

113 Court Street, P.O. Box 288 Tipton, IN 46072-0288 Office: 765-675-7629

Fax: 765-675-9048

February 24, 2010

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

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

Mr. Williams:

We are enclosing the documentation-covering subject for billings during the months of April, May, and June 2010.

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.

# **TIPTON MUNICIPAL ELECTRIC UTILITY**

# ENERGY COST ADJUSTMENT TRACKING FACTOR 2ND QUARTER, 2010

**BILLING AND USAGE PERIOD:APR 2010 THROUGH JUN 2010** 

## 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:

ECA Tracking Factor
0.023058 Per Kwh
0.023800 Per Kwh
0.031204 Per Kwh
0.022871 Per Kwh

MONTH'S EFFECTIVE:

APR 2010

MAY 2010

JUN 2010

### 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	\$	0.002238	per kilowatt ho (Kwh)
RATE - B	*	0.002454	per kilowatt ho (Kwh)
RATE - C	\$	0.010014	per kilowatt ho (Kwh)
RATE - D	\$	0.003193	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

### 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:

Rate Code	Change in ECA Tracking Factor
RATE - A	\$ 0.002238 Per Kwh
RATE - B	\$ 0.002454 Per Kwh
RATE - C	\$ 0.010014 Per Kwh
RATE - D	\$ 0.003193 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: David L. RELP

STATE OF INDIANA ) COUNTY OF TIPTON)

SS:

Personally appeared before me, a Notary Public in and for said county and state, this 24 day of \_\_\_\_\_\_, 2010, 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 8, 2011

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

### QUARTERLY ENERGY COST ADJUSTMENT FACTOR

On Apr 1, 2010 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	\$ 0.002238	/ Kwh
RATE - B	\$ 0.002454	/ Kwh
RATE - C	\$ 0.010014	/ Kwh
RATE - D	\$ 0.003193	/ 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 \$2.24 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 \$1.57 . This change stated as a percentage of the monthly bill will vary from individual to individual depending upon the actual amount of energy consumed.

Filing No. 2ND QTR. 2010

### TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

Page 1 of 3

# DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF:

APR 2010

MAY 2010

JUN 2010

LINE NO.	DESCRIPTION		DEMAND RELATED (A)	ENERGY RELATED (B)	LINE NO.
1	INCREMENTAL CHANGE IN BASE RATE (a)		3,490	0.013383	1
2	ESTIMATED SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b)	+	0.000		2
3	ESTIMATED PURCHASED POWER ENERGY COST ADJUSTMENT (c)	+	0.277	(0.000060)	3
4	ESTIMATED TOTAL CHANGE IN PURCHASED POWER RATE		3.767	0.013323	4
5	EST CHANGE IN PURCHASED POWER RATE ADJ FOR LOSSES & UTILITY RECEIPTS TAX (d)		4.042	0.014297	5
6	PLUS TRACKING FACTOR EFFECTIVE PRIOR TO JANUARY 27, 1983 (e)	+	0,000	0.000000	6
7	ESTIMATED TOTAL RATE ADJUSTMENT		4.042	0.014297	7
8	ESTIMATED AVERAGE BILLING UNITS (f)	*	18,003	8,534,442	8
9	ESTIMATED INCREMENTAL CHANGE IN PURCHASED POWER COST (g)		\$ 72,768.13	\$ 122,016.92	9
	(a) Exhibit I, Line 3 (b) Exhibit II, Line 9 N/A (c) Exhibit III, Column E, Lines 3 and 5 (d) Line 4 divided by (1 - line loss factor)(0.986)		=	94.51% 93.19%	

<sup>(</sup>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

### CITY OF TIPTON, INDIANA

# DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF: APR 2010 MAY 2010 JUN 2010

LINE NO	RATE SCHEDULE	KW DEMAND ALLOCATOR (%) (a)	KWH ENERGY ALLOCATOR (%) (a)	ALLOCATED ESTIMATED KWH PURCHASED (b)	ALLOCATED ESTIMATED KWH PURCHASED (c)		L CHANGE IN PURCHA LINE LOSSES & GROSS F ENERGY (e)		LINE NO.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1	RATE - A	34.096	33.919	6,138.3	2,894,797	\$ 24,811.02	\$ 41,386.92	\$ 66,197.94	1
2	RATE - B	23.147	21.193	4,167.2	1,808,704	16,843.64	25,859.05	42,702.69	2
3	RATE - C	14.037	11.801	2,527.1	1,007,150	10,214,46	14,399,22	24,613.68	3
4	RATE - D	27.776	32.013	5,000.5	2,732,131	20,212.07	39,061.28	59,273.35	4
5	FLAT RATES	0.944	1.074	169.9	91,660	686,93	1,310.46	1,997.39	5
6	ILAI KAILS	0.244	1.074	107.5	71,000	000.73	1,510.40	1,757.57	6
7									7
8									8
9									9
,		<u></u>							9
10	TOTAL	100.000	100.000	18,003.0	8,534,442	\$ 72,768.13	\$ 122,016.92	\$ 194,785.05	10

(a) From Cost of Service Study Based on Twelve Month Period 01/01/97 to 12/31/97

<sup>(</sup>b) Page 1 of 3, Column A, Line 8 times Page 2 of 3, Column A

<sup>(</sup>c) Page 1 of 3, Column B, Line 8 times Page 2 of 3, Column B

<sup>(</sup>d) Page 1 of 3, Column A, Line 9 times Page 2 of 3, Column A

<sup>(</sup>e) Page 1 of 3, Column B, Line 9 times Page 2 of 3, Column B

Filing No. 2ND QTR. 2010

LINE NO.

2

### TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

### DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF: APR 2010 MAY 2010

TOTAL CHANGE IN PURCHASED POWER COST

LINE	RATE	PLUS VA	RIANCE (a)	ADJ FOR L	INE LOSSES & GROSS	RECEIPTS TAX	RATE ADJUSTMENT FACTOR PER KWH (d)			
NO	SCHEDULE	DEMAND	ENERGY	DEMAND (b)	ENERGY (c)	TOTAL	DEMAND	ENERGY	TOTAL	
	***************************************	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
1	RATE - A	\$ (2,455.42)	\$ 3,005.27	\$ 22,355.60	\$ 44,392.19	\$ 66,747.78	\$ 0.007723	\$0.015335	\$0.023058	
2	RATE - B	(1,544.89)	1,889.57	15,298.75	27,748.62	43,047.37	0.008458	0.015342	0.023800	
3	RATE - C	3,971.10	2,842.83	14,185.56	17,242.05	31,427.61	0.014085	0.017120	0.031204	
4	RATE - D	(328.81)	3,541.09	19,883.26	42,602.37	62,485.63	0.007278	0.015593	0.022871	
5	FLAT RATES	(13.24)	117.08	673.69	1,427.54	2,101.23	0.007350	0.015574	0.022924	
6										
7										
8										
9										
10	TOTAL	\$ (371.26)	\$ 11,395.84	\$ 72,396.86	\$ 133,412.77	\$ 205,809.62	\$ 0.008483	\$0.015632	\$0.024115	

(a) Exhibit IV, Page 4 of 7, Columns D and E / (1 - loss factor)(.986) =

Plus, the Special Variance from Page 2A of 3, Columns C and D

93.19%

IURC 30-DAY FILING NO.: 2662
Indiana Utility Regulatory Commission RECEIVED ON:

<sup>(</sup>b) Page 2 of 3, Column E plus Page 2a of 3, Column F plus Page 3 of 3, Column A.

<sup>(</sup>c) Page 2 of 3, Column F plus Page 2a of 3, Column G plus Page 3 of 3, Column B.

<sup>(</sup>d) Page 3 of 3, Columns C, D and E divided by Page 2 of 3, Column D

### TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

### DETERMINATION OF INCREMENTAL CHANGE IN BASE RATES

LINE NO.	DESCRIP	TION		DEMAND RELATED		ENERGY RELATED		LINE NO.	
1	BASE RATE EFFECTIVE	January 1, 2010 (a)		\$	16.972	\$	0.029276	1	
2	BASE RATE EFFECTIVE	January 1, 2004 <b>(b)</b>	-		13.482		0.015893	2	
3	INCREMENTAL CHANGE I	N BASE RATE (c)			\$3.490		\$0.013383	3	

<sup>(</sup>a) IMPA rate effective for the period covered by this filing. The Base Rate includes the applicable Area Adjustment and Delivery Voltage Adjustment.

<sup>(</sup>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.

<sup>(</sup>c) Line 1 - Line 2

### TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

# ESTIMATION OF ENERGY COST ADJUSTMENT FOR THE THREE MONTHS OF: APR 2010 MAY 2010 JUN 2010

LINE NO.	DESCRIPTION		APR 2010 (A)	 MAY 2010 (B)	 JUN 2010 (C)	 TOTAL (D)	1	STIMATED 3 MONTH AVERAGE (E)	LINE NO.	
	PURCHASED POWER FROM IMPA									
1	KW DEMAND		14,995	17,213	21,802	54,010		18,003	1	
2	KWH ENERGY		8,086,511	8,092,205	9,424,610	25,603,326		8,534,442	2	
	INCREMENTAL PURCHASED POWER	COSTS								
	DEMAND RELATED									
3	ECA FACTOR PER KW	\$	0.277	\$ 0.277	\$ 0.277		\$	0.277	3	
4	CHARGE (a)	\$	4,153.62	\$ 4,768.00	\$ 6,039.15	\$ 14,960.77	\$	4,986.92	4	
	ENERGY RELATED									
5	ECA FACTOR PER KWH	\$	(0.000060)	\$ (0.000060)	\$ (0.000060)		\$	(0.000060)	5	
6	CHARGE (b)	\$	(485.19)	\$ (485.53)	\$ (565.48)	\$ (1,536.20)	\$	(512.07)	6	

<sup>(</sup>a) Line 1 times Line 3

<sup>(</sup>b) Line 2 times Line 5

Filing No. Exhibit IV Page 1 of 7 2ND QTR. 2010

### TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

### RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:

OCT 2009

NOV 2009 DEC 2009

LINE NO.	DESCRIPTION	_	DEMAND RELATED	ENERGY RELATED	LINE NO.	
				(A)	(B)	
1	INCREMENTAL CHANGE IN BASE RATE (a)		\$	4.3680	\$ 0.012405	1
2	ACTUAL SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b)	+	-			2
3	ACTUAL PURCHASED POWER ENERGY COST ADJUSTMENT (c)	+	-	0.481	0.002317	3
4	PLUS TRACKING FACTOR EFFECTIVE PRIOR TO IMPA MEMBERSHIP (d)	+		0.000	0.000000	4
5	TOTAL RATE ADJUSTMENT (e)			4.849	\$ 0.014722	5
6	ACTUAL AVERAGE BILLING UNITS (f)	*	· _	17,860	10,360,990	6
	LINE 5 * LINE 6		\$	86,603.14	\$ 152,534.49	
	OTHER CHARGES			N/A		
7	ACTUAL INCREMENTAL CHANGE IN PURCHASED POWER COST (g)			86,603.14	\$ 152,534.49	7
	(a) Page 1 of 3, Line 1 of the Tracker filing for the mon OCT 2009	ths of : NOV 2009	DI	EC 2009		
	Base Rate Effective 01/01/2009	ninus	В	ase Rate Effectiv	re 01/01/2004	
	<b>Demand</b> 17.850000				\$13.482000	
	Energy 0.028298				\$0.015893	

<sup>(</sup>c) Exhibit IV, Page 6 of 7, Column E, Lines 4 and 6

<sup>(</sup>d) This line is zero if new rates have been approved since January 27, 1983.

<sup>(</sup>e) Sum of Lines 1 through 4

<sup>(</sup>f) Exhibit IV, Page 6 of 7, Column E, Lines 1 and 2.

<sup>(</sup>g) Line 5 times Line 6

### TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

### RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:

OCT 2009 NOV 2009 DEC 2009

LINE NO.	RATE SCHEDULE	KW DEMAND ALLOCATOR (%) (a) (A)	KWH ENERGY ALLOCATOR (%) (a) (B)	ALLOCATED ACTUAL KW PURCHASED (b) (C)	ALLOCATED ACTUAL KWH PURCHASED (c) (D)	INCREMENTA DEMAND (d) (E)	L CHANGE IN PURCHA ENERGY (e) (F)	SED POWER COST TOTAL (G)	LINE NO.
1 2 3 4 5 6 7	RATE - A RATE - B RATE - C RATE - D FLAT RATES	28.624 19.944 22.554 27.942 0.935	28.773 18.451 19.159 32.541 1.075	5,112.3 3,562.0 4,028.1 4,990.5 167.1	2,981,189 1,911,710 1,985,081 3,371,584 111,426	\$ 24,789.61 17,272.06 19,532.31 24,198.98 810.16	\$ 43,889.06 28,144.20 29,224.37 49,636.45 1,640.41	\$ 68,678.67 45,416.26 48,756.68 73,835.43 2,450.57	1 2 3 4 5 6 7 8
10	TOTAL	100.000	100.000	17,860.0	10,360,990	\$ 86,603.14	\$ 152,534.49	\$ 239,137.63	9

OCT 2009

NOV 2009

DEC 2009

<sup>(</sup>a) Page 2 of 3, Columns A and B of tracker filed for the months of

<sup>(</sup>b) Exhibit IV, Page 6 of 7, Column E, Line 1 times Exhibit IV, Page 2 of 7, Column A

<sup>(</sup>c) Exhibit IV, Page 6 of 7, Column E, Line 2 times Exhibit IV, Page 2 of 7, Column B

<sup>(</sup>d) Exhibit IV, Page 1 of 7, Column A, Line 7 times Exhibit IV, Page 2 of 7, Column A

<sup>(</sup>e) Exhibit IV, Page 1 of 7, Column B, Line 7 times Exhibit IV, Page 2 of 7, Column B

Page 3 of 7

### TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

# RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF: OCT 2009 NOV 2009 DEC 2009

LINE NO.	RATE SCHEDULE	ACTUAL AVERAGE KWH SALES (a) (A)	DEMAND ADJUSTMENT FACTOR PER KWH (b) (B)	ENERGY ADJUSTMENT FACTOR PER KWH (c) (C)	INCREMENTAL KW DEMAND COST BILLED BY MEMBER (d) (D)	INCREMENTAL KWH ENERGY COST BILLED BY MEMBER (e) (E)	LESS PREV. VARIANCE FROM FILING NUMBE DEMAND (f) (F)		LINE NO.
1 2 3 4 5 6 7 8	RATE - A RATE - B RATE - C RATE - D FLAT RATES	2,596,030 1,664,724 1,728,616 2,935,987 97,030	0.005965 0.006305 0.005320 0.005393 0.006090	0.015784 0.015637 0.014856 0.015840 0.015917	\$ 15,268.52 10,349.14 9,067.49 15,612.11 582.64	\$ 40,402.08 25,666.85 25,320.79 45,854.95 1,522.80	\$ (11,809.30) (8,362.60) (6,764.15) (8,893.29) (239.86)	\$ (686.37) (716.46) (1,254.35) (481.56) (8.50)	1 2 3 4 5 6 7 8
10	TOTAL	9,022,387			\$ 50,879.90	\$ 138,767.47	\$ (36,069.20)	\$ (3,147.24)	10
() () () () ()	b) Page 3 of 3, Column G d) Column A times Colum e) Column A times Colum f) Exhibit IV, Page 4 of 7,	of Tracker Filing for the tool of Tracker Filing for the tool of times the Utility Record Column D of Tracker Fil	three months of eipts Tax Factor of		OCT 2009 OCT 2009 0.9860 0.986	NOV 2009 NOV 2009 OCT 2009 OCT 2009	DEC 2009 DEC 2009 NOV 2009 NOV 2009	DEC 2009 DEC 2009	

### TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

### RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:

OCT 2009

NOV 2009

DEC 2009

LINE NO.	RATE SCHEDULE	D	NET INCREMEMAND (a) (A)	 COST BILLED NERGY (b) (B)	BY MEI	MBER TOTAL (C)	DE	EMAND (c) (D)	 ARIANCE VERGY (c) (E)	T	OTAL (c) (F)	LINE NO.
1 2 3 4 5 6 7 8	RATE - A RATE - B RATE - C RATE - D FLAT RATES	\$	27,077.82 18,711.74 15,831.64 24,505.40 822.50	\$ 41,088.45 26,383.31 26,575.14 46,336.51 1,531.30	\$	68,166.27 45,095.05 42,406.78 70,841.91 2,353.80	\$	(2,288.21) (1,439.68) 3,700.67 (306.42) (12.34)	\$ 2,800.61 1,760.89 2,649.23 3,299.94 109.11	\$	512.40 321.21 6,349.90 2,993.52 96.77	1 2 3 4 5 6 7 8 9
10	TOTAL	\$	86,949.10	\$ 141,914.71	\$	228,863.81	\$	(345.98)	\$ 10,619.78	\$	10,273.80	10

<sup>(</sup>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

<sup>(</sup>c) Columns E, F, and G from Exhibit IV, Page 2 of 7 minus Columns A, B, and C

### TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

### DETERMINATION OF ACTUAL ENERGY COST ADJUSTMENT FOR THE THREE MONTHS OF

OCT 2009

NOV 2009

DEC 2009

LINE NO.	DESCRIPTION		OCT 2009 (A)	1	NOV 2009 (B)	]	DEC 2009 (C)	 TOTAL(D)	3	ACTUAL 3 MONTH AVERAGE (E)	LINE NO.
			(-)		(-)		(-)	(-)		(-)	
	PURCHASED POWER FROM IMPA										
1	KW DEMAND (a)		17,017		17,020		19,542	53,579		17,860	1
2	KWH ENERGY (a)		10,008,935		9,849,237		11,224,798	31,082,970		10,360,990	2
	INCREMENTAL PURCHASED POWER COSTS										
	DEMAND RELATED										
3	ECA FACTOR PER KW (a)	\$	0.481	\$	0.481	\$	0.481		\$	0.481	3
4	CHARGE (b)	\$	8,185.18	\$	8,186.62	\$	9,399.70	\$ 25,771.50	\$	8,590.50	4
	ENERGY RELATED										
5	ECA FACTOR PER KWH (a)	\$	0.002317	\$	0.002317	\$	0.002317		\$	0.002317	5
6	CHARGE (c)	\$	23,190.70	\$	22,820.68	\$	26,007.86	\$ 72,019.24	\$	24,006.41	6
(a	) From IMPA bills for the months	(	OCT 2009	N	NOV 2009	I	DEC 2009				
	) Line 1 times Line 3										
(c	) Line 2 times Line 5										

Filing No. 2ND QTR. 2010 Exhibit IV

Page 7 of 7

### TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

# DETERMINATION OF ACTUAL AVERAGE KWH SALES FOR THE THREE MONTHS OF OCT 2009 NOV 2009 DEC 2009

LINE NO.	RATE SCHEDULE	OCT 2009 (A)	NOV 2009 (B)	DEC 2009 (C)	TOTAL (D)	AVERAGE (E)	LINE NO.
1	RATE - A	2,504,209	2,595,644	2,688,236	7,788,089	2,596,030	1
2	RATE - B	1,743,191	1,661,028	1,589,953	4,994,172	1,664,724	2
3	RATE - C	1,045,317	2,108,146	2,032,385	5,185,848	1,728,616	3
4	RATE - D	2,901,880	2,780,180	3,125,900	8,807,960	2,935,987	4
5	FLAT RATES	90,233	96,259	104,598	291,090	97,030	5
6							6
7							7
8							8
9							9
10	TOTAL	8,284,830	9,241,257	9,541,072	27,067,159	9,022,387	10

### TIPTON MUNICIPAL ELECTRIC UTILITY

### DETERMINATION OF ACTUAL KW DEMAND ALLOCATION AND KWH ENERGY ALLOCATION FACTORS

OCT 2009

NOV 2009

DEC 2009

Rate	Average	Percent of	kWh Energy		kW Demand	Adjusted	kW Demand Allocator for
Schedule	Sales	Total	Factors	Variance	Factors	Factors	2009
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
RATE - A	2,596,030	28.773%	33.919%	-15.171%	34.096%	28.923%	28.624%
RATE - B	1,664,724	18.451%	21.193%	-12.938%	23.147%	20.152%	19.944%
RATE - C	1,728,616	19.159%	11.801%	62.352%	14.037%	22.789%	22.554%
RATE - D	2,935,987	32,541%	32.013%	1.650%	27.776%	28.234%	27.942%
FLAT RATES	97,030	1.075%	1.074%	0.134%	0.944%	0.945%	0.935%
							0.000%
	9,022,387	100.000%	100.000%		100.000%	101.044%	100.000%

<sup>(</sup>A) From utility billing records

\_\_\_\_

<sup>(</sup>B) (A)/total of column (A)

<sup>(</sup>C) Taken from last cost of service study.

<sup>(</sup>D) Column (B)/Column (C)

<sup>(</sup>E) Taken from last cost of service study

<sup>(</sup>F) (1 + Column (D)) \* (Column (E))

<sup>(</sup>G) Column (F)/total of Column (F)

### **TIPTON MUNICIPAL ELECTRIC UTILITY**

# SCHEDULE OF LINE LOSS CALCULATIONS For the twelve months ended December 31, 2009

	kwh per mont	h per rate				FLAT RATE TOTALS		GRAND TOTAL	IMPA Billing	Unacct Power	Monthly Percent	Annual Percent
	"A"	"B"	"C"	"D"					J			
January	4,404,559	2,157,033	1,287,271	2,284,740	10,133,603	January	101,222	10,234,825	11,480,251	1,245,426	10.85%	10.85%
February	4,733,556	2,237,365	1,174,733	2,378,160	10,523,814	February	84,947	10,608,761	9,520,735	-1,088,026	-11.43%	0.75%
March	3,955,767	2,018,694	1,319,690	2,578,240	9,872,391	March	84,450	9,956,841	9,126,192	-830,649	-9.10%	-2.23%
April	2,950,283	1,686,662	1,080,940	2,339,780	8,057,665	April	68,995	8,126,660	8,086,511	-40,149	-0.50%	-1.87%
May	2,777,543	1,719,811	1,191,073	2,259,460	7,947,887	May	61,409	8,009,296	8,092,205	82,909	1.02%	-1.36%
June	2,230,486	1,567,551	877,575	2,397,080	7,072,692	June	52,953	7,125,645	9,424,610	2,298,965	24.39%	2.99%
July	3,228,536	1,990,342	1,065,061	2,707,040	8,990,979	July	58,725	9,049,704	9,130,541	80,837	0.89%	2.70%
August	3,171,598	1,988,803	851,911	2,577,280	8,589,592	August	68,573	8,658,165	10,107,328	1,449,163	14.34%	4.27%
September	3,444,994	2,024,955	1,084,941	3,013,960	9,568,850	September	76,680	9,645,530	8,733,112	-912,418	-10.45%	2.73%
October	2,504,209	1,743,191	1,045,317	2,901,880	8,194,597	October	90,233	8,284,830	10,008,935	1,724,105	17.23%	4.28%
November	2,595,644	1,661,028	2,108,146	2,780,180	9,144,998	November	96,259	9,241,257	9,849,237	607,980	6.17%	4.46%
December	2,688,236	1,589,953	2,032,385	3,125,900	9,436,474	December	104,598	9,541,072	11,224,798	1,683,726	15.00%	5.49%
Totals	38,685,411	22,385,388	15,119,043	31,343,700	107,533,542	Totals	949,044	108,482,586	114,784,455			5.49%



		В	ILL FOR W	HOLESALE EL	ECTRIC SE	RVICE		
Member:	Tipton Utilit	у.					DUE DATE:	12/16/09
Address:	113 Court S							
	P.O. Box 28						Billing Date:	11/16/09
	Tipton, IN	46072					Billing Period:	10/1-31/2009
Demand		kW	KVAR	Power Factor	Date	<u>Time</u>		Load Factor
Max Peak	Demand:	17,223	2,722	98.77%	10/16/09	1000	EST	78.1%
CP Billing I	Demand:	17,017	2,669	98.79%	10/15/09	1000	EST	79.1%
KVAR at 97	7% P.F.:		4,265					
Reactive D	emand:		0					
Energy						kWh		
Tipton #1 N	letering Point					5,411,520	-	
Tipton #2 M	letering Point					4,593,446		
Tipton Getra	ag Bank #1 Me	etering Point				3,969		
Tipton Getra	ag Bank #2 Me	etering Point				0		
•	_	Total Metered	d Energy:		-	10,008,935	-	

Purchased Power Charges				
Base Demand Charge - Production	\$14.466	/kW x	17,017	\$246,167.92
Base Demand Charge - Transmission	\$1.691	/kW x	17,017	\$28,775.75
Delivery Voltage Charge	\$1.693	/kW x	17,017	\$28,809.78
ECA Demand Charge	\$0.481	/kW x	17,017	\$8,185.18
			Total Demand Charges	\$311,938.63
Base Energy Charge - Production	\$0.028298	/kWh x	10,008,935	\$283,232.84
Base Energy Charge - Transmission	\$0.000000	/kWh x	10,008,935	\$0.00
ECA Energy Charge	\$0.002317	/kWh x	10,008,935	\$23,190.70
			Total Energy Charges	\$306,423.54
Reactive Demand Charge	\$1.200	/kVar x	0	\$0.00
TOTAL PL	JRCHASED POW	ER CHARG	GES:	\$618,362.17
Direct Load Control Switch Credits - A/C	\$0.000	x	127 Switches	\$0.00
Direct Load Control Switch Credits - WH	(\$1.000)	х	48 Switches	(\$48.00)
Other Adjustments:				\$0.00
	NET AMOUNT D	UE:		\$618,314.17
			Average rate, cents/kWh	6.178

To avoid a Late Payment Charge, as provided for in Schedule B, payment in full must be received by 
Send Payments to: Indiana Municipal Power Agency

12/16/2009

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

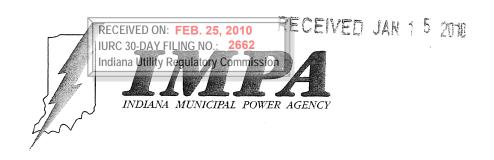
## BILL FOR WHOLESALE ELECTRIC SERVICE

Manakaw	Tinton I Hillis						DUE DATE:	01/13/10
Member:	Tipton Utility						DUE DATE.	01/13/10
Address:	113 Court S P.O. Box 28 Tipton, IN 4	8					Billing Date: Billing Period:	12/14/09 11/1-30/2009
Demand		<u>kW</u>	KVAR	Power Factor	Date	Time		Load Factor
Max Peak	Demand:	17,673	2,938	98.65%	11/06/09	900	EST	77.4%
CP Billing I	Demand:	17,020	1,421	99.65%	11/30/09	1900	EST	80.4%
KVAR at 9	7% P.F.:		4,266					
Reactive D	emand:		0					
Energy						kWh		
Tipton # 1 M	letering Point					5,608,512	-	
Tipton # 2 M	letering Point					4,234,790		
Tipton Getra	ig Bank#1 Me	tering Point				5,935		
Tipton Getra	ig Bank #2 Me	tering Point			_	0	_	
		Total Metered	l Energy:		_	9,849,237	-	

Purchased Power Charges			An a magaing continue of continue of the plant of the annual continue of the annual continue of the plant of the annual continue of the a	
Base Demand Charge - Production	\$14.466	/kW x	17,020	\$246,211.32
Base Demand Charge - Transmission	\$1.691	/kW x	17,020	\$28,780.82
Delivery Voltage Charge	\$1.693	/kW x	17,020	\$28,814.86
ECA Demand Charge	\$0.481	/kW x	17,020	\$8,186.62
•			Total Demand Charges	\$311,993.62
Base Energy Charge - Production	\$0.028298	/kWh x	9,849,237	\$278,713.71
Base Energy Charge - Transmission	\$0.000000	/kWh x	9,849,237	\$0.00
ECA Energy Charge	\$0.002317	/kWh x	9,849,237	\$22,820.68
			Total Energy Charges	\$301,534.39
Reactive Demand Charge	\$1.200	/kVar x	.0	\$0.00
TOTAL P	URCHASED POW	ER CHARG	GES:	\$613,528.01
Direct Load Control Switch Credits - A/C	\$0.000	×	127 Switches	\$0.00
Direct Load Control Switch Credits - WH	(\$1.000)	×	48 Switches	(\$48.00)
Other Adjustments:	,			\$0.00
	NET AMOUNT D	UE:		\$613,480.01
			Average rate, cents/kWh	6.229

To avoid a Late Payment Charge, as provided for in Schedule B, payment in full must be received by - 1/13/2010

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



Member:	Tipton Utility						DUE DATE:	02/16/10
Address:	113 Court St	treet						
	P.O. Box 28	8					Billing Date:	01/14/10
	Tipton, IN 4	6072					Billing Period:	12/1-31/2009
Demand	Salatin Burana caç: Applitation	<u>kW</u>	KVAR	Power Factor	<u>Date</u>	Time		Load Factor
Max Peak	Demand:	20,388	2,047	99.50%	12/10/09	1100	EST	74.0%
CP Billing	Demand:	19,542	972	99.88%	12/10/09	1900	EST	77.2%
KVAR at 9	7% P.F.:		4,898					
Reactive D	Demand:		0					
Energy						kWh		
Tipton # 1 N	Neterina Point					6.577.921		

BILL FOR WHOLESALE ELECTRIC SERVICE

Energy	KVVII
Tipton # 1 Metering Point	6,577,921
Tipton # 2 Metering Point	4,633,024
Tipton Getrag Bank # 1 Metering Point	13,853
Tipton Getrag Bank # 2 Metering Point	0_
Total Metered Energy:	11,224,798

Purchased Power Charges				
Base Demand Charge - Production	\$14.466	/kW x	19,542	\$282,694.57
Base Demand Charge - Transmission	\$1.691	/kW x	19,542	\$33,045.52
Delivery Voltage Charge	\$1.693	/kW x	19,542	\$33,084.61
ECA Demand Charge	\$0.481	/kW x	19,542	\$9,399.70
·			Total Demand Charges	\$358,224.40
Base Energy Charge - Production	\$0.028298	/kWh x	11,224,798	\$317,639.33
Base Energy Charge - Transmission	\$0.000000	/kWh x	11,224,798	\$0.00
ECA Energy Charge	\$0.002317	/kWh x	11,224,798	\$26,007.86
			Total Energy Charges	\$343,647.19
Reactive Demand Charge	\$1.200	/kVar x	0	\$0.00
TOTAL	PURCHASED POW	ER CHARG	BES:	\$701,871.59
Direct Load Control Switch Credits - A/C	\$0.000	x	127 Switches	\$0.00
Direct Load Control Switch Credits - WH	(\$1.000)	x	48 Switches	(\$48.00)
Other Adjustments:				\$0.00
	NET AMOUNT D	UE:		\$701,823.59
			Average rate, cents/kW	h 6.252

To avoid a Late Payment Charge, as provided for in Schedule B, payment in full must be received by - 2/16/2010

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



501.300

January 14, 2010

IMPA Board of Commissioners Indiana Municipal Power Agency 11610 North College Avenue Carmel, IN 46032

Dear Commissioner:

Enclosed are the estimated Energy Cost Adjustment factors for the second quarter (April, May and June) of 2010.

If you have any questions, please feel free to call Bev Matthews at (317) 428-6715.

Sincerely,

INDIANA MUNICIPAL POWER AGENCY

Bev Matthews

Vice President, Rates & Billing

BM/cr

Enclosure

cc: Pat Callahan

Scott Miller

Gimbel & Associates

John Julian

Greg Guerrettaz

Buzz Krohn

Don Gruenemeyer

Tom Dippel - Huntingburg

# INDIANA MUNICIPAL POWER AGENCY ECA ESTIMATES FOR APRIL, MAY, AND JUNE 2010

	APR	MAY	JUN	APR	MAY	JUN
	\$/kW-month			\$/kWh		
IMPA's Energy Cost Adjustment	0.277	0.277	0.277	(0.000060)	(0.000060)	(0.000060)
To develop these Energy Cost Adjustment factors, IMPA used the following estimated loads for		kW			kWh	
TIPTON	14,995	17,213	21,802	8,086,511	8,092,205	9,424,610