



TIPTON MUNICIPAL UTILITIES

P.O. Box 288
Tipton, IN 46072-0288
Office: 765-675-7629
Fax: 765-675-9048

Via Electronic Filing – 30 Day Filings – Electric

May 28, 2015

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

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

Dear Ms. Howe:

Pursuant to 170 IAC 1-6-5, please find enclosed the following 30 Day Filing by Tipton Municipal Electric Utility: Determination of the rate adjustments for the Purchase Power Cost Adjustment Tracking Factor (Appendix A) for the three months of July, August and September 2015. The tariff sheets and work papers are attached. The purpose of this filing is to implement an average change in rates for electric service charged by its supplier, Indiana Municipal Power Agency. This filing is allowed under 170 IAC 1-6-3 of Rule 6 because it entails Cause No. 36835-S3 dated 12-13-1989, the commission has already approved or accepted the procedure for the change.

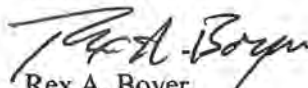
The person at the Tipton Municipal Electric Utility to be contacted regarding this filing is:

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

Affected customers have been notified as required under 170 IAC 1-6-6. Tipton Municipal Utilities does not have a web-site. Notice shall be published in the Tipton Tribune. The required Proof of Publication of Legal Notice will be forwarded as soon as it is available from the publisher. Notice has been posted in a public place in the Tipton Municipal Electric Utility customer service office. A copy of the notice is attached.

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

Sincerely,


Rex A. Boyer,
General Manager

L154

PROOF OF PUBLICATION

State of Indiana,

Tipton County, ss:

Personally appeared before me,

Robert Nash of
The Elwood Publishing Co., Publishers of
the Tipton Tribune, a daily newspaper of
general circulation, published in Tipton
Tipton County, Indiana, who, being duly
sworn upon his oath, says that the notice
of which the attached is a true copy, was
duly published in said

newspaper for 2 successive
weeks.

The first May 18, 2015

The last May 26, 2015

Robert Nash

Subscribed and sworn to before me

this 26 day of May 2015

Jane E. Miller
Notary Public
Madison County, Indiana
My Commission expires _____

1-29-2016

LEGAL NOTICE

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

Residential -	Rate A	Decrease \$(0.000912) per Kwh
Commercial -	Rate B	Decrease \$(0.000341) per Kwh
General & Industrial Power -	Rate C	Decrease \$(0.000531) per Kwh
Primary Power -	Rate D	Decrease \$(0.002363) per Kwh
Rate Adjustments applicable to the Rate Schedules are as follows:		
Residential -	Rate A	\$0.036155 per Kwh
Commercial -	Rate B	\$0.038349 per Kwh
General & Industrial Power -	Rate C	\$0.039772 per Kwh
Primary Power -	Rate D	\$0.032639 per Kwh

The accompanying changes in schedules of rates are based solely upon the changes in the cost of purchased power and energy purchased by this utility, computed in accordance with the Indiana Utility Regulatory Commission Order in Cause No. 36835-S3, and dated December 13, 1989. If approved, this change of rate shall take effect for the bills to be rendered beginning with the July 2015 billing cycle. Objections to the changes can be made at either of the addresses below.

Indiana Utility Regulatory Commission	Office of Utility Consumer Counselor
101 W. Washington Street	115 W. Washington Street
Suite 1500 East	Suite 1500 South
Indianapolis, IN 46204-3407	Indianapolis, IN 46204-3407

TIPTON MUNICIPAL ELECTRIC UTILITY
PUBLISH: May 18, 26, 2015

L154
hspxdp

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Suite 1500 East
Indianapolis, IN 46204-3407

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Indianapolis, IN 46204-3407

Tipton Municipal Electric Utility

TIPTON MUNICIPAL ELECTRIC UTILITY

ENERGY COST ADJUSTMENT TRACKING FACTOR
3RD QUARTER, 2015

BILLING AND USAGE PERIOD: JULY 2015 THROUGH SEPTEMBER 2015

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	\$	0.036155 Per Kwh
RATE - B		0.038349 Per Kwh
RATE - C		0.039772 Per Kwh
RATE - D		0.032639 Per Kwh

MONTH'S EFFECTIVE:

JULY 2015

AUG 2015

SEPT 2015

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	\$ (0.000912) Per Kwh
RATE - B	\$ (0.000341) Per Kwh
RATE - C	\$ (0.000531) Per Kwh
RATE - D	\$ (0.002363) 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

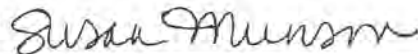
BY:



STATE OF INDIANA)
COUNTY OF TIPTON)

SS:

Personally appeared before me, a Notary Public in and for said county and state, this 29th day of MAY, 2015 Rex Boyer, 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, 2019

LEGAL NOTICE

Notice is hereby given that the Tipton Municipal Electric Utility, Tipton, Indiana, under and pursuant to the Indiana Utility Regulatory Commission Act, as amended, and Commission Order in Cause No. 36835-S3, hereby files with the Indiana Utility Regulatory Commission for approval a change in its schedule of rates for electricity sold in the amount of:

Rate Code

RATE - A	\$	(0.000912) per kilowatt hour	(Kwh)
RATE - B	\$	(0.000341) per kilowatt hour	(Kwh)
RATE - C	\$	(0.000531) per kilowatt hour	(Kwh)
RATE - D	\$	(0.002363) per kilowatt hour	(Kwh)

The accompanying changes in schedules of rates are based solely upon the change in the cost of purchased power, purchased by this utility computed in accordance with the Indiana Utility Regulatory Commission Order in Cause No. 36835-S3 dated December 13, 1989.

If approved, this change of rate shall take effect for the next practical consumption period following the date of such approval, or for the next practical consumption period following the effective date of change in the cost of purchased firm power, whichever is later

MUNICIPAL ELECTRIC UTILITY
Tipton, Indiana

PRESS RELEASE IN REGARD TO CHANGE IN ELECTRIC
RATES FOR THE CITY OF TIPTON, INDIANA

QUARTERLY ENERGY COST ADJUSTMENT FACTOR

On July 1, 2015 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	\$	(0.000912) / Kwh
RATE - B	\$	(0.000341) / Kwh
RATE - C	\$	(0.000531) / Kwh
RATE - D	\$	(0.002363) / 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 a decrease of approximately (\$0.91) for every 1,000 kilowatt hours consumed.

Assuming a typical or average residential monthly bill is for approximately 700 kilowatt hours consumption, this will amount to a change per month of (\$0.64). This change stated as a percentage of the monthly bill will vary from individual to individual depending upon the actual amount of energy consumed.

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

Filing No. 3RD QTR 2015

Page 1 of 3

DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF:
JULY 2015 AUG 2015 SEPT 2015

LINE NO.	DESCRIPTION	DEMAND RELATED (A)	ENERGY RELATED (B)	LINE NO.
1	INCREMENTAL CHANGE IN BASE RATE (a)	8.896	0.014888	1
2	ESTIMATED SAVINGS 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	8.983	0.017348	4
5	EST CHANGE IN PURCHASED POWER RATE ADJ FOR LOSSES & UTILITY RECEIPTS TAX (d)	9.440	0.018230	5
6	PLUS TRACKING FACTOR EFFECTIVE PRIOR TO JANUARY 27, 1983 (e)	0.000	0.000000	6
7	ESTIMATED TOTAL RATE ADJUSTMENT	9.440	0.018230	7
8	ESTIMATED AVERAGE BILLING UNITS (f)	24,963	12,292,399	8
9	ESTIMATED INCREMENTAL CHANGE IN PURCHASED POWER COST (g)	\$ 235,650.72	\$ 224,090.43	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

96.51%

95.16%

CITY OF TIPTON, INDIANA

DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF:
JULY 2015 AUG 2015 SEPT 2015

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	8,511.4	4,169,459	\$ 80,347.47	\$ 76,009.23	\$ 156,356.70	1
2	RATE - B	23.147	21.193	5,778.2	2,605,128	54,546.07	47,491.48	102,037.55	2
3	RATE - C	14.037	11.801	3,504.1	1,450,626	33,078.29	26,444.91	59,523.20	3
4	RATE - D	27.776	32.013	6,933.7	3,935,166	65,454.34	71,738.07	137,192.41	4
5	FLAT RATES	0.944	1.074	235.7	132,020	2,224.54	2,406.73	4,631.27	5
6									6
7									7
8									8
9									9
10	TOTAL	100.000	100.000	24,963.0	12,292,399	\$ 235,650.72	\$ 224,090.43	\$ 459,741.15	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:
JULY 2015 AUG 2015 SEPT 2015

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	\$ (1,524.87)	\$ (4,083.92)	\$ 78,822.60	\$ 71,925.31	\$ 150,747.90	\$ 0.018905	\$0.017251	\$0.036155	1
2	RATE - B	(167.30)	(1,965.33)	54,378.77	45,526.15	99,904.92	0.020874	0.017476	0.038349	2
3	RATE - C	(489.04)	(1,340.44)	32,589.25	25,104.47	57,693.72	0.022466	0.017306	0.039772	3
4	RATE - D	(3,722.28)	(5,030.32)	61,732.06	66,707.75	128,439.81	0.015687	0.016952	0.032639	4
5	FLAT RATES	0.94	(82.43)	2,225.48	2,324.30	4,549.78	0.016857	0.017606	0.034463	5
6										6
7										7
8										8
9										9
10	TOTAL	\$ (5,902.55)	\$ (12,502.44)	\$ 229,748.16	\$ 211,587.98	\$ 441,336.14	\$ 0.018690	\$0.017213	\$0.035903	10

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

95.16%

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, 2015 (a)	\$ 22.378	\$ 0.030781	1
2	BASE RATE EFFECTIVE January 1, 2004 (b)	- 13.482	0.015893	2
3	INCREMENTAL CHANGE IN BASE RATE (c)	\$8.896	\$0.014888	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:
JULY 2015 AUG 2015 SEPT 2015

LINE NO.	DESCRIPTION	JULY 2015 (A)	AUG 2015 (B)	SEPT 2015 (C)	TOTAL (D)	ESTIMATED 3 MONTH AVERAGE (E)	LINE NO.
PURCHASED POWER FROM IMPA							
1	KW DEMAND	25,162	24,933	24,795	74,890	24,963	1
2	KWH ENERGY	12,870,826	12,352,181	11,654,191	36,877,198	12,292,399	2
INCREMENTAL PURCHASED POWER COSTS							
DEMAND RELATED							
3	ECA FACTOR PER KW	\$ 0.087	\$ 0.087	\$ 0.087		\$ 0.087	3
4	CHARGE (a)	\$ 2,189.09	\$ 2,169.17	\$ 2,157.17	\$ 6,515.43	\$ 2,171.81	4
ENERGY RELATED							
5	ECA FACTOR PER KWH	\$ 0.002460	\$ 0.002460	\$ 0.002460		\$ 0.002460	5
6	CHARGE (b)	\$ 31,662.23	\$ 30,386.37	\$ 28,669.31	\$ 90,717.91	\$ 30,239.30	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:
JAN 2015 FEB 2015 MAR 2015

LINE NO.	DESCRIPTION	DEMAND RELATED	ENERGY RELATED	LINE NO.
		(A)	(B)	
1	INCREMENTAL CHANGE IN BASE RATE (a)	\$ 8.8960	\$ 0.014888	1
2	ACTUAL SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b)	*		2
3	ACTUAL PURCHASED POWER ENERGY COST ADJUSTMENT (c)	+ 0.087	0.002460	3
4	PLUS TRACKING FACTOR EFFECTIVE PRIOR TO IMPA MEMBERSHIP (d)	+ 0.000	0.000000	4
5	TOTAL RATE ADJUSTMENT (e)	8.983	\$ 0.017348	5
6	ACTUAL AVERAGE BILLING UNITS (f)	* 24,541	13,105,066	6
	LINE 5 * LINE 6	\$ 220,451.80	\$ 227,346.68	
	OTHER CHARGES	-	-	
7	ACTUAL INCREMENTAL CHANGE IN PURCHASED POWER COST (g)	\$ 220,451.80	\$ 227,346.68	7

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

	JAN 2015	FEB 2015	MAR 2015
Base Rate Effective 01/01/2015		minus	Base Rate Effective 01/01/2004
Demand	\$22.378000		\$13.482000
Energy	\$0.030781		\$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:
JAN 2015 FEB 2015 MAR 2015

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	RATE - A	34.150	33.404	8,380.7	4,377,658	\$ 75,283.91	\$ 75,943.62	\$ 151,227.53	1
2	RATE - B	17.108	15.402	4,198.6	2,018,472	37,715.94	35,016.45	72,732.39	2
3	RATE - C	13.162	10.881	3,230.2	1,425,904	29,016.55	24,736.59	53,753.14	3
4	RATE - D	35.034	39.702	8,597.6	5,203,030	77,232.41	90,262.17	167,494.58	4
5	FLAT RATES	0.546	0.610	133.9	80,001	1,202.99	1,387.85	2,590.84	5
6									6
7									7
8									8
9									9
10	TOTAL	100.000	100.000	24,541.0	13,105,066	\$ 220,451.80	\$ 227,346.68	\$ 447,798.48	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

JAN 2015 FEB 2015 MAR 2015

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:

JAN 20 FEB 2015 MAR 2015

LINE NO.	RATE SCHEDULE	ACTUAL AVERAGE KWH SALES (a)	DEMAND ADJUSTMENT FACTOR PER KWH (b)	ENERGY ADJUSTMENT FACTOR PER KWH (c)	INCREMENTAL KW DEMAND COST BILLED BY MEMBER (d)	INCREMENTAL KWH ENERGY COST BILLED BY MEMBER (e)	LESS PREV. VARIANCE - SYSTEM SALES FROM FILING NUMBER		LINE NO.
		(A)	(B)	(C)	(D)	(E)	DEMAND (f)	JAN 2015 ENERGY (g)	
1	RATE - A	4,432,336	0.018314	0.018166	\$ 80,037.37	\$ 79,390.57	\$ 3,302.39	\$ (439.31)	1
2	RATE - B	2,043,683	0.019850	0.018151	39,999.17	36,575.56	2,124.03	(311.10)	2
3	RATE - C	1,443,714	0.021580	0.018151	30,719.17	25,837.98	1,237.25	(174.17)	3
4	RATE - D	5,268,017	0.016686	0.018343	86,671.50	95,278.40	5,896.97	229.38	4
5	FLAT RATES	81,000	0.015671	0.018131	1,251.58	1,448.05	49.48	(18.24)	5
6									6
7									7
8									8
9									9
10	TOTAL	13,268,750			\$ 238,678.79	\$ 238,530.56	\$ 12,610.12	\$ (713.44)	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

JAN 2015

JAN 2015

0.986

0.986

JAN 2015

JAN 2015

FEB 2015

FEB 2015

FEB 2015

FEB 2015

MAR 2015

MAR 2015

MAR 2015

MAR 2015

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:
JAN 2015 FEB 2015 MAR 2015

LINE NO.	RATE SCHEDULE	NET INCREMENTAL COST BILLED BY MEMBER			VARIANCE		TOTAL (c) (F)	LINE NO.
		DEMAND (a) (A)	ENERGY (b) (B)	TOTAL (C)	DEMAND (c) (D)	ENERGY (c) (E)		
1	RATE - A	\$ 76,734.98	\$ 79,829.88	\$ 156,564.86	\$ (1,451.07)	\$ (3,886.26)	\$ (5,337.33)	1
2	RATE - B	37,875.14	36,886.66	74,761.80	(159.20)	(1,870.21)	(2,029.41)	2
3	RATE - C	29,481.92	26,012.15	55,494.07	(465.37)	(1,275.56)	(1,740.93)	3
4	RATE - D	80,774.53	95,049.02	175,823.55	(3,542.12)	(4,786.85)	(8,328.97)	4
5	FLAT RATES	1,202.10	1,466.29	2,668.39	0.89	(78.44)	(77.55)	5
6								6
7								7
8								8
9								9
10	TOTAL	\$ 226,068.67	\$ 239,244.00	\$ 465,312.67	\$ (5,616.87)	\$ (11,897.32)	\$ (17,514.19)	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 ENERGY COST ADJUSTMENT FOR THE THREE MONTHS OF

JAN 2015 FEB 2015 MAR 2015

LINE NO.	DESCRIPTION	JAN 2015 (A)	FEB 2015 (B)	MAR 2015 (C)	TOTAL (D)	ACTUAL 3 MONTH AVERAGE (E)	LINE NO.
PURCHASED POWER FROM IMPA							
1	KW DEMAND (a)	25,750	25,458	22,416	73,624	24,541	1
2	KWH ENERGY (a)	13,964,481	13,046,083	12,304,633	39,315,197	13,105,066	2
INCREMENTAL PURCHASED POWER COSTS							
DEMAND RELATED							
3	ECA FACTOR PER KW (a)	\$ 0.087	\$ 0.087	\$ 0.087		\$ 0.087	3
4	CHARGE (b)	\$ 2,240.25	\$ 2,214.85	\$ 1,950.19	\$ 6,405.29	\$ 2,135.10	4
ENERGY RELATED							
5	ECA FACTOR PER KWH (a)	\$ 0.002460	\$ 0.002460	\$ 0.002460		\$ 0.002460	5
6	CHARGE (c)	\$ 34,352.62	\$ 32,093.36	\$ 30,269.40	\$ 96,715.38	\$ 32,238.46	6

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

JAN 2015 FEB 2015 MAR 2015

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

DETERMINATION OF ACTUAL AVERAGE KWH SALES FOR THE THREE MONTHS OF
JAN 2015 FEB 2015 MAR 2015

LINE NO.	RATE SCHEDULE	JAN 2015 (A)	FEB 2015 (B)	MAR 2015 (C)	TOTAL (D)	AVERAGE (E)	LINE NO.
1	RATE - A	4,343,495	4,610,017	4,343,495	13,297,007	4,432,336	1
2	RATE - B	1,890,095	2,170,253	2,070,700	6,131,048	2,043,683	2
3	RATE - C	1,447,572	1,436,727	1,446,843	4,331,142	1,443,714	3
4	RATE - D	5,151,025	5,217,292	5,435,735	15,804,052	5,268,017	4
5	FLAT RATES	81,000	81,000	81,000	243,000	81,000	5
6							6
7							7
8							8
9							9
10	TOTAL	<u>12,913,187</u>	<u>13,515,289</u>	<u>13,377,773</u>	<u>39,806,249</u>	<u>13,268,750</u>	10

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

DETERMINATION OF ACTUAL KW DEMAND ALLOCATION AND KWH ENERGY ALLOCATION FACTORS

	JAN 2015	FEB 2015	MAR 2015				
Rate Schedule	Average Sales	Percent of Total	kWh Energy Factors	Variance	kW Demand Factors	Adjusted Factors	kW Demand Allocator for 2009
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
RATE - A	4,432,336	33.404%	33.919%	-1.517%	34.096%	33.579%	34.150%
RATE - B	2,043,683	15.402%	21.193%	-27.324%	23.147%	16.822%	17.108%
RATE - C	1,443,714	10.881%	11.801%	-7.800%	14.037%	12.942%	13.162%
RATE - D	5,268,017	39.702%	32.013%	24.020%	27.776%	34.448%	35.034%
FLAT RATES	81,000	0.610%	1.074%	-43.160%	0.944%	0.537%	0.546%
							0.000%

	13,268,750	100.000%	100.000%		100.000%	98.327%	100.000%
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(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)



IMPA
INDIANA MUNICIPAL POWER AGENCY

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

Due Date:
03/19/15

Amount Due:
\$1,042,667.06

Billing Period: January 1 to January 31, 2015
Invoice No: INV0004817
Invoice Date: 02/17/15

Demand	kW	kvar	Power Factor	Date	Time (EST)	Load Factor
Maximum Demand:	25,750	4,094	98.76%	01/08/15	1100	72.89%
CP Billing Demand:	25,750	4,094	98.76%	01/08/15	1100	72.89%
kvar at 97% PF:		6,454				
Reactive Demand:		-				

Energy	kWh
Duke Interconnections:	12,205,977
Getrag Bank #1:	-
Getrag Bank #2:	65,004
Getrag Bank #3:	552,552
Getrag Bank #4:	1,140,948
Total Energy:	13,964,481

History	Jan 2015	Jan 2014	2015 YTD
Max Demand (kW):	25,750	24,018	25,750
CP Demand (kW):	25,750	23,602	25,750
Energy (kWh):	13,964,481	13,503,091	13,964,481
CP Load Factor:	72.89%	76.90%	
HDD / CDD (Indianapolis):	1224 / 0	1387 / 0	

Purchased Power Charges	Rate	Units	Charge
Base Demand Charge:	\$ 20.897 / kW x	25,750	\$ 538,097.75
ECA Demand Charge:	\$ 0.087 / kW x	25,750	\$ 2,240.25
Delivery Voltage Charge - Less than 34.5 kV:	\$ 1.481 / kW x	25,750	\$ 38,135.75
Total Demand Charges:			\$ 578,473.75
Base Energy Charge:	\$ 0.030781 / kWh x	13,964,481	\$ 429,840.69
ECA Energy Charge:	\$ 0.002460 / kWh x	13,964,481	\$ 34,352.62
Total Energy Charges:			\$ 464,193.31
Average Purchased Power Cost: 7.47 cents per kWh			Total Purchased Power Charges: \$ 1,042,667.06

Other Charges and Credits

NET AMOUNT DUE: \$ 1,042,667.06

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

To avoid a late payment charge, as provided for in Schedule B, payment in full must be received by: 03/19/15

Questions, please call: 317-573-9955

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

Received: May 29, 2015

IURC 30-Day Filing No.: 3358

Indiana Utility Regulatory Commission

IMPA Delivery Point Details

Billing Period: January 1, 2015 to January 31, 2015

Delivery Point	Individual Substation Maximum Demand					Demand at Tipton's Maximum Peak on 01/08/15 at 1100 EST				Demand at IMPA's Coincident Peak on 01/08/15 at 1100 EST			
	Date & Time	kW	kvar	kVA	Power Factor	kW	kvar	kVA	Power Factor	kW	kvar	kVA	Power Factor
TOTAL						25,750	4,094	26,073	98.76%	25,750	4,094	26,073	98.76%
Tipton #1	01/08/15 at 1000 EST	12,403	960	12,440	99.70%	12,144	893	12,177	99.73%	12,144	893	12,177	99.73%
Tipton #2	01/08/15 at 1100 EST	10,858	1,862	11,016	98.56%	10,858	1,862	11,016	98.56%	10,858	1,862	11,016	98.56%
Getrag Bank #1	-	-	-	-	-	-	-	-	-	-	-	-	-
Getrag Bank #2	01/07/15 at 1300 EST	122	14	123	99.35%	108	7	108	99.79%	108	7	108	99.79%
Getrag Bank #3	01/07/15 at 1700 EST	960	540	1,101	87.16%	780	504	929	83.99%	780	504	929	83.99%
Getrag Bank #4	01/06/15 at 0900 EST	1,992	1,020	2,238	89.01%	1,860	828	2,036	91.36%	1,860	828	2,036	91.36%



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

Due Date:
04/15/15

Amount Due:
\$1,005,578.82

Billing Period: February 1 to February 28, 2015
Invoice No: INV0004907
Invoice Date: 03/16/15

Demand*	kW	kvar	Power Factor	Date	Time (EST)	Load Factor
Maximum Demand:	25,458	3,941	98.82%	02/19/15	900	76.26%
CP Billing Demand:	25,458	3,941	98.82%	02/19/15	900	76.26%
kvar at 97% PF:		6,380				
Reactive Demand:		-				

Energy*	kWh
Duke Interconnections:	11,410,067
Getrag Bank #1:	-
Getrag Bank #2:	61,196
Getrag Bank #3:	510,588
Getrag Bank #4:	1,064,232
Total Energy:	13,046,083

History	Feb 2015	Feb 2014	2015 YTD
Max Demand (kW):	25,458	23,351	25,750
CP Demand (kW):	25,458	23,351	25,750
Energy (kWh):	13,046,083	11,952,265	27,010,564
CP Load Factor:	76.26%	76.17%	
HDD/CDD (Indianapolis):	1249/0	1187/0	

Purchased Power Charges	Rate	Units	Charge
Base Demand Charge:	\$ 20.897 / kW x	25,458	\$ 531,995.83
ECA Demand Charge:	\$ 0.087 / kW x	25,458	\$ 2,214.85
Delivery Voltage Charge - Less than 34.5 kV:	\$ 1.481 / kW x	25,458	\$ 37,703.30
Total Demand Charges:			\$ 571,913.98
Base Energy Charge:	\$ 0.030781 / kWh x	13,046,083	\$ 401,571.48
ECA Energy Charge:	\$ 0.002460 / kWh x	13,046,083	\$ 32,093.36
Total Energy Charges:			\$ 433,664.84
Average Purchased Power Cost: 7.71 cents per kWh			Total Purchased Power Charges: \$ 1,005,578.82

Other Charges and Credits

NET AMOUNT DUE: \$ 1,005,578.82

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

To avoid a late payment charge, as provided for in Schedule B, payment in full must be received by: 04/15/15

Questions, please call: 317-573-9955

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

Received: May 29, 2015

IURC 30-Day Filing No.: 3358

Indiana Utility Regulatory Commission

IMPACT Delivery Point Details

Billing Period: February 1, 2015 to February 28, 2015

Delivery Point	Energy kWh	Individual Substation Maximum Demand					Demand at TIPTON's Maximum Peak on 02/19/15 at 0900 EST				Demand at IMPA's Coincident Peak on 02/19/15 at 0900 EST			
		Date & Time	Max kW	kvar at Max	kVA at Max	Power Factor	kW at Memb Max	kvar at Memb Max	kVA	Power Factor	CP kW	kvar at CP	kVA	Power Factor
TOTAL	13,046,083						25,458	3,941	25,761	98.82%	25,458	3,941	25,761	98.82%
Tipton #1	6,134,901	02/19/15 at 0900 EST	12,442	970	12,480	99.70%	12,442	970	12,480	99.70%	12,442	970	12,480	99.70%
Tipton #2	5,275,166	02/19/15 at 1200 EST	10,474	1,930	10,650	98.34%	10,282	1,680	10,418	98.69%	10,282	1,680	10,418	98.69%
Getrag Bank #1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Getrag Bank #2	61,196	02/06/15 at 1200 EST	122	22	124	98.41%	94	7	94	99.72%	94	7	94	99.72%
Getrag Bank #3	510,588	02/03/15 at 1700 EST	948	552	1,097	86.42%	816	552	985	82.83%	816	552	985	82.83%
Getrag Bank #4	1,064,232	02/09/15 at 0900 EST	1,956	804	2,115	92.49%	1,824	732	1,965	92.81%	1,824	732	1,965	92.81%



IMPA
INDIANA MUNICIPAL POWER AGENCY

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

Due Date:
05/14/15

Amount Due:
\$912,593.75

Billing Period: March 1 to March 31, 2015

Invoice No: INV0004999
Invoice Date: 04/14/15

Demand*	kW	kvar	Power Factor	Date	Time (EST)	Load Factor
Maximum Demand:	22,582	3,422	98.87%	03/06/15	900	73.24%
CP Billing Demand:	22,416	2,909	99.17%	03/06/15	800	73.78%
kvar at 97% PF:		5,618				
Reactive Demand:		-				

Energy*	kWh
Duke Interconnections:	10,553,289
Getrag Bank #1:	-
Getrag Bank #2:	50,440
Getrag Bank #3:	540,648
Getrag Bank #4:	1,160,256
Total Energy:	12,304,633

History	Mar 2015	Mar 2014	2015 YTD
Max Demand (kW):	22,582	22,074	25,750
CP Demand (kW):	22,416	20,991	25,750
Energy (kWh):	12,304,633	11,886,143	39,315,197
CP Load Factor:	73.78%	76.11%	
HDD/CDD (Indianapolis):	790/0	899/0	

Purchased Power Charges	Rate	Units	Charge
Base Demand Charge:	\$ 20.897 / kW x	22,416	\$ 468,427.15
ECA Demand Charge:	\$ 0.087 / kW x	22,416	\$ 1,950.19
Delivery Voltage Charge - Less than 34.5 kV:	\$ 1.481 / kW x	22,416	\$ 33,198.10
Total Demand Charges:			\$ 503,575.44
Base Energy Charge:	\$ 0.030781 / kWh x	12,304,633	\$ 378,748.91
ECA Energy Charge:	\$ 0.002460 / kWh x	12,304,633	\$ 30,269.40
Total Energy Charges:			\$ 409,018.31
Average Purchased Power Cost: 7.42 cents per kWh			
Total Purchased Power Charges:			\$ 912,593.75

Other Charges and Credits

NET AMOUNT DUE: \$ 912,593.75

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

To avoid a late payment charge, as provided for in Schedule B, payment in full must be received by: 05/14/15

Questions, please call: 317-573-9955

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

Received: May 29, 2015

IURC 30-Day Filing No.: 3358

Indiana Utility Regulatory Commission

IMPA Delivery Point Details

Billing Period: March 1, 2015 to March 31, 2015

Delivery Point	Energy kWh	Individual Substation Maximum Demand					Demand at TIPTON's Maximum Peak on 03/06/15 at 0900 EST				Demand at IMPA's Coincident Peak on 03/06/15 at 0800 EST			
		Date & Time	Max kW	kvar at Max	kVA at Max	Power Factor	kW at Memb Max	kvar at Memb Max	kVA	Power Factor	CP kW	kvar at CP	kVA	Power Factor
TOTAL	12,304,633						22,582	3,422	22,840	98.87%	22,416	2,909	22,604	99.17%
Tipton #1	5,667,135	03/06/15 at 0800 EST	11,194	701	11,216	99.80%	11,126	835	11,157	99.72%	11,194	701	11,216	99.80%
Tipton #2	4,886,154	03/03/15 at 1300 EST	9,082	1,766	9,252	98.16%	8,746	1,344	8,849	98.84%	8,563	1,037	8,626	99.27%
Getrag Bank #1														
Getrag Bank #2	50,440	03/05/15 at 1500 EST	115	22	117	98.22%	94	7	94	99.72%	115	7	115	99.82%
Getrag Bank #3	540,648	03/04/15 at 1700 EST	984	540	1,122	87.67%	864	576	1,038	83.21%	852	552	1,015	83.93%
Getrag Bank #4	1,160,256	03/26/15 at 0800 EST	2,040	852	2,211	92.28%	1,752	660	1,872	93.58%	1,692	612	1,799	94.04%