

Harold Lemay Enterprises, Inc. Lewis County Landfills/Grouping: 2189  
 Income Statement  
 May 31, 2020

Exclude IC:  
 System:

	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Total	
98501 Days - Weekdays	20	23	22	21	23	21	22	23	20	22	22	21	260	0%
Hauling Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
35000 Transfer Station - Third Party	[REDACTED]												68%	
35001 Transfer Station - Third Party Adjust													31%	
35009 Transfer Station - Intercompany													1%	
Transfer and MRF													100%	
35517 Proceeds - Other Recyclables													0%	
Recycling Proceeds													0%	
Landfill Revenue														
Intermodal														
38001 P-Card Rebate Revenue													0%	
Other Revenue													0%	
<b>Revenue</b>													100%	
40101 Disposal Landfill													19%	
40109 Disposal Landfill Intercompany													1%	
Disposal													20%	
MRF Processing														
41121 Brokerage Cost	23%													
43001 Taxes and Pass Thru Fees	2%													
Brok. and Taxes	25%													
Cost of Materials														
Other Expense														
<b>Rev Reductions</b>	45%													
<b>Net Revenue</b>	55%													

Harold Lemay Enterprises, Inc. Lewis County Long Districts/Grouping: 2189  
 Income Statement  
 May 31, 2020

Exclude IC:  
 System:

	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Total	
98501 Days - Weekdays	20	23	22	21	23	21	22	23	20	22	22	21	260	0%
50020 Wages Regular														7%
50025 Wages O.T.														4%
50035 Safety Bonuses														0%
50036 Other Bonus/Commission - Non-Saf														0%
50045 Contract Labor														1%
50050 Payroll Taxes														1%
50060 Group Insurance														2%
50065 Vacation Pay														1%
50070 Sick Pay														0%
50086 Safety and Training														0%
50090 Uniforms														0%
50115 Pension and Profit Sharing														0%
50116 Union Benefit Expense														0%
50117 Union Pension														1%
Labor														16%
51295 Licenses														2%
Truck Fixed														2%
52020 Wages Regular														2%
52025 Wages O.T.														0%
52035 Safety Bonuses														0%
52036 Other Bonus/Commission - Non-Saf														0%
52045 Contract Labor														0%
52050 Payroll Taxes														0%
52060 Group Insurance														1%
52065 Vacation Pay														0%
52070 Sick Pay														0%
52086 Safety and Training														0%
52090 Uniforms														0%
52115 Pension and Profit Sharing														0%
52120 Parts and Materials														3%
52125 Operating Supplies														0%
52135 Equipment and Maint Repair														1%
52140 Tires														3%
52142 Fuel Expense														7%
52144 Urea Additive Expense														0%
52146 Oil and Grease														0%
52147 Outside Repairs														1%
52165 Communications														0%
52182 Towing Expense														0%
Truck Variable														19%

Harold Lemay Enterprises, Inc. Lewis County Long Districts/Grouping: 2189  
 Income Statement  
 May 31, 2020

Exclude IC:  
 System:

	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Total	
98501 Days - Weekdays	20	23	22	21	23	21	22	23	20	22	22	21	260	0%
55020 Wages Regular														1%
55025 Wages O.T.														0%
55035 Safety Bonuses														0%
55036 Other Bonus/Commission - Non-Saf														0%
55045 Contract Labor														1%
55050 Payroll Taxes														0%
55060 Group Insurance														0%
55065 Vacation Pay														0%
55070 Sick Pay														0%
55115 Pension and Profit Sharing														0%
55120 Parts and Materials														0%
55125 Operating Supplies														0%
55147 Outside Repairs														0%
Container Exp														3%
56010 Salaries														1%
56036 Other Bonus/Commission - Non-Saf														0%
56050 Payroll Taxes														0%
56060 Group Insurance														0%
56065 Vacation Pay														0%
56115 Pension and Profit Sharing														0%
Superv. Ex														2%
57125 Operating Supplies														0%
57147 Bldg & Property														1%
57170 Qualifying Operating Lease Expense														0%
57175 Non-Qualifying Operating Lease Exp														0%
57176 Short Term Equip/Vehicle/Bldg Rent														0%
57254 Drive Cam & Routing SW Fees														1%
57275 Property Taxes														0%
Other Operating														2%
Closure Exp														
59271 Property and Liability Insurance														0%
59340 Self Insurance Premium														1%
59341 A&L - Current Year Claims														0%
59342 A&L - Prior Year Claims														0%
59344 WC - Prior Year Claims														(0%)
59500 Workers Comp Prem														0%
Insurance Exp														2%
91010 Gain/Loss on Sale of Asset														(1%)
G/L on Ops														(1%)
<b>Cost of Ops</b>														44%
<b>Gross Profit</b>														11%

Harold Lemay Enterprises, Inc. Lewis County Long Districts/Grouping: 2189  
**Income Statement**  
 May 31, 2020

Exclude IC:  
 System:

	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Total	
98501 Days - Weekdays	20	23	22	21	23	21	22	23	20	22	22	21	260	0%
60010 Salaries														2%
60030 Bonuses and Commissions														1%
60050 Payroll Taxes														0%
60060 Group Insurance														0%
60065 Vacation Pay														0%
60116 Pension and Profit Sharing														0%
60195 Dues and Subscriptions														0%
60200 Travel														0%
60201 Entertainment														0%
60203 Lodging														0%
60204 Gifts to Customers														0%
60206 Meals														0%
60210 Office Supplies and Equip														0%
Sales Exp														3%
70010 Salaries														0%
70020 Wages Regular														0%
70036 Other Bonus/Commission - Non-Saf														0%
70050 Payroll Taxes														0%
70060 Group Insurance														0%
70095 Empl & Commun Activ														0%
70116 Pension and Profit Sharing														0%
70148 Allocated Exp In - District														0%
70165 Communications														0%
70167 Cellular Telephone														0%
70210 Office Supplies and Equip														0%
70214 Credit Card Fees														0%
70255 Other Prof Fees														0%
70303 Software License Fees														0%
70310 Bad Debt Provision														(0%)
70320 Credit and Collection														0%
70902 Visual Lease Clearing Account														0%
G&A														0%
70149 Corporate Overhead Allocation In														3%
Corp Overhead														3%
<b>Total SG&amp;A</b>														6%
<b>EBITDA</b>														5%
<b>Watch list EBITDA</b>														14%
51260 Depreciation														2%
54260 Depreciation														1%
57260 Depreciation														0%
Depreciation														3%
Airspace Amort														
Intangible Amort														
<b>Total DDA</b>														3%
<b>EBIT From Ops</b>														2%
Interest Exp														

Harold Lemay Enterprises, Inc. Lewis County Long Districts/Grouping: 2189  
 Income Statement  
 May 31, 2020

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	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Total	
98501 Days - Weekdays	20	23	22	21	23	21	22	23	20	22	22	21	260	0%
Interest Income														
Other Inc/Exp														
<b>NI b/ Taxes &amp; Extra</b>													2%	
Extra. Items														
<b>NI b/ Taxes</b>													2%	
Taxes														
<b>Net Income</b>													2%	
Non Controlling Int														
<b>Net Income Attrib</b>													2%	

City Sanitary, Joe's Refuse, White Pass Garbage Districts/Grouping: 2188  
 Income Statement  
 May 31, 2020

Exclude IC:  
 System:

	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Total	
98501 Days - Weekdays	20	23	22	21	23	21	22	23	20	22	22	21	260	0%
31000 Hauling Revenue - Roll Off Permanent														5%
31001 Hauling Revenue - Roll Off Temporary														2%
31002 Hauling Revenue - Roll Off Rental														2%
31004 Hauling Revenue - Roll Off Recycling														1%
31005 Hauling Revenue - Roll Off Disposal Chg														9%
31009 Hauling Revenue - Roll Off Intercompany														0%
31010 Hauling Revenue - Roll Off Extras														0%
32000 Hauling Revenue - Residential MSW														34%
32001 Hauling Revenue - Residential MSW Extra														1%
32100 Hauling Revenue - Residential Recycling														7%
32110 Hauling Revenue - Residential Composting														1%
33000 Hauling Revenue - Commercial FEL														33%
33001 Hauling Revenue - Commercial FEL Extras														1%
33020 Hauling Revenue - Commercial Recycling f														4%
33021 Hauling Revenue - Commercial Recycling f														0%
33030 Hauling Revenue - Commercial Recycling f														0%
Hauling Revenue														99%
35001 Transfer Station - Third Party Adjustmen														1%
Transfer and MRF														1%
35510 Proceeds - OCC														0%
35517 Proceeds - Other Recyclables														0%
35520 Support - OCC														(0%)
35571 Proceeds - Ferrous Metal														0%
Recycling Proceeds														0%
Landfill Revenue														
Intermodal														
38000 Other Revenue														0%
38001 P-Card Rebate Revenue														0%
Other Revenue														0%
<b>Revenue</b>														100%
40122 Disposal Other														0%
40131 Disposal Transfer Station														33%
40139 Disposal Transfer Station Intercompany														0%
Disposal														33%
40861 Processing Fees MRF														1%
40869 Processing Fees MRF Intercompany														0%
MRF Processing														1%
41121 Brokerage Cost														0%
41201 Rebates and Revenue Sharing														2%
43001 Taxes and Pass Thru Fees														2%
43002 WUTC Taxes														0%

City Sanitary, Joe's Refuse, White Pass Garbage Districts/Grouping: 2188  
 Income Statement  
 May 31, 2020

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98501 Days - Weekdays	20	23	22	21	23	21	22	23	20	22	22	21	260	0%
Brok. and Taxes														4%
44168 Cost of Materials - Other Recyclables														1%
44169 Cost of Materials - Intercompany														0%
Cost of Materials														1%
Other Expense														
<b>Rev Reductions</b>														40%
<b>Net Revenue</b>														60%
50020 Wages Regular														9%
50025 Wages O.T.														2%
50035 Safety Bonuses														0%
50036 Other Bonus/Commission - Non-Safety														0%
50045 Contract Labor														0%
50050 Payroll Taxes														1%
50060 Group Insurance														3%
50065 Vacation Pay														1%
50070 Sick Pay														0%
50086 Safety and Training														0%
50090 Uniforms														0%
50115 Pension and Profit Sharing														0%
Labor														17%
51295 Licenses														0%
Truck Fixed														0%
52010 Salaries														1%
52020 Wages Regular														3%
52025 Wages O.T.														0%
52035 Safety Bonuses														0%
52036 Other Bonus/Commission - Non-Safety														0%
52045 Contract Labor														0%
52050 Payroll Taxes														0%
52060 Group Insurance														1%
52065 Vacation Pay														0%
52070 Sick Pay														0%
52086 Safety and Training														0%
52090 Uniforms														0%
52115 Pension and Profit Sharing														0%
52120 Parts and Materials														2%
52125 Operating Supplies														0%
52135 Equipment and Maint Repair														0%
52140 Tires														1%
52142 Fuel Expense														5%
52144 Urea Additive Expense														0%
52146 Oil and Grease														0%
52147 Outside Repairs														1%
52165 Communications														0%
52181 Freight														0%
52182 Towing Expense														0%
52901 Costs Awaiting Capitalization														
Truck Variable														15%

City Sanitary, Joe's Refuse, White Pass Garbage Districts/Grouping: 2188  
 Income Statement  
 May 31, 2020

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98501 Days - Weekdays	20	23	22	21	23	21	22	23	20	22	22	21	260	0%
55120 Parts and Materials														0%
55125 Operating Supplies														0%
55147 Outside Repairs														0%
Container Exp														1%
56010 Salaries														1%
56036 Other Bonus/Commission - Non-Safety														0%
56050 Payroll Taxes														0%
56060 Group Insurance														0%
56065 Vacation Pay														0%
56115 Pension and Profit Sharing														0%
Superv. Ex														2%
57125 Operating Supplies														0%
57147 Bldg & Property														0%
57165 Communications														0%
57170 Qualifying Operating Lease Expense														0%
57175 Non-Qualifying Operating Lease Expense														0%
57254 Drive Cam & Routing SW Fees														0%
57255 Other Prof Fees														0%
57275 Property Taxes														0%
57345 Security Services														0%
57353 Monitoring and Maint														0%
57357 Permits														0%
57370 Bonds Expense														0%
Other Operating														1%
Closure Exp														
59340 Self Insurance Premium														0%
59341 A&L - Current Year Claims														0%
59342 A&L - Prior Year Claims														0%
59343 WC - Current Year Claims														0%
59344 WC - Prior Year Claims														0%
59400 Damages paid by District														0%
59500 Workers Comp Prem														0%
Insurance Exp														1%
91010 Gain/Loss on Sale of Asset														0%
G/L on Ops														0%
<b>Cost of Ops</b>														37%
<b>Gross Profit</b>														23%
60207 Meals with Customers														0%
60225 Advertising and Promotions														0%
Sales Exp														0%
70010 Salaries														2%
70020 Wages Regular														2%
70025 Wages O.T.														0%



City Sanitary, Joe's Refuse, White Pass Garbage Districts/Grouping: 2188  
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 May 31, 2020

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 System:

	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Total	
98501 Days - Weekdays	20	23	22	21	23	21	22	23	20	22	22	21	260	0%
70036 Other Bonus/Commission - Non-Safety														0%
70050 Payroll Taxes														0%
70060 Group Insurance														1%
70065 Vacation Pay														0%
70070 Sick Pay														0%
70086 Safety and Training														0%
70090 WCN Training														0%
70095 Empl & Commun Activ														0%
70110 Contributions														0%
70116 Pension and Profit Sharing														0%
70148 Allocated Exp In - District														0%
70150 Utilities														0%
70165 Communications														0%
70166 Office Telephone														0%
70167 Cellular Telephone														0%
70175 Non-Qualifying Operating Lease Expense														0%
70185 Postage														0%
70195 Dues and Subscriptions														0%
70202 Excursions Meetings														0%
70203 Lodging														0%
70205 Travel - Auto														0%
70206 Meals														0%
70207 Meals with Customers														0%
70210 Office Supplies and Equip														0%
70214 Credit Card Fees														0%
70225 Advertising and Promotions														0%
70255 Other Prof Fees														0%
70300 Data Processing														1%
70302 Computer Supplies														0%
70303 Software License Fees														0%
70310 Bad Debt Provision														0%
70320 Credit and Collection														0%
70335 Miscellaneous														0%
70902 Visual Lease Clearing Account														8%
G&A														8%
70149 Corporate Overhead Allocation In														2%
Corp Overhead														2%
<b>Total SG&amp;A</b>														11%
<b>EBITDA</b>														12%
<b>Watch list EBITDA</b>														18%
51260 Depreciation														3%
54260 Depreciation														1%
57260 Depreciation														0%
70260 Depreciation														0%
Depreciation														5%
Airspace Amort														
70269 Long Term Contract Amort														0%
Intangible Amort														0%
<b>Total DDA</b>														6%
<b>EBIT From Ops</b>														7%

City Sanitary, Joe's Refuse, White Pass Garbage Districts/Grouping: 2188  
 Income Statement  
 May 31, 2020

Exclude IC:  
 System:

	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Total	
98501 Days - Weekdays	20	23	22	21	23	21	22	23	20	22	22	21	260	0%
Interest Exp														
Interest Income														
Other Inc/Exp														
<b>NI b/ Taxes &amp; Extra</b>														7%
Extra. Items														
<b>NI b/ Taxes</b>														7%
Taxes														
<b>Net Income</b>														7%
Non Controlling Int														
<b>Net Income Attrib</b>														7%
Data Not Included														

City Sanitary, Joe's Refuse, White Pass Garbage G-98																				
Income Statement, Restate Adj's, Pro form Adj's, and Allocations																				
Test Year Ended May 31, 2020																				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	16	17	18	19	21		
			Per IS As Booked		Restating Adjustments		Adjusted Total		Pro forma Adjustments		Final Total									
GL Code	Description	Allocat or	2188	2189	2188	2189	2188	2189	2188	2189	2188	2189	Total	Lewis County (UTC)	Joe's (UTC)	Non-Regulated	2189	Total Allocated		
<b>Revenue</b>																				
31000	Residential	ACT																		
31100	Residential Recycling	ACT																		
31110	Residential Yard Waste	ACT																		
32000	Commercial	ACT																		
	MF Recycling	ACT																		
33000	Drop Box	ACT																		
33104	Drop Box Recycling	ACT																		
33100	Pass Thru	ACT																		
34000	Commercial Recycling	ACT																		
	<b>Total Hauling Revenue</b>																			
35000	Transfer Station - Third Party	ACT																		
35001	Transfer Station - Third Party Adjustm	RTONS																		
35009	Transfer Station - Intercompany	ACT																		
	<b>Total Transfer Revenue</b>																			
35510	Proceeds - OCC	ACT																		
35517	Proceeds - Other Recyclables	ACT																		
35520	Support - OCC	ACT																		
35571	Proceeds - Ferrous Metal	ACT																		
	<b>Total Proceeds</b>																			
38000	Other Revenue	ACT																		
38001	P-Card Rebate Revenue	REV																		
	<b>Total Other Revenue</b>																			
	<b>TOTAL REVENUE</b>																			
<b>EXPENSES</b>																				
52010	Salaries	DH																		
52020	Wages-Regular	DH																		
52025	Wages-OT	DH																		
52035	Safety Bonus	DH																		
52036	Other Bonus/Commission - Non-Safet	DH																		
52065	Vacation Pay	DH																		
52070	Sick Pay	DH																		
52045	Contract Labor	COMM C																		
55020	Wages Regular	COMM C																		
55025	Wages O.T.	COMM C																		
55035	Safety Bonuses	COMM C																		
55036	Other Bonus/Commission - Non-Safet	COMM C																		
55045	Contract Labor	COMM C																		

City Sanitary, Joe's Refuse, White Pass Garbage G-98																			
Income Statement, Restate Adj's, Pro form Adj's, and Allocations																			
Test Year Ended May 31, 2020																			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	16	17	18	19	21	
			Per IS As Booked		Restating Adjustments		Adjusted Total		Pro forma Adjustments		Final Total								
GL Code	Description	Allocat or	2188	2189	2188	2189	2188	2189	2188	2189	2188	2189	Total	Lewis County (UTC)	Joe's (UTC)	Non-Regulated	2189	Total Allocated	
55065	Vacation Pay	COMM C																	
55070	Sick Pay	COMM C																	
<b>Total - Wages Mechanics</b>																			
57147	Repair-Shop, Bldg.	DH																	
<b>Total - Building/Shop Repairs</b>																			
52120	Parts & Materials	DH																	
52125	Operating Supplies	DH																	
52135	Equipment & Maint Rep	DH																	
55120	Parts & Materials	COMM C																	
55125	Operating Supplies	COMM C																	
52147	Outside Repair	DH																	
52181	Freight	DH																	
55147	Outside Repair	COMM C																	
<b>Total - Repairs to Collection Equip</b>																			
52140	Tires & Tubes	DH																	
<b>Total - Tires &amp; Tubes</b>																			
52090	Uniforms	DH																	
52182	Towing Expense	DH																	
57176	Short Term Equip/Vehicle/Bldg. Renta	DH																	
<b>Total - Other Maint</b>																			
<b>Total - 4100</b>																			
56010	Salaries-Supervisor	DH																	
56036	Other Bonus/Commission - Non-Safet	DH																	
56065	Vacation Pay	DH																	
<b>Wages-Supervisor</b>																			
50020	Wages Regular	DH																	
50020.1	LH Driver	RTONS																	
50025	Wages OT	DH																	
50035	Performance Bonus	DH																	
50036	Other Bonus/Commission - Non-Safet	DH																	
50065	Vacation Pay	DH																	
50070	Sick Pay	DH																	
<b>Total Driver Wages</b>																			
52142	Fuel Expense	DH																	
52144	Urea Additive Expense	DH																	

City Sanitary, Joe's Refuse, White Pass Garbage G-98																				
Income Statement, Restate Adj's, Pro form Adj's, and Allocations																				
Test Year Ended May 31, 2020																				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	16	17	18	19	21		
			Per IS As Booked		Restating Adjustments		Adjusted Total		Pro forma Adjustments		Final Total									
GL Code	Description	Allocat or	2188	2189	2188	2189	2188	2189	2188	2189	2188	2189	Total	Lewis County (UTC)	Joe's (UTC)	Non-Regulated	2189	Total Allocated		
52146	Oil and Grease	DH																		
<b>Total Fuel and Oil</b>																				
41121	Brokerage Cost	ACT																		
<b>Total Purchased Transportation</b>																				
50045	Contract Labor	ACT																		
57125	Operating Supplies	DH																		
57255	Other Prof Fees	DH																		
50090	Uniforms	DH																		
<b>Total Other Collection Exp</b>																				
<b>Total - 4200</b>																				
40101	Disposal Landfill	ACT																		
40109	Disposal Landfill Intercompany	ACT																		
40122	Disposal Other	ACT																		
40131	Disposal Transfer Station	ACT																		
40139	Disposal Transfer Station Intercompar	ACT																		
	Pass Thru	ACT																		
40861	Processing Fees MRF	ACT																		
40869	Processing Fees MRF Intercompany	ACT																		
<b>Total - Dump Fee and Charges</b>																				
44169	Cost of Materials - Intercompany	ACT																		
44168	Cost of Materials - Other Recyclables	ACT																		
<b>Total - Processing Fees</b>																				
<b>Total - 4300</b>																				
70225	Advertising and Promotions	CUST																		
<b>Total Processing Fees</b>																				
60010	Salaries	ACT																		
60030	Bonuses and Commissions	ACT																		
60065	Vacation Pay	ACT																		
<b>Salaries, Wages &amp; Expenses</b>																				
60204	Gifts to Customers	ACT																		
60207	Meals with Customers	ACT																		
60225	Advertising and Promotions	ACT																		
<b>Total Advertising and Promotions</b>																				

City Sanitary, Joe's Refuse, White Pass Garbage G-98																			
Income Statement, Restate Adj's, Pro form Adj's, and Allocations																			
Test Year Ended May 31, 2020																			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	16	17	18	19	21	
			Per IS As Booked		Restating Adjustments		Adjusted Total		Pro forma Adjustments		Final Total								
GL Code	Description	Allocat or	2188	2189	2188	2189	2188	2189	2188	2189	2188	2189	Total	Lewis County (UTC)	Joe's (UTC)	Non-Regulated	2189	Total Allocated	
<b>Total - 4400</b>																			
59271	Property and Liability Insurance	DH																	
59340	Self Insurance Premium	DH																	
59341	A&L - Current Year Claims	ACT																	
59342	Prior Year Claims	ACT																	
59343	WC- Current Year Claims	ACT																	
59344	WC Prior Year Claims	DH																	
59400	Damages Paid by District	DH																	
<b>Public Liability</b>																			
59500	WC Premium	DH																	
57370	Bond Exp-WC	DH																	
<b>Workmen's Comp</b>																			
52086	Safety & Training	DH																	
57254	Drive Cam Fees	DH																	
50086	Safety & Training	DH																	
70086	Safety and Training	CUST																	
<b>Total - Other Ins &amp; Safety</b>																			
<b>Total - 4500 Series</b>																			
70010	Salaries	CUST																	
<b>Total - Salaries of Gen Officers</b>																			
70020	Wages Regular	CUST																	
70025	Wages OT	CUST																	
70036	Bonuses	CUST																	
70065	Vacation	CUST																	
70070	Sick Leave	CUST																	
<b>Total - Salaries Office</b>																			
57345	Security Services	DH																	
57353	Monitoring and Maint	DH																	
60195	Dues and Subscriptions	ACT																	
60200	Travel	ACT																	
60201	Entertainment	ACT																	
60203	Lodging	ACT																	
60206	Meals	ACT																	
60210	Office Supplies and Equip	ACT																	
70185	Postage	BILLED																	
70210	Office Supplies	BILLED																	
	Notifications	ACT																	

City Sanitary, Joe's Refuse, White Pass Garbage G-98																				
Income Statement, Restate Adj's, Pro form Adj's, and Allocations																				
Test Year Ended May 31, 2020																				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	16	17	18	19	21		
		Per IS As Booked		Restating Adjustments		Adjusted Total		Pro forma Adjustments		Final Total										
GL Code	Description	Allocat or	2188	2189	2188	2189	2188	2189	2188	2189	2188	2189	Total	Lewis County (UTC)	Joe's (UTC)	Non-Regulated	2189	Total Allocated		
70302	Computer Supplies	CUST																		
70214	Credit Card Fees	BILLED																		
<b>Total - Other Office</b>																				
70235	Legal	CUST																		
<b>Total - Legal &amp; Accounting</b>																				
52165	Communication	DH																		
70165	Communication	CUST																		
70167	Cellular Phone	CUST																		
57165	Communications	DH																		
70150	Utilities	CUST																		
70166	Office Telephone	CUST																		
<b>Total - Communication &amp; Utilities</b>																				
70149	Corp OH Allocation	REV																		
70148	Alloc Exp In Distr	CUST																		
<b>Total - Mgmt OH Fees</b>																				
50060	Group Insurance	DH																		
52060	Group Insurance	DH																		
55060	Group Insurance	ACT																		
56060	Group Insurance	DH																		
60060	Group Insurance	ACT																		
70060	Group Insurance	CUST																		
50115	Pension	DH																		
50116	Union Benefit Expense	DH																		
50117	Union Pension	ACT																		
52115	Pension	DH																		
55115	Pension and Profit Sharing	ACT																		
56115	Pension	DH																		
60116	Pension and Profit Sharing	ACT																		
70116	Pension	CUST																		
<b>Total - Employee Welfare</b>																				
70320	Credit and Collection	BILLED																		
<b>Total - Bad Debt Collection Exp</b>																				
70310	Bad Debt Provision	REV																		
<b>Total - Uncollectible Revenue</b>																				
43002	UTC Fee	ACT																		

City Sanitary, Joe's Refuse, White Pass Garbage G-98																			
Income Statement, Restate Adj's, Pro form Adj's, and Allocations																			
Test Year Ended May 31, 2020																			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	16	17	18	19	21	
			Per IS As Booked		Restating Adjustments		Adjusted Total		Pro forma Adjustments		Final Total								
GL Code	Description	Allocat or	2188	2189	2188	2189	2188	2189	2188	2189	2188	2189	Total	Lewis County (UTC)	Joe's (UTC)	Non-Regulated	2189	Total Allocated	
<b>Total - Regulatory Exp</b>																			
70300	Data Processing	BILLED																	
70090	WCN Training	CUST																	
70095	Employee Comm Activity	CUST																	
70110	Contributions	CUST																	
70195	Dues & Subscriptions	CUST																	
70202	Excursion Meetings	CUST																	
70203	Lodging	CUST																	
70205	Travel Auto	CUST																	
70206	Travel Meals	CUST																	
70207	Meals with Customers	CUST																	
70255	Other Prof Fees	CUST																	
70303	Software License Fees	CUST																	
70335	Miscellaneous	CUST																	
<b>Total - Other General Expenses</b>																			
<b>Total - 4600</b>																			
51260	Depreciation Trks	ACT																	
54260	Depreciation Cont, DB	ACT																	
57260	Depreciation Shop	ACT																	
57260.1	Depreciation Service	ACT																	
70260	Depreciation Office	ACT																	
70260.1	Depreciation Leasehold	ACT																	
70260.2	Buildings	ACT																	
<b>Total - Depreciation Expense</b>																			
<b>Total - 5000</b>																			
91010	Sale of Asset	DH																	
<b>Total - G/L On Sale of Assets</b>																			
70269	Long Term Contract Amort	ACT																	
<b>Total - 5100</b>																			
51295	Licenses	DH																	
57357	Permits	DH																	
<b>Total - Vehicle Licenses</b>																			
57275	Property Tax	DH																	
<b>Total - Property Tax</b>																			



City Sanitary, Joe's Refuse, White Pass Garbage G-98																				
Income Statement, Restate Adj's, Pro form Adj's, and Allocations																				
Test Year Ended May 31, 2020																				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	16	17	18	19	21		
			Per IS As Booked		Restating Adjustments		Adjusted Total		Pro forma Adjustments		Final Total									
GL Code	Description	Allocat or	2188	2189	2188	2189	2188	2189	2188	2189	2188	2189	Total	Lewis County (UTC)	Joe's (UTC)	Non-Regulated	2189	Total Allocated		
50050	Payroll Taxes	DH																		
52050	Payroll Taxes	DH																		
55050	Payroll Taxes	ACT																		
56050	Payroll Taxes	DH																		
60050	Payroll Taxes	ACT																		
70050	Payroll Taxes	CUST																		
<b>Total - Unemployment Tax</b>																				
43001	Taxes & Pass Thru Fees	REV																		
43001.1	B&O Taxes	REV																		
43001.3	Specific taxes and pass thru fees	ACT																		
<b>Total - State Revenue Taxes</b>																				
41201	Rebate & Rev Sharing	ACT																		
<b>Total - Franchise Fee</b>																				
<b>Total - 5200</b>																				
57170	Real Estate Rental	ACT																		
57175	Non-Qualifying Operating Lease Expe	DH																		
57175.1	Machine Rental	ACT																		
70902	Visual Lease Clearing Account	CUST																		
<b>Total Rent-Land/Structures</b>																				
70175	Equip Rental (Copier)	CUST																		
<b>Total - Rent-Office Equip</b>																				
<b>Total - 5300</b>																				
<b>Total Expenses</b>																				
<b>Net Income</b>																				
<b>Operating Ratio</b>																				

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Lewis County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations			
	MSW	Recycling	Yard Waste
Driver Hours DH			
Revenue REV			
Customers CUST			
Actual ACT			

USOA #	GL Code	Description	Allocator	Total Lewis Regulated	MSW	Recycling	Yard Waste
<b>Revenue</b>							
	31000	Residential	ACT				
	31100	Residential Recycling	ACT				
	31110	Residential Yard Waste	ACT				
	32000	Commercial	ACT				
		MF Recycling	ACT				
	33000	Drop Box	ACT				
	33104	Drop Box Recycling	ACT				
	33100	Pass Thru	ACT				
	34000	Commercial Recycling	ACT				
	<b>Total Hauling Revenue</b>						
	35000	Transfer Station - Third Party	ACT				
	35001	Transfer Station - Third Party Adjustmen	ACT				
	35009	Transfer Station - Intercompany	ACT				
	<b>Total Transfer Revenue</b>						
	35510	Proceeds - OCC	ACT				
	35517	Proceeds - Other Recyclables	ACT				
	35520	Support - OCC	ACT				
	35571	Proceeds - Ferrous Metal	ACT				
	<b>Total Proceeds</b>						
	38000	Other Revenue	REV				
	38001	P-Card Rebate Revenue	REV				
	<b>Total Other Revenue</b>						
	<b>TOTAL REVENUE</b>						
<b>Expenses</b>							
4115	52010	Salaries	DH				
4115	52020	Wages-Regular	DH				
4115	52025	Wages-OT	DH				

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Lewis County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations			
	MSW	Recycling	Yard Waste
Driver Hours DH			
Revenue REV			
Customers CUST			
Actual ACT			

USOA #	GL Code	Description	Allocator	Total Lewis Regulated	MSW	Recycling	Yard Waste
4115	52035	Safety Bonus	DH				
4115	52036	Other Bonus/Commission - Non-Safety	DH				
4115	52065	Vacation Pay	DH				
4115	52070	Sick Pay	DH				
4115	52045	Contract Labor	DH				
4115	55020	Wages Regular	Cust				
4115	55025	Wages O.T.	Cust				
4115	55035	Safety Bonuses	Cust				
4115	55036	Other Bonus/Commission - Non-Safety	Cust				
4115	55065	Vacation Pay	Cust				
4115	55070	Sick Pay	Cust				
		Total - Wages Mechanics					
4120	57147	Repair-Shop, Bldg.	DH				
		Total - Building/Shop Repairs					
4130	52120	Parts & Materials	DH				
4130	52125	Operating Supplies	DH				
4130	52135	Equipment & Maint Rep	DH				
4130	55120	Parts & Materials	DH				
4130	55125	Operating Supplies	DH				
4130	52147	Outside Repair	DH				
4130	52181	Freight	DH				
4130	55147	Outside Repair	CUST				
		Total - Repairs to Collection Equip					
4160	52140	Tires & Tubes	DH				
		Total - Tires & Tubes					
4180	52090	Uniforms	DH				
4180	52182	Towing Expense	DH				
4180	57176	Short Term Equip/Vehicle/Bldg Rental	DH				
		Total - Other Maint					

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Lewis County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations			
	MSW	Recycling	Yard Waste
Driver Hours DH			
Revenue REV			
Customers CUST			
Actual ACT			

USOA #	GL Code	Description	Allocator	Total Lewis Regulated	MSW	Recycling	Yard Waste
<b>Total - 4100</b>							
4210	56010	Salaries-Supervisor	DH				
4210	56036	Other Bonus/Commission - Non-Safety	DH				
4210	56065	Vacation Pay	DH				
<b>Wages-Supervisor</b>							
4213	50020	Wages Regular	DH				
4213	50020.1	LH Driver	ACT				
4213	50025	Wages OT	DH				
4213	50035	Performance Bonus	DH				
4213	50036	Other Bonus/Commission - Non-Safety	DH				
4213	50065	Vacation Pay	DH				
4213	50070	Sick Pay	DH				
<b>Total Driver Wages</b>							
4240	52142	Fuel Expense	DH				
4240	52144	Urea Additive Expense	DH				
4240	52146	Oil and Grease	DH				
<b>Total Fuel and Oil</b>							
4260	41121	Brokerage Cost	ACT				
<b>Total Purchased Transportation</b>							
4280	50045	Contract Labor	CUST				
4280	55045	Contract Labor	ACT				
4280	57125	Operating Supplies	DH				
4280	57255	Other Prof Fees	DH				
4280	50090	Uniforms	DH				
<b>Total Other Collection Exp</b>							
<b>Total - 4200</b>							
4360	40101	Disposal Landfill	ACT				
4360	40109	Disposal Landfill Intercompany	ACT				

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Lewis County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations			
	MSW	Recycling	Yard Waste
Driver Hours DH			
Revenue REV			
Customers CUST			
Actual ACT			

USOA #	GL Code	Description	Allocator	Total Lewis Regulated	MSW	Recycling	Yard Waste
4360	40122	Disposal Other	ACT				
4360	40131	Disposal Transfer Station	ACT				
4360	40139	Disposal Transfer Station Intercompany	ACT				
		Pass Thru	ACT				
4360	40861	Processing Fees MRF	ACT				
4360	40869	Processing Fees MRF Intercompany	ACT				
<b>Total - Dump Fee and Charges</b>							
4365	44169	Cost of Materials - Intercompany	ACT				
4365	44168	Cost of Materials - Other Recyclables	ACT				
<b>Total - Processing Fees</b>							
<b>Total - 4300</b>							
4450	70225	Advertising and Promotions	CUST				
<b>Total Processing Fees</b>							
4410	60010	Salaries	ACT				
4410	60030	Bonuses and Commissions	ACT				
4410	60065	Vacation Pay	ACT				
<b>Salaries, Wages, &amp; Expenses</b>							
4450	60204	Gifts to Customers	ACT				
4450	60207	Meals with Customers	ACT				
4450	60225	Advertising and Promotions	ACT				
<b>Advertising &amp; Promotions</b>							
<b>Total - 4400</b>							
4530	59271	Property and Liability Insurance	DH				
4530	59340	Self Insurance Premium	DH				
4530	59341	A&L Current Year Claims	DH				
4530	59342	Prior Year Claims	DH				
4530	59343	WC - Current Year Claims	DH				
4530	59400	Damages Paid by District	DH				

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Lewis County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations			
	MSW	Recycling	Yard Waste
Driver Hours DH			
Revenue REV			
Customers CUST			
Actual ACT			

USOA #	GL Code	Description	Allocator	Total Lewis Regulated	MSW	Recycling	Yard Waste
		Public Liability					
4540	59344	WC Prior Year Claims	DH				
4540	59500	WC Premium	DH				
4540	57370	Bond Exp-WC	DH				
		Workmen's Comp					
4580	52086	Safety & Training	DH				
4580	57254	Drive Cam Fees	DH				
4580	50086	Safety & Training	DH				
4580	70086	Safety and Training	CUST				
		Total - Other Ins & Safety					
		<b>Total - 4500 Series</b>					
4611	70010	Salaries	CUST				
		Total - Salaries of Gen Officers					
4613	70020	Wages Regular	CUST				
4613	70025	Wages OT	CUST				
4613	70036	Bonuses	CUST				
4613	70065	Vacation	CUST				
4613	70070	Sick Leave	CUST				
		Total - Salaries Office					
4620	57345	Security Services	DH				
4620	57353	Monitoring and Maint	DH				
4410	60195	Dues and Subscriptions	ACT				
4410	60200	Travel	ACT				
4410	60201	Entertainment	ACT				
4410	60203	Lodging	ACT				
4410	60206	Meals	ACT				
4410	60210	Office Supplies and Equip	ACT				
4620	70185	Postage	CUST				
4620	70210	Office Supplies	CUST				

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Lewis County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations			
	MSW	Recycling	Yard Waste
Driver Hours DH			
Revenue REV			
Customers CUST			
Actual ACT			

USOA #	GL Code	Description	Allocator	Total Lewis Regulated	MSW	Recycling	Yard Waste
		Notifications	CUST				
4620	70302	Computer Supplies	CUST				
4620	70214	Credit Card Fees	CUST				
<hr/>							
Total - Other Office							
4630	70235	Legal	CUST				
<hr/>							
Total - Legal & Accounting							
4640	52165	Communication	DH				
4640	70165	Communication	CUST				
4640	70167	Cellular Phone	CUST				
4640	57165	Communications	DH				
4640	70150	Utilities	CUST				
4640	70166	Office Telephone	CUST				
<hr/>							
Total - Communication & Utilities							
4645	70149	Corp OH Allocation	REV				
4645	70148	Alloc Exp In Distr	CUST				
<hr/>							
Total - Mgmt OH Fees							
4650	50060	Group Insurance	DH				
4650	52060	Group Insurance	DH				
4650	55060	Group Insurance	CUST				
4650	56060	Group Insurance	DH				
4650	60060	Group Insurance	ACT				
4650	70060	Group Insurance	CUST				
4650	50115	Pension	DH				
4650	50116	Union Benefit Expense	DH				
4650	50117	Union Pension	DH				
4650	52115	Pension	DH				
4650	55115	Pension and Profit Sharing	DH				
4650	56115	Pension	DH				
4410	60116	Pension and Profit Sharing	ACT				
4650	70116	Pension	CUST				
<hr/>							
Total - Employee Welfare							

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Lewis County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations			
	MSW	Recycling	Yard Waste
Driver Hours DH			
Revenue REV			
Customers CUST			
Actual ACT			

USOA #	GL Code	Description	Allocator	Total Lewis Regulated	MSW	Recycling	Yard Waste
4660	70320	Credit and Collection	CUST				
		<u>Total - Bad Debt Collection Exp</u>					
4670	70310	Bad Debt Provision	REV				
		<u>Total - Uncollectible Revenue</u>					
4680	43002	UTC Fee	REV				
		<u>Total - Regulatory Exp</u>					
4690	70300	Data Processing	CUST				
4690	70090	WCN Training	CUST				
4690	70095	Employee Comm Activity	CUST				
4690	70110	Contributions	CUST				
4690	70195	Dues & Subscriptions	CUST				
4690	70202	Excursion Meetings	CUST				
4690	70203	Lodging	CUST				
4690	70205	Travel Auto	CUST				
4690	70206	Travel Meals	CUST				
4690	70207	Meals with Customers	CUST				
4690	70255	Other Prof Fees	CUST				
4690	70303	Software License Fees	CUST				
4690	70335	Miscellaneous	CUST				
		<u>Total - Other General Expenses</u>					
		<b>Total - 4600</b>					
5000	51260	Depreciation Trks	ACT				
5000	54260	Depreciation Cont, DB	ACT				
5000	57260	Depreciation Shop	DH				
5000	57260.1	Depreciation Service	DH				
5000	70260	Depreciation Office	CUST				
5000	70260.1	Depreciation Leasehold	CUST				
5000	70260.2	Depreciation Building	CUST				
		<u>Total - Depreciation Expense</u>					



Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Lewis County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations			
	MSW	Recycling	Yard Waste
Driver Hours DH			
Revenue REV			
Customers CUST			
Actual ACT			

USOA #	GL Code	Description	Allocator	Total Lewis Regulated	MSW	Recycling	Yard Waste
		<b>Total - 5000</b>					
5100	91010	Sale of Asset	DH				
		<b>Total - G/L On Sale of Assets</b>					
5150	70269	Long Term Contract Amort	CUST				
		<b>Total - Amortization</b>					
		<b>Total - 5100</b>					
5220	51295	Licenses	DH				
5220	57357	Permits	DH				
		<b>Total - Vehicle Licenses</b>					
5230	57275	Property Tax	DH				
		<b>Total - Property Tax</b>					
5242	50050	Payroll Taxes	DH				
5242	52050	Payroll Taxes	DH				
5242	55050	Payroll Taxes	Cust				
5242	56050	Payroll Taxes	DH				
5242	60050	Payroll Taxes	ACT				
5242	70050	Payroll Taxes	CUST				
		<b>Total - Unemployment Tax</b>					
5260	43001	Taxes & Pass Thru Fees	REV				
5260	43001.1	B&O Taxes	REV				
5260	43001.3	Specific taxes and pass thru fees	ACT				
		<b>Total - State Revenue Taxes</b>					
5270	41201	Rebate & Rev Sharing	ACT				
		<b>Total - Franchise Fee</b>					

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Lewis County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations			
	MSW	Recycling	Yard Waste
Driver Hours DH			
Revenue REV			
Customers CUST			
Actual ACT			

USOA #	GL Code	Description	Allocator	Total Lewis Regulated	MSW	Recycling	Yard Waste
<b>Total - 5200</b>							
5320	57170	Real Estate Rental	CUST				
5320	57175	Non-Qualifying Operating Lease Expense	DH				
5320	57175.1	Machine Rental	CUST				
5320	70902	Visual Lease Clearing Account	CUST				
<b>Total Rent-Land/Structures</b>							
5340	70175	Equip Rental (Copier)	CUST				
<b>Total - Rent-Office Equip</b>							
<b>Total - 5300</b>							
<b>Total Expenses</b>							
<b>Net Income</b>							
<b>Operating Ratio</b>							
<i>Check to IS</i>							
<b>Average Investment</b>							

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Thurston County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations			
	MSW	Recycling	Yard Waste
Driver Hours DH			
Revenue REV			
Customers CUST			

Actual ACT

USOA #	GL Code	Description	Allocator	Total Joe's Regulated	MSW	Recycling	Yard Waste
<b>Revenue</b>							
	31000	Residential	ACT				
	31100	Residential Recycling	ACT				
	31110	Residential Yard Waste	ACT				
	32000	Commercial	ACT				
		MF Recycling	ACT				
	33000	Drop Box	ACT				
	33104	Drop Box Recycling	ACT				
	33100	Pass Thru	ACT				
	34000	Commercial Recycling	ACT				
	<b>Total Hauling Revenue</b>						
	35000	Transfer Station - Third Party	ACT				
	35001	Transfer Station - Third Party Adjustmen	ACT				
	35009	Transfer Station - Intercompany	ACT				
	<b>Total Transfer Revenue</b>						
	35510	Proceeds - OCC	ACT				
	35517	Proceeds - Other Recyclables	ACT				
	35520	Support - OCC	ACT				
	35571	Proceeds - Ferrous Metal	ACT				
	<b>Total Proceeds</b>						
	38000	Other Revenue	REV				
	38001	P-Card Rebate Revenue	REV				
	<b>Total Other Revenue</b>						
	<b>TOTAL REVENUE</b>						
<b>Expenses</b>							
	4115	52010 Salaries	DH				
	4115	52020 Wages-Regular	DH				

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Thurston County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations				
		MSW	Recycling	Yard Waste
Driver Hours	DH			
Revenue	REV			
Customers	CUST			

Actual ACT

USOA #	GL Code	Description	Allocator	Total Joe's Regulated	MSW	Recycling	Yard Waste
4115	52025	Wages-OT	DH				
4115	52035	Safety Bonus	DH				
4115	52036	Other Bonus/Commission - Non-Safety	DH				
4115	52065	Vacation Pay	DH				
4115	52070	Sick Pay	DH				
4115	52045	Contract Labor	DH				
4115	55020	Wages Regular	Cust				
4115	55025	Wages O.T.	Cust				
4115	55035	Safety Bonuses	Cust				
4115	55036	Other Bonus/Commission - Non-Safety	Cust				
4115	55065	Vacation Pay	Cust				
4115	55070	Sick Pay	Cust				
		Total - Wages Mechanics					
4120	57147	Repair-Shop, Bldg	DH				
		Total - Building/Shop Repairs					
4130	52120	Parts & Materials	DH				
4130	52125	Operating Supplies	DH				
4130	52135	Equipment & Maint Rep	DH				
4130	55120	Parts & Materials	DH				
4130	55125	Operating Supplies	DH				
4130	52147	Outside Repair	DH				
4130	52181	Freight	DH				
4130	55147	Outside Repair	CUST				
		Total - Repairs to Collection Equip					
4160	52140	Tires & Tubes	DH				
		Total - Tires & Tubes					
4180	52090	Uniforms	DH				
4180	52182	Towing Expense	DH				
4180	57176	Short Term Equip/Vehicle/Bldg Rental	DH				
		Total - Other Maint					

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Thurston County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations			
	MSW	Recycling	Yard Waste
Driver Hours DH			
Revenue REV			
Customers CUST			

Actual ACT

USOA #	GL Code	Description	Allocator	Total Joe's Regulated	MSW	Recycling	Yard Waste
<b>Total - 4100</b>							
4210	56010	Salaries-Supervisor	DH				
4210	56036	Other Bonus/Commission - Non-Safety	DH				
4210	56065	Vacation Pay	DH				
<b>Wages-Supervisor</b>							
4213	50020	Wages Regular	DH				
4213	50020.1	LH Driver	ACT				
4213	50025	Wages OT	DH				
4213	50035	Performance Bonus	DH				
4213	50036	Other Bonus/Commission - Non-Safety	DH				
4213	50065	Vacation Pay	DH				
4213	50070	Sick Pay	DH				
<b>Total Driver Wages</b>							
4240	52142	Fuel Expense	DH				
4240	52144	Urea Additive Expense	DH				
4240	52146	Oil and Grease	DH				
<b>Total Fuel and Oil</b>							
4260	41121	Brokerage Cost	ACT				
<b>Total Purchased Transportation</b>							
4280	50045	Contract Labor	CUST				
4280	55045	Contract Labor	ACT				
4280	57125	Operating Supplies	DH				
4280	57255	Other Prof Fees	DH				
4280	50090	Uniforms	DH				
<b>Total Other Collection Exp</b>							
<b>Total - 4200</b>							
4360	40101	Disposal Landfill	ACT				

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Thurston County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations			
	MSW	Recycling	Yard Waste
Driver Hours DH			
Revenue REV			
Customers CUST			

Actual ACT

USOA #	GL Code	Description	Allocator	Total Joe's Regulated	MSW	Recycling	Yard Waste
4360	40109	Disposal Landfill Intercompany	ACT				
4360	40122	Disposal Other	ACT				
4360	40131	Disposal Transfer Station	ACT				
4360	40139	Disposal Transfer Station Intercompany	ACT				
		Pass Thru	ACT				
4360	40861	Processing Fees MRF	ACT				
4360	40869	Processing Fees MRF Intercompany	ACT				
		<b>Total - Dump Fee and Charges</b>					
4365	44169	Cost of Materials - Intercompany	ACT				
4365	44168	Cost of Materials - Other Recyclables	ACT				
		<b>Total - Processing Fees</b>					
		<b>Total - 4300</b>					
4450	70225	Advertising and Promotions	CUST				
		<b>Total Processing Fees</b>					
4410	60010	Salaries	ACT				
4410	60030	Bonuses and Commissions	ACT				
4410	60065	Vacation Pay	ACT				
		<b>Salaries, Wages, &amp; Expenses</b>					
4450	60204	Gifts to Customers	ACT				
4450	60207	Meals with Customers	ACT				
4450	60225	Advertising and Promotions	ACT				
		<b>Advertising &amp; Promotions</b>					
		<b>Total - 4400</b>					
4530	59271	Property and Liability Insurance	DH				
4530	59340	Self Insurance Premium	DH				
4530	59341	A&L Current Year Claims	DH				
4530	59342	Prior Year Claims	DH				
4530	59343	WC - Current Year Claims	DH				

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Thurston County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations			
	MSW	Recycling	Yard Waste
Driver Hours DH			
Revenue REV			
Customers CUST			

Actual ACT

USOA #	GL Code	Description	Allocator	Total Joe's Regulated	MSW	Recycling	Yard Waste
4530	59400	Damages Paid by District	DH				
		Public Liability					
4540	59344	WC Prior Year Claims	DH				
4540	59500	WC Premium	DH				
4540	57370	Bond Exp-WC	DH				
		Workmen's Comp					
4580	52086	Safety & Training	DH				
4580	57254	Drive Cam Fees	DH				
4580	50086	Safety & Training	DH				
4580	70086	Safety and Training	CUST				
		Total - Other Ins & Safety					
		Total - 4500 Series					
4611	70010	Salaries	CUST				
		Total - Salaries of Gen Officers					
4613	70020	Wages Regular	CUST				
4613	70025	Wages OT	CUST				
4613	70036	Bonuses	CUST				
4613	70065	Vacation	CUST				
4613	70070	Sick Leave	CUST				
		Total - Salaries Office					
4620	57345	Security Services	DH				
4620	57353	Monitoring and Maint	DH				
4410	60195	Dues and Subscriptions	ACT				
4410	60200	Travel	ACT				
4410	60201	Entertainment	ACT				
4410	60203	Lodging	ACT				
4410	60206	Meals	ACT				
4410	60210	Office Supplies and Equip	ACT				
4620	70185	Postage	CUST				

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Thurston County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations			
	MSW	Recycling	Yard Waste
Driver Hours	DH		
Revenue	REV		
Customers	CUST		

Actual ACT

USOA #	GL Code	Description	Allocator	Total Joe's Regulated	MSW	Recycling	Yard Waste
4620	70210	Office Supplies	CUST				
		Notifications	CUST				
4620	70302	Computer Supplies	CUST				
4620	70214	Credit Card Fees	CUST				
		Total - Other Office					
4630	70235	Legal	CUST				
		Total - Legal & Accounting					
4640	52165	Communication	DH				
4640	70165	Communication	CUST				
4640	70167	Cellular Phone	CUST				
4640	57165	Communications	DH				
4640	70150	Utilities	CUST				
4640	70166	Office Telephone	CUST				
		Total - Communication & Utilities					
4645	70149	Corp OH Allocation	REV				
4645	70148	Alloc Exp In Distr	CUST				
		Total - Mgmt OH Fees					
4650	50060	Group Insurance	DH				
4650	52060	Group Insurance	DH				
4650	55060	Group Insurance	CUST				
4650	56060	Group Insurance	DH				
4650	60060	Group Insurance	ACT				
4650	70060	Group Insurance	CUST				
4650	50115	Pension	DH				
4650	50116	Union Benefit Expense	DH				
4650	50117	Union Pension	DH				
4650	52115	Pension	DH				
4650	55115	Pension and Profit Sharing	DH				
4650	56115	Pension	DH				
4410	60116	Pension and Profit Sharing	ACT				
4650	70116	Pension	CUST				



Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Thurston County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations				
		MSW	Recycling	Yard Waste
Driver Hours	DH			
Revenue	REV			
Customers	CUST			

Actual ACT

USOA #	GL Code	Description	Allocator	Total Joe's Regulated	MSW	Recycling	Yard Waste
<u>Total - Employee Welfare</u>							
4660	70320	Credit and Collection	CUST				
<u>Total - Bad Debt Collection Exp</u>							
4670	70310	Bad Debt Provision	REV				
<u>Total - Uncollectible Revenue</u>							
4680	43002	UTC Fee	REV				
<u>Total - Regulatory Exp</u>							
4690	70300	Data Processing	CUST				
4690	70090	WCN Training	CUST				
4690	70095	Employee Comm Activity	CUST				
4690	70110	Contributions	CUST				
4690	70195	Dues & Subscriptions	CUST				
4690	70202	Excursion Meetings	CUST				
4690	70203	Lodging	CUST				
4690	70205	Travel Auto	CUST				
4690	70206	Travel Meals	CUST				
4690	70207	Meals with Customers	CUST				
4690	70255	Other Prof Fees	CUST				
4690	70303	Software License Fees	CUST				
4690	70335	Miscellaneous	CUST				
<u>Total - Other General Expenses</u>							
<u>Total - 4600</u>							
5000	51260	Depreciation Trks	ACT				
5000	54260	Depreciation Cont, DB	ACT				
5000	57260	Depreciation Shop	DH				
5000	57260.1	Depreciation Service	DH				
5000	70260	Depreciation Office	CUST				
5000	70260.1	Depreciation Leasehold	CUST				
5000	70260.2	Depreciation Building	CUST				

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Thurston County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations			
	MSW	Recycling	Yard Waste
Driver Hours DH			
Revenue REV			
Customers CUST			

Actual ACT

USOA #	GL Code	Description	Allocator	Total Joe's Regulated	MSW	Recycling	Yard Waste
		Total - Depreciation Expense					
		<b>Total - 5000</b>					
5100	91010	Sale of Asset	DH				
		Total - G/L On Sale of Assets					
5150	70269	Long Term Contract Amort	CUST				
		Total - Amortization					
		<b>Total - 5100</b>					
5220	51295	Licenses	DH				
5220	57357	Permits	DH				
		Total - Vehicle Licenses					
5230	57275	Property Tax	DH				
		Total - Property Tax					
5242	50050	Payroll Taxes	DH				
5242	52050	Payroll Taxes	DH				
5242	55050	Payroll Taxes	Cust				
5242	56050	Payroll Taxes	DH				
5242	60050	Payroll Taxes	ACT				
5242	70050	Payroll Taxes	CUST				
		Total - Unemployment Tax					
5260	43001	Taxes & Pass Thru Fees	REV				
5260	43001.1	B&O Taxes	REV				
5260	43001.3	Specific taxes and pass thru fees	ACT				
		Total - State Revenue Taxes					
5270	41201	Rebate & Rev Sharing	ACT				

Harold LeMay Enterprises, Inc. G-98  
 Lewis County and Joes  
 Thurston County Line of Business Allocation  
 June 1, 2019 - May 31, 2020

Abbreviations				
		MSW	Recycling	Yard Waste
Driver Hours	DH			
Revenue	REV			
Customers	CUST			

Actual ACT

USOA #	GL Code	Description	Allocator	Total Joe's Regulated	MSW	Recycling	Yard Waste
		Total - Franchise Fee					
		Total - 5200					
5320	57170	Real Estate Rental	CUST				
5320	57175	Non-Qualifying Operating Lease Expense	DH				
5320	57175.1	Machine Rental	CUST				
5320	70902	Visual Lease Clearing Account	CUST				
		Total Rent-Land/Structures					
5340	70175	Equip Rental (Copier)	CUST				
		Total - Rent-Office Equip					
		Total - 5300					
		Total Expenses					
		Net Income					
		Operating Ratio					
		Average Investment	Check to IS				

**City Sanitary, Joe's Refuse, White Pass Garbage G-98**  
**Restating Adjustments**  
**Test Year Ended May 31, 2020**

**Reconcile Revenue to Detailed Billing Records and Determine Regulated vs. Non-Regulated Breakout**

	Lewis	Joe's	Total Regulated	Non- Regulated	TOTAL	PER GL	Difference
Resi MSW							
Resi Recycle							
YW							
Comm MSW							
MF Recycling							
Commercial Recycling							
Roll Off MSW							
Roll Off Recycling							
Pass-Through							
Service Charges							

**Adjust Supervisor/Ops Manager wage to reflect time spent at 2188**

2189's Supervisor spends 50% of his time at 2188. 2188's Operations Manager spends 25% of his time at 2189.



**Adjust Wages In For LH to Pioneer**

Currently the 2188 commingle tonnage is taken from route to Sutter Metal to be bailed. Once this process is complete, a long haul driver from district 2189 picks up this material and brings it to Pioneer. This adjustment adds in the employee's pay for the time he spends making this trip every other day.

Adjust in drivers wages \$ 11,544

**Adjust in Wages for Container Repair Employee**

This employee is coded to 2189, however he works 100% on 2188.

Adjust in 2188 Container Repair Wages 42,298

**City Sanitary, Joe's Refuse, White Pass Garbage G-98**

**Restating Adjustments**

**Test Year Ended May 31, 2020**

<u>Bad Debt Calculation</u>	<b>2188</b>	<b>2189</b>	
Beginning test period	912,876		11902
Ending test period	976,633		
Write-off	<u>63,757</u>		
Recovery			
Beginning test period	325,474		11903
Ending test period	362,582		
Net recovery	<u>37,108</u>		
Actual write off expense	26,649		
Income Statement	43,746		
<b>Adjustment Acct 4670</b>	<b>(17,096)</b>		

**Corporate OH Adjustment:**

	<b>2188</b>	<b>2189</b>
Revenue		
Adjusted OH %		
Adjusted OH Expense		
IS		
<b>Adjustment Acct 4645</b>		

<b>Bad Debt Expense</b>	26,649
Revenue	15,346,568
<b>Bad Debt Percent</b>	<b>0.17% For LG Input</b>

**Adjust WUTC Fee to Actual**

Regulated Revenue	9,114,351
UTC Fee	<u>0.5100%</u>
	46,483
Per IS	<u>46,257</u>
	226

**Allocate Drive Cam Fees Between Districts**

During the test period Drive Cam fees were incorrectly coded to 2189. This adjustments re-allocates Drive Cam fees between 2188/2189 based on truck count.

**Income Statement**

	2188	3,629	
	2189	<u>24,600</u>	
		28,229	
	<b>Total</b>	<b>2188</b>	<b>2189</b>
<b>Allocation</b>	<u>28,229</u>	22,241	5,988

**City Sanitary, Joe's Refuse, White Pass Garbage G-98**  
**Proforma Adjustments**  
**Test Year Ended May 31, 2020**

**Forward Looking Wage Increases:**

Residential Garbage Drivers	18,714	
Roll Off Driver	6,346	
Residential Recycling/YW Drivers	9,806	
Commercial Recycling	3,319	
Commercial Garbage	14,159	
Delivery Drivers	4,069	
Lead Drivers	3,604	
<b>Adjustment 50020</b>	<b>60,016</b>	(0) check
Mechanics 52020	14,536	
Maintenance Manager 52010	4,963	
Office Salaried 70010	5,919	
Office Hourly 70020	9,777	
Supervisors 56010	7,455	
	<b>42,651</b>	- check

**Wage Increases Adjust 102,667**

**Reclass PR Tax:**

Drivers 50050	4,591
Mechanics 52020	1,112
Office Salaried/Hourly 70010/70020	453
Supervisors 56010	570
<b>Adjust PR Tax</b>	<b>6,726</b>

**Customer Notification:**

Residential	15,958	0.60	\$	9,575
Commercial	2,191	0.60	\$	1,315
Roll-off	96	0.60	\$	58
	<i>check</i>	-	\$	10,947

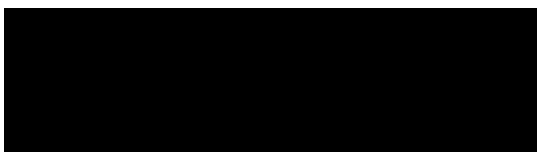
Notification Cost Amortizes over 24-months \$5,474

**Sutter Metal Rate Increase**

District 2188 drops their commingle recycling from route at Sutter Metal, who then bails it for them. Sutter Metal's bailing rate will increase by \$2/ton each quarter of 2020. This adjustment adjusts bailing expense to levels we will recognize in future rate years.

**Total Adjustment \$ 29,573**

**B&O Tax Increase - Effective April 1, 2020**



City Sanitary, Joe's Refuse, White Pass Garbage G-98  
 Allocators for Regulated, Non-Regulated and by Line of Business  
 Test Year Ended May 31, 2020

Link within this work Link within this workbook

Line of Business	Lewis County		Total
	(UTC)	Joe's (UTC)	
<b>Customer Counts</b>			
<b>Number of Customers</b>			
Resi MSW Serviced Customers			23,119
Commercial MSW Serviced Customers			3,629
Resi Recycle Serviced Customers			22,419
Multi Family Recycling Serviced Customers			380
Commercial Recycling Serviced Customers			1,275
YW Serviced Customers			1,498
Roll off Serviced Customers			173
Roll off Recycling Serviced Customers			63
<b>Total Customer Count</b>			<b>52,556</b>
Less City Billed Customers			
<b>Customers Billed</b>			
<b>Allocation of Customers</b>			
Resi MSW Serviced Customers			100.0%
Commercial MSW Serviced Customers			100.0%
Resi Recycle Serviced Customers			100.0%
Multi Family Recycling Serviced Customers			100.0%
Commercial Recycling Serviced Customers			100.0%
YW Serviced Customers			100.0%
Roll off Serviced Customers			100.0%
Roll off Recycling Serviced Customers			100.0%
<b>Serviced %</b>			<b>100.0%</b>
<b>Billed %</b>			<b>100.0%</b>
<b>Recycling Customers</b>			<b>100.0%</b>
<b>Regulated Customers</b>			
<b>Regulated Line of Service Allocation</b>			
Resi MSW Serviced Customers			
Commercial MSW Serviced Customers			
Resi Recycle Serviced Customers			
Multi Family Recycling Serviced Customers			
Commercial Recycling Serviced Customers			
YW Serviced Customers			
Roll off Serviced Customers			
Roll off Recycling Serviced Customers			
Grand Total			

City Sanitary, Joe's Refuse, White Pass Garbage G-98  
 Allocators for Regulated, Non-Regulated and by Line of Business  
 Test Year Ended May 31, 2020

Link within this work Link within this workbook

Line of Business	Lewis County (UTC)	Joe's (UTC)	Non-Regulated	Total
<b>Driver Hours</b>				
<b>Driver Hours</b>				
Resi/Commercial MSW				689.49 59% -
Residential Recycle				175.95 15% -
Commercial Recycle				70.88 6% -
RO Recycling				35.33 3% -
MF Recycling				- 0% -
YW Customers				25.25 2% -
Roll off				169.49 15% -
Total				1,166.39 100% -
<b>Driver Hour Percentages by Bill Area</b>				
Resi/Commercial MSW				100.00%
Residential Recycle				100.00%
Commercial Recycle			0.77	100.00%
RO Recycling				100.00%
MF Recycling				0.00%
YW				100.00%
Roll off				100.00%
Total				100.00%
Total Roll Off Hours				100.00%
Recycling Hours				100.00%
Total Route Hours (except RO)				100.00%
<b>Driver Hour Percentages by Line of Service</b>				
Resi/Commercial MSW				59.11% Lewis 77%
Residential Recycle				15.09% Joe's 23%
Commercial Recycle				6.08%
RO Recycling				3.03%
MF Recycling				0.00%
YW Customers				2.16%
Roll off				14.53%
Total				100.0%
<b>MSW</b>				
<b>Recycling</b>				
<b>YW</b>				



City Sanitary, Joe's Refuse, White Pass Garbage G-98  
 Allocators for Regulated, Non-Regulated and by Line of Business  
 Test Year Ended May 31, 2020

Link within this work Link within this workbook

Line of Business	Lewis County (UTC)	Joe's (UTC)	Non-Regulated	Total	
<b>Container Depreciation</b>					
<b>Company Provided Containers By Bill Area</b>					
	Lewis County (UTC)	Joe's (UTC)	Non-Reg Cities	Total	Commercial Contai
Residential MSW				23,120	Total
Recycling Carts				14,721	MSW 85%
Recycling Bins				-	Recycling 15%
Roll-Off				161	
Roll-Off Recycle				67	
Commercial - Carts				1,256	
Commercial - Containers				2,534	
Commercial Recycling - Carts				823	
Commercial Recycling - Containers				452	
Multi-Family Recycling - Carts				209	
Multi-Family Recycling - Containers				-	
Commercial YW Cart				27	
Yard Waste				1,574	
				<b>44,946</b>	
<b>Allocation of Container Depreciation</b>					
Residential MSW				100%	
Recycling Carts				100%	
Recycling Bins				0%	
Roll-Off				100%	
Roll-Off Recycle				100%	
Commercial - Carts				100%	
Commercial - Containers				100%	
Commercial Recycling - Carts				100%	
Commercial Recycling - Containers				100%	
Multi-Family Recycling - Carts				100%	
Multi-Family Recycling - Containers				0%	
Commercial YW Cart				100%	
Yard Waste				100%	
<b>Total Containers</b>				100%	
<b>Containers</b>				100%	
<b>RO</b>				100%	
<b>Garbage Containers</b>				100%	
<b>Garbage Carts</b>				100%	
<b>Recycling Cart</b>				100%	
<b>Yard Waste</b>				100%	

City Sanitary, Joe's Refuse, White Pass Garbage G-98  
 Allocators for Regulated, Non-Regulated and by Line of Business  
 Test Year Ended May 31, 2020

Link within this work Link within this workbook

Line of Business	Lewis County (UTC)	Joe's (UTC)	Non-Regulated	Total
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**Recycling Tons**

	Lewis County (UTC)	Joe's (UTC)	Non-Regulated	Total
Comingle Tonnage				4,493.34
<b>Allocation by Area</b>				100%
Lewis/Joes Allocation	68%	32%		

**Truck Count**

	2188	2189	Total

City Sanitary, Joe's Refuse, White Pass Garbage G-98  
Lewis Co. Regulated - Price Out  
Test Year Ended May 31, 2020

LG: MSW	6.89%	0.82%	7.71%
Recycle	47.77%	0.20%	47.97%
YW	97.75%	0%	97.75%

Service Code	Service Code Description	Tariff Rate	Total Revenue	Total Customers	Average Customers	Container Counts					Proposed Tariff Rate	Annual Revenue	Change in Annual Revenue
						Cart Size	Can Size	Container Size	Quantity	Count			
<b>RESIDENTIAL SERVICES</b>													
<b>RESIDENTIAL GARBAGE</b>													
SLO65.0G1M001NOREC	65 GL 1X MO NO RECY 1	8.67	8,189	945	79	65			1	79	9.34	8,820	631
SLO65.0G1M001WREC	65 GL 1X MO W/RECY 1	8.67	126,621	14,605	1,217	65			1	1,217	9.34	136,377	9,756
SLO65.0G1W001NOREC	65 GL 1X WK NO RECY 1	20.98	65,992	3,145	262	65			1	262	22.60	71,077	5,085
SLO65.0G1W001WREC	65 GL 1X WK W/RECY 1	20.98	894,857	42,653	3,554	65			1	3,554	22.60	963,808	68,950
SLO65.0GEO001NOREC	65 GL EOW NO RECY 1	13.94	42,453	3,045	254	65			1	254	15.01	45,724	3,271
SLO65.0GEO001WREC	65 GL EOW W/RECY 1	13.94	844,207	60,560	5,047	65			1	5,047	15.01	909,254	65,048
SLO95.0G1M001NOREC	95 GL 1X MO NO RECY 1	10.75	1,715	160	13	95			1	13	11.58	1,847	132
SLO95.0G1M001WREC	95 GL 1X MO W/RECY 1	10.75	18,530	1,724	144	95			1	144	11.58	19,958	1,428
SLO95.0G1W001NOREC	95 GL 1X WK NO RECY 1	27.47	34,478	1,255	105	95			1	105	29.59	37,135	2,657
SLO95.0G1W001WREC	95 GL 1X WK W/RECY 1	27.47	261,861	9,533	794	95			1	794	29.59	282,038	20,177
SLO95.0GEO001NOREC	95 GL EOW NO RECY 1	21.41	7,364	344	29	95			1	29	23.06	7,931	567
SLO95.0GEO001WREC	95 GL EOW W/RECY 1	21.41	76,360	3,567	297	95			1	297	23.06	82,243	5,884
SP65-RES	SPECIAL PICK UP 65 GL - R	6.32	5,770	913	76						6.81	6,215	445
SP95-RES	SPECIAL PICK UP 95 GL - R	6.32	2,456	389	32						6.81	2,645	189
SPCL65-RES	SPECIAL 65 GL - RES	6.32	107	17	1						6.81	116	8
EXTRA-RES	EXTRA CAN, BAG, BOX - RES	4.50	19,290	4,287	357						4.85	20,776	1,486
OC-RES	ON CALL SERVICE - RES	6.32	790	125	10						6.81	851	61
PDBAG-COMM	PREPAID BAG - COMM	4.50	23	5	0						4.85	24	2
PDBAG-RES	PREPAID BAG - RES	22.50	315	14	1						24.23	339	24
BULKY-RES	BULKY ITEM PICK UP - RES	30.69	80	3	0						33.05	86	6
ACCESS-RES	ACCESS FEE - RES	1.57	38	24	2						1.69	41	3
DRIVEIN1-RES	DRIVE IN 1 - RES	7.00	3,573	510	43						7.54	3,848	275
DRIVEIN-RES	DRIVE IN SERVICE - RES	7.00	240	97	3						7.54	258	18
REDEL-RES	REDELIVER FEE - RES	22.30	2,158	97	8						24.02	2,324	166
REINSTATE-RES	REINSTATE FEE - RES	15.00	7,934	529	44						16.16	8,545	611
ROLL1RES	CART ROLL OUT 1 - RES	4.55	374	82	7						4.90	402	29
RTRNCART65-RES	RETURN TRIP 65 GL - RES	22.30	156	7	1						24.02	168	12
RTRNCART-RES	RETURN TRIP FEE CART - RE	22.30	134	6	1						24.02	144	10
WI3-RES	WALK IN 51-75' - RES	4.96	119	24	2						5.34	128	9
						Count Carts 11,795 Cans							
<b>TOTAL RESIDENTIAL GARBAGE</b>		<b>\$</b>	<b>2,426,181</b>	<b>141,534</b>	<b>11,795</b>						<b>2,613,122</b>	<b>186,942</b>	
				<b>133,878</b>	<b>11,157</b>	Recycling Customers							
<b>RESIDENTIAL RECYCLING</b>													
RECPRGADJ-RES	RECYCLING PROGRAM ADJUSTM	5.79	705,291	121,812	10,151				1	10,151	8.57	1,043,597	338,306
REBINONLYR	RECYCLE SERVICE ONLY	6.79	8,406	1,238	103				1	103	9.57	11,844	3,438
						Count Carts 10,254							
<b>TOTAL RESIDENTIAL RECYCLING</b>		<b>\$</b>	<b>713,696</b>	<b>123,050</b>	<b>10,254</b>						<b>1,055,441</b>	<b>341,744</b>	
<b>RESIDENTIAL YARD WASTE</b>													
GWRES	GREENWASTE SERVICE - RES	7.50	31,119	4,149	346				1	346	14.83	61,539	30,420
GW2RES	GREENWASTE SVC 2 - RES	14.25	3,790	266	22				2	44	28.18	7,496	3,705
GW3RES	GREENWASTE SVC 3 - RES	21.00	255	12	1				3	3	41.53	505	249
						Count Carts 393							
<b>TOTAL RESIDENTIAL YARD WASTE</b>		<b>\$</b>	<b>35,165</b>	<b>4,427</b>	<b>369</b>						<b>69,540</b>	<b>34,375</b>	
<b>COMMERCIAL SERVICES</b>													
<b>COMMERCIAL GARBAGE</b>													
FLO01.0Y1W001	1 YD 1X WK 1	81.28	19,690	242	20				1	20.19	87.54	21,207	1,517
RL001.0Y1W001	1 YD 1X WK 1	81.28	119,342	1,468	122				1	122.36	87.54	128,537	9,195
FLO01.0YE0001	1 YD EOW 1	44.19	26,868	608	51				1.5	50.67	47.59	28,938	2,070
RL001.0YE0001	1 YD EOW 1	44.19	216,953	4,910	409				1	409.13	47.59	233,670	16,717
FLO01.5Y1W001	1.5 YD 1X WK 1	112.43	12,440	111	9				1.5	1	121.09	13,399	959
RL001.5Y1W001	1.5 YD 1X WK 1	112.43	77,790	692	58				1.5	1	121.09	83,784	5,994
RL001.5Y2W001	1.5 YD 2X WK 1	214.84	224	1	0				1.5	1	231.39	241	17
FLO01.5YE0001	1.5 YD EOW 1	61.35	12,607	206	17				1.5	1	66.08	13,579	971
RL001.5YE0001	1.5 YD EOW 1	61.35	54,694	892	74				1.5	1	66.08	58,908	4,214
FLO02.0Y1W001	2 YD 1X WK 1	140.72	62,634	445	37				2	1	151.56	67,461	4,826
RL002.0Y1W001	2 YD 1X WK 1	140.72	207,126	1,472	123				2	1	151.56	223,085	15,959

City Sanitary, Joe's Refuse, White Pass Garbage G-98  
Lewis Co. Regulated - Price Out  
Test Year Ended May 31, 2020

LG: MSW	6.89%	0.82%	7.71%
Recycle	47.77%	0.20%	47.97%
YW	97.75%	0%	97.75%

Service Code	Service Code Description	Tariff Rate	Total Revenue	Total Customers	Average Customers	Container Counts			Proposed Tariff Rate	Annual Revenue	Change in Annual Revenue
						Cart Size	Can Size	Container Size			
RL002.0Y2W001	2 YD 2X WK 1	268.41	22,702	85	7				289.09	24,451	1,749
FL002.0Y2W002	2 YD 2X WK 2	536.82	6,442	12	1				578.18	6,938	496
RL002.0Y3W001	2 YD 3X WK 1	396.10	622	2	0				426.62	670	48
FL002.0YEO001	2 YD EOW 1	77.02	40,371	524	44				82.95	43,482	3,111
RL002.0YEO001	2 YD EOW 1	77.02	99,358	1,290	108				82.95	107,013	7,656
FL003.0Y1W001	3 YD 1X WK 1	201.96	94,780	469	39				217.52	102,083	7,303
FL003.0Y2W001	3 YD 2X WK 1	388.41	5,195	13	1				418.34	5,595	400
FL003.0Y4W001	3 YD 4X WK 1	761.31	9,136	12	1				819.97	9,840	704
FL003.0YEO001	3 YD EOW 1	108.95	26,239	241	20				117.34	28,261	2,022
FL004.0Y1W001	4 YD 1X WK 1	240.77	144,992	602	50				259.32	156,164	11,172
FL004.0Y2W001	4 YD 2X WK 1	464.81	21,117	45	4				500.62	22,744	1,627
FL004.0Y2W002	4 YD 2X WK 2	929.62	16,243	17	1				1,001.25	17,494	1,252
FL004.0YEO001	4 YD EOW 1	129.02	53,844	417	35				138.96	57,993	4,149
FL005.0Y1W001	5 YD 1X WK 1	283.94	2,201	8	1				305.82	2,370	170
FL006.0Y1W001	6 YD 1X WK 1	342.49	359,854	1,051	88				368.88	387,582	27,727
FL006.0Y1W002	6 YD 1X WK 2	684.98	26,646	39	3				737.76	28,699	2,053
FL006.0Y2W001	6 YD 2X WK 1	663.17	109,929	166	14				714.27	118,399	8,470
FL006.0Y2W002	6 YD 2X WK 2	1,326.34	32,864	25	2				1,428.54	35,396	2,532
FL006.0Y3W001	6 YD 3X WK 1	983.85	11,806	12	1				1,059.66	12,716	910
FL006.0Y5W001	6 YD 5X WK 1	1,625.21	19,503	12	1				1,750.44	21,005	1,503
FL006.0YEO001	6 YD EOW 1	182.52	59,380	325	27				196.58	63,955	4,575
RL032.0G1W002NORECC	32 GL 1X WK NO RECY COMM	23.82	286	12	1				25.66	308	22
SL065.0G1W002NORECC	65 GL 1X WK NO REC COMM 2	48.06	336	7	1	65	32		51.76	362	26
SL065.0G1W001NORECC	65 GL 1X WK NO RECY COMM	24.03	20,931	871	73	65			25.88	22,543	1,613
SL065.0GEO002NORECC	65 GL EOW NO REC COMM 2	24.09	446	19	2	65			25.95	480	34
SL065.0GEO001NORECC	65 GL EOW NO RECY COMM 1	18.57	16,642	896	75	65			20.00	17,924	1,282
SL095.0G1W001NORECC	95 GL 1X WK NO RECY COMM	33.08	43,285	1,309	109	95			35.63	46,620	3,335
SL095.0GEO001NORECC	95 GL EOW NO RECY COMM 1	22.67	9,593	423	35	95			24.42	10,332	739
CANCOUNT65-COMM	CAN COUNT 65 GL - COMM	5.55	10,251	1,847	154	65			5.98	11,041	790
CANCOUNT95-COMM	CAN COUNT 95 GL - COMM	7.64	5,073	664	55	95			8.23	5,464	391
RL001.0YXX001TEMPC	1 YD TEMP	24.41	293	12	1				1.00	26.29	315
FL001.0YXX001TEMPC	1 YD TEMP	24.41	49	2	0				0.17	26.29	53
RL001.5YXX001TEMPC	1.5 YD TEMP	32.67	229	7	1				1.5	35.19	246
FL002.0YXX001TEMPC	2 YD TEMP	43.52	5,658	130	11				10.83	46.87	6,094
FL002.0YXX001TEMPC	2 YD TEMP	43.52	131	3	0				0.25	46.87	141
FL003.0YXX001TEMPC	3 YD TEMP	54.12	2,652	49	4				4.08	58.29	2,856
FL004.0YXX001TEMPC	4 YD TEMP 1	65.67	1,510	23	2				1.92	70.73	1,627
FL006.0YXX001TEMPC	6 YD TEMP 1	86.80	19,069	220	18				18.31	93.49	20,539
SP1.5-COMM	SPECIAL PICK UP 1.5 YD -	42.27	761	18	2					45.53	819
SP1-COMM	SPECIAL PICK UP 1 YD - CO	33.72	2,023	60	5					36.32	2,179
SP2-COMM	SPECIAL PICK UP 2 YD - CO	47.69	4,374	92	8					51.36	4,710
SP3-COMM	SPECIAL PICK UP 3 YD - CO	54.41	381	7	1					58.60	410
SP4-COMM	SPECIAL PICK UP 4 YD - CO	64.23	1,349	21	2					69.18	1,453
SP6-COMM	SPECIAL PICK UP 6 YD - CO	90.92	3,637	40	3					97.93	3,917
SPCL65-COMM	SPECIAL 65 GL - COMM	6.02	60	10	1					6.48	65
EXTRA-COMM	EXTRA CAN, BAG, BOX - COM	4.49	9,710	2,163	180					4.84	10,458
EXTRAYDG-COM	EXTRA YARDAGE - COMM	30.69	10,687	348	29					33.05	11,511
ACCESS-COMM	ACCESS FEE - COMM	1.60	404	253	21					1.72	436
ACCESSEOW-COMM	ACCESS FEE EOW - COMM	0.80	65	82	7					0.86	70
CLEAN-COMM	CONTAINER CLEANING FEE -	2.15	22	10	1					2.32	24
DEL1.5TEMP-COMM	DELIVERY FEE 1.5 YD TEMP	21.00	21	1	0					22.62	23
DEL1TEMP-COMM	DELIVERY FEE 1 YD TEMP -	21.00	126	6	1					22.62	136
RTRNTRIP6-COMM	RETURN TRIP 6 YD - COMM	27.75	22	1	0					29.89	24
DEL2TEMP-COMM	DELIVERY FEE 2 YD TEMP -	21.00	924	44	4					22.62	995
DEL3TEMP-COMM	DELIVERY FEE 3 YD TEMP -	31.00	775	25	2					33.39	835
DEL4TEMP-COMM	DELIVERY FEE 4 YD TEMP -	31.00	372	12	1					33.39	401
DEL6TEMP-COMM	DELIVERY FEE 6 YD TEMP -	31.00	3,348	108	9					33.39	3,606
DRIVEIN-COMM	DRIVE IN SERVICE - COMM	7.01	1,036	148	12					7.55	1,116
LCKCEOW	LOCK CHARGE EOW - COMM	7.60	289	38	3					8.19	311
LCKC	LOCK CHARGE - COMM	15.16	182	12	1					16.33	196
REDEL-COMM	REDELIVER FEE LVL 1 - COM	20.60	228	11	1					22.19	246
REINSTATE-COMM	REINSTATE FEE - COMM	15.00	1,350	90	8					16.16	1,454
RENT1.5TEMP-COMM	RENT 1.5 YD TEMP - COMM	0.47	66	141	12					0.51	71
RENT1TEMP-COMM	RENT 1 YD TEMP - COMM	0.47	213	453	38					0.51	229
RENT2TEMP-COMM	RENT 2 YD TEMP - COMM	0.52	1,495	2,876	240					0.56	1,610
RENT3TEMP-COMM	RENT 3 YD TEMP - COMM	0.52	461	887	74					0.56	497
RENT4TEMP-COMM	RENT 4 YD TEMP - COMM	0.57	283	496	41					0.61	305
RENT6TEMP-COMM	RENT 6 YD TEMP - COMM	0.62	2,680	4,322	360					0.67	2,886
ROLL-COMM	ROLL OUT CHARGE - COMM	19.05	229	12	1					20.52	246

City Sanitary, Joe's Refuse, White Pass Garbage G-98  
Lewis Co. Regulated - Price Out  
Test Year Ended May 31, 2020

LG: MSW	6.89%	0.82%	7.71%
Recycle	47.77%	0.20%	47.97%
YW	97.75%	0%	97.75%

Service Code	Service Code Description	Tariff Rate	Total Revenue	Total Customers	Average Customers
ROLL1W-COMM	ROLL OUT 1X WK - COMM	4.55	50	11	1
RTRNCAN-COMM	RETURN TRIP FEE CAN - COM	22.30	178	8	1
RTRNCART65-COMM	RETURN TRIP 65 GL - COMM	22.30	22	1	0
RTRNTRIP1-COMM	RETURN TRIP 1 YD - COMM	27.75	22	1	0
RTRNTRIP2-COMM	RETURN TRIP 2 YD - COMM	27.75	50	2	0
WI2-COMM	WALK IN 26-50' - COMM	3.51	42	12	1

Container Counts				
Cart Size	Can Size	Container Size	Quantity	Count

Proposed Tariff Rate	Annual Revenue	Change in Annual Revenue
4.90	54	4
24.02	192	14
24.02	24	2
29.89	24	2
29.89	54	4
3.78	45	3

<b>TOTAL COMMERCIAL GARBAGE</b>	<b>\$ 2,157,962</b>	<b># 20,529</b>	<b>1,711</b>
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Count	
Carts	344
Containers	1,413
Cans	1

<b>2,324,237</b>	<b>166,275</b>
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COMMERCIAL RECYCLING	MULTI FAMILY RECYCLING	Tariff Rate	Total Revenue	Total Customers	Average Customers
MFWBINS	MULTI-FAMILY REC UNIT W/B	5.42	455	84	7

Cart Size	Can Size	Container Size	Quantity	Count
			96	1
			7.00	

Proposed Tariff Rate	Annual Revenue	Change in Annual Revenue
8.02	674	218

<b>TOTAL MULTI-FAMILY RECYCLING</b>	<b>\$ 455</b>	<b># 84</b>	<b>7</b>
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Count	
Carts	7

<b>674</b>	<b>218</b>
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**DROP BOX SERVICES**

**DROP BOX SERVICES**

DROP BOX HAULS/RENTAL	DROP BOX HAULS/RENTAL	Tariff Rate	Total Revenue	Total Customers	Average Customers
HAUL20-RO	HAUL 20 YD - RO	156.37	47,067	301	25
FINAL20-RO	FINAL PULL 20 YD - RO	156.37	625	4	0
HAUL30-RO	HAUL 30 YD - RO	169.53	53,402	315	26
HAUL40-RO	HAUL 40 YD - RO	197.50	102,503	519	43
FINAL40-RO	FINAL PULL 40 YD - RO	197.50	1,778	9	1
FINAL30-RO	FINAL PULL 30 YD - RO	169.53	509	3	0
HAUL20TEMP-RO	HAUL 20 YD TEMP - RO	169.54	17,293	102	9
FINAL20TEMP-RO	FINAL PULL 20 YD TEMP - R	169.54	18,819	111	9
HAUL30TEMP-RO	HAUL 30 YD TEMP - RO	185.97	26,760	144	12
FINAL30TEMP-RO	FINAL PULL 30 YD TEMP - R	185.97	9,836	53	4
HAUL40TEMP-RO	HAUL 40 YD TEMP - RO	217.25	26,722	123	10
FINAL40TEMP-RO	FINAL PULL 40 YD TEMP - R	217.25	16,728	77	6
HAUL20-CP	COMPACTOR HAUL 20 YD - RO	208.15	3,955	19	2
HAUL25-CP	COMPACTOR HAUL 25 YD - RO	230.00	1,610	7	1
HAUL30-CP	COMPACTOR HAUL 30 YD	238.65	33,411	140	12
HAUL40-CP	COMPACTOR HAUL 40 YD	246.85	31,103	126	11
RENT20MO-RO	RENTAL FEE 20 YD MONTHLY	90.50	17,738	196	16
RENT30MO-RO	RENTAL FEE 30 YD MONTHLY	126.70	21,919	173	14
RENT40MO-RO	RENTAL FEE 40 YD MONTHLY	148.10	40,387	273	23
RENT20TEMP-RO	RENTAL FEE 20 YD TEMP - R	7.42	24,629	3,319	277
RENT30TEMP-RO	RENTAL FEE 30 YD TEMP - R	9.07	15,946	1,758	147
RENT40TEMP-RO	RENTAL FEE 40 YD TEMP - R	10.46	24,474	2,340	195
DEL20TEMP-RO	DELIVERY FEE 20 YD TEMP -	131.65	15,966	121	10
DEL30TEMP-RO	DELIVERY FEE 30 YD TEMP -	131.65	7,749	59	5
DEL40TEMP-RO	DELIVERY FEE 40 YD TEMP -	131.65	10,764	82	7
MILE-RO	MILEAGE FEE - RO	3.79	45,873	12,104	1,009
TIME-RO	TIME FEE - RO	120.00	3,292	27	2
EXWGHT-RO	EXCESS WEIGHT - RO	0.10	6,789	67,892	5,658

20	1	16.33		
30	1	14.42		
40	1	22.72		
20	1	9.22	Divided total	
30	1	4.88	Divided total	
40	1	6.50	Divided total	
20	1	10.11		
30	1	4.91		
40	1	6.81		

168.42	50,694	3,627
168.42	674	48
182.59	57,517	4,115
212.72	110,401	7,898
212.72	1,914	137
182.59	548	39
182.60	18,626	1,332
182.60	20,269	1,450
200.30	28,822	2,062
200.30	10,594	758
233.99	28,781	2,059
233.99	18,017	1,289
224.19	4,260	305
247.72	1,734	124
257.04	35,985	2,574
265.87	33,500	2,397
97.47	19,105	1,367
136.46	23,608	1,689
159.51	43,499	3,112
7.99	26,527	1,898
9.77	17,175	1,229
11.27	26,360	1,886
141.79	17,197	1,230
141.79	8,346	597
141.79	11,593	829
4.08	49,407	3,535
129.25	3,546	254
0.11	7,312	523

<b>TOTAL DROP BOX HAULS/RENTAL</b>	<b>\$ 627,648</b>	<b># 888.94</b>	<b>74</b>
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Count	
Container	95.90

<b>676,009</b>	<b>48,361</b>
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PASSTHROUGH DISPOSAL	PASSTHROUGH DISPOSAL	Tariff Rate	Total Revenue	Total Customers	Average Customers
DISP-RO	DISPOSAL CHARGE - RO	90.00	615,236	6,836	570

90.00	615,236	-
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<b>TOTAL PASSTHROUGH DISPOSAL</b>	<b>\$ 615,236</b>	<b># 6,836</b>	<b>570</b>
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<b>615,236</b>	<b>-</b>
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City Sanitary, Joe's Refuse, White Pass Garbage G-98  
 Lewis Co. Regulated - Price Out  
 Test Year Ended May 31, 2020

LG: MSW	6.89%	0.82%	7.71%
Recycle	47.77%	0.20%	47.97%
YW	97.75%	0%	97.75%

Service Code	Service Code Description	Tariff Rate	Total Revenue	Total Customers	Average Customers
<b>Service Charges</b>					
FINCHG	FINANCE CHARGE	1.00	10,319	10,319	860
C19-ADJFIN	Covid-19 FINANCE CHARGE Reverse	1.00	(2,770)	(2,770)	(231)
RETCKC	RETURN CHECK CHARGE	22.30	468	21	2
COLLFEE	COLLECTION AGENCY FEE	1.00	(617)	(617)	(51)
			-		-
	<b>TOTAL SERVICE CHARGES</b>		<b>\$ 7,400</b>	<b>6,952</b>	<b>579</b>
	<b>TOTAL REVENUE</b>		<b>\$ 6,583,742</b>	<b>304,302</b>	<b>25,358</b>

Container Counts					Proposed Tariff Rate	Annual Revenue	Change in Annual Revenue
Cart Size	Can Size	Container Size	Quantity	Count			
					1.00	10,319	-
					1.00	(2,770)	-
					24.02	504	36
					1.00	(617)	-
						<b>7,436</b>	<b>36</b>
						<b>\$ 7,361,694</b>	<b>\$ 777,952</b>

City Sanitary, Joe's Refuse, White Pass Garbage G-98  
Joe's Regulated - Price Out  
Test Year Ended May 31, 2020

LG:	MSW	-3.76604%	-0.45000%	-4.22%
	Recycling	-5.29444%	-0.01000%	-5.30%
	YW	16.32006%	0.00000%	16.32%

Service Code	Service Code Description	Tariff Rate	Total	Total	Average	Change to Pacific Rates			Updated Joe's Rates		
			Revenue	Customers	Customers	Pacific's Tariff Rates	Annual Revenue	Difference	Rates per LG	Annual Revenue	Difference
<b>RESIDENTIAL SERVICES</b>											
<b>RESIDENTIAL GARBAGE</b>	<b>RESIDENTIAL GARBAGE</b>										
SLO65.0G1M001NOREC	65 GL 1X MO NO RECY 1	6.00	288	48	4	7.93	381	92.64	5.75	276	(12,14)
SLO65.0G1M001WREC	65 GL 1X MO W/RECY 1	6.00	30,218	5,036	420	7.93	39,938	9,720.17	5.75	28,944	(1,274.01)
SLO65.0G1W001NOREC	65 GL 1X WK NO RECY 1	23.07	8,121	352	29	20.40	7,181	(939.84)	22.10	7,778	(342.37)
SLO65.0G1W001WREC	65 GL 1X WK W/RECY 1	23.07	387,434	16,794	1,399	20.40	342,594	(44,839.55)	22.10	371,099	(16,334.37)
SLO65.0GEO001NOREC	65 GL EOW NO RECY 1	15.29	11,734	767	64	-	-	(11,733.55)	14.65	11,239	(494.69)
SLO65.0GEO001WREC	65 GL EOW W/RECY 1	15.29	314,974	20,600	1,717	-	-	(314,974.25)	14.65	301,695	(13,279.45)
SLO95.0G1M001WREC	95 GL 1X MO W/RECY 1	9.37	7,533	804	67	10.02	8,056	522.60	8.97	7,216	(317.61)
SLO95.0G1W001NOREC	95 GL 1X WK NO RECY 1	32.65	2,743	84	7	28.53	2,397	(346.08)	31.27	2,627	(115.63)
SLO95.0G1W001WREC	95 GL 1X WK W/RECY 1	32.65	123,347	3,778	315	28.53	107,782	(15,564.73)	31.27	118,146	(5,200.35)
SLO95.0GEO001NOREC	95 GL EOW NO RECY 1	22.38	269	12	1	-	-	(268.56)	21.44	257	(11.32)
SLO95.0GEO001WREC	95 GL EOW W/RECY 1	22.38	37,813	1,690	141	-	-	(37,813.28)	21.44	36,219	(1,594.22)
EXTRA-RES	EXTRA CAN, BAG, BOX - RES	5.23	4,926	942	78	3.92	3,692	(1,233.84)	5.01	4,718	(207.68)
OC-RES	ON CALL SERVICE - RES	5.84	23	4	0	7.81	31	7.88	5.59	22	(0.98)
PDBAG-RES	PREPAID BAG - RES	27.45	23	1	0	5.09	4	(18.33)	26.29	22	(0.95)
SP65-RES	SPECIAL PICK UP 65 GL - R	28.22	4,397	156	13	15.38	2,397	(2,000.82)	27.03	4,212	(185.40)
SP95-RES	SPECIAL PICK UP 95 GL - R	39.26	1,896	48	4	19.03	919	(977.00)	37.60	1,816	(79.94)
SPCL65-RES	SPECIAL 65 GL - RES	-	19	-	-	-	-	(19.26)	-	-	(19.26)
BULKY-RES	BULKY ITEM PICK UP - RES	29.41	80	3	0	19.63	53	(26.60)	28.17	77	(3.37)
ACCESS-RES	ACCESS FEE - RES	1.57	90	57	5	3.17	181	91.21	1.69	96	6.90
DRIVEIN1-RES	DRIVE IN 1 - RES	7.00	1,281	183	15	12.88	2,357	1,076.04	7.54	1,380	98.70
REDEL-RES	REDELIVER FEE - RES	22.30	734	33	3	17.19	566	(168.24)	24.02	791	56.57
REINSTATE-RES	REINSTATE FEE - RES	15.00	3,195	213	18	11.25	2,396	(798.75)	16.16	3,441	246.18
ROLL1RES	CART ROLL OUT 1 - RES	4.55	109	24	2	2.50	60	(49.05)	4.90	117	8.40
RTRNCART65-RES	RETURN TRIP 65 GL - RES	22.30	112	5	0	5.88	29	(82.10)	24.02	120	8.59
RTRNCART-RES	RETURN TRIP FEE CART - RE	22.30	112	5	0	5.88	29	(82.10)	24.02	120	8.59
DRIVEIN-RES	DRIVE IN SERVICE - RES	-	70	-	-	6.44	-	(70.00)	-	-	(70.00)
	<b>TOTAL RESIDENTIAL GARBAGE</b>		<b>\$ 941,539.30</b>	<b>49,965</b>	<b>4,164</b>		<b>5,672</b>	<b>\$ (110)</b>		<b>\$ 902,429</b>	<b>\$ (39,110)</b>
				<b>49,014</b>	<b>4,085</b>			<b>Residential Recycle</b>			
<b>RESIDENTIAL RECYCLING</b>	<b>RESIDENTIAL RECYCLING</b>										
RECPROGADJ-RES	RECYCLING PROGRAM ADJUSTM	7.34	366,243	49,897	4,158	13.34	665,624	299,381.08	6.95	346,816	(19,427.13)
RECBINONLYR	RECYCLE SERVICE ONLY	8.34	2,608	313	26	15.34	4,798	2,189.26	7.95	2,487	(121.77)
	<b>TOTAL RESIDENTIAL RECYCLING</b>		<b>\$ 368,851</b>	<b>50,210</b>	<b>4,184</b>		<b>670,422</b>	<b>\$ 301,570</b>		<b>349,302</b>	<b>\$ (19,549)</b>
<b>RESIDENTIAL YARD WASTE</b>	<b>RESIDENTIAL YARD WASTE</b>										
GWRES	GREENWASTE SERVICE - RES	9.65	8,494	880	73	15.20	13,380	4,885.38	11.22	9,881	1,386.29
GW2RES	GREENWASTE SVC 2 - RES	18.55	3,979	215	18	17.45	3,743	(235.95)	21.58	4,628	649.37
GW3RES	GREENWASTE SVC 3 - RES	27.45	921	34	3	19.70	661	(260.11)	31.93	1,072	150.36
	<b>TOTAL RESIDENTIAL YARD WASTE</b>		<b>\$ 13,395</b>	<b>1,128</b>	<b>94</b>		<b>17,784</b>	<b>\$ 4,389</b>		<b>15,581</b>	<b>\$ 2,186</b>

City Sanitary, Joe's Refuse, White Pass Garbage G-98  
Joe's Regulated - Price Out  
Test Year Ended May 31, 2020

LG:	MSW	-3.76604%	-0.45000%	-4.22%
	Recycling	-5.29444%	-0.01000%	-5.30%
	YW	16.32006%	0.00000%	16.32%

Service Code	Service Code Description	Tariff Rate	Total Revenue	Total Customers	Average Customers	Change to Pacific Rates			Updated Joe's Rates		
						Pacific's Tariff Rates	Annual Revenue	Difference	Rates per LG	Annual Revenue	Difference
COMMERCIAL SERVICES	COMMERCIAL SERVICES										
COMMERCIAL GARBAGE	COMMERCIAL GARBAGE										
FL001.0Y1W001	1 YD 1X WK 1	103.58	2,232	22	2	82.19	1,771	(460.95)	99.21	2,138	(94.11)
RL001.0Y1W001	1 YD 1X WK 1	103.58	39,682	383	32	82.19	31,487	(8,194.51)	99.21	38,009	(1,672.99)
FL001.0YEO001	1 YD EOW 1	57.29	5,643	99	8	48.13	4,741	(902.26)	54.87	5,405	(237.91)
RL001.0YEO001	1 YD EOW 1	57.29	47,561	830	69	48.13	39,956	(7,604.38)	54.87	45,555	(2,005.17)
FL001.5Y1W001	1.5 YD 1X WK 1	144.93	1,942	13	1	105.60	1,415	(527.02)	138.82	1,860	(81.88)
RL001.5Y1W001	1.5 YD 1X WK 1	144.93	22,000	152	13	105.60	16,030	(5,970.30)	138.82	21,073	(927.55)
FL001.5Y2W001	1.5 YD 2X WK 1	272.58	333	1	0	194.32	237	(95.65)	261.09	319	(14.05)
RL001.5YEO001	1.5 YD EOW 1	81.25	975	12	1	61.34	736	(238.92)	77.82	934	(41.11)
FL001.5YEO001	1.5 YD EOW 1	81.25	8,084	100	8	61.34	6,103	(1,981.05)	77.82	7,744	(340.84)
FL002.0Y1W001	2 YD 1X WK 1	181.26	12,073	67	6	137.60	9,165	(2,908.13)	173.62	11,564	(509.02)
RL002.0Y1W001	2 YD 1X WK 1	181.26	47,174	260	22	137.60	35,811	(11,362.82)	173.62	45,185	(1,988.88)
FL002.0Y2W001	2 YD 2X WK 1	341.34	6,333	19	2	250.13	4,641	(1,692.21)	326.95	6,066	(266.99)
RL002.0Y2W002	2 YD 2X WK 1	682.68	8,192	12	1	449.22	5,391	(2,801.56)	653.90	7,847	(345.38)
FL002.0Y3W001	2 YD 3X WK 1	501.42	538	1	0	362.67	389	(148.75)	480.28	515	(22.66)
FL002.0YEO001	2 YD EOW 1	101.40	6,338	63	5	81.46	5,091	(1,246.36)	97.12	6,070	(267.19)
RL002.0YEO001	2 YD EOW 1	101.40	36,572	361	30	81.46	29,379	(7,192.31)	97.12	35,030	(1,541.87)
FL003.0Y1W001	3 YD 1X WK 1	246.75	27,007	109	9	183.80	20,117	(6,889.88)	236.35	25,868	(1,138.62)
FL003.0YEO001	3 YD EOW 1	132.58	16,550	125	10	105.99	13,232	(3,318.89)	126.99	15,853	(697.77)
FL004.0Y1W001	4 YD 1X WK 1	311.55	39,491	127	11	237.81	30,144	(9,346.94)	298.41	37,826	(1,664.94)
FL004.0Y2W001	4 YD 2X WK 1	595.12	6,993	12	1	435.48	5,117	(1,875.77)	570.03	6,698	(294.81)
FL004.0YEO001	4 YD EOW 1	170.09	6,208	37	3	139.21	5,081	(1,127.10)	162.92	5,947	(261.74)
FL005.0Y1W001	5 YD 1X WK 1	364.48	7,727	21	2	287.11	6,087	(1,640.24)	349.11	7,401	(325.77)
FL005.0YEO001	5 YD EOW 1	203.62	2,443	12	1	168.33	2,020	(423.50)	195.04	2,340	(103.02)
FL006.0Y1W001	6 YD 1X WK 1	417.40	89,052	213	18	324.16	69,160	(19,892.75)	399.80	85,298	(3,754.48)
FL006.0Y1W002	6 YD 1X WK 2	834.80	29,552	35	3	534.59	18,924	(10,627.60)	799.60	28,306	(1,245.92)
FL006.0Y1W003	6 YD 1X WK 3	1,252.20	13,336	11	1	745.01	7,934	(5,401.59)	1,199.41	12,774	(562.25)
FL006.0Y2W001	6 YD 2X WK 1	778.70	51,448	66	6	597.78	39,495	(11,953.28)	745.87	49,279	(2,169.08)
FL006.0Y3W001	6 YD 3X WK 1	1,140.00	13,680	12	1	871.39	10,457	(3,223.32)	1,091.94	13,103	(576.75)
FL006.0YEO001	6 YD EOW 1	237.16	14,516	61	5	187.67	11,487	(3,028.94)	227.16	13,904	(611.98)
SL065.0G1W001NORECC	65 GL 1X WK NO RECY COMM	26.72	9,137	342	28	21.00	7,181	(1,955.78)	25.59	8,752	(385.22)
SL065.0GEO001NORECC	65 GL EOW NO RECY COMM 1	26.72	6,591	247	21	21.00	5,180	(1,410.93)	25.59	6,313	(277.88)
SL095.0G1W001NORECC	95 GL 1X WK NO RECY COMM	37.76	12,365	327	27	28.10	9,202	(3,162.61)	36.17	11,843	(521.29)
SL095.0GEO001NORECC	95 GL EOW NO RECY COMM 1	37.76	1,359	36	3	28.10	1,012	(347.76)	36.17	1,302	(57.31)
CANCOUNT65-COMM	CAN COUNT 65 GL - COMM	6.17	42,129	6,828	569	4.74	32,365	(9,764.18)	5.91	40,353	(1,776.19)
EXTRA-COMM	EXTRA CAN, BAG, BOX - COM	4.81	4,641	965	80	2.53	2,441	(2,199.83)	4.61	4,445	(195.66)
EXTRAYDG-COM	EXTRA YARDAGE - COMM	29.41	2,191	75	6	18.23	1,358	(832.92)	28.17	2,099	(92.38)
RL001.0YXX001TEMPC	1 YD TEMP	26.68	133	5	0	17.05	85	(48.15)	25.56	128	(5.62)
RL001.5YXX001TEMPC	1.5 YD TEMP	34.94	35	1	0	23.41	23	(11.53)	33.47	33	(1.47)
RL002.0YXX001TEMPC	2 YD TEMP	42.43	3,055	72	6	29.78	2,144	(910.80)	40.64	2,926	(128.80)
FL003.0YXX001TEMPC	3 YD TEMP	63.41	698	11	1	44.97	495	(202.84)	60.74	668	(29.41)
FL004.0YXX001TEMPC	4 YD TEMP 1	84.67	593	7	1	55.88	391	(201.53)	81.10	568	(24.99)



City Sanitary, Joe's Refuse, White Pass Garbage G-98  
Joe's Regulated - Price Out  
Test Year Ended May 31, 2020

LG:	MSW	-3.76604%	-0.45000%	-4.22%
	Recycling	-5.29444%	-0.01000%	-5.30%
	YW	16.32006%	0.00000%	16.32%

Service Code	Service Code Description	Tariff Rate		Total		Average	
		Revenue	Customers	Customers	Customers		
FL006.0YXX001TEMPC	6 YD TEMP 1	124.96	3,124	25	2		
SPCL95-COMM	SPECIAL 95 GL - COMM	39.26	14	0	0		
SP1-COMM	SPECIAL PICK UP 1 YD - CO	26.68	480	18	2		
SP1.5-COMM	SPECIAL PICK UP 1.5 YD -	34.94	314	9	1		
SP2-COMM	SPECIAL PICK UP 2 YD - CO	42.43	562	13	1		
SP3-COMM	SPECIAL PICK UP 3 YD - CO	63.41	190	3	0		
SP4-COMM	SPECIAL PICK UP 4 YD - CO	84.67	75	1	0		
SP6-COMM	SPECIAL PICK UP 6 YD - CO	124.96	341	3	0		
ACCESS-COMM	ACCESS FEE - COMM	1.60	48	30	3		
DEL1.5TEMP-COMM	DELIVERY FEE 1.5 YD TEMP	26.80	54	2	0		
DEL1TEMP-COMM	DELIVERY FEE 1 YD TEMP -	26.80	27	1	0		
DEL2TEMP-COMM	DELIVERY FEE 2 YD TEMP -	26.80	724	27	2		
DEL3TEMP-COMM	DELIVERY FEE 3 YD TEMP -	26.80	161	6	1		
DEL4TEMP-COMM	DELIVERY FEE 4 YD TEMP -	26.80	80	3	0		
DEL6TEMP-COMM	DELIVERY FEE 6 YD TEMP -	26.80	322	12	1		
DRIVEIN-COMM	DRIVE IN SERVICE - COMM	7.01	648	93	8		
REDEL-COMM	REDELIVER FEE LVL 1 - COM	20.60	41	2	0		
REINSTATE-COMM	REINSTATE FEE - COMM	15.00	300	20	2		
RENT1.5TEMP-COMM	RENT 1.5 YD TEMP - COMM	0.50	33	66	6		
ACCESSEOW-COMM	ACCESS FEE EOW - COMM	0.80	35	44	4		
LCKCEOW	LOCK CHARGE EOW - COMM	7.60	72	10	1		
LCKC	LOCK CHARGE - COMM	15.16	182	12	1		
RENT1TEMP-COMM	RENT 1 YD TEMP - COMM	0.50	55	109	9		
RENT2TEMP-COMM	RENT 2 YD TEMP - COMM	0.56	642	1,147	96		
RENT3TEMP-COMM	RENT 3 YD TEMP - COMM	0.56	181	323	27		
RENT4TEMP-COMM	RENT 4 YD TEMP - COMM	0.61	118	193	16		
RENT6TEMP-COMM	RENT 6 YD TEMP - COMM	0.67	337	503	42		
ROLLEOW-COMM	ROLL OUT EOW - COMM	9.55	115	12	1		
RTRNCAN-COMM	RETURN TRIP FEE CAN - COM	22.30	45	2	0		
RTRNTRIP1-COMM	RETURN TRIP 1 YD - COMM	27.75	50	2	0		
RTRNTRIP6-COMM	RETURN TRIP 6 YD - COMM	27.75	28	1	0		
<b>TOTAL COMMERCIAL GARBAGE</b>		-	<b>\$ 655,999</b>	<b>5,763</b>	<b>480</b>		
COMMERCIAL RECYCLING	MULTI FAMILY RECYCLING	-	-	-	-		
MFWBINS	MULTI-FAMILY RECYCLE WITH	4.81	16,739	3,480	290		
<b>TOTAL MULTI-FAMILY RECYCLING</b>		-	<b>\$ 16,739</b>	<b>3,480</b>	<b>290</b>		
<b>DROP BOX SERVICES</b>		-	-	-	-		
<b>DROP BOX HAULS/RENTAL</b>		-	-	-	-		
HAUL20-RO	HAUL 20 YD - RO	139.50	20,646	148	12		
FINAL20-RO	FINAL PULL 20 YD - RO	139.50	558	4	0		
HAUL30-RO	HAUL 30 YD - RO	157.00	3,611	23	2		
FINAL30-RO	FINAL PULL 30 YD - RO	157.00	157	1	0		
HAUL40-RO	HAUL 40 YD - RO	183.50	33,948	185	15		
FINAL40-RO	FINAL PULL 40 YD - RO	183.50	367	2	0		
FINAL20TEMP-RO	FINAL PULL 20 YD TEMP - R	148.50	8,316	56	5		
HAUL20TEMP-RO	HAUL 20 YD TEMP - RO	148.50	7,277	49	4		
FINAL30TEMP-RO	FINAL PULL 30 YD TEMP - R	166.00	2,490	15	1		
FINAL40TEMP-RO	FINAL PULL 40 YD TEMP - R	192.00	4,608	24	2		
HAUL30TEMP-RO	HAUL 30 YD TEMP - RO	166.00	1,826	11	1		
HAUL40TEMP-RO	HAUL 40 YD TEMP - RO	192.00	4,800	25	2		
HAUL15-CP	COMPACTOR HAUL 15 YD	154.80	774	5	0		
HAUL30-CP	COMPACTOR HAUL 30 YD	183.50	24,956	136	11		
HAUL40-CP	COMPACTOR HAUL 40 YD	192.00	16,128	84	7		
MILE-RO	MILEAGE FEE - RO	3.20	63,296	19,780	1,648		
TIME-RO	TIME FEE - RO	120.00	840	7	1		

Change to Pacific Rates		
Pacific's Tariff Rates	Annual Revenue	Difference
76.49	1,912	(1,211.75)
-	-	(14.36)
20.17	363	(117.18)
26.17	236	(78.93)
32.43	430	(132.48)
47.48	142	(47.79)
58.23	52	(23.42)
78.65	215	(126.31)
12.30	369	321.00
32.43	65	11.26
32.43	32	5.63
32.43	876	152.01
32.43	195	33.78
32.43	97	16.89
32.43	389	67.56
6.41	593	(55.50)
18.93	38	(3.34)
11.25	225	(75.00)
1.02	68	34.54
1.61	70	35.05
6.16	59	(13.65)
12.30	148	(34.32)
0.77	84	29.54
1.28	1,468	825.67
1.69	546	365.11
2.05	396	278.06
2.30	1,156	819.38
5.56	67	(47.94)
5.88	12	(32.84)
15.35	28	(22.36)
15.35	15	(12.40)
<b>503,819 \$ (152,180)</b>		

Updated Joe's Rates		
Rates per LG	Annual Revenue	Difference
119.69	2,992	(131.71)
37.60	14	(0.61)
25.56	460	(20.25)
33.47	301	(13.26)
40.64	538	(23.70)
60.74	182	(8.02)
81.10	72	(3.16)
119.69	326	(14.37)
1.72	52	3.70
25.67	51	(2.26)
25.67	26	(1.13)
25.67	693	(30.51)
25.67	154	(6.78)
25.67	77	(3.39)
25.67	308	(13.56)
7.55	698	49.96
22.19	44	3.17
16.16	323	23.12
0.48	32	(1.40)
0.86	37	2.68
8.19	78	5.56
16.33	196	14.02
0.48	52	(2.31)
0.54	615	(27.08)
0.54	173	(7.63)
0.58	113	(4.97)
0.64	323	(14.20)
9.15	110	(4.83)
24.02	48	3.44
29.89	54	3.86
29.89	30	2.14
<b>628,514 \$ (27,484)</b>		

4.12	14,338	(2,401.20)
<b>14,338 \$ (2,401)</b>		

4.55	15,851	(887.90)
<b>15,851 \$ (888)</b>		

City Sanitary, Joe's Refuse, White Pass Garbage G-98  
Joe's Regulated - Price Out  
Test Year Ended May 31, 2020

LG:	MSW	-3.76604%	-0.45000%	-4.22%
	Recycling	-5.29444%	-0.01000%	-5.30%
	YW	16.32006%	0.00000%	16.32%

Service Code	Service Code Description	Tariff Rate	Total	Total	Average
			Revenue	Customers	Customers
DEL20TEMP-RO	DELIVERY FEE 20 YD TEMP -	113.50	6,355	56	5
DEL30TEMP-RO	DELIVERY FEE 30 YD TEMP -	113.50	1,362	12	1
DEL40TEMP-RO	DELIVERY FEE 40 YD TEMP -	113.50	2,270	20	2
RENT20MO-RO	RENTAL FEE 20 YD MONTHLY	104.80	11,318	108	9
RENT20TEMP-RO	RENTAL FEE 20 YD TEMP - R	7.85	14,281	1,819	152
RENT30MO-RO	RENTAL FEE 30 YD MONTHLY	148.50	4,010	27	2
RENT30TEMP-RO	RENTAL FEE 30 YD TEMP - R	9.60	2,848	297	25
RENT40MO-RO	RENTAL FEE 40 YD MONTHLY	193.00	10,062	52	4
RENT40TEMP-RO	RENTAL FEE 40 YD TEMP - R	11.10	8,978	809	67
EXWGHT-RO	EXCESS WEIGHT - RO	0.14	1,924	13,740	1,145
<b>TOTAL DROP BOX HAULS/RENTAL</b>			<b>\$ 258,005</b>	<b>285</b>	<b>24</b>
PASSTHROUGH DISPOSAL	PASSTHROUGH DISPOSAL				
DISP-RO	DISPOSAL CHARGE - RO	119.00	273,994	2,302	192
<b>TOTAL PASSTHROUGH DISPOSAL</b>			<b>\$ 273,994</b>	<b>2,302</b>	<b>192</b>
<b>Service Charges</b>					
FINCHG	LATE FEE	-	3,201	-	-
C19-ADJFIN	Covid-19 FINANCE CHARGE Reverse	-	(821)	-	-
RETCKC	RETURN CHECK CHARGE	22.30	67	3	0
COLLFEE	COLLECTION AGENCY FEE	-	(359)	-	-
<b>TOTAL SERVICE CHARGES</b>			<b>\$ 2,088</b>	<b>3</b>	<b>0</b>
<b>TOTAL REVENUE</b>			<b>\$ 2,530,609</b>	<b>113,136</b>	<b>9,428</b>

Change to Pacific Rates		
Pacific's Tariff Rates	Annual Revenue	Difference
76.73	4,296	(2,058.89)
76.73	921	(441.24)
76.73	1,535	(735.40)
76.73	8,287	(3,031.56)
3.89	7,077	(7,204.18)
86.96	2,348	(1,661.58)
4.19	1,243	(1,604.97)
97.19	5,067	(4,995.03)
4.60	3,721	(5,257.38)
0.14	1,924	-
<b>TOTAL</b>		<b>\$ (45,725)</b>
<b>TOTAL PASSTHROUGH DISPOSAL</b>		<b>\$ -</b>
<b>TOTAL SERVICE CHARGES</b>		<b>\$ (2,026)</b>
<b>TOTAL REVENUE</b>		<b>\$ 103,517</b>

Updated Joe's Rates		
Rates per LG	Annual Revenue	Difference
108.71	6,087	(267.94)
108.71	1,305	(57.42)
108.71	2,174	(95.70)
100.38	10,841	(477.19)
7.52	13,679	(602.09)
142.24	3,840	(169.04)
9.20	2,728	(120.07)
184.86	9,638	(424.22)
10.63	8,599	(378.52)
0.13	1,843	(81.10)
<b>TOTAL</b>		<b>\$ (10,878)</b>
<b>TOTAL PASSTHROUGH DISPOSAL</b>		<b>\$ -</b>
<b>TOTAL SERVICE CHARGES</b>		<b>\$ (2,024)</b>
<b>TOTAL REVENUE</b>		<b>\$ (97,746)</b>

0

	Per Price Out	Diff to LG
MSW	\$ (79,496)	848.04
Recycle	\$ (20,437)	14.77
YW	\$ 2,186	(3.93)
	<b>(97,746)</b>	<b>859</b>

**City Sanitary, Joe's Refuse, White Pass Garbage G-98**  
**Rate Sheet**  
**Test Year Ended May 31, 2020**

<b>Lewis</b>	
MSW	7.71%
Recycle	47.97%
YW	97.75%

<b>Thurston</b>	
MSW	-4.22%
Recycle	-5.30%
YW	16.32%

<u>Current Rate</u>	<u>Rate Effective 9/1/2020</u>		
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<b>Item 50, Pg. 14 Lewis County</b>			
Returned Check	22.30	1.72	24.02

<b>Item 50, Pg. 14A Thurston County</b>			
Returned Check	22.30	1.72	24.02

<b>Item 51, Pg. 15 Lewis County</b>			
Restart Fee	15.00	1.16	16.16

<b>Item 52, Pg. 15 Lewis County</b>			
<b>Redelivery Fees</b>			
Containers	20.60	1.59	22.19
Drop Box	60.00	4.62	64.62
Garbage Toters	22.30	1.72	24.02
Organic Waste Toters	16.70	1.29	17.99
Residential Recycling	18.70	1.44	20.14

<b>Item 51, Pg. 15A Thurston County</b>			
Restart Fee	15.00	1.16	16.16

<b>Item 52, Pg. 15A Thurston County</b>			
<b>Redelivery Fees</b>			
Containers	20.60	(0.87)	19.73
Drop Box	60.00	(2.53)	57.47
Garbage Toters	22.30	(0.94)	21.36
Organic Waste Toters	16.70	(0.70)	16.00
Residential Recycling	18.70	(0.79)	17.91

<b>Item 55, Pg. 16 Lewis County</b>			
Oversized Container	5.68	0.44	6.12

<b>Item 60, Pg. 16 Lewis County</b>			
<b>Overtime Periods</b>			
Charge per Hour	120.00	9.25	129.25
Minimum Charge	480.00	36.98	516.98

**City Sanitary, Joe's Refuse, White Pass Garbage G-98****Rate Sheet****Test Year Ended May 31, 2020****Item 55, Pg. 16A Thurston County**

Oversized Container	6.01	(0.25)	5.76
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**Item 60, Pg. 16A Thurston County**

Overtime Periods			
Charge per Hour	120.00	9.25	129.25
Minimum Charge	480.00	36.98	516.98

**Item 70, Pg. 17 Lewis County****Return Trip**

Toter, can, unit etc.	22.30	1.72	24.02
Drop Box	111.00	8.55	119.55
Container	27.75	2.14	29.89
Recycling Container	11.10	5.32	16.42 R

**Item 70, Pg. 17A Thurston County****Return Trip**

Toter, can, unit etc.	22.30	1.72	24.02
Drop Box	105.00	(4.43)	100.57
Container	27.75	2.14	29.89
Recycling Container	11.10	5.32	16.42 R

**Item 80, Pg. 19 Lewis County****Carry-Out**

Residential			
5-25 Feet	2.06	0.16	2.22
25+ or fraction of	1.45	0.11	1.56
Commercial			
5-25 Feet	0.48	0.04	0.52
25+ or fraction of	0.33	0.03	0.36

**Drive Ins**

Residential			
125-1000 feet	7.00	0.54	7.54
1/10 mile over 1/10 mile	1.62	0.12	1.74
Commercial			
125-1000 feet	1.62	0.12	1.74
1/10 mile over 1/10 mile	0.37	0.03	0.40

**Item 80, Pg. 19A Thurston County****Carry-Out**

Residential			
5-25 Feet	2.06	0.16	2.22
25+ or fraction of	1.45	0.11	1.56
Commercial			
5-25 Feet	0.48	0.04	0.52
25+ or fraction of	0.33	0.03	0.36

**City Sanitary, Joe's Refuse, White Pass Garbage G-98****Rate Sheet****Test Year Ended May 31, 2020****Drive Ins**

## Residential

125-1000 feet	7.00	0.54	7.54
1/10 mile over 1/10 mile	1.62	0.12	1.74

## Commercial

125-1000 feet	1.62	0.12	1.74
1/10 mile over 1/10 mile	0.37	0.03	0.40

**Item 90, Pg. 20 Lewis County**

## Residential

Stairs	0.40	0.03	0.43
Overhead Obstruction	0.80	0.06	0.86
Sunken or elevated cans	0.80	0.06	0.86
Latching & Unlatching	1.57	0.12	1.69

## Commercial

Stairs	0.10	0.01	0.11
Overhead Obstruction	0.19	0.01	0.20
Sunken or elevated cans	0.19	0.01	0.20
Latching & Unlatching	0.37	0.03	0.40

**Item 90, Pg. 20A Thurston County**

## Residential

Stairs	0.40	0.03	0.43
Overhead Obstruction	0.80	0.06	0.86
Sunken or elevated cans	0.80	0.06	0.86
Latching & Unlatching	1.57	0.12	1.69

## Commercial

Stairs	0.10	0.01	0.11
Overhead Obstruction	0.19	0.01	0.20
Sunken or elevated cans	0.19	0.01	0.20
Latching & Unlatching	0.37	0.03	0.40

**Item 100, Pg. 21 Lewis County (except RSA1)**

1 Can Monthly	6.43			Removing
1 Can Weekly	14.23			Removing
2 Can Weekly	21.46			Removing
3 Can Weekly	28.21			Removing
4 Can Weekly	34.95			Removing
5 Can Weekly	41.68			Removing
6 Can Weekly	48.42			Removing
20 Gal Weekly	10.85	0.84	11.69	
65 Gal Weekly	20.98	1.62	22.60	
95 Gal Weekly	27.47	2.12	29.59	
65 Gal EOW	13.94	1.07	15.01	
95 Gal EOW	21.41	1.65	23.06	
65 Gal Monthly	8.67	0.67	9.34	
95 Gal Monthly	10.75	0.83	11.58	
On-call	6.32			Removing

**City Sanitary, Joe's Refuse, White Pass Garbage G-98****Rate Sheet****Test Year Ended May 31, 2020****Item 100, Pg. 22 Lewis County (except RSA1)**

32 Gal Extra	4.50	0.35	4.85	
Mini-Can	4.45	0.34	4.79	
65 Gal Extra	8.85	0.68	9.53	
95 Gal Extra	13.28	1.02	14.30	
Prepaid Bag	4.50	0.35	4.85	
Unreturned Cart Fee			94.00	New - used PCR rate from TG-190
On Call Can	6.32			Removing
On Call 65 Galon			11.34	Monthly rate +\$2
On Call 95 Gallon			13.58	Monthly rate +\$2
Special 65 Gallon			14.34	Monthly rate +\$5
Special 95 Gallon			16.58	Monthly rate +\$5

**Item 100, Pg. 23 Lewis County (RSA1)**

1 Can Monthly	6.43			Removing
1 Can Weekly	14.23			Removing
2 Can Weekly	21.46			Removing
3 Can Weekly	28.21			Removing
4 Can Weekly	34.95			Removing
5 Can Weekly	41.68			Removing
6 Can Weekly	48.42			Removing
20 Gal Weekly	10.85	0.84	11.69	
45 Gal Weekly	19.11			Removing
65 Gal Weekly	20.98	1.62	22.60	
95 Gal Weekly	27.47	2.12	29.59	
45 Gal EOW	13.06			Removing
65 Gal EOW	13.94	1.07	15.01	
95 Gal EOW	21.41	1.65	23.06	
45 Gal Monthly	8.53			Removing
65 Gal Monthly	8.67	0.67	9.34	
95 Gal Monthly	10.75	0.83	11.58	

**Recycling**

With Garbage Service	5.79	2.78	8.57	
Recycle Only	6.79	2.78	9.57	

**Item 100, Pg. 24 Lewis County (RSA1)**

32 Gal Extra	4.50	0.35	4.85	
65 Gal Extra	8.85	0.68	9.53	
95 Gal Extra	13.28	1.02	14.30	
Prepaid Bag	4.50	0.35	4.85	
Unreturned Cart Fee			94.00	New - used PCR rate from TG-190
On Call Can	6.32			Removing

**City Sanitary, Joe's Refuse, White Pass Garbage G-98****Rate Sheet****Test Year Ended May 31, 2020**

On Call 65 Galon	11.34	Monthly rate +\$2
On Call 95 Gallon	13.58	Monthly rate +\$2
Special 65 Gallon	14.34	Monthly rate +\$5
Special 95 Gallon	16.58	Monthly rate +\$5

**Item 100, Pg. 25 Thurston County**

1 Can Monthly	5.53		Removing
1 Can Weekly	15.87		Removing
2 Can Weekly	22.63		Removing
3 Can Weekly	32.11		Removing
20 Gal Weekly	12.24	(0.52)	11.72
35 Gal Weekly	15.90	(0.67)	15.23
65 Gal Weekly	23.07	(0.97)	22.10
95 Gal Weekly	32.65	(1.38)	31.27
35 Gal EOW	11.95	(0.50)	11.45
65 Gal EOW	15.29	(0.64)	14.65
95 Gal EOW	22.38	(0.94)	21.44
35 Gal Monthly	5.75	(0.24)	5.51
65 Gal Monthly	6.00	(0.25)	5.75
95 Gal Monthly	9.37	(0.40)	8.97

**Recycling**

With Garbage Service	7.34	(0.39)	6.95 R
Recycle Only	8.34	(0.39)	7.95 R

**Item 100, Pg. 26 Thurston County**

32 Gal Extra	5.23	(0.22)	5.01
65 Gal Extra	9.63	(0.41)	9.22
95 Gal Extra	14.36	(0.61)	13.75
Prepaid Bag	5.49	(0.23)	5.26
On Call	5.84		Removing

Unreturned Cart Fee	94.00	New - used PCR rate from TG-190
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On Call 35 Gallon	7.51	Monthly rate +\$2
On Call 65 Galon	7.75	Monthly rate +\$2
On Call 95 Gallon	8.97	Monthly rate +\$2
Special 35 Gallon	10.51	Monthly rate +\$5
Special 65 Gallon	10.75	Monthly rate +\$5
Special 95 Gallon	13.97	Monthly rate +\$5

**Item 105, Pg. 28 Thurston County**

Residential unit	4.81	(0.26)	4.55
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**Item 106, Pg. 29 Lewis County (RSA1)**

Residential unit	5.42	2.60	8.02
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**City Sanitary, Joe's Refuse, White Pass Garbage G-98****Rate Sheet****Test Year Ended May 31, 2020****Item 106, Pg. 30 Lewis County (RSA1)**

Yard Waste			
EOW Service	7.50	7.33	14.83 YW
Addl Pickup	6.75	6.60	13.35 YW
Special Pickup	3.50	3.42	6.92 YW

**Item 106, Pg. 30 Thurston County**

Yard Waste			
EOW Service	9.65	1.57	11.22 YW
Addl Pickup	8.90	1.45	10.35 YW
Special Pickup	5.95	0.97	6.92 YW

**Item 150, Pg. 31, Lewis County**

Bulky/Loose Material 1-4yd	30.69	2.36	33.05
Bulky/Loose Material per Yard	12.99	1.00	13.99
Bulky/Loose Material Min Charge	30.69	2.36	33.05
Carry Charge	6.15	0.47	6.62
Carry Charge - Loose	13.10	1.01	14.11

**Item 150, Pg. 31A, Thurston County**

Bulky Material 1-4yd	16.73	(0.71)	16.02
Bulky Material per Yard	13.02	(0.55)	12.47
Bulky Material Min Charge	16.73	(0.71)	16.02
Carry Charge	6.15	0.47	6.62
Loose Material 1-4yd	29.41	(1.24)	28.17
Loose Material per Yard	21.93	(0.92)	21.01
Loose Material Min Charge	29.41	(1.24)	28.17
Carry Charge	13.10	1.01	14.11

**Item 160, Pg. 32, Lewis County****Time Rates**Single Rear Drive

Non-Packer Truck	105.00	8.09	113.09
Packer Truck	120.00	9.25	129.25
Drop Box Truck	120.00	9.25	129.25
Extra Person	45.00	3.47	48.47

## Minimum

Non-Packer Truck	105.00	8.09	113.09
Packer Truck	120.00	9.25	129.25
Drop Box Truck	120.00	9.25	129.25

Tandem Rear Drive

Non-Packer Truck	105.00	8.09	113.09
Packer Truck	120.00	9.25	129.25
Drop Box Truck	120.00	9.25	129.25
Extra Person	45.00	3.47	48.47



**City Sanitary, Joe's Refuse, White Pass Garbage G-98****Rate Sheet****Test Year Ended May 31, 2020**

## Minimum

Non-Packer Truck	105.00	8.09	113.09
Packer Truck	120.00	9.25	129.25
Drop Box Truck	120.00	9.25	129.25

**Item 160, Pg. 32A, Thurston County****Time Rates**Single Rear Drive

Non-Packer Truck	105.00	8.09	113.09
Packer Truck	120.00	9.25	129.25
Drop Box Truck	120.00	9.25	129.25
Extra Person	45.00	3.47	48.47

## Minimum

Non-Packer Truck	105.00	8.09	113.09
Packer Truck	120.00	9.25	129.25
Drop Box Truck	120.00	9.25	129.25

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Tandem Rear Drive

Non-Packer Truck	105.00	8.09	113.09
Packer Truck	120.00	9.25	129.25
Drop Box Truck	120.00	9.25	129.25
Extra Person	45.00	3.47	48.47

## Minimum

Non-Packer Truck	105.00	8.09	113.09
Packer Truck	120.00	9.25	129.25
Drop Box Truck	120.00	9.25	129.25

**Item 205, Pg. 34, Lewis County**

## Roll-Out

Container	4.40	0.34	4.74
Automated Cart or Toter	1.05	0.08	1.13

**Item 205, Pg. 34A, Thurston County**

## Roll-Out

Container	4.40	0.34	4.74
Automated Cart or Toter	1.05	0.08	1.13

**Item 207, Pg. 35**

## Drop Box

Overfilled or Overweight	0.14	0.01	0.15
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**Item 210, Pg. 36, Lewis County**

## Washing &amp; Sanitizing

Containers/Drop Box	2.15	0.17	2.32
Minimum Charge	12.90	1.02	13.92

**City Sanitary, Joe's Refuse, White Pass Garbage G-98****Rate Sheet****Test Year Ended May 31, 2020****Item 210, Pg. 36A, Thurston County**

## Washing &amp; Sanitizing

Containers/Drop Box	2.15	0.17	2.32
Minimum Charge	12.90	1.02	13.92

**Item 230, Pg. 37**

## Thurston County TS

MSW	119.00		119.00
Construction/Demolition	119.00		119.00
Roofing	119.00		119.00
Yard Debris	38.00		38.00
Tractor Tires	10.23		10.23
Refrigerated Appliances	10.23		10.23
Asbestos	117.00		117.00

## Lewis County Central TS

MSW	90.00		90.00
CDL/Wood Waste	90.00		90.00
Asbestos	87.00		87.00
White Goods/Appliances	10.00		10.00
Tires (car)	3.00		3.00
Tires with Rims (car)	5.00		5.00
Tires (truck)	8.00		8.00

**Item 240, Pg. 38 Lewis County**

1 Yard - First PU	24.10	1.86	25.96
1.5 Yard - First PU	33.68	2.60	36.28
2 Yard - First PU	42.52	3.28	45.80
3 Yard - First PU	58.57	4.51	63.08
4 Yard - First PU	68.48	5.28	73.76
5 Yard - First PU	80.44	6.20	86.64
6 Yard - First PU	95.87	7.39	103.26

1 Yard - Addt'l PU	17.17	1.32	18.49
1.5 Yard - Addt'l PU	23.65	1.82	25.47
2 Yard - Addt'l PU	29.49	2.27	31.76
3 Yard - Addt'l PU	43.06	3.32	46.38
4 Yard - Addt'l PU	51.74	3.99	55.73
5 Yard - Addt'l PU	61.11	4.71	65.82
6 Yard - Addt'l PU	74.06	5.71	79.77

1 Yard - Special	33.72	2.60	36.32
1.5 Yard - Special	42.27	3.26	45.53
2 Yard - Special	47.69	3.67	51.36
3 Yard - Special	54.41	4.19	58.60
4 Yard - Special	64.23	4.95	69.18
5 Yard - Special	77.30	5.96	83.26
6 Yard - Special	90.92	7.01	97.93

**City Sanitary, Joe's Refuse, White Pass Garbage G-98****Rate Sheet****Test Year Ended May 31, 2020**Initial Delivery

1 Yard - Temp	21.00	1.62	22.62
1.5 Yard - Temp	21.00	1.62	22.62
2 Yard - Temp	21.00	1.62	22.62
3 Yard - Temp	31.00	2.39	33.39
4 Yard - Temp	31.00	2.39	33.39
5 Yard - Temp	31.00	2.39	33.39
6 Yard - Temp	31.00	2.39	33.39

1 Yard - Temp PU	24.41	1.88	26.29
1.5 Yard - Temp PU	32.67	2.52	35.19
2 Yard - Temp PU	43.52	3.35	46.87
3 Yard - Temp PU	54.12	4.17	58.29
4 Yard - Temp PU	65.67	5.06	70.73
5 Yard - Temp PU	75.07	5.78	80.85
6 Yard - Temp PU	88.80	6.84	95.64

## Temporary Rent

1 Yard	0.47	0.04	0.51
1.5 Yard	0.47	0.04	0.51
2 Yard	0.52	0.04	0.56
3 Yard	0.52	0.04	0.56
4 Yard	0.57	0.04	0.61
5 Yard	0.57	0.04	0.61
6 Yard	0.62	0.05	0.67

Over-filled Container	30.69	2.36	33.05
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Unlock Fee	3.50	0.27	3.77
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**Item 240, Pg. 39 Thurston County**

1 Yard - First PU	32.22	(1.36)	30.86
1.5 Yard - First PU	46.76	(1.97)	44.79
2 Yard - First PU	58.15	(2.45)	55.70
3 Yard - First PU	70.73	(2.98)	67.75
4 Yard - First PU	93.47	(3.94)	89.53
5 Yard - First PU	116.49	(4.91)	111.58
6 Yard - First PU	139.54	(5.88)	133.66

1 Yard - Addt'l PU	21.43	(0.90)	20.53
1.5 Yard - Addt'l PU	29.48	(1.24)	28.24
2 Yard - Addt'l PU	36.97	(1.56)	35.41
3 Yard - Addt'l PU	52.86	(2.23)	50.63
4 Yard - Addt'l PU	65.49	(2.76)	62.73
5 Yard - Addt'l PU	74.47	(3.14)	71.33
6 Yard - Addt'l PU	83.44	(3.52)	79.92

**City Sanitary, Joe's Refuse, White Pass Garbage G-98****Rate Sheet****Test Year Ended May 31, 2020**

1 Yard - Special	26.68	(1.12)	25.56
1.5 Yard - Special	34.94	(1.47)	33.47
2 Yard - Special	42.43	(1.79)	40.64
3 Yard - Special	63.41	(2.67)	60.74
4 Yard - Special	84.67	(3.57)	81.10
5 Yard - Special	107.26	(4.52)	102.74
6 Yard - Special	124.96	(5.27)	119.69

Initial Delivery

1 Yard - Temp	26.80	(1.13)	25.67
1.5 Yard - Temp	26.80	(1.13)	25.67
2 Yard - Temp	26.80	(1.13)	25.67
3 Yard - Temp	26.80	(1.13)	25.67
4 Yard - Temp	26.80	(1.13)	25.67
5 Yard - Temp	26.80	(1.13)	25.67
6 Yard - Temp	26.80	(1.13)	25.67

1 Yard - Temp PU	26.68	(1.12)	25.56
1.5 Yard - Temp PU	34.94	(1.47)	33.47
2 Yard - Temp PU	42.43	(1.79)	40.64
3 Yard - Temp PU	63.41	(2.67)	60.74
4 Yard - Temp PU	84.67	(3.57)	81.10
5 Yard - Temp PU	107.26	(4.52)	102.74
6 Yard - Temp PU	124.96	(5.27)	119.69

## Temporary Rent

1 Yard	0.50	(0.02)	0.48
1.5 Yard	0.50	(0.02)	0.48
2 Yard	0.56	(0.02)	0.54
3 Yard	0.56	(0.02)	0.54
4 Yard	0.61	(0.03)	0.58
5 Yard	0.61	(0.03)	0.58
6 Yard	0.67	(0.03)	0.64

Unlock Fee	3.50	0.27	3.77
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**Item 245, Pg. 40 Lewis County**

32 Gal- First 5 Grouped	2.75		Removing
32 Gal - Over 5 Grouped	2.62		Removing
32 Gal - Single	2.75		Removing
32 Gal Monthly Min	12.00		Removing
32 Gal - Special	11.41		Removing
32 Gal - Addt'l Special	4.48		Removing
65 Gal- Single	5.55	0.43	5.98
65 Gal - Monthly Min	18.57	7.32	25.89 x4.33
Special Pick-Up	6.02	1.96	7.98 Added \$2 - consistent with Resi.

**City Sanitary, Joe's Refuse, White Pass Garbage G-98****Rate Sheet****Test Year Ended May 31, 2020**

95 Gal- Single	7.64	0.59	8.23
95 Gal - Monthly Min	18.57	17.07	35.64 x4.33
Special Pick-Up	7.61	2.62	10.23 Added \$2 - consistent with Resi.
Extra Can	4.49	0.35	4.84
Unlocking Fee	3.50	0.27	3.77

**Item 255, Pg. 41 Thurston County**

32 Gal- First 5 Grouped	2.83		Removing
32 Gal - Over 5 Grouped	2.72		Removing
32 Gal - Single	2.83		Removing
32 Gal Monthly Min	13.97		Removing
32 Gal - Special	15.47		Removing
32 Gal - Addt'l Special	5.38		Removing
35 Gal - Single	3.93	(0.17)	3.76
35 Gal - Monthly Min	17.02	(0.74)	16.28 x4.33
Special Pick-Up	18.52	(0.78)	17.74
65 Gal - Single	6.17	(0.26)	5.91
65 Gal - Monthly Min	17.02	8.57	25.59 x4.33
Special Pick-Up	28.22	(1.19)	27.03 Added \$2 - consistent with Resi.
95 Gal- Single	8.72	(0.37)	8.35
95 Gal - Monthly Min	17.02	19.14	36.16 x4.33
Special Pick-Up	39.25	(1.65)	37.60 Added \$2 - consistent with Resi.
Extra Can	4.81	(0.20)	4.61
Per Unit Charges			
35 Gallon	3.93	(0.17)	3.76
65 Gallon	6.17	(0.26)	5.91
95 Gallon	8.72	(0.37)	8.35
Unlocking Fee	3.50	0.27	3.77

**Item 260, Pg. 42 Lewis County****Permanent Service**

Monthly Rent			
20 Yard	90.50	6.97	97.47
30 Yard	126.70	9.76	136.46
40 Yard	148.10	11.41	159.51
First Pickup			
20 Yard	246.87	19.02	265.89
30 Yard	296.23	22.83	319.06
40 Yard	345.60	26.63	372.23

**City Sanitary, Joe's Refuse, White Pass Garbage G-98****Rate Sheet****Test Year Ended May 31, 2020**

## Addl Pickup

20 Yard	156.37	12.05	168.42
30 Yard	169.53	13.06	182.59
40 Yard	197.50	15.22	212.72

**Temporary Service**

## Initial Delivery

20 Yard	131.65	10.14	141.79
30 Yard	131.65	10.14	141.79
40 Yard	131.65	10.14	141.79

## Pickup Rate

20 Yard	169.54	13.06	182.60
30 Yard	185.97	14.33	200.30
40 Yard	217.25	16.74	233.99

## Rent per Day

20 Yard	7.42	0.57	7.99
30 Yard	9.07	0.70	9.77
40 Yard	10.46	0.81	11.27

## Mileage

3.79	0.29	4.08
------	------	------

## Tarping

11.00	0.85	11.85	New - used PCR rate from TG-190
-------	------	-------	---------------------------------

## Unlocking/Unlatching

3.50	0.27	3.77
------	------	------

## Lids

19.66	New - used PCR rate from TG-190
-------	---------------------------------

**Item 270, Pg. 43 Lewis County****Permanent Service**

## Pickup

10 Yard	169.60	13.07	182.67
15 Yard	213.95	16.49	230.44
20 Yard	208.15	16.04	224.19
25 Yard	230.00	17.72	247.72
30 Yard	238.65	18.39	257.04
40 Yard	246.85	19.02	265.87

## Mileage

3.79	0.29	4.08
------	------	------

## Locking/Unlatching

3.50	0.27	3.77
------	------	------

## Connect/Disconnect

10.40	New - used PCR rate from TG-190
-------	---------------------------------

**Item 260, Pg. 44 Thurston County****Permanent Service**

## Monthly Rent

20 Yard	104.80	(4.42)	100.38
25 Yard	127.00	(5.35)	121.65
30 Yard	148.50	(6.26)	142.24
40 Yard	193.00	(8.14)	184.86

**City Sanitary, Joe's Refuse, White Pass Garbage G-98****Rate Sheet****Test Year Ended May 31, 2020**

## First Pickup

20 Yard	244.30	(10.30)	234.00
25 Yard	275.50	(11.62)	263.88
30 Yard	305.50	(12.88)	292.62
40 Yard	366.50	(15.45)	351.05

## Addl Pickup

20 Yard	139.50	(5.88)	133.62
25 Yard	148.50	(6.26)	142.24 Forced to be delta between rent a
30 Yard	157.00	(6.62)	150.38
40 Yard	183.50	(7.74)	175.76 Forced to be delta between rent a

**Temporary Service**

## Initial Delivery

20 Yard	113.50	(4.79)	108.71
25 Yard	113.50	(4.79)	108.71
30 Yard	113.50	(4.79)	108.71
40 Yard	113.50	(4.79)	108.71

## Pickup Rate

20 Yard	148.50	(6.26)	142.24
25 Yard	157.50	(6.64)	150.86
30 Yard	166.00	(7.00)	159.00
40 Yard	192.00	(8.09)	183.91

## Rent per Day

20 Yard	7.85	(0.33)	7.52
25 Yard	8.65	(0.36)	8.29
30 Yard	9.60	(0.40)	9.20
40 Yard	11.10	(0.47)	10.63

## Mileage

3.20	0.29	3.49
------	------	------

## Tarping

11.00	0.85	11.85
-------	------	-------

## Unlocking/Unlatching

3.50	0.27	3.77
------	------	------

## Lids

19.66 New - used PCR rate from TG-190

**Item 270, Pg. 45 Thurston County****Permanent Service**

## Pickup

10 Yard	129.00	(5.44)	123.56
15 Yard	154.80	(6.53)	148.27
20 Yard	163.40	(6.89)	156.51
25 Yard	172.00	(7.25)	164.75
30 Yard	183.50	(7.74)	175.76
40 Yard	192.00	(8.09)	183.91

**City Sanitary, Joe's Refuse, White Pass Garbage G-98**  
**Depreciation Summary**  
**Test Year Ended May 31, 2020**

Equipment	Cost	Salvage	Depr	Test Year	Beginning	Ending	Average
					Accum Depr	Accum Depr	Investment
			Cost	Depr	6/1/2019	5/31/2020	5/31/2020
<b>Trucks</b>							
Garbage	7,735,033	-	7,735,033	733,455	3,225,479	3,958,934	3,776,099
Roll-off	1,174,257	-	1,174,257	68,296	974,560	1,042,856	131,401
Residential Recycling	992,500	-	992,500	85,786	469,297	555,083	437,417
MF	15,451	-	15,451	1,030	12,361	13,391	2,060
Yard Waste	15,451	-	15,451	1,030	12,361	13,391	2,060
Commercial Recycling	346,297	68,697	277,601	-	277,601	277,601	68,697
Container Delivery	186,330	-	186,330	27,783	123,687	151,470	34,860
General Recycling	21,000	-	21,000	-	21,000	21,000	-
<b>Total Trucks</b>	<b>10,486,321</b>	<b>68,697</b>	<b>10,417,624</b>	<b>917,380</b>	<b>5,116,346</b>	<b>6,033,726</b>	<b>4,452,595</b>
<b>Containers</b>							
Containers	1,597,206	-	1,597,206	62,775	1,060,754	1,123,529	473,677
Garbage Carts	1,938,008	-	1,938,008	71,221	1,574,787	1,646,008	292,000
Roll Off	1,408,634	-	1,408,634	23,624	1,155,415	1,179,038	229,595
Recycling	664,345	-	664,345	48,998	454,967	503,965	160,380
Yard Waste	269,918	-	269,918	7,868	236,135	244,003	25,915
<b>Total Containers</b>	<b>5,878,111</b>	<b>-</b>	<b>5,878,111</b>	<b>214,485</b>	<b>4,482,059</b>	<b>4,696,544</b>	<b>1,181,567</b>
Service Equipment	76,894	8,826	68,069	7,447	34,179	41,626	35,269
Shop Equipment	150,247	-	150,247	4,886	131,086	135,972	14,275
Office Equipment	111,860	-	111,860	3,547	101,040	104,588	7,273
Software/Computer Upgr.	33,278	-	33,278	-	33,278	33,278	-
Leasehold Improvement	1,102,702	-	1,102,702	58,873	664,631	723,503	379,199
Recycling Baler	8,532	-	8,532	-	8,532	8,532	-
Building	658,913	-	658,913	17,919	321,501	339,420	319,493
Land	54,962	-	-	-	-	-	54,962
<b>Total</b>	<b>18,561,821</b>	<b>77,522</b>	<b>18,429,336</b>	<b>1,224,537</b>	<b>10,892,652</b>	<b>12,117,189</b>	<b>6,444,632</b>



**Depreciation Expense Allocation**

Lewis (UTC)	Joes (UTC)	Non-Regulated	Allocator
369,061	112,549	251,845	Driver Hours - Resi/Comm MSW
33,767	9,860	24,668	Driver Hours - RO
46,730	14,482	24,574	Driver Hours - Resi Recycle
561	174	295	Driver Hours - Resi Recycling
302	56	673	Driver Hours - YW
-	-	-	Driver Hours - Comm Recycle
13,007	3,955	10,821	Driver Hours - Delivery
-	-	-	Driver Hours Recycling
<b>463,429</b>	<b>141,076</b>	<b>312,875</b>	

29,702	5,999	27,074	Container Count
35,466	12,781	22,974	Cart Count - MSW
9,914	1,522	12,188	RO Container Count
31,915	13,530	3,554	Cart Count - Recycling
1,932	577	5,359	Cart Count - YW
<b>108,927</b>	<b>34,409</b>	<b>71,149</b>	

3,521	1,063	2,863	Driver Hours
2,310	697	1,879	Driver Hours
1,695	616	1,236	Cust Counts
-	-	-	Cust Counts
28,138	10,225	20,510	Cust Counts
-	-	-	Cust Counts - Recycling
8,564	3,112	6,243	Cust Counts
-	-	-	Cust Counts
<b>616,584</b>	<b>191,197</b>	<b>416,756</b>	
<b>50%</b>	<b>16%</b>	<b>34%</b>	

**Average Investment Allocation**

Lewis (UTC)	Joes (UTC)	Non-Regulated	Allocator
1,900,066	579,444	1,296,590	Driver Hours - Resi/Comm MSW
78,511.04	22,925.74	29,964.04	Driver Hours - RO
238,274	73,843	125,300	Driver Hours - Resi Recycle
1,122	348	590	Driver Hours - Resi Recycling
603	112	1,345	Driver Hours - YW
-	-	68,697	Driver Hours - Comm Recycle
16,320	4,962	13,578	Driver Hours - Delivery
-	-	-	Driver Hours Recycling
<b>2,234,896</b>	<b>681,634</b>	<b>1,536,064</b>	

264,061.82	53,332.03	156,283.13	Container Count - MSW
145,407	52,401	94,192	Cart Count - MSW
96,351	14,788	118,456	RO Container Count
104,462	44,286	11,632	Cart Count - Recycling
6,363	1,902	17,650	Cart Count - YW
<b>616,645</b>	<b>166,709</b>	<b>398,214</b>	

16,674	5,033	13,561	Driver Hours
6,749	2,037	5,489	Driver Hours
3,476	1,263	2,534	Cust Counts
-	-	-	Cust Counts
181,236	65,857	132,106	Cust Counts
-	-	-	Cust Counts - Recycling
152,700	55,488	111,306	Cust Counts
26,269	9,546	19,148	Cust Counts
<b>3,238,645</b>	<b>987,566</b>	<b>2,218,421</b>	
<b>50.25%</b>	<b>15.32%</b>	<b>34.42%</b>	

**Depreciation Allocation to LOB**

Lewis				
	MSW	Recycling	YW	
Route Trucks	402,829	47,291	302	Actual
77.07% Container Delivery Trucks	10,024	2,769	214	DH Allocation
Container	75,081	31,915	1,932	Actual
81.28% Service	2,862	612	47	DH Allocation
81.28% Shop	1,878	402	31	DH Allocation
54.09% Office	917	754	25	Cust
54.09% Leasehold	15,219	12,505	413	Cust
54.09% Building	4,632	3,806	126	Cust
Land	-	-	-	Cust
	513,442	100,054	3,089	- Check
	83%	16%	1%	

**Average Investment Allocation to LOB**

Lewis				
	MSW	Recycling	YW	
Route Trucks	1,978,577	239,396	603	Actual
Container Delivery Trucks	12,578	3,475	268	DH Allocation
Container	505,820	104,462	6,363	Actual
Service	13,553	2,898	223	DH Allocation
Shop	5,485	1,173	90	DH Allocation
Office	1,880	1,545	51	Cust
Leasehold	98,027	80,546	2,662	Cust
Building	82,593	67,864	2,243	Cust
Land	14,208	11,675	386	Cust
	2,712,721	513,035	12,889	- Check

**Joe's**

	MSW	Recycling	YW	
Route Trucks	122,409	14,656	56	Actual
77.30% Container Delivery Trucks	3,057	858	40	DH Allocation
Container	20,301	13,530	577	Actual
81.33% Service	864	190	9	DH Allocation
81.33% Shop	567	124	6	DH Allocation
51.04% Office	314	295	6	Cust
51.04% Leasehold	5,219	4,900	105	Cust
51.04% Building	1,588	1,491	32	Cust
Land	-	-	-	Cust
	154,321	36,045	831	- Check
	81%	19%	0%	

**Joe's**

	MSW	Recycling	YW	
Route Trucks	602,369	74,191	112	Actual
Container Delivery Trucks	3,836	1,077	50	DH Allocation
Container	120,521	44,286	1,902	Actual
Service	4,093	898	41	DH Allocation
Shop	1,657	364	17	DH Allocation
Office	645	605	13	Cust
Leasehold	33,615	31,563	678	Cust
Building	28,323	26,593	572	Cust
Land	4,872	4,575	98	Cust
	799,931	184,152	3,483	- Check

**Confidential per WAC 480-07-160**

City Sanitary, Joe's Refuse, White Pass Garbage G-98

Payroll Schedule

June 1, 2019 - May 31, 2020

Average FTE ran through dispatch 29.43

*Note: Data below is from payroll registers. Links have been broken to the source file to maintain data integrity. Source documents are available upon request.*

District #	EE #	Name	Job	Total Proforma Pay	Union/Non-Union	GL Coding	Pro-Forma Raise Adjust	Normalizing Wage Adjustments
<b>Drivers (50020)</b>								
<b>Residential Garbage Drivers</b>								
2188	114203	Don Teshera	Garbage-ASL	51,662	Non-Union	5002	1,203.78	
2188	114238	Erik Gulbranson	Garbage-ASL	82,964	Non-Union	5002	2,619.42	
2188	114035	Eugene Wilfong	Garbage-ASL	66,828	Non-Union	5002	1,680.19	
2188	114276	Guy Walker	Garbage-ASL	68,018	Non-Union	5002	1,647.18	
2188	157822	Jason Caples	Garbage-ASL	71,571	Non-Union	5002	2,656.80	
2188	102264	Jennifer Workman	Garbage-ASL	67,419	Non-Union	5002	1,990.20	
2188	117639	Jeremiah Kimball	Garbage-ASL	70,431	Non-Union	5002	2,138.09	
2188	114295	Kelly Meyers	Garbage-ASL	68,007	Non-Union	5002	2,375.18	
2188	152121	Shane Rankin	Garbage-ASL	62,395	Non-Union	5002	2,402.90	
<b>TOTAL Residential Garbage Drivers</b>				<b>609,296</b>			<b>18,714</b>	
<b>Roll Off Driver</b>								
2188	114064	Alan Evans	Rolloff	67,259	Non-Union	5002	1,625.98	
2188	117525	Charles Lloyd	Rolloff	76,777	Non-Union	5002	1,746.72	
2188	114018	David Dragt	Rolloff	68,605	Non-Union	5002	1,810.31	
2188	114000	Gary Chamberlain	Rolloff	68,967	Non-Union	5002	1,163.31	
<b>TOTAL Roll Off Driver</b>				<b>281,609</b>			<b>6,346</b>	
<b>Residential Recycling/YW Drivers</b>								
2188	313041	Brennan Casteel	Recy-ASL	7,343	Non-Union	5002	145.80	
2188	153051	Craig Zion	Recy-ASL	64,150	Non-Union	5002	1,368.70	
2188	311511	Cristtopher Bensching	Recy-ASL	59,524	Non-Union	5002	3,092.24	
2188	114009	David Carter	Recy-ASL	41,855	Non-Union	5002	1,341.07	
2188	151911	Michael Twiss	Recy-Relief	54,911	Non-Union	5002	1,775.37	
2188	157767	Shane Rone	Recy-ASL	58,461	Non-Union	5002	2,082.61	
<b>TOTAL Residential Recycling/YW Drivers</b>				<b>286,245</b>			<b>9,806</b>	

**Confidential per WAC 480-07-160**

Commercial Recycling							
2188	303377	Derek Hulstein	Recy-REL	62,022	Non-Union	5002	2,676.07
2188	155428	Lee Barker	Recy-ASL	45,486	Non-Union	5002	642.76
<b>TOTAL Commercial Recycling</b>				<b>107,507</b>			<b>3,319</b>
Commercial Garbage							
2188	154569	Darrin Heike	Garbage-REL	50,736	Non-Union	5002	1,229.52
2188	155979	David Sax	Garbage-REL	66,814	Non-Union	5002	1,466.12
2188	153449	David Weiler	Garbage-REL	58,867	Non-Union	5002	2,005.57
2188	114042	Jason Bliss	Garbage-FEL	86,619	Non-Union	5002	2,145.77
2188	114121	Jeffrey Riddle	Garbage-FEL	74,575	Non-Union	5002	2,770.89
2188	303115	Nathan Rothwell	Garbage-REL	33,172	Non-Union	5002	1,062.36
2188	111594	Rory Johnson	Garbage-REL	64,426	Non-Union	5002	1,495.34
2188	115880	Terry Riley	Garbage-REL	75,665	Non-Union	5002	1,983.53
<b>TOTAL Commercial Garbage</b>				<b>510,874</b>			<b>14,159</b>
Lead Drivers							
2188	114065	Robert Dykeman	Lead Driver	85,210	Non-Union	5002	3,603.73
<b>TOTAL Lead Drivers</b>				<b>85,210</b>			<b>3,604</b>
<b>TOTAL DRIVERS</b>				<b>1,880,741</b>			<b>55,948</b>
Mechanics Hourly/Salary (52010/52020)							
2188	153922	Kyle Morlan	Shop Lead	84,657	Non Union	5202	2,864.63
2188	114063	Wesley Yocom	Shop Lead	70,978	Non Union	5202	2,049.14
2188	114118	Derek Mckinley	Maintenance Manager	86,692	Non Union	5202	4,963.39
2188	116098	Amber Lewis	Parts Clerk	43,841	Non Union	5202	1,215.18
2188	115182	Austin Jenson	Mechanic	74,005	Non Union	5202	1,431.40
2188	151970	Bernardo Lopez Santiago	Mechanic	56,246	Non Union	5202	1,041.33
2188	114040	Jeffery Owen	Mechanic	55,850	Non Union	5202	661.19
2188	311172	Robert Lewis	Mechanic	29,361	Non Union	5202	117.72
2188	314785	Stanton Williams	Mechanic	39,194	Non Union	5202	4,870.89
2188	317119	Steve Wark	Mechanic	21,992	Non Union	5202	(191.90)
2188	304840	Travis Alley	Mechanic	41,201	Non Union	5202	476.07
<b>TOTAL MECHANICS</b>				<b>604,017</b>			<b>19,499</b>
Container (Hourly 55020)							
2188	307901	chris wilson	Delivery	34,569	Non Union	5002	188.85
2188	317140	James Bohrn	Delivery	6,213	Non Union	5002	151.48
2188	310715	Keith Pike	Delivery	55,820	Non Union	5002	2,793.04
2188	314650	william vasilauskas	Delivery	33,368	Non Union	5002	738.10
2188	317494	Jacob Lloyd	Container Delivery	9,592	Non Union	5002	197.14
<b>TOTAL CONTAINER</b>				<b>139,560</b>			<b>4,069</b>

**Confidential per WAC 480-07-160**

<b>G&amp;A (Salary 70010 - Hourly 70020 )</b>								
2188	114392	Nicole Jacobson	Office Manager	70,165	Non Union	7001	2,605.96	114392
2188	115545	Thomas Rupert	District Manager	115,885	Non Union	7001	3,313.35	115545
2188	306752	Ashley Gossett	CSR	37,734	Non Union	7001	1,315.71	306752
2188	312159	Emma Kempf	CSR	35,850	Non Union	7001	1,214.96	312159
2188	152724	Faye McMurray	CSR	44,501	Non Union	7001	1,102.13	152724
2188	153633	Holly Faddis	CSR	45,882	Non Union	7001	1,820.42	153633
2188	158460	Kristi Strouth	CSR	41,619	Non Union	7002	1,166.54	158460
2188	115528	Laurie Doyle	CSR	52,545	Non Union	7002	1,630.85	115528
2188	114143	Sheila Merritt	CSR	50,719	Non Union	7002	1,526.84	114143
<b>TOTAL G&amp;A</b>				<b>494,900</b>			<b>15,697</b>	<b>-</b>
<b>Supervisor - Salaried/Hourly 56010/56020</b>								
2188	114384	Ed Morlan	Operations Manager	90,662	Non Union	5601	5,521.58	11,155.36
2188	114394	Scott Sweet	Ops Supervisor	84,675	Non Union	5601	1,933.35	
<b>TOTAL SUPERVISOR</b>				<b>175,338</b>			<b>7,455</b>	<b>11,155</b>
<b>GRAND TOTALS</b>				<b>3,294,555</b>			<b>102,667</b>	<b>11,155</b>

**Reconciliation of Payroll Register to General Ledger**

**DRIVER WAGES PER PR REGISTER \$ 1,960,285**

Accruals, Manual Adjustments/Reclasses \$ (6,768)

<b>GL</b>		
50010	Salaries	-
50020	Wages Regular	1,428,376
50025	Wages O.T.	358,207
50035	Safety Bonuses	9,925
50036	Other Bonuses	23,110
50065	Vacation Pay	83,662
50070	Sick Pay	57,221
		<b>1,960,501</b>
Difference		(6,984)

**MECHANICS - HOURLY & SALARY PER PR REGISTER 584,518**

Accruals, Manual Adjustments/Reclasses \$ (1,427)  
(See Detailed Schedule)

**Confidential per WAC 480-07-160**

		GL
52010	Salaries	81,449
52020	Wages Regular	404,387
52025	Wages O.T.	64,169
52035	Safety Bonuses	2,208
52036	Other Bonuses	6,970
52065	Vacation Pay	21,492
52070	Sick Pay	14,838
		595,514
Difference		(12,424)

<b>SUPERVISOR - SALARY &amp; HOURLY WAGES PER PR REGISTER</b>	<b>\$</b>	<b>167,883</b>
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Accruals, Manual Adjustments/Reclasses **\$ 22,216**  
*(See Supervisor GL Detail tab for Details)*

		GL
56010	Salaries	185,233
56020	Wages Regular	-
56025	Wages O.T.	-
56035	Safety Bonus	-
56036	Other Bonus	2,250
56065	Vacation Pay	596
56070	Sick Pay	-
		188,079
Difference		2,020

<b>G&amp;A - SALARY &amp; HOURLY WAGES PER PR REGISTER</b>	<b>\$</b>	<b>479,203</b>
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Accruals, Division Payroll Alloc., Region OH Alloc., Other Comp Adjust In **\$ 203,722**  
*(See G&A GL Detail tab for Details)*

		GL
70010	Salaries	368,278
70020	Wages Regular	250,924
70025	Wages O.T.	14,949
70035	Safety Bonuses	-
70036	Tooty Bonuses	28,862
70065	Vacation Pay	10,738
70070	Sick Pay	8,364
		682,116
Difference \$		809

**(16,579.08)**  
**-0.50%**  
*immaterial*

Journal Entry Query Tool v4.6

NOTE: Ctrl+Shift+J to pull data

Date Range: From: 2019-06 To: 2020-06

Districts: 2188 Accts: 40131 System: Subsystem: Vendor Code: Amount From: Amount To: Postino: All

Total of Entries: 5,053,767.05 0.00 \*test: P = Posted, U = Unposted, S = Staged, CO = LIC Unposted, -1 = Hanoina out there. Num of Entries Shown: 81 'records limit: 10000

Main data table with columns: Full Account, Date, Amount USD, Amount CAD, Net Currency, Journal Control Num, Pstcd, Journal Description, User, R/Type, Vendor Code, One Time Vendor, Further Description, Date Doc, Doc Desc, Doc Ctl Num.

End of List

Summary table with columns: Row Labels, Sum of Amount USD. Rows include LEWIS COUNTY SOLID WASTE DISP, THURSTON COUNTY SOLID WASTE UT, and Grand Total.

Summary table with columns: Total Disposal, Less Pass-Through, To Allocate, Regulated, Non-Regulated. Rows include Lewis County and Thurston County.

Waste Connections, Inc.  
BS Close Report  
2019-05

Districts/Grouping: 2188  
Exclude IC:

System:  
SubSystem:

	From Epicor - Current Mth Actual BS				Three Month BS Trend (from Epicor)			Change from Prior Period
	Posted	Current Mth		Total	Mar-19	Apr-19	May-19	
		Unposted	Staged					
10001 Payroll Cash Account								-
10051 Local Petty Cash Account								-
10063 Local Depository								(5,824)
10070 Proceeds from Sale of Assets								-
10071 Contra Proceeds from Sale of Assets								-
10091 Pay Lockbox Clearing								-
10092 Pay								-
10093 Pay IC - KUBRA Payments								-
10095 Pay ICT Inter District Receipts								1,775
10096 Refunds - Customer								-
10097 EFT Pymt Clearing								-
10098 Credit Card Pymt Clearing								-
10099 Check & Cash Pymt Clearing								-
Cash								(4,049)
11501 Trade A/R Desert Micro								(308,859)
11502 Trade A/R Desert Micro Receipts								25,936
11510 Unbilled Trade A/R								4,544
11599 A/R Refund Clearing Acct								32,455
11800 Other A/R								(4,660)
11901 Provision for Bad Debts								(1,495)
11902 Bad Debt Write Offs								3,778
11903 Bad Debt Collected								(1,670)
A/R								(249,972)
12001 Inventory Parts								-
12003 Inventory Oil and Lube								-
12004 Inventory Container								-
12005 Inventory Tires								-
Inventory								-
13001 Prepaid Licenses and Permits								(5,175)
13003 Prepaid Vehicle Use Tax								(229)
13004 Prepaid Property Tax								(1,179)
13008 Prepaid Other								(302)
Prepays								(6,885)
Curr Deferred								-
<b>Current Assets</b>								<b>(260,906)</b>
14002 Acquisition Land								-
14011 Cap Ex Land Improvement								-
14012 Acquisition Land Improvement								-
14016 Depre Expense Land Improv								(5,827)
14031 Cap Ex Heavy Equipment								-
14032 Acquisition Heavy Equipment								-
14033 Transfer/Reclass Heavy Equipment								-
14036 Depre Exp Heavy Equipment								(109)
14037 Transfer/Reclass Heavy Equipment								-
14041 Cap Ex Trucks								-
14042 Acquisitions Trucks								-
14043 Transfer/Reclass Trucks								12,500
14044 Sale/Disposition Trucks								(67,000)
14046 Depre Exp Trucks								(39,477)
14047 Transfer/Reclass Trucks								(12,500)
14048 Sale/Disposition Trucks								67,000
14051 Cap Ex Container								28,943
14052 Acquisition Container								-
14053 Transfer/Reclass Container								-
14054 Sale/Disposition Container								-
14056 Depre Exp Container								(15,875)
14057 Transfer/Reclass AD Container								-
14058 Sale/Disposition AD Container								-
14061 Cap Ex Compactor								-
14064 Sale/Disposition Compactor								-
14066 Depre Exp Compactor								-
14068 Sale/Disposition AD Compactor								-
14071 Cap Ex Shop Equipment								-
14072 Acquisition Shop Equipment								-
14073 Transfer/Reclass Shop Equipment								-



Waste Connections, Inc.  
BS Close Report  
2019-05

Districts/Grouping: 2188  
Exclude IC:

System:  
SubSystem:

	(drill)				(drill)			Change from Prior Period
	From Epicor - Current Mth Actual BS				Three Month BS Trend (from Epicor)			
	Posted	Current Mth		Total	Mar-19	Apr-19	May-19	
	Unposted	Staged						
14074	Sale/Disposition Shop Equipment							-
14076	Depre Exp Shop Equipment							-
14077	Transfer/Reclass AD Shop Equipment							-
14078	Sale/Disposition AD Shop Equipment							-
14081	Cap Ex Building							-
14082	Acquisition Building							-
14086	Depre Exp Building							(2,859)
14101	Cap Ex Office Equipment							-
14106	Depre Exp Office Equipment							(296)
14111	Cap Ex Computer Equipment							1,468
14113	Transfer/Reclass Computer Equipment							-
14116	Depre Exp Computer Equipment							(148)
14117	Transfer/Reclass AD Computer Equipment							-
14201	Cap Ex Construction in Process							-
	Fixed Assets							(34,179)
	Notes Rec.							-
14301	Operating Lease ROU							-
14305	Operating Lease Depreciation							(3,137)
	Lease Assets							(3,137)
15111	Acquisition Goodwill							-
15112	Transfer/Reclass Goodwill							-
	Goodwill							-
15252	Transfer/Reclass Long Term Contracts							-
15256	Amort Expense Long Term Contracts							(6,137)
15257	Transfer/Reclass Amort Long Term Contrac							-
15261	Acquisition Indefinite Lived Intangibles							-
	Intangibles							(6,137)
16100	Deposits							-
	Deposits							-
	Restricted Cash							-
	Restricted Investments							-
	Other Assets							-
	LOC Loan Fees							-
17100	Intercompany Corporate							475,908
18100	Investment Corporate							-
	Intercompany							475,908
	<b>Total Assets</b>							<b>171,550</b>
	ST Contingent							-
	Curr Portion LTD							-
20120	AP - Accrued							107,824
20123	AP - Accrued Procurement Card							14,518
20140	AP - Sales Tax							719
20170	AP - Other							1,510
20175	Pass Thru Taxes							892
20177	AP - Franchise Tax Payable							7,902
20178	WUTC Tax Payable							4,049
20180	AP - Other Taxes							848
	A/P							138,262
20300	Unearned Revenue							(94,103)
	Unearned Rev							(94,103)
20320	Accrued Liabilities Wages Commissions							48,199
20321	Vacation Accrual							5,717
20325	Accrued Liabilities Other							-
20340	Accrued Liabilities Safety Bonus							4,916
20351	Accrued Liabilities Ins. - Workers Comp							(1,519)
20360	Accrued Liabilities - Property Tax							-

Waste Connections, Inc.  
BS Close Report  
2019-05

Districts/Grouping: 2188  
Exclude IC:

System:  
SubSystem:

	(drill)				(drill)			Change from Prior Period
	From Epicor - Current Mth Actual BS				Three Month BS Trend (from Epicor)			
	Posted	Current Mth		Total	Mar-19	Apr-19	Total May-19	
	Unposted	Staged						
20397	Accrued Liabilities - UP Tracker							-
20651	ST Operating Lease Liability							-
20652	ST Operating Lease Payment							(3,750)
20655	Accretion on ST Operating Lease							613
20658	Operating Lease ST LT Reclass							3,262
	Accrued Liab							57,438
	<b>Current Liab</b>							101,597
	LTD							-
	Overdraft							-
21651	LT Operating Lease Liability							-
21655	Accretion on LT Operating Lease							-
21658	LT Operating Lease ST LT Reclass							(3,262)
	Other LTD							(3,262)
	LT Contingent							-
	Deferred Taxes							-
	Minority Int							-
	Loan Fees							-
	<b>Total Liabilities</b>							98,335
	Common Stock							-
	Other Equity							-
	Deferred Comp							-
	Unrealized Swap Val							-
	APIC							-
	Treasury							-
	Cumulative translation adjustment							-
29100	Retained Earnings							73,214
	Retained Earnings							73,214
	<b>Retained Earnings</b>							73,214
	<b>Total Liab &amp; Equity</b>							171,550
	BS Balance	-	-	-	-	-	-	(0)
	Data Not Included	-	-	-	-	-	-	-

Waste Connections, Inc.  
BS Close Report  
2019-05

Districts/Grouping: 2189  
Exclude IC:

System:  
SubSystem:

	(drill)				(drill)			Change from Prior Period
	From Epicor - Current Mth Actual BS				Three Month BS Trend (from Epicor)			
	Posted	Current Mth		Total	Mar-19	Apr-19	May-19	
	Unposted	Staged						
10063 Local Depository								(25,856)
10070 Proceeds from Sale of Assets								-
10071 Contra Proceeds from Sale of Assets								-
10091 Pay Lockbox Clearing								-
10092 Pay								-
10095 Pay ICT Inter District Receipts								-
10098 Credit Card Pymt Clearing								-
Cash								(25,856)
11500 Trade A/R								-
11501 Trade A/R Desert Micro								(233,000)
11502 Trade A/R Desert Micro Receipts								5,705
11510 Unbilled Trade A/R								66,812
11599 A/R Refund Clearing Acct								-
11900 Allow For Doubtful Accounts								-
11901 Provision for Bad Debts								(448)
11902 Bad Debt Write Offs								-
11903 Bad Debt Collected								-
A/R								(160,931)
Inventory								-
13001 Prepaid Licenses and Permits								(5,542)
13003 Prepaid Vehicle Use Tax								(931)
13004 Prepaid Property Tax								(625)
Prepays								(7,098)
Curr Deferred								-
<b>Current Assets</b>								<b>(193,884)</b>
14031 Cap Ex Heavy Equipment								-
14032 Acquisition Heavy Equipment								-
14033 Transfer/Reclass Heavy Equipment								-
14034 Sale/Disposition Heavy Equipment								-
14036 Depre Exp Heavy Equipment								(7,043)
14037 Transfer/Reclass Heavy Equipment								-
14038 Sale/Disposition Heavy Equipment								-
14041 Cap Ex Trucks								-
14042 Acquisitions Trucks								-
14043 Transfer/Reclass Trucks								-
14044 Sale/Disposition Trucks								(140,072)
14046 Depre Exp Trucks								(3,210)
14047 Transfer/Reclass Trucks								-
14048 Sale/Disposition Trucks								140,072
14051 Cap Ex Container								-
14053 Transfer/Reclass Container								-
14054 Sale/Disposition Container								-
14056 Depre Exp Container								(2,368)
14057 Transfer/Reclass AD Container								-
14058 Sale/Disposition AD Container								-
14071 Cap Ex Shop Equipment								-
14072 Acquisition Shop Equipment								-
14073 Transfer/Reclass Shop Equipment								-
14076 Depre Exp Shop Equipment								-
14077 Transfer/Reclass AD Shop Equipment								-
14091 Cap Ex Leasehold Improvement								-
14096 Depre Exp Leasehold Improvement								(90)
14116 Depre Exp Computer Equipment								-
14117 Transfer/Reclass AD Computer Equipment								-
Fixed Assets								(12,712)
Notes Rec.								-
14301 Operating Lease ROU								-
14305 Operating Lease Depreciation								(2,255)
Lease Assets								(2,255)
15111 Acquisition Goodwill								-
15112 Transfer/Reclass Goodwill								-
Goodwill								-

Waste Connections, Inc.  
BS Close Report  
2019-05

Districts/Grouping: 2189  
Exclude IC:

System:  
SubSystem:

	From Epicor - Current Mth Actual BS				Three Month BS Trend (from Epicor)			Change from Prior Period
	(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	
	Posted	Current Mth		Total	Mar-19	Apr-19	Total May-19	
	Unposted	Staged						
15251 Acquisition Long Term Contracts								-
15252 Transfer/Reclass Long Term Contracts								-
15256 Amort Expense Long Term Contracts								-
15257 Transfer/Reclass Amort Long Term Contrac								-
Intangibles								-
Deposits								-
Restricted Cash								-
Restricted Investments								-
Other Assets								-
LOC Loan Fees								-
17100 Intercompany Corporate								184,759
18100 Investment Corporate								-
Intercompany								184,759
<b>Total Assets</b>								<b>(24,091)</b>
ST Contingent								-
Curr Portion LTD								-
20120 AP - Accrued								(29,963)
20123 AP - Accrued Procurement Card								(10,369)
20140 AP - Sales Tax								157
20170 AP - Other								1,545
20180 AP - Other Taxes								536
A/P								(38,093)
Unearned Rev								-
20320 Accrued Liabilities Wages Commissions								11,509
20321 Vacation Accrual								2,974
20340 Accrued Liabilities Safety Bonus								641
20351 Accrued Liabilities Ins. - Workers Comp								(732)
20360 Accrued Liabilities - Property Tax								-
20397 Accrued Liabilities - UP Tracker								-
20651 ST Operating Lease Liability								-
20652 ST Operating Lease Payment								(2,444)
20655 Accretion on ST Operating Lease								189
20658 Operating Lease ST LT Reclass								852
Accrued Liab								12,988
<b>Current Liab</b>								<b>(25,105)</b>
LTD								-
Overdraft								-
21651 LT Operating Lease Liability								-
21655 Accretion on LT Operating Lease								-
21658 LT Operating Lease ST LT Reclass								(852)
Other LTD								(852)
LT Contingent								-
Deferred Taxes								-
Minority Int								-
Loan Fees								-

Waste Connections, Inc.  
BS Close Report  
2019-05

Districts/Grouping: 2189  
Exclude IC:

System:  
SubSystem:

	From Epicor - Current Mth Actual BS				Three Month BS Trend (from Epicor)			Change from Prior Period						
	(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	(drill)							
	Posted	Current Mth		Total	Mar-19	Apr-19	Total May-19							
	Unposted	Staged												
<b>Total Liabilities</b>								(25,957)						
Common Stock														
Other Equity														
Deferred Comp														
Unrealized Swap Val														
APIC														
Treasury														
Cumulative translation adjustment														
29100 Retained Earnings														
Retained Earnings														
<b>Retained Earnings</b>														
<b>Total Liab &amp; Equity</b>														
BS Balance														
Data Not Included														

Waste Connections, Inc.  
BS Close Report  
2020-05

Districts/Grouping: 2188  
Exclude IC:

System:  
SubSystem:

	(drill)				(drill)			Change from Prior Period
	From Epicor - Current Mth Actual BS				Three Month BS Trend (from Epicor)			
	Posted	Current Mth		Total	Mar-20	Apr-20	May-20	
	Unposted	Staged						
10001 Payroll Cash Account							-	
10051 Local Petty Cash Account							-	
10063 Local Depository							2,174	
10070 Proceeds from Sale of Assets							-	
10071 Contra Proceeds from Sale of Assets							-	
10091 Pay Lockbox Clearing							-	
10092 Pay							-	
10093 Pay IC - KUBRA Payments							-	
10095 Pay ICT Inter District Receipts							-	
10097 EFT Pymt Clearing							(1,735)	
10098 Credit Card Pymt Clearing							-	
10099 Check & Cash Pymt Clearing							-	
Cash							439	
11501 Trade A/R Desert Micro							(105,548)	
11502 Trade A/R Desert Micro Receipts							(5,176)	
11510 Unbilled Trade A/R							(4,085)	
11599 A/R Refund Clearing Acct							(36,071)	
11701 Employee A/R							(260)	
11800 Other A/R							(6,584)	
11901 Provision for Bad Debts							(5,902)	
11902 Bad Debt Write Offs							8,017	
11903 Bad Debt Collected							(4,155)	
A/R							(159,764)	
12001 Inventory Parts							-	
12003 Inventory Oil and Lube							-	
12004 Inventory Container							-	
12005 Inventory Tires							-	
Inventory							-	
13001 Prepaid Licenses and Permits							(5,304)	
13003 Prepaid Vehicle Use Tax							(321)	
13004 Prepaid Property Tax							(1,245)	
13008 Prepaid Other							(295)	
Prepays							(7,165)	
Curr Deferred							-	
<b>Current Assets</b>							<b>(166,490)</b>	
14002 Acquisition Land							-	
14011 Cap Ex Land Improvement							-	
14012 Acquisition Land Improvement							-	
14016 Depre Expense Land Improv							(375)	
14031 Cap Ex Heavy Equipment							-	
14032 Acquisition Heavy Equipment							-	
14033 Transfer/Reclass Heavy Equipment							-	
14036 Depre Exp Heavy Equipment							(109)	
14037 Transfer/Reclass Heavy Equipment							-	
14041 Cap Ex Trucks							312,121	
14042 Acquisitions Trucks							-	
14043 Transfer/Reclass Trucks							-	
14044 Sale/Disposition Trucks							-	
14046 Depre Exp Trucks							(51,978)	
14047 Transfer/Reclass Trucks							-	
14048 Sale/Disposition Trucks							-	
14051 Cap Ex Container							-	
14052 Acquisition Container							-	
14053 Transfer/Reclass Container							-	
14054 Sale/Disposition Container							-	
14056 Depre Exp Container							(16,888)	
14057 Transfer/Reclass AD Container							-	
14058 Sale/Disposition AD Container							-	
14061 Cap Ex Compactor							-	
14064 Sale/Disposition Compactor							-	
14066 Depre Exp Compactor							-	
14068 Sale/Disposition AD Compactor							-	
14071 Cap Ex Shop Equipment							-	
14072 Acquisition Shop Equipment							-	
14073 Transfer/Reclass Shop Equipment							-	

Waste Connections, Inc.  
BS Close Report  
2020-05

Districts/Grouping: 2188  
Exclude IC:

System:  
SubSystem:

	(drill)				(drill)			Change from Prior Period
	From Epicor - Current Mth Actual BS				Three Month BS Trend (from Epicor)			
	Posted	Current Mth		Total	Mar-20	Apr-20	May-20	
	Unposted	Staged						
14074	Sale/Disposition Shop Equipment							-
14076	Depre Exp Shop Equipment							(188)
14077	Transfer/Reclass AD Shop Equipment							-
14078	Sale/Disposition AD Shop Equipment							-
14081	Cap Ex Building							-
14082	Acquisition Building							-
14086	Depre Exp Building							(3,144)
14101	Cap Ex Office Equipment							-
14106	Depre Exp Office Equipment							(296)
14111	Cap Ex Computer Equipment							-
14113	Transfer/Reclass Computer Equipment							-
14116	Depre Exp Computer Equipment							(170)
14117	Transfer/Reclass AD Computer Equipment							-
14201	Cap Ex Construction in Process							-
	Fixed Assets							238,974
	Notes Rec.							-
14301	Operating Lease ROU							-
14305	Operating Lease Depreciation							(3,262)
	Lease Assets							(3,262)
15111	Acquisition Goodwill							-
15112	Transfer/Reclass Goodwill							-
	Goodwill							-
15252	Transfer/Reclass Long Term Contracts							-
15256	Amort Expense Long Term Contracts							(6,137)
15257	Transfer/Reclass Amort Long Term Contrac							-
15261	Acquisition Indefinite Lived Intangibles							-
	Intangibles							(6,137)
16100	Deposits							-
	Deposits							-
	Restricted Cash							-
	Restricted Investments							-
	Other Assets							-
	LOC Loan Fees							-
17100	Intercompany Corporate							(15,392)
18100	Investment Corporate							-
	Intercompany							(15,392)
	<b>Total Assets</b>							<b>47,694</b>
	ST Contingent							-
	Curr Portion LTD							-
20120	AP - Accrued							30,862
20123	AP - Accrued Procurement Card							26,881
20140	AP - Sales Tax							444
20170	AP - Other							793
20175	Pass Thru Taxes							1,124
20177	AP - Franchise Tax Payable							6,967
20178	WUTC Tax Payable							3,908
20180	AP - Other Taxes							(1,426)
	A/P							69,552
20300	Unearned Revenue							(86,048)
	Unearned Rev							(86,048)
20320	Accrued Liabilities Wages Commissions							23,103
20321	Vacation Accrual							2,867
20340	Accrued Liabilities Safety Bonus							1,825
20351	Accrued Liabilities Ins. - Workers Comp							(2,770)
20360	Accrued Liabilities - Property Tax							-
20651	ST Operating Lease Liability							-

Waste Connections, Inc.  
BS Close Report  
2020-05

Districts/Grouping: 2188  
Exclude IC:

System:  
SubSystem:

	From Epicor - Current Mth Actual BS				Three Month BS Trend (from Epicor)			Change from Prior Period
	(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	
	Posted	Current Mth		Total	Mar-20	Apr-20	Total May-20	
	Unposted	Staged						
20652 ST Operating Lease Payment								(3,750)
20655 Accretion on ST Operating Lease								488
20658 Operating Lease ST LT Reclass								3,391
Accrued Liab								25,155
<b>Current Liab</b>								<b>8,659</b>
								-
LTD								-
Overdraft								-
21651 LT Operating Lease Liability								-
21658 LT Operating Lease ST LT Reclass								(3,391)
Other LTD								(3,391)
								-
LT Contingent								-
								-
Deferred Taxes								-
								-
Minority Int								-
								-
Loan Fees								-
<b>Total Liabilities</b>								<b>5,268</b>
								-
Common Stock								-
								-
Other Equity								-
								-
Deferred Comp								-
								-
Unrealized Swap Val								-
								-
APIC								-
								-
Treasury								-
								-
Cumulative translation adjustment								-
29100 Retained Earnings								42,426
Retained Earnings								42,426
<b>Retained Earnings</b>								<b>42,426</b>
<b>Total Liab &amp; Equity</b>								<b>47,694</b>
BS Balance	-	-	-	-	-	-	-	0
Data Not Included	-	-	-	-	-	-	-	-



Waste Connections, Inc.  
BS Close Report  
2020-05

Districts/Grouping: 2189  
Exclude IC:

System:  
SubSystem:

	(drill)				(drill)			Change from Prior Period
	From Epicor - Current Mth Actual BS				Three Month BS Trend (from Epicor)			
	Posted	Current Mth		Total	Mar-20	Apr-20	Total May-20	
	Unposted	Staged						
10063 Local Depository								-
10070 Proceeds from Sale of Assets								-
10071 Contra Proceeds from Sale of Assets								-
10092 Pay								-
10093 Pay IC - KUBRA Payments								-
10095 Pay ICT Inter District Receipts								-
10098 Credit Card Pymt Clearing								-
10099 Check & Cash Pymt Clearing								-
Cash								-
11500 Trade A/R								-
11501 Trade A/R Desert Micro								(162,520)
11502 Trade A/R Desert Micro Receipts								163,580
11510 Unbilled Trade A/R								44,599
11599 A/R Refund Clearing Acct								-
11800 Other A/R								31,919
11900 Allow For Doubtful Accounts								-
11901 Provision for Bad Debts								-
11902 Bad Debt Write Offs								-
11903 Bad Debt Collected								-
A/R								77,578
Inventory								-
13001 Prepaid Licenses and Permits								(4,800)
13003 Prepaid Vehicle Use Tax								(561)
13004 Prepaid Property Tax								(600)
Prepays								(5,962)
Curr Deferred								-
<b>Current Assets</b>								<b>71,616</b>
14031 Cap Ex Heavy Equipment								-
14032 Acquisition Heavy Equipment								-
14033 Transfer/Reclass Heavy Equipment								-
14034 Sale/Disposition Heavy Equipment								-
14036 Depre Exp Heavy Equipment								(5,624)
14037 Transfer/Reclass Heavy Equipment								-
14038 Sale/Disposition Heavy Equipment								-
14041 Cap Ex Trucks								-
14042 Acquisitions Trucks								-
14043 Transfer/Reclass Trucks								-
14044 Sale/Disposition Trucks								-
14046 Depre Exp Trucks								(3,210)
14047 Transfer/Reclass Trucks								-
14048 Sale/Disposition Trucks								-
14051 Cap Ex Container								-
14053 Transfer/Reclass Container								-
14054 Sale/Disposition Container								-
14056 Depre Exp Container								(2,368)
14057 Transfer/Reclass AD Container								-
14058 Sale/Disposition AD Container								-
14071 Cap Ex Shop Equipment								-
14072 Acquisition Shop Equipment								-
14073 Transfer/Reclass Shop Equipment								-
14076 Depre Exp Shop Equipment								-
14077 Transfer/Reclass AD Shop Equipment								-
14091 Cap Ex Leasehold Improvement								-
14096 Depre Exp Leasehold Improvement								(90)
14116 Depre Exp Computer Equipment								-
14117 Transfer/Reclass AD Computer Equipment								-
Fixed Assets								(11,292)
Notes Rec.								-
14301 Operating Lease ROU								-
14305 Operating Lease Depreciation								(852)
Lease Assets								(852)
15111 Acquisition Goodwill								-

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System:  
SubSystem:

	From Epicor - Current Mth Actual BS				Three Month BS Trend (from Epicor)			Change from Prior Period
	(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	
	Current Mth			Total	Mar-20	Apr-20	Total May-20	
	Posted	Unposted	Staged					
15112 Transfer/Reclass Goodwill								-
Goodwill								-
15251 Acquisition Long Term Contracts								-
15252 Transfer/Reclass Long Term Contracts								-
15256 Amort Expense Long Term Contracts								-
15257 Transfer/Reclass Amort Long Term Contrac								-
Intangibles								-
Deposits								-
Restricted Cash								-
Restricted Investments								-
Other Assets								-
LOC Loan Fees								-
17100 Intercompany Corporate								(54,505)
18100 Investment Corporate								-
Intercompany								(54,505)
<b>Total Assets</b>								<b>4,966</b>
ST Contingent								-
Curr Portion LTD								-
20120 AP - Accrued								23,067
20123 AP - Accrued Procurement Card								(10,158)
20140 AP - Sales Tax								(0)
20170 AP - Other								792
20180 AP - Other Taxes								324
A/P								14,024
Unearned Rev								-
20320 Accrued Liabilities Wages Commissions								6,424
20321 Vacation Accrual								3,212
20340 Accrued Liabilities Safety Bonus								475
20351 Accrued Liabilities Ins. - Workers Comp								(1,058)
20360 Accrued Liabilities - Property Tax								-
20651 ST Operating Lease Liability								-
20652 ST Operating Lease Payment								(980)
20655 Accretion on ST Operating Lease								128
20658 Operating Lease ST LT Reclass								886
Accrued Liab								9,086
<b>Current Liab</b>								<b>23,110</b>
LTD								-
Overdraft								-
21651 LT Operating Lease Liability								-
21658 LT Operating Lease ST LT Reclass								(886)
Other LTD								(886)
LT Contingent								-
Deferred Taxes								-
Minority Int								-
Loan Fees								-

Waste Connections, Inc.  
 BS Close Report  
 2020-05

Districts/Grouping: 2189  
 Exclude IC:

System:  
 SubSystem:

	From Epicor - Current Mth Actual BS				Three Month BS Trend (from Epicor)			Change from Prior Period
	(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	(drill)	
	Posted	Current Mth		Total	Mar-20	Apr-20	Total May-20	
	Unposted	Staged						
<b>Total Liabilities</b>								22,224
Common Stock								-
Other Equity								-
Deferred Comp								-
Unrealized Swap Val								-
APIC								-
Treasury								-
Cumulative translation adjustment								-
29100 Retained Earnings								(17,258)
Retained Earnings								(17,258)
<b>Retained Earnings</b>								(17,258)
<b>Total Liab &amp; Equity</b>								4,966
BS Balance	-	-	-	-	-	-	-	0
Data Not Included	-	-	-	-	-	-	-	-

**Public Companies**

INPUTS - Test Year	
Operating Revenue	9,123,218
Operating Expenses	8,982,845
Investment	4,226,211
Capital Structure-Debt %	41.02%
Capital Structure-Debt Rate	3.38%
<b>Federal Income Tax Rate</b>	21.00%
B&O Tax Rate	1.750%
WUTC Fee	0.510%
City Tax	0.000%
Bad Debts	0.174%
Basis Points - Flotation	0.25%

Check when input is complete

For Initial input: Uncheck Checkbox Until Completed

**2018 Version Update Changes**

- Allows Income Tax Rate Changes,
- Minimizes impact of changes in test-year revenue from resulting revenue requirement,
- Corrects interest rate transposition in LG.

Public Co LURITO - GALLAGHER FORMULA MODEL 2018 v5.2c Public Co

Line No.	(a)	(b) Historical	(c) Revenue Change	(b) + (c) (d) Proforma	(e) Add: Revenue Sensitive Taxes	(d) + (e) (f) Revenue Requirement
1	Operating Revenue	9,123,218	662,698	9,785,916	18,045	9,803,961
2	Operating Expenses	8,982,845		8,982,845	18,045	9,000,890
3	Operating Income	140,373		803,071		803,071
5	Interest Expense	58,670		58,670		58,670
6	Income Tax Expense	14,180	142,144	156,324		156,324
8	Net Income	67,523		588,077		588,077
10	Operating Ratio	98.46%		91.79%		91.81%

Revenue Requirement			
Historical Revenue	9,123,218	Revenue Increase before taxes	662,698
Rate Increase	680,743	Rev Sensitive Taxes	18,045
<b>Revenue Requirement</b>	<b>9,803,961</b>	<b>Rate Increase</b>	<b>680,743</b>
	Percent Increase	<b>7.46%</b>	

Capitl Structure Financing Investment			Financing Cost		
Type	Percent	Amount	Cost of Capital	Weighted	Amount
Equity	58.98%	2,492,701	23.59%	13.91%	588,077
Debt	41.02%	1,733,510	3.38%	1.39%	58,670
<b>Total</b>	<b>100.00%</b>	<b>4,226,211</b>		<b>15.30%</b>	<b>646,747</b>

Operating Statistics	Before	After
	Income Tax	Income Tax
Return on Investment	19.00%	15.30%
Return on Equity	29.86%	23.59%
Operating Ratio	91.79%	91.81%
Profit Margin	8.21%	8.21%
Final turnover	2.32	2.32
Tax Rate	21.00%	21.00%

Revenue Sensitive Taxes Charges		
	Rate	Taxes
B & O Tax	1.750%	12,976
WUTC Fee	0.510%	3,782
City Tax	0.000%	-
Bad Debts	0.174%	1,288
Revenue Sensitive	2.434%	18,045

Conversion Factor 89.38%

**Public Companies**

INPUTS - Test Year	
Operating Revenue	6,590,147
Operating Expenses	6,738,281
Investment	3,238,645
Capital Structure-Debt %	41.02%
Capital Structure-Debt Rate	3.38%
<b>Federal Income Tax Rate</b>	21.00%
B&O Tax Rate	1.750%
WUTC Fee	0.510%
City Tax	0.000%
Bad Debts	0.174%
Basis Points - Flotation	0.25%

Check when input is complete

For Initial input: Uncheck Checkbox Until Completed

**2018 Version Update Changes**

- Allows Income Tax Rate Changes,
- Minimizes impact of changes in test-year revenue from resulting revenue requirement,
- Corrects interest rate transposition in LG.

Public Co

**LURITO - GALLAGHER FORMULA MODEL 2018 v5.2c**

Public Co

(a)	(b)	(c)	(b) + (c)		(e)	(d) + (e)	
			(d)	(f)			
	Historical	Revenue Change	Proforma	Add: Revenue Sensitive Taxes	Revenue Requirement		
0 Line							
(0) No.							
(0)	1	Operating Revenue	6,590,147	758,233	7,348,380	20,667	7,369,047
	2	Operating Expenses	6,738,281		6,738,281	20,667	6,758,948
	3	Operating Income	(148,134)		610,099		\$610,099
	4						
	5	Interest Expense	44,960		44,960		44,960
	6	Income Tax Expense	-	118,679	118,679		118,679
	7						
	8	Net Income	(193,094)		446,460		446,460
	9						
	10	Operating Ratio	102.25%		91.70%		91.72%
	11						
	12						
	13	<b>Revenue Requirement</b>					
	14	Historical Revenue	6,590,147		Revenue Increase before taxes		758,233
	14	Rate Increase	778,900		Rev Sensitive Taxes		20,667
	15	<b>Revenue Requirement</b>	<b>7,369,047</b>		<b>Rate Increase</b>		<b>778,900</b>
	16		Percent Increase		<b>11.82%</b>		
	17						
	18	<b>Capital Structure Financing Investment</b>		<b>Financing Cost</b>			
	19	Type	Percent	Amount	Cost of Capital	Weighted	Amount
	20	Equity	58.98%	1,910,216	23.37%	13.79%	446,460
	21	Debt	41.02%	1,328,429	3.38%	1.39%	44,960
	22	Total	100.00%	3,238,645		15.17%	491,420
	23						
	24						
	25	<b>Operating Statistics</b>		<b>Before</b>	<b>After</b>		
	26			<b>Income Tax</b>	<b>Income Tax</b>		
	27	Return on Investment		18.84%	15.17%		
	28	Return on Equity		29.59%	23.37%		
	29	Operating Ratio		91.70%	91.72%		
	30	Profit Margin		8.30%	8.30%		
	31	Final turnover		2.27	2.27		
	32	Tax Rate		21.00%	21.00%		
	33						
	34						
	35						
	36	<b>Revenue Sensitive Taxes Charges</b>		<b>Rate</b>	<b>Taxes</b>		
	37	B & O Tax		1.750%	14,861		
	38	WUTC Fee		0.510%	4,331		
	39	City Tax		0.000%	-		
	40	Bad Debts		0.174%	1,475		
	41	Revenue Sensitive		2.434%	20,667		
	42						
	43	Conversion Factor		89.29%			

**Public Companies**

INPUTS - Test Year	
Operating Revenue	5,839,258
Operating Expenses	5,716,786
Investment	2,712,721
Capital Structure-Debt %	41.02%
Capital Structure-Debt Rate	3.38%
<b>Federal Income Tax Rate</b>	21.00%
B&O Tax Rate	1.750%
WUTC Fee	0.510%
City Tax	0.000%
Bad Debts	0.174%
Basis Points - Flotation	0.25%

Check when input is complete

For Initial input: Uncheck Checkbox Until Completed

**2018 Version Update Changes**

- Allows Income Tax Rate Changes,
- Minimizes impact of changes in test-year revenue from resulting revenue requirement,
- Corrects interest rate transposition in LG.

Public Co LURITO - GALLAGHER FORMULA MODEL 2018 v5.2c Public Co

Line No.	(a)	(b) + (c)		(e)	(d) + (e)	
		(b) Historical	(c) Revenue Change			(d) Proforma
1	Operating Revenue	5,839,258	391,381	6,230,639	10,662	6,241,301
2	Operating Expenses	5,716,786		5,716,786	10,662	5,727,448
3	Operating Income	122,472		513,853		\$513,853
4						
5	Interest Expense	37,659		37,659		37,659
6	Income Tax Expense	14,720	85,281	100,001		100,001
7						
8	Net Income	70,093		376,193		376,193
9						
10	Operating Ratio	97.90%		91.75%		91.77%
11						
12						

Revenue Requirement			
Historical Revenue	5,839,258	Revenue Increase before taxes	391,381
Rate Increase	402,043	Rev Sensitive Taxes	10,662
<b>Revenue Requirement</b>	<b>6,241,301</b>	<b>Rate Increase</b>	<b>402,043</b>
	Percent Increase	<b>6.89%</b>	

Capital Structure Financing Investment			Financing Cost		
Type	Percent	Amount	Cost of Capital	Weighted	Amount
Equity	58.98%	1,600,016	23.51%	13.87%	376,193
Debt	41.02%	1,112,705	3.38%	1.39%	37,659
Total	100.00%	2,712,721		15.26%	413,852

	Before	After
	Income Tax	Income Tax
Return on Investment	18.94%	15.26%
Return on Equity	29.76%	23.51%
Operating Ratio	91.75%	91.77%
Profit Margin	8.25%	8.25%
Final turnover	2.30	2.30
Tax Rate	21.00%	21.00%

Revenue Sensitive Taxes Charges		
	Rate	Taxes
B & O Tax	1.750%	7,667
WUTC Fee	0.510%	2,234
City Tax	0.000%	-
Bad Debts	0.174%	761
Revenue Sensitive	2.434%	10,662

43 Conversion Factor 89.33%

**Public Companies**

INPUTS - Test Year	
Operating Revenue	715,651
Operating Expenses	956,023
Investment	513,035
Capital Structure-Debt %	41.02%
Capital Structure-Debt Rate	3.38%
<b>Federal Income Tax Rate</b>	21.00%
B&O Tax Rate	1.750%
WUTC Fee	0.510%
City Tax	0.000%
Bad Debts	0.174%
Basis Points - Flotation	0.25%

Check when input is complete

For Initial input: Uncheck Checkbox Until Completed

**2018 Version Update Changes**

- Allows Income Tax Rate Changes,
- Minimizes impact of changes in test-year revenue from resulting revenue requirement,
- Corrects interest rate transposition in LG.

8.56

Public Co		LURITO - GALLAGHER FORMULA MODEL 2018 v5.2c				Public Co		
Line No.	(a)	(b)	(c)	(b) + (c)	(d)	(e)	(d) + (e)	(f)
		Historical	Revenue Change	Proforma	Add: Revenue Sensitive Taxes	Revenue Requirement		
1	Operating Revenue	715,651	332,729	1,048,380	9,115	1,057,495		
2	Operating Expenses	956,023		956,023	9,115	965,138		
3	Operating Income	(240,372)		92,357		\$92,357		
4								
5	Interest Expense	7,122		7,122		7,122		
6	Income Tax Expense	-	17,899	17,899		17,899		
7								
8	Net Income	(247,494)		67,336		67,336		
9								
10	Operating Ratio	133.59%		91.19%		91.27%		
11								
12								
13	<b>Revenue Requirement</b>							
14	Historical Revenue	715,651		Revenue Increase before taxes		332,729		
15	Rate Increase	341,844		Rev Sensitive Taxes		9,115		
16	<b>Revenue Requirement</b>	<b>1,057,495</b>		<b>Rate Increase</b>		<b>341,844</b>		
17		Percent Increase		<b>47.77%</b>				
18	<b>Capital Structure Financing Investment</b>							
19	Type	Percent	Amount	Cost of Capital	Weighted	Amount		
20	Equity	58.98%	302,598	22.25%	13.12%	67,336		
21	Debt	41.02%	210,437	3.38%	1.39%	7,122		
22	Total	100.00%	513,035		14.51%	74,458		
23								
24								
25	<b>Operating Statistics</b>							
26				<b>Before</b>		<b>After</b>		
27				<b>Income Tax</b>		<b>Income Tax</b>		
28	Return on Investment			18.00%		14.51%		
29	Return on Equity			28.17%		22.25%		
30	Operating Ratio			91.19%		91.27%		
31	Profit Margin			8.81%		8.81%		
32	Final turnover			2.06		2.06		
33	Tax Rate			21.00%		21.00%		
34								
35	<b>Revenue Sensitive Taxes Charges</b>							
36				<b>Rate</b>		<b>Taxes</b>		
37	B & O Tax			1.750%		6,555		
38	WUTC Fee			0.510%		1,910		
39	City Tax			0.000%		-		
40	Bad Debts			0.174%		650		
41	Revenue Sensitive			2.434%		9,115		
42								
43	Conversion Factor			88.83%				

**Public Companies**

INPUTS - Test Year	
Operating Revenue	35,238
Operating Expenses	65,472
Investment	12,889
Capital Structure-Debt %	41.02%
Capital Structure-Debt Rate	3.38%
<b>Federal Income Tax Rate</b>	21.00%
B&O Tax Rate	1.750%
WUTC Fee	0.510%
City Tax	0.000%
Bad Debts	0.174%
Basis Points - Flotation	0.25%

Check when input is complete

For Initial input: Uncheck Checkbox Until Completed

\$ 14.83

**2018 Version Update Changes**

- Allows Income Tax Rate Changes,
- Minimizes impact of changes in test-year revenue from resulting revenue requirement,
- Corrects interest rate transposition in LG.

Public Co LURITO - GALLAGHER FORMULA MODEL 2018 v5.2c Public Co

Line No.	(a)	(b) Historical	(c) Revenue Change	(b) + (c)	(e) Add: Revenue Sensitive Taxes	(d) + (e)
				(d) Proforma		(f) Revenue Requirement
1	Operating Revenue	35,238	33,567	68,805	880	69,686
2	Operating Expenses	65,472		65,472	880	66,353
3	Operating Income	(30,234)		3,333		\$3,333
4						
5	Interest Expense	179		179		179
6	Income Tax Expense	-	662	662		662
7						
8	Net Income	(30,413)		2,492		2,492
9						
10	Operating Ratio	185.80%		95.16%		95.22%

Revenue Requirement			
Historical Revenue	35,238	Revenue Increase before taxes	33,567
Rate Increase	34,447	Rev Sensitive Taxes	880
<b>Revenue Requirement</b>	<b>69,686</b>	<b>Rate Increase</b>	<b>34,447</b>
Percent Increase	97.75%		

Capital Structure Financing Investment			Financing Cost		
Type	Percent	Amount	Cost of Capital	Weighted	Amount
Equity	58.98%	7,602	32.77%	19.33%	2,492
Debt	41.02%	5,287	3.38%	1.39%	179
Total	100.00%	12,889		20.72%	2,670

Operating Statistics	Before	After
	Income Tax	Income Tax
Return on Investment	25.86%	20.72%
Return on Equity	41.49%	32.77%
Operating Ratio	95.16%	95.22%
Profit Margin	4.84%	4.84%
Final turnover	5.41	5.41
Tax Rate	21.00%	21.00%

Revenue Sensitive Taxes Charges		
	Rate	Taxes
B & O Tax	1.750%	633
WUTC Fee	0.510%	185
City Tax	0.000%	-
Bad Debts	0.174%	63
Revenue Sensitive	2.434%	880

Conversion Factor 92.78%



**Public Companies**

INPUTS - Test Year	
Operating Revenue	2,533,071
Operating Expenses	2,244,564
Investment	987,566
Capital Structure-Debt %	41.02%
Capital Structure-Debt Rate	3.38%
<b>Federal Income Tax Rate</b>	21.00%
B&O Tax Rate	1.750%
WUTC Fee	0.510%
City Tax	0.000%
Bad Debts	0.174%
Basis Points - Flotation	0.25%

Check when input is complete

For Initial input: Uncheck Checkbox Until Completed

**2018 Version Update Changes**

- Allows Income Tax Rate Changes,
- Minimizes impact of changes in test-year revenue from resulting revenue requirement,
- Corrects interest rate transposition in LG.

(a)	(b)	(c)	(d)	(e)	(f)
	Historical	Revenue Change	Proforma	Add: Revenue Sensitive Taxes	Revenue Requirement
Operating Revenue	2,533,071	(95,699)	2,437,372	(2,598)	2,434,774
Operating Expenses	2,244,564		2,244,564	(2,598)	2,241,966
Operating Income	288,507		192,808		\$192,808
Interest Expense	13,710		13,710		13,710
Income Tax Expense	47,692	(10,081)	37,611		37,611
Net Income	227,105		141,488		141,488
Operating Ratio	88.61%		92.09%		92.08%

Revenue Requirement			
Historical Revenue	2,533,071	Revenue Increase before taxes	(95,699)
Rate Increase	(98,297)	Rev Sensitive Taxes	(2,598)
<b>Revenue Requirement</b>	<b>2,434,774</b>	<b>Rate Increase</b>	<b>(98,297)</b>
Percent Increase			-3.88%

Capital Structure Financing Investment			Financing Cost		
Type	Percent	Amount	Cost of Capital	Weighted	Amount
Equity	58.98%	582,485	24.29%	14.33%	141,488
Debt	41.02%	405,080	3.38%	1.39%	13,710
Total	100.00%	987,566		15.72%	155,198

Operating Statistics	Before	After
	Income Tax	Income Tax
Return on Investment	19.52%	15.72%
Return on Equity	30.75%	24.29%
Operating Ratio	92.09%	92.08%
Profit Margin	7.91%	7.91%
Final turnover	2.46	2.46
Tax Rate	21.00%	21.00%

Revenue Sensitive Taxes Charges		
	Rate	Taxes
B & O Tax	1.750%	(1,868)
WUTC Fee	0.510%	(544)
City Tax	0.000%	-
Bad Debts	0.174%	(185)
Revenue Sensitive	2.434%	(2,598)

Conversion Factor 89.65%

**Public Companies**

INPUTS - Test Year	
Operating Revenue	2,133,369
Operating Expenses	1,896,475
Investment	799,931
Capital Structure-Debt %	41.02%
Capital Structure-Debt Rate	3.38%
<b>Federal Income Tax Rate</b>	21.00%
B&O Tax Rate	1.750%
WUTC Fee	0.510%
City Tax	0.000%
Bad Debts	0.174%
Basis Points - Flotation	0.25%

Check when input is complete



For Initial input: Uncheck Checkbox Until Completed

**2018 Version Update Changes**

- Allows Income Tax Rate Changes,
- Minimizes impact of changes in test-year revenue from resulting revenue requirement,
- Corrects interest rate transposition in LG.

Public Co		LURITO - GALLAGHER FORMULA MODEL 2018 v5.2c				Public Co
Line No.	(a)	(b) + (c)		(d)	(e)	(d) + (e)
		Historical	Revenue Change			
1	Operating Revenue	2,133,369	(78,225)	2,055,144	(2,119)	2,053,025
2	Operating Expenses	1,896,475		1,896,475	(2,119)	1,894,356
3	Operating Income	236,894		158,669		\$158,669
4						
5	Interest Expense	11,105		11,105		11,105
6	Income Tax Expense	39,187	(8,198)	30,989		30,989
7						
8	Net Income	186,602		116,576		116,576
9						
10	Operating Ratio	88.90%		92.28%		92.27%
11						
12						
13	<b>Revenue Requirement</b>					
14	Historical Revenue	2,133,369		Revenue Increase before taxes		(78,225)
15	Rate Increase	(80,344)		Rev Sensitive Taxes		(2,119)
16	<b>Revenue Requirement</b>	<b>2,053,025</b>		<b>Rate Increase</b>		<b>(80,344)</b>
17		Percent Increase		-3.77%		
18	<b>Capital Structure Financing Investment</b>					
19	Type	Percent	Amount	Cost of Capital	Weighted	Amount
20	Equity	58.98%	471,815	24.71%	14.57%	116,576
21	Debt	41.02%	328,116	3.38%	1.39%	11,105
22	Total	100.00%	799,931		15.96%	127,681
23						
24						
25	<b>Operating Statistics</b>					
26						
27	Return on Investment		19.84%	15.96%		
28	Return on Equity		31.28%	24.71%		
29	Operating Ratio		92.28%	92.27%		
30	Profit Margin		7.72%	7.72%		
31	Final turnover		2.56	2.56		
32	Tax Rate		21.00%	21.00%		
33						
34						
35	<b>Revenue Sensitive Taxes Charges</b>					
36			Rate	Taxes		
37	B & O Tax		1.750%	(1,524)		
38	WUTC Fee		0.510%	(444)		
39	City Tax		0.000%	-		
40	Bad Debts		0.174%	(151)		
41	Revenue Sensitive		2.434%	(2,119)		
42						
43	Conversion Factor		89.84%			

**Public Companies**

INPUTS - Test Year	
Operating Revenue	386,284
Operating Expenses	333,384
Investment	184,152
Capital Structure-Debt %	41.02%
Capital Structure-Debt Rate	3.38%
<b>Federal Income Tax Rate</b>	21.00%
B&O Tax Rate	1.750%
WUTC Fee	0.510%
City Tax	0.000%
Bad Debts	0.174%
Basis Points - Flotation	0.25%

Check when input is complete

For Initial input: Uncheck Checkbox Until Completed

\$ 6.95

**2018 Version Update Changes**

- Allows Income Tax Rate Changes,
- Minimizes impact of changes in test-year revenue from resulting revenue requirement,
- Corrects interest rate transposition in LG.

Public Co		LURITO - GALLAGHER FORMULA MODEL 2018 v5.2c				Public Co
Line No.	(a)	(b)	(c)	(d)	(e)	(f)
		Historical	Revenue Change	Proforma	Add: Revenue Sensitive Taxes	Revenue Requirement
1	Operating Revenue	386,284	(19,905)	366,379	(547)	365,832
2	Operating Expenses	333,384		333,384	(547)	332,837
3	Operating Income	52,900		32,996		\$32,996
4						
5	Interest Expense	2,556		2,556		2,556
6	Income Tax Expense	8,737	(2,345)	6,392		6,392
7						
8	Net Income	41,606		24,047		24,047
9						
10	Operating Ratio	86.31%		90.99%		90.98%
11						
12						
13	<b>Revenue Requirement</b>					
14	Historical Revenue	386,284		Revenue Increase before taxes		(19,905)
15	Rate Increase	(20,452)		Rev Sensitive Taxes		(547)
16	<b>Revenue Requirement</b>	<b>365,832</b>		<b>Rate Increase</b>		<b>(20,452)</b>
17		Percent Increase		<b>-5.29%</b>		
18	<b>Capital Structure Financing Investment</b>					
19	Type	Percent	Amount	Cost of Capital	Weighted	Amount
20	Equity	58.98%	108,616	22.14%	13.06%	24,047
21	Debt	41.02%	75,535	3.38%	1.39%	2,556
22	Total	100.00%	184,152		14.45%	26,604
23						
24						
25	<b>Operating Statistics</b>					
26						
27	Return on Investment		17.92%	14.45%		
28	Return on Equity		28.02%	22.14%		
29	Operating Ratio		90.99%	90.98%		
30	Profit Margin		9.01%	9.01%		
31	Final turnover		1.99	1.99		
32	Tax Rate		21.00%	21.00%		
33						
34						
35	<b>Revenue Sensitive Taxes Charges</b>					
36						
37	B & O Tax		1.750%	(393)		
38	WUTC Fee		0.510%	(115)		
39	City Tax		0.000%	-		
40	Bad Debts		0.174%	(39)		
41	Revenue Sensitive		2.434%	(547)		
42						
43	Conversion Factor		88.55%			

**Public Companies**

INPUTS - Test Year	
Operating Revenue	13,419
Operating Expenses	14,706
Investment	3,483
Capital Structure-Debt %	41.02%
Capital Structure-Debt Rate	3.38%
<b>Federal Income Tax Rate</b>	21.00%
B&O Tax Rate	1.750%
WUTC Fee	0.510%
City Tax	0.000%
Bad Debts	0.174%
Basis Points - Flotation	0.25%

Check when input is complete

For Initial input: Uncheck Checkbox Until Completed

\$ 11.22

**2018 Version Update Changes**

- Allows Income Tax Rate Changes,
- Minimizes impact of changes in test-year revenue from resulting revenue requirement,
- Corrects interest rate transposition in LG.

Public Co LURITO - GALLAGHER FORMULA MODEL 2018 v5.2c Public Co

Line No.	(a)	(b) + (c)		(d)	(e)	(f)
		Historical	Revenue Change			
1	Operating Revenue	13,419	2,134	15,552	56	15,609
2	Operating Expenses	14,706		14,706	56	14,762
3	Operating Income	(1,287)		847		\$847
4						
5	Interest Expense	48		48		48
6	Income Tax Expense	-	168	168		168
7						
8	Net Income	(1,335)		631		631
9						
10	Operating Ratio	109.59%		94.56%		94.58%
11						
12						

Revenue Requirement			
Historical Revenue	13,419	Revenue Increase before taxes	2,134
Rate Increase	2,190	Rev Sensitive Taxes	56
<b>Revenue Requirement</b>	<b>15,609</b>	<b>Rate Increase</b>	<b>2,190</b>
	Percent Increase	<b>16.32%</b>	

Capital Structure Financing Investment				Financing Cost	
Type	Percent	Amount	Cost of Capital	Weighted	Amount
Equity	58.98%	2,054	30.70%	18.11%	631
Debt	41.02%	1,429	3.38%	1.39%	48
Total	100.00%	3,483		19.50%	679

	Before	After
	Income Tax	Income Tax
Return on Investment	24.31%	19.50%
Return on Equity	38.86%	30.70%
Operating Ratio	94.56%	94.58%
Profit Margin	5.44%	5.44%
Final turnover	4.48	4.48
Tax Rate	21.00%	21.00%

Revenue Sensitive Taxes Charges		
	Rate	Taxes
B & O Tax	1.750%	41
WUTC Fee	0.510%	12
City Tax	0.000%	-
Bad Debts	0.174%	4
Revenue Sensitive	2.434%	56

Conversion Factor 92.14%

Journal Entry Query Tool

v.4.6

NOTE: Ctrl+Shift+J to pull data

Date Range:  
From: 2019-06  
To: 2020-05

Other Criteria  
Districts: 2188  
Accts: 40861  
System:  
Subsystem:  
Vendor Code:  
Amount From:  
Amount To:  
Posting: All

Total of Entries: 229,796.14 0.00  
Num of Entries Shown: 43 43

\*pstid: P = Posted, U = Unposted, S = Staged, C:0 = I/C Unposted, -1 = Hanging out there.  
\*records limit: 10000

Full Account	Date	Amount USD	Amount CAD	Nat Currency	Journal Contr	Pstid*	Journal Descr User	R/Type	Month	One Time Ver	Further Descr	Date Doc	Doc Desc	Doc Ctrl Num
40861-2188-000-00	6/30/2019	(12,785.36)	0.00	USD	JRNLWA003:	P	PO Log Acctr. HelenaK	0/JE IC	6		PCARD: PO 00673: SUTTER METALS : PCard:			
40861-2188-000-00	6/30/2019	12,785.36	0.00	USD	JRNLWA003:	P	Western Pcar HeatherWe	0/JE IC	6		IN SUTTER METALS-TOM RUPERT			
40861-2188-000-00	6/30/2019	11,957.46	0.00	USD	JRNLWA003:	P	PO Log Acctr. HelenaK	0/JE IC	6		PCARD: PO 00673: SUTTER METALS : PCard:			
40861-2188-000-00	7/31/2019	(11,957.46)	0.00	USD	JRNLWA003:	P	PO Log Acctr. HelenaK	0/JE IC	7		PCARD: PO 00673: SUTTER METALS : PCard:			
40861-2188-000-00	7/31/2019	11,957.46	0.00	USD	JRNLWA003:	P	Western Pcar HelenaK	0/JE IC	7		IN SUTTER METALS-TOM RUPERT			
40861-2188-000-00	7/31/2019	12,519.14	0.00	USD	JRNLWA003:	P	PO Log Acctr. HelenaK	0/JE IC	7		PCARD: PO 00673: SUTTER METALS : PCard:			
40861-2188-000-00	8/31/2019	(12,519.14)	0.00	USD	JRNLWA003:	P	PO Log Acctr. HelenaK	0/JE IC	8		PCARD: PO 00673: SUTTER METALS : PCard:			
40861-2188-000-00	8/31/2019	12,519.14	0.00	USD	JRNLWA003:	P	Western Pcar LaurenTi	0/JE IC	8		IN SUTTER METALS-TOM RUPERT			
40861-2188-000-00	8/31/2019	12,120.66	0.00	USD	JRNLWA003:	P	PO Log Acctr. HelenaK	0/JE IC	8		PCARD: PO 00673: SUTTER METALS : PCard:			
40861-2188-000-00	9/30/2019	(12,120.66)	0.00	USD	JRNLWA003:	P	PO Log Acctr. LaurenTi	0/JE IC	9		PCARD: PO 00673: SUTTER METALS : PCard:			
40861-2188-000-00	9/30/2019	12,120.66	0.00	USD	JRNLWA003:	P	Western Pcar HelenaK	0/JE IC	9		IN SUTTER METALS-TOM RUPERT			
40861-2188-000-00	9/30/2019	12,259.04	0.00	USD	JRNLWA003:	P	PO Log Acctr. LaurenTi	0/JE IC	9		PCARD: PO 00673: SUTTER METALS : PCard:			
40861-2188-000-00	10/31/2019	(12,259.04)	0.00	USD	JRNLWA003:	P	PO Log Acctr. LaurenTi	0/JE IC	10		PCARD: PO 00673: SUTTER METALS : PCard:			
40861-2188-000-00	10/31/2019	12,259.04	0.00	USD	JRNLWA003:	P	Western Pcar HelenaK	0/JE IC	10		IN SUTTER METALS-TOM RUPERT			
40861-2188-000-00	10/31/2019	12,541.24	0.00	USD	JRNLWA004:	P	PO Log Acctr. HeatherH	0/JE IC	10		PCARD: PO 00673: SUTTER METALS : PCard:			
40861-2188-000-00	11/30/2019	(12,541.24)	0.00	USD	JRNLWA004:	P	PO Log Acctr. HelenaK	0/JE IC	11		PCARD: PO 00673: SUTTER METALS : PCard:			
40861-2188-000-00	11/30/2019	12,541.24	0.00	USD	JRNLWA004:	P	Western Pcar HeatherWe	0/JE IC	11		IN SUTTER METALS-TOM RUPERT			
40861-2188-000-00	11/30/2019	11,236.32	0.00	USD	JRNLWA004:	P	PO Log Acctr. LaurenTi	0/JE IC	11		PCARD: PO 00673: SUTTER METALS : PCard:			
40861-2188-000-00	12/31/2019	(11,236.32)	0.00	USD	JRNLWA004:	P	PO Log Acctr. HeatherH	0/JE IC	12		PCARD: PO 00673: SUTTER METALS : PCard:			
40861-2188-000-00	12/31/2019	11,236.32	0.00	USD	JRNLWA004:	P	Western Pcar JacobMas	0/JE IC	12		IN SUTTER METALS-TOM RUPERT			
40861-2188-000-00	12/31/2019	12,381.44	0.00	USD	JRNLWA004:	P	PO Log Acctr. LaurenTi	0/JE IC	12		PCARD: PO 00673: SUTTER METALS : PCard:			
40861-2188-000-00	1/31/2020	(12,381.44)	0.00	USD	JRNLWA004:	P	PO Log Acctr. HeatherWe	0/JE IC	1		PCARD: PO 00673: SUTTER METALS : PCard:			
40861-2188-000-00	1/31/2020	12,381.44	0.00	USD	JRNLWA004:	P	Pcard Activity HeatherWe	0/JE IC	1		IN SUTTER METALS-TOM RUPERT			
40861-2188-000-00	1/31/2020	15,350.76	0.00	USD	JRNLWA004:	P	PO Log Acctr. HelenaK	0/JE IC	1		PCARD: PO 00399: SUTTER METALS : PCard:			
40861-2188-000-00	2/29/2020	(15,350.76)	0.00	USD	JRNLWA004:	P	PO Log Acctr. HelenaK	0/JE IC	2		PCARD: PO 00399: SUTTER METALS : PCard:			
40861-2188-000-00	2/29/2020	7,675.38	0.00	USD	JRNLWA004:	P	Pcard Activity HeatherWe	0/JE IC	2		IN SUTTER METALS-TOM RUPERT			
40861-2188-000-00	2/29/2020	7,675.38	0.00	USD	JRNLWA004:	P	Pcard Activity HeatherWe	0/JE IC	2		IN SUTTER METALS-TOM RUPERT			
40861-2188-000-00	2/29/2020	11,845.80	0.00	USD	JRNLWA004:	P	2020-02 S Le JacobMas	0/JE IC	2		PCARD: PO 00399: SUTTER METALS : PCard:			
40861-2188-000-00	3/31/2020	(11,845.80)	0.00	USD	JRNLWA004:	P	2020-02 S Le LaurenTi	0/JE IC	3		PCARD: PO 00399: SUTTER METALS : PCard:			
40861-2188-000-00	3/31/2020	11,845.80	0.00	USD	JRNLWA004:	P	Pcard Activity HeatherWe	0/JE IC	3		IN SUTTER METALS-TOM RUPERT			
40861-2188-000-00	3/31/2020	12,172.00	0.00	USD	JRNLWA004:	P	2020-03 S Le HeatherH	0/JE IC	3		PCARD: PO 00399: SUTTER METALS : PCard:			
40861-2188-000-00	3/31/2020	45,927.73	0.00	USD	JRNLWA004:	P	Reclass Recy LaurenTi	0/JE IC	3		Reclass to Processing Fees (Third Party)			
40861-2188-000-00	4/30/2020	(12,172.00)	0.00	USD	JRNLWA004:	P	2020-03 S Le HeatherWe	0/JE IC	4		PCARD: PO 00399: SUTTER METALS : PCard:			
40861-2188-000-00	4/30/2020	12,923.64	0.00	USD	JRNLWA004:	P	Pcard Activity HelenaK	0/JE IC	4		IN SUTTER METALS-TOM RUPERT			
40861-2188-000-00	4/30/2020	42,982.16	0.00	USD	JRNLWA004:	P	REV1-Rcprd R HeatherWe	0/JE IC	4		DISPCMGL-RO			
40861-2188-000-00	4/30/2020	(25,713.20)	0.00	USD	JRNLWA004:	P	True Up Entri LaurenTi	0/JE IC	4		Reclass Commingle			
40861-2188-000-01	4/30/2020	14,106.74	0.00	USD	JRNLWA004:	P	2020-04 S Le LaurenTi	0/JE IC	4		PCARD: PO 00399: SUTTER METALS : PCard:			
40861-2188-000-01	5/31/2020	(14,106.74)	0.00	USD	JRNLWA004:	P	2020-04 S Le LaurenTi	0/JE IC	5		PCARD: PO 00399: SUTTER METALS : PCard:			
40861-2188-000-01	5/31/2020	14,106.74	0.00	USD	JRNLWA004:	P	Pcard Activity HeatherWe	0/JE IC	5		IN SUTTER METALS-TOM RUPERT			
40861-2188-000-00	5/31/2020	31,421.23	0.00	USD	JRNLWA004:	P	REV1-Rcprd R HeatherWe	0/JE IC	5		DISPCMGL-RO			
40861-2188-000-00	5/31/2020	(20,548.27)	0.00	USD	JRNLWA004:	P	Rev 11-Comm HeatherH	0/JE IC	5		2188 Regulated Comingled			
40861-2188-000-00	5/31/2020	2,770.81	0.00	USD	JRNLWA004:	P	REV 4- DO25 HeatherH	0/JE IC	5		DISPCMGL-RO			
40861-2188-000-01	5/31/2020	13,713.44	0.00	USD	JRNLWA004:	P	2020-05 S Le LaurenTi	0/JE IC	5		PCARD: PO 00399: SUTTER METALS : PCard:			

End of List

**Journal Entry Query Tool**

v.4.6

**NOTE: Ctrl+Shift+J to pull data**

**Date Range:**  
 From: 2019-06  
 To: 2020-05

**Other Criteria**  
 Districts: 2188  
 Accts: 40861  
 System:  
 Subsystem:  
 Vendor Code:  
 Amount From:  
 Amount To:  
 Posting: All

**Total of Entries:** 229,796.14 0.00 \*pstd: P = Posted, U = Unposted, S = Staged, C:0 = I/C Unposted, -1 = Hanging out there.  
**Num of Entries Shown:** 43 43 \*records limit: 10000

Full Account	Date	Amount USD	Amount CAD	Nat Currency	Journal Contr	Pstd*	Journal Descr	User	R/Type	Month	One Time Ver	Further Descr	Date Doc	Doc Desc	Doc Ctrl Num
40861-2188-000-00	6/30/2019	(12,785.36)	0.00	USD	JRNLWA003:	P	PO Log Acct	HelenaK	0/JE IC	6		PCARD: PO 00673: SUTTER METALS :		PCard:	

Row Labels	Sum of Amount USD	Sum of Amount USD
2188 Regulated Comingl	(20,548.27)	(20,548.27)
DISPCMGL-RO	77,174.20	77,174.20
IN SUTTER METALS-T	152,027.60	152,027.60 x
PCARD: PO 00399: SUT	13,713.44	13,713.44 x
PCARD: PO 00673: SUT	(12,785.36)	(12,785.36) x
Reclass Commingle	(25,713.20)	(25,713.20)
Reclass to Processing Ft	45,927.73	45,927.73
<b>Grand Total</b>	<b>229,796.14</b>	<b>229,796.14</b>

	Total	Proforma Adj	Adj Total	Lewis	Joe's	Non-Regulated
Sutter Metals	152,955.68	29,572.59	182,528.27	73,742.30	35,083.58	73,702.39
Commingle Disposal	76,840.46		76,840.46			76,840.46
				73,742.30	35,083.58	150,542.85

**Note:** Every Quarter of 2020 Sutter will increase their price per ton by \$2. By Q4 2020 the cost per ton will be \$42. Below is the calculation of the proforma adjustment to make all tons \$42.

Further Description (Multiple Items)

Column Labels	1	2	3	4	5	6	7	8	9	10	11	12	Grand Total
<b>Sum of Amount USD</b>	<b>15,350.76</b>	<b>11,845.80</b>	<b>12,172.00</b>	<b>14,858.38</b>	<b>13,713.44</b>	<b>11,957.46</b>	<b>12,519.14</b>	<b>12,120.66</b>	<b>12,259.04</b>	<b>12,541.24</b>	<b>11,236.32</b>	<b>12,381.44</b>	<b>152,955.68</b>
Pasted Values													
<b>Month</b>	<b>Jan-20</b>	<b>Feb-20</b>	<b>Mar-20</b>	<b>Apr-20</b>	<b>May-20</b>	<b>Jun-19</b>	<b>Jul-19</b>	<b>Aug-19</b>	<b>Sep-19</b>	<b>Oct-19</b>	<b>Nov-19</b>	<b>Dec-19</b>	<b>Grand Total</b>
<b>Sum of Amount USD</b>	<b>15,350.76</b>	<b>11,845.80</b>	<b>12,172.00</b>	<b>14,858.38</b>	<b>13,713.44</b>	<b>11,957.46</b>	<b>12,519.14</b>	<b>12,120.66</b>	<b>12,259.04</b>	<b>12,541.24</b>	<b>11,236.32</b>	<b>12,381.44</b>	<b>152,955.68</b>
Current Rate	\$36	\$36	\$36	\$38	\$38	\$34	\$34	\$34	\$34	\$34	\$34	\$34	
Tons	426.41	329.05	338.11	391.01	360.88	351.69	368.21	356.49	360.56	368.86	330.48	364.16	
Q4 2020 Price	\$42	2,558.46	1,974.30	2,028.67	1,564.04	1,443.52	2,813.52	2,945.68	2,851.92	2,884.48	2,950.88	2,643.84	29,572.59

Journal Entry Query Tool  
v.4.6

NOTE: Ctrl+Shift+J to pull data

Date Range:	
From:	2019-06
To:	2020-05

Other Criteria	
Districts:	2188
Accts:	41121
System:	
Subsystem:	
Vendor Code:	
Amount From:	
Amount To:	
Posting:	All

Total of Entries: 9,450.00 0.00 \*psid: P = Posted, U = Unposted, S = Staged, C=0 = I/C Unposted, -1 = Hanging out there.  
 Num of Entries Shown: 25 25 \*records limit: 10000

Full Account	Date	Amount USD	Amount CAD	Nat Currency	Journal Control Num	Pstcd*	Journal Description	User	R/Type	Vendor Code	One Time	Further Description	Date Doc	Doc Desc
41121-2188-000-00	7/31/2019	61.38	0.00	USD	JRNLWA00395743	P	PO Log Accrual	Helenak	0/JE IC			VUS000014905: PO 02366: MOUNTAIN MIST WA		
41121-2188-000-00	8/31/2019	(61.38)	0.00	USD	JRNLWA00395791	P	PO Log Accrual	Helenak	0/JE IC			VUS000014905: PO 02366: MOUNTAIN MIST WA		
41121-2188-000-00	3/31/2020	4,180.00	0.00	USD	JRNLWA00406527	P	From Voucher Postina,	Judya	0/JE IC	VUS000013400		VESSEY & SONS	3/20/20	HAULS 3.16 THRU 3.20.20
41121-2188-000-00	3/31/2020	(4,180.00)	0.00	USD	JRNLWA00407558	P	Balance Sheet and PO Log Adj	HeatherH	0/JE IC			Reclass Lewis Brokerage Expense		
41121-2188-000-00	3/31/2020	850.00	0.00	USD	JRNLWA00407559	P	2020-03 S LeMay PO Log Accrual	HeatherH	0/JE IC			VUS000025612: PO 01021: OPENROAD FINANCI		
41121-2188-000-00	3/31/2020	850.00	0.00	USD	JRNLWA00407559	P	2020-03 S LeMay PO Log Accrual	HeatherH	0/JE IC			VUS000025612: PO 01025: OPENROAD FINANCI		
41121-2188-000-00	3/31/2020	850.00	0.00	USD	JRNLWA00407559	P	2020-03 S LeMay PO Log Accrual	HeatherH	0/JE IC			VUS000025612: PO 01028: OPENROAD FINANCI		
41121-2188-000-00	3/31/2020	850.00	0.00	USD	JRNLWA00407559	P	2020-03 S LeMay PO Log Accrual	HeatherH	0/JE IC			VUS000025612: PO 01029: OPENROAD FINANCI		
41121-2188-000-00	3/31/2020	850.00	0.00	USD	JRNLWA00407559	P	2020-03 S LeMay PO Log Accrual	HeatherH	0/JE IC			VUS000025612: PO 01030: OPENROAD FINANCI		
41121-2188-000-00	3/31/2020	850.00	0.00	USD	JRNLWA00407559	P	2020-03 S LeMay PO Log Accrual	HeatherH	0/JE IC			VUS000025612: PO 01030: OPENROAD FINANCI		
41121-2188-000-00	3/31/2020	2,650.00	0.00	USD	JRNLWA00407698	P	Misc17 - Reclass OpenRoad Invo	HeatherH	0/JE IC			Reclass OpenRoad Invoices		
41121-2188-000-00	4/10/2020	850.00	0.00	USD	JRNLWA00407865	P	From Voucher Posting,	Judya	0/JE IC	VUS000025612		OPENROAD FINANCIAL SERVICES INC	3/30/20	hauls 3.30.20 island disp to Centralia 3
41121-2188-000-00	4/10/2020	850.00	0.00	USD	JRNLWA00407865	P	From Voucher Postina,	Judya	0/JE IC	VUS000025612		OPENROAD FINANCIAL SERVICES INC	3/23/20	hauls 3.23.20 island disp to Centralia 3
41121-2188-000-00	4/10/2020	850.00	0.00	USD	JRNLWA00407865	P	From Voucher Postina,	Judya	0/JE IC	VUS000025612		OPENROAD FINANCIAL SERVICES INC	3/23/20	hauls 3.23.2 island disposal to Centrali
41121-2188-000-00	4/10/2020	850.00	0.00	USD	JRNLWA00407865	P	From Voucher Posting,	Judya	0/JE IC	VUS000025612		OPENROAD FINANCIAL SERVICES INC	3/30/20	hauls 3.30.20 island disposal to Central
41121-2188-000-00	4/10/2020	850.00	0.00	USD	JRNLWA00407865	P	From Voucher Postina,	Judya	0/JE IC	VUS000025612		OPENROAD FINANCIAL SERVICES INC	3/30/20	hauls 3.30.20 island disposal to Central
41121-2188-000-00	4/10/2020	850.00	0.00	USD	JRNLWA00407865	P	From Voucher Postina,	Judya	0/JE IC	VUS000025612		OPENROAD FINANCIAL SERVICES INC	3/30/20	hauls 3.30.20 island disp to Centralia 3
41121-2188-000-00	4/30/2020	(850.00)	0.00	USD	JRNLWA00407575	P	2020-03 S LeMay PO Log Accrual	HeatherWe	0/JE IC			VUS000025612: PO 01021: OPENROAD FINANCI		
41121-2188-000-00	4/30/2020	(850.00)	0.00	USD	JRNLWA00407575	P	2020-03 S LeMay PO Log Accrual	HeatherWe	0/JE IC			VUS000025612: PO 01025: OPENROAD FINANCI		
41121-2188-000-00	4/30/2020	(850.00)	0.00	USD	JRNLWA00407575	P	2020-03 S LeMay PO Log Accrual	HeatherWe	0/JE IC			VUS000025612: PO 01028: OPENROAD FINANCI		
41121-2188-000-00	4/30/2020	(850.00)	0.00	USD	JRNLWA00407575	P	2020-03 S LeMay PO Log Accrual	HeatherWe	0/JE IC			VUS000025612: PO 01029: OPENROAD FINANCI		
41121-2188-000-00	4/30/2020	(850.00)	0.00	USD	JRNLWA00407575	P	2020-03 S LeMay PO Log Accrual	HeatherWe	0/JE IC			VUS000025612: PO 01030: OPENROAD FINANCI		

End of List

Can you explain what these are for?

Row Labels	Sum of Amount U:	Sum of Amount USD
VUS000014905: PO 02366: MOUNTAIN MIST WA	4,180.00	4,180.00
VESSEY & SONS	(4,180.00)	(4,180.00)
Reclass Lewis Brokerage Expense	-	-
VUS000025612: PO 01021: OPENROAD FINANCI	-	-
VUS000025612: PO 01025: OPENROAD FINANCI	-	-
VUS000025612: PO 01028: OPENROAD FINANCI	-	-
VUS000025612: PO 01028: OPENROAD FINANCI	-	-
VUS000025612: PO 01029: OPENROAD FINANCI	-	-
VUS000025612: PO 01030: OPENROAD FINANCI	-	-
Reclass OpenRoad Invoices	2,650.00	2,650.00
OPENROAD FINANCIAL SERVICES INC	6,800.00	6,800.00
<b>Grand Total</b>	<b>9,450.00</b>	<b>9,450.00</b>

This brokerage paid for roll off boxes to be delivered to 2188.

Journal Entry Query Tool  
v.4.6

NOTE: Ctrl+Shift+J to pull data

Date Range:		Other Criteria	
From:	2019-06	Districts:	2188
To:	2020-05	Accts:	70195
		System:	
		Subsystem:	
		Vendor Code:	
		Amount From:	
		Amount To:	
		Posting:	All

Total of Entries: 5,411.19 0.00 \*postd: P = Posted, U = Unposted, S = Staged, C:0 = I/C Unposted, -1 = Hanging out there.  
 Num of Entries Shown: 19 19 \*records limit: 10000

Full Account	Date	Amount USD	Amount CAD	Nat Currency	Journal Control Num	Psted*	Journal Description	User	R/Type	Vendor Code	One Tir	Further Description	Date Doc	Doc Desc	Doc Ctrl Nu
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Journal Entry Query Tool v.4.6

NOTE: Ctrl+Shift+J to pull data

Table with columns: Full Account, Date, Amount USD, Amount CAD, Nat Currency, Journal Control Num, Pstcd, Journal Description, User, R/Type, Vendor Code, One Tin Further Description, Date Doc, Doc Desc, Doc Ctrl Num. Includes summary rows for Total Entries (263,767.39) and Num of Entries Shown (139).

Journal Entry Query Tool  
v.4.6

NOTE: Ctrl+Shift+J to pull data

Date Range:

From: 2019-06  
To: 2020-05

Other Criteria

Districts: 2188  
Accts: 43001  
System:  
Subsystem:  
Vendor Code:  
Amount From:  
Amount To:  
Posting: All

Total of Entries: 263,767.39 0.00  
Num of Entries Shown: 139 139  
\*Post: P = Posted, U = Unposted, S = Staged, C=0 = I/C Unposted, -1 = Hanging out there.  
\*records limit: 10000

Full Account	Date	Amount USD	Amount CAD	Nat Currency	Journal Control Num	Pstcd*	Journal Description	User	R/Type	Vendor Code	One Tin Further Description	Date Doc	Doc Desc	Doc Ctrl Num
43001-2188-000-00	6/14/2019	2,016.48	0.00	USD	JRNLWAO0393183	P	From Voucher Posting.	JudyA	O/E IC	VUS000015247	CITY OF TENINO	5/31/19	Utility Tax 2019	Utility 0519
43001-2188-000-00	3/5/2020	1,378.56	0.00	USD	JRNLWAO0405768	P	From Voucher Posting.	JudyA	O/E IC	VUS000015247	CITY OF TENINO	2/29/20	Utility Tax 2020	Utility 0220
43001-2188-000-00	3/17/2020	36.86	0.00	USD	JRNLWAO0406309	P	From Voucher Posting.	JudyA	O/E IC	VUS000015109	CITY OF WINLOCK	2/29/20	B&O Tax Feb 2020	BO 0320
43001-2188-000-00	3/23/2020	12.23	0.00	USD	JRNLWAO0406383	P	From Voucher Posting.	asnell	O/E IC	VUS000021339	WASHINGTON DEPARTMENT OF REVENUE	3/19/20	Mar Wire	95948
43001-2188-000-00	3/31/2020	(1,378.56)	0.00	USD	JRNLWAO0406114	P	2020-02 S LeMay PO Log Accrual	LaurenTi	O/E IC		VUS000015247; PO 00370; CITY OF TENINO:			
43001-2188-000-99	3/31/2020	(233.34)	0.00	USD	JRNLWAO0406183	P	WRO B&O Tax Accrual	HeatherH	O/E IC		WRO B&O Tax Accrual 2/20			
43001-2188-000-99	3/31/2020	233.47	0.00	USD	JRNLWAO0406719	P	WRO B&O Tax Reclass	HeatherWe	O/E IC		WRO B&O Tax Reclass			
43001-2188-000-00	3/31/2020	541.92	0.00	USD	JRNLWAO0407343	P	TAX11-Rcord B&O Taxes	HeatherWe	O/E IC		City of Napavine B&O Tax			
43001-2188-000-00	3/31/2020	18,529.29	0.00	USD	JRNLWAO0407345	P	TAX12-Rcord SLM Excise Tax	HeatherWe	O/E IC		State B&O Tax Accrual			
43001-2188-000-00	3/31/2020	130.24	0.00	USD	JRNLWAO0407345	P	TAX12-Rcord SLM Excise Tax	HeatherWe	O/E IC		State B&O Tax Accrual			
43001-2188-000-00	3/31/2020	1,994.37	0.00	USD	JRNLWAO0407559	P	2020-03 S LeMay PO Log Accrual	HeatherH	O/E IC		VUS000015247; PO 00370; CITY OF TENINO:			
43001-2188-000-99	3/31/2020	177.11	0.00	USD	JRNLWAO0407793	P	WRO B&O Tax Accrual	LaurenTi	O/E IC		WRO B&O Tax Accrual 3/20			
43001-2188-000-00	4/3/2020	1,994.37	0.00	USD	JRNLWAO0406869	P	From Voucher Posting.	asnell	O/E IC	VUS000015247	CITY OF TENINO	3/31/20	Utility Tax 2020	Utility 0320
43001-2188-000-00	4/14/2020	64.17	0.00	USD	JRNLWAO0407894	P	From Voucher Posting.	asnell	O/E IC	VUS000015109	CITY OF WINLOCK	3/31/20	B&O Tax March 2020	BO 0420
43001-2188-000-00	4/14/2020	0.15	0.00	USD	JRNLWAO0407894	P	From Voucher Posting.	asnell	O/E IC	VUS000015109	MOSSYROCK CITY OF	3/31/20	Utility Tax 0320	Utility Tax 0320
43001-2188-000-00	4/15/2020	5.92	0.00	USD	JRNLWAO0407918	P	From Voucher Posting.	asnell	O/E IC	VUS000015091	CITY OF TOLEDO	3/31/20	Utility Tax 0320	Utility Tax 0320
43001-2188-000-00	4/17/2020	124.10	0.00	USD	JRNLWAO0407965	P	From Voucher Posting.	asnell	O/E IC	VUS000015087	CITY OF NAPAVINEBUSINESS TAX	3/31/20	B&O Tax 0320	BO Tax 0320
43001-2188-000-00	4/30/2020	(1,994.37)	0.00	USD	JRNLWAO0407575	P	2020-03 S LeMay PO Log Accrual	HeatherWe	O/E IC		VUS000015247; PO 00370; CITY OF TENINO:			
43001-2188-000-99	4/30/2020	(177.11)	0.00	USD	JRNLWAO0407810	P	WRO B&O Tax Accrual	LaurenTi	O/E IC		WRO B&O Tax Accrual 3/20			
43001-2188-000-00	4/30/2020	(11.14)	0.00	USD	JRNLWAO0408158	P	From Voucher Posting.	asnell	O/E IC	VUS000021339	WASHINGTON DEPARTMENT OF REVENUE	4/20/20	April Wire	22762
43001-2188-000-00	4/30/2020	1,203.11	0.00	USD	JRNLWAO0408272	P	From Voucher Posting.	JeffS	O/E IC	VUS000015247	CITY OF TENINO	4/30/20	Utility Tax 2020	Utility 0420
43001-2188-000-99	4/30/2020	233.61	0.00	USD	JRNLWAO0408812	P	WRO B&O Tax Reclass	HelenaK	O/E IC		WRO B&O Tax Reclass			
43001-2188-000-00	4/30/2020	542.47	0.00	USD	JRNLWAO0408914	P	TAX11-Rcord B&O Taxes	LaurenTi	O/E IC		City of Napavine B&O Tax			
43001-2188-000-00	4/30/2020	20,848.23	0.00	USD	JRNLWAO0408915	P	TAX12-Rcord SLM Excise Tax	LaurenTi	O/E IC		State B&O Tax Accrual			
43001-2188-000-00	4/30/2020	159.59	0.00	USD	JRNLWAO0408915	P	TAX12-Rcord SLM Excise Tax	LaurenTi	O/E IC		State B&O Tax Accrual			
43001-2188-000-99	4/30/2020	184.13	0.00	USD	JRNLWAO0409108	P	WRO B&O Tax Accrual	LaurenTi	O/E IC		WRO B&O Tax Accrual 4/20			
43001-2188-000-00	5/12/2020	5.40	0.00	USD	JRNLWAO0409305	P	From Voucher Posting.	JudyA	O/E IC	VUS000015109	CITY OF WINLOCK	4/30/20	B&O Tax April 2020	BO 0520
43001-2188-000-99	5/31/2020	(184.13)	0.00	USD	JRNLWAO049185	P	WRO B&O Tax Accrual	JacobMas	O/E IC		WRO B&O Tax Accrual 4/20			
43001-2188-000-00	5/31/2020	87.90	0.00	USD	JRNLWAO049639	P	From Voucher Posting.	JeffS	O/E IC	VUS000021339	WASHINGTON DEPARTMENT OF REVENUE	5/25/20	May Wire	1814
43001-2188-000-00	5/31/2020	1,848.70	0.00	USD	JRNLWAO0409639	P	From Voucher Posting.	JeffS	O/E IC	VUS000015247	CITY OF TENINO	5/31/20	Utility Tax 2020	Utility 0520
43001-2188-000-99	5/31/2020	157.78	0.00	USD	JRNLWAO0410113	P	WRO B&O Tax Reclass	HelenaK	O/E IC		WRO B&O Tax Reclass			
43001-2188-000-00	5/31/2020	592.38	0.00	USD	JRNLWAO0410201	P	TAX11-Rcord B&O Taxes	HeatherH	O/E IC		City of Napavine B&O Tax			
43001-2188-000-00	5/31/2020	21,051.01	0.00	USD	JRNLWAO0410444	P	TAX12-Rcord SLM Excise Tax	LaurenTi	O/E IC		State B&O Tax Accrual			
43001-2188-000-00	5/31/2020	149.68	0.00	USD	JRNLWAO0410444	P	TAX12-Rcord SLM Excise Tax	LaurenTi	O/E IC		State B&O Tax Accrual			
43001-2188-000-99	5/31/2020	192.12	0.00	USD	JRNLWAO0410682	P	WRO B&O Tax Accrual	LaurenTi	O/E IC		WRO B&O Tax Accrual 5/20			

End of List

Row Labels	Sum of Amount	Pasted Values
City of Napavine B&O Tax	6,467.96	6,467.96 x
CITY OF NAPAVINEBUSINESS TAX	124.11	124.11 x
CITY OF TENINO	21,993.90	21,993.90 x
CITY OF TOLEDO	13.48	13.48 x
CITY OF WINLOCK	106.56	106.56 x
MOSSYROCK CITY OF	(0.24)	(0.24) x
State B&O Tax Accrual	234,293.85	234,293.85 B
VUS000015247; PO 00359; CITY OF TENINO:	(2,016.48)	(2,016.48) x
VUS000015247; PO 00370; CITY OF TENINO:	-	- x
WASHINGTON DEPARTMENT OF REVENUE	52.28	52.28 X
Write off refunds	48.06	48.06 X
WRO B&O Tax Accrual 1/20	-	-
WRO B&O Tax Accrual 10/19	-	-
WRO B&O Tax Accrual 11/19	-	-
WRO B&O Tax Accrual 12/19	-	-
WRO B&O Tax Accrual 2/20	-	-
WRO B&O Tax Accrual 3/20	-	-
WRO B&O Tax Accrual 4/20	-	-
WRO B&O Tax Accrual 5/19	(174.81)	(174.81) B
WRO B&O Tax Accrual 5/20	192.12	192.12 B
WRO B&O Tax Accrual 6/19	-	-
WRO B&O Tax Accrual 7/19	-	-
WRO B&O Tax Accrual 8/19	-	-
WRO B&O Tax Accrual 9/19	-	-
WRO B&O Tax Reclass	2,666.50	2,666.50 B
<b>Grand Total</b>	<b>263,767.39</b>	<b>263,767.39</b>
Cities	26,789.73	
B&O	236,977.66	
Remaining	-	

Journal Entry Query Tool  
v.4.6

NOTE: Ctrl+Shift+J to pull data

Date Range:
From: 2019-06
To: 2020-05

Other Criteria	
Districts:	2189
Accts:	43001
System:	
Subsystem:	
Vendor Code:	
Amount From:	
Amount To:	
Posting:	All

Total of Entries: 88,795.69      0.00      \*pst'd: P = Posted, U = Unposted, S = Staged, C:0 = I/C Unposted, -1 = Hanging out there.  
 Num of Entries Shown: 37      37      \*records limit: 10000

Full Account	Date	Amount USD	Amount CAD	Nat Currency	Journal Control Num	Pstcd*	Journal Description	User	R/Type	Vendor Code	One Time \ Further Description	Date Doc	Doc Desc	Doc Ctrl Num
		(817.23)												
		(817.23)												
		(0.06)												
		(0.04)												
		(0.04)												
		(54.50)												

Journal Entry Query Tool  
v.4.6

NOTE: Ctrl+Shift+J to pull data

Date Range:  
From: 2019-06  
To: 2020-05

Other Criteria  
Districts: 2188  
Accts: 57175  
System:  
Subsystem:  
Vendor Code:  
Amount From:  
Amount To:  
Posting: All

Total of Entries: 9,803.78 0.00  
Num of Entries Shown: 38 \*psid: P = Posted, U = Unposted, S = Staged, C:0 = I/C Unposted, -1 = Hanging out there.  
\*records limit: 10000

Full Account	Date	Amount USD	Amount CAD	Nat Currency	Journal Control Num	Pstcd*	Journal Description	User	R/Type	Vendor Code	One Time	Further Description	Date Doc	Doc Desc
57175-2188-000-00	6/19/2019	162.32	0.00	USD	JRNLWA00393238	P	From Voucher Posting.	JudyA	OJJE IC	VUS000015262		WHISLER COMMUNICATIONS	6/1/19	Monthly Communications Service Agreem
57175-2188-000-00	6/30/2019	(2,770.46)	0.00	USD	JRNLWA00392893	P	PO Loq Accrual	Helenak	OJJE IC			PCARD: PO 01606: TYLER RENTAL: PCard: FO		
57175-2188-000-00	6/30/2019	2,770.46	0.00	USD	JRNLWA00394160	P	OPEX13 - Pcard Accrual	LaurenTi	OJJE IC			TYLER RENTAL- CHEHALIS- DEREK MCKINLEY		
57175-2188-000-00	6/30/2019	2,684.22	0.00	USD	JRNLWA00394160	P	OPEX13 - Pcard Accrual	LaurenTi	OJJE IC			TYLER RENTAL- CHEHALIS- DEREK MCKINLEY		
57175-2188-000-00	7/24/2019	162.32	0.00	USD	JRNLWA00394741	P	From Voucher Posting.	JudyA	OJJE IC	VUS000015262		WHISLER COMMUNICATIONS	7/1/19	Monthly Communications Service Agreem
57175-2188-000-00	7/31/2019	(2,770.46)	0.00	USD	JRNLWA00394246	P	OPEX13 - Pcard Accrual	HeatherH	OJJE IC			TYLER RENTAL- CHEHALIS- DEREK MCKINLEY		
57175-2188-000-00	7/31/2019	(2,684.22)	0.00	USD	JRNLWA00394246	P	OPEX13 - Pcard Accrual	HeatherH	OJJE IC			TYLER RENTAL- CHEHALIS- DEREK MCKINLEY		
57175-2188-000-00	7/31/2019	2,780.24	0.00	USD	JRNLWA00395022	P	Western Pcard Activity - July	Helenak	OJJE IC			TYLER RENTAL- CHEHALIS- DEREK MCKINLEY		
57175-2188-000-00	7/31/2019	2,694.18	0.00	USD	JRNLWA00395022	P	Western Pcard Activity - July	Helenak	OJJE IC			TYLER RENTAL- CHEHALIS- DEREK MCKINLEY		
57175-2188-000-00	7/31/2019	1,309.92	0.00	USD	JRNLWA00395022	P	Western Pcard Activity - July	Helenak	OJJE IC			TYLER RENTAL- CHEHALIS- DEREK MCKINLEY		
57175-2188-000-00	8/14/2019	162.32	0.00	USD	JRNLWA00396061	P	From Voucher Posting.	MariaJ	OJJE IC	VUS000015262		WHISLER COMMUNICATIONS	8/1/19	Monthly Communications Service Agreem
57175-2188-000-00	9/19/2019	162.32	0.00	USD	JRNLWA00397535	P	From Voucher Posting.	asneli	OJJE IC	VUS000015262		WHISLER COMMUNICATIONS	9/1/19	Monthly Communications Service Agreem
57175-2188-000-00	10/23/2019	162.32	0.00	USD	JRNLWA00399090	P	From Voucher Posting.	MariaJ	OJJE IC	VUS000015262		WHISLER COMMUNICATIONS	10/1/19	Monthly Communications Service Agreem
57175-2188-000-00	11/13/2019	162.32	0.00	USD	JRNLWA00400447	P	From Voucher Posting.	JudyA	OJJE IC	VUS000015262		WHISLER COMMUNICATIONS	11/1/19	Monthly Communications Service Agreem
57175-2188-000-00	12/5/2019	162.32	0.00	USD	JRNLWA00401281	P	From Voucher Posting.	JudyA	OJJE IC	VUS000015262		WHISLER COMMUNICATIONS	12/1/19	Monthly Communications Service Agreem
57175-2188-000-00	1/31/2020	161.72	0.00	USD	JRNLWA00404463	P	PO Loq Accrual	Helenak	OJJE IC			VUS000015262: PO 00510: WHISLER COMMUNIC		
57175-2188-000-00	2/29/2020	(161.72)	0.00	USD	JRNLWA00404516	P	PO Loq Accrual	Helenak	OJJE IC			VUS000015262: PO 00510: WHISLER COMMUNIC		
57175-2188-000-00	2/29/2020	161.72	0.00	USD	JRNLWA00405309	P	From Voucher Posting.	JeffS	OJJE IC	VUS000015262		WHISLER COMMUNICATIONS	1/1/20	Monthly Communications Service Agreem
57175-2188-000-00	2/29/2020	161.72	0.00	USD	JRNLWA00406060	P	2020-02 S LeMay PO Loq Accrual	JacobMas	OJJE IC			VUS000015262: PO 00510: WHISLER COMMUNIC		
57175-2188-000-00	2/29/2020	2,883.53	0.00	USD	JRNLWA00406060	P	2020-02 S LeMay PO Loq Accrual	JacobMas	OJJE IC			PCARD: PO 00548: TYLER RENTAL: PCard: FO		
57175-2188-000-00	2/29/2020	958.65	0.00	USD	JRNLWA00406060	P	2020-02 S LeMay PO Loq Accrual	JacobMas	OJJE IC			PCARD: PO 00679: TYLER RENTAL: PCard: FO		
57175-2188-000-00	3/10/2020	162.31	0.00	USD	JRNLWA00406238	P	From Voucher Posting.	MariaJ	OJJE IC	VUS000015262		WHISLER COMMUNICATIONS	3/1/20	Monthly Communications Service Agreem
57175-2188-000-00	3/31/2020	(161.72)	0.00	USD	JRNLWA00406114	P	2020-02 S LeMay PO Loq Accrual	LaurenTi	OJJE IC			VUS000015262: PO 00510: WHISLER COMMUNIC		
57175-2188-000-00	3/31/2020	(2,883.53)	0.00	USD	JRNLWA00406114	P	2020-02 S LeMay PO Loq Accrual	LaurenTi	OJJE IC			PCARD: PO 00548: TYLER RENTAL: PCard: FO		
57175-2188-000-00	3/31/2020	958.65	0.00	USD	JRNLWA00406114	P	2020-02 S LeMay PO Loq Accrual	LaurenTi	OJJE IC			PCARD: PO 00679: TYLER RENTAL: PCard: FO		
57175-2188-000-00	3/31/2020	2,883.53	0.00	USD	JRNLWA00407249	P	OPEX13 - Pcard Accrual	HeatherWe	OJJE IC			TYLER RENTAL- CHEHALIS- DEREK MCKINLEY		
57175-2188-000-00	3/31/2020	958.65	0.00	USD	JRNLWA00407249	P	OPEX13 - Pcard Accrual	HeatherWe	OJJE IC			TYLER RENTAL- CHEHALIS- DEREK MCKINLEY		
57175-2188-000-00	3/31/2020	162.31	0.00	USD	JRNLWA00407559	P	2020-03 S LeMay PO Loq Accrual	HeatherH	OJJE IC			VUS000015262: PO 00510: WHISLER COMMUNIC		
57175-2188-000-00	4/9/2020	162.31	0.00	USD	JRNLWA00407946	P	From Voucher Posting.	asneli	OJJE IC	VUS000015262		WHISLER COMMUNICATIONS	4/1/20	Monthly Communications Service Agreem
57175-2188-000-00	4/30/2020	(2,883.53)	0.00	USD	JRNLWA00407285	P	OPEX13 - Pcard Accrual	HeatherWe	OJJE IC			TYLER RENTAL- CHEHALIS- DEREK MCKINLEY		
57175-2188-000-00	4/30/2020	(958.65)	0.00	USD	JRNLWA00407285	P	OPEX13 - Pcard Accrual	HeatherWe	OJJE IC			TYLER RENTAL- CHEHALIS- DEREK MCKINLEY		
57175-2188-000-00	4/30/2020	(162.31)	0.00	USD	JRNLWA00407575	P	2020-03 S LeMay PO Loq Accrual	HeatherWe	OJJE IC			VUS000015262: PO 00510: WHISLER COMMUNIC		
57175-2188-000-00	4/30/2020	2,883.53	0.00	USD	JRNLWA00408249	P	Pcard Activity - April	Helenak	OJJE IC			TYLER RENTAL- CHEHALIS- DEREK MCKINLEY		
57175-2188-000-00	4/30/2020	958.65	0.00	USD	JRNLWA00408249	P	Pcard Activity - April	Helenak	OJJE IC			TYLER RENTAL- CHEHALIS- DEREK MCKINLEY		
57175-2188-000-00	4/30/2020	162.32	0.00	USD	JRNLWA00408916	P	2020-04 S LeMay PO Loq Accrual	LaurenTi	OJJE IC			VUS000015262: PO 00510: WHISLER COMMUNIC		
57175-2188-000-00	5/12/2020	162.32	0.00	USD	JRNLWA00409304	P	From Voucher Posting.	JudyA	OJJE IC	VUS000015262		WHISLER COMMUNICATIONS	5/1/20	Monthly Communications Service Agreem
57175-2188-000-00	5/31/2020	(162.32)	0.00	USD	JRNLWA00408965	P	2020-04 S LeMay PO Loq Accrual	LaurenTi	OJJE IC			VUS000015262: PO 00510: WHISLER COMMUNIC		
57175-2188-000-00	5/31/2020	162.32	0.00	USD	JRNLWA00410457	P	2020-05 S LeMay PO Loq Accrual	LaurenTi	OJJE IC			VUS000015262: PO 00510: WHISLER COMMUNIC		

End of List

Row Labels	Sum of Amount USD	Sum of Amount USD	
PCARD: PO 00548: TYLER RENTAL: PCard: FO	-	-	
PCARD: PO 00679: TYLER RENTAL: PCard: FO	-	-	
PCARD: PO 01606: TYLER RENTAL: PCard: FO	(2,770.46)	(2,770.46)	Forklift for Container Storage
TYLER RENTAL- CHEHALIS- DEREK MCKINLEY	10,627.02	10,627.02	Forklift for Container Storage
VUS000015262: PO 00510: WHISLER COMMUNIC	162.32	162.32	Rent for Truck Radios
WHISLER COMMUNICATIONS	1,784.90	1,784.90	Rent for Truck Radios
<b>Grand Total</b>	<b>9803.78</b>	<b>9803.78</b>	

Journal Entry Query Tool  
v.4.6

NOTE: Ctrl+Shift+J to pull data

Date Range:

From: 2019-06  
To: 2020-05

Other Criteria

Districts: 2188  
Accts: 59343  
System:  
Subsystem:

Vendor Code:  
Amount From:  
Amount To:  
Posting: All

Total of Entries: 63,960.03 0.00 \*psld: P = Posted, U = Unposted, S = Staged, C:0 = I/C Unposted, -1 = Hanging out there.  
Num of Entries Shown: 21 \*records limit: 10000

Full Account	Date	Amount USD	Amount CAD	Nat Currency	Journal Control Num	Pstcd*	Journal Description	User	R/Type	Vendor Code	One Tim	Further Description	Date Doc	Doc Desc	Doc Ctrl Num
[Redacted Content]															

Journal Entry Query Tool  
v.4.6

NOTE: Ctrl+Shift+J to pull data

Date Range:
From: 2019-06
To: 2020-05

Other Criteria	
Districts:	2188
Accts:	59342
System:	
Subsystem:	
Vendor Code:	
Amount From:	
Amount To:	
Posting:	All

Total of Entries: 60,000.49 0.00 \*pstd: P = Posted, U = Unposted, S = Staged, C:0 = I/C Unposted, -1 = Hanging out there.  
 Num of Entries Shown: 5 5 \*records limit: 10000

Full Account	Date	Amount USD	Amount CAD	Nat Currency	Journal Control Num	Psted*	Journal Description	User	R/Type	Vendor Code	One Time Vendor	Further Description	Date Doc	Doc Desc	Doc Ctrl Num
[Redacted Content]															

Journal Entry Query Tool  
v.4.6

NOTE: Ctrl+Shift+J to pull data

Date Range:
From: 2019-06
To: 2020-05

Other Criteria	
Districts:	2188
Accts:	70095
System:	
Subsystem:	
Vendor Code:	
Amount From:	
Amount To:	
Posting:	All

Total of Entries: 34,742.66 0.00 \*psdt: P = Posted, U = Unposted, S = Staged, C:0 = I/C Unposted, -1 = Hanging out there.  
 Num of Entries Shown: 194 194 \*records limit: 10000

Full Account	Date	Amount USD	Amount CAD	Nat Currency	Journal Control Num	Psted*	Journal Description	User	R/Type	Vendor Code	One Time	Further Description	Date Doc	Doc De	Doc Ctr
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Journal Entry Query Tool  
v.4.6

NOTE: Ctrl+Shift+J to pull data

Date Range:
From: 2019-06
To: 2020-05

Other Criteria	
Districts:	2188
Accts:	70095
System:	
Subsystem:	
Vendor Code:	
Amount From:	
Amount To:	
Posting:	All

Total of Entries: 34,742.66 0.00 \*pstd: P = Posted, U = Unposted, S = Staged, C:0 = I/C Unposted, -1 = Hanging out there.  
 Num of Entries Shown: 194 194 \*records limit: 10000

Full Account	Date	Amount USD	Amount CAD	Nat Currency	Journal Control Num	Pstd*	Journal Description	User	R/Type	Vendor Code	One Time	Further Description	Date Doc	Doc De	Doc Ctr
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[Redacted Content]															
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Journal Entry Query Tool  
v.4.6

NOTE: Ctrl+Shift+J to pull data

Date Range:
From: 2019-06
To: 2020-05

Other Criteria	
Districts:	2188
Accts:	70095
System:	
Subsystem:	
Vendor Code:	
Amount From:	
Amount To:	
Posting:	All

Total of Entries: 34,742.66 0.00 \*pstd: P = Posted, U = Unposted, S = Staged, C:0 = I/C Unposted, -1 = Hanging out there.  
 Num of Entries Shown: 194 194 \*records limit: 10000

Full Account	Date	Amount USD	Amount CAD	Nat Currency	Journal Control Num	Pstd*	Journal Description	User	R/Type	Vendor Code	One Time	Further Description	Date Doc	Doc De	Doc Ctr
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Journal Entry Query Tool  
v.4.6

NOTE: Ctrl+Shift+J to pull data

Date Range:
From: 2019-06
To: 2020-05

Other Criteria	
Districts:	2188
Accts:	70095
System:	
Subsystem:	
Vendor Code:	
Amount From:	
Amount To:	
Posting:	All

Total of Entries: 34,742.66 0.00 \*pstd: P = Posted, U = Unposted, S = Staged, C:0 = I/C Unposted, -1 = Hanging out there.  
 Num of Entries Shown: 194 194 \*records limit: 10000

Full Account	Date	Amount USD	Amount CAD	Nat Currency	Journal Control Num	Pstd*	Journal Description	User	R/Type	Vendor Code	One Time	Further Description	Date Doc	Doc De	Doc Ctr
[Redacted Content]															

**Journal Entry Query Tool**

v.4.6

**NOTE: Ctrl+Shift+J to pull data**

**Date Range:**  
 From: 2019-06  
 To: 2020-05

**Other Criteria**  
 Districts: 2188  
 Accts: 91010  
 System:  
 Subsystem:  
 Vendor Code:  
 Amount From:  
 Amount To:  
 Posting:

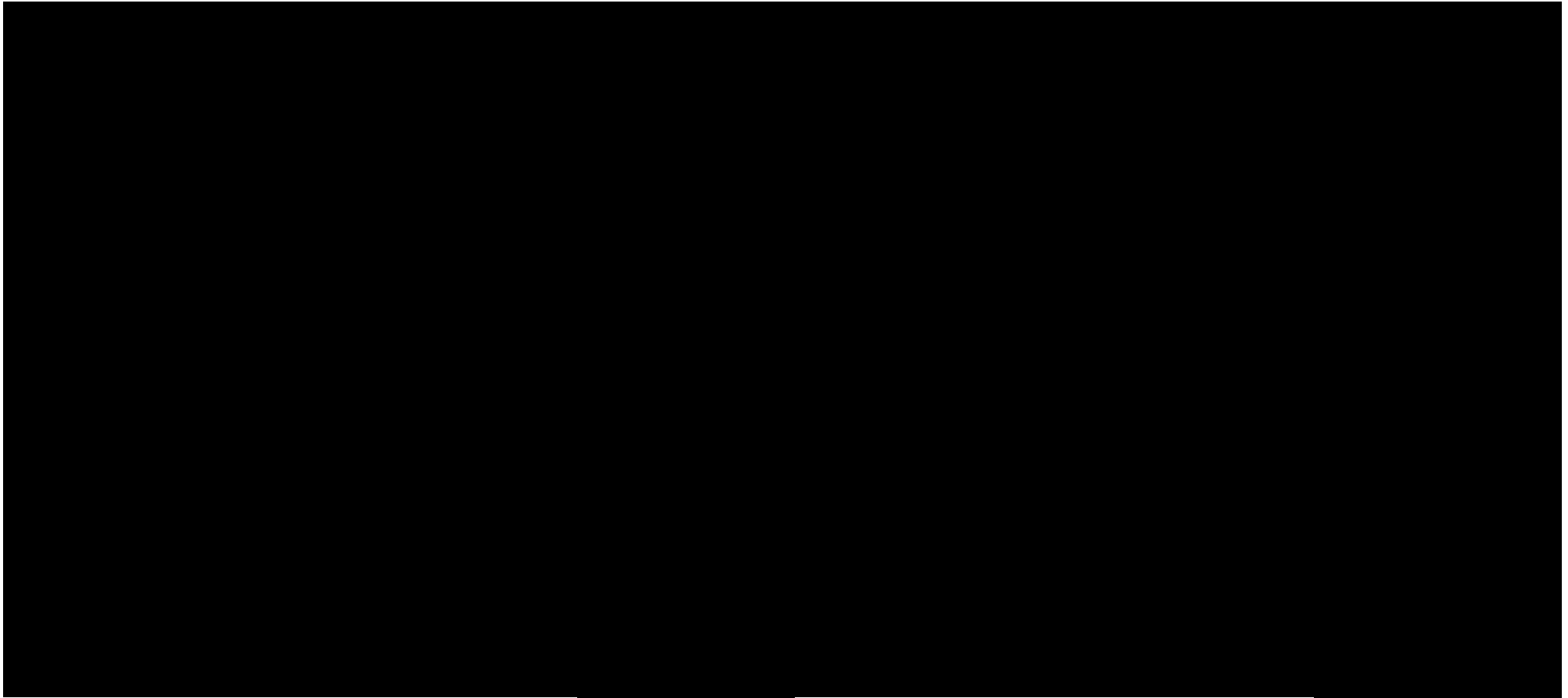
**Total of Entries:** 73,626.89 0.00 \*pstd: P = Posted, U = Unposted, S = Staged, C:0 = I/C Unposted, -1 = Hanging out there.  
**Num of Entries Shown:** 7 7 \*records limit: 10000

Full Account	Date	Amount USD	Amount CAD	Nat Currency	Journal Control Num	Pstd*	Journal Description	User	R/Type	Vendor Code	Asset Disposed of:	Further Description	Date Doc
91010-2188-000-00	6/30/2019	(863.00)	0.00	USD	JRNLWA00394090	P	June Proceeds	HelenaK	0/JE IC		FAS #61372 - ASL Trck 3514	FAS Proceeds	
91010-2188-000-00	6/30/2019	(741.00)	0.00	USD	JRNLWA00394090	P	June Proceeds	HelenaK	0/JE IC		FAS #90435 - ASL Trck 3518	FAS Proceeds	
91010-2188-000-00	9/30/2019	86,563.57	0.00	USD	JRNLWA00397752	P	Asset Disposal	HeatherWe	0/JE IC		REL - Peterbilt	Asset 99663	
91010-2188-000-00	9/30/2019	(100.00)	0.00	USD	JRNLWA00398448	P	September Proceeds	LaurenTi	0/JE IC		(1) 20YD - FAS #61517	FAS Proceeds	
91010-2188-000-00	9/30/2019	(750.00)	0.00	USD	JRNLWA00398448	P	September Proceeds	LaurenTi	0/JE IC		FAS# 61358 TRUCK 5038	FAS Proceeds	
91010-2188-000-00	12/31/2019	(601.60)	0.00	USD	JRNLWA00402915	P	Dec. Proceeds	HelenaK	0/JE IC		FAS# 99663 - REL Trck	FAS Proceeds	
91010-2188-000-00	1/31/2020	(9,881.08)	0.00	USD	JRNLWA00404373	P	Jan Proceeds	HelenaK	0/JE IC		FAS# 99663 - REL Trck	FAS Proceeds	

End of List

Please provide the type of asset disposed of.

Trucks 73,726.89  
 Container (100.00)

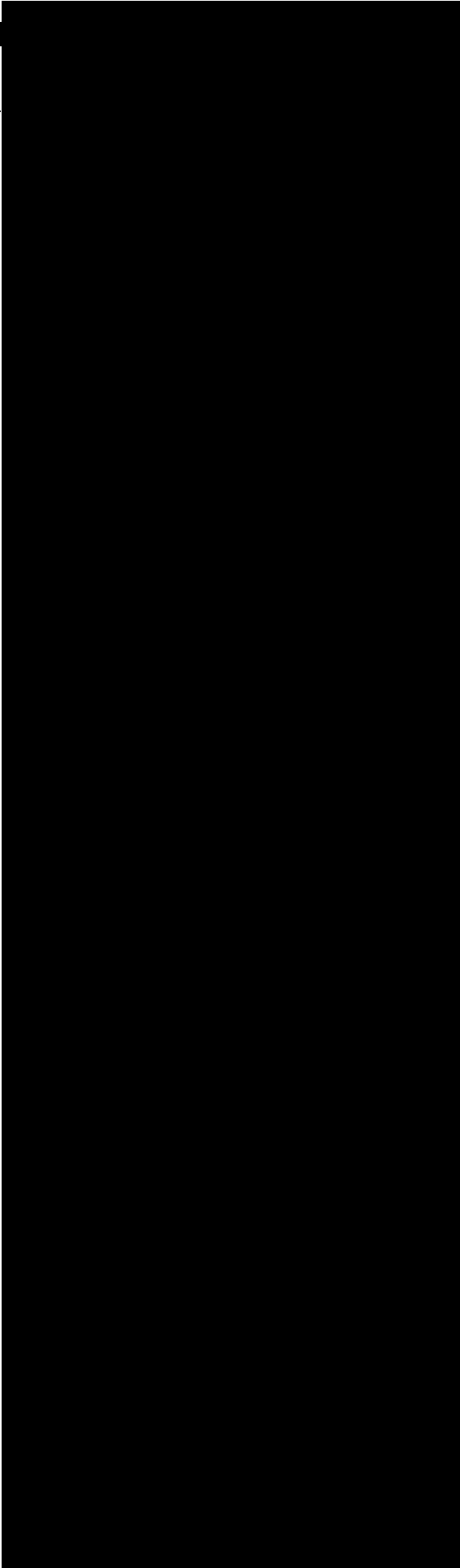


**REGION G&A STATEMENT**

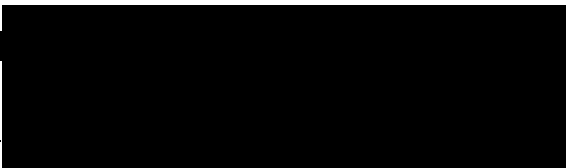
- 70035 Safety Bonuses
- 70036 Other Bonus/Commission - Non-Safety
- 70037 Termination Pay
- 70086 Safety and Training
- 70090 WCN Training
- 70095 Empl & Commun Activ
- 70105 Employee Relocation
- 70110 Contributions
- 70112 Political Contributions
- 70147 Bldg & Property Maint
- 70165 Communications
- 70167 Cellular Telephone
- 70170 Qualifying Operating Lease Expense
- 70175 Non-Qualifying Operating Lease Expense
- 70185 Postage
- 70190 Registration Fees
- 70195 Dues and Subscriptions
- 70200 Travel
- 70201 Entertainment
- 70202 Excursions Meetings
- 70203 Lodging
- 70205 Travel - Auto
- 70206 Meals
- 70207 Meals with Customers
- 70210 Office Supplies and Equip
- 70215 Bank Charges
- 70225 Advertising and Promotions
- 70231 Recruitment Advertising & Expenses
- 70232 Recruitment Travel Expenses
- 70235 Legal
- 70255 Other Prof Fees
- 70275 Property Taxes
- 70300 Data Processing
- 70302 Computer Supplies
- 70303 Software License Fees
- 70320 Credit and Collection
- 70330 Equipment/Truck Rodeo
- 70336 Coffee Bar

G&A

**(A) Immaterial variance**

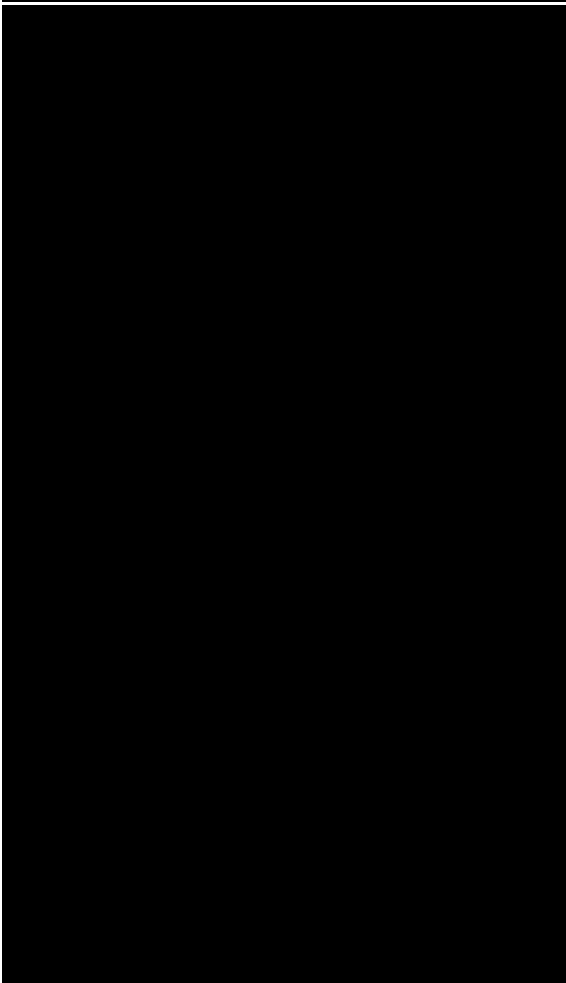


City Sanitary, Joe's Refuse, White Pass Garbage G-98  
Region Overhead Allocation  
Test Year Ended May 31, 2020



REGION G&A STATEMENT

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City Sanitary, Joe's Refuse, White Pass Garbage G-98  
 Region Overhead Allocation  
 Test Year Ended May 31, 2020

Jun-Sep 2019	2.40%
Oct-May 2020	2.41%

**REGION G&A STATEMENT**

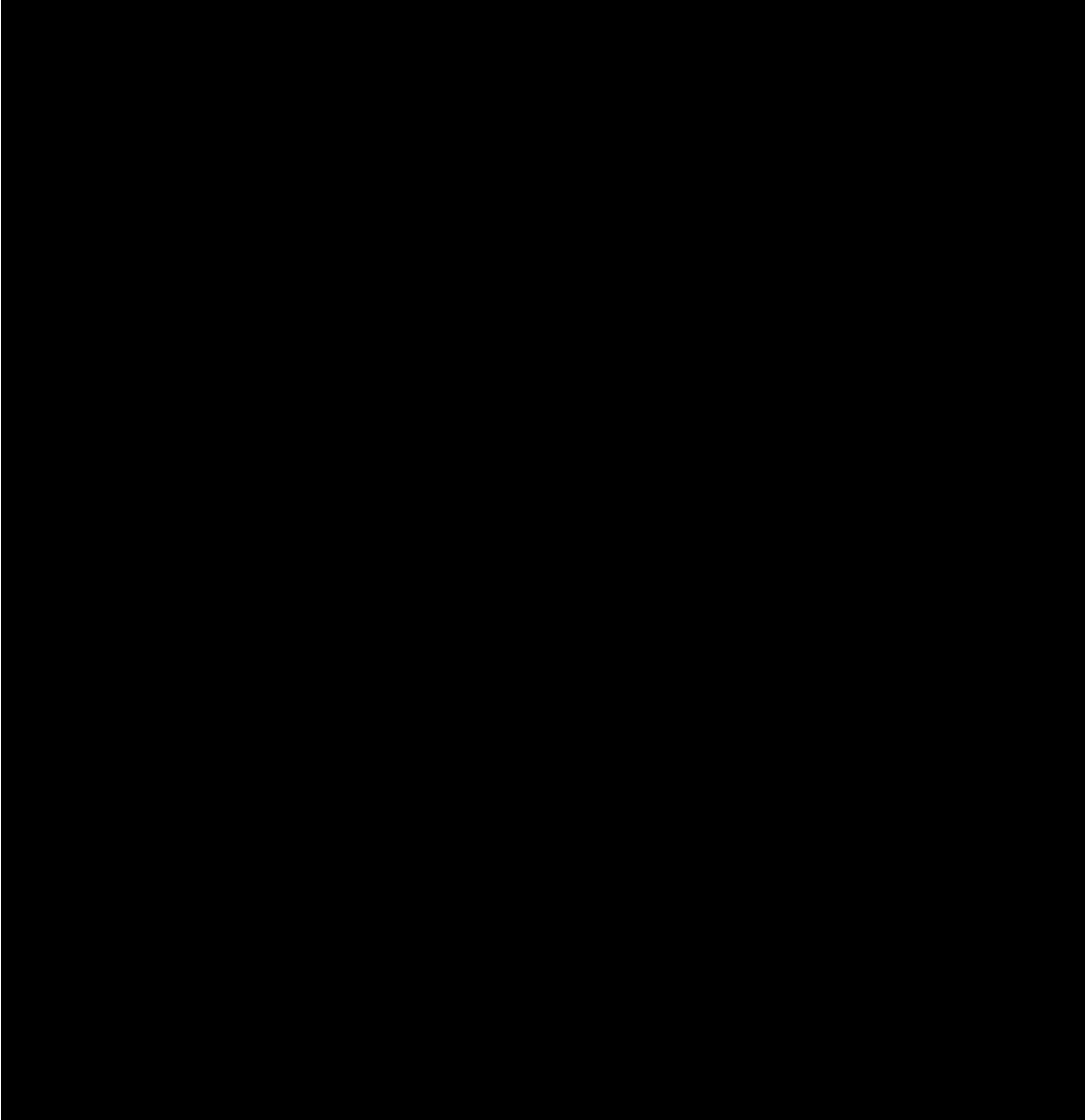
	Total	Lewis Allocation	Adjust Out Unallowable	Adjusted Region OH Allocation
70035 Safety Bonuses				
70036 Other Bonus/Commission - Non-Safety				
70037 Termination Pay				
70086 Safety and Training				
70090 WCN Training				
70095 Empl & Commun Activ				
70105 Employee Relocation				
70110 Contributions				
70112 Political Contributions				
70147 Bldg & Property Maint				
70165 Communications				
70167 Cellular Telephone				
70170 Qualifying Operating Lease Expense				
70175 Non-Qualifying Operating Lease Expense				
70185 Postage				
70190 Registration Fees				
70195 Dues and Subscriptions				
70200 Travel				
70201 Entertainment				
70202 Excursions Meetings				
70203 Lodging				
70205 Travel - Auto				
70206 Meals				
70207 Meals with Customers				
70210 Office Supplies and Equip				
70215 Bank Charges				
70225 Advertising and Promotions				
70231 Recruitment Advertising & Expenses				
70232 Recruitment Travel Expenses				
70235 Legal				
70255 Other Prof Fees				
70275 Property Taxes				
70300 Data Processing				
70302 Computer Supplies				
70303 Software License Fees				
70320 Credit and Collection				
70330 Equipment/Truck Rodeo				
70336 Coffee Bar				
G&A				

Waste Connections, Inc.  
Corporate P&L Detail

YTD 12  
2019  
Actual

Adjustments

Adjusted Total

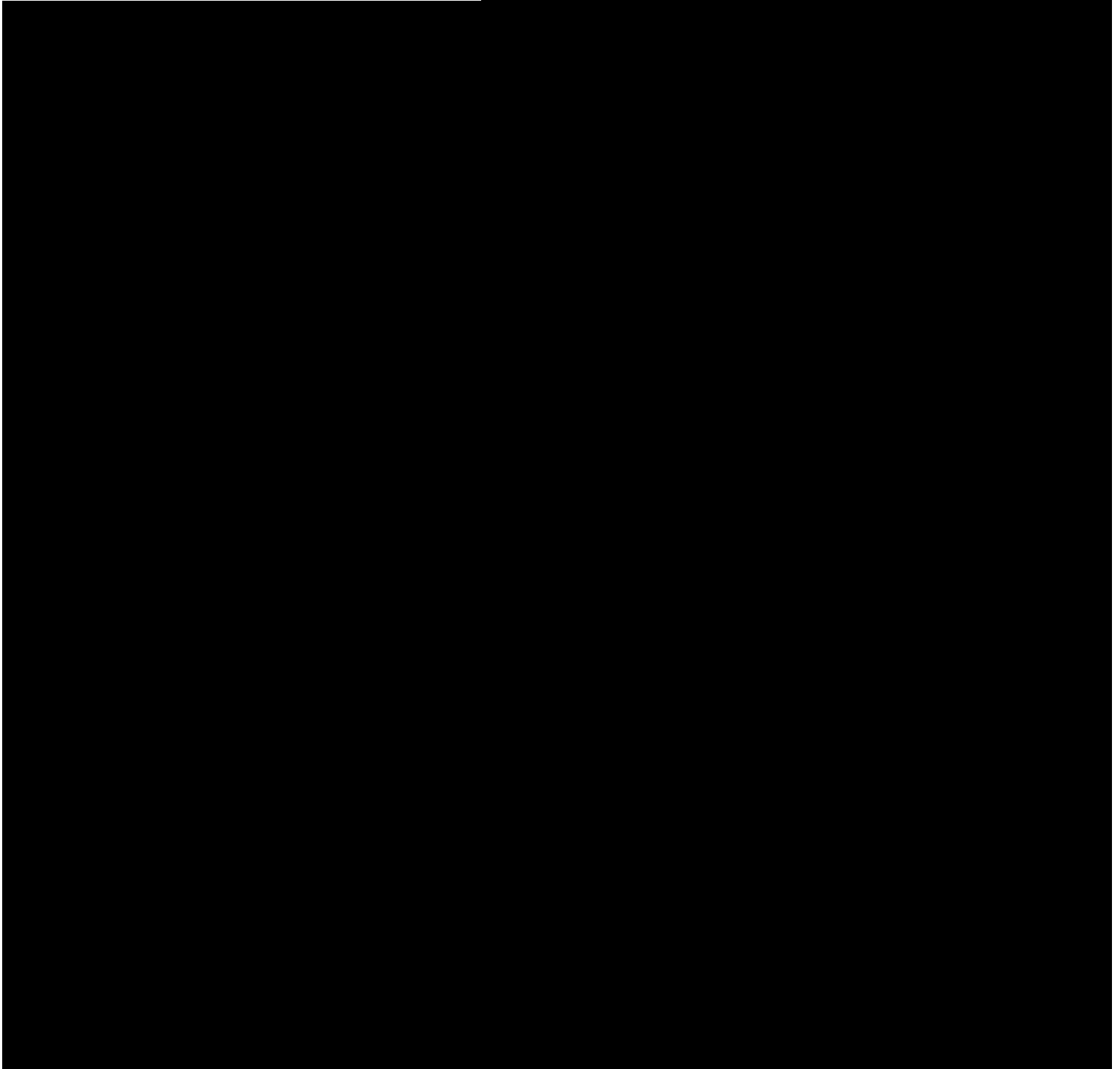




YTD 12  
2019  
Actual

Adjustments

Adjusted Total



WASTE CONNECTIONS, INC.  
CONSOLIDATED BALANCE SHEETS  
(IN THOUSANDS OF U.S. DOLLARS, EXCEPT SHARE AND PER SHARE AMOUNTS)

	December 31,	
	2019	2018
<b>ASSETS</b>		
Current assets:		
Cash and equivalents	\$ 326,738	\$ 319,305
Accounts receivable, net of allowance for doubtful accounts of \$16,432 and \$16,760 at December 31, 2019 and 2018, respectively	662,808	609,545
Prepaid expenses and other current assets	141,052	164,053
Total current assets	1,130,598	1,092,903
Restricted cash	96,483	84,661
Restricted investments	51,179	47,486
Property and equipment, net	5,516,347	5,168,996
Operating lease right-of-use assets	183,220	—
Goodwill	5,510,851	5,031,685
Intangible assets, net	1,163,063	1,128,628
Other assets, net	85,954	72,970
Total assets	<u>\$ 13,737,695</u>	<u>\$ 12,627,329</u>
<b>LIABILITIES AND EQUITY</b>		
Current liabilities:		
Accounts payable	\$ 436,970	\$ 359,967
Book overdraft	15,954	18,518
Accrued liabilities	281,308	315,670
Current portion of operating lease liabilities	29,929	—
Current portion of contingent consideration	26,159	11,612
Deferred revenue	216,443	179,282
Current portion of long-term debt and notes payable	465	1,786
Total current liabilities	1,007,228	886,835
Long-term portion of debt and notes payable	4,353,782	4,153,465
Long-term portion of operating lease liabilities	160,033	—
Long-term portion of contingent consideration	42,825	43,003
Deferred income taxes	818,622	760,033
Other long-term liabilities	416,851	323,805
Total liabilities	6,799,341	6,167,141
Commitments and contingencies (Note 12)		
Equity:		
Common shares: 263,699,675 shares issued and 263,618,161 shares outstanding at December 31, 2019; 263,271,302 shares issued and 263,141,413 shares outstanding at December 31, 2018	4,135,343	4,131,307
Additional paid-in capital	154,917	133,577
Accumulated other comprehensive loss	(10,963)	(74,786)
Treasury shares: 81,514 and 129,889 shares at December 31, 2019 and 2018, respectively	—	—
Retained earnings	2,654,207	2,264,510
Total Waste Connections' equity	6,933,504	6,454,608
Noncontrolling interest in subsidiaries	4,850	5,580
Total equity	6,938,354	6,460,188
	<u>\$ 13,737,695</u>	<u>\$ 12,627,329</u>

		Debt to Equity Ratio	Allowable In LG	
Debt	\$ 4,354,247,000	41.02%	40%	
Equity	\$ 6,938,354,000	65.36%	60%	
<b>Total Debt &amp; Equity</b>	<b>\$ 10,615,439,000</b>			

		Interest as a % of Debt
Interest Expense	\$ 147,368,000	
Debt	\$ 4,354,247,000	
<b>Interest as a % of Debt</b>		<b>3.38%</b>

ST Debt	465,000
LT Deb	4,353,782,000
Equity	6,938,354,000

The accompanying notes are an integral part of these consolidated financial statements.

WASTE CONNECTIONS, INC.  
CONSOLIDATED STATEMENTS OF NET INCOME  
(IN THOUSANDS OF U.S. DOLLARS, EXCEPT SHARE AND PER SHARE AMOUNTS)

	Years Ended December 31.		
	2019	2018	2017
Revenues	\$ 5,388,679	\$ 4,922,941	\$ 4,630,488
Operating expenses:			
Cost of operations	3,198,757	2,865,704	2,704,775
Selling, general and administrative	546,278	524,388	509,638
Depreciation	618,396	572,708	530,187
Amortization of intangibles	125,522	107,779	102,297
Impairments and other operating items	61,948	20,118	156,493
Operating income	837,778	832,244	627,098
Interest expense	(147,368)	(132,104)	(125,297)
Interest income	9,777	7,170	5,173
Other income (expense), net	5,704	(170)	1,536
Income before income tax provision	705,891	707,140	508,510
Income tax (provision) benefit	(139,210)	(159,986)	68,910
Net income	566,681	547,154	577,420
Plus (less): Net loss (income) attributable to noncontrolling interests	160	(283)	(603)
Net income attributable to Waste Connections	\$ 566,841	\$ 546,871	\$ 576,817
Earnings per common share attributable to Waste Connections' common shareholders:			
Basic	\$ 2.15	\$ 2.07	\$ 2.19
Diluted	\$ 2.14	\$ 2.07	\$ 2.18
Shares used in the per share calculations:			
Basic	263,792,693	263,650,155	263,682,608
Diluted	264,526,561	264,395,618	264,302,411
Cash dividends per common share	\$ 0.665	\$ 0.580	\$ 0.500

Interest Expense 147,368,000

The accompanying notes are an integral part of these consolidated financial statements.