FILED WITH
Executive Secretary
July 17, 2009
IOWA UTILITIES BOARD

PUBLIC VERSION

OFFICE OF CONSUMER ADVOCATE

DIRECT EXHIBIT

OF

FASIL KEBEDE

In Re: INTERSTATE POWER AND LIGHT COMPANY

Docket No. RPU-2009-0002

July 17, 2009

☐ **Confidential/Trade Secret**

Response of
Interstate Power and Light Company
to
OFFICE OF CONSUMER ADVOCATE
Data Request No. 59

Docket Number:	RPU-2009-0002
Date of Request:	April 21, 2009
Response Due:	April 28, 2009
Information Requested By:	Jennifer C. Easler
Date Responded:	April 28, 2009
Author:	Christopher Hampsher
Author's Title:	Mgr II Fin Planning & Analysis
Author's Telephone No.:	(319) 786-4851
Subject:	Plant allocation
Reference:	Exhibit_(CAH-1), Schedule D-1(a).

Data Request No. 59

In your calculation of company's full year major plant additions based on the end of the year additions, Exhibit_(CAH-1), Schedule D-1(a), with the exception of common plants, general projects and generation projects are 100% Iowa. Common projects were allocated using 93.59% for Iowa.

General projects and generation projects were reflected as 100% Iowa. Should these projects be allocated by using 93.59% and 94.11% respectively?

A. If the answer is yes, please provide all schedules that show the recalculation for these plant additions.

B. Provide a brief explanation and revised schedules that are affected by these changes.

Response

Yes, the general projects and generation projects should be allocated by using 93.59% and 94.11%, respectively, to Iowa.

A. IPL provides a CD-ROM containing the revised Schedule D-1 and Schedule D-1(a) with the recalculated values for the major plant additions.

B. As shown in the revised schedules, the rate base impact is a $2,215,695 decrease to utility plant in service, and a $88,512 decrease to accumulated depreciation and depreciation expense.

INTERSTATE POWER AND LIGHT COMPANY

IOWA ELECTRIC UTILITY

PRO FORMA ADJUSTMENT SUMMARY FOR NON-REVENUE PRODUCING MAJOR PLANT ADDITIONS IN SERVICE BY THE END OF THE TEST YEAR

YEAR ENDED DECEMBER 31, 2008

		Utility Plant in Service			Accumulated Depreciation			Depreciation Expense		
Line No.		Full Year Calculated	Actual Test Year	Pro Forma Adjustment	Full Year Calculated	Actual Test Year	Pro Forma Adjustment	Full Year Calculated	Actual Test Year	Pro Forma Adjustment
	Additions									
	Electric Utility Projects									
1	Distribution Projects	$ 49,704,746	$ 22,957,776	$ 26,746,970	$ (1,318,593)	$ (593,367)	$ (725,226)	$ 1,318,593	$ 593,367	$ 725,226
2	General Projects	787,264	337,515	449,749	(31,884)	(15,331)	(16,554)	31,884	15,331	16,554
3	Generation Projects	34,540,691	13,897,919	20,642,772	(1,463,947)	(697,624)	(766,323)	1,463,947	697,624	766,323
4	**Total Electric Utility Projects**	85,032,700	37,193,210	47,839,490	(2,814,424)	(1,306,322)	(1,508,103)	2,814,424	1,306,322	1,508,103
5	**Common Projects**	7,174,941	4,328,317	2,846,625	(932,948)	(419,826)	(513,121)	932,948	419,826	513,121
6	**AECS Projects**	6,975,533	4,038,864	2,936,669	(1,395,107)	(979,948)	(415,159)	1,395,107	979,948	415,159
7	**Total All Projects**	99,183,174	45,560,390	53,622,784	(5,142,479)	(2,706,096)	(2,436,383)	5,142,479	2,706,096	2,436,383
	Retirements									
	Electric Utility Projects									
8	Distribution Projects									(118,242)
9	General Projects									(13,293)
10	Generation Projects									(943,030)
11	**Total Electric Utility Projects**									(1,074,565)
12	**Common Projects**									(335,849)
13	**AECS Projects**									
14	**Total All Projects**									(1,410,415)
15	**Pro forma**			$ 53,622,784			$ (2,436,383)			$ 1,025,968

Source:

Line 1 - Schedule D-1(a), Line 69
Line 2 - Schedule D-1(a), Line 71
Line 3 - Schedule D-1(a), Line 97
Line 4 - Sum of Lines 1 through 3
Line 5 - Schedule D-1(a), Line 103
Line 6 - Schedule D-1(a), Line 108
Line 7- Sum of Lines 4 through 6
Lines 8 through 11, and Line 12 - Workpaper D-1(b)

INTERSTATE POWER AND LIGHT COMPANY

IOWA ELECTRIC UTILITY

PRO FORMA ADJUSTMENT DETAIL FOR NON-REVENUE PRODUCING MAJOR PLANT ADDITIONS IN SERVICE BY THE END OF THE TEST YEAR

FOR YEAR ENDED DECEMBER 31, 2008

Line No.	Project Type (A)	Project No. (B)	Description (C)	In Use Date (D)	Total Adds Through 12/31/2003 (E)	FERC Acct (F)	FERC Acct% (G)	Serv. Life in Years (H)	Salv% (I)	Elec% (J)	Iowa% (K)	13 Month Average Utility Plant in Service: Full Year Calculated (L)	Actual Test Year (M)	Pro Forma Adjustment (N)	13 Month Avg Accum. Depreciation: Full Year Calculated (O)	Actual Test Year (P)	Pro Forma Adjustment (Q)	Depreciation Expense: Full Year Calculated (R)	Actual Test Year (S)	Pro Forma Adjustment (T)
			Distribution Projects																	
1	Distribution	011102	IPL Iowa OH Rebuild-Electric	As-spent	6,943,373.45	364	67%	50	-60%	100.00%	100.00%	4,647,769.26	1,699,249.45	2,648,519.81	(125,025.01)	(58,261.25)	(68,763.76)	125,025.01	58,261.25	68,763.76
2	Distribution	011102	IPL Iowa OH Rebuild-Electric			365	28%	45	-30%	100.00%	100.00%	1,914,774.39	629,467.27	1,085,287.12	(52,658.29)	(23,695.33)	(28,960.96)	52,658.29	23,695.33	28,960.96
3	Distribution	011102	IPL Iowa OH Rebuild-Electric			366	9%	65	-10%	100.00%	100.00%	19,410.00	8,064.61	11,345.39	(328.02)	(147.61)	(180.41)	328.02	147.61	180.41
4	Distribution	011102	IPL Iowa OH Rebuild-Electric			367	1%	50	-10%	100.00%	100.00%	67,911.84	25,558.97	42,352.87	(54.61)	(24.57)	(30.04)	54.61	24.57	30.04
5	Distribution	011102	IPL Iowa OH Rebuild-Electric			368	0%	40	-10%	100.00%	100.00%	12,731.80	5,571.11	7,160.69	(300.47)	(135.21)	(165.26)	300.47	135.21	165.26
6	Distribution	011102	IPL Iowa OH Rebuild-Electric			369	3%	45	-70%	100.00%	100.00%	197,738.83	84,095.89	113,641.94	(8,127.05)	(3,657.17)	(4,469.88)	8,127.05	3,657.17	4,469.88
7	Distribution	011102	IPL Iowa OH Rebuild-Electric			369.2	0%	45	-70%	100.00%	100.00%	28,446.32	11,783.72	16,662.60	(1,169.15)	(526.12)	(643.03)	1,169.15	526.12	643.03
8	Distribution	011102	IPL Iowa OH Rebuild-Electric			373	1%	30	-25%	100.00%	100.00%	54,591.01	23,234.97	31,356.04	(2,041.70)	(918.77)	(1,122.94)	2,041.70	918.77	1,122.94
9	Distribution	011102	Project Total									6,943,373.45	2,967,048.99	3,958,325.46	(189,702.30)	(85,366.04)	(104,336.27)	189,702.30	85,366.04	104,336.27
10	Distribution	011120	IPL Iowa UG Rebuilds-Electric	As-spent	1,996,635.64	364	5%	50	-60%	100.00%	100.00%	107,620.27	36,567.85	71,052.32	(2,894.89)	(1,302.75)	(1,592.24)	2,894.89	1,302.75	1,592.24
11	Distribution	011120	IPL Iowa UG Rebuilds-Electric			365	3%	45	-30%	100.00%	100.00%	55,760.37	16,523.45	37,236.92	(1,533.41)	(690.03)	(843.38)	1,533.41	690.03	843.38
12	Distribution	011120	IPL Iowa UG Rebuilds-Electric			366	9%	65	-10%	100.00%	100.00%	181,858.03	61,130.42	120,727.61	(3,073.40)	(1,383.03)	(1,690.37)	3,073.40	1,383.03	1,690.37
13	Distribution	011120	IPL Iowa UG Rebuilds-Electric			367	35%	50	-10%	100.00%	100.00%	696,859.74	221,337.48	475,522.26	(13,449.40)	(6,052.23)	(7,397.17)	13,449.40	6,052.23	7,397.17
14	Distribution	011120	IPL Iowa UG Rebuilds-Electric			368	0%	40	-10%	100.00%	100.00%	1,205.06	433.16	771.90	(28.43)	(12.79)	(15.64)	28.43	12.79	15.64
15	Distribution	011120	IPL Iowa UG Rebuilds-Electric			369	12%	45	-70%	100.00%	100.00%	234,219.82	83,783.98	150,435.86	(9,626.44)	(4,331.90)	(5,294.54)	9,626.44	4,331.90	5,294.54
16	Distribution	011120	IPL Iowa UG Rebuilds-Electric			369.2	38%	45	-70%	100.00%	100.00%	716,608.94	250,076.57	466,532.37	(29,452.84)	(13,253.69)	(16,199.95)	29,452.84	13,253.69	16,199.95
17	Distribution	011120	IPL Iowa UG Rebuilds-Electric			373	0%	30	-25%	100.00%	100.00%	2,503.41	860.83	1,642.58	(93.64)	(42.14)	(51.50)	93.64	42.14	51.50
18	Distribution	011120	Project Total									1,996,635.64	672,713.64	1,323,921.60	(60,152.35)	(27,068.56)	(33,083.79)	60,152.35	27,068.56	33,083.79
19	Distribution	011155	METER BLANK-ELECTRIC (IA)	As-spent	6,561,269.55	370	100%	35	0%	100.00%	100.00%	6,561,269.55	3,314,606.05	3,246,463.50	(236,861.82)	(106,587.82)	(130,274.00)	236,861.82	106,587.82	130,274.00
20	Distribution	011155	METER BLANK-ELECTRIC (IA)			370.3	0%	35	0%	100.00%	100.00%	-	86,972.97	(86,972.97)	0.01	0.00	0.01	(0.01)	(0.00)	(0.01)
21	Distribution	011155	Project Total									6,561,269.55	3,401,579.02	3,159,490.53	(236,861.81)	(106,587.81)	(130,274.00)	236,861.81	106,587.81	130,274.00
22	Distribution	011161	TRANSFORMER BLAN-IMPROV IPL IA	As-spent	17,533,249.06	368	55%	40	-10%	100.00%	100.00%	9,690,158.19	3,922,572.80	5,767,585.39	(228,687.73)	(102,909.48)	(125,778.25)	228,687.73	102,909.48	125,778.25
23	Distribution	011161	TRANSFORMER BLAN-IMPROV IPL IA			368.1	0%	40	-10%	100.00%	100.00%	-	78,608.18	(78,608.18)	-	-	-	-	-	-
24	Distribution	011161	TRANSFORMER BLAN-IMPROV IPL IA			368.3	45%	40	-10%	100.00%	100.00%	7,843,090.87	5,454,398.97	2,388,691.90	(185,096.94)	(83,293.62)	(101,803.32)	185,096.94	83,293.62	101,803.32
25	Distribution	011161	Project Total									17,533,249.06	9,455,579.95	8,077,669.11	(413,784.67)	(186,203.10)	(227,581.57)	413,784.67	186,203.10	227,581.57
26	Distribution	011162	RECLOSER BLANKET-	As-spent	1,897,102.92	365	0%	45	-30%	100.00%	100.00%	-	85.28	(85.28)	(0.01)	(0.00)	(0.01)	0.01	0.00	0.01
27	Distribution	011162	RECLOSER BLANKET-			365.2	100%	45	-30%	100.00%	100.00%	1,897,102.92	872,259.34	1,024,843.58	(52,170.32)	(23,476.64)	(28,693.68)	52,170.32	23,476.64	28,693.68
28	Distribution	011162	RECLOSER BLANKET-			366	0%	40	-10%	100.00%	100.00%	0.00	40,029.34	(40,029.34)	(0.01)	(0.00)	(0.01)	0.01	0.00	0.01
29	Distribution	011162	Project Total									1,897,102.92	912,373.97	984,728.95	(52,170.34)	(23,476.65)	(28,693.69)	52,170.34	23,476.65	28,693.69
30	Distribution	011163	REGULATOR BLANKET-IMPR IPL IA	As-spent	1,978,512.55	368	100%	40	-10%	100.00%	100.00%	1,978,512.55	804,111.44	1,174,401.11	(46,692.89)	(21,011.80)	(25,681.09)	46,692.89	21,011.80	25,681.09
31	Distribution	014078	IPL Iowa Elec. Sys. Maint - IU	As-spent	819,312.83	364	89%	50	-60%	100.00%	100.00%	724,023.67	361,545.82	362,477.85	(19,478.25)	(8,764.31)	(10,711.94)	19,478.25	8,764.31	10,711.94
32	Distribution	014078	IPL Iowa Elec. Sys. Maint - IU			365	11%	45	-30%	100.00%	100.00%	91,125.79	47,477.10	43,648.69	(2,505.97)	(1,127.69)	(1,378.28)	2,505.97	1,127.69	1,378.28
33	Distribution	014078	IPL Iowa Elec. Sys. Maint - IU			366	0%	65	-10%	100.00%	100.00%	641.20	298.94	342.26	(10.63)	(4.87)	(5.98)	10.63	4.87	5.98
34	Distribution	014078	IPL Iowa Elec. Sys. Maint - IU			367	0%	50	-10%	100.00%	100.00%	358.65	84.61	274.04	(6.93)	(3.12)	(3.81)	6.93	3.12	3.81
35	Distribution	014078	IPL Iowa Elec. Sys. Maint - IU			369	0%	45	-70%	100.00%	100.00%	2,433.16	1,267.57	1,165.59	(99.99)	(45.00)	(54.99)	99.99	45.00	54.99
36	Distribution	014078	IPL Iowa Elec. Sys. Maint - IU			373	0%	30	-25%	100.00%	100.00%	730.36	277.24	453.12	(27.31)	(12.29)	(15.02)	27.31	12.29	15.02
37	Distribution	014078	Project Total									819,312.83	410,951.30	408,361.53	(22,127.28)	(9,957.28)	(12,170.00)	22,127.28	9,957.28	12,170.00
38	Distribution	025265	Amolds Park UG Conv - PH 2	1/11/2005	1,050,395.31	364	5%	50	-60%	100.00%	100.00%	50,252.50	46,369.24	3,883.26	(1,351.79)	(608.31)	(743.48)	1,351.79	608.31	743.48
39	Distribution	025265	Amolds Park UG Conv - PH 2			365	0%	45	-30%	100.00%	100.00%	14.21	7.65	6.56	(0.38)	(0.18)	(0.21)	0.38	0.18	0.21
40	Distribution	025265	Amolds Park UG Conv - PH 2			366	13%	65	-10%	100.00%	100.00%	133,141.69	122,840.93	10,300.76	(2,250.10)	(1,012.55)	(1,237.56)	2,250.10	1,012.55	1,237.56
41	Distribution	025265	Amolds Park UG Conv - PH 2			367	43%	50	-10%	100.00%	100.00%	454,440.30	419,134.84	35,305.46	(8,770.70)	(3,946.82)	(4,823.89)	8,770.70	3,946.82	4,823.89
42	Distribution	025265	Amolds Park UG Conv - PH 2			369	0%	45	-70%	100.00%	100.00%	0.13	0.07	0.06	(0.01)	(0.00)	(0.01)	0.01	0.00	0.01
43	Distribution	025265	Amolds Park UG Conv - PH 2			369.2	39%	45	-70%	100.00%	100.00%	412,546.48	380,632.73	31,913.75	(16,955.66)	(7,630.05)	(9,325.61)	16,955.66	7,630.05	9,325.61
44	Distribution	025265	Project Total									1,050,395.31	968,985.47	81,409.84	(29,328.65)	(13,197.89)	(16,130.76)	29,328.65	13,197.89	16,130.76
45	Distribution	033146	New West Branch DSB	1/4/2005	906,184.46	361	6%	50	-5%	100.00%	100.00%	57,950.36	8,915.44	49,034.92	(1,187.98)	(534.59)	(653.39)	1,187.98	534.59	653.39
46	Distribution	033146	New West Branch DSB			362	94%	40	-5%	100.00%	100.00%	848,234.10	812,044.39	36,189.71	(21,290.68)	(9,580.81)	(11,709.87)	21,290.68	9,580.81	11,709.87
47	Distribution	033146	Project Total									906,184.46	820,959.83	85,224.63	(22,478.66)	(10,115.40)	(12,363.26)	22,478.66	10,115.40	12,363.26
48	Distribution	041685	Wapello Rbld 3ph & 1ph OH Dist	5/30/2008	966,567.28	362	100%	40	-5%	100.00%	100.00%	966,418.51	594,719.70	371,698.81	(24,257.13)	(10,915.71)	(13,341.42)	24,257.13	10,915.71	13,341.42
49	Distribution	041685	Wapello Rbld 3ph & 1ph OH Dist			364	0%	50	-60%	100.00%	100.00%	116.66	49.70	67.16	(3.15)	(1.42)	(1.73)	3.15	1.42	1.73
50	Distribution	041685	Wapello Rbld 3ph & 1ph OH Dist			365	0%	45	-30%	100.00%	100.00%	25.81	10.98	14.83	(0.70)	(0.32)	(0.39)	0.70	0.32	0.39
51	Distribution	041685	Wapello Rbld 3ph & 1ph OH Dist			367	0%	50	-10%	100.00%	100.00%	4.57	1.94	2.63	(0.08)	(0.04)	(0.04)	0.08	0.04	0.04
52	Distribution	041685	Wapello Rbld 3ph & 1ph OH Dist			369	0%	45	-70%	100.00%	100.00%	0.46	0.20	0.26	(0.02)	(0.01)	(0.01)	0.02	0.01	0.01
53	Distribution	041685	Wapello Rbld 3ph & 1ph OH Dist			369.2	0%	45	-70%	100.00%	100.00%	0.07	0.03	0.04	-	-	-	-	-	-
54	Distribution	041685	Project Total									966,567.28	594,782.54	371,784.74	(24,261.08)	(10,917.49)	(13,343.59)	24,261.08	10,917.49	13,343.59
55	Distribution	045926	EQUIPMENT FOR PRIMARY	1/23/2006	1,123,455.31	362.1	97%	40	-5%	100.00%	100.00%	1,085,988.81	1,024,118.10	61,850.71	(27,258.56)	(12,266.35)	(14,992.21)	27,258.56	12,266.35	14,992.21
56	Distribution	045926	EQUIPMENT FOR PRIMARY			367	3%	50	-10%	100.00%	100.00%	37,466.50	42,873.96	(5,417.46)	(722.91)	(325.31)	(397.60)	722.91	325.31	397.60
57	Distribution	045926	Project Total									1,123,455.31	1,067,022.07	56,433.24	(27,981.47)	(12,591.66)	(15,389.81)	27,981.47	12,591.66	15,389.81
58	Distribution	048430	NW Britt 69/12.5kV Sub (Const)	12/10/2008	1,004,558.34	361	31%	50	-5%	100.00%	100.00%	306,841.82	23,603.22	283,238.60	(6,290.26)	(2,830.62)	(3,459.64)	6,290.26	2,830.62	3,459.64
59	Distribution	048430	NW Britt 69/12.5kV Sub (Const)			362	89%	40	-5%	100.00%	100.00%	697,716.52	53,670.50	644,046.02	(17,512.68)	(7,880.71)	(9,631.97)	17,512.68	7,880.71	9,631.97
60	Distribution	048430	Project Total									1,004,558.34	77,273.72	927,284.62	(23,802.94)	(10,711.32)	(13,091.62)	23,802.94	10,711.32	13,091.62
61	Distribution	048863	MC 43rd St Southwest Sub	12/10/2008	867,650.89	361	12%	50	-5%	100.00%	100.00%	101,308.23	7,792.94	93,515.29	(2,076.82)	(934.57)	(1,142.25)	2,076.82	934.57	1,142.25

File Name: OCA DR 59_Major Additions recalc 4-15-09
Sheet Name: Major Adds Detail revised
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62	Distribution	048963	MC 43rd St Southwest Sub			362	88%	40	-5%	100.00%	100.00%	766,342.66	58,949.44	707,393.22	(19,235.20)	(8,655.84)	(10,579.36)	19,235.20	8,655.84	10,579.36
63	Distribution	048963	Project Total									867,650.89	66,742.38	800,908.51	(21,312.02)	(9,590.41)	(11,721.61)	21,312.02	9,590.41	11,721.61
64	Distribution	051528	Purchse 34.5x69/12.5kv Dual Vo	12/8/2006	757,984.23	362	100%	40	-5%	100.00%	100.00%	757,984.23	58,306.48	699,677.75	(19,025.40)	(8,561.43)	(10,463.97)	19,025.40	8,561.43	10,463.97
65	Distribution	052867	Old Settlers 115/13.2 Power Xf	11/11/2006	1,639,892.58	362	100%	40	-5%	100.00%	100.00%	1,639,892.58	251,937.59	1,387,954.99	(41,161.30)	(18,522.59)	(22,638.72)	41,161.30	18,522.59	22,638.72
66	Distribution	052668	Saints Run 115/13.2 Power Xfmr	11/11/2006	1,638,988.20	362	100%	40	-5%	100.00%	100.00%	1,638,988.20	251,853.02	1,387,115.18	(41,138.10)	(18,512.15)	(22,625.96)	41,138.10	18,512.15	22,625.96
67	Distribution	052671	Burlington 4th St Purch 15/20/	12/8/2006	887,180.56	361	100%	50	-5%	100.00%	100.00%	887,180.56	68,244.69	818,935.90	(18,187.20)	(8,184.24)	(10,002.96)	18,187.20	8,184.24	10,002.96
68	Distribution	055092	2006 Flood South CR Sub	12/8/2006	1,132,462.57	362	100%	40	-5%	100.00%	100.00%	1,132,462.57	87,111.74	1,045,340.83	(28,424.56)	(12,791.05)	(15,633.51)	28,424.56	12,791.05	15,633.51
69			Total Distribution Projects		49,704,745.73							49,704,745.73	22,957,778.00	26,746,959.73	(1,318,593.02)	(593,366.86)	(725,226.16)	1,318,593.02	593,366.86	725,226.16
			General Projects																	
70	General	052716	Tool Purch - IPL Elec 1A 2006	As spent	841,183.38	394	100%	25	0%	100.00%	53.50%	787,253.53	337,514.83	449,738.70	(31,884.17)	(15,330.56)	(16,553.60)	31,884.17	15,330.56	16,553.60
71			Total General Projects		841,183.38							787,253.53	337,514.83	449,738.70	(31,884.17)	(15,330.56)	(16,553.60)	31,884.17	15,330.56	16,553.60
			Generation Projects																	
72	Steam Generation	039034	LOUISA CAP BAGHOUSE	1/29/2005	8,272,611.94	311	100%	100	-20%	100.00%	94.11%	5,903,155.10	5,267,599.85	615,555.24	(159,385.19)	(76,212.24)	(83,172.96)	159,385.19	76,212.24	83,172.96
73	Steam Generation	043289	LOUISA CAP IP/LP TURBINE REPL	1/29/2005	959,576.86	314	100%	60	-10%	100.00%	94.11%	912,468.60	779,318.00	133,150.61	(19,526.84)	(9,337.03)	(10,189.81)	19,526.84	9,337.03	10,189.81
74	Steam Generation	043697	SGS --1 CAP CSUT REPLACEMENT	7/31/2006	1,728,861.54	315	100%	65	-5%	100.00%	94.11%	1,627,021.60	747,711.42	879,310.18	(47,021.21)	(22,483.85)	(24,537.37)	47,021.21	22,483.85	24,537.37
75	Steam Generation	045099	BGS --1 CAP Hg Monitor	8/21/2006	813,005.27	311	15%	100	-20%	100.00%	94.11%	96,579.53	37,030.25	59,549.28	(5,311.88)	(2,539.95)	(2,771.93)	5,311.88	2,539.95	2,771.93
76	Steam Generation	045099	BGS --1 CAP Hg Monitor			312	87%	70	-15%	100.00%	94.11%	668,539.73	256,089.17	412,450.56	(33,426.99)	(15,983.58)	(17,443.41)	33,426.99	15,983.58	17,443.41
77	Steam Generation	045099	Project Total									765,119.26	293,119.42	471,999.84	(38,738.87)	(18,523.53)	(20,215.34)	38,738.87	18,523.53	20,215.34
78	Steam Generation	045116	PCS --4 CAP Hg Monitor	12/8/2006	971,759.72	311	77%	100	-20%	100.00%	94.11%	706,322.68	54,332.54	651,989.43	(28,323.55)	(13,543.30)	(14,780.25)	28,323.55	13,543.30	14,780.25
79	Steam Generation	045116	PCS --4 CAP Hg Monitor			312	23%	70	-15%	100.00%	94.11%	208,197.26	16,015.18	192,182.11	(10,742.98)	(5,136.90)	(5,606.07)	10,742.98	5,136.90	5,606.07
80	Steam Generation	045116	Project Total									914,520.25	70,347.71	844,172.54	(39,066.53)	(18,680.20)	(20,386.33)	39,066.53	18,680.20	20,386.33
81	Steam Generation	045119	SSS 9/10 CAP Hg Monitor	12/8/2006	837,854.87	311	23%	100	-20%	100.00%	94.11%	178,145.65	13,703.51	164,442.14	(8,533.18)	(4,080.26)	(4,452.92)	8,533.18	4,080.26	4,452.92
82	Steam Generation	045119	SSS 9/10 CAP Hg Monitor			312	77%	70	-15%	100.00%	94.11%	610,171.35	46,936.26	563,235.09	(40,027.24)	(19,139.58)	(20,887.66)	40,027.24	19,139.58	20,887.66
83	Steam Generation	045119	Project Total									788,317.00	60,639.77	727,677.23	(48,560.42)	(23,219.84)	(25,340.58)	48,560.42	23,219.84	25,340.58
84	Other Production	046754	SGS --3 CAP LP Turbine Blade	12/15/2006	2,383,339.58	344	100%	40	0%	100.00%	94.11%	2,224,136.66	171,087.69	2,053,051.26	(42,036.23)	(20,100.20)	(21,936.02)	42,036.23	20,100.20	21,936.02
85	Steam Generation	050996	KAP --2 CAP CONDENSER RETUBE	8/21/2006	1,835,732.52	312	100%	70	-15%	100.00%	94.11%	1,727,807.69	665,185.06	1,062,421.70	(57,011.07)	(27,260.63)	(29,750.44)	57,011.07	27,260.63	29,750.44
86	Steam Generation	051072	KAP --2 CAP BOTTOM ASH HOPPER	8/1/2006	1,805,492.74	312	100%	70	-15%	100.00%	94.11%	1,699,149.22	664,144.05	1,035,005.17	(56,071.92)	(26,811.57)	(29,260.35)	56,071.92	26,811.57	29,260.35
87	Steam Generation	052324	KAP --2 CAP CI OFA	7/31/2006	3,882,065.57	312.5	100%	Square	0%	100.00%	94.11%	3,653,430.73	1,546,968.46	2,106,462.27	(300,677.35)	(143,773.04)	(156,904.31)	300,677.35	143,773.04	156,904.31
88	Steam Generation	052327	KAP --2 CAP CI BURNERS	7/31/2006	2,487,030.63	312.5	100%	Square	0%	100.00%	94.11%	2,321,722.53	1,017,716.78	1,304,005.75	(191,077.76)	(91,366.48)	(99,711.28)	191,077.76	91,366.48	99,711.28
89	Steam Generation	052329	KAP --2 CAP CI WINDBOX MODS	7/31/2006	1,027,838.32	312.5	100%	Square	0%	100.00%	94.11%	967,299.58	441,109.85	526,189.74	(84,591.18)	(38,066.03)	(46,525.15)	84,591.18	38,066.03	46,525.15
90	Steam Generation	053517	SGS --3 CAP Turbine Blade Repl	12/15/2006	1,883,811.07	314	100%	60	-10%	100.00%	94.11%	1,565,812.60	120,447.12	1,445,365.48	(25,992.49)	(12,428.67)	(13,563.82)	25,992.49	12,428.67	13,563.82
91	Steam Generation	054564	KAP --2 CAP LG MOTOR REWIND	8/28/2006	758,425.78	312	100%	70	-15%	100.00%	94.11%	711,872.30	257,314.12	454,558.19	(23,491.79)	(11,232.92)	(12,258.86)	23,491.79	11,232.92	12,258.86
92	Other production	054967	EGS 2 CAP UNIT 12 GENERATOR	8/1/2006	835,408.86	344	100%	40	0%	100.00%	94.11%	786,203.28	278,695.05	507,587.23	(26,932.28)	(13,834.37)	(15,097.91)	26,932.28	13,834.37	15,097.91
93	Steam Generation	055262	PCS 1-4 CAP RESTORE #5 BOILER	9/1/2006	910,548.93	312	100%	70	-15%	100.00%	94.11%	856,917.60	265,037.21	591,880.39	(44,216.95)	(21,142.95)	(23,074.00)	44,216.95	21,142.95	23,074.00
94	Steam Generation	055913	SGS 1-3 CAP Coal Railroad Cars	10/1/2006	4,725,547.56	312.1	100%	25	20%	100.00%	94.11%	4,447,212.81	1,026,279.88	3,420,932.93	(166,770.48)	(79,743.61)	(87,026.88)	166,770.48	79,743.61	87,026.88
95	Steam Generation	056819	KAP --2 CAP Replace Waterwall	12/17/2006	1,525,232.17	312	100%	70	-15%	100.00%	94.11%	1,436,337.10	110,487.47	1,325,849.63	(47,399.12)	(22,664.55)	(24,734.58)	47,399.12	22,664.55	24,734.58
96	Steam Generation	056892	SGS --3 CAP Turbine Valves	12/15/2006	1,309,504.31	312	100%	70	-15%	100.00%	94.11%	1,232,374.51	94,798.04	1,137,576.47	(43,379.58)	(20,742.55)	(22,637.03)	43,379.58	20,742.55	22,637.03
97			Total Generation Projects		36,702,466.04							34,540,690.79	13,897,918.77	20,642,772.02	(1,463,947.26)	(697,624.25)	(766,323.01)	1,463,947.26	697,624.25	766,323.01
98			Total Electric Projects		87,248,395.15							85,032,700.05	37,193,209.60	47,839,490.45	(2,814,424.44)	(1,306,321.67)	(1,508,102.78)	2,814,424.44	1,306,321.67	1,508,102.78

File Name: OCA DR 59_Major Additions recalc 4-15-09
Sheet Name: Major Adds Detail revised
Path: F:\CD_OCA DR 59\OCA DR 59_Major Additions recalc 4-15-09

			Common Projects														-	-	-
																	-	-	-
99	Common	043226	TOWER 8TH FLOOR REMODEL	6/27/2008	1,298,542.02	390.0	100%	50	-5%	88.61%	93.59%	1,076,882.18	575,721.88	501,160.30	(15,291.73)	(6,881.28)	(8,410.45)	15,291.73	6,881.28	8,410.45
																		-	-	-
100	Common	043508	CLINTON OPS CENTER GARAGE	3/11/2008	1,825,074.62	390.0	100%	50	-5%	88.61%	93.59%	1,513,536.19	1,151,889.88	361,646.31	(21,492.21)	(9,671.50)	(11,820.72)	21,492.21	9,671.50	11,820.72
																		-	-	-
101	Common	044268	CAD WEST SFTWR UPGRADE R8	5/1/2008	3,027,183.19	303.0	100%	5	0%	88.61%	93.59%	2,510,446.02	1,485,854.22	1,024,591.80	(502,089.20)	(225,940.14)	(276,149.06)	502,089.20	225,940.14	276,149.06
																		-	-	-
102	Common	049335	Voice Over IP IA	1/1/2008	2,500,994.04	391.4	100%	5	0%	88.61%	93.59%	2,074,076.83	1,114,850.59	959,226.24	(394,074.60)	(177,333.57)	(216,741.03)	394,074.60	177,333.57	216,741.03
																		-	-	-
103			Total Common Projects		8,651,793.87							7,174,841.22	4,328,316.57	2,846,524.65	(932,947.74)	(419,826.48)	(513,121.26)	932,947.74	419,826.48	513,121.26
																		-	-	-
104	AECS	047246	Maximo Software Upgrade	39448								1,622,529.44	1,298,233.56	324,295.88	(324,505.89)	(271,015.97)	(53,489.92)	324,505.89	271,015.97	53,489.92
105	AECS	054246	Wind Management Tracking System	39798								866,318.82	110,226.52	756,092.30	(173,263.76)	(16,684.07)	(156,579.69)	173,263.76	16,684.07	156,579.69
106	AECS	039257	Billing SW	39539								3,637,164.82	2,238,316.04	1,398,848.78	(727,432.96)	(515,265.02)	(212,167.94)	727,432.96	515,265.02	212,167.94
107	AECS	044810	Customer Self Service Online SW	39417								849,520.39	392,086.33	457,434.06	(169,904.06)	(176,983.42)	7,079.34	169,904.06	176,983.42	(7,079.34)
108			Total AECS Projects									6,875,533.47	4,038,864.45	2,936,669.02	(1,395,106.69)	(979,948.48)	(415,158.21)	1,395,106.69	979,948.48	415,158.21

Source:

Lines 1 through 103, Columns (A), (B), (C), (D), and (E) - Workpaper D-1(c)
Lines 104 through 108, Columns (A), (B), (C), (D), and (E) - Workpaper D-1(d)
Columns (F), (G), (H), and (I) - Company Records
Column (J) - Specific Identification
Column (K) - Iowa Distribution 100%, Iowa Generation - System Coincident Peak, General Electric - Average Gross Electric Plant, Common - Average Gross Plant
Column (L) - Column (E) X Column (G) X Column (J) X Column (K)
Column (M) - Workpaper D-1(c) -(Refer to Line No and Project No)
Column (N) - Column (L) minus Column (M)
Lines 1 through 98, Columns (O), (P), (R), and (S) - Workpaper D-1(f)
Lines 99 through 103, Columns (O), (P), (R), and (S) - Workpaper D-1(e)
Lines 104 through 108, Columns (O), (P), (R), and (S) - Workpaper D-1(d)
Column (Q) - Column (O) minus Column (P)
Column (T) - Column (R) minus Column (S)

File Name: OCA DR 59_Major Additions recalc 4-15-09
Sheet Name: Major Adds Detail revised
Path: F:\CD_OCA DR 59\OCA DR 59_Major Additions recalc 4-15-09

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Response of
Interstate Power and Light Company
to
OFFICE OF CONSUMER ADVOCATE
Data Request No. 108

Docket Number:	RPU-2009-0002
Date of Request:	June 3, 2009
Response Due:	June 10, 2009
Information Requested By:	Jennifer Easler
Date Responded:	June 10, 2009
Author:	Chris Hampsher
Author's Title:	Mgr II Fin Planning & Analysis
Author's Telephone No.:	(319) 786-4851
Subject:	Workforce Reductions
Reference:	Company's response to OCA data request #84

Data Request No. 108

Company has provided a listing of employees affected by workforce reduction of the applicable Iowa Jurisdictional payroll costs in 2009. This information indicates that payroll expense levels are less than the payroll expense the company has filed in this case for 2008 and 2009. Taking account of current and planned workforce reductions, what is company's projected level of payroll expense for calendar year 2009 and 2010?

Response

The 2009 workforce reduction / organizational realignment announced in April 2009 was completed in May 2009. The data submitted in IPL's response to OCA Data Request No. 84 is virtually unchanged. While future reductions are conceivable, there currently are no other planned workforce reductions. Accordingly, the amounts shown in IPL's response to OCA Data Request No. 84 are the most current information relating to current and planned workforce reductions.

The "projected level of payroll expense" for 2010 is unknown at this time, but historical expense levels would need to be adjusted for such factors as typical wage and salary adjustments.

Please note that employee severance costs were incurred in 2009 as part of the workforce reduction and these are not considered "payroll expense" for purpose of this response. Both categories of costs (payroll expense and severance) are shown in IPL's response to OCA Data Request No. 84.

Interstate Power and Light Company
Salary and Wage Adjustment
For Test Period Ended December 31, 2008

Ln. No.				Pro forma Adustment (A)
	Salaries and wage increases:			
1	2008 Increases		$1,051,953	
2	2009 Increases (Union contracts only)		$1,248,594	
3	Total salaries and wage increases		$2,300,547	
	Adjustments to operations expenses:			
4	Salaries and wages	74.33%	$1,709,997	
5	401(K) (for 2008 S & W increases)		$61,521	
6	Pro forma - operating expenses			$1,771,518
	Adjustments to maintenance expenses:			
7	Salaries and wages	25.67%		$590,550
	Adjustments to miscellaneous expenses:			
8	FICA			$175,499

Source:

Line 1,	- IPL Exhibit__(CAH-1), Schedule B-1a, Line 5.
Line 2	- IPL Exhibit__(CAH-1), Schedule B-1b, Line 9.
Line 3	- Line 1, plus Line 2.
Line 4	- IPL Exhibit__(CAH-1), Schedule B-1, Line 1.
Line 5	- IPL Exhibit__(CAH-1), Schedule B-1b, Line 9.
Line 6	- Line 4 plus Line 5.
Line 7	- IPL Exhibit__(CAH-1), Schedule B-1, Line 4.
Line 8	- IPL Exhibit__(CAH-1), Schedule B-1, Line 5.

Interstate Power and Light Company
Salary and Wage Adjustment
Based on Workforce Reduction
For Test Period Ended December 31, 2008

Ln. No.			Workforce Reduction Iowa Only (A)	Adustment (B)
	Work Force Reduction :			
1	AECS		($2,833,794)	
2	IPL		($235,243)	
3	Net effect of payroll to test Year O & M Expenses		($3,069,037)	($3,069,037)
	Adjustments:			
4	Operation expense	74.33%		($2,281,215)
5	Benefits Loading	35.05%		($919,400)
6	Salaries & Wages - Operations Expenses			($3,200,615)
7	Salaries & Wages - Maitenence Expense	25.67%		($787,822)
8	Payroll Taxes	8.91%		($233,719)
9	Total			($4,222,156)

Source:

Line 1 - 3 - CONFIDENTIAL OCA Exhibit__(FK-1), Schedule E, Page 4 of 4.
Line 4 - Line 3, Column (B) x 74.33%
Line 5 - Line 3, Column (B)/1.17 x 35.05%
Line 6 - Line 4, Column (B) + Line 5, Column (B)
Line 7 - Line 3, Column (B) x 25.67%
Line 8 - Line 3, Column (B)/1.17 x 8.91%

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Response of
Interstate Power and Light Company
to
OFFICE OF CONSUMER ADVOCATE
Data Request No. 111

Docket Number:	RPU-2009-0002
Date of Request:	June 4, 2009
Response Due:	June 11, 2009
Information Requested By:	Jennifer Easler
Date Responded:	June 11, 2009
Author:	Chris Hampsher
Author's Title:	Manager Financial Planning and Analysis
Author's Telephone No.:	(319) 786-4851
Subject:	Workforce Reductions
Reference:	Company's Responses to OCA DR Nos. 84 and 100

Data Request No. 111

Company has provided a listing of employees affected by workforce reduction of the applicable Iowa Jurisdictional payroll costs for 2008 and 2009. This information includes a payroll-related benefit loading rate of 35.05%. Provide a detail breakdown of what is included in the 35.05% and explain how the loading is applied in this case.

To the extent not addressed above, please explain whether the above-referenced Iowa Jurisdictional payroll costs for 2008 and 2009 reflect recently announced cuts in 401 (k) matches and employee furloughs.

Response

Please see Attachment A for the components of the 35.05% Payroll-Related Benefits (PRB) loading rate. The PRB loading rate is applied to productive straight-time labor (i.e., before overtime, vacations, holidays, and sick leave).

None of the above referenced jurisdictional payroll costs for 2008 and 2009 provided in IPL's response to OCA DR Nos. 84 and 100 reflect the recently announced cuts in 401(k) matches and employee furloughs.

Interstate Power and Light Company
Response to OCA Data Request No. 111

Line No.	Breakdown of Payroll-Related Benefits loading rate:	
1	Qualified pension	2.73%
2	Non-qualified pension	5.02%
3	Post-retirement benefits (OPEB)	2.85%
4	Active welfare plans	16.20%
5	401K	8.25%
6		35.05%

File Name: Support to OCA 111_Attachment A.XLS
Path: V:\Reg Affairs\Reg Relations\Rate Cases - CMP\Iowa\RPU-2009-0002, RN-2009-0003 Electric Rate Case (TY08)\Data Requests\OCA\Final Responses\OCA 111\As Rec'd Chris\Support to OCA 111_Attachment A.XLS