PASS-THROUGH CALCULATION FOR SANITARY SEWER TREATMENT RATES

	NEW RATE	BASE RATE
JSEWD cubic feet of	8,176,546.817600915	8,176,546.817600915
water consumption	(61,164,822	
	gallons/7.48052)*	
Volumetric rate	\$ 6.43/100	\$ 6.12/100
Resulting Cost	\$ 525,751.9603717389	500,404.665237176

INCREASED COST OF \$25,347.29513456287

Increased cost \$25,347.29513456287 Divided by (cubic feet of water sold/100) 81,765.46817600915 =

\$0.4144096934437718 per 1,000 gallons,

rounded up** to

\$0.42 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"