

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

Filing Date: July 1, 2010

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 2009	\$ 11,610,300
2) Adjustments: \$500,000 exemption	<u>500,000</u>
3) Total Assessable Utility Electric Revenues (1 - 2)	\$ 11,110,300
4) Assessment Rate	<u>2.00%</u>
5) Estimated Combined General & Temporary State Assessment (3 x 4)	<u><u>222,206.00</u></u>
6) Less: Amount of 18-a Currently in Base Rates	34,062.89
7) Adjustment: Under / (Over) Collection from Previous Year - Appendix B	20,939.22
8) Estimated Temporary State Assessment Surcharge Amount (5 - 6 + 7)	<u><u>209,082.33</u></u>

Calculation of Recovery:

8) Estimated Temporary State Assessment Surcharge Amount	209,082.33
9) Estimated Revenues for July 1, 2010 through June 30, 2011	11,015,400
Surcharge (8 / 9)	<u><u>1.90%</u></u>

Issued By: Jeffrey M. Dobbins, Treasurer

Effective Date: July 8, 2010

Town of Massena Electric Department
Reconciliation 2009-2010 Temporary State Assessment Adjustment
Appendix B

1) **2009-2010 Temporary State Assessment** \$ 184,211.71

2) **Assessment Billed per Month**

July-09	\$	8,481.66
August-09		11,246.23
September-09		11,004.85
October-09		10,919.99
November-09		12,255.21
December-09		15,094.78
January-10		19,484.18
February-10		22,230.88
March-10		16,856.11
April-10		14,900.03
May-10		11,288.98
June-10		9,509.59

Total Assessment Billed	\$	163,272.49
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3) Under / (Over) Collection (1-2)	<u>\$</u>	<u>20,939.22</u>
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