PASS-THROUGH CALCULATION FOR SANITARY SEWER TREATMENT RATES

	NEW RATE	BASE RATE
JSEWD cubic feet of	9,937,845.631052387	9,937,845.631052387
water consumption	(74,340,253.00	
_	gallons/7.48052)	
Volumetric rate	\$ 7.03/100	\$ 6.75/100
Resulting Cost	\$ 698,630.5478629828	\$ 670,804.5800960361

INCREASED COST OF \$27,825.9677669467

Increased cost \$\frac{\$27,825.9677669467}{\$27,825.9677669467}\$

Divided by (cubic feet of water sold/100) \$\frac{\$99,378.45631052387}{\$99,378.45631052387}\$ =

\$0.28000000000000002 per 100 cubic feet

> \$0.3743055295621163 per 1,000 gallons; rounded up** to \$0.38 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"

g:\...\JSEWD\Sanitation\LFUCG 2021 Pass Thru\Flow through\Calculation