

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**RATE REQUEST**

**BASED ON THE YEAR ENDED MAY 31, 2014 (BASE YEAR)  
FORECAST PERIOD DECEMBER 1, 2015 (EFFECTIVE DATE  
OF RATE INCREASE) TO NOVEMBER 30, 2016  
Issued June 19, 2015**

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

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**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**FORECASTED STATEMENT OF OPERATIONS  
Based on the Year Ended May 31, 2014 (Base Year)**

	Base Year May 31, 2014	Normalizing Adjustments	Adjusted Base Year	Rate Year Adjustments	Normalized Rate Year Before Revenue Increase	Revenue Increase Request	Rate Year After Increase	Note Reference
<b>Revenues</b>								
Operating revenues - Base	\$ 847,757	\$ (24,597)	\$ 823,160	\$ -	\$ 823,160	\$ 113,119	\$ 936,279	1
Operating revenues - PPAC	495,717	22,175	517,892	-	517,892	-	517,892	1
Late charges	8,822	-	8,822	(1,643)	7,179	-	7,179	1
Miscellaneous operating revenues	8,463	-	8,463	(1,639)	6,824	-	6,824	1
Total revenues	<u>1,360,759</u>	<u>(2,422)</u>	<u>1,358,337</u>	<u>(3,282)</u>	<u>1,355,055</u>	<u>113,119</u>	<u>1,468,174</u>	
<b>Expenses</b>								
Purchased power	844,491	(9,480)	835,011	-	835,011	-	835,011	2.a.
Labor, net of capitalized labor	231,371	-	231,371	14,090	245,461	-	245,461	2.b.1
FICA, medical, retirement, training, workers' compensation, et	199,129	-	199,129	7,108	206,237	-	206,237	2.b.2
Contractual/material expenses								
Maintenance of poles and fixtures	965	-	965	(120)	845	-	845	2.b.3
Distribution	55,794	-	55,794	(12,767)	43,027	-	43,027	2.b.3
Street lights	443	-	443	553	996	-	996	2.b.3
Consumer accounting and collection	19,185	-	19,185	(1,640)	17,545	-	17,545	2.b.3
Sales expense	39	-	39	791	830	-	830	2.b.3
Administrative and general	33,020	-	33,020	4,243	37,263	-	37,263	2.b.3
Miscellaneous credits transferred (Allocation of overhead)	(72,687)	-	(72,687)	6,356	(66,331)	-	(66,331)	2.b.7
Uncollectible accounts	10,000	-	10,000	2,862	12,862	-	12,862	2.b.4
Depreciation	72,320	-	72,320	(2,066)	70,254	-	70,254	2.b.5
Taxes - PILOT	-	-	-	4,800	4,800	-	4,800	2.b.6
IEEP Contributions	22,974	(1,509)	21,465	-	21,465	-	21,465	2.b.8
Amortization of rate filing costs	-	-	-	5,000	5,000	-	5,000	2.b.9
Rent	6,975	-	6,975	-	6,975	-	6,975	2.b.6
Total expenses	<u>1,424,019</u>	<u>(10,989)</u>	<u>1,413,030</u>	<u>29,210</u>	<u>1,442,240</u>	<u>-</u>	<u>1,442,240</u>	
<b>Operating income (loss) (*)</b>	<u><b>\$ (63,260)</b></u>	<u><b>\$ 8,567</b></u>	<u><b>\$ (54,693)</b></u>	<u><b>\$ (32,492)</b></u>	<u><b>\$ (87,185)</b></u>	<u><b>\$ 113,119</b></u>	<u><b>\$ 25,934</b></u>	
<b>Rate Base</b>	<u><b>\$ 691,230</b></u>				<u><b>\$ 680,983</b></u>		<u><b>\$ 680,983</b></u>	
<b>Rate of Return</b>	<u><b>-9.15%</b></u>				<u><b>-12.80%</b></u>		<u><b>3.80%</b></u>	
<b>Return on Surplus</b>	<u><b>-9.15%</b></u>				<u><b>-16.49%</b></u>		<u><b>4.08%</b></u>	

(\*) Operating income does not include interest income or interest expense.

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**SUMMARY OF NORMALIZATION AND RATE YEAR ADJUSTMENTS**

**Base Year Normalization Adjustments**

a) Operating revenues	
To reflect decrease in Base Revenues due to weather normalization	\$ (24,597)
b) To reflect decrease in purchased power due to revenue weather normalization of revenues	(9,480)
c) To adjust PPAC revenues for under-billing of revenues in fiscal year 2014 (per PPAC Reconciliation)	23,684
d) To reflect decrease in IEEP contributions due to decrease in kWh consumption for weather normalization	(1,509)
e) To reflect decrease in PPAC revenues for reduction in IEEP contributions	(1,509)
<b>Total normalization adjustments</b>	<b>\$ 8,567</b>

**Rate Year Adjustments**

f) To reflect increase in expensed labor dollars due to anticipated wage increases	\$ 14,090
g) To reflect net changes in employee benefits due to payroll tax calculation or allocated budget amounts for shared costs	\$ 7,108
h) <u>Contractual/material expenses</u>	
Maintenance of poles and fixtures - 3 year average with no inflation factor	\$ (120)
Distribution - 3 year average with no inflation factor	(12,767)
Street lights - 3 year average with no inflation factor	553
Consumer accounting and collection - 3 year average with no inflation factor	(1,640)
Sales expense - 3 year average with no inflation factor	791
Administrative and general - 2 year average with no inflation factor	4,243
	\$ (8,940)
j) To reflect anticipated increase in uncollectible accounts receivable, based on 3 year average	\$ 2,862
k) To reflect decrease in annual depreciation expense, based on calculations	\$ (2,066)
l) To establish PILOT to be paid to Village General Fund	\$ 4,800
m) To reflect amortization of rate filing costs	\$ 5,000
n) To reflect decrease in allocation of fringe benefits, due to anticipated decrease in direct labor dollars	\$ 6,356
o) To adjust late fee revenues to equal 3 year average	\$ (1,643)
p) To adjust miscellaneous revenues to equal 3 year average	\$ (1,639)
<b>Total Rate Year Adjustments</b>	<b>\$ 32,492</b>

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**FORECASTED RATE OF RETURN CALCULATION  
CAPITALIZATION MATRIX**

**Based on the Year Ended May 31, 2014,  
Adjusted for Rate Year Adjustments and Revenue Increase Request**

		<u>Amount</u>	<u>Per- Cent</u>	<u>Cost Rate</u>	<u>Rate of Return</u>
<b><u>2014 (Base Year)</u></b>					
Long-term debt	Exhibit 10	\$ -	0.0%	0.00%	0.00%
Customer deposits	Exhibit 10	-	0.0%	0.00%	0.00%
Net surplus	Exhibit 10	948,968	100.0%	-9.15%	-9.15%
Total		<b>\$ 948,968</b>	<b>100.00%</b>		<b>-9.15%</b>
<b><u>Rate Year Before Revenue Increase</u></b>					
Long-term debt	Exhibit 10	\$ 193,545	19.3%	2.66%	0.51%
Customer deposits	Exhibit 10	-	0.0%	0.00%	0.00%
Net surplus	Exhibit 10	808,462	80.7%	-16.49%	-13.31%
Total		<b>\$ 1,002,007</b>	<b>100.00%</b>		<b>-12.80%</b>
<b><u>Rate Year After Revenue Increase</u></b>					
Long-term debt	Exhibit 10	\$ 193,545	19.3%	2.66%	0.51%
Customer deposits	Exhibit 10	-	0.0%	0.00%	0.00%
Net surplus	Exhibit 10	808,462	80.7%	4.08%	3.29%
Total		<b>\$ 1,002,007</b>	<b>100.00%</b>		<b>3.80%</b>

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT****SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS  
Based on the Year Ended May 31, 2014 (Base Year)****NOTE 1 - OPERATING REVENUES***Base Revenues*

Sales in kWh for the fiscal year ended May 31, 2014 (Base Year) were quite similar to the two previous years. As the Residential rate class makes up approximately 90% of the Department's customer base, a consistent trend in kWh sales would be expected if extraordinary weather conditions are not present. The Department's sole Industrial customer increased its consumption by approximately 10% during the Base Year, and is expected to remain at this level in future periods. The Residential and Commercial rate classes saw little change in consumption during the Base Year.

Customer demographics, which include number of customers within each existing rate class, are not expected to change significantly in future periods. As such, kWh consumption and related Base Revenues in the Rate Year were calculated using weather normalization formulas discussed in Workpaper A. Weather normalization trends were developed using information included in the NYSERDA website (<http://www.nyserda.ny.gov/Cleantech-and-Innovation/EA-Reports-and-Studies/Weather-Data/Monthly-Cooling-and-Heating-Degree-Day-Data>) for heating degree days for the ten (10) year period 2004 - 2014. This data was specific to the Syracuse, New York area, which is in close proximity to the Village of Mohawk, New York.

As the Department experienced minimal growth/decline in its customer base over the last four years, any impact on Base Revenues, as a result of customer growth or decline, has been ignored in this forecast.

Based on the weather normalization calculations described in Workpaper A, Base Revenues during the Rate Year are expected to decrease \$24,597 (2.9% decrease) from the Base Year.

*PPAC Revenues*

PPAC Revenues represent a "dollar-for-dollar" pass-through of incremental power costs (defined as power costs and other production costs in excess of base purchased power costs). This "dollar-for-dollar" pass-through is reconciled at the end of each fiscal year to identify if any overbilling or underbilling of PPAC revenues had occurred during the fiscal period. As part of this rate filing, the Department is requesting that it formally prepare a reconciliation after each fiscal year, and recover (or credit) any underbilling (overbilling) in the subsequent fiscal period.

Assuming the Department will be successful in its request for reconciliation, PPAC revenues were increased for the underbilling of PPAC revenues experienced during the Base Year. This underbilling totaled \$23,684 (see Workpaper D), and will be recovered in the fiscal period subsequent to approval of the rate reconciliation process.

In addition, PPAC revenues include certain other costs that are passed onto the customer as part of the PPAC process. The Department currently bills its customers at a rate of .001/kWh for its contributions to the Independent Energy Efficiency Program (IEEP). All PPAC revenues collected from these billings are remitted to the IEEP for energy efficiency projects, and the revenues generated and the expenses incurred under this program do not enter into the determination of the Department's net operating income. As such, they are considered "revenue neutral." Revenues generated by this process are based on kWh sold. As kWh consumption is expected to decrease during the Rate Year, PPAC revenues related to this process are also expected to decrease. As such, PPAC revenues have been decreased by \$1,509. Conversely, contributions to the IEEP (classified as an expense) have also been decreased by \$1,509 to remain "revenue neutral" in the determination of net operating income.

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS  
Based on the Year Ended May 31, 2014 (Base Year)**

**NOTE 1 - OPERATING REVENUES - Continued**

*Base Revenue, Revenue Increase Rate*

The increase in Base Revenues (as a result of a 13.74% increase in base rates effective December 1, 2015) requested herein to support operations, establish adequate cash balances, and provide a reasonable rate of return on Rate Base, is expected to total \$113,119. Base Revenues in the Rate Year are expected to be \$936,279 (versus normalized Base Year revenues of \$823,160).

*Other Revenues*

Other revenues consist of late charges and miscellaneous electric revenues. These revenue sources, in general, are normally of an insignificant nature and have been fairly consistent from year to year. Other revenues in the Rate Year are expected to equal the three-year average (2012 to 2014) of these revenue sources. Revenues from late charges and miscellaneous electric revenues are expected to total \$7,179 and \$6,824, respectively, during the Rate Year.

**NOTE 2 - OPERATING EXPENSES**

a. Purchased Power - The cost of electricity purchased for distribution is forecasted to be \$835,011 during the Rate Year. This forecasted amount is based on actual purchased power costs incurred during the Base Year, adjusted for weather normalization calculations described in Workpaper A. As weather normalization is expected to decrease consumption and Base Revenues (Note 1), purchased power is also expected to decrease to meet those consumption needs. Decreases in purchased power, due to normalization adjustments, is expected to be \$9,480 (Workpaper A).

b. Other Operating Expenses - Other operating expenses are adjusted as follows:

(1) Labor (charged to expense accounts)

Labor charged to expense accounts include:

- Salaries of the line crew laborers (allocated via the work order system based on the work performed).
- Salaries of the Superintendents, clerical workers, and the Village Board (allocated to the Electric Department based on estimated level of effort).

Total salaries incurred during Base Year 2014 were \$281,592, of which \$6,642 was capitalized to operating property via the Department's work order system, and \$43,579 was capitalized to Construction Work in Progress for costs related to the June 2013 flood experienced by the Village of Mohawk and much of the Mohawk Valley, which may be subject to reimbursement from the Federal Emergency Management Agency (FEMA). Salaries charged to the various operating expense accounts of the Department totaled \$231,371 during Base Year 2014.

Total salaries to be incurred during the Rate Year are projected to be \$245,461, of which no salaries are expected to be capitalized to operating property. As such, \$245,461 will be expensed in the forecasted statement of operations.

The increase in total salaries from the Base Year is primarily due to an average hourly wage increase of 3.0% implemented during June 2014, and another 3% wage increase expected to be implemented on June 1, 2015. The combined wage increase had the effect of increasing total salaries by approximately \$14,000.

MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENTSUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS  
Based on the Year Ended May 31, 2014 (Base Year)

## NOTE 2 - OPERATING EXPENSES - Continued

b. Other Operating Expenses - Continued

## (2) Employee Benefits

Employee benefits include medical insurance, workers' compensation, disability insurance, New York State retirement contributions, FICA, and various safety training courses. Costs in Base Year 2014, represent the Electric Department's share of actual invoiced amounts (or via calculation on labor dollars for FICA), and is primarily based on a ratio of Electric Department labor dollars to total Village labor dollars.

In general, employee benefit costs which include various safety training costs, seminars, and workshops have increased significantly over the past few years, especially medical insurance, retirement costs, and training costs. Employee benefits, including training costs, have ranged from 76% to 84% of total salary costs over the last few years (84% in Base Year 2014).

Rate Year employee benefit costs are based on (1) actual invoiced amounts, (2) calculation (FICA), or (3) budgeted amounts based on historic trend. Rate Year employee benefit costs are expected to be approximately 84% of total labor dollars. Decrease in employee benefits costs is expected to be as follows:

Type	Base Year 2014	Rate Year	Rate Year Increase (Decrease)
Medical insurance and medical buy out cost (a)	\$ 99,496	\$ 108,643	\$ 9,147
NYS retirement (b)	37,492	37,000	(492)
Workers' compensation (c)	5,407	5,500	93
Disability insurance (c)	262	300	38
FICA (d)	20,637	18,778	(1,859)
Safety/OSHA and other employee benefits (e)	35,835	36,016	181
	<u>\$ 199,129</u>	<u>\$ 206,237</u>	<u>\$ 7,108</u>

- (a) Medical insurance, which includes dental coverage, is based on quoted premiums from the Village of Mohawk's insurance providers. These premiums have been included in the Village's entity-wide budgets and have been allocated to the Electric Department based on level of effort within the Department.
- (b) In general, retirement costs have increased significantly from prior years. The costs reported in the Rate Year will be paid in either December 2015 or February 2016, as allowed by the New York State Retirement System. Retirement cost included in the Rate Year is based on invoiced amounts to the Village, pro-rated to the Electric Department based on level of effort within the Department.
- (c) Workers' compensation and disability premiums are expected to increase slightly based on the Village's overall claim experience. Total Village-wide workers' compensation and disability premiums have been allocated to the Electric Department based on level of effort within the Department.
- (d) FICA is calculated at 7.65% of total gross salaries.
- (e) Represents cost of linemen's training programs (through the MEUA) and attendance at various educational workshops and events. Costs in the Rate Year are anticipated to be similar to the Base Year.



MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENTSUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS  
Based on the Year Ended May 31, 2014 (Base Year)

## NOTE 2 - OPERATING EXPENSES - Continued

b. Other Operating Expenses - Continued

## (3) Contractual/Material Expenses

Contractual and material expenses consist of materials, supplies, and/or services provided by outside vendors which are charged to the pole maintenance, distribution, street lights, consumer accounting, sales and administrative and general cost categories.

During the Rate Year, these costs are expected to equal the three-year average (2012-2014) of these categories, with no adjustment for inflation factors (see Workpaper C).

	Base Year 2014	Rate Year	Rate Year Increase (Decrease)
Maintenance of poles	\$ 965	\$ 845	\$ (120)
Distribution	55,794	43,027	(12,767)
Street lights	443	996	553
Consumer accounting	19,185	17,545	(1,640)
Sales expense	39	830	791
Administrative and general	33,020	37,263	4,243

## (4) Uncollectible Accounts

The Electric Department has had reasonably good results in its collection of customer receivables. Uncollectible accounts during the Rate Year are expected to equal the three-year average (2012-2014).

Three-year average (2012-2014)	\$ 12,862
Base Year 2014	<u>10,000</u>
Rate Year increase	<u><u>\$ 2,862</u></u>

## (5) Depreciation Expense

Depreciation expense (Exhibit 14) has been calculated based on existing operating property plus future operating property acquisitions detailed in Exhibit 14. Future operating property acquisitions include anticipated costs for material, capitalized labor, and related indirect overhead costs. Other than a few significant expenditures related to the purchase of (1) a "shared" digger derrick truck and (2) a bucket truck, it is expected that minimal capital improvements will be made during the Rate Year. Both of these purchases have been (or will be) financed through the issuance of long-term debt.

MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENTSUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS  
Based on the Year Ended May 31, 2014 (Base Year)

## NOTE 2 - OPERATING EXPENSES - Continued

b. Other Operating Expenses - Continued

## (5) Depreciation Expense - Continued

Depreciation charges are calculated using rates that are consistent with rates used in prior years. Depreciation charges are calculated on operating property balances.

Depreciation expense, Rate Year	\$ 70,254
Depreciation expense, Base Year	<u>72,320</u>
Rate Year decrease	<u><u>\$ (2,066)</u></u>

## (6) Rent and Taxes (PILOT)

The Electric Department pays rent to the Village's General Fund for its use of the Village Hall and DPW garage. The annual rental is based on the fair market value of commercial square footage rents in the Village of Mohawk and surrounding communities. Annual rent of these properties is \$6,975, and is based on the Electric Department's estimated use of square footage within the Village Hall and DPW garage.

In addition, during the Rate Year, the Electric Department would like to begin paying a Payment in Lieu of Taxes (PILOT) to the Village's General Fund.

The PILOT payments will be based on the net book value of its operating property located within the Village multiplied by the Village's current property tax rate. The expected PILOT payment during the Rate Year will be \$4,800, and is calculated as follows (see Exhibit 14):

Operating property subject to PILOT calculation	\$ 1,884,321
Accumulated depreciation	<u>(1,612,177)</u>
Net book value	272,144
Village tax rate per \$1,000	<u>\$ 17.74</u>
PILOT (rounded)	<u><u>\$ 4,800</u></u>

## (7) Miscellaneous Credits Transferred

Miscellaneous credits transferred represents the allocation of employee benefits to the various tasks performed by the line crew. It is the Electric Department's policy to allocate employee benefits to capital (operating property) transactions and distribution system repair expense accounts. Employee benefits are reported in the Electric Department's general ledger (Account 785) at gross amounts, therefore, there is a need to have a "credit" account to properly allocate these costs to the various capital accounts, without losing the integrity of the actual amount of these costs in the general ledger.

The allocation of employee benefit costs is based on direct labor dollars charged by the line crew for capital and repair tasks multiplied by an overhead percentage representative of those costs to direct labor dollars. The overhead rate used for employee benefits and supervision in the Rate Year is 60%, which is similar to overhead rates used in the past four fiscal years. Direct labor dollars anticipated to be capitalized and/or charged to repair expense accounts during the Rate Year (adjusted for salary increases previously described) is approximately \$110,000, which is equal to the Historic Base Year 2014, adjusted for salary increases.

MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENTSUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS  
Based on the Year Ended May 31, 2014 (Base Year)

## NOTE 2 - OPERATING EXPENSES - Continued

b. Other Operating Expenses - Continued

## (8) Contributions to IEEP

The Department participates in the Independent Energy Efficiency Program (IEEP) to offer programs and make capital improvements to promote energy efficiency by and for its customers. As previously described, contributions to the IEEP are based on kWh sold multiplied by .001 per kWh. Expected kWh sold in the Rate Year, due to weather normalization, is expected to approximate 21,465,000 kWh, which calls for a \$21,465 contribution to the IEEP during the Rate Year. These costs and related revenues (recovered by the PPAC process) are "revenue neutral" to the operations of the Department. This represents a \$1,509 decrease from the Base Year 2014.

## (9) Amortization of Rate Filing Costs

The Department wishes to amortize the cost of its rate filing over a three-year period, the expected period of benefit. Amortization costs are expected to be \$5,000 per annum for each of the next three years.

## NOTE 3 - INDEBTEDNESS

The Electric Department's indebtedness at the end of the Rate Year consists of both existing and anticipated debt obligations.

A summary of indebtedness at the end of the Rate Year is as follows:

Capitalized lease payable, with imputed interest at 2.5%,  
due during 2019 (a)

\$ 74,262

Bond payable, with interest at 2.5%, due during 2021

\$ 220,000

- (a) Existing capital lease payable for the purchase of a shared digger derrick truck. The truck is shared 50%-50% with the Village's Water Department.
- (b) Anticipated bond payable for the purchase of a bucket truck. Bond issuance is expected sometime in fiscal year 2016, which includes a portion of the Rate Year.

## NOTE 4 - RATE OF RETURN

The rate of return calculation is provided as an indicator of the level of forecasted income from operations compared to the risk/investment borne by the Electric Department.

The rate of return on Rate Base and Surplus for the year ended May 31, 2014, is calculated based on the prescribed format in the Village's Municipal Electric Utilities Annual Report filed with the New York State Department of Public Service for the year ended May 31, 2014. This rate of return on Rate Base and Surplus was negative (9.15)%. The rate of return on Rate Base and Surplus for the Forecasted Rate Year of 3.80% and 4.08%, respectively, is calculated using Base Year 2014 amounts and applying forecasted changes to the Electric Department's operation, rate base, debt service, and surplus, as described herein.

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**BALANCE SHEETS  
May 31,**

	<b>Fiscal 2012</b>	<b>Fiscal 2013</b>	<b>Fiscal 2014</b>	<b>2013-2014 Average Balance</b>
<b>ASSETS</b>				
Plant in service	\$ 2,364,905	\$ 2,421,251	\$ 2,461,914	\$ 2,441,583
Construction work in progress	-	-	103,445	51,723
Depreciation reserve	(1,870,961)	(1,930,767)	(2,032,529)	(1,981,648)
Contribution for extensions	-	-	-	-
Net plant	<u>493,944</u>	<u>490,484</u>	<u>532,830</u>	<u>511,657</u>
Depreciation reserve funds	152,275	102,411	-	51,206
Miscellaneous special funds	24,763	24,776	-	12,388
Cash	252,028	223,915	198,046	210,981
Working funds	700	700	700	700
Loans to Operating Municipality	-	-	-	-
Materials and supplies	46,414	33,004	52,009	42,507
Receivables from operating municipalities	4,902	7,321	5,339	6,330
Accounts receivable	130,274	174,569	241,337	207,953
Reserve for uncollectibles	(15,000)	(15,000)	(25,000)	(20,000)
Prepayments	-	-	8,130	4,065
Miscellaneous current assets	-	-	310,400	155,200
<b>Total assets</b>	<b><u>\$ 1,090,300</u></b>	<b><u>\$ 1,042,180</u></b>	<b><u>\$ 1,323,791</u></b>	<b><u>\$ 1,182,986</u></b>
<b>LIABILITIES</b>				
Accounts payable	36,685	\$ 43,258	43,596	\$ 43,427
Payables to Operating Municipality	-	-	372,588	186,294
Customer deposits	-	-	-	-
Taxes accrued	2,942	3,917	4,677	4,297
Interest accrued	-	-	-	-
Miscellaneous other current liabilities	-	-	-	-
Total current liabilities	<u>39,627</u>	<u>47,175</u>	<u>420,861</u>	<u>234,018</u>
Bonds payable	-	-	-	-
Long Term Debt - Other	-	-	-	-
Miscellaneous Unadjusted Credits	-	-	-	-
Total liabilities	<u>39,627</u>	<u>47,175</u>	<u>420,861</u>	<u>234,018</u>
Contributions to municipality	(969,833)	(1,003,667)	(1,032,842)	(1,018,255)
Surplus	<u>2,020,506</u>	<u>1,998,672</u>	<u>1,935,772</u>	<u>1,967,222</u>
Total surplus	<u>1,050,673</u>	<u>995,005</u>	<u>902,930</u>	<u>948,968</u>
<b>Total liabilities and surplus</b>	<b><u>\$ 1,090,300</u></b>	<b><u>\$ 1,042,180</u></b>	<b><u>\$ 1,323,791</u></b>	<b><u>\$ 1,182,986</u></b>

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**INCOME STATEMENTS  
(INCLUDING kWh SALES BY RATE CLASS)  
Years Ended May 31,**

		<b>Fiscal 2012</b>	<b>Fiscal 2013</b>	<b>Fiscal 2014</b>	<b>Three Year Average</b>
<b>Operating revenues</b>					
A/C 601	Residential sales	\$ 736,513	\$ 849,264	\$ 925,591	\$ 837,123
A/C 602	Commercial sales	212,437	223,645	237,801	224,628
A/C 603	Industrial sales	97,330	102,190	119,721	106,414
A/C 604	Public street lighting - operating municipality	29,376	30,432	30,332	30,047
A/C 605	Public Street lighting - other	-	-	-	-
A/C 606	Other sales to operating municipality	29,581	33,527	35,728	32,945
A/C 607	Other sales to other public authorities	-	-	-	-
A/C 608	Sales to other distributors	-	-	-	-
A/C 609	Sales to railroads	-	-	-	-
A/C 610	Security lighting	2,693	2,926	3,123	2,914
A/C 621	Rent from electric property	-	-	-	-
A/C 622	Miscellaneous electric revenues	5,935	6,075	8,463	6,824
	Total operating revenues	<u>1,113,865</u>	<u>1,248,059</u>	<u>1,360,759</u>	<u>1,240,894</u>
<b>Operation and maintenance expense</b>					
	Electricity purchased	622,582	749,293	844,491	738,789
	Transmission expense	-	-	-	-
	Poles, towers and fixtures	979	2,902	2,336	2,072
	Distribution expense	82,590	104,652	135,101	107,448
	Street lighting and signal expense	5,134	1,745	1,073	2,651
	Customer accounting and collection	38,423	47,163	46,453	44,013
	Sales expense	4,128	2,364	95	2,196
	Administrative and general expense	351,441	370,106	361,863	361,137
	Miscellaneous expense transferred	(63,598)	(72,637)	(72,687)	(69,641)
	Depreciation	57,205	48,830	72,320	59,452
	Taxes - electric	-	-	-	-
	Uncollectible revenues	28,586	-	10,000	12,862
	Total operation and maintenance expense	<u>1,127,470</u>	<u>1,254,418</u>	<u>1,401,045</u>	<u>1,260,978</u>
	<b>Income from operations</b>	<u>(13,605)</u>	<u>(6,359)</u>	<u>(40,286)</u>	<u>(20,083)</u>
<b>Other income (expense)</b>					
	Interest income	516	470	360	449
	Interest expense	-	-	-	-
	Contractual appropriations of income - IEEP contributions	-	(15,945)	(22,974)	(12,973)
	Miscellaneous interest deductions	-	-	-	-
	Other	-	-	-	-
	Total other income (expense)	<u>516</u>	<u>(15,475)</u>	<u>(22,614)</u>	<u>(12,524)</u>
	<b>Net Income</b>	<u><u>\$ (13,089)</u></u>	<u><u>\$ (21,834)</u></u>	<u><u>\$ (62,900)</u></u>	<u><u>\$ (32,608)</u></u>
<b>kWh Sales</b>					
A/C 601	Residential sales	14,691,318	15,554,912	15,581,942	15,276,057
A/C 602	Commercial sales	5,052,902	4,877,753	4,774,718	4,901,791
A/C 603	Industrial sales	1,677,200	1,626,100	1,795,500	1,699,600
A/C 604	Public street lighting - operating municipality	249,289	250,821	231,378	243,829
A/C 605	Public street lighting - other	-	-	-	-
A/C 606	Other sales to operating municipality	558,871	601,688	595,578	585,379
A/C 607	Other sales to other public authorities	-	-	-	-
A/C 608	Sales to other distributors	-	-	-	-
A/C 610	Security lighting	27,860	27,360	27,360	27,527
	Total kWh sold	<u><u>22,257,440</u></u>	<u><u>22,938,634</u></u>	<u><u>23,006,476</u></u>	<u><u>22,734,183</u></u>

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**STATEMENTS OF SURPLUS  
Years Ended May 31,**

	<u><b>Fiscal 2012</b></u>	<u><b>Fiscal 2013</b></u>	<u><b>Fiscal 2014</b></u>
<b>BALANCE, beginning of year</b>	\$ 1,103,667	\$ 1,050,673	\$ 995,005
Add:			
Net income (loss)	(13,089)	(21,834)	(62,900)
Prior period adjustment	6,153	-	-
Deduct:			
Contributions to municipality	<u>(46,058)</u>	<u>(33,834)</u>	<u>(29,175)</u>
<b>BALANCE, end of year</b>	<u><u><b>\$ 1,050,673</b></u></u>	<u><u><b>\$ 995,005</b></u></u>	<u><u><b>\$ 902,930</b></u></u>

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**RATE OF RETURN STUDY**

**RATE BASE**

**Based on the Year Ended May 31, 2014 (Base Year)**

		(a)	(b)	(c)	(d)	(e)
		Fiscal		Adjusted	Revenue	Year After
	<u>Reference (Page, Column, Row)</u>	<u>Year</u>	<u>Adjustments</u>	<u>Year</u>	<u>Change</u>	<u>Revenue</u>
						<u>Change</u>
35	Utility Plant in Service	RB, Ln 5 (c)	\$ 2,441,583	\$ 159,739	\$ 2,601,322	\$ -
36	Construction Work in Progress	RB, Ln 8 (c)	51,723	(51,723)	-	-
37	Total Utility Plant	ROR, Ln 35 plus Ln 36	2,493,306	108,016	2,601,322	-
38						
39	Accumulated Provision for Depre and Amc	RB, Ln 14 (c)	(1,981,648)	(133,804)	(2,115,452)	-
40						
41	Contributions for Extensions	RB, Ln 17 (c)	-	-	-	-
42						
43	Net Utility Plant	ROR, Total Ln 37, Ln 39, Ln 41	511,658	(25,788)	485,871	-
44						
45	Materials and Supplies	RB, Ln 21 (c)	42,507	9,502	52,009	-
46						
47	Prepayments	RB, Ln 24 (c)	4,065	4,065	8,130	-
48						
49	Cash Working Capital	ROR, Ln 74	133,000	1,973	134,974	N/A
50						
51	<u>Other: (Detail)</u>					
52						
53						
54						
55						
56	Rate Base	ROR, Total Ln 43=>Ln 54	\$ 691,230	\$ (10,247)	\$ 680,983	\$ -
						\$ 680,983

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**RATE OF RETURN STUDY  
CASH WORKING CAPITAL  
Based on the Year Ended May 31, 2014 (Base Year)**

		(a)	(b)	(c)	(d)	(e)
	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>	<u>Adjustments</u>	<u>Adjusted Year</u>	<u>Revenue Change</u>	<u>Year After Revenue Change</u>
57 <u>Cash Working Capital</u>						
58 Total Operating Expenses	ROR, Ln 22	\$ 1,424,019	\$ 18,221	\$ 1,442,240	\$ -	\$ 1,442,240
59						
60 Deduct:						
61 Fuel	ROR, Ln 6	-	-	-	N/A	-
62 Purchased Power	ROR, Ln 7	833,087	(9,480)	823,607	N/A	823,607
63 Depreciation	ROR, Ln16	72,320	(2,066)	70,254	N/A	70,254
64 PILOT	ROR, Ln17	-	4,800	4,800	N/A	4,800
65 Uncollectibles	ROR, Ln18	10,000	2,862	12,862	N/A	12,862
66						
67						
68 Adjusted Amount	ROR, Ln 58 minus Ln 61=>Ln 67	508,612	22,105	530,717	-	530,717
69						
70 Working Capital - Operating Expenses @ 1ROR, Ln 68/8		63,577	2,763	66,340	N/A	66,340
71						
72 Working Capital - Purchased Power @ 1/1:ROR, Ln 61/12		69,424	(790)	68,634	N/A	68,634
73						
74 Total Cash Working Capital	ROR, Total Ln 70, Ln 72	\$ 133,000	\$ 1,973	\$ 134,974	N/A	\$ 134,974



**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**DETAIL OF RATE BASE  
Based on the Year Ended May 31, 2014 (Base Year)**

		(a) Balance at Beg of Year	(b) Balance at End of Year	(c) Avg Balance	(d) Bal. At Beg. of Rate Year	(e) Bal. At End of Rate Year	(f) Avg. Balance
	<u>Reference (Page, Column, Row)</u>						
1	<u>Utility Plant in Service</u>						
2	Operating Property - Electric	Pg 104, Ln 2 (c) & (d)	\$ 2,421,251	\$ 2,461,914	\$ 2,441,583	\$ 2,572,822	\$ 2,601,322
3	Operating Property - Other Operations	Pg 104, Ln 3 (c) & (d)	-	-	-	-	-
4	Operating Property - General	Pg 104, Ln 4 (c) & (d)	-	-	-	-	-
5	Utility Plant in Service		<u>\$ 2,421,251</u>	<u>\$ 2,461,914</u>	<u>\$ 2,441,583</u>	<u>\$ 2,572,822</u>	<u>\$ 2,601,322</u>
6							
7							
8	Construction Work in Progress	Pg 104, Ln 5 (c) & (d)	<u>\$ -</u>	<u>\$ 103,445</u>	<u>\$ 51,723</u>	<u>\$ -</u>	<u>\$ -</u>
9							
10							
11	<u>Accumulated Provision for Depre and Amort</u>						
12	Accumulated Provision for Depreciation	Pg 105, Ln 19 (c) & (d)	\$ 1,930,767	\$ 2,032,529	\$ 1,981,648	\$ 2,139,484	\$ 2,115,452
13	Accumulated Provision for Amortization	Pg 105, Ln 20 (c) & (d)	-	-	-	-	-
14	Accumulated Provision for Depre and Amort		<u>\$ 1,930,767</u>	<u>\$ 2,032,529</u>	<u>\$ 1,981,648</u>	<u>\$ 2,139,484</u>	<u>\$ 2,115,452</u>
15							
16							
17	Contributions for Extensions	Pg 105, Ln 21 (c) & (d)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
18							
19							
21	Materials and Supplies	Pg 104, Ln 18 (c) & (d)	<u>\$ 33,004</u>	<u>\$ 52,009</u>	<u>\$ 42,507</u>	<u>\$ 52,009</u>	<u>\$ 52,009</u>
22							
23							
24	Prepayments	Pg 104, Ln 23 (c) & (d)	<u>\$ -</u>	<u>\$ 8,130</u>	<u>\$ 4,065</u>	<u>\$ 8,130</u>	<u>\$ 8,130</u>

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**DETAIL OF RATE OF RETURN  
Based on the Year Ended May 31, 2014 (Base Year)**

		(a) Balance at Beg of Year	(b) Balance at End of Year	(c) Avg Balance	(d) Bal. At Beg. of Rate Year	(e) Bal. At End of Rate Year	(f) Avg. Balance
<b><u>Capital Structure</u></b>	<b><u>Reference (Page, Column, Row)</u></b>						
1 <b><u>Debt</u></b>							
2 Bonds	Pg 105, Ln 2 (c) & (d)	\$ -	\$ -	\$ -	\$ -	\$ 220,000	\$ 110,000
3 Equipment Obligations - Long Term	Pg 105, Ln 3 (c) & (d)	-	-	-	92,828	74,262	83,545
4 Miscellaneous Long Term Debt	Pg 105, Ln 4 (c) & (d)	-	-	-	-	-	-
5 Notes Payable	Pg 105, Ln 9 (c) & (d)	-	-	-	-	-	-
6 Matured Long-Term Debt	Pg 105, Ln 12 (c) & (d)	-	-	-	-	-	-
7 Unamortized Premium on Debt	Pg 105, Ln 28 (c) & (d)	-	-	-	-	-	-
8 Unamortized Debt Discount and Expense	Pg 104, Ln 28 (c) & (d)	-	-	-	-	-	-
9							
10							
11 <b>Debt</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,828</u>	<u>\$ 294,262</u>	<u>\$ 193,545</u>
12							
13							
14 Customer Deposits	Pg 105, Ln 10 (c) & (d)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
15							
16							
17 <b><u>Surplus</u></b>							
18 Contributions - Operating Municipality	Pg 105, Ln 32 (c) & (d)	\$ (1,003,667)	\$ (1,032,842)	\$ (1,018,255)	\$ (1,046,342)	\$ (1,059,842)	\$ (1,053,092)
19 Surplus	Pg 105, Ln 33 (c) & (d)	1,998,672	1,935,772	1,967,222	1,848,587	1,874,521	1,861,554
20 Deficit	Pg 104, Ln 37 (c) & (d)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
21							
22							
23 <b>Surplus</b>		<u>\$ 995,005</u>	<u>\$ 902,930</u>	<u>\$ 948,968</u>	<u>\$ 802,245</u>	<u>\$ 814,679</u>	<u>\$ 808,462</u>
24							
25							
26 <b><u>Interest Costs</u></b>							
27 <b><u>Interest on Debt</u></b>							
28 Bonds	Pg 252, Ln 20 (k)			\$ -			\$ 5,500
29 Equipment Obligations - Long Term	Pg 252, Ln 28 (k)			-			2,321
30 Miscellaneous Long Term Debt	Pg 252, Ln 35 (k)			-			-
31 Notes Payable	Pg 250, Ln 22 (g)			-			-
32 Matured Long-Term Debt	N/A			-			-
33 Unamortized Premium on Debt (Credit)	Pg 106, Ln 36 (c)			-			-
34 Amortization of Debt Discount and Expense	Pg 106, Ln 35 (c)			-			-
35							-
36							-
37							-
38 <b>Interest on Debt</b>				<u>\$ -</u>			<u>\$ 7,821</u>
39 <b>Cost Rate</b>				<u>0.00%</u>			<u>2.66%</u>
40							
41 <b>Interest on Customer Deposits</b>	Pg 309, Ln 10 (f)			<u>\$ -</u>			<u>\$ -</u>
<b>Cost Rate</b>				<u>0.00%</u>			<u>0.00%</u>

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**REVENUE CHANGE  
For the Historic Year Ended May 31, 2014  
and the Rate Year**

	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	
106 Rate Base	ROR, Ln 30 (e)	680,983	
107			
108 Rate of Return	ROR, Ln 32 (e)	3.65%	
109			
110 Required Operating Income	ROR, Ln 106 * Ln 108	24,856	
111			
112 Adjusted Operating Income	ROR, Ln 28 (c)	(87,185)	
113			
114 Deficiency (Surplus)	ROR, Ln 110 - Ln 112	112,041	
115			
116 Retention Factor	ROR , Ln 132	0.9905	
117			
118 Revenue Increase (Decrease)	ROR, Ln 114 / Ln 116	113,119	
119			
120			
121			
122 Calculation of the Retention Factor:		<u>Factor</u>	<u>Proof</u>
123 Sales Revenues		1.0000	113,119
124 - Revenue Taxes	N/A	N/A	N/A
125 - Uncollectibles	ROR, Ln 18/Ln 1	0.0095	1,078
126			
127			
128 Sub-Total	ROR, Ln 123-Total Ln 124=>Ln 127	0.9905	112,041
129			
130 Federal Income Tax @ 35%	N/A	0.00	-
131			
132 Retention Factor	ROR, Ln 128 - Ln 130	0.9905	112,041

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**CALCULATION OF AVERAGE LINE LOSS AND FACTOR OF ADJUSTMENT  
Based on Line Losses for Fiscal Years 2009 Through 2014**

	<b><u>kWh Purchases</u></b>	<b><u>kWh Line Losses</u></b>	<b><u>Annual Line Loss</u></b>	<b><u>kWh Electric Dept. Use</u></b>	<b><u>kWh Sales</u></b>
Fiscal Year 2009	24,596,817	1,470,628	0.059789	176,727	22,949,462
Fiscal Year 2010	23,993,434	1,369,484	0.057077	154,817	22,469,133
Fiscal Year 2011	25,016,939	1,311,691	0.052432	156,227	23,549,021
Fiscal Year 2012	23,341,195	956,265	0.040969	127,490	22,257,440
Fiscal Year 2013	24,510,781	1,418,858	0.057887	153,289	22,938,634
Fiscal Year 2014	<u>24,576,020</u>	<u>1,384,282</u>	<u>0.056327</u>	<u>185,262</u>	<u>23,006,476</u>
	<u>146,035,186</u>	<u>7,911,208</u>		<u>953,812</u>	<u>137,170,166</u>

**Average Line Loss** **0.054173**

	<b><u>kWh Purchases</u></b>	<b><u>kWh Sales</u></b>	<b><u>Annual Factor of Adjustment</u></b>
Fiscal Year 2009	24,596,817	22,949,462	1.071782
Fiscal Year 2010	23,993,434	22,469,133	1.067840
Fiscal Year 2011	25,016,939	23,549,021	1.062335
Fiscal Year 2012	23,341,195	22,257,440	1.048692
Fiscal Year 2013	24,510,781	22,938,634	1.068537
Fiscal Year 2014	<u>24,576,020</u>	<u>23,006,476</u>	<u>1.068222</u>
	<u>146,035,186</u>	<u>137,170,166</u>	

**Average Factor of Adjustment** **1.064628**

MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT

## COMPARISON OF PRESENT AND PROPOSED RATES

	<u>Present</u>	<u>Proposed</u>	<u>Increase \$</u>	<u>Increase %</u>
<b><u>S.C. No. 1</u></b>				
Customer Charge	\$ 2.7500	\$ 3.1300	\$ 0.3800	13.82%
Non-Winter Rate (April-November)				
Energy charge, per kWh	\$ 0.0291	\$ 0.0331	\$ 0.0040	13.74%
Winter Rate (December - March)				
Energy charge, per kWh				
first 750 kWh	\$ 0.0291	\$ 0.0331	\$ 0.0040	13.74%
over 750 kWh	\$ 0.0480	\$ 0.0546	\$ 0.0066	13.74%
<b><u>S.C. No. 2</u></b>				
Customer Charge	\$ 2.7500	\$ 3.1300	\$ 0.3800	13.82%
Non-Winter Rate (April-November)				
Energy charge, per kWh	\$ 0.0241	\$ 0.0274	\$ 0.0033	13.74%
Winter Rate (December - March)				
Energy charge, per kWh	\$ 0.0359	\$ 0.0408	\$ 0.0049	13.74%
<b><u>S.C. No. 3</u></b>				
Demand Charge, per kW	\$ 4.5000	\$ 5.1200	\$ 0.6200	13.78%
Energy Charge, per kWh	\$ 0.0129	\$ 0.0147	\$ 0.0018	13.74%
<b><u>S.C. No. 4</u></b>				
Demand Charge, per kW	\$ 5.6000	\$ 6.3694	\$ 0.7694	13.74%
Energy Charge, per kWh	\$ 0.0329	\$ 0.0374	\$ 0.0045	13.74%
<b><u>S.C. No. 5</u></b>				
Facilities Charge per Fixture				
Per month, per 150 Watt lamp	\$ 6.15	\$ 7.00	\$ 0.85	13.74%
Per month, per 175 Watt lamp	\$ 7.10	\$ 8.08	\$ 0.98	13.74%
Per month, per 250 Watt lamp	\$ 10.15	\$ 11.54	\$ 1.39	13.74%
Per month, per 400 Watt lamp	\$ 15.75	\$ 17.91	\$ 2.16	13.74%
<b><u>S.C. No. 6</u></b>				
Facilities charge, per lamp, per month	\$ 5.5000	\$ 6.2500	\$ 0.75	13.64%
Energy Charge, per kWh	\$ 0.0274	\$ 0.0312	\$ 0.0038	13.74%

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**COMPARISON OF MONTHLY BILLS  
S.C. NO. 1 - RESIDENTIAL (APRIL - NOVEMBER)**

<b>kWh</b>	<b>Present</b>	<b>Proposed</b>	<b>Increase \$</b>	<b>Increase %</b>
0	\$ 2.75	\$ 3.13	\$ 0.38	13.82%
2	\$ 2.83	\$ 3.22	\$ 0.39	13.69%
10	\$ 3.17	\$ 3.59	\$ 0.42	13.25%
25	\$ 3.80	\$ 4.28	\$ 0.48	12.63%
50	\$ 4.85	\$ 5.43	\$ 0.58	11.96%
75	\$ 5.90	\$ 6.58	\$ 0.68	11.53%
100	\$ 6.95	\$ 7.73	\$ 0.78	11.23%
150	\$ 9.04	\$ 10.02	\$ 0.98	10.84%
200	\$ 11.14	\$ 12.32	\$ 1.18	10.59%
250	\$ 13.24	\$ 14.62	\$ 1.38	10.42%
500	\$ 23.73	\$ 26.11	\$ 2.38	10.03%
750	\$ 34.22	\$ 37.60	\$ 3.38	9.88%
1,000	\$ 44.71	\$ 49.09	\$ 4.38	9.80%
1,500	\$ 65.69	\$ 72.07	\$ 6.38	9.71%
2,000	\$ 86.67	\$ 95.05	\$ 8.38	9.67%
5,000	\$ 212.55	\$ 232.93	\$ 20.38	9.59%
PPA/kWh include.*	0.012859	0.012859		

\* = PPAC factor in effect during Rate Year (equivalent to average PPAC Factor in Base Year)

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**COMPARISON OF MONTHLY BILLS  
S.C. NO. 1 - RESIDENTIAL (DECEMBER - MARCH)**

<b>kWh</b>	<b>Present</b>	<b>Proposed</b>	<b>Increase \$</b>	<b>Increase %</b>
0	\$ 2.75	\$ 3.13	\$ 0.38	13.82%
2	\$ 2.83	\$ 3.22	\$ 0.39	13.69%
10	\$ 3.17	\$ 3.59	\$ 0.42	13.25%
25	\$ 3.80	\$ 4.28	\$ 0.48	12.63%
50	\$ 4.85	\$ 5.43	\$ 0.58	11.96%
75	\$ 5.90	\$ 6.58	\$ 0.68	11.53%
100	\$ 6.95	\$ 7.73	\$ 0.78	11.23%
150	\$ 9.04	\$ 10.02	\$ 0.98	10.84%
200	\$ 11.14	\$ 12.32	\$ 1.18	10.59%
250	\$ 13.24	\$ 14.62	\$ 1.38	10.42%
500	\$ 23.73	\$ 26.11	\$ 2.38	10.03%
750	\$ 34.22	\$ 37.60	\$ 3.38	9.88%
1,000	\$ 49.43	\$ 54.46	\$ 5.03	10.18%
1,500	\$ 79.86	\$ 88.19	\$ 8.33	10.43%
2,000	\$ 110.29	\$ 121.92	\$ 11.63	10.54%
5,000	\$ 292.87	\$ 324.30	\$ 31.43	10.73%
PPA/kWh include.*	0.012859	0.012859		

\* = PPAC factor in effect during Rate Year (equivalent to average PPAC Factor in Base Year)

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**COMPARISON OF MONTHLY BILLS  
S.C. NO. 2 - GENERAL SERVICE - NON-DEMAND METERED (APRIL - NOVEMBER)**

<b>kWh</b>	<b>Present</b>	<b>Proposed</b>	<b>Increase \$</b>	<b>Increase %</b>
0	\$ 2.75	\$ 3.13	\$ 0.38	13.82%
2	\$ 2.82	\$ 3.21	\$ 0.39	13.69%
10	\$ 3.12	\$ 3.53	\$ 0.41	13.24%
25	\$ 3.67	\$ 4.14	\$ 0.46	12.59%
50	\$ 4.60	\$ 5.14	\$ 0.55	11.85%
75	\$ 5.52	\$ 6.15	\$ 0.63	11.36%
100	\$ 6.45	\$ 7.16	\$ 0.71	11.01%
150	\$ 8.29	\$ 9.17	\$ 0.87	10.55%
200	\$ 10.14	\$ 11.18	\$ 1.04	10.25%
250	\$ 11.99	\$ 13.19	\$ 1.21	10.05%
500	\$ 21.23	\$ 23.26	\$ 2.03	9.56%
750	\$ 30.47	\$ 33.32	\$ 2.86	9.37%
1,000	\$ 39.71	\$ 43.39	\$ 3.68	9.27%
1,500	\$ 58.19	\$ 63.52	\$ 5.33	9.16%
2,000	\$ 76.67	\$ 83.65	\$ 6.98	9.10%
5,000	\$187.55	\$204.43	\$ 16.88	9.00%
10,000	\$372.34	\$405.72	\$ 33.38	8.96%
PPA/kWh include.*	0.012859	0.012859		

\* = PPAC factor in effect during Rate Year (equivalent to average PPAC Factor in Base Year)



**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**COMPARISON OF MONTHLY BILLS  
S.C. NO. 2 - GENERAL SERVICE - NON-DEMAND METERED (DECEMBER - MARCH)**

<b>kWh</b>	<b>Present</b>	<b>Proposed</b>	<b>Increase \$</b>	<b>Increase %</b>
0	\$ 2.75	\$ 3.13	\$ 0.38	13.82%
2	\$ 2.85	\$ 3.24	\$ 0.39	13.69%
10	\$ 3.24	\$ 3.67	\$ 0.43	13.25%
25	\$ 3.97	\$ 4.47	\$ 0.50	12.66%
50	\$ 5.19	\$ 5.81	\$ 0.63	12.05%
75	\$ 6.41	\$ 7.15	\$ 0.75	11.67%
100	\$ 7.63	\$ 8.50	\$ 0.87	11.41%
150	\$ 10.06	\$ 11.18	\$ 1.12	11.08%
200	\$ 12.50	\$ 13.86	\$ 1.36	10.88%
250	\$ 14.94	\$ 16.54	\$ 1.61	10.74%
500	\$ 27.13	\$ 29.96	\$ 2.83	10.43%
750	\$ 39.32	\$ 43.37	\$ 4.06	10.31%
1,000	\$ 51.51	\$ 56.79	\$ 5.28	10.25%
1,500	\$ 75.89	\$ 83.62	\$ 7.73	10.19%
2,000	\$100.27	\$110.45	\$ 10.18	10.15%
5,000	\$246.55	\$271.43	\$ 24.88	10.09%
PPA/kWh include.*	0.012859	0.012859		

\* = PPAC factor in effect during Rate Year (equivalent to average PPAC Factor in Base Year)

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**COMPARISON OF MONTHLY BILLS  
S.C. NO. 3 - GENERAL SERVICE - DEMAND METERED**

<b>kW</b>	<b>kWh</b>	<b>Present</b>	<b>Proposed</b>	<b>Increase \$</b>	<b>Increase %</b>
50	1,000	\$250.76	\$283.56	\$ 32.80	13.08%
	1,500	\$263.64	\$297.34	\$ 33.70	12.78%
	2,000	\$276.52	\$311.12	\$ 34.60	12.51%
75	2,000	\$389.02	\$439.12	\$ 50.10	12.88%
	3,000	\$414.78	\$466.68	\$ 51.90	12.51%
	4,000	\$440.54	\$494.24	\$ 53.70	12.19%
100	5,000	\$578.80	\$649.80	\$ 71.00	12.27%
	7,500	\$643.19	\$718.69	\$ 75.50	11.74%
	10,000	\$707.59	\$787.59	\$ 80.00	11.31%
PPA/kWh include.*		0.012859	0.012859		

\* = PPAC factor in effect during Rate Year (equivalent to average PPAC Factor in Base Year)

MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENTCOMPARISON OF MONTHLY BILLS  
S.C. NO. 4 - DEDICATED PRIMARY SERVICE - DEMAND METERED

<b>kW</b>	<b>kWh</b>	<b>Present</b>	<b>Proposed</b>	<b>Increase \$</b>	<b>Increase %</b>
50	1,000	\$ 325.76	\$ 368.73	\$ 42.97	13.19%
	1,500	\$ 348.64	\$ 393.86	\$ 45.22	12.97%
	2,000	\$ 371.52	\$ 418.99	\$ 47.47	12.78%
75	2,000	\$ 511.52	\$ 578.22	\$ 66.70	13.04%
	3,000	\$ 557.28	\$ 628.48	\$ 71.20	12.78%
	4,000	\$ 603.04	\$ 678.74	\$ 75.71	12.55%
100	5,000	\$ 788.80	\$ 888.24	\$ 99.44	12.61%
	7,500	\$ 903.19	\$1,013.88	\$110.69	12.26%
	10,000	\$1,017.59	\$1,139.53	\$121.94	11.98%
PPA/kWh include.*		0.012859	0.012859		

\* = PPAC factor in effect during Rate Year (equivalent to average PPAC Factor in Base Year)

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**COMPARISON OF MONTHLY BILLS  
S.C. NO. 5 - PRIVATE OUTDOOR LIGHTING**

<b>Type of Lamps</b>	<b># of Units</b>	<b>Present</b>	<b>Proposed</b>	<b>Increase \$</b>	<b>Increase %</b>
150 Watt lamp	1	\$ 6.15	\$ 7.00	\$ 0.85	13.82%
	10	\$ 61.50	\$ 70.00	\$ 8.50	13.82%
	20	\$123.00	\$140.00	\$ 17.00	13.82%
175 Watt lamp	1	\$ 7.10	\$ 8.08	\$ 0.98	13.80%
	10	\$ 71.00	\$ 80.80	\$ 9.80	13.80%
	20	\$142.00	\$161.60	\$ 19.60	13.80%
250 Watt lamp	1	\$ 10.15	\$ 11.54	\$ 1.39	13.69%
	10	\$101.50	\$115.40	\$ 13.90	13.69%
	20	\$203.00	\$230.80	\$ 27.80	13.69%
400 Watt lamp	1	\$ 15.75	\$ 17.91	\$ 2.16	13.71%
	10	\$157.50	\$179.10	\$ 21.60	13.71%
	20	\$315.00	\$358.20	\$ 43.20	13.71%

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**COMPARISON OF MONTHLY BILLS  
S.C. NO. 6 - PUBLIC STREET LIGHTING**

<b><u>kWh</u></b>	<b><u>Present</u></b>	<b><u>Proposed</u></b>	<b><u>Increase \$</u></b>	<b><u>Increase %</u></b>
100	\$ 9.53	\$ 10.66	\$ 1.13	11.86%
200	\$ 13.55	\$ 15.06	\$ 1.51	11.14%
500	\$ 25.63	\$ 28.28	\$ 2.65	10.34%

PPA/kWh i 0.012859      0.012859

\* = PPAC factor in effect during Rate Year (equivalent to average PPAC Factor in Base Year)

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**OPERATING PROPERTY ANALYSIS  
May 31, 2014 Through Rate Year**

<u>A/C#</u>	<u>5/31/14 Beg of Yr. Bal.</u>	<u>Actual Additions 6/1/14 to 2/28/2015</u>	<u>Estimated Additions, net of retirements 3/1/15 to 5/31/15</u>	<u>PROJECTED 5/31/15 END OF Year BAL</u>	<u>(Material Only) ADDITIONS, NET OF RETIREMENTS</u>	<u>Forecasted Retirements</u>	<u>PROJECTED END OF RATE YR. BAL</u>
301				\$ -			\$ -
302				-			-
303				-			-
311	1,200			1,200			1,200
312	213,839			213,839			213,839
321				-			-
322				-			-
323				-			-
325				-			-
331				-			-
332				-			-
333				-			-
334				-			-
342				-			-
344				-			-
345				-			-
351				-			-
352				-			-
353				-			-
354				-			-
358	271,549	4,352		275,901			275,901
359				-			-
361	644,912			644,912			644,912
362				-			-
363	202,282	364		202,646			202,646
364	16,255			16,255			16,255
365	154,535	2,592		157,127			157,127
366	91,240	2,159		93,399			93,399
367	6,613	326		6,939			6,939
368	106,071			106,071			106,071
369	31,750			31,750			31,750
370	23,382			23,382			23,382
371	107,822	3,078		110,900			110,900
381	159,583	457		160,040			160,040
382	657			657			657
383	1,455			1,455			1,455
384	311,267	4,262	92,828	408,357	220,000	(163,000)	465,357
385	9,054			9,054			9,054
386	19,904			19,904			19,904
387	88,544	490		89,034			89,034
388				-			-
391				-			-
392				-			-
393				-			-
<hr/>							
	<b>\$ 2,461,914</b>	<b>\$ 18,080</b>	<b>\$ 92,828</b>	<b>\$ 2,572,822</b>	<b>\$ 220,000</b>	<b>\$ (163,000)</b>	<b>\$ 2,629,822</b>
	(a)		(b)		(c)		(d)

(a) - Includes capitalized salaries, materials, and related overhead.

(b) - The Village purchased a digger derrick truck during fiscal year 2014. The Electric Department shares the cost of this truck with the Village's Water Department at 50%-50%. Other capitalized costs will be minimal during the period March 1, 2015 through May 31, 2015. For conservative purposes, these minimal capitalized costs have not been included in this schedule.

(c) - Capitalized costs during the Rate Year are expected to be minimal (other than the purchase of a bucket truck). As such, only the purchase of the bucket truck is included in this schedule.

(d) - Historic cost of retired bucket truck.

MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENTDEPRECIATION CALCULATIONS  
Year Ended May 31, 2015

A/C#	5/31/14	5/31/15	Avg.	Less:	Avg. Balance	Dep. Rate	Depreciation Reserves			5/31/15	Remaining Cost
	Beg of Yr. Bal.	End of Yr. Bal.	Gross Bal.	Contributions for Extension	Subject to Depreciation		Depreciation Expense A/C#	Amt.	Beg of Yr. Bal.	Retirements	
301	\$ -	\$ -	\$ -		\$ -			\$ -			\$ -
302	-	-	-		-			-			-
303	-	-	-		-			-			-
311	1,200	1,200	1,200		1,200		743 & 788	-			1,200
312	213,839	213,839	213,839		213,839	2.00%	743 & 788	4,277	77,948		131,614
321	-	-	-		-			-			-
322	-	-	-		-			-			-
323	-	-	-		-			-			-
325	-	-	-		-			-			-
331	-	-	-		-		711	-			-
332	-	-	-		-		711	-			-
333	-	-	-		-		711	-			-
334	-	-	-		-		711	-			-
342	-	-	-		-		717	-			-
344	-	-	-		-		717	-			-
345	-	-	-		-		717	-			-
351	-	-	-		-		733	-			-
352	-	-	-		-		733	-			-
353	-	-	-		-		733	-			-
354	-	-	-		-		733	-			-
358	271,549	275,901	273,725		273,725	4.00%	738	10,949	223,303		41,649
359	-	-	-		-		738	-			-
361	644,912	644,912	644,912		644,912	3.00%	743	19,347	603,775		21,790
362	-	-	-		-		743	-			-
363	202,282	202,646	202,464		202,464	2.50%	743	5,062	124,568		73,016
364	16,255	16,255	16,255		16,255	2.50%	743	406	12,054		3,795
365	154,535	157,127	155,831		155,831	3.00%	743	4,675	139,943		12,509
366	91,240	93,399	92,320		92,320	4.00%	743	3,693	94,875		(5,169)
367	6,613	6,939	6,776		6,776	4.00%	743	271	7,135		(467)
368	106,071	106,071	106,071		106,071	3.00%	743	3,182	67,180		35,709
369	31,750	31,750	31,750		31,750	3.00%	743	953	32,574		(1,777)
370	23,382	23,382	23,382		23,382	5.00%	743	1,169	12,603		9,610
371	107,822	110,900	109,361		109,361	5.00%	753	5,468	97,059		8,373
381	159,583	160,040	159,812		159,812	4.00%	788	6,392	145,649		7,999
382	657	657	657		657	4.00%	788	26	710		(79)
383	1,455	1,455	1,455		1,455	4.00%	788	58	1,570		(173)
384	311,267	408,357	359,812		359,812	10.00%	804	35,981	307,869		64,507
385	9,054	9,054	9,054		9,054	5.50%	788	498	10,988		(2,432)
386	19,904	19,904	19,904		19,904	5.00%	803	995	23,179		(4,270)
387	88,544	89,034	88,789		88,789	4.00%	788	3,552	49,547		35,935
388	-	-	-		-		788	-			-
391	-	-	-		-		788	-			-

<u>\$ 2,461,914</u>	<u>\$ 2,572,822</u>	<u>\$ 2,517,368</u>	<u>\$ -</u>	<u>\$ 2,517,368</u>	<u>\$ 106,955</u>	<u>\$ 2,032,529</u>	<u>\$ -</u>	<u>\$ 2,139,484</u>	<u>\$ 433,338</u>
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Amount of depreciation expense charged to:

A/C#	Amount Charged	
711	\$ -	
717	-	
733	-	
738	10,949	
743	43,035	
753	5,468	
788	10,526	
804	36,976	(included in overhead allocation)
	<u>\$ 106,955</u>	
	69,978	Depreciation Expense - FY 2015
	36,976	Depreciation charges on trucks allocated through work orders - FY 2015
	<u>\$ 106,955</u>	

MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENTDEPRECIATION CALCULATIONS  
Rate Year

	5/31/15	5/31/16	Avg.	Less:	Avg. Balance		Depreciation Reserves				Rate Year	
A/C#	Beg of Yr. Bal.	End of Yr. Bal.	Gross Bal.	Contributions for Extension	Subject to Depreciation	Dep. Rate	Depreciation Expense A/C#	Amt.	Beg of Yr. Bal.	Retirements	End of Yr. Bal.	Remaining Cost
301	\$ -	\$ -	\$ -		\$ -			\$ -	\$ -		\$ -	\$ -
302	-	-	-		-			-	-		-	-
303	-	-	-		-			-	-		-	-
311	1,200	1,200	1,200		1,200		743 & 788	-	-		-	1,200
312	213,839	213,839	213,839		213,839	2.00%	743 & 788	4,277	82,225		86,502	127,337
321	-	-	-		-			-	-		-	-
322	-	-	-		-			-	-		-	-
323	-	-	-		-			-	-		-	-
325	-	-	-		-			-	-		-	-
331	-	-	-		-		711	-	-		-	-
332	-	-	-		-		711	-	-		-	-
333	-	-	-		-		711	-	-		-	-
334	-	-	-		-		711	-	-		-	-
342	-	-	-		-		717	-	-		-	-
344	-	-	-		-		717	-	-		-	-
345	-	-	-		-		717	-	-		-	-
351	-	-	-		-		733	-	-		-	-
352	-	-	-		-		733	-	-		-	-
353	-	-	-		-		733	-	-		-	-
354	-	-	-		-		733	-	-		-	-
358	275,901	275,901	275,901		275,901	4.00%	738	11,036	234,252		245,288	30,613
359	-	-	-		-		738	-	-		-	-
361	644,912	644,912	644,912		644,912	3.00%	743	19,347	623,122		642,470	2,442
362	-	-	-		-		743	-	-		-	-
363	202,646	202,646	202,646		202,646	2.50%	743	5,066	129,630		134,696	67,950
364	16,255	16,255	16,255		16,255	2.50%	743	406	12,460		12,867	3,388
365	157,127	157,127	157,127		157,127	3.00%	743	4,714	144,618		149,332	7,795
366	93,399	93,399	93,399		93,399	4.00%	743	3,736	98,568		102,304	(8,905)
367	6,939	6,939	6,939		6,939	4.00%	743	278	7,406		7,684	(745)
368	106,071	106,071	106,071		106,071	3.00%	743	3,182	70,362		73,544	32,527
369	31,750	31,750	31,750		31,750	3.00%	743	953	33,527		34,479	(2,729)
370	23,382	23,382	23,382		23,382	5.00%	743	1,169	13,772		14,941	8,441
371	110,900	110,900	110,900		110,900	5.00%	753	5,545	102,527		108,072	2,828
381	160,040	160,040	160,040		160,040	4.00%	788	6,402	152,041		158,443	1,597
382	657	657	657		657	4.00%	788	26	736		763	(106)
383	1,455	1,455	1,455		1,455	4.00%	788	58	1,628		1,686	(231)
384	408,357	465,357	436,857		436,857	10.00%	804	43,686	343,850	(163,000)	224,536	240,821
385	9,054	9,054	9,054		9,054	5.50%	788	498	11,486		11,984	(2,930)
386	19,904	19,904	19,904		19,904	5.00%	803	995	24,174		25,169	(5,265)
387	89,034	89,034	89,034		89,034	4.00%	788	3,561	53,099		56,660	32,374
388	-	-	-		-		788	-	-		-	-
391	-	-	-		-		788	-	-		-	-
	\$ 2,572,822	\$ 2,629,822	\$ 2,601,322	\$ -	\$ 2,601,322			\$ 114,935	\$ 2,139,484	\$ (163,000)	\$ 2,091,419	\$ 538,403

Amount of depreciation expense charged to:

A/C#	Amount Charged
711	\$ -
717	-
733	-
738	11,036
743	43,128
753	5,545
788	10,545
804	44,681
	<u>\$ 114,935</u>

(included in overhead allocation)

70,254	Depreciation Expense - FY 2014
44,681	Depreciation charges on trucks allocated through work orders - Rate Year
<u>\$ 114,935</u>	

**PILOT Calculation**

A/C# 311 to 371	\$ 1,884,321
Accum Deprec	(1,612,177)
Net Book Value	\$ 272,144

Prop Tax Rate	\$ 17.74
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PILOT - Rounded	\$ 4,827.83
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PILOT - Rounded	\$ 4,800
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**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**FORECASTED STATEMENTS OF CASH FLOWS WITH 13.74% REVENUE  
INCREASE EFFECTIVE OCTOBER 1, 2015**

Actual for Years Ended May 31, 2013 and 2014, and Forecast for Rate Year

	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>Forecasted Rate Year</b>
<b>Net operating income (loss), as reported in Annual Report</b>	<b>\$ (22,304)</b>	<b>\$ (63,260)</b>	<b>\$ 25,934</b>
Add: depreciation expense	48,830	72,320	70,254
Add: depreciation charges through clearing accounts	10,976	29,528	36,976
Receipts (expenditures)			
Acquisition of operating property and change in CWIP	(56,346)	(144,194)	(220,000)
Proceeds from depreciation reserves to fund operating property	49,851	127,187	-
Proceeds from issuance of bonds	-	-	220,000
Repayment of debt principle	-	-	(46,000)
Contribution of surplus to General Fund	(33,834)	(29,175)	(30,000)
Interest income received	470	360	-
Change in other assets, net	(33,304)	(392,321)	-
Change in other liabilities, net	7,548	373,686	-
<b>Net increase (decrease) in operating cash</b>	<b>(28,113)</b>	<b>(25,869)</b>	<b><u>\$ 57,164</u></b>
OPERATING CASH, beginning of year	252,728	224,615	
<b>OPERATING CASH, end of year</b>	<b><u>\$ 224,615</u></b>	<b><u>\$ 198,746</u></b>	

## **Revised Tariff Leaves**

PSC NO: 2 ELECTRICITY  
COMPANY: MOHAWK MUNICIPAL COMMISSION  
INITIAL EFFECTIVE DATE: 12/01/2015

LEAF: 1  
REVISION: 1  
SUPERSEDING REVISION: 0

COVER

MOHAWK MUNICIPAL COMMISSION  
CONCURRENCE TARIFF

PSC NO: 2 ELECTRICITY  
COMPANY: MOHAWK MUNICIPAL COMMISSION  
INITIAL EFFECTIVE DATE: 12/01/2015

LEAF: 2  
REVISION: 2  
SUPERSEDING REVISION: 1

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PSC NO: 2 ELECTRICITY  
COMPANY: MOHAWK MUNICIPAL COMMISSION  
INITIAL EFFECTIVE DATE: 12/01/2015

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SUPERSEDING REVISION: 0

## GENERAL INFORMATION

A. CONCURRENCE:

The Mohawk Municipal Commission concurs in and agrees to abide by the rules and regulations as set forth in the generic tariff filed by the New York Municipal Power Agency (NYMPA) in Case No. 97-E-1575.

B. TERRITORY TO WHICH SCHEDULE APPLIES:

These rates, rules and regulations are applicable to the Village of Mohawk and that portion of the Town of German Flatts served under franchises granted to the Village of Mohawk.

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### SERVICE CLASSIFICATION NO. 1

#### APPLICABLE TO USE OF SERVICE FOR:

Single-phase residential purpose usage in an individual residence; in an individual flat or individual apartment in a multiple-family dwelling; for residential purposes in a rooming house where not more than four (4) rooms are available for rent; and for single phase farm service when supplied through the farm residence meter; use exclusively in connection with religious purposes by corporations or associations organized and conducted in good faith for religious purposes, and including the operation by such corporation or association of a school, not withstanding that secular subjects are taught at such school; for single-phase service exclusively in connection with a community residence as defined in subdivision 28, 28A or 28B of section 1.03 of the Mental Hygiene Law, provided that such residence is operated by a not-for-profit corporation and if supervisory staff is on site on a twenty-four hour per day basis that the residence provides living accommodations for fourteen or fewer residents; and use for any post or hall owned or leased by a not-for-profit organization that is a veterans organization.

#### CHARACTER OF SERVICE:

Continuous-Alternating current, single phase, 60 cycle, 120 volts 2 wire, or 120/240 volt 3 wire, or 120/208 volt 3 wire.

#### RATE:

December - March

Customer Charge	\$ 3.1300
First 750 kWh, per kWh	\$ .0331
Over 750 kWh, per kWh	\$ .0546

April - November

Customer Charge	\$ 3.1300
All kWh, per kWh	\$ .0331

#### MINIMUM CHARGE:

Per meter, per month	\$ 3.1300
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REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 1 (CONT'D)

TERMS OF PAYMENT:

All bills are due when personally served or three days after the mailing of the bill and may be paid in full on or before the "Due Date" specified on the bill which shall be at least 20 days after the date on which the bill is rendered. A monthly late payment charge will be assessed at a rate of one and one-half percent (1½%) on a Customer's unpaid balance, including service billing arrears and unpaid late payment charges. Remittance mailed on the "Due Date" will be accepted without the late charge, the postmark to be conclusive evidence of the date of the mailing. The failure on the part of the Customer to receive the bill shall not entitle him or her to pay without the late payment charge after the "Due Date."

PURCHASED POWER ADJUSTMENT:

The charges set forth in this service classification shall be subject to a purchased power adjustment as explained in the NYMPA generic tariff. The charges billed under this section shall be subject to the late payment charge.

TERM:

One year and thereafter one-year terms until terminated on 72 hours prior written notice.

SPECIAL PROVISIONS:

- A. Application for service may be oral, except as herein otherwise provided.
- B. Whenever service is supplied from a line extension constructed in accordance with the provisions of Rule V of the NYMPA generic tariff, and whenever such service is subject to a surcharge or minimum charge determined pursuant to these rules, Customer shall:
  - 1. Make written application for service upon the Utility's prescribed forms.
  - 2. Comply with all of the applicable provisions of the rules including the guarantee to pay the surcharge or minimum charge.
  - 3. Upon terminating service, pay the balance due on the surcharge or minimum charge.
- C. Customer shall provide any facilities necessary to secure his or her own equipment against disturbances including but not limited to loss of phase, transients, voltage pulses or harmonic frequencies whether originating with his or her own equipment or elsewhere. These facilities shall be installed on the load side of Customer's service equipment.

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REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 1 (CONT'D)

- D. If the customer proposes to install computers, solid state devices, or other voltage sensitive equipment, the Customer may have to safeguard this equipment by the application of line filters, solid state line-voltage regulators, transient suppressors, isolating transformers, uninterruptible power supply (UPS) systems or motor generators. Utility distribution systems normally operate between certain voltage limits as established by National Standards. The Utility should be contacted for further guidance.
- E. Multiple meters at single-family dwellings or at individual flats or apartments in multiple-family dwelling shall be combined into a single billing for said single-family dwellings, or for individual flat or apartment in multiple-family dwellings.
- F. The character of service (voltages) for service to apartmental units shall be 120/240 volt or single phase or 120/208 volt, three phase, four wire, Wye at the Utility's option based on availability, loadings, etc. All meters shall be furnished and installed by the Utility. For installations in excess of six (6) metered positions, the Customer shall install the meter module within the structure and shall be accessible to Utility personnel on a round-the-clock basis. Location of meter modules will not be accepted if location is to be utilized as any form of storage facility. Total access to the meter module must be guaranteed by the Customer.
- G. The Customer shall apply for and receive permission from the Utility prior to effecting any changes and/or modification of the Customer's wiring or service. Failure to comply with the regulation shall cause the Utility to refuse its service to, or remove its service from, any installation which in the judgment of the Utility will injuriously affect the operation of its system or its service to others.



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LEAF: 7  
REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 2

APPLICABLE TO USE OF SERVICE FOR:

Small commercial business, governmental use, professional, and all other service type consumers.

CHARACTER OF SERVICE:

Continuous - Alternating current, 60 cycle, single phase 120/240 volt or three phase 120/208 volt or 600 volt.

RATE:

December - March

Customer Charge	\$ 3.1300
All kWh, per kWh	\$ .0408

April - November

Customer Charge	\$ 3.1300
All kWh, per kWh	\$ .0274

MINIMUM CHARGE:

Per meter, per month	\$ 3.1300
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TERMS OF PAYMENT:

All bills are due when personally served or three days after the mailing of the bill and may be paid in full on or before the "Due Date" specified on the bill which shall be at least 20 days after the date on which the bill is rendered. A monthly late payment charge will be assessed at a rate of one and one-half percent (1½%) on a Customer's unpaid balance, including service billing arrears and unpaid late payment charges. Remittance mailed on the "Due Date" will be accepted without the late charge, the postmark to be conclusive evidence of the date of the mailing. The failure on the part of the Customer to receive the bill shall not entitle him or her to pay without the late payment charge after the "Due Date."

PURCHASED POWER ADJUSTMENT:

The charges set forth in this service classification shall be subject to a purchased power adjustment as explained in the NYMPA generic tariff. The charges billed under this section shall be subject to the late payment charge.

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LEAF: 8  
REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 2 (CONT'D)

TERM:

The Customer will be responsible for any use of service until 2 days after written notice to discontinue service has been received by the Utility.

SPECIAL PROVISIONS:

- A. Application for service may be oral, except as herein otherwise provided.
- B. Whenever service is supplied from a line extension constructed in accordance with the provisions of Rule V of the NYMPA generic tariff, and whenever such service is subject to a surcharge or minimum charge determined pursuant to these rules, Customer shall:
  - 1. Make written application for service upon the Utility's prescribed forms.
  - 2. Comply with all of the applicable provisions of the rules including the guarantee to pay the surcharge or minimum charge.
  - 3. Upon terminating service, pay the balance due on the surcharge or minimum charge.
- C. Customer shall provide any facilities necessary to secure his or her own equipment against disturbances including but not limited to loss of phase, transients, voltage pulses or harmonic frequencies whether originating with his or her own equipment or elsewhere. These facilities shall be installed on the load side of Customer's service equipment.
- D. If the customer proposes to install computers, solid state devices, or other voltage sensitive equipment, the Customer may have to safeguard this equipment by the application of line filters, solid state line-voltage regulators, transient suppressors, isolating transformers, uninterruptible power supply (UPS) systems or motor generators. Utility distribution systems normally operate between certain voltage limits as established by National Standards. The Utility should be contacted for further guidance.
- E. The rate is available for total requirement Customers with monthly usage less than 5000 kWh in any 2 consecutive winter months (December through March billing periods). Customers with monthly usage exceeding 5000 kWh in any 2 consecutive months shall be transferred to Service Classification No. 3 for a period of 12 months. If consumption is less than 5000 kWh and less than 20 kW per month, for 12 consecutive months, the Customers will be returned to Service Classification No. 2.

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LEAF: 9  
REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 2 (CONT'D)

SPECIAL PROVISIONS: (CONT'D)

F. Primary and Secondary Voltage Service

1. Where an overhead primary voltage service (2,400; 4,160 volts) is supplied, the Customer, from the metered point of service entrance, at his or her own expense and in a manner satisfactory to the Utility, shall furnish, install and maintain such switches, transformers, regulators, capacitors and other equipment as the Utility may deem necessary to assure stability and compatibility with the system service.
2. Where an underground primary voltage service is supplied, the Customer shall furnish, install and maintain all electrical equipment such as all wire switches, transformer, regulators, capacitors and other required equipment as the Utility may deem necessary to assure stability and compatibility with the system service to the point of connection on the Utility's electric system.
3. Where an overhead secondary voltage service is greater than 400 amps to non-residential Customers is supplied, the Customer, from the metered point of service entrance, at his or her own expense and in a manner satisfactory to the Utility, shall furnish, install and maintain such switches transformers, regulators, capacitors and other equipment as the Utility may deem necessary to assure stability and compatibility with the system service.
4. Where the underground secondary voltage service is greater than 400 amps to non-residential Customers is supplied, the Customer shall furnish, install and maintain all electrical equipment such as all wire switches, transformer, regulators, capacitors and other required equipment as the Utility may deem necessary to assure stability and compatibility with the system to the point of connection on the Utility's electric system.

- G. The Customer, in taking three phase electric service, shall connect his or her lighting and other single phase loads so as to maintain as nearly as is reasonably possible equal currents in each of three phase conductors at the point of delivery. The current in any phase conductor shall not exceed the average of the currents in all three phase conductors by more than five percent (5%).

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LEAF: 10  
REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 3

APPLICABLE USE OF SERVICE FOR:

Large commercial business, governmental use, professional and all other service type customers.

CHARACTER OF SERVICE:

Continuous - Alternating current, 60 cycle, single phase 120/240 volt, or three phase 120/208, 240, 480 or 600 volt, or three phase 4160 volt at the option of the Utility.

RATE:

	<u>Rate</u>
Demand charge, per kW	\$5.1200
Energy charge, per kWh	\$0.0147

MINIMUM CHARGE:

Per meter, per month shall be the demand charge.

DETERMINATION OF DEMAND:

- A. A demand meter shall be installed and the large commercial rate shall apply whenever a Customer energy use exceeds 5000 kWh in any 2 consecutive winter months (December through March billing periods). The demand meter shall remain and the large commercial rate shall apply until such time as the monthly energy usage and demand falls below 5000 kWh and 20 kW, respectively, for 12 consecutive months, which requirement may not be avoided by temporarily terminating service.
- B. The demand shall be measured at 15 minute intervals, and for billing purposes, shall be the greater of:
  - 1. The maximum demand occurring during the month, or
  - 2. Seventy-five percent (75%) of the highest demand occurring during any of the preceding 11 months.

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LEAF: 11  
REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 3 (CONT'D)

TERMS OF PAYMENT:

All bills are due when personally served or three days after the mailing of the bill and may be paid in full on or before the "Due Date" specified on the bill which shall be at least 20 days after the date on which the bill is rendered. A monthly late payment charge will be assessed at a rate of one and one-half percent (1½%) on a Customer's unpaid balance, including service billing arrears and unpaid late payment charges. Remittance mailed on the "Due Date" will be accepted without the late charge, the postmark to be conclusive evidence of the date of the mailing. The failure on the part of the Customer to receive the bill shall not entitle him or her to pay without the late payment charge after the "Due Date."

PURCHASE POWER ADJUSTMENT:

The charges set forth in this service classification shall be subject to a purchased power adjustment as explained in the NYMPA generic tariff. The charges billed under this section shall be subject to the late payment charge.

TERM:

One year and thereafter one-year terms until terminated on 72 hours prior written notice.

SPECIAL PROVISIONS:

- A. Application for service may be oral, except as herein otherwise provided.
- B. Whenever service is supplied from a line extension constructed in accordance with the provisions of Rule V of the NYMPA generic tariff, and whenever such service is subject to a surcharge or minimum charge determined pursuant to these rules, Customer shall:
  - 1. Make written application for service upon the Utility's prescribed forms.
  - 2. Comply with all of the applicable provisions of the rules including the guarantee to pay the surcharge or minimum charge.
  - 3. Upon terminating service, pay the balance due on the surcharge or minimum charge.

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LEAF: 12  
REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 3 (CONT'D)

SPECIAL PROVISIONS: (CONT'D)

- C. Customer shall provide any facilities necessary to secure his or her own equipment against disturbances including but not limited to loss of phase, transients, voltage pulses or harmonic frequencies whether originating with his or her own equipment or elsewhere. These facilities shall be installed on the load side of Customer's service equipment.
- D. If the customer proposes to install computers, solid state devices, or other voltage sensitive equipment, the Customer may have to safeguard this equipment by the application of line filters, solid state line-voltage regulators, transient suppressors, isolating transformers, uninterruptible power supply (UPS) systems or motor generators. Utility distribution systems normally operate between certain voltage limits as established by National Standards. The Utility should be contacted for further guidance.
- E. The Customer, in taking three phase electric service, shall connect his or her lighting and other single phase loads so as to maintain as nearly as is reasonably possible equal currents in each of three phase conductors at the point of delivery. The current in any phase conductor shall not exceed the average of the currents in all three phase conductors by more than five percent (5%).
- F. Primary and Secondary Voltage Service
  - 1. Where an overhead primary voltage service (2,400; 4,160 volts) is supplied, the Customer, from the metered point of service entrance, at his or her own expense and in a manner satisfactory to the Utility, shall furnish, install and maintain such switches, transformers, regulators, capacitors and other equipment as the Utility may deem necessary to assure stability and compatibility with the system service.
  - 2. Where an underground primary voltage service is supplied, the Customer shall furnish, install and maintain all electrical equipment such as all wire switches, transformer, regulators, capacitors and other required equipment as the Utility may deem necessary to assure stability and compatibility with the system service to the point of connection on the Utility's electric system.

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LEAF: 13  
REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 3 (CONT'D)

SPECIAL PROVISIONS: (CONT'D)

3. Where an overhead secondary voltage service is greater than 400 amps to non-residential Customers is supplied, the Customer, from the metered point of service entrance, at his or her own expense and in a manner satisfactory to the Utility, shall furnish, install and maintain such switches transformers, regulators, capacitors and other equipment as the Utility may deem necessary to assure stability and compatibility with the system service.
4. Where the underground secondary voltage service is greater than 400 amps to non-residential Customers is supplied, the Customer shall furnish, install and maintain all electrical equipment such as all wire switches, transformer, regulators, capacitors and other required equipment as the Utility may deem necessary to assure stability and compatibility with the system to the point of connection on the Utility's electric system.

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LEAF: 14  
REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 4

APPLICABLE TO USE OF SERVICE FOR:

Dedicated primary service.

CHARACTER OF SERVICE:

Continuous - Alternating current, 60 cycle, three phase, 4160 volt.

RATE:

	<u>Rate</u>
Demand charge, per kW	\$6.3694
Energy charge, per kWh	\$0.0374

MINIMUM CHARGE:

The minimum charge shall be the demand charge.

DETERMINATION OF DEMAND:

- A. The demand shall be measured at 15 minute intervals, and for billing purposes, shall be the greater of:
1. The maximum demand occurring during the month, or
  2. Seventy-five percent (75%) of the highest demand occurring during the preceding eleven months.

TERMS OF PAYMENT:

All bills are due when personally served or three days after the mailing of the bill and may be paid without imposition of a charge for late payment if paid in full on or before the "last day to pay" date specified on the bill which shall be at least 20 days after the date on which the bill is rendered.

A monthly late payment charge will be assessed at a rate of one and one-half percent (1½%) per month on Customer's unpaid balance, including service billing arrears and unpaid late payment charges. Remittance mailed on the "last day to pay" date will be accepted without the late charge, the postmark to be conclusive evidence of the date of the mailing. The failure on the part of the Customer to receive the bill shall not entitle him/her to pay without the late payment charge after "last day to pay" date.



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LEAF: 15  
REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 4 (CONT'D)

PURCHASE POWER ADJUSTMENT:

The charges set forth in this service classification shall be subject to a purchased power adjustment as explained in the NYMPA generic tariff. The charges billed under this section shall be subject to the late payment charge.

TERM:

One year and thereafter for one-year terms until terminated on 72 hours prior written notice.

SPECIAL PROVISIONS:

- A. Application for service may be oral, except as herein otherwise provided.
- B. Whenever service is supplied from a line extension constructed in accordance with the provisions of Rule V of the NYMPA generic tariff, and whenever such service is subject to a surcharge or minimum charge determined pursuant to these rules, Customer shall:
  - 1. Make written application for service upon the Utility's prescribed forms.
  - 2. Comply with all of the applicable provisions of the rules including the guarantee to pay the surcharge or minimum charge.
  - 3. Upon terminating service, pay the balance due on the surcharge or minimum charge.
- C. Customer shall provide any facilities necessary to secure his or her own equipment against disturbances including but not limited to loss of phase, transients, voltage pulses or harmonic frequencies whether originating with his or her own equipment or elsewhere. These facilities shall be installed on the load side of Customer's service equipment.
- D. If the customer proposes to install computers, solid state devices, or other voltage sensitive equipment, the Customer may have to safeguard this equipment by the application of line filters, solid state line-voltage regulators, transient suppressors, isolating transformers, uninterruptible power supply (UPS) systems or motor generators. Utility distribution systems normally operate between certain voltage limits as established by National Standards. The Utility should be contacted for further guidance.

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LEAF: 16  
REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 4 (CONT'D)

SPECIAL PROVISIONS: (CONT'D)

- E. The Customer, in taking three phase electric service, shall connect his or her lighting and other single phase loads so as to maintain as nearly as is reasonably possible equal currents in each of three phase conductors at the point of delivery. The current in any phase conductor shall not exceed the average of the currents in all three phase conductors by more than five percent (5%).
- F. Primary and Secondary Voltage Service
1. Where an overhead primary voltage service (2,400; 4,160 volts) is supplied, the Customer, from the metered point of service entrance, at his or her own expense and in a manner satisfactory to the Utility, shall furnish, install and maintain such switches, transformers, regulators, capacitors and other equipment as the Utility may deem necessary to assure stability and compatibility with the system service.
  2. Where an underground primary voltage service is supplied, the Customer shall furnish, install and maintain all electrical equipment such as all wire switches, transformer, regulators, capacitors and other required equipment as the Utility may deem necessary to assure stability and compatibility with the system service to the point of connection on the Utility's electric system.
  3. Where an overhead secondary voltage service is greater than 400 amps to non-residential Customers is supplied, the Customer, from the metered point of service entrance, at his or her own expense and in a manner satisfactory to the Utility, shall furnish, install and maintain such switches transformers, regulators, capacitors and other equipment as the Utility may deem necessary to assure stability and compatibility with the system service.
  4. Where the underground secondary voltage service is greater than 400 amps to non-residential Customers is supplied, the Customer shall furnish, install and maintain all electrical equipment such as all wire switches, transformer, regulators, capacitors and other required equipment as the Utility may deem necessary to assure stability and compatibility with the system to the point of connection on the Utility's electric system.

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LEAF: 17  
REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 5

APPLICABLE TO USE OF SERVICE FOR:

Private outdoor lighting.

CHARACTER OF SERVICE:

Limited period - approximately 4200 hours per year, 60 cycle alternating current at approximately 120 volts.

RATE:

Per month, per 150 watt lamp	\$ 7.00
Per month, per 175 watt lamp	\$ 8.08
Per month, per 250 watt lamp	\$11.54
Per month, per 400 watt lamp	\$17.91

TERMS OF PAYMENT:

All bills are due when personally served or three days after the mailing of the bill and may be paid in full on or before the "Due Date" specified on the bill which shall be at least 20 days after the date on which the bill is rendered. A monthly late payment charge will be assessed at a rate of one and one-half percent (1½%) on a Customer's unpaid balance, including service billing arrears and unpaid late payment charges. Remittance mailed on the "Due Date" will be accepted without the late charge, the postmark to be conclusive evidence of the date of the mailing. The failure on the part of the Customer to receive the bill shall not entitle him or her to pay without the late payment charge after the "Due Date."

PURCHASE POWER ADJUSTMENT:

The charges set forth in this service classification shall be subject to a purchased power adjustment as explained in the NYMPA generic tariff. The charges billed under this section shall be subject to the late payment charge.

TERM:

One year, commencing on the day of installation and thereafter from year to year until terminated on 30 days written notice.

PSC NO: 2 ELECTRICITY  
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LEAF: 18  
REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 5 (CONT'D)

SPECIAL PROVISIONS:

- A. Application for service may be oral, except as herein otherwise provided.
- B. Whenever service is supplied from a line extension constructed in accordance with the provisions of Rule V of the NYMPA generic tariff, and whenever such service is subject to a surcharge or minimum charge determined pursuant to these rules, Customer shall:
  - 1. Make written application for service upon the Utility's prescribed forms.
  - 2. Comply with all of the applicable provisions of the rules including the guarantee to pay the surcharge or minimum charge.
  - 3. Upon terminating service, pay the balance due on the surcharge or minimum charge.
- C. The Utility shall furnish, install, own, operate and maintain a photo-electrically controlled luminaire complete with suitable pipe bracket. The lighting unit will be installed only on private property owned or leased by the Customer. The Customer shall furnish and install the necessary pole and other support, except as hereinafter provided, and the necessary wiring to connect the unit on the line side of the Customer's meter. The Utility reserves the right to require a mounting height which will provide proper light distribution from the unit. Where a Utility pole is appropriately located on the premises owned or leased by the Customer, the Utility may waive the requirement that the Customer furnish the necessary pole or other support.
- D. Upon written request by the Customer, the Utility will change the location of the lighting unit, providing a proper support is furnished and installed. The Customer must agree in writing to pay Utility for the cost incurred in making such change.

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LEAF: 19  
REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 6

APPLICABLE TO USE OF SERVICE FOR:

Public Street lighting.

CHARACTER OF SERVICE:

Limited period - approximately 4200 hours per year, 60 cycle alternating current at approximately 120 volts.

RATE:

Facilities charge, per lamp, per month	\$6.2500
All kWh, per month	\$ .0312

TERMS OF PAYMENT:

All bills are due when personally served or three days after the mailing of the bill and may be paid in full on or before the "Due Date" specified on the bill which shall be at least 20 days after the date on which the bill is rendered. A monthly late payment charge will be assessed at a rate of one and one-half percent (1½%) on a Customer's unpaid balance, including service billing arrears and unpaid late payment charges. Remittance mailed on the "Due Date" will be accepted without the late charge, the postmark to be conclusive evidence of the date of the mailing. The failure on the part of the Customer to receive the bill shall not entitle him or her to pay without the late payment charge after the "Due Date."

PURCHASE POWER ADJUSTMENT:

The charges set forth in this service classification shall be subject to a purchased power adjustment as explained in the NYMPA generic tariff. The charges billed under this section shall be subject to the late payment charge.

TERM:

One year, commencing on the day of installation and thereafter from year to year until terminated on 30 days written notice.

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LEAF: 20  
REVISION: 1  
SUPERSEDING REVISION: 0

SERVICE CLASSIFICATION NO. 6 (CONT'D)

SPECIAL PROVISIONS:

- A. The Utility will furnish any and all system requirements for erection and repair of street lights.
- B. The Utility will furnish labor and maintenance necessary for functioning of Village street lights.
- C. Additional lights may be added upon agreement between the Village and the Utility.
- D. The Utility shall, from time to time, adjust the energy rate for this Service Classification as may be required to reflect operation and maintenance cost. Generally, such adjustments will be made at the end of the fiscal year.

PSC NO: 2 ELECTRICITY  
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LEAF: 21  
REVISION: 2  
SUPERSEDING REVISION: 1

## CHARGES

### A. RECONNECTION CHARGE:

When service has been discontinued for reasons other than non-payment and the same Customer applies for reconnection of service at the same location within four (4) months, a reconnection charge will be made in the amounts as follows:

\$25.00 between 8:00 a.m. and 3:30 p.m. on working days, Monday through Friday.

\$50.00 after 3:30 p.m. on working days, Monday through Friday, and all day Saturday, Sunday and Holidays.

The reconnection charge shall be payable before service will be established.

### B. POLE ATTACHMENT RATES:

For a cable system operator or telecommunication carrier who has a franchise to operate within the municipality's service territory and who has an executed pole attachment agreement with the municipality which permits attachment to electric system poles owned solely or jointly by the municipality, the annual rate is as follows:

	<u>Pole Attachment</u>
Cable System Operator	\$8.51 per equivalent pole
Telecommunication Carrier	\$8.51 per equivalent pole

PSC NO: 2 ELECTRICITY  
COMPANY: MOHAWK MUNICIPAL COMMISSION  
INITIAL EFFECTIVE DATE: 12/01/2015

LEAF: 22  
REVISION: 1  
SUPERSEDING REVISION: 0

FORMS

APPLICATION FOR ELECTRIC SERVICE

The Mohawk Municipal Commission is hereby requested to furnish the undersigned with electrical service: such service to be supplied by the Utility under the rules and regulations as filed with the New York State Public Service Commission and available for inspection at Utility's office. The undersigned agrees to pay for service in accordance with applicable service classifications.

ADDRESS OF SERVICE: \_\_\_\_\_  
BILLING ADDRESS: \_\_\_\_\_  
APPLICANT'S NAME: \_\_\_\_\_

**\*\*PLEASE COMPLETE THE FOLLOWING\*\***

Are you or a resident physically disabled or mentally incapacitated, including blindness, infirmity or limited mobility? \_\_\_\_\_ Yes \_\_\_\_\_ No

Is there use of any life support systems in this home, such as dialysis, oxygen or apnea? \_\_\_\_\_ Yes \_\_\_\_\_ No

Are there any factual circumstances indicating any other serious or hazardous health situations that would be effected by prolonged power outage? \_\_\_\_\_ Yes \_\_\_\_\_ No

Any other name you have gone by (former/maiden): \_\_\_\_\_

Name of spouse and/or other adult occupants: \_\_\_\_\_

Ages of children living in this residence: \_\_\_\_\_

Employer: \_\_\_\_\_ Telephone: \_\_\_\_\_  
Address: \_\_\_\_\_

Emergency contact (nearest relative/friend): \_\_\_\_\_  
Address: \_\_\_\_\_

Applicant's Social Security No. \_\_\_\_\_ Telephone: \_\_\_\_\_

**\*\*A COPY OF YOUR DRIVER'S LICENSE IS REQUIRED\*\***

Applicant's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Rec'd By: \_\_\_\_\_

SERVICE BEGIN DATE: \_\_\_\_\_ END DATE: \_\_\_\_\_ ACCOUNT NO. \_\_\_\_\_

Issued by: Andrew Steele and Michael Shedd, Co-Supervisors,  
28 Columbia St., Mohawk, NY 13407



PSC NO: 2 ELECTRICITY  
COMPANY: MOHAWK MUNICIPAL COMMISSION  
INITIAL EFFECTIVE DATE: 12/01/2015

LEAF: 23  
REVISION: 0  
SUPERSEDING REVISION:

## PURCHASED POWER ADJUSTMENT CHARGE

### APPLICABILITY:

All customers receiving service under any of the Mohawk Municipal Commission's Electric Department's Service Classification are subject to purchased power adjustment charges ("PPAC").

### ADJUSTMENT CHARGE:

The PPAC shall be the amount which shall be added to each kilowatt-hour of each rate schedule to reflect and recover all purchased power and transmission costs billed to the Mohawk Municipal Commission Electric Department from all service providers.

### CALCULATION OF THE PURCHASED POWER ADJUSTMENT CHARGE:

The PPAC shall equal the total cost of all power and transmission costs billed to the Mohawk Municipal Commission Electric Department in each month divided by the kWh purchases in that month, less the base cost of purchased power measured at system input level adjusted by a loss factor (Factor of Adjustment). The result cost per kWh shall be rounded to the nearest \$0.000001 and applied as a charge or credit to all kilowatt-hours billed in the following month.

### ANNUAL RECONCILIATION:

At the end of each fiscal year the Mohawk Municipal Commission will perform a reconciliation to determine whether there was an under- or over-collection of purchased power expense during the preceding year. The calculation is as follows:

Total Purchased Power Cost - (kWh sold x Base Cost of Purchased Power x Factor of Adjustment).

The result will then be compared to the actual PPAC revenues recovered during this period to determine if a PPA Reconciliation Surcharge or Refund is applicable. The resultant Surcharge or Refund will be included as a line item in the following month(s) calculation(s) of PPAC in order to adjust revenues to more accurately reflect actual expenses. The number of months over which the Surcharge or Refund will be included will depend on the size of the Surcharge or Refund. If the Surcharge/Refund is under \$10,000 it will be included in one month. Surcharges/Refunds between \$10,000 and \$20,000 will be split between two months and any Surcharges/Refunds over \$20,000 will be charged/credited in \$10,000/month increments until complete in order to minimize the impact on rate payers.

## **Workpapers**

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**WEATHER NORMALIZATION OF REVENUES (BASED ON MAY 31, 2014)**

**MOHAWK MUNICIPAL COMMISSION**

**Historic 5/31/2014**

Assume non-weather load to be average of lowest two months kWh sales

From 5/31/14 Annual Report: Actual kWh & Actual Base Revenue

	kWh Sold			Base Revenue		
	Winter	Summer	Total kWh	Winter	Summer	Total \$
	<u>Dec - March kWh</u>	<u>Apr - Nov kWh</u>		<u>Dec-March \$</u>	<u>Apr-Nov \$</u>	
601 Residential	7,437,273	8,144,669	15,581,942	\$ 312,493	\$ 263,140	\$ 575,633
602, 608 Commercial	1,812,927	2,961,791	4,774,718	\$ 55,527	\$ 83,723	\$ 139,250
Total	9,250,200	11,106,460	20,356,660	\$ 368,020	\$ 346,863	\$ 714,883

Weather Normalization

	Dec-March	Dec-March	Increase/(Decrease)	Adjusted		
	<u>Non-Weather kWh</u>	<u>Weather kWh</u>	<u>-13.8%</u>	<u>Dec - Mar kWh</u>		
			<u>Weather Load</u>			
601 Residential	3,441,424	3,995,849	3,442,833	6,884,257		
602, 608 Commercial	1,341,510	471,417	406,174	1,747,684	8,631,941	
Total	4,782,934	4,467,266	3,849,007	8,631,941	9,250,200	
					(618,259)	-6.7%

	Dec-March	Adjusted	
	<u>Base Revenue</u>	<u>Base Revenue</u>	
601 Residential	312,493	291,607	
602 - 608 Commercial	55,527	51,816	
Total	368,020	343,423	(24,597)

Purchased Power  
change in kWh (618,259)

Base Cost of Fuel 0.014403  
FOA - RY 1.064628  
0.0153338

(9,480)

	Staff	Rev. Req.
	<u>Adjustment</u>	<u>Effect</u>
Revenue	(24,597)	24,597
Purchased Power	(9,480)	(9,480)
Net		15,117

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**WEATHER NORMALIZATION OF REVENUES (BASED ON MAY 31, 2014)**

**MOHAWK MUNICIPAL COMMISSION**

**5/31/2014 Sales - from Annual Report**

**601- RESIDENTIAL**

	<u>kWh</u>	<u>Total</u>		<u>Base Rev</u>	<u>Total</u>
June	855,042	855,042		\$ 28,181	\$ 28,181
July	1,004,583	1,004,583	<u>Lowest 2 Months</u>	32,539	32,539
August	970,491	970,491	855,042 June	31,513	31,513
September	865,670	865,670	865,670 Sep	28,441	28,441
October	900,012	900,012		29,438	29,438
November	1,082,937	1,082,937	<u>AVG</u>	34,759	34,759
December	1,621,849	1,621,849	860,356	66,737	66,737
January	2,152,471	2,152,471		91,853	91,853
February	1,788,054	1,788,054		74,957	74,957
March	1,874,899	1,874,899		78,946	78,946
April	1,358,283	1,358,283		42,808	42,808
May	1,107,651	1,107,651		35,461	35,461
	<u>15,581,942</u>	<u>15,581,942</u>		<u>\$ 575,633</u>	<u>\$ 575,633</u>

**602 - COMMERCIAL**

	<u>kWh</u>	<u>Total</u>		<u>Base Rev</u>	<u>Total</u>
June	359,193	359,193		\$ 10,403	\$ 10,403
July	338,490	338,490	<u>Lowest 2 Months</u>	9,904	9,904
August	346,130	346,130	332,265 Sep	10,100	10,100
September	332,265	332,265	338,490 July	10,071	10,071
October	400,425	400,425		10,675	10,675
November	354,945	354,945	<u>AVG</u>	10,054	10,054
December	427,273	427,273	335,378	13,025	13,025
January	502,220	502,220		14,714	14,714
February	417,858	417,858		13,450	13,450
March	465,576	465,576		14,338	14,338
April	427,248	427,248		11,550	11,550
May	403,095	403,095		10,966	10,966
	<u>4,774,718</u>	<u>4,774,718</u>		<u>\$ 139,250</u>	<u>\$ 139,250</u>

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**WEATHER NORMALIZATION OF REVENUES (BASED ON MAY 31, 2014)**

Mohawk Municipal Commission

Heating Degree Data

<http://www.nyserda.ny.gov/Cleantech-and-Innovation/EA-Reports-and-Studies/Weather-Data/Monthly-Cooling-and-Heating-Degree-Day-Data>

Syracuse, New York

SEASON	NOV	DEC	JAN	FEB	MAR	APR	Total	% deviation from 10-yr avg
2004-05	717	1109	1360	1099	1055	499	5839	
2005-06	625	1196	969	1055	956	510	5311	
2006-07	604	851	1169	1290	1033	632	5579	
2007-08	806	1152	1091	1132	1021	404	5606	
2008-09	802	1122	1445	1079	917	519	5884	
2009-10	642	1142	1291	1089	754	401	5319	
2010-11	722	1221	1364	1151	983	487	5928	
2011-12	544	904	1048	942	568	578	4584	
2012-13	764	910	1154	1112	959	559	5458	
2013-14	820	1139	1393	1228	1212	568	6360	13.8%

5587 10 Year Average of November-April

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**EXPENSE ALLOCATION  
Fiscal Year May 31, 2014**

<u>Expense</u>	<u>Fiscal Yr. 2014 Amount</u>	<u>Comment</u>			
Purchased Power	\$ 844,491	Account 721, PSC Report page 306, including PSC Annual Assessment			
Labor	231,371	PSC Report, page 102. Total salaries less salaries capitalized (\$281,592 less \$50,221)			
Taxes	-	Account 403, PSC Report page 106			
Uncollectible revenues	10,000	Account 404, PSC Report page 106			
Rent	6,975	Account 786, PSC Report page 307			
FICA, Medical, Wcomp, Retirement, Training, Other Benefits	199,129	Actual per client			
Insurance	-	Account 783, PSC Report page 307			
Depreciation	72,320	Accounts 738, 743, 753, 788, PSC Report pages 306 and 307			
Contractual					
Transmission	-	Represents an allocation of remaining costs based on cost of individual category. (See below)			
Maint. Poles	965	Represents an allocation of remaining costs based on cost of individual category. (See below)			
Distribution	55,794	Represents an allocation of remaining costs based on cost of individual category. (See below)			
Street Lights	443	Represents an allocation of remaining costs based on cost of individual category. (See below)			
Consumer Accounting and Collection	19,185	Represents an allocation of remaining costs based on cost of individual category. (See below)			
Sales Expense	39	Represents an allocation of remaining costs based on cost of individual category. (See below)			
General & Administ.	33,020	Represents an allocation of remaining costs based on cost of individual category. (See below)			
IEEP contributions	22,974	Account 459, PSC Report page 106			
Miscellaneous credits transferred	(72,687)	Account 792, PSC Report page 307			
	<u><u>\$ 1,424,019</u></u>				
			<b>Allocated Allocated Remaining</b>		
			<u>Cost Category (per PSC Report, excluding depreciation and separately stated costs)</u>	<u>Actual</u>	<u>% Cost**</u>
			Transmission	\$ -	0.00% \$ -
			Maint. Poles	2,336	0.88% 965
			Distribution	135,101	50.98% 55,794
			Street Lights	1,073	0.40% 443
			Consumer Accounting and Collection	46,453	17.53% 19,185
			Sales Expense	95	0.04% 39
			General & Administrative	79,956	30.17% 33,020
<b>Total Cost in P&amp;L (not incl. interest expense)</b>	<u><u>\$ 1,424,019</u></u>		<b>\$ 265,014</b>	<b>100.00%</b>	<b>\$ 109,446</b>

\*\* Contractual Costs

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**EXPENSE ALLOCATION  
Fiscal Year May 31, 2013**

<u>Expense</u>	<u>Fiscal Yr. 2013</u> <u>Amount</u>	<u>Comment</u>
Purchased Power	\$ 749,293	Account 721, PSC Report page 306, including PSC Annual Assessment
Labor	225,236	PSC Report, page 102. Total salaries less salaries capitalized (\$233,553 less \$8,317)
Taxes	-	Account 403, PSC Report page 106
Uncollectible revenues	-	Account 404, PSC Report page 106
Rent	6,975	Account 786, PSC Report page 307
FICA, Medical, Wcomp, Retirement, Training, Other Benefits	189,232	Actual per client
Insurance	-	Account 783, PSC Report page 307
Depreciation	48,830	Accounts 738, 743, 753, 788, PSC Report pages 306 and 307
Contractual		
Transmission	-	Represents an allocation of remaining costs based on cost of individual category. (See below)
Maint. Poles	1,226	Represents an allocation of remaining costs based on cost of individual category. (See below)
Distribution	44,224	Represents an allocation of remaining costs based on cost of individual category. (See below)
Street Lights	737	Represents an allocation of remaining costs based on cost of individual category. (See below)
Consumer Accounting and Collection	19,931	Represents an allocation of remaining costs based on cost of individual category. (See below)
Sales Expense	999	Represents an allocation of remaining costs based on cost of individual category. (See below)
General & Administ.	40,372	Represents an allocation of remaining costs based on cost of individual category. (See below)
IEEP contributions	15,945	Account 459, PSC Report page 106
Miscellaneous credits transferred	(72,637)	Account 792, PSC Report page 307
	<u><u>\$ 1,270,363</u></u>	

				Allocated Allocated Remaining
<u>Cost Category (per PSC Report, excluding depreciation and separately stated costs)</u>	<u>Actual</u>	<u>%</u>	<u>Cost**</u>	
Transmission	\$ -	0.00%	\$ -	-
Maint. Poles	2,902	1.14%	1,226	
Distribution	104,652	41.14%	44,224	
Street Lights	1,745	0.69%	737	
Consumer Accounting and Collection	47,163	18.54%	19,931	
Sales Expense	2,364	0.93%	999	
General & Administrative	95,537	37.56%	40,372	
Total Cost in P&L (not incl. interest expense)	\$ 1,270,363		\$ 254,363	100.00% \$ 107,489

\*\* Contractual Costs

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**EXPENSE ALLOCATION  
Fiscal Year May 31, 2012**

<u>Expense</u>	<u>Fiscal Yr. 2012</u> <u>Amount</u>	<u>Comment</u>
Purchased Power	\$ 622,582	Account 721, PSC Report page 306, including PSC Annual Assessment
Labor	217,394	PSC Report, page 102. Total salaries less salaries capitalized (\$233,606 less \$16,212)
Taxes	-	Account 403, PSC Report page 106
Uncollectible revenues	28,586	Account 404, PSC Report page 106
Rent	6,975	Account 786, PSC Report page 307
FICA, Medical, Wcomp, Retirement, Training, Other Benefits	173,744	Actual per client
Insurance	-	Account 783, PSC Report page 307
Depreciation	57,205	Accounts 738, 743, 753, 788, PSC Report pages 306 and 307
Contractual		
Transmission	-	Represents an allocation of remaining costs based on cost of individual category. (See below)
Maint. Poles	344	Represents an allocation of remaining costs based on cost of individual category. (See below)
Distribution	29,062	Represents an allocation of remaining costs based on cost of individual category. (See below)
Street Lights	1,807	Represents an allocation of remaining costs based on cost of individual category. (See below)
Consumer Accounting and Collection	13,520	Represents an allocation of remaining costs based on cost of individual category. (See below)
Sales Expense	1,453	Represents an allocation of remaining costs based on cost of individual category. (See below)
General & Administ.	38,396	Represents an allocation of remaining costs based on cost of individual category. (See below)
IEEP contributions	-	Account 459, PSC Report page 106
Miscellaneous credits transferred	(63,598)	Account 792, PSC Report page 307
	<u><u>\$ 1,127,470</u></u>	

<u>Cost Category (per PSC Report, excluding depreciation and separately stated costs)</u>	<u>Actual</u>	<u>%</u>	<u>Allocated Remaining Cost**</u>
Transmission	\$ -	0.00%	\$ -
Maint. Poles	979	0.41%	344
Distribution	82,590	34.36%	29,062
Street Lights	5,134	2.14%	1,807
Consumer Accounting and Collection	38,423	15.98%	13,520
Sales Expense	4,128	1.72%	1,453
General & Administrative	109,117	45.40%	38,396
	<u><u>\$ 240,371</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 84,582</u></u>
<b>Total Cost in P&amp;L (not incl. interest expense)</b>	<u><u>\$ 1,127,470</u></u>		

\*\* Contractual Costs



# **MOHAWK MUNICIPAL COMMISSION ELECTRIC DEPARTMENT**

## **PROJECTED COSTS FOR RATE YEAR**

<u>Expense</u>	(Workpaper B) Fiscal Yr. 2014 <u>Amount</u>	(Workpaper B-1) Fiscal Yr. 2013 <u>Amount</u>	(Workpaper B-2) Fiscal Yr. 2012 <u>Amount</u>	Three Year <u>Average</u>	Costs Adjusted for Known or <u>Calculated Changes</u>	<u>Cost Determined by:</u>
Purchased Power	\$ 844,491	\$ 749,293	\$ 622,582	\$ 738,789	\$ 835,011	Calculated - Weather Normalization Adjustment of \$9,480 less than Fiscal Year 2014 amounts.
Labor, net of capitalized amounts	231,371	225,236	217,394	224,667	245,461	A 3% average salary increase went into effect for fiscal year 2014. The Village anticipates that another 3% average salary increase will go into effect June 1, 2015 (which will include the Rate Year). Amount forecasted assumes that no salaries will be capitalized in the Rate Year.
Taxes	-	-	-	-	-	No taxes expected in Rate Year.
Uncollectible revenues	10,000	-	28,586	12,862	12,862	Generally good collection history. Fiscal year 2012 reported a significant write off of old receivable balances. Year 2014 write-off was related to higher customer invoices due to harsh winter conditions. Rate Year expected to be equal to 3 Year average.
Rent	6,975	6,975	6,975	6,975	6,975	Electric Department's share of costs related to Village Hall. Based on annual General Fund budget.
FICA, Medical, Wcomp, Retirement, Training, Other Benefits	199,129	189,232	173,744	187,368	206,237	Based on budgeted or invoiced amounts (allocated to Electric Department), calculation (for FICA) on total salaries.
Depreciation	72,320	48,830	57,205	59,452	70,254	Calculated at Exhibit 14. Increase is due to asset additions.
PILOT - Village General Fund	-	-	-	-	4,800	Based on net book value of operating property multiplied by Village Property Tax Rate of \$17.74 per thousand dollars.
Contractual						
Transmission	-	-	-	-	-	3 Year average
Maint. Poles	965	1,226	344	845	845	3 Year average
Distribution	55,794	44,224	29,062	43,027	43,027	3 Year average
Street Lights	443	737	1,807	996	996	3 Year average
Consumer Accounting and Collection	19,185	19,931	13,520	17,545	17,545	3 Year average
Sales Expense	39	999	1,453	830	830	3 Year average
General & Administ.	33,020	40,372	38,396	37,263	37,263	3 Year average
IEEP contributions	22,974	15,945	-	12,973	21,465	Anticipated kWh sold multiplied by .001 (Anticipated kWh sold is 21,465,000)
Amortization of rate filing costs	-	-	-	-	5,000	3 year amortization of Rate Filing Costs (\$15,000 divided by 3 years)
Miscellaneous credits transferred*	(72,687)	(72,637)	(63,598)	(69,641)	(66,331)	Total direct labor dollars multiplied by 60% overhead rate for employee benefits
	<b>\$ 1,424,019</b>	<b>\$ 1,270,363</b>	<b>\$ 1,127,470</b>	<b>\$ 1,273,951</b>	<b>\$ 1,442,241</b>	

\* Fringe Benefit allocation

**MOHAWK MUNICIPAL COMMISSION  
ELECTRIC DEPARTMENT**

**PURCHASED POWER ADJUSTMENT RECONCILIATION  
Fiscal Year May 31, 2014**

<u>MONTH</u>	<u>Y R</u>	(a) <u>KWH SALES</u>	(b) <u>PPAC \$/KWH</u>	(c) <u>Actual PPAC REVENUES</u>	<u>PERIOD ENDING MONTH</u>	(d) <u>TOTAL POWER BILL</u>	(e) <u>IEEP CONTRIB</u>	(d+e) (f) <u>TOTAL PRESENT COST</u>	(g) <u>TOTAL KWH DEL.</u>	(h) <u>BASE COST \$/ KWH</u>	(g*h) (I) <u>BASE COST POWER</u>	(f-I) (j) <u>DIFF. PRESENT VS. BASE</u>	(j-c) (k) <u>NET (OVER) UNDER</u>
JUNE	1 3	1,400,761	0.015591	21,831	MAY	43,449	1,401	44,850	1,534,412	0.014403	22,100	22,750	919
JULY	1 3	1,513,153	0.017120	25,881	JUNE	41,970	1,513	43,483	1,409,590	0.014403	20,302	23,181	(2,700)
AUGUST	1 3	1,496,076	0.014578	21,829	JULY	46,685	1,496	48,181	1,706,877	0.014403	24,584	23,597	1,768
SEPTEMBER	1 3	1,357,730	0.009997	13,620	AUGUST	35,114	1,358	36,472	1,527,844	0.014403	22,006	14,466	846
OCTOBER	1 3	1,488,840	0.014675	21,824	SEPTEMBER	39,307	1,489	40,796	1,432,298	0.014403	20,629	20,166	(1,658)
NOV.	1 3	1,616,441	0.010101	16,372	OCTOBER	37,335	1,616	38,951	1,617,520	0.014403	23,297	15,654	(718)
DEC.	1 3	2,286,410	0.014323	32,684	NOV.	59,889	2,286	62,175	2,209,336	0.014403	31,821	30,354	(2,330)
JAN.	1 4	2,975,878	0.024642	73,299	DEC.	103,152	2,976	106,128	2,791,862	0.014403	40,211	65,917	(7,382)
FEB.	1 4	2,465,955	0.047030	115,368	JAN.	183,797	2,466	186,263	3,152,816	0.014403	45,410	140,853	25,485
MARCH	1 4	2,616,349	0.028639	75,411	FEB.	108,145	2,616	110,761	2,653,298	0.014403	38,215	72,546	(2,865)
APRIL	1 4	2,028,643	0.022594	45,882	MARCH	95,685	2,029	97,714	2,734,302	0.014403	39,382	58,331	12,449
MAY	1 4	1,760,240	0.018010	31,716	APRIL	56,310	1,760	58,070	1,838,818	0.014403	26,484	31,586	(130)
		<u>23,006,476</u>		<u>495,717</u>		<u>850,838</u>	<u>23,006</u>	<u>873,844</u>	<u>24,608,973</u>		<u>354,443</u>	<u>519,401</u>	<u>23,684</u>

(d) Total Power bill includes NYPA, NYMPA and National Grid invoice.

(g) Total kWh delivered is from NYMPA invoice.