

## EXHIBIT B

Rowan Water, Inc.					
	NEW RATE		OLD RATE		
<u>SUPPLIER</u>	(per 1,000)		(per 1,000)		
Morehead Utility PB	<b>\$2.2840</b>		<b>\$1.6260</b>		
TWELVE MONTH TEST PERIOD:		<b>9/2023 - 8/2024</b>			
		* 12 month period ending within 90 days of filing			
		GALLONS PURCHASED			
<u>SUPPLIER</u>	<u>DURING TEST PERIOD</u>				
Morehead Utility PB			<b>718,874,000</b>		
0					
0					
0					
0					
0					
TOTAL			718,874,000		
<u>SUPPLIER</u>	<u>COST AT NEW RATE</u>	<u>COST AT OLD RATE</u>			
	\$ -	\$ -			
Morehead Utility PB	\$1,641,908.22	\$1,168,889.12			
0	\$0.00	\$0.00			
0	\$0.00	\$0.00			
0	\$0.00	\$0.00			
0	\$0.00	\$0.00			
0	\$0.00	\$0.00			
TOTAL	\$1,641,908.22	\$ 1,168,889.12	=		<b>INCREASED WATER COST</b> \$473,019.09
TOTAL GALLONS SOLD FOR THE TEST PERIOD :				<b>343,156,300</b>	
Increased Water Cost / ( total gallons sold / 1,000) = Purchased Water Adjustment Factor					
	\$473,019.09	/	343,156,300	/1000	=
					ROUNDED
					<b>1.38</b>