

Town of Massena Electric Department  
Calculation of Temporary State Assessment Adjustment  
Appendix A

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Filing Date: June 30, 2014

Applicable to billings under Service Classification No. 1, 2, 3, 4, 5 and 7 as explained on Leaf No. 38 of the Temporary State Adjustment Section of the Massena Electric Department Concurrence Tariff.

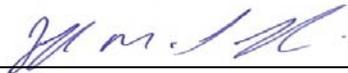
**Temporary State Assessment Surcharge Amount**

1) Total Electric Operating Revenues - Based on Calendar Year 2013	\$	12,405,000
2) Adjustments: \$500,000 exemption		<u>500,000</u>
3) Total Assessable Utility Electric Revenues (1 - 2)	\$	11,905,000
4) Assessment Rate		<u>1.63%</u>
5) Estimated Combined General & Temporary State Assessment (3 x 4)		<u>194,051.50</u>
6) Less: Amount of 18-a Currently in Base Rates		34,062.89
7) Adjustment: Under / (Over) Collection from Previous Year - Appendix B		(24,030.63)
<b>8) Estimated Temporary State Assessment Surcharge Amount (5 - 6 + 7)</b>		<b><u>135,957.98</u></b>

**Calculation of Recovery:**

8) Estimated Temporary State Assessment Surcharge Amount		135,957.98
9) Estimated Revenues for July 1, 2014 through June 30, 2015		12,771,600
<b>Surcharge (8 / 9)</b>		<b><u>1.06%</u></b>

Issued By: \_\_\_\_\_



Effective Date: \_\_\_\_\_

July 1, 2014

Town of Massena Electric Department						
Reconciliation 2013-2014 Temporary State Assessment Adjustment						
Appendix B						
1)	<b>2013-2014 Temporary State Assessment</b>			\$	178,700.37	
2)	<b>Assessment Billed per Month</b>					
		July-13	\$	10,955.32		
		August-13		12,038.24		
		September-13		12,301.44		
		October-13		9,686.81		
		November-13		12,134.23		
		December-13		14,406.56		
		January-14		22,178.24		
		February-14		25,445.86		
		March-14		31,712.82		
		April-14		23,172.21		
		May-14		16,441.62		
		June-14		12,257.65		
		Total Assessment Billed		\$	202,731.00	
3)	<b>Under / (Over) Collection (1-2)</b>			\$	<b>(24,030.63)</b>	