

		Deferred Accounting Methodology			
		Company Owned Processing Center			
		Residential Curbside Recycling			
Mason County					
First Year Commodity Adjustment					
Using 12-Month Data					
Effective November 1, 2010					
Month	Number of Customers	Actual Revenue			
August 2009	9,853	6,797			
September	9,707	20,878			
October	9,332	16,413			
November	9,284	16,112			
December	9,141	19,449			
January 2010	9,088	18,003			
February	9,088	17,827			
March	9,072	21,566			
April	9,072	19,933			
May	9,466	20,977			
June	9,466	18,930			
July	9,815	20,451			
August	9,815	22,456			
Total for Year	122,199	239,791			
Commodity (Over) /Under Refunded for the 12.5 months ended 8/31/09					
Total Customers August 2009 thru August 2010					
				122,199	
Per Customer Commodity Credit in Effect Aug 09					
				\$0.58	
Per Customer Commodity Credit in Effect Sept 09-Aug 10					
				\$1.15	
Total Customer Credits 2009 \$ 2010					
				134,863.38	
Actual Commodity Revenue					
				\$239,791	
Less: 30% (see County Program)					
				\$71,937	
Revenue available for refund					
				\$167,854	
Total (over)/Under Refunded Customers					
				\$32,990	
Commodity Adjusting Factor: per customer					
Revenue due customers					
				\$32,990	
12-Month number of customers					
				112,346	
Revenue due per customers					
				\$0.29	
Projected Revenue next 12-Months					
				At 100%	With 30% Hold Back
12-Months Commodity Value					
				\$232,994	\$163,096
12-Months Number of Customers					
				112,346	112,346
Commodity Adjustment					
				\$2.07	\$1.45
Adjustment per Customer per Month					
				\$0.29	\$0.29
New Commodity Credit					
				\$2.37	\$1.75

		Deferred Accounting Methodology			
		Company Owned Processing Center			
		Residential Curbside Recycling			
Mason County					
Second Year Commodity Adjustment					
Using 12-Month Data					
Effective November 1, 2011					
Month	Number of Customers	Actual Revenue			
September	9,656	18,609			
October	9,602	20,026			
November	9,178	18,012			
December	9,315	30,485			
January 2011	9,000	23,636			
February	8,418	18,922			
March	9,237	24,681			
April	9,286	23,070			
May	9,438	23,545			
June	9,464	25,908			
July	9,799	26,927			
August	9,798	29,213			
Total for Year	112,191	283,034			
Total Customers September 2010 thru August 2011					
Per Customer Commodity Credit in Effect	Sept 10-Oct 10	\$1.15			
Per Customer Commodity Credit in Effect	Nov 10-Aug 11	\$1.45			
Total Customer Credits 2010 \$ 2011				\$156,900	
Actual Commodity Revenue			\$283,034		
Less: 20% (see County Program)			\$56,607		
Revenue available for refund				\$226,427	
Total (over)/Under Refunded Customers				\$69,527	
Commodity Adjusting Factor: per customer					
Revenue due customers			\$69,527		
12-Month number of customers			112,191		
Revenue due per customers			\$0.62		
Projected Revenue next 12-Months				At 100%	With 30% Hold Back
12-Months Commodity Value			\$283,034		\$198,124
12-Months Number of Customers			112,191		112,191
Commodity Adjustment			\$2.52		\$1.77
Adjustment per Customer per Month			\$0.62		\$0.62
New Commodity Credit			\$3.14		\$2.39

			Deferred Accounting Methodology						
			Company Owned Processing Center						
			Residential Curbside Recycling						
Mason County			Third Year						
	Actual Commodity Tons and Prices								
							Mixed		
	Newspaper	Mixed Paper	Cardboard	Aluminum	Tin	PET	Plastics	Contamination	Total
Tons									
September 11	28.81	31.56	81.22	1.46	3.88	7.61	4.96	15.85	175.35
October	24.46	26.80	68.97	1.24	3.29	6.46	4.21	13.46	148.89
November	27.64	30.28	77.91	1.40	3.72	7.30	4.76	15.21	168.22
December	30.06	32.93	84.74	1.52	4.04	7.94	5.18	16.54	182.95
January 12	23.30	25.53	65.70	1.18	3.13	6.16	4.01	12.82	141.83
February	29.78	32.63	83.96	1.50	4.01	7.87	5.13	16.39	181.27
March	25.64	28.09	72.27	1.30	3.45	6.77	4.42	14.11	156.05
April	23.86	26.14	67.27	1.21	3.21	6.30	4.11	13.13	145.23
May	27.46	30.09	77.43	1.39	3.69	7.25	4.73	15.11	167.15
June	25.60	28.05	72.17	1.29	3.44	6.76	4.41	14.09	155.81
July	27.50	30.13	77.53	1.39	3.70	7.26	4.74	15.13	167.38
August	32.71	35.83	92.20	1.65	4.40	8.64	5.63	18.00	199.06
Total Tons	326.82	358.06	921.37	16.53	43.96	86.32	56.29	179.84	1,989.19
Commodity Mix	16.43%	18.00%	46.32%	0.83%	2.21%	4.34%	2.83%	9.04%	
Price/Ton									
Stated at 100% of Market									
September 11	\$174.00	\$177.32	\$201.98	\$1,594.93	\$238.00	\$686.51	\$466.88	\$123.29	
October	\$175.00	\$152.23	\$197.69	\$1,586.55	\$232.14	\$690.00	\$466.19	\$123.29	
November	\$105.00	\$96.19	\$144.04	\$1,431.47	\$232.26	\$560.00	\$460.00	\$123.29	
December	\$105.91	\$105.91	\$153.26	\$1,469.02	\$252.87	\$535.27	\$457.84	\$123.29	
January 12	\$110.38	\$110.38	\$159.49	\$1,617.40	\$253.35	\$564.19	\$457.03	\$123.29	
February	\$120.29	\$120.29	\$167.59	\$1,540.34	\$223.21	\$570.85	\$500.00	\$123.29	
March	\$126.93	\$126.93	\$162.71	\$1,527.38	\$231.48	\$612.70	\$516.26	\$130.35	
April	\$125.60	\$125.60	\$155.64	\$1,490.77	\$230.30	\$566.53	\$553.67	\$130.35	
May	\$120.50	\$120.50	\$153.28	\$1,420.15	\$239.63	\$539.25	\$544.50	\$130.35	
June	\$118.70	\$118.70	\$151.90	\$1,400.00	\$112.10	\$431.10	\$400.00	\$130.35	
July	\$105.63	\$105.63	\$145.50	\$1,426.66	\$126.35	\$432.51	\$352.69	\$130.25	
August	\$74.35	\$74.35	\$117.17	\$1,320.64	\$240.00	\$506.75	\$476.54	\$130.35	
Commodity Value							Mixed		
	Newspaper	Mixed Paper	Cardboard	Aluminum	Tin	PET	Plastics	Contamination	Total
September 11	5,012.94	5,596.22	16,404.82	2,328.60	923.44	5,224.34	2,315.72	-1,954.15	35,851.93
October	4,280.50	4,079.76	13,634.68	1,967.32	763.74	4,457.40	1,962.66	-1,659.48	29,486.58
November	2,902.20	2,912.63	11,222.16	2,004.06	864.01	4,088.00	2,189.60	-1,875.24	24,307.41
December	3,183.65	3,487.62	12,987.25	2,232.91	1,021.59	4,250.04	2,371.61	-2,039.22	27,495.47
January 12	2,571.85	2,818.00	10,478.49	1,908.53	792.99	3,475.41	1,832.69	-1,580.58	22,297.39
February	3,582.24	3,925.06	14,070.86	2,310.51	895.07	4,492.59	2,565.00	-2,020.72	29,820.60
March	3,254.49	3,565.46	11,759.05	1,985.59	798.61	4,147.98	2,281.87	-1,839.24	25,953.81
April	2,996.82	3,283.18	10,469.90	1,803.83	739.26	3,569.14	2,275.58	-1,711.50	23,426.22
May	3,308.93	3,625.85	11,868.47	1,974.01	884.23	3,909.56	2,575.49	-1,969.59	26,176.95
June	3,038.72	3,329.54	10,962.62	1,806.00	385.62	2,914.24	1,764.00	-1,836.63	22,364.11
July	2,904.83	3,182.63	11,280.62	1,983.06	467.50	3,140.02	1,671.75	-1,970.68	22,659.72
August	2,431.99	2,663.96	10,803.07	2,179.06	1,056.00	4,378.32	2,682.92	-2,345.65	23,849.67
Total Value	39,469.15	42,469.92	145,941.99	24,483.48	9,592.06	48,047.04	26,488.89	-22,802.67	313,689.86
Total Commodity Value for 12 months									

Deferred Accounting Methodology			
Company Owned Processing Center			
Residential Curbside Recycling			
Mason County			
Second Year Commodity Adjustment			
Using 12-Month Data			
Effective November 1, 2012			
	Number of	Actual	
Month	Customers	Revenue	
September	9,652	35,852	
October	9,586	29,487	
November	9,097	24,307	
December	9,091	27,495	
January 2012	9,064	22,297	
February	9,073	29,821	
March	9,117	25,954	
April	9,094	23,426	
May	9,499	26,177	
June	9,436	22,364	
July	9,923	22,660	
August	9,580	23,850	
Total for Year	112,212	313,690	
Total Customers September 2011 thru August 2012			
Per Customer Commodity Credit in Effect	Sept 10-Oct 11	\$1.45	
Per Customer Commodity Credit in Effect	Nov 1-Aug 12	\$1.77	
Total Customer Credits 2011 \$ 2012			\$192,459
Actual Commodity Revenue			\$313,690
Less: 30% (see County Program)			\$0
Revenue available for refund			\$313,690
Total (over)/Under Refunded Customers			\$121,231
Commodity Adjusting Factor: per customer			
Revenue due customers			\$121,231
12-Month number of customers			112,212
Revenue due per customers			\$1.08
			With 30%
Projected Revenue next 12-Months			At 100% Hold Back
12-Months Commodity Value			\$313,690 \$219,583
12-Months Number of Customers			112,212 112,212
Commodity Adjustment			\$2.80 \$1.96
Adjustment per Customer per Month			\$1.08 \$1.08
New Commodity Credit			\$3.88 \$3.04
Rate effective February 1, 2013			\$3.32

Reconciliation:			
Effect of Order 05			
Rate at 12-months (true-up)	\$1.08		
Customers (12-months)	112,212		
Total Payout		\$121,231	
Current rate (true-up)			
Current rate (true-up)	\$0.24		
Customers (3-months)	28,053		
Paid out, Nov 1, 2012 - January 31, 2013		\$6,733	
Revised Rate (true-up)			
Revised Rate (true-up)	\$1.36		
Customers (9-months)	84,159		
Pay out, February 1, 2013 - October 31, 2013		\$114,456	
Total			
Nov 1, 2012 - Oct 31, 2013		\$121,189	
Difference			\$42 due to rounding
Final Rate:			
Forward Projection	\$1.96		
Revised True-Up	\$1.36		
Rate Effective February 1, 2013		\$3.32	

				Deferred Accounting Methodology		
				Company Owned Processing Center		
				Residential Curbside Recycling		
	Mason County					
	Fourth Year Commodity Adjustment					
	Using 12-Month Data					
	Effective November 1, 2013					
		Number of	Actual			
	Month	Customers	Revenue			
	September 2012	9,761	17,685			
	October	9,619	22,124			
	November	9,388	24,541			
	December	9,231	22,815			
	January 2013	9,029	12,232			
	February	9,082	17,512			
	March	9,183	20,262			
	April	9,277	22,200			
	May	9,612	21,485			
	June	9,748	18,025			
	July	10,074	22,048			
	August	10,123	23,754			
	Total for Year	114,127	244,683			
	Total Customers September 2011 thru August 2013					
	Per Customer Commodity Credit in Effect	Sept 10-Oct 12	\$1.77			
	Per Customer Commodity Credit in Effect	Nov 12-Aug 13	\$1.96			
	Total Customer Credits 2012 \$ 2013					\$220,007
	Actual Commodity Revenue				\$244,683	
	Less: Program Expenses				\$60,487	
	Less: Company Retained 5% of Expenses				\$0	
	Revenue Available for Refund					\$184,196
	Total (over)/Under Refunded Customers					(\$35,811)
	Commodity Adjusting Factor: per customer					
	Revenue due customers				(\$35,811)	
	12-Month number of customers				114,127	
	Revenue due per customers				(\$0.31)	
						With 30%
	Projected Revenue next 12-Months				At 100%	Hold Back
	12-Months Commodity Value				\$244,683	\$171,278
	12-Months Number of Customers				114,127	114,127
			Commodity Adjustment		\$2.14	\$1.50
			Adjustment per Customer per Month		-\$0.31	-\$0.31
				New Commodity Credit	\$1.83	\$1.19

Mason County Garbage, Inc. G-88						
Commodity Credit Calculation						
Effective 11/1/2015						
Sixth Year Commodity Adjustment						
Using 12-Month Data						
Effective November 1, 2015						
		Number of	Actual			
Month		Customers	Revenue			
September 2014		10,248	13,170			
October		10,157	12,882			
November		9,998	10,054			
December		10,042	11,345			
January 2015		9,704	8,677			
February		9,751	6,564			
March		9,833	7,181			
April		9,979	7,448			
May		10,338	8,756		Lbs per customers	
June		10,430	9,854		5th Year	6th Year
July		10,737	10,146		32.97	31.39
August		10,809	7,626			
Total for Year		122,026	113,703			
Total Customers September 2013 thru August 2014						
Per Customer Commodity Credit in Effect		Sept 14-Oct 14	\$1.50			
Per Customer Commodity Credit in Effect		Nov 14-Aug 15	\$0.93			
Total Customer Credits 2014/2015						\$125,115
Actual Commodity Revenue					\$113,703	
Less: Program Expenses (Eligible for 20% of Commodity Revenue)					\$22,741	(A)
Less: Company Incentive - 5% of Expenses					\$0	
Revenue Available for Refund						\$90,962
Total (over)/Under Refunded Customers						(\$34,153)
Commodity Adjusting Factor: per customer						
Revenue due to/(from) customers					(\$34,153)	
12-Month number of customers					122,026	
Revenue due per customers					(\$0.28)	
Projected Revenue next 12-Months						
12-Months Commodity Value						\$113,703
12-Months Number of Customers						122,026
Commodity Adjustment - Projection						\$0.93
Current Year Adj per Customer per Month						(\$0.28)
New Commodity Credit						\$0.65

(A) - This was calculated at 20% of actual test year commodity revenue. Please see the 2014-2015 Scorecard for an explanation of the 20% retention earned during the 2014-2015 test year.

