



TIPTON MUNICIPAL UTILITIES

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February 21, 2011

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

Re: Quarterly IMPA Tracker Filing

Mr. Williams:

We are enclosing the documentation-covering subject for billings during the months of April, May, and June 2011.

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,

A handwritten signature in black ink that reads "David L. Reep". The signature is written in a cursive style with a large, prominent "D" and "R".

David L. Reep
Utility Manager

Enc.

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

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	\$ (0.001442) Per Kwh
RATE - B	\$ (0.001073) Per Kwh
RATE - C	\$ 0.000671 Per Kwh
RATE - D	\$ (0.000448) 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.

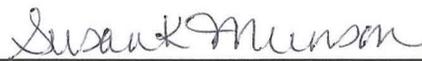
TIPTON MUNICIPAL ELECTRIC UTILITY

BY: 

STATE OF INDIANA)
COUNTY OF TIPTON)

SS:

Personally appeared before me, a Notary Public in and for said county and state, this 22nd day of February, 2011, 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

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	\$ 0.021691 Per Kwh
RATE - B	0.022086 Per Kwh
RATE - C	0.023102 Per Kwh
RATE - D	0.021017 Per Kwh

MONTH'S EFFECTIVE:

APR 2011

MAY 2011

JUN 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	\$	(0.001442) per kilowatt ho (Kwh)
RATE - B	\$	(0.001073) per kilowatt ho (Kwh)
RATE - C	\$	0.000671 per kilowatt ho (Kwh)
RATE - D	\$	(0.000448) 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 April 1, 2011 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	\$	(0.001442) / Kwh
RATE - B	\$	(0.001073) / Kwh
RATE - C	\$	0.000671 / Kwh
RATE - D	\$	(0.000448) / 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 (\$1.44) 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 (\$1.01) . This change stated as a percentage of the monthly bill will vary from individual to individual depending upon the actual amount of energy consumed.

DATE RECEIVED: FEBRUARY 23, 2011
IURC 30-DAY FILING NO: 2809
Indiana Utility Regulatory Commission

TIPTON MUNICIPAL ELECTRIC UTILITY

ENERGY COST ADJUSTMENT TRACKING FACTOR
2ND QUARTER, 2011

BILLING AND USAGE PERIOD: APR 2011 THROUGH JUN 2011

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

Filing No. 2ND QTR. 2011

Page 1 of 3

DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF:
 APR 2011 MAY 2011 JUN 2011

LINE NO.	DESCRIPTION		DEMAND RELATED (A)	ENERGY RELATED (B)	LINE NO.
1	INCREMENTAL CHANGE IN BASE RATE (a)		3.077	0.015422	1
2	ESTIMATED SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b)	+	0.000		2
3	ESTIMATED PURCHASED POWER ENERGY COST ADJUSTMENT (c)	+	(0.661)	0.001142	3
4	ESTIMATED TOTAL CHANGE IN PURCHASED POWER RATE		2.416	0.016564	4
5	EST CHANGE IN PURCHASED POWER RATE ADJ FOR LOSSES & UTILITY RECEIPTS TAX (d)		2.498	0.017124	5
6	PLUS TRACKING FACTOR EFFECTIVE PRIOR TO JANUARY 27, 1983 (e)	+	0.000	0.000000	6
7	ESTIMATED TOTAL RATE ADJUSTMENT		2.498	0.017124	7
8	ESTIMATED AVERAGE BILLING UNITS (f)	*	17,559	8,961,961	8
9	ESTIMATED INCREMENTAL CHANGE IN PURCHASED POWER COST (g)		\$ 43,862.38	\$ 153,464.62	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)

(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

= 98.10%
 = 96.73%

CITY OF TIPTON, INDIANA

DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF:
 APR 2011 MAY 2011 JUN 2011

LINE NO.	RATE SCHEDULE	KW DEMAND ALLOCATOR	KWH ENERGY ALLOCATOR	ALLOCATED ESTIMATED KWH PURCHASED (b)	ALLOCATED ESTIMATED KWH PURCHASED (c)	INCREMENTAL CHANGE IN PURCHASED POWER COST ADJ FOR LINE LOSSES & GROSS RECEIPTS TAX			LINE NO.
		(%) (a) (A)	(%) (a) (B)	(C)	(D)	DEMAND (d) (E)	ENERGY (e) (F)	TOTAL (G)	
1	RATE - A	34.096	33.919	5,986.9	3,039,808	\$ 14,955.32	\$ 52,053.66	\$ 67,008.98	1
2	RATE - B	23.147	21.193	4,064.4	1,899,308	10,152.83	32,523.76	42,676.59	2
3	RATE - C	14.037	11.801	2,464.8	1,057,601	6,156.96	18,110.36	24,267.32	3
4	RATE - D	27.776	32.013	4,877.2	2,868,993	12,183.22	49,128.63	61,311.85	4
5	FLAT RATES	0.944	1.074	165.8	96,251	414.06	1,648.21	2,062.27	5
6									6
7									7
8									8
9									9
10	TOTAL	<u>100.000</u>	<u>100.000</u>	<u>17,559.0</u>	<u>8,961,961</u>	<u>\$ 43,862.38</u>	<u>\$ 153,464.62</u>	<u>\$ 197,327.00</u>	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

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF:
 APR 2011 MAY 2011 JUN 2011

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 (A)	ENERGY (B)	DEMAND (b) (C)	ENERGY (c) (D)	TOTAL (E)	DEMAND (F)	ENERGY (G)	TOTAL (H)	
1	RATE - A	\$ (847.73)	\$ (225.72)	\$ 14,107.59	\$ 51,827.94	\$ 65,935.53	\$ 0.004641	\$0.017050	\$0.021691	1
2	RATE - B	(560.67)	(167.62)	9,592.16	32,356.14	41,948.29	0.005050	0.017036	0.022086	2
3	RATE - C	254.26	(88.54)	6,411.22	18,021.82	24,433.05	0.006062	0.017040	0.023102	3
4	RATE - D	(622.12)	(390.80)	11,561.10	48,737.83	60,298.93	0.004030	0.016988	0.021017	4
5	FLAT RATES	(21.27)	(10.34)	392.79	1,637.87	2,030.67	0.004081	0.017017	0.021098	5
6										6
7										7
8										8
9										9
10	TOTAL	<u>\$ (1,797.53)</u>	<u>\$ (883.01)</u>	<u>\$ 42,064.86</u>	<u>\$ 152,581.61</u>	<u>\$ 194,646.47</u>	<u>\$ 0.004694</u>	<u>\$0.017025</u>	<u>\$0.021719</u>	10

(a) Exhibit IV, Page 4 of 7, Columns D and E / (1 - loss factor)(.986) = 96.73%
 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

LINE NO.	DESCRIPTION		DEMAND RELATED	ENERGY RELATED	LINE NO.
1	BASE RATE EFFECTIVE January 1, 2011 (a)	\$	16.559	\$ 0.031315	1
2	BASE RATE EFFECTIVE January 1, 2004 (b)	-	13.482	0.015893	2
3	INCREMENTAL CHANGE IN BASE RATE (c)		<u>\$3.077</u>	<u>\$0.015422</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:
 APR 2011 MAY 2011 JUN 2011

LINE NO.	DESCRIPTION	APR 2011 (A)	MAY 2011 (B)	JUN 2011 (C)	TOTAL (D)	ESTIMATED 3 MONTH AVERAGE (E)	LINE NO.
PURCHASED POWER FROM IMPA							
1	KW DEMAND	14,455	18,448	19,775	52,678	17,559	1
2	KWH ENERGY	7,928,229	8,740,860	10,216,795	26,885,884	8,961,961	2
INCREMENTAL PURCHASED POWER COSTS							
DEMAND RELATED							
3	ECA FACTOR PER KW	\$ (0.661)	\$ (0.661)	\$ (0.661)		\$ (0.661)	3
4	CHARGE (a)	\$ (9,554.76)	\$ (12,194.13)	\$ (13,071.28)	\$ (34,820.16)	\$ (11,606.72)	4
ENERGY RELATED							
5	ECA FACTOR PER KWH	\$ 0.001142	\$ 0.001142	\$ 0.001142		\$ 0.001142	5
6	CHARGE (b)	\$ 9,054.04	\$ 9,982.06	\$ 11,667.58	\$ 30,703.68	\$ 10,234.56	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:

OCT 2010 NOV 2010 DEC 2010

LINE NO.	DESCRIPTION		DEMAND RELATED	ENERGY RELATED	LINE NO.
			(A)	(B)	
1	INCREMENTAL CHANGE IN BASE RATE (a)		\$ 3.4900	\$ 0.013383	1
2	ACTUAL SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b)	+			2
3	ACTUAL PURCHASED POWER ENERGY COST ADJUSTMENT (c)	+	0.708	(0.001956)	3
4	PLUS TRACKING FACTOR EFFECTIVE PRIOR TO IMPA MEMBERSHIP (d)	+	0.000	0.000000	4
5	TOTAL RATE ADJUSTMENT (e)		4.198	\$ 0.011427	5
6	ACTUAL AVERAGE BILLING UNITS (f)	*	17,268	9,736,478	6
	LINE 5 * LINE 6		\$ 72,491.06	\$ 111,258.73	
	OTHER CHARGES		N/A		
7	ACTUAL INCREMENTAL CHANGE IN PURCHASED POWER COST (g)		\$ 72,491.06	\$ 111,258.73	7

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

	OCT 2010	NOV 2010	DEC 2010
Base Rate Effective 01/01/2010		minus	Base Rate Effective 01/01/2004
Demand	16.972000		\$13.482000
Energy	0.029276		\$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:
 OCT 2010 NOV 2010 DEC 2010

LINE NO.	RATE SCHEDULE	KW DEMAND	KWH ENERGY	ALLOCATED	ALLOCATED	INCREMENTAL CHANGE IN PURCHASED POWER COST			LINE NO.
		ALLOCATOR	ALLOCATOR	ACTUAL KW	ACTUAL KWH	DEMAND (d)	ENERGY (e)	TOTAL	
		(%) (a)	(%) (a)	PURCHASED (b)	PURCHASED (c)	(E)	(F)	(G)	
		(A)	(B)	(C)	(D)				
1	RATE - A	29.319	29.415	5,062.7	2,863,938	\$ 21,253.31	\$ 32,726.21	\$ 53,979.52	1
2	RATE - B	20.722	19.135	3,578.4	1,863,033	15,021.92	21,288.88	36,310.80	2
3	RATE - C	21.003	17.808	3,626.8	1,733,824	15,225.20	19,812.40	35,037.60	3
4	RATE - D	28.037	32.589	4,841.5	3,173,029	20,324.51	36,258.20	56,582.71	4
5	FLAT RATES	0.919	1.054	158.7	102,654	666.11	1,173.03	1,839.14	5
6									6
7									7
8									8
9									9
10	TOTAL	<u>100.000</u>	<u>100.000</u>	<u>17,268.0</u>	<u>9,736,478</u>	<u>\$ 72,491.06</u>	<u>\$ 111,258.73</u>	<u>\$ 183,749.79</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

OCT 2010 NOV 2010 DEC 2010

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:
 OCT 2010 NOV 2010 DEC 2010

LINE NO.	RATE SCHEDULE	ACTUAL	DEMAND	ENERGY	INCREMENTAL	INCREMENTAL	LESS PREV. VARIANCE - SYSTEM SALES		LINE NO.
		AVERAGE KWH SALES (a)	ADJUSTMENT FACTOR PER KWH (b)	ADJUSTMENT FACTOR PER KWH (c)	KW DEMAND COST BILLED BY MEMBER (d)	KWH ENERGY COST BILLED BY MEMBER (e)	FROM FILING NUMBER DEMAND (f)	OCT 2010 ENERGY (g)	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1	RATE - A	2,735,900	0.007702	0.012513	\$ 20,776.90	\$ 33,755.04	\$ (1,296.42)	\$ 810.49	1
2	RATE - B	1,779,743	0.008369	0.012514	14,686.14	21,959.90	(878.12)	508.88	2
3	RATE - C	1,656,310	0.008253	0.012012	13,478.15	19,617.06	(1,501.10)	(280.98)	3
4	RATE - D	3,031,173	0.006641	0.012459	19,848.20	37,236.67	(1,078.09)	600.45	4
5	FLAT RATES	98,065	0.006805	0.012742	657.99	1,232.05	(28.69)	49.02	5
6									6
7									7
8									8
9									9
10	TOTAL	<u>9,301,191</u>			<u>\$ 69,447.38</u>	<u>\$ 113,800.72</u>	<u>\$ (4,782.42)</u>	<u>\$ 1,687.86</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

OCT 2010

NOV 2010

DEC 2010

OCT 2010

NOV 2010

DEC 2010

0.9860

0.986

OCT 2010

NOV 2010

DEC 2010

OCT 2010

NOV 2010

DEC 2010

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY
RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:
 OCT 2010 NOV 2010 DEC 2010

LINE NO.	RATE SCHEDULE	NET INCREMENTAL COST BILLED BY MEMBER			VARIANCE			LINE NO.
		DEMAND (a) (A)	ENERGY (b) (B)	TOTAL (C)	DEMAND (c) (D)	ENERGY (c) (E)	TOTAL (c) (F)	
1	RATE - A	\$ 22,073.32	\$ 32,944.55	\$ 55,017.87	\$ (820.01)	\$ (218.34)	\$ (1,038.35)	1
2	RATE - B	15,564.26	21,451.02	37,015.28	(542.34)	(162.14)	(704.48)	2
3	RATE - C	14,979.25	19,898.04	34,877.29	245.95	(85.64)	160.31	3
4	RATE - D	20,926.29	36,636.22	57,562.51	(601.78)	(378.02)	(979.80)	4
5	FLAT RATES	686.68	1,183.03	1,869.71	(20.57)	(10.00)	(30.57)	5
6								6
7								7
8								8
9								9
10	TOTAL	<u>\$ 74,229.80</u>	<u>\$ 112,112.86</u>	<u>\$ 186,342.66</u>	<u>\$ (1,738.75)</u>	<u>\$ (854.14)</u>	<u>\$ (2,592.89)</u>	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

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY
 DETERMINATION OF ACTUAL AVERAGE KWH SALES FOR THE THREE MONTHS OF
 OCT 2010 NOV 2010 DEC 2010

LINE NO.	RATE SCHEDULE	OCT 2010 (A)	NOV 2010 (B)	DEC 2010 (C)	TOTAL (D)	AVERAGE (E)	LINE NO.
1	RATE - A	2,769,221	2,488,124	2,950,356	8,207,701	2,735,900	1
2	RATE - B	1,899,178	1,744,504	1,695,547	5,339,229	1,779,743	2
3	RATE - C	1,722,660	1,808,279	1,437,991	4,968,930	1,656,310	3
4	RATE - D	3,137,440	2,891,140	3,064,940	9,093,520	3,031,173	4
5	FLAT RATES	91,569	96,387	106,240	294,196	98,065	5
6							6
7							7
8							8
9							9
10	TOTAL	<u>9,620,068</u>	<u>9,028,434</u>	<u>9,255,074</u>	<u>27,903,576</u>	<u>9,301,191</u>	10

TIPTON MUNICIPAL ELECTRIC UTILITY

DETERMINATION OF ACTUAL KW DEMAND ALLOCATION AND KWH ENERGY ALLOCATION FACTORS

Rate Schedule	OCT 2010		NOV 2010		DEC 2010		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	2,735,900	29.415%	33.919%	-13.280%	34.096%	29.568%	29.319%
RATE - B	1,779,743	19.135%	21.193%	-9.713%	23.147%	20.899%	20.722%
RATE - C	1,656,310	17.808%	11.801%	50.898%	14.037%	21.182%	21.003%
RATE - D	3,031,173	32.589%	32.013%	1.800%	27.776%	28.276%	28.037%
FLAT RATES	98,065	1.054%	1.074%	-1.832%	0.944%	0.927%	0.919%
							0.000%
	9,301,191	100.000%	100.000%	-	100.000%	100.851%	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)

DATE RECEIVED: FEBRUARY 23, 2011
IURC 30-DAY FILING NO: 2809
 Indiana Utility Regulatory Commission

TIPTON MUNICIPAL ELECTRIC UTILITY

SCHEDULE OF LINE LOSS CALCULATIONS
For the twelve months ended December 31, 2010

	kwh per month per rate					FLAT RATE TOTALS	GRAND TOTAL	IMPA Billing	Unacct Power	Monthly Percent	Annual Percent	
	"A"	"B"	"C"	"D"								
January	4,059,753	2,119,377	1,573,489	2,521,000	10,273,619	January	101,669	10,375,288	11,413,118	1,037,830	9.09%	9.09%
February	4,407,421	3,353,936	1,369,158	2,778,660	11,909,175	February	86,412	11,995,587	9,897,815	-2,097,772	-21.19%	-4.97%
March	3,967,783	2,774,112	1,328,895	2,686,940	10,757,730	March	85,126	10,842,856	9,410,829	-1,432,027	-15.22%	-8.11%
April	3,030,950	1,722,539	1,225,464	2,691,520	8,670,473	April	69,508	8,739,981	7,928,229	-811,752	-10.24%	-8.55%
May	2,427,020	1,633,115	1,245,800	2,631,240	7,937,175	May	61,698	7,998,873	8,740,860	741,987	8.49%	-5.41%
June	2,597,769	1,665,523	1,043,391	2,812,180	8,118,863	June	53,345	8,172,208	10,216,795	2,044,587	20.01%	-0.90%
July	3,556,057	2,053,951	907,421	2,813,240	9,330,669	July	59,077	9,389,746	11,230,545	1,840,799	16.39%	1.92%
August	4,313,931	2,600,246	965,511	2,882,580	10,762,268	August	69,220	10,831,488	11,410,513	579,025	5.07%	2.37%
September	4,243,428	2,305,246	1,062,811	3,282,340	10,893,825	September	77,639	10,971,464	10,032,920	-938,544	-9.35%	1.07%
October	2,769,221	1,899,178	1,722,660	3,137,440	9,528,499	October	91,569	9,620,068	8,905,361	-714,707	-8.03%	0.25%
November	2,488,124	1,744,504	1,808,279	2,891,140	8,932,047	November	96,387	9,028,434	9,156,928	128,494	1.40%	0.35%
December	2,950,356	1,695,547	1,437,991	3,064,940	9,148,834	December	106,240	9,255,074	11,147,144	1,892,070	16.97%	1.90%
Totals	40,811,813	25,567,274	15,690,870	34,193,220	116,263,177	Totals	957,890	117,221,067	119,491,057	2,269,990		