



TIPTON MUNICIPAL UTILITIES

P.O. Box 288
Tipton, IN 46072
Phone: 765-675-7629
Fax: 765-675-9048

(Via Electronic Filing)
Brenda A. Howe
Secretary of the Commission
Indiana Utility Regulatory Commission
101 West Washington St., Suite 1500 E
Indianapolis, IN 46204

August 15, 2014

RE: Tipton Municipal Electric Utility 30 Day Filing Pursuant to 170 IAC 1-6-1 et seq.

Dear Ms. Howe:

Pursuant to 170 IAC 1-6-5, please find enclosed the following 30 Day Filing by Tipton Municipal Electric Utility: Determination of the rate adjustments for the Purchase Power Cost Adjustment Tracking Factor (Appendix A) for the three months of October, November, and December 2014. The tariff sheets and work papers are attached. The purpose of this filing is to implement an average change in rates for electric service charged by our supplier, Indiana Municipal Power Agency. This filing is necessary because of a change in the Utility's wholesale rates from the Indiana Municipal Power Agency. This filing is allowed under 170 IAC 1-6-3 for the following reasons: This request is allowable pursuant to 170 IAC 1-6-3 of Rule 6 because it entails Cause No. 36835-S3 dated December 13, 1989: A filing for which the Commission has already approved or accepted the procedure for the change.

The person at the Tipton Municipal Electric Utility to be contacted regarding this filing is:

Rex A. Boyer
765-675-7292
P.O. Box 288
Tipton, IN 46072
rboyer@tusb.com

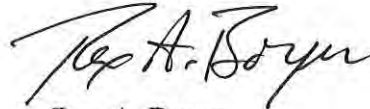
Affected customers shall be notified as required under 170 IAC 1-6-6. Tipton Municipal Utilities does not have a web-site. Notice shall be published in the Tipton Tribune. The required Proof of Publication of Legal Notice will be forwarded as soon as it is available from the

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Indiana Utility Regulatory Commission

publisher. Notice has been posted in a public place in the Tipton Municipal Electric Utility customer service office. A copy of the notice is attached.

I verify that notice has been provided as stated in this letter and that this letter and the attached documents are true and accurate to the best of my knowledge, information, and belief.

Sincerely,

A handwritten signature in black ink, appearing to read "Rex A. Boyer". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Rex A. Boyer
General Manager

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TIPTON MUNICIPAL UTILITIES
P.O. Box 288
Tipton, IN 46072
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Fax: 765-675-9048

August 15, 2014


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

Re: Quarterly IMPA Tracker Filing
October, November, and December 2014.

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,


Rex A. Boyer
General Manager

Enc.

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

LEGAL NOTICE

Notice is hereby given that the municipal electric utility of the City of Tipton, Indiana, under and pursuant to the Public Service Commission Act, as amended, and Commission Order in Cause No. 36835-S3, has filed with the Indiana Utility Regulatory Commission for its approval, the following incremental changes to the Rate Adjustment factors by Rate Schedules:

Residential -	Rate A	Decrease	\$ 0.000154 per kWh
Commercial -	Rate B	Increase	\$ 0.000008 per kWh
General & Industrial Power -	Rate C	Decrease	\$ 0.000595 per kWh
Primary Power -	Rate D	Decrease	\$ 0.001284 per kWh

Rate Adjustments applicable to the Rate Schedules are as follows:

Residential -	Rate A	\$0.033804 per kWh
Commercial -	Rate B	\$0.035391 per kWh
General & Industrial Power -	Rate C	\$0.036649 per kWh
Primary Power -	Rate D	\$0.030788 per kWh

The accompanying changes in schedules of rates are based solely upon the changes 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, and dated December 13, 1989. If approved, this change of rate shall take effect for the bills to be rendered beginning with the October 2014 billing cycle. Objections to the changes can be made at either of the addresses below.

Indiana Utility Regulatory Commission
101 W. Washington Street
Suite 1500 East
Indianapolis, IN 46204-3407

Office of Utility Consumer Counselor
115 W. Washington Street
Suite 1500 South
Indianapolis, IN 46204-3407

Tipton Municipal Electric Utility

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Indiana Utility Regulatory Commission

TIPTON MUNICIPAL ELECTRIC UTILITY

ENERGY COST ADJUSTMENT TRACKING FACTOR
4TH QUARTER, 2014

BILLING AND USAGE PERIOD: OCT 2014 THROUGH DEC 2014

Received: August 15, 2014
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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	\$	0.033804 Per Kwh
RATE - B		0.035391 Per Kwh
RATE - C		0.036649 Per Kwh
RATE - D		0.030788 Per Kwh

MONTH'S EFFECTIVE:

OCT 2014

NOV 2014

DEC 2014

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	\$ (0.000154) Per Kwh
RATE - B	\$ 0.000008 Per Kwh
RATE - C	\$ (0.000595) Per Kwh
RATE - D	\$ (0.001284) 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 25th day of August, 2014, Rex Boyer, who, after having been duly sworn according to law, stated that he is an employee of Tipton Utilities; Tipton, Indiana, that he has read the matters and facts stated above, and in all exhibits attached hereto, and that the same are true; that he 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, 2019

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	\$	(0.000154) per kilowatt hour	(Kwh)
RATE - B	\$	0.000008 per kilowatt hour	(Kwh)
RATE - C	\$	(0.000595) per kilowatt hour	(Kwh)
RATE - D	\$	(0.001284) per kilowatt hour	(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 October 1, 2014 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	\$	(0.000154) / Kwh
RATE - B	\$	0.000008 / Kwh
RATE - C	\$	(0.000595) / Kwh
RATE - D	\$	(0.001284) / 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 are expected to change by approximately (\$0.15) 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 (\$0.11). This change stated as a percentage of the monthly bill will vary from individual to individual depending upon the actual amount of energy consumed.

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF:
 OCT 2014 NOV 2014 DEC 2014

LINE NO.	DESCRIPTION		DEMAND RELATED (A)	ENERGY RELATED (B)	LINE NO.
1	INCREMENTAL CHANGE IN BASE RATE (a)		8.082	0.013658	1
2	ESTIMATED SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b)	+	0.000		2
3	ESTIMATED PURCHASED POWER ENERGY COST ADJUSTMENT (c)	+	0.274	0.002812	3
4	ESTIMATED TOTAL CHANGE IN PURCHASED POWER RATE		8.356	0.016470	4
5	EST CHANGE IN PURCHASED POWER RATE ADJ FOR LOSSES & UTILITY RECEIPTS TAX (d)		8.805	0.017355	5
6	PLUS TRACKING FACTOR EFFECTIVE PRIOR TO JANUARY 27, 1983 (e)	+	0.000	0.000000	6
7	ESTIMATED TOTAL RATE ADJUSTMENT		8.805	0.017355	7
8	ESTIMATED AVERAGE BILLING UNITS (f)	*	18,681	10,152,771	8
9	ESTIMATED INCREMENTAL CHANGE IN PURCHASED POWER COST (g)		\$ 164,486.21	\$ 176,201.34	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) = 96.25%

(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. = 94.90%

(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:
 OCT 2014 NOV 2014 DEC 2014

RATE SCHEDULE	KW DEMAND ALLOCATOR (%) (a) (A)	KWH ENERGY ALLOCATOR (%) (a) (B)	ALLOCATED ESTIMATED KWH PURCHASED (b) (C)	ALLOCATED ESTIMATED KWH PURCHASED (c) (D)	INCREMENTAL CHANGE IN PURCHASED POWER COST ADJ FOR LINE LOSSES & GROSS RECEIPTS TAX			LINE NO.
					DEMAND (d) (E)	ENERGY (e) (F)	TOTAL (G)	
RATE - A	34.096	33.919	6,369.5	3,443,718	\$ 56,083.22	\$ 59,765.73	\$ 115,848.95	1
RATE - B	23.147	21.193	4,324.1	2,151,677	38,073.62	37,342.35	75,415.97	2
RATE - C	14.037	11.801	2,622.3	1,198,129	23,088.93	20,793.52	43,882.45	3
RATE - D	27.776	32.013	5,188.8	3,250,207	45,687.69	56,407.33	102,095.02	4
FLAT RATES	0.944	1.074	176.3	109,041	1,552.75	1,892.40	3,445.15	5
								6
								7
								8
								9
TOTAL	<u>100.000</u>	<u>100.000</u>	<u>18,681.0</u>	<u>10,152,771</u>	<u>\$ 164,486.21</u>	<u>\$ 176,201.34</u>	<u>\$ 340,687.55</u>	10

Cost of Service Study Based on Twelve Month Period
 01/01/97 to 12/31/97
 Page 1 of 3, Column A, Line 8 times Page 2 of 3, Column A
 Page 1 of 3, Column B, Line 8 times Page 2 of 3, Column B
 Page 1 of 3, Column A, Line 9 times Page 2 of 3, Column A
 Page 1 of 3, Column B, Line 9 times Page 2 of 3, Column B

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF
 OCT 2014 NOV 2014 DEC 2014

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 (d)			LINE NO.
		DEMAND	ENERGY	DEMAND (b)	ENERGY (c)	TOTAL	DEMAND	ENERGY	TOTAL	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
1	RATE - A	\$ 1,209.03	\$ (647.99)	\$ 57,292.25	\$ 59,117.74	\$ 116,409.99	\$ 0.016637	\$0.017167	\$0.033804	1
2	RATE - B	992.41	(257.84)	39,066.03	37,084.51	76,150.54	0.018156	0.017235	0.035391	2
3	RATE - C	366.98	(339.57)	23,455.91	20,453.95	43,909.86	0.019577	0.017072	0.036649	3
4	RATE - D	(138.97)	(1,887.29)	45,548.72	54,520.04	100,068.76	0.014014	0.016774	0.030788	4
5	FLAT RATES	47.30	(2.94)	1,600.05	1,889.46	3,489.51	0.014674	0.017328	0.032062	5
6										6
7										7
8										8
9										9
10	TOTAL	<u>\$ 2,476.75</u>	<u>\$ (3,135.63)</u>	<u>\$ 166,962.96</u>	<u>\$ 173,065.70</u>	<u>\$ 340,028.67</u>	<u>\$ 0.016445</u>	<u>\$0.017046</u>	<u>\$0.033491</u>	10

(a) Exhibit IV, Page 4 of 7, Columns D and E (1 - loss factor)(.986) = 94.90%
 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

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

DETERMINATION OF INCREMENTAL CHANGE IN BASE RATES

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>DEMAND RELATED</u>	<u>ENERGY RELATED</u>	<u>LINE NO.</u>
1	BASE RATE EFFECTIVE January 1, 2014 (a)	\$ 21.564	\$ 0.029551	1
2	BASE RATE EFFECTIVE January 1, 2004 (b)	- 13.482	0.015893	2
3	INCREMENTAL CHANGE IN BASE RATE (c)	<u>\$8.082</u>	<u>\$0.013658</u>	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

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

ESTIMATION OF ENERGY COST ADJUSTMENT FOR THE THREE MONTHS OF:
 OCT 2014 NOV 2014 DEC 2014

LINE NO.	DESCRIPTION	OCT 2014 (A)	NOV 2014 (B)	DEC 2014 (C)	TOTAL (D)	ESTIMATED 3 MONTH AVERAGE (E)	LINE NO.
PURCHASED POWER FROM IMPA							
1	KW DEMAND	19,191	16,399	20,454	56,044	18,681	1
2	KWH ENERGY	10,234,179	9,625,415	10,598,718	30,458,312	10,152,771	2
INCREMENTAL PURCHASED POWER COSTS							
DEMAND RELATED							
3	ECA FACTOR PER KW	\$ 0.274	\$ 0.274	\$ 0.274		\$ 0.274	3
4	CHARGE (a)	\$ 5,258.33	\$ 4,493.33	\$ 5,604.40	\$ 15,356.06	\$ 5,118.69	4
ENERGY RELATED							
5	ECA FACTOR PER KWH	\$ 0.002812	\$ 0.002812	\$ 0.002812		\$ 0.002812	5
6	CHARGE (b)	\$ 28,778.51	\$ 27,066.67	\$ 29,803.60	\$ 85,648.77	\$ 28,549.59	6

(a) Line 1 times Line 3

(b) Line 2 times Line 5

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:

APR 2014 MAY 2014 JUN 2014

LINE NO.	DESCRIPTION	DEMAND RELATED	ENERGY RELATED	LINE NO.
		(A)	(B)	
1	INCREMENTAL CHANGE IN BASE RATE (a)	\$ 8.0820	\$ 0.013658	1
2	ACTUAL SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b)	+		2
3	ACTUAL PURCHASED POWER ENERGY COST ADJUSTMENT (c)	+	0.002264	3
4	PLUS TRACKING FACTOR EFFECTIVE PRIOR TO IMPA MEMBERSHIP (d)	+	0.000000	4
5	TOTAL RATE ADJUSTMENT (e)	7.619	\$ 0.015922	5
6	ACTUAL AVERAGE BILLING UNITS (f)	* 21,233	10,570,434	6
	LINE 5 * LINE 6 OTHER CHARGES	\$ 161,774.23 N/A	\$ 168,302.45	
7	ACTUAL INCREMENTAL CHANGE IN PURCHASED POWER COST (g)	<u>\$ 161,774.23</u>	<u>\$ 168,302.45</u>	7

(a) Page 1 of 3, Line 1 of the Tracker filing for the months of:

	APR 2014	MAY 2014	JUN 2014
Base Rate Effective 01/01/2014		minus	Base Rate Effective 01/01/2004
Demand	21.564000		\$13.482000
Energy	0.029551		\$0.015893

(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

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:

APR 2014 MAY 2014 JUN 2014

LINE NO.	RATE SCHEDULE	KW DEMAND ALLOCATOR	KWH ENERGY ALLOCATOR	ALLOCATED ACTUAL KW PURCHASED (b)	ALLOCATED ACTUAL KWH PURCHASED (c)	INCREMENTAL CHANGE IN PURCHASED POWER COST			LINE NO.
		(%) (a) (A)	(%) (a) (B)	(C)	(D)	DEMAND (d) (E)	ENERGY (e) (F)	TOTAL (G)	
1	RATE - A	29.508	28.775	6,265.5	3,041,615	\$ 47,737.10	\$ 48,428.60	\$ 96,165.70	1
2	RATE - B	18.159	16.298	3,855.8	1,722,719	29,377.04	27,429.13	56,806.17	2
3	RATE - C	13.697	11.287	2,908.2	1,193,101	22,157.67	18,996.55	41,154.22	3
4	RATE - D	38.091	43.033	8,087.9	4,548,818	61,621.64	72,426.28	134,047.92	4
5	FLAT RATES	0.544	0.607	115.6	64,181	880.78	1,021.89	1,902.67	5
6									6
7									7
8									8
9									9
10	TOTAL	<u>100.000</u>	<u>100.000</u>	<u>21,233.0</u>	<u>10,570,434</u>	<u>\$ 161,774.23</u>	<u>\$ 168,302.45</u>	<u>\$ 330,076.68</u>	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

APR 2014 MAY 2014 JUN 2014

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:
 APR 2014 MAY 2014 JUN 2014

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 APR 2014		LINE NO.
		(A)	(B)	(C)	(D)	(E)	DEMAND (f)	ENERGY (g)	
1	RATE - A	2,966,912	0.016681	0.016994	\$ 48,798.18	\$ 49,713.83	\$ 2,208.45	\$ 670.29	1
2	RATE - B	1,680,408	0.018466	0.017222	30,595.99	28,534.83	2,160.75	861.01	2
3	RATE - C	1,163,798	0.020739	0.017741	23,798.10	20,357.88	1,988.69	1,039.08	3
4	RATE - D	4,437,097	0.014786	0.017339	64,688.42	75,857.74	2,934.90	1,640.42	4
5	FLAT RATES	62,605	0.014676	0.017079	905.93	1,054.26	70.04	29.58	5
6									6
7									7
8									8
9									9
10	TOTAL	<u>10,310,820</u>			<u>\$ 168,786.62</u>	<u>\$ 175,518.54</u>	<u>\$ 9,362.83</u>	<u>\$ 4,240.38</u>	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

APR 2014	MAY 2014	JUN 2014
APR 2014	MAY 2014	JUN 2014
0.9860		
0.986		
APR 2014	MAY 2014	JUN 2014
APR 2014	MAY 2014	JUN 2014

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY
DETERMINATION OF ACTUAL ENERGY COST ADJUSTMENT FOR THE THREE MONTHS OF
 APR 2014 MAY 2014 JUN 2014

LINE NO.	DESCRIPTION	APR 2014 (A)	MAY 2014 (B)	JUN 2014 (C)	TOTAL (D)	ACTUAL 3 MONTH AVERAGE (E)	LINE NO.
PURCHASED POWER FROM IMPA							
1	KW DEMAND (a)	18,220	20,777	24,701	63,698	21,233	1
2	KWH ENERGY (a)	9,649,374	10,423,994	11,637,934	31,711,302	10,570,434	2
INCREMENTAL PURCHASED POWER COSTS							
DEMAND RELATED							
3	ECA FACTOR PER KW (a)	\$ (0.463)	\$ (0.463)	\$ (0.463)		\$ (0.463)	3
4	CHARGE (b)	\$ (8,435.86)	\$ (9,619.75)	\$ (11,436.56)	\$ (29,492.17)	\$ (9,830.72)	4
ENERGY RELATED							
5	ECA FACTOR PER KWH (a)	\$ 0.002264	\$ 0.002264	\$ 0.002264		\$ 0.002264	5
6	CHARGE (c)	\$ 21,846.18	\$ 23,599.92	\$ 26,348.28	\$ 71,794.39	\$ 23,931.46	6

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

APR 2014 MAY 2014 JUN 2014

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

DETERMINATION OF ACTUAL AVERAGE KWH SALES FOR THE THREE MONTHS OF
 APR 2014 MAY 2014 JUN 2014

LINE NO.	RATE SCHEDULE	APR 2014 (A)	MAY 2014 (B)	JUN 2014 (C)	TOTAL (D)	AVERAGE (E)	LINE NO.
1	RATE - A	3,567,232	2,809,890	2,523,615	8,900,737	2,966,912	1
2	RATE - B	1,763,636	1,638,735	1,638,852	5,041,223	1,680,408	2
3	RATE - C	1,239,224	1,194,802	1,057,369	3,491,395	1,163,798	3
4	RATE - D	4,012,471	4,489,442	4,809,377	13,311,290	4,437,097	4
5	FLAT RATES	70,610	62,978	54,227	187,815	62,605	5
6							6
7							7
8							8
9							9
10	TOTAL	<u>10,653,173</u>	<u>10,195,847</u>	<u>10,083,440</u>	<u>30,932,460</u>	<u>10,310,820</u>	10

TIPTON MUNICIPAL ELECTRIC UTILITY

DETERMINATION OF ACTUAL KW DEMAND ALLOCATION AND KWH ENERGY ALLOCATION FACTORS

Rate Schedule	APR 2014	MAY 2014			JUN 2014		kW Demand Allocator for 2009 (G)
	Average	Percent of	kWh Energy		kW Demand	Adjusted	
	Sales (A)	Total (B)	Factors (C)	Variance (D)	Factors (E)	Factors (F)	
RATE - A	2,966,912	28.775%	33.919%	-15.166%	34.096%	28.925%	29.508%
RATE - B	1,680,408	16.298%	21.193%	-23.100%	23.147%	17.800%	18.159%
RATE - C	1,163,798	11.287%	11.801%	-4.354%	14.037%	13.426%	13.697%
RATE - D	4,437,097	43.033%	32.013%	34.425%	27.776%	37.338%	38.091%
FLAT RATES	62,605	0.607%	1.074%	-43.466%	0.944%	0.534%	0.544%
							0.000%
	10,310,820	100.000%	100.000%		100.000%	98.022%	100.000%

- (A) From utility billing records
- (B) (A)/total of column (A)
- (C) Taken from last cost of service study.
- (D) Column (B)/Column (C)
- (E) Taken from last cost of service study
- (F) (1 + Column (D)) * (Column (E))
- (G) Column (F)/total of Column (F)

Received: August 15, 2014
 IURC 30-Day Filing No.: 3269
 Indiana Utility Regulatory Commission



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

Due Date:
 06/13/14

Amount Due:
 \$691,455.05

Billing Period: April 1 to April 30, 2014

Invoice No: INV0003688
 Invoice Date: 05/14/14

Demand*	kW	kvar	Power Factor	Date	Time (EST)	Load Factor
Maximum Demand:	18,932	3,393	98.43%	04/15/14	1000	70.79%
CP Billing Demand:	18,220	2,610	98.99%	04/16/14	0700	73.56%
kvar at 97% PF:		4,566				
Reactive Demand:		-				

Energy*	kWh
Getrag:	939,606
Tipton #1:	4,760,952
Tipton #2:	3,948,816
Total Energy:	9,649,374

History	Apr 2014	Apr 2013	2014 YTD
Max Demand (kW):	18,932	16,238	24,018
CP Demand (kW):	18,220	15,591	23,602
Energy (kWh):	9,649,374	8,959,975	46,990,873
CP Load Factor:	73.56%	79.82%	
HDD/CDD (Indianapolis):	357/4	376/9	

Purchased Power Charges	Rate	Units	Charge
Base Demand Charge:	\$ 20.039 / kW x	18,220	\$ 365,110.58
ECA Demand Charge:	\$ (0.463) / kW x	18,220	\$ (8,435.86)
Delivery Voltage Charge - Less than 34.5 kV:	\$ 1.525 / kW x	18,220	\$ 27,785.50
Total Demand Charges:			\$ 384,460.22
Base Energy Charge:	\$ 0.029551 / kWh x	9,649,374	\$ 285,148.65
ECA Energy Charge:	\$ 0.002264 / kWh x	9,649,374	\$ 21,846.18
Total Energy Charges:			\$ 306,994.83
Average Purchased Power Cost: 7.17 cents per kWh			Total Purchased Power Charges: \$ 691,455.05

Other Charges and Credits

NET AMOUNT DUE: \$ 691,455.05

* Getrag: units adjusted by factors of 0.997 for demand & 0.998 for energy.

To avoid a late payment charge, as provided for in Schedule B, payment in full must be received by: 06/13/14

Questions, please call: 317-573-9955

Send payments to: Indiana Municipal Power Agency
 Dept. 78757, P.O. Box 78000, Detroit, MI 48278-0757

IMPA Delivery Point Details

Tipton Municipal Utilities

Billing Period: April 1, 2014 to April 30, 2014

Delivery Point	<u>Individual Substation Maximum Demand</u>					<u>Demand at Tipton's Maximum Peak on 04/15/14 at 1000 EST</u>				<u>Demand at IMPA's Coincident Peak on 04/16/14 at 0700 EST</u>			
	Date & Time	kW	kvar	kVA	Power Factor	kW	kvar	kVA	Power Factor	kW	kvar	kVA	Power Factor
TOTAL						18,932	3,393	19,234	98.43%	18,220	2,610	18,406	98.99%
Tipton #1	04/16/14 at 0700 EST	9,917	1,872	10,092	98.26%	9,792	1,997	9,994	97.98%	9,917	1,872	10,092	98.26%
Tipton #2	04/15/14 at 0900 EST	7,718	874	7,767	99.36%	7,680	874	7,730	99.36%	6,826	269	6,831	99.92%
* Getrag Bank #1	-	-	-	-	-	-	-	-	-	-	-	-	-
* Getrag Bank #2	04/16/14 at 0700 EST	65	14	66	97.76%	36	7	37	98.16%	65	14	66	97.76%
* Getrag Bank #3	04/26/14 at 1100 EST	502	215	546	91.92%	395	144	420	93.95%	383	108	398	96.25%
* Getrag Bank #4	04/29/14 at 0600 EST	1,759	754	1,914	91.91%	1,029	371	1,094	94.07%	1,029	347	1,086	94.76%

*Meter Loss Adjustments

Delivery Point	Metered Units					Adjustment Factors		Adjusted Units				
	Max Demand kW	kvar	CP Demand kW	kvar	Energy kWh	Demand	Energy	Max Demand kW	kvar	CP Demand kW	kvar	Energy kWh
Getrag Bank #1	-	-	-	-	-	0.997	0.998	-	-	-	-	-
Getrag Bank #2	36	7	65	14	21,377	0.997	0.998	36	7	65	14	21,334
Getrag Bank #3	396	144	384	108	223,164	0.997	0.998	395	144	383	108	222,718
Getrag Bank #4	1,032	372	1,032	348	696,948	0.997	0.998	1,029	371	1,029	347	695,554

Received: August 15, 2014
 IURC 30-Day Filing No.: 3269
 Indiana Utility Regulatory Commission



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

Due Date:
 07/16/14

Amount Due:
 \$770,070.45

Billing Period: May 1 to May 31, 2014
 Invoice No: INV0003775
 Invoice Date: 06/16/14

Demand*	kW	kvar	Power Factor	Date	Time (EST)	Load Factor
Maximum Demand:	22,087	6,303	96.16%	05/27/14	1400	63.43%
CP Billing Demand:	20,777	5,220	96.99%	05/27/14	1600	67.43%
kvar at 97% PF:		5,207				
Reactive Demand:		13				

Energy*	kWh
Getrag:	1,307,586
Tipton #1:	5,126,872
Tipton #2:	3,989,536
Total Energy:	10,423,994

History	May 2014	May 2013	2014 YTD
Max Demand (kW):	22,087	19,478	24,018
CP Demand (kW):	20,777	18,521	23,602
Energy (kWh):	10,423,994	9,183,623	57,414,867
CP Load Factor:	67.43%	66.65%	
HDD/CDD (Indianapolis):	153/100	103/120	

Purchased Power Charges	Rate	Units	Charge
Base Demand Charge:	\$ 20.039 / kW x	20,777	\$ 416,350.30
ECA Demand Charge:	\$ (0.463) / kW x	20,777	\$ (9,619.75)
Delivery Voltage Charge - Less than 34.5 kV:	\$ 1.525 / kW x	20,777	\$ 31,684.93
Reactive Demand Charge:	\$ 1.200 / kvar x	13	\$ 15.60
Total Demand Charges:			\$ 438,431.08
Base Energy Charge:	\$ 0.029551 / kWh x	10,423,994	\$ 308,039.45
ECA Energy Charge:	\$ 0.002264 / kWh x	10,423,994	\$ 23,599.92
Total Energy Charges:			\$ 331,639.37
Average Purchased Power Cost: 7.39 cents per kWh			Total Purchased Power Charges: \$ 770,070.45

Other Charges and Credits

NET AMOUNT DUE: \$ 770,070.45

* Getrag: units adjusted by factors of 0.997 for demand & 0.998 for energy.

To avoid a late payment charge, as provided for in Schedule B, payment in full must be received by: 07/16/14

Questions, please call: 317-573-9955

Send payments to: Indiana Municipal Power Agency
 Dept. 78757, P.O. Box 78000, Detroit, MI 48278-0757

IMPA Delivery Point Details

Tipton Municipal Utilities

Billing Period: May 1, 2014 to May 31, 2014

Delivery Point	<u>Individual Substation Maximum Demand</u>					<u>Demand at Tinton's Maximum Peak on 05/27/14 at 1400 EST</u>				<u>Demand at IMPA's Coincident Peak on 05/27/14 at 1600 EST</u>			
	Date & Time	kW	kvar	kVA	Power Factor	kW	kvar	kVA	Power Factor	kW	kvar	kVA	Power Factor
TOTAL						22,087	6,303	22,969	96.16%	20,777	5,220	21,423	96.99%
Tipton #1	05/27/14 at 1400 EST	10,954	2,688	11,279	97.12%	10,954	2,688	11,279	97.12%	10,157	2,102	10,372	97.92%
Tipton #2	05/27/14 at 1400 EST	8,573	2,256	8,865	96.71%	8,573	2,256	8,865	96.71%	8,026	1,747	8,214	97.71%
* Getrag Bank #1	-	-	-	-	-	-	-	-	-	-	-	-	-
* Getrag Bank #2	05/02/14 at 1300 EST	58	-	58	100.00%	36	7	37	98.16%	22	7	23	95.29%
* Getrag Bank #3	-	-	-	-	-	-	-	-	-	-	-	-	-
* Getrag Bank #4	05/12/14 at 1400 EST	2,668	1,232	2,939	90.79%	2,524	1,352	2,863	88.15%	2,572	1,364	2,911	88.35%

*Meter Loss Adjustments

Delivery Point	Metered Units					Adjustment Factors		Adjusted Units				
	Max Demand		CP Demand		Energy	Demand	Energy	Max Demand		CP Demand		Energy
	kW	kvar	kW	kvar	kWh			kW	kvar	kW	kvar	kWh
Getrag Bank #1	-	-	-	-	-	0.997	0.998	-	-	-	-	-
Getrag Bank #2	36	7	22	7	19,618	0.997	0.998	36	7	22	7	19,579
Getrag Bank #3	-	-	-	-	-	0.997	0.998	-	-	-	-	-
Getrag Bank #4	2,532	1,356	2,580	1,368	1,290,588	0.997	0.998	2,524	1,352	2,572	1,364	1,288,007

Received: August 15, 2014
IURC 30-Day Filing No.: 3269
 Indiana Utility Regulatory Commission



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

Due Date:
08/13/14

Amount Due:
\$891,476.68

Billing Period: June 1 to June 30, 2014

Invoice No: INV0004036
 Invoice Date: 07/14/14

Demand*	kW	kvar	Power Factor	Date	Time (EST)	Load Factor
Maximum Demand:	24,983	5,808	97.40%	06/17/14	1400	64.70%
CP Billing Demand:	24,701	5,474	97.63%	06/18/14	1500	65.44%
kvar at 97% PF:		6,191				
Reactive Demand:		-				

Energy*	kWh
Getrag:	1,561,306
Tipton #1:	5,708,925
Tipton #2:	4,367,703
Total Energy:	11,637,934

History	Jun 2014	Jun 2013	2014 YTD
Max Demand (kW):	24,983	21,446	24,983
CP Demand (kW):	24,701	21,295	24,701
Energy (kWh):	11,637,934	9,861,695	69,052,801
CP Load Factor:	65.44%	64.32%	
HDD/CDD (Indianapolis):	2/238	9/226	

Purchased Power Charges	Rate	Units	Charge
Base Demand Charge:	\$ 20.039 / kW x	24,701	\$ 494,983.34
ECA Demand Charge:	\$ (0.463) / kW x	24,701	\$ (11,436.56)
Delivery Voltage Charge - Less than 34.5 kV:	\$ 1.525 / kW x	24,701	\$ 37,669.03
Total Demand Charges:			\$ 521,215.81
Base Energy Charge:	\$ 0.029551 / kWh x	11,637,934	\$ 343,912.59
ECA Energy Charge:	\$ 0.002264 / kWh x	11,637,934	\$ 26,348.28
Total Energy Charges:			\$ 370,260.87
Average Purchased Power Cost: 7.66 cents per kWh			Total Purchased Power Charges: \$ 891,476.68

Other Charges and Credits

NET AMOUNT DUE: \$ 891,476.68

* Getrag: units adjusted by factors of 0.997 for demand & 0.998 for energy.

To avoid a late payment charge, as provided for in Schedule B, payment in full must be received by: 08/13/14

Questions, please call: 317-573-9955

Send payments to: Indiana Municipal Power Agency
 Dept. 78757, P.O. Box 78000, Detroit, MI 48278-0757

IMPA Delivery Point Details

Tipton Municipal Utilities

Billing Period: June 1, 2014 to June 30, 2014

Delivery Point	<u>Individual Substation Maximum Demand</u>					<u>Demand at Tipton's Maximum Peak on 06/17/14 at 1400 EST</u>				<u>Demand at IMPA's Coincident Peak on 06/18/14 at 1500 EST</u>			
	Date & Time	kW	kvar	kVA	Power Factor	kW	kvar	kVA	Power Factor	kW	kvar	kVA	Power Factor
TOTAL						24,983	5,808	25,649	97.40%	24,701	5,474	25,300	97.63%
Tipton #1	06/23/14 at 1400 EST	12,672	1,853	12,807	98.95%	12,451	1,824	12,584	98.94%	11,981	1,373	12,059	99.35%
Tipton #2	06/17/14 at 1500 EST	9,907	2,640	10,253	96.63%	9,734	2,592	10,073	96.63%	9,840	2,630	10,185	96.61%
Getrag Bank #1	-	-	-	-	-	-	-	-	-	-	-	-	-
Getrag Bank #2	06/21/14 at 0900 EST	101	22	103	97.71%	14	-	14	100.00%	36	7	37	98.16%
Getrag Bank #3	06/30/14 at 0700 EST	612	264	667	91.82%	-	-	-	-	-	-	-	-
Getrag Bank #4	06/18/14 at 1500 EST	2,844	1,464	3,199	88.91%	2,784	1,392	3,113	89.44%	2,844	1,464	3,199	88.91%

INDIANA MUNICIPAL POWER AGENCY
 ECA ESTIMATES FOR OCTOBER, NOVEMBER and DECEMBER
 2014 - 4TH QUARTER

	OCT	NOV	DEC	OCT	NOV	DEC
	\$/kW-month			\$/kWh		
IMPA's Energy Cost Adjustment	0.274	0.274	0.274	0.002812	0.002812	0.002812
	kW			kWh		
To develop these Energy Cost Adjustment factors, IMPA used the following estimated loads for TIPTON	19,191	16,399	20,454	10,234,179	9,625,415	10,598,718