

Solid Waste General Rate Case Checklist

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

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

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

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

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

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

Location of document: _____.

Item not provided: filed petition for exemption: _____.

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

X **480-07-520(3) Transmittal Letter**

- o 480-70-326(2)(a) requires:
 - X (i) The name, certificate number, and trade names of the company
 - X (ii) A description of each proposed change and a brief statement of the reason for each change;
 - X (iii) The dollar and percentage amounts that revenue will change if the filing is approved by the commission;
 - X (iv) The percentage amount that rates will change if approved by the commission;
 - X (v) A contact person's name, mailing address, telephone number, fax number (if any), and e-mail address (if any); and
 - X (vi) A statement that the company mailed a copy of the transmittal letter to the chair of the county commission or county council of each county affected by the filing.

- o X 480-70-326(2)(b) requires the transmittal letter accompanying a filing that increases rates or charges must also include the date customer notice was, or will be, mailed or delivered to all affected customers.

- o N/A480-70-326(3)(b) requires that a tariff filing made by a person other than an owner, partner, or corporate officer, a statement granting authority for that person to file on behalf of the company must be signed by an owner, partner, or corporate officer, and may be incorporated into the transmittal letter accompanying the filing.

Location of document: See PDF File “American Transmittal Letter.” Also see “Tariff Filing Checklist” submitted with this filing that is intended to be used as an Index to show what order files are submitted in so they can easily be found.

Item not provided: filed petition for exemption: _____.

 480-07-520(4) Work papers.

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

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

Location of document: See Excel file “CONFIDENTIAL M-A Automation Pro forma - 3-1-2017 - taken from TG-160232.xls,” tab “Consolidated IS.” Also see “Tariff Filing Checklist” submitted with this filing that is intended to be used as an Index to show what order files are submitted in so they can easily be found.

Item not provided: filed petition for exemption: _____.

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

WCI Comment: When possible all numbers within the Pro forma have been linked to other tabs within the Pro forma. When numbers could not be linked because they are derived from an external workbook a comment has been left on that workbook. Please refer to all comments within the Pro forma before submitting the “hard code request” to the Company.

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

Location of document: See Excel file “CONFIDENTIAL M-A Automation Pro forma - 3-1-2017 - taken from TG-160232.xls,” tab “Restating Detail.” Also see “Tariff Filing Checklist” submitted with this filing that is intended to be used as an Index to show what order files are submitted in so they can easily be found.

Item not provided: filed petition for exemption: _____.

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

Location of document: See Excel file “CONFIDENTIAL M-A Automation Pro forma - 3-1-2017 - taken from TG-160232.xls,” tab “Pro forma Adj Details.” Also see “Tariff Filing Checklist” submitted with this filing that is intended to be used as an Index to show what order files are submitted in so they can easily be

found.

Item not provided: filed petition for exemption:_____.

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

Location of document: See Excel file “CONFIDENTIAL M-A Automation Pro forma - 3-1-2017 - taken from TG-160232.xls,” tab “Price Out.” Also see “Tariff Filing Checklist” submitted with this filing that is intended to be used as an Index to show what order files are submitted in so they can easily be found.

Item not provided: filed petition for exemption:_____.

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

Location of document: See Excel file “CONFIDENTIAL M-A Automation Pro forma - 3-1-2017 - taken from TG-160232.xls,” tabs “Murrey’s IS,” and “American IS” Also see “Tariff Filing Checklist” submitted with this filing that is intended to be used as an Index to show what order files are submitted in so they can easily be found.

Item not provided: filed petition for exemption:_____.

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

Location of document: See Excel file “CONFIDENTIAL M-A Automation Pro forma - 3-1-2017 - taken from TG-160232.xls,” “Consolidated IS” tab. Also see “Tariff Filing Checklist” submitted with this filing that is intended to be used as a Index to show what order files are submitted in so the can easily be found.

Item not provided: filed petition for exemption:_____.

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

Location of document:

Item not provided: filed petition for exemption: Yes – exemption to follow.

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

Location of document: See Excel file “CONFIDENTIAL M-A Automation Pro forma - 3-1-2017 - taken from TG-160232.xls,” tabs “Murrey’s Rev 2015,” and “American Rev 2015.” Also see “Tariff Filing Checklist” submitted with this filing that is intended to be used as an Index to show what order files are submitted in so they can easily be found.

Item not provided: filed petition for exemption: _____

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

Location of document: See Excel file “CONFIDENTIAL M-A Automation Pro forma - 3-1-2017 - taken from TG-160232.xls,” tab “Corp BS.” Also see “Tariff Filing Checklist” submitted with this filing that is intended to be used as an Index to show what order files are submitted in so they can easily be found.

Item not provided: filed petition for exemption: _____

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

- o X The date of purchase.
- o X The cost at purchase. o
- o X The depreciable life. o
- o X The salvage value.
- o X Depreciation expense.
- o X Accumulated depreciation expense at the end of the test period.

Location of document: See Excel files “staff Copy of TG-160232 Murrey's Depr 12-31-2015 - Automation,” and

“American Depr 12-31-2015 - from TG-160233 - Automation.” Also see “Tariff Filing Checklist” submitted with this filing that is intended to be used as an Index to show what order files are submitted in so they can easily be found.
Item not provided: filed petition for exemption:

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

Location of document: See Excel files “staff Copy of TG-160232 Murrey's Depr 12-31-2015 - Automation,” and “American Depr 12-31-2015 - from TG-160233 - Automation.” Also see “Tariff Filing Checklist” submitted with this filing that is intended to be used as an Index to show what order files are submitted in so they can easily be found.
Item not provided: filed petition for exemption: _

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

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

Location of document:

Item not provided: filed petition for exemption: Yes – items previously provided in TG-160232 & TG-160233.

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

Location of document: See PDF file

Item not provided: filed petition for exemption: Yes – items previously provided in TG-160232 & TG-160233.