

Alliant Energy Corporate Services, Inc. Legal Department 608-458-3318 – Phone 608-458-4820 – Fax

Michael S. Greiveldinger Managing Attorney

August 31, 2015

Mr. Daniel P. Wolf Minnesota Public Utilities Commission 121 Seventh Place East, Suite 350 St. Paul, MN 55101-2147

RE: Interstate Power and Light Company

Docket No. E999/AA-15-

2015 Electric Annual Automatic Adjustment Report

Dear Mr. Wolf:

Enclosed for e-Filing is Interstate Power and Light Company's 2015 Electric Annual Automatic Adjustment Report in compliance with Minn. Rules 7825.2800 to 7825.2840. The report details the revenue received from the automatic fuel adjustment, base cost, and the total cost of fuel for the period July 1, 2014 to June 30, 2015. The five-year projection of fuel costs and the electric fuel policies and actions are also included, along with the information requested in various docket numbers.

The independent auditor's report, as required under Section 7825.2820, is also included in this filing.

Copies of this filing have been served on the Minnesota Department of Commerce, Division of Energy Resources, the Minnesota Office of the Attorney General – Residential and Small Business Utilities Division and the attached service list.

Respectfully submitted,

/s/ Michael S. Greiveldinger
Michael S. Greiveldinger
Managing Attorney

MSG/kcb Enclosures

cc: Service List

Interstate Power and Light Co. An Alliant Energy Company

Alliant Tower 200 First Street SE P.O. Box 351 Cedar Rapids, IA 52406-0351

Office: 1.800.822.4348 www.alliantenergy.com

#### BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Beverly Jones Heydinger Chair
Nancy Lange Commissioner
Dan Lipschultz Commissioner
John Tuma Commissioner
Betsy Wergin Commissioner

IN THE MATTER OF INTERSTATE POWER & LIGHT COMPANY'S 2015 ELECTRIC ANNUAL AUTOMATIC ADJUSTMENT REPORT

DOCKET NO. E999/AA-15-

#### **AFFIDAVIT OF SERVICE**

STATE OF IOWA	)
	ss.
COUNTY OF LINN	)

Kathleen C. Balvanz, being first duly sworn on oath, deposes and states:

That on the 31<sup>st</sup> day of August, 2015, copies of the foregoing Affidavit of Service, together with the Interstate Power and Light Company's Electric Annual Automatic Adjustment Report, were served upon the parties on the attached service list, by e-filing, overnight delivery, electronic mail, and/or first-class mail, proper postage prepaid from Cedar Rapids, Iowa.

<u>/s/ Kathleen C. Balvanz</u> Kathleen C. Balvanz

Subscribed and Sworn to Before Me this 31<sup>st</sup> day of August, 2015.

/s/\_Beverly A. Petska\_\_\_\_

Beverly A. Petska Notary Public

My Commission expires on November 12, 2017

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Bobby	Adam	bobby.adam@conagrafood s.com	ConAgra	Suite 5022 11 ConAgra Drive Omaha, NE 68102	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022191	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Julia	Anderson	Julia.Anderson@ag.state.m n.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota St St. Paul, MN 551012134	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
William A.	Blazar	bblazar@mnchamber.com	Minnesota Chamber Of Commerce	Suite 1500 400 Robert Street Nor St. Paul, MN 55101	Electronic Service th	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Michael	Bradley	mike.bradley@lawmoss.co m	Moss & Barnett	150 S. 5th Street, #1200  Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
City	Clerk	sschulte@ci.albertlea.mn.u s	City of Albert Lea	221 E Clark St  Albert Lea, MN 56007	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Daniel R	Culhane	DanielCulhane@alliantener gy.com	Alliant Energy Corporate Services, Inc.	4902 North Biltmore Ln  Madison, WI 53718-2148	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
lan	Dobson	ian.dobson@ag.state.mn.u s	Office of the Attorney General-RUD	Antitrust and Utilities Division 445 Minnesota Street, BRM Tower St. Paul, MN 55101	Electronic Service 1400	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Sharon	Ferguson	sharon.ferguson@state.mn .us	Department of Commerce	85 7th Place E Ste 500  Saint Paul, MN 551012198	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Michael	Greiveldinger	michaelgreiveldinger@allia ntenergy.com	Interstate Power and Light Company	4902 N. Biltmore Lane  Madison, WI 53718	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
David	Grover	dgrover@itctransco.com	ITC Midwest	901 Marquette Avenue Suite 1950 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Annete	Henkel	mui@mnutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St.Paul, MN 55101	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Linda	Jensen	linda.s.jensen@ag.state.m n.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota Street St. Paul, MN 551012134	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Jim	Krueger	jkrueger@fmcs.coop	Freeborn-Mower Cooperative Services	Box 611  Albert Lea, MN 56007	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022093	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Carl	Nelson	cnelson@mncee.org	Center for Energy and Environment	212 3rd Ave N Ste 560  Minneapolis, MN 55401	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Samantha	Norris	samanthanorris@alliantene rgy.com	Alliant Energy	200 1st Street SE PO Box 351 Cedar Rapids, IA 52406-0351	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Steven	Nyhus	swnyhus@flaherty- hood.com	Flaherty & Hood PA	525 Park St Ste 470 Saint Paul, MN 55103	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Larry L.	Schedin	Larry@LLSResources.com	LLS Resources, LLC	12 S 6th St Ste 1137  Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Matthew J.	Schuerger P.E.	mjsreg@earthlink.net	Energy Systems Consulting Services, LLC	PO Box 16129  St. Paul,  MN  55116	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Ron	Spangler, Jr.	rlspangler@otpco.com	Otter Tail Power Company	215 So. Cascade St. PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Robyn	Woeste	robynwoeste@alliantenerg y.com	Interstate Power and Light Company	200 First St SE  Cedar Rapids, IA 52401	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List

#### BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Beverly Jones Heydinger Chair
Nancy Lange Commissioner
Dan Lipschultz Commissioner
John Tuma Commissioner
Betsy Wergin Commissioner

IN THE MATTER OF INTERSTATE POWER & LIGHT COMPANY'S 2015 ELECTRIC ANNUAL AUTOMATIC ADJUSTMENT REPORT

**DOCKET NO. E999/AA-15-**

#### <u>Statement Providing Justification for Trade Secret Information</u>

IPL is providing a non-public version of the information that contains trade secret information, as defined by section 13.37, subd. 1(b), of the Minnesota Statutes in that the data is the subject of efforts by IPL that are reasonable under the circumstances to maintain its secrecy, and that derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use. IPL has marked the information pursuant to the Commission's Revised Procedures for Handling Trade Secret and Privileged Data, Minnesota Rule Part 7829.0500.

Specifically, the trade secret information contains information on IPL's Risk Management Plan's hedging concepts, strategy, and highly sensitive pricing information and other sensitive terms. IPL's hedging strategy and pricing information is not generally known to, or readily ascertainable by lawful means by, IPL's competitors. Requiring IPL to disclose its hedging strategy and pricing information would allow IPL's competitors to become knowledgeable about IPL's energy hedging plan. The competitors could then develop strategies that could lead to manipulating prices in electric wholesale markets. Failure to allow market forces to dictate electric prices would not only place IPL at an unfair disadvantage in the competitive market, but would also harm the public whose purchase prices would not be dictated by market forces. Accordingly, IPL believes that the above-mentioned portion of its Risk Management Plan meets the definition of a trade secret under Minnesota Statutes section 13.37.

#### BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Beverly Jones Heydinger	Chair
Nancy Lange	Commissioner
Dan Lipshultz	Commissioner
John Tuma	Commissioner
Betsy Wergin	Commissioner

IN THE MATTER OF INTERSTATE POWER AND LIGHT COMPANY'S 2015 ELECTRIC ANNUAL AUTOMATIC ADJUSTMENT REPORT

DOCKET NO. E999/AA-15-\_\_\_

#### **SUMMARY OF FILING**

Please take notice that on August 31, 2015, Interstate Power and Light Company filed with the Minnesota Public Utilities Commission the annual report for its electric utility operation in compliance with Minn. Rules 7825.2800 to 7825.2840 regarding Electric Automatic Adjustment of Charges.

#### BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Beverly Jones Heydinger Chair
Nancy Lange Commissioner
Dan Lipshultz Commissioner
John Tuma Commissioner
Betsy Wergin Commissioner

IN THE MATTER OF INTERSTATE POWER AND LIGHT COMPANY'S 2015 ELECTRIC ANNUAL AUTOMATIC ADJUSTMENT REPORT

DOCKET NO. E999/AA-15-\_\_\_

# INTERSTATE POWER AND LIGHT COMPANY'S 2015 ELECTRIC ANNUAL AUTOMATIC ADJUSTMENT REPORT

**COMES NOW,** Interstate Power and Light Company (IPL), and hereby submits to the Minnesota Public Utilities Commission (Commission) its annual report in compliance with Minn. Rules 7825.2800 to 7825.2840 governing Automatic Adjustment of Charges for electric utilities.

In support of its submittal, IPL states the following:

#### I. INTRODUCTION

IPL submits for filing the attached annual report required in Commission Rules 7825.2800 to 7825.2840 governing Automatic Adjustment of Charges for electric utilities for the period July 1, 2014 to June 30, 2015.

#### II. PROCEDURAL MATTERS

#### A. Summary of Filing

A one-paragraph summary of the filing accompanies this Report pursuant to Minn. Rules Part 7829.1300, subp. 1.

#### B. <u>Service on Other Parties</u>

Pursuant to Minn. Rules Part 7829.1300, subp. 2, IPL has served a copy of this Report on the Minnesota Department of Commerce, Division of Energy Resources, the Minnesota Office of the Attorney General – Residential and Small Business Utilities Division and all parties on IPL's miscellaneous electric service list.

#### C. <u>General Filing Information</u>

Pursuant to Minn. Rules Part 7829.1300, subp. 3, IPL provides the following required information.

#### 1. Name, Address, and Telephone Number of Utility

Interstate Power and Light Company Alliant Tower 200 First Street S.E. P.O. Box 351 Cedar Rapids, Iowa 52406-0351 (319) 786-4268

#### 2. Name, Address, and Telephone Number of Utility Attorney

Michael S. Greiveldinger Managing Attorney Interstate Power and Light Company 4902 N. Biltmore Lane Madison, Wisconsin 53718 (608) 458-3318

# 3. Date of Filing and the Date the Proposed Rate or Service Change Will Go Into Effect

Consistent with the filing requirement in Minn. Rules 7825.2840, the date of this filing is August 31, 2015. The information contained in this filing is submitted in compliance with the aforementioned Commission rules concerning Automatic Adjustment of Charges.

#### 4. Statute Controlling Schedule for Processing the Filing

No statute establishes a schedule for processing this filing. The applicable rules are Minn. Rules 7825.2800 through 7825.2840.

#### 5. Utility Employee Responsible for Filing

Michael S. Greiveldinger Managing Attorney Interstate Power and Light Company 4902 N. Biltmore Lane Madison, Wisconsin 53718 (608) 458-3318

Robyn Woeste Manager, Regulatory Affairs Interstate Power and Light Company Alliant Tower 200 First Street S.E. PO Box 351 Cedar Rapids, Iowa 52406-0351 (319) 786-4384

#### III. DESCRIPTION AND PURPOSE OF FILING

The following describes the Exhibits and Attachments contained in IPL's Electric Annual Automatic Adjustment filing:

#### 7825.2810 Annual Report; Automatic Adjustment of Charges

Exhibit A Minnesota Public Utilities Commission Approved Base Cost of Fuel

Exhibit B Energy Cost by Primary Energy Source

Exhibit C Reconciliation of Total Fuel Costs to Total Fuel Related Revenue

MWHs Allocation Factor Fuel Reconciliation

Exhibit D Fuel Revenue and Fuel Revenue - By Class

#### 7825.2830 Annual Five-year Projection

Exhibit E Projection of Fuel Costs by Source

Projection of kWhs Sold

Projection of Unit Cost per kWh by Source

#### 7825.2800 Annual Reports; Policies and Actions

Exhibit F Annual Report, Policies and Actions

#### 7825.2820 Annual Auditor's Report

Exhibit G Independent Auditors' Report

#### **Miscellaneous Compliance Reporting**

Exhibit H Minnesota Public Utilities Commission Docket No. E-001/PA-01-1505 (Trade Secret) Responses to Information Requested in Order.

Minnesota Public Utilities Commission Docket No. E-001/M-05-406 Responses to Information Requested in December 20, 2006 – Order Establishing Accounting Treatment for MISO Day 2 Costs.

Minnesota Public Utilities Commission Docket No. E-001/M-05-406 Responses to Information Requested in February 6, 2008 – Order Acting on Electric Utilities, Annual Reports, Requiring Further Filings, and Amending Order of December 20, 2006 on Passing MISO Day 2 Costs through Fuel Clause.

Minnesota Public Utilities Commission Docket No. E-001, 015, 002, 017/M-08-528 Responses to Information Requested in August 23, 2010 – Order Authorizing Ongoing Use of the Fuel Clause Adjustment and Setting Reporting Requirement in the Matter of IPL's Petition for Approval of Proposed Accounting to Recover Costs and Pass Through Revenues Related to MISO Ancillary Services.

Minnesota Public Utilities Commission Docket Nos. E-999/AA-09-961 & 10-884 Responses to Information Requested in April 6, 2012 – Order Acting on Electric Utilities' Annual Reports and Requiring Additional Filings.

Minnesota Public Utilities Commission Docket No. E-999/AA-11-792 Responses to Information Requested in August 16, 2013 - Order Acting on Electric Utilities' Annual Reports, Requiring Refund of Certain Curtailment Costs, and Requiring Additional Filings

Attachment A MISO Generator Deliverability and Integrated Resource Plan Reconciliation (Trade Secret)

Attachment B IPL Maintenance Expenses

Attachment C IPL MISO Charges

Attachment D IPL Summary of 12 ASM Charge Types (Dollars)

IPL Summary of ASM Products Purchased and Supplied (MWh)

Attachment E IPL Ancillary Service Costs and Revenues

IPL Total Co. MISO Ancillary Services Market Benefits

Attachment F IPL Contingency Reserve Deployment Failure Events

Attachment G IPL Offsetting Revenues and Credits Detail

Attachment H IPL MISO Schedule 10 Administrative Charges

Attachment I 

IPL Forced Outage Information - Annual Summary

Attachment J IPL Congestion Analysis Summary

(Trade Secret)

#### IV. CONCLUSION

**WHEREFORE**, IPL submits this annual report for its electric utility operations relative to the Commission's rules regarding Automatic Adjustment of Charges.

DATED this 31st day of August, 2015.

Respectfully submitted,

Interstate Power and Light Company

By:/s/ Michael S. Greiveldinger
Michael S. Greiveldinger

Managing Attorney
Interstate Power and Light Company

4902 N. Biltmore Lane

Madison, Wisconsin 53718

(608) 458-3318

michaelgreiveldinger@alliantenergy.com

# **Exhibit A**

## Minnesota Public Utilities Commission Approved Base Cost of Fuel

#### BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

David Boyd J. Dennis O'Brien Phyllis Reha Thomas Pugh Betsy Wergin Chair Commissioner Commissioner Commissioner Commissioner

Kent M. Ragsdale Managing Attorney - Regulatory Interstate Power and Light Company 200 First Street SE PO Box 351 Cedar Rapids, IA 52406-0351 SERVICE DATE: June 22, 2010

DOCKET NO. E-001/MR-10-277

In the Matter of Interstate Power and Light Company's Notice Regarding Change in Base Fuel Adjustment.

The above entitled matter has been considered by the Commission and the following disposition made:

Accepted the proposed system base cost of energy of \$0.02465 per kWh at this time.

The Company shall file a fuel clause rider that reflects the Commission's Order in the instant docket.

If any significant adjustments to the cost of energy occurs as a result of the Rate Case, then the base cost of energy would need to be reconsidered and reflected in final rates subsequent to the Commission's decision in the Rate Case.

The Company's FCR language will be reviewed in the Rate Case proceeding.

The Commission agrees with and adopts the recommendations of the Department of Commerce which are attached and hereby incorporated in the Order.

BY ORDER OF THE COMMISSION

Buri W. Haar Executive Secretary



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INTERSTATE POWER and LIGHT COMPANY ELECTRIC TARIFF FILED WITH M.P.U.C.

INTERIM

ORIGINAL VOLUME NO. 8

EIGHTEENTH REVISED SHEET NO. 29

Canceling SUBSTITUTE SEVENTEENTH REVISED SHEET NO. 29

RATE DESIGNATION: ENERGY SUPPLY COST ADJUSTMENT

Rider 1M

CLASS OF SERVICE: ALL SCHEDULES SO DESIGNATED SERVICE AREA: ALL MINNESOTA SERVICE AREA

There shall be added to or deducted from the net monthly bill \$0,00001 per Kilowatt-hour for each \$0.00001 increase above or decrease below \$0.02465 in the energy supply cost per Kilowatt-hour sales.

The energy supply cost adjustment for each billing month shall be derived from the following formula:

Monthly Adjustment = Fm/Sm - 0.02465

#### Where:

Fm is Total Fuel and Purchased Power Cost and Sm is Total kWh Sales (retail sales plus firm municipal sales) for the first two months of the three month period immediately preceding the billing month, all as defined below.

- a. Total Fuel and Purchased Power Cost shall be the sum of the following:
  - The cost of fuel consumed in the Company's generating stations, including the Company's share of fuel consumed in jointly owned or leased generating stations, as recorded in Accounts 151 and 518,
  - The energy cost of purchased power included in Account 555, exclusive of capacity or demand charges, irrespective of the designation assigned to such transaction, when such energy is purchased on an economic dispatch basis.
  - 3. The net energy cost of purchases from a qualifying facility, as that term is defined in 18 C.F.R. Part 292 and Minnesota Rule 7835.0100, subp. 19, as amended, whether or not those purchases occur on an economic dispatch basis, and all fuel and purchased energy expenses incurred by the Company over the duration of any Minnesota Public Utilities Commission (Commission) approved contract, as provided for by Minnesota Statutes, Section 216B.1645, to satisfy the renewable energy obligations set forth in Minnesota Statutes, Section 216B.1691,
  - 4. All Midwest Independent Transmission System Operator, Inc. (MISO) costs and revenues authorized to flow through the Energy Supply Cost Adjustment charge by the Commission, subject to the applicable terms of the Commission orders, and excluding MISO costs and revenues that are recoverable in base rates, less,
  - 5. The energy-related revenue recovered through inter-system sales.
- b. Total kWh Sales shall be all kWhs sold excluding inter-system sales for the same period.

Date Filed: July 2, 2010

Effective Date: July 6, 2010

By: Erik C. Madsen - Director, Regulatory Affairs

Docket No. E-001/MR-10-277

Order Date: June 22, 2010

# **Exhibit B**

**Energy Cost by Primary Energy Source** 

#### INTERSTATE POWER & LIGHT COMPANY RETAIL MINNESOTA ELECTRIC ENERGY COST BY PRIMARY ENERGY SOURCE

FUEL COSTS	BY ENERGY TYPE		<u>Jul-14</u>		<u>Aug-14</u>		<u>Sep-14</u>		Oct-14		Nov-14		Dec-14		<u>Jan-15</u>		Feb-15		Mar-15		Apr-15		May-15		Jun-15		Total
GENERATION	COAL GAS OIL	\$ \$ \$	16,704,105 3,800,786 38,526	\$	17,998,136 6,195,727 103,297	\$ \$ \$		\$	12,370,734 4,783,312 129.056	\$	10,437,353 3,831,120 621,453	\$		\$		\$ \$ \$	5,974,549	\$ \$ \$	12,858,642 4,439,256 260,723	\$	6,735,197 2,284,278 98,470	\$	3,146,255	\$ \$ \$	11,648,935 \$ 4,771,532 \$ 289,241 \$	5	157,681,856 52,344,508 2,096,503
PURCHASES	BIO FUEL NUCLEAR WIND HYDRO	\$ \$ \$ \$	2,369,232 1,814,334	\$ \$ \$	2,310,161 777,887 68,689	\$ \$	2,154,253 1,575,108	\$	194,150 2,491,524	\$ \$ \$	197,698 2,973,606	\$ \$ \$	1,317,892 2,354,355	\$ \$ \$	2,383,079 2,698,803	\$ \$ \$	2,363,201 2,460,160	\$ \$ \$	2,589,315 2,730,448	\$ \$ \$	2,500,203 2,599,441	\$ \$ \$	2, <b>47</b> 5,617 2,513,977	\$ \$ \$	2,431,145 \$ 1,354,002 \$	5 5	23,285,945 26,343,646
	BIO FUEL, SOLAR UNKNOWN - MISO UNKNOWN - NON-MISO	\$ \$ \$	77,016 21,527 1,733,134 602,876	\$	27,967 5,481,139	\$	70,581 30,429 11,713,919 1,123,658	\$ \$	77,527 17,884 13,961,694 (4,400)	\$ \$	79,604 21,392 18,399,983 (476,874)	\$	70,521 6,365 1,924,969 4,926,542	\$	79,942 9,657 1,136,887 455,431	\$	54,286 8,387 1,313,253 (82,929)	\$ \$	74,865 7,966 1,219,613 432,324	\$ \$	95,148 11,582 4,321,881 932,536	\$ \$	31,108	\$ \$ \$	144,349 \$ 30,266 \$ 8,126,000 \$ (171,562) \$	<b>6</b>	1,054,518 224,529 73,148,305 9,502,482
OTHER	STEAM TRANSFER INTER-SYSTEM SALES MISO SALES EMISSION ALLOWANCES	\$ \$ \$	(857,161) (15,925) (1,228,912)	\$	(882,219) (14,186) (2,124,103)	\$		\$	(960,690) (31,901) (1,097,833)	\$		\$	(1,069,522) (27,070) (2,126,519)	\$	(926,621) (30,384) (1,968,436)	\$		\$	(1,086,305) (31,358) (2,470,523)	\$		\$ \$		\$	(966,695) \$ (10,752) \$ (1,237,396) \$	B (	(11,432,545) (290,461) (18,316,305)
	1-MONTH TOTAL		25,059,539		30,493,180												24,367,010				(87) 17,344,933		****		26,409,064		(87) 315,642,895
KWH SALES	1-MONTH TOTAL	1,	380,351,794	1,	353,182,398	1,	381,301,478	1,	211,135,482	1,2	281,342,619	1,	456,999,832	1,	479,938,917	1,	,350,723,901	1,	296,606,721	1,1	36,011,004	1,	124,322,361	1,2	256,551,655	15,7	708,468,162
ACTUAL COS	T (cents/kWh)		1.815		2.253		2.130		2.636		2.738		2.018		1.694		1.804		1.622		1.527		1.781		2.102		2.009
ONE-MONTH	COST DISTRIBUTION BY ENE	RGY			Aum 14		Sec. 44		O-14		No. 44		Dec 44		lan 45		F-4.6		ht 45		A 45		M 47		L - 45		
			Jul-14		<u>Aug-14</u>		<u>Sep-14</u>		Oct-14		<u>Nov-14</u>		<u>Dec-14</u>		<u>Jan-15</u>		<u>Feb-15</u>		<u>Mar-15</u>		<u>Арг-15</u>		<u>May-15</u>		<u>Jun-15</u>		
GENERATION	I COAL GAS		1.210 0.275		1.330 0.458		0.772 0.304		1.021 0.395		0.815 0.299		1.143 0.362		1.183 0.246		1.129 0.442		0.992 0.342		0.593 0.201		0.786 0.280		0,927 0,380		
	OIL		0.003		0.008		0.017		0.011		0.049		0.006		0.005		0.005		0.020		0.009		0.006		0.023		
PURCHASES	BIO FUEL NUCLEAR		0.000 0.172		0.000 0.171		0.000 0.156		0.000 0.016		0.000 0.015		0.000 0.090		0.000 0.161		0.000 0.175		0.000 0.200		0.000 0.220		0.000 0.220		0.000		
FUNCTIAGES	WIND		0.172		0.171		0.136		0.016		0.015		0.090		0.181		0.175		0.200		0.220		0.220		0.193 0.108		
	HYDRO		0.006		0.005		0.005		0.006		0.006		0.005		0.005		0.004		0.006		800.0		0.014		0.011		
	BIO FUEL		0.002		0.002		0.002		0.001		0.002		0.000		0.001		0.001		0.001		0.001		0.003		0.002		
	UNKNOWN - MISO UNKNOWN - NON-MISO		0.126 0.044		0.405 0.041		0.848 0.081		1,153 0.000		1.436 -0.037		0.132 0.338		0.077 0.031		0.097 -0.006		0.094 0.033		0.380 0.082		0.339 0.108		0.647 -0.014		
OTHER	075444 704410550		0.000		0.005		2.000		0.070		0.000		0.070		0.000												
OTHER	STEAM TRANSFER INTER-SYSTEM SALES		-0.062 -0.001		-0.065 -0.001		-0.066 -0.002		-0.079 -0.003		-0.068 -0.002		-0.073 -0.002		-0.063 -0.002		-0.067 -0.002		-0.084 -0.002		-0.087 -0.003		-0.089 -0.002		-0.077 -0.001		
	MISO SALES		-0.089		-0.001		-0.103		-0.003		-0.002		-0.146		-0.002		-0.052		-0.191		-0.107		-0.109		-0.098		
	EMISSION ALLOWANCES		0.000		0.000		0.000		0.000		0.000		0.000		0.000		0.000		0.000		0.000		0.000		0.000		
ACTUAL COS	T (cents/kWh)		1.815		2.253		2.130		2.636		2.738		2.018		1.694		1.804		1.622		1.527		1.781		2.102		

# **Exhibit C**

### Reconciliation of Total Fuel Costs to Total Fuel Related Revenue MHWs Allocation Factor Fuel Reconciliation

EXHIBIT C

PAGE 1 OF 4

# INTERSTATE POWER & LIGHT COMPANY RETAIL MINNESOTA ELECTRIC RECONCILIATION OF TOTAL FUEL COSTS TO TOTAL FUEL RELATED REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
MONTH CHARGED	ENERGY CHARGE KWH	ENERGY CHARGE \$	BILLING MONTH RIDER APPLIED	2 MONTH AVG. COST PER KWH	IM FACTOR (4) - FUEL BASE	ADJUSTMENT FACTOR	TOTAL FUEL EXPENSE (2)*(6)
6/14 7/14 2 MTH. TOTAL	1,313,809,648 1,380,351,794 2,694,161,442	\$31,298,734.08 \$25,059,539.28 \$56,358,273.36	9/14	\$0.02092	(\$0.00373)	1.000	\$25,059,539.28
7/14 8/14 2 MTH. TOTAL	1,380,351,794 1,353,182,398 2,733,534,192	\$25,059,539.28 <u>\$30,493,179.95</u> \$55,552,719.23	10/14	\$0.02032	(\$0.00433)	1.000	\$30,493,179.95
8/14 9/14 2 MTH. TOTAL	1,353,182,398 1,381,301,478 2,734,483,876	\$30,493,179.95 \$29,427,491.50 \$59,920,671.45	11/14	\$0.02191	(\$0.00274)	1.000	\$29,427,491.50
9/14 10/14 2 MTH. TOTAL	1,381,301,478 1,211,135,482 2,592,436,960	\$29,427,491.50 \$31,931,055.85 \$61,358,547.35	12/14	\$0.02367	(\$0.00098)	1.000	\$31,931,055.85
10/14 11/14 2 MTH. TOTAL	1,211,135,482 1,281,342,619 2,492,478,101	\$31,931,055.85 \$35,086,109.88 \$67,017,165.73	1/15	\$0.02689	\$0.00224	1.000	\$35,086,109.88
11/14 12/14 2 MTH. TOTAL	1,281,342,619 1,456,999,832 2,738,342,451	\$35,086,109.88 \$29,400,006.83 \$64,486,116.71	2/15	\$0.02355	(\$0.00110)	1.000	\$29,400,006.83
12/14 1/15 2 MTH. TOTAL	1,456,999,832 1,479,938,917 2,936,938,749	\$29,400,006.83 \$25,077,339.09 \$54,477,345.92	3/15	\$0.01855	(\$0.00610)	1,000	\$25,077,339.09
1/15 2/15 2 MTH. TOTAL	1,479,938,917 1,350,723,901 2,830,662,818	\$25,077,339.09 <u>\$24,367,009.50</u> \$49,444,348.59	4/15	\$0.01747	(\$0.00718)	1.000	\$24,367,009.50

# INTERSTATE POWER & LIGHT COMPANY RETAIL MINNESOTA ELECTRIC RECONCILIATION OF TOTAL FUEL COSTS TO TOTAL FUEL RELATED REVENUE

EXHIBIT C PAGE 2 OF 4

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ENERGY CHARGE	ENERGY CHARGE	BILLING MONTH	2 MONTH	1M FACTOR		TOTAL
MONTH CHARGED	KWH	\$	RIDER APPLIED	AVG. COST PER KWH	(4) - FUEL BASE	ADJUSTMENT FACTOR	FUEL EXPENSE (2)*(6)
2/15	1,350,723,901	\$24,367,009.50					
3/15 2 MTH, TOTAL	1,296,606,721 2,647,330,622	\$21,024,965.75 \$45,391,975,25	5/15	\$0.01715	(\$0.00750)	1.000	\$21,024,965.75
			3/13	\$0.01713	(\$0.00750)		
3/15 4/15	1,296,606,721 1,136,011,004	\$21,024,965.75 \$17,344,932.85				1.000	#17 744 D77 DE
2 MTH. TOTAL	2,432,617,725	\$38,369,898.60	6/15	\$0.01577	(\$0.00888)	1.000	\$17,344,932.85
4/15	1,136,011,004	\$17,344,932.85					
5/15	1,124,322,361	\$20,022,200.25				1.000	\$20,022,200.25
2 MTH, TOTAL	2,260,333,365	\$37,367,133.10	7/15	\$0.01653	(\$0.00812)		
5/15	1,124,322,361	\$20,022,200.25					
6/15	1,256,551,655	\$26,409,064.18				1.000	\$26,409,064.18
2 MTH. TOTAL	2,380,874,016	\$46,431,264.43	8/15	\$0.01950	(\$0.00515)		
TOTAL							\$315,642,894.91

#### INTERSTATE POWER & LIGHT COMPANY MWHS ALLOCATION FACTOR Y.E. 6/15

EXHIBIT C PAGE 3 of 4

	MWH SENDOUT	MWHS ALLOCATION FACTOR
ETAIL		
IOWA		
TRANSMISSION	1,191,823	
PRIMARY	5,222,713	
SECONDARY	8,753,977	
TOTAL	15,168,512	0.916732
MINNESOTA		
TRANSMISSION	104,216	
PRIMARY	82,091	
SECONDARY	703,923	
TOTAL	890,230	0.053802
ILLINOIS		
TRANSMISSION	0	
PRIMARY	0	
SECONDARY	<u>0</u>	
TOTAL	0	0.000000
WHOLESALE		
IOWA	19,547	0.001181
MINN.	775	0.000047
ILL.	<u>467,232</u>	0.028238
TOTAL	487,554	0.029466
SYSTEM SENDOUT	16,546,297	. 1

# INTERSTATE POWER & LIGHT COMPANY MINNESOTA RETAIL ELECTRIC FUEL RECONCILIATION

EXHIBIT C PAGE 4 OF 4

RE	EV.	EΝ	UE

BASE CHARGE REVENUE - JULY 2014 THRU JUNE 2015 (EXHIBIT D, P. 1 OF 4, COL. 4)

FUEL ADJUSTMENT REVENUE - JULY 2014 THRU JUNE 2015 (EXHIBIT D, P. 1 OF 4, COL. 5)

TOTAL FUEL RELATED REVENUE

\$17,958,410

FUEL COST

TOTAL COMPANY EXPENSES (EXHIBIT C, PAGE 2 OF 4)

MINNESOTA RETAIL ALLOCATION FACTOR (EXHIBIT C, PAGE 3 OF 4)

TOTAL ALLOCATED FUEL EXPENSE

\$16,982,219

REVENUE OVER / (UNDER) COLLECTION

\$976,191

FUEL COST OVER RECOVERY \_\_\_\_\_\_ \$976,191 = 5.75%

# **Exhibit D**

**Fuel Revenue and Fuel Revenue – By Class** 

# INTERSTATE POWER & LIGHT COMPANY MINNESOTA RETAIL ELECTRIC FUEL REVENUE

EXHIBIT D PAGE 1 OF 4

(1)	(2)	(3) REVENUE REPORT	(4) BASE CHARGE REVENUE	(5) FUEL ADJUSTMENT REVENUE	(6) TOTAL FUEL COST REVENUE
MONTH	YEAR	KWH SALES			(4)+(5)
JULY	2014	71,041,469	\$1,751,173	(\$175,804)	\$1,575,369
AUGUST	2014	73,570,326	\$1,813,509	(\$25,125)	\$1,788,384
SEPTEMBER	2014	72,168,281	\$1,778,949	(\$270,177)	\$1,508,772
OCTOBER	2014	64,842,147	\$1,598,358	(\$281,506)	\$1,316,852
NOVEMBER	2014	73,888,270	\$1,821,346	(\$203,444)	\$1,617,902
DECEMBER	2014	82,009,861	\$2,021,543	(\$82,024)	\$1,939,519
JANUARY	2015	82,815,988	\$2,041,414	\$183,166	\$2,224,580
FEBRUARY	2015	72,893,641	\$1,796,829	(\$81,618)	\$1,715,211
MARCH	2015	67,907,863	\$1,673,928	(\$414,863)	\$1,259,065
APRIL	2015	59,245,170	\$1,460,393	(\$425,756)	\$1,034,637
MAY	2015	56,340,191	\$1,388,785	(\$422,860)	\$965,925
JUNE	2015	64,197,175	\$1,582,461	(\$570,267)	\$1,012,194
TOTAL		840,920,382	\$20,728,688	(\$2,770,278)	\$17,958,410

#### INTERSTATE POWER & LIGHT COMPANY MINNESOTA RETAIL ELECTRIC FUEL REVENUE-BY CLASS

EXHIBIT D PAGE 2 OF 4

(1)	(2)	(3)	(4)	(5) BASE	(6) RIDER	(7) BASE	(8) FUEL	(9) TOTAL
			REVENUE	CHARGE	1M	CHARGE	ADJUSTMENT	FUEL COST
		CUSTOMER	REPORT	FACTOR	FACTOR*	REVENUE	REVENUE	REVENUE
MONTH	YEAI		KWH SALES			(4)*(5)	(4)*(6)	(7)÷(8)
JULY	2014	RES-Non SN	25,106,391	\$0.02465	(\$0.00246)	\$618,873	(\$61,762)	\$557,111
		RES-SN	129,180	\$0.02465	(\$0.01053)	\$3,184	(\$1,360)	\$1,824
		GEN SER	13,379,429	\$0.02465	(\$0.00246)	\$329,803	(\$32,913)	\$296,890
		LARGE POWER	28,141,056	\$0.02465	(\$0.00246)	\$693,677	(\$69,227)	\$624,450
		FARM	2,111,672	\$0.02465	(\$0.00246)	\$52,053	(\$5,195)	\$46,858
		ST LIGHT	492,500	\$0.02465	(\$0.00246)	\$12,140	(\$1,212)	\$10,928
		OTH PUB AUTH	1,681,241	\$0.02465	(\$0.00246)	\$41,443	(\$4,136)	\$37,307 
		TOTAL	71,041,469			\$1,751,173	(\$175,804)	\$1,575,369
AUGUST	2014	RES-Non SN	25,235,345	\$0.02465	(\$0.00032)	\$622,051	(\$8,075)	\$613,976
		RES-SN	154,959	\$0.02465	(\$0.01053)	\$3,820	(\$1,632)	\$2,188
		GEN SER	13,465,474	\$0.02465	(\$0.00032)	\$331,924	(\$4,309)	\$327,615
		LARGE POWER	30,374,033	\$0.02465	(\$0.00032)	\$748,720	(\$9,720)	\$739,000
		FARM	2,183,345	\$0.02465	(\$0.00032)	\$53,819	(\$699)	\$53,120
		ST LIGHT	492,556	\$0.02465	(\$0.00032)	\$12,142	(\$158)	\$11,984
		OTH PUB AUTH	1,664,614	\$0.02465	(\$0.00032)	\$41,033	(\$533)	\$40,500
		TOTAL	73,570,326			\$1,813,509	(\$25,125)	\$1,788,384
SEPT.	2014	RES-Non SN	24,516,812	\$0.02465	(\$0.00373)	\$604,339	(\$91,448)	\$512,891
		RES-SN	145,548	\$0.02465	(\$0.01053)	\$3,588	(\$1,533)	\$2,055
		GEN SER	13,237,350	\$0.02465	(\$0.00373)	\$326,301	(\$49,375)	\$276,926
		LARGE POWER	29,956,780	\$0.02465	(\$0.00373)	\$738,435	(\$111,739)	\$626,696
		FARM	2,161,095	\$0.02465	(\$0.00373)	\$53,271	(\$8,061)	\$45,210
		ST LIGHT	492,316	\$0.02465	(\$0.00373)	\$12,136	(\$1,836)	\$10,300
		OTH PUB AUTH	1,658,380	\$0.02465	(\$0.00373)	\$40,879	(\$6,186)	\$34,693
		TOTAL	72,168,281			\$1,778,949	(\$270,177)	\$1,508,772
OCTOBER	2014	RES-Non SN	18,911,041	\$0.02465	(\$0.00433)	\$466,157	(\$81,885)	\$384,272
		RES-SN	119,302	\$0.02465	(\$0.01053)	\$2,941	(\$1,256)	\$1,685
		GEN SER	12,025,612	\$0.02465	(\$0.00433)	\$296,431	(\$52,071)	\$244,360
		LARGE POWER	29,658,857	\$0.02465	(\$0.00433)	\$731,091	(\$128,423)	\$602,668
		FARM	2,042,615	\$0.02465	(\$0.00433)	\$50,350	(\$8,845)	\$41,505
		ST LIGHT	492,270	\$0.02465	(\$0.00433)	\$12,134	(\$2,132)	\$10,002
		OTH PUB AUTH	1,592,450	\$0.02465	(\$0.00433)	\$39,254	(\$6,895)	\$32,359
		TOTAL	64,842,147			\$1,598,358	(\$281,506)	\$1,316,852

<sup>\*</sup> RES-SN KWH SALES APPLIED FIXED SN FUEL FACTOR PER TARIFF

#### INTERSTATE POWER & LIGHT COMPANY MINNESOTA RETAIL ELECTRIC FUEL REVENUE-BY CLASS

EXHIBIT D PAGE 3 OF 4

(1)	(2)	(3)	(4)	(5) BASE	(6) RIDER	(7) BASE	(8) FUEL	(9) TOTAL
			REVENUE	CHARGE	1M	CHARGE	ADJUSTMENT	FUEL COST
		CUSTOMER	REPORT	FACTOR	FACTOR*	REVENUE	REVENUE	REVENUE
MONTH	YEAR	CLASS	KWH SALES		********	(4)*(5)	(4)*(6)	(7)+(8)
NOV.	2014	RES-Non SN	21,029,945	\$0.02465	(\$0.00274)	\$518,388	(\$57,622)	\$460,766
		RES-SN	127,042	\$0.02465	(\$0.01053)	\$3,132	(\$1,338)	\$1,794
		GEN SER	17,112,121	\$0.02465	(\$0.00274)	\$421,814	(\$46,887)	\$374,927
		LARGE POWER	29,545,898	\$0.02465	(\$0.00274)	\$728,306	(\$80,956)	\$647,350
		FARM	4,006,458	\$0.02465	(\$0.00274)	\$98,759	(\$10,978)	\$87,781
		ST LIGHT	492,623	\$0.02465	(\$0.00274)	\$12,143	(\$1,350)	\$10,793
		OTH PUB AUTH	1,574,183	\$0.02465	(\$0.00274)	\$38,804	(\$4,313)	\$34,491
		TOTAL	73,888,270			\$1,821,346	(\$203,444)	\$1,617,902
DEC.	2014	RES-Non SN	29,307,151	\$0.02465	(\$0.00098)	\$722,421	(\$28,721)	\$693,700
		RES-SN	173,190	\$0.02465	(\$0.01053)	\$4,269	(\$1,824)	\$2,445
		GEN SER	16,731,760	\$0.02465	(\$0.00098)	\$412,438	(\$16,397)	\$396,041
		LARGE POWER	30,525,441	\$0.02465	(\$0.00098)	\$752,452	(\$29,915)	\$722,537
		FARM	3,139,235	\$0.02465	(\$0.00098)	\$77,382	(\$3,076)	\$74,306
		ST LIGHT	492,768	\$0.02465	(\$0.00098)	\$12,147	(\$483)	\$11,664
		OTH PUB AUTH	1,640,316	\$0.02465	(\$0.00098)	\$40,434	(\$1,608)	\$38,826
		TOTAL	82,009,861			\$2,021,543	(\$82,024)	\$1,939,519
JANUARY	2015	RES-Non SN	31,304,722	\$0.02465	\$0.00224	\$771,661	\$70,123	\$841,784
		RES-SN	183,370	\$0.02465	(\$0.01053)	\$4,520	(\$1,931)	\$2,589
		GEN SER	15,847,295	\$0.02465	\$0.00224	\$390,636	\$35,498	\$426,134
		LARGE POWER	30,697,913	\$0.02465	\$0.00224	\$756,704	\$68,763	\$825,467
		FARM	2,862,158	\$0.02465	\$0.00224	\$70,552	\$6,411	\$76,963
		ST LIGHT	492,870	\$0.02465	\$0.00224	\$12,149	\$1,104	\$13,253
		OTH PUB AUTH	1,427,660	\$0.02465	\$0.00224	\$35,192	\$3,198	\$38,390
		TOTAL	82,815,988			\$2,041,414	\$183,166	\$2,224,580
FEB.	2015	RES-Non SN	26,242,324	\$0.02465	(\$0.00110)	\$646,873	(\$28,867)	\$618,006
		RES-SN	152,187	\$0.02465	(\$0.01053)	\$3,751	(\$1,603)	\$2,148
		GEN SER	13,603,106	\$0.02465	(\$0.00110)	\$335,317	(\$14,963)	\$320,354
		LARGE POWER	28,608,793	\$0.02465	(\$0.00110)	\$705,207	(\$31,470)	\$673,737
		FARM	2,427,979	\$0.02465	(\$0.00110)	\$59,850	(\$2,671)	\$57,179
		ST LIGHT	492,764	\$0.02465	(\$0.00110)	\$12,147	(\$542)	\$11,605
		OTH PUB AUTH	1,366,488	\$0.02465	(\$0.00110)	\$33,684	(\$1,503)	\$32,181
		TOTAL	72,893,641			\$1,796,829	(\$81,618)	\$1,715,211

<sup>\*</sup> RES-SN KWH SALES APPLIED FIXED SN FUEL FACTOR PER TARIFF

#### INTERSTATE POWER & LIGHT COMPANY MINNESOTA RETAIL ELECTRIC FUEL REVENUE-BY CLASS

EXHIBIT D PAGE 4 OF 4

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			REVENUE	BASE CHARGE	RIDER 1M	BASE CHARGE	FUEL ADJUSTMENT	TOTAL FUEL COST
		CUSTOMER	REPORT		FACTOR*	REVENUE	REVENUE	REVENUE
MONTH	YEAR	CLASS	KWH SALES	TACTOR	TACTOR	(4)*(5)	(4)*(6)	(7)+(8)
		CL/ 150				(1) (2)		(1).(0)
MARCH	2015	RES-Non SN	24,234,780	\$0.02465	(\$0.00610)	\$597,387	(\$147,832)	\$449,555
		RES-SN	141,179	\$0.02465	(\$0.01053)	\$3,480	(\$1,487)	\$1,993
		GEN SER	13,123,106	\$0.02465	(\$0.00610)	\$323,485	(\$80,051)	\$243,434
		LARGE POWER	26,237,531	\$0.02465	(\$0.00610)	\$646,755	(\$160,049)	\$486,706
		FARM	2,317,136	\$0.02465	(\$0.00610)	\$57,117	(\$14,135)	\$42,982
		ST LIGHT	492,150	\$0.02465	(\$0.00610)	\$12,131	(\$3,002)	\$9,129
		OTH PUB AUTH	1,361,981	\$0.02465	(\$0.00610)	\$33,573	(\$8,308)	\$25,265
		TOTAL	67,907,863			\$1,673,928	(\$414,863)	\$1,259,065
APRIL	2015	RES-Non SN	18,742,867	\$0.02465	(\$0.00718)	\$462,012	(\$134,574)	\$327,438
		RES-SN	112,185	\$0.02465	(\$0.01053)	\$2,765	(\$1,181)	\$1,584
		GEN SER	10,987,667	\$0.02465	(\$0.00718)	\$270,846	(\$78,891)	\$191,955
		LARGE POWER	25,663,545	\$0.02465	(\$0.00718)	\$632,606	(\$184,264)	\$448,342
		FARM	1,801,609	\$0.02465	(\$0.00718)	\$44,410	(\$12,936)	\$31,474
		ST LIGHT	492,552	\$0.02465	(\$0.00718)	\$12,141	(\$3,537)	\$8,604
		OTH PUB AUTH	1,444,745	\$0.02465	(\$0.00718)	\$35,613	(\$10,373)	\$25,240
		TOTAL	59,245,170			\$1,460,393	(\$425,756)	\$1,034,637
MAY	2015	RES-Non SN	17,360,224	\$0.02465	(\$0.00750)	\$427,930	(\$130,202)	\$297,728
		RES-SN	101,838	\$0.02465	(\$0.01053)	\$2,510	(\$1,072)	\$1,438
		GEN SER	10,817,378	\$0.02465	(\$0.00750)	\$266,648	(\$81,130)	\$185,518
		LARGE POWER	24,518,835	\$0.02465	(\$0.00750)	\$604,389	(\$183,891)	\$420,498
		FARM	1,647,674	\$0.02465	(\$0.00750)	\$40,615	(\$12,358)	\$28,257
		ST LIGHT	492,798	\$0.02465	(\$0.00750)	\$12,147	(\$3,696)	\$8,451
		OTH PUB AUTH	1,401,444	\$0.02465	(\$0.00750)	\$34,546	(\$10,511)	\$24,035
		TOTAL	56,340,191			\$1,388,785	(\$422,860)	\$965,925
JUNE	2015	RES-Non SN	20,196,052	\$0.02465	(\$0.00888)	\$497,833	(\$179,341)	\$318,492
		RES-SN	118,925	\$0.02465	(\$0.01053)	\$2,932	(\$1,252)	\$1,680
		GEN SER	12,163,206	\$0.02465	(\$0.00888)	\$299,823	(\$108,009)	\$191,814
		LARGE POWER	27,772,745	\$0.02465	(\$0.00888)	\$684,598	(\$246,622)	\$437,976
		FARM	1,843,428	\$0.02465	(\$0.00888)	\$45,441	(\$16,370)	\$29,071
		ST LIGHT	492,798	\$0.02465	(\$0.00888)	\$12,147	(\$4,376)	\$7,771
		OTH PUB AUTH	1,610,021	\$0.02465	(\$0.00888)	\$39,687	(\$14,297)	\$25,390 
		TOTAL	64,197,175			\$1,582,461	(\$570,267)	\$1,012,194
TOTAL 7/1	4-6/15		840,920,382			\$20,728,688	(\$2,770,278)	\$17,958,410

<sup>\*</sup> RES-SN KWH SALES APPLIED FIXED SN FUEL FACTOR PER TARIFF

## **Exhibit E**

Projection of Fuel Costs by Service Projection of kWhs Sold Projection of Unit Cost per kWh by Source

#### INTERSTATE POWER & LIGHT COMPANY PROJECTION OF FUEL COSTS BY SOURCE 2016-2020

THOUSANDS - \$000

2019

2020

COAL

GAS PUR PWR (Energy)

TOTAL

COAL

GAS

TOTAL

PUR PWR (Energy)

153,030 107,950

247,470

508,450

129,300

113,340

281,350

523,990

	IIIOOSANDS -	5000			2000.000									
(1) YEAR	(2) SOURCE	(3) TOTAL	(4) JAN	(5) FEB	(6) MARCH	(7) APRIL	(8) MAY	(9) JUNE	(10) JULY	(II) AUG	(12) SEPT	(13) OCT	(14) NOV	(15) DEC
2016 PUR	COAL GAS . PWR (Energy)	154,750 50,220 249,240	13,815 2,643 24,225	9,954 2,360 27,593	11,185 2,407 23,425	13,292 2,289 18,519	11,339 2,131 19,892	13,910 5,506 17,182	14,326 10,673 19,170	14,211 10,713 26,270	12,606 4,357 16,281	13,955 2,234 21,923	12,564 2,360 16,088	13,593 2,548 18,670
	TOTAL	454,210	40,683	39,907	37,016	34,100	33,363	36,598	44,169	51,194	33,245	38,112	31,012	34,811
2017 PUR	COAL GAS PWR (Energy) TOTAL	142,640 89,790 234,780 	12,733 4,725 22,820 	9,175 4,219 25,992 	10,310 4,303 22,066 	12,252 4,092 17,445 	10,452 3,811 18,738 	12,822 9,844 16,185 	13,205 19,083 18,058 50,346	13,099 19,153 24,746 56,998	11,620 7,791 15,337  34,747	12,863 3,994 20,651 37,508	11,581 4,219 15,155  30,955	12,529 4,556 17,586 34,672
2018 PUR	COAL GAS PWR (Energy) TOTAŁ	139,640 128,160 213,650 												

INTERSTATE POWER AND LIGHT COMPANY ENERGY-KWH				INTERSTATE POWER & LIGHT COMPANY PROJECTION OF KWH SOLD 2016-2020						EXHIBIT E PAGE 2 OF 2			
(1) YEAR	(2) TOTAL	(3) JAN	(4) FEB	(5) MARCH	(6) APRIL	(7) MAY	(8) JUNE	(9) JULY	(10) AUG	(11) SEPT	(12) OCT	(13) NOV	(14) DEC
2016	16,316,848,000	1,412,650,239	1,382,886,573	1,276,592,055	1,202,689,293	1,262.968,223	1,364,410,883	1,470,135,948	1,540,298,736	1,355,004,403	1,288,397,442	1,328,860,616	1,431,953,588
2017	16,477,463,000												
2018	16,263,703,000												
2019	16,267,079,000												
2020	16,381,933,000												
INTERSTATE POWER & LIC UNIT COST PER KWH	INTERSTATE POWER & LIGHT COMPANY PROJECTION OF UNIT COST PER KWH BY SOURCE												
(1) YEAR	(2) TOTAL	(3) JAN	(4) FEB	(5) MARCH	(6) APRIL	(7) MAY	(8) JUNE	(9) JULY	(10) AUG	(11) SEPT	(12) OCT	(13) NOV	(14) DEC
2016	\$0.02784	\$0.02880	\$0.02886	\$0.02900	\$0.02835	\$0.02642	\$0.02682	\$0,03004	\$0.03324	\$0.02454	\$0.02958	\$0.02334	\$0,02431
2017	\$0.02835												
2018	\$0.02960												

2019

2020

\$0.03126

\$0.03199

# **Exhibit F**

**Annual Report, Policies and Actions** 

#### INTERSTATE POWER & LIGHT COMPANY ELECTRIC UTILITY ANNUAL REPORT; POLICIES AND ACTIONS

#### **PROCUREMENT POLICIES**

Interstate Power and Light Company's (IPL) goal is to minimize fuel and operation expense, while at the same time, assuring supply and delivering coal types and quality that will optimize unit availability and output. Accordingly, IPL reviews and considers the optimum quality, quantity, and price when evaluating coal supply proposals. Delivered fuel costs (\$ per million Btu) are a key driver in these evaluations and SO<sub>2</sub> costs, along with compliance with environmental rules are also considered.

#### **DISPATCHING PROCEDURES**

Dispatching for the merged companies is done by the Energy Market Operations department (EMO) located in Madison, Wisconsin. EMO manages the creation and submittal of generation offers, load bids, and energy purchase and sale schedules in the Midcontinent Independent System Operator, Inc. (MISO) Day-Ahead, Real-Time and Ancillary Services Markets. Longer-term power purchases and sales are generally executed in coordination with the IPL integrated resource plan and medium term transactions (up to two years out) are executed in compliance with the IPL risk plan.

Generator dispatch and commitment decisions are performed by the MISO using offer information supplied by EMO. Generators in this market are dispatched on a MISO footprint basis in an economic order that respects MISO transmission system constraints. Generation dispatch also respects operating agreements for jointly owned plants and transmission facilities.

#### **COST-MINIMIZING EFFORTS**

IPL's larger plants use coal as the primary fuel because coal is traditionally more economical than oil or natural gas on a per MMBtu basis. Smaller peaking units in the system utilize natural gas, or diesel. The Fox Lake plant in southern Minnesota has been converted to burn natural gas and fuel oil. The Dubuque and Kapp plants have also been converted from coal to natural gas.

Coal is delivered to Lansing, IPL's remaining river coal-fired plant, by barge. Barges were in the original design of the delivery systems to this plant, and are still relied upon because they provide inherent flexibility, relative to coal sourcing, that is effective in helping to minimize delivered fuel costs. It has been IPL's experience that this method of delivery has been a relatively low cost means of transporting and delivering coal over time.

The Company prepares annual fuel budgets using models based upon the joint MISO dispatch of the units in its footprint. These models simulate the operation of the IPL power plants based on the market for electric power and the generation costs of the power plants. The resulting generation forecasts are refined on an annual basis for budget purposes and as market conditions change. These forecasts are used to project fuel usage for each plant and become the basis for the annual procurement plans and operational activities.

#### FUEL AND POWER COST PROJECTIONS

The biggest near-term challenges with respect to fuel costs relate to: the impact of continued coal producer financial difficulties, supply shortages in the east; the possibility of continued consolidation of coal producers, particularly in the Wyoming Powder River Basin (PRB) which presently represents all of IPL's annual coal needs; coal delivery constraints and railroad performance issues; coal production problems and reductions; increasing mining costs as mining lease costs rise and as overburden ratios increase; increasing costs for other energy related commodities and products that influence coal and coal transportation costs; and, Wall Street's influence on coal prices. For 2014 and beyond, IPL has procured coal, and will continue to procure additional coal, to fill open positions in its portfolio and will be systematically procuring coal that is compatible with IPL boilers. The economic downturn that began in early 2009, and continues to a much lesser degree, along with continually more stringent environmental rules and relatively low natural gas prices in 2013 and 2014, have impacted generation at all of IPL's remaining coal-fired generating units. While concerted efforts will continue to be made to minimize cost increases, for the reasons noted above, IPL's delivered fuel costs are projected to stay higher than historical values.

With respect to net purchased power quantities, IPL anticipates purchasing approximately 7.1 million megawatt hours (MWH) and 7.5 million MWH of net purchased power in 2015 and 2016 respectively.

For calendar years 2015 and 2016, IPL currently estimates that net purchased energy (100% load factor, round the clock) will cost approximately \$32.25/MWH and \$33.45/MWH respectively.

With respect to net purchased power costs, IPL anticipates spending approximately \$229.1 million and \$249.2 million for net purchased power energy in 2015 and 2016. Note that IPL's net purchased power costs do not directly correspond to the current forward market pricing. Net purchased power includes several categories of expenses including MISO market expenses, long term purchased power agreements and short term hedging activities. As a result, total net purchased power expenses cannot be directly assessed by evaluating trends in electric forward markets.

# **Exhibit G**Independent Auditors' Report

# **Deloitte**

Deloitte & Touche LLP Suite 1400

Suite 1400 555 East Wells Street Milwaukee, WI 53202-3824 USA

Tel: +1 414 271 3000 Fax: +1 414 347 6200 www.deloitte.com

#### INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of Interstate Power and Light Company: Cedar Rapids, IA

We have examined Interstate Power and Light Company's ("IPL's" or the "Company's") compliance with the requirements established by the Company's applicable Rider 1M issued on February 19, 1976 (as revised), MPUC Rules 7825.2810 to 7825.2820 related to the Fuel Adjustment Clause ("FAC") (the "specified requirements") as it relates to the accompanying special-purpose exhibits listed below (the "Exhibits") filed by IPL (wholly owned subsidiary of Alliant Energy Corporation) with the Minnesota Public Utilities Commission ("MPUC" or the "Commission"), for the period from July 1, 2014 to June 30, 2015. Management is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Company's compliance with the specified requirements based on our examination.

Exhibit B - Energy Cost by Primary Energy Source

Exhibit C - Reconciliation of Total Fuel Costs to Total Fuel Related Revenue

MWHs Allocation Factor

Fuel Reconciliation

Exhibit D - Fuel Revenue

Fuel Revenue - by Class

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Company's compliance with the specified requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Company's compliance with the specified requirements.

In our opinion, the Company complied, in all material respects, with the requirements established by the Company's applicable Rider 1M issued on February 19, 1976 (as revised), MPUC Rules 7825.2810 to 7825.2820 related to the FAC as it relates to the above referenced exhibits for the period from July 1, 2014 to June 30, 2015. Such Exhibits are not intended to be a complete presentation of the Company's revenues and expenses nor are the Exhibits intended to be presented in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of management, the Board of Directors of the Company, and the Commission and is not intended to be and should not be used by anyone other than these specified parties.

August 26, 2015

Debritte & Jouche INP