

Exhibit No.:
Issue(s): Customer Growth and
Normal Use Per
Customer
Witness: Kim Cox
Sponsoring Party: MoPSC Staff
Type of Exhibit: Rebuttal Testimony
Case No.: ER-2026-0143
Date Testimony Prepared: August 11, 2026

MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

TARIFF/RATE DESIGN DEPARTMENT

REBUTTAL TESTIMONY

OF

KIM COX

EVERGY METRO, INC. d/b/a EVERGY MISSOURI METRO

CASE NO. ER-2026-0143

Jefferson City, Missouri
August 2026

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KIM COX**

EVERGY METRO, INC. d/b/a EVERGY MISSOURI METRO

CASE NO. ER-2026-0143

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CUSTOMER COUNTS

Q. Please provide the background on customer counts.

A. In rate case, ER-2024-0189 Evergy Missouri West, the Commission approved the Unanimous Stipulation and Agreement that in part stated:¹

Revenues for Future Cases:

a. The Company and Staff agree to the following definitions related to customer count:

I. Customer Charge Count – The number of customer charges charged in a given billing month. This count is subject to fluctuations that might occur within the billing process such as partial and final bills. This count has a direct relationship to billing/revenues and is a specific billing determinant.

II. Customer Service Agreement Count – The number of unique service agreements in the Company’s billing system at a given point in time. This count is not directly linked to billing/revenues and is not a specific billing determinant. This count is not subject to billing fluctuations.

b. The Company shall provide the Customer Charge Counts and Customer Service Agreement Counts for all applicable test year, update, and true-up months, when available, in the next EMW rate case.

c. In the next EMW rate case, the Signatories will in good faith cooperate in evaluation of Customer Charge Counts and Customer Service Agreement Counts for usage per customer and shall determine which count is the appropriate count for use in Company rate cases going forward.

d. Customer Charge Counts shall be used for customer growth adjustments in future Company rate cases unless changed as a result of the evaluation detailed in Paragraph 21c.

Q. How is this relevant to the EMM rate case?

A. Staff reached out to EMM on December 19, 2025, to set a time to discuss customer counts in the current case. A conference call was held on January 5, 2026.

As noted in Mr. Jaynes’s direct testimony,² the underlying considerations of customer

¹ Rate Case No. ER-2024-0189, Unanimous Stipulation and Agreement, pages 15 and 16.

² Direct testimony of EMM witness, Graham A. Jaynes, page 8, lines 1-5.

1 charges and number of bills are similar for EMM. EMM provided both metrics to help
2 move towards a common understanding across all Evergy Missouri filings.

3 Q. Did Staff ask EMM for the definitions in this case?

4 A. Yes. In Mr. Jaynes' workpaper, the counts are titled, Customer/Bill Count
5 and Customer Charge. Data Request ("DR") 271 provided the following definitions:

6 Bill Count is the number of unique service agreements in the billing system for
7 each month for each rate code. Customer Charge Count is the sum of the
8 Customer Charge billing determinants for each month for each rate code.

9 During Staff's analysis, it was discovered that the bill counts were greater than the
10 customer charge counts, which is inconsistent with Staff's observations from EMM's last
11 general rate case ER-2022-0129. The counts for rate case ER-2022-0129 and this case
12 are attached as Schedule KC-r1. Staff asked³ if Evergy would expect the customer charge
13 counts to be greater than the bill counts. Evergy stated:

14 Evergy would not expect either metric to be consistently higher or lower than the
15 other. While Bill Count and Customer Charge count are similar and will be close
16 to each other, they are unique measurements and it is not expected that they
17 maintain the exact same directional relationship every month."

18 Q. Did the monthly direction remain the same?

19 A. Yes. The monthly direction remained the same⁴ for each month of the twelve
20 months for the last two general rate cases. However, for the current rate case the bill
21 count is consistently greater than the customer charge count every month. In the 2022

³ See Staff DR 271.3

⁴ The direction remained the same in Case No. ER-2022-0129 except for the last month. This could be due to timing of running the report.

1 case the customer charge count was consistently higher as attached as
2 Schedule KC-r2.

3 Q. Did Staff ask EMM to explain the different directions?

4 A. Yes. EMM provided the following response:

5 For a bill to have 1.0 Customer Charge units, it will have between 26 and 35 days
6 on the bill. If the amount of days are outside of that range, the Customer Charge
7 unit will either be above or below 1.0. Depending on customer activity and a
8 particular month, that is how you can have periods that sometimes have
9 Customer Charge counts as higher and other periods where Bill Counts are higher.

10 In addition, Staff asked EMM if any adjustments were made in the preparation of billing
11 determinants or the data management system; EMM responded, “no.”⁵ While Staff
12 agrees with the explanation of the customer charge counts, Staff has concerns about the
13 accuracy of the data. In addition to the counts noted above, EMM reported the counts
14 attached as Schedule KC-r3 in rate case ER-2018-0145.

15 Q. How does Staff use the bill counts and customer charge counts
16 in its analyses?

17 A. Staff has used customer bill counts to calculate the normal use per
18 customer (“NUPC”) and customer charge counts to calculate the customer growth for
19 rate cases since approximately 2016. Given the data and DR responses provided by
20 EMM, Staff recommends the Commission order EMM to add the definitions to the tariff
21 and to continue to provide both counts in general rate cases.⁶

⁵ See EMM response to Staff DR 271.3.

⁶ The bill count and customer charge counts for every month from the last general rate case through the true-up cutoff date.

WEATHER NORMALIZED BLOCKS

Q. What are weather normalized blocks?

A. Staff witness, Michael Stahlman provided the following in his direct testimony.

Some of the residential rate schedules have three winter and summer block rates: one rate for usage at or below 600 kWh and another rate for usage between 601 kWh and 1000 kWh, and another rate for usage above 1000 kWh. Similarly, some of the SGS rate schedules have rates that vary based on the calculated level of Hours Use rates and season.⁷ The rate block adjustments estimate how the overall energy consumption in a given revenue month will be distributed into the different rate blocks.

Mr. Stahlman provided the monthly normalized usage for each rate code in each block.⁸

Q. How did EMM determine the weather normalized blocks?

A. EMM applied a monthly weather factor to each block.

Q. Given the discussion above on counts, did EMM utilize the bill counts or customer charge counts to determine the Usage per Customer (“UPC”) and Normal Usage per Customer (“NUPC”)?

A. EMM’s response to Staff DR 271.2 stated that the bill count was used to determine UPC.

Q. Did EMM use the NUPC to determine the normal kWh in each block in the last general rate case, ER-2022-0129?

A. Yes.

⁷ Evergy Missouri Metro’s 9th Revised Sheet No. 9E states, “Hours Use shall be determined by dividing the total monthly kWh on all meters by the Monthly Maximum Demand in the current month.”

⁸ Staff witness, Michael Stahlman direct testimony, page 4, lines 8-19.

Q. Did EMM use the NUPC to determine the normal kWh in each block in this case?

A. No. Staff reviewed EMM workpapers and discovered what was thought to be a formula error in EMM analysis. The formula to determine the relationship between percentage of usage priced in the first rate block and the second rate block referenced a wrong cell. By doing so, it ultimately applied a blank cell which led to the normalized block percents to be the same as the actual block percents.

As an example, below is a snapshot from EMM workpapers for the current case and Rate Case No. ER-2022-0129.

ER-2022-0129		ER-2026-0143	
Usage per Customer (kwh)	1,235	Usage per Customer (kwh)	1,156
Block 1 %	44.39%	Block 1 %	47.72%
Block 2 %	22.70%	Block 2 %	22.31%
Block 3 %	32.92%	Block 3 %	29.97%
Normal Usage per Customer		Normal Usage per Customer	
Block 1 Rep	48.6%	Block 1 Rep	0.0%
Block 2 Rep	81.0%	Block 2 Rep	0.0%
Block 1 Norm Diff	3.39%	Block 1 Norm Diff	0.00%
Block 2,1 Diff	32.4%	Block 2,1 Diff	0.0%
Norm Rep Diff	10.5%	Norm Rep Diff	0.0%
Norm Block 1	46.8%	Norm Block 1	47.72%
Norm Block 2	22.7%	Norm Block 2	22.31%
Norm Block 3	30.5%	Norm Block 3	29.97%

The Norm Block 1, 2, and 3 are the same as the Block 1%, 2%, and 3% for this case.

Staff asked EMM if the UPC and NUPC were utilized to determine the weather normalized usage in each block. EMM responded, “UPC and NUPC metrics are not utilized in any calculation in any adjustment.”⁹

⁹ EMM Response to Staff DR 271.2, question 1.

1 Q. After much discussion about what counts should be utilized, EMM chose
2 to not apply the NUPC to determine the normalized usage in each block. Does Staff agree
3 that the normalized blocking percentages should be the same and the actual
4 blocking percentages?

5 A. No. If the percentage of usage in each block remains the same as the
6 actual percent of usage, the revenues may be over or under collected. As an example,
7 Customer 1 on the Residential Peak Adjustment Service (“RPKA”) used 1,200 kWh for the
8 month of January. The first 600 kWh was billed at \$0.12233; the next 400 kWh was billed
9 at \$0.07532, with the remainder 200 kWh billed at \$.06681, with a total bill of \$116.89.
10 After applying normal weather,¹⁰ the total normalized usage is 1,440 kWh. By applying
11 EMM’s method, the overall kWh is increased but not distributed to the correct blocks.¹¹
12 The revenue is overstated by \$7.34 for Customer 1.

¹⁰ The weather factor in this example is 1.2, increasing usage.

¹¹ Staff witness Michael Stahlman discusses the block adjustment further in his rebuttal testimony.

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1

RPKA - used 1200 kWh				
Energy Charge (Per kWh)	Winter	Usage	Revenue	
	Season			
First 600 kWh per month	\$ 0.12233	600	\$73.40	
Next 400 kWh per month	\$ 0.07532	400	\$30.13	
Over 1000 kWh per month	\$ 0.06681	200	\$13.36	
		1200	\$116.89	
Weather Factor 1.2				
Weather Normalized usage applying same actual blocking percents				
Energy Charge (Per kWh)	Winter	Usage	Revenue	
	Season			
First 600 kWh per month	\$ 0.12233	720	\$88.08	
Next 400 kWh per month	\$ 0.07532	480	\$36.15	
Over 1000 kWh per month	\$ 0.06681	240	\$16.03	
		1440	\$140.26	
Weather Factor 1.2				
Weather normalized usage applying the normal blocking percents				
Energy Charge (Per kWh)	Winter	Usage	Revenue	
	Season			
First 600 kWh per month	\$ 0.12233	600	\$73.40	
Next 400 kWh per month	\$ 0.07532	400	\$30.13	
Over 1000 kWh per month	\$ 0.06681	440	\$29.40	
		1440	\$132.93	

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Q. Does this only impact weather normalized revenues?

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A. No. Every revenue adjustment made after the weather normalization is

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impacted. Due to the order of EMM revenue adjustments, the following are impacted:

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365-day, rate switcher, energy efficiency, and customer growth revenue adjustments.

6

Given that EMM did not use the UPC and NUPC, Staff recommends the Commission's

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order include Staff's billing determinants and retail revenue adjustments that allocates

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normal usage to the normalized block.¹²

9

CUSTOMER GROWTH

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Q. Did Staff make a growth adjustment?

¹² Staff applied the normal block percents provided by Staff witness, Mr. Stahlman. He discusses the rate block adjustments in his revenue requirement direct¹² and rebuttal¹² testimonies.

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1 A. Yes. As stated in my direct testimony,¹³ Staff made a customer growth
2 adjustment by rate code to reflect the impact in change of customer levels on the update
3 period kWh sales, kW demand, and rate revenue.¹⁴

4 Q. Did EMM make a customer growth adjustment? If so, what counts
5 were utilized?

6 A. Yes, EMM did make a customer growth adjustment. Staff's DR 271.2 asked
7 the following:

8 What counts were used to calculate the customer growth adjustment?
9 Please provide in detail the steps taken to calculate the customer growth
10 kWh monthly adjustment.

11 EMM's response to DR271.2 stated:

12 Customer counts used to calculate the customer growth adjustment are
13 calculated as a 2 month average in worksheet
14 "Customer_2MonthAverage". The Customer growth kWh monthly
15 adjustment is calculated by trending the customer count 2 month average
16 from June 2024 to the end of the test year June 2025 and projecting that
17 trend forward to the true-up date June 2026. The ratio of customers
18 projected as of June 2026 to customer counts in each month of the test
19 year produces a customer growth adjustment factor. Multiplying that
20 factor by the kWh in each respective month of the test year produces a
21 customer growth adjustment kWh.

22 Q. Does Staff know what "customer counts" EMM is referring to?

23 A. In reviewing Mr. Bass' workpapers, it appears they are referring to the
24 customer charge counts. EMM has several rate codes within each class.

¹³ Direct testimony of Kim Cox, page 7, lines 1-16.

¹⁴ Direct testimony of Kim Cox, page 7, stated that Staff will analyze the customer charge counts through the true-up period and adjust accordingly in true-up direct.

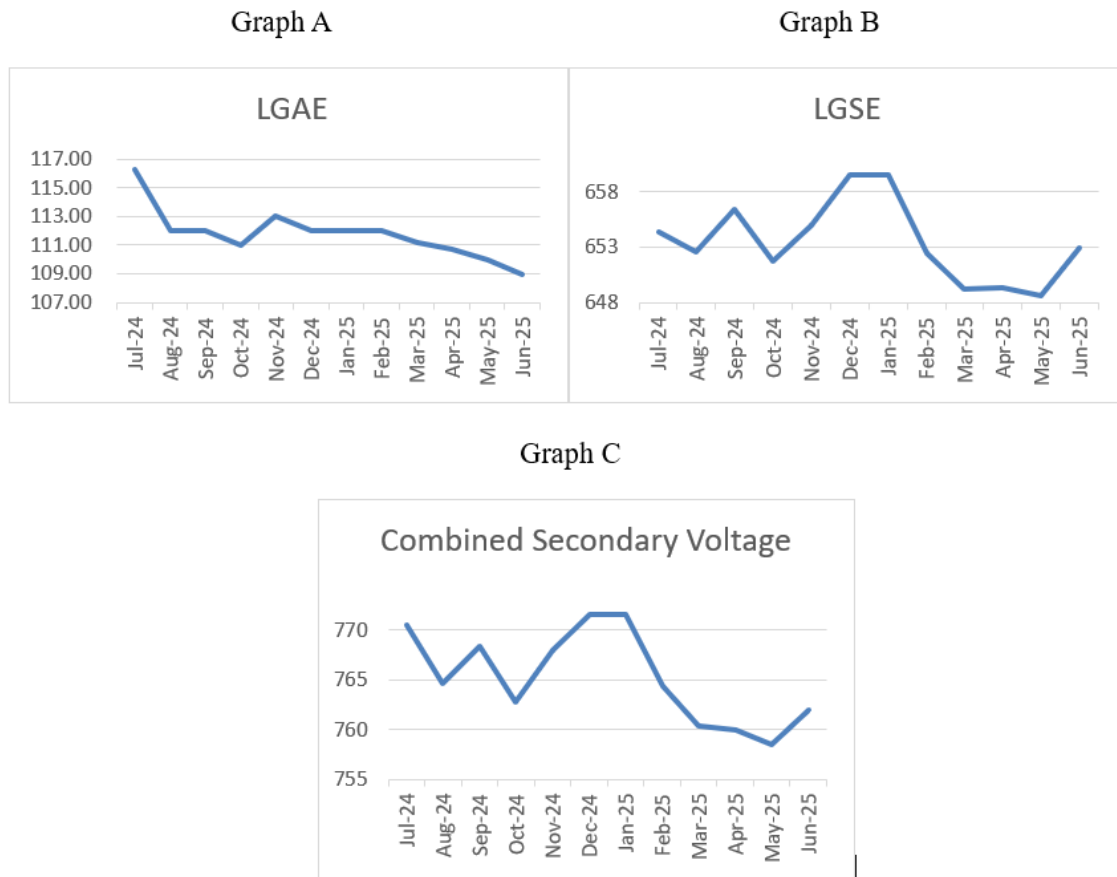
Mr. Bass combined the rate codes under the following categories to calculate the 2-month average.

Res Non TOU
Res Default TOU
Res TOU1 Three Period
Res TOU2 Two Period
Res TOU3 High Differential
Res TOUEV
Sml Sec
Sml Prim
Med Sec
Med Prim
LGS Sec
LGS Prim

Q. Does Staff agree that the combined categories distributed the growth adjustment accurately?

A. No. Combining the rate codes may skew the individual rate code growth adjustment. As an example: graph A, the Large General Service – All Electric (“LGAE”) and graph B, the Large General Service (“LGSE”) are displayed as separate rate codes. Although graph B LGSE appears to align with the combined, graph C Large General Service at Secondary Voltage (“LGS SEC”), graph A does not.

1



2 Q. Did EMM only use the customer charge counts for the growth adjustment?

3 A. No. Mr. Jaynes’s workpaper used the monthly relationship of the actual bill
4 counts and annualized bill counts to distribute the different levels of customer charges.¹⁵

5 Q. Were all months adjusted for customer growth?

6 A. No. EMM applied the growth adjustment to only the months that had billing
7 determinants. For example, the rate code, Residential Peak Adjustment Service
8 Low-Income Solar Subscription Pilot Ride (“RPKALIS”)¹⁶ started in November 2024¹⁷ and

¹⁵ Rate classes except for Residential class, are billed a customer charge based upon the facilities demand.

¹⁶ RPKALIS billing determinants are included in the chart under RES Default TOU.

¹⁷ There are several net metering and parallel generations rate codes established during the update period. EMM’s workpaper for the update period applies growth to these newly established rate codes the same as RPKALIS.

1 EMM increased usage for December 2024 through June 2025., Mr. Jaynes workpaper did
2 not apply a growth adjustment for the months of July 2024 through November 2024.
3 Going forward this rate code will have customers and usage and therefore should be
4 annualized. Mr. Bass does state in his direct testimony¹⁸ that once numbers become
5 available, EMM will revise the adjustment using the actual number of customers as of the
6 true-up date of June 2026. It is unknown how Mr. Bass will use the actual number of
7 customers since new rate codes will not include a full twelve months.

8 Q. Does Staff agree that the growth adjustment should be updated in
9 true-up direct?

10 A. Yes, Staff agrees that the customer charge counts should be reviewed in
11 true-up direct. However, Staff does not agree that (1) the rate codes should be combined
12 to calculate growth, (2) the bill count should be utilized to distribute the different level of
13 customer charges, or (3) that the new residential rate codes that still will not have a full
14 twelve months of billing determinants at true-up only be adjusted for growth with existing
15 billing determinants. Staff will review EMM's true-up direct growth adjustment.

16 **CONCLUSION**

17 Q. Does this conclude your rebuttal testimony?

18 A. Yes.

¹⁸ Direct testimony of Albert J. Bass, Jr., page 12, line19/-20.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

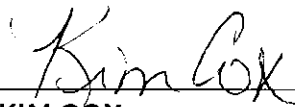
In the Matter of Evergy Metro, Inc. d/b/a)
Evergy Missouri Metro's Request for) Case No. ER-2026-0143
Authority to Implement a General Rate)
Increase for Electric Service)

AFFIDAVIT OF KIM COX

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

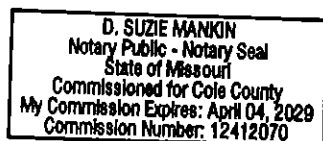
COMES NOW KIM COX and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Rebuttal Testimony of Kim Cox*; and that the same is true and correct according to her best knowledge and belief.

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 6th day of August 2026.



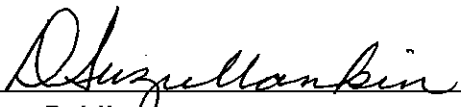

Notary Public

Table A					
Rate Case ER-202-0129 Test yr July '20 - June '21 Workpaper Actual YE 20210630-MO Metro					
Class			Total		
RS	Customer/Bill Count	3,059,966.00	3,059,966.00		
RS	Customer Charge 1 Summer	1,043,459.60			
RS	Customer Charge 1 Winter	2,049,238.03	3,092,697.63		
	Delta		(32,731.63)		
SGS	Customer/Bill Count	323,386.00	323,386.00		
SGS	Customer Charge 1 Summer	102,189.32			
SGS	Customer Charge 1 Winter	200,739.98			
SGS	Customer Charge 2 Summer	7,272.57			
SGS	Customer Charge 2 Winter	13,869.80			
SGS	Customer Charge 3 Summer	288.55			
SGS	Customer Charge 3 Winter	628.65			
SGS	Customer Charge 4 Summer	15.48			
SGS	Customer Charge 4 Winter	18.85	325,023.20		
	Delta		(1,637.20)		
MGS	Customer/Bill Count	62,858.00	62,858.00		
MGS	Customer Charge 1 Summer	0.03			
MGS	Customer Charge 1 Winter	0.07			
MGS	Customer Charge 2 Summer	20,166.54			
MGS	Customer Charge 2 Winter	39,272.46			
MGS	Customer Charge 3 Summer	1,165.46			
MGS	Customer Charge 3 Winter	2,236.78			
MGS	Customer Charge 4 Summer	80.98			
MGS	Customer Charge 4 Winter	155.92			
MGS	Other Meter Summer	232.12			
MGS	Other Meter Winter	435.15	63,745.50		
	Delta		(887.50)		
LGS	Customer/Bill Count	10,562.00	10,562.00		
LGS	Customer Charge 3 Summer	3,113.62			
LGS	Customer Charge 3 Winter	6,093.75			
LGS	Customer Charge 4 Summer	465.50			
LGS	Customer Charge 4 Winter	899.17			
LGS	Other Meter Summer	67.48			
LGS	Other Meter Winter	128.22	10,767.73		
	Delta		(205.73)		

Table B						
Workpaper Q0102.1_CONF_CONFIDENTIAL - Billed Revenue - 26 MO Metro - UPDATE - TYE 12312025						
Class			Total			
RS	Customer/Bill Count	3,273,547.00	3,273,547.00			
RS	Customer Charge 1 Summer	3,263,065.38	3,263,065.38			
	Delta		10,481.62			
SGS	Customer/Bill Count	334,812.00	334,812.00			
SGS	Customer Charge 1 Summer	305,687.43				
SGS	Customer Charge 1 Winter					
SGS	Customer Charge 2 Summer	27,249.00				
SGS	Customer Charge 2 Winter					
SGS	Customer Charge 3 Summer	1,578.23				
SGS	Customer Charge 3 Winter					
SGS	Customer Charge 4 Summer	47.00				
SGS	Customer Charge 4 Winter		334,561.67			
	Delta		250.33			
MGS	Customer/Bill Count	60,892.00	60,892.00			
MGS	Customer Charge 1 Summer					
MGS	Customer Charge 1 Winter					
MGS	Customer Charge 2 Summer	56,871.33				
MGS	Customer Charge 2 Winter					
MGS	Customer Charge 3 Summer	3,794.57				
MGS	Customer Charge 3 Winter					
MGS	Customer Charge 4 Summer	217.27				
MGS	Customer Charge 4 Winter		60,883.17			
	Delta		8.83			
LGS	Customer/Bill Count	10,276.00	10,276.00			
LGS	Customer Charge 1 Summer					
LGS	Customer Charge 1 Winter					
LGS	Customer Charge 2 Summer					
LGS	Customer Charge 2 Winter					
LGS	Customer Charge 3 Summer	8,900.53				
LGS	Customer Charge 3 Winter					
LGS	Customer Charge 4 Summer	1,376.07				
LGS	Customer Charge 4 Winter		10,276.60			
	Delta		(0.60)			

Rate Case No. ER-2026-0143						
Class	RS					
	Jul-2024	Aug-2024	Sep-2024	Oct-2024	Nov-2024	Dec-2024
Customer Bill Count	271,187.00	270,632.00	271,089.00	271,308.00	271,192.00	271,837.00
Customer Charge 1 Summer	269,641.25	269,074.37	269,935.06	270,234.58	270,129.18	271,576.95
Delta	(1,545.75)	(1,557.63)	(1,153.94)	(1,073.42)	(1,062.82)	(260.05)
	Jan-2025	Feb-2025	Mar-2025	Apr-2025	May-2025	Jun-2025
Customer Bill Count	272,282.00	272,656.00	272,140.00	272,242.00	272,687.00	272,652.00
Customer Charge 1 Summer	272,204.88	272,436.51	272,104.50	271,005.75	271,767.25	271,612.81
Delta	(77.12)	(219.49)	(35.50)	(1,236.25)	(919.75)	(1,039.19)

Rate Case No. ER-2022-0129 - Actuals YE 20210630-MO Metro						
Class	RS					
	Jul-2020	Aug-2020	Sep-2020	Oct-2020	Nov-2020	Dec-2020
Customer Bill Count	253,370.00	253,126.00	253,600.00	253,591.00	254,269.00	255,933.00
Customer Charge 1 Summer	256,771.90	256,681.47	256,734.50	256,542.03	256,682.73	259,335.63
Delta	3,401.90	3,555.47	3,134.50	2,951.03	2,413.73	3,402.63
	Jan-2021	Feb-2021	Mar-2021	Apr-2021	May-2021	Jun-2021
Customer Bill Count	256,373.00	256,857.00	256,597.00	257,226.00	255,852.00	253,172.00
Customer Charge 1 Summer	258,690.27	259,439.80	258,734.23	260,828.93	259,459.30	252,796.83
Delta	2,317.27	2,582.80	2,137.23	3,602.93	3,607.30	(375.17)

Rate Case No. ER-2018-0145						
Class	RS					
	Jul - 2016	Aug - 2016	Sep - 2016	Oct - 2016	Nov - 2016	Dec - 2016
Bill Count	278,038.00	278,935.00	277,903.00	278,081.00	278,332.00	279,022.00
Customer Charge	276,271.23	277,254.23	276,823.37	277,016.43	277,221.53	277,353.17
Delta	(1,766.77)	(1,680.77)	(1,079.63)	(1,064.57)	(1,110.47)	(1,668.83)
	Jan - 2017	Feb - 2017	Mar - 2017	Apr - 2017	May - 2017	Jun - 2017
Bill Count	279,846.00	279,108.98	279,779.76	279,419.00	280,927.00	280,482.00
Customer Charge	278,753.70	278,138.60	279,723.79	277,983.87	279,705.37	279,088.80
Delta	(1,092.30)	(970.38)	(55.97)	(1,435.13)	(1,221.63)	(1,393.20)