PASS-THROUGH CALCULATION FOR SANITARY SEWER TREATMENT RATES, 2024

	NEW RATE	BASE RATE
JSEWD cubic feet of water consumption	12,057,684.6 (**90,197,751.00** gallons/7.48052)	12,057,684.6
Volumetric rate	$ 8.26/100	$ 7.99/100
Resulting Cost	$ 995,964.75	$ 963,409.00

INCREASED COST OF $32,555.7505

Increased cost	$32,555.7505
Divided by (cubic feet of water sold/100)	120,576.846 =
	$0.27
	per 100 cubic feet

$$\frac{\$0.27000002}{100 \text{ cubic feet}} = \frac{\$x}{1000 \text{ gallons}}$$

$$\frac{\$0.27000002}{748.052 \text{ gallons*}} = \frac{\$x}{1000 \text{ gallons}}$$

$$\frac{\$380.000000002}{748.052} = \$x$$

$0.3609375 per 1,000 gallons; rounded up** to

$0.37 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"