

Interstate Power and Light ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Two Hundred-Fifteenth Revised Sheet No. 57

Canceling Two Hundred-Fourteenth Revised Sheet No. 57

Rider EAC – Energy Adjustment Clause

RESIDENTIAL SERVICE ENERGY ADJUSTMENT CLAUSE FACTORS

Billing Month	Billed EAC \$/kWh (A=B+C+D+E) (A)	Rider AEP – Alternate Energy Production Clause Factor \$/kWh (B)	Rider TBR - Tax Benefit Rider \$/kWh (C)	Energy (fuel) Cost Only \$/kWh (D)	Rider RCE- Rate Case Expense \$/kWh (E)
January 2023	\$0.02017	\$0.0089	-	\$0.0112	\$0.00007
February	\$0.00527	\$0.0051	-	\$0.0001	\$0.00007
March	\$0.01067	\$0.0053	-	\$0.0053	\$0.00007
April	\$0.01610	\$0.0079	-	\$0.0082	-
May	\$0.01740	\$0.0071	-	\$0.0103	-
June	\$0.02120	\$0.0020	-	\$0.0192	-
July	\$0.02240	\$0.0026	-	\$0.0198	-
August	\$0.02450	\$0.0025	-	\$0.0220	-
September	\$0.02600	\$0.0039	-	\$0.0221	-
October	\$0.02320	\$0.0047	-	\$0.0185	-
November	\$0.01970	\$0.0065	-	\$0.0132	-
December	\$0.01780	\$0.0059	-	\$0.0119	-
January 2024	\$0.02110	\$0.0054	-	\$0.0157	-
February	\$0.01950	\$0.0041	-	\$0.0154	-
March	\$0.01830	\$0.0040	-	\$0.0143	-
April	\$0.02240	\$0.0082	-	\$0.0142	-
May	\$0.01350	\$0.0082	-	\$0.0053	-
June					
July					
August					
September					
October					
November					
December					

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

One Hundred-Twentieth Revised Sheet No. 57.1

ORIGINAL TARIFF NO. 1

Canceling One Hundred-Nineteenth Revised Sheet No. 57.1

Rider EAC – Energy Adjustment Clause

NON-RESIDENTIAL GENERAL SERVICE ENERGY ADJUSTMENT CLAUSE FACTORS

Billing Month	Billed EAC \$/kWh (A=B+C+D+E) (A)	Rider AEP – Alternate Energy Production Clause Factor \$/kWh (B)	Rider TBR - Tax Benefit Rider \$/kWh (C)	Energy (fuel) Cost Only \$/kWh (D)	Rider RCE- Rate Case Expense \$/kWh (E)
January 2023	\$0.02017	\$0.0089	-	\$0.0112	\$0.00007
February	\$0.00527	\$0.0051	-	\$0.0001	\$0.00007
March	\$0.01067	\$0.0053	-	\$0.0053	\$0.00007
April	\$0.01610	\$0.0079	-	\$0.0082	-
May	\$0.01740	\$0.0071	-	\$0.0103	-
June	\$0.02120	\$0.0020	-	\$0.0192	-
July	\$0.02240	\$0.0026	-	\$0.0198	-
August	\$0.02450	\$0.0025	-	\$0.0220	-
September	\$0.02600	\$0.0039	-	\$0.0221	-
October	\$0.02320	\$0.0047	-	\$0.0185	-
November	\$0.01970	\$0.0065	-	\$0.0132	-
December	\$0.01780	\$0.0059	-	\$0.0119	-
January 2024	\$0.02110	\$0.0054	-	\$0.0157	-
February	\$0.01950	\$0.0041	-	\$0.0154	-
March	\$0.01830	\$0.0040	-	\$0.0143	-
April	\$0.02240	\$0.0082	-	\$0.0142	-
May	\$0.01350	\$0.0082	-	\$0.0053	-
June					
July					
August					
September					
October					
November					
December					

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

One Hundred-Twentieth Revised Sheet No. 57.2

ORIGINAL TARIFF NO. 1

Canceling One Hundred-Nineteenth Revised Sheet No. 57.2

Rider EAC – Energy Adjustment Clause

LARGE GENERAL SERVICE ENERGY ADJUSTMENT CLAUSE FACTORS

Billing Month	Billed EAC \$/kWh (A=B+C+D+E) (A)	Rider AEP – Alternate Energy Production Clause Factor \$/kWh (B)	Rider TBR - Tax Benefit Rider \$/kWh (C)	Energy (fuel) Cost Only \$/kWh (D)	Rider RCE- Rate Case Expense \$/kWh (E)
January 2023	\$0.02017	\$0.0089	-	\$0.0112	\$0.00007
February	\$0.00527	\$0.0051	-	\$0.0001	\$0.00007
March	\$0.01067	\$0.0053	-	\$0.0053	\$0.00007
April	\$0.01610	\$0.0079	-	\$0.0082	-
May	\$0.01740	\$0.0071	-	\$0.0103	-
June	\$0.02120	\$0.0020	-	\$0.0192	-
July	\$0.02240	\$0.0026	-	\$0.0198	-
August	\$0.02450	\$0.0025	-	\$0.0220	-
September	\$0.02600	\$0.0039	-	\$0.0221	-
October	\$0.02320	\$0.0047	-	\$0.0185	-
November	\$0.01970	\$0.0065	-	\$0.0132	-
December	\$0.01780	\$0.0059	-	\$0.0119	-
January 2024	\$0.02110	\$0.0054	-	\$0.0157	-
February	\$0.01950	\$0.0041	-	\$0.0154	-
March	\$0.01830	\$0.0040	-	\$0.0143	-
April	\$0.02240	\$0.0082	-	\$0.0142	-
May	\$0.01350	\$0.0082	-	\$0.0053	-
June					
July					
August					
September					
October					
November					
December					

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

One Hundred-Twentieth Revised Sheet No. 57.3

ORIGINAL TARIFF NO. 1

Canceling One Hundred-Nineteenth Revised Sheet No. 57.3

Rider EAC – Energy Adjustment Clause

LARGE GENERAL SERVICE-HIGH LOAD FACTOR/LARGE VOLUME ENERGY ADJUSTMENT CLAUSE FACTORS

Billing Month	Billed EAC \$/kWh (A=B+C+D+E) (A)	Rider AEP – Alternate Energy Production Clause Factor \$/kWh (B)	Rider TBR - Tax Benefit Rider \$/kWh (C)	Energy (fuel) Cost Only \$/kWh (D)	Rider RCE- Rate Case Expense \$/kWh (E)
January 2023	\$0.02017	\$0.0089	-	\$0.0112	\$0.00007
February	\$0.00527	\$0.0051	-	\$0.0001	\$0.00007
March	\$0.01067	\$0.0053	-	\$0.0053	\$0.00007
April	\$0.01610	\$0.0079	-	\$0.0082	-
May	\$0.01740	\$0.0071	-	\$0.0103	-
June	\$0.02120	\$0.0020	-	\$0.0192	-
July	\$0.02240	\$0.0026	-	\$0.0198	-
August	\$0.02450	\$0.0025	-	\$0.0220	-
September	\$0.02600	\$0.0039	-	\$0.0221	-
October	\$0.02320	\$0.0047	-	\$0.0185	-
November	\$0.01970	\$0.0065	-	\$0.0132	-
December	\$0.01780	\$0.0059	-	\$0.0119	-
January 2024	\$0.02110	\$0.0054	-	\$0.0157	-
February	\$0.01950	\$0.0041	-	\$0.0154	-
March	\$0.01830	\$0.0040	-	\$0.0143	-
April	\$0.02240	\$0.0082	-	\$0.0142	-
May	\$0.01350	\$0.0082	-	\$0.0053	-
June					
July					
August					
September					
October					
November					
December					

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

One Hundred-Twentieth Revised Sheet No. 57.4

ORIGINAL TARIFF NO. 1

Canceling One Hundred-Nineteenth Revised Sheet No. 57.4

Rider EAC – Energy Adjustment Clause

AREA AND STREET LIGHTING SERVICE ENERGY ADJUSTMENT CLAUSE FACTORS

Billing Month	Billed EAC \$/kWh (A=B+C+D+E) (A)	Rider AEP – Alternate Energy Production Clause Factor \$/kWh (B)	Rider TBR - Tax Benefit Rider \$/kWh (C)	Energy (fuel) Cost Only \$/kWh (D)	Rider RCE- Rate Case Expense \$/kWh (E)
January 2023	\$0.02017	\$0.0089	-	\$0.0112	\$0.00007
February	\$0.00527	\$0.0051	-	\$0.0001	\$0.00007
March	\$0.01067	\$0.0053	-	\$0.0053	\$0.00007
April	\$0.01610	\$0.0079	-	\$0.0082	-
May	\$0.01740	\$0.0071	-	\$0.0103	-
June	\$0.02120	\$0.0020	-	\$0.0192	-
July	\$0.02240	\$0.0026	-	\$0.0198	-
August	\$0.02450	\$0.0025	-	\$0.0220	-
September	\$0.02600	\$0.0039	-	\$0.0221	-
October	\$0.02320	\$0.0047	-	\$0.0185	-
November	\$0.01970	\$0.0065	-	\$0.0132	-
December	\$0.01780	\$0.0059	-	\$0.0119	-
January 2024	\$0.02110	\$0.0054	-	\$0.0157	-
February	\$0.01950	\$0.0041	-	\$0.0154	-
March	\$0.01830	\$0.0040	-	\$0.0143	-
April	\$0.02240	\$0.0082	-	\$0.0142	-
May	\$0.01350	\$0.0082	-	\$0.0053	-
June					
July					
August					
September					
October					
November					
December					

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

One Hundred-Twentieth Revised Sheet No. 57.5

ORIGINAL TARIFF NO. 1

Canceling One Hundred-Nineteenth Revised Sheet No. 57.5

Rider EAC – Energy Adjustment Clause

STANDBY POWER SERVICE ENERGY ADJUSTMENT CLAUSE FACTORS

Billing Month	Billed EAC \$/kWh (A=B+C+D+E) (A)	Rider AEP – Alternate Energy Production Clause Factor \$/kWh (B)	Rider TBR - Tax Benefit Rider \$/kWh (C)	Energy (fuel) Cost Only \$/kWh (D)	Rider RCE- Rate Case Expense \$/kWh (E)
January 2023	\$0.02017	\$0.0089	-	\$0.0112	\$0.00007
February	\$0.00527	\$0.0051	-	\$0.0001	\$0.00007
March	\$0.01067	\$0.0053	-	\$0.0053	\$0.00007
April	\$0.01610	\$0.0079	-	\$0.0082	-
May	\$0.01740	\$0.0071	-	\$0.0103	-
June	\$0.02120	\$0.0020	-	\$0.0192	-
July	\$0.02240	\$0.0026	-	\$0.0198	-
August	\$0.02450	\$0.0025	-	\$0.0220	-
September	\$0.02600	\$0.0039	-	\$0.0221	-
October	\$0.02320	\$0.0047	-	\$0.0185	-
November	\$0.01970	\$0.0065	-	\$0.0132	-
December	\$0.01780	\$0.0059	-	\$0.0119	-
January 2024	\$0.02110	\$0.0054	-	\$0.0157	-
February	\$0.01950	\$0.0041	-	\$0.0154	-
March	\$0.01830	\$0.0040	-	\$0.0143	-
April	\$0.02240	\$0.0082	-	\$0.0142	-
May	\$0.01350	\$0.0082	-	\$0.0053	-
June					
July					
August					
September					
October					
November					
December					

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Seventy-Second Revised Sheet No. 57.6

Canceling Seventy-First Revised Sheet No. 57.6

Rider EAC – Energy Adjustment Clause

LARGE GENERAL SERVICE – SUPPLEMENTARY POWER ENERGY ADJUSTMENT CLAUSE FACTORS

Billing Month	Billed EAC \$/kWh (A=B+C+D+E) (A)	Rider AEP – Alternate Energy Production Clause Factor \$/kWh (B)	Rider TBR - Tax Benefit Rider \$/kWh (C)	Energy (fuel) Cost Only \$/kWh (D)	Rider RCE- Rate Case Expense \$/kWh (E)
January 2023	\$0.02017	\$0.0089	-	\$0.0112	\$0.00007
February	\$0.00527	\$0.0051	-	\$0.0001	\$0.00007
March	\$0.01067	\$0.0053	-	\$0.0053	\$0.00007
April	\$0.01610	\$0.0079	-	\$0.0082	-
May	\$0.01740	\$0.0071	-	\$0.0103	-
June	\$0.02120	\$0.0020	-	\$0.0192	-
July	\$0.02240	\$0.0026	-	\$0.0198	-
August	\$0.02450	\$0.0025	-	\$0.0220	-
September	\$0.02600	\$0.0039	-	\$0.0221	-
October	\$0.02320	\$0.0047	-	\$0.0185	-
November	\$0.01970	\$0.0065	-	\$0.0132	-
December	\$0.01780	\$0.0059	-	\$0.0119	-
January 2024	\$0.02110	\$0.0054	-	\$0.0157	-
February	\$0.01950	\$0.0041	-	\$0.0154	-
March	\$0.01830	\$0.0040	-	\$0.0143	-
April	\$0.02240	\$0.0082	-	\$0.0142	-
May	\$0.01350	\$0.0082	-	\$0.0053	-
June					
July					
August					
September					
October					
November					
December					

Interstate Power and Light ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Sixth Revised Sheet No. 58

Canceling Fifth Revised Sheet No. 58

Rider EAC – Energy Adjustment Clause

Energy Adjustment Clause:

The energy charge of this rate schedule shall be increased or shall be decreased 0.01¢ per kilowatt-hour (kWh) for each 0.01¢ (or major fraction thereof) increase above or decrease below a base cost per kWh in the average cost of total energy costs for all kWh-hours forecast for the month during which the Energy Adjustment Clause will be used and the prior month. The energy cost adjustment shall be determined for each month and shall apply to bills for meter readings on and after the first day of the billing month.

For any month, the energy adjustment shall be calculated as follows:

$$E_0 = \frac{EC_0 + EC_1}{EQ_0 + EQ_1} + \frac{A_1}{EJ_0 + EJ_1} + AEP$$

Where:

- E_0 = The energy adjustment charge to be used in the next customer billing cycle rounded to the nearest 0.01¢/kWh.
- EC_0 = The estimated expense for energy in the month that E_0 will be used.
- EC_1 = The estimated expense for energy in the month prior to the month of EC_0 .
- AEP = The actual AEP factor from Rider AEP for the month that E_0 will be used.

The estimated expense for EC_0 and EC_1 shall include the energy costs included in the following accounts of the Uniform System of Accts: 501.10, 501.20, 501.30, 501.40, 518.10, 518.11, 547.10, 547.20, and 547.30 plus the energy costs paid for energy purchased under arrangements or contracts for firm power, including amortization of the buyout payment associated with the amendment of the power purchase agreement with NextEra Energy Duane Arnold, LLC executed on July 31, 2012, related to the output from the Duane Arnold Energy Center, operational control energy, outage energy, participation power, peaking power and economy energy, as entered in account 555.10, less the energy revenues to be recovered from corresponding sales, as entered in account 447, the revenue from the low-load Auction Revenue Rights program, federal production tax credits (PTCs) grossed up for income taxes effects, associated with the energy production from the Whispering Willow East renewable facility and the Franklin County Wind renewable facility (net of the costs of transferring PTCs or other tax credits pursuant to the provisions of applicable tax law), and monthly payments consistent with the Matching Principle approved in the Rehearing Final Order issued on October 19, 2023 in Docket No. RPU-2021-0003. Purchases of capacity and energy from qualifying alternate energy production facilities and qualifying small hydro facilities shall not be included in the estimated expenses. The estimated weighted average cost of inventoried allowances used in generating electricity, the approved amortization of the balance of contracted SO₂ emission allowances, and the estimated gains and losses from allowance sales shall also be included in the estimated expense.

- EQ_0 = The estimated electric energy to be consumed or delivered during the month of which E_0 will be used.
- EQ_1 = The estimated electric energy to be consumed or delivered during the month prior to EQ_0 .

Rider EAC – Energy Adjustment Clause

The estimated energy for EQ₀ and EQ₁ shall include the energy consumed or delivered and entered in Accts. 440, 442, 444-7, excluding energy from distinct interchange deliveries entered in Account 447 and including intra-utility energy service as included in Accounts 448 and 929 of the Uniform System of Accts.

- EJ₀ = The estimated electric energy to be consumed under rates set by the Board in the month during which the energy adjustment charge (E₀) will be used in bill calculations.
- EJ₁ = The estimated electric energy to be consumed under rates set by the Board in the months prior to the month of EJ₀.
- A₁ = The beginning of the month energy cost adjustment balance for the month of estimated consumption EJ₁. This would be the most recent month's balance available from actual accounting data.

The energy cost adjustment account balance (A) shall be the cumulative balance of any excess or deficiency which arises out of the difference between Board recognized energy cost recovery and the amount recovered through application of energy charges to consumption under rates set by the Board.

Each monthly entry (D) into the energy cost adjustment account shall be the dollar amount determined from solution of the following equation:

$$D = C_2 \times Q_2 - J_2 \times (E_2 - AEP_2)$$

Where:

C₂ = The actual expense for energy recorded in the month prior to EJ₁ in accounts: 501.10, 501.20, 501.30, 501.40, 518.10, 518.11, 547.10 547.20 and 547.30 plus the energy costs paid for energy purchased under arrangements or contracts for firm power, including amortization of the buyout payment associated with the amendment of the power purchase agreement with NextEra Energy Duane Arnold, LLC executed on July 31, 2012, related to the output from the Duane Arnold Energy Center, operational control energy, outage energy, participation power, peaking power and economy energy, as entered in account 555.10, less the energy revenues to be recovered from corresponding sales, as entered in account 447, the revenue from the low-load Auction Revenue Rights program, federal production tax credits (PTCs) grossed up for income taxes effects associated with the energy production from the Whispering Willow East renewable facility and the Franklin County Wind renewable facility (net of the costs of transferring PTCs or other tax credits pursuant to the provisions of applicable tax law), and monthly payments consistent with the Matching Principle approved in the Rehearing Final Order issued on October 19, 2023 in Docket No. RPU-2021-0003. Purchases of capacity and energy from qualifying alternate energy production facilities and qualifying small hydro facilities shall not be included. The weighted average cost of inventoried allowances used in generating electricity and the approved amortization of the balance of contracted SO₂ emission allowances. The gains and losses from allowance sales occurring during the month.

N
N
N

J₂ = The actual energy consumed in the prior month under rates set by the Board and recorded in Accounts 440, 442 and 444-6 of the Uniform System of Accounts.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Substitute Second Revised Sheet No. 59.1

Canceling Second Sub. First Revised Sheet No. 59.1

Rider EAC – Energy Adjustment Clause

Q_2 = The actual total energy consumed or delivered in the prior month and recorded in Accounts 440, 442, 444-7, and excluding energy from distinct interchange deliveries entered in account 447, and including intra-utility energy service as included in accounts 448 and 929 of the Uniform System of Accounts.

$E_2 - AEP_2$ = The energy adjustment charge used for billing in the prior month reduced by the AEP factor for that month.

T