

INTERSTATE POWER AND LIGHT COMPANY

MINNESOTA GAS UTILITY

YEAR-END
RATE BASE

YEAR ENDED DECEMBER 31, 2013

Line No.	Description	(a) Schedule Reference	(b) Year End	(c) Adjustments	(d) Adjusted Rate Base
Investment in plant:					
1	Utility plant in service	C-1, C-2	9,828,826 \$	-	\$ 9,828,826
2	Accumulated deferred income taxes	C-3	(2,561,289)	-	(2,561,289)
3	Customer advances for construction	C-4	(52,729)	-	(52,729)
4	Customer deposits	C-5	(77,871)	-	(77,871)
5	Unclaimed property	C-6	-	-	-
6	Accumulated provision for uncollectibles	C-7	(76,763)	-	(76,763)
	Accrued liability for property insurance, workers compensation insurance and injuries and damages				
7		C-8	(46,833)	-	(46,833)
8	Accrued vacation	C-9	(43,939)	-	(43,939)
9	Accrued pension plan obligations	C-10	(57,741)	-	(57,741)
10	<u>Total net investment in plant</u>		<u>6,911,661</u>	<u>-</u>	<u>6,911,661</u>
Working capital:					
11	Materials and supplies inventory	C-11	39,756	-	39,756
12	Prepayments	C-12	1,293,247	-	1,293,247
13	Propane inventory	C-13	-	-	-
14	Cash working capital requirements	C-14	-	-	-
15	<u>Total net working capital</u>		<u>1,333,003</u>	<u>-</u>	<u>1,333,003</u>
16	Total rate base		8,244,663	-	\$ 8,244,663