

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>		