

EXHIBIT NO. 78

DOCKET NO: 20190168-WS

WITNESS: Deborah D. Swain

PARTY: First Coast Regional Utilities, Inc.

DESCRIPTION: Comparison of residential bills using rates provided in DDS-9

PROFFERED BY: JEA

	<u>FCRU Residentia</u>	<u>JEA 5/8</u>	<u>JEA 3/4</u>		
Tarriiff Rates					
Water T1 (per kGal)	\$1.55	\$0.93	\$0.93		
Water T2 (per kGal)	\$2.33	\$2.60	\$2.60		
Sewer (per kGal)	\$5.09	\$4.94	\$4.94		
Environmental (per kGal)	\$0.00	\$0.37	\$0.37		
Residential kgal	6	6	6		
Water Basic Monthly Charge (5/8")	\$31.75	\$12.60	\$18.90		
Water Volume Charge	\$11.64	\$5.58	\$5.58		
Water Environmental Charge	\$0.00	\$2.22	\$2.22		
Water Bill Before Taxes	\$43.39	\$20.40	113%	\$26.70	63%
Sewer Basic Monthly Charge (5/8")	\$84.35	\$14.10		\$21.15	
Sewer Volume Charge	\$30.54	\$29.64		\$29.64	
Sewer Environmental Charge	\$0.00	\$2.22		\$2.22	
Sewer Bill Before Taxes	\$114.89	\$45.96	150%	\$53.01	117%
(W/S) Monthly Bill Before Taxes	\$158.28	\$66.36	139%	\$79.71	99%
				\$78.57	
Capacity Fee/Unit	\$9,993.00	N/A		\$8,798.00	
<i>Average bill quoted in filing</i>					
	\$46.10				
	<u>\$112.44</u>				
	\$158.54				
<i>Difference from calculation</i>	-\$0.26				
Fixed percentage	73%	40%		50%	

<i>Assuming 6,000 gallons/month</i>	FCRU 5/8 x 3/4	JEA 5/8	JEA 3/4
Water Basic Monthly Charge	\$31.75	\$12.60	\$18.90
Water Volume Charge	\$11.64	\$5.58	\$5.58
Water Environmental Charge	\$0.00	\$2.22	\$2.22
Water Bill Before Taxes	\$43.39	\$20.40	\$26.70
 Sewer Basic Monthly Charge	 \$84.35	 \$14.10	 \$21.15
Sewer Volume Charge	\$30.54	\$29.64	\$29.64
Sewer Environmental Charge	\$0.00	\$2.22	\$2.22
Sewer Bill Before Taxes	\$114.89	\$45.96	\$53.01
 (W/S) Monthly Bill Before Taxes	 \$158.28	 \$66.36	 \$79.71
 Annual Cost	 \$1,899	 \$796	 \$957
Annual Cost Savings to Customers of JEA		\$1,103	\$943

	FCRU	JEA 3/4" 4/1/22	JEA 3/4" 10/1/22	JEA 3/4" 4/1/23
Capacity Fee/Unit	\$9,993	\$4,123	\$5,614	\$7,103
Line Extension Growth Capacity Charge	N/A	\$1,695	\$1,695	\$1,695
Total	\$9,993	\$5,818	\$7,309	\$8,798