

WASTE CONTROL, INC.

WASTE CONTROL, INC.

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July 24, 2018

Executive Secretary
Washington Utilities and Transportation Commission
P O Box 47250
Olympia, WA 98504-7250

RE: General Rate Increase, G-101

Dear Executive Secretary:

Attached is Tariff No. 19 to be effective September 7, 2018, which cancels Tariff No. 18, for Waste Control, Inc. ("WCI"). Please disregard our filing as of July 19, 2018 as it contained an error and accept this filing in its place.

The tariff includes rates for unincorporated areas in portions of the counties of Cowlitz, Clark and Skamania. The portion of Skamania is solely for the inclusion of the Mt. Saint Helens area.

Waste Control Inc.'s last general rate increase was effective November 1, 2015. Over the last nearly three years many cost increases have occurred, including a recent 2.5% disposal fee increase that went into effect March 1, 2018, as well as increases in fuel, labor, and new equipment costs. It is, therefore, necessary to increase rates to our customers to cover our ever increasing cost of providing service.

The Lurito-Gallagher formula provides an available increase in revenues of approximately \$433,372. The enclosed price out analysis shows revenue generation projected for the rates requested to be nearly \$411,485. This represents an overall increase in revenues, without pass-through revenues, of 9.87%.

As required by Commission rules, a copy of this transmittal letter will be mailed to the County Councils and to the Mayors of all cities impacted by this filing. We will be mailing notices to all affected customers on or before August 7, 2018. We will also file a copy of the customer notices with your office.

My authority to file on behalf of Waste Control, Inc. is on file with the Commission.

We have provided prepared financial statements for the affiliated entities as of and for the year-ended December 31, 2017. The Waste Control Companies are owned by the same individuals, but not by any parent entity. Waste Control, Inc. is not required to file an annual Affiliated Interest Report due to its size. We did not prepare financial statements as of March 31, 2018 for all the affiliated companies. Furthermore, the included prepared financial statements are for separate unregulated companies and contain valuable financial information and therefore are allowed to be confidential pursuant to WAC 480-07-160 defined under section (2)(c).

In addition to the general rate increase, we are making the following change to our tariff:

Item 18 – Updated wording of credit policy to include a statement that the company is not required to send a bill to credit balance customers.

If you have questions regarding this filing, please contact me or Joe Willis. Joe may be reached at Waste Control, Inc. phone (360) 425-4302 and email jwillis@wrecycling.com. My telephone number is (360) 425-8000 and my email address is jdavis@boothdavis.com.

Very truly yours,

GL BOOTH · JG DAVIS & ASSOCIATES, PLLC

Jacqueline Davis

Jacqueline Davis, CPA

cc: Cowlitz County Council, Chair
Clark County Council, Chair
Skamania County Council, Chair
City of Castle Rock, Mayor
City of Kalama, Mayor

Solid Waste General Rate Case Checklist

(November 3, 2009)

Staff provides this checklist to help you determine if your filing meets the requirements set forth in WAC 480-07-520. A complete and well organized rate case will facilitate staff's review. Filing a copy of this checklist with your rate case will help the assigned staff in their first task, which is to determine if the filing meets the requirements. We hope that you find this information helpful. If you have questions regarding the filing requirements, we will be happy to answer your questions.

- **Mark an "X" in "blank space" if the document was provided in the company's general rate case filing.**
- **Location of document: If applicable, write the location of where the document can be found in the work papers.**
- **Item not filed: If applicable, write "YES" if the item was not provided AND the company filed a petition for exemption.**
- **Item not filed: Write "NO" if the item was not provided AND the company did NOT file a petition for exemption.**

480-07-520(1) Proposed Tariff. The proposed tariff sheets filed with one paper copy.

- 480-07-140(1)(a) Tariff sheets filed electronically were submitted via the commission's records center web portal and according to WAC 480-07-140(6)
- Tariff complies with WAC 480-70-226 through WAC 480-70-351.
- Tariff complies with standard tariff template.

480-07-520(2) Local government ordinances and notices.

- 480-70-326(3)(a) Filings due to governmental or other entity, action require documentation of that action. Examples of documentation include: ordinances, resolutions, and disposal site fee increase or decrease notices.

Location of document: Cowlitz County Ordinance 15.34.030; provide original in paper filing and PDF in electronic submission.

Item not provided: filed petition for exemption: _____.

- A copy of the customer notice the company has, or will, mail to customers in compliance with WAC 480-70-271.

480-07-520(3) Transmittal Letter

- 480-70-326(2)(a) requires:
 - (i) The name, certificate number, and trade names of the company
 - (ii) A description of each proposed change and a brief statement of the reason for each change;
 - (iii) The dollar and percentage amounts that revenue will change if the filing is approved by the commission;
 - (iv) The percentage amount that rates will change if approved by the commission;
 - (v) A contact person's name, mailing address, telephone number, fax number (if any), and e-mail address (if any); and
 - (vi) A statement that the company mailed a copy of the transmittal letter to the chair of the county commission or county council of each county affected by the filing.
- 480-70-326(2)(b) requires the transmittal letter accompanying a filing that increases rates or charges must also include the date customer notice was, or will be, mailed or delivered to all affected customers.
- 480-70-326(3)(b) requires that a tariff filing made by a person other than an owner, partner, or corporate officer, a statement granting authority for that person to file on behalf of the company must be signed by an owner, partner, or corporate officer, and may be incorporated into the transmittal letter accompanying the filing.

Location of document: Prior authorization on file with UTC.

Item not provided: filed petition for exemption: _____.

480-07-520(4) Work papers.

- One paper and one electronic copy of all supporting work papers for the test year, which is the most recent or most appropriate consecutive twelve-month period for which financial data are available.

4(a) A detailed pro forma income statement separated among solid waste, single family residential recycling, multifamily recycling, and yard waste, with restating actual and pro forma adjustments, including all supporting calculations and documentation for all adjustments.

Location of document: Electronic submission in excel file and PDF entitled WCI-Operationswp-071918 on tabs in excel entitled Operations and Assumptions.

Item not provided: filed petition for exemption: _____.

- x Every number resulting from a calculation includes the formula used to calculate the number: by formula imbedded in a spreadsheet cell, by formula included in a comment attached to the cell containing the number, or by a separate statement within the document referencing the number or cell containing the number.

 x **4(a)(i) Restating actual adjustments.** The booked operating results adjusted for any defects or infirmities in actual recorded results that can distort test period earnings. Examples of restating actual adjustments are adjustments to remove prior period amounts, eliminate below-the-line items that were recorded as operating expenses in error, to adjust from book estimates to actual amounts and to eliminate or to normalize extraordinary items recorded during the test period.

Location of document: Electronic submission in excel file and PDF entitled WCI-Operationswp-071918 on tabs in excel entitled Sch 1 Restate Exp and Sch 1, pg 2 Restated.

Item not provided: filed petition for exemption: _____.

 x **4(a)(ii) Pro forma adjustments** give effect for the test period to all known and measurable changes that are not offset by other factors. The filing must identify dollar values and underlying reasons for each proposed pro forma adjustment.

Location of document: Electronic submission in excel file and PDF entitled WCI-Operationswp-071918 on tabs in excel entitled Operations.

Item not provided: filed petition for exemption: _____.

 x **4(b)** A calculation of the revenue impact of proposed tariff revisions.

Location of document: Electronic submission in excel file and PDF entitled WCI-Operationswp-071918 on tabs in excel entitled Operations.

Item not provided: filed petition for exemption: _____.

 x **4(c)** An income statement listing all revenue and expense accounts by month.

Location of document: Electronic submission in excel and PDF entitled WCI-Operationswp 071918 on tabs in excel entitled Sch 4 12 months.

Item not provided: filed petition for exemption: _____.

n/a 4(d) If non-regulated revenue represents more than ten percent of total company test period revenue, a detailed separation of all revenue and expenses between regulated and non-regulated operations.

Location of document: _____.

Item not provided: filed petition for exemption: _____.

n/a 4(e) A detailed list of all non-regulated operations, including the rates charged for the services rendered. Copies of all contracts must be provided on request.

Location of document: _____.

Item not provided: filed petition for exemption: _____.

x 4(f) Detailed price-out information that reconciles within 5%, without adjustment, to the test period booked revenue, including the test period customer count by tariff item.

Location of document: Electronic submission in PDF entitled Waste Control, Inc. – General Rate Case entitled Price Out.

Item not provided: filed petition for exemption: _____.

x 4(g) A consolidated balance sheet, including the percentage of equity, percentage of debt and the cost of that debt by component.

Location of document: Electronic submission in PDF.

Item not provided: filed petition for exemption: _____.

x 4(h) A detailed depreciation schedule listing all used and useful assets held by the company during the test period that includes:

- **_x_** The date of purchase.
- **_x_** The cost at purchase.
- **_x_** The depreciable life.
- **_x_** The salvage value.
- **_x_** Depreciation expense.
- **_x_** Accumulated depreciation expense at the end of the test

period.

Location of document: Electronic submission in excel file and PDF entitled WCI-Operationswp-071918 on tabs in excel entitled WP-1, pg 1 Summary Depr and WP-1, pg 2 Depr.

Item not provided: filed petition for exemption: _____.

4(i) Computed average investment. (Net book value of allowable assets at the beginning of the test period PLUS the net book value of allowable assets at the end of the test period DIVIDED by 2 EQUALS net book value of allowable assets.) Investor supplied working capital may be included, provided a work sheet is submitted detailing the calculations.

Location of document: Electronic submission in excel file and PDF entitled WCI-Operationswp-071918 on tabs in excel entitled WP-1 Summary Depr.

Item not provided: filed petition for exemption: _____.

4(j) Information about every transaction with an affiliated interest or subsidiary that directly or indirectly affects the proposed rates. This must include:

- Full description of the relationship, terms and amount of the transaction
- The length of time the relationship has been ongoing
- An income statement and balance sheet for every affiliated entity.

Location of document: Electronic submission in excel file and PDF entitled WCI-Operationswp-071918 on tabs in excel entitled WP-6 Affiliated.

Item not provided: filed petition for exemption: _____.

480-07-520(5) Annual report. Most recent consolidated annual report to shareholders, if any.

Location of document: _____.

Item not provided: filed petition for exemption: _____.

CUSTOMER NOTICES

July 24, 2018

NOTICE OF PROPOSED RATE INCREASE

To Our Valued Customers:

Thank you for your support of our solid waste services. We work hard to provide superior service at the lowest possible price. This rate increase will become effective for services rendered on or after September 7, 2018. Billing for the rate increase will correspond with your normal billing cycle. Therefore, customers billed in the month of June for July and August will see the new rates on the June billing. Similarly, customers billed in July for July and August or for August and September will see the new rates on the July billing.

Our last general rate increase took effect on November 1, 2015. Since then, costs have continued to increase over these last nearly three years. On March 1, 2018, Cowlitz County increased the disposal fees by 2.5%. Additionally, fuel, labor, medical insurance and new equipment costs have increased. These increases, along with nearly three years of other cost increases, forced us to file a request with the Washington Utilities and Transportation Commission (the Commission) to increase our rates.

Our proposed rates are reflected on the preceding pages. For questions about how this increase affects you, please feel free to contact Rick or Rolly at 360-425-4302 (360-225-7808 for Woodland customers).

The commission has the authority to set final rates that may vary from our company's request, depending on the results of its investigation. Commission staff will make a recommendation to the Commissioners at an open meeting in Olympia.

You will have an opportunity to comment in person at this meeting. If you are unable to attend the open meeting, the commission has a bridge line which enables you to participate or listen by telephone. Call 360-664-1234 the day before the open meeting for instructions and to sign in. You can also comment by using the "Public Comment" feature at the commission's Web-site at www.utc.wa.gov, or by using the contact information below. The UTC is committed to providing reasonable accommodation to participants with disabilities. If you need reasonable accommodation, please contact the commission at (360) 664-1132 or human_resources@utc.wa.gov.

Washington Utilities and Transportation Commission
1300 S Evergreen Park Drive SW
PO BOX 47250, Olympia, WA 98504-7250
Email: comments@utc.wa.gov
Phone: 1-888-333-WUTC (9882)

Thank you for your continued trust in us.

Waste Control, Inc.

Effective for Service September 7, 2018

Residential Carts & Containers (Monthly Rate, Weekly Service)		
Cart Size	Current Rate	Proposed Rate
Pick-up 60-65 gallon cart	\$ 19.31	\$ 21.24
Pick-up 90-100 gallon cart	\$ 23.01	\$ 25.31

Commercial Carts & Containers (Monthly Rate, Weekly Service)		
Cart Size	Current Rate	Proposed Rate
Pick-up 1.5 yard container	\$ 21.26	\$ 23.39

Drop Boxes (Billed each service)		
Initial delivery/respot permanent service	\$ 56.32	\$ 61.95

Other services not listed above increase 6.24-10%

ORDINANCE



DEPARTMENT OF PUBLIC WORKS

1600 – 13th Avenue South
Kelso, WA 98626
TEL (360) 577-3125
FAX (360) 414-5557
Washington Relay Service 711 or (888) 833-8633

www.co.cowlitz.wa.us/publicworks/

Board of County Commissioners
Arne Mortensen District 1
Dennis P. Weber District 2
Joe Gardner District 3

December 7, 2017

Joe Willis
Waste Control
PO Box 148
1150 Third Avenue
Longview, WA 98632

SUBJECT: Notice of Solid Waste Disposal Rate Increase Effective March 1, 2018

Dear Mr. Willis,

Please accept this written correspondence of Cowlitz County's intent to raise solid waste disposal rates effective March 1, 2018. Attached is a copy of the disposal rates schedule going into effect at that time. Rates will increase 2.5% and go from the current \$49.78 per ton to \$51.02 per ton for disposal at the Third Avenue Transfer Station.

The intent of this letter is to comply with requirements of **RCW 70.95.212 Solid Waste Collection Companies—Notice of changes in tipping fees and disposal rate schedule**. Basically this state law requires the county to provide you with a minimum of 75 days-notice before rate changes are brought into effect. This rate increase is brought about by the County's need to stay current with inflation costs experienced over the past 2 year period. The rate increase is allowed by Cowlitz County Ordinance 15.34.030.

Please feel free to contact me at (360) 274-6492 or via email at williamsr@co.cowlitz.wa.us should you have questions.

Sincerely,

A handwritten signature in blue ink that reads "Ron Williams".

RON WILLIAMS
Solid Waste Manager

RW:ec
Enclosure

15.34.020 Fees.

The rates and fees for waste disposal at Cowlitz County disposal sites, effective March 1, 2018, shall be as follows:

	Item	2018 Rate ¹		
		Landfill	Transfer Station	Drop Box Facility
1.	Cars/garbage cans or bags (1 – 3) ²	not accepted	\$51.02/ton ⁴	\$3.86
2.	Additional cans or bags	not accepted	\$51.02/ton ⁴	\$1.45/ea
3.	Pickups/trailers	not accepted	\$51.02/ton ⁴	\$13.51/ea ³
4	Pickups/trailers ³	not accepted	\$51.02/ton ⁴	\$8.20/cy ⁵
4.	Refuse trucks and drop boxes	not accepted	\$51.02/ton ⁴	not accepted
5.	Semi-trucks/trailers	\$26/ton	\$51.02/ton ⁴	not accepted
7.	Tires – Passenger ⁶ (1 – 10 tires)	not accepted	\$1.25/ea	not accepted
8.	Tires – Truck ⁶ (1-10 tires)	not accepted	\$6.00/ea	not accepted
9.	Tires ⁶ – (over 10 tires)	not accepted	\$119.76/ton	not accepted
10.	Appliances(with Freon) ⁷	not accepted	\$8.00/ea ⁷	not accepted
11.	Hard to Handle	\$50/ton	set by vendor	not accepted
12.	Asbestos, Animal Carcasses, Vector Waste	not accepted	set by vendor	not accepted
13.	Tipper fee	\$1/per ton	not applicable	not applicable
14.	Debris containing drywall ⁸	\$26/ton ⁸	\$79.15/ton	not accepted ⁸
15.	Disabled veterans discount	not accepted	Credit up to \$14.00 per load	Credit up to \$14.00 per load
<p>¹ All rates subject to additional 3.6% refuse collection tax.</p> <p>² Can or bag is equivalent to a 33-gallon container.</p> <p>³ Dual wheel or tandem axle units or all units over 48 sq. ft. in bed area charged by applicable tonnage or cy rate.</p> <p>⁴ Minimum charge of \$3.86 per load.</p> <p>⁵ 5-cubic-yard limit; minimum charge of \$8.20/cy per load.</p> <p>⁶ Tires on rims – additional cost each tire – \$3.00 passenger, \$10.00 truck.</p> <p>⁷ Appliances with Freon charged Freon removal fee plus disposal fee by ton.</p> <p>⁸ Incidental amounts acceptable (defined by air discharge permit).</p>				

TARIFF No. 19

0 _____

Tariff No. 19

Cancels

Tariff No. 18

of

Waste Control, Inc.

G-101

(Name/Certificate Number of Solid Waste Collection Company)

Waste Control

(Registered trade name of Solid Waste Collection Company)

NAMING RATES FOR THE COLLECTION, TRANSPORTATION, AND DISPOSAL OF SOLID WASTE, AND IF NOTED, RECYCLING AND YARDWASTE

IN THE FOLLOWING DESCRIBED TERRITORY:

(Note: If this tariff applies in only a portion of a company's certificate authority, a map accurately depicting the area in which the tariff applies must be attached to this tariff.)

Appendix A - Permit No. G-101

Appendix B - Map

Name of person issuing tariff: Joseph D. Willis

Mailing address of issuer: PO Box 148

City, State/Zip Code Kelso, WA 98626

Phone Number (including area code) (360) 425-4302

FAX number, if any (360) 425-4541

E-mail address, if any: jwillis@wrecycling.com

Official UTC requests for information regarding consumer questions and/or complaints should be referred to the following company representative:

Name: Ken Young

Title: Customer Service Mgr

Phone: (360) 425-4302

E-mail: _____

Fax: (360) 425-4541

Issued by: Joseph D. Willis

Issue date: 07/24/18

Effective Date: September 7, 2018

(For Official Use Only)

Docket No. TG-

Tariff No. 19

0 Revised

Page No. 3

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

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Issued by: Joseph D. Willis

Issue date: 07/24/18

Effective Date: September 7, 2018

(For Official Use Only)

Docket No. TG-_____ Date: _____ By: _____

Tariff No. 19

0 Revised

Page No. 4

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

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Issued by: Joseph D. Willis

Issue date: 07/24/18

Effective Date: September 7, 2018

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Company Name/Permit Number: Waste Control, Inc. G-101
Registered Trade Name: Waste Control

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Issued by: Joseph D. Willis

Issue date: 07/24/18

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Tariff No. 19

0

Revised Page No. 6

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 5 -Application of Rates - Taxes

Entity imposing tax:	Ordinance number:	Amount of tax:	Application (Commodities and territory)
State of Washington		3.60%	Solid waste

Issued by: Joseph D. Willis

Issue date: 07/24/18

Effective Date: September 7, 2018

(For Official Use Only)

Docket No. TG-_____ Date: _____ By: _____

Tariff No. 19

0

Revised Page No. 7

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 10 - Application of Rates - General

Rates named in this tariff cover the collection, transportation, and disposal of solid waste. When specifically referred to, rates also cover the collection and transportation of recyclable materials and/or yardwaste.

Title 81.77 of the Revised Code of Washington (RCW) and Chapter 480-70 of the Washington Administrative Code (WAC) govern operations of solid waste collection companies and the tariffs companies must file with the Washington Utilities and Transportation Commission (WUTC).

Unless exceptions are shown, all materials must be placed on the same level as the streets or alleys.

The company may charge additional amounts for disposal fees only when specifically stated in the tariff and separately shown on customer bills.

Item 15 - Holiday Pick-up - Regularly Scheduled Service

When a pick-up is missed due to the Company's observance of a holiday, the Company will provide service, at no additional cost to the customer, on an alternate day.

A list of the holidays the company observes is shown in Item 60.

For application of rates in this tariff, the company defines alternate day to mean the following:

This carrier provides regularly scheduled service on all holidays listed in Item 60 except Christmas (December 25) and New Year's Day (January 1). The alternate day for Christmas and New Years shall mean the next day following the holiday.

Item 16 - Change in pick-up Schedule

When a company changes the pick-up date for its certificate area, or a portion of its certificate area, the company must notify all customers in the affected area of that change.

Notice must be made at least seven days before implementation of a new pick-up schedule and may be made via mail, personal contact, or by a notice affixed to the Customer's solid waste receptacle.

Issued by: Joseph D. Willis

Issue date: 07/24/18

Effective Date: September 7, 2018

(For Official Use Only)

Docket No. TG-_____ Date: _____ By: _____

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 17 - Refunds

Credit due the customer. When there has been a transaction that results in a credit due the customer, the following apply:

- (a) If the amount due is five dollars or less, an adjustment will be made to the customer's account. The adjustment must be shown on the next regular bill.
- (b) If the amount due is more than five dollars, the customer may accept an account adjustment or may request a refund.
 - (1) If the customer elects to have an account adjustment made, the adjustment must show on the next regular billing.
 - (2) If the customer elects to receive a refund, the company must issue a check within thirty days of the request.

Overcharges. Once a company becomes aware that it has overcharged a customer, it must provide a refund or an account adjustment credit to the customer. The customer must be given a choice as to which option is preferred. The refund or credit must be the amount overcharged in the three years before the date of discovery.

- (a) If the customer elects to have an account adjustment made, the adjustment must show on the next regular billing.
- (b) If the customer elects to receive a refund, the company must issue a check within thirty days of the request.

Prepayments. If a customer has paid service fees in advance, service is discontinued during the pre-billed period, and the customer is due a refund, the following apply:

- (a) A company must honor all requests for refunds of the unused portion of prepayments.
- (b) If the customer provides a forwarding address to the company or one can be obtained from the Post Office, the company must issue a refund check no more than thirty days following the customer's request.
- (c) If the customer cannot be located or did not provide a forwarding address and the U.S. Post Office cannot furnish a forwarding address, the amount may be presumed to be abandoned and is subject to the Uniform Unclaimed Property Act after one year.

Issued by: Joseph D. Willis

Issue date: 07/24/18

Effective Date: September 7, 2018

(For Official Use Only)

Docket No. TG-_____ Date: _____ By: _____

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 18 - Billing, Advance Billing, Payment Delinquency Dates and Late Fees**Billing period.** A company may bill its customers for one, two, or three months of service.**Advance billing and payment delinquency dates.** The following chart defines the maximum period allowed for advance billing and the date when a bill may be considered delinquent:

Billing Period	Maximum advance billing period allowed	Delinquency date
One month's service (monthly)	No advance billing allowed	May not be less than 21 days after the date the bill is mailed
Two months' service	One month's advance billing allowed	May not be until the last day of the second month
Three months' service	Two month's advance billing allowed	May not be until the last day of the third month

The billing period chosen by the company operating under this tariff for its residential solid waste is:

Woodland: For the Woodland area, carried over from the G-49 Permit, billing is for two month's service with one month's billing in advance. Accounts are considered delinquent at the time of the next regular billing, which is one month past the second month end.

Cowlitz County and Castle Rock: For these areas, carried over from the G-101 Permit, billing shall be two months with both months billed in advance. This is a carryover method. Accounts are delinquent at the time of the next regular billing, which is at the end of the second month.

Late Fees: Late fees are assessed on delinquent accounts. The percentage amount or minimum charge for late payments is one percent (1.0%) of the unpaid balance or one dollar (\$1.00), whichever is greater.

Payment in Advance: If the customer has a credit balance, the company may forgo sending billing statement to customer (A)

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Registered Trade Name: Waste Control

Item 20 - Definitions

***NOTE:** The definitions shown on the first three pages of this item are standard, in most cases prescribed by rule. Companies may not amend these definitions, except to fill in blanks for maximum weights of various receptacles. Companies wishing to add definitions specific to their company's operations must include those definitions on a separate page, entitled "Company-specific definitions." A blank sheet is provided for that purpose.*

Bale:	Material compressed by machine and securely tarped or banded.
Bulky materials:	Empty carriers, cartons, boxes, crates, etc., or materials offered for disposal, all of which may be readily handled without shoveling.
Charge:	A set flat fee for performing a service. Or, the result of multiplying a rate for a unit times the number of units transported.
Commercial billing:	Service billed to a commercial customer or billed to, and paid for, by a property manager or owner rather than a residential tenant.
Compactor disconnect reconnect charge:	A flat fee established by the solid waste collection company for the service of disconnecting a compactor from a drop box or container before taking it to be dumped, and then reconnecting the compactor when the drop box or container is returned to the customer's site.
Gate charge:	A flat fee charged for opening, unlocking, or closing gates in order to pick-up solid waste.
Loose material:	Material not set out in bags or containers, including materials that must be shoveled.
Multi-family residence:	Any structure housing two or more dwelling units.
Packer:	A device or vehicle specially designed to pack loose materials.
Pass through fee:	A fee collected by a solid waste collection company on behalf of a third party when the fee is billed directly to the customer without mark-up or mark-down.
Permanent service:	Container and drop-box service provided at the customer's request for more than 90 days.
Rate:	A price per unit or per service. A rate is multiplied times the number of units transported or the number of times a service is performed to determine a charge.
Solid waste receptacle:	Includes the following items, with the following meanings: Automated cart means a cart designed to be picked up and emptied by mechanical Means. The specific type and size are to be devined in the rate items.

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Registered Trade Name: Waste Control

Item 20 - Definitions, Continued

Solid waste receptacle
continued:

Can means a receptacle made of durable, corrosion-resistant, nonabsorbent material that is watertight, and has a close-fitting cover and two handles. A can holds more than twenty gallons, but not more than thirty-two gallons. A can may not weigh more than 65 pounds when filled.

Cart means a wheeled plastic container. A cart may also be referred to as a toter. If supplied by a customer, a cart must be compatible with the Company's equipment. The size and type of cart that is compatible will be established in each company's tariff.

Container means a detachable receptacle (normally designed to hold at least a cubic yard of solid waste) from which materials are collected by mechanically lifting the receptacle and emptying the contents into the Company's vehicle.

Drop Box means a detachable receptacle used to provide solid waste collection service by the receptacle being placed on the Company's vehicle by mechanical means and transported to a disposal site.

Drum means a metal or plastic container of approximately fifty-five gallon capacity, generally used for oils or solvents. A drum may not weigh more than ___ pounds when filled. Not offered.

Litter receptacle means a container not over sixty-gallon capacity, generally placed in shopping centers and along streets or highways for litter. A litter receptacle may not weigh more than 45 pounds when filled.

Mini-can means a can made of durable, corrosion-resistant, nonabsorbent material that is watertight and has a close-fitting cover. A mini-can may not hold more than twenty gallons. A mini-can may not weigh more than 35 pounds when filled.

Recycling bin or container means a bin or container designed or designated for the collection of recyclables. The size and type of recycling bin or container will be established in each Company's tariff.

Toter means a wheeled plastic container. A toter may also be referred to as a cart. The Company utilizes carts in three general size ranges: 30-35 gallon, 60-65 gallon and 90-100 gallons. Carts may not weigh more than 200 pounds when filled.

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Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 20 - Definitions, Continued

Solid waste receptacle continued: **Unit** means a receptacle made of durable, corrosion-resistant, nonabsorbent material, that is watertight, and has a close-fitting cover and two handles. A unit holds more than twenty gallons, but not more than thirty-two gallons or four cubic feet. A unit may not weigh more than 65 pounds when filled.

Where agreed upon between the Company and the customer, and where allowable under local ordinance, a box, carton, cardboard barrel, or other suitable container may be substituted for a solid waste can, for a single pick-up that includes removal of the container, if it meets the size and weight limits established in the Company's tariff.

Yardwaste bin or container means a bin or container specifically designed or designated for the collection of yardwaste. Each Company's tariff will refer to a specific type of yardwaste bin or container to be used in a service area. The type, size, weight, etc., of this type of bin or container will often be set by local government plans or ordinances.

Special pick-up: A pick-up requested by the customer at a time other than the regularly scheduled pick-up time, that does not require the special dispatch of a truck. If a special dispatch is required, the company will assess time rates established in the Company's tariff in Item 160.

Supplement: A page added to the beginning of a tariff, normally to cover emergency, temporary, or special situations. An example is a page issued to show a special surcharge imposed by a city.

Temporary service: Temporary service means providing container or drop-box service at the customer's request, for a period of ninety days or less.

Unlatching: Another term for a gate charge. A flat fee imposed by a solid waste collection company when the company's personnel must unlatch a gate or door to perform pick-up service.

Unlocking: A flat fee imposed by a solid waste collection company when the company's personnel must unlock padlocks or other locking devices to perform pick-up services.

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Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 20 - Definitions, Continued

Company-specific definitions:

Lining box: A flat fee is imposed when it is necessary to line a drop box to prevent leakage of materials during transport.

Mt Saint Helens: The area referred to in this tariff as Mt. Saint Helens is the "Mt. Saint Helens National Volcanic Monument Authority."

This area includes garbage and refuse collection services in that portion of Cowlitz County described as follows:

All of Township 10 North, Range 2, East, W. M. .
All of Township 10 North, Range 3, East, W. M. .
All of Township 9 North, Range 2, East, W. M. .
All of Township 9 North, Range 3, East, W. M. .
All of Township 9 North, Range 4, East, W. M. .

It also includes garbage and collection services in that portion of Skamania County described as follows:

Sections 4 through 9,
Sections 16 through 21, and
Sections 28 through 33 of
Township 9 North, Range 5, East W. M. .

Service in these sections is authorized to the west side of Spirit Lake, only.

Woodland Area: That portion of unincorporated Clark and Cowlitz Counties previously serviced under the, now cancelled, G-49 Permit.

Cowitz County: That portion of unincorporated Cowlitz County historically serviced under the original G-101 Permit.

Castle Rock: The City of Castle Rock.

Long-haul: Long-haul rates generally apply to industrial waste taken to Roosevelt Landfill and are provided by the ton. All pass through expenses including dump fees and hired truck differentials are added to the haul fees, as applicable.

Multi-family billing: Service provided to multi-family units, with one billing to and paid by the landlord.

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Company Name/Permit Number: Waste Control, Inc. G-101
Registered Trade Name: Waste Control

Item 30 - Limitations of Service

1. Schedules. A company's schedule will meet reasonable requirements and will comply with local service level ordinances.

2. Due care. Other than to offer reasonable care, the company assumes no responsibility for articles left on or near solid waste receptacles.

3. Liability for damage. When a customer requests that a company provide service and damage occurs to the customer's driveway due to reasons not in the control of the company, the company will assume no responsibility for the damage.

4. Refusal of service. (Except as set forth in Section 5, Missed service due to unsafe weather conditions road conditions, natural disaster or when government authority restricts access to local roads.)

A solid waste collection company may refuse to:

- Collect solid waste from points where it is hazardous, unsafe, or dangerous to persons, property, or equipment to operate vehicles due to the conditions of streets, alleys, or roads.
- Drive into private property when, in the company's judgment, driveways or roads are improperly constructed or maintained, do not have adequate turn-arounds, or have other unsafe conditions; or
- Enter private property to pick up solid waste while an animal considered or feared to be dangerous is not confined. The customer will be required to confine the animal on service days.

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Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 30 - Limitations of Service (continued)

5. Missed service due to unsafe weather conditions, road conditions, natural disaster or when government authority restricts access to local roads. A company is not required to collect solid waste when the company determines that it is unsafe to operate due to weather conditions, road conditions, natural disaster, or when government authority restricts access to local roads. The company will collect on the next scheduled service date on which the company deems it is safe to operate, and will take other reasonable actions to resume or provide alternative service as soon as reasonably practicable.

a. The company is not obligated to extend credit to customers for missed service if the company collects the customers' accumulated solid waste on the next scheduled service date on which the company deems it to be safe to operate. The company will not charge for extra waste set out (except provided in Item 207, if applicable) in addition to customers' normal receptacle(s), if the amount of extra waste does not exceed the amount that reasonably would be expected to accumulate due to missed service.

b. If the company does not collect a customer's accumulated solid waste on the next scheduled service date on which the company determines it is safe to operate, the company is required to give a credit, proportionate to the customer's monthly service charge, for all missed service(s).

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Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 40 - Material Requiring Special Equipment, Precautions, or Disposal

Transportation of solid waste requiring special equipment or precautions in handling or disposal will be subject to time rates named in Item 160, or to other specific rates contained in this tariff.

Companies must make every effort to be aware of the commodities that require special handling at the disposal sites named in the company's tariffs. The company shall maintain a list of those commodities and make it available for public inspection at the company's office.

Item 45 - Material Requiring Special Testing and/or Analysis

When a solid waste collection company or disposal facility determines that testing and/or analysis of solid waste is required to determine whether dangerous or prohibited substances are present, the actual cost for such testing and/or analysis will be paid by the customer. The company must provide the customer with a copy of any bill or invoice for costs incurred for testing and/or analysis and also must retain a copy in the company's file for at least three years. Those costs shall be passed through to the customer without markup. The company must maintain records of time spent to accomplish the special testing and/or analysis, and may bill the customer for that time under the provisions of Item 160 (Time Rates).

Item 50 - Returned Check Charges and Delinquent Accounts

Returned Check Charge:

If a customer pays with a check, and the customer's bank refuses to honor that check, the customer will be assessed a return check charge in the amount of \$25.00.

Delinquent Accounts.

Accounts are considered delinquent if not paid before the next regular billing date. Late fees are assessed in accordance with Item 18.

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Company Name/Permit Number: Waste Control, Inc. G-101

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Item 51 - Restart Fees

Companies assessing restart fees must describe when the fees apply, and must state the amount of the fees in this item.

Residential: Service restarted within less than 30 days of cancellation is subject to a \$13.35 (A) fee for restart.

Commercial: Service restarted within less than 30 days of cancellation is subject to a \$19.41 (A) fee for restart.

Drop Box: Service restarted within less than 30 days of cancellation is subject to a \$26.08 (A) fee for restart.

Item 52 - Redelivery Fees

Companies assessing redelivery fees must describe when the fees apply, and must state the amount of the fees in this item.

Residential: Redelivery of carts for residential services is \$26.08 (A) per receptacle.

Commercial: Redelivery of carts for commercial and multifamily services is \$37.61 (A) per receptacle. Redelivery of containers are made at the normal respot and delivery fee in Item 240.

Drop Box: Redelivery of Drop Boxes are subject to the normal delivery fees in Items 260.

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Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 55 - Over-sized or Over-weight Cans or Units

The company reserves the right to reject pick-up of any residential receptacle (can, unit, bag, mini-can or micro-mini-can) which, upon reasonable inspection exceeds the size and weight limits shown in Item 20.

If the receptacle exceeds the size and/or limits stated in Item 20, is overfilled, or the top is unable to be closed, but the company transports the materials, the following additional charges will apply.

\$7.28 (A) per unit

NOTE: For charges applying on overweight totes, carts, containers, or drop boxes see item 207.

Item 60 - Overtime Periods

Companies will assess additional charges when providing services, at customer request, during overtime periods. Overtime periods include Saturdays, Sundays, and the following holidays:

New Year's Day (January 1)
Washington's Birthday
Memorial Day
Independence Day (July 4)

Labor Day
Veteran's Day
Thanksgiving
Christmas Day (December 25)

Time is to be recorded to the nearest increment of 15 minutes from the time the company's vehicle leaves the terminal until the time it returns to the terminal.

Charge per hour: \$ 157.72 (A)
Minimum charge: \$ 78.87 (A)

No additional charge will be assessed to customers for overtime or holiday work performed solely for the company's convenience.

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Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 70 - Return Trips

When a company is required to make a return trip, that does not require the special dispatch of a truck, to pick-up material that was unavailable for collection for reasons under the control of the customer, the following additional charges, per pickup, will apply:

<u>Type of receptacle</u>	<u>Rate for Return Trip</u>
Can, unit, mini-can, or micro-mini-can	
Drum	
Bale	
Litter Receptacle	\$ 7.28 (A)
Drop Box	\$ 42.47 (A)
Container	\$ 24.26 (A)
Toter, 30-35 gallons	\$ 7.28 (A)
Toter, 60-65 gallons	\$ 7.28 (A)
Toter, 90-100 gallons	\$ 9.10 (A)
Other	
Other	

NOTE: Return trips requiring the special dispatch of a truck are considered special pick-ups and are charged for under the provisions of Item 160 (Time Rates).

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Item 75 - Flat Monthly Charges

This rule applies in connection with Items 120, 130, 240, 245, 250, 255, 260, 265, 270, and 275.

A flat monthly charge may be assessed if computed as follows:

1. If weekly service is provided: Multiply the rate times 4.33 and then multiply that figure times the number of units picked up.
2. If every other week service is provided: Multiply the rate times 2.17 and then multiply that figure times the number of units picked up. --- every other week service is not offered.
3. For Items 240, 250, 260, and 270: For permanent, regularly scheduled pickups, a flat monthly charge may be assessed if computed as follows:
 - a. For weekly service, each container provided:
 - i. If monthly rent is shown: monthly rent plus (4.33 times pickup rate times number of pickups per week)
 - ii. If monthly rent is not shown: 1st pickup rate plus (3.33 times additional pickup rate) plus (4.33 times additional pickup rate times additional weekly pickups).
 - b. For every-other week service, each container provided: --- every other week service is not offered.
 - i. If monthly rent is shown: monthly rent plus (2.17 times pickup rate times number of pickups per week)
 - ii. If monthly rent is not shown: 1st pickup rate plus (1.17 times additional pickup rate) plus (2.17 times additional pickup rate times additional weekly pickups).

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Revised Page No. 21

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 80 - Carry-out Service, Drive-Ins

Companies will assess the following additional charges when customers request that company personnel provide carry-out service of cans/units not placed at the curb, the alley, or other point where the company's vehicle can be driven to within five feet of the cans/units using improved access roads commonly available for public use. Driveways are not considered improved access roads commonly available for public use. Such service is considered deluxe.

Charge for Drive-ins (per pick-up) Deluxe	Rate	
	Residential Per Month	Commercial & MF Per pick-up
Drive-in on driveways of over 125 feet, but less than 250 feet	\$7.89	\$ 7.89 (A) both
Drive-ins on driveways of over 250 feet, but less than 1/10 mile	\$10.49	\$ 13.35 (A) both
For each 1/10 mile over 1/10 mile	\$2.45	\$ 3.94 (A) both

NOTE: For the purpose of assessing drive-in fees, a driveway is defined as providing access to a single residence. If a driveway provides access to multiple residences or accounts, no drive-in fees will be assessed.

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Company Name/Permit Number: Waste Control, Inc. G-101
Registered Trade Name: Waste Control

Item 90 - Can Carriage -- Special Services

Service	Rate	
	Residential Per Unit, Per Month	Commercial Per Unit, Per Pick-up
Stairs or steps - for each step up or down		
Overhead obstructions - for each overhead obstruction less than 8 feet from the ground		
Sunken or elevated cans/units - for cans, units, mini-cans, or micro-mini-cans fully or partially underground or over 4 feet above ground, but not involving stairs or steps		

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Revised Page No. 23

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 100 - Residential Service - Monthly Rates (Continued on next page)

Rates in this item apply:

- 1) To solid waste collection, curbside recycling (where noted) and yardwaste services (where noted) for residential property. This includes single family dwellings, duplexes, apartments, mobile homes, condominiums, etc., where service is billed directly to the occupant of each residential unit, and/or
- 2) When required by a local government service level ordinance, solid waste collection, curbside recycling, and yardwaste service must be provided for single-family dwellings and single family mobile homes where service is billed to the owner or property manager. (Multi-family dwelling rates, where billed to the owner or property manager, are listed in Item 105.)

Rates below apply in the following service area: **All service areas except Mt. Saint Helens**

Number of Units or Type of Containers	Frequency of Service	Garbage Service Rate	Recycle Service Rate	Yardwaste Service Rate
Minican			-	-
1 can			-	-
2 cans			-	-
3 cans			-	-
4 cans			-	-
5 cans			-	-
6 cans			-	-

Number of Units or Type of Containers	Frequency of Service	Garbage Service Rate	Recycle Service Rate	Yardwaste Service Rate
Carts / Toters Services				
30-35 gal	WG	17.16	(A)	-
60-65 gal	WG	21.22	(A)	-
90-100 gal	WG	25.28	(A)	-

Frequency of Service Codes: WG=Weekly Garbage; EOWG-Every Other Week Garbage; MG=Monthly Garbage; WR=Weekly Recycling
EOWR=Every Other Week Recycling; MR=Monthly Recycling

- Note 1: Description/rules related to recycling program are shown on page n/a.
- Note 2: Description/rules related to yardwaste program are shown on page n/a.
- Note 3: In addition to the recycling rates shown above, a recycling debit/credit of \$ n/a applies.

Recycling service rates on this page expire on: n/a

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Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 100 - Residential Service - Monthly Rates (Continued on next page)

Note 4: Customers will be charged for service requested even if fewer units are picked up on a particular trip. No credit will be given for partially filled cans. No credit will be given if customer fails to set receptacles out for collection.

Note 5: For customers on automated service routes: The company will assess roll-out charges where, due to circumstances outside the control of the driver, the driver is required to move an automated cart or toter in order to reach the truck. The charge for this roll-out service is: \$1.77 per cart or toter, per pick-up.

Note 6: The charge for an occasional extra residential bag, can, unit, toter, mini-can, or micro-mini-can on a regular pick-up is:

Type of receptacle	Rate per receptacle per pick-up
32-gallon can or unit	
Mini-can	
Micro-minican	
30 - 35 gallon toter	\$ 5.60 (A)
60 - 65 gallon toter	\$ 6.19 (A)
90- 100 gallon toter	\$ 6.78 (A)
Bag	\$ 6.18 (A)
Other	\$ 6.78 (A)

Note 7: Customers may request no more than one pick-up per month, for 32-gallon unit weighing no more than 65 pounds, on an "on call" basis, at the rates listed below. Service will be rendered on the normal scheduled pick-up day for the area in which the customer resides provided the customer notifies the company of the desired pick-up one day prior to the normal scheduled pickup day. Note: If customer requires service to be provided on other than normal scheduled pick-up day, rates for special pick-ups will apply.

For the Cowlitz County and Castle Rock areas: \$ 15.18 (A) per unit

For the Woodland area: \$ 15.18 (A) per unit

Note 8: Clean toter, pick-up and deliver \$ 30.34 (A) per unit

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Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 100 - Residential Service - Monthly Rates (Continued)

Curbside recycling provisions shown on this page apply only in the following service area:

Following is a description of the recycling program (type of containers, frequency, etc.). Program provided in accordance with Ordinance No. _____ of _____ (name of County or City).

Service is not offered at this time.

Special rules related for recycling program:

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Registered Trade Name: Waste Control

Item 100 - Residential Service - Monthly Rates (Continued)

Yardwaste provisions shown on this page apply only in the following service area:

Following is a description of the Yardwaste program (type of containers, frequency, etc.). Program provided in accordance with Ordinance No. _____ of _____ (name of County or City).

Service is not offered at this time.

Special rules related for yardwaste program:

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Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 105 - Multi-family Cart Services - Dumped in Company's Vehicle

Non-compacted Material (Company-owned Container)

Rates stated per container, per pick-up

Service Area: **All areas except Mt. Saint Helens**

	30-35 gal		30-35 gal		60-65 gal		60-65 gal		90-100 gal	
Number of Receptacles	20 or more carts		Less than 20 carts		20 or more carts		Less than 20 carts		Any number	
Frequency of Service	Weekly		Weekly		Weekly		Weekly		Weekly	
Initial Delivery Charge	\$ 30.34	(A)	\$ 30.34	(A)	\$ 30.34	(A)	\$ 30.34	(A)	\$ 30.34	(A)
Monthly Pick-up Charge	\$ 16.88	(A)	\$ 18.10	(A)	\$ 21.08	(A)	\$ 22.36	(A)	\$ 26.17	(A)
Minimum Charge	\$ 16.88	(A)	\$ 18.10	(A)	\$ 21.08	(A)	\$ 22.36	(A)	\$ 26.17	(A)
Extra Pick-up Charge	\$ 6.98	(A)	\$ 7.28	(A)	\$ 7.58	(A)	\$ 7.89	(A)	\$ 8.19	(A)

- Note 1: The charge included in this rate for recycling is \$_____. Description/rules related to recycling program are shown on page____. Not offered.
- Note 2: The charge included in this rate for yardwaste is \$_____. Description/rules related to yardwaste program are shown on page____. Not offered.
- Note 3: Recycling credit/debit (if applicable) included in this rate is: \$_____.Not offered
- Note 4: Customers will be charged for service requested even if fewer units are picked up on a particular trip. No credit will be given for partially filled cans. No credits will be given if customer fails to set receptacles out for collection.
- Note 5: The charge for an occasional extra multifamily can, unit, toter, mini-can, or micro-mini-can on a regular pick-up is:

Type of receptacle	Rate per receptacle Per pick-up
32-gallon can or unit	
Mini-can	
30-35 gallon toter	\$ 5.91 (A)
60-65 gallon toter	\$ 6.57 (A)

Type of receptacle	Rate per receptacle Per pick-up
90-100-gallon toter	\$ 7.25 (A)
Other: Bag	\$ 6.56 (A)
Other:	\$ 7.23 (A)
Other:	

Note 6: Customers may request no more than one pick-up per month, on an "on call" basis, at \$13.82 (A) per can/30-35 gal toter. Service will be rendered on the normal scheduled pickup day for the area in which the customer resides. **Note:** If customer requires service to be provided on other than normal scheduled pick-up day, rates for special pick-ups will apply.

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Revised Page No. 28

Company Name/Permit Number: Waste Control, Inc. G-101
 Registered Trade Name: Waste Control

Item 105 Multifamily Service - Dumped in Company's Vehicle
 Non-compacted Material (Customer-owned Container)

Rates stated per container, per pick-up

Services not offered

Service Area:		All areas except Mt. Saint Helens	
Size or Type of Container	32-Gallon Cans		32-Gallon Cans
Permanent Service			
Number of can grouped	Five (5) or Fewer Cans Grouped Together		
First Pick-up			
Each Additional Pick-up			
Monthly rate			
Special Pick-up, per can			

- Note 1: The charge included in this rate for recycling is \$_____. Description/rules related to recycling program are shown on page____. Not offered.
- Note 2: The charge included in this rate for yardwaste is \$_____. Description/rules related to yardwaste program are shown on page____. Not offered.
- Note 3: Recycling credit/debit (if applicable) included in this rate is: \$_____.Not offered
- Note 4: Customers will be charged for service requested even if fewer units are picked up on a particular trip. No credit will be given for partially filled cans. No credits will be given if customer fails to set receptacles out for collection.
- Note 5: The charge for an occasional extra multi-family can, unit, toter, mini-can, or micro-mini-can on a regular pick-up is:

Type of receptacle	Rate per receptacle Per pick-up
32-gal can or unit	
Mini-can	
30-35 gallon toter	
60-65 gallon toter	

Type of receptacle	Rate per receptacle Per pick-up
90-100-gallon toter	
Other: Bag	
Other:	
Other:	

Note 6: Customers may request no more than one pick-up per month, on an "on call" basis, at per can/30-35 gal toter. Service will be rendered on the normal scheduled pick-up day for the area in which the customer resides. **Note:** If customer requires service to be provided on other than normal scheduled pick-up day, rates for special pick-ups will apply.

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Page No. 29

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 105 - Multi-family Service - Monthly Rates, continued

Curbside recycling provisions shown on this page apply only in the following service area:

Following is a description of the recycling program (type of containers, frequency, etc.). Program provided in accordance with Ordinance No. _____ of _____ (name of County or City).

Service is not offered at this time.

Special rules related for recycling program:

Continued on next page

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Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 105 - Multi-family Service - Monthly Rates, continued

(These rates were moved from Item 240 in Tariff No. 14)

Yardwaste provisions shown on this page apply only in the following service area:

Following is a description of the Yardwaste program (type of containers, frequency, etc.). Program provided in accordance with Ordinance No. _____ of _____ (name of County or City).

Service is not offered at this time.

Special rules related for yardwaste program:

Continued on next page

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Revised Page No. 31

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 120 - Drums

Type of Service	Rate Per Drum, Per Pick-up
Regular Route Service	
Special Pick-up	

Item 130 - Litter Receptacles and Litter Toters - Commercial

Service Area:

Customer-owned Receptacle	Rate Per Receptacle, Per Pick-up

Company-owned Receptacle:	Rate Per Receptacle, Per Pick-up
Size or Type:	Min/Mo
Size or Type:	Min/Mo
Size or Type:	Min/Mo
Special pick-ups per pick-up	
Clean toter pick-up and del	

Item 150 - Loose and Bulky Material

Special Trips: Time rates in Item 160 apply.

Regular Route: The following rates apply:

	1 to 4 cubic yards Rate per yard	Additional cubic yards Rate per yard	Minimum Charge Per Pick-up	Carry Charge Per each 5 ft. over 8 feet	
Bulky Materials	\$15.83	\$15.83	\$15.83	\$6.55	(A) a
Loose material (customer load)	\$15.83	\$15.83	\$15.83	\$6.55	(A) a
Loose material (company load)	\$33.37	\$33.37	\$33.37	\$10.49	(A) a

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Company Name/Permit Number: Waste Control, Inc. G-101
 Registered Trade Name: Waste Control

Item 160 - Time Rates

When time rates apply. Time rates named in this Item apply:

- (a) When material must be taken to a special site for disposal;
- (b) When a company's equipment must wait at, or return to, a customer's site to provide scheduled service due to no disability, fault, or negligence on the part of the company. Actual waiting time or time taken in returning to the site will be charged for; or
- (c) When a customer orders a single, special, or emergency pickup, or when other items in this tariff refer to this Item.

How rates are recorded and charged. Time must be recorded and charged for to the nearest increment of 15 minutes. Time rates apply for the period from the time the company's vehicle leaves the company's terminal until it returns to the terminal, excluding interruptions. An interruption is a situation causing stoppage of service that is in the control of the company and not in the control of the customer. Examples include: coffee breaks, lunch breaks, breakdown of equipment, and similar occurrences.

Disposal fees in addition to time rates. Item 230 disposal fees for the specific disposal site or facility used will apply in addition to time rates.

Rates per hour:

Type of Equipment ordered	Rate Per Hour		
	Truck and Driver	Each Extra Person	Minimum Charge
<u>Single rear drive axle:</u>			
Non-packer truck.....	\$66.12	\$46.10	1/2 hour (A) all
Packer truck.....	\$118.29	\$46.10	1/2 hour (A) all
Drop-box truck.....	-	-	-
<u>Tandem rear drive axle:</u>			
Non-packer truck.....	-	-	-
Packer truck.....	\$118.29	\$46.10	1/2 hour (A) all
Drop-box truck.....	\$118.29	\$46.10	1/2 hour (A) all

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Revised Page No. 33

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 200 - Containers and/or Drop Boxes - General Rules

Availability. A company must maintain a supply of all sizes of containers and drop boxes for which rates are listed in this tariff. If a customer requests a container or drop box of a size listed in the company's tariff, and the company is unable to provide the requested size within 7 days of the customer request, the customer must be notified in writing or by telephone.

Alternate-sized containers and/or drop boxes. If the company cannot provide the requested-sized container or drop box (and that size is listed in the company's tariff), the company must provide alternate-sized containers or drop boxes, sufficient to meet the capacity originally requested by the customer, at the same rates as would have applied for the requested container or drop box.

Disposal fees due on alternate-sized drop boxes. If the company provides alternate-sized drop boxes, the customer is responsible for all lawfully applicable disposal fees resulting from the use of the alternate drop boxes.

Rates on partially-filled containers and/or drop boxes. Full pickup and rental rates apply regardless of the amount of waste material in the container or drop box at pickup time.

Rates for compacted materials. Rates for compacted material apply only when the material has been compacted before its pickup by the company.

Rates for loose material. Loose material dumped into the company's packer truck is subject to the rates for non-compacted material even though the material may be compacted later in the packer truck.

Permanent and temporary service. The following rules apply:

(a) If a customer requests a container or drop box for less than 90 days, the customer will be billed at temporary service rates.

(b) If a temporary service customer notifies the company that it has decided to retain the container or drop box for more than 90 days, permanent service rates will be assessed from the 91st day until the end of the period the customer retains the container or drop box.

(c) If a customer requests a container or drop box for more than 90 days, the customer will be billed under permanent rates. If that customer cancels service before the end of the 90-day period, the company may not rebill the customer at temporary service rates. The intent of the customer at the time service was requested applies.

Lining box. Rate for lining box applies to non-compacted only, and applies when necessary to prevent leakage.

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Revised Page No. 34

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 205 - Roll-Out Charges - Containers, Automated Carts, and Toters

Charges for containers. The company will assess roll-out charges where, due to circumstances outside the control of the driver, the driver is required to move a container more than five feet, but less than 25 feet, in order to reach the truck. The charge for this roll-out service is:

\$ 3.94 (A) per container, per pick-up

Over 25 feet, the charge will be the charge for 25 feet, plus \$ 2.60 (A) per increment of 5 feet.

Charges for automated carts or toters. The company will assess roll-out charges where, due to circumstances outside the control of the driver, the driver is required to move an automated cart or toter in order to reach the truck. The charge for this roll-out service is:

\$ 1.94 (A) per cart or toter, per pick-up.

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Revised Page No. 35

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 207 - Excess Weight - Rejection of Load, Charges to Transport

The company reserves the right to reject pick-up of any container, stationary packer, or drop box which, upon reasonable inspection:

- (1) Appears to be overloaded.
- (2) Would cause applicable vehicle load limitations to be exceeded;
- (3) Would cause the company to violate load limitations or result in unsafe vehicle operation; and/or
- (4) Would negatively impact or otherwise damage road surface integrity.

For the purposes of this tariff, the following maximum weights apply:

Type/Size of Container, Drop Box, Toter, or Cart	Maximum Weight Allowance per Receptacle (in pounds)
1 Yd	300
1 1/2 Yd	450
2 Yd	600
3 Yd	900
4 Yd	1,200
5 Yd	1,500

Type/Size of Container, Drop Box, Toter, or Cart	Maximum Weight Allowance per Receptacle (in pounds)
6 Yd	1,800

Overfilled or overweight, charges if transported. If the container, drop box, toter, or cart exceeds the limits stated above, is filled beyond the marked fill line, or the top is unable to be closed, but the company transports the materials, the following additional charges will apply:

Type/Size of Container, Drop Box, Toter, or Cart	Charge
1 Yd	\$ 18.19 (A)Per Yd
1 1/2 Yd	\$ 17.59 (A)Per Yd
2 Yd	\$ 16.99 (A)Per Yd
3 Yd	\$ 16.40 (A)Per Yd
4 Yd	\$ 15.78 (A)Per Yd
5 Yd	\$ 14.56 (A)Per Yd
6 Yd	\$ 13.35 (A)Per Yd

Type/Size of Container, Drop Box, Toter, or Cart	Charge
10 Yd	\$ 2.67 (A)Per Yd
15 Yd	\$ 2.31 (A)Per Yd
20 Yd	\$ 1.94 (A)Per Yd
25 Yd	\$ 1.64 (A)Per Yd
30 Yd	\$ 1.33 (A)Per Yd
40 Yd	\$ 0.97 (A)Per Yd
30-35 gal	\$ 3.64 (A)Per Unit
60-65 gal	\$ 3.64 (A)Per Unit
90-100 gal	\$ 3.64 (A)Per Unit

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Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 210 - Washing and Sanitizing Containers and/or Drop Boxes

Upon customer request, the company will provide washing and sanitizing service at the following rates:

Size or Type of Container or Drop Box	Rate
Washing per Yd	\$ 10.61 (A)Min \$42.24 (A)
Steam cleaning per Yd	\$ - \$ -
Sanitizing per Yd	\$ 10.61 (A)Min \$42.24 (A)
Pick-up and delivery	
Up to 8 Yds	\$54.60 (A)
Over 8 Yds	\$61.88 (A)

NOTE: In addition to the above pick-up and delivery charges, the mileage rate provided in Item 260 will apply to the Mt. Saint Helens area.

Item 220 - Compactor Rental

Customers must pay the following additional charges for compactors furnished by the company. Charges named are for compactors only and do not include drop box or container charges. See Items 250 and 270 for container charges.

Customers must pay the costs of installation.

Size or Type of Container or Drop Box	Monthly Compactor Rent
2 Cubic Yards	\$ 545.63 (A)
3 Cubic Yards	\$ 545.63 (A)
4 Cubic Yards	\$ 545.63 (A)
5 Cubic Yards	\$ 545.63 (A)

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Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 240 - Container Service - Dumped in Company's Vehicle

Non-compacted Material (Company-owned Container)

Rates stated per container, per pick-up

Service Area: All areas except Mt. Saint Helens

Permanent Service	Size or Type of Container													
	1 Yd		1 1/2 Yd		2 Yd		3 Yd		4 Yd		5 Yd		6 Yd	
Monthly Rent (if applicable)	All monthly rent included in monthly fees below													
First Pick-up	\$ 32.23	(A)	\$ 39.94	(A)	\$ 48.21	(A)	\$ 60.65	(A)	\$ 74.68	(A)	\$ 84.63	(A)	\$ 94.77	(A)
Monthly fee, Note 4	\$ 93.54	(A)	\$ 117.73	(A)	\$ 151.31	(A)	\$ 203.81	(A)	\$ 253.77	(A)	\$ 295.99	(A)	\$ 337.56	(A)
Each Additional Pick-up	\$ 18.41	(A)	\$ 23.36	(A)	\$ 30.96	(A)	\$ 42.99	(A)	\$ 53.78	(A)	\$ 63.47	(A)	\$ 72.91	(A)
Initial Delivery and respot	\$ 54.60	(A)	\$ 54.60	(A)	\$ 54.60	(A)	\$ 54.60	(A)	\$ 54.60	(A)	\$ 54.60	(A)	\$ 54.60	(A)
Minimum monthly fee	\$ 32.23	(A)	\$ 39.94	(A)	\$ 48.21	(A)	\$ 60.65	(A)	\$ 74.68	(A)	\$ 84.63	(A)	\$ 94.77	(A)
Special Pick-up	\$ 19.57	(A)	\$ 25.45	(A)	\$ 32.49	(A)	\$ 43.97	(R)	\$ 55.17	(A)	\$ 65.42	(A)	\$ 73.93	(A)
Temporary Service														
Initial Delivery and respot	\$ 60.66	(A)	\$ 60.66	(A)	\$ 60.66	(A)	\$ 60.66	(A)	\$ 60.66	(A)	\$ 60.66	(A)	\$ 60.66	(A)
Pick-up Rate	\$ 29.69	(A)	\$ 38.28	(A)	\$ 42.74	(A)	\$ 54.10	(A)	\$ 67.14	(A)	\$ 79.79	(A)	\$ 88.67	(A)
Rent Per Calendar Day	\$ 2.43	(A)	\$ 2.43	(A)	\$ 2.43	(A)	\$ 2.43	(A)	\$ 2.43	(A)	\$ 2.43	(A)	\$ 2.43	(A)
Rent Per Month	\$ 47.32	(A)	\$ 47.32	(A)	\$ 47.32	(A)	\$ 49.74	(A)	\$ 49.74	(A)	\$ 52.17	(A)	\$ 52.17	(A)

Note 1: Permanent Service: Service is defined as no less than scheduled, every week pick-up, unless local government requires more frequent service or unless putrescibles are involved. Customer will be charged for service requested, even if fewer containers are serviced on a particular trip. No credit will be given for partially-filled containers.

Note 2: Permanent Service: If rent is shown, the rate for the first pick-up and each additional pick-up must be the same. If rent is not shown, it is to be included in the rate for the first pick-up.

Note 3: Commercial container service is not offered in the Mt. Saint Helens area. See Items 260 and 275 for Drop Box services offered in this area.

Note 4: Monthly service rate shown is for one pick-up per week.

Note 5: Respot is moving the container from current position to new position at customer's request.

Accessorial charges assessed (lids, unlocking, unlatching, etc.)

Unlocking or unlatching	\$ 7.28	(A)	per occurrence
Gate opening	\$ 7.28	(A)	per occurrence
Delay charges	\$ 2.00	(A)	per minute

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Company Name/Permit Number: Waste Control, Inc. G-101
 Registered Trade Name: Waste Control

Item 240 - Commercial Toter Service - Dumped in Company's Vehicle

Non-compacted Material (Company-owned Container)

Rates stated per container, per pick-up

Service Area: **All areas except Mt. Saint Helens**

	Size of Toter		
	30 - 35 Gallon	60 - 65 Gallon	90 - 100 Gallon
Rate per toter, per pick-up	\$5.05 (A)	\$6.53 (A)	\$8.59 (A)
Minimum monthly rate	\$21.87 (A)	\$28.27 (A)	\$37.19 (A)
Special Pick-up	\$8.21 (A)	\$9.12 (A)	\$10.95 (A)
Clean toter, pick-up and delivery	\$30.34 (A)	\$30.34 (A)	\$30.34 (A)

Note 1: Permanent Service: Service is defined as no less than scheduled, every week pick-up, unless local government requires more frequent service or unless putrescibles are involved. Customer will be charged for service requested, even if fewer containers are serviced on a particular trip. No credit will be given for partially-filled containers.

Note 2: Commercial toter service is not offered in the Mt. Saint Helens area. See Items 260 and 275 for Drop Box services offered in this area.

Note 3: Monthly service rate shown is for one pick-up per week.

Note 4: The charge for an occasional extra commercial can, unit, toter, mini-can, or on a regular pick-up is:

Type of receptacle	Rate per receptacle Per pick-up
32-gallon can or unit	***
Mini-can	***
30-35 gallon toter	\$ 7.00 (A)
60-65 gallon toter	\$ 7.91 (A)

Type of receptacle	Rate per receptacle Per pick-up
90-100-gallon toter	\$ 9.73 (A)
Other: Bag	\$ 6.99 (A)
Other:	\$ 9.71 (A)
Other:	

Accessorial charges assessed (lids, unlocking, unlatching, etc.)

Unlocking or unlatching \$ 7.28 (A) per occurrence
 Gate opening \$ 7.28 (A) per occurrence
 Delay charges \$ 2.00 (A) per minute

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Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 245 - Container Service - Dumped in Company's Vehicle

Non-compacted Material (Customer-owned Container)

Rates stated per container, per pick-up

Container Service

Service Area: **All service areas except Mt. Saint Helens**

Permanent Service	Size or Type of Container													
	1 Yd		1 1/2 Yd		2 Yd		3 Yd		4 Yd		5 Yd		6 Yd	
First Pick-up	\$ 19.65	(A)	\$ 25.57	(A)	\$ 33.10	(A)	\$ 45.41	(A)	\$ 58.52	(A)	\$ 69.65	(A)	\$ 78.00	(A)
Monthly rate	\$ 85.08	(A)	\$ 110.72	(A)	\$ 143.32	(A)	\$ 196.63	(A)	\$ 253.39	(A)	\$ 301.58	(A)	\$ 337.74	(A)
Each Additional Pick-up	\$ 19.65	(A)	\$ 25.57	(A)	\$ 33.10	(A)	\$ 45.41	(A)	\$ 58.52	(A)	\$ 69.65	(A)	\$ 78.00	(A)
Special Pick-up	\$ 22.11	(A)	\$ 28.03	(A)	\$ 35.52	(A)	\$ 47.85	(A)	\$ 60.96	(A)	\$ 72.09	(A)	\$ 80.42	(A)
Temporary Service														
Pick-up Rate	\$ 31.15	(A)	\$ 39.97	(A)	\$ 44.43	(A)	\$ 55.74	(A)	\$ 69.09	(A)	\$ 81.85	(A)	\$ 91.46	(A)

Commercial Can Service

***** Services Not Offered**

Service Area:	Cowlitz /Castle Rock	
Size or Type of Container	32 gal can	32 gal can
Permanent Service		
Number of can grouped	Over 5	Fewer
First Pick-up	***	***
Each Additional Pick-up	***	***
Special Pick-up, per can	***	***
Monthly rate	***	***

Woodland		
32 gal can		32 gal can
Over 5		Fewer
***		***
***		***
***		***
***		***

Note 1: Permanent Service: Service is defined as no less than scheduled, every week pick-up, unless local government requires more frequent service or unless putrescibles are involved. Customer will be charged for service requested, even if fewer containers are serviced on a particular trip. No credit will be given for partially-filled containers.

Note 2: Additional charges contained in Items 80 and 90 will apply with regard to commercial can service.

Note 3: Monthly service rate shown is for one pick-up per week.

Note 4: Respot is moving the container from current position to new position at customer's request.

Accessorial charges assessed (lids, unlocking, unlatching, etc.)

Respot container	\$ 54.60	(A)	per occurrence
Unlocking or unlatching	\$ 7.28	(A)	per occurrence
Gate opening	\$ 7.28	(A)	per occurrence
Delay charges	\$ 2.00	(A)	per minute

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Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 250 - Container Service - Dumped in Company's Vehicle

Compacted Material (Company-owned Container)

Rates stated per container, per pick-up

Service Area: **All service areas except Mt. Saint Helens**

Permanent Service	Size or Type of Container							
	2 Yd		3 Yd		4 Yd		5 Yd	
Monthly Rent	\$ -		\$ -		\$ -		\$ -	
First Pick-up	\$ 65.93	(A)	\$ 86.29	(A)	\$ 111.23	(A)	\$ 129.13	(A)
Monthly Fee, Note 4	\$ 232.93	(A)	\$ 321.15	(A)	\$ 429.08	(A)	\$ 506.72	(A)
Each Additional Pick-up	\$ 50.15	(A)	\$ 70.53	(A)	\$ 95.45	(A)	\$ 113.39	(A)
Special Pick-up	\$ 58.66	(A)	\$ 79.00	(A)	\$ 103.94	(A)	\$ 121.88	(A)
Temporary Service								
Initial Delivery	\$ -		\$ -		\$ -		\$ -	
Pick-up Rate	\$ -		\$ -		\$ -		\$ -	
Rent Per Calendar Day	\$ -		\$ -		\$ -		\$ -	
Rent Per Month	\$ -		\$ -		\$ -		\$ -	

Note 1: Permanent Service: Service is defined as no less than scheduled, every week pick-up, unless local government requires more frequent service or unless putrescibles are involved. Customer will be charged for service requested, even if fewer containers are serviced on a particular trip. No credit will be given for partially-filled containers.

Note 2: Permanent Service: If rent is shown, the rate for the first pick-up and each additional pick-up must be the same. If rent is not shown, it is to be included in the rate for the first pick-up.

Note 3: See Item 220 for compactor rent.

Note 4: Monthly service rate shown is for one pick-up per week.

Note 5: Respot is moving the container from current position to new position at customer's request.

Accessorial charges assessed (lids, unlocking, unlatching, etc.)

Respot container	\$ 54.60 (A)	per occurrence
Unlocking or unlatching	\$ 7.28 (A)	per occurrence
Gate opening	\$ 7.28 (A)	per occurrence
Delay charges	\$ 2.00 (A)	per minute

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Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 255 - Container Service - Dumped in Company's Vehicle

Compacted Material (Customer-owned Container)

Rates stated per container, per pick-up

Service Area: **All service areas except Mt. Saint Helens**

Permanent Service	Size or Type of Container							
	2 Yd		3 Yd		4 Yd		5 Yd	
Each Scheduled Pick-up	\$ 50.15	(A)	\$ 70.53	(A)	\$ 95.45	(A)	\$ 113.39	(A)
Monthly rate, Note 2	\$ 217.15	(A)	\$ 305.39	(A)	\$ 413.30	(A)	\$ 490.98	(A)
Special Pick-up	\$ 58.66	(A)	\$ 79.00	(A)	\$ 103.94	(A)	\$ 121.88	(A)
Temporary Service								
Pick-up Rate	\$ 62.73	(A)	\$ 82.66	(A)	\$ 107.58	(A)	\$ 125.52	(A)

Note 1: Permanent Service: Service is defined as no less than scheduled, every week pick-up, unless local government requires more frequent service or unless putrescibles are involved. Customer will be charged for service requested, even if fewer containers are serviced on a particular trip. No credit will be given for partially-filled containers.

Note 2: Monthly service rate shown is for one pick-up per week.

Note 3: Respot is moving the container from current position to new position at customer's request.

Accessorial charges assessed (lids, unlocking, unlatching, etc.)

Respot container	\$ 54.60	(A)	per occurrence
Unlocking or unlatching	\$ 7.28	(A)	per occurrence
Gate opening	\$ 7.28	(A)	per occurrence
Delay charges	\$ 2.00	(A)	per minute

Issued by: Joseph D. Willis

Issue date: 07/24/18

Effective Date: September 7, 2018

(For Official Use Only)

Docket No. TG-_____ Date: _____ By: _____

Tariff No. 19

0 Revised Page No. 43

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 260 - Drop Box Service - To Disposal Site and Return

Non-Compacted Material (Company-owned Container)

Rates stated per drop box, per pick-up

Service Area: **All service areas except Mt. Saint Helens**

Permanent Service	Size or Type of Container					
	20 Yard		30 Yard		40 Yard	
Monthly Rent (open top)	\$ 92.20	(A)	\$ 92.20	(A)	\$ 92.20	(A)
Monthly Rent (with lid)	\$ 122.54	(A)	\$ 122.54	(A)	\$ 122.54	(A)
First Pick-up	\$ 98.27	(A)	\$ 106.76	(A)	\$ 118.90	(A)
Each Additional Pick-up	\$ 98.27	(A)	\$ 106.76	(A)	\$ 118.90	(A)
Initial Delivery & Respot	\$ 61.88	(A)	\$ 61.88	(A)	\$ 61.88	(A)
Special Pick-ups	\$ 104.33	(A)	\$ 112.83	(A)	\$ 124.97	(A)
Temporary Service						
Initial Delivery & Respot	\$ 91.00	(A)	\$ 91.00	(A)	\$ 91.00	(A)
Pick-up Rate	\$ 125.93	(A)	\$ 137.58	(A)	\$ 149.95	(A)
Rent Per Calendar Day (open)	\$ 5.46	(A)	\$ 5.46	(A)	\$ 5.46	(A)
Rent Per Calendar Day (lid)	\$ 6.74	(A)	\$ 6.74	(A)	\$ 6.74	(A)
Rent Per Month (open)	\$ 126.66	(A)	\$ 127.40	(A)	\$ 127.40	(A)
Rent Per Month (solid lid)	\$ 157.00	(A)	\$ 157.72	(A)	\$ 157.72	(A)

Note 1: Rates in this item are subject to disposal fees named in Item 230.

Note 2: Rates named in this item apply for all hauls not exceeding 5 miles from the point of pick-up to the disposal site. Excess miles will be charged for at \$5.15(A) per mile or fraction of a mile. Mileage charge is in addition to all regular charges.

Note 3: Permanent Service:

- (1) Service is defined as no less than scheduled, once a month pick-up, unless local government requires more frequent service, or unless putrescibles are involved.
- (2) If a drop box is retained by a customer for a full month and no pick-ups are ordered, the monthly rent shall be charged, but no charges will be assessed for pickups. Monthly rental charges will be prorated when a drop box is retained for only a portion of a month.
- (3) If rent is shown, the rate for the first pickup and each additional pick-up must be the same. If rent is not shown, it is to be included in the rate for the first pick-up.

Note 4: Monthly service rate shown is for one pick-up per week.

Note 5: Respot is moving the drop box from current position to new position at customer's request.

Accessorial charges assessed (lids, unlocking, unlatching, etc.)

Lining box	\$36.40 (A) per occurrence
Unlocking or unlatching	\$ 7.28 (A) per occurrence
Gate opening	\$ 7.28 (A) per occurrence
Delay charges	\$ 2.00 (A) per minute

Issued by: Joseph D. Willis

Issue date: 07/24/18

Effective Date: September 7, 2018

(For Official Use Only)

Docket No. TG-_____ Date: _____ By: _____

Tariff No. 19

0

Revised Page No. 44

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 260 - Drop Box Service - To Disposal Site and Return

Non-Compacted Material (Company-owned Container)

Rates stated per drop box, per pick-up

Service Area: **Mt. Saint Helens area**

Permanent Service	Size or Type of Container					
	20 Yard		30 Yard		40 Yard	
Monthly Rent (open top)	\$ 120.72	(A)	\$ 120.72	(A)	\$ 120.72	(A)
Monthly Rent (with lid)	\$ 157.72	(A)	\$ 157.72	(A)	\$ 157.72	(A)
First Pick-up	\$ 357.91	(A)	\$ 357.91	(A)	\$ 357.91	(A)
Each Additional Pick-up	\$ 357.91	(A)	\$ 357.91	(A)	\$ 357.91	(A)
Initial Delivery & Respot	\$ 321.51	(A)	\$ 321.51	(A)	\$ 321.51	(A)
Special Pick-ups	\$ 363.97	(A)	\$ 363.97	(A)	\$ 363.97	(A)
Temporary Service						
Initial Delivery & Respot	\$ 345.78	(A)	\$ 345.78	(A)	\$ 345.78	(A)
Pick-up Rate	\$ 382.18	(A)	\$ 382.18	(A)	\$ 382.18	(A)
Rent Per Calendar Day (open)	\$ 6.98	(A)	\$ 6.98	(A)	\$ 6.98	(A)
Rent Per Calendar Day (lid)	\$ 8.19	(A)	\$ 8.19	(A)	\$ 8.19	(A)
Rent Per Month (open)	\$ 157.72	(A)	\$ 157.72	(A)	\$ 157.72	(A)
Rent Per Month (with lid)	\$ 188.06	(A)	\$ 188.06	(A)	\$ 188.06	(A)

Note 1: Rates in this item are subject to disposal fees named in Item 230.

Note 2: Rates named in this item apply for all hauls not exceeding 5 miles of the SR504 Highway. Excess miles will be charged for at \$5.15(A) per mile or fraction of a mile. Mileage charge is in addition to all regular charges.

Note 3: Permanent Service:

- (1) Service is defined as no less than scheduled, once a month pick-up, unless local government requires more frequent service, or unless putrescibles are involved.
- (2) If a drop box is retained by a customer for a full month and no pick-ups are ordered, the monthly rent shall be charged, but no charges will be assessed for pickups. Monthly rental charges will be prorated when a drop box is retained for only a portion of a month.
- (3) If rent is shown, the rate for the first pickup and each additional pick-up must be the same. If rent is not shown, it is to be included in the rate for the first pickup.

Note 4: Monthly service rate shown is for one pick-up per week.

Note 5: Respot is moving the drop box from current position to new position at customer's request.

Accessorial charges assessed (lids, unlocking, unlatching, etc.)

Lining box	\$ 36.40 (A) per occurrence
Unlocking or unlatching	\$ 7.28 (A) per occurrence
Gate opening	\$ 7.28 (A) per occurrence
Delay charges	\$ 2.00 (A) per minute

Issued by: Joseph D. Willis

Issue Date: 07/24/18

Effective Date: September 7, 2018

(For Official Use Only)

Docket No. TG-_____ Date: _____ By: _____

Tariff No. 19 0 Revised Page No. 45

Company Name/Permit Number: Waste Control, Inc. G-101
 Registered Trade Name: Waste Control

Item 265 - Drop Box Service - To Disposal Site and Return

Non-Compacted Material (Customer-owned container)

Rates stated per drop box, per pick-up

Service Area: **All service areas except Mt Saint Helens**

	Size or Type of Container					
	10 Yard	15 Yard	20 Yard	30 Yard	40 Yard	
Permanent Service						
Each Scheduled Pick-up	\$ 92.20	\$ 95.84	\$ 98.27	\$ 117.30	\$ 130.64	(A) all columns
Respot charge	\$ 67.99	\$ 67.99	\$ 67.99	\$ 67.99	\$ 67.99	(A) all columns
Special Pick-ups	\$ 100.70	\$ 104.33	\$ 106.76	\$ 115.26	\$ 127.40	(A) all columns
Temporary Service						
Pick-up Rate	\$ 119.87	\$ 123.51	\$ 125.93	\$ 137.58	\$ 149.95	(A) all columns

- Note 1: Rates in this item are subject to disposal fees named in Item 230.
- Note 2: Rates named in this item apply for all hauls not exceeding 5 miles from the point of pick-up to the disposal site. Excess miles will be charged for at \$5.15 (A) per mile or fraction of a mile. Mileage charge is in addition to all regular charges.
- Note 3: Permanent Service is defined as no less than scheduled, once a month pick-up, unless local government ordinances require more frequent service or unless putrescibles are involved.
- Note 4: Rates for Mt. Saint Helens shall be those listed in Item 260, Page 47, except there shall be no rent charges.
- Note 5: Respot is moving the drop box from current position to new position at customer's request.

Accessorial charges assessed (lids, unlocking, unlatching, etc.)

Lining box	\$ 36.40	(A) per occurrence
Unlocking or unlatching	\$ 7.28	(A) per occurrence
Gate opening	\$ 7.28	(A) per occurrence
Delay charges	\$ 2.00	(A) per minute

Issued by: Joseph D. Willis

Issue date: 07/24/18

Effective Date: September 7, 2018

(For Official Use Only)

Docket No. TG-_____ Date: _____ By: _____

Tariff No. 19

0

Revised Page No. 46

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 270 - Drop Box Service - To Disposal Site and Return

Compacted Material (Company-owned Drop Box)

Rates stated per drop box, per pick-up

Service Area: **All service areas except Mt. Saint Helens**

Permanent Service	Size or Type of Container			
	20 Yard	30 Yard	40 Yard	
Monthly Rent (if applicable)	\$ 181.99	\$ 181.99	\$ 181.99	(A) all columns
First Pick-up	\$ 156.51	\$ 173.50	\$ 181.99	(A) all columns
Each Additional Pick-up	\$ 156.51	\$ 173.50	\$ 181.99	(A) all columns
Initial Delivery, respot	\$ 74.70	\$ 74.70	\$ 74.70	(A) all columns
Special Pick-ups	\$ 165.01	\$ 181.99	\$ 190.48	(A) all columns
Temporary Service				
Initial Delivery	\$ -	\$ -	\$ -	
Pick-up Rate	\$ -	\$ -	\$ -	
Rent Per Calendar Day	\$ -	\$ -	\$ -	
Rent Per Month	\$ -	\$ -	\$ -	

Note 1: Rates in this item are subject to disposal fees named in Item 230.

Note 2: Rates named in this item apply for all hauls not exceeding 5 miles from the point of pick-up to the disposal site. Excess miles will be charged for at \$5.15(A) per mile or fraction of a mile. Mileage charge is in addition to all regular charges.

Note 3: Permanent Service:

- (1) Service is defined as no less than scheduled, once a month pick-up, unless local government requires more frequent service, or unless putrescibles are involved.
- (2) If a drop box is retained by a customer for a full month and no pick-ups are ordered, the monthly rent shall be charged, but no charges will be assessed for Pick-ups. Monthly rental charges will be prorated when a drop box is retained for only a portion of a month.
- (3) If rent is shown, the rate for the first pick-up and each additional Pick-up must be the same. If rent is not shown, it is to be included in the rate for the first Pick-up.

Note 4: Respot is moving the drop box from current position to new position at customer's request.

Accessorial charges assessed (lids, tarping, unlocking, unlatching, etc.):

Unlocking or unlatching	\$ 7.28	(A) per occurrence
Gate opening	\$ 7.28	(A) per occurrence
Delay charges	\$ 2.00	(A) per minute

Issued by: Joseph D. Willis

Issue Date: 07/24/18

Effective Date: September 7, 2018

(For Official Use Only)

Docket No. TG-_____ Date: _____ By: _____

Tariff No. 19

0

Revised Page No. 47

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 275 - Drop Box Service - To Disposal Site and Return

Compacted Material (Customer-owned Container)

Rates stated per drop box, per pick-up

Service Area: **All service areas except Mt. Saint Helens**

Permanent Service	Size or Type of Container			
	20 Yard	30 Yard	40 Yard	
Each Scheduled Pick-up	\$ 156.51	\$ 173.50	\$ 181.99	(A) all columns
Respot Charge	\$ 74.70	\$ 74.70	\$ 74.70	(A) all columns
Special Pick-ups	\$ 165.01	\$ 181.99	\$ 190.48	(A) all columns
Temporary Service				(A) all columns
Pick-up Rate	\$ 171.07	\$ 188.06	\$ 196.55	(A) all columns

Note 1: Rates in this item are subject to disposal fees named in Item 230.

Note 2: Rates named in this item apply for all hauls not exceeding 5 miles from the point of pick-up to the disposal site. Excess miles will be charged for at \$5.15(A) per mile or fraction of a mile. Mileage charge is in addition to all regular charges.

Note 3: Permanent Service is defined as no less than scheduled, once a month pick-up, unless local government ordinances require more frequent service or unless putrescibles are involved.

Note 4: Respot is moving the drop box from current position to new position at customer's request.

Accessorial charges assessed (lids, unlocking, unlatching, etc.)

Unlocking or unlatching	\$ 7.28	(A) per occurrence
Gate opening	\$ 7.28	(A) per occurrence
Delay charges	\$ 2.00	(A) per minute

Issued by: Joseph D. Willis

Issue date: 07/24/18

Effective Date: September 7, 2018

(For Official Use Only)

Docket No. TG-_____ Date: _____ By: _____

Tariff No. 19

0

Revised Page No. 48

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 280 - Long-Haul Rates for Industrial Waste

The following are for long-hauls of industrial waste:

Per Ton

Regularly scheduled - dump truck and trailer \$ 29.12 (A)

Emergency or on call - dump truck and trailer \$ 31.54 (A)

Note 1: In addition to the above rates, all pass through expenses, if applicable, will be billed, including but not limited to dump fees and hired truck differentials.

Note 2: Drop box long-hauls and long-hauls to other landfills are billed based upon the hourly rates in Item 160.

Issued by: Joseph D. Willis

Issue date: 07/24/18

Effective Date: September 7, 2018

(For Official Use Only)

Docket No. TG-_____ Date: _____ By: _____

Tariff No. 19

0

Revised Page No. 49

Company Name/Permit Number: Waste Control, Inc. G-101

Registered Trade Name: Waste Control

Item 300 - List of Abbreviations and Symbols Used in This Tariff for Revisions

(A) denotes increases, if at Item number, is entire Item

(R) denotes decreases, if at Item number, is entire Item

(C) denotes changes in wording, resulting in neither increases or decreases

(N) denotes new rates, services, or rules

*** denotes that material previously shown has been deleted

Yd. or yd. Are abbreviations for yard

Cu. or cu. Are abbreviations for cubic

Sw or SW Solid waste

Issued by: Joseph D. Willis

Issue date: 07/24/18

Effective Date: September 7, 2018

(For Official Use Only)

Docket No. TG-_____ Date: _____ By: _____

Company Name/Permit Number: Waste Control, Inc. G-101
Registered Trade Name: Waste Control

DEC-12-2002 THU 06:37 PM UTC SWW & COMPLIANCE

FAX NO. 3805861130

P. 02

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

For the Operation of Motor Propelled Vehicles

pursuant to the provisions of Chapter 81 RCW

THIS IS TO CERTIFY that authority is granted to operate as a MOTOR CARRIER in the transportation of the commodities and in the territory described herein to

WASTE CONTROL, INC.
D/B/A WASTE CONTROL
P.O. BOX 148
KELSO, WA 98626

PERMIT NO.
G-101

SOLID WASTE COLLECTION SERVICE in that portion of Clark County described as follows: Starting at the intersection of the east line of Section 10, T5N, R1E and the Clark-Cowlitz County Line (also the centerline of the Lewis River); thence south along said line extended to the southeast corner of Section 22, T5N, R1E; thence west along the south line of said section extended to the northwest corner of Section 28, T5N, R1E; thence south along the west line of said section to the southwest corner of said section; thence west along the south line of Section 29, T5N, R1E extended to its intersection with the Clark-Cowlitz County Line; thence northerly and easterly along said county line to its intersection with the east line of Section 10, T5N, R1E, the point of beginning.

SOLID WASTE COLLECTION SERVICE in that portion of Cowlitz County described as follows: Starting at the intersection of the Clark-Cowlitz County Line and the Washington-Oregon State Line (also the intersection of the Lewis River extended to the center of the Columbia River); thence northerly and westerly along said state line to its intersection with the Cowlitz-Wahkiakum County Line, (also the west line of Section 17, T8N, R4W); thence north along said county line to its intersection with the Cowlitz-Lewis County Line (also the northwest corner of Section 5, T10N, R4W); thence east along said county line to the northeast corner of Section 4, T10N, R3W; thence south on the east line of said section extended to the southeast corner of Section 9, T10N, R3W; thence east on the south line of said section extended to the southwest corner of Section 11, T10N, R3W; thence north on the west line of said section extended to the northwest corner of Section 2, T10N, R3W; thence east on the north line of said section extended to the northeast corner of Section 1, T10N, R3E; thence south along the east line of said section extended to the northeast corner of Section 1, T9N, R3E; thence east along the north line of said section extended to the northeast corner of Section 1, T9N, R4E; thence south on the east line of said section extended to its intersection with the southeast corner of Section 36, T9N, R4E; thence west along the south line of said section extended to its

(Continued)



WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

By

[Handwritten Signature]

Company Name/Permit Number: Waste Control, Inc. G-101
Registered Trade Name: Waste Control

DEC-12-2002 THU 06:38 PM UTC SWW & COMPLIANCE

FAX NO. 3605861130

P. 03

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Continuation

intersection with the northeast corner of Section 1, T8N, R1E; thence south along the east line of said section extended to its intersection with the northwest corner of Section 18, T6N, R2E; thence east along the north line of said section extended to the northeast corner of Section 16, T6N, R3E; thence south along the east line of said section extended to its intersection with the Clark-Cowlitz County Line (also the center of Lake Merwyn and the Lewis River); thence westerly and southerly along said county line to its intersection with the Washington-Oregon State Line, the point of beginning.

REFUSE COLLECTION SERVICE only in that portion of Cowlitz County described as follows: Sections 3 and 10, T10N, R3W.

SOLID WASTE COLLECTION SERVICE in that portion of Skamania County described as follows: Starting at the northeast corner of Section 4, T9N, R5E; thence south on the east line of said section extended to the southeast corner of Section 33, T9N, R5E; thence west on the south line of said section extended to the southwest corner of Section 31, T9N, R5E; thence north on the west line of said section extended to the northwest corner of Section 6, T9N, R5E; thence east on the north line of said section extended to the northeast corner of Section 4, T9N, R5E, the point of beginning.

TG-020291

08-01-02



WASTE CONTROL, INC.

**HISTORICAL AND FORECASTED
RESULTS OF OPERATIONS**

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

Line No.	(a)	(b)	(c)	(b) + (c)	(e)	(d) + (e)
		Historical	Revenue Change	Proforma	Add: Revenue Sensitive Taxes	Revenue Requirement
1	Operating Revenue	4,397,510	417,807	4,815,317	15,565	4,830,882
2	Operating Expenses	4,396,192		4,396,192	15,565	4,411,757
3	Operating Income	1,319		419,125		\$419,125
4						
5	Interest Expense	34,501		34,501		34,501
6	Income Tax Expense	-	123,080	123,080		123,080
7						
8	Net Income	(33,183)		261,544		261,544
9						
10	Operating Ratio	99.97%		91.30%		91.32%
11						
12	Revenue Requirement					
13		Historical Revenue	4,397,510	Revenue Increase before taxes		417,807
14		Rate Increase	433,372	Rev Sensitive Taxes		15,565
15		Revenue Requirement	4,830,882	Rate Increase		433,372
16						
17						
18	Capital Structure Financing Investment			Financing Cost		
19	<u>Type</u>	<u>Percent</u>	<u>Amount</u>	<u>Cost of Capital</u>	<u>Weighted</u>	<u>Amount</u>
20	Equity	60.00%	1,035,035	25.27%	15.16%	261,544
21	Debt	40.00%	690,023	5.00%	2.00%	34,501
22	Total	100%	1,725,059		17.16%	296,045
23						
24						
25	Operating Statistics		Before	After		
26			Income Tax	Income Tax		
27	Return on Investment		24.30%	17.16%		
28	Return on Equity		37.16%	25.27%		
29	Operating Ratio		91.30%	91.32%		
30	Profit Margin		8.70%	8.70%		
31	Final turnover		2.80	2.80		
32	Tax Rate		32.00%	32.00%		
33						
34						
35	Revenue Sensitive Taxes Charges					
36			Rate	Taxes		
37	B & O Tax		1.500%	7,118		
38	WUTC Fee		0.510%	2,420		
39	City Tax		0.100%	475		
40	Bad Debts		1.170%	5,552		
41	Revenue Sensitive		3.280%	15,565		
42						
43	Conversion Factor		88.04%			

WASTE CONTROL, INC.

Results of Operations

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

	Per Books Income Statement	Reclass Adjust	Restating Adjust	Adj #	Restated Income Statement	Pro Forma Adjust	Adj #	Pro Forma Income Statement
REVENUES								
1 Residential	2,548,097	186,772	(10,008)	R-2, RC-1	2,724,861			2,724,861
2 Commercial	792,754	111,082	(2,536)	R-2, RC-1	901,300			901,300
3 Drop Box	766,225	-	(2,290)	R-2	763,935			763,935
4 Fuel Surcharge	-	-	-	R-7	-			-
5 Contract Hauling	-	-	-		-			-
6 Pass Thru	-	-	-		-	7,415	P-5	7,415
7 Kalama	297,854	(297,854)	-	RC-1	-			-
8 Refunds	(14,835)	-	14,835	R-2	-			-
Total Revenue	4,390,095	-	-		4,390,095	7,415		4,397,510
Gross operational revenue	4,107,076							
OPERATING EXPENSES								
9 Wages Drivers	508,408	(186,642)	-	RC-2	321,767	(6,684)	P-1	315,083
10 Wages Drop Box Drivers	-	155,323	-	RC-2	155,323	4,100	P-1	159,422
11 Wages Mechanics	382,256	(24,769)	-	RC-2	357,487	11,601	P-1	369,088
12 Wages Supervisor	-	78,575	-	RC-2	78,575	2,895	P-1	81,470
13 Wages Extra Labor	-	49,831	-	RC-2	49,831	22,387	P-1	72,218
14 Fringe Benefits	-	-	361,371	R-3	361,371	6,083	P-1	367,454
15 Contract Labor	-	-	-		-			-
16 Maintenance	139,476	-	-		139,476			139,476
17 Maintenance/ Cont./Dr Bx	62,013	-	-		62,013			62,013
18 Truck Rental	36,000	-	-		36,000			36,000
19 Equipment Rent	-	-	-		-			-
20 Tires	66,095	-	-		66,095			66,095
21 Fuel	232,236	-	-		232,236	40,140	P-4	272,376
22 Contract Hauling	-	-	-		-			-
23 Disposal Fees - Cowlitz County	799,096	-	-		799,096	19,905	P-5	819,001
24 Disposal Fees - G-49 Packers	-	-	-		-			-
25 Disposal Fees - G-49	31,735	(31,735)	-	RC-3	-			-
26 Disposal Fees Pass Thru	265,942	31,735	-	RC-3	297,677	7,415	P-5	305,092
27 Storm water management	24,000	-	-		24,000			24,000
28 Liability Insurance	56,802	-	-		56,802			56,802

29	Officer Salaries	-			-		-
30	Office Salaries	211,602	(72,044)	RC-2	139,558	2,872	P-1 142,431
31	Management Fees	204,000			204,000		204,000
32	Bad Debt Expense	49,515		1,990 R-5	51,505		51,505
33	Office Supply	67,061			67,061		67,061
34	Postage	2,505			2,505		2,505
35	Bank Charges	15,008			15,008		15,008
36	Maintenance	18,644			18,644		18,644
37	Rate Case Expense	-			-	46,505	P-2,3 46,505
38	Accounting	12,817			12,817		12,817
39	Legal	4,001			4,001		4,001
40	WUTC Fee	20,268			20,268		20,268
41	Franchise	9,551	(9,551)	R-6	-		-
42	Communications	11,496			11,496		11,496
43	Utilities	12,520	18,320	R-7	30,839		30,839
44	Laundry/Uniforms	4,326			4,326		4,326
45	Miscellaneous	100			100		100
46	Dues and Subscriptions	12,042			12,042		12,042
47	Dues Non-deductible	6,493	(5,998)	R-6	495		495
48	Travel	10,089			10,089		10,089
49	Seminars	5,820			5,820		5,820
50	Meals and Entertainment	1,977			1,977		1,977
51	Advertising	900			900		900
52	Truck License	5,570			5,570		5,570
53	Taxes and Licensing	-			-		-
54	Permits	5,343			5,343		5,343
55	Contributions	1,050	(1,050)	R-6	-		-
56	B & O Tax	64,734			64,734		64,734
57	Land Rent	206,400			206,400		206,400
58	Computer Expense	13,517			13,517		13,517
59	Workmen's Comp	71,859	(71,859)	R-3	-		-
60	Payroll Taxes	83,067	(83,067)	R-3	-		-
61	Employee Relations	18,370	14,400	R-8	32,770		32,770
62	Life Insurance	1,010	(1,010)	R-3	-		-
63	Counseling Services	1,853			1,853		1,853
64	Employee Medical Insurance	138,801	(138,801)	R-3	-		-
65	Property Taxes	14,276	9,308	R-9	23,584		23,584
66	Drug Testing	2,301			2,301		2,301
67	SEP Benefits	66,634	(66,634)	R-3	-		-
68	Interest	13,893	(13,893)	R-4	-		-
69	Freight	-			-		-
70	Consulting	4,493			4,493		4,493
71	Safety Equipment Expense	9,687			9,687		9,687

72	Depreciation:	259,352		(259,352)	R-1	-		-
	Trucks			138,881	R-1	138,881		138,881
	Service Cars			2,783	R-1	2,783		2,783
	Shop			350	R-1	350		350
	Office Furniture and Fixtures			1,124	R-1	1,124		1,124
	Leasehold Improvements			2,737	R-1	2,737		2,737
	Containers			4,519	R-1	4,519		4,519
	Carts			34,897	R-1	34,897		34,897
	Drop Box Truck			23,688	R-1	23,688		23,688
	Drop Boxes			8,542	R-1	8,542		8,542
						-		-
	Total Expenses	4,267,003	274	(28,306)		4,238,972	157,219	4,396,192
	NET OPERATING INCOME	123,092	(274)	28,306		151,123	(149,804)	1,319
	OTHER INCOME/EXPENSE							
	Gain on sale of assets	38,000						
	Interest income	7						
	Ties to income statement tab	161,099						
	OPERATING RATIO %	97%				97%		100%

No assurance is provided on this statement of operations and the summary of significant accounting policies has been omitted.

Waste Control, Inc.

Summary of Significant Forecast Assumptions

For the Year Ended September 30, 2019

The financial forecast presents, to the best of management's knowledge and belief, the financial position and results of operation of Waste Control, Inc. Accordingly, this forecast reflects management's judgment as of September 30, 2019, the date of this forecast, of the expected conditions and its' expected course of action. The assumptions disclosed herein are those that management believes are significant to this forecast. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Landfill fees increased 2.5% in Cowlitz County in March 2018, the estimated cost of rate case filing expenses along with the unamortized portion of the prior case has been included, a 3.6% cost of living increase effective July 1 has been included and fuel costs are estimated based on the last twelve months average cost of fuel per gallon. Other unallowable WUTC costs have been eliminated such as interest, a portion of dues and franchise fees. Other costs are based upon WUTC allowable historic costs.

Waste Control, Inc.

SCHEDULE 1 - EXPLANATION OF RESTATING ADJUSTMENTS

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

- R-1 Depreciation per the financial statements differs from the allowable depreciation for WUTC purposes. This adjustment restates and classifies the depreciation. (See WP-1)
- R-2 This entry allocates refunds to the revenue sources.
- R-3 This entry reclasses payroll benefits to one account, Fringe Benefits.
- R-4 Interest expense is not allowed, therefore it is eliminated.
- R-5 This entry adjusts for actual bad debt expense.
- R-6 This entry eliminates non-deductible expenses. In the case of dues, it is the elimination of health club dues and political and lobbying costs. In the case of franchise fees, it is the elimination of the 3% fee paid on Castle Rock customers. Charitable contributions are also eliminated.
- R-7 This entry allocates utilities expense to the total amount allowable.
- R-8 This entry removes disallowed Quelah rent from the employee relations account.
- R-9 This entry allocates property taxes to the total amount allowable.

Calculations

R-5 Actual Bad Debt

Account write offs	51,505.29	See "WP-9 Bad Debt" for detail
Adjustment	-	Company uses the Direct Method for Uncollectable
Actual Bad Debt	51,505.29	
IS	49,515.27	
Adjustment	1,990.02	

R-6 Dues

PAC	4,200.00	See "WP-4 Dues" for detail
Lobbying	1,797.60	
Adjustment	5,997.60	

R-7 Utilities

IS	12,520	See "WP-10 Utilities" for detail
Total Allowable	30,839	
Adjustment	18,320	

R-8 Disallowed Rents

Quelah Rent	14,400	Adjusted against employee relations
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R-9 Property Taxes

IS	14,276	See "WP-12 Property Taxes" for detail
Total Allowable	23,584	
Adjustment	9,308	

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

	R-1 Restate Depr to Actual	R-2 Allocate Refunds to Revenue	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Adjust for Actual Bad Debt	R-6 Eliminate Other Expenses	R-7 Adjust for Allowable Utilities	R-8 Eliminate Disallowed Rents	R-9 Adjust for Allowable Property Taxes	Total Restating Adjustments
REVENUES										
Residential	\$ -	\$ (10,008) D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,008)	
Commercial	-	(2,536) D	-	-	-	-	-	-	(2,536)	
Drop Box	-	(2,290) D	-	-	-	-	-	-	(2,290)	
Fuel Surcharge	-	-	-	-	-	-	-	-	-	
Contract Hauling	-	-	-	-	-	-	-	-	-	
Pass Thru	-	-	-	-	-	-	-	-	-	
Kalama	-	-	-	-	-	-	-	-	-	
Refunds	-	14,835 D	-	-	-	-	-	-	14,835	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
OPERATING EXPENSES										
Wages Drivers	-	-	-	-	-	-	-	-	-	
Wages Drop Box Drivers	-	-	-	-	-	-	-	-	-	
Wages Mechanics	-	-	-	-	-	-	-	-	-	
Wages Supervisor	-	-	-	-	-	-	-	-	-	
Wages Extra Labor	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	361,371	-	-	-	-	-	361,371	
Contract Labor	-	-	-	-	-	-	-	-	-	
Maintenance	-	-	-	-	-	-	-	-	-	
Maintenance/Cont./Dr Bx	-	-	-	-	-	-	-	-	-	
Truck Rental	-	-	-	-	-	-	-	-	-	
Equipment Rent	-	-	-	-	-	-	-	-	-	
Tires	-	-	-	-	-	-	-	-	-	
Fuel	-	-	-	-	-	-	-	-	-	
Contract Hauling	-	-	-	-	-	-	-	-	-	
Disposal Fees - Cowlitz County	-	-	-	-	-	-	-	-	-	
Disposal Fees - G-49 Packers	-	-	-	-	-	-	-	-	-	
Disposal Fees - G-49	-	-	-	-	-	-	-	-	-	
Disposal Fees Pass Thru	-	-	-	-	-	-	-	-	-	
Storm water management	-	-	-	-	-	-	-	-	-	
Liability Insurance	-	-	-	-	-	-	-	-	-	
Officer Salaries	-	-	-	-	-	-	-	-	-	
Office Salaries	-	-	-	-	-	-	-	-	-	
Management Fees	-	-	-	-	-	-	-	-	-	
Bad Debt Expense	-	-	-	-	1,990	-	-	-	1,990	
Office Supply	-	-	-	-	-	-	-	-	-	

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

	R-1 Restate Depr to Actual	R-2 Allocate Refunds to Revenue	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Adjust for Actual Bad Debt	R-6 Eliminate Other Expenses	R-7 Adjust for Allowable Utilities	R-8 Eliminate Disallowed Rents	R-9 Adjust for Allowable Property Taxes	Total Restating Adjustments
Postage	-	-	-	-	-	-	-	-	-	
Bank Charges	-	-	-	-	-	-	-	-	-	
Maintenance	-	-	-	-	-	-	-	-	-	
Rate Case Expense	-	-	-	-	-	-	-	-	-	
Accounting	-	-	-	-	-	-	-	-	-	
Legal	-	-	-	-	-	-	-	-	-	
WUTC Fee	-	-	-	-	-	-	-	-	-	
Franchise	-	-	-	-	-	(9,551)	-	-	(9,551)	
Communications	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	18,320	-	18,320	
Laundry/Uniforms	-	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	-	
Dues and Subscription	-	-	-	-	-	-	-	-	-	
Dues Non-deductible	-	-	-	-	-	(5,998)	-	-	(5,998)	
Travel	-	-	-	-	-	-	-	-	-	
Seminars	-	-	-	-	-	-	-	-	-	
Meals and Entertainment	-	-	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	-	-	
Truck License	-	-	-	-	-	-	-	-	-	
Taxes and Licensing	-	-	-	-	-	-	-	-	-	
Permits	-	-	-	-	-	-	-	-	-	
Contributions	-	-	-	-	-	(1,050)	-	-	(1,050)	
B & O Tax	-	-	-	-	-	-	-	-	-	
Land Rent	-	-	-	-	-	-	-	-	-	
Computer Expense	-	-	-	-	-	-	-	-	-	
Workmen's Comp	-	-	(71,859)	-	-	-	-	-	(71,859)	
Payroll Taxes	-	-	(83,067)	-	-	-	-	-	(83,067)	
Employee Relations	-	-	-	-	-	-	14,400	-	14,400	
Life Insurance	-	-	(1,010)	-	-	-	-	-	(1,010)	
Counseling Services	-	-	-	-	-	-	-	-	-	
Employee Medical Insurance	-	-	(138,801)	-	-	-	-	-	(138,801)	
Property Taxes	-	-	-	-	-	-	-	9,308	9,308	
Drug Testing	-	-	-	-	-	-	-	-	-	
SEP Benefits	-	-	(66,634)	-	-	-	-	-	(66,634)	
Interest	-	-	-	(13,893)	-	-	-	-	(13,893)	
Freight	-	-	-	-	-	-	-	-	-	
Consulting	-	-	-	-	-	-	-	-	-	

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

	R-1 Restate Depr to Actual	R-2 Allocate Refunds to Revenue	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Adjust for Actual Bad Debt	R-6 Eliminate Other Expenses	R-7 Adjust for Allowable Utilities	R-8 Eliminate Disallowed Rents	R-9 Adjust for Allowable Property Taxes	Total Restating Adjustments
Safety Equipment Expense	-	-	-	-	-	-	-	-	-	-
Depreciation:	(259,352)	-	-	-	-	-	-	-	-	(259,352)
Trucks	138,881	-	-	-	-	-	-	-	-	138,881
Service Cars	2,783	-	-	-	-	-	-	-	-	2,783
Shop	350	-	-	-	-	-	-	-	-	350
Office Furniture and Fixtures	1,124	-	-	-	-	-	-	-	-	1,124
Leasehold Improvements	2,737	-	-	-	-	-	-	-	-	2,737
Containers	4,519	-	-	-	-	-	-	-	-	4,519
Carts	34,897	-	-	-	-	-	-	-	-	34,897
Drop Box Truck	23,688	-	-	-	-	-	-	-	-	23,688
Drop Boxes	8,542	-	-	-	-	-	-	-	-	8,542
	<u>(41,832)</u>	<u>-</u>	<u>(0)</u>	<u>(13,893)</u>	<u>1,990</u>	<u>(16,599)</u>	<u>18,320</u>	<u>14,400</u>	<u>9,308</u>	<u>(28,306)</u>
Increase (decrease)	<u>\$ 41,832</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 13,893</u>	<u>\$ (1,990)</u>	<u>\$ 16,599</u>	<u>\$ (18,320)</u>	<u>\$ (14,400)</u>	<u>\$ (9,308)</u>	<u>\$ 28,306</u>

See accompanying summary of significant forecast assumptions.

Waste Control, Inc.

SCHEDULE 1 - EXPLANATION OF RESTATING ADJUSTMENTS

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

- R-1 Depreciation per the financial statements differs from the allowable depreciation for WUTC purposes. This adjustment restates and classifies the depreciation. (See WP-1)
- R-2 This entry allocates refunds to the revenue sources.
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- R-7 This entry allocates utilities expense to the total amount allowable.
- R-8 This entry removes disallowed Quelah rent from the employee relations account.
- R-9 This entry allocates property taxes to the total amount allowable.

Calculations

R-5 Actual Bad Debt

Account write offs	51,505.29	See "WP-9 Bad Debt" for detail
Adjustment	-	Company uses the Direct Method for Uncollectable
Actual Bad Debt	51,505.29	
IS	49,515.27	
Adjustment	1,990.02	

R-6 Dues

PAC	4,200.00	See "WP-4 Dues" for detail
Lobbying	1,797.60	
Adjustment	5,997.60	

R-7 Utilities

IS	12,520	See "WP-10 Utilities" for detail
Total Allowable	30,839	
Adjustment	18,320	

R-8 Disallowed Rents

Quelah Rent	14,400	Adjusted against employee relations
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R-9 Property Taxes

IS	14,276	See "WP-12 Property Taxes" for detail
Total Allowable	23,584	
Adjustment	9,308	

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

	R-1 Restate Depr to Actual	R-2 Allocate Refunds to Revenue	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Adjust for Actual Bad Debt	R-6 Eliminate Other Expenses	R-7 Adjust for Allowable Utilities	R-8 Eliminate Disallowed Rents	R-9 Adjust for Allowable Property Taxes	Total Restating Adjustments
REVENUES										
Residential	\$ -	\$ (10,008) D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,008)	
Commercial	-	(2,536) D	-	-	-	-	-	-	(2,536)	
Drop Box	-	(2,290) D	-	-	-	-	-	-	(2,290)	
Fuel Surcharge	-	-	-	-	-	-	-	-	-	
Contract Hauling	-	-	-	-	-	-	-	-	-	
Pass Thru	-	-	-	-	-	-	-	-	-	
Kalama	-	-	-	-	-	-	-	-	-	
Refunds	-	14,835 D	-	-	-	-	-	-	14,835	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
OPERATING EXPENSES										
Wages Drivers	-	-	-	-	-	-	-	-	-	
Wages Drop Box Drivers	-	-	-	-	-	-	-	-	-	
Wages Mechanics	-	-	-	-	-	-	-	-	-	
Wages Supervisor	-	-	-	-	-	-	-	-	-	
Wages Extra Labor	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	361,371	-	-	-	-	-	361,371	
Contract Labor	-	-	-	-	-	-	-	-	-	
Maintenance	-	-	-	-	-	-	-	-	-	
Maintenance/Cont./Dr Bx	-	-	-	-	-	-	-	-	-	
Truck Rental	-	-	-	-	-	-	-	-	-	
Equipment Rent	-	-	-	-	-	-	-	-	-	
Tires	-	-	-	-	-	-	-	-	-	

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

	R-1 Restate Depr to Actual	R-2 Allocate Refunds to Revenue	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Adjust for Actual Bad Debt	R-6 Eliminate Other Expenses	R-7 Adjust for Allowable Utilities	R-8 Eliminate Disallowed Rents	R-9 Adjust for Allowable Property Taxes	Total Restating Adjustments
Fuel	-	-	-	-	-	-	-	-	-	
Contract Hauling	-	-	-	-	-	-	-	-	-	
Disposal Fees - Cowlitz County	-	-	-	-	-	-	-	-	-	
Disposal Fees - G-49 Packers	-	-	-	-	-	-	-	-	-	
Disposal Fees - G-49	-	-	-	-	-	-	-	-	-	
Disposal Fees Pass Thru	-	-	-	-	-	-	-	-	-	
Storm water management	-	-	-	-	-	-	-	-	-	
Liability Insurance	-	-	-	-	-	-	-	-	-	
Officer Salaries	-	-	-	-	-	-	-	-	-	
Office Salaries	-	-	-	-	-	-	-	-	-	
Management Fees	-	-	-	-	-	-	-	-	-	
Bad Debt Expense	-	-	-	-	1,990	-	-	-	1,990	
Office Supply	-	-	-	-	-	-	-	-	-	
Postage	-	-	-	-	-	-	-	-	-	
Bank Charges	-	-	-	-	-	-	-	-	-	
Maintenance	-	-	-	-	-	-	-	-	-	
Rate Case Expense	-	-	-	-	-	-	-	-	-	
Accounting	-	-	-	-	-	-	-	-	-	
Legal	-	-	-	-	-	-	-	-	-	
WUTC Fee	-	-	-	-	-	-	-	-	-	
Franchise	-	-	-	-	-	(9,551)	-	-	(9,551)	
Communications	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	18,320	-	18,320	
Laundry/Uniforms	-	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	-	
Dues and Subscription	-	-	-	-	-	-	-	-	-	
Dues Non-deductible	-	-	-	-	-	(5,998)	-	-	(5,998)	
Travel	-	-	-	-	-	-	-	-	-	
Seminars	-	-	-	-	-	-	-	-	-	
Meals and Entertainment	-	-	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	-	-	
Truck License	-	-	-	-	-	-	-	-	-	
Taxes and Licensing	-	-	-	-	-	-	-	-	-	
Permits	-	-	-	-	-	-	-	-	-	
Contributions	-	-	-	-	-	(1,050)	-	-	(1,050)	

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

	R-1 Restate Depr to Actual	R-2 Allocate Refunds to Revenue	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Adjust for Actual Bad Debt	R-6 Eliminate Other Expenses	R-7 Adjust for Allowable Utilities	R-8 Eliminate Disallowed Rents	R-9 Adjust for Allowable Property Taxes	Total Restating Adjustments
B & O Tax	-	-	-	-	-	-	-	-	-	-
Land Rent	-	-	-	-	-	-	-	-	-	-
Computer Expense	-	-	-	-	-	-	-	-	-	-
Workmen's Comp	-	-	(71,859)	-	-	-	-	-	-	(71,859)
Payroll Taxes	-	-	(83,067)	-	-	-	-	-	-	(83,067)
Employee Relations	-	-	-	-	-	-	-	14,400	-	14,400
Life Insurance	-	-	(1,010)	-	-	-	-	-	-	(1,010)
Counseling Services	-	-	-	-	-	-	-	-	-	-
Employee Medical Insurance	-	-	(138,801)	-	-	-	-	-	-	(138,801)
Property Taxes	-	-	-	-	-	-	-	-	9,308	9,308
Drug Testing	-	-	-	-	-	-	-	-	-	-
SEP Benefits	-	-	(66,634)	-	-	-	-	-	-	(66,634)
Interest	-	-	-	(13,893)	-	-	-	-	-	(13,893)
Freight	-	-	-	-	-	-	-	-	-	-
Consulting	-	-	-	-	-	-	-	-	-	-
Safety Equipment Expense	-	-	-	-	-	-	-	-	-	-
Depreciation:	(259,352)	-	-	-	-	-	-	-	-	(259,352)
Trucks	138,881	-	-	-	-	-	-	-	-	138,881
Service Cars	2,783	-	-	-	-	-	-	-	-	2,783
Shop	350	-	-	-	-	-	-	-	-	350
Office Furniture and Fixtures	1,124	-	-	-	-	-	-	-	-	1,124
Leasehold Improvements	2,737	-	-	-	-	-	-	-	-	2,737
Containers	4,519	-	-	-	-	-	-	-	-	4,519
Carts	34,897	-	-	-	-	-	-	-	-	34,897
Drop Box Truck	23,688	-	-	-	-	-	-	-	-	23,688
Drop Boxes	8,542	-	-	-	-	-	-	-	-	8,542
	<u>(41,832)</u>	<u>-</u>	<u>(0)</u>	<u>(13,893)</u>	<u>1,990</u>	<u>(16,599)</u>	<u>18,320</u>	<u>14,400</u>	<u>9,308</u>	<u>(28,306)</u>
Increase (decrease)	\$ 41,832	\$ -	\$ 0	\$ 13,893	\$ (1,990)	\$ 16,599	\$ (18,320)	\$ (14,400)	\$ (9,308)	\$ 28,306

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - EXPLANATION OF FORECAST ADJUSTMENTS

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

- P-1 Payroll is adjusted to reflect payroll increases, staff attaining benefits, and increases in medical costs, employment security and labor and industry rates in effect as of July 1, 2018.
- P-2 The estimated cost of the rate case is recorded.
- P-3 Cost of rate case is amortized over 3 years per "WP-14 Rate Case Cost"
- P-4 Adjusted fuel
- P-5 Disposals fees will increase approximately 2.5% as of March 1, 2018.

Calculations

P-4	Pro Forma Fuel	40,139.84
		<u>40,139.84</u>

P-5	Disposal Fees	
	Residential & Commercial	Total
	Tons	16,052.55
	Increase	1.24
	Adjustment	<u>19,905.17</u>

Drop Box	
IS	297,677.15
Test Year cost per ton	49.78
Test Year tons	5,979.85
DF Increase	1.24
Exp and Rev Adj	<u>7,415.02</u>

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

	P-1	P-2	P-3	P-4	P-5	Total
	Payroll	Rate Case Cost	0.33 Amortization Three Years	Adjust Fuel	Increase Disposal Fees	Proforma Adjustments
REVENUES						
Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial	-	-	-	-	-	-
Drop Box	-	-	-	-	-	-
Fuel Surcharge	-	-	-	-	-	-
Contract Hauling	-	-	-	-	-	-
Pass Thru	-	-	-	-	7,415	7,415
Kalama	-	-	-	-	-	-
Refunds	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,415</u>	<u>7,415</u>
OPERATING EXPENSES						
Wages Drivers	(6,684)	-	-	-	-	(6,684)
Wages Drop Box Drivers	4,100	-	-	-	-	4,100
Wages Mechanics	11,601	-	-	-	-	11,601
Wages Supervisor	2,895	-	-	-	-	2,895
Wages Extra Labor	22,387	-	-	-	-	22,387
Fringe Benefits	6,083	-	-	-	-	6,083
Contract Labor	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Maintenance/Cont./Dr Bx	-	-	-	-	-	-
Truck Rental	-	-	-	-	-	-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

	P-1	P-2	P-3	P-4	P-5	Total
	Payroll	Rate Case Cost	0.33 Amortization Three Years	Adjust Fuel	Increase Disposal Fees	Proforma Adjustments
Equipment Rent	-	-	-	-	-	-
Tires	-	-	-	-	-	-
Fuel	-	-	-	40,140	-	40,140
Contract Hauling	-	-	-	-	-	-
Disposal Fees - Cowlitz County	-	-	-	-	19,905	19,905
Disposal Fees - G-49 Packers	-	-	-	-	-	-
Disposal Fees - G-49 Packers	-	-	-	-	-	-
Disposal Fees Pass Thru	-	-	-	-	7,415	7,415
Storm water management	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Officer Salaries	-	-	-	-	-	-
Office Salaries	2,872	-	-	-	-	2,872
Management Fees	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-
Office Supply	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Rate Case Expense	-	139,514 D	(93,009) D	-	-	46,505
Accounting	-	-	-	-	-	-
Legal	-	-	-	-	-	-
WUTC Fee	-	-	-	-	-	-
Franchise	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Laundry/Uniforms	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-
Dues Non-deductible	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Seminars	-	-	-	-	-	-
Meals and Entertainment	-	-	-	-	-	-
Advertising	-	-	-	-	-	-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

	P-1	P-2	P-3	P-4	P-5	Total
	Payroll	Rate Case Cost	0.33 Amortization Three Years	Adjust Fuel	Increase Disposal Fees	Proforma Adjustments
Truck License	-	-	-	-	-	-
Taxes and licensing	-	-	-	-	-	-
Permits	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
B & O Tax	-	-	-	-	-	-
Land Rent	-	-	-	-	-	-
Computer Expense	-	-	-	-	-	-
Workmen's Comp	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-
Life Insurance	-	-	-	-	-	-
Counseling Services	-	-	-	-	-	-
Employee Medical Insurance	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-
Drug Testing	-	-	-	-	-	-
SEP Benefits	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Freight	-	-	-	-	-	-
Consulting	-	-	-	-	-	-
Safety Equipment Expense	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-
Trucks	-	-	-	-	-	-
Service Cars	-	-	-	-	-	-
Shop	-	-	-	-	-	-
Office Furniture and Fixtures	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Containers	-	-	-	-	-	-
Carts	-	-	-	-	-	-
Drop Box Truck	-	-	-	-	-	-
Drop Boxes	-	-	-	-	-	-
	<u>43,255</u>	<u>139,514</u>	<u>(93,009)</u>	<u>40,140</u>	<u>27,320</u>	<u>157,219</u>
Increase (decrease)	<u>\$ (43,255)</u>	<u>\$ (139,514)</u>	<u>\$ 93,009</u>	<u>\$ (40,140)</u>	<u>\$ (19,905)</u>	<u>\$ (149,804)</u>

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 3 - EXPLANATION OF RECLASS ADJUSTMENTS

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

RC-1	Reallocate Kalama revenue				
			Per Operations		Gross-Up
	Residential	192,281.02			186,771.86
	Commercial	114,359.02			111,082.45
	Kalama	(306,640.04)	297,854.31	(8,785.73)	(297,854.31)
				0.03	-
RC-2	A payroll analysis is done at period end so an adjustment has been done to reclass payroll.				
RC-3	Combine Woodland disposal fees with Cowlitz County fees.				

WASTE CONTROL, INC.

SCHEDULE 3 - SUMMARY OF RECLASS ADJUSTMENTS, Continued

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

	RC-1 Reallocate Kalama DB Revenue	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Total Reclass Adjustments
REVENUES				
Residential	\$ 186,772	-	\$ -	\$ 186,772
Commercial	111,082	-	-	111,082
Drop Box	-	-	-	-
Fuel Surcharge	-	-	-	-
Contract Hauling	-	-	-	-
Pass Thru	-	-	-	-
Kalama	(297,854)	-	-	(297,854)
Refunds	-	-	-	-
	<u>(0)</u>	<u>-</u>	<u>-</u>	<u>(0)</u>
OPERATING EXPENSES				
Wages Drivers	-	(186,642)	D -	(186,642)
Wages Drop Box Drivers	-	155,323	D -	155,323
Wages Mechanics	-	(24,769)	D -	(24,769)
Wages Supervisor	-	78,575	D -	78,575
Wages Extra Labor	-	49,831	D -	49,831
Fringe Benefits	-	-	-	-
Contract Labor	-	-	-	-
Maintenance	-	-	-	-
Maintenance/Cont./Dr Bx	-	-	-	-
Truck Rental	-	-	-	-
Equipment Rent	-	-	-	-
Tires	-	-	-	-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 3 - SUMMARY OF RECLASS ADJUSTMENTS, Continued

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

	RC-1 Reallocate Kalama DB Revenue	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Total Reclass Adjustments
Fuel	-	-	-	-
Contract Hauling	-	-	-	-
Disposal Fees - Cowlitz County	-	-	-	-
Disposal Fees - G-49 Packer	-	-	-	-
Disposal Fees G-49	-	-	(31,735) D	(31,735)
Disposal Fees Pass Thru	-	-	31,735 D	31,735
Storm water management	-	-	-	-
Liability Insurance	-	-	-	-
Officer Salaries	-	-	-	-
Office Salaries	-	(72,044) D	-	(72,044)
Management Fees	-	-	-	-
Bad Debt Expense	-	-	-	-
Office Supply	-	-	-	-
Postage	-	-	-	-
Bank Charges	-	-	-	-
Maintenance	-	-	-	-
Rate Case Expense	-	-	-	-
Accounting	-	-	-	-
Legal	-	-	-	-
WUTC Fee	-	-	-	-
Franchise	-	-	-	-
Communications	-	-	-	-
Utilities	-	-	-	-
Laundry/Uniforms	-	-	-	-
Miscellaneous	-	-	-	-
Dues and Subscription	-	-	-	-
Dues Non-deductible	-	-	-	-
Travel	-	-	-	-
Seminars	-	-	-	-
Meals and Entertainment	-	-	-	-
Advertising	-	-	-	-
Truck License	-	-	-	-
Taxes and licensing	-	-	-	-
Permits	-	-	-	-
Contributions	-	-	-	-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 3 - SUMMARY OF RECLASS ADJUSTMENTS, Continued

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

	RC-1 Reallocate Kalama DB Revenue	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Total Reclass Adjustments
B & O Tax	-	-	-	-
Land Rent	-	-	-	-
Computer Expense	-	-	-	-
Workmen's Comp	-	-	-	-
Payroll Taxes	-	-	-	-
Employee Relations	-	-	-	-
Life Insurance	-	-	-	-
Counseling Services	-	-	-	-
Employee Medical Insurance	-	-	-	-
Property Taxes	-	-	-	-
Drug Testing	-	-	-	-
SEP Benefits	-	-	-	-
Interest	-	-	-	-
Freight	-	-	-	-
Consulting	-	-	-	-
Safety Equipment Expense	-	-	-	-
Depreciation:	-	-	-	-
Building	-	-	-	-
Trucks	-	-	-	-
Service Cars	-	-	-	-
Shop	-	-	-	-
Office Furniture and Fixtures	-	-	-	-
Leasehold Improvements	-	-	-	-
Containers	-	-	-	-
Carts	-	-	-	-
Drop Box Truck	-	-	-	-
Drop Boxes	-	-	-	-
	-	274	-	274
Increase (decrease)	<u>\$ (0)</u>	<u>\$ (274)</u>	<u>\$ -</u>	<u>\$ (274)</u>

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.
SCHEDULE 4 - CALCULATE THE TWELVE MONTHS

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>PER BOOKS</u>	<u>RECLASS</u>	<u>RECLASS ADJUSTED BOOKS</u>
REVENUES															
Residential	\$ 207,210	\$ 208,028	\$ 209,880	\$ 212,816	\$ 211,160	\$ 213,105	\$ 217,218	\$ 211,963	\$ 214,202	\$ 215,537	\$ 213,234	\$ 213,743	\$ 2,548,097	\$ 186,772	\$ 2,734,869
Commercial	62,903	63,190	73,220	65,976	70,167	66,477	66,868	66,997	63,448	62,904	64,378	66,224	792,754	111,082	903,836
Drop Box	69,802	87,550	78,826	88,044	60,392	66,191	77,198	44,328	38,598	52,468	44,196	58,631	766,225	-	766,225
Fuel Surcharge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Hauling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pass Thru	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kalama	22,981	24,778	24,794	24,728	26,049	24,840	24,556	24,123	25,541	24,824	24,510	26,128	297,854	-	297,854
Refunds	(27)	(3,191)	(1,299)	-	(4,033)	(145)	(1,767)	(528)	(856)	(197)	(134)	(2,658)	(14,835)	-	(14,835)
	<u>362,868</u>	<u>380,355</u>	<u>385,421</u>	<u>391,565</u>	<u>363,735</u>	<u>370,469</u>	<u>384,074</u>	<u>346,884</u>	<u>340,934</u>	<u>355,535</u>	<u>346,185</u>	<u>362,068</u>	<u>4,390,095</u>	<u>297,854</u>	<u>4,687,949</u>
OPERATING EXPENSES															
Wages Drivers	40,658	36,672	39,773	35,018	38,406	39,256	38,171	41,855	50,932	43,180	51,934	52,555	508,408	(186,642)	321,767
Wages Drop Box Drivers	-	-	-	-	-	-	-	-	-	-	-	-	-	155,323	155,323
Wages Mechanics	20,692	31,924	35,259	30,174	33,784	32,237	25,671	32,575	45,536	32,517	26,150	35,737	382,256	(24,769)	357,487
Wages Supervisor	-	-	-	-	-	-	-	-	-	-	-	-	-	78,575	78,575
Wages Extra Labor	-	-	228	(228)	-	-	-	-	-	-	-	-	-	49,831	49,831
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance	12,734	13,029	14,811	8,529	11,515	12,090	9,859	11,149	7,108	12,086	11,983	14,583	139,476	-	139,476
Maintenance/ Cont./Dr Bx	2,373	1,311	6,136	204	6,053	2,209	4,207	2,540	-	15,539	9,735	11,705	62,013	-	62,013
Truck Rental	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	-	36,000
Equipment Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tires	4,209	2,992	3,743	11,689	7,707	7,208	3,783	3,306	2,782	3,039	9,482	6,156	66,095	-	66,095
Fuel	16,966	19,720	19,174	18,180	20,648	18,979	20,462	21,983	19,585	19,785	18,386	18,368	232,236	-	232,236
Contract Hauling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal Fees - Cowlitz County	60,613	75,310	68,763	65,112	71,805	63,183	67,493	69,558	61,848	70,113	57,962	67,336	799,096	-	799,096
Disposal Fees - G-49 Packers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal Fees - G-49	2,677	2,635	2,443	4,172	3,281	3,280	2,607	2,030	1,868	1,867	2,208	2,666	31,735	(31,735)	-
Disposal Fees Pass Thru	23,880	31,763	32,519	27,195	16,548	18,452	28,618	16,406	13,205	18,599	17,668	21,089	265,942	31,735	297,677
Stormwater management	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	-	24,000
Liability Insurance	3,414	3,414	1,491	5,387	5,387	5,387	5,387	5,387	5,387	5,387	5,387	5,387	56,802	-	56,802
Officer Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Salaries	13,554	16,027	17,379	16,025	17,687	18,759	15,939	16,873	24,054	17,024	17,467	20,814	211,602	(72,044)	139,558
Management Fees	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	204,000	-	204,000
Bad Debt Expense	4,921	7,816	7,779	3,402	3,035	2,004	3,252	8,891	892	4,146	2,099	1,277	49,515	-	49,515
Office Supply	3,820	4,207	5,156	5,451	5,205	4,295	7,486	5,761	11,063	4,277	5,744	4,594	67,061	-	67,061
Postage	-	593	-	-	593	-	500	93	132	500	93	-	2,505	-	2,505
Bank Charges	494	380	643	703	673	726	1,797	1,551	1,502	2,117	2,228	2,193	15,008	-	15,008
Maintenance	118	90	1,910	1,929	-	-	961	278	2,017	6,443	2,846	2,051	18,644	-	18,644
Rate Case Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	983	2,312	2,258	645	581	-	165	465	198	775	2,539	1,896	12,817	-	12,817

WASTE CONTROL, INC.
SCHEDULE 4 - CALCULATE THE TWELVE MONTHS

For the Twelve Months Ended March 31, 2018 Historical and September 30, 2019 Forecasted

	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	PER BOOKS	RECLASS	RECLASS ADJUSTED BOOKS
Legal	130	224	-	-	-	2,588	296	-	-	-	-	763	4,001	-	4,001
WUTC Fee	20,268	-	-	-	-	-	-	-	-	-	-	-	20,268	-	20,268
Franchise	1,450	-	1,855	-	1,633	-	1,599	-	1,565	-	1,449	-	9,551	-	9,551
Communications	998	1,005	1,001	1,006	1,089	1,033	1,078	1,523	364	665	539	1,196	11,496	-	11,496
Utilities	1,161	1,461	-	2,325	237	1,091	1,523	1,082	885	827	1,001	928	12,520	-	12,520
Laundry/Uniforms	240	300	240	285	375	328	309	582	377	499	351	441	4,326	-	4,326
Miscellaneous	-	-	-	-	-	100	(300)	150	150	-	(854)	854	100	-	100
Dues and Subscriptions	1,070	1,070	1,070	1,070	1,070	1,070	1,070	2,070	(728)	1,070	1,070	1,070	12,042	-	12,042
Dues Non-deductible	350	350	350	350	350	350	350	350	2,148	845	350	350	6,493	-	6,493
Travel	-	1,085	-	2,130	-	-	1,248	-	3,247	1,992	388	-	10,089	-	10,089
Seminars	-	1,755	-	-	-	-	640	-	3,425	-	-	-	5,820	-	5,820
Meals and Entertainment	-	441	-	155	591	-	23	-	-	-	411	356	1,977	-	1,977
Advertising	-	-	-	-	450	-	-	-	-	-	-	450	900	-	900
Truck License	251	831	909	-	69	-	2,616	(1,930)	1,005	971	850	-	5,570	-	5,570
Taxes and licensing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Permits	1,067	56	-	1,091	71	-	1,095	-	-	1,951	-	13	5,343	-	5,343
Contributions	-	-	250	-	-	-	-	-	-	500	-	300	1,050	-	1,050
B & O Tax	5,384	5,646	5,492	5,770	5,380	5,476	5,709	5,162	4,949	5,282	5,140	5,345	64,734	-	64,734
Land Rent	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200	206,400	-	206,400
Computer Expense	567	306	737	271	270	817	1,804	545	1,368	382	3,569	2,880	13,517	-	13,517
Workmen's Comp	-	-	10,886	-	-	19,054	-	-	19,864	-	-	22,055	71,859	-	71,859
Payroll Taxes	5,810	6,104	7,130	6,372	6,489	6,756	6,216	6,601	8,128	7,350	6,982	9,130	83,067	-	83,067
Employee Relations	1,400	1,415	1,200	1,715	1,117	1,105	1,398	1,200	2,779	1,438	2,299	1,305	18,370	-	18,370
Life Insurance	87	87	87	87	87	87	87	87	87	87	66	77	1,010	-	1,010
Counseling Services	154	154	154	154	154	154	154	154	-	309	154	154	1,853	-	1,853
Employee Medical Insurance	11,868	13,270	11,366	10,698	10,442	11,328	10,587	10,858	(2,639)	26,486	12,390	12,148	138,801	-	138,801
Property Taxes	7,155	-	-	-	-	-	7,121	-	-	-	-	-	14,276	-	14,276
Drug Testing	866	-	93	-	166	190	103	111	44	268	460	-	2,301	-	2,301
SEP Benefits	6,425	5,160	5,116	5,261	5,411	5,185	5,546	5,516	6,570	5,890	5,130	5,426	66,634	-	66,634
Interest	857	797	780	763	745	1,501	1,575	1,459	1,417	1,375	1,333	1,291	13,893	-	13,893
Freight	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consulting	213	432	496	354	785	418	191	347	63	499	569	127	4,493	-	4,493
Safety Equipment Expense	636	558	572	474	148	1,060	1,110	602	1,353	772	1,006	1,395	9,687	-	9,687
Depreciation	21,013	21,013	29,610	21,102	21,102	21,634	20,740	20,740	10,624	23,925	23,925	23,925	259,352	-	259,352
	<u>340,724</u>	<u>352,917</u>	<u>378,057</u>	<u>334,220</u>	<u>340,340</u>	<u>348,589</u>	<u>349,444</u>	<u>337,108</u>	<u>354,354</u>	<u>379,974</u>	<u>351,689</u>	<u>399,586</u>	<u>4,267,003</u>	<u>274</u>	<u>4,267,278</u>
NET OPERATING INCOME	22,144	27,438	7,364	57,345	23,395	21,880	34,629	9,776	(13,420)	(24,439)	(5,504)	(37,518)	123,092	297,580	420,672
OTHER INCOME															
Gain on asset sale	-	-	-	-	-	-	-	38,000	-	-	-	-	38,000	-	38,000
Miscellaneous	-	-	-	-	-	-	300	(150)	(150)	-	854	(854)	-	-	-
Interest	0	1	1	1	1	1	0	0	0	1	0	0	7	-	7
NET INCOME	\$ 22,145	\$ 27,439	\$ 7,365	\$ 57,346	\$ 23,396	\$ 21,881	\$ 34,930	\$ 47,627	\$ (13,569)	\$ (24,438)	\$ (4,650)	\$ (38,371)	\$ 161,099	\$ 297,580	\$ 458,679

See accompanying summary of significant forecast assumptions.

WORKPAPERS

Waste Control, Inc.

WORKPAPER 1 - DEPRECIATION
In Support of Tariff 19 effective September 7, 2018

9 Months in first year
3 Months in second year
117 First year
118 Second year

Asset Description	Asset Cost	Depreciable Cost	Monthly	Test Year	Disposal	Total	Beginning	Ending	Average
			Depreciation	Depreciation	Year	Test Year	Accumulated	Accumulated	Investment
							4/1/2017	3/31/2018	
Drop Boxes	\$ 167,092.40	\$ 167,092.40	\$ 1,379.40	\$ 8,542.38	\$ -	\$ 8,542.38	\$ 60,917.58	\$ 69,459.97	\$ 84,694.11
Containers	68,446.69	68,446.69	574.87	4,518.55	-	4,518.55	43,140.58	47,659.13	23,046.84
Drop Box Trucks	320,146.18	256,116.94	2,726.51	23,687.91	-	23,687.91	208,741.13	232,429.04	99,561.10
Packers	1,858,751.44	1,487,001.15	16,208.14	138,881.11	-	138,881.11	608,472.89	747,354.00	1,180,838.00
Service Cars	222,156.20	149,295.66	2,488.26	2,782.74	-	2,782.74	118,924.15	121,706.88	101,840.69
Shed & Equipment	12,803.34	12,803.34	137.76	350.00	-	350.00	11,774.17	12,124.17	854.17
Office Equipment	19,809.75	19,809.75	330.16	1,123.96	-	1,123.96	18,585.33	19,709.29	662.44
Carts	690,861.76	690,861.76	6,442.85	34,896.61	-	34,896.61	450,775.96	485,672.57	222,637.49
Leasehold Improvements	54,736.67	54,736.67	228.07	2,736.83	-	2,736.83	42,444.42	45,181.25	10,923.84
	<u>\$ 3,414,804.43</u>	<u>\$ 2,906,164.36</u>	<u>\$30,516.03</u>	<u>\$ 217,520.09</u>	<u>\$ -</u>	<u>\$ 217,520.09</u>	<u>\$ 1,563,776.20</u>	<u>\$ 1,781,296.29</u>	<u>\$ 1,725,058.66</u>

Waste Control, Inc.

WORKPAPER 1 - DEPRECIATION, Continued
In Support of Tariff 19 effective September 7, 2018

9 Months in first year
3 Months in second year
117 First year
118 Second year

A.	Purchase date
B.	End of Test Period
C.	Date fully Depr
D.	Beg of Test Period
E.	Disposition Date

Asset Description	Date in Service			Salvage Value	Mthd	Life	Year Fully Dep.		Asset Cost	Asset Dep	Depreciable Cost	Monthly Depr.	Test year Depr.	Disp Year	Total Test yr. Depr.	% Allo.	Total Allocated Test year Depr.	Beginning Accumulated Depreciation 4/1/2017	Allocated Accumulated Depreciation 3/31/2018	Branch Allo. %	Allocated Accum. Depr. 4/1/2017	Allocated Accum. Depr. 3/31/2018	Average Investment	A. B. C. D. E.							
	Yr	Mo	Day				Yr.	Mo.																Yr.	Mo.	Yr.	Mo.	Yr.	Mo.	Yr.	Mo.
1-4yd Slant Top Container	2008	108	3	0%	SL	10	118		835.32	-	835.32	6.96	76.57	-	76.57	100.00%	76.57	758.75	758.75	100.00%	758.75	758.75	38.29	108.17	118.25	118.17	117.25	(0.08)	-		
1-6yd Slant Top Container	2008	108	5	0%	SL	10	118		776.52	-	776.52	6.47	77.65	-	77.65	100.00%	77.65	692.40	692.40	100.00%	692.40	692.40	45.30	108.33	118.25	118.33	117.25	(0.08)	-		
1-6yd Slant Top Container	2008	108	5	0%	SL	10	118		1,121.70	-	1,121.70	9.35	112.17	-	112.17	100.00%	112.17	1,000.18	1,000.18	100.00%	1,000.18	1,112.35	65.43	108.33	118.25	118.33	117.25	(0.08)	-		
1-6yd Slant Top Container	2008	108	8	0%	SL	10	118		1,121.70	-	1,121.70	9.35	112.17	-	112.17	100.00%	112.17	972.14	972.14	100.00%	972.14	1,084.31	93.47	108.58	118.25	118.58	117.25	(0.08)	-		
4-6yd Slant Top Container	2008	108	8	0%	SL	10	118		4,305.86	-	4,305.86	35.88	430.59	-	430.59	100.00%	430.59	3,731.75	3,731.75	100.00%	3,731.75	4,162.33	358.82	108.58	118.25	118.58	117.25	(0.08)	-		
1-3yd From Load Container	2011	111	6	0%	SL	10	121		636.61	-	636.61	5.31	63.66	-	63.66	100.00%	63.66	371.36	371.36	100.00%	371.36	435.02	233.42	111.42	118.25	121.42	117.25	(0.08)	-		
1-2yd Container	2013	113	9	0%	SL	10	123		603.72	-	603.72	5.03	60.37	-	60.37	100.00%	60.37	216.33	216.33	100.00%	216.33	276.71	357.20	113.67	118.25	123.67	117.25	(0.08)	-		
1-3yd Container	2013	113	9	0%	SL	10	123		637.21	-	637.21	5.31	63.72	-	63.72	100.00%	63.72	228.33	228.33	100.00%	228.33	292.05	377.02	113.67	118.25	123.67	117.25	(0.08)	-		
6-2yd Containers	2014	114	1	0%	SL	10	124		4,060.89	-	4,060.89	33.84	406.09	-	406.09	100.00%	406.09	1,319.79	1,319.79	100.00%	1,319.79	1,725.88	2,538.06	114.00	118.25	124.00	117.25	(0.08)	-		
2-4yd Containers	2014	114	1	0%	SL	10	124		1,531.43	-	1,531.43	12.76	153.14	-	153.14	100.00%	153.14	497.71	497.71	100.00%	497.71	690.86	957.14	114.00	118.25	124.00	117.25	(0.08)	-		
1-2yd Slant Top Containers	2014	114	4	0%	SL	10	124		1,318.56	-	1,318.56	10.99	131.86	-	131.86	100.00%	131.86	395.57	395.57	100.00%	395.57	527.42	857.06	114.25	118.25	124.25	117.25	(0.08)	-		
2-3yd Slant Top Containers	2014	114	4	0%	SL	10	124		1,502.64	-	1,502.64	12.52	150.26	-	150.26	100.00%	150.26	450.79	450.79	100.00%	450.79	601.06	976.72	114.25	118.25	124.25	117.25	(0.08)	-		
2-2yd Slant Top Containers	2014	114	4	0%	SL	10	124		1,930.80	-	1,930.80	16.09	193.08	-	193.08	100.00%	193.08	579.24	579.24	100.00%	579.24	772.32	1,255.02	114.25	118.25	124.25	117.25	(0.08)	-		
1-6yd Container	2014	114	5	0%	SL	10	124		966.60	-	966.60	8.06	96.66	-	96.66	100.00%	96.66	281.93	281.93	100.00%	281.93	378.59	636.35	114.33	118.25	124.33	117.25	(0.08)	-		
1-5yd Container	2014	114	5	0%	SL	10	124		912.60	-	912.60	7.61	91.26	-	91.26	100.00%	91.26	266.18	266.18	100.00%	266.18	357.44	600.80	114.33	118.25	124.33	117.25	(0.08)	-		
1-6yd Slant Top Containers	2015	115	1	0%	SL	10	125		1,480.35	-	1,480.35	12.34	148.04	-	148.04	100.00%	148.04	407.10	407.10	100.00%	407.10	555.13	999.24	114.50	118.25	124.50	117.25	(0.08)	-		
1-6yd Container	2015	115	1	0%	SL	10	125		1,072.44	-	1,072.44	8.94	107.24	-	107.24	100.00%	107.24	241.30	241.30	100.00%	241.30	348.54	777.52	115.00	118.25	125.00	117.25	(0.08)	-		
1-6yd Container	2015	115	6	0%	SL	10	125		1,072.44	-	1,072.44	8.94	107.24	-	107.24	100.00%	107.24	196.61	196.61	100.00%	196.61	303.86	822.20	115.42	118.25	125.42	117.25	(0.08)	-		
1-5yd Container	2015	115	9	0%	SL	10	125		1,015.20	-	1,015.20	8.46	101.52	-	101.52	100.00%	101.52	160.74	160.74	100.00%	160.74	262.26	803.70	115.67	118.25	125.67	117.25	(0.08)	-		
1-6yd Container	2015	115	12	0%	SL	10	125		1,072.44	-	1,072.44	8.94	107.24	-	107.24	100.00%	107.24	142.99	142.99	100.00%	142.99	250.24	875.83	115.92	118.25	125.92	117.25	(0.08)	-		
4-4YD Container	2016	116	6	0%	SL	10	126		3,620.16	-	3,620.16	30.17	362.02	-	362.02	100.00%	362.02	301.68	301.68	100.00%	301.68	663.70	3,137.47	116.42	118.25	126.42	117.25	(0.08)	-		
4-3YD Container	2017	117	3	0%	SL	10	127		3,515.41	-	3,515.41	29.30	351.54	-	351.54	100.00%	351.54	29.30	29.30	100.00%	29.30	380.84	3,310.34	117.17	118.25	127.17	117.25	(0.08)	-		
3-4YD Container	2017	117	3	0%	SL	10	127		2,717.63	-	2,717.63	22.65	271.76	-	271.76	100.00%	271.76	22.65	22.65	100.00%	22.65	294.41	2,559.10	117.17	118.25	127.17	117.25	(0.08)	-		
Subtotal									68,446.69	-	68,446.69	574.87	4,518.55	-	4,518.55		4,518.55	43,140.58	43,140.58		43,140.58	47,659.13	23,046.84						(0.00)	-	
Total Containers									68,446.69		68,446.69	574.87	4,518.55		4,518.55		4,518.55	43,140.58	43,140.58		43,140.58	47,659.13	23,046.84							(0.00)	-
Woodland Containers									-		-	-	-		-		-	-	-		-	-	-								-
Trucks-Drop Box									-		-	-	-		-		-	-	-		-	-	-								-
95 Peterbilt 320 #9	1994	94	8	20%	SL	10	104		112,877.00	-	90,301.60	752.51	-	-	-	100.00%	-	90,301.60	90,301.60	100.00%	90,301.60	90,301.60	22,575.40	94.58	118.25	104.58	117.25	(0.08)	-	-	
TK#27-2012 Peterbilt 365	2012	112	4	20%	SL	7	119		207,269.18	-	165,815.34	1,973.99	23,687.91	-	23,687.91	100.00%	23,687.91	118,439.53	118,439.53	100.00%	118,439.53	142,127.44	76,985.70	112.25	118.25	119.25	117.25	(0.08)	-	-	
Subtotal									320,146.18		256,116.94	2,726.51	23,687.91		23,687.91		23,687.91	208,741.13	208,741.13		208,741.13	232,429.04	99,561.10								-
New Drop Truck - none									-		-	-	-		-		-	-	-		-	-	-								-
Subtotal Truck-Drop Trucks									320,146.18		256,116.94	2,726.51	23,687.91		23,687.91		23,687.91	208,741.13	208,741.13		208,741.13	232,429.04	99,561.10								-
Trucks-Packers									-		-	-	-		-		-	-	-		-	-	-								-
06 Peterbilt Mbl #10 Body	2005	105	11	20%	SL	10	115		94,830.21	-	75,864.17	632.20	-	-	-	100.00%	-	75,864.17	75,864.17	100.00%	75,864.17	75,864.17	18,966.04	105.83	118.25	115.83	117.25	(0.08)	-	-	
07 Peterbilt Mbl #10 Chassis	2007	107	8	20%	SL	10	117		121,828.00	-	97,462.40	812.19	3,248.75	-	3,248.75	100.00%	3,248.75	94,213.65	94,213.65	100.00%	94,213.65	97,462.40	25,989.97	107.58	118.25	117.58	117.25	(0.08)	-	-	
12 In-dash JVC Blue Tooth Stereos	2009	109	7	20%	SL	7	116		3,809.30	-	3,047.44	362.38	-	-	-	100.00%	-	3,047.44	3,047.44	100.00%	3,047.44	761.86	109.50	118.25	116.50	117.25	(0.08)	-	-		
2011 Peterbilt 32 - TK#New15	2010	110	12	20%	SL	7	117		119,562.00	-	111,489.60	1,327.26	10,618.06	-	10,618.06	100.00%	10,618.06	100,871.54	100,871.54	100.00%	100,871.54	111,489.60	33,181.43	110.92	118.25	117.92	117.25	(0.08)	-	-	
TK#New 15 Compactor	2010	110	12	20%	SL	7	117		118,040.72	-	94,432.58	1,124.20	8,993.58	-	8,993.58	100.00%	8,993.58	85,439.00	8												

Waste Control, Inc.

WORKPAPER 1 - DEPRECIATION, Continued
In Support of Tariff 19 effective September 7, 2018

9 Months in first year
3 Months in second year
117 First year
118 Second year

Inactive asset

Asset Description	Date in Service	Date in Service	Salvage Value	Mthd	Life	Year Fully Dep.	Asset Disposal	Asset Cost	Asset Disposal	Depreciable Cost	Monthly Depr.	Test year Depr.	Disposal Depr.	Total Test yr. %	Total %	Total Allocated Test year	Beginning Accumulated Depreciation 4/1/2017	Allocated Accumulated Depreciation 3/31/2018	Branch Allo.	Allocated Accum. Depr. 4/1/2017	Allocated Accum. Depr. 3/31/2018	Average Investment	Purchase date				
																							A	B	C	D	E
100-100 gallon trashbarrels	2005	105	2	0%	SL	8	113	5,101.32	-	5,101.32	53.14	-	-	100.00%	-	5,101.32	5,101.32	0.00%	5,101.32	5,101.32	-	105.08	118.25	113.08	117.25	(08)	
50-35 gallon trashbarrels	2005	105	3	0%	SL	8	113	6,084.11	-	6,084.11	65.75	-	-	100.00%	-	6,084.11	6,084.11	0.00%	6,084.11	6,084.11	-	106.17	118.25	113.17	117.25	(08)	
100-65 gallon trashbarrels	2005	105	5	0%	SL	8	113	2,465.25	-	2,465.25	25.68	-	-	100.00%	-	2,465.25	2,465.25	0.00%	2,465.25	2,465.25	-	105.33	118.25	113.33	117.25	(08)	
100-65 gallon trashbarrels	2005	105	5	0%	SL	8	113	5,301.00	-	5,301.00	55.22	-	-	100.00%	-	5,301.00	5,301.00	0.00%	5,301.00	5,301.00	-	105.33	118.25	113.33	117.25	(08)	
100-65 gallon trashbarrels	2005	105	6	0%	SL	8	113	4,200.30	-	4,200.30	43.75	-	-	100.00%	-	4,200.30	4,200.30	0.00%	4,200.30	4,200.30	-	105.42	118.25	113.42	117.25	(08)	
100-100 gallon trashbarrels	2005	105	7	0%	SL	8	113	5,923.50	-	5,923.50	61.70	-	-	100.00%	-	5,923.50	5,923.50	0.00%	5,923.50	5,923.50	-	105.50	118.25	113.50	117.25	(08)	
100-100 gallon trashbarrels	2005	105	9	0%	SL	8	113	5,842.73	-	5,842.73	60.86	-	-	100.00%	-	5,842.73	5,842.73	0.00%	5,842.73	5,842.73	-	105.67	118.25	113.67	117.25	(08)	
100-65 gallon trashbarrels	2005	105	9	0%	SL	8	113	4,765.72	-	4,765.72	49.64	-	-	100.00%	-	4,765.72	4,765.72	0.00%	4,765.72	4,765.72	-	105.67	118.25	113.67	117.25	(08)	
50-65 gallon trashbarrels	2005	105	11	0%	SL	8	113	2,692.50	-	2,692.50	28.05	-	-	100.00%	-	2,692.50	2,692.50	0.00%	2,692.50	2,692.50	-	105.83	118.25	113.83	117.25	(08)	
100-65 gallon trashbarrels	2005	105	12	0%	SL	8	113	5,247.14	-	5,247.14	54.66	-	-	100.00%	-	5,247.14	5,247.14	0.00%	5,247.14	5,247.14	-	105.92	118.25	113.92	117.25	(08)	
50-65 gallon trashbarrels	2006	106	3	0%	SL	8	114	2,568.11	-	2,568.11	25.75	-	-	100.00%	-	2,568.11	2,568.11	0.00%	2,568.11	2,568.11	-	106.17	118.25	114.17	117.25	(08)	
50-65 gallon trashbarrels	2006	106	3	0%	SL	8	114	2,907.90	-	2,907.90	30.29	-	-	100.00%	-	2,907.90	2,907.90	0.00%	2,907.90	2,907.90	-	106.17	118.25	114.17	117.25	(08)	
24-100 gallon trashbarrels	2006	106	6	0%	SL	8	114	1,421.64	-	1,421.64	14.81	-	-	100.00%	-	1,421.64	1,421.64	0.00%	1,421.64	1,421.64	-	106.42	118.25	114.42	117.25	(08)	
100-65 gallon trashbarrels	2006	106	6	0%	SL	8	114	5,061.90	-	5,061.90	52.73	-	-	100.00%	-	5,061.90	5,061.90	0.00%	5,061.90	5,061.90	-	106.42	118.25	114.42	117.25	(08)	
50-100 gallon trashbarrels	2006	106	8	0%	SL	8	114	5,761.95	-	5,761.95	60.02	-	-	100.00%	-	5,761.95	5,761.95	0.00%	5,761.95	5,761.95	-	106.58	118.25	114.58	117.25	(08)	
50-65 gallon trashbarrels	2006	106	10	0%	SL	8	114	2,584.80	-	2,584.80	26.93	-	-	100.00%	-	2,584.80	2,584.80	0.00%	2,584.80	2,584.80	-	106.75	118.25	114.75	117.25	(08)	
100-65 gallon trashbarrels	2006	106	10	0%	SL	8	114	5,061.90	-	5,061.90	52.73	-	-	100.00%	-	5,061.90	5,061.90	0.00%	5,061.90	5,061.90	-	106.75	118.25	114.75	117.25	(08)	
100-35 gallon trashbarrels	2007	107	2	0%	SL	8	115	4,166.91	-	4,166.91	43.41	-	-	100.00%	-	4,166.91	4,166.91	0.00%	4,166.91	4,166.91	-	107.08	118.25	115.08	117.25	(08)	
100-65 gallon trashbarrels	2007	107	2	0%	SL	8	115	5,923.50	-	5,923.50	61.70	-	-	100.00%	-	5,923.50	5,923.50	0.00%	5,923.50	5,923.50	-	107.08	118.25	115.08	117.25	(08)	
100-100 gallon trashbarrels	2007	107	5	0%	SL	8	115	6,785.10	-	6,785.10	70.68	-	-	100.00%	-	6,785.10	6,785.10	0.00%	6,785.10	6,785.10	-	107.33	118.25	115.33	117.25	(08)	
100-100 gallon trashbarrels	2007	107	9	0%	SL	8	115	6,946.65	-	6,946.65	72.36	-	-	100.00%	-	6,946.65	6,946.65	0.00%	6,946.65	6,946.65	-	107.67	118.25	115.67	117.25	(08)	
100-65 gallon trashbarrels	2007	107	11	0%	SL	8	115	5,869.65	-	5,869.65	61.14	-	-	100.00%	-	5,869.65	5,869.65	0.00%	5,869.65	5,869.65	-	107.83	118.25	115.83	117.25	(08)	
50-100 gallon trashbarrels	2007	107	11	0%	SL	8	115	3,473.33	-	3,473.33	36.18	-	-	100.00%	-	3,473.33	3,473.33	0.00%	3,473.33	3,473.33	-	107.83	118.25	115.83	117.25	(08)	
100-65 gallon trashbarrels	2007	107	12	0%	SL	8	115	5,869.65	-	5,869.65	61.14	-	-	100.00%	-	5,869.65	5,869.65	0.00%	5,869.65	5,869.65	-	107.83	118.25	115.83	117.25	(08)	
50-100 gallon trashbarrels	2008	108	1	0%	SL	8	116	3,069.45	-	3,069.45	31.97	-	-	100.00%	-	3,069.45	3,069.45	0.00%	3,069.45	3,069.45	-	108.00	118.25	116.00	117.25	(08)	
100-35 gallon trashbarrels	2008	108	1	0%	SL	8	116	4,200.30	-	4,200.30	43.75	-	-	100.00%	-	4,200.30	4,200.30	0.00%	4,200.30	4,200.30	-	108.00	118.25	116.00	117.25	(08)	
100-100 gallon trashbarrels	2008	108	5	0%	SL	8	116	7,162.05	-	7,162.05	74.60	-	-	100.00%	-	7,162.05	7,162.05	0.00%	7,162.05	7,162.05	-	108.33	118.25	116.33	117.25	(08)	
100-65 gallon trashbarrels	2008	108	9	0%	SL	8	116	6,273.53	-	6,273.53	65.35	-	-	100.00%	-	6,273.53	6,273.53	0.00%	6,273.53	6,273.53	-	108.67	118.25	116.67	117.25	(08)	
100-65 gallon trashbarrels	2008	108	10	0%	SL	8	116	7,081.28	-	7,081.28	73.76	-	-	100.00%	-	7,081.28	7,081.28	0.00%	7,081.28	7,081.28	-	108.75	118.25	116.75	117.25	(08)	
25-35 gallon trashbarrels	2009	109	5	0%	SL	10	119	1,227.37	-	1,227.37	10.23	122.74	122.74	100.00%	122.74	971.67	971.67	0.00%	971.67	1,094.40	194.33	109.33	118.25	119.33	117.25	(08)	
25-100 gallon trashbarrels	2009	109	5	0%	SL	10	119	1,712.92	-	1,712.92	14.27	171.29	171.29	100.00%	171.29	1,356.06	1,356.06	0.00%	1,356.06	1,527.35	171.29	109.33	118.25	119.33	117.25	(08)	
50-65 gallon trashbarrels	2009	109	5	0%	SL	10	119	2,872.82	-	2,872.82	23.94	287.23	287.23	100.00%	287.23	2,274.32	2,274.32	0.00%	2,274.32	2,561.60	454.86	109.33	118.25	119.33	117.25	(08)	
25-35 gallon trashbarrels	2009	109	9	0%	SL	10	119	1,227.37	-	1,227.37	10.23	122.74	122.74	100.00%	122.74	961.44	961.44	0.00%	961.44	1,084.18	204.56	109.42	118.25	119.42	117.25	(08)	
25-100 gallon trashbarrels	2009	109	6	0%	SL	10	119	1,712.92	-	1,712.92	14.27	171.29	171.29	100.00%	171.29	1,341.79	1,341.79	0.00%	1,341.79	1,513.08	285.49	109.42	118.25	119.42	117.25	(08)	
50-65 gallon trashbarrels	2009	109	6	0%	SL	10	119	2,872.32	-	2,872.32	23.94	287.23	287.23	100.00%	287.23	2,249.98	2,249.98	0.00%	2,249.98	2,537.22	478.72	109.42	118.25	119.42	117.25	(08)	
100-100 gallon trashbarrels	2009	109	7	0%	SL	10	119	6,675.00	-	6,675.00	55.63	667.50	667.50	100.00%	667.50	5,173.13	5,173.13	0.00%	5,173.13	5,840.63	1,168.13	109.50	118.25	119.50	117.25	(08)	
100-65 gallon trashbarrels	2009	109	7	0%	SL	10	119	6,447.03	-	6,447.03	53.73	644.70	644.70	100.00%	644.70	4,996.45	4,996.45	0.00%	4,996.45	5,641.15	1,128.23	109.50	118.25	119.50	117.25	(08)	
100-100 gallon trashbarrels	2009	109	9	0%	SL	10	119	8,524.10	-	8,524.10	71.03	852.41	852.41	100.00%	852.41	6,464.11	6,464.11	0.00%	6,464.11	7,316.52	1,633.79	109.67	118.25	119.67	117.25	(08)	
10-440 gallon trashbarrels-WD	2009	109	9	0%	SL	10	119	3,560.70	-	3,560.70	29.67	356.07	356.07	100.00%	356.07	2,700.20	2,700.20	0.00%	2,700.20	3,056.27	682.47	109.67	118.25	119.67	117.25	(08)	
50-35 gallon trashbarrels	2009	109	10	0%	SL	10	119	2,724.48	-	2,724.48	22.70	272.45	272.45	100.00%	272.45	2,043.36	2,043.36	0.00%	2,043.36	2,315.81	544.90	109.75	118.25	119.75	117.25	(08)	
100-35 gallon trashbarrels	2010	110	2	0%	SL	10	120	5,287.10	-	5,287.10	44.06	528.71	528.71	100.00%	528.71	3,789.09											

Waste Control, Inc.

WORKPAPER 1 - DEPRECIATION, Continued
In Support of Tariff 19 effective September 7, 2018

9 Months in first year
3 Months in second year
117 First year
118 Second year

A.	Purchase date
B.	End of Test Period
C.	Date fully Depr
D.	Beg of Test Period
E.	Disposition Date

Asset Description	Date in Service			Salvage Value	Mthd	Life	Year Fully Dep.		Asset Cost	Asset Dep	Depreciable Cost	Monthly Depr.	Test year Depr.	Disp Year	Total Test yr. %	Total Allocated Test year Depr.	Beginning Accumulated Depreciation 4/1/2017	Allocated Accumulated Depreciation 3/31/2018	Branch Allo. %	Allocated Accum. Depr. 4/1/2017	Allocated Accum. Depr. 3/31/2018	Average Investment	A. B. C. D. E.								
	Yr	Mo	Day				Yr.	Mo.															Cost	Dep	Depr.	Depr.	Depr.	Depr.	Depr.	Depr.	Depr.
25-100 Gallon Trash Cans	2015	115	11	0%	SL	10	125		2,384.80	-	2,384.80	19.87	238.48	-	238.48	100.00%	238.48	337.85	337.85	100.00%	337.85	576.33	1,927.71	115.83	B	25.83	117.25	(0.08)	-		
50-65U WCLL Cart	2015	115	11	0%	SL	10	125		4,065.00	-	4,065.00	33.88	406.50	-	406.50	100.00%	406.50	575.88	575.88	100.00%	575.88	982.38	3,283.62	115.83	B	25.83	117.25	(0.08)	-		
25-100 Gallon Trash Cans	2015	115	12	0%	SL	10	125		2,384.80	-	2,384.80	19.87	238.48	-	238.48	100.00%	238.48	317.97	317.97	100.00%	317.97	556.45	1,947.59	115.92	B	25.92	117.25	(0.08)	-		
25-100 Gallon Trash Cans	2015	115	12	0%	SL	10	125		2,384.80	-	2,384.80	19.87	238.48	-	238.48	100.00%	238.48	317.97	317.97	100.00%	317.97	556.45	1,947.59	115.92	B	25.92	117.25	(0.08)	-		
50-35 Gallon Trash Cans	2016	116	1	0%	SL	10	126		3,631.40	-	3,631.40	30.26	363.14	-	363.14	100.00%	363.14	453.93	453.93	100.00%	453.93	817.07	2,995.91	116.00	B	26.00	117.25	(0.08)	-		
50-60 Gallon Trash Cans	2016	116	1	0%	SL	10	126		4,065.00	-	4,065.00	33.88	406.50	-	406.50	100.00%	406.50	508.13	508.13	100.00%	508.13	914.63	3,353.63	116.00	B	26.00	117.25	(0.08)	-		
50-60 Gallon Trash Cans	2016	116	2	0%	SL	10	126		4,769.60	-	4,769.60	39.75	476.96	-	476.96	100.00%	476.96	556.45	556.45	100.00%	556.45	1,033.41	3,974.67	116.08	B	26.08	117.25	(0.08)	-		
50-60 Gallon Trash Cans	2016	116	4	0%	SL	10	126		4,065.00	-	4,065.00	33.88	406.50	-	406.50	100.00%	406.50	406.50	406.50	100.00%	406.50	813.00	3,455.25	116.25	B	26.25	117.25	(0.08)	-		
50-60 Gallon Trash Cans	2016	116	5	0%	SL	10	126		4,254.70	-	4,254.70	35.46	425.47	-	425.47	100.00%	425.47	390.01	390.01	100.00%	390.01	815.48	3,651.95	116.33	B	26.33	117.25	(0.08)	-		
15-300 Gallon Trash Cans	2016	116	6	0%	SL	10	126		5,040.60	-	5,040.60	42.01	504.06	-	504.06	100.00%	504.06	420.05	420.05	100.00%	420.05	924.11	4,368.52	116.42	B	26.42	117.25	(0.08)	-		
50-65 Gallon Trash Cans	2016	116	7	0%	SL	10	126		3,631.39	-	3,631.39	30.26	363.14	-	363.14	100.00%	363.14	272.35	272.35	100.00%	272.35	635.49	3,177.47	116.50	B	26.50	117.25	(0.08)	-		
50-35 Gallon Trash Cans	2016	116	7	0%	SL	10	126		4,065.00	-	4,065.00	33.88	406.50	-	406.50	100.00%	406.50	304.88	304.88	100.00%	304.88	711.38	3,556.88	116.50	B	26.50	117.25	(0.08)	-		
50-60 Gallon Trash Cans	2016	116	9	0%	SL	10	126		4,065.00	-	4,065.00	33.88	406.50	-	406.50	100.00%	406.50	237.12	237.12	100.00%	237.12	643.62	3,624.63	116.67	B	26.67	117.25	(0.08)	-		
50-60 Gallon Trash Cans	2016	116	9	0%	SL	10	126		4,065.00	-	4,065.00	33.88	406.50	-	406.50	100.00%	406.50	237.12	237.12	100.00%	237.12	643.62	3,624.63	116.67	B	26.67	117.25	(0.08)	-		
50-95 Gallon Trash Cans	2016	116	11	0%	SL	10	126		4,769.60	-	4,769.60	39.75	476.96	-	476.96	100.00%	476.96	198.73	198.73	100.00%	198.73	675.69	4,332.39	116.83	B	26.83	117.25	(0.08)	-		
40-60 Gallon Trash Cans	2017	117	3	0%	SL	10	127		3,252.00	-	3,252.00	27.10	325.20	-	325.20	100.00%	325.20	27.10	27.10	100.00%	27.10	352.30	3,062.30	117.17	B	27.17	117.25	(0.08)	-		
35-95 Gallon Trash Cans	2017	117	1	0%	SL	10	127		3,338.72	-	3,338.72	27.82	333.87	-	333.87	100.00%	333.87	83.47	83.47	100.00%	83.47	417.34	3,088.32	117.00	B	27.00	117.25	(0.08)	-		
30-95 Gallon Trash Cans	2017	117	2	0%	SL	10	127		2,851.20	-	2,851.20	23.76	285.12	-	285.12	100.00%	285.12	47.52	47.52	100.00%	47.52	332.64	2,661.12	117.08	B	27.08	117.25	(0.08)	-		
40-60 Gallon Trash Cans	2017	117	3	0%	SL	10	127		2,551.74	-	2,551.74	21.26	255.17	-	255.17	100.00%	255.17	21.26	21.26	100.00%	21.26	276.44	2,402.89	117.17	B	27.17	117.25	(0.08)	-		
50-60 Gallon Trash Cans	2017	117	4	0%	SL	10	127		4,065.00	-	4,065.00	33.88	406.50	-	406.50	100.00%	406.50	135.50	135.50	100.00%	135.50	542.00	3,726.25	116.92	B	26.92	117.25	(0.08)	-		
48-35 Gallon Trash Cans	2017	117	4	0%	SL	10	127		3,486.14	-	3,486.14	29.05	348.61	-	348.61	100.00%	348.61	-	-	100.00%	-	406.50	3,861.75	117.25	B	27.25	117.25	(0.08)	-		
55-60 Gallon Trash Cans	2017	117	6	0%	SL	10	127		4,471.50	-	4,471.50	37.26	372.62	-	372.62	100.00%	372.62	-	-	100.00%	-	372.62	4,285.19	117.42	B	27.42	117.25	(0.08)	-		
49-95 Gallon Trash Cans	2017	117	6	0%	SL	10	127		5,001.40	-	5,001.40	41.68	416.78	-	416.78	100.00%	416.78	-	-	100.00%	-	416.78	4,793.01	117.42	B	27.42	117.25	(0.08)	-		
51-95 Gallon TC-100 Trash Cans (Brown)	2017	117	7	0%	SL	10	127		5,205.54	-	5,205.54	43.38	390.42	-	390.42	100.00%	390.42	-	-	100.00%	-	390.42	5,010.33	117.50	B	27.50	117.25	(0.08)	-		
36-60G EMP 65U Trash Cans (Green)	2017	117	7	0%	SL	10	127		2,926.80	-	2,926.80	24.39	219.51	-	219.51	100.00%	219.51	-	-	100.00%	-	219.51	2,817.05	117.50	B	27.50	117.25	(0.08)	-		
29-95 Gallon TC-100 Trash Cans (Green)	2017	117	8	0%	SL	10	127		2,960.01	-	2,960.01	24.67	197.33	-	197.33	100.00%	197.33	-	-	100.00%	-	197.33	2,861.34	117.58	B	27.58	117.25	(0.08)	-		
25-95 Gallon TC-100 Trash Cans (Green)	2017	117	9	0%	SL	10	127		2,551.74	-	2,551.74	21.26	148.85	-	148.85	100.00%	148.85	-	-	100.00%	-	148.85	2,477.31	117.67	B	27.67	117.25	(0.08)	-		
78-95G TC-100 Trash Cans (Green)	2017	117	10	0%	SL	10	127		7,961.42	-	7,961.42	66.35	398.07	-	398.07	100.00%	398.07	-	-	100.00%	-	398.07	7,762.38	117.75	B	27.75	117.25	(0.08)	-		
50-60G EMP 65U Trash Cans (Green)	2017	117	12	0%	SL	10	127		4,697.51	-	4,697.51	39.15	156.58	-	156.58	100.00%	156.58	-	-	100.00%	-	156.58	4,619.22	117.92	B	27.92	117.25	(0.08)	-		
Subtotal									690,861.76	-	690,861.76	6,442.85	34,896.61	-	34,896.61		34,896.61	450,775.96	450,775.96		450,775.96	485,672.57	2,222,637.49								
Total Cuts									\$ 690,861.76		\$ 690,861.76	\$ 6,442.85	\$ 34,896.61		\$ 34,896.61		\$ 34,896.61	\$ 450,775.96	\$ 450,775.96		\$ 450,775.96	\$ 485,672.57	\$ 2,222,637.49								
Costs less Woodland									v \$ 681,315.07		\$ 681,315.07	\$ 6,442.85	\$ 34,896.61		\$ 34,338.72		\$ 34,338.72	\$ 442,812.97	\$ 442,812.97		\$ 442,812.97	\$ 477,151.69	\$ 2,213,327.74								
Leasehold Improvements																															
Office Remodel	2000	100	6	0%	SL	20	120		4,796.77	-	4,796.77	19.99	239.84	-	239.84	100.00%	239.84	4,037.28	4,037.28	100.00%	4,037.28	4,277.12	639.57	100.42	B	118.25	120.42	117.25	(0.08)	-	
Water/Oil Separator Boneyard	2000	100	8	0%	SL	20	120		3,506.70	-	3,506.70	14.61	175.34	-	175.34	100.00%	175.34	2,922.25	2,922.25	100.00%	2,922.25	3,097.59	496.78	100.58	B	118.25	120.58	117.25	(0.08)	-	
Finish downstairs office	2000	100	9	0%	SL	20	120		1,717.30	-	1,717.30	7.16	85.87	-	85.87	100.00%	85.87	1,423.93	1,423.93	100.00%	1,423.93	1,509.79	250.44	100.67	B	118.25	120.67	117.25	(0.08)	-	
Improvements on Bathroom	2000	100	10	0%	SL	20	120		822.31	-	822.31	3.43	41.12	-	41.12	100.00%	41.12	678.41	678.41	100.00%	678.41	719.52	123.35	100.75	B	118.25	120.75	117.25	(0.08)	-	
Remodel downstairs bath	2000	100	11	0%	SL	20	120		797.32	-	797.32																				

Waste Control, Inc.

WORKPAPER 2 - LABOR ANALYSIS
In Support of Tariff 19 effective September 7, 2018

Employee	04/01/17 - 03/31/18		Regular Hours	OT Hours	PTO Hours	Holiday Hours	Sick Hours	Test Year Total Hours	Beginning Accrued Vacation		Ending Accrued Vacation		Beginning Accrued Payroll		Ending Accrued Payroll		Total		Per G/L	Reclass	
	Gross Wages								Hours	Amount	Hours	Amount	Hours	Amount	Hours	Amount	Hours	Amount			Hours
Richard Ensign - db mg (all cos)	78,551		1832	0	200	48	0	2080	-	-	-	-	(16)	(525)	16	549	2,080	78,575	-	78,575	
Management Fees	204,000																2,080	204,000	204,000	-	
MANAGEMENT	282,551		1832	0	200	48	0	2080	-	-	-	-	(16)	(525)	16	549	2,080	282,575			
Terri Turner - office mg	98,699		1895	254	176	48	0	2373	(8)	(291)	8	312	(6)	(215)	20	782	2,387	99,287			
Kami Dykstra	37,114		1856	6	64	48	0	1974	24	436	-	-	(16)	(291)	14	253	1,996	37,512			
Lacey Gray	2,684		130	0	0	0	0	130	-	-	-	-	-	-	4	75	134	2,759			
SUPER/BILLING/OFFICE	138,497		3881	260	240	96	0	4477	16	145	8	312	(22)	(506)	38	1,110	4,517	139,558	211,602	(72,044)	
Jason Bebout	47,280		1844	1	80	48	0	1973	-	-	80	1,574	(16)	(317)	25	499	2,062	49,037			
Kyle Miller	-		0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-			
Rafael Garcia	51,230		1680	181	286	48	0	2195	(80)	(1,682)	80	1,716	(15)	(318)	24	511	2,204	51,457			
Kevin Salinas	54,131		1972	193	112	48	0	2325	(80)	(1,682)	104	2,231	(17)	(364)	25	529	2,357	54,845			
Jeff Sugg	50,009		1088	0	208	48	0	1344	(48)	(1,009)	80	1,716	(6)	(128)	9	203	1,379	50,790			
William Hainline	43,509		1711	0	80	48	0	1839	(8)	(142)	56	1,013	(14)	(248)	21	387	1,894	44,519			
Kyle Horton	2,002		112	9	0	0	0	121	-	-	-	-	-	-	-	-	-	121	2,002		
Cody Bartel	43,439		1976	290	88	48	16	2418	(80)	(1,276)	80	1,432	(20)	(314)	18	327	2,416	43,608			
Tyler Inman	25,397		1372	230	0	24	0	1626	-	-	-	-	-	-	8	112	1,634	25,509			
DRIVERS	316,997		11755	904	854	312	16	13841	(296)	(5,792)	480	9,682	(88)	(1,688)	130	2,568	14,067	321,767	508,408	(186,642)	
Dave Ritola (100% drop box)	79,698		1919	704	168	40	32	2863	(16)	(355)	40	904	(22)	(496)	22	433	2,887	80,184			
Henry Peltier (100% drop box)	73,825		2027	677	80	48	8	2840	(72)	(1,596)	128	2,893	(22)	(470)	19	486	2,893	75,138			
DROP BOX	153,523		3946	1381	248	88	40	5703	(88)	(1,950)	168	3,797	(44)	(966)	41	919	5,780	155,323	-	155,323	
Loren Gonzales	6,082		325	58	0	0	0	383	-	-	-	-	-	-	-	-	383	6,082			
David Akans	2,210		196	3	0	0	0	199	-	-	-	-	-	-	-	-	199	2,210			
Clayton Carney	5,066		415	17	0	0	0	432	-	-	-	-	-	-	-	-	432	5,066			
Weslie Coates	11,381		644	112	0	16	0	772	-	-	-	-	-	-	-	-	772	11,381			
Jagmeet Deol	6,657		363	59	0	0	0	422	-	-	-	-	-	-	-	-	422	6,657			
David Murray	7,558		541	0	37	16	0	594	-	-	-	-	(11)	(135)	-	-	583	7,423			
Arnold Messex	6,338		373	38	0	0	0	411	-	-	-	-	-	-	-	-	411	6,338			
Maxwell Tilton	4,917		347	26	0	8	0	381	-	-	-	-	-	-	-	-	381	4,917			
Joshua Holder	-		0	0	0	0	0	0	-	-	-	-	(19)	(243)	-	-	(19)	(243)			
OTHER LABOR	50,209		3204	313	37	40	0	3594	-	-	-	-	(30)	(378)	-	-	3,564	49,831	-	49,831	
Larry Lamkin - maint super	98,093		1890	228	180	48	0	2346	(196)	(7,475)	192	7,469	(16)	(614)	19	737	2,345	98,209			
Glenn Miller	59,058		1673	159	80	48	0	1960	(16)	(456)	-	-	(16)	(442)	22	628	1,950	58,787			
Todd Hall	27,490		1030	230	0	0	0	1260	-	-	-	-	-	-	21	410	1,281	27,900			
Devon Curtis	33,470		1583	144	132	48	0	1907	(56)	(932)	64	1,086	(19)	(313)	18	301	1,914	33,612			
Ryan Larsen	60,653		2034	708	88	40	0	2870	(64)	(1,186)	80	1,512	(22)	(404)	29	546	2,893	61,121			
Nathan Richardson	37,645		1940	137	16	48	0	2141	-	-	40	713	(19)	(275)	19	331	2,181	38,415			
Travis Smith	38,937		1885	49	92	48	28	2102	(80)	(1,417)	108	1,950	(13)	(236)	11	207	2,128	39,442			
MECHANICS	355,346		12035	1655	588	280	28	14586	(412)	(11,466)	484	12,731	(105)	(2,283)	139	3,160	14,692	357,487	382,256	(24,769)	
	1,297,123		36653	4513	2167	864	84	44281	(780)	(19,064)	1,140	26,522	(305)	(6,346)	364	8,306	44,700	1,306,541	2,026,277	18,786	

Restated

Per G/L Reclass

WASTE CONTROL, INC.

WORKPAPER 2 - LABOR ANALYSIS, Continued

In Support of Tariff 19 effective September 7, 2018

Employee	Salary/ Hourly	Overtime Rate	Eligible for 7% SEP	Life Insurance	Medical/ Dental	Test Period Rate	3.6% COLA Effective 7/1/2018 Rate	Test Year Totals		12 Months at 7/1/18 Rate	12 Months OT 7/1/18 Rate	Commissions	
								Hours	Amount			PerHaul PieceWork	Mfee Bonus
Richard Ensign - db mg (all cos)	S	No overtime	Y	Y	Y	34.33	35.57	2,080	78,575	73,977	-	4,786	2,707
Management Fees									204,000				
MANAGEMENT								<u>2,080</u>	<u>282,575</u>				
Terri Turner - office mg	H	1.5 over 40 hrs	Y	Y	Y	38.99	40.39	2,373	99,287	85,594	15,390	-	2,707
Kami Dykstra	H	1.5 over 40 hrs	Y	Y	Y	18.54	19.21	1,974	37,512	37,915	173	-	651
Lacey Gray	H	1.5 over 40 hrs	N	N	N	20.71	21.46	130	2,759	-	-	-	-
SUPER/BILLING/OFFICE								<u>4,477</u>	<u>139,558</u>				
Jason Bebout	S	Guaranteed 3 hrs OT/week	Y	Y	Y	19.68	20.39	2,062	49,037	42,041	4,771	-	1,000
Rafael Garcia	S	Guaranteed 3 hrs OT/week	Y	Y	Y	21.45	22.22	2,195	51,457	-	-	-	-
Alexander Dore	H	1.5 over 40 hrs	Y	Y	Y		17.22			35,818	3,410	-	-
Kevin Salinas	S	Guaranteed 3 hrs OT/week	Y	Y	Y	21.45	22.22	2,325	54,845	47,378	5,200	-	1,964
Jeff Sugg	S	1.5 over 40 hrs	Y	Y	Y	23.80	24.66	2,080	50,790	51,286	-	-	1,636
William Hainline	S	Guaranteed 3 hrs OT/week	Y	Y	Y	18.09	18.74	1,839	44,519	-	-	-	-
Kyle Horton	H	1.5 over 40 hrs	N	N	N	17.22	17.84	121	2,002	-	-	-	-
Cody Bartel	H	1.5 over 40 hrs	Y	Y	Y	17.90	18.54	2,418	43,608	39,462	8,067	-	-
Tyler Inman	S	Guaranteed 3 hrs OT/week	Y	Y	Y	17.22	17.84	1,626	25,509	37,107	4,175	-	-
Mike Hammond	H	1.5 over 40 hrs	Y	Y	Y		13.10			27,248	4,522	-	-
DRIVERS								<u>14,666</u>	<u>321,767</u>				
Dave Ritola (100% drop box)	H	1.5 over 40 hrs	Y	Y	Y	22.60	23.41	2,863	80,184	50,550	24,725	4,945	2,445
Henry Peltier (100% drop box)	H	1.5 over 40 hrs	Y	Y	Y	22.60	23.41	2,840	75,138	50,644	23,777	-	2,337
DROP BOX								<u>5,703</u>	<u>155,323</u>				
Loren Gonzales	H	1.5 over 40 hrs	N	N	N	15.83	16.40	383	6,082	34,112	1,427	-	-
David Akans	H	1.5 over 40 hrs	N	N	N	11.00	11.40	199	2,210	-	-	-	-
Clayton Carney	H	1.5 over 40 hrs	N	N	N	11.50	11.91	432	5,066	7,518	304	-	-
Weslie Coates	H	1.5 over 40 hrs	N	N	N	14.17	14.68	772	11,381	-	-	-	-
Jagmeet Deol	H	1.5 over 40 hrs	N	N	N	14.74	15.27	422	6,657	6,444	1,351	-	-
David Murray	H	1.5 over 40 hrs	Y	Y	Y	12.88	13.34	594	7,423	7,926	-	-	-
Arnold Messex	H	1.5 over 40 hrs	N	N	N	15.83	16.40	411	6,338	6,740	935	-	-
Maxwell Tilton	H	1.5 over 40 hrs	N	N	N	12.55	13.00	381	4,917	4,954	507	-	-
Joshua Holder	H		N	N	N				(243)				
OTHER LABOR								<u>3,594</u>	<u>49,831</u>				
Larry Lamkin - maint super	H	1.5 over 40 hrs	Y	Y	Y	38.90	40.30	2,346	98,209	85,356	13,783	-	2,707
Glenn Miller	H	1.5 over 40 hrs	Y	Y	Y	29.10	30.15	1,960	58,787	59,089	7,190	-	-
Todd Hall	H	1.5 over 40 hrs	Y	Y	Y	22.50	23.31	1,260	27,900	48,485	8,042	-	-
Devon Curtis	H	1.5 over 40 hrs	Y	Y	Y	16.97	17.58	1,907	33,612	-	-	-	-
Ryan Larsen	H	1.5 over 40 hrs	Y	Y	Y	18.90	19.58	2,870	61,121	42,333	20,794	-	-
Nathan Richardson	H	1.5 over 40 hrs	Y	Y	Y	17.83	18.47	2,141	38,415	37,018	3,796	-	-
Travis Smith	H	1.5 over 40 hrs	Y	Y	Y	18.06	18.71	2,102	39,442	38,412	1,375	-	708
MECHANICS								<u>14,586</u>	<u>357,487</u>				
Subtotal										957,407	153,712	9,731	18,863
Notes:								<u>45,106</u>	<u>1,306,541</u>				
Used hourly wage converted from salary per client for salaried employees									1,102,541			3.37%	Wages
Updated tax rates with 2018 information									204,000	mgmt fee		0.00%	Mgt fees
If total hours over 2,080, used formula to remove excess to not double-up on overtime								<u>1,306,541</u>					

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WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

In Support of Tariff 19 effective September 7, 2018

Employee	100.00%	Total Wage Increase	FICA	FUTA	wage base UI rate	47,300 0.0025	2,3803 0.1344	Collection Clerical	7% SEP	Life	Medical/ Dental	Total Fringe		
	Projected Annual													
Richard Ensign - db mg (all cos)	81,470	2,895	6,232	56	118	279.55	5,703	55	55	7,474	19,918			
Management Fees	204,000	-	-	-	-	-	-	-	-	-	-	-		
MANAGEMENT	285,470	2,895	6,232	56	118	280	5,703	55	55	7,474	19,918	(394.32)	19,524	
Terri Turner - office mg	103,691	4,404	7,932	56	118	319	7,258	55	55	7,696	23,435			
Kami Dykstra	38,740	1,227	2,964	56	97	265	2,712	55	55	4,447	10,596			
Lacey Gray	-	(2,759)	-	-	-	-	-	-	-	-	-	-	Inactive	
SUPER/BILLING/OFFICE	142,431	2,872	10,896	112	215	584	9,970	109	109	12,144	34,030	(849)	33,182	
Jason Bebout	47,812	(1,225)	3,658	56	118	4,908	3,347	55	55	4,202	16,344			
Rafael Garcia	-	(51,457)	-	-	-	-	-	-	-	-	-	-	Inactive 2/18	
Alexander Dore	39,227	39,227	3,001	56	98	4,951	2,746	55	55	4,200	15,107		Eligible for benefits 9/1/18	
Kevin Salinas	54,542	(303)	4,172	56	118	5,534	3,818	55	55	6,193	19,946			
Jeff Sugg	52,922	2,131	4,049	56	118	4,951	3,705	55	55	4,437	17,370			
William Hainline	-	(44,519)	-	-	-	-	-	55	55	10,899	10,954		Inactive - medical leave - replaced by Alexander Dore	
Kyle Horton	-	(2,002)	-	-	-	-	-	-	-	-	-	-	Inactive	
Cody Bartel	47,529	3,922	3,636	56	118	5,756	3,327	55	55	7,474	20,422			
Tyler Inman	41,282	15,773	3,158	56	103	3,870	2,890	55	55	4,797	14,929		Replaced Weslie Coates and then Rafael Garcia	
Mike Hammond	31,770	31,770	2,430	56	79	4,951	-	-	-	-	7,517			
DRIVERS	315,083	(6,684)	24,104	392	754	34,921	19,832	383	383	42,203	122,588	(2,780)	119,808	
Dave Ritola (100% drop box)	82,665	2,481	6,324	56	118	6,815	5,787	55	55	7,675	26,829			
Henry Peltier (100% drop box)	76,757	1,619	5,872	56	118	6,760	5,373	55	55	9,099	27,333			
DROP BOX	159,422	4,100	12,196	112	237	13,575	11,160	109	109	16,774	54,162	(1,081)	53,081	
Loren Gonzales	35,539	29,457	2,719	56	89	912	2,488	-	-	4,800	11,063			
David Akans	-	(2,210)	-	-	-	-	-	-	-	-	-	-	Inactive - replaced by Clayton Carney	
Clayton Carney	7,822	2,756	598	56	20	1,028	-	-	-	4,932	6,635		Replaced 6/1 by Bryce Lafrenz at same rate	
Weslie Coates	-	(11,381)	-	-	-	-	-	-	-	-	-	-	Inactive - replaced by Tyler Inman	
Jagmeet Deol	7,796	1,139	596	56	19	1,004	-	-	-	-	1,676			
David Murray	7,926	503	606	56	20	1,414	-	-	-	-	2,096			
Arnold Messex	7,675	1,337	587	56	19	978	-	-	-	-	1,641			
Maxwell Tilton	5,461	544	418	44	14	-	-	-	-	-	475		Inactive	
Joshua Holder	-	243	-	-	-	-	-	-	-	-	-	-	Inactive	
OTHER LABOR	72,218	22,387	5,525	324	181	5,337	2,488	-	-	9,732	23,586	(681)	22,904	
Larry Lamkin - maint super	101,846	3,637	7,791	56	118	5,584	7,129	55	55	3,835	24,569			
Glenn Miller	66,279	7,492	5,070	56	118	4,665	4,640	55	55	4,267	18,872			
Todd Hall	56,527	28,627	4,324	56	118	2,999	3,957	55	55	3,335	14,845			
Devon Curtis	-	(33,612)	-	-	-	-	-	55	55	-	55		Inactive - replaced by Loren Gonzalez	
Ryan Larsen	63,127	2,006	4,829	56	118	6,831	4,419	55	55	4,385	20,694			
Nathan Richardson	40,814	2,399	3,122	56	102	5,096	2,857	55	55	7,315	18,603			
Travis Smith	40,495	1,053	3,098	56	101	5,003	2,835	55	55	4,385	15,533			
MECHANICS	369,088	11,601	28,235	336	676	30,180	25,836	383	383	27,523	113,170	(2,765)	110,405	
Subtotal														
Notes:	1,343,713	37,172	87,188	1,332	2,180	(8,551)	84,876	74,988	1,040	115,850	(8,551)			
Used hourly wage converted from salary per client f	1,139,713	37,172	3.37%		90,700									
Updated tax rates with 2018 information	204,000	-	0.00%		83,067	71,859	66,634	1,010	111,899	334,470	32,985			
If total hours over 2,080, used formula to remove exc	1,343,713	37,172	2.85%											
	1,711,167				7,633	13,017	8,354	30	3,951	32,985	37,172			
					increase	increase	increase	increase	increase	increase	70,156			
										Total				
										increase in				
										payroll				
	1,507,167													

Fringe Benefits %	32.241%
Total Payroll	

WASTE CONTROL, INC.

WORKPAPER 2 - LABOR ANALYSIS, Continued

In Support of Tariff 19 effective September 7, 2018

Employee	Life Insurance	Medical/Dental	Test Year 04/01/17 to 3/31/2018			Forecast 7/1/2018 to 6/30/2019			04/01/17 to 3/31/2018 Life	
			Medical	P/R WH	Expense	Medical	P/R WH	Expense		
Richard Ensign - db mg (all cos)	Y	Y	10,358	(3,025)	7,333	10,899	(3,425)	7,474	55	
Management Fees										
MANAGEMENT			10,358	(3,025)	7,333	10,899	(3,425)	7,474	55	
Terri Turner - office mg	Y	Y	13,687	(6,314)	7,373	13,684	(5,988)	7,696	55	
Kami Dykstra	Y	Y	4,685	(525)	4,160	4,932	(485)	4,447	55	
Lacey Gray										Insurance paid by WCE
SUPER/BILLING/OFFICE			18,372	(6,839)	11,533	18,617	(6,473)	12,144	109	
Jason Bebout	Y	Y	4,675	(345)	4,330	4,562	(360)	4,202	55	
Rafael Garcia	Y	Y	10,836	(4,105)	6,730	-	-	-	55	Inactive 2/18; replaced by Tyler Inman
Alexander Dore	Y	Y				4,200	-	4,200	55	
Kevin Salinas	Y	Y	18,516	(5,172)	13,344	12,204	(6,011)	6,193	55	
Jeff Sugg	Y	Y	4,675	(510)	4,165	4,922	(485)	4,437	55	
William Hainline	Y	Y	10,357	(3,220)	7,137	10,899	-	10,899	55	Inactive - medical leave; replaced by Alexander Dore
Kyle Horton	N	N				-	-	-	-	Inactive
Cody Bartel	Y	Y	10,357	(2,860)	7,497	10,899	(3,425)	7,474	55	
Tyler Inman	Y	Y	1,573	-	1,573	4,922	(125)	4,797	55	Replaced Rafael Garcia
Mike Hammond	Y	Y				-	-	-	55	Insurance 8/18
DRIVERS			60,988	(16,212)	44,776	52,609	(10,406)	42,203	492	
Dave Ritola (100% drop box)	Y	Y	10,375	(3,012)	7,363	10,920	(3,245)	7,675	55	
Henry Peltier (100% drop box)	Y	Y	14,289	(5,277)	9,012	15,050	(5,951)	9,099	55	
DROP BOX			24,665	(8,290)	16,375	25,970	(9,196)	16,774	109	
Loren Gonzales	N	N				6,389	(1,589)	4,800	-	Eligible for insurance 6/1/18
David Akans	N	N				-	-	-	-	
Clayton Carney	N	N				4,932	-	4,932	-	
Weslie Coates	N	N	388	(90)	298	-	-	-	-	
Jagmeet Deol	N	N				-	-	-	-	
David Murray	Y	Y	1,943	(60)	1,883	-	-	-	-	
Arnold Messex	N	N				-	-	-	-	
Maxwell Tilton	N	N				-	-	-	-	
OTHER LABOR			2,330	(150)	2,180	11,322	(1,589)	9,732	-	
Larry Lamkin - maint super	Y	Y	4,685	(195)	4,490	4,932	(1,097)	3,835	55	
Glenn Miller	Y	Y	5,615	(1,375)	4,240	5,469	(1,202)	4,267	55	
Todd Hall	Y	Y	-			4,360	(1,025)	3,335	55	
Devon Curtis	Y	Y	11,201	(3,845)	7,356	-	-	-	55	
Ryan Larsen	Y	Y	6,072	(1,761)	4,311	6,389	(2,004)	4,385	55	
Nathan Richardson	Y	Y	8,000	(2,844)	5,157	10,900	(3,585)	7,315	55	
Travis Smith	Y	Y	6,072	(1,926)	4,146	6,389	(2,004)	4,385	55	
MECHANICS			41,646	(11,945)	29,701	38,440	(10,917)	27,523	383	
			158,360	(46,461)	111,899	157,856	(42,006)	115,850	1,149	

WASTE CONTROL, INC.

WORKPAPER 3 - LICENSE FEE ANALYSIS

In Support of Tariff 19 effective September 7, 2018

Source: General Ledger

<u>Date</u>	<u>To</u>	<u>Description</u>	<u>782.1</u>	<u>Taxes</u>	<u>Shop</u>	<u>Regular Route</u>	<u>Drop Box Trucks</u>	
4/24/2017	Morpho Trust USA	Twic card for long haul drivers	125.25	-	125.25	-	-	-
4/24/2017	Morpho Trust USA	Twic card for long haul drivers	125.25	-	125.25	-	-	-
5/11/2017	CC Auditor	TL 109	42.75	-	42.75	-	-	-
5/11/2017	CC Auditor	TK#9	788.00	-	-	-	788.00	-
6/19/2017	CC Auditor	TL 130	42.75	-	42.75	-	-	-
6/19/2017	CC Auditor	TK#4	866.00	-	-	866.00	-	-
8/7/2017	CC Auditor	Prius	68.75	-	68.75	-	-	-
10/4/2017	CC Auditor	TK#39	196.00	-	-	196.00	-	-
10/4/2017	CC Auditor	TK#39	(196.00)	-	-	(196.00)	-	-
10/6/2017	CC Auditor	TK#7	866.00	-	-	866.00	-	-
10/6/2017	CC Auditor	TK#13	106.00	-	-	106.00	-	-
10/6/2017	CC Auditor	TK#46	866.00	-	-	866.00	-	-
10/6/2017	CC Auditor	TK#10	804.00	-	-	804.00	-	-
10/31/2017	Columbia Ford	Licensing refund	(26.50)	-	(26.50)	-	-	-
11/2/2017	CC Auditor	TK#41	106.00	-	-	106.00	-	-
11/30/2017	Columbia Ford	Licensing refund	(2,000.00)	-	(2,000.00)	-	-	-
11/30/2017	Columbia Ford	Licensing refund	(36.00)	-	(36.00)	-	-	-
12/4/2017	CC Auditor	TK#15	866.00	-	-	866.00	-	-
12/4/2017	CC Auditor	TK#39	139.00	-	-	139.00	-	-
1/16/2018	CC Treasury	TK#27	121.00	-	-	-	121.00	-
1/16/2018	CC Treasury	TK#27	850.00	-	-	-	850.00	-
2/26/2018	Master License Service	TK#24	850.00	-	-	850.00	-	-
		Total	<u>5,570.25</u>					
		Taxes and Licensing	<u>-</u>					
			<u>\$ 5,570.25</u>	<u>\$ -</u>	<u>\$ (1,657.75)</u>	<u>\$ 5,469.00</u>	<u>\$ 1,759.00</u>	<u>5,570.25</u>

WASTE CONTROL, INC.

WORKPAPER 4 - DUES AND SUBSCRIPTIONS ANYALSIS

In Support of Tariff 19 effective September 7, 2018

Source: General Ledger

	Washington Refuse & Recycle	WRRRA PAC	Total
April	\$ 1,070	\$ 350	\$ 1,420
May	1,070	350	1,420
June	1,070	350	1,420
July	1,070	350	1,420
August	1,070	350	1,420
September	1,070	350	1,420
October	1,070	350	1,420
November	1,070	350	1,420
December	1,070	350	1,420
January	1,070	350	1,420
February	1,070	350	1,420
March	1,070	350	1,420
	<u>\$ 12,840</u>	<u>\$ 4,200</u>	<u>\$ 17,040</u>
		(2)	
14% Lobbying	1,798		
	(1)		
		(1) Lobbying \$	(1,798)
		(2) WRRRA PAC	(4,200)
		Total Disallowed:	<u>(5,998)</u>
		Total Non-Deductible Dues to Remove:	<u>\$ (5,998)</u>

WASTE CONTROL, INC.

WORKPAPER 5 - CAPITAL STRUCTURE/COST OF DEBT/ROE ANALYSIS

In Support of Tariff 19 effective September 7, 2018

	<u>3/31/2017</u>	<u>3/31/2018</u>	<u>Average</u>	<u>End of</u> <u>Period</u>	<u>%</u>
Long Term Debt	\$ 449,013	\$ 625,262	\$ 537,138	\$ 625,262	39.11%
Equity				973,303	60.89%
Interest Expense	actual test period		13,893		
Weighted cost of debt			\$ 0.05		

Waste Control Inc.

WORKPAPER 5 - CAPITAL STRUCTURE/COST OF DEBT/ROE ANALYSIS, CONTINUED

In Support of Tariff 19 effective September 7, 2018

Explanation: Staff requires the property and equipment to be depreciated over a different life than the Company uses or its financial statement and uses salvage values. This results in less depreciation expense being allowed in the rate case than the Company records on its books and financial statements and a resulting higher net book value of assets. Therefore, the equity calculation for the Company must be adjusted to reflect the higher net book value of these assets due to the depreciation differences in order for the Lurito Gallagher formula to work correctly. Below is that calculation.

	Equity	
Equity as of 3/31/18 per books	739,665	
Add back accumulated depreciation 3/31/18 per books	2,067,303	
Subtract for 3/31/18 accumulated depreciation per WUTC	(1,781,296)	
3/31/18 cost of disallowed shared assets per book	(52,369)	
Recalculated Equity for 3/31/18 Rate case	973,303	60.89%
3/31/18 Debt for Workpaper 6 Capital structure	625,262	39.11%
Other adjustments per WUTC:		
Per Company's book depreciation schedule:	Cost	
Prius	30,545	
Truck 1 - TK#1	64,327	
Truck 2 - TK#55	63,823	
Total cost per books	158,694	
Cost of shared assets allowed per WUTC		
Prius	(20,465)	
Truck 1 - TK#1	(43,099)	
Truck 2 - TK#55	(42,761)	
Cost to disallow	52,369	
	Equity	Debt
Capital Structure as Recalculated Above:	60.89%	39.11%
Maximum Normally Allowed Under Lurito Gallagher:	60.00%	40.00%

Waste Control Inc.

WORKPAPER 6 - TRANSACTIONS WITH AFFILIATED COMPANIES

In Support of Tariff 19 effective September 7, 2018

Affiliated long-term debt consist of the following as of March 31, 2018:

TK#7	\$ 22,190.45	Note payable to Heirborne Investments, LLC, created October 2014, with interest of 6.0%, due in monthly installments of \$1,227.18, including interest, until October 2019
TK#4	198,012.36	Note payable to Heirborne Investments, LLC, created June 2016, with interest of 3.0%, due in monthly installments of \$5,335.11, including interest, until June 2021
TK#6	212,882.90	Note payable to Heirborne Investments, LLC, created August 2017, with interest of 3.0%, due in monthly installments of \$7,619.28, including interest, until August 2020
TK#39	38,188.91	Note payable to Heirborne Investments, LLC, created August 2017, with interest of 3.0%, due in monthly installments of \$1,366.82, including interest, until August 2020
1-30YD Drop Box	7,920.48	Note payable to Heirborne Investments, LLC, created December 2017,
TK#70	146,067.00	Note payable to Heirborne Investments, LLC, created February 2018, with interest of 3.0%,
	<hr/>	
	<u>\$ 625,262.10</u>	

WASTE CONTROL, INC.

WORKPAPER 6 - TRANSACTIONS WITH AFFILIATED COMPANIES

In Support of Tariff 19 effective September 7, 2018

Affiliated short-term debt consist of the following as of March 31, 2018:

Building Ins. Loan	6,088.54	Note payable to Heirborne Investments, LLC, created July 2017, with interest of 3.0%, due in monthly installments of \$1,522.06, including interest, until June 2018
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Affiliated operating revenues for the twelve month period ending March 31, 2018 consist of the following:

N/A

Affiliated operating expenses for the twelve month period ending March 31, 2018 consist of the following:

Truck Rental	36,000.00	Rent paid to Waste Control Equipment for a spare truck, \$3,000 monthly, under lease dated July 1, 2007, rent reviewed annually and supersedes prior leases. Relationship exceeds 15 years in length.
Storm Water Management	24,000.00	Paid to Waste Control Recycling in the normal course of business; these have been eliminated; increased from \$1,000 to \$2,000 per month on 1/1/17.
Management Fee	204,000.00	Management fee paid to Waste Control Equipment for management and spare driver, \$15,000 per month (is now \$17,000 per month starting 1/1/17) beginning sometime around 1986. Contract attached.
Rent-Land and Structure	55,800.00	Rent paid to Heirborne Investments, LLC for office, shop, shears and press, and TB-135 mini excavator; originally \$4,450 monthly but increased to \$4,650 on 1/1/17, under lease dated July 1, 2007, rent reviewed annually and supersedes prior leases.

WASTE CONTROL, INC.

WORKPAPER 7 - TRANSACTIONS WITH AFFILIATED COMPANIES, Continued

In Support of Tariff 19 effective September 7, 2018

Rent-Woodland Storage	18,000.00	Rent paid to Heirborne Investments, LLC for storage, \$1,400 monthly which increased to \$1,500 monthly on 1/1/17; under lease dated July 1, 2007, rent reviewed annually and supersedes prior leases.
Rent-Storage	18,000.00	Rent paid to Heirborne Investments II, LLC for a warehouse storage, \$1,500 monthly, beginning March 2011, rent reviewed annually and supersedes prior leases.
Rent-Employee Parking	34,200.00	Rent paid to Heirborne Investments, LLC for employee parking, \$2,650 monthly which increased to \$2,850 monthly on 1/1/17, under lease dated April 1, 2007, rent reviewed annually and supersedes prior leases.
Rent-Covered Parking	20,400.00	Rent paid to Heirborne Investments, LLC for covered parking in transfer station, \$1,500 monthly originally, increased to \$1,700 monthly on 1/1/17, beginning October 2008, rent reviewed annually and supersedes prior leases.
Quelah Rental	14,400.00	Rent paid to Heirborne Investments II, LLC, condo for management meetings and employee benefits, \$1,000 monthly, increased to \$1,200 on 1/1/17, under lease dated July 1, 2007, rent reviewed annually and supersedes prior leases; these have been eliminated. Relationship with Heirborne II began in 2008 when Quelah was transferred to this entity.
Total Rent	<u>\$ 142,800.00</u>	

Affiliated other expense for the twelve month period ending March 31, 2018 consist of the following:

Interest Exp	\$ 13,892.95	Interest Paid to Heirborne Investments, LLC on long-term debt above; these have been eliminated.
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Relationships:

Joseph and Kevin Willis are the stockholders of Waste Control, Inc., Waste Control Equipment, Inc., Waste Control Recycling, Inc. and West Coast Paper Fibres, Inc. Joseph and Kevin Willis are equal members in Heirborne Investments, LLC and Heirborne Investments II, LLC.

Waste Control Inc.

WORKPAPER 7 - CUSTOMER COUNTS - See Row 120

In Support of Tariff 19 effective September 7, 2018

Residential	Customer Count for:			Total	52 weeks	Customer Count for:	
	Cowlitz County	City of Castle Rock	City of Kalama		Annual Kalama	City of Woodland	Reclass Kalama
1 minican				0			
1 can wk				0			
2 can wk				0			
3 can wk				0			
4 can wk				0			
5 can wk				0			
6 can wk				0			
Carts				770	52468		
30-35 gal	208	193	369	770	19188		
60-65 gal	4671	236	443	5350	23036		
90-100 gal	4039	106	197	4342	10244		
	8918	535	1009				0
On Call				0			
Delux O-25ft	4			4			
Added 25 ft	1			1			
One pu per mo				0			
Res drive in	9			9			
Overwght				0			
Extras				0			
NSF				0			

Regular Service Only		
Regulated	9,453	90.4%
Non	1,009	9.6%
Total Resi	10,462	100.0%

69165.36
102651.96
54395.64
226212.96

Waste Control Inc.

WORKPAPER 8 - CUSTOMER COUNTS, Continued

In Support of Tariff 19 effective September 7, 2018

Customer Count for:

Commercial	Cowlitz County	City of Castle Rock	City of Kalama	Rent Total	Frequency of Pickup	Total Cust Count	
Containers				0			
1.0 Yd pu	12	4	3	19	1	19	Kalama
1.0 Yd pu		2		2	2	4	2,612.55
Rent				21		23	
1.5Yd pu	145	11	2	158	1	158	2,209.34
1.5 Yd pu	5	1		6	2	12	
Rent				164		170	
2.0 Yd pu	27	13	5	45	1	45	7,321.16
2.0 Yd pu	4		2	6	2	12	5,856.93
2.0 Yd pu	1			1	3	3	
Rent				52		60	
3.0 Yd pu	18	7	7	32	1	32	14,232.36
3.0 Yd pu	7	2	2	11	2	22	2,928.47
3.0 Yd pu	1			1	3	3	
Rent				44		54	
4.0 Yd pu	28	7	3	38	1	38	7,630.33
4.0 Yd pu	6	3	9	18	2	36	45,781.96
4.0 Yd pu	2	2		4	3	12	
Rent				60		86	
5.0 Yd pu	10	1		11	1	11	
5.0 Yd pu	2	3	3	8	2	16	18,010.38
5.0 Yd pu	1			1	3	3	
Rent				20		30	106,583.47 Total Kalama
6.0 Yd pu	15	3		18	1	18	
6.0 Yd pu	1			1	2	2	
6.0 Yd pu		1		1	3	3	
Rent				20		23	
Container Del				0			
1 yd special				0			Regulated 192 78.7%
1/2 yd special				0			Non 52 21.3%
2 yd special				0			Sub Comm 1 244 100%
3 yd special				0			
4 yd special				0			
Rent per day				0			
Drive in fee	2	1		3			
4 yd compactor				0		0	
Rent only				0	See 2 yd		
Sub	146	46	52	384		0	628 384

Sub

Waste Control Inc.

WORKPAPER 8 - CUSTOMER COUNTS, Continued

In Support of Tariff 19 effective September 7, 2018

Customer Count for:

Customer Count for:

Commercial	Cowlitz County	City of Castle Rock	City of Kalama	Total	Number of Units	City of Woodland	Kalama
CARTS							
30-35 gal	6	5	12	23			2,868.19
60-65 gal				0			
60-65 gal	21	6	10	37			3,086.42
90-100 gal				0			
90-100 gal	67	20	25	112			10,171.17
90-100 gal				0			16,125.79
CANS--com'l							Multi
UNDER 5				0			
UNDER 5				0			1,912.13
OVER 5				0			
Min charge				0			4,629.64
Special pu				0			5,289.01
DELUX	1	2		3			11,830.77
Additional unit				0			
MULTIFAM				0			
UNDER 5				0			
OVER 5				0			
DELUX				0			
CARTS				0			
30-35gal ovr20				0			
30-35 gal	27	2	8	37			
60-65 gal ovr20				0			
60-65 gal	48	11	15	74			
90-100 gal	49	2	13	64			
Comm Extras							
Mileage				0			
OverWght				0			
Extras ***				0			
Delivery				0			
Sub	130	20	48	0	198		OK
Total Commerica	276	66	100	0	442		OK
Total Packer	9194	601	1109	0	10904	10078	

Regular Service Only			
	Total		
Regulated	150	75.8%	77.4%
Non 2	48	24.2%	22.6%
Sub Comm 2	198	100.0%	100.0%
Sub Comm 1	244		
Total Comm	442		
Total Packer	826		

100.0%	0.0%	100.0%	Total Reg Garbage
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WCI Drop Boxes

4/1/2017-3/31/2018

	Link Bold	Combine d pick up totals	by 12, link to design here	Monthly rentals with lid	Monthly rentals with lid	Daily rentals	Total delivery respot
Totals							
M2 - 676 - Re-spot Box		3					3
M2 - 680 - Milage		970					
M2 - 683 - Done With Box - used respot		1					1
M2 - 720 - 20YD Box Delivery		108					108
M2 - 730 - 30YD Box Delivery		63					63
M2 - 740 - 40YD Box Delivery		82					82
M2 - 803 - Tires		7					
M2 - 808 - Toutle TS Box Hauling - All Cowlitz Co Public Works		140					
M2 - 820 - 20YD Perm Box 1xMonth		319	319	28.08			
M2 - 820 - 20YD Perm Box 2xMonth		9	18				
M2 - 830 - 30YD Perm Box 1xMonth		321	321	27.08			
M2 - 830 - 30YD Perm Box 2xMonth		2	4				
M2 - 831 - 30YD Compactor Haul		1	1	0.08			
M2 - 840 - 40YD Perm Box 1xMonth		168	168	15.33			
M2 - 840 - 40YD Perm Box 2xMonth		8	16				
M2 - 841 - 40YD Compact 1xMonth		48	48	5.50			
M2 - 841 - 40YD Compact 2xMonth		9	18				
M2 - 920 - 20YD - Temp 1xMonth		140	140	14.08			
M2 - 920 - 20YD - Temp 2xMonth		14	28				
M2 - 925 - 25YD Box Temp Haul put with 20 yd		1	1				
M2 - 930 - 30YD - Temp 1xMonth		126	126	11.67			
M2 - 930 - 30YD - Temp 2xMonth		7	14				
M2 - 938 - Attempted Haul - Min CHG		2					2
M2 - 939 - Haul Attempt - Min CHG		13					13
M2 - 940 - 40YD - Temp 1xMonth		256	256	22.33			
M2 - 940 - 40YD - Temp 2xMonth		6	12				
M2 - 975 - Hauling Per HR		3					
M2 - 997 - Cleanup Fee		2					
M2-1043 - Lidded Monthly Rent permenent		23			23		
M2-1045 - 30YD lidded monthly Rent		2			2		
M2 - 1070 - Box Lining		76					
M2 - 1295 - Haul Fee-Perm MT St Helens		11		0.92			
M2 - 1296 - Haul Fee Temp Mt. St. Helens		5		0.42			
M2 -1298-Delivery Fee Mt. St. Helens Area		1					

Rents

1044 - 20 Yd Lidded Monthly Rent		8			8		
1292 - Temp Lid Rent - Mnt. St. Helens		14	14	2.08			
1293 - Temp Box Rent - Mnt. St. Helens		11	11				
684 - Rental Fee per Month		223			223		
685 - Rental Fee per Day		135				135	
692 - Rental Fee per Month - Perminant		301			301		
1045 - 30 Yd Lidded Monthly Rent		24		24			
684 W - Rental Fee per Month		10			10		
685 W - Rental Fee per Day		190				190	
1045 W - 30 Yd Lidded Monthly Rent		2		2			
Charges	\$	60.47			4.92	44.50	27.08
							272.00

M2 - 29 - Write Off Acct	\$	112.77
M2 - 31 - Refund	\$	2,682.95
M2 - 958 - Credit for Recyclables	\$	(2,155.52)
M2 - 39 - Late	\$	551.09

WCO - 29 - Write Off Acct	\$	705.14
WCO - 31 - Refund	\$	685.33
WCO - Late - 39	\$	52.88

WASTE CONTROL, INC.

WORKPAPER 8 - FUEL ANALYSIS

In Support of Tariff 19 effective September 7, 2018

	Test Year		04/01/17 -
	Actual	Actual	Aver
	Gallons	Fuel Cost	Cost per
Apr-17	5,640.85	16,965.78	3.008
May-17	6,574.42	19,697.11	2.996
Jun-17	6,446.10	19,173.97	2.975
Jul-17	6,242.04	18,179.57	2.912
Aug-17	6,656.39	20,648.11	3.102
Sep-17	5,749.48	18,979.18	3.301
Oct-17	6,352.16	20,462.32	3.221
Nov-17	6,362.68	21,982.91	3.455
Dec-17	5,443.96	19,544.52	3.590
Jan-18	5,803.88	19,694.23	3.393
Feb-18	5,484.31	18,385.76	3.352
Mar-18	5,127.40	18,368.02	3.582
Apr-18	5,248.82	19,836.03	3.779
May-18	5,888.04	23,651.01	4.017
Jun-18	6,168.47	24,303.69	3.940
	<u>70,527.63</u>		
Forecasted Fuel Cost		244,765.23	3.47
Actual Misc Shop		<u>27,610.39</u>	
Total Forecasted Expense		272,375.62	
Per Operations		<u>(232,235.78)</u>	
Forecast Adjustment		<u>\$ 40,139.84</u>	

WASTE CONTROL, INC.

WORKPAPER 9 - BAD DEBTS

In Support of Tariff 19 effective September 7, 2018

The entries in this spreadsheet were provided by the Company's internal accountant to support the figure as reported in the bad debt expense account. Monthly the Company sends customer accounts to Fairway Collection Agency in accordance with the Company's collection policy. The customer accounts reported to collections are determined via RAMs reports and are recapped in these tabs. The RAMs reports are significant in volume.

	Per Monthly Collections Activity Reports	
April 2017	8,624.46	
May 2017	6,920.98	
June 2017	3,301.51	
July 2017	2,808.25	
August 2017	2,004.21	
September 2017	4,885.46	
October 2017	8,550.16	
November 2017	3,304.54	
December 2017	3,309.51	
January 2018	2,051.66	
February 2018	1,060.49	
March 2018	<u>4,684.06</u>	
Total	51,505.29	Total bad debt per collection reports
Per Operations	<u>49,515.27</u>	Total bad debt per company operations reports
Difference	<u><u>1,990.02</u></u>	
Adj to Allowance for Doubtful Accounts	<u>1,865.34</u>	Adj to allowance for doubtful accounts not allowable Journal entry 2017BD08 removed from test period

WASTE CONTROL, INC.

WORKPAPER 10 - UTILITIES

In Support of Tariff 19 effective September 7, 2018

UTILITY COSTS/ALLOCATIONS

Total PUD expenses:	114,453.92
Total City of Longview expenses:	12,457.43
Total expenses:	126,911.35
Allocated amount per prior rate case:	24.30%
Total allowable utility costs:	30,839.46
Per Operations:	12,520
Restating adjustment:	18,319.66

WASTE CONTROL, INC.

WORKPAPER 11 - LAND RENTS

In Support of Tariff 19 effective September 7, 2018

Rent Exp-Office,Shop,SP,TB-135	\$55,800.00
Rent Expense - Other	\$70,200.00
Rent - Covered Parking	\$20,400.00
Rent-Tk Shp, Wsh bay, Bld F	\$60,000.00
Total Annual Rent Expense	<u>\$206,400.00</u>
Per Operations	<u>\$206,400.00</u>
Rent Expense - Quelah	\$14,400.00
disallowed employee relations	(14,400.00)
	<u>\$0.00</u>

WASTE CONTROL, INC.

WORKPAPER 12 - PROPERTY TAX

In Support of Tariff 19 effective September 7, 2018

Property Tax 2017 (1/1/17-12/31/17)										1st	2nd	2017	2016	Increase
Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF	Half	Half	Total	Amounts	(Decrease)		
Splits														
657 W Scott Ave Woodland 98674 (Storage For Woodland Area containers)	R042568	5042706	466.13		466.13			932.26	932.26	1,864.52	1,894.76	(0.0162)		
1208 River RD Longview 98632 (Land N. of the MRF)	R033233	10015	161.04		161.03			322.07	322.07	644.14	629.86	0.0222		
1226 River RD Longview 98632 (Land N. of the MRF)	R033250	10028	152.61		152.62			305.23	305.23	610.46	596.86	0.0223		
River Rd (Land N. of the MRF)	R033246	1002602	10.76		0.00			10.76	0.00	10.76	9.62	0.1059		
River Rd (Land N. of the MRF)	R033248	1002604	0.00		10.76			10.76	0.00	10.76	9.62	0.1059		
River Rd (Land N. of the MRF)	R033251	1002801	96.21		96.21			192.42	192.42	384.84	375.72	0.0237		
1150 3rd Ave Longview 98632 (Commercial)	P009026	116720	27.74		27.73			55.47	55.47	110.94	52.64	0.5255		
657 W Scott Ave Woodland 98674 (Commercial)	P009293	116883	23.00		23.00			46.00	0.00	46.00	51.28	(0.1148)		
River Rd (Roll Cart Storage)	R033249	10027	142.12		142.13			284.25	284.25	568.50	555.78	0.0224		
2564 Lewis River RD Woodland 98674 (Carts and tubs)	P003374	308405	60.05		60.05			120.10	120.10	240.20	261.82	(0.0900)		
950 3rd Ave Longview 98632 (Bone Yard/TS/Portal Building)	R033291	10068	500.00	500.00	500.00			1,500.00	1,500.00	3,000.00	3,000.00			
								14,975.82	14,975.82	29,951.64	32,951.64	32,247.94	0.0214	
1150 3rd Ave Longview 98632 (Wash Bay/TS Booths/Office Parking Lot)	R033236	10018	71.82	71.81	71.82			215.45	215.45	430.90	420.80	0.0234		
1150 3rd Ave Longview 98632 (Main Office Building & Shop)	R033240	10022	1,784.66	1,784.65	1,784.66	1,784.65		7,138.62	7,138.62	14,277.24	13,971.84	0.0214		
1120 3rd Ave Longview 98632 (Applied Industries Land)	R033234	10016	1,844.89	1,844.88	1,844.89			5,534.66	5,534.66	11,069.32	10,832.34	0.0214		
Totals on Splits			5,341.03	19,177.16	5,341.03	1,784.65		31,643.87	31,576.35	63,220.22	61,910.88	0.0207		
WCI								(5,341.03)	(5,307.27)	(10,648.30)				
WCR								(19,177.16)	(19,177.16)	(38,354.32)				
WCE								(5,341.03)	(5,307.27)	(10,648.30)				
Parcel #1002602 & #1006204 Activity								0.00		0.00				
WCPF								(1,784.65)	(1,784.65)	(3,569.30)				
								(0.00)	0.00	0.00				
Property Tax 2017										1st	2nd	2017	2016	
Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF	Half	Half	Total	Amounts			
WCI/WCR/WCE														
1152 River RD Longview 98632 (Commercial)	P003213	3025	1,783.51					1,783.51	1,783.51	3,567.02	3,332.90	0.0656		
920 TAX CODE WOODLAND 98674 (Commercial)	P005420	321805055	30.24					30.24	30.24	60.48	64.46	(0.0658)		
Total WCI			1,813.75					1,813.75	1,813.75	3,627.50	3,397.36	0.0634		

WCR												
1152 River RD Longview 98632 (MRF - South End)	R033239	10021		4,547.21				4,547.21	4,547.21	9,094.42	9,094.42	0.0000
1150 3rd Ave Longview 98632 (Building Ex E. - Scrap Metal Area)	R033241	10023		394.38				394.38	394.38	788.76	771.02	0.0225
1154 River RD Longview 98632 (MRF - North End)	R033237	10019		4,676.10				4,676.10	4,676.10	9,352.20	9,157.10	0.0209
1150 3rd Ave Longview 98632 (Commercial)	P003653	321806		18,559.03				18,559.03	18,559.03	37,118.06	30,356.78	0.1822
Total WCR				28,176.72				28,176.72	28,176.72	56,353.44	49,189.58	0.1271

WCE												
WCE (Longview) (Commercial)	P003654	321807		2,673.38				2,673.38	2,673.38	5,346.76	5,211.96	0.0252
WCE (Kelso) (Commercial)	P003652	321805		423.90				423.90	423.90	847.80	937.30	(0.1056)
Total WCE				3,097.28				3,097.28	3,097.28	6,194.56	6,149.26	0.0073

Property Tax 2017										1st	2nd	2017	2017
Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF	1st Half	2nd Half	Total	Amounts		
1150 3rd Ave Longview 98632 (Commercial)	P001731	2245				1,902.19		1,902.19	1,902.19	3,804.38	4,355.22	(0.1448)	
Total HB I and Curbside						1,902.19		1,902.19	1,902.19	3,804.38	4,355.22		

Totals By Individual Company	7,154.78	47,353.88	8,438.30	1,902.19	1,784.64	66,633.81	66,566.29	133,200.10
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	1st Half	2nd Half
WCI	7,154.78	7,154.78
WCR	47,353.88	47,353.88
WCE	8,438.30	8,438.30
Curbside	1,902.19	1,902.19
WCPF	1,784.64	1,784.64
	66,633.79	66,633.79

66,633.79	1st Half
66,633.79	2nd Half
133,267.58	Total Tax Due in the Year 2017
51,141.64	Remove personal property taxes for all companies
82,125.94	Real property taxes
24.30%	Allocated amount allowed from prior rate case
19956.60	Allocated property tax
3,627.50	Add back WCI personal property tax
23,584.10	Property taxes for WCI
14,275.80	Per operations
9,308.30	Restating adjustment

WASTE CONTROL, INC.

WORKPAPER 13 - DISPOSAL FEES

In Support of Tariff 19 effective September 7, 2018

Disposal Schedule for Tons @ Cowlitz County Landfill

	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2018	2018	2018	TOTAL	Cowlitz County Residential and Commercial Sales		
	April	May	June	July	August	September	October	November	December	January	February	March	CO Res		Co Comm	Total	
Residential & Commercial Tons Total	1215.67	1511.51	1380.42	1311.82	1441.09	1268.52	1355.42	1396.92	1242.22	1408.35	1164.25	1321.12	16,017.31	2,537,412.73	707,301.04	3,244,713.77	
Drop Box Tons	573.49	822.47	781.35	660.27	412.86	474.48	645.84	388.36	315.30	486.12	434.35	518.97	6,513.86				
Total operational Tons	1789.16	2333.98	2161.77	1972.09	1853.95	1743	2001.26	1785.28	1557.52	1894.47	1598.6	1840.09	22,531.17				
Residential Tons	782.15	990.51	881.53	841.75	941.63	824.98	871.37	891.30	792.90	920.74	744.38	845.10	10,328.34				
Commercial Tons	218.02	276.10	245.72	234.64	262.48	229.96	242.89	248.45	221.02	256.66	207.50	235.57	2,879.01				
Kalama Residential Tons	196.21	222.98	230.51	214.36	215.77	194.46	219.57	234.15	207.86	210.28	193.36	218.93	2,558.43				
Kalama Commercial Tons	19.29	21.92	22.66	21.07	21.21	19.12	21.59	23.02	20.44	20.67	19.01	21.52	251.53				
Drop Box Tons	573.49	822.47	781.35	660.27	412.86	474.48	645.84	388.36	315.30	486.12	434.35	518.97	6,513.86				
Total Commercial Tons	237	298	268	256	284	249	264	271	241	277	227	257	3,131				
Total operational tons	1,789	2,334	2,162	1,972	1,854	1,743	2,001	1,785	1,558	1,894	1,599	1,840	22,531				

Disposal Increase:

49.78 Test Year
 51.02 New rate effective Mar 1, 2018 - Per county letter of notice - disposal fee rate increase
 1.24 Increase
 2.5% Change

RESTATE

IS	799,096.07	51.0245
Test Year	\$ pr Ton 49.78	
	Tons 16,052.55	
	Regulated	
	Tons 16,052.55	
	Restate 799,096.07	

PRO FORMA

	Regulated
	Tons 16,052.55
	Increase 1.24
	Pro Forma 19,905

Notes:

All drop boxes in WCI are regulated per conversation with Joe Willis. No cities have contracts for drop box billing to customers.
 All regulated

WASTE CONTROL, INC.

WORKPAPER 14 - RATE CASE COSTS

In Support of Tariff 19 effective September 7, 2018

Support for Rate Case Expense

Allowed costs from last rate case:	303,354.00	Allowed costs per WP-14 Last Rate Case Costs, pg. 20
Amortization:	<u>171,900.60</u>	*Amortized from November 2015 to August 2018 (34 periods)
Remaining allowed costs:	131,453.40	

Costs billed for new rate case:

GL Booth JG Davis & Associates	5/31/2018	662.40
GL Booth JG Davis & Associates	6/30/2018	7,398.30

Total cost for new rate case: 139,514.10

3.00

Amortized costs over 3 years: 46,504.70 Has been less than three years since last case was effective

Notes:

*Effective date of last rate case tariff was November 1, 2015

Income Statement by Month Provided by Client - Used to Calculate the Twelve Months

	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2018	2018	2018	Totals
	April	May	June	July	August	September	October	November	December	January	February	March		
Revenues:														
Collections Residential	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Collections Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Collections Wood Residential	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Collections Drop Box	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accts Receivable Offset-Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Commercial (Monthly)	7,217.74	6,310.00	12,535.65	6,298.38	8,453.62	6,298.38	6,831.23	6,298.38	6,262.90	6,298.38	6,349.81	6,298.38		85,452.85
Sales DB Rent	5,044.34	5,310.15	5,508.14	6,750.20	6,552.94	6,039.93	6,369.89	4,626.75	4,192.23	4,701.18	4,908.73	5,506.33		65,510.81
Sales DB Hauling	55,722.93	74,185.86	64,432.68	69,476.43	39,528.14	45,430.48	61,769.94	33,057.93	26,617.43	41,140.82	33,515.96	44,593.32		589,471.92
Sales Woodland DB Hauling G-49	8,256.29	7,300.67	8,034.71	10,597.60	11,663.66	13,427.21	7,454.61	5,175.63	6,604.84	5,227.40	4,922.43	7,484.90		96,149.95
Sales Woodland DB Rent	778.39	753.54	974.16	1,013.92	1,639.05	1,293.53	1,508.84	1,235.31	1,149.08	994.04	848.94	867.85		13,056.65
Sales Commercial	49,361.19	49,396.21	52,613.80	51,532.59	52,900.52	52,402.83	52,366.09	53,036.20	49,686.96	49,275.33	50,694.30	52,695.21		615,961.23
Sales Res (Small Billing)	110,442.45	109,714.33	109,295.64	111,722.53	111,627.44	114,038.28	115,774.02	112,241.13	112,830.77	114,854.65	113,677.57	113,456.28		1,349,675.09
Sales Res (Large Billing)	63,928.45	63,928.45	65,227.67	65,227.67	64,130.63	64,130.63	64,348.44	64,348.44	65,968.04	65,968.04	64,706.13	64,706.13		776,618.72
Sales Fuel Surcharge	-	-	-	-	-	-	-	-	-	-	-	-		-
Sales Kalama	22,980.68	24,778.35	24,794.43	24,728.34	26,049.23	24,840.36	24,556.48	24,123.14	25,541.42	24,823.88	24,510.00	26,128.00		297,854.31
Sales Woodland - Residential	31,827.42	34,043.07	34,293.45	34,433.95	34,927.92	33,992.82	35,707.00	34,608.40	34,639.72	34,094.46	34,156.32	34,394.39		411,118.92
Sales Woodland - Commercial	6,324.33	7,484.27	8,070.72	8,144.98	8,812.85	7,776.09	7,670.69	7,662.88	7,498.23	7,330.27	7,334.29	7,230.21		91,339.81
Collections - General	-	-	-	-	-	-	-	-	-	-	-	-		-
Collections Residential	854.03	341.79	729.06	1,150.77	473.60	820.20	1,320.86	740.62	541.71	574.77	694.46	1,151.64		9,393.51
Collections Commercial	-	-	-	-	-	-	-	-	-	-	-	-		-
Collections Woodland Res	157.50	-	334.11	281.55	-	123.47	68.10	24.50	221.92	45.01	-	34.68		1,290.84
Collections Woodland Comm	-	-	-	-	-	-	-	-	-	-	-	-		-
Collections - Drop Box	-	-	(124.16)	206.18	1,008.51	-	94.50	232.77	34.87	404.14	-	178.75		2,035.56
Collections - Hauling	-	-	-	-	-	-	-	-	-	-	-	-		-
Collections Woodland DB	-	-	-	-	-	-	-	-	-	-	-	-		-
Collections - Kalama	-	-	-	-	-	-	-	-	-	-	-	-		-
Refunds - Res	(27.40)	(2,098.21)	(728.46)	-	(2,935.10)	(40.06)	(1,043.87)	(478.27)	(679.64)	(67.58)	(3.74)	(842.01)		(8,944.34)
Refund DB Woodland	-	-	-	-	-	-	-	-	-	-	-	(20.23)		(20.23)
Refunds - Drop Box	-	(195.00)	38.65	-	(712.93)	-	(10.02)	-	-	-	(81.95)	(1,308.86)		(2,270.11)
Refund - Comm	-	(613.35)	(701.76)	-	(80.36)	-	(452.93)	-	-	(129.38)	-	(486.92)		(2,464.70)
Refund Woodland Res	-	(284.88)	92.59	-	(253.36)	(104.72)	(260.31)	(28.95)	(176.02)	-	(48.30)	-		(1,063.95)
Disputed CC Interest	-	-	-	-	-	-	-	-	-	-	-	-		-
Refund - WD Comm	-	-	-	-	(51.28)	-	-	(20.38)	-	-	-	-		(71.66)
Total Revenues	362,868.34	380,355.25	385,421.08	391,565.09	363,735.08	370,469.43	384,073.56	346,884.48	340,934.46	355,535.41	346,184.95	362,068.05		4,390,095.18
Expenses:														
Bad Debts Exp - Residential	3,779.96	6,668.50	2,276.24	3,029.08	1,783.92	2,004.21	1,820.52	3,083.48	13.34	3,725.31	1,776.83	1,042.65		31,004.04
Bad Debts Exp - Woodland Res	932.91	-	653.02	100.40	1,251.05	-	325.39	-	593.85	40.01	322.62	234.25		4,453.50
Bad Debt Exp - Commercial	208.19	-	1,578.36	-	-	-	-	-	-	-	-	-		1,786.55
Bad Debt Exp Woodland Comm.	-	-	326.71	-	-	-	-	-	-	-	-	-		326.71
Bad Debt Exp - DB	-	735.50	1,854.77	272.43	-	-	1,106.10	5,807.12	285.08	381.03	-	-		10,442.03
Bad Dedt Exp - Woodland DB	-	412.37	1,090.07	-	-	-	-	-	-	-	-	-		1,502.44
Equipment lease (rental truck)	-	-	-	-	-	-	-	-	-	-	-	-		-
Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-		-
Repairs & Servicing - Truck	12,533.17	12,750.48	14,456.73	7,962.32	11,426.03	11,554.42	9,360.35	11,114.95	6,868.72	11,382.96	10,877.92	13,835.07		134,123.12
Repairs & Servicing - Trailers	-	-	-	-	-	-	-	-	-	-	-	-		-
Personal Tools	200.76	278.19	354.17	566.59	88.51	536.00	499.08	33.97	239.65	702.58	1,104.78	748.33		5,352.61
Operational Supplies	411.87	283.75	454.35	1,465.09	1,229.40	1,048.25	15.21	1,692.92	984.86	122.78	1,217.44	609.38		9,535.30
Tires and Tubes	4,209.37	2,991.81	3,742.58	11,689.15	7,707.48	7,207.52	3,782.76	3,305.58	2,782.01	3,039.04	9,482.36	6,155.77		66,095.43
Wages - Maintenance	20,692.05	31,923.50	35,259.48	30,174.24	33,784.06	32,236.61	25,670.66	32,574.97	45,536.02	32,517.20	26,150.26	35,736.99		382,256.04
Wages - Extra Labor	-	-	227.53	(227.53)	-	-	-	-	-	-	-	-		-
Wages - Drivers	40,657.63	36,672.11	39,772.66	35,018.39	38,406.39	39,255.64	38,170.60	41,854.52	50,931.71	43,179.84	51,934.26	52,554.61		508,408.36
Fuel and Oil	16,965.78	19,720.33	19,173.97	18,179.57	20,648.11	18,979.18	20,462.32	21,982.91	19,584.52	19,785.30	18,385.77	18,368.02		232,235.78

Medical Adm.	1,462.04	2,483.35	446.69	446.69	446.69	446.69	446.69	446.69	446.69	893.38	3,254.89	886.20	12,106.69
Medical (HRA)	-	-	-	-	-	-	-	-	-	-	-	-	-
Depr Expense - County	20,967.54	20,967.54	29,564.40	21,056.22	21,056.22	21,588.27	20,694.00	20,694.00	10,578.19	23,907.08	23,907.08	23,907.08	258,887.62
Depr Expense - Woodland	45.75	45.75	45.75	45.75	45.75	45.75	45.75	45.75	45.75	17.52	17.52	17.52	464.31
Utility Expense	1,160.50	1,460.75	-	2,324.78	237.26	1,091.35	1,522.80	1,081.88	884.82	826.52	1,000.76	928.38	12,519.80
Medical (HSA)	975.00	975.00	1,000.00	1,000.00	975.00	1,000.00	950.00	950.00	950.00	950.00	900.00	1,350.00	11,975.00
Cleaning Expenses	-	-	-	315.00	(220.00)	(95.00)	-	-	-	-	-	105.00	105.00
Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Damage Expense	-	-	-	-	-	-	-	-	-	4,150.27	1,804.38	-	5,954.65
Security/Fire System Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
Franchise Fees	1,449.59	-	1,855.19	-	1,633.13	-	1,598.94	-	1,565.37	-	1,449.03	-	9,551.25
Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage Expense	-	593.24	-	-	593.24	-	500.00	93.24	132.00	500.00	93.24	-	2,504.96
Labor/Industries Tax Expense	-	-	19,437.48	-	-	19,053.90	-	-	19,863.79	-	-	22,055.28	80,410.45
Vehicle License & Fees Expense	250.50	830.75	908.75	-	68.75	-	2,615.50	(1,930.00)	1,005.00	971.00	850.00	-	5,570.25
Property Tax Expense	7,154.78	-	-	-	-	-	7,121.02	-	-	-	-	-	14,275.80
Fica Tax Expense	4,708.16	4,947.39	5,002.02	5,164.38	5,258.81	4,881.78	5,037.57	5,349.44	6,180.64	5,952.33	5,656.19	6,046.97	64,185.68
Other Payroll Tax Expense	1,101.12	1,157.06	1,169.85	1,207.80	1,229.86	1,141.81	1,178.14	1,251.09	1,445.49	1,392.07	1,322.81	1,414.35	15,011.45
B&O Tax Expense	5,383.52	5,646.36	5,491.64	5,770.29	5,380.02	5,475.93	5,708.62	5,161.80	4,948.68	5,281.65	5,140.36	5,344.65	64,733.52
Use/Other Tax Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
WUTC Tax Expense	20,268.18	-	-	-	-	-	-	-	-	-	-	-	20,268.18
SUTA Tax Expense	-	-	923.65	-	-	665.17	-	-	436.41	-	-	745.40	2,770.63
FUTA Tax Expense	0.22	0.04	34.32	0.16	0.31	66.83	0.37	0.26	65.60	5.57	2.89	923.14	1,099.71
IRA Expense	6,424.74	5,160.11	5,115.55	5,260.56	5,410.54	5,185.24	5,545.61	5,516.08	6,570.41	5,889.62	5,129.59	5,426.01	66,634.06
Rent Expense - Office, Shop, SP, TI	4,650.00	4,650.00	4,650.00	4,650.00	4,650.00	4,650.00	4,650.00	4,650.00	4,650.00	4,650.00	4,650.00	4,650.00	55,800.00
Rent Expense - Other	5,850.00	5,850.00	5,850.00	5,850.00	5,850.00	5,850.00	5,850.00	5,850.00	5,850.00	5,850.00	5,850.00	5,850.00	70,200.00
Rent Expense - Quelah	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	14,400.00
Rent Expense - Spare Truck	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	36,000.00
Rent Expense - Sweeper	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent Expense-Shear and Press	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent Expense-TB135 mini	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Expense	-	-	250.00	-	-	-	-	-	-	500.00	-	300.00	1,050.00
Rent - Covered Parking	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	20,400.00
Rent - Covered Parking	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	60,000.00
Rent- Tk shp, Wsh bay, Bld F	-	-	-	-	-	-	-	-	-	-	-	-	-
Association Dues /Exp Quelah	-	-	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	100.00	-	-	-	-	-	-	100.00
Gain(loss) on sale of assets	-	-	-	-	-	-	-	(38,000.00)	-	-	-	-	(38,000.00)
Miscellaneous Income	-	-	-	-	-	-	(300.00)	150.00	150.00	-	(854.02)	854.02	-
Interest Income - Outside	(0.45)	(0.54)	(0.56)	(0.76)	(0.97)	(0.92)	(0.43)	(0.43)	(0.48)	(0.69)	(0.44)	(0.47)	(7.14)
RCI - Paybacks	-	-	-	-	-	-	-	-	-	-	-	-	-
Refunds - From Vendors	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	340,723.63	352,916.30	378,056.43	334,219.08	340,339.45	348,588.02	349,443.93	299,107.97	354,353.71	379,973.80	351,688.69	399,585.33	4,228,996.34
Net Income	22,144.71	27,438.95	7,364.65	57,346.01	23,395.63	21,881.41	34,629.63	47,776.51	(13,419.25)	(24,438.39)	(5,503.74)	(37,517.28)	161,098.84

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Waste Control, Inc. - Rate Design												
2	LURITO-GALLAGHER												
3									Residential	Test Year Calculated Revenue	Test Year Actual Revenue	Difference	Change
4		Calculated Increase Percentage		9.87%					Commercial	2,583,742	2,724,861	141,118.81	5.46%
5		Revenue Requirement		4,830,882					Drop Box	980,242	901,300	(78,941.72)	-8.05%
6		Revenue Deficiency		433,372					Sub Total	500,267	466,257	(34,009.62)	-6.80%
7									Pass-Thru	4,064,251	4,092,418	28,167.47	0.69%
8									Total	297,677	297,677	-	0.00%
9									Total	4,361,928	4,390,095	(28,167)	-0.6%
10													
11													
12													
13	WCI's Tariff 19												
14	Item No. and Page No.	Services	Actual Customer	Frequency	Tariff 18	Increased Rates	Rounded Proposed Rates	Test Year Monthly Revenue (@ Tariff 18 rates)	Test Year Annual Revenue (@ Tariff 18 rates)	Proposed Annual Revenue	Proposed Percentage	Change From Tariff 18	
15	Item 100, Page 23	CARTS Cowlitz County											
16		90-100 GAL	4,342		23.01	25.28	25.28	99,909.42	1,198,913.04	1,317,189.12	9.87%		
17		60-65 GAL	5,350		19.31	21.22	21.22	103,308.50	1,239,702.00	1,362,324.00	9.89%		
18		30-35 GAL	770		15.62	17.16	17.16	12,027.40	144,328.80	158,558.40	9.86%		
19	old		10,462										
20		90-100 GAL	0		23.01	25.28	25.28	-	-	-	9.87%		
21		60-65 GAL	0		19.31	21.22	21.22	-	-	-	9.89%		
22		30-35 GAL	0		15.62	17.16	17.16	-	-	-	9.86%		
23	old												
24		90-100 GAL	0		23.01	25.28	25.28	-	-	-	9.87%		
25		60-65 GAL	0		19.31	21.22	21.22	-	-	-	9.89%		
26		30-35 GAL	0		15.62	17.16	17.16	-	-	-	9.86%		
27		Res Extras											
28	Item 100, Note 7, Page 25	On Call	0		13.81	15.17	15.17	-	-	-	9.85%		
29	Item 100, Note 6, Page 24	Extras Bag	0		5.81	6.38	6.38	-	-	-	9.81%		
30		30-35 Gallon			5.27	5.79	5.79						
31		60-65 Gallon			5.82	6.39	6.39						
32		90-100 Gallon			6.38	7.01	7.01						
33		Delux0-25ft	5		1.60	1.76	1.76	8.00	96.00	105.60	10.00%		
34	Item 80, Page 20	Drive in	9		6.50	7.14	7.14	58.50	702.00	771.12	9.85%		
35		CONTAINERS	14										
36	Item 240, Page 36	All											
37		1.0 Yd pu	19	4.33	16.76	18.41	18.41	1,378.85	16,546.14	18,175.09	9.84%		
38		1.0 Yd pu 2x	2	8.66	16.76	18.41	18.41	290.28	3,483.40	3,826.33	9.84%		
39		1.0 Yd rent	21	1.00	12.58	13.82	13.82	264.18	3,170.16	3,482.64	9.86%		
40		1.0 Yd special pickup		1.00	17.81	19.57	19.57	-	-	-	9.88%		
41													
42		1.5 Yd	158	4.33	21.26	23.36	23.36	14,544.82	174,537.80	191,778.12	9.88%		
43		1.5 Yd rent	164	1.00	15.09	16.58	16.58	2,474.76	29,697.12	32,629.44	9.87%		
44		1.5 Yd pu 2x	6	8.66	21.26	23.36	23.36	1,104.67	13,256.04	14,565.43	9.88%		
45		1.5 Yd pu 3x	0	12.99	21.26	23.36	23.36	-	-	-			
46		2.0 Yd pu	45	4.33	28.18	30.96	30.96	5,490.87	65,890.48	72,390.67	9.87%		
47		2.0 Yd 2X	6	8.66	28.18	30.96	30.96	1,464.23	17,570.79	19,304.18	9.87%		
48		2.0 Yd 3X	1	12.99	28.18	30.96	30.96	366.06	4,392.70	4,826.04	9.87%		
49		2.0 Yd rent	52	1.00	15.70	17.25	17.25	816.40	9,796.80	10,764.00	9.87%		
50		3.0 Yd pu	32	4.33	39.13	42.99	42.99	5,421.85	65,062.23	71,480.33	9.86%		
51		3.0 Yd 2X	11	8.66	39.13	42.99	42.99	3,727.52	44,730.29	49,142.73	9.86%		

	A	B	C	D	E	F	G	H	I	J	K	L	M
13	WCI's Tariff 19					Calculated	Rounded	Test Year	Test Year	Proposed	Proposed Percentage		
14	Item No. and Page No.	Services	Actual Customer	Frequency	Tariff 18	Increased Rates	Proposed Rates	Monthly Revenue (@ Tariff 18 rates)	Annual Revenue (@ Tariff 18 rates)	Annual Revenue	Change From Tariff 18		
52		3.0 Yd 3X	1	12.99	39.13	42.99	42.99	508.30	6,099.58	6,701.28	9.86%		
53		3.0 rent	44	1.00	16.07	17.66	17.66	707.08	8,484.96	9,324.48	9.89%		
54		4.0 Yd pu	38	4.33	48.95	53.78	53.78	8,054.23	96,650.80	106,187.53	9.87%		
55		4.0 Yd 2X	18	8.66	48.95	53.78	53.78	7,630.33	91,563.91	100,598.72	9.87%		
56		4.0 Yd 3X	4	12.99	48.95	53.78	53.78	2,543.44	30,521.30	33,532.91	9.87%		
57		4.0 Yd rent	60	1.00	19.02	20.90	20.90	1,141.20	13,694.40	15,048.00	9.88%		
58		5.0 Yd	11	4.33	57.77	63.47	63.47	2,751.59	33,019.02	36,276.91	9.87%		
59		5.0 Yd 2X	8	8.66	57.77	63.47	63.47	4,002.31	48,027.67	52,766.42	9.87%		
60		5.0 Yd 3X	1	12.99	57.77	63.47	63.47	750.43	9,005.19	9,893.70	9.87%		
61		5.0 Yd rent	20	1.00	19.26	21.16	21.16	385.20	4,622.40	5,078.40	9.87%		
62		6.0 Yd pu	18	4.33	66.36	72.91	72.91	5,172.10	62,065.18	68,191.26	9.87%		
63		6.0 Yd pu x2	1	8.66	66.36	72.91	72.91	574.68	6,896.13	7,576.81	9.87%		
64		6.0 Yd pu x3	1	12.99	66.36	72.91	72.91	862.02	10,344.20	11,365.21	9.87%		
65		6.0 Yd rent	20	1.00	19.90	21.86	21.86	398.00	4,776.00	5,246.40	9.85%		
66		Drive in fee	3	1.00	6.50	7.14	7.14	19.50	234.00	257.04	9.85%		
67	Item 250, Page 41	4 YD compactor 2X	0	8.66	86.87	95.45	95.45	-	-	-	9.88%		
68	Item 240, Page 37	Old	765								#DIV/0!		
69		1.0 Yd pu		4.33		-	18.41	-	-		#DIV/0!		
70		1.0 Yd rent		1.00		-	13.82	-	-		#DIV/0!		
71		1.0 Yd special pickup		1.00		-	19.57	-	-		#DIV/0!		
72		1.5 Yd pu		4.33		-	23.36	-	-		#DIV/0!		
73		1.5 Yd rent		1.00		-	16.58	-	-		#DIV/0!		
74													
75		2.0 Yd pu		4.33		-	30.96	-	-		#DIV/0!		
76		2.0 Yd rent		1.00		-	17.25	-	-		#DIV/0!		
77													
78		3.0 Yd pu		4.33		-	42.99	-	-		#DIV/0!		
79		3.0 Yd rent		1.00		-	17.66	-	-		#DIV/0!		
80													
81		4.0 Yd pu		4.33		-	53.78	-	-		#DIV/0!		
82		4.0 Yd rent		1.00		-	20.90	-	-		#DIV/0!		
83													
84		6.0 Yd pu		4.33		-	72.91	-	-		#DIV/0!		
85		6.0 Yd rent		1.00		-	21.86	-	-		#DIV/0!		
86	Item 240, Page 38	COMMERCIAL CARTS											
87		30-35 GAL	23	4.33	4.60	5.05	5.05	458.11	5,497.37	6,035.15	9.78%		
88		60-65 GAL	37	4.33	5.94	6.53	6.53	951.65	11,419.77	12,554.06	9.93%		
89		90-100 GAL	112	4.33	7.82	8.59	8.59	3,792.39	45,508.65	49,989.68	9.85%		
90													
91		old											
92		30-35 GAL	0	4.33		-	-	-	-	-	#DIV/0!		
93		60-65 GAL	0	4.33		-	-	-	-	-	#DIV/0!		
94		90-100 GAL	0	4.33		-	-	-	-	-	#DIV/0!		
95													
96	Item 240, Page 38	Add'l Commercial Toter Service Per Pickup											
97		Special Pick-up - 90gal	0	1.00	9.97	10.95	10.95	-	-	-	9.83%		
98	Note 4	Other	0	1.00	8.84	9.71	9.71	-	-	-	9.84%		

	A	B	C	D	E	F	G	H	I	J	K	L	M
13	WCI's Tariff 19					Calculated	Rounded	Test Year	Test Year	Proposed	Proposed Percentage		
14	Item No. and Page No.	Services	Actual Customer	Frequency	Tariff 18	Increased Rates	Proposed Rates	Monthly Revenue (@ Tariff 18 rates)	Annual Revenue (@ Tariff 18 rates)	Annual Revenue	Change From Tariff 18		
99	Item 105, Page 27	MF CARTS											
100		30-35 gal	37		16.47	18.10	18.10	609.39	7,312.68	8,036.40	9.90%		
101		60-65 GAL	74		20.35	22.36	22.36	1,505.90	18,070.80	19,855.68	9.88%		
102		90-100 GAL	64		23.82	26.17	26.17	1,524.48	18,293.76	20,098.56	9.87%		
103													
104	Item 80, Page 20	Deluxe		4.33	1.85	2.03	2.03	-	-	-	9.73%		
105		Sub Totals						296,999	3,563,984	3,915,928			
106													
107	Item 260, Page 43	Drop Box											
108		20 Yd pkup	28	1.00	89.44	98.27	98.27	2,511.77	30,141.28	33,116.99	9.87%		
109		Rent (all sizes)											
110		30 Yd pkup	27	1.00	97.17	106.76	106.76	2,631.69	31,580.25	34,697.00	9.87%		
111		Rent		1.00	83.92	92.20	92.20	0.00	-	-	9.87%		
112		40 Yd pkup	15	1.00	108.22	118.90	118.90	1,659.37	19,912.48	21,877.60	9.87%		
113		Rent with lid	5	1.00	111.53	122.54	122.54	548.36	6,580.27	7,229.86	9.87%		
114		Rent open	45	1.00	83.92	92.20	92.20	3734.44	44813.28	49234.8	9.87%		
115	Item 270, Page 46	Compacted											
116		30 Yd pkup	0	1.00	157.91	173.50	173.50	13.16	157.91	173.50	9.87%		
117		40 Yd pkup	6	1.00	165.64	181.99	181.99	911.02	10,932.24	12,011.34	9.87%		
118	Item 260, Page 43	Temporary - Drop Box											
119		20 Yd pkup	14	1.00	114.62	125.93	125.93	1,614.23	19,370.78	21,282.17	9.87%		
120		Rent		1.00	115.28	126.66	126.66	0.00	-	-	9.87%		
121		30 Yd pkup	12	1.00	125.22	137.58	137.58	1,460.90	17,530.80	19,261.20	9.87%		
122		40 Yd pkup	22	1.00	136.48	149.95	149.95	3,048.05	36,576.64	40,186.60	9.87%		
123													
124	Item 260, Page 44	Mt. St. Helens											
125		Perm Pick all sizes	1	1.00	325.75	357.91	357.91	298.60	3,583.25	3,937.01	9.87%		
126		Temp Pick	0	1.00	347.84	382.18	382.18	144.93	1,739.20	1,910.90	9.87%		
127		Rent w/lid	2	1.00	143.55	157.72	157.72	299.06	3,588.75	3,943.00	9.87%		
128													
129													
130		Temp rent/mo w/lid		1.00	171.16	188.06	188.06	0.00	-	-	9.87%		
131													
132	Item 260, Page 43	DB Extras											
133		Del/respot perm	272	1.00	56.32	61.88	61.88	15,319.04	183,828.48	201,976.32	9.87%		
134		Del/respot temp			82.82	91.00	91.00	0.00	-	-			
135		Lining box	76	1.00	33.13	36.40	36.40	2,517.88	30,214.56	33,196.80	9.87%		
136		Mileage	970	1.00	4.69	5.15	5.15	4,549.30	54,591.60	59,946.00	9.81%		
137		Daily Rent open	27	1.00	4.97	5.46	5.46	134.60	1,615.25	1,774.50	9.86%		
138	Item 160, Page 29	Hourly	3	1.00	97.50	107.12	107.12	292.50	3,510.00	3,856.32	9.87%		
139													
140		Sub Totals						41,688.92	500,267.02	549,611.91			
141		Staff Proposed Total Changes from Tariff 18											

	A	B	C	D	E	F	G	H	I	J	K	L	M
13	WCI's Tariff 19					Calculated	Rounded	Test Year	Test Year	Proposed	Proposed		
14	Item No. and Page No.	Services	Actual Customer	Frequency	Tariff 18	Increased Rates	Proposed Rates	Monthly Revenue (@ Tariff 18 rates)	Annual Revenue (@ Tariff 18 rates)	Annual Revenue	Change From Tariff 18		
142													
143													
144		Residential						Residential	2,583,742	2,838,948	2,240,769.48	(598,178.76)	0.2670
145		Commercial/Multi-Family						Commercial/Multi-Family	980,242	1,076,980	560,216.52	(516,763.10)	0.9224
146		Drop Box						Drop Box	500,267	549,612	559,335.87	9,723.96	(0.0174)
147		Items not included in Price Out						Items not included in Price Out	-	-	-	-	
148		Pass-Thru						Pass-Thru	297,677	305,092	580,453.58	275,361.41	(0.4744)
149								Total Test Year Revenues	4,361,928	4,770,632	4,311,357.38	(459,274.56)	0.1065
150									4,361,928	(60,250)	Over/(Under) Annual Revenue		
151										-13.90%	Over/(Under) As a percentage of the Revenue Deficiency		
152										-1.25%	Over/(Under) As a percentage of the Revenue Requirement		
153													
154								CHECK		4,801,580	Regulated Proposed Revenue		
155										4,390,095	Regulated Test Year Revenue		
156										<u>411,485</u>	Calculated Additional Annual Revenue		
157								Proposed		(21,887)	Over/(Under) Annual Revenue Allowed		

This balance sheet is being submitted to the UTC on behalf of the company, it was prepared by the company's internal accountant and Booth Davis, CPA's expresses no assurance on it.

WCI 05-29-18
Balance Sheet
March 31, 2018

ASSETS

Current Assets

HB - 9596 - General	\$	(3,075.70)
HB - 1818 - Credit Card		3,670.89
HB - 6854 - Savings		20,889.53
UB - 5604 - General		24,472.00
Residential A/R		166,891.36
Commercial A/R		102,103.17
Woodland Residential A/R		54,195.55
Woodland Commerical A/R		14,656.61
DB Hauling A/R		59,583.56
Woodland DB Hauling A/R		9,189.67
Kalama A/R		26,128.00
Allowance for Doubtful Acct		(25,493.18)

Total Current Assets 453,211.46

Property and Equipment

Garbage Collection Equip	2,431,336.71
Service Cars and Equipment	311,581.39
Garbage Collection Equip-Carts	681,315.07
Woodland Garbage Coll-Carts	9,546.69
Furniture and Office Equipment	19,809.77
Accumulated Depr - County	(2,064,547.97)
Accumulated Depr - Woodland	(2,755.32)
Leasehold Improvements	54,736.67
Equipment	12,803.34

Total Property and Equipment 1,453,826.35

Other Assets

Prepaid Insurance	16,161.02
Goodwill - Woodland	225,000.00
Covenant not to Compete - Wood	25,000.00
Accumulated Amortization - WL	(25,000.00)

Total Other Assets 241,161.02

Total Assets \$ 2,148,198.83

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	\$	276,369.29
Wages Payable		33,984.75
SUTA Payable		745.40
Labor and Industry Tax Payable		22,055.28
FUTA Payable		931.60
Current Portion Long Term Debt		191,500.00
Liberty NW Payable-Liabilitiy		3,054.94
Wilcox & Flegal Payable		18,368.02
Fuel Payable		18,385.77
Deferred Revenue		403,288.32
HB - Building Ins. Loan		6,088.54

Total Current Liabilities 974,771.91

Long-Term Liabilities

Less Current Portion LTD	(191,500.00)
HB - N/P TK 07 - 2014	22,190.45

Unaudited - For Management Purposes Only

WCI 05-29-18
Balance Sheet
March 31, 2018

HB - N/P - TK# 4-2015	198,012.36	
HB - N/P TK#6-2018	212,882.90	
HB - N/P TK#39-2017	38,188.91	
HB - N/P 1-30Yd Drop Box WC	7,920.48	
HB - N/P TK#70	<u>146,067.00</u>	
Total Long-Term Liabilities		<u>433,762.10</u>
Total Liabilities		1,408,534.01
Capital		
Capital Stock	27,862.85	
Dividends - inside	(23,731.50)	
Dividends - outside	(1,787.95)	
Additional Paid-In Stock	674,673.16	
Beginning Balance Equity	(158,752.36)	
Retained Earnings	288,860.03	
Net Income	<u>(67,459.41)</u>	
Total Capital		<u>739,664.82</u>
Total Liabilities & Capital		<u>\$ 2,148,198.83</u>

HEIRBORNE INVESTMENTS, LLC

FINANCIAL STATEMENTS

December 31, 2017 and 2016

HEIRBORNE INVESTMENTS, LLC

BALANCE SHEETS

December 31, 2017 and 2016

Assets

Redacted per WAC 480-07-160

	<u>2017</u>	<u>2016</u>
CURRENT ASSETS		
Cash		
Current maturities of notes receivable - related companies		
Prepaid expenses		
PROPERTY AND EQUIPMENT		
Equipment		
Commercial buildings and improvements		
Less - accumulated depreciation		
Land		
OTHER ASSETS		
Notes receivable, net of current maturities - related companies		
Restricted cash		
Construction in progress		

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.

HEIRBORNE INVESTMENTS, LLC

BALANCE SHEETS

December 31, 2017 and 2016

Liabilities and Members' Equity

Redacted per WAC 480-07-160

	<u>2017</u>	<u>2016</u>
CURRENT LIABILITIES		
Accounts payable		
Accrued interest payable		
Accrued business taxes		
Current maturities of long-term debt - related companies		
Current maturities of long-term debt		
LONG-TERM DEBT		
LESS - DEBT ACQUISITION COST, net		
MEMBERS' EQUITY		

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.

HEIRBORNE INVESTMENTS, LLC

STATEMENTS OF INCOME

For the Years Ended December 31, 2017 and 2016

	Redacted per WAC 480-07-160			
	<u>2017</u>	<u>Percent</u>	<u>2016</u>	<u>Percent</u>
RENTAL INCOME				
RENTAL EXPENSES				
Business taxes				
Professional fees				
Licensing				
Insurance				
Bank charges				
Office expenses				
Depreciation				
Other rental expenses				
Operating income				
OTHER INCOME (EXPENSE)				
Interest income				
Interest expense				
Investment interest expense				
Loss on interest rate trading activities				
Miscellaneous income				
Charitable contributions				
Net income				

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.

HEIRBORNE INVESTMENTS, LLC

STATEMENTS OF CHANGES IN MEMBERS' EQUITY

For the Years Ended December 31, 2017 and 2016

Redacted per WAC 480-07-160

	<u>Joseph Willis</u>	<u>Kevin Willis</u>	<u>Total</u>
BALANCE , January 1, 2016	██████████	██████████	██████████
Net income	██████████	██████████	██████████
Withdrawals	██████████	██████████	██████████
BALANCE , December 31, 2016	██████████	██████████	██████████
Net income	██████████	██████████	██████████
Withdrawals	██████████	██████████	██████████
BALANCE , December 31, 2017	██████████	██████████	██████████

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.

HEIRBORNE INVESTMENTS, LLC

STATEMENTS OF CASH FLOWS

For the Years Ended December 31, 2017 and 2016

Redacted per WAC 480-07-160

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income		
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization		
Changes in operating assets and liabilities:		
(Increase) decrease in:		
Prepaid expenses		
Increase (decrease) in:		
Accounts payable		
Accrued interest payable		
Accrued business taxes		
Net cash provided by operating activities		
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for construction in progress		
Payments for capital assets		
Cash restricted for equipment purchases		
Principal advances on notes receivable - related companies		
Principal collections on notes receivable - related companies		
Net cash provided (used) by investing activities		
CASH FLOWS FROM FINANCING ACTIVITIES		
Net short-term borrowings (payments) - related companies		
Long-term borrowings		
Loan payments - related companies		
Loan payments		
Payment of loan fees		
Member withdrawals		
Net cash provided (used) by financing activities		
NET INCREASE (DECREASE) IN CASH		
CASH, beginning of year		
CASH, end of year		

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.

WASTE CONTROL EQUIPMENT, INC.

FINANCIAL STATEMENTS

December 31, 2017 and 2016

WASTE CONTROL EQUIPMENT, INC.

BALANCE SHEETS

December 31, 2017 and 2016

Assets

Redacted per WAC 480-07-160

	<u>2017</u>	<u>2016</u>
CURRENT ASSETS		
Cash		
Accounts receivable		
Employee and other receivables		
Prepaid expenses		
VEHICLES, EQUIPMENT AND IMPROVEMENTS		
Collection equipment		
Service cars and equipment		
Furniture and office equipment		
Leasehold improvements		
Less - accumulated depreciation		
OTHER ASSETS		
Goodwill		

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.

WASTE CONTROL EQUIPMENT, INC.

BALANCE SHEETS

December 31, 2017 and 2016

Liabilities and Stockholders' Equity

Redacted per WAC 480-07-160

	<u>2017</u>	<u>2016</u>
CURRENT LIABILITIES		
Accounts payable		
Accrued payroll and related liabilities		
Accrued business taxes		
Accrued SEP payable		
Current maturities of long-term debt - related companies		
DEFERRED REVENUE		
LONG-TERM DEBT - related companies		
STOCKHOLDERS' EQUITY		
Common stock, no par value, 200,000 shares authorized, issued and outstanding		
Retained earnings		

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.

WASTE CONTROL EQUIPMENT, INC.

STATEMENTS OF INCOME

For the Years Ended December 31, 2017 and 2016

Redacted per WAC 480-07-160

	<u>2017</u>	<u>Percent</u>	<u>2016</u>	<u>Percent</u>
REVENUES				
Commercial				
Residential				
Roll-off				
Recycling collection				
Special pickups				
Management fees				
Refunds and credits				
DIRECT COSTS				
Gross profit				
OPERATING EXPENSES				
Operating income				
OTHER INCOME (EXPENSE)				
Bad debts, net of recoveries				
Interest income				
Interest expense				
Miscellaneous income				
Rental income				
Net income				

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.

WASTE CONTROL EQUIPMENT, INC.
STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY

For the Years Ended December 31, 2017 and 2016

Redacted per WAC 480-07-160

	Common Stock		Retained
	<u>Shares</u>	<u>Amount</u>	<u>Earnings</u>
BALANCE, January 1, 2016	██████████	██████████	██████████
Net income	██████████	██████████	██████████
Dividend distributions	██████████	██████████	██████████
BALANCE, December 31, 2016	██████████	██████████	██████████
Net income	██████████	██████████	██████████
Dividend distributions	██████████	██████████	██████████
BALANCE, December 31, 2017	██████████	██████████	██████████

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.

WASTE CONTROL EQUIPMENT, INC.

STATEMENTS OF CASH FLOWS

For the Years Ended December 31, 2017 and 2016

Redacted per WAC 480-07-160

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income		
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation		
Changes in operating assets and liabilities:		
(Increase) decrease in:		
Accounts receivable		
Employee and other receivables		
Prepaid expenses		
Increase (decrease) in:		
Payable to bank resulting from checks in transit		
Accounts payable		
Accrued payroll and related liabilities		
Accrued SEP payable		
Accrued business taxes		
Net cash provided by operating activities		
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for capital assets		
Net cash used by investing activities		
CASH FLOWS FROM FINANCING ACTIVITIES		
Loan payments - related companies		
Loan payments		
Dividends paid to stockholders		
Net cash used by financing activities		
NET INCREASE (DECREASE) IN CASH		
CASH, beginning of year		
CASH, end of year		

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.

WASTE CONTROL RECYCLING, INC.

FINANCIAL STATEMENTS

December 31, 2017 and 2016

WASTE CONTROL RECYCLING, INC.

BALANCE SHEETS

December 31, 2017 and 2016

Assets

Redacted per WAC 480-07-160

	<u>2017</u>	<u>2016</u>
CURRENT ASSETS		
Cash		
Accounts receivable		
Current maturities of note receivable - related company		
Current maturities of note receivable		
Employee and other receivables		
Inventory		
Prepaid expenses		
Construction contract in progress		
EQUIPMENT AND IMPROVEMENTS		
Equipment		
Leasehold improvements		
Less - accumulated depreciation		
OTHER ASSETS		
Note receivable, net of current maturities - related company		
Note receivable, net of current maturities		
Construction in progress		

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.

WASTE CONTROL RECYCLING, INC.

BALANCE SHEETS

December 31, 2017 and 2016

Liabilities and Stockholders' Equity

Redacted per WAC 480-07-160

	<u>2017</u>	<u>2016</u>
CURRENT LIABILITIES		
Payable to bank resulting from checks in transit		
Accounts payable		
Accrued payroll and related liabilities		
Accrued business taxes		
Accrued SEP payable		
Current maturities of long-term debt - related companies		
Current maturities of long-term debt		
LONG-TERM DEBT - related companies		
LONG-TERM DEBT		
LESS - DEBT ACQUISITION COSTS		
STOCKHOLDERS' EQUITY		
Common stock, \$1 par value, 50,000 shares authorized, 5,000 shares issued and outstanding		
Additional paid-in capital		
Retained earnings (deficit)		

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.

WASTE CONTROL RECYCLING, INC.

STATEMENTS OF INCOME

For the Years Ended December 31, 2017 and 2016

	Redacted per WAC 480-07-160			
	<u>2017</u>	<u>Percent</u>	<u>2016</u>	<u>Percent</u>
REVENUES				
Recycling collection				
Contract hauling				
Transfer station				
DIRECT COSTS				
Gross profit				
OPERATING EXPENSES				
Operating income				
OTHER INCOME (EXPENSE)				
Bad debts, net of recoveries				
Interest income				
Interest expense				
Miscellaneous income, net				
Gain (loss) on disposition of assets				
Net income				

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.

WASTE CONTROL RECYCLING, INC.
STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
For the Years Ended December 31, 2017 and 2016

	Redacted per WAC 480-07-160		Additional	Retained
	Common Stock		Paid-in	Earnings
	<u>Shares</u>	<u>Amount</u>	<u>Capital</u>	<u>(Deficit)</u>
BALANCE, January 1, 2016	██████████	██████████	██████████	██████████
Net income	██████████	██████████	██████████	██████████
Dividend distributions	██████████	██████████	██████████	██████████
BALANCE, December 31, 2016	██████████	██████████	██████████	██████████
Net income	██████████	██████████	██████████	██████████
Dividend distributions	██████████	██████████	██████████	██████████
BALANCE, December 31, 2017	██████████	██████████	██████████	██████████

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.

WASTE CONTROL RECYCLING, INC.

STATEMENTS OF CASH FLOWS

For the Years Ended December 31, 2017 and 2016

Redacted per WAC 480-07-160

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income		
Adjustments to reconcile net income (loss) to net cash provided by operating activities:		
Depreciation and amortization		
(Gain) loss on disposition of assets		
Changes in operating assets and liabilities:		
(Increase) decrease in:		
Accounts receivable		
Employee and other receivables		
Inventory		
Prepaid expenses		
Construction contracts in progress		
Increase (decrease) in:		
Payable to bank resulting from checks in transit		
Accounts payable		
Accrued payroll and related liabilities		
Accrued SEP payable		
Accrued business taxes		
Net cash provided by operating activities		
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for capital assets		
Proceeds from sale of capital assets		
Payments for construction in progress		
Principal collections on notes receivable - related companies		
Principal collections on note receivable		
Net cash provided (used) by investing activities		

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.

WASTE CONTROL RECYCLING, INC.
STATEMENTS OF CASH FLOWS, Continued
For the Years Ended December 31, 2017 and 2016

Redacted per WAC 480-07-160

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Loan payments - related companies		
Loan payments		
Dividends paid to stockholders		
Net cash used by financing activities		
NET INCREASE IN CASH		
CASH, beginning of year		
CASH, end of year		

Substantially all disclosures generally required are omitted and no assurance is provided on these financial statements.