

**Exhibit No. \_\_\_\_ (MC-6)**  
**Docket TG-140560**  
**Witness: Melissa Cheesman**

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**WASTE CONTROL, INC.,**

**Respondent.**

**DOCKET TG-140560**

**EXHIBIT TO  
TESTIMONY OF**

**Melissa Cheesman**

**STAFF OF WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Results of Operation and Supporting Schedules*

**July 18, 2014**

WASTE CONTROL, INC.

SCHEDULE 1 - RESULTS OF OPERATIONS

For the Twelve Months Ended June 30, 2013 Historical and May 31, 2015 Forecasted  
(See Independent Accountants' Compilation Report)

	Per Books Income Statement	RC-1 Non- Regulated	Regulated	Allocation	Reclass Adjust	Restating Adjust	Restated Income Statement	Pro Forma Adjust	Adj #	Staff Pro forma Income Statement	WCI Pro forma Income Statement	Difference
<b>REVENUES</b>												
1 Residential	2,077,765	-	2,077,765	Actual		(5,619)	2,072,146			2,072,146	2,072,146	-
2 Commercial	599,529	-	599,529	Actual		(1,137)	598,392			598,392	598,392	-
3 Drop Box	1,097,758	154,085	943,673	Actual		(2,987)	940,687			940,687	940,687	-
4 Fuel Surcharge	45,570	4,123	41,447	Cust		(41,447)	-			-	-	-
5 Contract Hauling	-	-	-	Actual		-	-			-	-	-
6 Pass Thru	-	-	-	Actual		-	-	138,598	P-5B	138,598	138,598	-
7 Kalama	222,136	222,136	-	Actual		-	-	-		-	-	-
8 Refunds	(9,743)	-	(9,743)	Actual		9,743	-			-	-	-
<b>Total Revenue</b>	<b>4,033,016</b>	<b>380,344</b>	<b>3,652,672</b>			<b>(41,447)</b>	<b>3,611,225</b>	<b>138,598</b>		<b>3,749,823</b>	<b>3,749,823</b>	-
Gross operational revenue		376,221	3,620,967	91%								
<b>OPERATING EXPENSES</b>												
9 Wages Drivers	339,418	30,920	308,498	Pickups	(100,386)		208,112	6,873	P-1A	214,985	228,928	(13,943)
10 Wages Drop Box Drivers	-	-	-	Actual	98,310		98,310	33,121	P-1A	131,431	127,205	4,226
11 Wages Mechanics	223,687	20,377	203,310	Pickups	19,282		222,592	13,359	P-1A	235,951	251,254	(15,303)
12 Wages Supervisor	-	-	-	Pickups	71,236		71,236	2,443	P-1A	73,679	78,457	(4,778)
13 Wages Extra Labor	28,068	2,539	25,529	Cust	(11,850)		13,679	2,484	P-1A	16,162	17,199	(1,036)
14 Fringe Benefits	-	-	-				234,782	8,717	P-1A	243,499	288,834	(45,334)
15 Contract Labor	1,172	106	1,066	Cust			1,066			1,066	1,134	(68)
16 Maintenance	119,888	10,921	108,966	Pickups			108,966			108,966	116,033	(7,067)
17 Maintenance/ Cont./Dr Bx	9,093	823	8,270	Cust			8,270			8,270	8,800	(530)
18 Truck Rental	36,000	3,279	32,721	Pickups	(24,317)		8,404			8,404	34,843	(26,439)
19 Equipment Rent	-	-	-	Cust			-			-	-	-
20 Tires	90,730	8,265	82,465	Pickups		(8,768)	73,697			73,697	78,477	(4,780)
21 Fuel	311,517	28,378	283,139	Pickups			283,139	(18,927)	P-4	264,212	287,954	(23,742)
22 Contract Hauling	154,085	154,085	-	Actual			-			-	-	-
23 Disposal Fees - Cowlitz County	516,695	34,952	481,743	Actual	59,973	(23,493)	518,223	162,552	P-5A	680,775	710,943	(30,167)
24 Disposal Fees - G-49 Packers	59,973	-	59,973	Actual	(59,973)		-			-	-	-
25 Disposal Fees - G-49	24,814	-	24,814	Cust	(24,814)		-			-	-	-
26 Disposal Fees Pass Thru	417,041	-	417,041	Cust	24,814		441,855	138,598	P-5B	580,454	580,454	-
27 Storm water management	12,000	1,086	10,914	Cust			10,914			10,914	11,614	(700)
28 Liability Insurance	28,169	2,549	25,621	Cust			25,621			25,621	27,264	(1,643)
29 Officer Salaries	-	-	-	Cust			-			-	-	-
30 Office Salaries	200,830	18,170	182,660	Cust	(67,690)		114,970	1,195	P-1A	116,166	124,739	(8,573)
31 Management Fees	180,000	16,397	163,603	Pickups			163,603	16,360	P-1B	179,963	183,516	(3,553)
32 Bad Debt Expense	50,167	-	50,167	Actual	(11,799)		38,369			38,369	38,369	-
33 Office Supply	52,734	1,711	51,023	Cust	(4,964)		46,059			46,059	46,259	(200)
34 Postage	1,685	152	1,532	Cust			1,532			1,532	1,557	(25)
35 Bank Charges	4,629	419	4,211	Cust			4,211			4,211	4,279	(69)
36 Maintenance	9,098	293	8,806	Cust			8,806			8,806	8,806	-

RC-1	Per Books Income Statement	Non-Regulated	Regulated	Reclass Adjust	Restating Adjust	Restated Income Statement	Pro Forma Adjust	Staff Pro forma Income Statement	WCI Pro forma Income Statement	Difference
37	Rate Case Expense	-	-	-	-	-	37,281	37,281	50,520	(13,239)
38	Accounting	1,598	16,061	-	16,061	16,061	-	16,061	16,323	(262)
39	Legal	612	6,153	-	(2,478)	3,674	-	3,674	3,910	(236)
40	WUTC Fee	1,582	15,227	-	-	15,227	-	15,227	17,354	(2,127)
41	Franchise	-	7,711	-	(7,711)	-	-	-	-	-
42	Communications	1,733	17,424	-	-	17,424	-	17,424	17,709	(284)
43	Utilities	5,412	54,411	-	(42,554)	11,857	-	11,857	37,306	(25,449)
44	Laundry/Uniforms	1,736	17,448	-	-	17,448	-	17,448	18,567	(1,119)
45	Miscellaneous	-	-	-	-	-	-	-	-	-
46	Dues and Subscriptions	1,502	15,098	-	(6,367)	8,731	-	8,731	8,874	(142)
47	Dues Non-deductible	-	3,682	-	(3,682)	-	-	-	-	-
48	Travel	717	653	-	910	1,562	-	1,562	1,588	(25)
49	Seminars	5,970	5,430	-	(4,481)	949	-	949	1,010	(61)
50	Meals and Entertainment	148	135	-	(119)	16	-	16	17	(1)
51	Advertising	1,982	1,803	-	(731)	1,803	-	1,803	1,918	(116)
52	Truck License	648	6,465	-	731	5,735	-	5,735	6,107	(372)
53	Taxes and Licensing	-	-	-	731	731	-	731	778	(47)
54	Permits	276	251	-	251	251	-	251	267	(16)
55	Contributions	1,150	1,046	-	(1,046)	-	-	-	-	-
56	B & O Tax	71,263	64,556	-	(84,000)	64,556	-	64,556	72,532	(7,976)
57	Land Rent	138,000	125,515	-	(84,000)	41,514	-	41,514	125,136	(83,622)
58	Computer Expense	5,182	4,713	-	(847)	3,866	-	3,866	4,114	(248)
59	Workmen's Comp	35,982	32,704	-	(32,704)	-	-	-	-	-
60	Payroll Taxes	67,327	61,236	-	(61,236)	-	-	-	-	-
61	Employee Relations	23,940	21,774	-	(18,462)	3,312	-	3,312	3,524	(212)
62	Life Insurance	447	407	-	(407)	-	-	-	-	-
63	Counseling Services	1,853	1,685	-	-	1,685	-	1,685	1,793	(108)
64	Employee Medical Insurance	109,018	99,155	-	(99,155)	-	-	-	-	-
65	Property Taxes	12,129	11,032	-	(4,870)	6,162	-	6,162	8,497	(2,335)
66	Drug Testing	1,316	1,196	-	-	1,196	-	1,196	1,273	(77)
67	SEP Benefits	45,387	41,281	-	(41,281)	-	-	-	-	-
68	Interest	50,614	46,035	-	(46,035)	-	-	-	-	-
69	Freight	506	460	-	-	460	-	460	489	(29)
70	Consulting	23,973	21,804	-	-	21,804	-	21,804	22,160	(356)
71	Safety Equipment Expense	7,942	7,223	-	-	7,223	-	7,223	7,687	(463)
72	Depreciation:	248,512	248,512	-	(248,512)	-	-	-	-	-
	Trucks	-	-	-	108,611	108,611	-	108,611	95,725	12,886
	Service Cars	-	-	-	18,227	18,227	-	18,227	19,396	(1,169)
	Shop	-	-	-	318	318	-	318	339	(20)
	Office Furniture and Fixtures	-	-	-	1,912	1,912	-	1,912	1,943	(31)
	Leasehold Improvements	-	-	-	2,489	2,489	-	2,489	2,530	(41)
	Containers	-	-	-	3,631	3,631	-	3,631	3,995	(364)
	Carts	-	-	-	28,367	28,367	-	28,367	28,850	(483)
	Drop Box Truck	-	-	-	23,688	23,688	-	23,688	16,582	7,106
	Drop Boxes	-	-	-	6,228	6,228	-	6,228	6,228	-
	Overtime Adjustment	-	-	-	-	-	-	-	-	-
	<b>Total Expenses</b>	<b>3,899,633</b>	<b>3,494,357</b>	<b>8,901</b>	<b>(350,123)</b>	<b>3,153,136</b>	<b>404,058</b>	<b>3,557,193</b>	<b>3,861,956</b>	<b>(304,763)</b>

	Per Books Income Statement	RC-1 Non- Regulated Adj #	Regulated Allocation	Reclass Adjust	Restating Adjust	Restated Income Statement Adj #	Pro Forma Adjust	Staff Pro forma Income Statement	WCI Pro forma Income Statement	Difference
NET OPERATING INCOME	133,382	(24,932)	158,314	(8,901)	308,676	458,089	(265,460)	192,629		
OTHER INCOME/EXPENSE										

OPERATING RATIO % 97% 107% 96% 87% 95%

NET INVESTMENT

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF RESTATING ADJUSTMENTS

For the Twelve Months Ended June 30, 2013 Historical and May 31, 2015 Forecasted  
(See Independent Accountants' Compilation Report)

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Subtotal Restating Adjustments	RC-1 Remove Non- Regulated	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Subtotal Reclass Adjustments	Total Restated Adjustments
<b>REVENUES</b>													
Residential	\$ -	\$ (5,619)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,619)	\$ -	\$ -	\$ -	\$ -	\$ (5,619)
Commercial	-	(1,137)	-	-	-	-	-	(1,137)	-	-	-	-	(1,137)
Drop Box	-	(2,987)	-	-	-	-	-	(2,987)	154,085	-	-	154,085	151,098
Fuel Surcharge	-	-	-	-	-	-	(41,447)	(41,447)	4,123	-	-	4,123	(37,324)
Contract Hauling	-	-	-	-	-	-	-	-	-	-	-	-	-
Pass Thru	-	-	-	-	-	-	-	-	-	-	-	-	-
Kalama	-	-	-	-	-	-	-	-	222,136	-	-	222,136	222,136
Refunds	-	9,743	-	-	-	-	-	9,743	-	-	-	-	9,743
	-	-	-	-	-	-	(41,447)	(41,447)	380,344	-	-	380,344	338,897
<b>OPERATING EXPENSES</b>													
Wages Drivers	-	-	-	-	-	-	-	-	30,920	(100,386)	-	(69,466)	(69,466)
Wages Drop Box Drivers	-	-	-	-	-	-	-	-	-	98,310	-	98,310	98,310
Wages Mechanics	-	-	-	-	-	-	-	-	20,377	19,282	-	39,659	39,659
Wages Supervisor	-	-	-	-	-	-	-	-	-	71,236	-	71,236	71,236
Wages Extra Labor	-	-	-	-	-	-	-	-	2,539	(11,850)	-	(9,311)	(9,311)
Fringe Benefits	-	-	234,782	-	-	-	-	234,782	-	-	-	-	234,782
Contract Labor	-	-	-	-	-	-	-	-	106	-	-	106	106
Maintenance	-	-	-	-	-	-	-	-	10,921	-	-	10,921	10,921
Maintenance/Cont./Dr Bx	-	-	-	-	-	-	-	-	823	-	-	823	823
Truck Rental	-	-	-	-	-	-	-	-	3,279	-	-	3,279	3,279
Equipment Rent	-	-	-	-	-	-	-	-	-	-	-	-	-
Tires	-	-	-	-	-	(8,768)	-	(8,768)	8,265	-	-	8,265	(503)

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF RESTATING ADJUSTMENTS

For the Twelve Months Ended June 30, 2013 Historical and May 31, 2015 Forecasted  
(See Independent Accountants' Compilation Report)

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Subtotal Restating Adjustments	RC-1 Remove Non- Regulated	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Subtotal Reclass Adjustments	Total Restated Adjustments
Fuel	-	-	-	-	-	-	-	28,378	28,378	-	-	28,378	28,378
Contract Hauling	-	-	-	-	-	-	-	154,085	154,085	-	-	154,085	154,085
Disposal Fees - Cowlitz County	-	-	-	-	-	-	-	34,952	34,952	-	59,973	94,924	94,924
Disposal Fees - G-49 Packers	-	-	-	-	-	-	-	-	-	-	(59,973)	(59,973)	(59,973)
Disposal Fees - G-49	-	-	-	-	-	-	-	-	-	-	(24,814)	(24,814)	(24,814)
Disposal Fees Pass Thru	-	-	-	-	-	-	-	-	-	-	24,814	24,814	24,814
Storm water management	-	-	-	-	-	-	-	1,086	1,086	-	-	1,086	1,086
Liability Insurance	-	-	-	-	-	-	-	2,549	2,549	-	-	2,549	2,549
Officer Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Salaries	-	-	-	-	-	-	-	18,170	18,170	(67,690)	-	(49,520)	(49,520)
Management Fees	-	-	-	-	-	-	-	16,397	16,397	-	-	16,397	16,397
Bad Debt Expense	-	-	-	-	(11,799)	-	-	(11,799)	-	-	-	-	(11,799)
Office Supply	-	-	-	-	(4,964)	-	-	(4,964)	1,711	-	-	1,711	(3,253)
Postage	-	-	-	-	-	-	-	152	152	-	-	152	152
Bank Charges	-	-	-	-	-	-	-	419	419	-	-	419	419
Maintenance	-	-	-	-	-	-	-	293	293	-	-	293	293
Rate Case Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	(2,478)	-	-	(2,478)	1,598	-	-	1,598	1,598
Legal	-	-	-	-	-	-	-	612	612	-	-	612	(1,866)
WUTC Fee	-	-	-	-	-	-	-	1,582	1,582	-	-	1,582	1,582
Franchise	-	-	-	-	(7,711)	-	-	(7,711)	-	-	-	-	(7,711)
Communications	-	-	-	-	-	-	-	1,733	1,733	-	-	1,733	1,733
Utilities	-	-	-	-	(42,554)	-	-	(42,554)	5,412	-	-	5,412	(37,141)
Laundry/Uniforms	-	-	-	-	-	-	-	1,736	1,736	-	-	1,736	1,736

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF RESTATING ADJUSTMENTS

For the Twelve Months Ended June 30, 2013 Historical and May 31, 2015 Forecasted  
(See Independent Accountants' Compilation Report)

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Subtotal Restating Adjustments	RC-1 Remove Non- Regulated	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Subtotal Reclass Adjustments	Total Restated Adjustments
Miscellaneous	-	-	-	-	-	-	-	(6,367)	1,502	-	-	1,502	(4,865)
Dues and Subscription	-	-	-	(6,367)	-	-	-	(6,367)	-	-	-	-	(3,682)
Dues Non-deductible	-	-	-	(3,682)	-	-	-	(3,682)	-	-	-	-	974
Travel	-	-	-	910	-	-	-	910	65	-	-	65	(3,941)
Seminars	-	-	-	(4,481)	-	-	-	(4,481)	540	-	-	540	(105)
Meals and Entertainment	-	-	-	(119)	-	-	-	(119)	13	-	-	13	179
Advertising	-	-	-	-	-	-	-	-	179	-	-	179	(83)
Truck License	-	-	-	-	(731)	-	-	(731)	648	-	-	648	731
Taxes and Licensing	-	-	-	-	731	-	-	731	-	-	-	-	25
Permits	-	-	-	-	-	-	-	-	104	-	-	104	(942)
Contributions	-	-	-	(1,046)	-	-	-	(1,046)	6,707	-	-	6,707	6,707
B & O Tax	-	-	-	-	-	-	-	-	12,485	-	-	12,485	(71,515)
Land Rent	-	-	-	(84,000)	-	-	-	(84,000)	469	-	-	469	(378)
Computer Expense	-	-	-	(847)	-	-	-	(847)	3,278	-	-	3,278	(29,426)
Workmen's Comp	-	-	(32,704)	-	-	-	-	(32,704)	6,091	-	-	6,091	(55,144)
Payroll Taxes	-	-	(61,236)	-	-	-	-	(61,236)	2,166	-	-	2,166	(16,296)
Employee Relations	-	-	-	(18,462)	-	-	-	(18,462)	40	-	-	40	(366)
Life Insurance	-	-	(407)	-	-	-	-	(407)	168	-	-	168	168
Counseling Services	-	-	-	-	-	-	-	-	9,863	-	-	9,863	(89,292)
Employee Medical Insurance	-	-	(99,155)	-	-	-	-	(99,155)	1,097	-	-	1,097	(3,772)
Property Taxes	-	-	-	(4,870)	-	-	-	(4,870)	119	-	-	119	119
Drug Testing	-	-	-	-	-	-	-	-	4,106	-	-	4,106	(37,175)
SEP Benefits	-	-	(41,281)	-	-	-	-	(41,281)	4,579	-	-	4,579	(41,456)
Interest	-	-	-	(46,035)	-	-	-	(46,035)	46	-	-	46	46
Freight	-	-	-	-	-	-	-	-	2,169	-	-	2,169	2,169
Consulting	-	-	-	-	-	-	-	-	719	-	-	719	719
Safety Equipment Expense	-	-	-	-	-	-	-	-	-	-	-	-	(248,512)
Depreciation:	(248,512)	-	-	-	-	-	-	(248,512)	-	-	-	-	108,611
Trucks	108,611	-	-	-	-	-	-	108,611	-	-	-	-	18,227
Service Cars	18,227	-	-	-	-	-	-	18,227	-	-	-	-	318
Shop	318	-	-	-	-	-	-	318	-	-	-	-	1,912
Office Furniture and Fixtures	1,912	-	-	-	-	-	-	1,912	-	-	-	-	2,489
Leasehold Improvements	2,489	-	-	-	-	-	-	2,489	-	-	-	-	3,631
Containers	3,631	-	-	-	-	-	-	3,631	-	-	-	-	28,367
Carts	28,367	-	-	-	-	-	-	28,367	-	-	-	-	23,688
Drop Box Truck	23,688	-	-	-	-	-	-	23,688	-	-	-	-	6,228
Drop Boxes	6,228	-	-	-	-	-	-	6,228	-	-	-	-	(55,040)
	(55,040)	-	0	(46,035)	-	(201,238)	-	(302,313)	405,276	8,901	-	414,177	111,864
Increase (decrease)	\$ 55,040	\$ -	\$ (0)	\$ 46,035	\$ -	\$ 201,238	\$ (41,447)	\$ 260,866	\$ (24,932)	\$ (8,901)	\$ -	\$ (53,833)	\$ 227,033

**WASTE CONTROL, INC.**

**SCHEDULE 3 SUMMARY OF PRO FORMA ADJUSTMENTS**

**For the Twelve Months Ended June 30, 2013 Historical and May 31, 2015 Forecasted  
(See Independent Accountants' Compilation Report)**

	<u>P-1</u>	<u>P-2 and P-3</u>	<u>P-4</u>	<u>P-5</u>	<u>Total</u>
	<u>Payroll</u>	<u>Allowed Rate Case Cost</u>	<u>Adjust Fuel</u>	<u>Increase Disposal Fees</u>	<u>Pro forma Adjustments</u>
<b>REVENUES</b>					
Residential	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial	-	-	-	-	-
Drop Box	-	-	-	-	-
Fuel Surcharge	-	-	-	-	-
Contract Hauling	-	-	-	-	-
Pass Thru	-	-	-	138,598 B	138,598
Kalama	-	-	-	-	-
Refunds	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,598</u>	<u>138,598</u>
<b>OPERATING EXPENSES</b>					
Wages Drivers	6,873 A	-	-	-	6,873
Wages Drop Box Drivers	33,121 A	-	-	-	33,121
Wages Mechanics	13,359 A	-	-	-	13,359
Wages Supervisor	2,443 A	-	-	-	2,443
Wages Extra Labor	2,484 A	-	-	-	2,484
Fringe Benefits	8,717 A	-	-	-	8,717
Contract Labor	-	-	-	-	-
Maintenance	-	-	-	-	-
Maintenance/Cont./Dr Bx	-	-	-	-	-
Truck Rental	-	-	-	-	-
Equipment Rent	-	-	-	-	-
Tires	-	-	-	-	-
Fuel	-	-	(18,927)	-	(18,927)
Contract Hauling	-	-	-	-	-
Disposal Fees - Cowlitz County	-	-	-	162,552 A	162,552
Disposal Fees - G-49 Packers	-	-	-	-	-
Disposal Fees - G-49 Packers	-	-	-	-	-
Disposal Fees Pass Thru	-	-	-	138,598 B	138,598
Storm water management	-	-	-	-	-
Liability Insurance	-	-	-	-	-
Officer Salaries	-	-	-	-	-
Office Salaries	1,195 A	-	-	-	1,195
Management Fees	16,360 B	-	-	-	16,360
Bad Debt Expense	-	-	-	-	-



**WASTE CONTROL, INC.**

**SCHEDULE 3 SUMMARY OF PRO FORMA ADJUSTMENTS**

**For the Twelve Months Ended June 30, 2013 Historical and May 31, 2015 Forecasted  
(See Independent Accountants' Compilation Report)**

	P-1	P-2 and P-3	P-4	P-5	Total
	Payroll	Allowed Rate Case Cost	Adjust Fuel	Increase Disposal Fees	Pro forma Adjustments
Office Supply	-	-	-	-	-
Postage	-	-	-	-	-
Bank Charges	-	-	-	-	-
Maintenance	-	-	-	-	-
Rate Case Expense	-	37,281	-	-	37,281
Accounting	-	-	-	-	-
Legal	-	-	-	-	-
WUTC Fee	-	-	-	-	-
Franchise	-	-	-	-	-
Communications	-	-	-	-	-
Utilities	-	-	-	-	-
Laundry/Uniforms	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-
Dues Non-deductible	-	-	-	-	-
Travel	-	-	-	-	-
Seminars	-	-	-	-	-
Meals and Entertainment	-	-	-	-	-
Advertising	-	-	-	-	-
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	-	-	-	-	-

**WASTE CONTROL, INC.**

**SCHEDULE 3 SUMMARY OF PRO FORMA ADJUSTMENTS**

**For the Twelve Months Ended June 30, 2013 Historical and May 31, 2015 Forecasted  
(See Independent Accountants' Compilation Report)**

	<b>P-1</b>	<b>P-2 and P-3</b>	<b>P-4</b>	<b>P-5</b>	<b>Total</b>
	<b>Payroll</b>	<b>Allowed Rate Case Cost</b>	<b>Adjust Fuel</b>	<b>Increase Disposal Fees</b>	<b>Pro forma Adjustments</b>
Freight	-	-	-	-	-
Consulting	-	-	-	-	-
Safety Equipment Expense	-	-	-	-	-
Depreciation:	-	-	-	-	-
Trucks	-	-	-	-	-
Service Cars	-	-	-	-	-
Shop	-	-	-	-	-
Office Furniture and Fixtures	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-
Containers	-	-	-	-	-
Carts	-	-	-	-	-
Drop Box Truck	-	-	-	-	-
Drop Boxes	-	-	-	-	-
	<u>84,553</u>	<u>37,281</u>	<u>(18,927)</u>	<u>301,151</u>	<u>404,058</u>
Increase (decrease)	<u>\$ (84,553)</u>	<u>\$ (37,281)</u>	<u>\$ 18,927</u>	<u>\$ (162,552)</u>	<u>\$ (265,460)</u>

Waste Control, Inc.

WORKPAPER 2 - DEPRECIATION

In Support of Tariff No. 16 G-101, Effective June 1, 2014

Asset Description	Asset Cost	Depreciable Cost	Monthly Depreciation	Test Year Depreciation	Disposal Year Depreciation	Total Test Year Depreciation	Beginning Accumulated Depreciation 7/1/2012	Ending Accumulated Depreciation 6/30/2013	Average Investment	Regulated Average Investment	Non-Regulated Average Investment
Drop Boxes	\$ 135,533.62	\$ 135,533.62	\$ 1,129.45	\$ 6,227.84	\$ -	\$ 6,227.84	\$ 97,517.28	\$ 103,745.12	\$ 34,902.42	\$ 34,902.42	\$ -
Containers	76,535.11	76,535.11	652.83	3,995.39	-	3,995.39	57,574.50	61,569.89	16,962.92	15,417.64	-
Drop Box Trucks	338,800.20	271,040.16	2,850.87	23,687.91	-	23,687.91	111,146.79	134,834.70	215,809.45	215,809.45	-
Packers	1,443,724.46	1,154,979.57	11,926.60	119,415.42	-	119,415.42	407,468.90	526,884.32	976,547.85	888,195.62	-
Service cars	203,978.22	137,443.11	2,290.72	20,039.88	-	20,039.88	67,923.75	81,504.16	109,372.36	99,477.00	-
Shed & Equipment	12,803.34	12,803.34	137.76	350.00	-	350.00	10,111.67	10,461.67	2,516.67	2,288.97	-
Office Equipment	24,232.98	24,232.98	403.88	2,101.93	-	2,101.93	11,787.09	13,889.02	11,394.93	10,363.98	-
Carts	752,647.06	752,647.06	7,552.83	31,210.39	-	31,210.39	594,821.67	626,032.06	142,220.20	129,264.34	-
Leasehold Improvements	54,736.67	54,736.67	228.07	2,736.83	-	2,736.83	29,444.46	32,181.29	23,923.80	21,759.31	-
	\$ 3,042,991.66	\$ 2,619,951.61	#####	\$ 209,765.59	\$ -	\$ 209,765.59	\$ 1,387,796.12	\$ 1,591,102.23	\$ 1,533,650.58	\$ 1,417,478.75	\$ 116,171.83

WASTE CONTROL, INC.

WORKPAPER 12- UTILITIES

Staff Allocation Factor using 3-Factor See Tab "3-Factor"

In Support of Tariff No. 16, G-101 Effective June 1, 2014

UTILITY COSTS/ALLOCATIONS		Utilities											WCI		
PROPERTY (dt WCI Allocation	Parcel	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Total	Allocation
(Carts and tubs)															
950 3rd Ave Lt	22% 10,068	95.62	83.69	113.05	112.79	154.19	96.64	139.23	149.53	117.00	107.56	101.71	94.68	1,365.69	297.61
(Bone Yard/TS/Portal Building)															
1150 3rd Ave	22% 10,018	957.80	1,405.88	1,251.08	860.04	917.06	729.69	588.67	669.83	545.17	977.34	836.05	744.63	10,483.24	2,284.47
(Wash Bay/TS Booths/Office Parking Lot)															
1150 3rd Ave	25% 10,022				1,931.00	2,648.79	1,676.25	2,652.23	2,926.98	2,250.40	2,054.64	2,119.89	1,807.36	20,067.54	4,373.04
(Main Office Building & Shop)															
1120 3rd Ave	33% 10,016														
(Applied Industries Land)															
1152 River RD	22% 3,025	2,487.37	3,198.30	4,441.55	3,503.96	2,480.51	1,411.80	2,137.07	2,130.20		1,841.71	2,102.72	2,171.41	27,906.60	6,081.30
(Commercial)															
920 TAX CODE	100% 321,805,055														
(Commercial)															
<b>TOTALS</b>														<b>59,823.07</b>	<b>13,036.41</b>

R-6D Utilities Total Allowable Costs linked to file "Staff - Utilities Analysis.xlsx"

IS	59,823	54,411
Total Allowabl	13,036	11,857
Adjust	(46,787)	(42,554)

**WASTE CONTROL, INC.**

**WORKPAPER 13- LAND RENTS**

**In Support of Tariff No. 16, G-101 Effective June 1, 2014**

<b>Explanation of methodology:</b>		
Staff Calculated Return on equity percentage	HBI	12.5%
Equity percentage 2013	HBI	6.3%
Debt percentage 2013	HBI	93.7%
Cost of debt 2013	HBI	1.9%
Staff Calculated Return on equity percentage	HBII	13.1%
Equity percentage 2013	HBII	46.2%
Debt percentage 2013	HBII	53.8%
Cost of debt 2013	HBII	4.3%
<b>Property</b>		
1150 3rd Ave (Main office)		1,582
950 3rd Avenue (Covered Parking)	3 mo	3,304
1150 3rd Ave (Emp parking, wash bay)		307
River Road (Cart & container storage)		5,221
Woodland storage		1,648
Stanley Plaza Painting facility	2011	6,983
Allocated costs HB		6,714
Allocated costs HB II		5,578
HB Depreciation		10,497
HB II Depreciation		3,809
Total Annual Rent Expense		45,644
per Operations		138,000
add back newly rented items		
Adjusted rent as allowed in prior case		
<b>Excess (Disallowed) Rent</b>	*	<b>(\$92,356)</b>

\* Although \$12,000 was adjusted in the prior rate case, there was not an explanation and we did not follow up because the full rate increase was granted.

90.95%  
41,514.14

WASTE CONTROL, INC.

WORKPAPER 15-PROPERTY TAX

In Support of Tariff No. 16, G-101 Effective June 1, 2014

Property Tax 2012

Description	Account #	Parcel #	WCI
Splits			
657 W Scott Ave Woodland 98674 (Storage For Woodland Area containers)	R042568	5042706	444.43
1208 River RD Longview 98632 (Land N. of the MRF)	R033233	10015	195.60
1226 River RD Longview 98632 (Land N. of the MRF)	R033250	10028	191.05
River Rd (Land N. of the MRF)	R033246	1002602	9.78
River Rd (Land N. of the MRF)	R033248	1002604	0.00
River Rd (Land N. of the MRF)	R033251	1002801	120.32
1150 3rd Ave Longview 98632 (Commercial)	P009026	116720	28.55
657 W Scott Ave Woodland 98674 (Commercial)	P009293	116883	15.56
River Rd (Roll Cart Storage)	R033249	10027	162.87
2564 Lewis River RD Woodland 98674 (Carts and tubs)	P003374	308405	46.87
950 3rd Ave Longview 98632 (Bone Yard/TS/Portal Building)	R033291	10068	326.87
1150 3rd Ave Longview 98632 (Wash Bay/TS Booths/Office Parking Lot)	R033236	10018	58.73
1150 3rd Ave Longview 98632 (Main Office Building & Shop)	R033240	10022	1,058.69
1120 3rd Ave Longview 98632 (Applied Industries Land)	R033234	10016	0.00
Delinquent amount form 2011	710.16		
Totals on Splits			2,659.34
			4,576.90

WCI	3,094.81
-----	----------

WCR  
WCE  
Parcel #1002602 & #1006204 Activity

WCPF

Property Tax 2012

Description	Account #	Parcel #	WCI
WCI/WCR/WCE			
WCI			
1152 River RD Longview 98632 (Commercial)	P003213	3025	386.87
920 TAX CODE WOODLAND 98674 (Commercial)	P005420	321805055	48.63
Total WCI			435.50

WASTE CONTROL, INC.

WORKPAPER 15-PROPERTY TAX, CONTINUED

In Support of Tariff No. 16, G-101 Effective June 1, 2014

Property Tax 2013				
Description	Account #	Parcel #		WCI
Splits				
657 W Scott Ave Woodland 98674 (Storage For Woodland Area containers)	R042568	5042706		504.56
1208 River RD Longview 98632 (Land N. of the MRF)	R033233	10015		168.22
1226 River RD Longview 98632 (Land N. of the MRF)	R033250	10028		159.35
River Rd (Land N. of the MRF)	R033246	1002602		10.06
River Rd (Land N. of the MRF)	R033248	1002604		0.00
River Rd (Land N. of the MRF)	R033251	1002801		100.37
1150 3rd Ave Longview 98632 (Commercial)	P009026	116720		26.06
657 W Scott Ave Woodland 98674 (Commercial)	P009293	116883		16.42
River Rd (Roll Cart Storage)	R033249	10027		148.38
2564 Lewis River RD Woodland 98674 (Carts and tubs)	P003374	308405		64.56
950 3rd Ave Longview 98632 (Bone Yard/TS/Portal Building)	R033291	10068		326.87
1150 3rd Ave Longview 98632 (Wash Bay/TS Booths/Office Parking Lot)	R033236	10018		48.99
1150 3rd Ave Longview 98632 (Main Office Building & Shop)	R033240	10022		1,629.47
1120 3rd Ave Longview 98632 (Applied Industries Land)	R033234	10016		0.00
		0		
Totals on Splits				3,203.32
				0.00
WCI				3,680.34
WCR				
WCE				
Parcel #1002602 & #1002604 Activity				
WCPF				

Property Tax 2013				
Description	Account #	Parcel #		WCI
WCI/WCR/WCE				
WCI				
1152 River RD Longview 98632 (Commercial)	P003213	3025		428.68
920 TAX CODE WOODLAND 98674 (Commercial)	P005420	321805055		48.36
Total WCI				477.04

R-6G Property Tax

Removed Applied Industries Land, property is not used or useful to Wci operations.  
Staff removed an additional portion using staff's allocation

	Remove	Reg
IS	12,129.22	11,031.84
2012 portion	3,094.81	2,814.81
2013 portion	3,680.34	3,347.36
Adjust	(5,354.08)	(4,869.67)

WASTE CONTROL, INC.  
 WORKPAPER 19 - Truck Rents

In Support of Tariff No. 16, G-101 Effective June 1, 2014

Mo	First Year		Second Year	
	Yr	Mo	Yr	Mo
6	2012	6	2013	

Asset Description List	Date in Service		Original Asset Cost \$	Salvage Value %	Service Life		Fully Depreciated Yr	Asset Disposal		Depreciable Cost \$	Test Year Depreciation		Accumulated Depreciation		Average Investment \$
	Mo	Yr			Yrs	Mo.		Yr.	Monthly		Yearly	Beginning	Ending		
1150 3rd Ave - Commercial Packer) SPARE TRUCK #3	6	2011	\$ 10,145	33%	5	2016				\$ 6,797	\$ 113	\$ 1,359	\$ 1,473	\$ 2,832	\$ 7,993
Loader) SPARE TRUCK #6	11	2011	\$ 2,580	33%	5	2016				\$ 1,729	\$ 29	\$ 346	\$ 230	\$ 576	\$ 2,477
Packer) SPARE TRUCK #29	1	2005	\$ 46,429	20%	5	2010				\$ 37,143	\$ 619	\$ -	\$ 37,143	\$ 37,143	\$ 9,286
<b>TOTALS</b>															\$ 19,455

Average Investment	\$ 19,455
Actual Capital Structure:	
Debt	51.51% 10,021.64
Equity	48% 9,433.57
Cost of Debt	6.14% 615.45
Cost of Equity	12% 1,115.74
Test Year Depreciation	1,705.18
Other Expenses	5,810
Allowable Rent Expense	\$ 9,246

Insurance	336	6	29	341	1,817 actual
Licenses	681	681		681	2,043 actual
Tires and tubes	1,200	1,200		1,200	3,600 estimate
Repairs and Maint	5,438	7,643		9,085	22,166 actual
Total	7,655	10,664		11,307	
Allocated Expense	1,973	1,272		2,566	5,810

R-6H Spare Truck Staff adjustment based on the number of collection days

Total	Reg
Operations	36,000 32,721
Adjusted	9,246 8,404
	(24,317)

Spare Trucks Provided to	Number of times each spare truck was used during the test year broken down by month.												Collection Days per Year	
	2012 July	2012 Aug	2012 Sept	2012 Oct	2012 Nov	2012 Dec	2013 Jan	2013 Feb	2013 March	2013 April	2013 May	2013 June		TOTAL
Packer) SPARE TRUCK #3	6	4	3	4	9	9	6	4	17	4	3	7	67	25.8%
Loader) SPARE TRUCK #6	4	7	7	17	10	3	4	11	3	3	1	2	31	11.9%
Packer) SPARE TRUCK #29	10	4	25	21	10	12	10	15	20	9	6	15	59	22.7%
													157	



**WASTE CONTROL, INC.**

**WORKPAPER 6 - CAPITAL STRUCTURE/COST OF DEBT/ROE ANALYSIS**

In Support of Tariff No. 16, G-101 Effective June 1, 2014

	<u>6/30/2012</u>	<u>6/30/2013</u>	<u>Average</u>	<u>End of Period</u>	<u>%</u>	
Long Term Debt	\$ 723,224	\$ 567,097	\$ 645,161	\$ 567,097	0.370366389	
Equity				964,082	0.629633611	
Interest Expense	actual test period		50,614			
Weighted cost of debt			\$ 0.06			<b>WCI 2013</b>
<b>ROE Waste Control</b>	<b>%</b>	<b>Cost</b>	<b>Weighted</b>			
Debt	40.00%	0.06	0.024			
Equity	60.00%	30.73%	18.44%			
			20.84%			
						<b>Actual</b>
						42.75%
						57.25%
						<b>484726</b>
						<b>649024</b>
						<b>1133750 Total</b>

**ROE 30.73%**

**Rate of Return**

1	
2 Net Income (BFIT)	458,089
3 FIT (line 9)	(138,541)
4 Net Income (AFIT) (line 1-2)	319,548
5 Average Investment	1,533,651
Rate of Return (line 4/3)	20.84%

6 Net Income (BFIT)	458,089
7 Less: Interest Expense	50,614
8 Taxable Income	407,475
9 Tax Rate	0.34
FIT	138,541

**LG Inputs**

Cost of Debt	5.25% Prime 2009-12	3.25% Plus Bases	2.00%	1.93%
UTC Fee	0.4275% from the annual report			
Tax Rate	34.00%			
Bad Debt	1.02%			
		HBI 2013 Debt	15,001,511	
		Interest Exp	288,980	

WASTE CONTROL, INC.

WORKPAPER 16-DISPOSAL FEES

In Support of Tariff No. 16, G-101 Effective June 1, 2014  
Disposal Schedule for Tons @ Cowlitz County Landfill

July does multiple per day 9 loads Mon Thurs.

	2012 July	2012 Aug	2012 Sept	2012 Oct	2012 Nov	2012 Dec	2013 Jan	2013 Feb	2013 March	2013 April	2013 May	2013 June	TOTAL	Drop Box	Resi/Comm	Total Tons
Residential Tons	1,008	1,040	934	992	990	746	963	874	873	875	1,027	960	11,379			
Commercial Tons	252	246	201	292	309	275	238	174	243	256	316	282	3,085			
Kalama Residential Tons	62	47	46	57	47	54	43	40	42	65	47	45	594			
Kalama Commercial Tons	28	27	22	32	34	31	26	19	27	28	35	31	343	Jeff sugg truck 24		
Drop Box Tons	1186.83	976.35	769.24	1094.60	877.30	948.30	1020.30	882.48	911.11	723.70	1025.96	1030.19	11,446.36			
Total operational Tons	#####	2,336.96	#####	2,468.25	2,258.19	2,053.51	2,290.60	1,987.34	2,096.05	2,047.73	2,451.27	2,347.77	26,847.23			
Total Commercial Tons	280.19	273.72	223.86	324.86	343.39	305.61	264.13	193.79	269.72	283.91	351.32	313.19	3427.69			

Notes  
Commercial container tons unsupported

Disposal  
37.30 Test Year  
49.00 New rate effective Dec 1, 2013  
11.70 Increase

The residential non regulated is calculated below for Kyle Miller 31.4% Change

Jeff Sugg made 33 commercial stops that were non regulated during the route study period out of 333 total stops (See WP-16 disposal). Thus 10% of his stops would be non regulated. We applied the 10% to the commercial tons to get the non regulated portion.

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

WCI  
RESTATE

IS	576667.37
Test Yr \$ pr Ton	37.30
Tons	#####
Reg	Non
Tons	##### 937.04
Restate	541716 34952

STAFF  
RESTATE

IS	576667	Schedule	Diff
Test Yr \$ pr Ton	37.30		
Tons	15,460.25	15,401	(59.38)
Reg	Non		
Tons	13,893.37	1,566.88	(2,215)
Restate	518223	58445	-0.4%
Adjust	(23,493)		

Amount the schedule above is short

Kyle Miller - Truck #7

Date	1st Drop	2nd Drop	Total	Month	Total
Monday, July 2, 2012	7.32	5.34	12.66		
Monday, July 9, 2012	7.41	5.49	12.90		
Monday, July 16, 2012	6.82	5.17	11.99		
Monday, July 23, 2012	9.40	3.23	12.63		
Monday, July 30, 2012	8.82	2.91	11.73	July	61.91
Monday, August 6, 2012	11.89	-	11.89		
Monday, August 13, 2012	6.74	5.31	12.05		
Monday, August 20, 2012	8.80	2.99	11.79		
Monday, August 27, 2012	6.23	5.03	11.26	August	46.99
Monday, September 3, 2012	10.84	-	10.84		
Monday, September 10, 2012	12.37	-	12.37		
Monday, September 17, 2012	11.20	-	11.20		
Monday, September 24, 2012	11.13	-	11.13	September	45.54
Monday, October 1, 2012	10.99	-	10.99		
Monday, October 8, 2012	10.88	-	10.88		
Monday, October 15, 2012	10.83	-	10.83		
Monday, October 22, 2012	8.20	5.24	13.44		
Monday, October 29, 2012	10.68	-	10.68	October	56.82
Monday, November 5, 2012	7.10	6.39	13.49		
Monday, November 12, 2012	7.56	-	7.56		
Monday, November 19, 2012	6.90	5.81	12.71		
Monday, November 26, 2012	7.58	5.93	13.51	November	47.27
Monday, December 3, 2012	10.62	-	10.62		
Monday, December 10, 2012	10.49	-	10.49		
Monday, December 17, 2012	9.95	-	9.95		
Monday, December 24, 2012	10.75	-	10.75		
Monday, December 31, 2012	8.87	2.90	11.77	December	53.58
Monday, January 7, 2013	9.35	3.38	12.73		
Monday, January 14, 2013	10.00	-	10.00		
Monday, January 21, 2013	10.13	-	10.13		
Monday, January 28, 2013	10.22	-	10.22	January	43.08
Monday, February 4, 2013	10.15	-	10.15		
Monday, February 11, 2013	10.39	-	10.39		
Monday, February 18, 2013	10.13	-	10.13		
Monday, February 25, 2013	9.61	-	9.61	February	40.28
Monday, March 4, 2013	10.10	-	10.10		
Monday, March 11, 2013	9.95	-	9.95		
Monday, March 18, 2013	10.99	-	10.99		
Monday, March 25, 2013	11.14	-	11.14	March	42.18
Monday, April 1, 2013	9.16	3.18	12.34		
Monday, April 8, 2013	6.79	5.70	12.49		
Monday, April 15, 2013	10.67	-	10.67		
Monday, April 22, 2013	8.97	2.66	11.63		
Monday, April 29, 2013	7.60	5.35	12.95	April	60.08
Monday, May 6, 2013	6.98	5.46	12.44		
Monday, May 13, 2013	6.81	4.67	11.48		
Monday, May 20, 2013	7.01	5.17	12.18		
Monday, May 27, 2013	10.74	-	10.74	May	46.84
Monday, June 3, 2013	7.49	5.95	13.44		
Monday, June 10, 2013	7.63	5.31	12.94		
Monday, June 17, 2013	6.89	5.24	12.13		
Monday, June 24, 2013	6.57	5.01	11.58	June	50.09
	475.84	118.82	594.66		

2.2150% non-regulated tons

ALLOCATIONS BASED ON THE CITY OF KALAMA PROVIDED INFORMATION

	STAFF - Customer Count		STAFF - Pickup	
	Regulated	Non-Regulated	Regulated	Non-Regulated
Residential	9,510	888	9,510	884
Commercial Carts	307	81	307	86
Commercial Containers	207	33	241	43
Drop Box	49	unknown	49	unknown
<b>Total</b>	<b>10,073</b>	<b>1002</b>	<b>10,107</b>	<b>1013</b>
<b>Percentage</b>	<b>90.95%</b>	<b>9.05%</b>	<b>90.89%</b>	<b>9.11%</b>

STAFF  
MEDICAL PRO FORMA  
DECREASE

For the Month of April 2014

Employee	Pav Type	Hrs/Wk	Every Payroll	Monthly Salary	Employee Medical	Employee Medical	Total Medical	Employee Dental	Employee Dental	Total Dental	HSA/Company Contribution	Total	Both Employer and Employee Payments Apr-14 Invoice	Both Employer and Employee Payments Total Match
16	Hourly	16.30			76.00	240.35	318.35	0.00	39.09	39.09	0.00	279.44	39.09	39.09
17	Hourly	14.28			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	Hourly	2,703.66	5,407.32		144.00	578.18	722.18	0.00	39.09	39.09	125	742.27	39.09	39.09
19	Hourly	32.63			233.00	722.03	955.03	47.54	40.56	88.10	125	762.59	88.10	88.10
20	Hourly	1,459.97	2,919.94		6.00	415.26	421.26	0.00	39.09	39.09	125	579.35	39.09	39.09
21	Hourly	1,731.56	3,463.12		78.00	240.35	318.35	0.00	39.09	39.09	125	279.44	39.09	39.09
22	Hourly	1,598.31	3,177.62		233.00	722.03	955.03	95.02	42.03	137.05	125	889.06	95.03	95.03
23	Hourly	1,731.56	3,463.12		12.00	409.26	421.26	0.00	39.09	39.09	125	448.35	421.26	421.26
24	Hourly	1,459.96	2,919.94		233.00	722.03	955.03	47.54	40.56	88.10	125	574.82	421.26	421.26
25	Hourly	21.05			175.00	541.28	716.28	35.58	40.19	75.77	65	581.47	716.28	716.28
26	Hourly	21.11			0.00	240.73	240.73	0.00	39.09	39.09	65	344.82	240.73	240.73
27	Hourly	15.61			175.00	143.35	318.35	0.00	39.09	39.09	65	182.44	318.35	318.35
28	Hourly	35.24			175.00	143.35	318.35	0.00	39.09	39.09	65	182.44	318.35	318.35
29	Hourly	13.26			0.00	240.73	240.73	35.58	3.51	39.09	65	219.12	240.73	240.73
30	Hourly	14.75			144.00	578.18	722.18	47.54	28.23	75.77	125	309.24	240.73	240.73
31	Hourly	14.75			78.00	240.35	318.35	0.00	39.09	39.09	125	279.44	318.35	318.35
32	Hourly	12.00			78.00	240.35	318.35	0.00	0.00	0.00	0.00	240.35	318.35	318.35
33	Hourly	14.28			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Hourly	14.28			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Hourly	12.24			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	Hourly	21			1,854.00	6,594.22	8,448.22	403.82	625.60	1,029.42	755	7,974.82	7,974.82	7,974.82
37	Hourly													
38	Hourly													
39	Hourly													
40	Hourly													
41	Hourly													
42	Hourly													
43	Hourly													
44	Hourly													

Total Employee activity												6,594.22		
Total Employer activity														
Total Dental activity														
Total Dental Employer activity														
Total Dental activity														
Sub Total April 2014 Payments														
Annual Employer Payments for Medical and Dental Income Statement Expense														

Annual Employer Payments for Medical and Dental Income Statement Expense	\$ 85,437.84	Annual Employer Payments for Medical and Dental Income Statement Expense	109,018.45
	(13,860.61)		(13,860.61)
<b>Staff Pro forma Adjustment (Regulated)</b>	<b>(12,351.92)</b>	<b>Staff Pro forma Adjustment (Regulated)</b>	<b>(12,351.92)</b>
WCI States (DR 13-4b) pro forma adjustment needs to include an annual plan administrative	\$8,800	WCI States (DR 13-4b) pro forma adjustment needs to include an annual plan administrative	\$8,800
Remove WCI Adjustment	(15,554.72)	Remove WCI Adjustment	(15,554.72)
<b>Total Adjustment</b>	<b>(27,906.64)</b>	<b>Total Adjustment</b>	<b>(27,906.64)</b>
WCI Total Adjustment after change in allocation	36,623.51	WCI Total Adjustment after change in allocation	36,623.51
Allowed Increase	8,716.88	Allowed Increase	8,716.88

Notes  
All employees are eligible for over-time over 40hrs per week. All Salary employees are shown with monthly and semi-monthly amounts.  
All hourly employees hourly wage is also shown.

WASTE CONTROL, INC.

General Rate Case Cost - Adjusted

Activity	Docket TG-131794				Docket TG-140560	
	Prior to Filing Date	Between Filing Date & Notice of PHC	Between PHC & Dismissal	Dismissal	After Filing Date	Total
	(Aug. - Sept 2013)	(Oct - Dec 2013)	(Jan - Mar 2014)	Date	Apr - Jun 2014	
	Filing Date	PHC Date			Filing Date	
Accounting 1	\$ 30,293	\$ 61,077	\$ 24,215	3/25/2014	\$ 29,487	\$145,071
Legal 2	\$ -	\$ 24,486	\$ 32,977		\$ 54,420	\$111,883
Total	\$ 30,293	\$ 85,563	\$ 57,191		\$ 83,907	\$256,954
Allocation Factor 3	100%	100%	50%		50%	
Allowed Expense	\$ 30,293	\$ 85,563	\$ 28,596		\$ 41,953	\$186,405
Amortization Period Rate Case (Years) 4	5	5	5		5	
Annual Amortized Rate Case Cost		\$ 17,113	\$ 5,719		\$ 8,391	\$ 37,281
Years 1 - 5	\$ 6,059					

Footnotes:

- 1 Dollar values linked to WCI's response to Staff formal Data Request 20 provided in file "DR 20 Jan-Jun 2014 GL detail legal and accounting.xls".
- 2 Dollar values could not be linked to WCI's response in file "DR20 WKG-#5012593-v1-7-8-14\_TG\_140560\_Billing\_History\_w\_Costs\_and\_Fees.pdf".
- 3 Allocation factors are Staff's recommendation as set forth in its testimony.
- 4 Amortization Periods are Staff's recommendation as set forth in its testimony.

WASTE CONTROL, INC.

WORKPAPER 9 - FUEL ANALYSIS

In Support of Tariff No. 16, G-101 Effective June 1, 2014

	Test Year	Actual	07/01/12 - 06/30/13
	Actual	Fuel Cost	Average
	Gallons	Fuel Cost	Cost per gallon
Jul-12	6493	24,568.62	3.784 actual
Aug-12	6434.46	27,437.13	4.264 actual
Sep-12	5408.88	22,894.09	4.233 actual
Oct-12	6235.01	26,661.04	4.276 actual
Nov-12	6074.04	28,072.49	4.622 actual
Dec-12	5814.15	21,675.70	3.728 actual
Jan-13	6419.14	24,889.89	3.877 actual
Feb-13	5701.24	23,634.03	4.145 actual
Mar-13	5778.05	22,591.01	3.910 actual
Apr-13	6088.77	21,417.90	3.518 actual
May-13	6511.79	25,198.47	3.870 actual
Jun-13	5982.73	22,294.16	3.726 actual
Jul-13	6380.4	24,565.70	3.850
Aug-13	5683.77	22,014.21	3.873
Sep-13	5850.62	22,667.93	3.874
Oct-13	5456.93	21,405.55	3.923
Nov-13	5127.58	19,250.91	3.754
Dec-13	5977.78	22,295.44	3.730
Jan-14	5361.51	22,597.98	4.215
Feb-14	5556.74	21,295.22	3.832
Mar-14	6132.79	23,459.15	3.825
Apr-14	5922.75	23,465.87	3.962
	<u>130392.13</u>		
Forecasted Fuel Cost		270,510.59	3.87 AVG
Actual Misc Shop - Test Year		<u>27,008.72</u>	WCI states this is lube expense not fuel
Total Forecasted Expense		297,519.31	<u>0.00</u>
Per Operations		<u>311,517.43</u>	
Test Year Fuel Expense		291,335	
Test Year Actual Fuel Expense		291,335	Demonstrated Fuel
Total Test Year Actual Fuel Expense		<u>291,335</u>	
Test Year Actual Total Gallons		72,941	
AVG Test Year Cost per Gallon		\$ 3.99	
Pro forma Fuel Expense to Most Recent 12-months		270,511	
Total Pro forma Fuel Expense		<u>270,511</u>	
Test Year Actual Total Gallons		72,941	
AVG Pro forma Cost per Gallon		3.71	
Change in AVG Cost per Gallon		(0.29)	
Pro forma Adjust per Change in AVG Cost per Gallon		(20,824)	
Regulated Pro forma		<u>(18,927)</u>	

WASTE CONTROL, INC.

WORKPAPER 16-DISPOSAL FEES

In Support of Tariff No. 16, G-101 Effective June 1, 2014  
 Disposal Schedule for Tons @ Cowitz County Landfill

July 1 does multiple per day 9 loads Mon Thurs.

	2012 July	2012 Aug	2012 Sept	2012 Oct	2012 Nov	2012 Dec	2013 Jan	2013 Feb	2013 March	2013 April	2013 May	2013 June	TOTAL	Drop Box 11,446	Resi/Comm 15,401	Total Tons
Residential Tons	1,008	1,040	934	892	890	746	983	871	873	975	1,027	960	11,379			
Commercial Tons	252	246	201	292	309	275	238	174	243	256	316	282	3,085			
Kalama Residential Tons	62	47	46	57	47	54	43	40	42	65	47	45	594			
Kalama Commercial Tons	28	27	22	32	34	31	26	19	27	28	35	31	343			Jeff sugg truck 24
Drop Box Tons	1186.83	976.33	769.24	1094.60	877.30	948.30	1020.30	882.48	911.11	723.70	1025.96	1030.19	11,446.36			
<b>Total operational Tons</b>	<b>#####</b>	<b>2,336.96</b>	<b>1,972.50</b>	<b>2,468.25</b>	<b>2,258.19</b>	<b>2,053.51</b>	<b>2,290.60</b>	<b>1,987.34</b>	<b>2,096.05</b>	<b>2,047.73</b>	<b>2,451.27</b>	<b>2,347.77</b>	<b>26,847.23</b>			
Total Commercial Tons	280.19	273.72	223.86	324.86	343.39	305.61	264.13	193.79	269.72	283.91	351.32	313.19	3427.69			

Notes  
 Commercial container tons unsupported

Disposal	37.30	Test Year
	49.00	New rate effective Dec 1, 2013
	11.70	Increase

The residential non regulated is calculated below for Kyle Miller

31.4% Change

Jeff Sugg made 33 commercial stops that were non regulated during the route study period out of 333 total stops (See WP-16 disposal). Thus 10% of his stops would be non regulated. We applied the 10% to the commercial tons to get the non regulated portion.

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

WCI  
 PRO FORMA

	Reg	Non
Tons	14,523.21	937.04
Increase	11.70	
<b>Pro Form</b>	<b>169,922</b>	

STAFF  
 PRO FORMA - Residential and Commercial

	Reg	Non
Tons	13,893.37	1,566.88
Increase	11.70	
<b>Pro Form</b>	<b>162,552</b>	

Kyle Miller - Truck #7

Date	1st Drop	2nd Drop	Total	Month	Total
Monday, July 2, 2012	7.32	5.34	12.66		
Monday, July 9, 2012	7.41	5.49	12.90		
Monday, July 16, 2012	6.82	5.17	11.99		
Monday, July 23, 2012	9.40	3.23	12.63		
Monday, July 30, 2012	8.82	2.91	11.73	July	61.91
Monday, August 6, 2012	11.89	-	11.89		
Monday, August 13, 2012	6.74	5.31	12.05		
Monday, August 20, 2012	8.80	2.99	11.79		
Monday, August 27, 2012	6.23	5.03	11.26	August	46.99
Monday, September 3, 2012	10.84	-	10.84		
Monday, September 10, 2012	12.37	-	12.37		
Monday, September 17, 2012	11.20	-	11.20		
Monday, September 24, 2012	11.13	-	11.13	September	45.54
Monday, October 1, 2012	10.99	-	10.99		
Monday, October 8, 2012	10.88	-	10.88		
Monday, October 15, 2012	10.83	-	10.83		
Monday, October 22, 2012	8.20	5.24	13.44		
Monday, October 29, 2012	10.68	-	10.68	October	56.82
Monday, November 5, 2012	7.10	6.39	13.49		
Monday, November 12, 2012	7.56	-	7.56		
Monday, November 19, 2012	6.90	5.81	12.71		
Monday, November 26, 2012	7.58	5.93	13.51	November	47.27
Monday, December 3, 2012	10.62	-	10.62		
Monday, December 10, 2012	10.49	-	10.49		
Monday, December 17, 2012	9.95	-	9.95		
Monday, December 24, 2012	10.75	-	10.75		
Monday, December 31, 2012	8.87	2.90	11.77	December	53.58
Monday, January 7, 2013	9.35	3.38	12.73		
Monday, January 14, 2013	10.00	-	10.00		
Monday, January 21, 2013	10.13	-	10.13		
Monday, January 28, 2013	10.22	-	10.22	January	43.08
Monday, February 4, 2013	10.15	-	10.15		
Monday, February 11, 2013	10.39	-	10.39		
Monday, February 18, 2013	10.13	-	10.13		
Monday, February 25, 2013	9.61	-	9.61	February	40.28
Monday, March 4, 2013	10.10	-	10.10		
Monday, March 11, 2013	9.95	-	9.95		
Monday, March 18, 2013	10.99	-	10.99		
Monday, March 25, 2013	11.14	-	11.14	March	42.18
Monday, April 1, 2013	9.16	3.18	12.34		
Monday, April 8, 2013	6.79	5.70	12.49		
Monday, April 15, 2013	10.67	-	10.67		
Monday, April 22, 2013	8.97	2.66	11.63		
Monday, April 29, 2013	7.60	5.35	12.95	April	60.08
Monday, May 6, 2013	6.98	5.46	12.44		
Monday, May 13, 2013	6.81	4.67	11.48		
Monday, May 20, 2013	7.01	5.17	12.18		
Monday, May 27, 2013	10.74	-	10.74	May	46.84
Monday, June 3, 2013	7.49	5.95	13.44		
Monday, June 10, 2013	7.63	5.31	12.94		
Monday, June 17, 2013	6.89	5.24	12.13		
Monday, June 24, 2013	6.57	5.01	11.58	June	50.09
	475.84	118.82	594.66		594.66

2.2150% non-regulated tons

**WASTE CONTROL, INC.**

**SCHEDULE 6 - GALLAGHER FORMULA**

**In Support of Tariff No. 16, G-101 Effective June 1, 2014**

		<b>STAFF</b>			
!!!	Revenue Requirement	3,882,075	!!!<--		
!!!	Revenue Deficiency	\$132,252	!!!<--		
*	Revenue	input> 3,749,823	* p/f before rates	132,252	
*	Expenses	input> 3,557,193	* p/f before rates	3.53%	
*	Avg. Investment -	input> 1,417,479	* p/f before rates		
	curve turnover	313.69	(calculated)		
	final turnover	273.57	(calculated)		
	curve No. used	3	(calculated)		
	Company actual				
	capital structure:	!!! OPERATING RATIO ->		91.73	!!!<--
-----					
*	Actual Debt Ratio	input> 42.75%	Conversion factor data:		
*	Actual Equity Ratio	input> 57.25%	B & O Tax	input> 0.015	*
*	Actual Cost of Debt	input> 1.93%	WUTC Fee	input> 0.004	*
			City Tax	input> 0.000	*
*	Tax Rate	input> 34.00%	Bad Debts	input> 0.010	*
-----					
		Revenue Sensitive		2.95%	
		Conversion Factor		0.8878	