

RECEIVED

MAR 16 2009

INDIANA UTILITY  
REGULATORY COMMISSION

March 12, 2009

Indiana Utility Regulatory Commission  
101 W. Washington St., 1500 E.  
Indianapolis, IN 46204

Re: Quarterly I.M.P.A. Tracker Filing

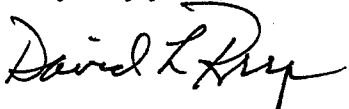
To Whom It May Concern:

We are enclosing the documentation-covering subject for billings during the months of April, May and June 2009.

The required Proof of Publication of Legal Notice will be forwarded as soon as it is available.

If you have any questions regarding this information, please contact this office.

Very truly yours,



David L. Reep  
Utility Manager

Enc.

cc: R. G. Rao (I.M.P.A.) w/ Enc.

RECEIVED

MAR 16 2009

INDIANA UTILITY  
REGULATORY COMMISSION

**TIPTON MUNICIPAL ELECTRIC UTILITY**

**ENERGY COST ADJUSTMENT TRACKING FACTOR**  
**2ND QUARTER, 2009**

**BILLING AND USAGE PERIOD: APR 2009 THROUGH JUN 2009**

RECEIVED

MAR 16 2009

30-Day Filing No. 2528

INDIANA UTILITY  
REGULATORY COMMISSION  
TIPTON CITY (INDIANA) MUNICIPAL ELECTRIC UTILITY

APPENDIX A

RATE ADJUSTMENT (Applicable to all metered rates)

The Rate Adjustment shall be on the basis of a Purchased Power Cost Adjustment Tracking Factor occasioned solely by changes in the cost of purchased power and energy, in accordance with the order of the Indiana Utility Regulatory Commission, approved December 13, 1989, in Cause No. 36835-S3 as follows:

<u>Rate Code</u>	<u>ECA Tracking Factor</u>
RATE - A	\$ 0.035467 Per Kwh
RATE - B	0.035822 Per Kwh
RATE - C	0.026614 Per Kwh
RATE - D	0.032621 Per Kwh

MONTH'S EFFECTIVE:

APR 2009

MAY 2009

JUN 2009

RECEIVED

MAR 16 2009

30-Day Filing No. 2528

INDIANA UTILITY  
REGULATORY COMMISSION

TO THE INDIANA UTILITY REGULATORY COMMISSION:

1. Tipton Municipal Electric Utility, Tipton, Indiana, under and pursuant to the Indiana Utility Regulatory Commission Act, as amended, and Commission Order in Cause No. 36835-S3, hereby files with the Indiana Utility Regulatory Commission for approval, a change in its rates for electricity sold in the amount of:

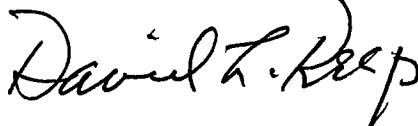
<u>Rate Code</u>	<u>Change in ECA Tracking Factor</u>
RATE - A	\$ 0.004734 Per Kwh
RATE - B	\$ 0.003997 Per Kwh
RATE - C	\$ (0.010154) Per Kwh
RATE - D	\$ 0.000662 Per Kwh

2. The accompanying changes in schedules of rates are based solely upon the change in the cost of purchased power and energy purchased by this utility computed in accordance with the Indiana Utility Regulatory Commission Order in Cause No. 36835-S3 dated December 13, 1989.

3. All of the matters and facts stated herein and in the attached exhibits are true and correct. If approved, this change of rate shall take effect for the next practical consumption period following the date of such approval, or for the next practical consumption period following the effective date of change in Applicant's cost of purchased firm power, whichever is later.

TIPTON MUNICIPAL ELECTRIC UTILITY

BY:



STATE OF INDIANA )  
COUNTY OF TIPTON)

SS:

Personally appeared before me, a Notary Public in and for said county and state, this 12<sup>th</sup> day of March, 2009, David L. Reep, who, after having been duly sworn according to law, stated that she is an employee of Tipton Utilities; Tipton, Indiana, that she has read the matters and facts stated above, and in all exhibits attached hereto, and that the same are true; that she is duly authorized to execute this instrument for and on behalf of the applicant herein.

  
\_\_\_\_\_  
Susan Munson, Notary Public

My County of Residence: Tipton

My Commission expires:

May 08, 2011

RECEIVED

MAR 16 2009

30-Day Filing No. 2528

INDIANA UTILITY  
REGULATORY COMMISSION

LEGAL NOTICE

Notice is hereby given that the Tipton Municipal Electric Utility, Tipton, Indiana, under and pursuant to the Indiana Utility Regulatory Commission Act, as amended, and Commission Order in Cause No. 36835-S3, hereby files with the Indiana Utility Regulatory Commission for approval a change in its schedule of rates for electricity sold in the amount of:

Rate Code

RATE - A	\$	0.004734	per kilowatt ho (Kwh)
RATE - B	\$	0.003997	per kilowatt ho (Kwh)
RATE - C	\$	(0.010154)	per kilowatt ho (Kwh)
RATE - D	\$	0.000662	per kilowatt ho (Kwh)

The accompanying changes in schedules of rates are based solely upon the change in the cost of purchased power, purchased by this utility computed in accordance with the Indiana Utility Regulatory Commission Order in Cause No. 36835-S3 dated December 13, 1989.

If approved, this change of rate shall take effect for the next practical consumption period following the date of such approval, or for the next practical consumption period following the effective date of change in the cost of purchased firm power, whichever is later

MUNICIPAL ELECTRIC UTILITY  
Tipton, Indiana

RECEIVED

MAR 16 2009

30-Day Filing No. 2528

INDIANA UTILITY  
REGULATORY COMMISSION

PRESS RELEASE IN REGARD TO CHANGE IN ELECTRIC  
RATES FOR THE CITY OF TIPTON, INDIANA

QUARTERLY ENERGY COST ADJUSTMENT FACTOR

On Apr 1, 2009 the Indiana Municipal Power Agency (IMPA) is anticipated to change its energy cost adjustment rates to its members.

The City of Tipton will file with the Indiana Utility Regulatory Commission, for its approval, a change in its schedule of rates for electricity sold to reflect the change in the cost of power purchased from the Indiana Municipal Power Agency (IMPA) together with the reconciliation of electric costs and revenues from prior periods.

Upon approval of the Indiana Utility Regulatory Commission, a change per kilowatt hour of approximately:

RATE - A	\$	0.004734 / Kwh
RATE - B	\$	0.003997 / Kwh
RATE - C	\$	(0.010154) / Kwh
RATE - D	\$	0.000662 / Kwh

be applied for all bills of the next practical consumption period following the date of such approval or for the next practical consumption period following the effective date of change in the cost of purchased firm power, whichever is later. Residential rates have an increase of approximately \$4.73 for every 1,000 kilowatt hours consumed.

Assuming a typical or average residential monthly bill is for approximately 700 kilowatt hours consumption, this will amount to a change per month of \$3.31. This change stated as a percentage of the monthly bill will vary from individual to individual depending upon the actual amount of energy consumed.

RECEIVED

MAR 16 2009

INDIANA UTILITY  
REGULATORY COMMISSION

30-Day Filing No. 2528

Filing No. 2ND QTR. 2009

Page 1 of 3

CITY OF TIPTON, INDIANA

DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF:  
APR 2009      MAY 2009      JUN 2009

LINE NO.	DESCRIPTION	DEMAND RELATED (A)	ENERGY RELATED (B)	LINE NO.
1	INCREMENTAL CHANGE IN BASE RATE (a)	5.374	0.013524	1
2	ESTIMATED SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b)	0.000		2
3	ESTIMATED PURCHASED POWER ENERGY COST ADJUSTMENT (c)	1.198	0.000919	3
4	ESTIMATED TOTAL CHANGE IN PURCHASED POWER RATE	6.572	0.014243	4
5	EST CHANGE IN PURCHASED POWER RATE ADJ FOR LOSSES & UTILITY RECEIPTS TAX (d)	7.143	0.015482	5
6	PLUS TRACKING FACTOR EFFECTIVE PRIOR TO JANUARY 27, 1983 (e)	0.000	0.000000	6
7	ESTIMATED TOTAL RATE ADJUSTMENT	7.143	0.015482	7
8	ESTIMATED AVERAGE BILLING UNITS (f)	27,205	10,917,306	8
9	ESTIMATED INCREMENTAL CHANGE IN PURCHASED POWER COST (g)	\$ 194,325.32	\$ 169,021.73	9

(a) Exhibit I, Line 3  
 (b) Exhibit II, Line 9  
 (c) Exhibit III, Column E, Lines 3 and 5  
 (d) Line 4 divided by (1 - line loss factor)(0.986)  
 (e) Tracking Factor effective prior to January 27, 1983. This factor is zero if new rates have been filed and approved since January 27, 1983.  
 (f) Exhibit III, Column E, Lines 1 and 2  
 (g) Line 7 times Line 8

RECEIVED

MAR 16 2009

INDIANA UTILITY  
REGULATORY COMMISSION

30-Day Filing No. 2528

Filing No. 2ND QTR. 2009  
Page 2 of 3

CITY OF TIPTON, INDIANA

DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF:  
APR 2009      MAY 2009      JUN 2009

LINE NO.	RATE SCHEDULE	KW DEMAND ALLOCATOR (%) (A)	KWH ENERGY ALLOCATOR (%) (B)	ALLOCATED ESTIMATED KWH PURCHASED (C)		INCREMENTAL CHANGE IN PURCHASED POWER COST ADJ FOR LINE LOSSES & GROSS RECEIPTS TAX DEMAND (D)	ENERGY (E)	TOTAL (G)	LINE NO.
				ESTIMATED KWH PURCHASED (b)	ALLOCATED KWH ESTIMATED KWH PURCHASED (c)				
1	RATE - A	34,096	33,919	9,275.8	3,703,041	\$ 66,257.16	\$ 57,330.48	\$ 123,587.64	1
2	RATE - B	23,147	21,193	6,297.1	2,313,705	44,980.48	35,820.78	80,801.26	2
3	RATE - C	14,037	11,801	3,818.8	1,288,351	27,277.44	19,946.25	47,223.69	3
4	RATE - D	27,776	32,013	7,556.5	3,494,957	53,975.80	54,108.93	108,084.73	4
5	FLAT RATES	0.944	1.074	256.8	117,252	1,834.43	1,815.29	3,649.72	5
6									6
7									7
8									8
9									9
10	TOTAL	100,000	100,000	27,205.0	10,917,306	\$ 194,325.32	\$ 169,021.73	\$ 363,347.05	10

(a) From Cost of Service Study Based on Twelve Month Period  
01/01/97 to 12/31/97  
(b) Page 1 of 3, Column A, Line 8 times Page 2 of 3, Column A  
(c) Page 1 of 3, Column B, Line 8 times Page 2 of 3, Column B  
(d) Page 1 of 3, Column A, Line 9 times Page 2 of 3, Column A  
(e) Page 1 of 3, Column B, Line 9 times Page 2 of 3, Column B



RECEIVED  
MAR 16 2009  
INDIANA UTILITY  
REGULATORY COMMISSION

CITY OF TIPTON, INDIANA

DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF:  
APR 2009      MAY 2009      JUN 2009

LINE NO.	RATE SCHEDULE	PLUS VARIANCE (a)		TOTAL CHANGE IN PURCHASED POWER COST ADJ FOR LINE LOSSES & GROSS RECEIPTS TAX		RATE ADJUSTMENT FACTOR PER KWH (c)		TOTAL (H)	LINE NO.
		DEMAND (A)	ENERGY (B)	DEMAND (c)	ENERGY (d)	DEMAND (F)	ENERGY (G)		
1	RATE - A	\$ 3,510.45	\$ 4,236.32	\$ 69,767.61	\$ 61,566.80	\$ 0.018841	\$ 0.016626	\$ 0.035467	1
2	RATE - B	779.10	1,301.09	45,759.58	37,121.87	0.019778	0.016044	0.035822	2
3	RATE - C	(7,574.03)	(5,361.79)	19,703.41	14,584.46	0.015294	0.011320	0.026614	3
4	RATE - D	2,426.21	3,499.26	56,402.01	57,608.19	0.016138	0.016483	0.032621	4
5	FLAT RATES	32.27	69.39	1,866.70	1,884.68	0.015920	0.016074	0.031994	5
6									6
7									7
8									8
9									9
10	TOTAL	\$ (826.01)	\$ 3,744.26	\$ 193,499.30	\$ 172,765.99	\$ 0.017724	\$ 0.015825	\$ 0.033549	10

(a) Exhibit IV, Page 4 of 7, Columns D and E / (1 - loss factor)(.986) = 92.00%  
Plus, the Special Variance from Page 2A of 3, Columns C and D  
(b) Page 2 of 3, Column E plus Page 2a of 3, Column F plus Page 3 of 3, Column A.  
(c) Page 2 of 3, Column F plus Page 2a of 3, Column G plus Page 3 of 3, Column B.  
(d) Page 3 of 3, Columns C, D and E divided by Page 2 of 3, Column D

RECEIVED

MAR 16 2009

INDIANA UTILITY  
REGULATORY COMMISSION

Filing No. 2ND QTR. 2009  
Exhibit I

CITY OF TIPTON, INDIANA

DETERMINATION OF INCREMENTAL CHANGE IN BASE RATES

LINE NO.	DESCRIPTION	DEMAND RELATED	ENERGY RELATED	LINE NO.
1	BASE RATE EFFECTIVE January 1, 2009 (a)	\$ 18,856	\$ 0.029217	1
2	BASE RATE EFFECTIVE January 1, 2004 (b)	13,482	0.015893	2
3	INCREMENTAL CHANGE IN BASE RATE (c)	\$5,374	\$0.013324	3

- (a) IMPA rate effective for the period covered by this filing. The Base Rate includes the applicable Area Adjustment and Delivery Voltage Adjustment.
- (b) Base purchased power rate including Area and Voltage Adjustments effective at the time of the member's last approved rate case was filed or January 27, 1983, whichever is more recent. Tipton base rates and charges were approved by the Indiana Utility Regulatory Commission on August 11, 2004 in Cause No. 42589.
- (c) Line 1 - Line 2

RECEIVED

MAR 16 2009

INDIANA UTILITY  
REGULATORY COMMISSION

Filing No. 2ND QTR. 2009  
Exhibit III

CITY OF TIPTON, INDIANA

ESTIMATION OF ENERGY COST ADJUSTMENT FOR THE THREE MONTHS OF:

APR 2009    MAY 2009    JUN 2009

LINE NO.	DESCRIPTION	APR 2009 (A)	MAY 2009 (B)	JUN 2009 (C)	TOTAL (D)	ESTIMATED 3 MONTH AVERAGE (E)	LINE NO.
<b>PURCHASED POWER FROM IMPA</b>							
1	KW DEMAND	23,962	26,111	31,542	81,615	27,205	1
2	KWH ENERGY	10,221,628	10,594,574	11,935,717	32,751,919	10,917,306	2
<b>INCREMENTAL PURCHASED POWER COSTS</b>							
<b>DEMAND RELATED</b>							
3	BCA FACTOR PER KW	\$ 1.198	\$ 1.198	\$ 1.198	\$ 37,787.32	\$ 1.198	3
4	CHARGE (a)	\$ 28,706.48	\$ 31,280.98	\$ 37,787.32	\$ 97,774.77	\$ 32,591.59	4
<b>ENERGY RELATED</b>							
5	BCA FACTOR PER KWH	\$ 0.000919	\$ 0.000919	\$ 0.000919	\$ 30,099.01	\$ 0.000919	5
6	CHARGE (b)	\$ 9,393.68	\$ 9,736.41	\$ 10,968.92	\$ 30,099.01	\$ 10,033.00	6

(a) Line 1 times Line 3  
(b) Line 2 times Line 5

RECEIVED

MAR 16 2009

INDIANA UTILITY  
REGULATORY COMMISSION

Filing No. 2ND QTR. 2009  
Exhibit IV  
Page 1 of 7

CITY OF TIPTON, INDIANA

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:  
OCT 2008 NOV 2008 DEC 2008

LINE NO.	DESCRIPTION	(A) DEMAND RELATED	(B) ENERGY RELATED	LINE NO.
1	INCREMENTAL CHANGE IN BASE RATE (a)	\$ 3.1290	\$ 0.005368	1
2	ACTUAL SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b)	+		2
3	ACTUAL PURCHASED POWER ENERGY COST ADJUSTMENT (c)	+ 1.186	0.002226	3
4	PLUS TRACKING FACTOR EFFECTIVE PRIOR TO IMPA MEMBERSHIP (d)	+ 0.000	0.000000	4
5	TOTAL RATE ADJUSTMENT (e)	4.315	0.007594	5
6	ACTUAL AVERAGE BILLING UNITS (f)	18,277	10,213,735	6
	LINE 5 * LINE 6	\$ 78,865.26	\$ 77,563.10	
	OTHER CHARGES	N/A		
7	ACTUAL INCREMENTAL CHANGE IN PURCHASED POWER COST (g)	\$ 78,865.26	\$ 77,563.10	7

(a) Page 1 of 3, Line 1 of the Tracker filing for the months of:  
 OCT 2008 NOV 2008  
 minus  
 Base Rate Effective 01/01/2008 16.611000  
 Demand 0.021261  
 Energy  
 (b) Exhibit IV, Page 5 of 7, Column E, Line 9  
 (c) Exhibit IV, Page 6 of 7, Column E, Lines 4 and 6  
 (d) This line is zero if new rates have been approved since January 27, 1983.  
 (e) Sum of Lines 1 through 4  
 (f) Exhibit IV, Page 6 of 7, Column E, Lines 1 and 2.  
 (g) Line 5 times Line 6

DEC 2008  
 Base Rate Effective 01/01/2004  
 \$13,482,000  
 \$0,015,893

CITY OF TIPTON, INDIANA

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:  
 OCT 2008    NOV 2008    DEC 2008

LINE NO.	RATE SCHEDULE	KW DEMAND ALLOCATOR (%) (A)	KWH ENERGY ALLOCATOR (%) (B)	NOV 2008		DEC 2008		INCREMENTAL CHANGE IN PURCHASED POWER COST ENERGY (e)	TOTAL (G)	LINE NO.
				ALLOCATED ACTUAL KW PURCHASED (b)	ALLOCATED ACTUAL KWH PURCHASED (c)	DEMAND (d)	ENERGY (f)			
1	RATE - A	34.096	33.919	6,231.7	3,464,397	\$ 26,889.90	\$ 26,308.63	\$ 53,198.53	1	
2	RATE - B	23.147	21.193	4,230.6	2,164,597	18,254.94	16,437.95	34,692.89	2	
3	RATE - C	14.037	11.801	2,565.5	1,205,323	11,070.32	9,153.22	20,223.54	3	
4	RATE - D	27.776	32.013	5,076.6	3,269,723	21,905.61	24,830.28	46,735.89	4	
5	FLAT RATES	0.944	1.074	172.5	109,696	744.49	833.03	1,577.52	5	
6									6	
7									7	
8									8	
9									9	
10	TOTAL	100.000	100.000	18,277.0	10,213,735	\$ 78,865.26	\$ 77,563.10	\$ 156,428.36	10	

(a) Page 2 of 3, Columns A and B of tracker filed for the months of  
 (b) Exhibit IV, Page 6 of 7, Column E, Line 1 times Exhibit IV, Page 2 of 7, Column A  
 (c) Exhibit IV, Page 6 of 7, Column E, Line 2 times Exhibit IV, Page 2 of 7, Column B  
 (d) Exhibit IV, Page 1 of 7, Column A, Line 7 times Exhibit IV, Page 2 of 7, Column A  
 (e) Exhibit IV, Page 1 of 7, Column B, Line 7 times Exhibit IV, Page 2 of 7, Column B

OCT 2008    NOV 2008    DEC 2008

RECEIVED  
 MAR 16 2009

INDIANA UTILITY  
 REGULATORY COMMISSION

RECEIVED

MAR 16 2009

INDIANA UTILITY  
REGULATORY COMMISSION

30-Day Filing No. 2528

Filing No. 2ND QTR. 2009  
Exhibit IV  
Page 3 of 7

CITY OF TIPTON, INDIANA

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:

OCT 2008    NOV 2008    DEC 2008

LINE NO.	RATE SCHEDULE	ACTUAL AVERAGE KWH SALES (A)	DEMAND ADJUSTMENT FACTOR PER KWH (B)	ENERGY ADJUSTMENT FACTOR PER KWH (C)	INCREMENTAL KW DEMAND COST BILLED BY MEMBER (D)		INCREMENTAL KWH ENERGY COST BILLED BY MEMBER (E)		LESS PREV. VARIANCE - SYSTEM SALES FROM FILING NUMBER DEMAND (F)		ENERGY (G)		LINE NO.
					OCT 2008	NOV 2008	OCT 2008	NOV 2008	OCT 2008	NOV 2008	OCT 2008	NOV 2008	
1	RATE - A	2,767,637	0.008725	0.008035	\$ 23,809.57	\$ 21,981.21	\$	149.28	\$ (430.01)			1	
2	RATE - B	1,894,096	0.009884	0.008488	18,459.15	15,852.01		920.98	611.06			2	
3	RATE - C	1,852,664	0.009236	0.006940	16,871.65	12,677.48		(1,166.78)	(1,408.59)			3	
4	RATE - D	2,650,173	0.007274	0.007701	19,007.48	20,123.26		(666.02)	(1,487.70)			4	
5	FLAT RATES	97,095	0.009252	0.010267	885.75	982.92		170.95	213.73			5	
6												6	
7												7	
8												8	
9												9	
10	TOTAL	9,261,665			\$ 79,033.60	\$ 71,616.88	\$	(591.59)	\$ (2,501.51)			10	

(a) Exhibit IV, Page 7 of 7, Column E  
(b) Page 3 of 3, Column F of Tracker Filing for the three months of  
(c) Page 3 of 3, Column G of Tracker Filing for the three months of  
(d) Column A times Column B times the Utility Receipts Tax Factor of  
(e) Column A times Column C times the Utility Receipts Tax Factor of  
(f) Exhibit IV, Page 4 of 7, Column D of Tracker Filing for the three months of  
(g) Exhibit IV, Page 4 of 7, Column E of Tracker Filing for the three months of

RECEIVED

MAR 16 2009

INDIANA UTILITY  
 REGULATORY COMMISSION

CITY OF TIPTON, INDIANA

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:  
 OCT 2008      NOV 2008      DEC 2008

LINE NO.	RATE SCHEDULE	NET INCREMENTAL COST BILLED BY MEMBER			TOTAL (C)	DEMAND (D)	VARIANCE ENERGY (E)	TOTAL (F)	LINE NO.
		DEMAND (A)	ENERGY (B)	TOTAL					
1	RATE - A	\$ 23,660.29	\$ 22,411.22	\$ 46,071.51	\$ 3,229.61	\$ 3,897.41	\$ 7,127.02	1	
2	RATE - B	17,538.17	15,240.95	32,779.12	716.77	1,197.00	1,913.77	2	
3	RATE - C	18,038.43	14,086.07	32,124.50	(6,968.11)	(4,932.85)	(11,900.96)	3	
4	RATE - D	19,673.50	21,610.96	41,284.46	2,232.11	3,219.32	5,451.43	4	
5	FLAT RATES	714.80	769.19	1,483.99	29.69	63.84	93.53	5	
6								6	
7								7	
8								8	
9								9	
10	TOTAL	\$ 79,625.19	\$ 74,118.39	\$ 153,743.58	\$ (759.93)	\$ 3,444.72	\$ 2,684.79	10	

(a) Column D minus Column F from Exhibit IV, Page 3 of 7  
 (b) Column E minus Column G from Exhibit IV, Page 3 of 7  
 (c) Columns E, F, and G from Exhibit IV, Page 2 of 7 minus Columns A, B, and C

RECEIVED  
 MAR 16 2009  
 INDIANA UTILITY  
 REGULATORY COMMISSION

CITY OF TIPTON, INDIANA

DETERMINATION OF ACTUAL ENERGY COST ADJUSTMENT FOR THE THREE MONTHS OF  
 OCT 2008 NOV 2008 DEC 2008

LINE NO.	DESCRIPTION	OCT 2008 (A)	NOV 2008 (B)	DEC 2008 (C)	TOTAL (D)	ACTUAL 3 MONTH AVERAGE (E)	LINE NO.
	PURCHASED POWER FROM IMPA						
1	KW DEMAND (a)	18,029	16,756	20,047	54,832	18,277	1
2	KWH ENERGY (a)	10,297,707	9,375,872	10,967,625	30,641,204	10,213,735	2
	INCREMENTAL PURCHASED POWER COSTS						
	DEMAND RELATED						
3	ECA FACTOR PER KW (a)	\$ 1.186	\$ 1.186	\$ 1.186	\$ 3.558	\$ 1.186	3
4	CHARGE (b)	\$ 21,382.39	\$ 19,872.62	\$ 23,775.74	\$ 65,030.75	\$ 21,676.92	4
	ENERGY RELATED						
5	ECA FACTOR PER KWH (a)	\$ 0.002226	\$ 0.002226	\$ 0.002226	\$ 0.006678	\$ 0.002226	5
6	CHARGE (c)	\$ 22,922.70	\$ 20,870.69	\$ 24,413.93	\$ 68,207.32	\$ 22,735.77	6

(a) From IMPA bills for the months  
 (b) Line 1 times Line 3  
 (c) Line 2 times Line 5



RECEIVED

MAR 16 2009

INDIANA UTILITY  
REGULATORY COMMISSION

Filing No. 2ND QTR. 2009  
Exhibit IV  
Page 7 of 7

CITY OF TIPTON, INDIANA

DETERMINATION OF ACTUAL AVERAGE KWH SALES FOR THE THREE MONTHS OF  
OCT 2008 NOV 2008 DEC 2008

LINE NO.	RATE SCHEDULE	OCT 2008 (A)	NOV 2008 (B)	DEC 2008 (C)	TOTAL (D)	AVERAGE (E)	LINE NO.
1	RATE - A	2,827,880	2,490,102	2,984,929	8,302,911	2,767,637	1
2	RATE - B	2,076,386	1,887,670	1,718,232	5,682,288	1,894,096	2
3	RATE - C	1,643,964	2,344,295	1,569,733	5,557,992	1,852,664	3
4	RATE - D	2,612,380	2,840,700	2,497,440	7,950,520	2,650,173	4
5	FLAT RATES	90,940	95,960	104,385	291,285	97,095	5
6							6
7							7
8							8
9							9
10	TOTAL	9,251,550	9,638,727	8,874,719	27,784,996	9,261,665	10

RECEIVED

MAR 16 2009

INDIANA UTILITY  
REGULATORY COMMISSION

INDIANA MUNICIPAL POWER AGENCY  
ECA ESTIMATES FOR APRIL, MAY, AND JUNE  
2009

	APR	MAY	JUN	APR	MAY	JUN
IMPA's Energy Cost Adjustment	1.198	1.198	1.198	0.000919	0.000919	0.000919
					\$/kWh	
To develop these Energy Cost Adjustment factors, IMPA used the following estimated loads for						
TIPTON	23,962	26,111	31,542	10,221,628	10,594,574	11,935,717
					kWh	

30-Day Filing No. 2528

RECEIVED

MAR 16 2009

INDIANA UTILITY  
REGULATORY COMMISSION

# IMPA

 INDIANA MUNICIPAL POWER AGENCY

## BILL FOR WHOLESALE ELECTRIC SERVICE - REVISED 12/16/08

Member: Tipton Utility	DUE DATE: 01/14/09
Address: 113 Court Street	Billing Date: 12/15/08
PO Box 288	Billing Month: November-08
Tipton, IN 46072	

**Demand**

Max Peak Demand:	17,468	Date: 11/21/08	Time: 800	EST
CP Billing Demand:	16,756	Date: 11/20/08	Time: 1900	EST

**Energy**

	kWh
Tipton # 1 Metering Point	5,401,296
Tipton # 2 Metering Point	3,651,869
Tipton Getrag Bank # 1 Metering Point	0
Tipton Getrag Bank # 2 Metering Point	322,707
<b>Total Metered Energy:</b>	<b>9,375,872</b>

**Reactive Demand**

CP Billing Demand:	16,756	CP Power Factor:	99.6%
KVA at CP:	16,825	Max Peak Load Factor:	74.5%
KVAR at CP:	1,526	Coin. Peak Load Factor:	77.7%
KVAR at 97% P.F.:	4,199	Coincidence Factor:	95.9%
Billing KVAR:	0		

**Purchased Power Charges**

Base Demand Charge - Production	\$13.455 /kW x	16,756	\$225,451.98
Base Demand Charge - Transmission	\$1.713 /kW x	16,756	\$28,703.03
Delivery Voltage Charge - Getrag MPs	\$0.812 /kW x	609	\$494.51
Delivery Voltage Charge - Tipton # 1&2 MPs	\$1.443 /kW x	16,147	\$23,300.12
ECA Demand Charge	\$1.186 /kW x	16,756	\$19,872.62
		<b>Total Demand Charges</b>	<b>\$297,822.26</b>
Base Energy Charge - Production	\$0.021261 /kWh x	9,375,872	\$199,340.41
Base Energy Charge - Transmission	\$0.000000 /kWh x	9,375,872	\$0.00
ECA Energy Charge	\$0.002226 /kWh x	9,375,872	\$20,870.69
		<b>Total Energy Charges</b>	<b>\$220,211.10</b>
Reactive Demand Charge	\$1.200 /kvar x	0	\$0.00
<b>TOTAL PURCHASED POWER CHARGES:</b>			<b>\$518,033.36</b>

Direct Load Control Switch Credits - A/C	\$0.000	x	129 Switches	\$0.00
Direct Load Control Switch Credits - WH	(\$1.000)	x	48 Switches	(\$48.00)
Other Adjustments:				\$0.00

**NET AMOUNT DUE:****\$517,985.36**

Average rate, cents/kWh 5.525

To avoid a Late Payment Charge, as provided for in Schedule B, payment in full must be received by - 1/14/2009

Send Payments to: Indiana Municipal Power Agency  
PO Box 1627  
Indianapolis IN 46206

RECEIVED INDG JAN 25 2009

RECEIVED  
 MAR 16 2009  
 INDIANA UTILITY  
 REGULATORY COMMISSION



**IMPA**  
 INDIANA MUNICIPAL POWER AGENCY

**BILL FOR WHOLESALE ELECTRIC SERVICE**

Member: Tipton Utility  
 Address: 113 Court Street  
 PO Box 288  
 Tipton, IN 46072

DUE DATE: 02/13/09  
 Billing Date: 01/14/09  
 Billing Month: December-08

**Demand**

Max Peak Demand: 20,137 Date: 12/22/08 Time: 900 EST  
 CP Billing Demand: 20,047 Date: 12/22/08 Time: 1000 EST

**Energy**

		kWh
Tipton # 1 Metering Point		6,367,162
Tipton # 2 Metering Point		4,193,693
Tipton Getrag Bank # 1 Metering Point		0
Tipton Getrag Bank # 2 Metering Point		406,770
Total Metered Energy:		10,967,625

**Reactive Demand**

CP Billing Demand:	20,047	CP Power Factor:	98.8%
KVA at CP:	20,291		
KVAR at CP:	3,139	Max Peak Load Factor:	73.2%
KVAR at 97% P.F.:	5,024	Coin. Peak Load Factor:	73.5%
Billing KVAR:	0	Coincidence Factor:	99.6%

**Purchased Power Charges**

Base Demand Charge - Production	\$13.455 /kW x	20,047	\$269,732.39
Base Demand Charge - Transmission	\$1.713 /kW x	20,047	\$34,340.51
Delivery Voltage Charge - Getrag MPs	\$0.812 /kW x	693	\$562.72
Delivery Voltage Charge - Tipton # 1&2 MPs	\$1.443 /kW x	19,354	\$27,927.82
ECA Demand Charge	\$1.186 /kW x	20,047	\$23,775.74
		<b>Total Demand Charges</b>	<b>\$356,339.18</b>
Base Energy Charge - Production	\$0.021261 /kWh x	10,967,625	\$233,182.68
Base Energy Charge - Transmission	\$0.000000 /kWh x	10,967,625	\$0.00
ECA Energy Charge	\$0.002226 /kWh x	10,967,625	\$24,413.93
		<b>Total Energy Charges</b>	<b>\$257,596.61</b>
Reactive Demand Charge	\$1.200 /kvar x	0	\$0.00
<b>TOTAL PURCHASED POWER CHARGES:</b>			<b>\$613,935.79</b>

Direct Load Control Switch Credits - A/C	\$0.000 x	129 Switches	\$0.00
Direct Load Control Switch Credits - WH	(\$1.000) x	48 Switches	(\$48.00)
Other Adjustments:			\$0.00
<b>NET AMOUNT DUE:</b>			<b>\$613,887.79</b>

Average rate, cents/kWh 5.597

To avoid a Late Payment Charge, as provided for in Schedule B, payment in full must be received by - **2/13/2009**

Send Payments to: Indiana Municipal Power Agency  
 PO Box 1627  
 Indianapolis IN 46206

RECEIVED  
 MAR 16 2009  
 INDIANA UTILITY  
 REGULATORY COMMISSION



**IMPA**  
 INDIANA MUNICIPAL POWER AGENCY

**BILL FOR WHOLESALE ELECTRIC SERVICE**

Member: Tipton Utility	DUE DATE: 12/15/08
Address: 113 Court Street	
PO Box 288	Billing Date: 11/14/08
Tipton, IN 46072	Billing Month: October-08

**Demand**

Max Peak Demand:	18,182	Date: 10/13/08	Time: 1400	EST
CP Billing Demand:	18,029	Date: 10/15/08	Time: 1400	EST

**Energy**

	kWh
Tipton # 1 Metering Point	5,317,450
Tipton # 2 Metering Point	4,794,806
Tipton Getrag Bank # 1 Metering Point	42
Tipton Getrag Bank # 2 Metering Point	185,409
Total Metered Energy:	10,297,707

**Reactive Demand**

CP Billing Demand:	18,029	CP Power Factor:	98.6%
KVA at CP:	18,291		
KVAR at CP:	3,082	Max Peak Load Factor:	76.1%
KVAR at 97% P.F.:	4,518	Coin. Peak Load Factor:	76.8%
Billing KVAR:	0	Coincidence Factor:	99.2%

**Purchased Power Charges**

Base Demand Charge - Production	\$13.455 /kW x	18,029	\$242,580.20
Base Demand Charge - Transmission	\$1.713 /kW x	18,029	\$30,883.68
Delivery Voltage Charge - Getrag MPs	\$0.812 /kW x	0	\$0.00
Delivery Voltage Charge - Tipton # 1&2 MPs	\$1.443 /kW x	18,029	\$26,015.85
ECA Demand Charge	\$1.186 /kW x	18,029	\$21,382.39
		<b>Total Demand Charges</b>	<b>\$320,862.12</b>
Base Energy Charge - Production	\$0.021261 /kWh x	10,297,707	\$218,939.55
Base Energy Charge - Transmission	\$0.000000 /kWh x	10,297,707	\$0.00
ECA Energy Charge	\$0.002226 /kWh x	10,297,707	\$22,922.70
		<b>Total Energy Charges</b>	<b>\$241,862.25</b>
Reactive Demand Charge	\$1.200 /kvar x	0	\$0.00
<b>TOTAL PURCHASED POWER CHARGES:</b>			<b>\$562,724.37</b>
Direct Load Control Switch Credits - A/C	\$0.000 x	129 Switches	\$0.00
Direct Load Control Switch Credits - WH	(\$1.000) x	48 Switches	(\$48.00)

**NET AMOUNT DUE:**

**\$562,676.37**

Average rate, cents/kWh 5.464

To avoid a Late Payment Charge, as provided for in Schedule B, payment in full must be received by - **12/15/2008**

Send Payments to: Indiana Municipal Power Agency  
 PO Box 1627  
 Indianapolis IN 46206

RECEIVED  
MAR 16 2009  
INDIANA UTILITY  
REGULATORY COMMISSION

TIPTON MUNICIPAL ELECTRIC UTILITY

SCHEDULE OF LINE LOSS CALCULATIONS  
For the twelve months ended December 31, 2006

POWER DATA

	Jan 08	Feb 08	Mar 08	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	
K.W.H. Purchased	11,779,478	10,839,184	10,375,577	8,595,286	8,272,034	9,536,127	10,607,737	10,299,898	9,876,154	10,297,707	9,375,872	10,967,625	120,842,679
Total K.W.H. Purchased	11,779,478	10,859,184	10,375,577	8,595,286	8,272,034	9,536,127	10,607,737	10,299,898	9,876,154	10,297,707	9,375,872	10,967,625	120,842,679

W.H. USED BY MUNICIPAL DEPARTMENTS

City Garage	2,398	1,526	924	578	380	444	344	380	479	335	346	373	8,507
Fire Department	7,556	5,906	8,194	7,510	5,807	5,751	5,317	4,780	4,739	5,026	5,641	5,409	71,656
Municipal Building	16,352	15,228	15,630	14,068	12,278	9,224	12,318	13,204	11,432	11,559	10,237	12,447	154,177
Public Department and Recreation	7,401	7,789	8,802	7,346	4,514	5,106	7,942	9,270	7,694	7,331	5,755	7,330	86,080
* Life Stations - Sewage	18,130	11,070	12,251	12,491	10,454	29,079	32,770	36,227	21,788	11,503	11,874	11,802	219,439
Treatment Plant - Sewage	2,978	2,839	3,431	3,138	2,355	1,631	1,357	1,207	2,018	1,056	973	1,777	24,760
Street Lighting	153,000	135,000	156,600	152,100	126,900	116,100	120,600	119,700	108,000	122,400	109,800	120,600	1,540,800
Traffic Lighting	27,235	13,436	13,622	13,255	10,897	9,569	9,768	9,839	9,992	12,959	14,460	22,684	167,716
Light Department	23,415	19,478	19,478	15,864	14,085	12,189	13,586	15,805	17,670	20,791	22,104	24,231	218,696
Water Wells	5,200	4,212	4,998	4,102	3,468	4,406	4,438	5,348	5,670	5,076	4,882	4,008	55,608
Water Tower	39,785	33,881	36,896	33,314	40,617	35,891	39,046	39,046	43,342	35,912	43,096	31,319	452,145
Collection System	117	105	113	93	89	217	62	73	81	77	111	119	1,257
* Ball Parks	665	629	684	696	188	116	80	90	120	182	129	272	3,851
* Sub-Station	48	64	40	55	244	835	738	180	246	109	110	205	2,874
Total K.W.H. Used by City	305,080	251,903	282,443	265,370	233,016	231,278	249,306	255,869	233,951	235,056	230,078	243,156	3,016,506

K. W. H. SALES

Residential	4,131,453	3,703,274	4,255,089	3,530,118	2,649,595	2,441,801	3,038,928	3,727,209	3,553,393	2,827,880	2,490,102	2,984,929	39,333,771
Commercial	1,976,129	1,816,778	2,054,984	1,829,627	1,643,619	1,617,960	1,997,653	2,277,697	2,284,925	2,076,386	1,887,670	1,718,232	23,181,660
General Power	1,174,621	1,254,048	1,315,024	1,289,562	1,025,951	1,200,204	829,817	942,681	1,212,007	1,643,964	2,344,295	1,569,733	15,801,907
Primary Power	2,966,280	3,081,040	3,117,640	3,109,420	2,804,020	2,630,320	2,750,340	2,580,180	2,485,180	2,612,380	2,840,700	2,497,440	33,474,940
Public St. & Highway Lighting	23,415	19,478	19,478	15,864	14,085	12,189	13,586	15,805	17,670	20,791	22,104	24,231	218,696
Security Lights (Acct# 23-36000 * #Sec Lines)	83,112	68,038	67,898	55,532	50,028	41,072	45,351	53,278	59,392	70,149	73,856	80,154	747,860
Other Sales													0

SUMMARY OF DISTRIBUTION

Total K. W. H. Sold	10,355,010	9,942,656	10,830,113	9,830,123	8,187,298	7,943,546	8,675,675	9,596,850	9,612,567	9,251,550	9,658,727	8,874,719	112,758,834
K. W. H. Purchased	11,779,478	10,859,184	10,375,577	8,595,286	8,272,034	9,536,127	10,607,737	10,299,898	9,876,154	10,297,707	9,375,872	10,967,625	120,842,679
K. W. H. Sold	10,355,010	9,942,656	10,830,113	9,830,123	8,187,298	7,943,546	8,675,675	9,596,850	9,612,567	9,251,550	9,658,727	8,874,719	112,758,834
Total K. W. H. Unaccounted for	1,424,468	916,528	(454,536)	(1,234,837)	84,736	1,592,581	1,932,062	703,048	263,587	1,046,157	(282,855)	2,092,906	8,083,845
Per Cent Loss	12.09%	8.44%	-4.38%	-14.37%	1.02%	16.70%	18.21%	6.83%	2.67%	10.16%	-3.02%	19.08%	6.69%