

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Petition of)	
Missouri-American Water Company for)	<u>File No. WO-2023-0427</u>
Approval to Change a Water and Sewer)	Tariff No. YW-2024-0030
Infrastructure Rate Adjustment (“WSIRA”))	Tariff No. YS-2024-0031

SECOND AMENDEDED STAFF RECOMMENDATION

COMES NOW the Staff of the Missouri Public Service Commission (“Staff”), by and through counsel, and hereby submits its Second Amended Staff Recommendation in this matter, stating:

1. On November 29, 2023, Staff filed its Staff Recommendation and Memorandum in the above-captioned case.

2. After realizing that there was a typographical error in the third paragraph of the “Wherefore” paragraph of the cover pleading of the Staff Recommendation it filed earlier that day, Staff filed an Amended Staff Recommendation correcting the pleading, specifically the “Wherefore” paragraph (3) without attaching or refiling the Memorandum.

3. Staff therefore hereby refiles its Second Amended Staff Recommendation and Memorandum.

4. Sections 393.1500-1509, RSMo, provide that eligible water and sewer corporations may recover certain infrastructure system replacement costs through a Water and Sewer Infrastructure Rate Adjustment (“WSIRA”). Pursuant to Commission Rule 20 CSR 4240-4.017, Missouri-American Water Company (“MAWC”) filed its 60-day notice on June 16, 2023.

5. On September 1, 2023, MAWC filed its *Petition to Establish a Water and Sewer Infrastructure Rate Adjustment and Motion for Approval of Customer Notice* (“Petition”) with the Missouri Public Service Commission (“Commission”). Attached to MAWC’s *Petition*

were Appendices A – L. MAWC also filed tariff sheets in the tariff tracking files, YW-2024-0030 and YS-2024-0031.

6. On September 7, 2023, the Commission granted MAWC's *Motion to Consolidate* WSIRA cases WO-2023-0427 (water) and SO-2023-0428 (sewer), suspended MAWC's tariff sheets (YW-2024-0030 and YS-2024-0031) until February 28, 2024, and ordered Staff to file its recommendation no later than November 30, 2023. No parties requested intervention.

7. MAWC submitted its Petition to recover WSIRA investment that was placed into service for the period January 1, 2023, to July 31, 2023, with estimated WSIRA costs for August 1, 2023, through October 31, 2023, also included. MAWC estimated in its Petition that it was entitled to WSIRA water revenues of \$23,742,768 and sewer revenues of \$14,761. This would equate to an increase of approximately 5.7% for water and 0.1% for sewer based on the base revenue level approved by the Commission in its most recent rate case. The WSIRA proposal also includes an estimated adjustment of \$722,151 to reflect an under-collection from previously authorized WSIRA sewer revenues.

8. Based upon its investigation and calculations, Staff concludes that MAWC's actual WSIRA rates should be designed to recover annual WSIRA revenues of \$23,286,383 from St. Louis County water customers, \$3,289,514 from All Other water customers, \$8,428 from Arnold sewer customers, and \$95,565 from All Other sewer customers for a total of \$26,679,890.

9. Staff's calculations reflect the overall pre-tax weighted average cost of capital of 8.65% (tax grossed up rate of return) and MAWC's current depreciation rates, as reflected in the *Stipulation and Agreement* approved and ordered by the Commission on May 3, 2023, in Case No. WR-2022-0303, MAWC's last general rate case.

10. Staff based its conclusions on an examination of work orders and supporting documentation for the projects included for recovery in MAWC's proposed WSIRA filing, as well as from a review of the *Stipulation and Agreement* in Case No. WR-2022-0303. Staff agrees with the methodology utilized by MAWC in the calculation of the WSIRA revenue requirement for the purpose of this WSIRA filing. In its calculation of the WSIRA revenue requirement Staff utilized the replacement of estimated costs included in the WSIRA plant balances included in the Company's direct filing with the actual cost for that period.

11. MAWC is current on its quarterly assessment payments and is not delinquent for prior year's assessments, nor does MAWC have any past due annual reports. In addition, at this time MAWC's WSIRA has not been in effect for a twelve-month period so a reconciliation of WSIRA revenues is not required in this case.

WHEREFORE, for the reasons stated above and in Staff's attached Memorandum, incorporated herein, Staff recommends that the Commission issue an order in this case that:

- 1) Rejects the following proposed tariff sheets filed in Tariff No. YW-2023-0052:
 - a. FORM NO. 13 P.S.C. MO NO. 13 7th Revised Sheet No. RT 11.1
Cancelling 6th Revised Sheet No. RT 11.1, and
 - b. FORM NO. 13. P.S.C. MO No. 13 7th Revised Sheet No. RT 11.2
Cancelling 6th Revised Sheet No. RT 11.2;
- 2) Rejects the following proposed tariff sheets filed in Tariff No. YS-2023-0053:
 - a. FORM NO. 13 P.S.C. MO NO. 26 6th Revised Sheet No. RT 11.1
Cancelling 5th Revised Sheet No. RT 11.1, and
 - b. FORM NO. 13. P.S.C. MO No. 26 6th Revised Sheet No. RT 11.2
Cancelling 5th Revised Sheet No. RT 11.2;

- 3) Approves Staff's recommended WSIRA surcharge revenues in this docket in the incremental pre-tax revenue amount of \$23,286,383 from St. Louis County water customers, \$3,289,514 from All Other water customers, \$8,428 from Arnold sewer customers, and \$95,565 from All Other sewer customers for a total in this filing of \$26,679,890; and
- 4) Authorizes MAWC to file revised tariff sheets for each utility, service area, and customer class, as reflected in Staff's Appendix A1 – A4, which generates \$26,679,890.

Respectfully submitted,

/s/ Carolyn H. Kerr

Missouri Bar Number 45718

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Missouri Public Service Commission

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile, or electronically mailed to all parties and or counsel of record on this 30th day of November, 2023.

/s/ Carolyn H. Kerr

MEMORANDUM

TO: Missouri Public Service Commission Official Case File
Case No. WO-2023-0427, Tariff No. YW-2024-0030 and YS-2024-0031

FROM: Melanie Clark - Water, Sewer & Steam Department

/s/ Melanie Clark 11/29/2023
Lead Senior Utility Regulatory Auditor Date

SUBJECT: Staff Report and Recommendation Regarding the Petition of Missouri-American Water Company for Approval to Establish a Water and Sewer Infrastructure Rate Adjustment (“WSIRA”)

DATE: November 29, 2023

BACKGROUND

On September 1, 2023, Missouri-American Water Company (“Company” or “MAWC”) filed its *Petition to Establish a Water and Sewer Infrastructure Rate Adjustment and Motion for Approval of Customer Notice* (“Petition”) with the Missouri Public Service Commission (“Commission”). The Company submitted its Petition pursuant to the provisions of the Missouri Water and Sewer Infrastructure Act, §§393.1500 to 393.1509, RSMo, and Commission Rule 20 CSR 4240-2.060(1). These sections provide that eligible water and sewer corporations may recover certain infrastructure system replacement costs without the need to file a formal rate case. Instead, these investments in infrastructure are recovered through a Water and Sewer Infrastructure Rate Adjustment (“WSIRA”). This is MAWC’s first WSIRA filing since its most recent general rate case, Case No. WR-2022-0303, as well as its fourth WSIRA filing under the enabling statutes cited above.¹

In this case (WO-2023-0427), MAWC submitted its Petition to recover WSIRA investment that was placed into service for the period January 1, 2023, to July 31, 2023, with estimated WSIRA costs for August 1, 2023, through October 31, 2023, also included. MAWC estimated in its Petition that it was entitled in this case to WSIRA water revenues of \$23,742,768 and sewer revenues of \$14,761. This would equate to an increase of approximately 5.7% for water and 0.1% for sewer based on the base revenue level approved by the Commission in its most recent

¹ MAWC’s previous WSIRA filings are Case Nos. WO-2021-0428, WO-2022-0176, and WO-2023-0008.

rate case. During the normal course of a WSIRA case, the revenues are expected to increase or decrease as the estimated values are updated, as described below.

On September 7, 2023, the Commission issued its *Order Directing Notice, Setting Deadlines, Directing Filings, Consolidating Cases, and Suspending Tariffs*, establishing September 21, 2023, as the deadline to intervene in the instant case. No other parties requested intervention. The Commission directed Staff to file a report regarding its recommendation of the WSIRA filing no later than November 30, 2023. The Commission ordered MAWC to respond to Staff's recommendation by December 7, 2023.

In the course of processing the Petition, the Company updated its numbers and Staff calculated the new WSIRA rates. As is routine in this type of proceeding, the Company will need to submit new proposed tariff sheets that reflect its updated calculations and proposed WSIRA rates. The tariff sheets MAWC filed in this docket have an issue date of September 1, 2023, and an effective date of October 1, 2023. If the Commission approves new WSIRA rates, MAWC will need to submit new tariff sheets which include revised issue and effective dates. MAWC's most recent WSIRA tariff sheets approved by the Commission, in Case No. WR-2022-0303, were issued May 3, 2023, and became effective June 2, 2023.

STAFF INVESTIGATION

The Missouri Water and Sewer Infrastructure Act, Section 393.1506, RSMo, states:

A water or sewer corporation that provides water or sewer service to more than eight thousand customer connections may file a petition and proposed rate schedules with the commission to establish or change a WSIRA that will provide for the recovery of the appropriate pretax revenues associated with the eligible infrastructure system projects, less the appropriate pretax revenues associated with any retired utility plant that is being replaced by the eligible infrastructure system projects. The WSIRA shall not produce revenues in excess of fifteen percent of the water or sewer corporation's base revenue requirement approved by the commission in the water or sewer corporation's most recent general rate proceeding; provided, however, that neither WSIRA revenues attributable to replacement of customer-owned lead service lines, nor any reconciliation amounts described in subdivision (2) of subsection 5 of section 393.1509, shall count toward the program cap.

As noted in its Petition, MAWC serves approximately 482,000 water customers and 23,000 sewer customers, thereby meeting the WSIRA filing criteria of a corporation providing water or sewer service to more than 8,000 customer connections. In addition, the cumulative amount of WSIRA revenues that will result from this Petition does not exceed 15% percent, or \$65.625 million, of the base revenue levels of \$437.5 million approved by the Commission in the most recent MAWC general rate case, Case No. WR-2022-0303.

Revenue Requirement in WR-2022-0303	\$437,500,000
WSIRA Cap per Legislation	15%
WSIRA \$ Cap	\$65,625,000 ²
Current Case - WSIRA WO-2023-0427	\$25,957,739 ³

As part of its analysis of MAWC's Petition, Staff reviewed supporting workpapers, descriptions of WSIRA projects, MAWC's accounting entries, and a sample of invoices representing approximately 50% of total WSIRA investment costs, as well as other applicable documentation, such as work order authorizations. Staff communicated with MAWC personnel to clarify MAWC's Petition when necessary. Staff also visited and inspected many sites which had WSIRA-eligible infrastructure system projects placed into service during the audited period.

THE PETITION

MAWC states in its Petition, as follows:

MAWC, per this Petition, seeks to establish a WSIRA to provide for the recovery of costs for infrastructure system projects eligible for WSIRA recognition. The proposed WSIRA rate schedules filed concurrently with this Petition reflect the appropriate pre-tax revenues necessary to produce net operating income equal to MAWC's pretax weighted cost of capital multiplied by the net original cost of the eligible infrastructure system projects, including recognition of accumulated deferred income taxes and accumulated depreciation associated with eligible infrastructure system projects which are included in the petition to establish or change a WSIRA pursuant to Sections 393.1500 through 393.1509. MAWC also seeks to recover all state, federal and local income or excise taxes applicable to

² According to §393.1506.1, RSMo, replacement of customer-owned lead service lines does not count toward the program cap. MAWC did not include in either this WSIRA filing, or either of its prior WSIRA filings (Case Nos. WO-2021-0428, WO-2022-0176, and WO-2023-0008), costs related to the replacement of customer-owned lead service lines.

³ Includes WSIRA revenue adjustments for reconciliation.

such income and to recover all other costs such as a depreciation expense and property taxes due within 12 months of this filing.

MAWC states that the water or sewer utility plant projects for which it seeks recovery of pretax revenues consist of the following:

1. Replacement of or cleaning and relining of existing water and sewer pipes, and associated valves, hydrants, meters, service lines, laterals, sewer taps, curbstops, and manholes;
2. Replacement of lead mains, lead goosenecks and lead service lines, and associated valves and meters;
3. Replacement of booster station and lift station pumps, with equipment of similar capacity and operation, as well as related pipes, valves, and meters;
4. Facilities relocations required due to construction or improvement of a highway, road, street, public way, or other public work by or on behalf of the United States, this state, a political subdivision of this state, or another entity having the power of eminent domain; provided that the costs related to such projects have not been reimbursed to the water or sewer corporation;
5. Replacement of water and wastewater treatment mechanical equipment with equipment of similar capacity and operation, including well and intake pumps, transfer pumps, high service or discharge pumps, and metering pumps; and
6. Replacement of Supervisory Control and Data Acquisition System (SCADA) components necessary for the operation and monitoring of remote installations including radio and cellular communication equipment, and programmable logic controllers.⁴

The Company's Petition indicates that its proposed water rate schedule (including estimated amounts for August, September, and October of 2023) will produce estimated WSIRA revenues of \$23,742,768 or an increase of 5.7% based on the base water revenue level approved by the Commission in its most recently completed general rate proceeding on an annualized basis.

The Company's Petition indicates that its proposed sewer rate schedule (including estimated amounts for August, September, and October of 2023) produce estimated WSIRA revenues of \$14,761 or an increase of 0.1% based on the base sewer revenue level approved by the Commission in its most recently completed general rate proceeding on an annualized basis.

⁴ §393.1503.(7), RSMo.

STAFF'S REVENUE CALCULATION

Staff agrees with MAWC's methodology in calculating the WSIRA revenue requirement for this filing. Staff replaced the estimated costs filed in the Petition and updated the balances with the actual cost for that period.

During the course of its review, Staff found instances where the invoice amounts did not match amounts contained within the Company's workpapers. These discrepancies were commonly Use Tax calculations that were applied to the invoices after the original invoice was created or materials and supplies added to the project. Staff worked with the Company to pinpoint the discrepancies. Staff received the correct documentation that matched the Company's workpapers.

THE WSIRA RATE SCHEDULES

Water

The proposed WSIRA water rate schedules include a volumetric rate for each affected customer class (Rate A, Rate B and Rate J), with the rate to be determined through the use of the customer class billing determinants from the Company's last rate case, Case No. WR-2022-0303, and the WSIRA revenues allocated to each affected customer class (Rate A, Rate B and Rate J) for both St. Louis County and the All Other Missouri District.

Sewer

The proposed WSIRA sewer rate schedules include the WSIRA Revenue Requirement for all sewer customers divided by the revenues authorized from the Company's last rate case, Case No. WR-2022-0303. This calculation represents a percentage that will then be applied to the customer's total bill.

MAWC sewer customers are a mix of flat rate customers and metered customers. Because of this mix of rate design types for sewer customers, MAWC decided to propose a sewer WSIRA rate that is a percentage of the total customer bill⁵. The revenues authorized in MAWC's most recent rate case were used as the basis because that should be the annual base rate revenue generated from the currently approved sewer rates. Therefore, including a surcharge of 0.1269% (for Arnold) and 0.7585% (for Other Sewer) of the customer bill should generate the appropriate sewer WSIRA revenue requirement.

⁵ MAWC response to DR 0005

For this case, Staff finds it reasonable to utilize the Company's methodology for calculating the WSIRA water and sewer rates based on Staff's calculation of the WSIRA water and sewer revenue requirements. The WSIRA rates are reflected in Appendix A1 through Appendix A4 attached to this Memorandum.

ASSESSMENTS AND ANNUAL REPORTS

MAWC is current on its quarterly assessment payments and is not delinquent for the prior year's assessments. MAWC does not have any past due annual reports.

STAFF RECONCILIATION

Section 393.1509.5 (2), RSMo, requires a utility to reconcile the differences between the revenues resulting from a WSIRA and the appropriate pretax revenues, as found by the Commission, at the end of each 12-month calendar period that a WSIRA is in effect. The utility shall propose to recover or credit the difference, as appropriate, through the WSIRA. At this time, MAWC's WSIRA has not been in effect for a 12 month period. Therefore, MAWC is not required to reconcile its WSIRA revenues in this case. However, in the Company's updated workpapers, it calculated a reconciliation adjustment of \$722,151, indicating it has under-recovered WSIRA revenues in that amount since it began collecting the WSIRA. Staff agrees with this conclusion.

STAFF'S CONCLUSIONS

In its Petition, MAWC filed to recover WSIRA-eligible infrastructure system project costs incurred during the period of January 1, 2023, through October 31, 2023. In the Petition, MAWC estimated an amount of additional plant investment for August, September, and October of 2023. At the time MAWC filed its Petition, MAWC proposed WSIRA revenues for water of \$23,742,768 and sewer revenues of \$14,761. The final, updated workpapers, which include the actual WSIRA investments through October, were received on November 17, 2023. These updated workpapers included significant increases in the proposed revenues for both water and sewer.

Based upon its investigation and calculations, Staff concludes the Company's actual WSIRA rates should be designed to recover annual WSIRA revenues of \$23,286,383 from St. Louis County water customers, \$3,289,514 from All Other water customers, \$8,428 from Arnold sewer customers, and \$95,565 from All Other sewer customers for a total of \$26,679,890.

	St. Louis County Water	Other Water	Arnold Sewer	Other Sewer	Total
Total Revenue Requirement	\$21,649,696	\$3,922,187	\$30,471	\$355,386	\$25,957,739
Reconciliation Adjustment (Overage)	\$1,636,687	(\$632,673)	(\$22,042)	(\$259,821)	\$722,151
Total WSIRA Revenue Requirement	\$23,286,383	\$3,289,514	\$8,428	\$95,565	\$26,679,890

Staff's calculations reflect the overall weighted average cost of capital of 8.65% (tax grossed up rate of return) and MAWC's current depreciation rates, as reflected in the Stipulation and Agreement the Commission approved and ordered on May 3, 2023, in Case No. WR-2022-0303.

Staff's calculations reflect the actual WSIRA eligible investment placed in service from January 1, 2023 through October 31, 2023. In addition, no property taxes have been included in Staff's calculation, as there will be no property tax liability from MAWC due within the next 12 months related to these WSIRA investments.

Staff based its conclusions on an examination of workpapers and supporting documentation for the projects included for recovery in MAWC's proposed WSIRA filing, as well as from a review of the Stipulation and Agreement in Case No. WR-2022-0303. As a result, it is Staff's conclusion that the project costs incorporated within this WSIRA filing meet the requirements of the governing statutes as summarized previously in this Memorandum in the discussion of the Company's Petition. As per the enabling statute, neither Staff nor the Commission is making a determination of the ultimate prudence of any of the projects included in this WSIRA filing.

STAFF'S RECOMMENDATION

Based on the above, Staff recommends that the Commission issue an order that:

1. Rejects the following proposed tariff sheets filed in Tariff No. YW-2024-0030:

- a. FORM NO. 13 P.S.C. MO NO. 13 7th Revised Sheet No. RT 11.1 Cancelling 6th Revised Sheet No. RT 11.1, and
 - b. FORM NO. 13. P.S.C. MO No. 13 7th Revised Sheet No. RT 11.2 Cancelling 6th Revised Sheet No. RT 11.2;
2. Rejects the following proposed tariff sheets filed in Tariff No. YS-2024-0031:
 - a. FORM NO. 13 P.S.C. MO NO. 26 6th Revised Sheet No. RT 11.1 Cancelling 5th Revised Sheet No. RT 11.1, and
 - b. FORM NO. 13. P.S.C. MO No. 26 6th Revised Sheet No. RT 11.2 Cancelling 5th Revised Sheet No. RT 11.2;
 3. Approves Staff's recommended WSIRA surcharge revenues in this docket in the incremental pre-tax revenue amount of \$23,286,383 from St. Louis County water customers, \$3,289,514 from All Other water customers, \$8,428 from Arnold sewer customers, and \$95,565 from All Other sewer customers for a total in this filing of \$26,679,890; and
 4. Authorizes MAWC to file revised tariff sheets for each utility, service area, and customer class, as reflected in Staff's Appendix A1 – A4, which generates \$26,679,890.

Missouri-American Water Company
Case No. WO-2023-0427
Staff's WSIRA Water Rate Design Calculation
St. Louis District Water

WSIRA Recovery				
	Staff Revenue Requirement	Billing Determinants Sales (000 Gal) (1)	WSIRA Rate per 1000 Gal.	
Rate A	\$ 22,340,674	31,771,914	\$	0.70316
Rate B	\$ 341,881	1,579,721	\$	0.21642
Rate J	\$ 603,828	3,959,678	\$	0.15249
	\$ 23,286,383	37,311,313		

(1) Per billing determinants in Case WR-2022-0303

Proposed WSIRA Rate Design Per 1,000 Gallons					
	Current WSIRA Rate		Adjustment to Current WSIRA Rate (2)		Proposed WSIRA Rate to Use on Tariff
Rate Per 1000 Gal					
Rate A	\$ -	\$	0.70316	\$	0.70316
Rate B	\$ -	\$	0.21642	\$	0.21642
Rate J	\$ -	\$	0.15249	\$	0.15249

(2) Calculated per above

Proposed WSIRA Rate Design Per 100 Gallons					
	Current WSIRA Rate		Adjustment to Current WSIRA Rate		Proposed WSIRA Rate to Use on Tariff
Rate Per 100 Gal					
Rate A	\$ -	\$	0.07032	\$	0.07032
Rate B	\$ -	\$	0.02164	\$	0.02164
Rate J	\$ -	\$	0.01525	\$	0.01525

Missouri-American Water Company
Case No. WO-2023-0427
Staff's WSIRA Water Rate Design Calculation
All Other District Water

WSIRA Recovery				
	Staff Revenue Requirement	Billing Determinants Sales (000 Gal) (1)		WSIRA Rate per 1000 Gal.
Rate A	\$ 2,875,256	8,964,577	\$	0.32074
Rate B	\$ 99,993	1,214,373	\$	0.08234
Rate J	\$ 314,264	2,971,865	\$	0.10575
	\$ 3,289,514	13,150,816		

(1) Per billing determinants in Case WR-2022-0303

Proposed WSIRA Rate Design Per 1,000 Gallons				
	Current WSIRA Rate	Adjustment to Current WSIRA Rate (2)		Proposed WSIRA Rate to Use on Tariff
Rate Per 1000 Gal				
Rate A	\$ -	\$ 0.32074	\$	0.32074
Rate B	\$ -	\$ 0.08234	\$	0.08234
Rate J	\$ -	\$ 0.10575	\$	0.10575

(2) Calculated per above

Proposed WSIRA Rate Design Per 100 Gallons				
	Current WSIRA Rate	Adjustment to Current WSIRA Rate		Proposed WSIRA Rate to Use on Tariff
Rate Per 100 Gal				
Rate A	\$ -	\$ 0.03207	\$	0.03207
Rate B	\$ -	\$ 0.00823	\$	0.00823
Rate J	\$ -	\$ 0.01058	\$	0.01058

Missouri-American Water Company
Case No. WO-2023-0427
Staff's WSIRA Sewer Rate Design Calculation
Arnold Sewer

	WSIRA Recovery Staff Revenue Requirement
WSIRA Staff Revenue Requirement	\$ 8,428
Revenues Authorized in Case No. WR-2022-0303	\$ 6,640,662
Percent (%) Authorized Revenues	0.1269%

Customer Bill
\$ 0.04961 RT 1.1

Proposed WSIRA Sewer Rate Design			
	Current WSIRA Rate	Adjustment to Current WSIRA Rate (1)	Proposed WSIRA Rate to Use on Tariff
Arnold Sewer	0.0000%	0.1269%	0.1269%
(1) Calculated per above			

Missouri-American Water Company
Case No. WO-2023-0427
Staff's WSIRA Sewer Rate Design Calculation
All Other Sewer

	WSIRA Recovery Staff Revenue Requirement
WSIRA Staff Revenue Requirement	\$ 95,565
Revenues Authorized in Case No. WR-2022-0303	\$ 12,599,470
Percent (%) Authorized Revenues	0.7585%

Customer Bill			
	\$	0.49575	RT 2.1
	\$	0.40829	RT 3.1

Proposed WSIRA Sewer Rate Design			
	Current WSIRA Rate	Adjustment to Current WSIRA Rate (1)	Proposed WSIRA Rate to Use on Tariff
All Other Sewer	0.0000%	0.7585%	0.7585%
(1) Calculated per above			