

**STATE OF IOWA
BEFORE THE IOWA UTILITIES BOARD**

IN RE: INTERSTATE POWER AND LIGHT COMPANY	DOCKET NOS. SPU-2005-0015 (RPU-2014-0001, TF-2014-0033)
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SECOND ANNUAL STATUS REPORT

COMES NOW, Interstate Power and Light Company (IPL), and submits to the Iowa Utilities Board (Board) its Second Annual Status Report (Report) showing IPL's earned return on equity (ROE), identifying year-over-year variances in IPL's Federal Energy Regulatory Commission (FERC) accounts, and providing a detailed explanation for any significant variances that caused variances in ROE.

ROE Report

1. On September 24, 2014, the Board issued its Order Approving Settlement and Requiring Reports (Order), of which Order Clause No. 3 requires IPL to, among other things:

...file a report every year, beginning March 1, 2015, showing its earned return on equity and identifying year-over-year variances in IPL's FERC accounts and providing a detailed explanation for any significant variances that caused variances in equity return.

2. Consistent with the Order, IPL has calculated its ROE for purposes of this Report in accordance with the ROE methodology utilized in Docket No. RPU-2013-0004. IPL's ROE under this methodology is provided in Attachment A, which is hereby incorporated by reference. IPL's 2015 ROE reflects impacts related to the sale of its Minnesota electric and gas assets during the course of the year.

3. Attachment B identifies year-over-year variances in IPL's FERC accounts and provides an explanation for any significant variances, and is hereby incorporated by reference.

WHEREFORE, IPL respectfully requests that the Board accept this documentation as the Second Annual Status Report.

Dated this 1st day of March, 2016.

Respectfully Submitted,

INTERSTATE POWER AND LIGHT COMPANY

By: /s/ Samantha C. Norris
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Attachment A

INTERSTATE POWER AND LIGHT COMPANY
IOWA ELECTRIC UTILITY
CALCULATION OF RETURN ON COMMON EQUITY
YEAR ENDED DECEMBER 31, 2015

Line No.	IA Electric	2015
1	Operating Income	224,241,712
2	Rate Base	3,109,575,925
3	Return on Rate Base	7.21%
4	Portion of return related to long-term debt	-2.46%
5	Portion of return related to preferred stock	-0.26%
6	Portion of return related to common equity	4.49%
7	Portion of rate base financed by common equity	49.23%
8	ROE actually earned	9.13%

Notes:

- Line 1: Schedule A, Total Net Utility Operating Income for the Iowa Electric Jurisdiction.
- Line 2: Schedule B, line 17, column (c).
- Line 3: Line 1 divided by Line 2.
- Line 4: Schedule C, line 1, column (f)
- Line 5: Schedule C, line 2, column (f)
- Line 6: Sum of lines 3 through 5.
- Line 7: Schedule C, line 3, column (d)
- Line 8: Line 6 divided by line 7.
- Lines 4, 5, and 7 based on 13-month average capital balances.

Schedule A
Page 1INTERSTATE POWER & LIGHT COMPANY
Annual State Jurisdictional Departmental Earnings
Year to Date Ended December 2015

Income Statement

	Item	Ferc	Iowa Electric
<u>Electric Revenues:</u>			
	Residential Sales	440	521,115,322
	Commercial & Industrial Sales	442	846,803,408
	Public Str & Highway Lighting	444	10,531,800
	Oth Sales To Pub Authorities	445	1,094,380
	Sales For Resale	447	74,454,294
	Interdepartmental Sales	448	-
	Other sales (Nonmajor only)	449	-
	Forfieted Discounts	450	2,908,601
	Misc Service Revenues	451	833,888
	Sales Of Water And Water Power	453	-
	Rent From Electric Property	454	8,279,616
	Interdepartmental Sales	455	-
	Other Electric Revenues	456_0	6,669,294
	Rev from Trns of Elec of Othr	456_1	(0)
	Regional Control Service Rev	457_1	-
	Miscellaneous Revenues	457_2	-
Total Electric			1,472,690,603
<u>Gas Revenues:</u>			
	Residential Sales	480	-
	Commercial & Industrial Sales	481	-
	Sales For Resale	483	-
	Interdepartmental Sales	484	-
	Forfeited Discounts	487	-
	Misc Service Revenues	488	-
	Transporation	489	-
	Rent From Gas Property	493	-
	Other Gas Revenues	495	-
	Provision For Rate Refunds	496	-
Total Gas			-
<u>Steam Revenues:</u>			
	Steam Revenues	460	-
	Metered Sales	461	-
Total Steam			-
Total Revenues			1,472,690,603
<u>Power Production Expenses</u>			
<u>Steam Power Generation</u>			

Schedule A
Page 2

INTERSTATE POWER & LIGHT COMPANY
Annual State Jurisdictional Departmental Earnings
Year to Date Ended December 2015

Income Statement

	Item	Ferc	Iowa Electric
<u>Operation:</u>			
	Oper Supervision & Engineering	500	8,214,367
	Fuel	501	147,572,809
	Steam Expenses (Major Only)	502	19,034,378
	Steam From Other Sources	503	-
	Steam Transferred - Credit	504	(14,283,020)
	Electric Expenses (Major Only)	505	4,403,633
	Misc Stm Pwr Exp (Major Only)	506	8,345,205
	Rents	507	-
	Allowances	509	1,155,538
Total Steam Power Generation Operation			174,442,911
<u>Maintenance:</u>			
	Maint Sprvsn & Eng Major-Only	510	4,391,876
	Maint Of Structures-Major Only	511	1,754,525
	Maint Of Boiler Plant-Mjr Only	512	12,318,077
	Maint Of Elec Plnt-Major Only	513	3,056,603
	Maint/Misc Stm Plnt-Major Only	514	4,534,852
Total Steam Production Maintenance			26,055,933
Total Steam Power Production			200,498,844
<u>Nuclear Power Generation</u>			
<u>Operation:</u>			
	Opr Suprv & Eng-Major Only	517	-
	Nuclear Fuel Exp-Major Only	518	-
	Coolants & Water (Major Only)	519	-
	Steam Expenses (Major Only)	520	-
	Steam/Oth Sources (Major Only)	521	-
	Steam Xferd-Credit (Major Only)	522	-
	Elec Expenses (Major Only)	523	-
	Misc Nuclr Pwr Exp (Mjr Only)	524	-
	Rents (Major Only)	525	-
Total Nuclear Power Generation Operation			-
<u>Maintenance:</u>			
	Maint Sprvsn & Eng Major-Only	528	-
	Maint Of Structures-Major Only	529	-
	Mnt/Reactor Plt Equip-Mjr Only	530	-
	Maint Of Elec Plnt-Major Only	531	-
	Maint/Misc Nuclr Plnt-Mjr Only	532	-

INTERSTATE POWER & LIGHT COMPANY
Annual State Jurisdictional Departmental Earnings
Year to Date Ended December 2015

Income Statement

Item	Ferc	Iowa Electric
Total Nuclear Power Generation Maintenance		-
<hr/>		
Total Nuclear Power Generation		-
<hr/>		
<u>Hydraulic Power Generation</u>		
<u>Operation:</u>		
Opr Suprv & Eng	535	-
Water For Power	536	-
Hydraulic Expenses-Major Only	537	-
Electric Expenses (Major Only)	538	-
Misc Hydr Pwr Gen Exp-Mjr Only	539	-
Rents	540	-
Total Hydraulic Power Generation Operation		-
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<u>Maintenance:</u>		
Maint Sprvsn & Eng Major-Only	541	-
Maint Of Structures-Major Only	542	-
Maint/Resvrs Dams & Wtrwys-Mjr	543	-
Maint Of Elec Plnt-Major Only	544	-
Maint/Msc Hydrlic Plnt-Mjr Only	545	-
Total Hydraulic Power Generation Maintenance		-
<hr/>		
Total Hydraulic Power Generation		-
<hr/>		
<u>Other Power Generation</u>		
<u>Operation:</u>		
Opr Supervision & Engineering	546	1,578,228
Fuel	547	38,733,896
Generation Expenses-Major Only	548	2,424,772
Misc Oth Pwr Gen Exp-Major Onl	549	983,798
Rents	550	531,672
Total Other Power Generation Operation		44,252,366
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<u>Maintenance:</u>		
Maint Sprvsn & Eng Major-Only	551	85,272
Maint Of Structures-Major Only	552	266,461
Maint/Gen & Elec Equip-Mjr Only	553	2,833,433
Maint/Misc Oth Pwr Gen Plnt-Mjr	554	3,621,426
Total Other Power Generation Maintenance		6,806,592
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Total Other Power Generation		51,058,959

INTERSTATE POWER & LIGHT COMPANY
Annual State Jurisdictional Departmental Earnings
Year to Date Ended December 2015

Income Statement

Item	Ferc	Iowa Electric
<u>Other Power Supply Expenses</u>		
Purchased Power	555	240,144,783
Sys Cntrl & Load Disp-Mjr Only	556	1,580,413
Other Expenses	557	9,301,105
Total Other Power Supply Expenses		251,026,302
<u>Transmission Expenses</u>		
<u>Operation:</u>		
Opr Supervision & Engineering	560	-
Load Dispatching-Major Only	561_0	-
Load Dispatch Reliability	561_1	(0)
Load Dispatch-Monitor&Op Trans	561_2	-
Load Dispatch-Trans Serv&Sched	561_3	-
Scheduling,system control&disp	561_4	2,444,514
Reliability,planning&standards	561_5	-
Transmission Service Studies	561_6	-
Generation Interconnect Study	561_7	-
Reliab Plan&Stand Devel Srvc	561_8	174,887
Station Expenses-Major Only	562	(3)
Ovhd Line Expenses-Major Only	563	-
Ungr Line Expenses-Major Only	564	-
Transmission/Elec By Othrs-Mjr	565	317,953,531
Misc Transmission Exp-Mjr Only	566	-
Rents	567_0	-
Operations Supplies and Expns	567_1	-
Total Transmission Operation Expenses		320,572,930
<u>Maintenance:</u>		
Maint Sprvsn & Eng Major-Only	568	-
Maint Structures-Major Only	569_0	-
Maintenance of Computer Hrdwre	569_1	-
Maint of Computer Software	569_2	-
Maint of Communication Equip	569_3	-
Maint of Misc Regnl Trans Plnt	569_4	-
Maint/Station Equip-Major Only	570	(1)
Maint/Ovhd Lines-Major Only	571	(1)
Maint/Ungrd Lines-Major Only	572	-
Maint/Misc Xmission Plnt-Major	573	-
Total Transmission Maintenance Expenses		(2)

INTERSTATE POWER & LIGHT COMPANY
Annual State Jurisdictional Departmental Earnings
Year to Date Ended December 2015

Income Statement

	Item	Ferc	Iowa Electric
<u>Regional Market Expenses:</u>			
<u>Operation:</u>			
	Operation Supervision	575_1	-
	Day-Ahead&Real Time Mrkt Facil	575_2	-
	Trans Rights Market Facilitatn	575_3	-
	Capacity Market Facilitation	575_4	-
	Ancillary Srvc Mrkt Facilitatn	575_5	-
	Market Monitoring&Compliance	575_6	-
	Market Admin Monitor&Compl Srv	575_7	2,749,250
	Rents	575_8	-
	Total Regional Market Operation Expenses		2,749,250
<u>Maintenance:</u>			
	Maint of Structures&Improvemnt	576_1	-
	Maint of Computer Hardware	576_2	-
	Maint of Computer Software	576_3	-
	Maint of Communicatn Equipmnt	576_4	-
	Maint of Misc Market Ops Plnt	576_5	-
	Total Regional Market Maintenance Expenses		-
Total Transmission Expenses			323,322,178
<u>Distribution Expenses</u>			
<u>Operation:</u>			
	Operation Supervision & Eng	580	2,909,694
	Load Dispatching-Major Only	581	1,688,796
	Station Expenses-Major Only	582	810,988
	Ovhd Line Expenses-Major Only	583	(1,408,165)
	Ungr Line Expenses-Major Only	584	1,251,545
	Str Lighting & Signal Sys Exp	585	8,159
	Meter Expenses	586	(729,813)
	Customer Installations Exp	587	-
	Misc Distribution Expenses	588	8,959,543
	Rents	589	261,352
	Total Distribution Operation Expenses		13,752,099
<u>Maintenance:</u>			
	Maint Sprvsn & Eng Major-Only	590	-
	Maint/Structures-Major Only	591	-
	Maint/Station Equip-Major Only	592	2,740,647
	Maint/Ovhd Lines-Major Only	593	14,968,627
	Maint/Ungrd Lines-Major Only	594	1,067,790

INTERSTATE POWER & LIGHT COMPANY
Annual State Jurisdictional Departmental Earnings
Year to Date Ended December 2015

Income Statement

	Item	Ferc	Iowa Electric
	Maint Of Line Transformers	595	-
	Maint/St Lighting & Signal Sys	596	27,527
	Maintenance Of Meters	597	-
	Maint/Misc Distribution Plnt	598	69,851
	Total Distribution Maintenance Expenses		18,874,442
Total Distribution Expenses			32,626,541
Steam Plant			
	<u>Operation:</u>		
	Steam Oper Expense	680	-
	Purchased Water	602	-
	Miscellaneous Expenses	603	-
	Rents	604	-
	Total Steam Plant Operation		-
	<u>Maintenance:</u>		
	Steam Maintenance Expense	690	-
	Total Steam Plant Maintenance		-
Total Steam Plant Expenses			-
Steam Distribution			
	<u>Operation:</u>		
	Operation Supervision & Eng	620	-
	Total Steam Distribution Operation		-
	<u>Maintenance:</u>		
	Maintenance Supervision & Eng	630	-
	Maintenance of Structures	631	-
	Maintenance of Pumping Plant	633	-
	Total Steam Distribution Maintenance		-
Total Steam Distribution Expenses			-
Manufactured Gas Production			
	<u>Operation:</u>		
	Operation Supervision & Eng	710	-
	Liquefied Petroleum Gas Exp	717	-
	Liquefied Petroleum Gas	728	-
	Gas Mixing Expenses	733	-

INTERSTATE POWER & LIGHT COMPANY
Annual State Jurisdictional Departmental Earnings
Year to Date Ended December 2015

Income Statement

	Item	Ferc	Iowa Electric
	Misc Production Expenses	735	-
	Total Manufactured Gas Production Operation		-
	<u>Maintenance:</u>		
	Maint Supervision & Engineerng	740	-
	Maint/Structures & Improve	741	-
	Maint/Production Equipment	742	-
	Total Manufactured Gas Production Maint.		-
	Total Manufactured Gas Production		-
	<u>Other Gas Supply Expenses</u>		
	<u>Operation:</u>		
	Natural Gas Well Head Purch	800	-
	Natural Gas Field Line Purch	801	-
	Nat Gas GasIn Plt Outlt Purch	802	-
	Natural Gas Xmission Lne Purch	803	-
	Naturl Gas City Gate Purchases	804	-
	Other Gas Purchases	805	-
	Exchange Gas	806	-
	Purchased Gas Expnese	807	-
	Gas W/Drawn Frm Storage-Debit	808_1	-
	Gas Delivered To Storage-Cr	808_2	-
	Gas Used/Comprs Staton Fuel-Cr	810	-
	Gas Used/Products Extractn-Cr	811	-
	Gas Used/Oth Util Operatns-Cr	812	-
	Other Gas Supply Expenses	813	-
	Operation Supervision & Eng	814	-
	Total Other Gas Supply Operation Expense		-
	<u>Gas Transmission Expenses</u>		
	<u>Operation:</u>		
	Operation Supervision & Eng	850	-
	Mains Expenses	856	-
	Measuring & Reg Station Exp	857	-
	Other Expenses	859	-
	Rents	860	-
	Total Gas Transmission Operation Expense		-
	<u>Maintenance:</u>		
	Maint Supervision & Engineerng	861	-

Schedule A
Page 8

INTERSTATE POWER & LIGHT COMPANY
Annual State Jurisdictional Departmental Earnings
Year to Date Ended December 2015

Income Statement

Item	Ferc	Iowa Electric
Maint Structres & Improvements	862	-
Maintenance Of Mains	863	-
Maint Meas & Reg Station Equip	865	-
Maint Other Equipment	867	-
Total Gas Transmission Maintance Expense		-
<hr/>		
Total Gas Transmission Expenses		-
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<u>Gas Distribution Expenses</u>		
<u>Operation:</u>		
Operation Supervision & Eng	870	-
Distribution Load Dispatching	871	-
Compressor Station Labor & Exp	872	-
Compressor Station Fuel & Pwr	873	-
Mains And Services Expenses	874	-
Meas & Reg Station Exp-Gen	875	-
Meas & Reg Station Exp-Indust	876	-
Meas &Reg Stat Exp-Cty Gate Ck	877	-
Meter & House Regulator Exp	878	-
Customer Installations Exp	879	-
Other Expenses	880	-
Rents	881	-
Total Gas Distribution Operation Expense		-
<hr/>		
<u>Maintenance:</u>		
Maint Supervision & Engineerng	885	0.00
Maint Structres & Improvements	886	0.00
Maintenance Of Mains	887	0.00
Maint Compressor Station Equip	888	0.00
Maint Meas &Reg Statn Equip-Gen	889	0.00
Maint Meas &Reg Sta Equip-Ind	890	0.00
Maint Meas&Reg St Equip-Cty Gt	891	0.00
Maintenance Of Services	892	0.00
Maint Meters & House Regulator	893	0.00
Maint Other Equipment	894	0.00
Total Gas Distribution Maintenance Expense		-
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Total Gas Distribution Expense		-
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<u>Customer Accounts Expenses</u>		
Supervision	901	272,181

Schedule A
Page 9INTERSTATE POWER & LIGHT COMPANY
Annual State Jurisdictional Departmental Earnings
Year to Date Ended December 2015

Income Statement

	Item	Ferc	Iowa Electric
	Meter Reading Expenses	902	8,343,042
	Custmr Recrds & Collection Exp	903	4,897,706
	Uncollectible Accounts	904	5,366,469
	Misc Customer Accounts Exp	905	30,242
Total Customer Accounts Expense			18,909,640
<u>Customer Service and Informational Expense</u>			
	Supervision	907	60,485
	Customer Assistance Expenses	908	43,720,762
	Info & Instruct Adv Exp	909	68,618
	Misc Cust Serv & Info Exp	910	-
Total Customer Service and Informational Expense			43,849,865
<u>Sales Expenses</u>			
	Supervision	911	-
	Demonstratng & Selling Exp	912	-
	Advertisng Expenses	913	-
	Miscellaneous Sales Expenses	916	-
Total Sales Expense			-
<u>Administrative and General Expenses</u>			
<u>Operation:</u>			
	Admin And General Salaries	920	44,963,134
	Office Supplies And Expenses	921	19,266,831
	Admin Expenses Transferred-Cr	922	(18,229,744)
	Outside Services Employed	923	5,976,349
	Property Insurance	924	2,430,521
	Injuries And Damages	925	6,021,784
	Employee Pensions And Benefits	926	24,141,125
	Franchise Requirements	927	80,801
	Regulatory Commission Expenses	928	3,302,040
	Duplicate Charges-Credit	929	(866,399)
	General Advertising Expenses	930_1	53,552
	Miscellaneous General Expenses	930_2	3,545,894
	Rents	931	8,713,580
Total Admin and General Operations Expense			99,399,467
<u>Maintenance:</u>			
	Maint Of General Plant - Gas	932	-
	Maint Of General Plant - Elec	935	584,387
Total Admin and General Maintenance Expense			584,387

Schedule A
Page 10INTERSTATE POWER & LIGHT COMPANY
Annual State Jurisdictional Departmental Earnings
Year to Date Ended December 2015

Income Statement

	Item	Ferc	Iowa Electric
Total Administrative and General Expense			99,983,854
Total Operation Expense			968,954,831
Total Maintenance Expense			52,321,352
TOTAL OPERATION & MAINTENANCE EXPENSES			1,021,276,183
<u>Depreciation and Amortization Expense</u>			
	Depreciation Expense	403	146,047,708
	Depr Expense - FAS Cor	403.1	23,262,636
	Accretion Expense	411.10	(0)
	Amort Of Limited Term Plant	404	8,516,386
	Amort Of Plant Acquisition Adjs	406	215,590
	Amrt/Prop Lss-Plt&Reg/Sty Csts	407	-
Total Depreciation and Amortization			178,042,320
<u>Other Income Statement Expenses</u>			
<u>Other Taxes:</u>			
	Real Estate Taxes	408_01	40,445,934
	Payroll Taxes	408_02	7,908,539
	Other Taxes	408.X	5,077
Total Other Taxes			48,359,550
<u>Income Taxes:</u>			
	Inc Txs Util Oper Income-Fed	409_1	(44,108,772)
	Inc Txs Util Oper Income-Other	409_11	(38,856)
	Prov/Dfd Inc Txs Util Oper Inc	410_1	266,526,606
	Prov/Dfd Inc Tx-Cr Utl Opr Inc	411_1	(222,688,865)
	Investment Tax Credit Adj-Net	411_4	(527,992)
Total Income Taxes			(837,879)
<u>Other:</u>			
	Regulatory Debits	407_3	4,242,806
	Regulatory Credits	407_4	(1,106,382)
	Gains Frm Disposition Of Allow	411_8	(1,527,708)
	Losses Frm Disposition-Allow	411_9	-
Total Other			1,608,716
TOTAL UTILITY OPERATING EXPENSES:			1,248,448,891
TOTAL NET UTILITY OPERATING INCOME:			224,241,712

Schedule B

INTERSTATE POWER AND LIGHT COMPANY

IOWA ELECTRIC UTILITY

RATE BASE

YEAR ENDED DECEMBER 31, 2015

Line No.	Description	(a) Year End 2014	(b) Year End 2015	(c) Two Point Average
Investment in plant:				
1	Utility plant in service	\$ 5,377,614,443	\$ 5,771,008,357	\$ 5,574,311,400
2	Accumulated provision for depreciation and amortization	(2,012,073,944)	(2,160,108,905)	(2,086,091,425)
3	Accumulated deferred income taxes	(388,569,630)	(453,016,033)	(420,792,832)
4	Customer advances for construction	(10,647,880)	(11,793,787)	(11,220,833)
5	Customer deposits	(3,471,049)	(3,333,165)	(3,402,107)
6	Unclaimed Property and Regulatory Asset	-	-	-
7	Accumulated provision for uncollectibles	(3,458,560)	(2,840,160)	(3,149,360)
8	Accrued liability for property insurance, workers compensation insurance and injuries and damages	(6,044,198)	(6,768,806)	(6,406,502)
9	Accrued vacation	(5,789,088)	(6,366,078)	(6,077,583)
10	Accrued pension plan/OPEB obligations	(7,273,002)	(5,213,727)	(6,243,364)
11	<u>Total net investment in plant</u>			<u>3,030,927,393</u>
Working capital:				
12	Materials and supplies inventory	36,994,554	42,621,604	39,808,079
13	Prepayments	2,650,651	2,977,202	2,813,926
14	Fuel inventory	47,379,536	57,355,981	52,367,758
15	Cash working capital requirements		(16,341,232)	(16,341,232) (1)
16	<u>Total net working capital</u>			<u>78,648,531</u>
17	<u>Total rate base</u>			<u>\$ 3,109,575,925</u>

Notes:

(1): Refer to Schedule B-1, column (c), line 25.

Two-Point Average calculation is an average of period beginning and period ending balances.

Schedule B-1

INTERSTATE POWER AND LIGHT COMPANY
IOWA ELECTRIC UTILITY
DETERMINATION OF CASH WORKING CAPITAL REQUIREMENTS
YEAR ENDED DECEMBER 31, 2015

<u>Line No.</u>	<u>(a)</u> <u>Type of Expense</u>	<u>(b)</u> <u>Amount</u>	<u>(c)</u> <u>Cash Working Capital Requirement</u>	<u>(d)</u> <u>CWC as % of Iowa Jurisdiction Book Total</u>
	Labor:			
1	Bi-weekly	99,834,568	7,375,745	7.39%
2	Total Labor	99,834,568	7,375,745	
	Fuel Burned:			
3	Coal, including freight	127,066,036	-	
4	Oil	2,307,396	-	
5	Natural Gas	47,952,845	-	
6	Other (for pro forma adjustment only)	-	-	
7	Total Fuel Burned	177,326,278	7,856,993	4.43%
8	Electricity purchased	240,144,783		
9	Off-system sales	(5,076,387)		
10	Electricity Purchased, net	235,068,396	9,418,218	4.01%
	Other operation and maintenance:			
11	Total operation and maintenance	998,237,312		
12	Less: Labor	99,834,568		
13	Fuel Burned	177,326,278		
14	Electricity purchased,			
15	before Off-system sales	240,144,783		
16	Total Other Operation and Maintenance	480,931,683	5,591,354	1.16%
	Other:			
17	Property taxes	40,445,934	(35,884,493)	-88.72%
18	Federal income taxes	(44,108,772)	(267,799)	0.61%
19	State income taxes	(38,856)	1,388	-3.57%
20	Interest on long-term debt	77,153,782	(10,840,416)	-14.05%
21	Preferred dividends	9,312,600	(145,018)	-1.56%
22	FICA taxes	7,782,250	525,918	6.76%
23	Federal unemployment taxes	42,734	10,944	25.61%
24	State unemployment taxes	88,633	15,935	17.98%
	Total Other	90,678,304	(46,583,542)	
25	Total	1,083,839,229	(16,341,232)	

Source:

Lines, 1 through 24, column (d) from Schedule B-1(a).

Cash working capital calculated using the percentage of Iowa jurisdiction book total based on the cash working capital calculation shared in IPL's rate stabilization filing.

Schedule B-1(a)

INTERSTATE POWER AND LIGHT COMPANY
IOWA ELECTRIC UTILITY
DETERMINATION OF CASH WORKING CAPITAL REQUIREMENTS
YEAR ENDED DECEMBER 31, 2012

		<u>Days of Lag</u>			
<u>Estimated revenue lag:</u>					
1	Metering period		15.2		
2	Processing bills		2.9		
3	Collection period		21.9		
4	Total		<u>40.0</u>		
		<u>Column</u>			
		(a)	(b)	(c)	
		Cash			
		Requirement			
<u>Type of Expense</u>	<u>Amount</u>	<u>(2) x (3)</u>			
Labor:					
5	Bi-weekly	\$ 81,241,561	\$ 6,002,100		7.39%
6	Total Labor	<u>81,241,561</u>	<u>6,002,100</u>		
Fuel Burned:					
7	Coal, including freight	148,612,781	7,803,197		
8	Oil	14,672,486	1,207,459		
9	Natural Gas	36,573,152	(199,495)		
10	Switchgrass and Bio Gas	0	0		
10	Top Deck	0	0		
12	Nuclear Fuel	0	0		
11	Other (for pro forma adjustment only)	(997,296)	0		
12	Total Fuel Burned	<u>198,861,122</u>	<u>8,811,161</u>		4.43%
13	Electricity purchased	310,048,084			
14	Off-system sales	(9,457,946)			
15	Electricity Purchased, net	<u>300,590,138</u>	<u>12,043,403</u>		4.01%
Other operation and maintenance:					
16	Total operation and maintenance	960,015,277			
17	Less: Labor	81,241,561			
18	Fuel Burned	198,861,122			
19	Electricity purchased, before Off-system sales	<u>310,048,084</u>			
20	Total Other Operation and Maintenance	<u>369,864,510</u>	<u>4,300,077</u>		1.16%
Other:					
21	Property taxes	37,227,812	(33,029,307)		-88.72%
22	Federal income taxes	(61,053,069)	(370,674)		0.61%
23	State income taxes	(16,451,562)	587,480		-3.57%
24	Interest on long-term debt	74,994,360	(10,537,009)		-14.05%
25	Preferred dividends	10,681,894	(166,341)		-1.56%
26	FICA taxes	6,908,253	466,854		6.76%
27	Federal unemployment taxes	39,780	10,188		25.61%
28	State unemployment taxes	154,859	27,842		17.98%
29	External decommissioning fund	0	0		
30	Total Other	<u>52,502,326</u>	<u>(43,010,967)</u>		
31	Total	<u>\$ 1,003,059,657</u>	<u>\$ (11,854,226)</u>		

Schedule C

INTERSTATE POWER & LIGHT COMPANY
IOWA ELECTRIC UTILITY
THIRTEEN MONTH AVERAGE COST OF CAPITAL
YEAR ENDED DECEMBER 31, 2015

Line No.	(a) 13-Month Average Principal (1)	(b) Adjustments to Principal	(c) Adjusted Average Principal	(d) Adjusted Capitalization Ratios	(e) Adjusted Avg. Cost of Money by Components	(f) Adjusted Average Cost of Capital
1	\$ 1,780,108,350		\$ 1,780,108,350	45.768%	5.366% (2)	2.456%
2	194,601,576		194,601,576	5.003%	5.241% (3)	0.262%
3	1,914,692,199		1,914,692,199	49.229%		0.000%
4	<u>\$ 3,889,402,125</u>	<u>\$ -</u>	<u>\$ 3,889,402,125</u>	<u>100.000%</u>		<u>2.718%</u>

Footnotes:

(1):	Schedule	Column	Line
Long-term Debt	C-1	(f)	15
Preferred Stock	C-2	(g)	15
Common Equity	C-3	(g)	15

(2): Refer to Schedule C-4, column (f), line 18.

(3): Refer to Schedule C-2, page 2, line 7.

Schedule C-1

INTERSTATE POWER & LIGHT COMPANY
IOWA ELECTRIC UTILITY
THIRTEEN MONTH AVERAGE LONG-TERM DEBT
YEAR ENDED DECEMBER 31, 2015

Line No.	Month	(a) Principal (A/C 221& 224) (1)	(b) Unamortized Debt Expense (A/C 181)	(c) Unamortized Loss on Reacquired Debt (A/C 189)	(d) Unamortized Premium (A/C 225)	(e) Unamortized Discount (A/C 226)	(f) Total Thirteen Month Average
1	DEC 2014	1,775,000,000	(10,521,646)	(10,847,880)	151,474	(6,493,064)	1,747,288,885
2	JAN 2015	1,775,000,000	(10,529,189)	(10,739,964)	150,821	(6,434,971)	1,747,446,696
3	FEB 2015	1,775,000,000	(10,556,386)	(10,632,048)	150,168	(6,376,879)	1,747,584,855
4	MAR 2015	1,775,000,000	(10,470,086)	(10,524,133)	149,515	(6,318,786)	1,747,836,510
5	APR 2015	1,775,000,000	(10,375,763)	(10,416,217)	148,862	(6,260,694)	1,748,096,188
6	MAY 2015	1,775,000,000	(10,281,440)	(10,308,302)	148,209	(6,202,601)	1,748,355,866
7	JUN 2015	1,736,237,000	(10,196,970)	(10,200,386)	147,557	(6,148,589)	1,709,838,612
8	JUL 2015	1,736,300,000	(10,121,120)	(10,092,470)	146,904	(6,098,146)	1,710,135,167
9	AUG 2015	1,875,000,000	(11,845,667)	(9,984,555)	146,251	(6,695,355)	1,846,620,675
10	SEP 2015	1,875,000,000	(11,828,867)	(9,876,639)	145,598	(6,639,491)	1,846,800,600
11	OCT 2015	1,875,000,000	(11,903,004)	(9,768,723)	144,945	(6,583,628)	1,846,889,591
12	NOV 2015	1,875,000,000	(11,823,457)	(9,660,808)	144,292	(6,527,764)	1,847,132,264
13	DEC 2015	1,875,000,000	(11,736,208)	(9,552,892)	143,639	(6,471,900)	1,847,382,639
14	Total Dec 14-Dec 15	<u>23,497,537,000</u>	<u>(142,189,803)</u>	<u>(132,605,016)</u>	<u>1,918,235</u>	<u>(83,251,868)</u>	<u>23,141,408,547</u>
15	13 Mth Avg Dec 14-Dec 15	<u>1,807,502,846</u>	<u>(10,937,677)</u>	<u>(10,200,386)</u>	<u>147,557</u>	<u>(6,403,990)</u>	<u>1,780,108,350</u>

For line 15, refer to actual balance on:

	Sch. C-1(a)	Sch. C-1(b)	Sch. C-1(c)	Sch. C-1(d)	Sch. C-1(e)
Column:	(n)	(n)	(l)	(b)	(l)
Line:	30	30	30	15	30

(1) For additional information by series, by month, see Schedule C-1(a).

Schedule C-1(a)

**INTERSTATE POWER & LIGHT COMPANY
THIRTEEN MONTH AVERAGE LONG-TERM DEBT PRINCIPAL
YEAR ENDED DECEMBER 31, 2015**

Line No.	Month	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		IPL 2013 Debenture 4.70% TRD000008550	IPL 2014 Debenture 3.25% TRD000009383	IPL 2015 Debenture 3.400% TRD000009670	Sr Debentures 5.875% TRD000001444	Sr Debentures 6.450% TRD000001571	Sr Debentures 6.300% TRD000002236	Sr Debentures 6.300% TRD000002555
1	DEC 2014	250,000,000	250,000,000		100,000,000	100,000,000	100,000,000	25,000,000
2	JAN 2015	250,000,000	250,000,000		100,000,000	100,000,000	100,000,000	25,000,000
3	FEB 2015	250,000,000	250,000,000		100,000,000	100,000,000	100,000,000	25,000,000
4	MAR 2015	250,000,000	250,000,000		100,000,000	100,000,000	100,000,000	25,000,000
5	APR 2015	250,000,000	250,000,000		100,000,000	100,000,000	100,000,000	25,000,000
6	MAY 2015	250,000,000	250,000,000		100,000,000	100,000,000	100,000,000	25,000,000
7	JUN 2015	250,000,000	250,000,000		100,000,000	100,000,000	100,000,000	25,000,000
8	JUL 2015	250,000,000	250,000,000		100,000,000	100,000,000	100,000,000	25,000,000
9	AUG 2015	250,000,000	250,000,000	250,000,000	100,000,000	100,000,000	100,000,000	25,000,000
10	SEP 2015	250,000,000	250,000,000	250,000,000	100,000,000	100,000,000	100,000,000	25,000,000
11	OCT 2015	250,000,000	250,000,000	250,000,000	100,000,000	100,000,000	100,000,000	25,000,000
12	NOV 2015	250,000,000	250,000,000	250,000,000	100,000,000	100,000,000	100,000,000	25,000,000
13	DEC 2015	250,000,000	250,000,000	250,000,000	100,000,000	100,000,000	100,000,000	25,000,000
14	Total Dec 14-Dec 15	3,250,000,000	3,250,000,000	1,250,000,000	1,300,000,000	1,300,000,000	1,300,000,000	325,000,000
15	13 Mth Avg Dec 14-Dec 15	250,000,000	250,000,000	96,153,846	100,000,000	100,000,000	100,000,000	25,000,000

Line No.	Month	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		IPL Sr Debentures 5.50% TRD000003593	IPL Sr Debentures 7.25% TRD000006125	IPL Sr Debentures 6.250% TRD000006590	IPL Sr Debentures 3.300% TRD000006995	IPL Sr Debentures 3.650% TRD000006998	LT Commercial Paper variable	Total Principal
16	DEC 2014	50,000,000	250,000,000	300,000,000	150,000,000	200,000,000		1,775,000,000
17	JAN 2015	50,000,000	250,000,000	300,000,000	150,000,000	200,000,000		1,775,000,000
18	FEB 2015	50,000,000	250,000,000	300,000,000	150,000,000	200,000,000		1,775,000,000
19	MAR 2015	50,000,000	250,000,000	300,000,000	150,000,000	200,000,000		1,775,000,000
20	APR 2015	50,000,000	250,000,000	300,000,000	150,000,000	200,000,000		1,775,000,000
21	MAY 2015	50,000,000	250,000,000	300,000,000	150,000,000	200,000,000		1,775,000,000
22	JUN 2015	50,000,000	250,000,000	300,000,000		200,000,000	111,237,000	1,736,237,000
23	JUL 2015	50,000,000	250,000,000	300,000,000		200,000,000	111,300,000	1,736,300,000
24	AUG 2015	50,000,000	250,000,000	300,000,000		200,000,000		1,875,000,000
25	SEP 2015	50,000,000	250,000,000	300,000,000		200,000,000		1,875,000,000
26	OCT 2015	50,000,000	250,000,000	300,000,000		200,000,000		1,875,000,000
27	NOV 2015	50,000,000	250,000,000	300,000,000		200,000,000		1,875,000,000
28	DEC 2015	50,000,000	250,000,000	300,000,000		200,000,000		1,875,000,000
29	Total Dec 14-Dec 15	650,000,000	3,250,000,000	3,900,000,000	900,000,000	2,600,000,000	222,537,000	23,497,537,000
30	13 Mth Avg Dec 14-Dec 15	50,000,000	250,000,000	300,000,000	69,230,769	200,000,000	17,118,231	1,807,502,846 (1)

(1) - This information in column (n), ties to Schedule C-1, Col. (a), Line 15.

Schedule C-1(b)

**INTERSTATE POWER & LIGHT COMPANY
THIRTEEN MONTH AVERAGE UNAMORTIZED DEBT EXPENSE
YEAR ENDED DECEMBER 31, 2015**

Line No.	Month	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		IPL 2013 Debenture 4.70% TRD000008550	IPL 2014 Debenture 3.25% TRD000009383	IPL 2015 Debenture 3.400% TRD000009670	IPL Sr Debentures 5.875% TRD000001444	IPL Sr Debentures 6.450% TRD000001571	IPL Sr Debentures 6.300% TRD000002236	IPL Sr Debentures 6.300% TRD000002555
1	DEC 2014	2,678,544	1,821,447		244,731	652,659	629,899	194,157
2	JAN 2015	2,670,791	1,906,063		239,228	649,764	627,184	193,320
3	FEB 2015	2,663,038	2,010,332		233,724	646,870	624,469	192,483
4	MAR 2015	2,655,284	2,001,104		228,220	643,975	621,754	191,646
5	APR 2015	2,647,531	1,983,853		222,717	641,080	619,039	190,809
6	MAY 2015	2,639,777	1,966,602		217,213	638,186	616,324	189,972
7	JUN 2015	2,632,024	1,949,351		211,709	635,291	613,608	189,135
8	JUL 2015	2,624,270	1,932,100		206,205	632,396	610,893	188,298
9	AUG 2015	2,616,517	1,914,849	1,800,397	200,702	629,501	608,178	187,462
10	SEP 2015	2,608,764	1,897,598	1,859,447	195,198	626,607	605,463	186,625
11	OCT 2015	2,601,010	1,880,347	2,009,433	189,694	623,712	602,748	185,788
12	NOV 2015	2,593,257	1,863,097	2,005,736	184,191	620,817	600,033	184,951
13	DEC 2015	2,585,503	1,845,846	1,994,338	178,687	617,923	597,318	184,114
14	Total Dec 14-Dec 15	34,216,310	24,972,589	9,669,351	2,752,219	8,258,781	7,976,909	2,458,759

15	13 Mth Avg Dec 14-Dec 15	2,632,024	1,920,968	743,796	211,709	635,291	613,608	189,135
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Line No.	Month	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		IPL 2005 Debenture 5.50% TRD000003593	IPL 2008 Debenture 7.25% TRD000006125	IPL 2009 Debenture 6.25% TRD000006590	IPL 2010 Debenture 3.30% TRD000006995	IPL 2010 Debenture 3.65% TRD000006998	Blank	IPL Total Unamortized Debt Expense
16	DEC 2014	301,149	705,897	2,309,168	100,986	883,007		10,521,646
17	JAN 2015	298,768	690,211	2,301,327	82,513	870,022		10,529,189
18	FEB 2015	296,386	674,524	2,293,485	64,040	857,037		10,556,386
19	MAR 2015	294,005	658,837	2,285,643	45,567	844,051		10,470,086
20	APR 2015	291,624	643,151	2,277,801	27,094	831,066		10,375,763
21	MAY 2015	289,243	627,464	2,269,959	8,621	818,080		10,281,440
22	JUN 2015	286,861	611,778	2,262,117		805,095		10,196,970
23	JUL 2015	284,480	596,091	2,254,275		792,110		10,121,120
24	AUG 2015	282,099	580,404	2,246,433		779,124		11,845,667
25	SEP 2015	279,718	564,718	2,238,592		766,139		11,828,867
26	OCT 2015	277,336	549,031	2,230,750		753,153		11,903,004
27	NOV 2015	274,955	533,345	2,222,908		740,168		11,823,457
28	DEC 2015	272,574	517,658	2,215,066		727,183		11,736,208
29	Total Dec 14-Dec 15	3,729,197	7,953,109	29,407,523	328,821	10,466,236	0	142,189,803

30	13 Mth Avg Dec 14-Dec 15	286,861	611,778	2,262,117	25,294	805,095	0	10,937,677 (1)
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(1) - This information in column (n), ties to Schedule C-1, Col. (b), Line 15.

Schedule C-1(c)

**INTERSTATE POWER & LIGHT COMPANY
THIRTEEN MONTH AVERAGE UNAMORTIZED LOSS ON REQUIRED DEBT
YEAR ENDED DECEMBER 31, 2015**

Line No.	Month	(a) IES ISU 5.95% Pollution Control (189.710)	(b) IES 3.6% Collateral Chillicothe (189.710)	(c) IES Total Unamortized Loss Reacquired Sec.	(d) IPC 10.750% Louisa (189.930)	(e) Blank	(f) IPC Total Unamortized Debt Expense
		TRD0056 / 781	TRD1605/781		TRD000000781		
1	DEC 2014	143,127	95,437	238,564	0		0
2	JAN 2015	141,776	94,537	236,314	0		0
3	FEB 2015	140,426	93,637	234,063	0		0
4	MAR 2015	139,076	92,736	231,812	0		0
5	APR 2015	137,726	91,836	229,562	0		0
6	MAY 2015	136,375	90,936	227,311	0		0
7	JUN 2015	135,025	90,035	225,060	0		0
8	JUL 2015	133,675	89,135	222,810	0		0
9	AUG 2015	132,325	88,235	220,559	0		0
10	SEP 2015	130,974	87,334	218,309	0		0
11	OCT 2015	129,624	86,434	216,058	0		0
12	NOV 2015	128,274	85,534	213,807	0		0
13	DEC 2015	126,924	84,633	211,557	0		0
14	Total Dec 14-Dec 15	1,755,327	1,170,460	2,925,786	0	0	0
15	13 Mth Avg Dec 14-Dec 15	135,025	90,035	225,060	0	0	0

Line No.	Month	(g) IPL Series 5.875% 2003	(h) IPL Series 6.45% 2003	(i) IPL IFA PCFRRB variable	(j) IPL 2005 Sr Debt. 2005	(k) IPL 2010 Debenture	(l) IPL Total Unamortized Debt Expense
		TRD000001444	TRD000001571	TRD..3458/4328	TRD000003593	TRD000006998	
16	DEC 2014	990,254	4,983,538		1,011,556	3,623,968	10,847,880
17	JAN 2015	967,984	4,961,435		1,003,557	3,570,675	10,739,964
18	FEB 2015	945,715	4,939,332		995,558	3,517,381	10,632,048
19	MAR 2015	923,445	4,917,228		987,560	3,464,087	10,524,133
20	APR 2015	901,175	4,895,125		979,561	3,410,794	10,416,217
21	MAY 2015	878,906	4,873,022		971,563	3,357,500	10,308,302
22	JUN 2015	856,636	4,850,919		963,564	3,304,206	10,200,386
23	JUL 2015	834,367	4,828,815		955,565	3,250,913	10,092,470
24	AUG 2015	812,097	4,806,712		947,567	3,197,619	9,984,555
25	SEP 2015	789,828	4,784,609		939,568	3,144,325	9,876,639
26	OCT 2015	767,558	4,762,506		931,570	3,091,032	9,768,723
27	NOV 2015	745,288	4,740,403		923,571	3,037,738	9,660,808
28	DEC 2015	723,019	4,718,299		915,572	2,984,444	9,552,892
29	Total Dec 14-Dec 15	11,136,272	63,061,943	0	12,526,333	42,954,682	132,605,016
30	13 Mth Avg Dec 14-Dec 15	856,636	4,850,919	0	963,564	3,304,206	10,200,386

(1)

(1) - This information in column (p), ties to Schedule C-1, Col. (c), Line 15.

Schedule C-1(d)

**INTERSTATE POWER & LIGHT COMPANY
THIRTEEN MONTH AVERAGE UNAMORTIZED PREMIUM
YEAR ENDED DECEMBER 31, 2015**

Line No.	Month	(a) IPL 6.30% Series	(b) IPL Total Unamortized Debt Premium
		TRD000002555	
1	DEC 2014	151,474	151,474
2	JAN 2015	150,821	150,821
3	FEB 2015	150,168	150,168
4	MAR 2015	149,515	149,515
5	APR 2015	148,862	148,862
6	MAY 2015	148,209	148,209
7	JUN 2015	147,557	147,557
8	JUL 2015	146,904	146,904
9	AUG 2015	146,251	146,251
10	SEP 2015	145,598	145,598
11	OCT 2015	144,945	144,945
12	NOV 2015	144,292	144,292
13	DEC 2015	143,639	143,639
14	Total Dec 14-Dec 15	1,918,235	1,918,235
15	13 Mth Avg Dec 14-Dec 15	147,557	147,557 (1)

(1) - This information in column (b), ties to Schedule C-1, Col. (d), Line 15.

Schedule C-1(e)

**INTERSTATE POWER & LIGHT COMPANY
THIRTEEN MONTH AVERAGE UNAMORTIZED DISCOUNT
YEAR ENDED DECEMBER 31, 2015**

Line No.	Month	(a)	(b)	(c)	(d)	(e)	(f)
		IPL 2013 Debenture 4.70% TRD000008550	IPL 2014 Debenture 3.25% TRD000009383	IPL 2015 Debenture 3.40% TRD000009670	IPL Sr Debentures 5.875% TRD000001444	IPL Sr Debentures 6.45% TRD000001571	IPL Sr Debentures 6.30% TRD000002236
1	DEC 2014	1,491,258	1,843,395		138,392	147,874	223,081
2	JAN 2015	1,486,941	1,827,904		135,280	147,219	222,120
3	FEB 2015	1,482,624	1,812,413		132,167	146,563	221,158
4	MAR 2015	1,478,308	1,796,923		129,055	145,907	220,196
5	APR 2015	1,473,991	1,781,432		125,943	145,251	219,235
6	MAY 2015	1,469,674	1,765,941		122,831	144,595	218,273
7	JUN 2015	1,465,358	1,750,451		119,718	143,939	217,312
8	JUL 2015	1,461,041	1,734,960		116,606	143,283	216,350
9	AUG 2015	1,456,724	1,719,469	647,651	113,494	142,628	215,389
10	SEP 2015	1,452,408	1,703,978	642,230	110,382	141,972	214,427
11	OCT 2015	1,448,091	1,688,488	636,808	107,269	141,316	213,465
12	NOV 2015	1,443,774	1,672,997	631,387	104,157	140,660	212,504
13	DEC 2015	1,439,458	1,657,506	625,966	101,045	140,004	211,542
14	Total Dec 14-Dec 15	19,049,649	22,755,857		1,556,339	1,871,210	2,825,052
15	13 Mth Avg Dec 14-Dec 15	1,465,358	1,750,451		119,718	143,939	217,312
Line No.	Month	(g)	(h)	(i)	(j)	(k)	(l)
		IPL 2005 Debenture 5.50% TRD000003593	IPL 2008 Debenture 7.25% TRD000006125	IPL 2009 Debenture 6.25% TRD000006590	IPL 2010 Debenture 3.30% TRD000006995	IPL 2010 Debenture 3.65% TRD000006998	Total Unamortized Debt Discount
16	DEC 2014	154,523	817,698	1,550,140	41,820	84,882	6,493,064
17	JAN 2015	153,302	799,527	1,544,876	34,170	83,634	6,434,971
18	FEB 2015	152,080	781,356	1,539,612	26,520	82,386	6,376,879
19	MAR 2015	150,858	763,185	1,534,347	18,870	81,137	6,318,786
20	APR 2015	149,636	745,014	1,529,083	11,220	79,889	6,260,694
21	MAY 2015	148,414	726,843	1,523,819	3,570	78,641	6,202,601
22	JUN 2015	147,192	708,672	1,518,555	0	77,393	6,148,589
23	JUL 2015	145,971	690,501	1,513,291	0	76,144	6,098,146
24	AUG 2015	144,749	672,330	1,508,026	0	74,896	6,695,355
25	SEP 2015	143,527	654,159	1,502,762	0	73,648	6,639,491
26	OCT 2015	142,305	635,987	1,497,498	0	72,399	6,583,628
27	NOV 2015	141,083	617,816	1,492,234	0	71,151	6,527,764
28	DEC 2015	139,861	599,645	1,486,969	0	69,903	6,471,900
29	Total Dec 14-Dec 15	1,913,501	9,212,733	19,741,212	136,170	1,006,103	83,251,868
30	13 Mth Avg Dec 14-Dec 15	147,192	708,672	1,518,555	10,475	77,393	6,403,990 (1)

(1) - This information in column (l), ties to Schedule C-1, Col. (e), Line 15.

INTERSTATE POWER & LIGHT COMPANY

IOWA ELECTRIC UTILITY

THIRTEEN MONTH AVERAGE PREFERRED STOCK AND COST OF PREFERRED STOCK

YEAR ENDED DECEMBER 31, 2015

Line No.	Month	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		IPL	IPL	IPL	IPL	IPL	IPL	Total
		Principal (A/C 204)	Premium on Preferred Stock (A/C 207)	Preferred Stock Call Premiums	Unamortized Preferred Stock Issuance (A/C 214)	Discount 8.375%	Discount 5.100%	Thirteen Month Average
1	DEC 2014	200,000,000	-	-	(5,398,424)	-	-	194,601,576
2	JAN 2015	200,000,000	-	-	(5,398,424)	-	-	194,601,576
3	FEB 2015	200,000,000	-	-	(5,398,424)	-	-	194,601,576
4	MAR 2015	200,000,000	-	-	(5,398,424)	-	-	194,601,576
5	APR 2015	200,000,000	-	-	(5,398,424)	-	-	194,601,576
6	MAY 2015	200,000,000	-	-	(5,398,424)	-	-	194,601,576
7	JUN 2015	200,000,000	-	-	(5,398,424)	-	-	194,601,576
8	JUL 2015	200,000,000	-	-	(5,398,424)	-	-	194,601,576
9	AUG 2015	200,000,000	-	-	(5,398,424)	-	-	194,601,576
10	SEP 2015	200,000,000	-	-	(5,398,424)	-	-	194,601,576
11	OCT 2015	200,000,000	-	-	(5,398,424)	-	-	194,601,576
12	NOV 2015	200,000,000	-	-	(5,398,424)	-	-	194,601,576
13	DEC 2015	200,000,000	-	-	(5,398,424)	-	-	194,601,576
14	Total Dec 14-Dec 15	2,600,000,000	-	-	(70,179,518)	-	-	2,529,820,482
15	13 Mth Avg Dec 14-Dec 15	200,000,000	-	-	(5,398,424)	-	-	194,601,576 (1)

Notes: Column (a): Refer to Schedule C-2(a), column (b).
Column (b): Refer to Schedule C-2(b), column (f).
Column (c): Refer to Schedule C-2(c), column (f).
Column (d): General ledger account 214001.
Columns (e) and (f): Refer to Schedule C-2(d), column (c).
(1) - This information in column (g), ties to Schedule C, Col. (a), Line 2.

INTERSTATE POWER & LIGHT COMPANY

IOWA ELECTRIC UTILITY

THIRTEEN MONTH AVERAGE PREFERRED STOCK AND COST OF PREFERRED STOCK

YEAR ENDED DECEMBER 31, 2015

Cost of Preferred Stock - December 2014 to December 2015						
Average cost =						
	Series	13 Month Avg.	Actual Dividends			
1	8.38%	-	-			
2	5.10%	200,000,000	10,200,000			
3		<u>200,000,000</u>	<u>10,200,000</u>			
4			-	Amortization of call premiums and unamortized balances (1)		
5			<u>10,200,000</u>	Total dividends and amortizations		
6	Divided by:	13 Month Avg.	194,601,576			
7		= Avg. Cost	<u>5.241%</u> (2)			
					Adjusted 13MA	
				Principle	200,000,000	
				Unamort Issuance	(5,398,424)	
				Discount 5.100%	-	
				Discount 8.375%	-	
				Total	<u>194,601,576</u>	

(1) Refer to Schedule C-2(e), col. (f), line 15, and Schedule C-2(f), col. (d), line 15.

(2) Ties to Schedule C, Column (e), line 2

Schedule C-2(a)

INTERSTATE POWER & LIGHT COMPANY
THIRTEEN MONTH AVERAGE PREFERRED STOCK
YEAR ENDED DECEMBER 31, 2015

Line No.	Month	(a) IPL 5.10% (204.250)	(b) IPL Total Balance
1	DEC 2014	200,000,000	200,000,000
2	JAN 2015	200,000,000	200,000,000
3	FEB 2015	200,000,000	200,000,000
4	MAR 2015	200,000,000	200,000,000
5	APR 2015	200,000,000	200,000,000
6	MAY 2015	200,000,000	200,000,000
7	JUN 2015	200,000,000	200,000,000
8	JUL 2015	200,000,000	200,000,000
9	AUG 2015	200,000,000	200,000,000
10	SEP 2015	200,000,000	200,000,000
11	OCT 2015	200,000,000	200,000,000
12	NOV 2015	200,000,000	200,000,000
13	DEC 2015	200,000,000	200,000,000
14	Total Dec 14-Dec 15	<u>2,600,000,000</u>	<u>2,600,000,000</u>
15	13 Mth Avg Dec 14-Dec 15	<u>200,000,000</u>	<u>200,000,000</u> (1)

(1) This information in column (b) ties to Schedule C-2, Col. (a), Line 15.

Schedule C-2(b)

INTERSTATE POWER & LIGHT COMPANY
THIRTEEN MONTH AVERAGE PREFERRED STOCK PREMIUM
YEAR ENDED DECEMBER 31, 2015

Line No.	Month	(a)	(b)	(c)	(d)	(e)	(f)
		Blank	IES Total Preferred Surplus	Blank	IPC Total Preferred Surplus	Blank	IPL Total Preferred Surplus
1	DEC 2014		0		0		0
2	JAN 2015		0		0		0
3	FEB 2015		0		0		0
4	MAR 2015		0		0		0
5	APR 2015		0		0		0
6	MAY 2015		0		0		0
7	JUN 2015		0		0		0
8	JUL 2015		0		0		0
9	AUG 2015		0		0		0
10	SEP 2015		0		0		0
11	OCT 2015		0		0		0
12	NOV 2015		0		0		0
13	DEC 2015		0		0		0
14	Total Dec 14-Dec 15	0	0	0	0	0	0
15	13 Mth Avg Dec 14-Dec 15	0	0	0	0	0	0 (1)

(1) This information in column (f), ties to Schedule C-2, Col. (b), Line 15.

Schedule C-2(c)

INTERSTATE POWER & LIGHT COMPANY
THIRTEEN MONTH AVERAGE PREFERRED STOCK CALL PREMIUMS
YEAR ENDED DECEMBER 31, 2015

Line No.	Month	(a)	(b)	(c)	(d)	(e)	(f)
		Blank	IES Total Unamortized Call Premiums	Blank	IPC Total Unamortized Call Premiums	Blank	IPL Total Unamortized Call Premiums
1	DEC 2014		0		0		0
2	JAN 2015		0		0		0
3	FEB 2015		0		0		0
4	MAR 2015		0		0		0
5	APR 2015		0		0		0
6	MAY 2015		0		0		0
7	JUN 2015		0		0		0
8	JUL 2015		0		0		0
9	AUG 2015		0		0		0
10	SEP 2015		0		0		0
11	OCT 2015		0		0		0
12	NOV 2015		0		0		0
13	DEC 2015		0		0		0
14	Total Dec 14-Dec 15	0	0	0	0	0	0
15	13 Mth Avg Dec 14-Dec 15	0	0	0	0	0	0 (1)

(1) - This information in column (f), ties to Schedule C-2, Col. (c), Line 15.

Schedule C-2(d)

INTERSTATE POWER & LIGHT COMPANY
THIRTEEN MONTH AVERAGE PREFERRED STOCK DISCOUNT
YEAR ENDED DECEMBER 31, 2015

Line No.	Month	(a)	(b)	(c)
		IPL 8.375% Preferred Discount	IPL 5.100% Preferred Discount	IPL Total Unamortized Discount
1	DEC 2014	0	0	0
2	JAN 2015	0	0	0
3	FEB 2015	0	0	0
4	MAR 2015	0	0	0
5	APR 2015	0	0	0
6	MAY 2015	0	0	0
7	JUN 2015	0	0	0
8	JUL 2015	0	0	0
9	AUG 2015	0	0	0
10	SEP 2015	0	0	0
11	OCT 2015	0	0	0
12	NOV 2015	0	0	0
13	DEC 2015	0	0	0
14	Total Dec 14-Dec 15	0	0	0
15	13 Mth Avg Dec 14-Dec 15	0	0	0 (1)

(1) - This information in column (c), ties to Schedule C-2, Col. (e) & (f), Line 15.

Schedule C-2(e)

INTERSTATE POWER & LIGHT COMPANY
AMORTIZED PREFERRED STOCK CALL PREMIUM
YEAR ENDED DECEMBER 31, 2015

Line No.		(a)	(b)	(c)	(d)	(e)	(f)
		Blank	IES Total Call Premium Amortization	Blank	IPC Total Call Premium Amortization	Blank	IPL Total Call Premium Amortization
1	DEC 2014		0		0		0
2	JAN 2015		0		0		0
3	FEB 2015		0		0		0
4	MAR 2015		0		0		0
5	APR 2015		0		0		0
6	MAY 2015		0		0		0
7	JUN 2015		0		0		0
8	JUL 2015		0		0		0
9	AUG 2015		0		0		0
10	SEP 2015		0		0		0
11	OCT 2015		0		0		0
12	NOV 2015		0		0		0
13	DEC 2015		0		0		0
14	Total Jan 15-Dec 15	0	0	0	0	0	0
15	Rounded Jan 15-Dec 15	0	0	0	0	0	0 (1)

(1) - This information in column (f), ties to Schedule C-2, page 2, line 4.

Schedule C-2(f)

INTERSTATE POWER & LIGHT COMPANY
BOOK AMORTIZED PREFERRED STOCK DISCOUNT
YEAR ENDED DECEMBER 31, 2015

Line No.	(a) Blank	(b) Blank	(c) Blank	(d) IPL Total Discount Amortization
1				0
2				0
3				0
4				0
5				0
6				0
7				0
8				0
9				0
10				0
11				0
12				0
13				0
14	Total Jan 15-Dec 15	0	0	0
15	Rounded Jan 15-Dec 15	0	0	0 (1)

(1) - This information in column (d), ties to Schedule C-2, page 2, line 4.

Schedule C-3

INTERSTATE POWER & LIGHT COMPANY
IOWA ELECTRIC UTILITY
THIRTEEN MONTH AVERAGE COMMON EQUITY
YEAR ENDED DECEMBER 31, 2015

Line No.	Month	(a) Common Stock (A/C 201)	(b) Premium on Common Stock (A/C 207100 - 207200)	(c) Gain on resale or Cancellation of Reacquired stock (A/C 210)	(d) Miscellaneous Paid in capital (A/C 211)	(e) Retained Earnings (A/C 216)	(f) AECS Common Equity	(g) Total Thirteen Month Average
1	DEC 2014	33,426,970	258,972,833	-	989,263,134	537,884,952	-	1,819,547,889
2	JAN 2015	33,426,970	258,972,833	-	989,263,134	561,946,713	-	1,843,609,650
3	FEB 2015	33,426,970	258,972,833	-	989,263,134	544,100,240	-	1,825,763,177
4	MAR 2015	33,426,970	258,972,833	-	989,263,134	550,673,167	-	1,832,336,103
5	APR 2015	33,426,970	258,972,833	-	989,263,134	552,146,973	-	1,833,809,910
6	MAY 2015	33,426,970	258,972,833	-	1,089,263,134	522,008,601	-	1,903,671,538
7	JUN 2015	33,426,970	258,972,833	-	1,089,263,134	532,400,428	-	1,914,063,365
8	JUL 2015	33,426,970	258,972,833	-	1,089,263,134	579,591,204	-	1,961,254,141
9	AUG 2015	33,426,970	258,972,833	-	1,089,263,134	599,134,198	-	1,980,797,135
10	SEP 2015	33,426,970	258,972,833	-	1,089,263,134	614,779,547	-	1,996,442,484
11	OCT 2015	33,426,970	258,972,833	-	1,089,263,134	607,054,879	-	1,988,717,816
12	NOV 2015	33,426,970	258,972,833	-	1,153,263,134	544,619,926	-	1,990,282,863
13	DEC 2015	33,426,970	258,972,833	-	1,154,263,134	554,039,580	-	2,000,702,516
14	Total Dec 14-Dec 15	434,550,610	3,366,646,829	-	13,789,420,739	7,300,380,408	-	24,890,998,586
15	13 Mth Avg Dec 14-Dec 15	33,426,970	258,972,833	-	1,060,724,672	561,567,724	-	1,914,692,199 (2)
		(1)	(1)	(1)	(1)	(1)	(1)	

(1) - Refer to Schedule C-3(a), lines 15 & 30, for additional support.

(2) - This information in column (g), ties to Schedule C, column (a), line 3.

Schedule C-3(a)

INTERSTATE POWER & LIGHT COMPANY
THIRTEEN MONTH AVERAGE TOTAL COMMON EQUITY BY COMPONENT
YEAR ENDED DECEMBER 31, 2015

Line No.	Month	(a)	(b)	(c)	(d)	(e)	(f)
		201001 IPL Total Common Stock	IES Paid-in Surplus-Common (207.200)	IPC Paid-in Surplus-Common All Other 207	IPC Premium on Comm Stk-ESOP (207.260)	207001 IPL Total Premium on Common Stock	IPL Total Gain/Loss on Reacquired Stk
1	DEC 2014	33,426,970	154,799,119	98,945,633	5,228,080	258,972,833	0
2	JAN 2015	33,426,970	154,799,119	98,945,633	5,228,080	258,972,833	0
3	FEB 2015	33,426,970	154,799,119	98,945,633	5,228,080	258,972,833	0
4	MAR 2015	33,426,970	154,799,119	98,945,633	5,228,080	258,972,833	0
5	APR 2015	33,426,970	154,799,119	98,945,633	5,228,080	258,972,833	0
6	MAY 2015	33,426,970	154,799,119	98,945,633	5,228,080	258,972,833	0
7	JUN 2015	33,426,970	154,799,119	98,945,633	5,228,080	258,972,833	0
8	JUL 2015	33,426,970	154,799,119	98,945,633	5,228,080	258,972,833	0
9	AUG 2015	33,426,970	154,799,119	98,945,633	5,228,080	258,972,833	0
10	SEP 2015	33,426,970	154,799,119	98,945,633	5,228,080	258,972,833	0
11	OCT 2015	33,426,970	154,799,119	98,945,633	5,228,080	258,972,833	0
12	NOV 2015	33,426,970	154,799,119	98,945,633	5,228,080	258,972,833	0
13	DEC 2015	33,426,970	154,799,119	98,945,633	5,228,080	258,972,833	0
14	Total Dec 14-Dec 15	434,550,610	2,012,388,553	1,286,293,230	67,965,046	3,366,646,829	0
15	13 Mth Avg Dec 14-Dec 15	33,426,970 (1)	154,799,119	98,945,633	5,228,080	258,972,833 (2)	0 (3)

Line No.	Month	(g)	(h)	(i)	(j)	(k)	(l)
		IPL Other Paid-in Capital (208-211)	IPL Retained Earnings (215-216)	IPL Less Undistributed Subsidiary Earnings (216.1) F41810	Blank	Blank	IPL Total Common Equity
16	DEC 2014	989,263,134	537,884,952	0			1,819,547,889
17	JAN 2015	989,263,134	561,946,713	0			1,843,609,650
18	FEB 2015	989,263,134	544,100,240	0			1,825,763,177
19	MAR 2015	989,263,134	550,673,167	0			1,832,336,103
20	APR 2015	989,263,134	552,146,973	0			1,833,809,910
21	MAY 2015	1,089,263,134	522,008,601	0			1,903,671,538
22	JUN 2015	1,089,263,134	532,400,428	0			1,914,063,365
23	JUL 2015	1,089,263,134	579,591,204	0			1,961,254,141
24	AUG 2015	1,089,263,134	599,134,198	0			1,980,797,135
25	SEP 2015	1,089,263,134	614,779,547	0			1,996,442,484
26	OCT 2015	1,089,263,134	607,054,879	0			1,988,717,816
27	NOV 2015	1,153,263,134	544,619,926	0			1,990,282,863
28	DEC 2015	1,154,263,134	554,039,580	0			2,000,702,516
29	Total Dec 14-Dec 15	13,789,420,739	7,300,380,408	0	0	0	24,890,998,586
30	13 Mth Avg Dec 14-Dec 15	1,060,724,672 (4)	561,567,724 (5)	0 (6)	0	0	1,914,692,199

(1) This information in column (a) ties to Schedule C-3, Col. (a), Line 15.
(2) This information in column (e) ties to Schedule C-3, Col. (b), Line 15.
(3) This information in column (f) ties to Schedule C-3, Col. (c), Line 15.
(4) This information in column (g), ties to Schedule C-3, Col. (d), Line 15.
(5) This information in column (h), ties to Schedule C-3, Col. (e), Line 15.
(6) This information in column (i), ties to Schedule C-3, Col. (f), Line 15.

Schedule C-4

INTERSTATE POWER & LIGHT COMPANY
ACTUAL LONG-TERM DEBT INTEREST EXPENSE
CALENDAR YEAR DECEMBER 2015

Line No.		(a) Thirteen Month Average Principal Balance of Long-term Debt	(b) Coupon Rate	(c) Interest Computed on Thirteen Month Average Balance	(d) Actual Interest Expense	(e) Amort of Debt Exp.	(f) Amort. of Debt Discount	(g) Amort of Loss on Reacq. Debt	(h) Amort of Debt Premium	(i) Total Interest Cost
1	IES: 8.75%-Etc. Series	-	0.000%	-	-	-	-	27,007	-	27,007
2	IPL: 2013 Debenture	250,000,000	4.700%	11,750,000	11,750,000	93,041	51,800	-	-	11,894,841
3	2014 Debenture	250,000,000	3.250%	8,125,000	8,125,000	207,304	185,889	-	-	8,518,193
4	2015 Debenture	96,153,846	3.400%	3,269,231	3,140,278	76,572	24,034	-	-	3,240,884
5	5.875% Series	100,000,000	5.875%	5,875,000	5,875,000	66,045	37,347	267,235	-	6,245,627
6	6.45% Series	100,000,000	6.450%	6,450,000	6,450,000	34,736	7,870	265,239	-	6,757,845
7	6.30% Series	100,000,000	6.300%	6,300,000	6,300,000	32,581	11,539	-	-	6,344,120
8	6.30% Series	25,000,000	6.300%	1,575,000	1,575,000	10,043	-	-	(7,835)	1,577,208
9	5.50% Sr Debentures	50,000,000	5.500%	2,750,000	2,750,000	28,575	14,662	95,983	-	2,889,220
10	2008 Debenture	250,000,000	7.250%	18,125,000	18,125,000	188,239	218,053	-	-	18,531,292
11	2009 Debenture	300,000,000	6.250%	18,750,000	18,750,000	100,986	63,171	-	-	18,914,157
12	2010 Debenture	69,230,769	3.300%	2,284,615	2,255,000	94,102	41,820	-	-	2,390,922
13	2010 Debenture	200,000,000	3.650%	7,300,000	7,300,000	155,825	14,979	639,524	-	8,110,328
14	LT Commercial Paper	17,118,231	0.493%	84,421	84,421	-	-	-	-	84,421
15		<u>1,807,502,846</u>		<u>92,638,267</u>	<u>92,479,699</u>	<u>1,088,049</u>	<u>671,164</u>	<u>1,294,988</u>	<u>(7,835)</u>	<u>95,526,065</u>

16 Embedded debt cost based on adjusted interest costs:

17 Average cost of debt = interest expense

18 13 month average principal balance

$$(2) \frac{95,526,065}{1,780,108,350} = \boxed{5.366\%} (1)$$

Notes:

(1) - This information ties to Schedule C, column (e), line 1.

(2) - Refer to Schedule C-1, column (f), line 15.

Column (a): Refer to Schedule C-1(a), lines 15 & 30.

Column (d): General ledger account 690001

Column (e): Refer to Schedule C-4(a), lines 15 & 30.

Column (f): Refer to Schedule C-4(b), lines 15 & 30.

Column (g): Refer to Schedule C-4(c), line 15.

Column (h): Refer to Schedule C-4(d), line 15.

Schedule C-4(a)

INTERSTATE POWER & LIGHT COMPANY
BOOK AMORTIZED DEBT EXPENSE
YEAR ENDED DECEMBER 31, 2015

Line No.		(a) IPL 2015 Debenture 3.40% TRD000009670	(b) IPL 2013 Debenture 4.70% TRD000008550	(c) IPL 2014 Debenture 3.25% TRD000009383	(d) IPL Sr Debentures 5.875% TRD000001444	(e) IPL Sr Debentures 6.45% TRD000001571	(f) IPL Sr Debentures 6.30% TRD000002236	(g) IPL Sr Debentures 6.30% TRD000002555
1	DEC 2014		7,753	17,829	5,504	2,895	2,715	837
2	JAN 2015		7,753	15,093	5,504	2,895	2,715	837
3	FEB 2015		7,753	19,481	5,504	2,895	2,715	837
4	MAR 2015		7,753	17,473	5,504	2,895	2,715	837
5	APR 2015		7,753	17,251	5,504	2,895	2,715	837
6	MAY 2015		7,753	17,251	5,504	2,895	2,715	837
7	JUN 2015		7,753	17,251	5,504	2,895	2,715	837
8	JUL 2015		7,753	17,251	5,504	2,895	2,715	837
9	AUG 2015	6,530	7,753	17,251	5,504	2,895	2,715	837
10	SEP 2015	15,967	7,753	17,251	5,504	2,895	2,715	837
11	OCT 2015	19,128	7,753	17,251	5,504	2,895	2,715	837
12	NOV 2015	17,502	7,753	17,251	5,504	2,895	2,715	837
13	DEC 2015	17,445	7,753	17,251	5,504	2,895	2,715	837
14	Total Jan 15-Dec 15	76,572	93,041	207,304	66,045	34,736	32,581	10,043
15	Rounded Jan 15-Dec 15	76,572	93,041	207,304	66,045	34,736	32,581	10,043

Line No.		(h) IPL IFA PCRRB various TRD..3458/4328	(i) IPL Sr Debentures 5.50% TRD000003593	(j) IPL 2008 Debenture 7.25% TRD000006125	(k) IPL 2010 Debenture 3.30% TRD000006995	(l) IPL 2009 Debenture 6.25% TRD000006590	(m) IPL 2010 Debenture 3.65% TRD000006998	(n) IPL Total Debt Expense Amortization
16	DEC 2014		2,381	15,687	18,473	7,842	12,985	94,901
17	JAN 2015		2,381	15,687	18,473	7,842	12,985	92,165
18	FEB 2015		2,381	15,687	18,473	7,842	12,985	96,553
19	MAR 2015		2,381	15,687	18,473	7,842	12,985	94,545
20	APR 2015		2,381	15,687	18,473	7,842	12,985	94,323
21	MAY 2015		2,381	15,687	18,473	7,842	12,985	94,323
22	JUN 2015		2,381	15,687	8,621	7,842	12,985	84,471
23	JUL 2015		2,381	15,687		7,842	12,985	75,850
24	AUG 2015		2,381	15,687		7,842	12,985	82,380
25	SEP 2015		2,381	15,687		7,842	12,985	91,817
26	OCT 2015		2,381	15,687		7,842	12,985	94,978
27	NOV 2015		2,381	15,687		7,842	12,985	93,352
28	DEC 2015		2,381	15,687		7,842	12,985	93,295
29	Total Jan 15-Dec 15	-	28,575	188,239	100,986	94,102	155,825	1,088,050
30	Rounded Jan 15-Dec 15	0	28,575	188,239	100,986	94,102	155,825	1,088,049 (1)

(1) This information ties to Schedule C-4, Col. (e), Line 16

Schedule C-4(b)

**INTERSTATE POWER & LIGHT COMPANY
BOOK AMORTIZED DEBT DISCOUNT
YEAR ENDED DECEMBER 31, 2015**

Line No.		(a)	(b)	(c)	(d)	(e)	(f)
		IPL 2015 Debenture 3.40% TRD000009670	IPL 2013 Debenture 4.70% TRD000008550	IPL 2014 Debenture 3.25% TRD000009383	IPL Sr Debentures 5.875% TRD000001444	IPL Sr Debentures 6.45% TRD000001571	IPL Sr Debentures 6.30% TRD000002236
1	DEC 2014		4,317	15,491	3,112	656	962
2	JAN 2015		4,317	15,491	3,112	656	962
3	FEB 2015		4,317	15,491	3,112	656	962
4	MAR 2015		4,317	15,491	3,112	656	962
5	APR 2015		4,317	15,491	3,112	656	962
6	MAY 2015		4,317	15,491	3,112	656	962
7	JUN 2015		4,317	15,491	3,112	656	962
8	JUL 2015		4,317	15,491	3,112	656	962
9	AUG 2015	2,349	4,317	15,491	3,112	656	962
10	SEP 2015	5,421	4,317	15,491	3,112	656	962
11	OCT 2015	5,421	4,317	15,491	3,112	656	962
12	NOV 2015	5,421	4,317	15,491	3,112	656	962
13	DEC 2015	5,421	4,317	15,491	3,112	656	962
14	Total Jan 15-Dec 15	24,034	51,800	185,889	37,347	7,870	11,539
15	Rounded Jan 15-Dec 15	24,034	51,800	185,889	37,347	7,870	11,539

Line No.		(g)	(h)	(i)	(j)	(k)	(l)
		IPL Sr Debentures 5.50% TRD000003593	IPL 2008 Denbenture 7.25% TRD000006125	IPL 2009 Debenture 6.25% TRD000006590	IPL 2010 Debenture 3.30% TRD000006995	IPL 2010 Debenture 3.65% TRD000006998	Total Debt Discount Amortization
16	DEC 2014	1,222	18,171	5,264	7,650	1,248	58,092
17	JAN 2015	1,222	18,171	5,264	7,650	1,248	58,092
18	FEB 2015	1,222	18,171	5,264	7,650	1,248	58,092
19	MAR 2015	1,222	18,171	5,264	7,650	1,248	58,092
20	APR 2015	1,222	18,171	5,264	7,650	1,248	58,092
21	MAY 2015	1,222	18,171	5,264	7,650	1,248	58,092
22	JUN 2015	1,222	18,171	5,264	3,570	1,248	54,012
23	JUL 2015	1,222	18,171	5,264	-	1,248	50,442
24	AUG 2015	1,222	18,171	5,264	-	1,248	52,792
25	SEP 2015	1,222	18,171	5,264	-	1,248	55,864
26	OCT 2015	1,222	18,171	5,264	-	1,248	55,864
27	NOV 2015	1,222	18,171	5,264	-	1,248	55,864
28	DEC 2015	1,222	18,171	5,264	-	1,248	55,864
29	Total Jan 15-Dec 15	14,662	218,053	63,171	41,820	14,979	671,163
30	Rounded Jan 15-Dec 15	14,662	218,053	63,171	41,820	14,979	671,164 (1)

(1) This information ties to Schedule C-4, Col. (f), Line 16.

Schedule C-4(c)

INTERSTATE POWER & LIGHT COMPANY
BOOK AMORTIZED LOSS ON REACQUIRED DEBT
YEAR ENDED DECEMBER 31, 2015

Line No.		(a) 8.75% Series, Etc. TRD000000781	(b) IES/IPC Total Loss Reacquired Debt Amortization	(c) IPL Series 5.875% 2003 TRD000001444	(d) IPL Series 6.45% 2003 TRD000001571	(e) IPL Series 5.5% 2005 TRD000003593	(f) IPL Series 3.65% 2010 TRD000006998	(g) IPL Total Loss Reacquired Debt Amortization
1	DEC 2014	2,251	2,251	22,270	22,103	7,999	53,294	107,916
2	JAN 2015	2,251	2,251	22,270	22,103	7,999	53,294	107,916
3	FEB 2015	2,251	2,251	22,270	22,103	7,999	53,294	107,916
4	MAR 2015	2,251	2,251	22,270	22,103	7,999	53,294	107,916
5	APR 2015	2,251	2,251	22,270	22,103	7,999	53,294	107,916
6	MAY 2015	2,251	2,251	22,270	22,103	7,999	53,294	107,916
7	JUN 2015	2,251	2,251	22,270	22,103	7,999	53,294	107,916
8	JUL 2015	2,251	2,251	22,270	22,103	7,999	53,294	107,916
9	AUG 2015	2,251	2,251	22,270	22,103	7,999	53,294	107,916
10	SEP 2015	2,251	2,251	22,270	22,103	7,999	53,294	107,916
11	OCT 2015	2,251	2,251	22,270	22,103	7,999	53,294	107,916
12	NOV 2015	2,251	2,251	22,270	22,103	7,999	53,294	107,916
13	DEC 2015	2,251	2,251	22,270	22,103	7,999	53,294	107,916
14	Total Jan 15-Dec 15	27,007	27,007	267,235	265,239	95,983	639,524	1,294,988
15	Rounded Jan 15-Dec 15	27,007	27,007	267,235	265,239	95,983	639,524	1,294,988 (1)

(1) This information ties to Schedule C-4, Col. (g), Line 16.

Schedule C-4(d)

INTERSTATE POWER & LIGHT COMPANY
BOOK AMORTIZED DEBT PREMIUM
YEAR ENDED DECEMBER 31, 2015

Line No.		IPL Sr Debentures 6.30% TRD000002555	Adjustment	IPL Total Debt Premium Amortization
1	DEC 2014	(653)		(653)
2	JAN 2015	(653)		(653)
3	FEB 2015	(653)		(653)
4	MAR 2015	(653)		(653)
5	APR 2015	(653)		(653)
6	MAY 2015	(653)		(653)
7	JUN 2015	(653)		(653)
8	JUL 2015	(653)		(653)
9	AUG 2015	(653)		(653)
10	SEP 2015	(653)		(653)
11	OCT 2015	(653)		(653)
12	NOV 2015	(653)		(653)
13	DEC 2015	(653)		(653)
14	Total Jan 15-Dec 15	<u>(7,835)</u>	<u>0</u>	<u>(7,835)</u>
15	Rounded Jan 15-Dec 15	<u>(7,835)</u>	<u>0</u>	<u>(7,835) (1)</u>

(1) This information ties to Schedule C-4, Col. (h), Line 16.

INTERSTATE POWER LIGHT COMPANY
Annual State Jurisdictional Departmental Earnings
YTD December 2015 versus YTD December 2014 Variance

Income Statement		Ferc	IOWA ELECTRIC				Explanations for Differences +/- \$500k and +/- 10%
Item	2015		2014	Difference	Diff %		
Electric Revenues:							
Residential Sales	440	521,115,322	522,269,356	(1,154,034)	-0.2%		
Commercial & Industrial Sales	442	846,803,408	827,755,519	19,047,889	2.2%		
Public Str & Highway Lighting	444	10,531,800	10,313,904	217,897	2.1%		
Oth Sales To Pub Authorities	445	1,094,380	1,149,028	(54,648)	-5.0%		
						The increase is primarily due to the impact of the sale of the Minnesota jurisdiction and corresponding wholesale power agreement with Southern Minnesota Energy Cooperative.	
Sales For Resale	447	74,454,294	52,444,907	22,009,388	29.6%		
Interdepartmental Sales	448	-	-	-	-		
Other sales (Nonmajor only)	449	-	-	-	-		
Forfeited Discounts	450	2,908,601	3,230,461	(321,860)	-11.1%		
Misc Service Revenues	451	833,888	1,107,171	(273,284)	-32.8%		
Sales Of Water And Water Power	453	-	-	-	-		
Rent From Electric Property	454	8,279,616	8,191,526	88,091	1.1%		
Interdepartmental Sales	455	-	-	-	-		
Other Electric Revenues	456_0	6,669,294	6,408,186	261,108	3.9%		
						The decrease is primarily due to MISO Schedule 24 Balancing Authority Service Revenues reclassified from N/A account 456.1 to 561.4 as an offset to expense in 2015.	
Rev from Trms of Elec of Othr	456_1	(0)	564,527	(564,527)			
Regional Control Service Rev	457_1	-	-	-	-		
Miscellaneous Revenues	457_2	-	-	-	-		
Total Electric		1,472,690,603	1,433,434,585	39,256,017	2.7%	Ties to IE-1 page 301	
Power Production Expenses							
Steam Power Generation							
Operation:							
Oper Supervision & Engineering	500	8,214,367	8,241,776	(27,409)	-0.3%		
Fuel	501	147,572,809	167,537,470	(19,964,661)	-13.5%	The decrease is primarily due to lower generation, due in part to warmer than normal temperatures.	
Steam Expenses (Major Only)	502	19,034,378	12,843,751	6,190,627	32.5%	The increase is primarily related to preliminary project costs at Lansing & ML Kapp Generating Stations.	
Steam From Other Sources	503	-	-	-	-		
Steam Transferred - Credit	504	(14,283,020)	(15,732,938)	1,449,918	-10.2%	The decrease is primarily due to lower fuel expense (see FERC 501).	
Electric Expenses (Major Only)	505	4,403,633	4,263,628	140,005	3.2%		
						The increase is primarily due to coal sales expense at the Prairie Creek Generating Station in the second half of 2015 (\$0.6 million) and emission controls maintenance at Ottumwa Generating Station in 2015 (\$0.6 million).	
Misc Stm Pwr Exp (Major Only)	506	8,345,205	7,333,072	1,012,133	12.1%		
Rents	507	-	-	-	-		
						The decrease is primarily due to lower emissions given new environmental equipment in service, EPA changes effective 1/1/15 that disallowed Acid Rain allowances to be used to satisfy CSAPR, partially offset by a higher weighted average cost of SO2 allowances amortized in 2015.	
Allowances	509	1,155,538	2,562,645	(1,407,107)	-121.8%		
Total Steam Power Generation Operation		174,442,911	187,049,405	(12,606,494)	-7.2%		
Maintenance:							
Maint Sprvsn & Eng Major-Only	510	4,391,876	4,181,060	210,816	4.8%		
Maint Of Structures-Major Only	511	1,754,525	2,066,905	(312,380)	-17.8%		
Maint Of Boiler Plant-Mjr Only	512	12,318,077	13,215,320	(897,243)	-7.3%		
						The decrease is primarily due to higher outside professional services and materials costs for turbine maintenance activity at the Lansing, Ottumwa and Neal 3 generating stations in 2014. This decrease is partially offset by turbine maintenance for ML Kapp generating station in 2015.	
Maint Of Elec Pint-Major Only	513	3,056,603	6,023,341	(2,966,738)	-97.1%		
Maint/Misc Stm Pint-Major Only	514	4,534,852	4,903,441	(368,589)	-8.1%		
Total Steam Production Maintenance		26,055,933	30,390,067	(4,334,134)	-16.6%		
Total Steam Power Production:		200,498,844	217,439,471				
Other Power Generation							
Operation:							

INTERSTATE POWER LIGHT COMPANY
Annual State Jurisdictional Departmental Earnings
YTD December 2015 versus YTD December 2014 Variance

Opr Supervision & Engineering	546	1,578,228	2,200,967	(622,739)	-39.5%	The decrease is primarily driven by a reduction in Wind operating expense of approximately \$0.4 million.
Fuel	547	38,733,896	47,696,679	(8,962,783)	-23.1%	The decrease is primarily driven by lower natural gas fuel costs at the Emery generation, partially offset by Emery's higher generation volumes and lower off system natural gas sales.
Generation Expenses-Major Only	548	2,424,772	2,405,149	19,623	0.8%	
Misc Oth Pwr Gen Exp-Major Ont	549	983,798	1,103,729	(119,931)	-12.2%	
Rents	550	531,672	532,139	(466)	-0.1%	
Total Other Power Generation Operation		44,252,366	53,938,663	(9,686,297)	-21.9%	
Maintenance:						
Maint Sprvsn & Eng Major-Only	551	85,272	25,797	59,476	69.7%	
Maint Of Structures-Major Only	552	266,461	354,003	(87,542)	-32.9%	
Maint/Gen & Elec Equip-Mjr Only	553	2,833,433	3,064,235	(230,802)	-8.1%	
Maint/Misc Oth Pwr Gen Plnt-Mjr	554	3,621,428	4,021,724	(400,299)	-11.1%	
Total Other Power Generation Maintenance		6,806,592	7,465,759	(659,167)	-9.7%	
Total Other Power Generation		51,058,959	61,404,422			
Other Power Supply Expenses						
Purchased Power	555	240,144,783	269,923,884	(29,779,101)	-12.4%	The decrease is due to lower purchased electric capacity expense at IPL in 2014 related to the previous DAEC PPA, which ended in February 2014.
Sys Cntrl & Load Disp-Mjr Only	556	1,580,413	1,563,385	17,028	1.1%	
Other Expenses	557	9,301,105	12,457,691	(3,156,585)	-33.9%	IPL recognizes adjustments to energy costs in FERC Account 557 each month to match the level of Energy Adjustment Clause (EAC) revenues recovered from customers. Differences between actual energy costs and EAC revenues recovered from customers are also recorded to regulatory assets or liabilities until such costs can be refunded to or collected from customers in the future. The decrease is due to a reduction of the 2014 over collection of energy costs through the EAC rider in 2015.
Total Other Power Supply Expenses		251,026,302	283,944,960	(32,918,658)	-13.1%	
Transmission Expenses						
Operation:						
Opr Supervision & Engineering	560	-	-	-	-	
Load Dispatching-Major Only	561_0	-	604,131	(604,131)	N/A	The decrease is primarily due to MISO Schedule 24 Balancing Authority Service Revenues reclassified from account 456.1 to 561.4 as an offset to expense in 2015.
Load Dispatch Reliability	561_1	(0)	(0)	(0)	82.2%	
Load Dispatch-Monitor&Op Trans	561_2	-	-	-	-	
Load Dispatch-Trans Serv&Sched	561_3	-	-	-	-	
Scheduling,system control&disp	561_4	2,444,514	2,074,475	370,039	15.1%	
Reliability,planning&standards	561_5	-	-	-	-	
Transmission Service Studies	561_6	-	-	-	-	
Generation Interconnect Study	561_7	-	-	-	-	
Reliab Plan&Stand Devel Srvc	561_8	174,887	149,160	25,727	14.7%	
Station Expenses-Major Only	562	(3)	0	(3)	101.1%	
Ovhd Line Expenses-Major Only	563	-	-	-	-	
Ungrd Line Expenses-Major Only	564	-	-	-	-	
Transmission/Elec By Othrs-Mjr	565	317,953,531	306,768,898	11,184,633	3.5%	
Misc Transmission Exp-Mjr Only	566	-	-	-	-	
Rents	567_0	-	-	-	-	
Operations Supplies and Expns	567_1	-	-	-	-	
Total Transmission Operation Expenses		320,572,930	309,596,665	10,976,265	3.4%	
Maintenance:						
Maint Sprvsn & Eng Major-Only	568	-	-	-	-	
Maint Structures-Major Only	569_0	-	-	-	-	
Maintenance of Computer Hrdwre	569_1	-	-	-	-	
Maint of Computer Software	569_2	-	-	-	-	
Maint of Communication Equip	569_3	-	-	-	-	
Maint of Misc Regnl Trans Plnt	569_4	-	-	-	-	
Maint/Station Equip-Major Only	570	(1)	0	-	-	
Maint/Ovhd Lines-Major Only	571	(1)	0	-	-	
Maint/Ungrd Lines-Major Only	572	-	-	-	-	
Maint/Misc Xmission Plnt-Major	573	-	-	-	-	

INTERSTATE POWER LIGHT COMPANY
Annual State Jurisdictional Departmental Earnings
YTD December 2015 versus YTD December 2014 Variance

Total Transmission Maintenance Expenses		(2)	0		
Regional Market Expenses:					
<u>Operation:</u>					
	Operation Supervision	575_1	-	-	
	Day-Ahead&Real Time Mrkt Facil	575_2	-	-	
	Trans Rights Market Facilitatn	575_3	-	-	
	Capacity Market Facilitation	575_4	-	-	
	Ancillary Srvc Mrkt Facilitatn	575_5	-	-	
	Market Monitoring&Compliance	575_6	-	-	
	Market Admin Monitor&Compl Srv	575_7	2,749,250	2,416,853	332,397 12.1%
	Rents	575_8	-	-	
Total Regional Market Operation Expenses		2,749,250	2,416,853	332,397	12.1%
<u>Maintenance:</u>					
	Maint of Structures&Improvemnt	576_1	-	-	
	Maint of Computer Hardware	576_2	-	-	
	Maint of Computer Software	576_3	-	-	
	Maint of Communicatn Equipmnt	576_4	-	-	
	Maint of Misc Market Ops Pnt	576_5	-	-	
Total Regional Market Maintenance Expenses		-	-	-	
Total Transmission Expenses:		323,322,178	312,013,518		
Distribution Expenses					
<u>Operation:</u>					
	Operation Supervision & Eng	580	2,909,694	2,611,806	297,888 10.2%
	Load Dispatching-Major Only	581	1,688,796	1,997,068	(308,272) -18.3%
	Station Expenses-Major Only	582	810,988	828,719	(17,731) -2.2%
	Ovhd Line Expenses-Major Only	583	(1,408,165)	(2,503,265)	1,095,100 -77.8%
	Ungrd Line Expenses-Major Only	584	1,251,545	1,195,365	56,181 4.5%
	Str Lighting & Signal Sys Exp	585	8,159	7,601	558 6.8%
	Meter Expenses	586	(729,813)	(664,315)	(65,498) 9.0%
	Customer Installations Exp	587	-	-	
	Misc Distribution Expenses	588	8,959,543	7,733,521	1,226,022 13.7%
	Rents	589	261,352	253,467	7,885 3.0%
Total Distribution Operation Expenses		13,752,099	11,459,968	2,292,132	16.7%
<u>Maintenance:</u>					
	Maint Sprvsn & Eng Major-Only	590	-	-	
	Maint/Structures-Major Only	591	-	-	
	Maint/Station Equip-Major Only	592	2,740,647	2,265,855	474,792 17.3%
	Maint/Ovhd Lines-Major Only	593	14,968,627	15,130,648	(162,021) -1.1%
	Maint/Ungrd Lines-Major Only	594	1,067,790	1,128,386	(60,596) -5.7%
	Maint Of Line Transformers	595	-	-	
	Maint/St Lighting & Signal Sys	596	27,527	41,444	(13,917) -50.6%
	Maintenance Of Meters	597	-	-	
	Maint/Misc Distribution Pnt	598	69,851	550,010	(480,159) -687.4%
Total Distribution Maintenance Expenses		18,874,442	19,116,344	(241,902)	-1.3%
Total Distribution Expenses		32,626,541	30,576,312		
Customer Accounts Expenses					
	Supervision	901	272,181	250,628	21,552 7.9%
	Meter Reading Expenses	902	8,343,042	8,546,439	(203,397) -2.4%
	Custrmr Recrds & Collection Exp	903	4,897,706	4,671,747	225,959 4.6%
	Uncollectible Accounts	904	5,366,469	7,330,023	(1,963,554) -36.6%
	Misc Customer Accounts Exp	905	30,242	27,848	2,395 7.9%
Total Customer Accounts Expense		18,909,640	20,826,684	(1,917,045)	-10.1%

The increase is primarily due to lower capitalized transformer installation credits of approximately (\$0.8 million) and higher labor costs for distribution overhead line operation activities in 2015. Capital installation credits are applied when transformers are purchased.

The increase is primarily due to higher internal labor costs of approximately \$0.9 million.

The decrease is due to the expected impacts of the new customer information system (MCIS) implementation on customer collections. December 2014's accrual of approximately \$1.2 million was reversed in 2015 when the timing of the implementation changed, mitigating the previously estimated collection impacts due to the annual moratorium on customer disconnects. In addition, lower write-offs occurred in 2015 largely due to lower sales and reduced fuel prices as noted in FERC 501.

INTERSTATE POWER LIGHT COMPANY
Annual State Jurisdictional Departmental Earnings
YTD December 2015 versus YTD December 2014 Variance

Customer Service and Informational Expense					
Supervision	907	60,485	55,695	4,789	7.9%
Customer Assistance Expenses	908	43,720,762	39,645,097	4,075,665	9.3%
Info & Instruct Adv Exp	909	68,618	71,372	(2,754)	-4.0%
Misc Cust Serv & Info Exp	910	-	-	-	-
Total Customer Service and Informational Expense		43,849,865	39,772,165	4,077,700	9.3%
Sales Expenses					
Supervision	911	-	-	-	-
Demonstrating & Selling Exp	912	-	-	-	-
Advertising Expenses	913	-	-	-	-
Miscellaneous Sales Expenses	916	-	-	-	-
Total Sales Expense		-	-	-	-
Administrative and General Expenses					
Operation:					
Admin And General Salaries	920	44,963,134	43,925,115	1,038,019	2.3%
Office Supplies And Expenses	921	19,266,831	18,962,333	304,498	1.6%
Admin Expenses Transferred-Cr	922	(18,229,744)	(18,236,744)	7,000	0.0%
Outside Services Employed	923	5,976,349	6,699,077	(722,728)	-12.1%
Property Insurance	924	2,430,521	2,316,806	113,715	4.7%
Injuries And Damages	925	6,021,784	6,519,387	(497,603)	-8.3%
Employee Pensions And Benefits	926	24,141,125	18,293,221	5,847,904	24.2%
Franchise Requirements	927	80,801	106,819	(26,018)	-32.2%
Regulatory Commission Expenses	928	3,302,040	3,247,120	54,920	1.7%
Duplicate Charges-Credit	929	(866,399)	(705,655)	(160,744)	18.6%
General Advertising Expenses	930_1	53,552	2,635	50,917	95.1%
Miscellaneous General Expenses	930_2	3,545,894	2,943,642	602,252	17.0%
Rents	931	8,713,580	6,840,151	1,873,429	21.5%
Total Admin and General Operations Expense		99,399,467	90,913,907	8,485,561	8.5%
Maintenance:					
Maint Of General Plant - Gas	932	-	-	(230,034)	-39.4%
Maint Of General Plant - Elec	935	584,387	814,422	(230,034)	-39.4%
Total Admin and General Maintenance Expense		584,387	814,422	(230,034)	-39.4%
Total Administrative and General Expense		99,983,854	91,728,328	8,255,526	8.9%
Total Operation Expense		968,954,831	999,919,269	(30,964,438)	-3.2%
Total Maintenance Expense		52,321,354	57,786,591	(5,465,237)	-10.4%
TOTAL OPERATION & MAINTENANCE EXPENSES		1,021,276,185	1,057,705,860	(36,429,675)	-3.4%
Depreciation and Amortization Expense					
Depreciation Expense	403	146,047,708	134,233,616	11,814,092	8.1%
Depr Expense - FAS Cor	403.1	23,262,636	20,961,794	2,300,842	9.9%
Accretion Expense	411.10	(0)	124,601	(124,601)	N/A
Amort Of Limited Term Plant	404	8,516,386	8,227,995	288,392	3.4%
Amort Of Plant Acquisition Adjs	406	215,590	279,081	(63,490)	-29.4%
Amrt/Prop Lss-Plt&Reg/Sty Csts	407	-	-	-	-
Total Depreciation and Amortization		178,042,320	163,827,086	14,215,234	8.0%
Other Income Statement Expenses					

The decrease is primarily due to several small reductions in outside services employed in Infrastructure Security, Legal Services, and Telecommunications.

The increase is primarily due to higher net periodic pension plan costs of approximately \$8.6 million resulting from higher amortization of actuarial losses in 2015 and higher Other Post Employment Benefit (OPEB) costs of approximately \$1.3 million. These increases were partially offset by lower health and accident insurance costs of approximately \$1.8 million and higher capitalized and billed pension & benefit credits through the overhead loading processes of approximately \$3.6 million.

The increase is primarily due to higher membership fees and association dues including EPRI (Electric Power Research Institute).

The increase is primarily due to higher billings for service company cost of capital according to the Master Services Agreement between Alliant Energy Corporate Services and Interstate Power and Light Company.

Tie to IE-1 Page 323 line 198

INTERSTATE POWER LIGHT COMPANY
Annual State Jurisdictional Departmental Earnings
YTD December 2015 versus YTD December 2014 Variance

<u>Other Taxes:</u>					
Real Estate Taxes	408_01	40,445,934	37,872,295	2,573,639	6.4%
Payroll Taxes	408_02	7,908,539	7,854,763	53,776	0.7%
Other Taxes	408_X	5,077	5,443	(366)	-7.2%
Total Other Taxes		48,359,550	45,732,501	2,627,049	5.4%
<u>Income Taxes:</u>					
Inc Txs Util Oper Income-Fed	409_1	(44,117,225)	(49,197,062)	5,079,837	-11.5%
Inc Txs Util Oper Income-Other	409_11	(193,982)	(14,597,096)	14,403,114	-7425.0%
Prov/Dfd Inc Txs Util Oper Inc	410_1	266,544,245	155,866,066	110,678,179	41.5%
Prov/Dfd Inc Tx-Cr Util Opr Inc	411_1	(222,703,144)	(146,525,312)	(76,177,832)	34.2%
Investment Tax Credit Adj-Net	411_4	(527,992)	(562,357)	34,365	-6.5%
Total Income Taxes		(998,098)	(55,015,761)	54,017,653	
The overall tax benefit decreased from 2014 due to lower tax benefit rider of \$8 million and flow through tax benefits of \$4 million. The tax benefit rider billing credits decreased in 2015 which are recorded in tax as they are being provided to our customers. Taxes were higher by \$26 million related to higher pretax book income in 2015 versus 2014. Includes one-time impact in 2015 related to the sale of the Minnesota Distribution assets during the course of the year of approximately \$17 million.					
<u>Other:</u>					
Regulatory Debits	407_3	4,242,806	8,685,973	(4,443,187)	-104.7%
Regulatory Credits	407_4	(1,106,382)	(5,655,067)	4,548,685	-411.1%
Gains Frm Disposition Of Allow	411_8	(1,527,708)	(215,502)	(1,312,207)	85.9%
Losses Frm Disposition-Allow	411_9	-	-	-	-
Total Other		1,608,716	2,815,405	(1,206,688)	-75.01%
TOTAL UTILITY OPERATING EXPENSES:		1,248,288,674	1,215,065,092		
TOTAL NET UTILITY OPERATING INCOME:		224,401,929	218,369,494		

The changes in 407.3 and 407.4 are primarily driven by the reduction in the amortization of Sutherland Generating Station Plant Cancellation costs which ended in August 2014.

The decrease is primarily due to the disposition of SO2 allowances of approximately \$0.8 million and NOX allowances of approximately \$0.5 million in 2015.