS corrected weather normalization adjustment,
- c. accept Staff’s MEEIA true-up adjustment, and

⁵ Kim Cox direct testimony, page 20, line 1.

d. order Empire to provide each rate code customer charge counts at the fraction level for each month of the test year, update period and through true-up.

Q. What are your recommended rate revenue adjustments and normalized and annualized billing determinants?

A. The Commission should base its ordered revenue requirement on Staff's rate revenue adjustments as provided below.

Rate Class	Test Year Revenue	Update Period Adj.	Manual Adjustments	Adjustments to 12-19 data	Rate Switching & Large Power Customer Annualization
Residential	\$241,736,956	-\$1,263,124	\$2,578,602	\$376,913	
General	\$59,721,199	\$181,736	\$1,266,248	\$247,971	\$68
Large General	\$114,419,380	-\$8,120,251	\$8,865,827	\$682,758	\$257,800
Small Primary	\$10,835,479	-\$256,102	\$275,596	\$169,795	
Large Power	\$70,052,624	-\$2,502,936	\$1,070,719	-\$135,440	-\$321,263
Lighting (MS)	\$15,018	-\$228			
Lighting (LS)	\$127,321	-\$3,080			
Lighting (PL)	\$4,243,325	-\$114,024			
Lighting (SPL)	\$ 2,337,578	\$ (68,133)			
Transmission	\$4,647,794	\$27,058			
Total	\$508,136,674	-\$12,119,084	\$14,056,991	\$1,341,998	-\$63,394

Rate Class	Weather & Days Adj.	MEEIA Adj.	Growth Adjustment	Community Solar Grid Charge	EECR Revenue	Economic Development Rider	Community Solar Facility Charge	Total MO Normalized Revenue
Residential	\$2,763,372	-\$255,560	\$2,765,037	\$25,484	-\$486,484		\$28,494	\$248,269,689
General	-\$218,911	-\$233,618	\$412,812	\$292	-\$119,530		\$386	\$61,258,653
Large General	-\$1,353,055	-\$352,474	-\$526,886		-\$281,466	-\$24,231		\$113,567,401
Small Primary	-\$123,670	-\$127,977	-\$447,609	\$28,668	-\$19,977	-\$136,183	\$257,280	\$10,455,301
Large Power		-\$155,156			-\$77,312	-\$1,607,165		\$66,324,072
Lighting (MS)								\$14,790
Lighting (LS)								\$124,241
Lighting (PL)								\$4,129,302
Lighting (SPL)								\$2,269,445
Transmission								\$4,674,852
Total	\$1,067,735	-\$1,124,786	\$2,203,353	\$54,444	-\$984,768	-\$1,767,579	\$286,160	\$511,087,746

And the normalized and annualized billing determinants as attached⁶ to this testimony.

⁶ True-Up Schedule KC-d2.

1 Q. Does this conclude your surrebuttal / true-up direct testimony?

2 A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

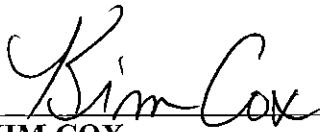
In the Matter of the Request of The Empire	)	
District Electric Company d/b/a Liberty for	)	Case No. ER-2024-0261
Authority to File Tariffs Increasing Rates	)	
for Electric Service Provided to Customers	)	
in Its Missouri Service Area	)	

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 10th day of September 2025.





Notary Public

Residential	Staff Units	Summer	Winter	Rate	Total
NS Customers	8,652	2,884	5,768	\$13.00	\$ 112,476
TC Customers	1,720,368	573,456	1,146,912	\$13.00	\$ 22,364,784
TP Customers	876	292	584	\$13.00	\$ 11,388
NS					
summer					
First 600 kWh	1,441,375	1,276,409	164,966	\$0.13582	\$ 195,768
Over 600 kWh	1,963,124	1,797,629	165,495	\$0.13582	\$ 266,631
TC					
Summer					
First 600 kWh	292,643,513	258,038,017	34,605,495	\$ 0.14031	\$ 41,060,811
Over 600 kWh	329,485,001	309,178,961	20,306,040	\$ 0.14031	\$ 46,230,040
TP					
On Peak	178,565	61,366	117,199	\$ 0.2879	\$ 51,414
Off Peak	803,627	260,009	543,618	\$ 0.0857	\$ 68,863
TC off peak credit	493,322,435		-	\$ (0.020)	\$ (9,866,449)
NS					
winter					
First 600 kWh	2,907,389	145,041	2,762,348	\$0.13582	\$ 394,882
Over 600 kWh	4,072,118	146,138	3,925,980	\$0.10938	\$ 445,408
TC					
winter					
First 600 kWh	560,300,056	33,023,476	527,276,580	\$0.14031	\$ 78,615,701
Over 600 kWh	588,903,764	24,836,314	564,067,451	\$0.11651	\$ 68,613,178
NS Community solar grid kWh	18,696	6,232	12,464	\$0.04377	\$ 818
TC Community solar grid kWh	561,048	187,016	374,032	\$0.04377	\$ 24,557
TP Community solar grid kWh	2,484	828	1,656	\$0.04377	\$ 109
Total kWh	1,783,280,760	628,957,437	1,154,323,324		\$ 248,590,380
NS Community solar facility	180			\$5.36	\$ 965
TC Community solar facility	5,112			\$5.36	\$ 27,400
TP Community solar facility	24			\$5.36	\$ 129

net metering summer	2,118,668	2,118,668		\$ (0.05380)	\$ (113,984)
net metering winter	4,770,786		4,770,786	\$ (0.04930)	\$ (235,200)
				Total Revenue	\$ 248,269,689
General	Total	Summer	Winter	Rate	Total
NS Customers	10,668	3,556	7,112	\$24	\$255,712
TC Customers	259,476	86,492	172,984	\$24	\$6,219,640
TP Customers	48	16	32	\$24	\$1,151
NS					
summer					
First 700 kWh	1,685,782	1,457,718	228,064	\$ 0.13429	\$226,384
Over 700 kWh	2,238,353	1,920,947	317,406	\$ 0.13429	\$300,588
TC					
summer					
First 600 kWh	38,500,135	33,808,982	4,691,153	\$ 0.13892	\$5,348,439
Over 600 kWh	115,294,684	104,875,725	10,418,959	\$ 0.13892	\$16,016,738
TP					
summer					
On Peak	1,687	1,687	-	\$0.32196	\$543
Off Peak	5,913	5,913	-	\$0.08363	\$495
NS					
winter					
First 700 kWh	3,371,515	226,038	3,145,477	\$0.13429	\$452,761
Over 700 kWh	3,664,533	238,377	3,426,156	\$0.12020	\$440,477
TC					
winter					
First 600 kWh	76,021,774	4,585,511	71,436,263	\$0.13892	\$10,560,945
Over 600 kWh	187,595,507	12,015,739	175,579,767	\$0.12624	\$23,682,057
TP					
winter					
On Peak	1,350	-	1,350	\$0.32196	\$435
Off Peak	6,364	-	6,364	\$0.08363	\$532
	-	-	-		
TC off peak kWh credit	109,053,673	35,801,889	73,251,783	(\$0.02000)	(\$2,181,073)
TC Community solar grid kWh	7,476	2,492	4,984	\$ 0.03908	\$292
Total kWh	428,395,074	159,139,131	269,255,943		\$61,326,113

Net metering kWh summer	554,101.88	554,102		0.0538	(29,811)
Net metering kWh winter	771,511.02		771,511	0.0493	(38,035)
TC Community solar facility	72			\$ 5.36	\$ 386
Total Revenue					\$61,258,653
Large General	Total	Summer	Winter	Rate	Total
LG Customers	2,664	888	1,776	\$69	\$185,121
TC Customers	30,360	10,120	20,240	\$69	\$2,109,716
LG -summer					
1st 150 hrs	19,953,874	17,847,585	2,106,289	\$0.0894	\$1,784,076
Next 200 hrs	18,329,208	16,331,660	1,997,548	\$0.0694	\$1,271,864
All additional	7,605,347	6,845,071	760,276	\$0.0623	\$473,889
LC -summer					
1st 150 hrs	143,932,159	128,432,321	15,499,838	\$0.08998	\$12,951,016
Next 200 hrs	140,719,849	127,143,855	13,575,994	\$0.07091	\$9,978,444
All additional	52,311,164	47,990,615	4,320,549	\$0.06417	\$3,356,807
LG -winter					
1st 150 hrs	36,712,137	-	36,712,137	\$0.0768	\$2,818,024
Next 200 hrs	32,692,301	-	32,692,301	\$0.0625	\$2,044,250
All additional	12,091,732	-	12,091,732	\$0.0620	\$749,446
LC -winter					
1st 150 hrs	268,745,836	(0)	268,745,836	\$0.07793	\$20,943,363
Next 200 hrs	228,595,390	-	228,595,390	\$0.06436	\$14,712,399
All additional	78,696,785	-	78,696,785	\$0.06385	\$5,024,790
TC off peak kWh credit	247,614,049	87,673,347	159,940,702	(\$0.005)	(\$1,238,070)
LG Demand	419,263	155,589		\$8.93	\$ 1,389,406
			263,674	\$6.96	\$ 1,835,173
TC Demand	3,059,400	1,056,160		\$8.93	\$ 9,431,504
			2,003,240	\$6.96	\$ 13,942,552
LG facilities demand	566,488	192,159	374,329	\$ 2.13	\$ 1,206,620
TC facilities demand	4,061,734	1,379,635	2,682,099	\$ 2.13	\$ 8,651,493
Total kWh	1,040,385,781	344,591,107	695,794,675		\$113,621,882

Net metering summer	212,681	212,681		\$ 0.0538	\$ (11,442)
Net metering winter	381,495		381,495	\$ 0.0493	\$ (18,808)
Interruptible EDR					\$ (24,231)
Total Revenue					\$113,567,401
Small Primary	Total	Summer	Winter	Rate	Total
SP Customers	312	104	208	\$69.49	\$ 21,681
TC Customers	408	136	272	\$69.49	\$ 28,352
					\$ -
SP kWh summer					\$ -
First 150 hrs use	11,127,248	10,850,182	277,066	\$0.08767	\$ 975,526
Next 200 hrs use	10,796,642	10,491,421	305,220	\$0.06804	\$ 734,604
All additional kWh	6,874,104	6,916,697	(42,594)	\$0.06110	\$ 420,008
					\$ -
TC kWh summer					\$ -
First 150 hrs use	3,355,462	3,175,946	179,516	\$0.08823	\$ 296,052
Next 200 hrs use	3,381,490	3,192,284	189,207	\$0.06953	\$ 235,115
All additional kWh	708,843	708,843	-	\$0.06292	\$ 44,600
					\$ -
SP kWh winter					\$ -
First 150 hrs use	20,685,589	200,965	20,484,625	\$0.07527	\$ 1,557,004
Next 200 hrs use	19,093,744	267,953	18,825,791	\$0.06131	\$ 1,170,637
All additional kWh	10,485,310	113,009	10,372,301	\$0.06077	\$ 637,192
					\$ -
TC kWh winter					\$ -
First 150 hrs use	7,228,429	-	7,228,429	\$0.07641	\$ 552,324
Next 200 hrs use	6,368,102	-	6,368,102	\$0.06311	\$ 401,891
All additional kWh	1,213,748	-	1,213,748	\$0.06261	\$ 75,993
SP					
kW Billing Demand	234,240	81,369	152,871	\$8.75	\$ 711,978
				\$6.82	\$ 1,042,583
kW Facilities Demand	310,098	-	-	\$2.08	\$ 645,004
TC					
kW Billing Demand	77,303	25,055	52,248	\$8.75	\$ 219,235
				\$6.82	\$ 356,331
kW Facilities Demand	119,946			\$2.08	\$ 249,489
TC off-peak kWh credit	7,223,869	2,264,282	4,959,587	(\$0.0049)	\$ (35,397)
					\$ -

SP Community Solar grid kWh	903,672	301,224	602,448	\$ 0.00575	\$ 5,196
TC Community Solar grid kWh	4,082,100	1,360,700	2,721,400	\$ 0.00575	\$ 23,472
Total kWh	106,304,483	37,579,224	68,725,259		\$ 10,368,870
Trans. Credit Rev.				\$ (0.355)	\$ (34,666)
SP Community Solar facility	8,700			\$ 5.36	\$ 46,632
TC Community Solar facility	39,300			\$ 5.36	\$ 210,648
EDR					\$ (136,183)
				Total Revenue	\$ 10,455,301