

INTERSTATE POWER AND LIGHT COMPANY

TOTAL COMPANY

RATE BASE

YEAR ENDED DECEMBER 31, 2009

Line No.	Description	(a) Workpaper Reference	(b) Thirteen Month Average	(c) Year End
Investment in plant:				
1	Utility plant in service	TC-1	\$ 4,465,694,044	\$ 5,039,646,501
2	Accumulated provision for depreciation and amortization	TC-2	(1,922,028,656)	(1,996,859,922)
3	Accumulated deferred income taxes	TC-3	(364,843,159)	(428,381,189)
4	Customer advances for construction	TC-4	(5,970,836)	(6,316,371)
5	Customer deposits	TC-5	(6,552,975)	(7,187,269)
6	Unclaimed Property	TC-6	(20,709)	(20,709)
7	Accumulated provision for uncollectibles	TC-7	(2,427,903)	(2,262,082)
8	Accrued liability for property insurance, workers compensation insurance and injuries and damages	TC-8	(6,482,306)	(6,680,933)
9	Accrued vacation	TC-9	(8,338,035)	(8,100,495)
10	Accrued pension plan and OPEB obligations	TC-10	(24,898,138)	(23,826,789)
11	<u>Total net investment in plant</u>		<u>2,124,131,327</u>	<u>2,560,010,743</u>
Working capital:				
12	Materials and supplies inventory	TC-11	30,844,933	28,530,897
13	Prepayments	TC-12	25,459,788	24,611,794
14	Fuel inventory	TC-13	86,695,900	101,067,745
15	Cash working capital requirements	TC-14	(10,021,614)	(10,021,614)
16	<u>Total net working capital</u>		<u>132,979,007</u>	<u>144,188,822</u>
17	<u>Total rate base</u>		<u>\$ 2,257,110,334</u>	<u>\$ 2,704,199,564</u>
Rate Base:				
18	Emery Generating Station		\$ 298,757,453	\$ 298,757,453
19	Whispering Willow East		\$ 24,485,320	\$ 334,152,565
20	All Other		1,933,867,561	2,071,289,546
21			<u>\$ 2,257,110,334</u>	<u>\$ 2,704,199,564</u>

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INTERSTATE POWER AND LIGHT COMPANY

IOWA ELECTRIC UTILITY

THIRTEEN MONTH AVERAGE
RATE BASE

YEAR ENDED DECEMBER 31, 2016

Line No.	Description	(a) Schedule Reference	(b) Thirteen Month Average	(c) Adjustments	(d) Adjusted Rate Base
1	Utility plant in service	C-1	\$ 5,850,974,482	\$ 1,161,593,897	\$ 7,012,568,379
2	Accumulated provision for depreciation and amortization	C-2	(2,213,320,708)	(117,950,490)	(2,331,271,198)
3	Accumulated deferred income taxes	C-3	(480,339,451)	(5,758,188)	(486,097,639)
4	Customer advances for construction	C-4	(11,394,775)	-	(11,394,775)
5	Customer deposits	C-5	(2,564,050)	-	(2,564,050)
6	Unclaimed Property and Regulatory Asset	C-6	-	42,021,820	42,021,820
7	Accumulated provision for uncollectibles	C-7	(5,054,458)	2,118,085	(2,936,374)
8	Accrued liability for workers compensation insurance and injuries and damages	C-8	(6,805,388)	-	(6,805,388)
9	Accrued vacation	C-9	(6,164,762)	-	(6,164,762)
10	Accrued pension plan/OPEB obligations	C-10	(5,797,067)	-	(5,797,067)
11	<u>Total net investment in plant</u>		<u>3,119,533,823</u>	<u>1,082,025,124</u>	<u>4,201,558,947</u>
Working capital:					
12	Materials and supplies inventory	C-11	44,524,853	-	44,524,853
13	Prepayments	C-12	3,045,198	-	3,045,198
14	Fuel inventory	C-13	65,234,418	-	65,234,418
15	Cash working capital requirements	C-14	(26,941,090)	(3,838,547)	(30,779,637)
16	<u>Total net working capital</u>		<u>85,863,379</u>	<u>(3,838,547)</u>	<u>82,024,832</u>
17	<u>Total rate base</u>		<u>\$ 3,205,397,202</u>	<u>\$ 1,078,186,577</u>	<u>\$ 4,283,583,779</u>
Rate Base:					
18	Emery Generating Station	C-15	\$ 210,397,449	\$ 2,584,037	\$ 212,981,486
19	Whispering Willow East	C-16	228,889,443	1,890,248	230,779,691
20	Marshalltown Generating Station		-	658,025,738	658,025,738
20	All Other - Earning		2,742,306,376	415,686,553	3,157,992,928
21	Whispering Willow East - Non Earning	C-17	23,803,935	-	23,803,935
22			<u>\$ 3,205,397,202</u>	<u>\$ 1,078,186,577</u>	<u>\$ 4,283,583,779</u>

Source:

Lines 1-15, column (b): Schedules referenced in column (a).
 Lines 1-17, column (c): From IPL Exhibit Fields Direct, Schedule D.
 Line 15, column (b): IPL Exhibit Fields Direct, Schedule D-15, line 30, column (4).
 Line 15, column (c): IPL Exhibit Fields Direct, Schedule D-15, line 30, column (7).

Filed with the Iowa Utilities Board on March 1, 2019, RPU-2019-0001

INTERSTATE POWER AND LIGHT COMPANY

IOWA ELECTRIC UTILITY

COST OF SERVICE

YEAR ENDED DECEMBER 31, 2018

Line No.	Description	(a) Actual Test Year Results	(b) Adjustments	(c) Adjusted Test Year Results	(d) Additional Revenues Required to Yield 7.537%	(e) Total Revenues Required to Yield 7.537%
					5.1%	
1	Operating revenues	\$ 1,739,132,878	\$ 21,211,869	\$ 1,760,344,747	\$ 89,891,724	\$ 1,850,236,471
	Operating expenses:					
2	Operation expenses	1,069,632,702	(7,940,256)	1,061,692,447		1,061,692,447
3	Maintenance expenses	54,297,745	1,489,628	55,787,373		55,787,373
4	Depreciation and amortization	251,420,707	36,853,665	288,274,572		288,274,572
5	Property taxes	39,527,457	2,618,976	42,146,433		42,146,433
6	Miscellaneous taxes	8,010,428	305,445	8,315,873		8,315,873
	Income taxes -					
7	Current federal	2,093,643	(11,792,867)	(9,699,224)	16,818,742	7,119,518
8	Current state	(10,374,790)	4,695,382	(5,679,408)	9,780,220	4,100,812
9	Deferred	5,798,624	(13,995,751)	(8,197,127)		(8,197,127)
10	Investment tax credits	(351,667)	-	(351,667)		(351,667)
11	Total operating expenses	1,420,054,850	12,234,422	1,432,289,272	26,598,962	1,458,888,234
12	Operating income	\$ 319,078,028	\$ 8,977,447	\$ 328,055,475	\$ 63,292,763	\$ 391,348,237
	Rate Base:					
13	Emery Generating Station	\$ 189,994,255	\$ -	\$ 189,994,255		\$ 189,994,255
14	Whispering Willow East	164,728,171	391,924	165,120,095		165,120,095
15	Marshalltown Generating Station	626,741,310	-	626,741,310		626,741,310
16	Upland Prairie & English Farms	-	707,800,855	707,800,855		707,800,855
17	All Other - Earning	3,277,763,385	204,730,051	3,482,493,436		3,482,493,436
18	Whispering Willow East - Non Earning	20,287,227	-	20,287,227		20,287,227
19	Total Rate base	\$ 4,279,514,348	\$ 912,922,830	\$ 5,192,437,177		\$ 5,192,437,177
20	Cost of Capital:	7.456%		6.318%		
21	Emery Generating Station					8.495%
22	Whispering Willow East					8.227%
23	Marshalltown Generating Station					7.873%
24	Upland Prairie & English Farms					7.873%
25	All Other Electric Rate Base - Earning					7.367%
26	Whispering Willow East - Non Earning					0.000%

Source:

Lines 1-12, column (a): 2018 Form IE-1, pages 114-115.

Lines 13-19, column (a): IPL Ashenfelter Direct Exhibit 3 (Interim)(E), Schedule C, column (b).

Lines 1-10, column (b): Total adjustments from IPL Ashenfelter Direct Exhibit 2 (Interim)(E), Schedule B.

Line 19, column (b): Total adjustments from IPL Ashenfelter Direct Exhibit 4 (Interim)(E), Schedule D.

Lines 21-25, column (e): IPL Ashenfelter Direct Exhibit 5 (Interim)(E), Confidential Schedule E.

Filed with the Iowa Utilities Board on March 1, 2019, RPU-2019-0001

INTERSTATE POWER & LIGHT COMPANY

TOTAL COMPANY

RATE BASE

YEAR ENDED DECEMBER 31, 2019

Line No.	Description	(a) Workpaper Reference	(b) Thirteen Month Average	(c) Year End
Investment in plant:				
1	Utility plant in service	TC-1	8,678,206,347	9,048,076,319
2	Accumulated provision for depreciation and amortization	TC-2	(2,594,955,824)	(2,719,450,028)
3	Accumulated deferred income taxes	TC-3	(498,122,371)	(465,601,890)
4	Customer advances for construction	TC-4	(16,032,042)	(16,344,644)
5	Customer deposits	TC-5	(1,190,460)	(1,169,941)
6	Unclaimed Property	TC-6	-	-
7	Accumulated provision for uncollectibles	TC-7	(13,722,582)	(16,363,086)
8	Accrued liability for workers compensation insurance and injuries and damages	TC-8	(6,221,575)	(6,390,358)
9	Accrued vacation	TC-9	(10,837,656)	(10,627,030)
10	Accrued pension plan and OPEB obligations	TC-10	(9,856,588)	(10,775,894)
11	<u>Total net investment in plant</u>		<u>5,527,267,250</u>	<u>5,801,353,450</u>
Working capital:				
12	Materials and supplies inventory	TC-11	58,172,704	61,466,589
13	Prepayments	TC-12	26,095,655	28,933,985
14	Fuel inventory	TC-13	44,294,225	49,412,371
15	Cash working capital requirements	TC-14	(14,211,249)	(14,211,249)
16	<u>Total net working capital</u>		<u>114,351,335</u>	<u>125,601,696</u>
17	<u>Total rate base</u>		<u>\$ 5,641,618,585</u>	<u>\$ 5,926,955,145</u>
Rate Base:				
18	Emery Generating Station		190,470,180	190,470,180
19	Whispering Willow East		178,861,303	178,861,303
20	Marshalltown Generating Station		623,492,168	623,492,168
21	New Wind		558,380,366	558,380,366
22	All Other - Earning		4,071,191,585	4,356,528,145
23	Whispering Willow East - Non Earning		19,222,984	19,222,984
24			<u>5,641,618,585</u>	<u>5,926,955,145</u>

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INTERSTATE POWER & LIGHT COMPANY

IOWA ELECTRIC UTILITY

THIRTEEN MONTH AVERAGE
RATE BASE

YEAR ENDED DECEMBER 31, 2020

Line No.	Description	(a) Schedule Reference	(b) Thirteen Month Average	(c) Adjustments	(d) Adjusted Rate Base
1	Utility plant in service	Exh. 7 (E)	\$ 8,967,593,815	\$ -	\$ 8,967,593,815
2	Accumulated provision for depreciation and amortization	Exh. 7 (E)	(2,568,840,548)	-	(2,568,840,548)
3	Accumulated deferred income taxes	Exh. 7 (E)	(404,361,699)	-	(404,361,699)
4	CWIP in Rate Base	Exh. 7 (E)	89,786,334	-	89,786,334
5	Customer advances for construction	Exh. 7 (E)	(13,496,196)	-	(13,496,196)
6	Customer deposits	Exh. 7 (E)	(789,528)	-	(789,528)
7	Regulatory Assets	Exh. 7 (E)	114,872,091	-	114,872,091
8	Accumulated provision for uncollectibles	Exh. 7 (E)	(12,491,171)	-	(12,491,171)
9	Accrued liability for workers compensation insurance and injuries and damages	Exh. 7 (E)	(5,457,357)	-	(5,457,357)
10	Accrued vacation	Exh. 7 (E)	(8,746,757)	-	(8,746,757)
11	Accrued pension plan/OPEB obligations	Exh. 7 (E)	(8,069,527)	-	(8,069,527)
12	<u>Total net investment in plant</u>		<u>6,149,999,457</u>	<u>0</u>	<u>6,149,999,457</u>
Working capital:					
13	Materials and supplies inventory	Exh. 7 (E)	61,726,952	-	61,726,952
14	Prepayments	Exh. 7 (E)	11,629,934	-	11,629,934
15	Fuel inventory	Exh. 7 (E)	42,908,756	-	42,908,756
16	Cash working capital requirements	C-1	(21,521,777)	154,467	(21,367,310)
17	<u>Total net working capital</u>		<u>94,743,865</u>	<u>154,467</u>	<u>94,898,332</u>
18	<u>Total rate base</u>		<u>\$ 6,244,743,322</u>	<u>\$ 154,467</u>	<u>\$ 6,244,897,789</u>
Rate Base:					
19	Emery Generating Station	Exh. 7 (E)	\$ 173,582,903	\$ -	\$ 173,582,903
20	Whispering Willow East	Exh. 7 (E)	171,832,193	-	171,832,193
21	Marshalltown Generating Station	Exh. 7 (E)	590,091,578	-	590,091,578
22	New Wind	Exh. 7 (E)	1,298,308,014	-	1,298,308,014
23	All Other - Earning		3,992,717,089	154,467	3,992,871,556
24	Whispering Willow East - Non Earning	Exh. 7 (E)	18,211,544	-	18,211,544
25			<u>\$ 6,244,743,322</u>	<u>\$ 154,467</u>	<u>\$ 6,244,897,789</u>