BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Kansas City Power & Light	)	
Company's Request for Authority to Implement	)	File No. ER-2014-0370
A General Rate Increase for Electric Service	)	

NONUNANIMOUS STIPULATION AND AGREEMENT REGARDING
PENSIONS AND OTHER POST EMPLOYMENT BENEFITS

COME NOW Kansas City Power & Light Company ("KCP&L" or "Company") and the Staff of the Missouri Public Service Commission ("Staff"), and respectfully state to the Missouri Public Service Commission ("Commission"):

KCP&L and the Staff (individually "Signatory" and collectively "Signatories") have reached an agreement ("Agreement") that resolves between them pension and other post-employment benefit ("OPEB") costs for KCP&L as of May 31, 2015, and identifies the treatment of KCP&L's pension and OPEB costs subsequent to the effective date of rates in this case as indicated below. Nothing in this Agreement prevents any of the Signatories from proposing changes to the provisions of this Agreement in any future case. The Signatories are not bound to propose continuation of this treatment of pensions and OPEBs expense in future rate cases; i.e., they may propose other ratemaking treatment.

Purpose of the Stipulation and Agreement

The Generally Accepted Accounting Principles ("GAAP") related to pension and OPEB costs are identified in Accounting Standards Codification ("ASC") 715 – Compensation – Retirement Benefits. Prior to the codification of accounting standards, GAAP for pensions and OPEB costs were included in Statement of Financial Accounting Standards ("FAS") Nos. 87, 88, 106, 112, 132(R) and 158. For purposes of clarity and consistency the original FAS designations are used here.

This Stipulation and Agreement is intended to accomplish the following:

a. Establish in a single document the various pension provisions that are appropriate for the calculation of pension costs for financial reporting and ratemaking purposes.

   i Ensure that the FAS 87 cost used as a basis for the amount collected in rates is determined using the methods identified in paragraph 2 below for pension cost.

   ii Ensure that the pension and OPEB costs used as bases for the amounts collected in rates are contributed, respectively, to the pension and OPEB trusts.

   iii Ensure that amounts contributed by KCP&L to the pension and OPEB trusts, except as otherwise indicated herein, are considered for ratemaking and/or will be recoverable in rates approved by the Commission in this case. Any reasonable and prudent amounts contributed by KCP&L to the trusts in the future will be considered for ratemaking in those future rate cases. Nothing in this agreement should be considered as an assurance of recovery of future pension contributions in future rates, other than as allowed in paragraph 7.

b. Identify the pension and OPEB treatment of KCP&L's joint owners in the Iatan 1, Iatan 2 and La Cygne 1 and La Cygne 2 generating units/stations.

c. Identify for purposes of calculating the tracking mechanism included herein, the pension and OPEB Regulatory Assets and/or Liabilities, including the Prepaid Pension/OPEB Asset, and the annual Pension/OPEB Costs resulting from rates established in this rate case, Case No. ER-2014-0370. The tracking mechanism requires that all Regulatory Assets and/or Liabilities, including the Prepaid Pension/OPEB Asset, and annual Pension/OPEB Costs be identified as of the established true-up date for each KCP&L rate case.

d. Identify the treatment of pension and OPEB costs under Statement of Financial Accounting Standards 88 ("FAS 88") for Missouri ratemaking purposes.

e. Recognize contributions in excess of FAS 87 pension expense to include contributions required as a result of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Pension Provisions of the Stipulation and Agreement

To accomplish the goals above, the Signatories agree to the following:

1. KCP&L's FAS 87 cost, for financial reporting purposes, will differ from the method used for ratemaking purposes described in paragraph 2 below. KCP&L made a voluntary decision (not required for compliance with a Commission order) in January 2000, to amortize gains and losses under FAS 87 for financial reporting purposes over a five (5) year period. A five (5) year average of the unrecognized gain/loss balance has been amortized over five (5) years since January 2000. KCP&L has established a regulatory asset or liability for the annual FAS 87 difference in the two different methods. Great Plains Energy's (GPE's) outside actuary will maintain actuarial reports under each method on an annual basis. Any difference between the two methods is merely a timing difference which will eventually be recovered, or refunded, through rates under the method used in setting rates over the life of the pension plan. No rate base recognition will be required for any regulatory asset or liability calculated in accordance with this Paragraph.

2. FAS 87 pension cost, used for Missouri ratemaking purposes, will be calculated based on the following methodology.

a. Market Related Value ("MRV") for asset determination, smoothing all asset gains and losses that occur on and after January 1, 2005 over five (5) years.

b. No 10% corridor.

c. Amortization period of ten (10) years for unrecognized gains and losses. (With a five (5) year MRV amortization - all gains/losses are reflected in fifteen (15) years).

d. Pension cost will be calculated by GPE's actuaries without regard for the extent to which the Company will expense or capitalize components of the cost. Only the expense component of such cost will be included in KCP&L's cost of service.

e. The term "cost" as used herein means the KCP&L share of the consolidated GPE pension cost calculated by GPE's actuaries. The term "expense" as used herein means KCP&L's share of the consolidated GPE pension cost calculated by GPE's actuaries less the capitalization component of such cost. The capitalization component is derived by multiplying the capitalization rate determined in the Payroll Annualization adjustment by the pension cost.

f. "KCP&L's share" of the consolidated GPE pension cost is derived by first applying the annualized KCP&L payroll allocation factor, from the Payroll Annualization adjustment, to the consolidated GPE cost determined by GPE's actuaries for non-union and joint trustee pension plans after the joint owners' shares are eliminated. Second, KCP&L's 47% share of Wolf Creek pension cost is added. Additionally, as determined by GPE's actuaries and applied in this case, a limited-time annual funding status adjustment is required to reflect that the St. Joseph Light & Power portion of the Aquila pension plan was better funded than both the Missouri Public Service portion of the Aquila plan and the KCP&L pension plan when GPE purchased Aquila's Missouri electric properties. The adjustment made to address the different funding statuses of the GPE entities had the effect of decreasing the pension cost for the KCP&L Greater Missouri Operations Company ("GMO") L&P rate district and increasing the pension costs for the GMO MPS rate district and for KCP&L.

Nothing in the above paragraph binds the Signatories from taking positions inconsistent with the provisions of the paragraph in future rate proceedings.

3. The Signatories agree that a FAS 87 regulatory asset or liability will be continued on KCP&L's books to track the difference between the level of FAS 87 cost calculated, pursuant to paragraph 2 above, during each current annual rate period, and the level of pension cost used to establish rates for that period. The level of FAS 87 current period cost, before capitalization, will be updated annually based on the amounts provided by GPE's actuaries. If the FAS 87 cost during the current period is more than the cost used to determine rates for the period, KCP&L will establish a regulatory asset or reduce the existing regulatory liability. If the FAS 87 cost during the current period is less than the cost used to determine rates for the period, KCP&L will either establish a regulatory liability or reduce the existing regulatory asset. If the current period FAS 87 cost becomes negative during a period in-between rate proceedings, KCP&L will establish a regulatory liability equal to the difference between the level of pension cost used to determine rates for that period, and $0. Since paragraph 3 is a cash item, the cumulative net regulatory asset or liability will be included in rate base and amortized over five

(5) years in KCP&L's next Missouri rate case, subject to a review for prudence.

4. If FAS 87 cost becomes negative for the period that is used to establish new rates, the Signatories agree that the pension cost used to establish KCP&L's rates will be set at $0. KCP&L shall set up a regulatory liability to offset (reduce) the negative cost in an amount equal to the difference between the $0 level of pension cost underlying rates and the negative pension cost for each annual period until current period pension cost becomes positive. In future years, when FAS 87 cost becomes positive again, rates will remain zero ($0) until the Prepaid Pension Asset that was created in paragraph 7 below as a result of negative cost is reduced to zero ($0). The regulatory liability will be reduced at the same rate as the Prepaid Pension Asset is reduced until the regulatory liability becomes zero ($0). This regulatory liability is a non-cash item and should be excluded from KCP&L's rate base in future years.

5. Any amount of FAS 87 cost (as calculated in paragraph 2 above), which exceeds the actual level of contributions as authorized in paragraph 7 below, must be funded by the Company, either through a cash contribution or through a reduction of the Prepaid Pension Asset discussed in paragraph 7 below.

6. Any FAS 87 amount that exceeds the actual level of contributions as authorized in paragraph 7 below that is not funded because it exceeds the amount of funding that is tax deductible will be tracked, as a regulatory liability, to ensure it is funded in the future when it becomes tax deductible. The non-funded amount (regulatory liability) will be allowed as a rate base offset (reduction) for the excess collected in rates, but not contributed to the trust fund until such time as the contribution occurs.

7. The Prepaid Pension Asset is $0 at May 31, 2015. However, consistent with the goal expressed above, a new Prepaid Pension Asset may be established if KCP&L's share of

amounts contributed to the pension trust, as authorized for the reasons below, exceed the FAS 87 cost calculated in paragraph 2 above. Except as otherwise indicated below, the Signatories agree to allow KCP&L rate recovery for contributions made to the pension trust in excess of the FAS 87 cost calculated pursuant to paragraph 2 above for the following reasons:

a. The minimum required contribution under ERISA is greater than the FAS 87 cost level.

b. Additional contributions are made to avoid or reduce Pension Benefit Guarantee Corporation ("PBGC") variable premiums.

The Prepaid Pension regulatory asset will be continued and will be allowed rate base treatment for the excess of any contribution over the annual FAS 87 cost calculated in accordance with paragraph 2 above. This regulatory asset shall be used to satisfy, in whole or in part, the FAS 87 funding requirement described in paragraph 5 above. The Prepaid Pension Asset will be reduced as it is used to satisfy the FAS 87 funding requirement.

8. GPE may be required to make ERISA contributions in excess of amounts calculated for FAS 87 Regulatory Expense in order to avoid benefit restrictions or "at risk" status under ERISA. Such contributions will be examined in the context of future rate cases and a determination will be made at that time as to the appropriate and proper level recognized for ratemaking as a Prepaid Pension Asset.

9. Any FAS 87 prepaid pension asset, other than the amount authorized in paragraph 7 above, or after review and approval of amounts in paragraph 8 above, will not earn a return in future regulatory proceedings.

<u>OPEBs Provision of this Stipulation and Agreement</u>

10. The Signatories agree that KCP&L will utilize a tracking mechanism for

its share of FAS 106 OPEB costs consistent with the provisions of paragraphs 3 through 9 above, with the following modifications:

a. OPEB cost, unlike pensions described in paragraph 3, will be calculated based on FAS 106 requirements.

b. Funding requirements, as described for pensions in paragraph 7, are replaced with a single requirement that OPEB cost will be funded, with the exception of amounts paid related to KCP&L's share of Wolf Creek OPEBs.

c. Amortization of unrecognized OPEB costs as of the July 2008 acquisition of Aquila, Inc. by GPE will be directly assigned to the applicable GMO rate district.

d. The Signatories disagree on the ratemaking treatment of Wolf Creek OPEBs. This ratemaking treatment is one of the issues being heard before the Commission in this case. For the purposes of ensuring that OPEB costs are properly included in the tracking mechanism, the following shall be agreed to according to the Commission Order in this case:

    i. If the Staff position prevails, Wolf Creek OPEBs cost will be based on the "pay as you go" amount; i.e., the amount actually paid to Wolf Creek in the amount of $585,707 (total Company) after amounts charged to capital. Wolf Creek OPEBs cost and the amounts paid to Wolf Creek shall not be subject to any tracking, either independently or within KCP&L's ongoing OPEB tracking mechanism.

    ii. If KCP&L's position prevails, Wolf Creek OPEBs cost will be based on the amount calculated under FAS 106 for the calendar year 2015 of $342,854 (total Company) after amounts charged to capital. KCP&L shall include this cost in the KCP&L OPEBs tracking mechanism. The excess FAS 106 allowance in rates above the actual amount paid to Wolf Creek shall be contributed to a GPE OPEB trust.

Treatment of Pension/OPEB Cost for Joint Owners in Iatan and La Cygne

11. KCP&L, GMO and The Empire District Electric Company ("Empire") jointly own the Iatan 1 generating unit. KCP&L, GMO, Empire, Missouri Joint Municipal Electric Utility Commission ("MJMEUC"), and Kansas Electric Power Cooperative, Inc. ("KEPCO") jointly own the Iatan 2 generating unit and Iatan Common plant. KCP&L and Westar Energy ("Westar") jointly own the La Cygne generating station, which includes units 1 and 2. As the majority owner and operator of the Iatan and La Cygne generating units/stations, KCP&L allocates the operating costs, including pension/OPEB costs, to the other joint owners: GMO, Empire, MJMEUC, KEPCO and Westar. KCP&L, Westar, and KEPCO jointly own the Wolf Creek generating unit/station, but the Wolf Creek Nuclear Operating Corporation ("WCNOC"), not KCP&L, operates the Wolf Creek generating unit/station. Thus, WCNOC allocates the operating costs, including pension/OPEB costs, to the joint owners, including KCP&L. The reference to joint owners below is to the joint owners in (a) the Iatan 1 and 2 generating units/stations and Iatan Common plant, and (b) the La Cygne 1 and 2 generating units/stations.

12. The Signatories agree employee pension and OPEB costs related to KCP&L employees directly assigned to, or who allocate part of their time to, work for the Iatan 1, Iatan 2, Iatan Common and La Cygne 1 and La Cygne 2 generating units/stations will be calculated consistently with the methodology identified in the Payroll Annualization adjustment. Any cost or regulatory asset, including the prepaid pension/OPEB asset, and/or liability, generated under paragraphs 2 through 10 above, will be calculated separately for the amounts related to

KCP&L's joint owners. KCP&L non-union and joint trustee pension costs and OPEB costs for KCP&L employees charging payroll costs to the Iatan and La Cygne generating units/stations will be allocated among the joint owners of the stations in proportion to their ownership interests. None of the regulatory assets and/or liabilities, including the prepaid pension asset**,** or annual pension and OPEB costs related to KCP&L's joint owners will be reflected in KCP&L's rate base or cost of service in any KCP&L rate case.

Treatment of Pension Cost for the Supplemental Executive Retirement Plan (SERP)

13. GPE maintains a Supplemental Executive Retirement Plan (SERP) for key employees which does not utilize a trust fund. WCNOC also maintains a SERP plan which does not utilize a trust fund. The Signatories agree that SERP expense will not be included in the tracking mechanism for Regulatory Assets and/or Liabilities, including the Prepaid Pension Asset. SERP expense is not included in the amounts reflected below for this Agreement or in any costs included herein. SERP will be considered in KCP&L's cost of service separately for Missouri rate making purposes to the extent it is determined to be appropriate and reasonable. The Signatories are free to consider other alternative treatment in future rate cases.

Annual Pension Cost and Regulatory Assets - Case No. ER 2014-0370

14. KCP&L's Missouri jurisdictional rates established in this case, ER-2014-0370, are based on $46,897,314, (total Company) for annual pension cost expensed under FAS 87, after removal of capitalized amounts and the portion of KCP&L's annual pension cost which is allocated to KCP&L's joint owners in the Iatan and La Cygne generating units/stations, but before inclusion of allowable SERP pension costs and amortization of pension-related regulatory assets/liabilities. As described in paragraph 2.f, an annual funding status adjustment has been made from L&P to KCP&L in the amount of $1.5 million (total company KCP&L before

capitalization). GPE's actuaries have determined that this adjustment is required annually for an approximate ten (10) year period. All resulting pension amounts reflect KCP&L's share of the consolidated GPE pension costs and do not include any costs applicable to MPS or L&P.

15. KCP&L's Prepaid Pension Asset balance included in rate base, exclusive of the joint owners' shares, is $0 (total Company) at May 31, 2015.

16. KCP&L's FAS 87 Regulatory Asset included in rate base for the cumulative difference between pension cost recognized in its prior rates and its actual pension costs under FAS 87 since January of 2005 is $27,171,435 (total Company) at May 31, 2015, exclusive of any amount allocated to KCP&L's joint owners.

17. KCP&L's rates reflect the 5-year amortization of the $27,171,435 FAS 87 Regulatory Asset identified in the prior paragraph at an annual rate before capitalization of $5,434,287 (total Company). KCP&L will amortize $4,095,822 (total Company), after capitalization, to pension expense annually beginning with the effective date of rates established in this case, File No. ER-2014-0370.

<u>Annual OPEB Cost and Regulatory Assets</u>

18. KCP&L's Missouri jurisdictional retail rates established in this case, ER-2014-0370, are based on $3,592,420 (total Company) for annual OPEB cost expensed under KCP&L FAS 106 plus Wolf Creek OPEB costs of either 1) $585,707 (total Company) if paragraph 10.d.i. of this Agreement is implemented or 2) $324,854 (total Company) if paragraph 10.d.ii. of this Agreement is implemented, after removal of capitalized amounts and the portion of KCP&L's annual OPEB cost which is allocated to KCP&L's joint owners in the Iatan and La Cygne generating units/stations, but before inclusion of the OPEB-related amortization of regulatory assets and/or liabilities. All OPEB amounts reflect KCP&L's share of the consolidated GPE

OPEB costs and do not include any costs applicable to MPS or L&P.

19. KCP&L's Prepaid OPEB Asset balance included in the Company's rate base, exclusive of the joint owners' shares, is $0 (total Company) at May 31, 2015.

20. KCP&L's FAS 106 Regulatory Liability included in rate base for the cumulative difference since inception between OPEB cost recognized in its prior rates and its actual OPEB costs under FAS 106 is $(3,789,878) (total Company) at May 31, 2015, exclusive of any amount allocated to KCP&L's joint owners.

21. KCP&L's rates reflect the 5-year amortization of the $(3,789,878) FAS 106 Regulatory Liability identified in the prior paragraph at an annual rate before capitalization of $(757,976) (total Company). KCP&L will amortize $(571,286) (total Company), after capitalization, to OPEB expense annually beginning with the effective date of rates established in this case, ER-2014-0370.

FAS 88 Pension Treatment

22. The Signatories agreed to defer FAS 88 pension costs consistent with the agreement for FAS 87 deferred accounting treatment. Unlike FAS 87, which allows for delayed recognition in net periodic pension cost of certain unrecognized amounts, FAS 88 requires immediate recognition of certain costs arising from settlements and curtailments of defined benefit plans. FAS 88 costs are legitimate pension costs which should be recovered in rates. Any FAS 88 pension costs deferred and subject to recovery in a future KCP&L rate case should (a) include only the costs related to KCP&L's Missouri jurisdictional electric operations and (b) exclude all amounts allocated to joint owners of the Iatan 1 and Iatan 2 and La Cygne 1 and La Cygne 2 generating stations/units and will be amortized to cost-of-service over 5-years in KCP&L's next rate case.

23. KCP&L's Regulatory Asset for FAS 88 pension costs will be tracked by vintage. At May 31, 2015, the total company 2011, 2013 and 2014 vintages of FAS 88 regulatory assets were $5,971,031, $6,757,865 and $10,052,011, respectively, (exclusive of any amount allocated to KCP&L's joint owners).

24. KCP&L's rates reflect the 5-year amortization of the 2011 vintage identified in the prior paragraph at the annual total company amount of $1,679,129. In addition to continuing the 2011 vintage amortization, the 2013 and 2014 vintages identified in the prior paragraph will be included in rates at an annual total company amount of $1,040,035 and $1,415,122, respectively, after capitalization

25. KCP&L will amortize FAS 88 costs to pension expense annually with the effective date of rates established in this Case No. ER-2014-0370.

26. KCP&L will be required to fund all FAS 88 pension costs it collects in rates. Since KCP&L will not be required to fund any FAS 88 cost prior to recovery in rates, no rate base treatment will be required for the regulatory asset representing deferred FAS 88 costs.

FAS 88 OPEB Treatment

27. The Signatories agree KCP&L's FAS 88 OPEB costs, exclusive of amounts allocated to joint owners, will be deferred in a regulatory asset and amortized to cost-of-service over 5-years in KCP&L's next rate case. KCP&L's FAS 88 OPEB costs, exclusive of amounts allocated to joint owners, deferred in a regulatory asset were $0 at May 31, 2015.

Treatment of Pension and OPEB-Related Other Comprehensive Income (OCI)

28. The provisions of FAS 158, require certain adjustments to the pension and OPEBs asset and/or pension or OPEBs liability with a corresponding adjustment to equity (i.e., decreases/increases to Other Comprehensive Income). The Company shall be allowed to set up a

regulatory asset/liability to offset any adjustments that would otherwise be recorded to equity caused by applying the provision of FAS 158 or any other FASB statement or procedure that requires accounting adjustments to equity due to the funded status or other attributes of the pension or OPEB plan. The parties acknowledge that the adjustments described in this paragraph shall not increase or decrease rate base.

General Provisions

29. This Agreement is being entered into solely for the purpose of settling the issues in this case explicitly set forth above. Unless otherwise explicitly provided herein, none of the Signatories to this Agreement shall be deemed to have approved or acquiesced in any ratemaking or procedural principle, including, without limitation, any cost of service methodology or determination, depreciation principle or method, method of cost determination or cost allocation or revenue-related methodology. Except as explicitly provided herein, none of the Signatories shall be prejudiced or bound in any manner by the terms of this Agreement in this or any other proceeding, regardless of whether this Agreement is approved.

30. This Agreement is a negotiated settlement. Except as specified herein, the Signatories to this Agreement shall not be prejudiced, bound by, or in any way affected by the terms of this Agreement: (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide not to approve this Agreement, or in any way condition its approval of same.

31. This Agreement has resulted from extensive negotiations among the Signatories, and the terms hereof are interdependent. If the Commission does not approve this Agreement unconditionally and without modification, then this Agreement shall be void and no Signatory shall be bound by any of the agreements or provisions hereof.

32. This Agreement embodies the entirety of the agreements between the Signatories in this case on the issues addressed herein, and may be modified by the Signatories only by a written amendment executed by all of the Signatories.

33. If approved and adopted by the Commission, this Agreement shall constitute a binding agreement among the Signatories. The Signatories shall cooperate in defending the validity and enforceability of this Agreement and the operation of this Agreement according to its terms.

34. If the Commission does not approve this Agreement without condition or modification, and notwithstanding the provision herein that it shall become void, (1) neither this Agreement nor any matters associated with its consideration by the Commission shall be considered or argued to be a waiver of the rights that any Signatory has for a decision in accordance with RSMo. §536.080 or Article V, Section 18 of the Missouri Constitution, and (2) the Signatories shall retain all procedural and due process rights as fully as though this Agreement had not been presented for approval, and any suggestions, memoranda, testimony, or exhibits that have been offered or received in support of this Agreement shall become privileged as reflecting the substantive content of settlement discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any purpose whatsoever.

35. If the Commission accepts the specific terms of this Agreement without condition or modification, only as to the issues of the issues in these cases explicitly set forth above, the Signatories each waive their respective rights to present oral argument and written briefs pursuant to RSMo. §536.080.1, their respective rights to the reading of the transcript by the Commission pursuant to §536.080.2, their respective rights to seek rehearing pursuant to §536.500, and their

respective rights to judicial review pursuant to §386.510. This waiver applies only to a Commission order approving this Agreement without condition or modification issued in this proceeding and only to the issues that are resolved hereby. It does not apply to any matters raised in any prior or subsequent Commission proceeding nor any matters not explicitly addressed by this Agreement.

WHEREFORE, the undersigned Signatories respectfully request the Commission to issue an order in this case approving the Non-Unanimous Stipulation And Agreement Regarding Pensions And Other Post Employment Benefits subject to the specific terms and conditions contained therein.

Respectfully submitted,

STAFF OF THE MISSOURI PUBLIC SERVICE COMMISSION

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or emailed to all counsel of record this 26th day of June, 2015.

/s/ Robert J. Hack
Robert J. Hack