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December 11, 2011

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

Subject: 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 pursuant to 170 IAC Rule 6.

The purpose of our filing is to implement an average change in its rates for electric service charged by its supplier, Indiana Municipal Power Agency.

If approved by the Commission, the following need being requested would be provided: Determination of the rate adjustments for rate schedule PPL for the three months of January, February, and March 2012. Lebanon Utilities hereby files with the Indiana Regulatory Commission for its approval, an average decrease of approximately \$0.003198 per kilowatt hour (KWH) applied to all residential customers.

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.

The contact information, including every person who may need to be contacted, regarding this request is:

David VanWye
Assistant Engineer
Lebanon Utilities
401 S. Meridian Street
Lebanon, Indiana 46052
765/482-8806 dvanwye@lebanon-utilities.com

Attached are the applicable tariff sheets and/or all working papers supporting this filing.

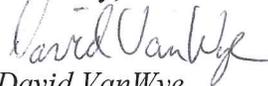
Also attached is our proof of publication satisfying the notice requirements of 170 IAC 1-6-6.

Please feel free to contact our office if there are any questions concerning any of the documents

provided. I can be contacted by phone at 765/482-8806 or email at dvanwye@lebanon-utilities.com

Thank you for your assistance with this 30 Day Filing.

Sincerely,



David VanWye
Assistant Engineer
Lebanon Utilities
765-482-8806

Received On: December 13, 2011
IURC 30-Day Filing No: 2942
Indiana Utility Regulatory Commission

LEBANON MUNICIPAL ELECTRIC UTILITY
Lebanon, Indiana

PROPOSED RATE ADJUSTMENT APPLICABLE TO THE FIRST QUARTER
OF YEAR 2012 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 an average 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 36835-63. The filing, if approved by the Commission, will be effective for energy consumed on or after the date of approval.

| | | | |
|--------------|----|----------|---------|
| Rate RS | \$ | 0.023724 | per kWh |
| Rate CS 10 | \$ | 0.024929 | per kWh |
| Rate CS 30 | \$ | 0.020025 | per kWh |
| Rate MS | \$ | 0.028449 | per kWh |
| Rate PPL | \$ | 4.555402 | per kVA |
| | \$ | 0.014817 | per kWh |
| Rate SGP | \$ | 0.023843 | per kWh |
| Rate OL & SL | \$ | 0.025682 | per kWh |

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/iurc

Lebanon Municipal Electric Utility
Lebanon, Indiana

Appendix A

Rate Adjustments

The Rate Adjustments 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 on 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 | \$ 0.023724 | per kWh |
| Commercial Service Rate | | | |
| Single Phase | CS 10 | \$ 0.024929 | per kWh |
| Three Phase | CS 30 | \$ 0.020025 | per kWh |
| Municipal Service Rate | MS | \$ 0.028449 | per kWh |
| Primary Power Light Rate | PPL | \$ 4.555402 | per kVA |
| | | \$ 0.014817 | per kWh |
| Small General Power Rate | SGP | \$ 0.023843 | per kWh |
| Outdoor Lighting and Street Lighting Rate | OL & SL | \$ 0.025682 | per kWh |

JAN, FEB, AND MAR 2012

Lebanon Municipal Electric Utility
 Lebanon, Indiana

Appendix B

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

| | | |
|---|---------|---------------------|
| Residential Service Rate | RS | \$ 0.023724 per kWh |
| Commercial Service Rate | | |
| Single Phase | CS 10 | \$ 0.024929 per kWh |
| Three Phase | CS 30 | \$ 0.020025 per kWh |
| Municipal Service Rate | MS | \$ 0.028449 per kWh |
| Primary Power Light Rate | PPL | \$ 4.555402 per kVA |
| | | \$ 0.014817 per kWh |
| Small General Power Rate | SGP | \$ 0.023843 per kWh |
| Outdoor Lighting and Street Lighting Rate | OL & SL | \$ 0.025682 per kWh |

Average Change in Schedule of Rates

| | | | |
|---|---------|----------|-----------------------|
| Residential Service Rate | RS | Decrease | \$ (0.003198) per kWh |
| Commercial Service Rate | | | |
| Single Phase | CS 10 | Decrease | \$ (0.000219) per kWh |
| Three Phase | CS 30 | Decrease | \$ (0.006013) per kWh |
| Municipal Service Rate | MS | Increase | \$ 0.005349 per kWh |
| Primary Power Light Rate | PPL | Increase | \$ 1.673328 per kVA |
| | | Decrease | \$ (0.000547) per kWh |
| Small General Power Rate | SGP | Decrease | \$ (0.002207) per kWh |
| Outdoor Lighting and Street Lighting Rate | OL & SL | Increase | \$ 0.003585 per kWh |

JAN, FEB, AND MAR 2012

Enter Previous Period Tracker Rates - This page has NOT been part of the filing in the past

| | | |
|--|--------------------|----------------------------|
| Residential Service Rate | RS | \$ 0.026922 per kWh |
| Commercial Service Rate | | |
| Single Phase | CS 10 | \$ 0.025148 per kWh |
| Three Phase | CS 30 | \$ 0.026038 per kWh |
| Municipal Service Rate | MS | \$ 0.023100 per kWh |
| Primary Power Light Rate | PPL | \$ 2.882074 per kVA |
| | | \$ 0.015363 per kWh |
| Small General Power Rate | SGP | \$ 0.026050 per kWh |
| Outdoor Lighting and Street Lighting Rate | OL & SL | \$ 0.022097 per kWh |

Lebanon Municipal Electric Utility
Lebanon, Indiana

DETERMINATION OF THE RATE ADJUSTMENTS FOR RATE SCHEDULE PPL
FOR THE THREE MONTHS OF JAN, FEB, AND MAR 2012

Line
No.

Rate PPL

DEMAND RELATED RATE ADJUSTMENT FACTOR:

| | | |
|---|--|---------------------|
| 1 | From Page 3 of 3, Attachment B, Column C, Line 5 | \$85,855.35 |
| 2 | From Page 2 of 3, Attachment B, Column C, Line 5 | 14334.6 kVA |
| 3 | Line 1 divided by Line 2 | \$ 5.989379 |
| 4 | Line 3 Multiplied by: 76.0580% | \$ 4.555402 |
| 5 | Demand Related Rate Adjustment Factor | \$ 4.555402 per kVA |

Rate PPL

ENERGY RELATED RATE ADJUSTMENT FACTOR:

| | | |
|---|--|---------------------|
| 1 | From Page 3 of 3, Attachment B, Column D, Line 5 | \$124,525.89 |
| 2 | From Page 2 of 3, Attachment B, Column D, Line 5 | 8,404,414 kWh |
| 3 | Line 1 divided by Line 2 | \$ 0.014817 |
| 4 | Energy Related Rate Adjustment Factor | \$ 0.014817 per kWh |

Lebanon Municipal Electric Utility
 Lebanon, Indiana

DETERMINATION OF RATE ADJUSTMENT FOR ALL OTHER RATES
 FOR THE THREE MONTHS OF JAN, FEB, AND MAR 2012

| LINE NO. | DESCRIPTION | DEMAND RELATED (A) | ENERGY RELATED (B) | LINE NO. |
|----------|---|--------------------|--------------------|----------|
| 1 | INCREMENTAL CHANGE IN BASE RATE (a) | 6.661 | 0.011124 | 1 |
| 2 | ESTIMATED SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b) | 0.000 | -- | 2 |
| 3 | ESTIMATED PURCHASED POWER ENERGY COST ADJUSTMENT (c) | (1.385) | 0.002281 | 3 |
| 4 | ESTIMATED TOTAL CHANGE IN PURCHASED POWER RATE | 5.276 | 0.013405 | 4 |
| 5 | EST CHANGE IN PURCHASED POWER RATE ADJ FOR LOSSES & GR INCOME TAX (d) | 5.537 | 0.014068 | 5 |
| 6 | PLUS TRACKING FACTOR EFFECTIVE PRIOR TO JANUARY 27, 1983 (e) | 0.000 | 0.000000 | 6 |
| 7 | ESTIMATED TOTAL RATE ADJUSTMENT | 5.537 | 0.014068 | 7 |
| 8 | ESTIMATED AVERAGE BILLING UNITS (f) | 34,093 | 18,487,105 | 8 |
| 9 | ESTIMATED INCREMENTAL CHANGE IN PURCHASED POWER COST (g) | \$188,771.28 | \$260,076.59 | 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)
 (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. Column A equals the demand component of the tracker times Line 8, Column B, divided by Line 8, Column A.
 (f) Exhibit III, Column E, Lines 1 and 2
 (g) Line 7 times Line 8

Lebanon Municipal Electric Utility
 Lebanon, Indiana

DETERMINATION OF RATE ADJUSTMENT FOR ALL OTHER RATES
 FOR THE THREE MONTHS OF JAN, FEB, AND MAR 2012

| LINE NO. | RATE SCHEDULE | KW DEMAND | | KWH ENERGY | | ALLOCATED ESTIMATED KW PURCHASED (b) | | ALLOCATED ESTIMATED KWH PURCHASED (c) | | INCREMENTAL CHANGE IN PURCHASED POWER COST | | LINE NO. |
|----------|--------------------|-----------|-----|------------|-----|--------------------------------------|------------|---------------------------------------|--------------|--|----|----------|
| | | (%) (a) | (A) | (%) (a) | (B) | (C) | (D) | (E) | (F) | (G) | | |
| 1 | Residential - RS | 37.598% | | 36.757% | | 12,818.2 | 6,795.375 | \$70,974.11 | \$95,597.34 | \$166,571.45 | 1 | |
| 2 | Commercial - CS 10 | 7.571% | | 6.945% | | 2,581.1 | 1,283.965 | \$14,291.56 | \$18,062.82 | \$32,354.38 | 2 | |
| 3 | Commercial - CS 30 | 0.865% | | 0.698% | | 294.9 | 128.989 | \$1,633.07 | \$1,814.62 | \$3,447.69 | 3 | |
| 4 | Municipal - MS | 0.549% | | 0.482% | | 187.1 | 89,195 | \$1,036.05 | \$1,254.79 | \$2,290.84 | 4 | |
| 5 | Gen. Power - PPL | 42.046% | | 45.461% | | 14,334.6 | 8,404.414 | \$79,370.87 | \$118,233.29 | \$197,604.16 | 5 | |
| 6 | Small Power - SGP | 10.966% | | 8.847% | | 3,738.6 | 1,635.645 | \$20,700.88 | \$23,010.26 | \$43,711.14 | 6 | |
| 7 | Flat Rates | 0.405% | | 0.809% | | 138.1 | 149,522 | \$764.75 | \$2,103.47 | \$2,868.22 | 7 | |
| 8 | Rate 8 | 0.000% | | 0.000% | | 0.0 | 0 | \$0.00 | \$0.00 | \$0.00 | 8 | |
| 9 | Rate 9 | 0.000% | | 0.000% | | 0.0 | 0 | \$0.00 | \$0.00 | \$0.00 | 9 | |
| 10 | TOTAL | 100.000% | | 100.000% | | 34,092.7 | 18,487,105 | \$188,771.28 | \$260,076.59 | \$448,847.87 | 10 | |

(a) Taken From Exhibit VII.
 (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 Municipal Electric Utility
 Lebanon, Indiana

DETERMINATION OF RATE ADJUSTMENT FOR ALL OTHER RATES
 FOR THE THREE MONTHS OF JAN, FEB, AND MAR 2012

| LINE NO. | RATE SCHEDULE | PLUS VARIANCE (a) | | TOTAL CHANGE IN PURCHASED POWER COST | | RATE ADJUSTMENT FACTOR PER KWH (d) | | TOTAL (H) |
|----------|--------------------|-------------------|--------------|--------------------------------------|--------------|------------------------------------|------------|-----------|
| | | DEMAND (A) | ENERGY (B) | DEMAND (b) | ENERGY (c) | DEMAND (F) | ENERGY (G) | |
| 1 | Residential - RS | \$415.08 | (\$5,775.32) | \$71,389.19 | \$89,822.02 | \$161,211.22 | 0.010506 | 0.023724 |
| 2 | Commercial - CS 10 | \$421.97 | (\$768.47) | \$14,713.53 | \$17,294.35 | \$32,007.88 | 0.011459 | 0.024929 |
| 3 | Commercial - CS 30 | (\$286.00) | (\$578.63) | \$1,347.07 | \$1,235.99 | \$2,583.07 | 0.010443 | 0.020025 |
| 4 | Municipal - MS | \$133.50 | \$113.17 | \$1,169.55 | \$1,367.96 | \$2,537.50 | 0.013112 | 0.028449 |
| 5 | Gen. Power - PPL | \$6,484.48 | \$6,292.60 | \$85,855.35 | \$124,525.89 | \$210,381.24 | 0.010216 | 0.025032 |
| 6 | Small Power - SGP | (\$1,318.94) | (\$3,393.48) | \$19,381.94 | \$19,616.78 | \$38,998.73 | 0.011850 | 0.023843 |
| 7 | Flat Rates | \$259.99 | \$711.80 | \$1,024.74 | \$2,815.27 | \$3,840.01 | 0.006853 | 0.025682 |
| 8 | Rate 8 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000000 | 0.000000 |
| 9 | Rate 9 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000000 | 0.000000 |
| 10 | TOTAL | \$6,110.08 | (\$3,398.32) | \$194,881.36 | \$256,678.27 | \$451,559.63 | 0.010541 | 0.024426 |

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

(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

0.952842998

Exhibit I

Lebanon Municipal Electric Utility
 Lebanon, Indiana

DETERMINATION OF INCREMENTAL CHANGE IN BASE RATE
 FROM IMPA

| LINE NO. | DESCRIPTION | DEMAND RELATED | ENERGY RELATED | LINE NO. |
|----------|--------------------------------------|----------------|----------------|----------|
| 1 | BASE RATE EFFECTIVE Jan. 1, 2012 (a) | \$18.847 | \$0.029743 | 1 |
| 2 | BASE RATE EFFECTIVE Jan. 1, 2011 (b) | \$16.064 | \$0.031315 | 2 |
| 3 | BASE RATE EFFECTIVE Jan. 1, 2010 (c) | \$16.104 | \$0.029276 | 3 |
| 4 | BASE RATE EFFECTIVE Jan. 1, 2009 (d) | \$17.063 | \$0.028298 | 4 |
| 5 | BASE RATE EFFECTIVE Jan. 1, 2008 (e) | \$15.980 | \$0.021261 | 5 |
| 6 | BASE RATE EFFECTIVE Jan. 1, 2007 (f) | \$14.920 | \$0.018921 | 6 |
| 7 | BASE RATE EFFECTIVE Jan. 1, 2006 (g) | \$15.086 | \$0.017777 | 7 |
| 8 | BASE RATE EFFECTIVE Jan. 1, 2005 (h) | \$14.475 | \$0.016361 | 8 |
| 9 | BASE RATE EFFECTIVE Jan. 1, 2004 (i) | \$12.424 | \$0.015893 | |
| 10 | BASE RATE EFFECTIVE Jan. 1, 1994 (k) | \$12.186 | \$0.018619 | 11 |
| 11 | INCREMENTAL CHANGE IN BASE RATE | \$ 6.661 | \$ 0.011124 | 12 |

(a) IMPA rate effective for the period covered by this filing. The Base Rate includes the applicable Area Adjustment and Delivery Voltage Adjustment.
 (h) 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.
 (i) Line 1 - Line 8

Exhibit II

Lebanon Municipal Electric Utility
 Lebanon, Indiana

ESTIMATION OF SAVINGS FROM DEDICATED CAPACITY PAYMENTS
 FOR THE THREE MONTHS OF JAN, FEB, AND MAR 2012

| LINE NO. | DESCRIPTION | DEMAND RELATED | LINE NO. |
|----------|---------------------------------------|----------------|----------|
| 1 | ESTIMATED MONTHLY GENERATING COSTS | \$0.00 | 1 |
| 2 | LESS: MONTHLY GEN COSTS IN BASE RATES | <u>0</u> | 2 |
| 3 | EST GENERATING COSTS IN TRACKER (a) | \$0.00 | 3 |
| 4 | EST MONTHLY PAYMENT FROM IMPA | \$0.00 | 4 |
| 5 | LESS: MONTHLY PAYMENTS IN BASE RATES | <u>0</u> | 5 |
| 6 | EST CAPACITY PAYMENTS IN TRACKER (b) | \$0.00 | 6 |
| 7 | ESTIMATED MONTHLY COSTS/(SAVINGS) (c) | \$0.00 | 7 |
| 8 | ESTIMATED AVERAGE MONTHLY KW (d) | 34,093 | 8 |
| 9 | ESTIMATED COSTS/(SAVINGS) PER KW (e) | \$0.000 | 9 |

- (a) Line 1 - Line 2
- (b) Line 4 - Line 5
- (c) Line 3 - Line 6
- (d) Exhibit III, Column E, Line 1
- (e) Line 7 divided by Line 8

NOTE: This exhibit is only applicable to members with generation.

Exhibit II

Lebanon Municipal Electric Utility
 Lebanon, Indiana

ESTIMATION OF ENERGY COST ADJUSTMENT FOR THE
 FOR THE THREE MONTHS OF JAN, FEB, AND MAR 2012

| LINE NO. | DESCRIPTION | Jan-12 (A) | Feb-12 (B) | Mar-12 (C) | TOTAL (D) | ESTIMATED 3 MONTH AVERAGE (E) |
|----------|-----------------------------------|---------------|----------------|---------------|----------------|--|
| | PURCHASED POWER FROM IMPA | | | | | |
| 1 | KW DEMAND | 35,651 | 34,415 | 32,212 | 102,278 | 34,093 |
| 2 | KWH ENERGY | 20,423,730 | 17,469,360 | 17,568,225 | 55,461,315 | 18,487,105 |
| | INCREMENTAL PURCHASED POWER COSTS | | | | | |
| | DEMAND RELATED | | | | | |
| 3 | ECA FACTOR PER KW | \$ (1,385) | \$ (1,385) | \$ (1,385) | | (1,385) |
| 4 | CHARGE (a) | (\$49,376.64) | \$ (47,664.78) | (\$44,613.62) | (\$141,655.03) | (\$47,218.34) |
| | ENERGY RELATED | | | | | |
| 5 | ECA FACTOR PER KWH | \$ 0.002281 | \$ 0.002281 | \$ 0.002281 | | 0.002281 |
| 6 | CHARGE (b) | \$ 46,586.53 | \$ 39,847.61 | \$40,073.12 | \$126,507.26 | \$42,169.09 |

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

Lebanon Municipal Electric Utility
 Lebanon, Indiana

RECONCILIATION OF VARIANCES FOR THE
 FOR THE THREE MONTHS OF JUL, AUG, AND SEP 2011

| LINE NO. | DESCRIPTION | (A) DEMAND RELATED | (B) ENERGY RELATED | LINE NO. |
|----------|--|-----------------------|-----------------------|----------|
| 1 | INCREMENTAL CHANGE IN BASE RATE (a) | \$ 3.878 | \$ 0.012696 | 1 |
| 2 | ACTUAL SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b) | 0.000 | -- | 2 |
| 3 | ACTUAL PURCHASED POWER ENERGY COST ADJUSTMENT (c) | (0.084) | 0.002184 | 3 |
| 4 | PLUS TRACKING FACTOR EFFECTIVE PRIOR TO JANUARY 27, 1983 (d) | \$ - | - | 4 |
| 5 | TOTAL RATE ADJUSTMENT (e) | 3.794 | \$0.014880 | 5 |
| 6 | ACTUAL AVERAGE BILLING UNITS (f) | 46337.3 | 20,460,340 | 6 |
| 7 | ACTUAL INCREMENTAL CHANGE IN PURCHASED POWER COST (g) | \$175,803.72 | \$304,449.86 | 7 |

(a) Attachment B, Page 1 of 3, Line 1 of Tracker filing for the three months of JUL, AUG, AND SEP 2011

(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) Tracking Factor effective prior to January 27, 1983.

This factor is zero if new rates have been filed and 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

Lebanon Municipal Electric Utility

RECONCILIATION OF VARIANCES FOR THE
 FOR THE THREE MONTHS OF JUL, AUG, AND SEP 2011

| 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) | (E) | (F) | (G) | | |
| 1 | Residential - RS | 37.598% | | 36.757% | | 17,421.9 | 7,520.607 | \$66,098.68 | \$111,906.64 | \$178,005.32 | 1 | |
| 2 | Commercial - CS 10 | 7.571% | | 6.945% | | 3,508.2 | 1,420.971 | \$13,310.10 | \$21,144.04 | \$34,454.14 | 2 | |
| 3 | Commercial - CS 30 | 0.865% | | 0.698% | | 400.8 | 142.813 | \$1,520.70 | \$2,125.06 | \$3,645.76 | 3 | |
| 4 | Municipal - MS | 0.549% | | 0.482% | | 254.4 | 98.619 | \$965.16 | \$1,467.45 | \$2,432.61 | 4 | |
| 5 | Gen. Power - PPL | 42.046% | | 45.461% | | 19,483.0 | 9,301.475 | \$73,918.43 | \$138,405.95 | \$212,324.38 | 5 | |
| 6 | Small Power - SGP | 10.966% | | 8.847% | | 5,081.3 | 1,810.126 | \$19,278.64 | \$26,934.68 | \$46,213.32 | 6 | |
| 7 | Flat Rates | 0.405% | | 0.809% | | 187.7 | 165,524 | \$712.01 | \$2,463.00 | \$3,175.01 | 7 | |
| 8 | Rate 8 | 0.000% | | 0.000% | | 0.0 | 0 | \$0.00 | \$0.00 | \$0.00 | 8 | |
| 9 | Rate 9 | 0.000% | | 0.000% | | 0.0 | 0 | \$0.00 | \$0.00 | \$0.00 | 9 | |
| 10 | TOTAL | 100.000% | | 99.999% | | 46,337.3 | 20,460,340 | \$175,803.72 | \$304,449.86 | \$480,253.58 | 10 | |

(a) Attach. B, Page 2 of 3, Columns A and B of tracker filed for the months of JUL, AUG, AND SEP 2011
 (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 Municipal Electric Utility

RECONCILIATION OF VARIANCES FOR THE

FOR THE THREE MONTHS OF JUL, AUG, AND SEP 2011

| LINE NO. | RATE SCHEDULE | ACTUAL AVERAGE KWH SALES (A) | Actual Ave. KVA Sales (a) | DEMAND ADJUSTMENT | | ENERGY ADJUSTMENT FACTOR PER KWH (c) | INCREMENTAL KW DEMAND COST BILLED BY MEMBER (d) | | INCREMENTAL KWH ENERGY COST BILLED BY MEMBER (e) | LESS PREVIOUS VARIANCE JUL, AUG, AND SEP 2011 | | LINE NO. |
|----------|--------------------|------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------|---|--|--|---|------------|----------|
| | | | | ADJUSTMENT FACTOR PER KWH (b) | ADJUSTMENT FACTOR PER KWH (c) | | INCREMENTAL KW DEMAND COST BILLED BY MEMBER (d) | INCREMENTAL KWH ENERGY COST BILLED BY MEMBER (e) | | DEMAND (f) | ENERGY (g) | |
| 1 | Residential - RS | 7,782,991 | | 0.008796 | 0.013933 | \$67,500.76 | \$106,922.25 | \$1,797.59 | (\$10,487.36) | | 1 | |
| 2 | Commercial - CS 10 | 1,409,314 | | 0.010525 | 0.016451 | \$14,625.37 | \$22,860.04 | \$1,717.34 | \$983.77 | | 2 | |
| 3 | Commercial - CS 30 | 164,933 | | 0.012933 | 0.018704 | \$2,103.22 | \$3,041.72 | \$310.01 | \$365.32 | | 3 | |
| 4 | Municipal - MS | 90,726 | | 0.008349 | 0.010734 | \$746.87 | \$960.22 | (\$91.09) | (\$399.40) | | 4 | |
| 5 | Gen. Power - PPL | 8,533,544 | 22,674.80 | 3.038563 | 0.017056 | \$67,934.22 | \$143,510.45 | \$194.48 | \$1,100.36 | | 5 | |
| 6 | Small Power - SGP | 1,996,702 | | 0.010819 | 0.014387 | \$21,299.89 | \$28,324.38 | \$764.51 | (\$1,843.75) | | 6 | |
| 7 | Flat Rates | 114,109 | | 0.004347 | 0.014490 | \$489.09 | \$1,630.29 | \$24.81 | (\$154.48) | | 7 | |
| 8 | Rate 8 | 0 | | 0.000000 | 0.000000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | 8 | |
| 9 | Rate 9 | 0 | | 0.000000 | 0.000000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | 9 | |
| 10 | TOTAL | 20,092,319 | | | | \$174,699.42 | \$307,249.35 | \$4,717.65 | (\$435.54) | | 10 | |

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

(b) Attachment B, Page 3 of 3, Column F of Tracker Filing for the three months of (see note below) JUL, AUG, AND SEP 2011

(c) Attachment B, Page 3 of 3, Column G of Tracker Filing for the three months of JUL, AUG, AND SEP 2011

(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 three months of JUL, AUG, AND SEP 2011

(g) Exhibit IV, Page 4 of 7, Column E of Tracker Filing for the three months of JUL, AUG, AND SEP 2011

Note: The demand adjustment factor for rate PPL comes from Attachment A and is applied to the kVA value

Lebanon Municipal Electric Utility

RECONCILIATION OF VARIANCES FOR THE
 FOR THE THREE MONTHS OF JUL, AUG, AND SEP 2011

| LINE NO. | RATE SCHEDULE | NET INCREMENTAL COST BILLED BY MEMBER | | | VARIANCE | | TOTAL (c) | TOTAL (F) | RATE SCHEDULE | LINE NO. |
|----------|--------------------|---------------------------------------|--------------|--------------|--------------|--------------|--------------|-----------|-------------------|----------|
| | | DEMAND (a) | ENERGY (b) | TOTAL (c) | DEMAND (d) | ENERGY (e) | | | | |
| 1 | Residential - RS | \$65,703.17 | \$117,409.61 | \$183,112.78 | \$395.51 | (\$5,502.97) | (\$5,107.46) | | Residential - RS | 1 |
| 2 | Commercial - CS 10 | \$12,908.03 | \$21,876.27 | \$34,784.30 | \$402.07 | (\$732.23) | (\$330.16) | | Commercial - CS 1 | 2 |
| 3 | Commercial - CS 30 | \$1,793.21 | \$2,676.40 | \$4,469.61 | (\$272.51) | (\$551.34) | (\$823.85) | | Commercial - CS 3 | 3 |
| 4 | Municipal - MS | \$837.96 | \$1,359.62 | \$2,197.58 | \$127.20 | \$107.83 | \$235.03 | | Municipal - MS | 4 |
| 5 | Gen. Power - PPL | \$67,739.74 | \$132,410.09 | \$200,149.83 | \$6,178.69 | \$5,995.86 | \$12,174.55 | | Gen. Power - PPL | 5 |
| 6 | Small Power - SGP | \$20,535.38 | \$30,168.13 | \$50,703.51 | (\$1,256.74) | (\$3,233.45) | (\$4,490.19) | | Small Power - SGP | 6 |
| 7 | Flat Rates | \$464.28 | \$1,784.77 | \$2,249.05 | \$247.73 | \$678.23 | \$925.96 | | Flat Rates | 7 |
| 8 | Rate 8 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | Rate 8 | 8 |
| 9 | Rate 9 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | Rate 9 | 9 |
| 10 | TOTAL | \$169,981.77 | \$307,684.89 | \$477,666.66 | \$5,821.95 | (\$3,238.07) | \$2,583.88 | | TOTAL | 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

Lebanon Municipal Electric Utility

DETERMINATION OF ACTUAL DEDICATED CAPACITY PAYMENTS
 FOR THE THREE MONTHS OF JUL, AUG, AND SEP 2011

| LINE NO. | DESCRIPTION | MONTH (A) | MONTH (B) | MONTH (C) | TOTAL (D) | AVERAGE (E) | LINE NO. |
|----------|---|-----------|-----------|-----------|-----------|-------------|----------|
| 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 | \$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) | 48,872 | 45,324 | 44,816 | 139,012 | 46,337 | 8 |
| 9 | ACTUAL CAPACITY PAYMENT SAVINGS PER KW (e) | 0.000 | 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

NOTE: This exhibit is only applicable to members with generation.

Lebanon Municipal Electric Utility

DETERMINATION OF ACTUAL ENERGY COST ADJUSTMENT
 FOR THE THREE MONTHS OF JUL, AUG, AND SEP 2011

| LINE NO. | DESCRIPTION | Jul-11 (A) | Aug-11 (B) | Sep-11 (C) | TOTAL (D) | ACTUAL 3 MONTH AVERAGE (E) | LINE NO. |
|-----------------------------------|------------------------|--------------|--------------|--------------|---------------|----------------------------|----------|
| PURCHASED POWER FROM IMPA | | | | | | | |
| 1 | KW DEMAND (a) | 48,872 | 45,324 | 44,816 | 139,012 | 46,337 | 1 |
| 2 | KWH ENERGY (a) | 23,646,226 | 21,289,583 | 16,445,212 | 61,381,021 | 20,460,340 | 2 |
| INCREMENTAL PURCHASED POWER COSTS | | | | | | | |
| DEMAND RELATED | | | | | | | |
| 3 | ECA FACTOR PER KW (a) | (0.084) | (0.084) | (0.084) | (0.084) | (0.084) | 3 |
| 4 | CHARGE (b) | (\$4,105.25) | (\$3,807.22) | (\$3,764.54) | (\$11,677.01) | (\$3,892.34) | 4 |
| ENERGY RELATED | | | | | | | |
| 5 | ECA FACTOR PER KWH (a) | 0.002184 | 0.002184 | 0.002184 | 0.002184 | 0.002184 | 5 |
| 6 | CHARGE (c) | \$51,643.36 | \$46,496.45 | \$35,916.34 | \$134,056.15 | \$44,685.38 | 6 |

JUL, AUG, AND SEP 2011

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

Lebanon Municipal Electric Utility

DETERMINATION OF ACTUAL AVERAGE KWH SALES
 FOR THE THREE MONTHS OF JUL, AUG, AND SEP 2011

| LINE NO. | RATE SCHEDULE | Jul-11 (A) | Aug-11 (B) | Sep-11 (C) | TOTAL (D) | AVERAGE (E) | LINE NO. |
|----------|--------------------|------------|------------|------------|------------|-------------|----------|
| 1 | Residential - RS | 7,154,862 | 8,989,375 | 7,204,736 | 23,348,973 | 7,782,991 | 1 |
| 2 | Commercial - CS 10 | 1,320,170 | 1,634,570 | 1,273,203 | 4,227,943 | 1,409,314 | 2 |
| 3 | Commercial - CS 30 | 180,784 | 171,919 | 142,095 | 494,798 | 164,933 | 3 |
| 4 | Municipal - MS | 89,311 | 99,797 | 83,069 | 272,177 | 90,726 | 4 |
| 5 | Gen. Power - PPL | 7,489,787 | 8,267,175 | 9,843,670 | 25,600,632 | 8,533,544 | 5 |
| 6 | Small Power - SGP | 1,764,647 | 2,280,178 | 1,945,280 | 5,990,105 | 1,996,702 | 6 |
| 7 | Flat Rates | 103,416 | 103,124 | 135,788 | 342,328 | 114,109 | 7 |
| 8 | Rate 8 | 0 | 0 | 0 | 0 | 0 | 8 |
| 9 | Rate 9 | 0 | 0 | 0 | 0 | 0 | 9 |
| 10 | TOTAL | 18,102,977 | 21,546,138 | 20,627,841 | 60,276,956 | 20,092,319 | 10 |

DETERMINATION OF ACTUAL AVERAGE KVA SALES

| LINE NO. | RATE SCHEDULE | Jul-11 (A) | Aug-11 (B) | Sep-11 (C) | TOTAL (D) | AVERAGE (E) |
|----------|------------------------|------------|------------|------------|-----------|-------------|
| 11 | Gen. Power - PPL (kVA) | 21,921.74 | 22,658.78 | 23,443.79 | 68,024.31 | 22,674.80 |

(a) From IMPA bills for the months of JUL, AUG, AND SEP 2011

LEBANON MUNICIPAL ELECTRIC UTILITY
 Lebanon, Indiana

Flat Rates Consumption Calculation
 July-11

| | | <u># of Customers</u> (a) | <u>kWh Jul..</u> | <u>kWh Consumption</u> |
|-----------------------------|------------------------------|----------------------------------|----------------------|----------------------------|
| <u>Security Lights</u> | | | | |
| 175MV | EO1 | 508 | 59 | 29,972 |
| 250MV | EO2 | 20 | 86 | 1,720 |
| 400MV | EO3 | 29 | 133 | 3,857 |
| 100HPS | EO4 | 11 | 30 | 330 |
| 200HPS | EO5 | 66 | 58 | 3,828 |
| 400HPS | EO6 | 26 | 120 | 3,120 |
| 250HPS | EO8 | 18 | 89 | 1,602 |
| | | | | |
| <u>Street Lights</u> | | | | |
| 100MV | EP1 | 27 | 33 | 891 |
| 175MV | EP2 | 440 | 59 | 25,960 |
| 250MV | EP3 | 79 | 86 | 6,794 |
| 100HPS | EP5 | 55 | 30 | 1,650 |
| 200HPS | EP6 | 197 | 58 | 11,426 |
| 400HPS | EP7 | 55 | 120 | 6,600 |
| 150HPS | EP8 | 73 | 44 | 3,212 |
| 250HPS | EP9 | 29 | 76 | 2,204 |
| | | | | |
| <u>Flat Sales</u> | | | | |
| | Lebanon Utilities LS#3 (KFC) | 1 | | 250 |
| | Lebanon Bowling | 1 | | 0 |
| Total Flat Rate Consumption | | | | <u><u>103,416</u></u> |

LEBANON MUNICIPAL ELECTRIC UTILITY
 Lebanon, Indiana

Flat Rates Consumption Calculation
 August-11

| | | <u># of Customers</u> (a) | <u>kWh Aug.</u> | <u>kWh Consumption</u> |
|-----------------------------|------------------------------|----------------------------------|---------------------|----------------------------|
| <u>Security Lights</u> | | | | |
| 175MV | EO1 | 508 | 59 | 29,972 |
| 250MV | EO2 | 20 | 86 | 1,720 |
| 400MV | EO3 | 29 | 133 | 3,857 |
| 100HPS | EO4 | 11 | 30 | 330 |
| 200HPS | EO5 | 65 | 58 | 3,770 |
| 400HPS | EO6 | 26 | 120 | 3,120 |
| 250HPS | EO8 | 18 | 76 | 1,368 |
| | | | | |
| <u>Street Lights</u> | | | | |
| 100MV | EP1 | 27 | 33 | 891 |
| 175MV | EP2 | 440 | 59 | 25,960 |
| 250MV | EP3 | 79 | 86 | 6,794 |
| 100HPS | EP5 | 55 | 30 | 1,650 |
| 200HPS | EP6 | 197 | 58 | 11,426 |
| 400HPS | EP7 | 55 | 120 | 6,600 |
| 150HPS | EP8 | 73 | 44 | 3,212 |
| 250HPS | EP9 | 29 | 76 | 2,204 |
| | | | | |
| <u>Flat Sales</u> | | | | |
| | Lebanon Utilities LS#3 (KFC) | 1 | | 250 |
| | Lebanon Bowling | 1 | | 0 |
| Total Flat Rate Consumption | | | | <u><u>103,124</u></u> |

LEBANON MUNICIPAL ELECTRIC UTILITY
 Lebanon, Indiana

Flat Rates Consumption Calculation
 September-11

| | | <u># of Customers</u> (a) | <u>kWh Sep.</u> | <u>kWh Consumption</u> |
|-----------------------------|------------------------------|----------------------------------|---------------------|----------------------------|
| <u>Security Lights</u> | | | | |
| 175MV | EO1 | 507 | 78 | 39,546 |
| 250MV | EO2 | 20 | 113 | 2,260 |
| 400MV | EO3 | 30 | 176 | 5,280 |
| 100HPS | EO4 | 11 | 39 | 429 |
| 200HPS | EO5 | 65 | 76 | 4,940 |
| 400HPS | EO6 | 26 | 157 | 4,082 |
| 250HPS | EO8 | 18 | 99 | 1,782 |
| | | | | |
| <u>Street Lights</u> | | | | |
| 100MV | EP1 | 27 | 44 | 1,188 |
| 175MV | EP2 | 440 | 78 | 34,320 |
| 250MV | EP3 | 79 | 113 | 8,927 |
| 100HPS | EP5 | 55 | 39 | 2,145 |
| 200HPS | EP6 | 197 | 76 | 14,972 |
| 400HPS | EP7 | 55 | 157 | 8,635 |
| 150HPS | EP8 | 73 | 57 | 4,161 |
| 250HPS | EP9 | 29 | 99 | 2,871 |
| | | | | |
| <u>Flat Sales</u> | | | | |
| | Lebanon Utilities LS#3 (KFC) | 1 | | 250 |
| | Lebanon Bowling | 1 | | 0 |
| Total Flat Rate Consumption | | | | <u><u>135,788</u></u> |

LEBANON MUNICIPAL ELECTRIC UTILITY
 Lebanon, Indiana

CALCULATION OF LINE LOSS FACTOR
 FOR YEAR 2010

| Month | Metered kWh Sold | IMPA Metered kWh Purchased |
|---|------------------------|-------------------------------------|
| January | 19,353,563 | 20,328,674 |
| February | 18,290,014 | 17,938,049 |
| March | 17,537,492 | 16,881,687 |
| April | 13,853,561 | 14,655,695 |
| May | 14,627,137 | 16,517,529 |
| June | 16,836,114 | 20,167,457 |
| July | 19,278,329 | 21,850,973 |
| August | 20,155,254 | 22,391,500 |
| September | 19,679,319 | 17,090,386 |
| October | 17,519,026 | 15,613,096 |
| November | 15,604,511 | 16,350,446 |
| December | 18,098,137 | 20,137,431 |
| Subtotal | 210,832,457 | |
| Unmetered Sales | 1,694,944 | |
| Total | 212,527,401 * | 219,922,923 |
| Estimated Losses kWh | | 7,395,522 |
| Line Loss as percent of total purchases | | 3.3628% |

Based on customer count 12 months average not monthly actual.

Unmetered Sales Calculation for 2010

| Description | Average Customers at 12/13/10 | Annual kWh Consumption per Lamp | Total kWh Consumption per Lamp Type |
|-----------------------------------|-------------------------------|---------------------------------|-------------------------------------|
| <u>Security Lights</u> | | | |
| 175MV | 512 | 966 | 494,592 |
| 250MV | 22 | 1,401 | 30,822 |
| 400MV | 31 | 2,174 | 67,394 |
| 100HPS | 11 | 484 | 5,324 |
| 200HPS | 69 | 940 | 64,860 |
| 400HPS | 26 | 1,940 | 50,440 |
| 250HPS | 15 | 1,220 * | 18,300 |
| Total Security Lights | 686 | 1,067 | 731,732 |
| <u>Street Lights</u> | | | |
| 100MV | 27 | 540 | 14,580 |
| 175MV | 440 | 966 | 425,040 |
| 250MV | 79 | 1,401 | 110,679 |
| 100HPS | 55 | 484 | 26,620 |
| 200HPS | 197 | 940 | 185,180 |
| 400HPS | 55 | 1,940 | 106,700 |
| 150HPS | 73 | 704 | 51,392 |
| 250HPS | 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 | 1,643 | 1,032 | 1,694,944 |

* SHOULD BE 1220

Exhibit VII

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, 2009 | 8,383,712 | 1,373,315 | 116,171 | 104,854 | 7,820,203 | 1,366,633 | 188,675 | 19,353,563 |
| 2 | February | 6,676,575 | 1,214,752 | 107,280 | 113,753 | 8,664,489 | 1,355,663 | 157,502 | 18,290,014 |
| 3 | March | 7,643,526 | 1,256,350 | 111,505 | 75,133 | 7,029,293 | 1,264,158 | 157,527 | 17,537,492 |
| 4 | April | 4,192,594 | 948,153 | 96,874 | 71,469 | 7,047,518 | 1,367,008 | 129,945 | 13,853,561 |
| 5 | May | 4,274,560 | 1,030,816 | 110,227 | 61,692 | 7,482,379 | 1,554,944 | 112,519 | 14,627,137 |
| 6 | June | 6,247,116 | 1,224,034 | 144,759 | 84,775 | 7,397,016 | 1,639,258 | 99,156 | 16,836,114 |
| 7 | July | 7,662,086 | 1,382,280 | 136,307 | 94,198 | 8,298,127 | 1,601,749 | 103,582 | 19,278,329 |
| 8 | August | 8,224,617 | 1,501,743 | 160,383 | 89,861 | 8,232,015 | 1,842,909 | 103,726 | 20,155,254 |
| 9 | September | 7,249,637 | 1,329,294 | 154,129 | 89,810 | 8,843,044 | 1,876,917 | 136,488 | 19,679,319 |
| 10 | October | 5,385,630 | 1,118,995 | 116,764 | 66,744 | 8,996,995 | 1,673,478 | 160,420 | 17,519,026 |
| 11 | November | 4,711,227 | 1,052,820 | 107,250 | 69,829 | 7,878,550 | 1,614,603 | 170,232 | 15,604,511 |
| 12 | December | 6,845,208 | 1,210,165 | 109,382 | 95,084 | 8,156,811 | 1,496,068 | 185,419 | 18,098,137 |
| 13 | Total | 77,496,488 | 14,642,717 | 1,471,031 | 1,017,202 | 95,846,440 | 18,663,388 | 1,705,191 * | 210,832,457 |
| 14 | Percent of Total | 36.7574% | 6.9452% | 0.6977% | 0.4825% | 45.4610% | 8.8475% | 0.8088% | 100.0000% |
| 15 | kWh Energy Factors | 35.850% | 9.491% | 1.453% | 0.659% | 43.915% | 7.555% | 1.077% | 100.0000% |
| 16 | Percent Variance | {c} | -26.823% | -51.980% | -26.788% | 3.520% | 17.108% | -24.903% | |
| 17 | kWh Demand Factors | 36.638% | 10.337% | 1.800% | 0.749% | 40.581% | 9.356% | 0.539% | 100.0000% |
| 18 | Adjusted Factors | 37.565% | 7.564% | 0.864% | 0.548% | 42.010% | 10.957% | 0.405% | 99.913% |
| 19 | Percent of Total | 37.598% | 7.571% | 0.865% | 0.549% | 42.046% | 10.966% | 0.405% | 100.000% |

* Based on customer count 12 month average not monthly actual.
 (a) Taken from Cost of Service Study based on Twelve Month Period Ended September, 1999
 (b) kWh sales by rate classification expressed as a percent of total kWh sales for the year 2000. Proposed kWh Energy allocator for year 2001.
 (c) (Line 14/ Line 15)-1.
 (d) (1+ Line 16) * Line 17.
 (e) (Line 18) / (Line 18, column H). Proposed kWh Demand allocator for year 2001.