

Received: November 21, 2014

IURC 30-Day Filing No.: 3303

Indiana Utility Regulatory Commission



One Municipal Plaza
401 S. Meridian Street
Lebanon, IN 46052
765-482-5100
www.lebanon-utilities.com

November 12, 2014

Via Electronic Filing – 30 Day Filings – Electric

Indiana Utility Regulatory Commission
101 West Washington Street
Suite 1500 E
Indianapolis, IN 46204

RE: Lebanon Utilities 30 Day Filing Pursuant to 170 IAC Rule 6

To the Indiana Utility Regulatory Commission:

Enclosed please find documents in support of our filing for a 30 Day Filing by Lebanon Utilities pursuant to 170 IAC Rule 6. The purpose of our filing is to implement an average change in the rates for electric service charged by its supplier, Indiana Municipal Power Agency. This request is allowable pursuant to 170 IAC 1-6-3 of Rule 6 because it entails Cause #36835-s dated 12-13-1989: A filing for which the commission has already approved or accepted the procedure for the change.

If approved by the Commission, the following need being requested would be provided: Determination of the rate adjustments for the rate schedule PPL for the three months of January, February, and March 2015. Lebanon Utilities hereby files with the Indiana Regulatory Commission for its approval, an average Increase of approximately \$0.002053 per kilowatt hour (kWh) applied to all residential customers.

The Legal Notice has been placed on our Website, on our Rates page at the bottom of the page, and has been posted on the bulletin board in the main entrance to the City Building. The contact information, including every person who may need to be contacted, regarding this request is:

Matt Hutton
Lebanon Utilities
401 S. Meridian Street
Lebanon, Indiana 46052
765/482-5100 mhutton@lebanon-utilities.com

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Indiana Utility Regulatory Commission

Attached are the applicable tariff sheets and/or all working papers supporting this filing. Please feel free to contact our office if there are any questions concerning any of the documents provided. Thank you for your assistance with this 30 Day Filing.

Sincerely,

Matt Hutton

LEBANON MUNICIPAL ELECTRIC UTILITY
Lebanon, Indiana

Proposed Rate Adjustment Applicable to the 1st Quarter 2015
and Supporting Schedules

LEGAL NOTICE

The City of Lebanon, Indiana Utilities has made a filing for a purchase power and energy tracking factor with the Indiana Utility Regulatory Commission in order to implement a change in its rates for electric service charged by its supplier, Indiana Municipal Power Agency, pursuant to the Indiana Utility Regulatory Commission Order in Cause Number 36818 filed on 10/22/14. This filing, if approved by the Commission, will be effective for energy consumed on or after the date of approval.

Rate RS	\$	0.013523
Rate GS 10	\$	0.014880
Rate GS 30	\$	0.012650
Rate MS	\$	0.009720
Rate PPL	\$	3.949897
	\$	0.001332
Rate SGP	\$	0.008758
Rate OL & SL	\$	0.013423

Applicable: January, February and March, 2015

Any objection to this filing may be addressed to the following:

Indiana Office of Utility Consumer Counselor (OUCC)
115 W. Washington St., Suite 1500 South
Indianapolis, IN 46204
Toll Free: 1-888-441-2494
Voice/TDD: (317) 232-2494
Fax: (317) 232-5923
www.in.gov/oucc

Indiana Utility Regulatory Commission (IURC)
101 W. Washington St., Suite 1500 East
Indianapolis, IN 46204
Toll Free: 1-800-851-4268
Voice/TDD: (317) 232-2701
Fax: (317) 233-2410
www.in.gov/oucc

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LEBANON MUNICIPAL ELECTRIC UTILITY
Lebanon, Indiana

Appendix A

Rate Adjustments

The Rate Adjustments shall be on the basis of a Purchase 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 Adjustments applicable to the below listed Rate Schedules are as follows:

Residential Service Rate (RS)	\$ 0.013523	per KWH
General Service Rate - Single Phase (GS 10)	\$ 0.014880	per KWH
General Service Rate - Three Phase (GS 30)	\$ 0.012650	per KWH
Municipal Service Rate (MS)	\$ 0.009720	per KWH
Primary Power Light Rate (PPL)	\$ 3.949897	per KVA
	\$ 0.001332	per KWH
Small General Power Rate (SGP)	\$ 0.008758	per KWH
Outdoor Lighting and Street Lighting Rate (OL & SL)	\$ 0.013423	per KWH

Applicable: January, February and March, 2015

LEBANON MUNICIPAL ELECTRIC UTILITY

Lebanon, Indiana

Appendix B

Rate Adjustments applicable to the below listed Rate Schedules are as follows:

Residential Service Rate	RS	\$ 0.013523	per KWH
General Service Rate - Single Phase	GS 10	\$ 0.014880	per KWH
General Service Rate - Three Phase	GS 30	\$ 0.012650	per KWH
Municipal Service Rate	MS	\$ 0.009720	per KWH
Primary Power Light Rate	PPL	\$ 3.949897	per KVA
		\$ 0.001332	per KWH
Small General Power Rate	SGP	\$ 0.008758	per KWH
Outdoor Lighting and Street Lighting Rate	OL & SL	\$ 0.013423	per KWH

Average Change in Schedule of Rates:

Residential Service Rate	RS	Increase	\$ 0.002053	per KWH
General Service Rate - Single Phase	GS 10	Increase	\$ 0.002727	per KWH
General Service Rate - Three Phase	GS 30	Increase	\$ 0.002128	per KWH
Municipal Service Rate	MS	Increase	\$ 0.001162	per KWH
Primary Power Light Rate	PPL	Increase	\$ 1.524184	per KVA
		Decrease	\$ (0.001537)	per KWH
Small General Power Rate	SGP	Increase	\$ 0.000892	per KWH
Outdoor Lighting and Street Lighting Rate	OL & SL	Increase	\$ 0.013423	per KWH

Applicable: January, February and March, 2015

LEBANON UTILITIES

DETERMINATION OF INCREMENTAL CHANGE IN BASE RATE

<u>LINE NO.</u>	<u>DESCRIPTION</u>			<u>DEMAND RELATED</u>	<u>ENERGY RELATED</u>	<u>LINE NO.</u>
1	BASE RATE EFFECTIVE	01-Jan-15	(a)	\$21.871	\$0.030781	1
2	BASE RATE EFFECTIVE	12-Sep-12	(b)	\$17.462	\$0.032024	2
3	INCREMENTAL CHANGE IN BASE RATE		(c)	\$4.409	(\$0.001243)	3

-
- (a) IMPA rate effective for the period covered by this filing. The Base Rate includes the applicable Delivery Voltage Adjustment.
- (b) Base purchased power rate including Voltage Adjustment effective at the time of the member's last approved rate case was filed or January 27, 1983, whichever is more recent.
- (c) Line 1 - Line 2

LEBANON UTILITIES

ESTIMATION OF SAVINGS FROM DEDICATED CAPACITY PAYMENTS
 FOR THE THREE MONTHS OF:

	Jan-15	Feb-15	Mar-15	
LINE NO.	DESCRIPTION			LINE NO.
1			\$0.00	1
2			\$0.00	2
3			\$0.00	3
4			\$0.00	4
5			\$0.00	5
6			\$0.00	6
7			\$0.00	7
8			34,979	8
9			\$0.000000	9

NOT APPLICABLE

- (a) Line 1 - Line 2
- (b) Line 4 - Line 5
- (c) Line 3 - Line 6 Times The Number Of Years Since Last Cost Of Service Study
- (d) Exhibit III, Column E, Line 1
- (e) Line 7 divided by Line 8
- (f) Capacity Payments Forecasted by Indiana Municipal Power Agency
- (g) Average capacity payments for 12 months ending Month/Year
- (h) Estimated Generating Costs (see attachment)
- (i) Average generating cost for 12 months ending Month/Year

LEBANON UTILITIES

ESTIMATION OF ENERGY COST ADJUSTMENT
FOR THE THREE MONTHS OF:

LINE NO.	DESCRIPTION	Jan-15	Feb-15	Mar-15	TOTAL	ESTIMATED 3 MONTH AVERAGE	LINE NO.
		(A)	(B)	(C)			
PURCHASED POWER FROM IMPA							
1	KW DEMAND	36,846	36,384	31,708	104,938	34,979	1
2	KWH ENERGY	20,590,771	18,260,137	17,577,753	56,428,661	18,809,554	2
INCREMENTAL PURCHASED POWER COSTS							
DEMAND RELATED							
3	ECA FACTOR PER KW	0.087	0.087	0.087		0.087	3
4	CHARGE (a)	\$3,205.60	\$3,165.41	\$2,758.60	\$9,129.61	\$3,043.20	4
ENERGY RELATED							
5	ECA FACTOR PER KWH	0.002460	0.002460	0.002460		0.002460	5
6	CHARGE (b)	\$50,653.30	\$44,919.94	\$43,241.27	\$138,814.51	\$46,271.50	6

(a) Line 1 times Line 3

(b) Line 2 times Line 5

LEBANON UTILITIES

**DETERMINATION OF DEMAND RATE ADJUSTMENT FOR RATE SCHEDULE PPL
For the Three Months of: January, February, and March
2015**

LINE NO.	Demand Related Adjustment Factors		
Rate PPL			
1	From Page 3 of 3, Column C, Line 4		\$71,297.36
2	From Page 2 of 3, Column C, Line 4		13,728.80 kW
3	Line 1 divided by Line 2	\$	5.193269
4	Line 3 multiplied by 76.058%	\$	3.949897
5	Demand Related Rate Adjustment Factor	\$	3.949897 per KW

LEBANON UTILITIES

DETERMINATION OF RATE ADJUSTMENT FOR THE
 THREE MONTHS OF

Jan-15 Feb-15 Mar-15

LINE NO.	DESCRIPTION	DEMAND RELATED (A)	ENERGY RELATED (B)	LINE NO.
1	INCREMENTAL CHANGE IN BASE RATE (a)	\$4.409	-\$0.001243	1
2	ESTIMATED SAVINGS (LOSS) FROM DEDICATED CAPACITY PAYMENTS (b)	\$0.000	--	2
3	ESTIMATED PURCHASED POWER ENERGY COST ADJUSTMENT (c)	\$0.087	\$0.002460	3
4	ESTIMATED TOTAL CHANGE IN PURCHASED POWER RATE	\$4.496	\$0.001217	4
5	EST CHANGE IN PURCHASED POWER RATE ADJ FOR LOSSES & GR INCOME TAX (d)	\$4.865	\$0.001317	5
6	PLUS TRACKING FACTOR EFFECTIVE PRIOR TO JANUARY 27, 1983 (e)	\$0.000	\$0.000000	6
7	ESTIMATED TOTAL RATE ADJUSTMENT	\$4.865	\$0.001317	7
8	ESTIMATED AVERAGE BILLING UNITS (f)	34,979	18,809,554	8
9	ESTIMATED INCREMENTAL CHANGE IN PURCHASED POWER COST (g)	\$170,172.84	\$24,772.18	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) = 0.924098176
 (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

LEBANON UTILITIES

DETERMINATION OF RATE ADJUSTMENT FOR THE
THREE MONTHS OF:

LINE NO.	RATE SCHEDULE	KW DEMAND ALLOCATOR (%) (a) (A)	KWH ENERGY ALLOCATOR (%) (a) (B)	Jan-15	Feb-15	Mar-15			LINE NO.
				ALLOCATED ESTIMATED KW PURCHASED (b) (C)	ALLOCATED ESTIMATED KWH PURCHASED (c) (D)	INCREMENTAL CHANGE IN PURCHASED POWER COST ADJ FOR LINE LOSSES & GROSS RECEIPTS TAX			
						DEMAND (d) (E)	ENERGY (e) (F)	TOTAL (G)	
1	RS	41.429%	35.521%	14,491.3	6,681,319	\$70,500.12	\$8,799.30	\$79,299.42	1
2	GS 10	8.799%	6.617%	3,077.7	1,244,598	\$14,973.22	\$1,639.13	\$16,612.35	2
3	GS 30	0.766%	0.701%	268.0	131,850	\$1,304.03	\$173.65	\$1,477.68	3
4	MS	0.410%	0.445%	143.5	83,719	\$698.28	\$110.26	\$808.54	4
5	PPL	39.249%	45.577%	13,728.8	8,572,886	\$66,790.47	\$11,290.49	\$78,080.96	5
6	SGP	8.338%	10.342%	2,916.4	1,945,250	\$14,188.36	\$2,561.89	\$16,750.25	6
7		0.000%	0.000%	0.0	0	\$0.00	\$0.00	\$0.00	7
8	OL & SL	1.010%	0.797%	353.2	149,932	\$1,718.36	\$197.46	\$1,915.82	8
9		0.000%	0.000%	0.0	0	\$0.00	\$0.00	\$0.00	9
10		0.000%	0.000%	0.0	0	\$0.00	\$0.00	\$0.00	10
11									
12	TOTAL	100.000%	100.000%	34,978.9	18,809,554	\$170,172.84	\$24,772.18	\$194,945.02	13

(a) Taken From Exhibit VII Rate Adjustments

(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

LEBANON UTILITIES

DETERMINATION OF RATE ADJUSTMENT FOR THE
THREE MONTHS OF:

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	RS	\$11,242.51	(\$193.45)	\$81,742.63	\$8,605.85	\$90,348.48	0.012235	0.001288	0.013523	1
2	GS 10	\$1,869.22	\$37.55	\$16,842.44	\$1,676.68	\$18,519.12	0.013532	0.001347	0.014880	2
3	GS 30	\$180.35	\$9.88	\$1,484.38	\$183.53	\$1,667.91	0.011258	0.001392	0.012650	3
4	MS	\$6.53	(\$1.35)	\$704.81	\$108.91	\$813.72	0.008419	0.001301	0.009720	4
5	PPL	\$4,506.89	\$130.28	\$71,297.36	\$11,420.77	\$82,718.13	0.008317	0.001332	0.009649	5
6	SGP	\$281.52	\$4.26	\$14,469.88	\$2,566.15	\$17,036.03	0.007439	0.001319	0.008758	
7		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000000	0.000000	0.000000	6
8	OL & SL	\$96.89	(\$0.21)	\$1,815.25	\$197.25	\$2,012.51	0.012107	0.001316	0.013423	7
9		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000000	0.000000	0.000000	
10		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000000	0.000000	0.000000	
11										
12	TOTAL	\$18,183.91	(\$13.05)	\$188,356.75	\$24,759.13	\$213,115.88	0.010014	0.001316	0.011330	10

(a) Exhibit IV, Page 4 of 7, Columns D and E divided by (1 - loss factor)(.986) = 0.924098176

(b) Page 2 of 3, Column E plus Page 3 of 3, Column A

(c) Page 2 of 3, Column F 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

(f) See Attachment (B)

LEBANON UTILITIES

RECONCILIATION OF VARIANCES FOR THE
 THREE MONTHS OF

LINE NO.	DESCRIPTION	Jul-14	Aug-14	Sep-14	LINE NO.
			DEMAND RELATED (A)	ENERGY RELATED (B)	
1	INCREMENTAL CHANGE IN BASE RATE (a)		\$3.521	(\$0.0024730)	1
2	ACTUAL SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b)		\$0.000	--	2
3	ACTUAL PURCHASED POWER ENERGY COST ADJUSTMENT (c)		\$0.274	\$0.0028120	3
4	TOTAL RATE ADJUSTMENT (d)		\$3.795	\$0.0003390	4
5	ACTUAL AVERAGE BILLING UNITS (e)		44,228	19,140,363	5
6	ACTUAL INCREMENTAL CHANGE IN PURCHASED POWER COST (f)		\$167,845.26	\$6,488.58	6

(a) Attachment 1, Page 1 of 3, Line 1 of Tracker filing for the three months of:
 Jul-14 Aug-14 Sep-14

(b) Exhibit IV, Page 5 of 7, Column E, Line 9
 (c) Exhibit IV, Page 6 of 7, Column E, Lines 3 and 5
 (d) Sum of Lines 1 through 4
 (e) Exhibit IV, Page 6 of 7, Column E, Lines 1 and 2
 (f) Line 5 times Line 6

LEBANON UTILITIES

RECONCILIATION OF VARIANCES FOR THE
THREE MONTHS OF:

LINE NO.	RATE SCHEDULE	KW DEMAND ALLOCATOR (%) (a)	KWH ENERGY ALLOCATOR (%) (a)	Jul-14	Aug-14	Sep-14	INCREMENTAL CHANGE IN PURCHASED POWER COST			LINE NO.
				ALLOCATED ACTUAL KW PURCHASED (b)	ALLOCATED ACTUAL KWH PURCHASED (c)		DEMAND (d)	ENERGY (e)	TOTAL	
				(C)	(D)	(E)	(F)	(G)		
1	RS	41.429%	35.521%	18,323.0	6,798,826		\$69,535.84	\$2,304.80	\$71,840.64	1
2	GS 10	8.799%	6.617%	3,891.5	1,266,487		\$14,768.42	\$429.34	\$15,197.76	2
3	GS 30	0.766%	0.701%	338.9	134,168		\$1,286.19	\$45.48	\$1,331.67	3
4	MS	0.410%	0.445%	181.5	85,191		\$688.73	\$28.88	\$717.61	4
5	PPL	39.249%	45.577%	17,358.9	8,723,660		\$65,876.93	\$2,957.32	\$68,834.25	5
6	SGP	8.338%	10.342%	3,687.6	1,979,462		\$13,994.30	\$671.04	\$14,665.34	6
7		0.000%	0.000%	0.0	0		\$0.00	\$0.00	\$0.00	7
8	OL & SL	1.010%	0.797%	446.6	152,569		\$1,694.85	\$51.72	\$1,746.57	8
9		0.000%	0.000%	0.0	0		\$0.00	\$0.00	\$0.00	9
10		0.000%	0.000%	0.0	0		\$0.00	\$0.00	\$0.00	10
11										11
12	TOTAL	100.000%	100.000%	44,228.0	19,140,363		\$167,845.26	\$6,488.58	\$174,333.84	12

(a) Adjusted allocators from Exhibit VII Rows (14) and (19) for the year 2013
 (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

LEBANON UTILITIES

RECONCILIATION OF VARIANCES FOR THE
THREE MONTHS OF:

LINE NO.	RATE SCHEDULE	ACTUAL AVERAGE KWH SALES (a) (A)	ACTUAL AVERAGE KVA SALES (a) (A)	Jul-14	Aug-14	Sep-14	INCREMENTAL KWH ENERGY COST BILLED BY MEMBER (e) (E)	LESS PREVIOUS VARIANCE FOR MONTHS LISTED ABOVE		LINE NO.
				DEMAND ADJUSTMENT FACTOR PER KWH (b) (B)	ENERGY ADJUSTMENT FACTOR PER KWH (c) (C)	INCREMENTAL KW DEMAND COST BILLED BY MEMBER (d) (D)		DEMAND (f) (F)	ENERGY (g) (G)	
1	RS	5,532,702		0.009652	(0.000059)	\$52,654.02	(\$321.86)	(\$6,492.64)	(\$2,805.43)	1
2	GS 10	1,092,698		0.012314	0.000373	\$13,267.11	\$401.87	\$226.03	\$7.23	2
3	GS 30	115,342		0.010866	0.000698	\$1,235.76	\$79.38	\$116.23	\$43.03	3
4	MS	82,255	0	0.007938	0.000116	\$643.80	\$9.41	(\$38.90)	(\$20.72)	4
5	PPL	7,993,164	19,972	2.995331	0.000460	\$58,985.18	\$3,625.38	(\$2,726.94)	\$788.45	5
6	SGP	1,900,178	0	0.008361	0.000844	\$15,664.96	\$1,581.30	\$1,930.82	\$914.19	6
7		0	0	0.000000	0.000000	\$0.00	\$0.00	\$0.00	\$0.00	7
8	OL & SL	140,664	0	0.011261	0.000251	\$1,561.84	\$34.81	(\$43.47)	(\$17.10)	8
9		0		0.000000	0.000000	\$0.00	\$0.00	\$0.00	\$0.00	9
10		0		0.000000	0.000000	\$0.00	\$0.00	\$0.00	\$0.00	10
11										11
12	TOTAL	16,857,003	19,972			\$144,012.67	\$5,410.29	(\$7,028.87)	(\$1,090.35)	12

(a) Exhibit IV, Page 7 of 7, Column E

(b) Page 3 of 3, Column F of Tracker Filing for the three months of:

Jul-14

Aug-14

Sep-14

(c) Page 3 of 3, Column G of Tracker Filing for the three months of:

Jul-14

Aug-14

Sep-14

(d) Column A times Column B times the Gross Income Tax Factor of:

0.986

(e) Column A times Column C times the Gross Income Tax Factor of:

0.986

(f) Exhibit IV, Page 4 of 7, Column D of Tracker Filing for the months of:

Jul-14

Aug-14

Sep-14

(g) Exhibit IV, Page 4 of 7, Column E of Tracker Filing for the months of:

Jul-14

Aug-14

Sep-14

LEBANON UTILITIES

RECONCILIATION OF VARIANCES FOR THE
THREE MONTHS OF:

LINE NO.	RATE SCHEDULE	NET INCREMENTAL COST BILLED BY MEMBER			VARIANCE			LINE NO.
		DEMAND (a)	ENERGY (b)	TOTAL	DEMAND (c)	ENERGY (c)	TOTAL (c)	
		(A)	(B)	(C)	(D)	(E)	(F)	
1	RS	\$59,146.66	\$2,483.57	\$61,630.23	\$10,389.18	(\$178.77)	\$10,210.41	1
2	GS 10	\$13,041.08	\$394.64	\$13,435.72	\$1,727.34	\$34.70	\$1,762.04	2
3	GS 30	\$1,119.53	\$36.35	\$1,155.88	\$166.66	\$9.13	\$175.79	3
4	MS	\$682.70	\$30.13	\$712.83	\$6.03	(\$1.25)	\$4.78	4
5	PPL	\$61,712.12	\$2,836.93	\$64,549.05	\$4,164.81	\$120.39	\$4,285.20	5
6	SGP	\$13,734.14	\$667.11	\$14,401.25	\$260.16	\$3.93	\$264.09	6
7		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	7
8	OL & SL	\$1,605.31	\$51.91	\$1,657.22	\$89.54	(\$0.19)	\$89.35	8
9		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	9
10		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	10
11								11
12	TOTAL	\$151,041.54	\$6,500.64	\$157,542.18	\$16,803.72	(\$12.06)	\$16,791.66	12

(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

LEBANON UTILITIES

DETERMINATION OF ACTUAL DEDICATED CAPACITY PAYMENTS
FOR THE THREE MONTHS OF

LINE NO.	DESCRIPTION	Jul-14	Aug-14	Sep-14	TOTAL (D)	AVERAGE (E)	LINE NO.
		July (A)	August (B)	September (C)			
1	ACTUAL MEMBER GENERATING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1
2	LESS: GENERATING COSTS IN BASE RATES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2
3	DIFFERENCE IN ACTUAL TO BASE RATE COSTS (a)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3
4	ACTUAL MONTHLY PAYMENT FROM IMPA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	4
5	LESS: ESTIMATED PAYMENT IN BASE RATES (f)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
6	DIFFERENCE IN ACTUAL TO BASE RATE PAYMENT (b)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	6
7	ACTUAL CAPACITY PAYMENT SAVINGS TO BE COLLECTED THROUGH THE TRACKER (c)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	7
8	ACTUAL MONTHLY KW BILLED (d)	42,471	44,357	45,856	132,684	44,228	8
9	ACTUAL CAPACITY PAYMENT SAVINGS PER KW (e)	\$0.000	\$0.000	\$0.000		\$0.000	9

- (a) Line 1 minus Line 2
- (b) Line 4 minus Line 5
- (c) Line 3 minus Line 6
- (d) Exhibit IV, Page 6 of 7, Line 1
- (e) Line 7 divided by Line 8
- (f) Exhibit II, Line 5

NOTE: This exhibit is only applicable to a municipal utility with generation.

LEBANON UTILITIES

DETERMINATION OF ACTUAL ENERGY COST ADJUSTMENT
 FROM HISTORICAL DATA

LINE NO.	DESCRIPTION	Jul-14 (A)	Aug-14 (B)	Sep-14 (C)	TOTAL (D)	ACTUAL 3 MONTH AVERAGE (E)	LINE NO.
PURCHASED POWER FROM IMPA							
1	KW DEMAND (a)	42,471	44,357	45,856	132,684	44,228	1
2	KWH ENERGY (a)	19,439,929	20,667,065	17,314,096	57,421,090	19,140,363	2
INCREMENTAL PURCHASED POWER COSTS							
DEMAND RELATED							
3	ECA FACTOR PER KW (a)	0.274	0.274	0.274		0.274	3
4	CHARGE (b)	\$11,637.05	\$12,153.82	\$12,564.54	\$36,355.42	\$12,118.47	4
ENERGY RELATED							
5	ECA FACTOR PER KWH (a)	0.002812	0.002812	0.002812		0.002812	5
6	CHARGE (c)	\$54,665.08	\$58,115.79	\$48,687.24	\$161,468.11	\$53,822.70	6

(a) From IMPA bills for the months of:

Jul-14

Aug-14

Sep-14

(b) Line 1 times Line 3

(c) Line 2 times Line 5

LEBANON UTILITIES

DETERMINATION OF ACTUAL AVERAGE KWH SALES
HISTORICAL DATA

LINE NO.	RATE SCHEDULE	Jul-14 (A)	Aug-14 (B)	Sep-14 (C)	TOTAL (D)	AVERAGE (E)	LINE NO.
1	RS	3,729,719	7,311,689	5,556,698	16,598,106	5,532,702	1
2	GS 10	325,095	1,834,395	1,118,603	3,278,093	1,092,698	2
3	GS 30	54,120	182,685	109,222	346,027	115,342	3
4	MS	0	174,362	72,404	246,766	82,255	4
5	PPL	0	7,862,512	16,116,980	23,979,492	7,993,164	5
6	SGP	955,323	2,835,752	1,909,458	5,700,533	1,900,178	6
7		0	0	0	0	0	7
8	OL & SL	123,108	137,260	161,624	421,992	140,664	8
9		0	0	0	0	0	9
10		0	0	0	0	0	10
11							11
12	TOTAL	5,187,365	20,338,655	25,044,989	50,571,009	16,857,003	12

DETERMINATION OF ACTUAL AVERAGE KW/KVA SALES

		Jul-14	Aug-14	Sep-14	TOTAL	AVERAGE	
13		0	0	0	0	0	13
14		0	0	0	0	0	14
15	0	0	0	0	0	0	15
16		0	0	0	0	0	16
17	PPL NCF	0	18,990	40,926	59,916	19,972	17
18		0	0	0	0	0	18
19		0	0	0	0	0	19
20		0	0	0	0	0	20
21		0	0	0	0	0	21
22		0	0	0	0	0	22
23		0	18,990	40,926	59,916	19,972	23

LEBANON MUNICIPAL ELECTRIC UTILITY
Lebanon, Indiana

Flat Rates Consumption Calculation
July-14

		# of Customers <u>(a)</u>	kWh <u>July</u>	kWh <u>Consumption</u>
<u>Security Lights</u>				
175MV	EO1	517	59	30,503
250MV	EO2	19	86	1,634
400MV	EO3	30	133	3,990
100HPS	EO4	11	30	330
200HPS	EO5	68	58	3,944
400HPS	EO6	26	120	3,120
250HPS	EO8	36	76	2,736
<u>Street Lights</u>				
100MV	EP1	0	33	0
175MV	EP2	27	59	1,593
250MV	EP3	440	86	37,840
100HPS	EP5	79	30	2,370
200HPS	EP6	55	58	3,190
400HPS	EP7	197	120	23,640
150HPS	EP8	55	44	2,420
250HPS	EP9	73	76	5,548
<u>Flat Sales</u>				
	Lebanon Utilities LS#3 (KF)	0		250
	Lebanon Bowling	1		0
Total Flat Rate Consumption				123,108

LEBANON MUNICIPAL ELECTRIC UTILITY
 Lebanon, Indiana

Flat Rates Consumption Calculation
August-14

		# of Customers <u>(a)</u>	kWh <u>August</u>	kWh <u>Consumption</u>
<u>Security Lights</u>				
175MV	EO1	517	70	36,190
250MV	EO2	19	86	1,634
400MV	EO3	30	157	4,710
100HPS	EO4	11	35	385
200HPS	EO5	68	68	4,624
400HPS	EO6	26	140	3,640
250HPS	EO8	36	88	3,168
<u>Street Lights</u>				
100MV	EP1	0	33	0
175MV	EP2	27	70	1,890
250MV	EP3	440	86	37,840
100HPS	EP5	79	35	2,765
200HPS	EP6	55	68	3,740
400HPS	EP7	197	140	27,580
150HPS	EP8	55	44	2,420
250HPS	EP9	73	88	6,424
<u>Flat Sales</u>				
	Lebanon Utilities LS#3 (KFC)	0		250
	Lebanon Bowling	1		0
Total Flat Rate Consumption				137,260

LEBANON MUNICIPAL ELECTRIC UTILITY
Lebanon, Indiana

Flat Rates Consumption Calculation
September-14

		<u># of</u> <u>Customers</u> (a)	<u>kWh</u> <u>September</u>	<u>kWh</u> <u>Consumption</u>
<u>Security Lights</u>				
175MV	EO1	517	78	40,326
250MV	EO2	19	113	2,147
400MV	EO3	30	176	5,280
100HPS	EO4	11	39	429
200HPS	EO5	68	76	5,168
400HPS	EO6	26	157	4,082
250HPS	EO8	36	99	3,564
<u>Street Lights</u>				
100MV	EP1	0	44	0
175MV	EP2	27	78	2,106
250MV	EP3	440	113	49,720
100HPS	EP5	79	39	3,081
200HPS	EP6	55	76	4,180
400HPS	EP7	197	157	30,929
150HPS	EP8	55	57	3,135
250HPS	EP9	73	99	7,227
<u>Flat Sales</u>				
	Lebanon Utilities LS#3 (KFC)	0		250
	Lebanon Bowling	1		0
Total Flat Rate Consumption				161,624

LEBANON MUNICIPAL ELECTRIC UTILITY
Lebanon, Indiana

CALCULATION OF LINE LOSS FACTOR
FOR YEAR 2013

Month	Metered kWh Sold	IMPA Metered kWh Purchased
January	17,573,029	20,898,215
February	18,572,872	18,713,961
March	18,237,562	19,320,775
April	16,504,585	16,531,438
May	14,995,921	17,874,496
June	16,221,399	19,201,995
July	18,687,242	20,801,632
August	19,290,208	20,993,527
September	19,592,429	18,373,017
October	17,969,450	17,127,746
November	16,689,905	17,423,176
December	17,402,251	20,482,999
Subtotal	211,736,853	
Unmetered Sales	1,708,248	
Total	213,445,101 *	227,742,977
Estimated Losses kWh		14,297,876
Line Loss as percent of total purchases		6.2781%

Based on customer count 12 months average not monthly actual.

Unmetered Sales Calculation for 2013

Description		Average Customers 12/13/2013	Annual kWh Consumption per Lamp	Total kWh Consumption per Lamp Type
<u>Security Lights</u>				
175MV	EO1	542	966	523,572
250MV	EO2	20	1,401	28,020
400MV	EO3	30	2,174	65,220
100HPS	EO4	11	484	5,324
200HPS	EO5	68	940	63,920
400HPS	EO6	26	1,940	50,440
250HPS	EO8	7	1,220 *	8,540
Total Security Lights		704	1,058	745,036
<u>Street Lights</u>				
100MV	EP1	27	540	14,580
175MV	EP2	440	966	425,040
250MV	EP3	79	1,401	110,679
100HPS	EP5	55	484	26,620
200HPS	EP6	197	940	185,180
400HPS	EP7	55	1,940	106,700
150HPS	EP8	73	704	51,392
250HPS	EP9	29	1,220	35,380
Total Security Lights		955	1,001	955,571
<u>Flat Sales</u>				
Lebanon Utilities LS#3 (KFC)		1	6457	6457
Lebanon Bowling Sign		1	1,184	1,184
Total Flats		2	3,821	7,641
Total 2000 Unmetered Sales		1,661	1,028	1,708,248

* SHOULD BE 1220

LEBANON MUNICIPAL ELECTRIC UTILITY

Lebanon, Indiana

**VERIFICATION FOR FUTURE USE OF KW DEMAND ALLOCATION AND KWH ENERGY ALLOCATION FACTORS IN COMPLIANCE
WITH ORDERING PARAGRAPH 7 OF IURC CAUSE NO. 36835-S2, DATED MAY 2, 1984**

Line No.	Month	Residential Rate RS (A)	Commercial Single Phase Rate CS (B)	Commercial Three Phase Rate CS (C)	Municipal Rate MS (D)	General Power Rate PPL (E)	Small General Power Rate SGP (F)	Flat Rates SL & OL (G)	Total (H)
1	January-13	7,329,381	1,170,987	105,716	89,169	6,989,922	1,704,619	183,235	17,573,029
2	February	7,695,301	1,271,122	116,603	96,134	7,288,932	1,951,749	153,031	18,572,872
3	March	6,777,972	1,171,045	124,481	90,308	8,103,926	1,817,444	152,386	18,237,562
4	April	6,019,078	1,133,245	101,714	77,415	7,371,225	1,676,467	125,441	16,504,585
5	May	4,538,344	971,886	108,971	72,784	7,482,525	1,712,651	108,760	14,995,921
6	June	5,163,745	1,129,945	121,736	71,084	7,812,821	1,826,170	95,898	16,221,399
7	July	6,724,522	1,290,542	150,502	69,524	8,464,082	1,882,965	105,105	18,687,242
8	August	6,883,060	1,324,094	153,005	76,530	8,791,364	1,957,141	105,014	19,290,208
9	September	6,865,313	1,309,698	146,338	77,569	8,918,469	2,137,385	137,657	19,592,429
10	October	5,366,340	1,102,031	135,278	68,052	9,229,502	1,906,443	161,804	17,969,450
11	November	5,138,600	1,077,199	102,247	70,285	8,456,018	1,673,001	172,555	16,689,905
12	December	6,709,141	1,058,489	117,623	83,559	7,595,149	1,651,412	186,878	17,402,251
13	Total	75,210,797	14,010,283	1,484,214	942,413	96,503,935	21,897,447	1,687,764 *	211,736,853
14	Percent of Total (b)	35.5209%	6.6168%	0.7010%	0.4451%	45.5773%	10.3418%	0.7971%	100.0000%
15	kWh Energy Factors (a)	37.040%	6.300%	0.660%	0.500%	44.790%	10.180%	0.530%	100.0000%
16	Percent Variance (c)	-4.101%	5.029%	6.208%	-10.983%	1.758%	1.590%	50.397%	
17	kW Demand Factors (a)	43.110%	8.360%	0.720%	0.460%	38.490%	8.190%	0.670%	100.0000%
18	Adjusted Factors (d)	41.342%	8.780%	0.765%	0.409%	39.167%	8.320%	1.008%	99.791%
19	Percent of Total (e)	41.43%	8.80%	0.77%	0.41%	39.25%	8.34%	1.01%	100.000%

* Based on customer count 12 month average not monthly actual.

(a) Taken from Cost of Service Study based on Twelve Month Period March, 2013.

(b) kWh sales by rate classification expressed as a percent of total kWh sales for the year 2013. Proposed kWh Energy allocator for year 2014.

{c} (Line 14/ Line 15)-1.

(d) (1+ Line 16) * Line 17.

(e) (Line 18) / (Line 18, column H). Proposed kW Demand allocator for year 2013.