

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

---

Filing Date: June 28, 2013

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.

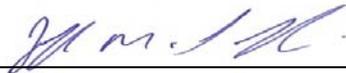
**Temporary State Assessment Surcharge Amount**

1) Total Electric Operating Revenues - Based on Calendar Year 2012	\$	11,688,000
2) Adjustments: \$500,000 exemption		<u>500,000</u>
3) Total Assessable Utility Electric Revenues (1 - 2)	\$	11,188,000
4) Assessment Rate		<u>2.00%</u>
5) Estimated Combined General & Temporary State Assessment (3 x 4)		<u><u>223,760.00</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		(10,996.74)
<b>8) Estimated Temporary State Assessment Surcharge Amount (5 - 6 + 7)</b>		<u><u><b>178,700.37</b></u></u>

**Calculation of Recovery:**

8) Estimated Temporary State Assessment Surcharge Amount		178,700.37
9) Estimated Revenues for July 1, 2013 through June 30, 2014		12,245,400
<b>Surcharge (8 / 9)</b>		<u><u><b>1.46%</b></u></u>

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



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

July 10, 2013

Town of Massena Electric Department			
Reconciliation 2012-2013 Temporary State Assessment Adjustment			
Appendix B			
1)	<b>2012-2013 Temporary State Assessment</b>		<b>\$ 197,656.08</b>
2)	<b>Assessment Billed per Month</b>		
	July-12	\$	12,380.90
	August-12		14,763.52
	September-12		15,168.12
	October-12		12,849.43
	November-12		12,929.90
	December-12		16,719.30
	January-13		23,295.67
	February-13		27,474.85
	March-13		22,971.57
	April-13		21,652.42
	May-13		15,507.54
	June-13		12,939.60
	Total Assessment Billed	\$	208,652.82
3)	<b>Under / (Over) Collection (1-2)</b>		<b>\$ (10,996.74)</b>