

113 Court Street, P.O. Box 288 Tipton, IN 46072-0288 Office: 765-675-7629 Fax: 765-675-9048

August 25, 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 October, November, and December 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,

UE

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 4TH QUARTER, 2010

BILLING AND USAGE PERIOD:OCT 2010 THROUGH DEC 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:

Rate Code

ECA Tracking Factor

RATE - A	\$ 0.020215	Per Kwh
RATE - B	0.020884	Per Kwh
RATE - C	0.020264	Per Kwh
RATE - D	0.019100	Per Kwh

MONTH'S EFFECTIVE:

OCT 2010

NOV 2010

DEC 2010

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	\$ 0.003077 Per Kwh
RATE - B	\$ 0.003251 Per Kwh
RATE - C	\$ 0.001498 Per Kwh
RATE - D	\$ 0.002188 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

David L. Lesp BY:

SS:

STATE OF INDIANA) COUNTY OF TIPTON)

Personally appeared before me, a Notary Public in and for said county and state, this 25^{++} day of <u>August</u>, 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.

usan & munson

Susan Munson, Notary Public

My County of Residence: Tipton

My Commission expires: May 8,2011

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	\$ 0.003077	per kilowatt ho (Kwh)
RATE - B	\$ 0.003251	per kilowatt ho (Kwh)
RATE - C	\$ 0.001498	per kilowatt ho (Kwh)
RATE - D	\$ 0.002188	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

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

QUARTERLY ENERGY COST ADJUSTMENT FACTOR

On Oct 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	\$ 0.003077	/ Kwh
RATE - B	\$ 0.003251	/ Kwh
RATE - C	\$ 0.001498	/ Kwh
RATE - D	\$ 0.002188	/ 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 a decrease of approximately \$3.08 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 \$2.15 . This change stated as a percentage of the monthly bill will vary from individual to individual depending upon the actual amount of energy consumed.

DETROMINATION OF 5 ATE AND REAR FOR THE TUBER MONTHS OF		JT FOR THE THREE	E MONTHS OF:	
DETENVITYATION OF NAL	TE ADJUSTMEN NOV 2010	DEC 2010		
DESCRIPTION		DEMAND RELATED (A)	ENERGY RELATED (B)	LINE NO.
INCREMENTAL CHANGE IN BASE RATE (a)		3.490	0,013383	1
ED SAVINGS FROM DEDICATED IY PAYMENTS (b)	+	0.000		7
ED PURCHASED POWER ENERGY JUSTMENT (c)	+	0.708	(0.001956)	ers.
ED TOTAL CHANGE IN PURCHASED RATE		4,198	0.011427	4
NGE IN PURCHASED POWER RATE & LOSSES & UTILITY RECEIPTS TAX ((þ	4.505	0.012262	Ś
ACKING FACTOR EFFECTIVE O JANUARY 27, 1983 (e)	+	000'0	0.000000	Q
ED TOTAL RATE ADJUSTMENT		4,505	0.012262	7
ED AVERAGE BILLING UNITS (f)	*	18,277	10,213,735	œ
ED INCREMENTAL CHANGE IN ASED POWER COST (g)		\$ 82,337.89	\$ 125,240.82	6
ne 3 N/A ine 9 N/A Column E, Lines 3 and 5 ed by (1 - line loss factor)(0.986) ctor effective prior to January 27, 1983. T rates have been filed and approved since. Column E, Lines 1 and 2 Line 8	his factor is lanuary 27, 1983.		94.51%	
	INCREMENTAL CHANGE IN BASE RATE (a) ESTIMATED SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b) ESTIMATED PURCHASED POWER ENERGY COST ADJUSTIMENT (c) ESTIMATED TOTAL CHANGE IN PURCHASED POWER RATE EST CHANGE IN PURCHASED POWER RATE ADJ FOR LOSSES & UTILITY RECEIPTS TAX (PLUS TRACKING FACTOR EFFECTIVE PRIOR TO JANUARY 27, 1983 (c) ESTIMATED TOTAL RATE ADJUSTIMENT ESTIMATED TOTAL RATE ADJUSTIMENT BSTIMATED POWER COST (g) (d) Line 4 divided by (1 - line loss factor)(0.986) (e) Tracking Factor effective prior to January 27, 1983. T zero if new rates have been filed and approved since (f) Exhibit II, Column E, Lines 1 and 2 (g) Line 7 times Line 8	INCREMENTAL CHANGE IN BASE RATE (a) ESTIMATED SAVINGS FROM DEDICATED + CAPACITY PAYMENTS (b) ESTIMATED FURCHASED POWER ENERGY + COST ADJUSTMENT (c) ESTIMATED TOTAL CHANGE IN PURCHASED POWER RATE EST CHANGE IN PURCHASED POWER RATE ADJ FOR LOSSES & UTILITY RECEIPTS TAX (d) PLUS TRACKING FACTOR EFFECTIVE + PLUS TRACKING FACTOR EFFECTIVE PLUS TRACKING FACTOR EFFECTIVE PLUS TRACKING FACTOR EFFECTIVE + FILINATED TOTAL RATE ADJUSTMENT ESTIMATED TOTAL RATE ADJUSTMENT (d) Exhibit I, Line 3 (e) Exhibit II, Line 3 (f) Line 4 divided by (1 - Line loss factor)(0.986) (g) Line 4 divided by (1 - Line loss factor)(0.986) (g) Line 4 divided by (1 - Line loss factor)(0.986) (g) Line 7 times Line 8 (g) Line 7 times Line 8	WE RATE (a) 3.490 EDICATED + 0.000 ER ENERGY + 0.708 ER ENERGY + 0.708 N PURCHASED 4.198 NOWER RATE 4.198 ECEIPTS TAX (d) 4.198 ECEIPTS TAX (d) 4.505 ECEIPTS TAX (d) 4.505 ECEIVE + 0.000 (e) * 4.505 USTMENT + 0.000 (e) * 18,277 J G UNITS (f) * 18,277 A A 5 82,337.89 B A 5 82,337.89 B B 5 82,337.89 B B 5 82,337.89	WE RATE (a) 3.490 0.0 EDICATED + 0.000 ER ENERGY + 0.708 (0.1 ER ENERGY + 0.00 (0.1 POWER RATE 4.505 0.1 (0.1 ECEIPTS TAX (d) + 4.505 0.1 ECTIVE + 0.000 0.1 ECTIVE + 4.505 0.1 USTMENT * 18,277 10,2 G UNITS (f) * 18,277 10,2 A S 82,337.89 \$ 125, 10,2 A A S 125, 10,3 A S 1983. This factor is user 27, 1983. = uary 27, 1983. This factor is uary 27, 1983. = 10,2

Filing No. 4TH QTR. 2010

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

CITY OF TIPTON, INDIANA

Filing No. 4TH QTR. 2010 Page 2 of 3

DETERMINATION OF RATE ADUSTMENT FOR THE THREE MONTHS OF: OCT 2010 NOV 2010 DEC 2010

LINE NO.	ー N M 4 V V C & O	10
SED POWER COST UECEIPTS TAX TOTAL (G)	 \$ 70,554.36 45,601.04 26,337.44 62,963.51 2,122.36 	\$ 207,578.71
NCREMENTAL CHANGE IN PURCHASED POWER COST ADJ FOR LINE LOSSES & GROSS RECEIPTS TAX DEMAND (d) ENERGY (e) TOTAL (F) (F) (G)	\$ 42,480,43 26,542,29 14,779,67 40,003,34 1,345,09	\$ 125,240.82
INCREMENTAI ADJ FOR L DEMAND (d) (E)	\$ 28,073.93 19,058.75 11,557.77 22,870.17 22,870.17 777.27	\$ 82,337.89
ALLOCATED ESTIMATED KWH PURCHASED (c) (D)	3,464,397 2,164,597 1,205,323 3,266,723 109,696	10,213,735
ALLOCATED ESTIMATED KWH <u>PURCHASED (b)</u> (C)	6,231.7 4,230.6 2,565.5 5,076.6 172.5	18,277.0
KWH ENERGY ALLOCATOR (%) (a) (B)	33.919 21.193 11.801 32.013 1.074	100.000
KW DEMAND ALLOCATOR (%) (a) (A)	34.096 23.147 14.037 27.776 0,944	100.000
RATE SCHEDULE	RATE - A RATE - B RATE - C RATE - C RATE - C FLAT RATES	TOTAL
LINE NO.		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 ON: AUGUST 27, 2010 IURC 30-DAY FILING NO.: 2743 Indiana Utility Regulatory Commission

4TH QTR. 2010	
Filing No.	Page 3 of 3

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

RECEIVE IURC 30-I Indiana Ut	D ON: AUGUST 27 DAY FILING NO.: 2 ility Regulatory Comm	7, 2010 2743 nission		
	LINE NO,	- 0 th 4 v 0 L 80	10	
	X KWH (d) TOTAL (H)	\$0.020215 0.020884 0.020264 0.019200 0.019547	\$0.019998	
	RATE ADJUSTMENT FACTOR PER KWH (d) AND ENERGY TC (G)	\$0.012513 0.012514 0.012514 0.012459 0.012742	\$0.012439	
	RATE ADJU DEMAND (F)	\$ 0.007702 0.008369 0.008564 0.006641 0.006805	\$ 0.007559	
THREE MONTHS OF. DEC 2010	POWER COST ECEIPTS TAX TOTAL (E)	 \$ 70,032.92 45,204.82 24,425.13 62,450.97 2,144.18 	\$ 204,258.01	93.19%
DJUSTMENT FOR THE NOV 2010	TOTAL CHANGE IN PURCHASED POWER COST ADJ FOR LINE LOSSES & GROSS RECEIPTS TAX ADD (b) ENERGY (c) TOTAI C) (D) (D) (E)	\$ 43,350,15 27,088,36 14,478,16 40,737,67 1,397,69	\$ 127,052.02	
DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF. OCT 2010 NOV 2010 DEC 2010	TOTAL CH ADJ FOR LI DEMAND (b) (C)	\$ 26,682.77 18,116.46 9,946.97 21,713.30 746.48	\$ 77,205.99	
DETER	IANCE (a) ENERGY (B)	\$ 869.72 546.07 (301.51) 644.33 52.60	\$ 1,811.20	(.986) = olumns C and D ge 3 of 3, Column A. ge 3 of 3, Column B.
	PLUS VARIANCE (a) DEMAND ENI	 (1,391.16) (942.29) (1,160.80) (1,156.87) (30.79) 	\$ (5,131.90)	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 , Column E plus Page 2a of 3, Column F plus Page 3 of 3, Colum , Column F plus Page 2a of 3, Column G plus Page 3 of 3, Colum , Column C, D and E divided by Page 2 of 3, Column D
	RATE	RATE - A RATE - B RATE - C RATE - D FLAT RATES	TOTAL	 (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 (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, Column C plus Page 2 a of 3, Column B
	LINE NO.	<i>0</i> m 4 v v r x v	10	 (a) Ex (b) Pa₁ (c) Pa₁ (d) Pa₁

Filing No. 4TH QTR. 2010 Exhibit I

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

DETERMINATION OF INCREMENTAL CHANGE IN BASE RATES

LINE NO.	1	7	Э
ENERGY RELATED	\$ 0.029276	0.015893	\$0.013383
DEMAND RELATED	\$ 16.972	- 13,482	\$3.490
DESCRIPTION	BASE RATE EFFECTIVE January 1, 2010 (a)	BASE RATE EFFECTIVE January 1, 2004 (b)	INCREMENTAL CHANGE IN BASE RATE (c)
LINE NO.	1	0	ę

(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 filled 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

Filing No. 4TH QTR. 2010 Exhibit III

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

ESTIMATION OF ENERGY COST ADJUSTMENT FOR THE THREE MONTHS OF: OCT 2010 NOV 2010 DEC 2010

LINE NO.		1 2		ŋ	4	Ś	9
ESTIMATED 3 MONTH AVERAGE (E)		18,277 10,213,735		0.708	12,940.35	(0.001956)	(19,978.07)
				\$	69	\$	\$
TOTAL (D)		54,832 30,641,204			\$ 38,821.06		\$ (59,934.20)
DEC 2010 (C)		20,047 10,967,625		0.708	14,193.28	(0.001956)	(21,452.67)
				\$	\$	\$	\$
NOV 2010 (B)		16,756 9.375,872		0.708	11,863.25	(0.001956)	(18,339.21)
4				÷	69	69	69
OCT 2010 (A)		18.029 10.297.707		0.708	12,764.53	(0.001956)	(20,142.31)
0			STS	69	69	\$	so
DESCRIPTION	PURCHASED POWER FROM IMPA	KW DEMAND KWH ENERGY	INCREMENTAL PURCHASED POWER COSTS	DEMAND RELATED ECA FACTOR PER KW	CHARGE (a)	ENERGY RELATED ECA FACTOR PER KWH	CHARGE (b)
LINE NO.		7 7		m	4	S	6

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

Filing No. 4TH QTR. 2010	Exhibit IV Page 1 of 7		ENERGY LINE RELATED NO.	(B)	0.013383 1 2	(0.000060) 3	0.000000 4	0.013323 5 8,961,961 6	119,400.21	119,400.21 7	1/2004 513-422000 50.015893
	I	<u>)F</u>	EN RE		69	Ŭ	1	↔	\$	\$ 1	e 01/01/2 51 5
	UTILITY	<u>EE MONTHS C</u> 010	DEMAND RELATED	(Y)	3,4900	0.277	0.000	3.767 17,559	66,144.75 N/A	66,144.75	JUN 2010 Base Rate Effective 01/01/2004 51.3.48 50.01
	ECTRIC	JUN 2010			69 +	+	+	*	\$	ŝ	
	TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY	RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF APR 2010 MAY 2010 JUN 2010	DESCRIPTION		INCREMENTAL CHANGE IN BASE RATE (a) ACTUAL SAVINGS FROM DEDICATED	CATACULT FATMENDS (0) ACTUAL PURCHASED POWER ENERGY COGET A DUTION FORM (2)	COST ADJOSTMENT (C) PLUS TRACKING FACTOR EFFECTIVE PRIOR TO IMPA MEMBERSHIP (d)	TOTAL RATE ADJUSTMENT (e) ACTUAL AVERAGE BILLING UNITS (f)	LINE 5 * LINE 6 OTHER CHARGES	ACTUAL INCREMENTAL CHANGE IN PURCHASED POWER COST (g)	 (a) Page 1 of 3, Line 1 of the Tracker filing for the months of: APR 2010 MAY 2010 Base Rate Effective 01/01/2010 (5.972000 Demand Energy 0.0.029276 (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 a zeroi f 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.
			LINE NO.		7 1	ŝ	4	5		٢	

Filing No. 4TH QTR. 2010 Exhibit IV Page 2 of 7

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF: APR 2010 MAY 2010 JUN 2010

LINE NO.	- 0 m 4 v 9 h 8 o	10
ASED POWER COST TOTAL (G)	\$ 60,051.24 38,586,55 27,914,48 57,678,66 1,314.03	\$ 185,544.96
INCREMENTAL CHANGE IN PURCHASED POWER COST DEMAND (d) ENERGY (e) TOTAL (F) (F) (G) (G)	 \$ 38,611.63 24,066.80 16,845.96 38,991.26 884.56 	\$ 119,400.21 JUN 2010
INCREMENTA DEMAND (d) (E)	\$ 21,439.61 14,519.75 11,068.52 18,687.40 429.47	\$ 66,144.75 MAY 2010
ALLOCATED ACTUAL KWH PURCHASED (c) (D)	2,898,118 1,806,410 1,264,427 2,926,612 66,394	8,961,961 APR 2010
ALLOCATED ACTUAL KW <u>PURCHASED (b)</u> (C)	5,691.4 3,854.5 2,938.3 4,960.8 114.0	17,559.0
KWH ENERGY ALLOCATOR (%) (a) (B)	32.338 20.156 14.109 32.656 0.741	100.000 for the months of
KW DEMAND ALLOCATOR (%) (a) (A)	32.413 21.551 16.734 28.252 0.649	100.000 A and B of tracker filed f
RATE SCHEDULE	RATE - A RATE - B RATE - C RATE - D FLAT RATES	TOTAL (a) Page 2 of 3, Columns A and B of tracker filed
LINE NO.	ー O の 4 ら の C ⊗ の	10 (a)

(a) Page 2 of 3, Columns A and B of tracker titet 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 1 of 7, Column E, Line 2 times Exhibit IV, Page 2 of 7, Column B (d) Exhibit IV, Page 1 of 7, Column B, 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

Filing No. 4TH QTR. 2010 Exhibit IV Page 3 of 7

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF APR 2010 MAY 2010 JUN 2010

LINE NO.	ー C E 4 S S C S S	10	
CE - SYSTEM SALES BER APR 2010 ENERGY (g) (G)	 \$ 2,800.61 1,760.89 2,649.23 3,299.94 109.11 	\$ 10,619.78	
LESS PREV. VARIANCE - SYSTEM SALES FROM FILING NUMBER APR 2010 DEMAND (f) ENERGY (g) (f) (G)	\$ (2,288.21) (1,439.68) 3,700.67 (306.42) (12.34)	\$ (345.98)	JUN 2010 JUN 2010
INCREMENTAL KWH ENERGY COST BILLED BY MEMBER (e) (E)	\$ 40,601.75 25,31881 19,776.17 41,690.75 944,65	\$ 128,332.13	MAY 2010 MAY 2010
INCREMENTAL KW DEMAND COST BILLED BY MEMBER (d) (D)	\$ 20,447.82 13,958.19 16,270.29 19,459.07 445.82	\$ 70,581.19	APR 2010 APR 2010
ENERGY ADJUSTMENT FACTOR PER KWH (c) (C)	0.015335 0.015342 0.017120 0.015593 0.015574		
DEMAND ADUSTMENT FACTOR PER KWH (b) (B)	0.007723 0.008458 0.014085 0.007278 0.007350		the three months of the three months of
ACTUAL AVERAGE KWH SALES (a) (Å)	2,685,246 1,673,726 1,171,552 2,711,647 61,517 61,517	8,303,688	(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
RATE SCHEDULE	RATE - A RATE - B RATE - C RATE - C FLAT RATES	TOTAL	 (a) Exhibit 1V, Page 7 of 7, Column E (b) Page 3 of 3, Column F of Tracker Filing for (c) Page 3 of 3, Column G of Tracker Filing for
LINE NO.	1 2 m キ ら ら て ⊗ の	10	(a) (b)

(b) Description of the second secon

JUN 2010 JUN 2010

MAY 2010 MAY 2010

APR 2010 APR 2010

0.9860 0.986

Filing No. 4TH QTR. 2010 Exhibit IV Page 4 of 7

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF: APR 2010 MAY 2010 JUN 2010

TINE	NO.	7	ω4	vn vo rn vo ov	10
	TOTAL (c) (F)	\$ (485,93) (369.24)	(1,782.08) (477.64)	20.33	\$ (3,094.56)
VARIANCE	ENERGY (¢) (E)	\$ 810.49 508.88	(280.98) 600.45	49.02	\$ 1,687.86
	DEMAND (c) (D)	\$ (1,296,42) (878.12)	(1,501.10) (1,078.09)	(28.69)	\$ (4,782.42)
BY MEMBER	TOTAL (C)	\$ 60,537.17 38,955.79	29,696.56 58,156.30	1,293.70	\$ 188,639.52
JENTAL COST BILLED	$\begin{array}{c c} \hline DEMAND (a) & ENERGY (b) & TOTAL \\ \hline (A) & (B) & (C) \\ \hline \end{array}$	\$ 37,801.14 23,557.92	17,126.94 38,390.81	835.54	\$ 117,712.35
NET INCREM	DEMAND (a) (A)	\$ 22,736.03 15,397.87	12,569.62 19,765.49	458.16	\$ 70,927.17
	SCHEDULE	RATE - A RATE - B	RATE - C RATE - D	FLAT RATES	TOTAL
LINE	NO.	7 1	ω4	v o r s e	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

Filing No. 4TH QTR. 2010 Exhibit IV Page 6 of 7

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

8

	LINE NO.		7 7		ю 4	ο N	
	ACTUAL 3 MONTH AVERAGE (E)		17,559 8,961,961		\$ 0.277 \$ 4,863.94	\$ (0.000060) \$ (537.72)	
HS OF	(D)		52,678 26,885,884		\$ 14,591.81	\$ (1,613.15)	
DETERMINATION OF ACTUAL ENERGY COST ADJUSTMENT FOR THE THREE MONTHS OF APR 2010 MAY 2010 JUN 2010	JUN 2010 (C)		19.775 10.216.795		\$ 0.277 \$ 5,477.68	\$ (0.00060) \$ (613.01)	JUN 2010
ERGY COST ADJUSTME) MAY 2010	MAY 2010 (B)		18,448 8.740.860		\$ 0.277 \$ 5,110.10	\$ (0.000060) \$ (524.45)	MAY 2010
NATION OF ACTUAL EN APR 2010	APR 2010 (A)		14,455 7,928,229		\$ 0.277 \$ 4,004.04	\$ (0.00060) \$ (475.69)	APR 2010
DETERMIN	DESCRIPTION	PURCHASED POWER FROM IMPA	KW DEMAND (a) KWH ENERGY (a)	INCREMENTAL PURCHASED POWER COSTS	DEMAND RELATED ECA FACTOR PER KW (a) CHARGE (b)	ENERGY RELATED ECA FACTOR PER KWH (a) CHARGE (c)	(a) From IMPA bills for the months(b) Line 1 times Line 3(c) Line 2 times Line 5
	LINE NO.		7 7		с л. 44	ט חי	(a) F (b) L (c) L

RECEIVED ON: AUGUST 27, 2010 IURC 30-DAY FILING NO.: 2743 Indiana Utility Regulatory Commission

Filing No. 4TH QTR. 2010 Exhibit IV Page 7 of 7 LINE NO. 10 - 1 1 1 4 5 5 1 8 6 2,685,246 1,673,726 1,171,552 2,711,647 61,517 8,303,688 AVERAGE Ð DETERMINATION OF ACTUAL AVERAGE KWH SALES FOR THE THREE MONTHS OF APR 2010 MAY 2010 JUN 2010 8,055,739 5,021,177 3,514,655 8,134,940 184,551 24,911,062 (D) TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY 2,597,769 1,665,523 1,043,391 2,812,180 53,345 8,172,208 JUN 2010 (C) 2,427,020 1,633,115 1,245,800 2,631,240 61,698 7,998,873 MAY 2010 (B) 3,030.950 1.722,539 1,225,464 2,691,520 69,508 8,739,981 APR 2010 Ð RATE - A RATE - B RATE - C RATE - D FLAT RATES RATE SCHEDULE TOTAL 10 NO. - 2 ~ 4 ~ 9 ~ 8 0

Exhibit VII

TIPTON MUNICIPAL ELECTRIC UTILITY

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

	APR 2010		MAY 2010	-	JUN 2010		
							kW Demand
Rate	Average	Percent of	Percent of kWh Energy		kW Demand	Adjusted	Allocator for
Schedule	Sales	Total	Factors	Variance	Factors	Factors	2009
	(Y)	(B)	(C)	<u>(</u>	(E)	(F)	(G)
RATE - A	2,685,246	32.338%	33,919%	-4.661%	34.096%	32.507%	32.413%
RATE - B	1,673,726	20.156%	21.193%	-4.891%	23.147%	22.015%	21.951%
RATE-C	1,171,552	14.109%	11,801%	19.556%	14.037%	16.782%	16.734%
RATE - D	2,711,647	32.656%	32.013%	2.008%	27.776%	28.334%	28.252%
FLAT RATES	61,517	0.741%	1.074%	-31.021%	0.944%	0.651%	0.649%
							0.000%
I	8,303,688		100.000% 100.000%		100.000%	100.289%	100.000%
(A) From utility billing records(B) (A)/total of column (A)							
(C) Taken from last cost of service study.	e study.						

(b) Taken from fast oost of service study.
 (c) Taken from fast oost of service study.
 (f) Column (B)/Column (C)
 (f) (1 + Column (D)) * (Column (F))
 (g) Column (F)/total of Column (F)

(0.001956) (0.001956) (0.001956) 10,297,707 9,375,872 10,967,625 DEC INDIANA MUNICIPAL POWER AGENCY ECA ESTIMATES FOR OCT, NOV AND DEC \$/kWh NOV kWh OCT 2010 20,047 0.708 DEC \$/kW-month 0.708 16,756 NOV k٧ 18,029 0.708 OCT To develop these Energy Cost Adjustment factors, IMPA used the following estimated loads for IMPA's Energy Cost Adjustment TIPTON

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Tipton Municipal Utilities P.O. Box 288 Tipton, IN 46072

Due Date: 08/13/10

Amount Due: \$639,290.87

Billing Period: June 01 to Jur	ne 30, 2010					Invoice Date:	(07/14/10
Demand	kW	n an tha a Tha tha an	kvar F	ower Facto	r Date	Time (EST)	L	oad Factor
Maximum Demand:	20,352		4,809	97.32%	06/23/10	1800		69.7%
CP Billing Demand:	19,775		4,685	97.31%	06/23/10	1600		71.8%
kvar at 97% PF:			4,956					
Reactive Demand:						i		
Energy	kWh	Hist	ory		Jun 2010	Jun 2009		2010 YTD
Tipton #1:	6,413,898	M	ax Demand (k)	N):	20,352	21,924		20,35
Tipton #2:	3,796,588	CF	P Demand (kW):	19,775	21,802		19,79
Getrag Bank #1:	6,309	Er	nergy (kWh):		10,216,795	9,424,610		57,607,64
Getrag Bank #2:	-	CF	P Load Factor:		71.8%	60.0%		
-		н	DD/CDD (India	napolis):	0/339	15/274		
Total Ene	rgy: 10,216,795							
Purchased Power Charges			Rate		Units		í. Gilt	Charge
Base Demand Charge - Pro	oduction:	\$	12.833	/kW x	19,775		\$	253,772.5
Base Demand Charge - Tra		\$	2.268	/kW x	19,775		\$	44,849.7
ECA Demand Charge:		\$	0.277	/kW x	19,775		\$	5,477.6
Delivery Voltage Charge:		\$	1.871	/kW x	19,775		\$	36,999.0
					Total Der	- mand Charges:	\$	341,098.9
Base Energy Charge - Proc	luction:	\$	0.029276	/kWh_x	10,216,795		\$	299,106.8
ECA Energy Charge:		\$	(0.000060)	/kWh x	10,216,795		\$	(613.0
		·			Total Er	hergy Charges:	\$	298,493.8
Average Purchased Power Cost: 6	.26 cents per kWh			TOTAL PU	IRCHASED POW	VER CHARGES:	\$	639,592.8
Other Charges and Credits			Rate		Units			Fusika (j. 19
Direct Load Control Switch		\$	(1.000)	х	48 Switches		\$	(48.0
Direct Load Control Switch	n Credits - A/C:	\$	(2.000)	х	127 switches		\$	(254.0

NET AMOUNT DUE: \$ 639,290.87

To avoid a late payment charge, as provided for in Schedule B, payment in full must be received by: August 13, 2010

Questions, please call: 317-573-9955 Indiana Municipal Power Agency Send payments to: P.O. Box 660363, Indianapolis, IN 46266



BILL FOR WHOLESALE ELECTRIC SERVICE

Member: Tipton Utility						DUE DATE:	06/14/10
Address: 113 Court Str P.O. Box 288 Tipton, IN 46						Billing Date: Billing Period:	05/14/10 4/1-30/2010
Demand	kW	KVAR	Power Factor	Date	Time		Load Factor
Max Peak Demand:	14,455	1,402	99.53%	04/15/10	1300	EST	
CP Billing Demand:	14,455	1,402	99.53%	04/15/10	1300	EST	76.2%
KVAR at 97% P.F.:		3,623					
Reactive Demand:		0					
Energy					kWh	_	
Tipton #1 Metering Point					4,855,660		
Tipton #2 Metering Point					3,064,979		
Tipton Getrag Bank # 1 Mete	ring Point				7,590		
Tipton Getrag Bank # 2 Mete		_			0	_	
	Total Metered I	=nergy:			7,928,229		
Purchased Power Charge Base Demand Charge - P Base Demand Charge - To Delivery Voltage Charge ECA Demand Charge Base Energy Charge - Pro Base Energy Charge - Tra	roduction ransmission		\$12.833 \$2.268 \$1.871 \$0.277 \$0.029276 \$0.000000 (\$0.000060)	/kW x /kW x /kW x /kWh x	14,455 14,455 14,455 14,455 Total Demar 7,928,229 7,928,229 7,928,229 7,928,229	nd Charges	* \$185,501.02 \$32,783.94 \$27,045.31 \$4,004.04 \$249,334.31 \$232,106.83 \$0.00 (\$475.69
ECA Energy Charge			(\$0.000000)	KYVII X	Total Energy		\$231,631.14
					Total Enorg	, onalgoe	,- ,,
Reactive Demand Charge			\$1.200	/kVar x	0		\$0.00
	тот	AL PUR	CHASED POWE	ER CHARG	ES:		\$480,965.45
Direct Load Control Switch C	redits - A/C		\$0.000	x	12	7 Switches	\$0.00
Direct Load Control Switch C			(\$1.000)	x		3 Switches	(\$48.00)
Other Adjustments:			(+				\$0.00
outor Adjuotitionion		N	ET AMOUNT D	UE:			\$480,917.45
		14,			Average	e rate, cents/kWh	L
						· · · · · · · · · · · · · · · · · · ·	6/14/2010
To avoid a Late Payment	Oheren			our ont in t		YON DV -	D/14/2011

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Send Payments to: Indiana Municipal Power Agency PO Box 660363 Indianapolis IN 46266-0363



Tipton Municipal Utilities P.O. Box 288 Tipton, IN 46072	Due Date: 07/14/10	Amount Due: \$573,534.52
Billing Period: May 01 to May 31, 2010		Invoice Date: 06/14/10

, 2010					Invoice Date:		06/14/10
kW		kvar i	Power Factor	Date	Time (EST)	1	oad Factor
19,407		4,282	97.7%	05/27/10	1400		60.5%
18,448		4,320	97.4%	05/26/10	1600		63.7%
		4,624					
		-					
							
						 	2010 YTD
	4	•		-			19,924
):				19,792
5,936							47,390,851
-				63.7%	63.2%		
	Н	DD/CDD (India	napolis):	94/135	103/67		
8,740,860							
· · · · · · · · · · · · · · · · · · ·							
					<u> </u>		Charge
			•	-			236,743.18
ission:		2.268	/kW x	18,448			41,840.06
	\$	0.277	/kW x	18,448		\$	5,110.10
	\$	1.871	/kW x	18,448		\$	34,516.21
				Total Dem	and Charges:	\$	318,209.55
on:	\$	0.029276	/kWh x	8,740,860		ć	255,897.42
						2	
///.						\$ \$	
	\$	(0.000060)	/kWh x	8,740,860	_ ergy Charges: _	\$	(524.45 255,372.97
	18,448 kWh 5,518,457 3,216,467 5,936 -	18,448 kWh 5,518,457 3,216,467 5,936 - Cl Er Cl Hi 8,740,860 tion: ission: \$	19,407 4,282 18,448 4,320 4,624 4,624 - - kWh - 5,518,457 3,216,467 5,936 - - - Bayes - History - Max Demand (k' CP Demand (kWh): CP Load Factor: HDD/CDD (India 8,740,860 Rate tion: \$ 12.833 ission: \$ 2.268 \$ 0.277	19,407 4,282 97.7% 18,448 4,320 97.4% 4,624 - - kWh - - 5,518,457 3,216,467 - 5,936 - CP Demand (kW): 2,936 - Energy (kWh): 6,936 - CP Load Factor: HDD/CDD (Indianapolis): 8,740,860 Rate tion: \$ 12.833 /kW x \$ 0.277 /kW x	19,407 4,282 97.7% 05/27/10 18,448 4,320 97.4% 05/26/10 4,624 4,624 05/26/10 kWh 4,624 4,624 5,518,457 Max Demand (kW): 19,407 CP Demand (kW): 18,448 19,407 CP Demand (kW): 18,448 8,740,860 CP Load Factor: 63.7% HDD/CDD (Indianapolis): 94/135 8,740,860 8ate Units tion: \$ 12.833 /kW x 18,448 \$ 0.277 /kW x 18,448 \$ 0.277 /kW x 18,448 \$ 1.871 /kW x 18,448 \$ 1.871 /kW x 18,448	19,407 4,282 97.7% 05/27/10 1400 18,448 4,320 97.4% 05/26/10 1600 4,624 4,624 05/26/10 1600 kWh History May 2010 May 2009 5,518,457 Max Demand (kW): 19,407 17,213 CP Demand (kW): 18,448 17,213 Energy (kWh): 8,740,860 8,092,205 CP Load Factor: 63.7% 63.2% HDD/CDD (Indianapolis): 94/135 103/67 8,740,860 \$ 0.277 /kW x 18,448 \$ 0.277 /kW x 18,448 \$ \$ 1.871 /kW x 18,448 \$	19,407 4,282 97.7% 05/27/10 1400 18,448 4,320 97.4% 05/26/10 1600 4,624 - - - - History May 2010 May 2009 5,518,457 3,216,467 Max Demand (kW): 19,407 17,213 CP Demand (kW): 18,448 17,213 Energy (kWh): 8,740,860 8,092,205 CP Load Factor: 63.7% 63.2% HDD/CDD (Indianapolis): 94/135 103/67 8,740,860 \$ 2.268 /kW x 18,448 \$ Kate Units \$ 2.268 /kW x 18,448 \$ \$ 0.277 /kW x 18,448 \$

NET AMOUNT DUE: \$ 573,534.52

To avoid a late payment charge, as provided for in Schedule B, payment in full must be received by: July 14, 2010 Questions, please call: 317-573-9955