



One Municipal Plaza
401 South Meridian Street
Post Office Box 479
Lebanon, IN 46052-0479

Municipal Building

Phone: 765-482-5100
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www.lebanon-utilities.com

September 3, 2014

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 October, November, and December 2014. Lebanon Utilities hereby files with the Indiana Regulatory Commission for its approval, an average increase of approximately \$0.001877 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 it has been posted on the bulletin board in the main entrance to the City Building.

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:

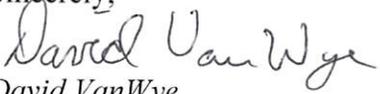
David VanWye
Assistant Engineer
Lebanon Utilities
401 S. Meridian Street
Lebanon, Indiana 46052
765/482-8806 dvanwye@lebanon-utilities.com

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

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: September 3, 2014
IURC 30-Day Filing No.: 3271
Indiana Utility Regulatory Commission

LEBANON MUNICIPAL ELECTRIC UTILITY
Lebanon, Indiana

**PROPOSED RATE ADJUSTMENT APPLICABLE TO THE FOURTH QUARTER
OF YEAR 2014 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	\$	0.011470	per kWh
Rate CS 10	\$	0.012153	per kWh
Rate CS 30	\$	0.010522	per kWh
Rate MS	\$	0.008558	per kWh
Rate PPL	\$	2.425713	per kVA
	\$	0.002869	per kWh
Rate SGP	\$	0.007866	per kWh
Rate OL & SL	\$	0.012883	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	\$ 0.011470	per kWh
Commercial Service Rate			
Single Phase	CS 10	\$ 0.012153	per kWh
Three Phase	CS 30	\$ 0.010522	per kWh
Municipal Service Rate	MS	\$ 0.008558	per kWh
Primary Power Light Rate	PPL	\$ 2.425713	per kVA
		\$ 0.002869	per kWh
Small General Power Rate	SGP	\$ 0.007866	per kWh
Outdoor Lighting and Street Lighting Rate	OL & SL	\$ 0.012883	per kWh

OCT, NOV, AND DEC 2014

**Lebanon Municipal Electric Utility
 Lebanon, Indiana**

Appendix B

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

Residential Service Rate	RS	\$ 0.011470 per kWh
Commercial Service Rate		
Single Phase	CS 10	\$ 0.012153 per kWh
Three Phase	CS 30	\$ 0.010522 per kWh
Municipal Service Rate	MS	\$ 0.008558 per kWh
Primary Power Light Rate	PPL	\$ 2.425713 per kVA
		\$ 0.002869 per kWh
Small General Power Rate	SGP	\$ 0.007866 per kWh
Outdoor Lighting and Street Lighting Rate	OL & SL	\$ 0.012883 per kWh

Average Change in Schedule of Rates

Residential Service Rate	RS	Increase	\$ 0.001877 per kWh
Commercial Service Rate			
Single Phase	CS 10	Decrease	\$ (0.000534) per kWh
Three Phase	CS 30	Decrease	\$ (0.001042) per kWh
Municipal Service Rate	MS	Increase	\$ 0.000504 per kWh
Primary Power Light Rate	PPL	Decrease	\$ (0.569618) per kVA
		Increase	\$ 0.002409 per kWh
Small General Power Rate	SGP	Decrease	\$ (0.001339) per kWh
Outdoor Lighting and Street Lighting Rate	OL & SL	Increase	\$ 0.001371 per kWh

OCT, NOV, AND DEC 2014

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

Residential Service Rate	RS	\$ 0.009593 per kWh
Commercial Service Rate		
Single Phase	CS 10	\$ 0.012687 per kWh
Three Phase	CS 30	\$ 0.011564 per kWh
Municipal Service Rate	MS	\$ 0.008054 per kWh
Primary Power Light Rate	PPL	\$ 2.995331 per kVA
		\$ 0.000460 per kWh
Small General Power Rate	SGP	\$ 0.009205 per kWh
Outdoor Lighting and Street Lighting Rate	OL & SL	\$ 0.011512 per kWh

**Lebanon Municipal Electric Utility
Lebanon, Indiana**

**DETERMINATION OF THE RATE ADJUSTMENTS FOR RATE SCHEDULE PPL
FOR THE THREE MONTHS OF OCT, NOV, AND DEC 2014**

**Line
No.**

Rate PPL

DEMAND RELATED RATE ADJUSTMENT FACTOR:

1	From Page 3 of 3, Attachment B, Column C, Line 5	\$41,984.18
2	From Page 2 of 3, Attachment B, Column C, Line 5	<u>13164.1 kVA</u>
3	Line 1 divided by Line 2	\$ 3.189293
4	Line 3 Multiplied by: 76.0580%	\$ 2.425713
5	Demand Related Rate Adjustment Factor	\$ 2.425713 per kVA

Rate PPL

ENERGY RELATED RATE ADJUSTMENT FACTOR:

1	From Page 3 of 3, Attachment B, Column D, Line 5	\$23,230.49
2	From Page 2 of 3, Attachment B, Column D, Line 5	8,097,524 kWh
3	Line 1 divided by Line 2	\$ 0.002869
4	Energy Related Rate Adjustment Factor	\$ 0.002869 per kWh

Lebanon Municipal Electric Utility
 Lebanon, Indiana

DETERMINATION OF RATE ADJUSTMENT FOR ALL OTHER RATES
 FOR THE THREE MONTHS OF OCT, NOV, AND DEC 2014

LINE NO.	DESCRIPTION	DEMAND RELATED (A)	ENERGY RELATED (B)	LINE NO.
1	INCREMENTAL CHANGE IN BASE RATE (a)	3.521	(0.002473)	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	3.795	0.000339	4
5	EST CHANGE IN PURCHASED POWER RATE ADJ FOR LOSSES & GR INCOME TAX (d)	4.107	0.000367	5
6	PLUS TRACKING FACTOR EFFECTIVE PRIOR TO JANUARY 27, 1983 (e)	0.000	0.000000	6
7	ESTIMATED TOTAL RATE ADJUSTMENT	4.107	0.000367	7
8	ESTIMATED AVERAGE BILLING UNITS (f)	33,540	17,766,574	8
9	ESTIMATED INCREMENTAL CHANGE IN PURCHASED POWER COST (g)	\$137,750.01	\$6,520.33	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. 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 OCT, NOV, AND DEC 2014

LINE NO.	RATE SCHEDULE	KW DEMAND ALLOCATOR	KWH ENERGY ALLOCATOR	ALLOCATED ESTIMATED KW 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	Residential - RS	41.429%	35.521%	13,895.3	6,310,844	\$57,067.81	\$2,316.08	\$59,383.89	1
2	Commercial - CS 10	8.799%	6.617%	2,951.2	1,175,585	\$12,120.39	\$431.44	\$12,551.83	2
3	Commercial - CS 30	0.766%	0.701%	257.0	124,539	\$1,055.57	\$45.71	\$1,101.28	3
4	Municipal - MS	0.410%	0.445%	137.6	79,077	\$565.24	\$29.02	\$594.26	4
5	Gen. Power - PPL	39.249%	45.577%	13,164.1	8,097,524	\$54,064.96	\$2,971.79	\$57,036.75	5
6	Small Power - SGP	8.338%	10.342%	2,796.5	1,837,387	\$11,485.07	\$674.32	\$12,159.39	6
7	Flat Rates	1.010%	0.797%	338.7	141,618	\$1,390.96	\$51.97	\$1,442.93	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%	33,540.3	17,766,574	\$137,750.01	\$6,520.33	\$144,270.34	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 OCT, NOV, AND 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	Residential - RS	(\$2,627.85)	\$15,632.43	\$54,439.96	\$17,948.51	\$72,388.47	0.008626	0.002844	0.011470	1
2	Commercial - CS 10	(\$1,191.24)	\$2,925.81	\$10,929.15	\$3,357.25	\$14,286.41	0.009297	0.002856	0.012153	2
3	Commercial - CS 30	(\$100.73)	\$309.87	\$954.84	\$355.58	\$1,310.42	0.007667	0.002855	0.010522	3
4	Municipal - MS	(\$116.31)	\$198.82	\$448.93	\$227.84	\$676.77	0.005677	0.002881	0.008558	4
5	Gen. Power - PPL	(\$12,080.78)	\$20,258.70	\$41,984.18	\$23,230.49	\$65,214.67	0.005185	0.002869	0.008054	5
6	Small Power - SGP	(\$2,322.68)	\$4,616.58	\$9,162.39	\$5,290.90	\$14,453.29	0.004987	0.002880	0.007866	6
7	Flat Rates	\$33.28	\$348.30	\$1,424.24	\$400.27	\$1,824.50	0.010057	0.002826	0.012883	7
8	Rate 8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000000	0.000000	0.000000	8
9	Rate 9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000000	0.000000	0.000000	9
10	TOTAL	(\$18,406.30)	\$44,290.51	\$119,343.71	\$50,810.84	\$170,154.55	0.006717	0.002860	0.009577	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

Lebanon Municipal Electric Utility
 Lebanon, Indiana

DETERMINATION OF INCREMENTAL CHANGE IN BASE RATE
 FROM IMPA

LINE NO.	DESCRIPTION	DEMAND	ENERGY RELATED	LINE NO.
1	BASE RATE EFFECTIVE Jan. 1, 2014 (a)	\$20.983	\$0.029551	1
2	BASE RATE EFFECTIVE Jan. 1, 2013 (b)	\$19.486	\$0.029935	2
3	BASE RATE EFFECTIVE Sep. 12, 2012 (c)	\$17.462	\$0.032024	3
4				4
5				5
6				6
7				7
8				8
9				
10				11
11	INCREMENTAL CHANGE IN BASE RATE (c)	\$ 3.521	\$ (0.002473)	12

(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.

(c) Line 1 - Line 8

Lebanon Municipal Electric Utility
Lebanon, Indiana

ESTIMATION OF SAVINGS FROM DEDICATED CAPACITY PAYMENTS
FOR THE THREE MONTHS OF OCT, NOV, AND DEC 2014

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>DEMAND RELATED</u>	<u>LINE NO.</u>
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)	33,540	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.

Lebanon Municipal Electric Utility
 Lebanon, Indiana

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

LINE NO.	DESCRIPTION	Oct-14 (A)	Nov-14 (B)	Dec-14 (C)	TOTAL (D)	ESTIMATED 3 MONTH AVERAGE (E)
	PURCHASED POWER FROM IMPA					
1	KW DEMAND	32,702	30,809	37,110	100,621	33,540
2	KWH ENERGY	16,978,303	16,879,981	19,441,438	53,299,722	17,766,574
	INCREMENTAL PURCHASED POWER COSTS					
	DEMAND RELATED					
3	ECA FACTOR PER KW	\$ 0.274	\$ 0.274	\$ 0.274		0.274
4	CHARGE (a)	\$8,960.35	\$ 8,441.67	\$10,168.14	\$27,570.15	\$9,190.05
	ENERGY RELATED					
5	ECA FACTOR PER KWH	\$ 0.002812	\$ 0.002812	\$ 0.002812		0.002812
6	CHARGE (b)	\$ 47,742.99	\$ 47,466.51	\$54,669.32	\$149,878.82	\$49,959.61

(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 APR, MAY, AND JUN 2014

LINE NO.	DESCRIPTION	DEMAND RELATED	ENERGY RELATED	LINE NO.
		(A)	(B)	
1	INCREMENTAL CHANGE IN BASE RATE (a)	\$ 3.058	\$ (0.000209)	1
2	ACTUAL SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b)	0.000	--	2
3	ACTUAL PURCHASED POWER ENERGY COST ADJUSTMENT (c)	(0.463)	0.002264	3
4	PLUS TRACKING FACTOR EFFECTIVE PRIOR TO JANUARY 27, 1983 (d)	\$ -	-	4
5	TOTAL RATE ADJUSTMENT (e)	2.595	\$0.002055	5
6	ACTUAL AVERAGE BILLING UNITS (f)	37323.0	18,089,340	6
7	ACTUAL INCREMENTAL CHANGE IN PURCHASED POWER COST (g)	\$96,853.19	\$37,173.59	7

(a) Attachment B, Page 1 of 3, Line 1 of Tracker filing for the three months of APR, MAY, AND JUN 2014

(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 APR, MAY, AND JUN 2014

LINE NO.	RATE SCHEDULE	KW DEMAND ALLOCATOR (%) (a) (A)	KWH ENERGY ALLOCATOR (%) (a) (B)	ALLOCATED ACTUAL KW PURCHASED (b) (C)	ALLOCATED ACTUAL KWH PURCHASED (c) (D)	INCREMENTAL CHANGE IN PURCHASED POWER COST			LINE NO.
						DEMAND (d) (E)	ENERGY (e) (F)	TOTAL (G)	
1	Residential - RS	41.429%	35.521%	15,462.5	6,425,514	\$40,125.31	\$13,204.43	\$53,329.74	1
2	Commercial - CS 10	8.799%	6.617%	3,284.1	1,196,972	\$8,522.11	\$2,459.78	\$10,981.89	2
3	Commercial - CS 30	0.766%	0.701%	285.9	126,806	\$741.90	\$260.59	\$1,002.49	3
4	Municipal - MS	0.410%	0.445%	153.0	80,498	\$397.10	\$165.42	\$562.52	4
5	Gen. Power - PPL	39.249%	45.577%	14,648.9	8,244,578	\$38,013.91	\$16,942.61	\$54,956.52	5
6	Small Power - SGP	8.338%	10.342%	3,112.0	1,870,800	\$8,075.62	\$3,844.49	\$11,920.11	6
7	Flat Rates	1.010%	0.797%	377.0	144,172	\$978.22	\$296.27	\$1,274.49	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	100.001%	100.000%	37,323.0	18,089,340	\$96,853.19	\$37,173.59	\$134,026.78	10

- (a) Attach. B, Page 2 of 3, Columns A and B of tracker filed for the months of APR, MAY, AND JUN 2014
- (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 APR, MAY, AND JUN 2014

LINE NO.	RATE SCHEDULE	ACTUAL AVERAGE KWH SALES (a)	Actual Ave. KVA 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 PREVIOUS VARIANCE APR, MAY, AND JUN 2014		LINE NO.
								DEMAND (f)	ENERGY (g)	
		(A)	(a)	(B)	(C)	(D)	(E)	(F)	(G)	
1	Residential - RS	5,532,702		0.008347	(0.000214)	\$45,534.92	(\$1,167.42)	\$2,981.22	\$74.05	1
2	Commercial - CS 10	1,092,698		0.009476	(0.000216)	\$10,209.44	(\$232.72)	\$586.51	\$11.24	2
3	Commercial - CS 30	115,342		0.007772	(0.000217)	\$883.89	(\$24.68)	\$48.91	\$1.08	3
4	Municipal - MS	82,255		0.006403	(0.000226)	\$519.31	(\$18.33)	\$14.73	(\$0.02)	4
5	Gen. Power - PPL	7,993,164	19,972.00	2.303816	(0.000230)	\$45,367.65	(\$1,812.69)	(\$3,810.09)	(\$34.27)	5
6	Small Power - SGP	1,900,178		0.005879	(0.000209)	\$11,014.75	(\$391.58)	\$792.75	\$30.10	6
7	Flat Rates	109,469		0.007577	(0.000185)	\$817.83	(\$19.97)	(\$129.64)	\$5.62	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	16,825,808				\$114,347.79	(\$3,667.39)	\$484.39	\$87.80	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)

APR, MAY, AND JUN 2014

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

APR, MAY, AND JUN 2014

(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

APR, MAY, AND JUN 2014

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

APR, MAY, AND JUN 2014

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 APR, MAY, AND JUN 2014

LINE NO.	RATE SCHEDULE	NET INCREMENTAL COST BILLED BY MEMBER			VARIANCE			RATE SCHEDULE	LINE NO.
		DEMAND (a) (A)	ENERGY (b) (B)	TOTAL (C)	DEMAND (c) (D)	ENERGY (c) (E)	TOTAL (c) (F)		
1	Residential - RS	\$42,553.70	(\$1,241.47)	\$41,312.23	(\$2,428.39)	\$14,445.90	\$12,017.51	Residential - RS	1
2	Commercial - CS 10	\$9,622.93	(\$243.96)	\$9,378.97	(\$1,100.82)	\$2,703.74	\$1,602.92	Commercial - CS 1	2
3	Commercial - CS 30	\$834.98	(\$25.76)	\$809.22	(\$93.08)	\$286.35	\$193.27	Commercial - CS 3	3
4	Municipal - MS	\$504.58	(\$18.31)	\$486.27	(\$107.48)	\$183.73	\$76.25	Municipal - MS	4
5	Gen. Power - PPL	\$49,177.74	(\$1,778.42)	\$47,399.32	(\$11,163.83)	\$18,721.03	\$7,557.20	Gen. Power - PPL	5
6	Small Power - SGP	\$10,222.00	(\$421.68)	\$9,800.32	(\$2,146.38)	\$4,266.17	\$2,119.79	Small Power - SGP	6
7	Flat Rates	\$947.47	(\$25.59)	\$921.88	\$30.75	\$321.86	\$352.61	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	\$113,863.40	(\$3,755.19)	\$110,108.21	(\$17,009.23)	\$40,928.78	\$23,919.55	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 APR, MAY, AND JUN 2014

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)	30,354	37,621	43,994	111,969	37,323	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

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 APR, MAY, AND JUN 2014

LINE NO.	DESCRIPTION	Apr-14 (A)	May-14 (B)	Jun-14 (C)	TOTAL (D)	ACTUAL 3 MONTH AVERAGE (E)	LINE NO.
PURCHASED POWER FROM IMPA							
1	KW DEMAND (a)	30,354	37,621	43,994	111,969	37,323	1
2	KWH ENERGY (a)	16,312,556	17,855,264	20,100,199	54,268,019	18,089,340	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)	(\$14,053.90)	(\$17,418.52)	(\$20,369.22)	(\$51,841.65)	(\$17,280.55)	4
ENERGY RELATED							
5	ECA FACTOR PER KWH (a)	0.002264	0.002264	0.002264		0.002264	5
6	CHARGE (c)	\$36,931.63	\$40,424.32	\$45,506.85	\$122,862.80	\$40,954.27	6

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

APR, MAY, AND JUN 2014

Lebanon Municipal Electric Utility

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

LINE NO.	RATE SCHEDULE	Apr-14 (A)	May-14 (B)	Jun-14 (C)	TOTAL (D)	AVERAGE (E)	LINE NO.
1	Residential - RS	3,729,719	7,311,689	5,556,698	16,598,106	5,532,702	1
2	Commercial - CS 10	325,095	1,834,395	1,118,603	3,278,093	1,092,698	2
3	Commercial - CS 30	54,120	182,685	109,222	346,027	115,342	3
4	Municipal - MS	0	174,362	72,404	246,766	82,255	4
5	Gen. Power - PPL	0	7,862,512	16,116,980	23,979,492	7,993,164	5
6	Small Power - SGP	955,323	2,835,752	1,909,458	5,700,533	1,900,178	6
7	Flat Rates	124,802	108,193	95,412	328,407	109,469	7
8	Rate 8	0	0	0	0	0	8
9	Rate 9	0	0	0	0	0	9
10	TOTAL	5,189,059	20,309,588	24,978,777	50,477,424	16,825,808	10

0

DETERMINATION OF ACTUAL AVERAGE kVA SALES

		Apr-14 (A)	May-14 (B)	Jun-14 (C)	TOTAL (D)	AVERAGE (E)
11	Gen. Power - PPL (kVA)	0.00	18,990.03	40,925.92	59,915.95	19,972.00

(a) From IMPA bills for the months of

APR, MAY, AND JUN 2014

LEBANON MUNICIPAL ELECTRIC UTILITY
 Lebanon, Indiana

Flat Rates Consumption Calculation
April-14

		<u># of Customers</u> (a)	<u>kWh Apr.</u>	<u>kWh Consumption</u>
<u>Security Lights</u>				
175MV	EO1	540	71	38,340
250MV	EO2	20	102	2,040
400MV	EO3	30	159	4,770
100HPS	EO4	11	35	385
200HPS	EO5	68	69	4,692
400HPS	EO6	26	142	3,692
250HPS	EO8	7	89	623
<u>Street Lights</u>				
100MV	EP1	27	40	1,080
175MV	EP2	440	71	31,240
250MV	EP3	79	102	8,058
100HPS	EP5	55	35	1,925
200HPS	EP6	197	69	13,593
400HPS	EP7	55	142	7,810
150HPS	EP8	73	51	3,723
250HPS	EP9	29	89	2,581
<u>Flat Sales</u>				
	Lebanon Utilities LS#3 (KFC)	1		250
	Lebanon Bowling	1		0
Total Flat Rate Consumption				<u><u>124,802</u></u>

LEBANON MUNICIPAL ELECTRIC UTILITY
 Lebanon, Indiana

Flat Rates Consumption Calculation
 May-14

		<u># of</u> <u>Customers</u> (a)	<u>kWh</u> <u>May</u>	<u>kWh</u> <u>Consumption</u>
<u>Security Lights</u>				
175MV	EO1	540	63	34,020
250MV	EO2	20	91	1,820
400MV	EO3	30	141	4,230
100HPS	EO4	11	31	341
200HPS	EO5	68	61	4,148
400HPS	EO6	26	26	676
250HPS	EO8	7	79	553
<u>Street Lights</u>				
100MV	EP1	27	35	945
175MV	EP2	440	63	27,720
250MV	EP3	79	91	7,189
100HPS	EP5	55	31	1,705
200HPS	EP6	197	61	12,017
400HPS	EP7	55	126	6,930
150HPS	EP8	73	46	3,358
250HPS	EP9	29	79	2,291
<u>Flat Sales</u>				
	Lebanon Utilities LS#3 (KFC)	1		250
	Lebanon Bowling	1		0
Total Flat Rate Consumption				<u><u>108,193</u></u>

LEBANON MUNICIPAL ELECTRIC UTILITY
 Lebanon, Indiana

Flat Rates Consumption Calculation
 June-14

		<u># of Customers</u> (a)	<u>kWh Jun</u>	<u>kWh Consumption</u>
<u>Security Lights</u>				
175MV	EO1	540	54	29,160
250MV	EO2	20	79	1,580
400MV	EO3	30	122	3,660
100HPS	EO4	11	27	297
200HPS	EO5	68	53	3,604
400HPS	EO6	26	109	2,834
250HPS	EO8	7	68	476
<u>Street Lights</u>				
100MV	EP1	27	30	810
175MV	EP2	440	54	23,760
250MV	EP3	79	79	6,241
100HPS	EP5	55	27	1,485
200HPS	EP6	197	53	10,441
400HPS	EP7	55	109	5,995
150HPS	EP8	73	39	2,847
250HPS	EP9	29	68	1,972
<u>Flat Sales</u>				
	Lebanon Utilities LS#3 (KFC)	1		250
	Lebanon Bowling	1		0
Total Flat Rate Consumption				<u><u>95,412</u></u>

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

Exhibit VI
 Page 2 of 2

Description	Average Customers at 12/13/13	Annual kWh Consumption per Lamp	Total kWh Consumption per Lamp Type
<u>Security Lights</u>			
175MV	542	966	523,572
250MV	20	1,401	28,020
400MV	30	2,174	65,220
100HPS	11	484	5,324
200HPS	68	940	63,920
400HPS	26	1,940	50,440
250HPS	7	1,220 *	8,540
Total Security Lights	704	1,058	745,036
<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 2012 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, 2013	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
									0
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)	<u>35.5209%</u>	<u>6.6168%</u>	<u>0.7010%</u>	<u>0.4451%</u>	<u>45.5773%</u>	<u>10.3418%</u>	<u>0.7971%</u>	<u>100.0000%</u>
15	kWh Energy Factors (a)	37.040%	6.300%	0.660%	0.500%	44.790%	10.180%	0.530%	<u>100.0000%</u>
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)	<u>41.429%</u>	<u>8.799%</u>	<u>0.766%</u>	<u>0.410%</u>	<u>39.249%</u>	<u>8.338%</u>	<u>1.010%</u>	<u>100.000%</u>

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

(a) Taken from Cost of Service Study based on Twelve Month Period Ended 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.