

Empire Disposal Inc
Disposal Fee Reference

Columbia River Disposal, Inc. G-48 & G-51
Test Period Ending December 31, 2017
Reference Sheet

Monthly Factor							
Pickups:	1 unit	2 units	3 units	4 units	5 units	6 units	7 unit
5 Times per Week	21.65	43.30	64.95	86.60	108.25	129.90	151.55
4 Times per Week	17.32	34.64	51.96	69.28	86.60	103.92	121.24
3 Times per Week	12.99	25.98	38.97	51.96	64.95	77.94	90.93
2 Times per Week	8.66	17.32	25.98	34.64	43.30	51.96	60.62
Weekly Pickup (WG)	4.33	8.66	12.99	17.32	21.65	25.98	30.31
Every Other Week (EOWG)	2.17	4.34	6.51	8.68	10.85	13.02	15.19
Monthly (MG)	1.00	2.00	3.00	4.00	5.00	6.00	7.00

Meeks Weights			
Res'l	Pounds per Pickup		
20 gal minican	20		
1 can	34		
2 cans	51		
3 cans	77	Lbs. per ton	2,000
4 cans	97	Yds. Per ton	n/a
5 cans	117		
6 cans	157		
Supercan 60	47		
Supercan 90	68		
Once a month	34		
Extras	34		
Com'l			
Cans	29		
1 yd container	175		
1.5 yd container	250		
2 yd container	324		
3 yd container	473		
4 yd container	613		
6 yd container	840		
8 yd container	980		
3 yd packer/compactor	1,301		
4 yd packer/compactor	1,686		
5 yd packer/compactor	2,046		
6 yd packer/compactor	2,310		
Yards	125		

* not on meeks - calculated by staff

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
98501 Days - Weekdays	22	-	-	-	-	-	-	-	-	-	-	-	22
31000 Hauling Revenue - Roll Off Permanent	5,076	12,876	15,243	10,132	14,119	19,530	16,176	12,851	12,619	17,695	11,549	17,228	165,093
31005 Corporate Roll Off Disposal Charge	6,518	15,758	18,826	14,682	19,604	24,337	12,062	9,303	8,667	14,771	10,115	5,959	160,600
31010 Hauling Revenue - Roll Off Extras	-	-	-	8	2,555	541	-	-	-	-	-	-	3,105
32000 Hauling Revenue - Residential MSW	36,590	36,602	37,450	37,487	38,166	38,304	38,120	39,033	38,909	38,444	37,973	38,007	455,085
32001 Hauling Revenue - Residential MSW Extras	417	1,533	2,437	1,874	2,262	2,849	2,609	3,124	4,455	2,861	3,107	3,148	30,676
33000 Hauling Revenue - Commercial FEL	35,962	35,639	37,119	37,933	39,037	41,148	42,048	42,118	43,088	40,877	39,876	39,110	473,955
33001 Hauling Revenue - Commercial FEL Extras	940	968	1,601	1,064	1,172	1,254	1,115	1,399	1,129	1,154	1,019	1,381	14,196
Hauling Revenue	85,503	103,376	112,676	103,179	116,914	127,963	112,130	107,828	108,867	115,803	103,639	104,833	1,302,710
38000 Other Revenue	346	486	540	409	523	705	594	575	284	536	372	375	5,744
38001 P-Card Rebate Revenue	216	84	105	40	37	133	85	94	92	304	94	148	1,431
Other Revenue	562	570	644	448	560	838	679	669	375	840	465	523	7,174
Revenue	86,065	103,945	113,320	103,628	117,475	128,801	112,809	108,497	109,242	116,643	104,104	105,356	1,309,884
40101 Disposal Landfill	17,800	22,497	29,887	40,788	28,920	40,325	35,315	28,328	30,407	31,035	27,022	20,996	353,321
40139 Disposal Transfer Station Intercompany	-	-	-	-	-	-	-	-	687	-	-	-	687
Disposal	17,800	22,497	29,887	40,788	28,920	40,325	35,315	28,328	31,094	31,035	27,022	20,996	354,008
41121 Brokerage Cost	-	-	-	-	-	-	-	-	-	-	-	324	324
43001 Taxes and Pass Thru Fees	1,283	1,551	-	3,100	3,100	3,100	2,700	114	1,583	1,698	1,637	1,644	21,509
43002 WUTC Taxes	368	444	-	900	900	900	530	530	530	530	530	530	6,692
Brok. and Taxes	1,650	1,995	-	4,000	4,000	4,000	3,230	644	2,113	2,228	2,167	2,498	28,525
Rev Reductions	19,450	24,492	29,887	44,788	32,920	44,325	38,545	28,973	33,207	33,263	29,189	23,494	382,533
Net Revenue	66,615	79,453	83,433	58,840	84,555	84,476	74,264	79,524	76,035	83,380	74,915	81,862	927,351
50020 Wages Regular	8,966	6,548	6,594	5,376	7,808	10,114	9,279	7,235	8,602	10,475	10,097	10,393	101,488
50025 Wages O.T.	922	3,349	2,748	2,748	1,948	2,748	3,879	2,719	2,692	3,491	2,363	1,280	29,497
50035 Safety Bonuses	242	(206)	(423)	404	75	75	75	100	100	(825)	239	8	(237)
50036 Other Bonus/Commission - Non-Safety	-	1,000	-	1,097	-	-	610	122	116	356	129	127	3,557
50045 Contract Labor	-	945	-	-	-	-	-	-	-	-	-	-	945
50050 Payroll Taxes	966	939	692	844	806	1,041	1,157	827	939	1,044	959	996	11,209
50060 Group Insurance	1,747	2,747	1,747	1,757	1,462	2,610	2,626	2,595	1,591	2,201	2,465	2,466	26,014
50065 Vacation Pay	794	259	(909)	1,105	226	379	651	(680)	1,221	330	304	(488)	3,194
50086 Safety and Training	14	728	30	18	196	471	33	143	73	73	30	30	1,808
50090 Uniforms	188	85	367	60	221	219	193	149	86	351	1,014	108	3,041
Labor	13,840	16,394	9,876	13,409	12,741	17,236	18,504	13,067	15,489	17,397	17,643	14,920	180,517
51295 Licenses	317	317	317	451	219	701	619	620	418	418	418	418	5,235
Truck Fixed	317	317	317	451	219	701	619	620	418	418	418	418	5,235
52020 Wages Regular	3,260	2,925	3,284	2,720	3,616	3,468	3,318	3,967	3,696	3,696	4,127	3,851	41,929
52025 Wages O.T.	636	2,013	1,568	433	1,392	1,175	1,338	2,394	1,213	1,229	478	983	14,853
52035 Safety Bonuses	121	121	121	395	25	25	25	100	100	225	120	128	1,505
52036 Other Bonus/Commission - Non-Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
52050 Payroll Taxes	420	385	399	285	402	381	383	524	420	367	343	525	4,836
52060 Group Insurance	866	866	866	871	806	865	873	875	875	812	876	876	10,327
52065 Vacation Pay	728	(51)	130	126	128	231	378	154	149	154	149	154	2,429
52070 Sick Pay	-	-	-	302	(151)	-	-	-	-	-	-	-	151
52120 Parts and Materials	303	992	1,033	780	1,953	66	956	215	814	2,580	585	260	10,538
52125 Operating Supplies	299	1,718	251	177	(82)	146	-	267	5	344	-	-	3,127
52135 Equipment and Maint Repair	-	217	185	260	224	225	225	-	189	447	224	259	2,453
52140 Tires	1,610	1,443	217	2,675	2,038	698	3,508	3,154	3,371	2,315	-	72	21,101
52142 Fuel Expense	2,963	4,470	5,600	1,019	8,568	4,806	465	4,044	4,827	4,736	4,083	4,841	49,841
52146 Oil and Grease	300	145	306	156	218	55	451	243	115	281	223	-	2,494
52147 Outside Repairs	98	-	-	116	-	-	4,758	1,659	1,179	291	-	6,032	14,133
52182 Towing Expense	1,951	-	501	-	-	-	865	1,600	-	542	-	-	5,459
52901 Costs Awaiting Capitalization	-	-	-	-	-	-	-	-	-	-	-	-	-
Truck Variable	13,555	15,244	14,463	10,201	19,255	12,140	17,542	19,196	16,385	18,110	11,860	17,223	185,175
56010 Salaries	6,388	6,080	6,266	6,003	6,791	6,528	5,478	1,801	750	750	750	750	48,334
56036 Other Bonus/Commission - Non-Safety	-	-	-	143	-	-	-	-	-	-	-	-	143
56050 Payroll Taxes	514	428	490	457	494	468	417	65	-	-	-	-	3,333
56060 Group Insurance	747	747	747	755	632	742	756	878	-	-	-	-	6,003
56065 Vacation Pay	-	446	208	227	234	306	180	-	-	-	-	-	1,602
56115 Pension and Profit Sharing	154	159	79	158	236	158	158	79	-	-	-	-	1,179
Superv. Ex	7,802	7,860	7,790	7,742	8,388	8,202	6,988	2,822	750	750	750	750	60,594
57125 Operating Supplies	171	-	-	-	-	10	-	-	-	-	-	52	233
57147 Bldg & Property	-	-	-	-	-	263	129	127	129	129	-	-	778
57165 Communications	185	198	198	198	198	198	198	198	198	198	185	198	2,348
57170 Real Estate Rentals	850	850	850	850	850	850	850	850	850	850	850	850	10,200
57254 Drive Cam & Routing SW Fees	438	438	438	438	512	512	839	643	496	394	399	177	5,726
57275 Property Taxes	-	54	-	-	-	-	-	-	181	181	181	181	776
57280 Other Taxes	618	242	-	-	-	242	593	62	1	59	-	55	1,870
57357 Permits	280	20	-	40	100	90	20	-	200	60	200	40	1,050
57370 Bonds Expense	4	4	4	4	94	2	3	3	3	3	3	3	133
Other Operating	2,547	1,805	1,490	1,530	1,754	2,166	2,632	1,883	2,059	1,874	1,870	1,505	23,115

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
98501 Days - Weekdays	22	-	-	-	-	-	-	-	-	-	-	-	22
59340 Self Insurance Premium	729	729	729	729	729	729	729	729	729	729	729	729	8,749
59343 WC - Current Year Claims	-	-	-	-	12	408	4,800	14,170	-	4,800	7,990	-	32,180
59400 Damages paid by District	-	-	2,404	-	-	-	-	-	-	-	-	-	2,404
59500 Workers Comp Prem	-	-	-	-	-	-	-	-	-	-	-	2,134	2,134
Insurance Exp	729	729	3,133	729	741	1,137	5,529	14,899	729	5,529	8,719	2,863	45,467
Cost of Ops	38,790	42,351	37,070	34,062	43,099	41,583	51,815	52,487	35,831	44,078	41,261	37,679	500,104
Gross Profit	27,825	37,102	46,364	24,778	41,456	42,893	22,450	27,037	40,204	39,302	33,654	44,183	427,248
70010 Salaries	2,107	2,038	2,100	613	689	687	618	6,948	7,481	7,111	7,423	6,379	44,192
70020 Wages Regular	2,063	2,741	2,872	2,481	2,866	2,203	2,661	1,232	2,448	2,391	3,341	(652)	26,647
70025 Wages O.T.	(25)	322	305	360	697	259	222	236	92	197	296	(53)	2,908
70036 Other Bonus/Commission - Non-Safety	-	540	325	24	1,065	338	-	-	-	145	-	-	2,634
70050 Payroll Taxes	533	465	492	301	408	328	301	708	584	655	753	280	5,807
70060 Group Insurance	1,272	1,277	1,275	1,073	1,076	1,078	1,082	1,223	2,032	1,840	2,031	1,031	16,291
70065 Vacation Pay	561	(50)	86	202	156	79	330	919	1	515	(497)	(672)	1,628
70070 Sick Pay	794	(275)	(6)	0	4	4	1	3	(0)	382	-	0	906
70086 Safety and Training	-	-	-	-	-	-	-	-	-	-	50	-	50
70095 Empl & Commun Activ	405	(8)	648	168	-	-	-	-	-	-	252	202	1,666
70110 Contributions	-	200	470	-	-	-	-	-	-	-	-	-	670
70116 Pension and Profit Sharing	11	14	61	97	176	104	99	257	170	262	174	91	1,514
70147 Bldg & Property Maint	474	351	431	370	370	370	370	370	370	370	370	370	4,586
70148 Allocated Exp In - District	422	644	463	304	485	387	255	223	482	248	219	298	4,429
70150 Utilities	-	601	-	385	-	202	-	191	-	200	-	363	1,943
70165 Communications	130	617	454	-	978	460	524	525	440	494	486	425	5,534
70167 Cellular Telephone	114	111	81	95	95	95	95	155	155	264	406	206	1,873
70175 Equip/Vehicle Rental	513	190	190	190	190	190	190	201	201	201	211	201	2,684
70201 Entertainment	-	-	-	-	-	-	-	22	-	-	256	-	278
70205 Travel - Auto	-	513	-	-	-	-	-	195	94	133	149	92	1,174
70206 Meals	-	-	-	-	-	-	-	-	-	-	-	100	100
70210 Office Supplies and Equip	-	-	-	-	-	-	-	-	-	20	49	-	68
70214 Credit Card Fees	884	999	1,173	1,188	1,424	1,884	2,452	1,850	1,586	1,861	1,506	1,389	18,195
70231 Recruitment Advertising & Expenses	-	-	-	-	-	-	-	-	-	-	35	-	35
70245 Payroll Processing Fees	18	18	18	-	-	-	-	-	-	-	-	-	53
70255 Other Prof Fees	7	318	22	27	25	6	4	9	-	1	9	-	428
70300 Data Processing	886	886	886	886	886	886	886	886	886	886	886	886	10,635
70310 Bad Debt Provision	1,348	1,556	(236)	(9)	476	1,660	(741)	645	372	487	831	1,326	7,715
70320 Credit and Collection	108	123	211	67	154	89	140	42	126	173	94	90	1,417
70335 Miscellaneous	-	-	-	1,527	-	-	(396)	(211)	85	-	-	(10)	994
70336 Coffee Bar	-	-	-	-	76	-	-	-	-	-	-	-	76
G&A	12,624	14,188	12,318	10,348	12,295	11,308	9,094	16,628	17,606	18,833	19,330	12,538	167,111
70149 Corporate Overhead Allocation In	2,050	1,969	1,940	2,014	2,069	2,105	2,409	2,440	2,391	2,408	2,405	2,407	26,606
Corp Overhead	2,050	1,969	1,940	2,014	2,069	2,105	2,409	2,440	2,391	2,408	2,405	2,407	26,606
Total SG&A	14,674	16,157	14,258	12,362	14,364	13,413	11,503	19,068	19,997	21,241	21,735	14,945	193,717
EBITDA	13,151	20,945	32,106	12,416	27,092	29,480	10,947	7,969	20,207	18,061	11,919	29,238	233,531
Watch list EBITDA	17	26	41	14	36	35	17	27	25	28	25	36	329
51260 Depreciation	10,653	10,653	10,653	10,653	10,653	10,703	10,703	10,703	10,703	10,985	12,424	12,424	131,908
54260 Depreciation	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	2,371	2,371	2,371	23,735
70260 Depreciation	384	384	384	384	384	384	271	142	142	142	142	142	3,288
Depreciation	12,884	12,884	12,884	12,884	12,884	12,934	12,821	12,692	12,693	13,498	14,937	14,937	158,931
Total DDA	12,884	12,884	12,884	12,884	12,884	12,934	12,821	12,692	12,693	13,498	14,937	14,937	158,931
EBIT From Ops	267	8,062	19,222	(468)	14,208	16,546	(1,874)	(4,724)	7,515	4,563	(3,018)	14,301	74,600
NI b/ Taxes & Extra	267	8,062	19,222	(468)	14,208	16,546	(1,874)	(4,724)	7,515	4,563	(2,993)	14,301	74,625
Extra. Items	-	-	-	-	-	-	-	-	-	-	-	-	-
NI b/ Taxes	267	8,062	19,222	(468)	14,208	16,546	(1,874)	(4,724)	7,515	4,563	(2,993)	14,301	74,625
Net Income	267	8,062	19,222	(468)	14,208	16,546	(1,874)	(4,724)	7,515	4,563	(2,993)	14,301	74,625
Net Income Attrib	267	8,062	19,222	(468)	14,208	16,546	(1,874)	(4,724)	7,515	4,563	(2,993)	14,301	74,625
Data Not Included	-	-	-	-	-	-	-	-	-	-	-	-	-

Columbia River Disposal, Inc. G-48 & G-51
Consolidated Income Statement
Test Period Ending December 31, 2017

	UNADJUSTED FINANCIALS	RESTATING ADJUSTMENTS	ADJUSTED TOTAL	Ref.	PRO FORMA ADJUSTMENTS	FINAL TOTAL		ALLOCATED G-48	ALLOCATED G-51	Allocator	
Revenue:											
32000 Residential	\$ 485,761	\$ (331)	\$ 485,430	RS-1		\$ 485,430		\$ 452,485	\$ 32,945	Actual	-
33000 Commercial	488,151	(209)	487,942	RS-1		487,942		445,982	41,961	Actual	-
31000 Drop Box	168,197	(8,585)	159,613	RS-1		159,613		150,677	8,935	Actual	-
31005 Pass Thru	160,600	689	161,289	RS-1		161,289		157,844	3,445	Actual	-
38000 Service Charge	5,744	226	5,970	RS-1		5,970		5,613	357	Actual	-
38001 P-Card Rebate	1,431		1,431			1,431		1,289	142	Rt Hrs	-
Total	1,309,884	(8,210)	1,301,675		-	1,301,675		1,213,891	87,784		
								93.26%	6.74%		
Expenses:											
41200											
57125 Building Supplies	233		233			233		210	23	Rt Hrs	-
57147 Repair-Shop, Bldg	778		778			778		701	77	Rt Hrs	-
41200 Total	1,011	-	1,011		-	1,011		911	100		
41310 Wages Mechanics											
52010 Salaries	-		-			-		-	-	Rt Hrs	-
52020 Wages-Regular	41,929	10,098	52,027	RS-2	1,310	53,337		48,060	5,277	Rt Hrs	-
52025 Wages-OT	14,853		14,853			14,853		13,383	1,470	Rt Hrs	-
52035 Safety Bonus	1,505		1,505			1,505		1,356	149	Rt Hrs	-
52065 Vacation Pay	2,429		2,429			2,429		2,189	240	Rt Hrs	-
52070 Sick Pay	151		151			151		136	15	Rt Hrs	-
41310 Wages Mechanics	60,867	10,098	70,965		1,310	72,275		65,124	7,151		
41320 Parts & Materials											
52120 Parts & Materials	10,538		10,538			10,538		9,495	1,043	Rt Hrs	-
52125 Operating Supplies	3,127		3,127			3,127		2,817	309	Rt Hrs	-
52135 Equipment & Maint Rep	2,453		2,453			2,453		2,210	243	Rt Hrs	-
41320 Total Parts & Materials	16,117	-	16,117		-	16,117		14,523	1,595		
41330											
52147 Outside Repair	14,133		14,133			14,133		12,734	1,398	Rt Hrs	-
41330 Total	14,133	-	14,133		-	14,133		12,734	1,398		
41340 Accident Repair											
59400 Damage Paid by District	2,404		2,404			2,404		2,166	238	Rt Hrs	-
41340 Accident Repair	2,404	-	2,404		-	2,404		2,166	238		
41600											
52140 Tires & Tubes	21,101		21,101			21,101		19,013	2,088	Rt Hrs	-
41600 Total	21,101	-	21,101		-	21,101		19,013	2,088		
41800 Other Maint											
52182 Towing	5,459		5,459			5,459		4,919	540	Rt Hrs	-
57254 Drive Cam Fees	5,726		5,726			5,726		5,160	567	Rt Hrs	-
41800 Other Maint	11,186	-	11,186		-	11,186		10,079	1,107		
42100 Wages-Supervisor											
56010 Salaries-Supervisor	48,334	43	48,377	RS-2	1,049	49,427	PR-1	44,536	4,891	Rt Hrs	-
56036 Other Bonus/Commission - Non-Safety	143					143		129	14	Rt Hrs	-
56065 Vacation Pay	1,602		1,602			1,602		1,443	158	Rt Hrs	-
42100 Wages-Supervisor	50,079	43	49,979		1,049	51,171		46,108	5,063		
42300 Driver Wages											
50020 Wages Regular	101,488	9,984	111,472	RS-2	1,858	113,330	PR-1	102,117	11,214	Rt Hrs	-
50025 Wages OT	29,497		29,497			29,497		26,579	2,919	Rt Hrs	-
50035 Safety Bonus	(237)		(237)			(237)		(213)	(23)	Rt Hrs	-
50036 Other Bonus	3,557		3,557			3,557		3,205	352	Rt Hrs	-

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Consolidated Income Statement
Test Period Ending December 31, 2017

	UNADJUSTED FINANCIALS	RESTATING ADJUSTMENTS	ADJUSTED TOTAL	Ref.	PRO FORMA ADJUSTMENTS	FINAL TOTAL	ALLOCATED G-48	ALLOCATED G-51	Allocator	
50065 Vacation Pay	3,194		3,194			3,194	2,878	316	Rt Hrs	-
50070 Sick Pay	-		-			-	-	-	Rt Hrs	-
42300 Total Driver Wages	137,500	9,984	147,484		1,858	149,342	134,565	14,777		
42315 Contract Labor										
50045 Contract Labor	945		945			945	851	93	Rt Hrs	-
42315 Contract Labor	945	-	945		-	945	851	93		
42400 Fuel & Oil										
52142 Fuel Expense	49,841		49,841		3,315	53,156	47,897	5,260	Rt Hrs	-
52146 Oil and Grease	2,494		2,494			2,494	2,247	247	Rt Hrs	-
42400 Total Fuel and Oil	52,335	-	52,335		3,315	55,650	50,144	5,506		
Other Collection Exp										
41121 Brokerage Cost-Mat Transp	324		324			324	292	32	Rt Hrs	-
50086 Safety & Training	1,808		1,808			1,808	1,629	179	Rt Hrs	-
50090 Uniforms	3,041		3,041			3,041	2,740	301	Rt Hrs	-
57165 Communications	2,348		2,348			2,348	2,116	232	Rt Hrs	-
42800 Other Collection Exp	7,521	-	7,521		-	7,521	6,777	744		
Dump Fee and Charges										
40101 Disposal Landfill	353,321	(160,602)	192,719			192,719	190,361	2,360	DF Sched	(1.45)
Pass Thru	-	161,289	161,289			161,289	157,844	3,445	Actual Biller	-
40139 Disposal Transfer Station Intercompany	687	(687)	-			-	-	-	DF Sched	-
43600 Dump Fee and Charges	354,008	0	354,008		-	354,008	348,205	5,805		-
44300 WUTC Fee										
43002 UTC Fee	6,692	(54)	6,639	RS-4		6,639	6,191	448	Revenue	-
44300 WUTC Fee	6,692	(54)	6,639		-	6,639	6,191	448		
45300 Public Liability										
59340 Self Insurance Premium	8,749		8,749			8,749	7,884	866	Rt Hrs	-
45300 Public Liability	8,749	-	8,749		-	8,749	7,884	866		
45400 Workmen's Comp										
59343 WC Current Year Claims	32,180	(16,090)	16,090	RS-7		16,090	14,498	1,592	Rt Hrs	-
59344 WC Prior Year Claims	-	-	-			-	-	-	Rt Hrs	-
59500 WC Premium	2,134		2,134			2,134	1,923	211	Rt Hrs	-
57370 Bond Exp-WC	133		133			133	120	13	Rt Hrs	-
45400 Workmen's Comp	34,446	(16,090)	18,356		-	18,356	16,540	1,816		
46130 Salaries - Office										
70010 Salaries	44,192	3,951	48,143	RS-2, RS-8	458	48,601	43,630	4,972	Rt Hrs	-
70020 Wages Regular	26,647		26,647			26,647	23,921	2,726	Cust Cnt	-
70025 Wages OT	2,908		2,908			2,908	2,610	297	Cust Cnt	-
70036 Other Bonus	2,634		2,634			2,634	2,365	269	Cust Cnt	-
70065 Vacation	1,628		1,628			1,628	1,461	167	Cust Cnt	-
70070 Sick Leave	906		906			906	813	93	Cust Cnt	-
46130 Salaries-Office	78,914	3,951	82,865		458	83,323	74,800	8,523		
70149 Management Fee										
70149 Corp OH Allocation	26,606	(2,939)	23,667	RS-3		23,667	22,071	1,596	Revenue	0.00
46100 Management Fee	26,606	(2,939)	23,667		-	23,667	22,071	1,596		
46200 Office & Other Expense										
70147 Bldg & Property Maint	4,586		4,586			4,586	4,117	469	Cust Cnt	-
70210 Office Supplies	68		68			68	61	7	Cust Cnt	-
70245 Payroll Processing Fee	53		53			53	48	5	Rt Hrs	-

Columbia River Disposal, Inc. G-48 & G-51
Consolidated Income Statement
Test Period Ending December 31, 2017

	UNADJUSTED FINANCIALS	RESTATING ADJUSTMENTS	ADJUSTED TOTAL	Ref.	PRO FORMA ADJUSTMENTS	FINAL TOTAL	ALLOCATED G-48	ALLOCATED G-51	Allocator	
70300 Data Processing	10,635		10,635			10,635	9,547	1,088	Cust Cnt	-
Customer Notification	-		-		630	630	566	64	Cust Cnt	-
70320 Credit and Collection	1,417		1,417			1,417	1,272	145	Cust Cnt	-
91002 NSF Fees	(25)		(25)			(25)	(22)	(3)	Cust Cnt	-
46200 Office & Other Exp	16,734	-	16,734		630	17,364	15,588	1,776		
46410 Communication										
70165 Communication	5,534		5,534			5,534	4,968	566	Cust Cnt	-
46410 Communication	5,534	-	5,534		-	5,534	4,968	566		
46500 Employee Welfare										
50060 Group Insurance	26,014		26,014			26,014	23,440	2,574	Rt Hrs	-
52060 Group Insurance	10,327		10,327			10,327	9,305	1,022	Rt Hrs	-
56060 Group Insurance	6,003		6,003			6,003	5,409	594	Rt Hrs	-
70060 Group Insurance	16,291		16,291			16,291	14,624	1,666	Cust Cnt	-
46500 Employee Welfare	58,635	-	58,635		-	58,635	52,779	5,856		
46510 Pension										
56115 Pension	1,179		1,179			1,179	1,062	117	Rt Hrs	-
70116 Pension	1,514		1,514			1,514	1,359	155	Cust Cnt	-
46510 Pension	2,693	-	2,693	-	-	2,693	2,422	272		
46700 Bad Debt										
70310 Bad Debt Provision	7,715	(670)	7,045	RS-6		7,045	6,570	475	Revenue	-
46700 Bad Debts	7,715	(670)	7,045		-	7,045	6,570	475		
46900 Other General Expenses										
70086 Safety & Training	50		50			50	45	5	Rt Hrs	-
70095 Employee Comm Activity	1,666		1,666			1,666	1,502	165	Rt Hrs	-
70110 Contributions	670	(670)	-			-	-	-	Actual	-
70148 Alloc Exp In Distr	4,429	(666)	3,763	RS-3		3,763	3,378	385	Cust Cnt	-
70150 Utilities	1,943		1,943			1,943	1,744	199	Cust Cnt	-
70167 Cell Phones	1,873		1,873			1,873	1,682	192	Cust Cnt	-
70175 Equip/Vehicle Rental	2,664		2,664			2,664	2,392	273	Cust Cnt	-
70201 Entertainment	278		278			278	251	28	Rt Hrs	-
70205 Travel Auto	1,174		1,174			1,174	1,058	116	Rt Hrs	0.00
70206 Meals	100		100			100	90	10	Rt Hrs	-
70214 Credit Card Fees	18,195		18,195			18,195	16,334	1,861	Cust Cnt	-
70231 Recruitment Advertising & Expenses	35		35			35	32	3	Rt Hrs	-
70255 Other Professional Fees	428		428			428	384	44	Cust Cnt	-
70335 Miscellaneous	994		994			994	892	102	Cust Cnt	-
70336 Coffee Bar	76		76			76	68	8	Cust Cnt	-
46900 Other General Expenses	34,576	(1,336)	33,240		-	33,240	29,851	3,389		
Depreciation, Amortization & Sale of Assets										
51260 Depreciation Trks	131,908	34,471	166,379	RS-5		166,379	149,916	16,463	Rt Hrs	-
54260 Depreciation Cont, DB	23,735	6,132	29,866	RS-5		29,866	26,811	3,055	Cust Cnt	-
Depreciation Service	-	-	-	RS-5		-	-	-		-
57260 Depreciation Shop	-	14,554	14,554	RS-5		14,554	13,114	1,440	Rt Hrs	-
70260 Depreciation Office	3,288	(1,579)	1,709	RS-5		1,709	1,534	175	Cust Cnt	-
Buildings (Structures)	-	-	-	RS-5		-	-	-		-
Total	158,931	53,578	212,508		-	212,508	191,376	21,133		
52000 Operating Tax & Licensing										
57280 Other Taxes	1,870		1,870			1,870	1,685	185	Rt Hrs	-
52000 Operating Tax & Lic	1,870	-	1,870		-	1,870	1,685	185		
52030 State Excise Tax										

Columbia River Disposal, Inc. G-48 & G-51
Consolidated Income Statement
Test Period Ending December 31, 2017

	UNADJUSTED FINANCIALS	RESTATING ADJUSTMENTS	ADJUSTED TOTAL	Ref.	PRO FORMA ADJUSTMENTS	FINAL TOTAL	ALLOCATED G-48	ALLOCATED G-51	Allocator	
43001 Taxes & Pass Thru Fees	21,509		21,509			21,509	20,059	1,451	Revenue	-
52030 State Excise Tax	21,509	-	21,509		-	21,509	20,059	1,451		
52200 Vehicle Licenses										
51295 Licenses	5,235		5,235			5,235	4,717	518	Rt Hrs	-
57357 Permits	1,050		1,050			1,050	946	104	Rt Hrs	-
52200 Vehicle Licenses	6,286	-	6,286		-	6,286	5,664	622		
52300 Property Tax										
57275 Property Tax	776		776			776	697	79	Cust Cnt	-
52300 Property Tax	776	-	776		-	776	697	79		
52400 Payroll Taxes										
50050 Payroll Taxes	11,209	764	11,973	RS-5	142	12,115	10,916	1,199	Rt Hrs	-
52050 Payroll Taxes	4,836	773	5,609	RS-5	100	5,709	5,144	565	Rt Hrs	-
56050 Payroll Taxes	3,333	3	3,337	RS-5	80	3,417	3,079	338	Rt Hrs	-
70050 Payroll Taxes	5,807	302	6,110	RS-5	35	6,145	5,516	629	Cust Cnt	-
52400 Payroll Taxes	25,186	1,842	27,028		358	27,385	24,655	2,730		
53200 Rent-Land, Structures										
57170 Real Estate Rental	10,200		10,200			10,200	9,191	1,009	Rt Hrs	-
53200 Rent-Land, Structures	10,200	-	10,200		-	10,200	9,191	1,009		
Total	1,235,259	58,406	1,293,522		8,979	1,302,645	1,204,188	98,458		
Operating Ratio	94.30%					100.07%	99.20%	112.16%		
Net Income (Loss)	\$ 74,625	\$ (66,616)	\$ 8,152		\$ (8,979)	\$ (970)	\$ 9,702	\$ (10,674)		
Average Investment						\$ 878,877	\$ 791,279	\$ 87,598		-

**Columbia River Disposal, Inc. G-48 & G-51
 Ratios Summary Tab**

Customer Count (Cust)

	<u>G-48</u>	<u>G-51</u>	<u>Total</u>
Residential	1,629	173	1,802
Commercial	240	40	280
RO	16	2	18
Total	1,885	215	2,100
	89.77%	10.23%	

Route Hours (Rt Hrs)

	<u>G-48</u>	<u>G-51</u>	<u>Total</u>
Packer	90.52	9.88	100
RO	17.63	2.00	20
Total	108.14	11.88	120.02
	90.11%	9.89%	

Restating Adjustments
 Columbia River Disposal, Inc G-48 & G-51
 Test Period Ending December 31, 2017

RS-1: Restate Revenue to Billing Records

	Skamania G-48	Klickitat G-51	Total Revenue		Difference	
			per Billing	Per IS		
Residential	\$ 452,485	\$ 32,945	\$ 485,430	\$ 485,761	\$ (331)	
Commercial	\$ 445,982	\$ 41,961	\$ 487,942	\$ 488,151	\$ (209)	
Drop Box	\$ 150,677	\$ 16,535	\$ 167,213	\$ 168,197	\$ (985)	
Pass Thru	\$ 157,844	\$ 3,445	\$ 161,289	\$ 160,600	\$ 689	
Service Charge	\$ 5,613	\$ 357	\$ 5,970	\$ 5,744	\$ 226	
	\$ 1,212,601	\$ 95,243	\$ 1,307,844	\$ 1,308,454	\$ (610)	0.0%
Remove one time Special Waste Job		\$ (7,600.00)				
		\$ (8,209.69)				RS-1

RS-2: Restate Payroll Expense for Test Period

<u>Wages</u>		
Drivers	\$ 9,984	42300
Mechanics	\$ 10,098	41310
Supervisors	\$ 43	42100
G&A	\$ 2,128	46130
	\$ 22,254	RS-2

<u>Taxes</u>		
Drivers	\$ 764	
Mechanics	\$ 773	
Supervisors	\$ 3	
G&A	\$ 163	
	\$ 1,702	RS-2

RS-3: Region & Corp OH Adjustments - Adjust out Unallowable OH Expenses

Corporate OH Adjust:

Revenue	\$ 1,301,675	
Adjusted OH %	<u>1.82%</u>	
	\$ 23,667	
Per IS	\$ 26,606	
Difference	\$ (2,939)	RS-3

Region OH Adjust:

Per IS	\$ 4,429	
Per Calc	\$ <u>3,763</u>	
Adjust	\$ (666)	RS-3

Restating Adjustments
Columbia River Disposal, Inc G-48 & G-51
Test Period Ending December 31, 2017

RS-4: Adjust WUTC Fees to actual

Regulated Revenue	\$	1,301,675	
UTC Fee		0.5100%	
Test Period Fees	\$	6,639	
PER IS	\$	6,692	
Adjustment	\$	(54)	RS-4

RS-5: Adjust depreciation to UTC methodology

	Per IS	Per UTC	Adjustment	
51260 Depreciation Trks	\$ 131,908	\$ 166,379	\$ 34,471	
54260 reciation Cont, DB	\$ 23,735	\$ 29,866	\$ 6,132	
Depreciation Service	\$ -	\$ -	\$ -	
57260 Depreciation Shop	\$ -	\$ 14,554	\$ 14,554	
70260 epreciation Office	\$ 3,288	\$ 1,709	\$ (1,579)	
Buildings (Structures)	\$ -	\$ -	\$ -	
	\$ 158,931	\$ 212,508	\$ 53,578	RS-5
		\$ -		

RS-6: Adjust Bad Debt to Actual

Bad Debt:			
Write-off		Bad Debt % for LG	0.62%
Beginning test period	20,032		
Ending test period	30,929		
	10,897		
Recovery			
Beginning test period	4,771		
Ending test period	8,623		
	3,852		
Actual write-off expense	7,045		
Income Statement	7,715		
Adjustment	(670)		RS-6

RS-7: Amortize Workers Comp Claims Over 24-Months

Expense per GL	\$	32,180	
Amortize over 24 Months	\$	(16,090)	RS-7

RS-8: Restate in division management compensation

Comp Allocation In	\$	1,822	RS-8
Taxes Allocation In	\$	139	RS-8

Restating Adjustment Summary									
	RS-1	RS-2	RS-3	RS-4	RS-5	RS-6	RS-7	RS-8	
	Revenue			Adjust WUTC	Adjust Deprec to		Amort WC	Adjust in Other	
	Adjustments	Payroll	OH Adjustments	Fees to Act.	UTC Method	Adjust Bad Debt	Claims	Comp/Expense	
32000 Residential	\$ (331)								\$ (331)
31110 Commercial	\$ (209)								\$ (209)
31000 Drop Box	\$ (8,585)								\$ (8,585)
31005 Pass Thru	\$ 689								\$ 689
38000 Service Charge	\$ 226								\$ 226
38001 P-Card Rebate	\$ -								\$ -
	\$ (8,210)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	# \$ (8,210)
41200 Building/Grounds Repair									\$ -
41310 Wages-Mechanics	\$	10,098							\$ 10,098
41311 Wages-Container Mechanic									\$ -
41320 Parts & Materials									\$ -
41330 Outside Repair									\$ -
41340 Accident Repair									\$ -
41600 Tires & Tubes									\$ -
41800 Other Maint									\$ -
42100 Wages-Supervisor	\$	43							\$ 43
42300 Total Driver Wages	\$	9,984							\$ 9,984
42315 Contract Labor									\$ -
42400 Total Fuel and Oil									\$ -
42800 Other Collection Exp									\$ -
40101 Disposal Landfill									\$ -
									\$ -
40121 Disposal Incineration									\$ -
40131 Disposal Transfer									\$ -
43600 Dump Fee and Charges									\$ -
43800 Processing Fees									\$ -
44000 Sales									\$ -
44300 WUTC Fee				\$ (54)					\$ (54)
44500 Advertising Expense									\$ -
45300 Public Liability									\$ -
45400 Workmen's Comp							(16,090)		\$ (16,090)
46100 Management Fee			\$ (2,939)						\$ (2,939)
46130 Salaries-Office	\$	2,128						1,822	\$ 3,951
46200 Office & Other Exp									\$ -
46300 Legal & Accounting									\$ -
46400 Utilities									\$ -
46410 Communication									\$ -
46500 Employee Welfare									\$ -
46510 Pension									\$ -
46700 Bad Debt						(670)			\$ (670)
46900 Other General Expenses			\$ (666)						\$ (666)
51260 Depreciation Trks					\$ 34,471				\$ 34,471
54260 Depreciation Cont, DB					\$ 6,132				\$ 6,132

	Depreciation Service				\$	-				\$	-									
57260	Depreciation Shop				\$	14,554				\$	14,554									
70260	Depreciation Office				\$	(1,579)				\$	(1,579)									
	Buildings (Structures)				\$	-				\$	-									
70264	Amortization				\$	-				\$	-									
91010	Sale of Asset				\$	-				\$	-									
52000	Operating Tax & Licensing				\$	-				\$	-									
52030	State Excise Tax				\$	-				\$	-									
52200	Vehicle Licenses				\$	-				\$	-									
52300	Property Taxes				\$	-				\$	-									
52400	Payroll Taxes	\$	1,702					139		\$	1,842									
52700	Franchise Fees				\$	-				\$	-									
53200	Rent-Land, Structures				\$	-				\$	-									
70269	Amortization				\$	-				\$	-									
		\$	(8,210)	\$	23,956	\$	(3,605)	\$	(54)	\$	53,578	\$	(670)	\$	(16,090)	\$	1,962	#	\$	50,866

Restating Adjustments
Columbia River Disposal, Inc G-48 & G-51
Test Period Ending December 31, 2017

PRO-FORMA RAISES INTO EXPENSE BASE

PR-1

Restate Wage Increase:

Drivers	1,858	
Mechanics	1,310	
Supervisor	1,049	
Office	458	
Total	<u>4,676</u>	PR-1

Wage Increase Taxes:

Drivers	142	
Mechanics	100	
Supervisor	80	
Office	35	
Total	<u>358</u>	PR-1

TOTAL PR-1 5,034 **PR-1**

PRO-FORMA KNOWN EXPENSE OF NOTIFYING CUSTOMERS OF RATE INCREASE

PR-2

	<i># of Cust</i>	<i>Exp per Cust</i>	<i>Expense</i>
Residential	1,802		
Commercial Cont	280		
Roll-Off	18	\$0.60	\$1,260
		Amortize over 24 Months	<u>\$630.01</u> PR-2

99%

PRO FORMA IN FUEL EXPENSE

PR-3

Test Period Fuel Exp.	49,841	
Updated 12 Mo Ending	<u>53,156</u>	
	<u><u>3,315</u></u>	PR-3

NEW IMPROVED LURITO - GALLAGHER FORMULA - Total Company-CRD

\$ 181,269.38

Check \$161.72

!!!	Revenue Requirement	\$1,483,106	!!!<--	
!!!	Revenue Deficiency	\$181,431	!!!<--	13.94% Increase
*	Revenue	- \$1,301,675	* p/f before rates	
*	Expenses	- \$1,302,645	* p/f before rates	
*	Avg. Investment -	\$878,877	* p/f before rates	
	curve turnover	185.27	(calculated)	
	final turnover	168.13	(calculated)	
	curve No. used	3	(calculated)	

Company actual
capital structure: !!! OPERATING RATIO -> 88.15 !!!<--

* Actual Debt Ratio	40.00%	Conversion factor data:	
* Actual Equity Ratio	60.00%	B & O Tax	1.50% *
* Actual Cost of Debt	3.07%	WUTC Fee	0.5100% *
* Basis Pts	25%	Corp OH	*
* Tax Rate	34%	Bad Debts	0.62% *
	Revenue Sensitive		2.63%
	Conversion Factor		0.8552

NEW IMPROVED LURITO - GALLAGHER FORMULA - CRD G-48

!!!	Revenue Requirement	\$1,367,999	!!!<--	
!!!	Revenue Deficiency	\$154,109	!!!<--	12.70% Increase
*	Revenue	-	\$1,213,891 * p/f before rates	
*	Expenses	-	\$1,204,188 * p/f before rates	
*	Avg. Investment -		\$791,279 * p/f before rates	
	curve turnover		190.23 (calculated)	
	final turnover		172.30 (calculated)	
	curve No. used		3 (calculated)	
	Company actual			
	capital structure:	!!! OPERATING RATIO ->		88.32 !!!<--
*	Actual Debt Ratio	40.00%	Conversion factor data:	
*	Actual Equity Ratio	60.00%	B & O Tax	1.50% *
*	Actual Cost of Debt	3.07%	WUTC Fee	0.5100% *
*	Basis Pts	25%	Corp OH	*
*	Tax Rate	34%	Bad Debts	0.62% *
		Revenue Sensitive		2.63%
		Conversion Factor		0.8569

NEW IMPROVED LURITO - GALLAGHER FORMULA - CRD G-51

!!!	Revenue Requirement	\$114,945	!!!<--		
!!!	Revenue Deficiency	\$27,161	!!!<--		30.94% Increase
*	Revenue	\$87,784	* p/f before rates	Company Requested Increase	15% (A)
*	Expenses	\$98,458	* p/f before rates	\$	13,168 (A)
*	Avg. Investment	\$87,598	* p/f before rates		
	curve turnover	140.50	(calculated)	13,167.63	
	final turnover	130.27	(calculated)		
	curve No. used	3	(calculated)		
	Company actual capital structure:		!!! OPERATING RATIO ->	86.28	!!!<--
*	Actual Debt Ratio	40.00%	Conversion factor data:		
*	Actual Equity Ratio	60.00%	B & O Tax	1.50%	*
*	Actual Cost of Debt	3.07%	WUTC Fee	0.5100%	*
*	Basis Pts	25%	Corp OH		*
*	Tax Rate	34%	Bad Debts	0.62%	*
		Revenue Sensitive		2.63%	
		Conversion Factor		0.8365	

Note (A): The company is only requesting a 15% increase for G-51. It is the Company's opinion that requesting the full increase would result in rate shock for the 200 customers in this service territory.

Service Code	Service Code Description	Jan 17 - April 17	May 17 - Dec 17	Jan 17 - April 17	May 17 - Dec 17	Total	Jan 17 - April 17	May 17 - Dec 17	Avg Cust	Packer & Roll-	Annual Rev	Proposed	
		Tariff Rate	Tariff Rate	Revenue	Revenue	Revenue	Customers	Customers	Per Month	15.05%	Increase	Tariff Rate	Annual
RESIDENTIAL SERVICES													
RESIDENTIAL GARBAGE													
20R1W1	1-20GAL CAN WEEKLY	16.84	16.88	261	443	704	4	3	4	2.54	109	19.42	813
32R1W1	1-32GAL CAN WEEKLY	19.47	19.54	75,483	160,549	236,032	969	1,027	998	2.94	35,213	22.48	271,245
32R1W2	2-32GAL CANS WEEKLY	26.67	26.77	35,924	74,098	110,023	337	346	341	4.03	16,499	30.80	126,522
32R1W3	3-32GAL CANS WEEKLY	34.73	34.88	5,322	10,715	16,037	38	38	38	5.25	2,415	40.13	18,452
32R1W4	4-32GAL CANS WEEKLY	42.27	42.46	1,522	3,291	4,812	9	10	9	6.39	716	48.85	5,529
32R1W6	6-32 GAL CANS WKLY	60.80	61.10	243	489	732	1	1	1	9.19	110	70.29	842
32R1E1	1-32GAL CAN EOW	12.33	12.36	6,247	12,638	18,885	127	128	127	1.86	2,839	14.22	21,725
32R1M1	1-32GAL CAN MONTHLY	6.16	6.18	721	1,508	2,229	29	31	30	0.93	333	7.11	2,562
45R1W1	1-45 GAL CAN WKLY	31.52	31.61	9,544	17,864	27,408	76	71	73	4.76	4,176	36.37	31,584
60R1W1	1-60GAL CART WEEKLY	39.35	39.44	1,197	2,274	3,471	8	7	7	5.93	527	45.37	3,998
32R1OC	1-32GAL CAN ON CALL	6.16	6.18	869	2,014	2,882	35	41	38	0.93	424	7.11	3,306
EXTRA-RES	EXTRA CAN, BAG, BOX - RES	4.52	4.54	4,743	20,818	25,560	262	573	418	0.68	3,424	5.22	28,985
OW-RES	OVERFILL / OVERWEIGHT CAN	4.32	4.34	8	-	8	0	-	0	0.65	4	4.99	12
OS - RES	OVERSIZE CAN - RES	4.32	4.34	59	5	64	3	0	2	0.65	14	4.99	77
RTRIP	SPECIAL OFF RTE TRIP FEE	88.82	88.82	-	86	86	-	0	0	13.36	19	102.18	105
BULKY - RES	BULKY ITEM PICK UP - RES	17.68	17.74	35	89	124	1	1	1	2.67	18	20.41	142
WI-RES	WALK IN/CARRYOUT 5-25FT	2.71	2.71	549	1,111	1,660	51	51	51	0.41	249	3.12	1,909
WI2-RES	CARRYOUT OVER 25FT	2.71	2.71	18	48	66	2	2	2	0.41	10	3.12	76
DRIVEIN2-RES	DRIVE IN 125FT-150FT - RES	5.41	5.41	22	5	27	1	0	1	0.81	5	6.22	33
DRIVEIN2WK-RES	DRIVE IN 125FT-150FT	5.41	5.41	245	344	589	11	8	10	0.81	94	6.22	683
DRIVEIN-RES	DRIVE IN - RES	2.71	2.71	324	683	1,007	30	32	31	0.41	150	3.12	1,158
ADJ - RES	ADJUSTMENT SERVICE - RES	-	-	(2)	81	79	-	-	-	-	-	-	79
TOTAL RESIDENTIAL GARBAGE				\$ 143,334	\$ 309,151	\$ 452,485			1,629		\$ 67,350.69		\$ 519,836
COMMERCIAL SERVICES													
COMMERCIAL GARBAGE													
P1YC1W1	1-1YD CONT 1 X WEEKLY	72.35	72.70	8,635	18,866	27,501	30	32	31	10.94	4,087	83.64	31,588
P1YC2W1	1-1YD CONT 2X WKLY	144.71	145.40	1,158	2,326	3,484	2	2	2	21.88	525	167.28	4,009
P1YC1W2	2-1YD CONT. 1 X WEEKLY	144.71	145.40	1,158	2,321	3,478	2	2	2	21.88	524	167.28	4,003
P1YCE1	1-1YD CONT EOW	36.26	36.43	3,039	4,941	7,980	21	17	19	5.48	1,247	41.92	9,227
P1.5YC1W1	1-1.5YD CONT 1 X WEEKLY	106.69	107.17	10,162	22,618	32,780	24	26	25	16.12	4,856	123.29	37,636
P1.5YC1W2	2-1.5YD CONT 1 X WEEKLY	213.38	214.34	1,707	4,287	5,994	2	3	2	32.25	871	246.58	6,865
P1.5YC2W1	1-1.5YD CONT 2 X WEEKLY	213.38	214.34	2,561	5,494	8,055	3	3	3	32.25	1,200	246.58	9,255
P1.5YC3W1	1-1.5YD CONT 3 X WEEKLY	320.07	321.50	-	1,420	1,420	-	1	1	48.37	320	369.87	1,740
P1.5YCE1	1-1.5YD CONT EOW	53.47	53.71	3,446	9,448	12,895	16	22	19	8.08	1,847	61.79	14,742
P2YC1W1	1-2YD CONT 1 X WEEKLY	139.38	139.99	21,628	48,175	69,803	39	43	41	21.06	10,338	161.05	80,141
P2YC1W2	2-2YD CONT. 1 X WEEKLY	278.77	279.98	3,002	11,127	14,129	3	5	4	42.12	1,936	322.10	16,065
P2YC1W3	3-2YD CONT. 1 X WEEKLY	418.15	419.97	1,673	7,454	9,126	1	2	2	63.19	1,220	483.15	10,346
P2YC1W4	4-2YD CONT 1X WKLY	557.53	559.96	2,230	8,959	11,189	1	2	2	84.25	1,516	644.20	12,706
P2YC1W7	7-2YD CONT 1X WKLY	975.68	979.92	3,903	7,839	11,742	1	1	1	147.43	1,769	1,127.36	13,511
P2YC2W1	1-2YD CONT 2 X WEEKLY	278.77	279.98	7,806	18,148	25,954	7	8	8	42.12	3,817	322.10	29,771
P2YC2W2	2-2YD CONT 2X WKLY	557.53	559.96	2,230	4,480	6,710	1	1	1	84.25	1,011	644.20	7,721
P2YC2W7	7-2YD CONT 2X WKLY	1,951.36	1,959.84	7,805	15,679	23,484	1	1	1	294.87	3,538	2,254.71	27,023
P2YC3W1	1-2YD CONT. 3 X WEEKLY	418.15	419.97	8,363	14,083	22,446	5	4	5	63.19	3,485	483.15	25,931
P2YC3W2	2-2YD CONT. 3 X WEEKLY	836.30	839.93	6,690	13,439	20,129	2	2	2	126.37	3,033	966.31	23,162
P2YC4W1	1-2YD CONT. 4 X WEEKLY	557.53	559.96	2,230	4,480	6,710	1	1	1	84.25	1,011	644.20	7,721
P2YCE1	1-2YD CONT EOW	69.85	70.16	3,565	7,887	11,452	13	14	13	10.56	1,698	80.71	13,150
P4YC1W1	1-4YD CONT. 1 X WEEKLY	234.51	235.68	1,876	3,763	5,639	2	2	2	35.46	850	271.14	6,489
P4YCE1	1-4YD CONT. EOW	117.53	118.11	397	794	1,191	1	1	1	17.77	-	135.88	1,191
R1.5TC-COM	1.5 YD TEMP CONT PICKUP	34.13	34.24	-	34	34	-	0	0	5.15	8	39.39	42
R1TC-COM	1 YD TEMP CONT PICKUP	23.20	23.28	93	186	279	1	1	1	3.50	42	26.78	321
32C1W1	1-32GAL COMM 1 X WEEKLY	19.10	19.16	2,984	6,340	9,324	39	41	40	2.88	1,391	22.04	10,715
32C1W2	2-32GAL CANS WEEKLY	38.19	38.28	1,069	2,308	3,378	7	8	7	5.76	502	44.04	3,880
32C1W3	3-32GAL CANS WEEKLY	57.29	57.42	-	196	196	-	0	0	8.64	44	66.05	240
32C1W4	4-32GAL CANS 1 X WEEKLY	76.38	76.55	286	766	1,052	1	1	1	11.52	151	88.07	1,203
32C1E1	1-32GAL CAN EOW	19.10	19.16	-	321	321	-	2	2	2.88	72	22.04	393
45C1W1	45 GL 1X WK 1 COM	31.48	31.59	252	505	757	2	2	2	4.75	114	36.34	871
EXTRA-COMM	EXTRA CAN, BAG, BOX - COMM	4.41	4.42	420	999	1,419	24	28	26	0.67	208	5.09	1,627
32C1OC	1-32GAL CAN ON CALL	5.34	5.35	11	47	58	1	1	1	0.80	8	6.15	66
1YCOC1	1-1YD CONTAINER ON CALL	23.19	23.28	162	535	697	2	3	2	3.50	97	26.78	795
1.5YCOC1	1-1.5 CONTAINER ON CALL	34.12	34.24	887	3,295	4,182	7	12	9	5.15	573	39.39	4,755
2YCOC1	1-2YD CONTAINER ON CALL	44.92	45.07	1,797	3,647	5,444	10	10	10	6.78	818	51.85	6,262
BULKY - COMM	BULKY ITEM PICK UP - COMM	17.68	17.74	128	225	353	2	2	2	2.67	54	20.41	407

Service Code	Service Code Description	Jan 17 - April 17	May 17 - Dec 17	Jan 17 - April 17	May 17 - Dec 17	Total	Jan 17 - April 17	May 17 - Dec 17	Avg Cust	Packer & Roll- 15.05%	Annual Rev Increase	Proposed		
		Tariff Rate	Tariff Rate	Revenue	Revenue	Revenue	Customers	Customers	Per Month			Tariff Rate	Annual	
RENT1-COM	1 YD CONT RENTAL	16.06	16.06	3,832	7,437	11,269	60	58	59	2.42	1,704	18.48	12,973	
RENT1TEMP-COM	1 YD TEMP CONT RENTAL	25.00	25.00	100	200	300	1	1	1	3.76	45	28.76	345	
RENT1.5-COM	1.5 YD CONT RENTAL	19.59	19.59	4,771	10,771	15,542	61	69	65	2.95	2,292	22.54	17,834	
RENT1.5TEMP-COM	1.5 YD TEMP CONT RENTAL	28.76	28.76	16	300	316	0	1	1	4.33	37	33.09	353	
RENT2-COM	2 YD CONT RENTAL	23.17	23.17	9,817	21,216	31,033	106	114	110	3.49	4,610	26.66	35,642	
RENT2TEMP-COM	2 YD TEMP CONT RENTAL	33.64	33.64	135	353	488	1	1	1	5.06	70	38.70	558	
RENT4-COM	4 YD CONT RENTAL	36.76	36.76	441	882	1,323	3	3	3	5.53	199	42.29	1,522	
DEL1-COM	DELIVER 1 YD	14.94	14.94	30	-	30	1	-	1	2.25	13	17.19	43	
DEL1.5-COM	DELIVER 1.5 YD	15.82	15.82	158	538	696	3	4	3	2.38	96	18.20	792	
DEL2-COM	DELIVER 2 YD	16.76	16.76	101	318	419	2	2	2	2.52	59	19.28	478	
ACCESS1W-COM	ACCESS/GATE FEE 1X WK	4.71	4.71	113	226	339	6	6	6	0.71	51	5.42	390	
ACCESS2W-COM	ACCESS/GATE FEE 2X WK	9.42	9.42	38	75	113	1	1	1	1.42	17	10.84	130	
ACCESSEOW-COM	ACCESS/GATE FEE EOW	2.36	2.36	19	33	52	2	2	2	0.36	8	2.72	60	
CLOCK	COMM LOCK CHARGE	2.94	2.94	71	165	235	6	7	7	0.44	35	3.38	270	
CLOCK2W	LOCK CHARGE 2X WK	5.88	5.88	24	47	71	1	1	1	0.88	11	6.76	81	
CLOCKE	LOCK CHARGE EOW	1.91	1.91	8	11	19	1	1	1	0.29	3	2.20	22	
CONTRACTEDC	CONTRACTED SERVICE - COM	-	-	3,066	6,133	9,199	-	-	-	-	-	-	9,199	
WI-COMM	WALK IN - COMM	4.07	4.07	33	90	122	2	3	2	0.61	17	4.68	140	
DRIVEIN1-COM	DRIVE IN UP TO 125FT - COM	0.94	0.94	37	58	95	10	8	9	0.14	15	1.08	110	
DRIVEIN2WK-COM	DRIVE IN 125FT-150FT	8.66	8.66	35	251	286	1	4	2	1.30	36	9.96	322	
ROLL1W-COM	ROLL OUT FEE 1X WK	16.28	16.28	882	1,828	2,710	14	14	14	2.45	405	18.73	3,115	
ROLL-COM	ROLLOUT CONTAINER - COM	3.76	3.76	111	222	333	7	7	7	0.57	50	4.33	383	
ROLLEOW-COM	ROLL OUT FEE EOW	8.16	8.16	90	135	224	3	2	2	1.23	35	9.39	260	
REINSTATE-COMM	REINSTATE FEE-COMM	13.94	13.94	432	892	1,324	8	8	8	2.10	198	16.04	1,522	
ADJ - COMM	ADJUSTMENT SERVICE - COMM	-	-	(5)	(1,337)	(1,342)	-	-	-	-	-	-	-	
TOTAL COMMERCIAL GARBAGE				\$ 137,705	\$ 308,276	\$ 445,982			240		\$ 64,792.41		\$ 512,116	
DROP BOX SERVICES		DROP BOX SERVICES												
DROP BOX HAULS/RENTAL		DROP BOX HAULS/RENTAL												
HAUL20P-RO	HAUL 20 YD	97.05	97.05	97	792	889	0	1	1	14.60	111	111.65	1,001	
HAUL20-RO	HAUL 20 YD	155.28	155.28	1,553	2,528	4,080	3	2	2	23.36	636	178.64	4,716	
HAUL30P-RO	HAUL 30 YD	121.75	121.75	2,192	1,339	3,531	5	1	3	18.32	646	140.07	4,176	
HAUL30-RO	HAUL 30 YD	280.56	280.56	4,208	9,302	13,510	4	4	4	42.21	1,999	322.77	15,510	
HAUL20ADD-RO	ADDITIONAL 20 YD HAUL	97.05	97.05	(97)	97	-	(0)	0	(0)	14.60	(11)	111.65	(11)	
HAUL30ADD-RO	ADDITIONAL 30 YD HAUL	121.75	121.75	4,261	4,261	8,523	9	4	7	18.32	1,443	140.07	9,965	
HAUL10TEMP-RO	HAUL 10 YD TEMPORARY	112.22	112.22	224	337	561	1	0	0	16.88	89	129.10	650	
HAUL20TEMP-RO	HAUL 20 YD TEMPORARY	112.22	112.22	2,581	11,847	14,428	6	13	9	16.88	1,919	129.10	16,347	
HAUL30TEMP-RO	HAUL 30 YD TEMPORARY	162.10	162.10	14,685	26,958	41,643	23	21	22	24.39	6,356	186.49	47,999	
20YQCOMP	20YD COMP/CORR HAUL FEE	294.09	294.09	2,632	8,690	11,323	2	4	3	44.25	1,575	338.34	12,897	
40YQCOMP	40YD COMP/TRASH HAUL FEE	582.30	582.30	-	582	582	-	0	0	87.61	131	669.91	714	
QDEL	DROP BOX DELIVERY	50.11	50.11	1,102	4,009	5,111	6	10	8	7.54	701	57.65	5,812	
DEL-RO	DELIVERY FEE - RO	50.11	50.11	351	1,804	2,155	2	5	3	7.54	283	57.65	2,437	
QMILE	MILEAGE CHARGE	4.35	4.35	2,240	7,407	9,647	129	213	171	0.65	1,341	5.00	10,989	
QRENT	MONTHLY DROP BOX RENTAL	124.69	124.69	507	748	1,255	1	1	1	18.76	199	143.45	1,454	
RENT20DAY-RO	RENTAL 20 YD TEMP	8.12	8.12	1,404	10,949	12,353	43	169	106	1.22	1,552	9.34	13,905	
RENT20TEMP-RO	RENTAL 20 YD TEMP	124.69	124.69	-	2,149	2,149	-	2	2	18.76	485	143.45	2,634	
RENT30DAY-RO	RENTAL 30 YD TEMP	8.12	8.12	3,240	195	3,435	100	3	51	1.22	753	9.34	4,188	
RENT20MO-RO	RENTAL 20 YD	58.23	58.23	1,122	12,767	13,889	5	27	16	8.76	1,694	66.99	15,583	
RENT30MO-RO	RENTAL 30 YD	158.81	158.81	374	1,247	1,621	1	1	1	23.89	225	182.70	1,846	
ADJ - RO	ADJUSTMENT SERVICE - RO	-	-	-	(8)	(8)	-	-	-	-	-	-	(8)	
TOTAL PASSTHROUGH DISPOSAL				\$ 42,676	\$ 108,001	\$ 150,677			17		\$ 22,127.31		\$ 172,805	
PASSTHROUGH DISPOSAL		PASSTHROUGH DISPOSAL												
DISP-RO	DISPOSAL CHARGE - RO	70.00	71.16	55,340	102,504	157,844								
TOTAL PASSTHROUGH DISPOSAL				\$ 55,340	\$ 102,504	\$ 157,844								
Service Charges		Service Charges												
FINCHG	FINANCE CHARGE	1.00	1.00	2,221	3,336	5,556								
NSF FEES	RETURNED CHECK FEE	29.41	29.41	-	-	-								
RETCK	RETURNED CHECK	29.41	29.41	-	56	56								
TOTAL SERVICE CHARGES				\$ 2,221	\$ 3,392	\$ 5,613								
TOTAL REVENUE				\$ 381,276	\$ 831,325	\$ 1,212,601								
										Garbage Check				
										G-48		\$ 154,270		
										Per LG		\$ 154,109		
												\$ 162		

Service Code	Service Code Description	2017 Tariff Rate	2017 Revenue	2017 Customers	Avg Cust Per Month	Packer & Roll- 15.00%	Annual Increase	Proposed Tariff Rate	Proposed Annual
<u>RESIDENTIAL SERVICES</u>		<u>RESIDENTIAL SERVICES</u>							
RESIDENTIAL GARBAGE		RESIDENTIAL GARBAGE							
20R1W1	1-20GAL CAN WEEKLY	12.70	152.40	12	1	1.91	23	14.61	175
32R1W1	1-32GAL CAN WEEKLY	13.80	18,755.27	1,359	113	2.07	2,813	15.87	21,569
32R1W2	2-32GAL CANS WEEKLY	18.55	7,549.84	407	34	2.78	1,132	21.33	8,682
32R1W3	3-32GAL CANS WEEKLY	23.30	1,497.03	64	5	3.50	225	26.80	1,722
32R1W4	4-32GAL CANS WEEKLY	28.10	674.40	24	2	4.22	101	32.32	776
32R1E1	1-32GAL CAN EOW	9.20	1,182.20	129	11	1.38	177	10.58	1,360
32R1M1	1-32GAL CAN MONTHLY	4.60	128.80	28	2	0.69	19	5.29	148
45R1W1	1-45 GAL CAN WKLY	30.31	1,598.85	53	4	4.55	240	34.86	1,839
32R1OC	1-32GAL CAN ON CALL	4.60	410.98	89	7	0.69	62	5.29	473
EXTRA-RES	EXTRA CAN, BAG, BOX - RES	3.20	753.79	236	20	0.48	113	3.68	867
WI-RES	WALK IN/CARRYOUT 5-25FT	2.30	216.20	94	8	0.35	32	2.65	249
ADJ - RES	ADJUSTMENT SERVICE - RES	-	24.91	-	-	-	-	-	25
TOTAL RESIDENTIAL GARBAGE			\$ 32,945		173		\$ 4,938		\$ 37,883
<u>COMMERCIAL SERVICES</u>		<u>COMMERCIAL SERVICES</u>							
COMMERCIAL GARBAGE		COMMERCIAL GARBAGE							
P1YC1W1	1-1YD CONT 1 X WEEKLY	47.41	2,276	48	4	7.11	341	54.53	2,617
P1YCE1	1-1YD CONT EOW	23.76	499	21	2	3.56	75	27.33	574
P1.5YC1W1	1-1.5YD CONT 1 X WEEKLY	70.58	8,081	115	10	10.59	1,212	81.17	9,294
P1.5YC1W2	2-1.5YD CONT 1 X WEEKLY	141.16	1,694	12	1	21.17	254	162.33	1,948
P1.5YCE1	1-1.5YD CONT EOW	35.37	831	23	2	5.31	125	40.68	956
P2YC1W1	1-2YD CONT 1 X WEEKLY	92.45	6,656	72	6	13.87	998	106.31	7,655
P2YC1W2	2-2YD CONT. 1 X WEEKLY	184.89	2,219	12	1	27.73	333	212.62	2,551
P2YC2W1	1-2YD CONT 2 X WEEKLY	184.89	4,437	24	2	27.73	666	212.62	5,103
P2YC3W1	1-2YD CONT. 3 X WEEKLY	277.34	3,328	12	1	41.60	499	318.94	3,827
P2YCE1	1-2YD CONT EOW	46.33	1,461	32	3	6.95	219	53.28	1,681
32C1W1	1-32GAL COMM 1 X WEEKLY	13.90	667	48	4	2.09	100	15.99	767
32C1W2	2-32GAL CANS WEEKLY	23.82	443	19	2	3.57	67	27.39	510
32C1W3	3-32GAL CANS WEEKLY	35.72	582	16	1	5.36	87	41.08	669
32C1W4	4-32GAL CANS 1 X WEEKLY	47.63	610	13	1	7.14	91	54.77	701
32C1E1	1-32GAL CAN EOW	13.90	167	12	1	2.09	25	15.99	192
EXTRA-COMM	EXTRA CAN, BAG, BOX - COM	2.75	238	87	7	0.41	36	3.16	274
RENT1.5-COM	1.5 YD CONT RENTAL	16.65	2,701	162	14	2.50	405	19.15	3,106
RENT1-COM	1 YD CONT RENTAL	13.65	942	69	6	2.05	141	15.70	1,083

Columbia River Disposal, Inc. G-51
 Regulated Price Out
 January 1, 2017 - December 31, 2017

BILL AREAS: BINGEN, DALLESPORT, LYLE

\$ 545 LG Check

Service Code	Service Code Description	2017 Tariff Rate	2017 Revenue	2017 Customers	Avg Cust Per Month	Packer & Roll- 15.00%	Annual Increase	Proposed	
								Tariff Rate	Annual
RENT2-COM	2 YD CONT RENTAL	19.70	3,115	158	13	2.96	467	22.66	3,582
CLOCK	COMM LOCK CHARGE	2.50	30	12	1	0.38	5	2.88	35
WI-COMM	WALK IN - COMM	3.46	207	60	5	0.52	31	3.98	238
ROLL1W-COM	ROLL OUT FEE 1X WK	13.86	665	48	4	2.08	100	15.93	765
ROLLEOW-COM	ROLL OUT FEE EOW	6.94	83	12	1	1.04	12	7.99	96
DEL1.5-COM	DELIVER 1.5 YD	13.45	27	2	0	2.02	4	15.47	31
TOTAL COMMERCIAL GARBAGE			\$ 41,961		40		\$ 6,294		\$ 48,255
<u>DROP BOX SERVICES</u>		<u>DROP BOX SERVICES</u>							
<u>DROP BOX HAULS/RENTAL</u>		<u>DROP BOX HAULS/RENTAL</u>							
HAUL20P-RO	HAUL 20 YD	68.90	69.90	1	0	10.34	10	79.24	80
HAUL20-RO	HAUL 20 YD	95.40	1,621.80	17	1	14.31	243	109.71	1,865
HAUL30-RO	HAUL 30 YD	137.50	8,870.00	65	5	20.63	1,331	158.13	10,201
HAUL20TEMP-RO	HAUL 20 YD TEMPORARY	95.40	601.69	6	1	14.31	90	109.71	692
HAUL30TEMP-RO	HAUL 30 YD TEMPORARY	137.50	1,067.50	8	1	20.63	160	158.13	1,228
RENT20DAY-RO	RENTAL 20 YD TEMP	6.90	1,321.46	192	16	1.04	198	7.94	1,520
RENT20TEMP-RO	RENTAL 20 YD TEMP	106.00	318.00	3	0	15.90	48	121.90	366
QDEL	DROP BOX DELIVERY	42.50	255.00	6	1	6.38	38	48.88	293
QMILE	MILEAGE CHARGE	3.70	828.80	224	19	0.56	124	4.26	953
DEL-RO	DELIVERY FEE - RO	42.50	85.00	2	0	6.38	13	48.88	98
RENT20MO-RO	RENTAL 20 YD	62.10	1,496.28	24	2	9.32	224	71.42	1,721
			\$ 16,535		2		\$ 2,480		\$ 19,016
<u>PASSTHROUGH DISPOSAL</u>		<u>PASSTHROUGH DISPOSAL</u>						<u>Garbage Check</u>	
DISP-RO	DISPOSAL CHARGE - RO	-	3,445.06					G-51	\$ 13,712
TOTAL PASSTHROUGH DISPOSAL			\$ 3,445						\$ 13,712
<u>Service Charges</u>		<u>Service Charges</u>						Per LG	\$ 13,168
FINCHG	FINANCE CHARGE	1.00	357						\$ 545
NSF FEES	RETURNED CHECK FEE	25.00	-						
RETCK	RETURNED CHECK	25.00	-						
TOTAL SERVICE CHARGES			\$ 357						
TOTAL REVENUE			\$ 95,243						

Columbia River Disposal, Inc. G-48
Proposed Rates, Effective 4/1/2018

LG 15.05%

	5/1/2017 Current Rates	Proposed Increase	4/1/2018 Proposed Tariff Rate
Item 50, Pg 16			
Returned check charge	29.41	4.42	33.83
Item 51, Pg 17			
Restart Fees	13.94	2.10	16.04
Change of Service Fee	3.71	0.56	4.27
Redelivery Fee	46.92	7.06	53.98
Item 55, Pg 18			
Over size	4.34	0.65	4.99
Item 60, Pg 18			
Charge per hour	19.41	2.92	22.33
Minimum charge	19.41	2.92	22.33
Item 70, Pg 19			
Returned Trip			
Cans	3.71	0.56	4.27
Drop Box	51.76	7.79	59.55
Container	5.59	0.84	6.43
45 Gal Toter	5.59	0.84	6.43
60 Gal Toter	5.59	0.84	6.43
Item 80, Pg 21			
Carry-outs			
Can, units 5-25'	2.71	0.41	3.12
Can, units +25'	2.71	0.41	3.12
Can, units 5-25'	0.94	0.14	1.08
Can, units +25'	0.94	0.14	1.08
Drive-in			
Driveways over 125' but less than 150' - res	5.41	0.81	6.22
Each additional 125 feet	5.41	0.81	6.22
Driveways over 125' but less than 150' - comm	2.00	0.30	2.30
Each additional 125 feet	2.00	0.30	2.30
Item 90, Pg 22			
Stairs (each step up or down)	0.47	0.07	0.54
Overhead obstruction	2.71	0.41	3.12
Sunken	2.71	0.41	3.12
Stairs (each step up or down)	0.18	0.03	0.21
Overheard obstruction	0.94	0.14	1.08
Sunken	0.94	0.14	1.08
Item 100, pg 23			

	5/1/2017 Current Rates	Proposed Increase	4/1/2018 Proposed Tariff Rate
Mini can	16.88	2.54	19.42
One can - Monthly	6.18	0.93	7.11
One can - EOW	12.36	1.86	14.22
One can - Weekly	19.54	2.94	22.48
Two cans	26.77	4.03	30.80
Three cans	34.88	5.25	40.13
Four cans	42.46	6.39	48.85
Five cans	51.46	7.74	59.20
Six cans	61.10	9.19	70.29
1-45 gal Weekly	31.61	4.76	36.37
2-45 gal Weekly	63.19	9.51	72.70
1-60 gal Weekly	39.44	5.93	45.37
1-60 gal Monthly	33.99	5.11	39.10
Gate Charge	4.71	0.71	5.42
Item 100, pg 24			
Extra Units (32 gal)	4.54	0.68	5.22
45 Gal	8.45	1.27	9.72
60 Gal	10.25	1.54	11.79
On-Call	6.18	0.93	7.11
Item 120, pg 25			
Item 130, pg 25			
Item 150, pg 25			
Bulky	17.74	2.67	20.41
Loose material	17.74	2.67	20.41
Additional-Bulky	17.74	2.67	20.41
Additional	17.74	2.67	20.41
Minimum	17.74	2.67	20.41
Minimum	17.74	2.67	20.41
Carry Charge	9.23	1.39	10.62
Carry Charge	9.23	1.39	10.62
Item 160, Pg 26			
Single Rear Drive Axle			
Non-packer truck	76.52	11.51	88.03
Packer truck	88.82	13.36	102.18
Drop-box truck	92.52	13.92	106.44
Extra person	29.64	4.46	34.10
Tandem Rear Drive Axle			
Packer truck	96.23	14.48	110.71
Drop-box truck	107.28	16.14	123.42
Extra person	29.64	4.46	34.10
Item 205, Pg 28			
Roll-out charge			

	5/1/2017 Current		4/1/2018 Proposed
	Rates	Proposed Increase	Tariff Rate
Container up to 25'	3.76	0.57	4.33
Item 210, Pg 30			
Washing	4.71	0.71	5.42
Minimum	18.84	2.83	21.67
Steam Cleaning	4.71	0.71	5.42
Minimum	18.84	2.83	21.67
Sanitizing	4.71	0.71	5.42
Minimum	18.84	2.83	21.67
Pickup and redelivery, per container			
Up to 8 yard	16.82	2.53	19.35
Over 8 yard	70.11	10.55	80.66
Item 230, pg 31			
Dallesport TFS (in County)	3.11		3.11
Dallesport TFS (out of County)	13.00		13.00
Skamania Cnty TFS	71.16		71.16
Item 240, pg 32			
Rent:			
1 yard	16.06	2.42	18.48
1.5 yard	19.59	2.95	22.54
2 yard	23.17	3.49	26.66
3 yard	30.41	4.58	34.99
4 yard	36.76	5.53	42.29
Hauls:			
1 yard	16.79	2.53	19.32
1.5 yard	24.75	3.72	28.47
2 yard	32.33	4.86	37.19
3 yard	44.04	6.63	50.67
4 yard	54.43	8.19	62.62
Special Pickups/Temporary Pickups			
1 yard	23.28	3.50	26.78
1.5 yard	34.24	5.15	39.39
2 yard	45.07	6.78	51.85
3 yard	58.16	8.75	66.91
4 yard	69.52	10.46	79.98
Initial Delivery all sizes			
1 yard	14.94	2.25	17.19
1.5 yard	15.82	2.38	18.20
2 yard	16.76	2.52	19.28
3 yard	19.59	2.95	22.54
4 yard	21.82	3.28	25.10
Rent Temp Containers			
1 yard	2.24	0.34	2.58
1.5 yard	2.24	0.34	2.58

	5/1/2017 Current		4/1/2018 Proposed
	Rates	Proposed Increase	Tariff Rate
2 yard	3.00	0.45	3.45
3 yard	3.41	0.51	3.92
4 yard	3.71	0.56	4.27
1 yard	25.00	3.76	28.76
1.5 yard	28.76	4.33	33.09
2 yard	33.64	5.06	38.70
3 yard	43.11	6.49	49.60
4 yard	51.29	7.72	59.01
Gate Charge	1.18	0.18	1.36
Unlocking Charge	0.88	0.13	1.01
Item 245, pg 33			
Scheduled PU	4.42	0.67	5.09
Additional Unit	4.42	0.67	5.09
Minimum Charge	19.16	2.88	22.04
Special Pickup	5.35	0.80	6.15
Additional Special Unit	4.42	0.67	5.09
Extra Units	4.42	0.67	5.09
1-30 gal toter	5.10	0.77	5.87
Minimum Charge	22.08	3.32	25.40
Special Pickup			7.37 (N)
Additional Special Unit			5.87 (N)
1-45 gal toter	7.29	1.10	8.39
Minimum Charge	31.59	4.75	36.34
Special Pickup			9.89 (N)
Additional Special Unit			8.39 (N)
1-60 gal toter	9.08	1.37	10.45
Minimum Charge	39.35	5.92	45.27
Special Pickup			11.95 (N)
Additional Special Unit			10.45 (N)
Gate Charge	1.18	0.18	1.36
Unlocking Charge	0.88	0.13	1.01
Item 260, Pg 34			
Pickups			
Monthly Rent (N)			
10 yard	58.23	8.76	66.99 (N)
20 yard	58.23	8.76	66.99 (N)
30 yard	158.81	23.89	182.70 (N)
Pick-Up Rate			
Pickups			
First PU - No longer used. Rent stated separately			
10 yard	155.28	23.36	178.64
20 yard	155.28	23.36	178.64

	5/1/2017 Current		4/1/2018 Proposed
	Rates	Proposed Increase	Tariff Rate
30 yard	280.56	42.21	322.77
Pick-Up Rate			
10 yard	97.05	14.60	111.65
20 yard	97.05	14.60	111.65
30 yard	121.75	18.32	140.07
Temporary			
Initial Delivery (all sizes)	50.11	7.54	57.65
Pickups			
10 yard	112.22	16.88	129.10
20 yard	112.22	16.88	129.10
30 yard	162.10	24.39	186.49
Rent			
10 yard	8.12	1.22	9.34
20 yard	8.12	1.22	9.34
30 yard	8.12	1.22	9.34
Rent			
10 yard	124.69	18.76	143.45
20 yard	124.69	18.76	143.45
30 yard	124.69	18.76	143.45
Excess miles	4.35	0.65	5.00
Item 275, Pg 35			
Permanent, Special, Temporary			
20 yard	294.09	44.25	338.34
40 yard	582.30	87.61	669.91
Excess miles	4.35	0.65	5.00
Disconnect/Reconnect	6.50	0.98	7.48

**Columbia River Disposal, Inc. G-51
Proposed Rates, Effective 4/1/2018**

LG 15.00%

	1/1/2017 Current Rates	Proposed Increase	4/1/2018 Proposed Tariff Rate
Item 50, Pg 16			
Returned check charge	25.00	3.75	28.75
Item 51, Pg 17			
Restart Fees	11.85	1.78	13.63
Change of Service Fee	3.15	0.47	3.62
Redelivery Fee	0.00	0.00	53.98 (N)
Item 55, Pg 18			
Over size	3.05	0.46	3.51
Item 60, Pg 18			
Charge per hour	16.50	2.48	18.98
Minimum charge	16.50	2.48	18.98
Item 70, Pg 19			
Returned Trip			
Cans	3.15	0.47	3.62
Drop Box	44.00	6.60	50.60
Container	4.75	0.71	5.46
45 Gal Toter	4.75	0.71	5.46
60 Gal Toter	4.75	0.71	5.46
Item 80, Pg 21			
Carry-outs			
Can, units 5-25'	2.30	0.35	2.65
Can, units +25'	2.30	0.35	2.65
Can, units 5-25'	0.80	0.12	0.92
Can, units +25'	0.80	0.12	0.92
Drive-in			
Driveways over 125' but less than 150'	4.60	0.69	5.29
Each additional 125 feet	4.60	0.69	5.29
Driveways over 125" but less than 150'	1.70	0.26	1.96
Each additional 125 feet	1.70	0.26	1.96
Item 90, Pg 22			
Stairs (each step up or down)	0.40	0.06	0.46
Overhead obstruction	2.30	0.35	2.65
Sunken	2.30	0.35	2.65
Stairs (each step up or down)	0.15	0.02	0.17
Overheard obstruction	0.80	0.12	0.92
Sunken	0.80	0.12	0.92
Item 100, pg 23			
Mini can	12.70	1.91	14.61
One can - Monthly	4.60	0.69	5.29
One can - EOW	9.20	1.38	10.58
One can - Weekly	13.80	2.07	15.87
Two cans	18.55	2.78	21.33
Three cans	23.30	3.50	26.80

	1/1/2017 Current Rates	Proposed Increase	4/1/2018 Proposed Tariff Rate
Four cans	28.10	4.22	32.32
Five cans	34.10	5.12	39.22
Six cans	39.05	5.86	44.91
1-45 Gal Weekly			26.97 (N)
2-45 Gal Weekly			53.94 (N)
1-60 Gal Weekly			38.35 (N)
Item 100, pg 24			
Gate Charge	4.00	0.60	4.60
Item 100, pg 24			
Extra Units (32 gal)	3.20	0.48	3.68
Extra Units (45 gal)			8.05 (N)
Extra Units (60 gal)			9.95 (N)
On Call	4.60	0.69	5.29
Item 150, pg 25			
Bulky	12.70	1.91	14.61
Loose material-Company	23.05	3.46	26.51
Additional-Bulky	12.70	1.91	14.61
Additional-Loose-Company	23.05	3.46	26.51
Minimum	12.55	1.88	14.43
Minimum	12.55	1.88	14.43
Carry Charge	7.85	1.18	9.03
Carry Charge	7.85	1.18	9.03
Item 160, Pg 26			
Single Rear Drive Axle			
Non-packer truck	65.05	9.76	74.81
Packer truck	75.50	11.33	86.83
Extra person	25.20	3.78	28.98
Item 205, Pg 28			
Roll-out charge			
Container up to 25'	3.20	0.48	3.68
Item 210, Pg 30			
Washing	4.00	0.60	4.60
Minimum	4.00	0.60	18.40
Steam Cleaning	4.00	0.60	4.60
Minimum	4.00	0.60	18.40
Sanitizing	4.00	0.60	4.60
Minimum	4.00	0.60	18.40
Pickup and redelivery, per container			
Up to 8 yard	14.30	2.15	16.45
Over 8 yard	59.60	8.94	68.54
Item 230, pg 31			
Dallesport TFS (in County)	3.11		3.11
Dallesport TFS (out of County)	13.00		13.00
Dallesport TFS (out of County)	9.25		9.25
Item 240, pg 32			

	1/1/2017 Current Rates	Proposed Increase	4/1/2018 Proposed Tariff Rate
Rent:			
1 yard	13.65	2.05	15.70
1.5 yard	16.65	2.50	19.15
2 yard	19.70	2.96	22.66
3 yard	25.85	3.88	29.73
4 yard	31.25	4.69	35.94
Hauls:			
1 yard	10.95	1.64	12.59
1.5 yard	16.30	2.45	18.75
2 yard	21.35	3.20	24.55
3 yard	28.45	4.27	32.72
4 yard	34.65	5.20	39.85
Special Pickups/Temporary Pickups			
1 yard	16.45	2.47	18.92
1.5 yard	24.35	3.65	28.00
2 yard	32.15	4.82	36.97
3 yard	40.45	6.07	46.52
4 yard	47.45	7.12	54.57
Initial Delivery all sizes			
1 yard	12.70	1.91	14.61
1.5 yard	13.45	2.02	15.47
2 yard	14.25	2.14	16.39
3 yard	16.65	2.50	19.15
4 yard	18.55	2.78	21.33
Rent Temp Containers			
1 yard	1.90	0.29	2.19
1.5 yard	1.90	0.29	2.19
2 yard	2.55	0.38	2.93
3 yard	2.90	0.44	3.34
4 yard	3.15	0.47	3.62
1 yard	21.25	3.19	24.44
1.5 yard	24.45	3.67	28.12
2 yard	28.60	4.29	32.89
3 yard	36.65	5.50	42.15
4 yard	43.60	6.54	50.14
Gate Charge	1.00	0.15	1.15
Unlocking Charge	0.75	0.11	0.86
Item 245, pg 33			
Scheduled PU	2.75	0.41	3.16
Additional Unit	2.75	0.41	3.16
Minimum Charge	13.90	2.09	15.99
Special Pickup	4.00	0.60	4.60
Additional Special Unit	2.75	0.41	3.16
1-30 gal toter	5.35	0.80	6.15
Minimum Charge	18.55	2.78	21.33
Special Pickup			7.65 (N)
Additional Special Unit			6.15 (N)
1-45 gal toter	7.00	1.05	8.05
Minimum Charge	23.45	3.52	26.97

	1/1/2017 Current Rates	Proposed Increase	4/1/2018 Proposed Tariff Rate
Special Pickup			9.55 (N)
Additional Special Unit			8.05 (N)
1-60 gal toter	8.65	1.30	9.95
Minimum Charge	33.35	5.00	38.35
Special Pickup			11.45 (N)
Additional Special Unit			9.95 (N)
Gate Charge	1.00	0.15	1.15
Unlocking Charge	0.75	0.11	0.86

Item 260, Pg 34

Pickups

Monthly Rent (N)

10 yard	62.10	9.32	71.42 (N)
20 yard	62.10	9.32	71.42 (N)
30 yard	135.15	20.27	155.42 (N)

First PU - No longer used. Rent stated separately

10 yard	131.00	19.65	150.65
20 yard	131.00	19.65	150.65
30 yard	238.50	35.78	274.28

Pick-Up Rate

10 yard	68.90	10.34	79.24
20 yard	68.90	10.34	79.24
30 yard	103.35	15.50	118.85

Temporary

Initial Delivery (all sizes)	42.50	6.38	48.88
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Pickups

10 yard	95.40	14.31	109.71
20 yard	95.40	14.31	109.71
30 yard	137.50	20.63	158.13

Rent

10 yard	6.90	1.04	7.94
20 yard	6.90	1.04	7.94
30 yard	6.90	1.04	7.94

Rent

10 yard	106.00	15.90	121.90
20 yard	106.00	15.90	121.90
30 yard	106.00	15.90	121.90

Excess miles	3.70	0.56	4.26
Gate Charge	1.00	0.15	1.15
Unlocking Charge	0.75	0.11	0.86

Restatement/Pro forma Wage Adjustments

Note: Use the employees latest pay raise date.

Note: Data below is from payroll registers. Links have been broken to it

Test Year Start Date:	1/1/2017			
Raise Date:	1/16/2017	7/24/2017	9/18/2017	10/30/2017
# of Restatement Days	15	204	260	302

District #	EE #	Name	Job	Total Hours	Total Non-Wrk Hrs	Total Route Hrs	2017 Wage Base	2017 Raise Date	2017 Raise %	2017 Restatement	2018 Wage Base	2018 Raise Date	2018 Raise %	2018 Proforma
Drivers (50020)														
2025	158533	Byron Babcock	Driver	298	33	264	4,908		0.0%	-	4,908	N/A	0.0%	-
2025	155606	Daniel Esch	Driver	2,613	160	2,453	25,546	7/24/2017	18.1%	4,632	50,339	6/1/2018	2.5%	1,258
2025	301300	Jason Reid	Driver	1,371	16	1,355	17,324	10/30/2017	17.6%	3,057	23,996	6/1/2018	2.5%	600
2025	300258	Rick Webb III	Driver	1,803	24	1,779	16,064	7/24/2017	14.3%	2,295	31,037	N/A	0.0%	-
TOTAL DRIVERS				6,086	233	5,852	63,842	128,918	1	9,984	110,279	86,504	0	1,858
Mechanics Hourly/Salary (52010/52020)														
2025	154324	Jason Schultz	Mechanic	2,650	80	2,570	35,001	10/30/2017	28.9%	10,098	52,400	6/1/2018	2.5%	1,310
TOTAL MECHANICS				2,650	80	2,570	35,001		0	10,098	52,400	43,252	0	1,310
G&A (Salary 70010 - Hourly 70020)														
2025	302718	Kelly Durham	CSR	499	9	490	7,583		0.0%	-	7,583	N/A	0.0%	-
2025	155633	Princess Wood	CSR	1,461	144	1,317	12,248	7/24/2017	13.0%	1,593	23,507	N/A	0.0%	-
2025	158843	Ben Thompson	Controller	880	16	864	21,432	9/18/2017	2.5%	536	30,622	9/18/2018	2.5%	-
2025	150331	Kristen Neal	Office Manager	768	88	680	18,333		0.0%	-	18,333	1/22/2018	2.5%	458
TOTAL G&A				3,608	257	3,351	59,596		0	2,128	80,046	86,483	0	458
Supervisor - Salaried/Hourly 56010/56020														
2025	154987	James Speer	Ops Supervisor	1,360	72	1,288	1,723	1/16/2017	2.5%	43	41,972	1/22/2018	2.5%	1,049
TOTAL SUPERVISOR				8,077	577	7,500	1,723	42,751	0	43	41,972	43,122	0	1,049
GRAND TOTALS				20,421	1,147	19,274	160,162		1	22,254	284,698	259,361	0	4,676

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Raise Information: All raises above at 2.0% or 2.5% are the budgeted Corporate approved raise %'s that each employee will receive on their assigned raise date. Raises greater than 2%/2.5% are due to employee promotions/step increases, or wage normalizations.

Columbia River District
 Payroll Schedule
 January 1, 2017 - December 31, 2017

Reconciliation of Payroll Register to General Ledger

DRIVER WAGES PER PR REGISTER		\$ 132,004
Accruals (See Driver GL Detail tab for Details)		\$ 1,768
Misc - Immaterial		
		GL
50020	Wages Regular	101,488
50025	Wages O.T.	29,497
50035	Safety Bonuses	(237)
50036	Other Bonuses	3,557
50065	Vacation Pay	3,194
50070	Sick Pay	-
		137,500
Difference		(3,727) -2.71%
		<i>Immaterial</i>
ICS - HOURLY & SALARY PER PR REGISTER		58,974
Accruals, A-Team Adjust in, Other Comp Adjust in (See Detailed Schedule)		\$ 1,321
		GL
52020	Wages Regular	41,929
52025	Wages O.T.	14,853
52035	Safety Bonuses	1,505
52036	Other Bonuses	-
52065	Vacation Pay	2,429
52070	Sick Pay	151
		60,867
Difference		(571) -0.94%
		<i>Immaterial</i>
SUPERVISOR - SALARY & HOURLY WAGES PER PR REGISTER		\$ 42,272
Accruals, Other Comp Adjust in (See Supervisor GL Detail tab for Details)		\$ 8,007
		GL
56010	Salaries	48,334
56036	Other Bonus	143
56065	Vacation Pay	1,602
		50,079
Difference		200 0.40%
		<i>Immaterial</i>
G&A - SALARY & HOURLY WAGES PER PR REGISTER		\$ 84,385
Accruals, Division Payroll Alloc., Region OH Alloc., Other Comp Adjust In (See G&A GL Detail tab for Details)		\$ (5,470)
Misc - Immaterial		
		GL
70010	Salaries	44,192
70020	Wages Regular	26,647
70025	Wages O.T.	2,908
70036	Tooty Bonuses	2,634
70065	Vacation Pay	1,628
70070	Sick Pay	906
		78,914
Difference		\$ 2 0.00%
		<i>Immaterial</i>
Total Difference to GL		(4,096.84) -1.29%

Columbia River District
Payroll Schedule
January 1, 2017 - December 31, 2017

Restatement/Pro forma Wage Adjustments

Note: Use the employees latest pay raise date.

Reconciliation of Payroll Register to General Ledger

DRIVER WAGES PER PR REGISTER

Accruals
(See Driver GL Detail tab for Details)
Misc - Immaterial

50020 Wages Regular
50025 Wages O.T.
50035 Safety Bonuses
50036 Other Bonuses
50065 Vacation Pay
50070 Sick Pay

Difference

ICS - HOURLY & SALARY PER PR REGISTER

Accruals, A-Team Adjust in, Other Comp Adjust in
(See Detailed Schedule)

52020 Wages Regular
52025 Wages O.T.
52035 Safety Bonuses
52036 Other Bonuses
52065 Vacation Pay
52070 Sick Pay

Difference

SUPERVISOR - SALARY & HOURLY WAGES PER PR REGISTER

Accruals, Other Comp Adjust in
(See Supervisor GL Detail tab for Details)

56010 Salaries
56036 Other Bonus
56065 Vacation Pay

Difference

G&A - SALARY & HOURLY WAGES PER PR REGISTER

Accruals, Division Payroll Alloc., Region OH Alloc., Other Comp Adjust In
(See G&A GL Detail tab for Details)
Misc - Immaterial

70010 Salaries
70020 Wages Regular
70025 Wages O.T.
70036 Tooty Bonuses
70065 Vacation Pay
70070 Sick Pay

Difference

**Depreciation & Average Investment Summary
December 31, 2017**

	Cost	Salvage	Depr Cost	Test Year Depr	Beginning Accum Depr 1/1/2017	Ending Accum Depr 12/31/2017	Average Investment 12/31/2017
Trucks							
Garbage	734,640	-	734,640	121,206	172,970	294,176	501,067
Roll-off	215,849	-	215,849	45,173	39,722	84,895	153,540
Total Trucks	950,489	-	950,489	166,379	212,692	379,071	654,607
Containers							
Garbage	147,440	-	147,440	15,509	18,600	37,248	95,682
Drop Boxes	132,904	-	132,904	14,357	19,885	34,242	90,372
Total Cont, Carts,Totes	280,343	-	280,343	29,866	38,485	71,490	186,053
Service Equipment	-	-	-	-	-	-	-
Shop Equipment	67,416	-	67,416	14,554	15,498	30,052	33,930
Office Equipment	8,559	-	8,559	1,709	3,418	5,127	4,287
	75,975	-	75,975	16,263	18,916	35,179	38,216
Total Equipment	1,306,807	-	1,306,807	212,508	270,093	485,740	878,877

Region OH Calculation
 Columbia River Disposal, Inc. G-48 & G-51
 January 1, 2017 - December 31, 2017

2017 % 0.2313%

REGION G&A STATEMENT

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total	Empire Disposal Allocation	Adjust Out Unallowable	Adjusted Region OH Allocation	
70035 Safety Bonuses	250	250	(63)	204	(216)	(841)	34	34	34	34	(220)	30	(470)	\$	(1)	(1)	
70036 Other Bonus/Commission - Non-Safety	1,247	1,247	1,612	1,247	1,847	1,451	51,297	1,247	1,397	1,518	1,347	1,271	66,729	\$	154	154	
70086 Safety and Training	935	3,173	403	2,021	4,114	657	1,419	2,274	725	(7)	1,354	1,230	18,299	\$	42	42	
70095 Empl & Commun Activ	17,702	11,578	16,068	4,278	3,087	4,188	2,769	5,775	3,186	8,157	10,036	20,045	106,866	\$	247	(247)	
70105 Employee Relocation	-	-	-	-	-	-	-	-	375	-	-	4,810	5,185	\$	12	12	
70110 Contributions	5,000	2,500	-	5,000	(2,070)	20,000	-	264	102,500	5,500	-	-	138,693	\$	321	(321)	
70112 Political Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	0	
70147 Bldg & Property Maint	1,849	3,301	2,681	2,552	4,148	2,415	2,732	1,268	1,789	4,134	2,715	935	30,519	\$	71	71	
70165 Communications	2,223	3,517	3,194	3,149	2,973	3,152	3,659	2,341	3,267	3,232	3,443	4,854	39,004	\$	90	90	
70167 Cellular Telephone	2,714	2,366	3,270	2,317	2,655	2,821	2,868	2,374	2,786	2,924	2,321	2,657	32,071	\$	74	74	
70170 Real Estate Rentals	21,327	21,327	21,327	21,327	21,327	20,997	21,327	21,327	21,327	21,327	21,327	21,327	255,596	\$	591	591	
70171 Building Operating Expenses (CAM)	-	-	-	-	-	-	-	-	-	-	-	1,132	1,132	\$	3	3	
70175 Equip/Vehicle Rental	-	-	-	-	-	-	-	-	-	82	-	-	82	\$	0	0	
70185 Postage	868	1,536	1,324	927	1,473	2,278	421	455	436	9	1,523	103	11,352	\$	26	26	
70190 Registration Fees	-	-	-	120	1,630	-	-	-	-	554	-	150	2,454	\$	6	6	
70195 Dues and Subscriptions	4,632	4,094	3,551	5,315	2,533	5,387	2,872	702	1,481	2,667	85	1,771	35,089	\$	81	81	
70200 Travel	8,716	18,435	9,377	17,511	13,531	16,734	14,365	10,577	10,234	7,600	13,092	13,046	153,218	\$	354	354	
70201 Entertainment	1,941	2,647	5,169	4,069	3,695	2,854	4,963	1,718	5,086	2,015	4,694	3,146	41,998	\$	97	(97)	
70202 Excursions Meetings	50,883	166,703	86,205	17,740	109,760	33,604	27,897	47,252	19,094	11,167	2,212	23,480	595,996	\$	1,378	1,378	
70203 Lodging	4,126	7,701	12,407	7,619	9,066	10,822	7,298	14,021	10,386	5,387	8,613	9,061	106,507	\$	246	246	
70204 Gifts to Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	0	
70205 Travel - Auto	8,524	6,509	14,038	8,045	9,399	10,876	8,744	9,537	11,347	6,602	10,264	7,153	111,038	\$	257	257	
70206 Meals	2,594	2,057	4,102	1,643	1,842	2,254	1,772	3,468	1,286	2,087	2,597	1,827	27,527	\$	64	64	
70207 Meals with Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	0	
70210 Office Supplies and Equip	6,150	3,905	2,212	5,483	4,383	4,165	4,305	2,960	1,789	3,237	3,534	2,593	44,714	\$	103	103	
70215 Bank Charges	-	109	2	-	-	-	-	-	-	-	-	-	111	\$	0	0	
70214 Credit Card Fees	-	-	-	-	-	-	6	-	-	-	-	-	6	\$	0	0	
70225 Advertising and Promotions	-	-	424	-	-	-	-	10	-	-	-	-	434	\$	1	(1)	
70230 External Recruiter Fees	16,000	(16,000)	-	-	-	-	-	-	-	-	-	99	99	\$	0	0	
70231 Recruitment Advertising & Expenses	14,020	61	139	398	466	502	97	7	3,278	2,475	842	173	22,458	\$	52	52	
70232 Recruitment Travel Expenses	-	-	-	-	961	198	32	-	-	-	30	-	1,220	\$	3	3	
70245 Payroll Processing Fees	131	131	131	-	-	-	-	-	-	-	-	-	394	\$	1	1	
70255 Other Prof Fees	9,500	30,876	12,000	4,000	11,424	21,498	-	(32,332)	5,466	340	-	3,500	66,271	\$	153	153	
70275 Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	0	
70302 Computer Supplies	144	14	5	287	892	560	1,059	142	607	75	426	172	4,384	\$	10	10	
70320 Credit and Collection	141	207	214	234	57	207	308	68	60	14,880	4,639	3,381	24,395	\$	56	56	
70335 Miscellaneous	-	-	-	-	-	(150)	-	-	-	-	-	-	(150)	\$	(0)	(0)	
70336 Coffee Bar	911	280	321	855	562	537	189	902	494	1,177	(26)	768	6,970	\$	16	16	
G&A	182,527	278,524	200,113	116,341	209,540	167,165	160,431	96,389	208,429	107,170	94,847	128,715	1,950,191		4,510	(666)	3,841
														Per GL	<u>4,429</u>	<u>\$ 3,763.25</u>	
															81 (A)	78 (A)	

(A) Immaterial variance

2017		
District	2016 Customer Count	Allocation Percentage
2010	131,402	12.45%
2011	30,599	2.90%
2012	22,646	2.15%
2013	59,476	5.63%
2014	56	0.01%
2015	-	0.00%
2025	2,441	0.23%
2040	7,913	0.75%
2041	2,381	0.23%
2042	126	0.01%
2043	5,231	0.50%
2044	7,646	0.72%
2045	6,253	0.59%
2046	9,287	0.88%
2047	13,578	1.29%
2048	119	0.01%
2049	16	0.00%
2050	44	0.00%
2051	485	0.05%
2053	102	0.01%
2111	56,674	5.37%
2112	25,553	2.42%
2113	1	0.00%
2120	6,363	0.60%
2121	-	0.00%
2125	1	0.00%
2131	-	0.00%
2132	2,185	0.21%
2140	29,801	2.82%
2143	-	0.00%
2144	12,945	1.23%
2146	7,439	0.70%
2148	-	0.00%
2149	12,817	1.21%
2150	-	0.00%
2160	-	0.00%
2170	-	0.00%
2171	62	0.01%
2172	10	0.00%
2173	12	0.00%
2180	75,048	7.11%
2182	1	0.00%
2183	57,936	5.49%
2184	1	0.00%
2185	2,839	0.27%
2186	20,384	1.93%
2187	1	0.00%
2188	24,910	2.36%
2189	1	0.00%
2190	431	0.04%
2191	7	0.00%
2195	30,828	2.92%

2017 % 0.2313%

2017		
District	2016 Customer Count	Allocation Percentage
2210	20,315	1.92%
2211	23,360	2.21%
2212	5,061	0.48%
2213	-	0.00%
2214	8,448	0.80%
2310	12,082	1.14%
2410	92,616	8.77%
2411	-	0.00%
2412	-	0.00%
2413	-	0.00%
2414	-	0.00%
2420	-	0.00%
2430	-	0.00%
2431	-	0.00%
2432	-	0.00%
2440	-	0.00%
2450	-	0.00%
2451	-	0.00%
3022	4,762	0.45%
3023	8,536	0.81%
3024	4,397	0.42%
3025	988	0.09%
4008	-	0.00%
4009	-	0.00%
4010	-	0.00%
4012	-	0.00%
4013	-	0.00%
4014	5,367	0.51%
4016	48	0.00%
4018	14,782	1.40%
4019	77	0.01%
4020	59,683	5.65%
4021	163	0.02%
4022	-	0.00%
4025	-	0.00%
4030	44,733	4.24%
4031	184	0.02%
4040	310	0.03%
4050	137	0.01%
4100	207	0.02%
4105	16	0.00%
4110	13,871	1.31%
4120	28,094	2.66%
4130	11,635	1.10%
4140	5,157	0.49%
4150	94	0.01%
4160	-	0.00%
5411	14,700	1.39%
5412	9,611	0.91%
5414	8	0.00%
Grand Total	1,055,493	100.00%
check figure	-	

Waste Connections, Inc.
Income Statement Detail - Eliminated

	YTD 12 2017 Actual	Adjustments per TG-171140 Adjust Out Non-Allowable	Adjusted 12-Months Ended 12/31/2017	
50086 Safety and Training	\$ 5,858	\$ -	\$ 5,858	
51260 Depreciation	\$ 889,130	\$ (437,090)	\$ 452,040	Airplane depreciation, as removed on prior rate cases, TG-170036/170037.
52090 Uniforms	\$ -	\$ -	\$ -	
52120 Parts and Materials	\$ (37,374)	\$ -	\$ (37,374)	
56037 Termination Pay	\$ -	\$ -	\$ -	
57255 Other Prof Fees	\$ -	\$ -	\$ -	
57260 Depreciation	\$ 533,010	\$ (4,571)	\$ 528,439	Remove non-regulated operating assets and R360 assets in TG-130501 and TG-130502
59271 Property and Liability Insurance	\$ -	\$ -	\$ -	
59331 RM Fixed Costs	\$ 2,064,011	\$ -	\$ 2,064,011	
59340 Self Insurance Premium	\$ (1,052,852)	\$ -	\$ (1,052,852)	
70010 Salaries	\$ 40,997,684	\$ -	\$ 40,997,684	
70015 Deferred Comp Earnings	\$ 3,342,335	\$ -	\$ 3,342,335	
70020 Wages Regular	\$ 1,183,440	\$ -	\$ 1,183,440	
70025 Wages O.T.	\$ 196,794	\$ -	\$ 196,794	
70030 Corp Allocated Bonus	\$ 32,120,594	\$ (32,120,594)	\$ -	
70036 Other Bonus/Commission - Non-Safety	\$ 169,444	\$ (169,444)	\$ -	
70037 Termination Pay	\$ 630,271	\$ (630,271)	\$ -	
70045 Contract Labor	\$ 787,327	\$ -	\$ 787,327	
70050 Payroll Taxes	\$ 2,799,569	\$ (1,169,075)	\$ 1,630,494	3.55% Corp PR Tax
70060 Group Insurance	\$ 1,482,537	\$ -	\$ 1,482,537	
70065 Vacation Pay	\$ 167,090	\$ -	\$ 167,090	
70070 Sick Pay	\$ 26,178	\$ -	\$ 26,178	
70086 Safety and Training	\$ 362,622	\$ -	\$ 362,622	
70090 WCN Training	\$ 1,282,216	\$ -	\$ 1,282,216	
70095 Empl & Commun Activ	\$ 958,106	\$ (958,106)	\$ -	
70105 Employee Relocation	\$ 3,310,095	\$ (3,310,095)	\$ -	
70106 Corporate Office Relocation	\$ 3,223,900	\$ (3,223,900)	\$ -	
70110 Contributions	\$ 799,441	\$ (799,441)	\$ -	
70112 Political Contributions	\$ 20,000	\$ (20,000)	\$ -	
70116 Pension and Profit Sharing	\$ 566,968	\$ -	\$ 566,968	
70120 Plane Parts & Materials	\$ 183,005	\$ (183,005)	\$ -	
70142 Fuel Expense	\$ 384,131	\$ -	\$ 384,131	
70145 Outside Repairs	\$ 189,710	\$ -	\$ 189,710	
70146 Aircraft Lubricants & Consumables	\$ 2,868	\$ (2,868)	\$ -	
70147 Bldg & Property Maint	\$ 33,148	\$ -	\$ 33,148	
70165 Communications	\$ 830,847	\$ -	\$ 830,847	
70167 Cellular Telephone	\$ 37,712	\$ -	\$ 37,712	
70170 Real Estate Rentals	\$ 1,305,417	\$ -	\$ 1,305,417	
70175 Equip/Vehicle Rental	\$ 25,952	\$ -	\$ 25,952	
70185 Postage	\$ 579,163	\$ -	\$ 579,163	
70190 Registration Fees	\$ 462,141	\$ (462,141)	\$ -	
70195 Dues and Subscriptions	\$ 1,573,997	\$ (251,839)	\$ 1,322,157	
70196 Club Dues	\$ 47,568	\$ (47,568)	\$ -	
70200 Travel	\$ 1,141,458	\$ -	\$ 1,141,458	
70201 Entertainment	\$ 586,284	\$ (586,284)	\$ -	
70202 Excursions Meetings	\$ 4,584,078	\$ (667,062)	\$ 3,917,016	
70203 Lodging	\$ 637,080	\$ -	\$ 637,080	
70205 Travel - Auto	\$ 374,786	\$ -	\$ 374,786	
70206 Meals	\$ 375,949	\$ -	\$ 375,949	
70210 Office Supplies and Equip	\$ 174,518	\$ -	\$ 174,518	
70214 Credit Card Fees	\$ (14,048)	\$ -	\$ (14,048)	
70215 Bank Charges	\$ 3,472,729	\$ -	\$ 3,472,729	
70216 Outside Storages	\$ 107,866	\$ -	\$ 107,866	
70230 External Recruiter Fees	\$ 214,493	\$ -	\$ 214,493	
70231 Recruitment Advertising & Expenses	\$ 925,625	\$ -	\$ 925,625	
70232 Recruitment Travel Expenses	\$ 517	\$ -	\$ 517	
70235 Legal	\$ 3,746,504	\$ (3,746,504)	\$ -	
70240 Accounting Professional Fees	\$ 4,422,815	\$ -	\$ 4,422,815	
70245 Payroll Processing Fees	\$ 594,448	\$ -	\$ 594,448	
70250 Acquisition Cost Write Off	\$ 4,725,116	\$ (4,725,116)	\$ -	
70255 Other Prof Fees	\$ 2,722,691	\$ -	\$ 2,722,691	
70260 Depreciation	\$ 4,745,823	\$ (63,927)	\$ 4,681,896	
70271 Property and Liability Insurance	\$ 783,445	\$ -	\$ 783,445	
70273 Directors and Officers Insurance	\$ 94,944	\$ (94,944)	\$ -	
70275 Property Taxes	\$ 223,604	\$ -	\$ 223,604	
70300 Data Processing	\$ 650,947	\$ -	\$ 650,947	
70301 Computer Software	\$ 10,365	\$ -	\$ 10,365	
70302 Computer Supplies	\$ 78,570	\$ -	\$ 78,570	
70324 Penalties and Violations	\$ 22,968	\$ (22,968)	\$ -	
70345 Security Services	\$ -	\$ -	\$ -	
70357 Permits	\$ -	\$ -	\$ -	
70371 Board of Directors Fees	\$ -	\$ -	\$ -	
70372 Board of Directors Expense Report	\$ -	\$ -	\$ -	
70475 Trade Shows	\$ 829,051	\$ (829,051)	\$ -	
Total Corporate G&A Expenses	\$ 138,716,679	\$ -	\$ 84,190,814	
Total Waste Connections eliminated revenues	\$ 4,630,487,874	\$ -	\$ 4,630,487,874	
	3.00%		1.82%	

Columbia River Disposal, Inc.
Management Compensation Allocation

Note: The Division Vice President and Division Controller's home district for payroll purposes is 2010, and the District Controller's is 2011. During the year their regular compensation is coded to district 2010/2011 and then allocated out to each of their districts based on the percentages of revenue shown below via a Journal Entry. Their other compensation is not allocated out to each of the districts during the year therefore that must be done manually for this rate filing. The calculation below represents this allocation out to the other districts they manage.

District	Revenue	DVP/DivCon
2010 - Vancouver Hauling	\$ 68,889,157	32%
2051 - CRC	\$ 44,947,124	21%
2053 - Triangle	\$ 970,657	0%
2120 - Empire Disposal	\$ 3,233,426	1%
2125 - Spokane Transfer	\$ 5,392,718	2%
2011 - OPF	\$ 25,075,870	12%
2025 - CRD	\$ 1,237,301	1%
2046 - EWSI	\$ 6,027,459	3%
2042 - Wasco	\$ 16,482,344	8%
2050 - Finley	\$ 17,341,604	8%
2044 - The Dalles	\$ 5,534,803	3%
2045 - Hood River	\$ 4,808,709	2%
2195 - Yakima Waste	\$ 15,892,648	7%
	\$ 215,833,820	100%

Other Compensation \$ 317,859.00

Allocate INTO CRD \$ 1,822.18

Payroll Taxes \$ 139.40

Waste Connections, Inc.
Consolidated Income Statement

12 Months
Ended
12/31/2017

Revenues	\$	4,630,487,874
Operating expenses:		
Cost of operations	\$	2,704,775,375
Selling, general and administrative	\$	509,638,111
Depreciation	\$	530,186,729
Amortization	\$	102,297,050
Loss on sale of operations/assets	\$	156,139,501
Loss on prior office leases	\$	353,128
Income from operations		627,097,979
Interest expense	\$	(661,463,166)
Interest income	\$	541,338,985
Other income (expense), net	\$	3,736,296
Foreign Transaction Exchange (Gain) and I	\$	(2,199,930)
Income before tax provision		508,510,165
Income tax provision	\$	68,909,621
Net income		577,419,786
Less: net income attributable to noncontrolling interests	\$	(602,301)
Net income attributable to WCN	\$	<u>576,817,485</u>

Waste Connections, Inc.
Balance Sheet Summary

12
2017

Assets	
Current assets:	
Cash and equivalents	\$ 433,815,093
Accounts receivable	554,458,381
Current deferred tax assets	-
Current assets held for sale	1,596,229
Prepaid expenses & other current assets	186,998,122
Total current assets	<u>1,176,867,824</u>
Restricted cash and investments	167,012,084
Property and equipment	4,820,933,636
Goodwill	4,681,774,221
Intangible assets	1,087,435,856
Long-term assets held for sale	12,624,620
Other assets	68,032,767
	<u>\$ 12,014,681,007</u>

Liabilities and Equity	
Current liabilities:	
Accounts payable	\$ 330,522,802
Book overdraft	19,223,408
Accrued liabilities	278,038,783
Deferred revenue	145,196,823
Current portion of contingent consideration	15,803,280
Current liabilities held for sale	2,154,712
Current portion of long-term debt	11,658,905
Total current liabilities	<u>802,598,714</u>
Long-term debt	3,899,572,083
Long-term portion of contingent consideration	31,481,562
Long-term liabilities held for sale	-
Other long-term liabilities	316,191,666
Deferred income taxes	690,766,734
Total liabilities	<u>5,740,610,758</u>
Equity:	
Common stock	4,187,568,381
Additional paid-in capital	115,742,741
Accumulated other comprehensive income	108,413,317
Treasury stock	-
Retained earnings	1,856,945,979
Total Waste Connections' equity	<u>6,268,670,418</u>
Noncontrolling interests	5,399,821
Total equity	<u>6,274,070,239</u>
	<u>\$ 12,014,680,998</u>

Debt to Equity Ratio		Allowable In LG	
Debt	\$ 3,911,230,988	38.40%	40%
Equity	\$ 6,274,070,239	61.60%	60%
Total Debt & Equity	\$ 10,185,301,227		

Interest as a % of Debt	
Interest Expense	\$ 120,124,181
Debt	\$ 3,911,230,988
Interest as a % of Debt	3.07%

Waste Connections, Inc.
BS Close Report
2017-12

Districts/Grouping: 2025

Exclude IC:
 System:

		(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	
		From Epicor - Current Mth Actual BS				Three Month BS Trend (from Epicor)			
		Current Mth		Total	Oct-17	Nov-17	Total Dec-17	Change from Prior Period	
Posted	Unposted	Staged							
10050	Local Depository Account	-	-	-	-	56	-	(56)	
10070	Proceeds from Sale of Assets	(15,024)	-	(15,024)	(15,024)	(15,024)	(15,024)	-	
10071	Contra Proceeds from Sale of Assets	15,024	-	15,024	15,024	15,024	15,024	-	
10092	Pay	-	-	-	-	-	-	-	
10093	Pay IC - KUBRA Payments	-	-	-	-	-	-	-	
10095	Pay ICT Inter District Receipts	(13)	-	(13)	-	-	(13)	(13)	
10096	Refunds - Customer	103	-	103	-	-	103	103	
10097	EFT Pymt Clearing	-	-	-	(2,022)	-	-	-	
10098	Credit Card Pymt Clearing	-	-	-	-	-	-	-	
10099	Check & Cash Pymt Clearing	-	-	-	20	-	-	-	
	Cash	90	-	90	(2,001)	56	90	34	
11501	Trade A/R Desert Micro	129,042	-	129,042	113,300	122,702	129,042	6,340	
11502	Trade A/R Desert Micro Receipts	(50)	-	(50)	-	-	(50)	(50)	
11510	Unbilled Trade A/R	646	-	646	3,598	3,726	646	(3,080)	
11800	Other A/R	1,310	-	1,310	-	-	1,310	1,310	
11901	Provision for Bad Debts	(23,568)	-	(23,568)	(21,412)	(22,243)	(23,568)	(1,326)	
11902	Bad Debt Write Offs	30,929	-	30,929	28,461	30,085	30,929	845	
11903	Bad Debt Collected	(8,623)	-	(8,623)	(8,169)	(8,419)	(8,623)	(204)	
	A/R	129,685	-	129,685	115,778	125,850	129,685	3,835	
	Inventory	-	-	-	-	-	-	-	
13001	Prepaid Licenses and Permits	-	-	-	836	418	-	(418)	
13003	Prepaid Vehicle Use Tax	298	-	298	-	-	298	298	
13004	Prepaid Property Tax	-	-	-	361	181	-	(181)	
13008	Prepaid Other	897	-	897	1,043	970	897	(73)	
	Prepays	1,195	-	1,195	2,241	1,569	1,195	(374)	
	Current Assets	130,970	-	130,970	116,017	127,475	130,970	3,495	
14032	Acquisition Heavy Equipment	4,500	-	4,500	4,500	4,500	4,500	-	
14034	Sale/Disposition Heavy Equipment	(4,500)	-	(4,500)	(4,500)	(4,500)	(4,500)	-	
14036	Depre Exp Heavy Equipment	(125)	-	(125)	(125)	(125)	(125)	-	
14038	Sale/Disposition Heavy Equipment	125	-	125	125	125	125	-	
14041	Cap Ex Trucks	632,071	-	632,071	632,071	632,071	632,071	-	
14042	Acquisitions Trucks	57,883	-	57,883	57,883	57,883	57,883	-	
14043	Transfer/Reclass Trucks	380,502	-	380,502	207,787	380,502	380,502	-	
14044	Sale/Disposition Trucks	(57,954)	-	(57,954)	(57,954)	(57,954)	(57,954)	-	
14046	Depre Exp Trucks	(331,451)	-	(331,451)	(306,687)	(319,069)	(331,451)	(12,382)	
14047	Transfer/Reclass Trucks	(135,744)	-	(135,744)	(119,911)	(135,744)	(135,744)	-	
14048	Sale/Disposition Trucks	40,834	-	40,834	40,834	40,834	40,834	-	
14051	Cap Ex Container	194,843	-	194,843	194,843	194,843	194,843	-	
14052	Acquisition Container	85,500	-	85,500	85,500	85,500	85,500	-	
14056	Depre Exp Container	(54,225)	-	(54,225)	(49,483)	(51,854)	(54,225)	(2,371)	
14072	Acquisition Shop Equipment	2,500	-	2,500	2,500	2,500	2,500	-	
14076	Depre Exp Shop Equipment	(1,500)	-	(1,500)	(1,417)	(1,458)	(1,500)	(42)	
14101	Cap Ex Office Equipment	3,474	-	3,474	3,474	3,474	3,474	-	
14102	Acquisition Office Equipment	2,500	-	2,500	2,500	2,500	2,500	-	
14106	Depre Exp Office Equipment	(2,455)	-	(2,455)	(2,314)	(2,385)	(2,455)	(71)	
14111	Cap Ex Computer Equipment	5,487	-	5,487	5,487	5,487	5,487	-	
14116	Depre Exp Computer Equipment	(5,343)	-	(5,343)	(5,200)	(5,272)	(5,343)	(72)	
14121	Cap Ex Accruals	-	-	-	-	-	-	-	
	Fixed Assets	816,922	-	816,922	689,913	831,859	816,922	(14,937)	
	Notes Rec.	-	-	-	-	-	-	-	
15111	Acquisition Goodwill	75,000	-	75,000	75,000	75,000	75,000	-	

2017-12

		(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	
		From Epicor - Current Mth Actual BS			Three Month BS Trend (from Epicor)				
		Posted	Current Mth		Total	Oct-17	Nov-17	Total	Change from
			Unposted	Staged				Dec-17	Prior Period
	Goodwill	75,000	-	-	75,000	75,000	75,000	75,000	-
15261	Acquisition Indefinite Lived Intangibles	1,256,675	-	-	1,256,675	1,256,675	1,256,675	1,256,675	-
	Intangibles	1,256,675	-	-	1,256,675	1,256,675	1,256,675	1,256,675	-
	LOC Loan Fees	-	-	-	-	-	-	-	-
17100	Intercompany Corporate	32,383	-	-	32,383	176,169	16,264	32,383	16,119
18100	Investment Corporate	(2,172,484)	-	-	(2,172,484)	(2,172,484)	(2,172,484)	(2,172,484)	-
	Intercompany	(2,140,101)	-	-	(2,140,101)	(1,996,315)	(2,156,220)	(2,140,101)	16,119
	Total Assets	139,466	-	-	139,466	141,290	134,790	139,466	4,676
	Curr Portion LTD	-	-	-	-	-	-	-	-
20120	AP - Accrued	27,353	-	-	27,353	40,144	32,286	27,353	(4,933)
20121	AP - Accrued CAPEX	-	-	-	-	-	-	-	-
20123	AP - Accrued Procurement Card	-	-	-	-	701	579	-	(579)
20140	AP - Sales Tax	-	-	-	-	-	-	-	-
20175	Pass Thru Taxes	5,340	-	-	5,340	5,846	5,265	5,340	75
20178	WUTC Tax Payable	5,805	-	-	5,805	4,745	5,275	5,805	530
20180	AP - Other Taxes	-	-	-	-	2,068	3,831	-	(3,831)
	A/P	38,498	-	-	38,498	53,503	47,236	38,498	(8,738)
20300	Unearned Revenue	1,367	-	-	1,367	1,093	1,218	1,367	149
	Unearned Rev	1,367	-	-	1,367	1,093	1,218	1,367	149
20320	Accrued Liabilities Wages Commissions	6,760	-	-	6,760	3,083	6,412	6,760	348
20321	Vacation Accrual	11,241	-	-	11,241	12,628	12,360	11,241	(1,119)
20340	Accrued Liabilities Safety Bonus	751	-	-	751	2,704	3,191	751	(2,440)
20351	Accrued Liabilities Ins. - Workers Comp	-	-	-	-	(1,262)	(2,177)	-	2,177
20360	Accrued Liabilities - Property Tax	-	-	-	-	-	-	-	-
	Accrued Liab	18,752	-	-	18,752	17,152	19,787	18,752	(1,035)
	Current Liab	58,617	-	-	58,617	71,748	68,241	58,617	(9,624)
	Total Liabilities	58,617	-	-	58,617	71,748	68,241	58,617	(9,624)
29100	Retained Earnings	80,850	-	-	80,850	69,542	66,549	80,850	14,301
	Retained Earnings	80,850	-	-	80,850	69,542	66,549	80,850	14,301
	Retained Earnings	80,850	-	-	80,850	69,542	66,549	80,850	14,301
	Total Liab & Equity	139,466	-	-	139,466	141,290	134,790	139,466	4,676

Waste Connections, Inc.
BS Close Report
2016-12

Districts/Grouping: 2025

Exclude IC:
 System:

	(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	Change from Prior Period
	From Epicor - Current Mth Actual BS				Three Month BS Trend (from Epicor)			
	Posted	Current Mth		Total	Oct-16	Nov-16	Total Dec-16	
Unposted		Staged						
10001 Payroll Cash Account	-	-	-	-	-	-	-	-
10050 Local Depository Account	698	-	698	(1,193)	75	698	-	623
10070 Proceeds from Sale of Assets	(15,024)	-	(15,024)	(15,024)	(15,024)	(15,024)	-	-
10071 Contra Proceeds from Sale of Assets	15,024	-	15,024	15,024	15,024	15,024	-	-
10092 Pay	-	-	-	-	-	-	-	-
10093 Pay IC - KUBRA Payments	-	-	-	-	-	-	-	-
10095 Pay ICT Inter District Receipts	551	-	551	454	551	551	-	-
10096 Refunds - Customer	-	-	-	-	-	-	-	-
10097 EFT Pymt Clearing	-	-	-	(2,349)	(3,866)	-	-	3,866
10098 Credit Card Pymt Clearing	-	-	-	-	-	-	-	-
10099 Check & Cash Pymt Clearing	(284)	-	(284)	(284)	(284)	(284)	-	-
Cash	966	-	966	(3,372)	(3,524)	966	-	4,489
11500 Trade A/R	-	-	-	-	-	-	-	-
11501 Trade A/R Desert Micro	116,857	-	116,857	116,314	113,511	116,857	-	3,346
11502 Trade A/R Desert Micro Receipts	(17)	-	(17)	-	(20)	(17)	-	3
11510 Unbilled Trade A/R	1,198	-	1,198	202	143	1,198	-	1,056
11901 Provision for Bad Debts	(15,853)	-	(15,853)	(14,572)	(15,200)	(15,853)	-	(653)
11902 Bad Debt Write Offs	20,032	-	20,032	18,510	19,203	20,032	-	829
11903 Bad Debt Collected	(4,771)	-	(4,771)	(4,406)	(4,707)	(4,771)	-	(64)
11905 Acquisition Bad Debt Reserve	-	-	-	-	-	-	-	-
A/R	117,447	-	117,447	116,048	112,929	117,447	-	4,518
12005 Inventory Tires	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
13001 Prepaid Licenses and Permits	-	-	-	635	317	-	-	(317)
13007 Prepaid Advertising	-	-	-	-	-	-	-	-
13008 Prepaid Other	918	-	918	750	918	918	-	-
Prepays	918	-	918	1,385	1,235	918	-	(317)
Current Assets	119,331	-	119,331	114,061	110,641	119,331	-	8,690
14032 Acquisition Heavy Equipment	4,500	-	4,500	4,500	4,500	4,500	-	-
14034 Sale/Disposition Heavy Equipment	(4,500)	-	(4,500)	(4,500)	(4,500)	(4,500)	-	-
14036 Depre Exp Heavy Equipment	(125)	-	(125)	(125)	(125)	(125)	-	-
14038 Sale/Disposition Heavy Equipment	125	-	125	125	125	125	-	-
14041 Cap Ex Trucks	617,690	-	617,690	607,686	607,686	617,690	-	10,004
14042 Acquisitions Trucks	57,883	-	57,883	57,883	57,883	57,883	-	-
14043 Transfer/Reclass Trucks	207,787	-	207,787	207,787	207,787	207,787	-	-
14044 Sale/Disposition Trucks	(57,954)	-	(57,954)	(57,954)	(57,954)	(57,954)	-	-
14046 Depre Exp Trucks	(200,043)	-	(200,043)	(178,821)	(189,154)	(200,043)	-	(10,889)
14047 Transfer/Reclass Trucks	(119,911)	-	(119,911)	(119,911)	(119,911)	(119,911)	-	-
14048 Sale/Disposition Trucks	40,834	-	40,834	40,834	40,834	40,834	-	-
14051 Cap Ex Container	119,377	-	119,377	43,311	119,377	119,377	-	-
14052 Acquisition Container	85,500	-	85,500	85,500	85,500	85,500	-	-
14056 Depre Exp Container	(30,490)	-	(30,490)	(26,797)	(28,643)	(30,490)	-	(1,847)
14072 Acquisition Shop Equipment	2,500	-	2,500	2,500	2,500	2,500	-	-
14076 Depre Exp Shop Equipment	(1,000)	-	(1,000)	(917)	(958)	(1,000)	-	(42)
14101 Cap Ex Office Equipment	3,474	-	3,474	3,474	3,474	3,474	-	-
14102 Acquisition Office Equipment	2,500	-	2,500	2,500	2,500	2,500	-	-
14106 Depre Exp Office Equipment	(1,608)	-	(1,608)	(1,467)	(1,537)	(1,608)	-	(71)
14111 Cap Ex Computer Equipment	5,487	-	5,487	3,949	5,487	5,487	-	-
14116 Depre Exp Computer Equipment	(2,902)	-	(2,902)	(1,891)	(2,589)	(2,902)	-	(314)
14201 Cap Ex Construction in Process	-	-	-	-	-	-	-	-
Fixed Assets	729,123	-	729,123	667,666	732,280	729,123	-	(3,158)
Notes Rec.	-	-	-	-	-	-	-	-
15111 Acquisition Goodwill	75,000	-	75,000	75,000	75,000	75,000	-	-
Goodwill	75,000	-	75,000	75,000	75,000	75,000	-	-
15261 Acquisition Indefinite Lived Intangibles	1,256,675	-	1,256,675	1,256,675	1,256,675	1,256,675	-	-
Intangibles	1,256,675	-	1,256,675	1,256,675	1,256,675	1,256,675	-	-
17100 Intercompany Corporate	56,956	-	56,956	116,425	54,536	56,956	-	2,420
18100 Investment Corporate	(2,172,484)	-	(2,172,484)	(2,172,484)	(2,172,484)	(2,172,484)	-	-
Intercompany	(2,115,528)	-	(2,115,528)	(2,056,059)	(2,117,948)	(2,115,528)	-	2,420
Total Assets	64,601	-	64,601	57,343	56,648	64,601	-	7,953

Waste Connections, Inc.
BS Close Report
2016-12

Districts/Grouping: 2025

Exclude IC:
 System:

		(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	
		From Epicor - Current Mth Actual BS				Three Month BS Trend (from Epicor)			
		Current Mth			Total	Total			Change from Prior Period
		Posted	Unposted	Staged		Oct-16	Nov-16	Dec-16	
20120	AP - Accrued	27,022	-	-	27,022	25,079	27,375	27,022	(354)
20123	AP - Accrued Procurement Card	2,380	-	-	2,380	41	188	2,380	2,193
20140	AP - Sales Tax	2,277	-	-	2,277	7,793	1,563	2,277	714
20175	Pass Thru Taxes	3,294	-	-	3,294	(1,360)	4,130	3,294	(836)
20178	WUTC Tax Payable	4,882	-	-	4,882	4,052	4,476	4,882	406
20180	AP - Other Taxes	5,098	-	-	5,098	1,754	3,410	5,098	1,688
A/P		44,953	-	-	44,953	37,359	41,142	44,953	3,811
20300	Unearned Revenue	1,147	-	-	1,147	1,331	1,351	1,147	(204)
Unearned Rev		1,147	-	-	1,147	1,331	1,351	1,147	(204)
20320	Accrued Liabilities Wages Commissions	5,653	-	-	5,653	12,028	2,900	5,653	2,753
20321	Vacation Accrual	6,632	-	-	6,632	6,325	6,669	6,632	(37)
20340	Accrued Liabilities Safety Bonus	726	-	-	726	2,087	2,449	726	(1,724)
20351	Accrued Liabilities Ins. - Workers Comp	(735)	-	-	(735)	(568)	(777)	(735)	43
20360	Accrued Liabilities - Property Tax	-	-	-	-	-	-	-	-
Accrued Liab		12,276	-	-	12,276	19,872	11,241	12,276	1,035
Current Liab		58,376	-	-	58,376	58,561	53,734	58,376	4,642
Total Liabilities		58,376	-	-	58,376	58,561	53,734	58,376	4,642
29100	Retained Earnings	6,224	-	-	6,224	(1,218)	2,914	6,224	3,311
Retained Earnings		6,224	-	-	6,224	(1,218)	2,914	6,224	3,311
Retained Earnings		6,224	-	-	6,224	(1,218)	2,914	6,224	3,311
Total Liab & Equity		64,601	-	-	64,601	57,343	56,648	64,601	7,953
BS Balance		(0)	-	-	(0)	-	0	(0)	(0)
Data Not Included		-	-	-	-	-	-	-	-

	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Total		
31000 Hauling Revenue - Roll Off Permanent	12,876	15,243	10,132	14,119	19,530	16,176	12,851	12,619	17,695	11,549	17,228	80,116	240,133	17%	
31005 Corporate Roll Off Disposal Charge	15,758	18,826	14,682	19,604	24,337	12,062	9,303	8,667	14,771	10,115	5,959	11,672	165,754	12%	
31010 Hauling Revenue - Roll Off Extras	-	-	8	2,555	541	-	-	-	-	-	-	-	3,105	0%	
32000 Hauling Revenue - Residential MSW	36,602	37,450	37,487	38,166	38,304	38,120	39,033	38,909	38,444	37,973	38,007	38,101	456,595	33%	
32001 Hauling Revenue - Residential MSW Extras	1,533	2,437	1,874	2,262	2,849	2,609	3,124	4,455	2,861	3,107	3,148	4,499	34,758	2%	
33000 Hauling Revenue - Commercial FEL	35,639	37,119	37,933	39,037	41,148	42,048	42,118	43,088	40,877	39,876	39,110	38,731	476,725	34%	
33001 Hauling Revenue - Commercial FEL Extras	968	1,601	1,064	1,172	1,254	1,115	1,399	1,129	1,154	1,019	1,381	1,549	14,805	1%	
Hauling Revenue	103,376	112,676	103,179	116,914	127,963	112,130	107,828	108,867	115,803	103,639	104,833	174,667	1,391,875	99%	
38000 Other Revenue	486	540	409	523	705	594	575	284	536	372	375	465	5,862	0%	
38001 P-Card Rebate Revenue	84	105	40	37	133	85	94	92	304	94	148	21	1,236	0%	
Other Revenue	570	644	448	560	838	679	669	375	840	465	523	486	7,098	1%	
Revenue	103,945	113,320	103,628	117,475	128,801	112,809	108,497	109,242	116,643	104,104	105,356	175,153	1,398,973	100%	
40101 Disposal Landfill	22,497	29,887	40,788	28,920	40,325	35,315	28,328	30,407	31,035	27,022	20,996	28,548	364,069	26%	
40139 Disposal Transfer Station Intercompany	-	-	-	-	-	-	-	687	-	-	-	-	687	0%	
Disposal	22,497	29,887	40,788	28,920	40,325	35,315	28,328	31,094	31,035	27,022	20,996	28,548	364,756	26%	
41121 Brokerage Cost	-	-	-	-	-	-	-	-	-	-	324	-	324	0%	
43001 Taxes and Pass Thru Fees	1,551	-	3,100	3,100	3,100	2,700	114	1,583	1,698	1,637	1,644	2,579	22,805	2%	
43002 WUTC Taxes	444	-	900	900	900	530	530	530	530	530	530	891	7,215	1%	
Brok. and Taxes	1,995	-	4,000	4,000	4,000	3,230	644	2,113	2,228	2,167	2,498	3,470	30,344	2%	
Rev Reductions	24,492	29,887	44,788	32,920	44,325	38,545	28,973	33,207	33,263	29,189	23,494	32,018	395,100	28%	
Net Revenue	79,453	83,433	58,840	84,555	84,476	74,264	79,524	76,035	83,380	74,915	81,862	143,136	1,003,872	72%	
50020 Wages Regular	6,548	6,594	5,376	7,808	10,114	9,279	7,235	8,602	10,475	10,097	10,393	8,238	100,760	7%	
50025 Wages O.T.	3,349	1,778	2,748	1,948	2,329	3,879	2,719	2,692	3,491	2,363	1,280	1,286	29,861	2%	
50035 Safety Bonuses	(206)	(423)	404	75	75	75	100	100	(925)	239	8	128	(351)	(0%)	
50036 Other Bonus/Commission - Non-Safety	1,000	-	1,097	-	-	610	122	116	356	129	744	127	4,302	0%	
50045 Contract Labor	945	-	-	-	-	-	-	-	-	-	-	-	945	0%	
50050 Payroll Taxes	939	692	844	806	1,041	1,157	827	939	1,044	959	996	943	11,186	1%	
50060 Group Insurance	2,747	1,747	1,757	1,462	2,610	2,626	2,595	1,591	2,201	2,465	2,466	1,787	26,055	2%	
50065 Vacation Pay	259	(909)	1,105	226	379	651	(680)	1,221	330	304	(488)	971	3,371	0%	
50070 Sick Pay	-	-	-	-	-	-	-	-	-	-	-	-	184	0%	
50086 Safety and Training	728	30	18	196	471	33	-	143	73	73	30	30	(55)	1,739	0%
50090 Uniforms	85	367	60	221	219	193	149	86	351	1,014	108	253	3,107	0%	
Labor	16,394	9,876	13,409	12,741	17,236	18,504	13,067	15,489	17,397	17,643	14,920	14,480	181,158	13%	
51295 Licenses	317	317	451	219	701	619	620	418	418	418	418	418	5,377	0%	
Truck Fixed	317	317	451	219	701	619	620	418	418	418	418	418	5,377	0%	
52020 Wages Regular	2,925	3,284	2,720	3,616	3,468	3,318	3,967	3,696	3,696	4,127	3,851	4,479	43,147	3%	
52025 Wages O.T.	2,013	1,568	433	1,392	1,175	1,338	2,394	1,213	1,229	478	983	1,328	15,545	1%	
52035 Safety Bonuses	121	121	395	25	25	25	100	100	225	120	128	128	1,512	0%	
52036 Other Bonus/Commission - Non-Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
52050 Payroll Taxes	385	399	285	402	381	383	524	420	367	343	525	506	4,922	0%	
52060 Group Insurance	866	866	871	806	865	873	875	875	812	876	876	1,026	10,487	1%	
52065 Vacation Pay	(51)	130	126	128	231	378	154	149	154	149	154	154	1,854	0%	
52070 Sick Pay	-	-	302	(151)	-	-	-	-	-	-	-	-	151	0%	
52120 Parts and Materials	992	1,033	780	1,953	66	956	215	814	2,580	585	260	-	10,235	1%	
52125 Operating Supplies	1,718	251	177	(82)	146	-	267	5	344	-	-	-	2,828	0%	
52135 Equipment and Maint Repair	217	185	260	224	225	225	189	189	447	224	259	424	2,877	0%	
52140 Tires	1,443	217	2,675	2,038	698	3,508	3,154	3,371	2,315	-	72	-	19,491	1%	
52142 Fuel Expense	4,470	5,600	1,019	8,568	4,806	4,665	4,044	4,261	4,827	4,736	4,083	6,278	53,156	4%	
52146 Oil and Grease	145	306	156	218	55	451	243	115	281	223	-	405	2,599	0%	
52147 Outside Repairs	-	-	-	116	-	4,758	1,659	1,179	291	-	6,032	829	14,864	1%	
52182 Towing Expense	-	501	-	-	-	865	1,600	-	542	-	-	-	3,508	0%	
52901 Costs Awaiting Capitalization	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Truck Variable	15,244	14,463	10,201	19,255	12,140	17,542	19,196	16,385	18,110	11,860	17,223	15,556	187,177	13%	
56010 Salaries	6,080	6,266	6,003	6,791	6,528	5,478	1,801	750	750	750	750	750	41,947	3%	
56036 Other Bonus/Commission - Non-Safety	-	-	143	-	-	-	-	-	-	-	-	-	143	0%	
56050 Payroll Taxes	428	490	457	494	468	417	65	-	-	-	-	-	2,820	0%	
56060 Group Insurance	747	755	632	756	742	756	878	-	-	-	-	-	5,256	0%	
56065 Vacation Pay	446	208	227	234	306	180	-	-	-	-	-	-	1,602	0%	
56115 Pension and Profit Sharing	159	79	158	236	158	158	79	-	-	-	-	-	1,025	0%	
Superv. Ex	7,860	7,790	7,742	8,388	8,202	6,988	2,822	750	750	750	750	-	52,792	4%	
57125 Operating Supplies	-	-	-	-	10	-	-	-	-	52	-	-	62	0%	
57147 Bldg & Property	-	-	-	-	263	129	127	129	129	-	-	-	778	0%	
57165 Communications	198	198	198	198	198	198	198	198	198	185	198	198	2,361	0%	
57170 Real Estate Rentals	850	850	850	850	850	850	850	850	850	850	850	850	10,300	1%	
57254 Drive Cam & Routing SW Fees	438	438	438	512	512	839	643	496	394	399	177	399	5,687	0%	
57275 Property Taxes	54	-	-	-	-	-	-	181	181	181	181	93	869	0%	
57280 Other Taxes	242	-	-	-	242	593	62	1	59	-	55	185	1,438	0%	
57357 Permits	20	-	40	100	90	20	-	200	60	200	40	325	1,095	0%	
57370 Bonds Expense	4	4	4	94	2	3	3	3	3	3	3	3	132	0%	
Other Operating	1,805	1,490	1,530	1,754	2,166	2,632	1,883	2,059	1,874	1,870	1,505	2,154	22,722	2%	

	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Total	
59340 Self Insurance Premium	729	729	729	729	729	729	729	729	729	729	729	704	8,724	1%
59343 WC - Current Year Claims	-	-	-	12	408	4,800	14,170	-	4,800	7,990	-	-	32,180	2%
59400 Damages paid by District	-	2,404	-	-	-	-	-	-	-	-	-	1,202	3,606	0%
59500 Workers Comp Prem	-	-	-	-	-	-	-	-	-	-	2,134	-	2,134	0%
Insurance Exp	729	3,133	729	741	1,137	5,529	14,899	729	5,529	8,719	2,863	1,906	46,644	3%
Cost of Ops	42,351	37,070	34,062	43,099	41,583	51,815	52,487	35,831	44,078	41,261	37,679	34,556	495,870	35%
Gross Profit	37,102	46,364	24,778	41,456	42,893	22,450	27,037	40,204	39,302	33,654	44,183	108,580	508,003	36%
70010 Salaries	2,038	2,100	613	689	687	618	6,948	7,481	7,111	7,423	6,379	14,041	56,126	4%
70020 Wages Regular	2,741	2,872	2,481	2,866	2,203	2,448	1,232	2,391	2,341	3,341	(652)	7	24,591	2%
70025 Wages O.T.	322	305	360	697	259	222	236	92	197	296	(53)	0	2,933	0%
70036 Other Bonus/Commission - Non-Safety	540	325	24	1,065	338	-	-	-	145	-	197	569	3,203	0%
70050 Payroll Taxes	465	492	301	408	328	301	708	584	655	753	280	1,234	6,509	0%
70060 Group Insurance	1,277	1,275	1,073	1,076	1,078	1,082	1,223	2,032	1,840	2,031	1,031	795	15,813	1%
70065 Vacation Pay	(50)	86	202	156	79	330	919	1	515	(497)	(672)	451	1,518	0%
70070 Sick Pay	(275)	(6)	0	4	4	1	3	(0)	382	-	0	0	112	0%
70086 Safety and Training	-	-	-	-	-	-	-	-	-	50	-	-	50	0%
70095 Empl & Commun Activ	(8)	648	168	-	-	-	-	-	-	252	202	-	1,261	0%
70110 Contributions	200	470	-	-	-	-	-	-	-	-	-	250	920	0%
70116 Pension and Profit Sharing	14	61	97	176	104	99	257	170	262	174	91	175	1,679	0%
70147 Bldg & Property Maint	351	431	370	370	370	370	370	370	370	370	370	-	4,111	0%
70148 Allocated Exp In - District	644	463	304	485	387	255	223	482	248	219	298	283	4,290	0%
70150 Utilities	601	-	385	-	202	-	191	-	200	-	363	-	1,943	0%
70165 Communications	617	454	-	978	460	524	525	440	494	486	425	475	5,879	0%
70167 Cellular Telephone	111	81	95	95	95	95	155	155	264	406	206	206	1,966	0%
70175 Equip/Vehicle Rental	190	190	190	190	190	190	201	201	201	211	201	201	2,352	0%
70201 Entertainment	-	-	-	-	-	-	22	-	-	256	-	-	278	0%
70202 Excursions Meetings	-	-	-	-	-	-	-	-	-	-	-	201	201	0%
70205 Travel - Auto	513	-	-	-	-	-	195	94	133	149	92	135	1,309	0%
70206 Meals	-	-	-	-	-	-	-	-	-	-	100	16	116	0%
70210 Office Supplies and Equip	-	-	-	-	-	-	-	-	20	49	-	-	68	0%
70214 Credit Card Fees	999	1,173	1,188	1,424	1,884	2,452	1,850	1,586	1,861	1,506	1,389	1,182	18,493	1%
70231 Recruitment Advertising & Expenses	-	-	-	-	-	-	-	-	-	35	-	-	393	0%
70245 Payroll Processing Fees	18	-	-	-	-	-	-	-	-	-	-	-	36	0%
70255 Other Prof Fees	318	22	27	25	6	4	9	-	1	9	-	5	426	0%
70300 Data Processing	886	886	886	886	886	886	886	886	886	886	886	925	10,673	1%
70310 Bad Debt Provision	1,556	(236)	(9)	476	1,660	(741)	645	372	487	831	1,326	1,945	8,313	1%
70320 Credit and Collection	123	211	67	154	89	140	42	126	173	94	90	129	1,438	0%
70335 Miscellaneous	-	-	1,527	-	-	(396)	(211)	85	-	-	(10)	(13)	981	0%
70336 Coffee Bar	-	-	-	76	-	-	-	-	-	-	-	-	76	0%
G&A	14,188	12,318	10,348	12,295	11,308	9,094	16,628	17,606	18,833	19,330	12,538	23,605	178,092	13%
70149 Corporate Overhead Allocation In	1,969	1,940	2,014	2,069	2,105	2,409	2,440	2,391	2,408	2,405	2,407	2,908	27,464	2%
Corp Overhead	1,969	1,940	2,014	2,069	2,105	2,409	2,440	2,391	2,408	2,405	2,407	2,908	27,464	2%
Total SG&A	16,157	14,258	12,362	14,364	13,413	11,503	19,068	19,997	21,241	21,735	14,945	26,513	205,556	15%
EBITDA	20,945	32,106	12,416	27,092	29,480	10,947	7,969	20,207	18,061	11,919	29,238	82,067	302,446	22%
Watch list EBITDA	26	41	14	36	35	17	27	25	28	25	36	90	402	29%
51260 Depreciation	10,653	10,653	10,653	10,653	10,703	10,703	10,703	10,703	10,985	12,424	12,424	10,993	132,249	9%
54260 Depreciation	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	2,371	2,371	2,371	2,371	24,259	2%
70260 Depreciation	384	384	384	384	384	384	271	142	142	142	142	142	3,046	0%
Depreciation	12,884	12,884	12,884	12,884	12,934	12,821	12,692	12,693	13,498	14,937	14,937	13,507	159,554	11%
Total DDA	12,884	12,884	12,884	12,884	12,934	12,821	12,692	12,693	13,498	14,937	14,937	13,507	159,554	11%
EBIT From Ops	8,062	19,222	(468)	14,208	16,546	(1,874)	(4,724)	7,515	4,563	(3,018)	14,301	68,560	142,893	10%
NI b/ Taxes & Extra	8,062	19,222	(468)	14,208	16,546	(1,874)	(4,724)	7,515	4,563	(2,993)	14,301	68,560	142,918	10%
NI b/ Taxes	8,062	19,222	(468)	14,208	16,546	(1,874)	(4,724)	7,515	4,563	(2,993)	14,301	68,560	142,918	10%
Net Income	8,062	19,222	(468)	14,208	16,546	(1,874)	(4,724)	7,515	4,563	(2,993)	14,301	68,560	142,918	10%
Net Income Attrib	8,062	19,222	(468)	14,208	16,546	(1,874)	(4,724)	7,515	4,563	(2,993)	14,301	68,560	142,918	10%