PASS-THROUGH CALCULATION FOR SANITARY SEWER TREATMENT RATES

	NEW RATE	BASE RATE
JSEWD cubic feet of	8,142,982.038681803	8,142,982.038681803
water consumption	(60,913,740	
	gallons/7.48052)*	
Volumetric rate	\$ 6.12/100	\$ 5.97/100
Resulting Cost	\$ 498350.5007673263	\$ 486,136.0277093036

INCREASED COST OF \$12,214.47305802274

Increased cost \$12,214.47305802274 Divided by (cubic feet of water sold/100) \$1,429.82038681803 =

\$0.200520819408277 per 1,000 gallons, rounded up** to

\$0.21 per 1,000 gallons

- * Google provides that one cubic foot of water converts to 7.48052 gallons
- ** Without rounding up, JSEWD would never fully recover its increased costs

EXHIBIT "B"