

WASTE C

**COMPILED HISTORICAL
RESULTS**

For the Twelve Months Ended June 30

CONTROL, INC.

**HISTORICAL AND FORECASTED
OF OPERATIONS**

), 2013 Historical and May 31, 2015 Forecasted



Certified Public Accountants
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Accountants' Independent Compilation Report

To the Board of Directors of
Waste Control, Inc.

We have compiled the accompanying solid waste collection tariff filing for Tariff No. 15, Certificate Number G-101, and the supporting price out, historical results of operations for the twelve months ended June 30, 2013, forecasted results of operation for the twelve months ended May 31, 2015 and related work papers of Waste Control, Inc. ("the Company") in the prescribed form as required by the Washington Utilities and Transportation Commission (WUTC) for rate making purposes in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Management is responsible for the preparation and fair presentation of the historical financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the historical financial statements.

A compilation of forecasted statements is limited to presenting in the form prescribed by WUTC forecast information that is the representation of management and does not include evaluation of the assumptions underlying the forecast. We have not examined the forecast and accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The historical and forecasted results of operations and supporting schedules are presented in accordance with the requirements of the WUTC, which differ from generally accepted accounting principles. Accordingly, the historical and forecasted results of operations and supporting schedules are not designed for those who are not informed about such differences.

Management has elected to omit the summary of significant accounting policies required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the Company's financial position and results of operations for the forecast period. Accordingly, this forecast is not designed for those who are not informed of such matters.

This report is intended solely for the information and use of the WUTC, management and others within the Company and is not intended to be and should not be used by anyone other than these specified parties.

GL Booth · JG Davis & Associates, PLLC

August 20, 2014

WASTE CONTROL, INC.

NEW IMPROVED LURITO - GALLAGHER FORMULA

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

!!!	Revenue Requirement		4,482,243	!!!<--			
!!!	Revenue Deficiency		\$510,284	!!!<--			
*	Revenue	input>	3,971,959	* p/f before rates		510,284	
*	Expenses	input>	4,081,636	* p/f before rates		12.85%	
*	Avg. Investment -	input>	1,548,613	* p/f before rates			
	curve turnover		329.46	(calculated)			
	final turnover		288.39	(calculated)			
	curve No. used		3	(calculated)			
	Company actual						
	capital structure:		!!! OPERATING RATIO ->			91.39	!!!<--
	-----					=====	
*	Actual Debt Ratio	input>	40.00%	Conversion factor data:			
*	Actual Equity Ratio	input>	60.00%	B & O Tax	input>	0.015	*
*	Actual Cost of Debt	input>	3.66%	WUTC Fee	input>	0.004	*
				City Tax	input>	0.000	*
*	Tax Rate	input>	34.00%	Bad Debts	input>	0.010	*

				Revenue Sensitive		2.89%	
				Conversion Factor		0.8850	

WASTE CONTROL, INC.

Results of Operations

For the Twelve Months Ended June 30, 2013 Historical and May 31, 2015 Forecasted

(See Independent Accountants' Compilation Report)

	Per Books Income Statement	Remove Contract Hauling	Adj #	Regulated	Reclass Adjust	Restating Adjust	Adj #	Restated Income Statement	Pro Forma Adjust	Adj #	Pro forma Income Statement
REVENUES											
1	Residential	2,077,765	-		2,077,765	(5,619)	R-2	2,072,146			2,072,146
2	Commercial	599,529	-		599,529	(1,137)	R-2	598,392			598,392
3	Drop Box	1,097,758	154,085	RC-1	943,673	(2,987)	R-2	940,686			940,686
4	Fuel Surcharge	45,570	-		45,569.85	(45,570)	R-7	-			-
5	Contract Hauling	-	-		-			-			-
6	Pass Thru	-	-		-	-		-	138,598	P-5	138,598
7	Kalama	222,136	-		222,136			222,136			222,136
8	Refunds	(9,743)	-		(9,743)	9,743	R-2	-			-
	Total Revenue	4,033,016	154,085		3,878,931	-		(45,570)	3,833,361	138,598	3,971,959
	Gross operational revenue		154,085		3,620,967						
			4%		96%						
OPERATING EXPENSES											
9	Wages Drivers	339,418	-		339,418	(110,447)	RC-2	228,971	8,947	P-1	237,918
10	Wages Drop Box Drivers	-	-		-	98,310	RC-2	98,310	33,870	P-1	132,180
11	Wages Mechanics	223,687	-		223,687	21,214	RC-2	244,902	16,249	P-1	261,151
12	Wages Supervisor	-	-		-	78,375	RC-2	78,375	3,164	P-1	81,539
13	Wages Extra Labor	28,068	-		28,068	(13,029)	RC-2	15,039	2,839	P-1	17,878
14	Fringe Benefits	-	-		-	258,162	R-3	258,162	19,367	P-1	277,528
15	Contract Labor	1,172	-		1,172			1,172			1,172
16	Maintenance	119,888	-		119,888			119,888			119,888
17	Maintenance/ Cont./Dr Bx	9,093	-		9,093			9,093			9,093
18	Truck Rental	36,000	-		36,000			36,000	-		36,000
19	Equipment Rent	-	-		-			-			-
20	Tires	90,730	-		90,730	(9,647)	R-6	81,083			81,083
21	Fuel	311,517	-		311,517			311,517	(20,046)	P-6	291,472
22	Contract Hauling	154,085	154,085	RC-1	(0)			(0)			(0)
23	Disposal Fees - Cowlitz County	516,695	-		516,695	59,973	RC-3	576,667	180,885	P-5	757,552
24	Disposal Fees - G-49 Packers	59,973	-		59,973	(59,973)	RC-3	-			-
25	Disposal Fees - G-49	24,814	-		24,814	(24,814)	RC-3	-			-

26	Disposal Fees Pass Thru	417,041	-	417,041	24,814	RC-3	441,855	138,598	P-5	580,454
27	Storm water management	12,000	-	12,000			12,000			12,000
28	Liability Insurance	28,169	-	28,169			28,169			28,169
29	Officer Salaries	-	-	-			-			-
30	Office Salaries	200,830	-	200,830	(74,423)	RC-2	126,407	3,253	P-1	129,660
31	Management Fees	180,000	-	180,000			180,000	18,000	P-1	198,000
32	Bad Debt Expense	50,167	-	50,167	(11,799)	R-6	38,369			38,369
33	Office Supply	52,734	-	52,734	(5,458)	R-6	47,276			47,276
34	Postage	1,685	-	1,685			1,685			1,685
35	Bank Charges	4,629	-	4,629			4,629			4,629
36	Maintenance	9,098	-	9,098			9,098			9,098
37	Rate Case Expense	-	-	-			-	102,498	P-2,3	102,498
38	Accounting	17,658	-	17,658			17,658			17,658
39	Legal	6,765	-	6,765	(2,725)	R-6	4,040			4,040
40	WUTC Fee	16,809	-	16,809			16,809	-		16,809
41	Franchise	7,711	-	7,711	(7,711)	R-6	-			-
42	Communications	19,158	-	19,158			19,158			19,158
43	Utilities	59,823	-	59,823	(30,897)	R-6	28,926			28,926
44	Laundry/Uniforms	19,183	-	19,183			19,183			19,183
45	Miscellaneous	-	-	-			-			-
46	Dues and Subscriptions	16,600	-	16,600	(7,000)	R-6	9,600			9,600
47	Dues Non-deductible	3,682	-	3,682	(3,682)	R-6	-			-
48	Travel	717	-	717	1,000	R-6	1,717			1,717
49	Seminars	5,970	-	5,970	(4,927)	R-6	1,044			1,044
50	Meals and Entertainment	148	-	148	(131)	R-6	18			18
51	Advertising	1,982	-	1,982			1,982			1,982
52	Truck License	7,114	-	7,114	(804)	R-5	6,310			6,310
53	Taxes and Licensing	-	-	-	804	R-5	804			804
54	Permits	276	-	276			276			276
55	Contributions	1,150	-	1,150	(1,150)	R-6	-			-
56	B & O Tax	71,263	-	71,263			71,263			71,263
57	Land Rent	138,000	-	138,000	26,303	R-6	164,303			164,303
58	Computer Expense	5,182	-	5,182	(931)	R-6	4,251			4,251
59	Workmen's Comp	35,982	-	35,982	(35,982)	R-3	-			-
60	Payroll Taxes	67,327	-	67,327	(67,327)	R-3	-			-
61	Employee Relations	23,940	-	23,940	(20,298)	R-6	3,641			3,641
62	Life Insurance	447	-	447	(447)	R-3	-			-
63	Counseling Services	1,853	-	1,853	-		1,853			1,853
64	Employee Medical Insurance	109,018	-	109,018	(109,018)	R-3	-			-
65	Property Taxes	12,129	-	12,129	(3,122)	R-6	9,007			9,007
66	Drug Testing	1,316	-	1,316	-		1,316			1,316

67	SEP Benefits	45,387	-	45,387	(45,387)	R-3	-	-	-
68	Interest	50,614	-	50,614	(50,614)	R-4	-	-	-
69	Freight	506	-	506	-		506		506
70	Consulting	23,973	-	23,973	-		23,973		23,973
71	Safety Equipment Expense	7,942	-	7,942	-		7,942		7,942
72	Depreciation:	248,512	-	248,512	(248,512)	R-1	-	-	-
	Trucks				119,415	R-1	119,415		119,415
	Service Cars				20,040	R-1	20,040		20,040
	Shop				350	R-1	350		350
	Office Furniture and Fixtures				2,102	R-1	2,102		2,102
	Leasehold Improvements				2,737	R-1	2,737		2,737
	Containers				3,995	R-1	3,995		3,995
	Carts				31,210	R-1	31,210		31,210
	Drop Box Truck				23,688	R-1	23,688		23,688
	Drop Boxes				6,228	R-1	6,228		6,228
	Overtime Adjustment						-		-
	Total Expenses	3,899,633	154,085	3,745,548	(0)	(171,535)	3,574,013	507,624	4,081,636

NET OPERATING INCOME 133,382 - 133,382 0 125,965 259,348 (369,025) (109,678)
OTHER INCOME/EXPENSE

OPERATING RATIO % 97% 100% 97% 93% 103%

NET INVESTMENT

Waste Control, Inc.

Summary of Significant Forecast Assumptions

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

The financial forecast presents, to the best of management's knowledge and belief, the financial position and results of operation of Waste Control, Inc. Accordingly, this forecast reflects management's judgment as of August 20, 2014, the date of this forecast, of the expected conditions and its' expected course of action. The assumptions disclosed herein are those that management believes are significant to this forecast. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Management has estimated results of operations for the twelve months ended May 31, 2015, to include an increase in landfill fees of 31% in Cowlitz County, the estimated cost of rate case filing expenses, an approximately 8% increase in payroll rates and a in related payroll benefits and a 10% increase in management fees. All other costs are based upon WUTC allowable historic costs.

Revenues have been forecasted based on the application of the Lurito-Gallagher Formula to total approximately \$4,285,000, an increase of approximately 14%. Individual requested rate increases average between approximately 15% - 16% for residential and 18% - 22% for commercial for areas other than Woodland. As Woodland rates were significantly less when that permit area was purchased, rates in Woodland for residential and commercial services were again increased in an attempt to bring them closer to comparable permitted rates. As a result, Woodland rates in these two areas were increased by approximately 15% - 32%. Woodland rates in these two service areas still lag behind comparable permitted rates. Drop box services are forecast to increase approximately 11% - 24%.

Waste Control, Inc.

SCHEDULE 1 - EXPLANATION OF RESTATING ADJUSTMENTS

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

- R-1 Depreciation per the financial statements differs from the allowable depreciation for WUTC purposes. This adjustment restates and classifies the depreciation. (See workpaper 2)
- R-2 This entry allocates refunds to the revenue sources.
- R-3 This entry reclasses payroll benefits to one account to allow for easier distribution in the expense matrix.
- R-4 Interest expense is not allowed, therefore it is eliminated.
- R-5 This entry reclasses taxes posted to truck license expense.
- R-6 This entry eliminates non-deductible expenses. In the case of dues, it is the elimination of health club dues and political and lobbying costs. In the case of franchise fees, it is the elimination of the 3% fee paid on Castle Rock customers. In the case of employee relations, it is the elimination of Quelah rents. In the case of bad debts, it is the elimination of allowance accruals.
- R-7 Eliminate fuel surcharge

R-6A Office Supply

	Total	Reg	Non	
IS	52,734	52,734		-
Adjustment	(5,458)	(5,458)		-
Adj IS	47,276	47,276		-

Notes and explanations in linked file "GL Adjustments.xlsx"

R-6B Actual Bad Debt

		Company uses the Direct Method for Uncollectable
50,946.92	Write Offs	No Bad Debt associated with Non-reg services
(3,837.79)	Adjustment	
(8,740.58)	Recovery	
38,368.55	Actual Bad Debt	
50167.27	IS	
(11,798.72)	Adjustment	

R-6C Other Expenses

Account		Total	Reg	Non
Conference Expense	IS	5,970	5,970	-
	Adjustment	(4,927)	(4,927)	-
Legal Expense	IS	6,765	6,765	-
	Adjustment	(2,725)	(2,725)	-
Computer Expen	IS	5,182	5,182	-
	Adjustment	(931)	(931)	-
Employee Relati	IS	23,940	23,940	-
	Adjustment	(4,098)	(4,098)	-
multiple accounts)	Meals and En	148	148	-
	Adjustment	(131)	(131)	-

Notes and explanations in linked file "GL Adjustments.xlsx"

R-6D Utilities

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

		Reg	staff
IS	59,823	59,823	
Total Allowable	28,926	28,926	15,424
Adjust	(30,897)	(30,897)	13,502

R-6E Land Rent

		Reg	staff
IS	138,000	138,000	
Total Allowable	164,303	164,303	89003
Adjust	26,303	26,303	75,300

R-6F Tires

	Total	Reg	Non
Company Adj	(9,646.96)	(9,646.96)	-

R-6G Property Tax

Removed Applied Industries Land, property is not used or useful to Wci operations

	Remove	Reg	Non
2012 portion	(1,567.24)		
2013 portion	(1,782.60)		
Total	(3,349.84)	(3,122)	

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

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

	R-1 Restate Depr to Actual		R-2 Allocate Refunds		R-3 Reclass Payroll Benefit		R-4 Eliminate Interest Expense		R-5 Reclass Taxes & Licensing		R-6 Eliminate Other Expenses		R-7 Eliminate Fuel Surcharge	Total Restating Adjustments
REVENUES														
Residential	\$ -		\$ (5,619) D		\$ -		\$ -		\$ -		\$ -		\$ -	\$ (5,619)
Commercial	-		(1,137) D		-		-		-		-		-	(1,137)
Drop Box	-		(2,987) D		-		-		-		-		-	(2,987)
Fuel Surcharge	-		-		-		-		-		-		(45,570) D	(45,570)
Contract Hauling	-		-		-		-		-		-		-	-
Pass Thru	-		-		-		-		-		-		-	-
Kalama	-		-		-		-		-		-		-	-
Refunds	-		9,743 D		-		-		-		-		-	9,743
	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>(45,570)</u>	<u>(45,570)</u>
OPERATING EXPENSES														
Wages Drivers	-		-		-		-		-		-		-	-
Wages Drop Box Drivers	-		-		-		-		-		-		-	-
Wages Mechanics	-		-		-		-		-		-		-	-
Wages Supervisor	-		-		-		-		-		-		-	-
Wages Extra Labor	-		-		-		-		-		-		-	-
Fringe Benefits	-		-		258,162 A		-		-		-		-	258,162
Contract Labor	-		-		-		-		-		-		-	-
Maintenance	-		-		-		-		-		-		-	-
Maintenance/Cont./Dr Bx	-		-		-		-		-		-		-	-
Truck Rental	-		-		-		-		-		-		-	-
Equipment Rent	-		-		-		-		-		-		-	-
Tires	-		-		-		-		-		(9,647) R-6F		-	(9,647)

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

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

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Total Restating Adjustments
Fuel	-	-	-	-	-	-	-	-
Contract Hauling	-	-	-	-	-	-	-	-
Disposal Fees - Cowlitz County	-	-	-	-	-	-	-	-
Disposal Fees - G-49 Packers	-	-	-	-	-	-	-	-
Disposal Fees - G-49	-	-	-	-	-	-	-	-
Disposal Fees Pass Thru	-	-	-	-	-	-	-	-
Storm water management	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-
Officer Salaries	-	-	-	-	-	-	-	-
Office Salaries	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	(11,799) R-6B	-	(11,799)
Office Supply	-	-	-	-	-	(5,458) R-6A	-	(5,458)
Postage	-	-	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-	-
Rate Case Expense	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	(2,725) R-6C	-	(2,725)
WUTC Fee	-	-	-	-	-	-	-	-
Franchise	-	-	-	-	-	(7,711) N	-	(7,711)
Communications	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	(30,897) R-6D	-	(30,897)
Laundry/Uniforms	-	-	-	-	-	-	-	-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

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

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Total Restating Adjustments
Miscellaneous	-	-	-	-	-	-	-	-
Dues and Subscription	-	-	-	-	-	(7,000) D	-	(7,000)
Dues Non-deductible	-	-	-	-	-	(3,682) N	-	(3,682)
Travel	-	-	-	-	-	1,000 A	-	1,000
Seminars	-	-	-	-	-	(4,927) R-6C	-	(4,927)
Meals and Entertainment	-	-	-	-	-	(131) R-6C	-	(131)
Advertising	-	-	-	-	-	-	-	-
Truck License	-	-	-	-	(804) A	-	-	(804)
Taxes and Licensing	-	-	-	-	804 A	-	-	804
Permits	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	(1,150) A	-	(1,150)
B & O Tax	-	-	-	-	-	-	-	-
Land Rent	-	-	-	-	-	26,303 R-6E	-	26,303
Computer Expense	-	-	-	-	-	(931) R-6C	-	(931)
Workmen's Comp	-	-	(35,982) A	-	-	-	-	(35,982)
Payroll Taxes	-	-	(67,327) A	-	-	-	-	(67,327)
Employee Relations	-	-	-	-	-	(20,298) A, R-6	-	(20,298)
Life Insurance	-	-	(447) A	-	-	-	-	(447)
Counseling Services	-	-	-	-	-	-	-	-
Employee Medical Insurance	-	-	(109,018) A	-	-	-	-	(109,018)
Property Taxes	-	-	-	-	-	(3,122) R-6G	-	(3,122)
Drug Testing	-	-	-	-	-	-	-	-
SEP Benefits	-	-	(45,387) A	-	-	-	-	(45,387)
Interest	-	-	-	(50,614) A	-	-	-	(50,614)

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

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

	R-1		R-2		R-3		R-4		R-5		R-6		R-7		Total
	Restate		Allocate		Reclass		Eliminate		Reclass		Eliminate		Eliminate		Restating
	Depr to		Refunds		Payroll		Interest		Taxes &		Other		Fuel		Adjustments
	Actual		Actual		Benefit		Expense		Licensing		Expenses		Surcharge		Actual
Freight	-		-		-		-		-		-		-		-
Consulting	-		-		-		-		-		-		-		-
Safety Equipment Expense	-		-		-		-		-		-		-		-
Depreciation:	(248,512)	A	-		-		-		-		-		-		(248,512)
Trucks	119,415	A	-		-		-		-		-		-		119,415
Service Cars	20,040	A	-		-		-		-		-		-		20,040
Shop	350	A	-		-		-		-		-		-		350
Office Furniture and Fixtures	2,102	A	-		-		-		-		-		-		2,102
Leasehold Improvements	2,737	A	-		-		-		-		-		-		2,737
Containers	3,995	A	-		-		-		-		-		-		3,995
Carts	31,210	A	-		-		-		-		-		-		31,210
Drop Box Truck	23,688	A	-		-		-		-		-		-		23,688
Drop Boxes	6,228	A	-		-		-		-		-		-		6,228
	<u>(38,747)</u>		<u>-</u>		<u>(0)</u>		<u>(50,614)</u>		<u>-</u>		<u>(82,174)</u>		<u>-</u>		<u>(171,535)</u>
Increase (decrease)	<u>\$ 38,747</u>		<u>\$ -</u>		<u>\$ 0</u>		<u>\$ 50,614</u>		<u>\$ -</u>		<u>\$ 82,174</u>		<u>\$ (45,570)</u>		<u>\$ 125,965</u>

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - EXPLANATION OF FORECAST ADJUSTMENTS

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

P-1 Payroll is adjusted to reflect payroll increases, staff attaining benefits, and increases in medical costs, employment security and labor and industry rates in effect as of June 30, 2013. Benefits derived from the ROTC program were estimated to be identical to the test year.

Management fee will increase approximately 10% as of June 30, 2013. The management fee is paid to a related company, Waste Control Equipment, Inc. ("WCE"). WCE pays the salaries and benefits of Joe Willis and Kevin Willis, a service worker and other support staff.

P-2 The estimated cost of the rate case is recorded.

P-3 Cost of rate case is amortized over two years

P-4 Adjusted fuel

P-5 Disposals fees will increase approximately 31% as of December 31, 2013

P-4A	Pro forma Fuel	<u>Reg</u>	<u>Non</u>	
	(20,045.64)	<u>(20,046)</u>	<u>-</u>	

P-5A	Disposal			
	Residential & Comm Total	Reg	Non	
	Tons	15,460.25	15,460.25	0
	Increase	11.70	<u>11.70</u>	11.70
	Adjustment		<u><u>180,885</u></u>	

Drop box				
IS	441,855.48			
Test Year cost per ton	37.30			
Test Year tons	11,845.99			
DF Increase	<u>11.70</u>			
Exp and Rev Adj	<u>138,598.10</u>			

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued

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

	P-1	P-2	P-3 0.25	P-4	P-5	P-6	Total
	<u>Payroll</u>	<u>Rate Case Cost</u>	<u>Amortization Four Years</u>	<u>Adjust Fuel</u>	<u>Increase Disposal Fees</u>	<u>Increase Truck Rent</u>	<u>Proforma Adjustments</u>
REVENUES							
Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial	-	-	-	-	-	-	-
Drop Box	-	-	-	-	-	-	-
Fuel Surcharge	-	-	-	-	-	-	-
Contract Hauling	-	-	-	-	-	-	-
Pass Thru	-	-	-	-	138,598	P-5A	138,598
Kalama	-	-	-	-	-	-	-
Refunds	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,598</u>	<u>-</u>	<u>138,598</u>
OPERATING EXPENSES							
Wages Drivers	8,947	A	-	-	-	-	8,947
Wages Drop Box Drivers	33,870	A	-	-	-	-	33,870
Wages Mechanics	16,249	A	-	-	-	-	16,249
Wages Supervisor	3,164	A	-	-	-	-	3,164
Wages Extra Labor	2,839	A	-	-	-	-	2,839
Fringe Benefits	19,367	A	-	-	-	-	19,367
Contract Labor	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-
Maintenance/Cont./Dr Bx	-	-	-	-	-	-	-
Truck Rental	-	-	-	-	-	-	-
Equipment Rent	-	-	-	-	-	-	-
Tires	-	-	-	-	-	-	-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued

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

	P-1		P-2		P-3		P-4		P-5		P-6		Total
	Payroll		Rate Case Cost		0.25 Amortization Four Years		Adjust Fuel		Increase Disposal Fees		Increase Truck Rent		Proforma Adjustments
Fuel	-		-		-		(20,046)	P-4A	-		-		(20,046)
Contract Hauling	-		-		-		-		-		-		-
Disposal Fees - Cowlitz County	-		-		-		-		180,885	P-5A	-		180,885
Disposal Fees - G-49 Packers	-		-		-		-		-		-		-
Disposal Fees - G-49 Packers	-		-		-		-		-		-		-
Disposal Fees Pass Thru	-		-		-		-		138,598	P-5A	-		138,598
Storm water management	-		-		-		-		-		-		-
Liability Insurance	-		-		-		-		-		-		-
Officer Salaries	-		-		-		-		-		-		-
Office Salaries	3,253	A	-		-		-		-		-		3,253
Management Fees	18,000	A	-		-		-		-		-		18,000
Bad Debt Expense	-		-		-		-		-		-		-
Office Supply	-		-		-		-		-		-		-
Postage	-		-		-		-		-		-		-
Bank Charges	-		-		-		-		-		-		-
Maintenance	-		-		-		-		-		-		-
Rate Case Expense	-		409,993	D	(307,495)	D	-		-		-		102,498
Accounting	-		-		-		-		-		-		-
Legal	-		-		-		-		-		-		-
WUTC Fee	-		-		-		-	N	-		-		-
Franchise	-		-		-		-		-		-		-
Communications	-		-		-		-		-		-		-
Utilities	-		-		-		-		-		-		-
Laundry/Uniforms	-		-		-		-		-		-		-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued

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

	P-1	P-2	P-3	P-4	P-5	P-6	Total
	Payroll	Rate Case Cost	0.25 Amortization Four Years	Adjust Fuel	Increase Disposal Fees	Increase Truck Rent	Proforma Adjustments
Miscellaneous	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-
Dues Non-deductible	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Seminars	-	-	-	-	-	-	-
Meals and Entertainment	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Truck License	-	-	-	-	-	-	-
Taxes and licensing	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
B & O Tax	-	-	-	-	N	-	-
Land Rent	-	-	-	-	-	-	-
Computer Expense	-	-	-	-	-	-	-
Workmen's Comp	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-
Life Insurance	-	-	-	-	-	-	-
Counseling Services	-	-	-	-	-	-	-
Employee Medical Insurance	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-
Drug Testing	-	-	-	-	-	-	-
SEP Benefits	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued

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

	P-1	P-2	P-3 0.25	P-4	P-5	P-6	Total
	<u>Payroll</u>	<u>Rate Case Cost</u>	<u>Amortization Four Years</u>	<u>Adjust Fuel</u>	<u>Increase Disposal Fees</u>	<u>Increase Truck Rent</u>	<u>Proforma Adjustments</u>
Freight	-	-	-	-	-	-	-
Consulting	-	-	-	-	-	-	-
Safety Equipment Expense	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-
Trucks	-	-	-	-	-	-	-
Service Cars	-	-	-	-	-	-	-
Shop	-	-	-	-	-	-	-
Office Furniture and Fixtures	-	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-	-
Containers	-	-	-	-	-	-	-
Carts	-	-	-	-	-	-	-
Drop Box Truck	-	-	-	-	-	-	-
Drop Boxes	-	-	-	-	-	-	-
	<u>105,688</u>	<u>409,993</u>	<u>(307,495)</u>	<u>(20,046)</u>	<u>319,483</u>	<u>-</u>	<u>507,624</u>
Increase (decrease)	<u>\$ (105,688)</u>	<u>\$ (409,993)</u>	<u>\$ 307,495</u>	<u>\$ 20,046</u>	<u>\$ (180,885)</u>	<u>\$ -</u>	<u>\$ (369,025)</u>

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 3 - SUMMARY OF RECLASS ADJUSTMENTS, Continued

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

	RC-1 Remove Non- Regulated		RC-2 Reclass Payroll		RC-3 Reclass Disposal Fees		Total Reclass Adjustments
REVENUES							
Residential	\$ -		-		\$ -		\$ -
Commercial	-		-		-		-
Drop Box	154,085	N	-		-	A	154,085
Fuel Surcharge	-		-		-		-
Contract Hauling	-		-		-		-
Pass Thru	-		-		-	A	-
Kalama	-		-		-		-
Refunds	-		-		-		-
	<u>154,085</u>		<u>-</u>		<u>-</u>		<u>154,085</u>
OPERATING EXPENSES							
Wages Drivers	-		(110,447)	A	-		(110,447)
Wages Drop Box Drivers	-		98,310		-		98,310
Wages Mechanics	-		21,214	A	-		21,214
Wages Supervisor	-		78,375	A	-		78,375
Wages Extra Labor	-		(13,029)	A	-		(13,029)
Fringe Benefits	-		-		-		-
Contract Labor	-		-		-		-
Maintenance	-		-		-		-
Maintenance/Cont./Dr Bx	-		-		-		-
Truck Rental	-		-		-		-
Equipment Rent	-		-		-		-
Tires	-		-		-		-
Fuel	-		-		-		-
Contract Hauling	154,085	N	-		-		154,085
Disposal Fees - Cowlitz County	-		-		59,973		59,973
Disposal Fees - G-49 Packer	-	RC-1A	-		(59,973)	D	(59,973)
Disposal Fees G-49	-		-		(24,814)	D	(24,814)
Disposal Fees Pass Thru	-		-		24,814		24,814
Storm water management	-		-		-		-
Liability Insurance	-		-		-		-
Officer Salaries	-		-		-		-
Office Salaries	-		(74,423)	A	-		(74,423)
Management Fees	-		-		-		-
Bad Debt Expense	-		-		-		-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 3 - SUMMARY OF RECLASS ADJUSTMENTS, Continued

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

	RC-1 Remove Non- Regulated	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Total Reclass Adjustments
Office Supply	-	-	-	-
Postage	-	-	-	-
Bank Charges	-	-	-	-
Maintenance	-	-	-	-
Rate Case Expense	-	-	-	-
Accounting	-	-	-	-
Legal	-	-	-	-
WUTC Fee	-	-	-	-
Franchise	-	-	-	-
Communications	-	-	-	-
Utilities	-	-	-	-
Laundry/Uniforms	-	-	-	-
Miscellaneous	-	-	-	-
Dues and Subscription	-	-	-	-
Dues Non-deductible	-	-	-	-
Travel	-	-	-	-
Seminars	-	-	-	-
Meals and Entertainment	-	-	-	-
Advertising	-	-	-	-
Truck License	-	-	-	-
Taxes and licensing	-	-	-	-
Permits	-	-	-	-
Contributions	-	-	-	-
B & O Tax	-	-	-	-
Land Rent	-	-	-	-
Computer Expense	-	-	-	-
Workmen's Comp	-	-	-	-
Payroll Taxes	-	-	-	-
Employee Relations	-	-	-	-
Life Insurance	-	-	-	-
Counseling Services	-	-	-	-
Employee Medical Insurance	-	-	-	-
Property Taxes	-	-	-	-
Drug Testing	-	-	-	-
SEP Benefits	-	-	-	-
Interest	-	-	-	-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 3 - SUMMARY OF RECLASS ADJUSTMENTS, Continued

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

	RC-1 Remove Non- Regulated	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Total Reclass Adjustments
Freight	-	-	-	-
Consulting	-	-	-	-
Safety Equipment Expense	-	-	-	-
Depreciation:	-	-	-	-
Building	-	-	-	-
Trucks	-	-	-	-
Service Cars	-	-	-	-
Shop	-	-	-	-
Office Furniture and Fixtures	-	-	-	-
Leasehold Improvements	-	-	-	-
Containers	-	-	-	-
Carts	-	-	-	-
Drop Box Truck	-	-	-	-
Drop Boxes	-	-	-	-
	<u>154,085</u>	<u>(0)</u>	<u>-</u>	<u>154,085</u>
Increase (decrease)	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 0</u>

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 4 - CALCULATE THE TWELVE MONTHS

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

	July	August	September	October	November	December	January	February	March	April	May	June	PER BOOKS	RECLASS	RECLASS ADJUSTED BOOKS
REVENUES															
Residential	\$ 174,181	\$ 173,281	\$ 173,721	\$ 174,252	\$ 172,742	\$ 178,133	\$ 171,317	\$ 170,744	\$ 175,194	\$ 169,716	\$ 171,742	\$ 172,744	\$ 2,077,765	\$ -	\$ 2,077,765
Commercial	47,310	49,651	49,047	51,953	50,879	51,200	50,674	50,446	50,125	50,311	49,825	48,110	599,529	-	599,529
Drop Box	94,770	83,414	70,757	93,470	77,609	78,413	84,127	73,158	67,670	146,420	110,570	117,378	1,097,758	(154,085)	943,673
Fuel Surcharge	7,080	5,416	3,962	3,712	5,005	6,228	6,505	5,363	2,299	-	-	-	45,570	-	45,570
Contract Hauling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pass Thru	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kalama	11,686	27,114	10,043	26,013	10,203	26,232	11,775	25,568	11,624	24,865	10,929	26,085	222,136	-	222,136
Refunds	-	(293)	(1,046)	(1,709)	(1,493)	(667)	(645)	-	(1,047)	(1,849)	(901)	(93)	(9,743)	-	(9,743)
	335,027	338,582	306,485	347,690	314,945	339,538	323,753	325,279	305,865	389,463	342,165	364,223	4,033,016	(154,085)	3,878,931
OPERATING EXPENSES															
Wages Drivers	25,915	25,612	26,861	22,905	24,624	34,115	27,946	27,920	31,246	28,709	30,610	32,956	339,418	(110,447)	228,971
Wages Drop Box Drivers	-	-	-	-	-	-	-	-	-	-	-	-	-	98,310	98,310
Wages Mechanics	12,824	16,759	16,738	15,679	19,707	19,006	19,410	17,054	20,580	21,032	23,542	21,357	223,687	21,214	244,902
Wages Supervisor	-	-	-	-	-	-	-	-	-	-	-	-	-	78,375	78,375
Wages Extra Labor	6,623	6,114	4,762	1,668	2,320	2,541	218	248	327	(327)	-	3,574	28,068	(13,029)	15,039
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Labor	313	309	-	550	-	-	-	-	-	-	-	-	-	1,172	1,172
Maintenance	7,240	10,680	7,083	17,264	6,766	12,579	8,705	8,629	12,846	9,523	6,152	12,421	119,888	-	119,888
Maintenance/ Cont./Dr Bx	-	-	-	411	1,250	492	341	119	-	1,620	4,860	-	9,093	-	9,093
Truck Rental	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	-	36,000
Equipment Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tires	6,067	7,801	6,024	7,512	6,007	10,260	6,118	7,359	10,001	8,373	8,043	7,166	90,730	-	90,730
Fuel	26,793	28,921	24,423	28,975	29,501	23,415	26,386	25,156	23,578	22,344	27,774	24,252	311,517	-	311,517
Contract Hauling	-	-	-	-	-	50,197	-	-	-	59,543	-	44,345	154,085	(154,085)	(0)
Disposal Fees - Cowlitz County	44,781	44,188	39,947	46,320	45,874	41,320	42,529	36,778	39,433	44,657	47,363	43,503	516,695	59,973	576,667
Disposal Fees - G-49 Packers	5,715	6,422	4,967	4,961	5,679	4,506	4,920	1,592	4,802	4,889	5,858	5,663	59,973	(59,973)	-
Disposal Fees - G-49	2,078	1,438	1,615	2,196	2,273	666	1,985	4,491	1,441	1,576	2,304	2,753	24,814	(24,814)	-
Disposal Fees Pass Thru	42,374	34,971	27,082	38,805	31,798	34,706	35,911	31,326	32,624	35,706	35,868	35,871	417,041	24,814	441,855
Stormwater management	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	-	12,000
Liability Insurance	2,452	2,452	2,452	2,338	2,452	2,452	2,262	2,262	2,262	2,262	2,262	2,262	28,169	-	28,169
Officer Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Salaries	14,704	16,009	18,022	16,034	16,715	18,843	16,418	15,327	17,204	15,964	17,123	18,468	200,830	(74,423)	126,407
Management Fees	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000	-	180,000
Bad Debt Expense	1,493	3,928	2,901	1,615	3,781	15,380	8,832	4,602	3,035	(940)	1,362	4,179	50,167	-	50,167
Office Supply	4,319	4,748	5,047	4,715	5,303	6,065	3,914	3,599	3,684	4,149	3,015	4,175	52,734	-	52,734
Postage	350	-	-	350	-	200	-	90	-	300	94	300	1,685	-	1,685
Bank Charges	448	262	362	376	461	318	395	348	523	386	437	315	4,629	-	4,629
Maintenance	141	825	635	1,633	499	222	857	-	16	361	1,058	2,850	9,098	-	9,098
Rate Case Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	377	2,383	-	1,852	272	889	264	253	-	3,906	6,436	1,026	17,658	-	17,658

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 4 - CALCULATE THE TWELVE MONTHS

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

	July	August	September	October	November	December	January	February	March	April	May	June	PER BOOKS	RECLASS	RECLASS ADJUSTED BOOKS
Legal	-	277	79	-	2,725	-	1,100	-	1,125	-	-	1,458	6,765	-	6,765
WUTC Fee	-	-	-	-	-	-	-	-	-	16,779	31	-	16,809	-	16,809
Franchise	761	589	486	717	665	625	668	737	641	572	687	564	7,711	-	7,711
Communications	1,485	1,682	1,612	1,924	1,462	3,734	1,724	442	1,596	1,087	1,115	1,296	19,158	-	19,158
Utilities	3,541	4,688	5,806	6,408	6,201	3,914	5,517	5,877	2,913	4,981	5,160	4,818	59,823	-	59,823
Laundry/Uniforms	1,760	2,344	2,203	2,349	2,093	2,452	2,761	1,809	-	873	541	-	19,183	-	19,183
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and Subscriptions	1,300	1,300	1,300	1,727	1,726	1,446	1,300	1,300	1,300	1,300	1,300	1,300	16,600	-	16,600
Dues Non-deductible	-	-	1,100	-	600	172	442	-	-	429	441	498	3,682	-	3,682
Travel	-	-	-	-	-	-	717	-	-	-	-	-	717	-	717
Seminars	-	-	-	1,315	1,325	-	-	-	-	-	750	2,580	5,970	-	5,970
Meals and Entertainment	-	-	28	-	-	-	120	-	-	-	-	-	148	-	148
Advertising	119	213	119	119	119	158	245	119	119	119	411	125	1,982	-	1,982
Truck License	93	-	1,548	735	1,599	-	798	126	1,416	718	-	81	7,114	-	7,114
Taxes and licensing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Permits	45	69	-	-	-	114	-	-	-	-	48	-	276	-	276
Contributions	-	-	-	-	-	-	-	100	-	750	-	300	1,150	-	1,150
B & O Tax	4,485	4,316	4,219	4,512	4,345	9,460	4,372	5,016	4,074	7,180	12,350	6,934	71,263	-	71,263
Land Rent	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	138,000	-	138,000
Computer Expense	-	698	-	1,298	-	1,198	233	-	698	590	233	233	5,182	-	5,182
Workmen's Comp	-	567	10,779	-	593	9,931	-	546	10,547	580	-	2,440	35,982	-	35,982
Payroll Taxes	4,841	4,829	6,169	4,390	4,743	6,197	5,186	4,506	8,214	5,069	5,299	7,884	67,327	-	67,327
Employee Relations	1,255	1,847	1,510	3,350	3,553	4,626	1,300	1,088	1,381	1,075	1,562	1,393	23,940	-	23,940
Life Insurance	-	-	-	-	-	-	73	73	-	168	56	77	447	-	447
Counseling Services	154	154	154	154	154	154	154	154	154	154	154	154	1,853	-	1,853
Employee Medical Insurance	8,800	7,888	7,892	8,035	8,035	318	16,954	9,964	10,237	8,323	13,934	8,637	109,018	-	109,018
Property Taxes	-	-	-	6,401	-	-	-	-	-	5,728	-	-	12,129	-	12,129
Drug Testing	166	39	55	341	20	180	107	20	-	64	94	232	1,316	-	1,316
SEP Benefits	3,530	3,668	3,759	3,571	3,780	4,339	4,393	3,404	3,760	3,786	3,929	3,470	45,387	-	45,387
Interest	3,616	3,553	3,489	3,425	3,600	14,537	3,230	3,165	3,099	3,033	2,967	2,900	50,614	-	50,614
Freight	-	-	-	-	288	176	-	41	-	-	-	-	506	-	506
Consulting	-	4,164	-	2,139	2,401	3,839	1,076	2,464	2,164	2,176	1,820	1,732	23,973	-	23,973
Safety Equipment Expense	728	1,079	83	2,229	305	1,061	265	(242)	717	106	1,226	386	7,942	-	7,942
Depreciation	19,220	19,220	19,220	19,220	19,220	19,558	19,248	19,248	19,248	22,143	22,143	30,828	248,512	-	248,512
	291,403	307,506	291,028	321,016	305,333	396,860	309,895	277,610	307,503	382,313	330,911	378,255	3,899,633	(154,085)	3,745,548
NET OPERATING INCOME	43,625	31,076	15,456	26,674	9,612	(57,322)	13,858	47,668	(1,638)	7,151	11,254	(14,032)	133,382	0	133,383
OTHER INCOME															
Gain on asset sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	20	18	15	14	7	5	5	5	4	6	6	5	109	-	109
NET INCOME	\$ 43,644	\$ 31,094	\$ 15,471	\$ 26,688	\$ 9,619	\$ (57,317)	\$ 13,863	\$ 47,673	\$ (1,635)	\$ 7,157	\$ 11,260	\$ (14,027)	\$ 133,491	\$ 0	\$ 133,491

See accompanying summary of significant forecast assumptions.

Work Papers

WASTE CONTROL, INC.

WORKPAPER 1 - EXPENSE MATRIX

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

Column Titles	Expense Column Number	Total
Drop Box Pass Thru Revenue	Exp 0	\$ 580,454
Office and Overhead Expenses	Exp 1	968,735
Regular Route Driver Payroll + Fringe	Exp 2	315,020
Drop Box Driver Payroll + Fringe	Exp 3	170,169
Extra Labor Payroll + Fringe	Exp 4	-
Mechanics Wages Payroll + Fringe (Shop)	Exp 5	345,986
All Other Shop Expenses	Exp 6	254,832
Regular Route Truck Utility Depreciation	Exp 7	373,637
Contract Hauling	Exp 8	-
Drop Box Route Truck Utility Depreciation	Exp 9	76,802
Cart Depreciation Expense	Exp 10	60,158
Container Repair (All Expenses combined with depreciation)	Exp 11	-
Container Depreciation	Exp 12	34,021
Drop Box Repair (All Expenses combined with depreciation)	Exp 13	-
Drop Box Depreciation	Exp 14	26,535
Officers Payroll and Fringes	Exp 19	100,928
Regular Disposal Fees Except Drop Box Pass Thru	Exp 20	757,552
WUTC Fees	Exp 21	16,809
B & O Taxes & All Other General Taxes	Exp 22	-
Bad Debts	Exp 23	-
		<u>\$ 4,081,637</u>

1	WASTE CONTROL, INC.	DROP BOX	OFFICE	REGULAR	DROP	EXTRA	MECHANICS	ALL OTHER	REGULAR	DROP BOX	CART	CONTAINER	DROP BOX	SUPER	REGULAR	WUTC	B & O TAXES	BAD	GRAND	
2		PASS	AND	ROUTE	BOX	LABOR	WAGES	SHOP	ROUTE	ROUTE	DEPN	DEPRE-	DEPRE-	PAYROLL	DISPOSAL	FEEES	AND ALL	DEBTS	TOTAL	
3	WORKPAPER 1 - EXPENSE MATRIX, Continued	THROUGH	OVERHEAD	DRIVER	DRIVER	PAYROLL	PAYROLL	EXPENSES	TRUCK	TRUCK	EXPENSE	CIATION	CIATION	AND	FEEES		OTHER		EXPENSES	
4	In Support of Tarif No.16, G-101	REVENUE	EXPENSES	PAYROLL	PAYROLL	+FRINGE	AND	COMBINED	UTILITY	UTILITY	CART	CONTAINER	DROP BOX	FRINGES	EXCEPT		GENERAL		(ROW TOTALS)	CHECK
5	Effective June 1, 2014			+FRINGE	+FRINGE		+FRINGE	EQUIPMENT	DEPREC./	DEPREC.	REPAIR	REPAIR	REPAIR		DROP BOX		TAXES			ALLOCATI
6								UTILITY							PASS/THRU					N
7																				
8		EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP
9		0	1	2	3	4	5	6	7	9	10	12	14	19	20	21	22	23	TOTAL	
10																				
11	EXPENSES																			
12	Wages Drivers	\$ 237,918	\$ -	\$ 226,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,918	\$ -
13	Wages Drop Box Drivers	\$ 132,180	-	-	127,180	-	-	-	-	-	-	-	5,000	-	-	-	-	-	132,180	-
14	Wages Mechanics	\$ 261,151	-	-	-	-	245,151	-	-	-	7,500	8,500	-	-	-	-	-	-	261,151	-
15	Wages Supervisor	\$ 81,539	-	-	-	-	-	-	-	-	-	-	-	81,539	-	-	-	-	81,539	-
16	Wages Extra Labor	\$ 17,878	1,048	-	-	-	16,830	-	-	-	-	-	-	-	-	-	-	-	17,878	-
17	Fringe Benefits	\$ 277,528	32,355	88,103	42,989	-	84,005.18	-	-	-	4,175	4,843	1,670	19,388	-	-	-	-	277,528	-
18	Contract Labor	\$ 1,172	-	-	-	-	-	-	1,172	-	-	-	-	-	-	-	-	-	1,172	-
19	Maintenance	\$ 119,888	-	-	-	-	-	-	92,388	-	-	10,000	7,500	10,000	-	-	-	-	119,888	-
20	Maintenance/ Cont./Dr Bx	\$ 9,093	-	-	-	-	-	-	-	-	2,273	3,182	3,637	-	-	-	-	-	9,093	-
21	Truck Rental	\$ 36,000	-	-	-	-	-	36,000	-	-	-	-	-	-	-	-	-	-	36,000	-
22	Equipment Rent	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Tires	\$ 81,083	-	-	-	-	-	81,083	-	-	-	-	-	-	-	-	-	-	81,083	-
24	Fuel	\$ 291,472	-	-	-	-	-	17,488	227,348	46,635	-	-	-	-	-	-	-	-	291,472	-
25	Contract Hauling	\$ (0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
26	Disposal Fees - Cowlitz County	\$ 757,552	-	-	-	-	-	-	-	-	-	-	-	-	757,552	-	-	-	757,552	-
27	Disposal Fees Pass Thru	\$ 580,454	580,454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	580,454	-
28	Storm water management	\$ 12,000	-	-	-	-	-	-	8,571	3,429	-	-	-	-	-	-	-	-	12,000	-
29	Liability Insurance	\$ 28,169	6,817	-	-	-	-	4,930	14,789	1,634	-	-	-	-	-	-	-	-	28,169	-
30	Officer Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Office Salaries	\$ 129,660	129,660	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	129,660	-
32	Management Fees	\$ 198,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	198,000	-
33	Bad Debt Expense	\$ 38,369	38,369	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,369	-
34	Office Supply	\$ 47,276	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,276	-
35	Postage	\$ 1,685	1,685	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,685	-
36	Bank Charges	\$ 4,629	4,629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,629	-
37	Maintenance	\$ 9,098	9,098	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,098	-
38	Rate Case Expense	\$ 102,498	102,498	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102,498	-
39	Accounting	\$ 17,658	17,658	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,658	-
40	Legal	\$ 4,040	4,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,040	-
41	WUTC Fee	\$ 16,809	-	-	-	-	-	-	-	-	-	-	-	-	16,809	-	-	-	16,809	-
42	Franchise	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Communications	\$ 19,158	19,158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,158	-
44	Utilities	\$ 28,926	28,926	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,926	-
45	Laundry/Uniforms	\$ 19,183	19,183	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,183	-
46	Miscellaneous	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Dues and Subscriptions	\$ 9,600	9,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,600	-
48	Dues Non-deductible	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Travel	\$ 1,717	1,717	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,717	-
50	Seminars	\$ 1,044	1,044	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,044	-
51	Meals and Entertainment	\$ 18	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	-
52	Advertising	\$ 1,982	1,982	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,982	-
53	Truck License	\$ 6,310	-	-	-	-	-	1,381	3,513	1,416	-	-	-	-	-	-	-	-	6,310	-
54	Taxes and Licensing	\$ 804	804	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	804	-
55	Permits	\$ 276	276	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	276	-
56	Contributions	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	B & O Tax	\$ 71,263	71,263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71,263	-
58	Land Rent	\$ 164,303	164,303	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	164,303	-
59	Computer Expense	\$ 4,251	4,251	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,251	-
60	Workmen's Comp	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Payroll Taxes	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Employee Relations	\$ 3,641	3,641	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,641	-
63	Life Insurance	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	Counseling Services	\$ 1,853	1,853	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,853	-
65	Employee Medical Insurance	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Property Taxes	\$ 9,007	9,007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,007	-
67	Drug Testing	\$ 1,316	1,316	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,316	-
68	SEP Benefits	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Interest	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Freight	\$ 506	506	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	506	-
71	Consulting	\$ 23,973	23,973	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,973	-
72	Safety Equipment Expense	\$ 7,942	7,942	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,942	-
73	Depreciation:	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Trucks	\$ 119,415	-	-	-	-	-	-	119,415	-	-	-	-	-	-	-	-	-	119,415	-
75	Service Cars	\$ 20,040	-	-	-	-	-	-	20,040	-	-	-	-	-	-	-	-	-	20,040	-
76	Shop	\$ 350	-	-	-	-	-	-	350	-	-	-	-	-	-	-	-	-	350	-
77	Office Furniture and Fixtures	\$ 2,102	2,102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,102	-
78	Leasehold Improvements	\$ 2,737	2,737	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,737	-
79	Containers	\$ 3,995	-	-	-	-	-	-	-	-	-	3,995	-	-	-	-	-	-	3,995	-
80	Carts	\$ 31,210	-	-	-	-	-	-	-	-	31,210	-	-	-	-	-	-	-	31,210	-
81	Drop Box Truck	\$ 23,688	-	-	-	-	-	-	-	23,688	-	-	-	-	-	-	-	-	23,688	-
82	Drop Boxes	\$ 6,228	-	-	-	-	-	-	-	-	-	-	6,228	-	-	-	-	-	6,228	-
83																				
84		\$ 4,081,636	\$ 580,454	\$ 968,735	\$ 315,020	\$ 170,169	\$ -	\$ 345,986	\$ 254,832	\$ 373,637	\$ 76,802	\$ 60,158	\$ 34,021	\$ 26,535	\$ 100,928	\$ 757,552	\$ 16,809	\$ -	\$ 4,081,637	\$ 0

Waste Control, Inc.

WORKPAPER 2 - DEPRECIATION

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

6 Months in first year
 6 Months in second year
 112 First year
 113 Second year

Asset Description	<u>Asset Cost</u>	<u>Depreciable Cost</u>	<u>Monthly Depreciation</u>	<u>Test Year Depreciation</u>	<u>Disposal Year Depreciation</u>	<u>Total Test Year Depreciation</u>	<u>Beginning Accumulated Depreciation 7/1/2012</u>	<u>Ending Accumulated Depreciation 6/30/2013</u>	<u>Average Investment</u>
Drop Boxes	\$ 135,533.62	\$ 135,533.62	\$ 1,129.45	\$ 6,227.84	\$ -	\$ 6,227.84	\$ 97,517.28	\$ 103,745.12	\$ 34,902.42
Containers	76,535.11	76,535.11	652.83	3,995.39	-	3,995.39	57,574.50	61,569.89	16,962.92
Drop Box Trucks	338,800.20	271,040.16	2,850.87	23,687.91	-	23,687.91	111,146.79	134,834.70	215,809.45
Packers	1,443,724.46	1,154,979.57	11,926.60	119,415.42	-	119,415.42	407,468.90	526,884.32	976,547.85
Service cars	198,828.88	133,993.05	2,233.22	20,039.88	-	20,039.88	64,473.70	84,513.58	124,335.24
Shed & Equipment	12,803.34	12,803.34	137.76	350.00	-	350.00	10,111.67	10,461.67	2,516.67
Office Equipment	24,232.98	24,232.98	403.88	2,101.93	-	2,101.93	11,787.09	13,889.02	11,394.93
Carts	752,647.06	752,647.06	7,552.83	31,210.39	-	31,210.39	594,821.67	626,032.06	142,220.20
Leasehold Improvements	54,736.67	54,736.67	228.07	2,736.83	-	2,736.83	29,444.46	32,181.29	23,923.80
	<u>\$ 3,037,842.32</u>	<u>\$ 2,616,501.56</u>	<u>\$27,115.50</u>	<u>\$ 209,765.59</u>	<u>\$ -</u>	<u>\$ 209,765.59</u>	<u>\$ 1,384,346.07</u>	<u>\$ 1,594,111.65</u>	<u>\$ 1,548,613.46</u>

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS

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

Employee	07/01/12 - 06/30/13								06/30/12		06/30/13		06/30/12		06/30/13		Total		Per G/L	Reclass	Restated	
	Gross Wages	Gross Hours	OT Hours	Vacation Hours	Holiday Hours	Sick Hours	Total Hours	Acc Vacation Hours	Amount	Acc Vacation Hours	Amount	Acc Payroll Hours	Amount	Acc Payroll Hours	Amount	Hours	Amount	Hours				Amount
Richard Ensign - db mg (all cos)	78,105	2000	270	80	0	0	2350	-	-	8	245	(16)	(474)	16	499	2,358	78,375			78,375		
Management fees	180,000	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	180,000			-		
MANAGEMENT	258,105	2000	270	80	0	0	2350	-	-	8	245	(16)	(474)	16	499	2,358	258,375			78,375		
Terri Turner - office mg	93,571	1988	481	152	48	0	2669	(24)	(690)	32	992	(15)	(428)	21	685	2,683	94,131			-		
Kami Dykstra	32,404	1885	19	64	48	0	2016	-	-	-	-	(16)	(242)	16	268	2,017	32,431			-		
Denise Kephart	-	0	0	0	0	0	0	(72)	(1,161)	-	-	-	-	-	-	(72)	(1,161)			-		
Lacey Gray	1,006	76	0	0	0	0	76	-	-	-	-	-	-	-	-	76	1,006			-		
SUPER/BILLING/OFFICE	126,981	3949	500	216	96	0	4761	(96)	(1,851)	32	992	(30)	(669)	37	953	4,704	126,407	200,830		(74,423)		
Jason Bebout	36,593	1984	23	48	48	0	2103	(40)	(640)	40	661	(14)	(232)	19	320	2,108	36,702			-		
Kyle Miller - new Spare Driver	37,109	1952	27	80	48	0	2107	-	-	-	-	(19)	(307)	-	-	2,088	36,801			-		
Rafael Garcia	45,419	1831	69	160	49	40	2149	(24)	(455)	-	-	(17)	(319)	16	310	2,124	44,954			-		
Kevin Salinas	41,523	1984	98	48	48	0	2178	(80)	(1,392)	72	1,294	-	-	17	311	2,187	41,736			-		
Jeff Sugg	43,989	1788	102	231	61	0	2182	(160)	(3,034)	32	627	(18)	(343)	19	389	2,055	41,628			-		
Josh Walker	3,148	156	49	0	0	0	205	-	-	-	-	-	-	22	360	227	3,508			-		
Shae Schoonover	7,612	567	18	48	16	0	649	-	-	-	-	(16)	(179)	-	-	633	7,433			-		
Cody Bartel	15,942	1444	29	0	8	0	1481	-	-	-	-	-	-	20	266	1,501	16,208			-		
DRIVERS - review for Hire/Termin	231,334	11706	415	615	278	40	13054	(304)	(5,520)	144	2,582	(85)	(1,381)	113	1,957	12,923	228,971	339,418		(110,447)		
Dave Ritola (100% drop box)	67,168	1923	541	152	48	0	2664	(24)	(480)	32	660	(21)	(417)	22	454	2,673	67,386			-		
Henry Peltier (100% drop box)	30,468	1945	481	144	48	0	2618	-	-	-	-	-	-	22	456	2,640	30,924			-		
DROP BOX	97,637	3868	1022	296	96	0	5282	(24)	(480)	32	660	(21)	(417)	43	909	5,312	98,310			98,310		
Josiah Willis	8,068	526	22	0	16	0	564	-	-	-	-	(17)	(205)	16	232	563	8,094			-		
Micah Willis	5,038	405	2	0	16	0	423	-	-	-	-	(17)	(169)	6	78	413	4,947			-		
Nicholas Willis	1,400	94	4	0	0	0	98	-	-	-	-	-	-	-	-	98	1,400			-		
Casey Tilton	404	34	0	0	0	0	34	-	-	-	-	-	-	16	195	50	598			-		
OTHER LABOR	14,908	1059	28	0	32	0	1119	-	-	-	-	(33)	(374)	39	504	1,124	15,039	28,068		(13,029)		
Larry Lamkin - maint super	80,349	1724	127	240	48	0	2139	(181)	(6,225)	128	4,548	(16)	(547)	17	600	2,087	78,725			-		
Glen Miller	58,829	1883	140	72	48	0	2143	(16)	(412)	16	425	(11)	(281)	9	243	2,141	58,804			-		
Dayne Crawford	1,366	119	3	0	8	0	130	-	-	-	-	(10)	(98)	-	-	120	1,268			-		
Devon Curtis	31,217	1870	124	133	48	0	2175	(40)	(500)	96	1,388	(12)	(155)	16	230	2,234	32,179			-		
Ryan Larson	19,558	1375	160	0	8	0	1543	-	-	-	-	-	-	14	207	1,557	19,765			-		
Trevor Marchan	5,832	526	3	0	0	0	529	-	-	-	-	-	-	14	173	543	6,006			-		
Kyler Lane	14,326	824	7	53	24	0	908	-	-	-	-	(16)	(227)	-	-	892	14,099			-		
Travis Smith	33,002	1876	84	125	48	0	2133	(18)	(252)	66	1,023	(11)	(161)	28	444	2,198	34,056			-		
MECHANICS - review for Hire/Ter	244,479	10197	648	623	232	0	11700	(255)	(7,388)	306	7,384	(77)	(1,470)	97	1,898	11,772	244,902	223,687		21,214		
	973,444	32779	2883	1830	734	40	38266	(679)	(15,239)	522	11,863	(262)	(4,785)	346	6,720	38,193	972,004	1,540,321		(21,215)		

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

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

Employee	Salary/ Hourly	Overtime Rate	Eligible for 7% SEP	Life Insurance	Medical/ Dental	Test Period Rate	2% COLA	2.67% COLA	Per Books Rostated		1 Months at 13 Rate	11 Months at 14 Rate	1 Months OT at 13 Rate	11 Months OT at 14 Rate	Salaried Holiday	Commissions	
							Effective 7/1/2013 Rate	Effective 7/1/2014 Rate	Hours	Amount							
Richard Ensign - db mg (all cos)	S	\$45.74 hr over 46hrs	Y	Y	Y	5,301.30	5,407.33	5,551.70	2,350	78,375	5,407	61,069	1,053	11,891	-	-	
Management fees									-	180,000	-	-	-	-	-	-	
MANAGEMENT										2,350	258,375						
Terri Turner - office mg	H	1.5 over 40 hrs	Y	Y	Y	31.01	31.63	32.47	2,669	94,131	5,767	65,133	1,902	21,478	-	-	
Kami Dykstra	H	1.5 over 40 hrs	Y	Y	Y	16.22	16.54	16.99	2,016	32,431	2,753	31,095	39	444	-	-	
Lacey Gray	H	1.5 over 40 hrs	N	N	N	13.20	13.46	13.82	76	1,006	85	963	-	-	-	-	
SUPER/BILLING/OFFICE										4,761	127,568						
Jason Bebout	S	1.5 over 40hrs	12/13	Y	Y	16.52	16.85	17.30	2,103	36,702	2,921	32,986	48	547	-	-	
Kyle Miller - new Spare Driver	S	1.5 over 40hrs - term eff 06/15/13--see Walker	Y	Y	Y	3,115.32	3,177.63	3,262.47	2,107	36,801	3,178	35,887	62	699	-	-	
Rafael Garcia	S	1.5 over 40hrs	Y	Y	Y	3,395.22	3,463.12	3,555.59	2,149	44,954	3,463	39,111	172	1,946	992	-	
Kevin Salinas	S	1.5 over 40hrs	Y	Y	Y	3,115.32	3,177.63	3,262.47	2,178	41,736	3,178	35,887	225	2,536	892	-	
Jeff Sugg	S	1.5 over 40hrs	Y	Y	Y	3,395.22	3,463.12	3,555.59	2,182	41,628	3,463	39,111	255	2,877	1,235	-	
Josh Walker	S	1.5 over 40hrs	6/16	09/13	09/13	2,726.36	2,780.89	2,855.14	205	3,508	2,781	31,407	98	1,110	-	-	
Shae Schoonover	H	1.5 over 40hrs - term eff 10/26/12	N	N	N	11.54	11.77	12.09	649	7,433	619	6,990	26	299	-	-	
Cody Bartel	H	1.5 over 40hrs - hired 10/10/12 replace Schoonover	10/15	04/13	04/13	11.00	11.22	11.52	1,481	16,208	1,358	15,333	41	459	-	-	
DRIVERS - review for Hire/Terminated										13,054	228,971						
Dave Ritola (100% drop box)	H	1.5 over 40 hrs plus paper brokering commissions \$363.06 monthly	Y	Y	Y	20.64	21.05	21.61	2,664	67,386	3,725	42,064	1,424	16,079	-	4,477	
Henry Peltier (100% drop box)	H	1.5 over 40 hrs	Y	Y	Y	20.64	21.05	21.61	2,618	30,924	3,749	42,342	1,266	14,296	-	-	
DROP BOX										5,282	98,310						
Josiah Willis	H	1.5 over 40hrs	N	N	N	14.00	14.28	14.66	564	8,094	645	7,284	39	444	-	-	
Micah Willis	H	1.5 over 40hrs	N	N	N	12.00	12.24	12.57	423	4,947	429	4,850	3	35	-	-	
Nicholas Willis	H	1.5 over 40hrs	N	N	N	14.00	14.28	14.66	98	1,400	112	1,263	7	81	-	-	
Casey Tilton	H	1.5 over 40hrs	N	N	N	12.00	12.24	12.57	34	598	51	2,635	-	-	-	-	
OTHER LABOR										1,119	15,039				17.60		
Larry Lamkin - maint super	H	1.5 over 40hrs	Y	Y	Y	35.53	36.24	37.21	2,139	78,725	6,076	68,624	575	6,497	-	-	
Glen Miller	H	1.5 over 40hrs	Y	Y	Y	26.58	27.11	27.84	2,143	58,804	4,525	51,108	474	5,358	-	-	
Dayne Crawford	H	over 40hrs - term eff 08/01/12 (replaced by Ryan La term 08/12)	Y	Y	Y	10.33	10.54	10.82	130	1,268	112	1,259	4	45	-	-	
Devon Curtis	H	1.5 over 40hrs	10/12	Y	Y	14.46	14.75	15.14	2,175	32,179	2,521	28,470	229	2,582	-	-	
Ryan Larson	H	1.5 over 40hrs	10/15	Y	Y	14.46	14.75	15.14	1,543	19,765	1,700	19,198	295	3,331	-	-	
Trevor Marchan	H	1.5 over 40hrs	03/16	08/13	08/13	11.00	11.22	11.52	529	6,006	492	5,554	4	48	-	-	
Kyler Lane	H	1.5 over 40hrs - term eff 12/17/12	N	N	N	15.00	15.30	15.71	908	14,099	1,149	12,974	13	151	-	-	
Travis Smith	H	1.5 over 40hrs	Y	Y	Y	15.50	15.81	16.23	2,133	34,056	2,700	30,488	166	1,875	-	-	
MECHANICS - review for Hire/Terminated										11,700	244,902						
Subtotal													8,421	95,106			
										38,266	973,165						
											793,165					8.47%	
											180,000					10.00%	
											973,165						

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

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

Employee	Bonus	100.00% Projected Annual	Total Wage Increase	FICA	wage base UI rate FUTA	39,800 0.0131 Employment Security	1,6055 Collection 0.1254 Clerical 7% L&I SEP	Life	Medical/ Dental	Total Fringe			
Richard Ensign - db mg (all cos)	2,120	81,539	3,164	6,238	56	521	294.69	5,708	62	8,443	21,323		
Management fees	-	198,000	18,000	-	-	-	-	-	-	-	-		
MANAGEMENT		<u>279,539</u>	<u>21,164</u>	<u>6,238</u>	<u>56</u>	<u>521</u>	<u>295</u>	<u>5,708</u>	<u>62</u>	<u>8,443</u>	<u>21,323</u>	(424.73)	20,898
Terri Turner - office mg		94,280	149	7,212	56	521	335	6,600	62	10,632	25,418		
Kami Dykstra	-	34,331	1,900	2,626	56	450	253	2,403	62	4,356	10,206		
Lacey Gray	-	1,048	42	80	8	14	10	-	-	-	112		
SUPER/BILLING/OFFICE		<u>129,660</u>	<u>2,092</u>	<u>9,919</u>	<u>120</u>	<u>985</u>	<u>597</u>	<u>9,003</u>	<u>124</u>	<u>14,988</u>	<u>35,736</u>	(860)	34,876
Jason Bebout	1,000	37,502	800	2,869	56	491	3,376	2,625	62	6,132	15,611		
Kyle Miller - new Spare Driver	-	-	(36,801)	-	-	-	-	-	-	-	-		
Rafael Garcia	1,759	47,444	2,489	3,629	56	521	3,450	3,321	62	4,740	15,780		
Kevin Salinas	1,000	43,717	1,982	3,344	56	521	3,497	3,060	62	10,632	21,173		
Jeff Sugg	1,792	48,734	7,106	3,728	56	521	3,503	3,411	62	6,132	17,414		
Josh Walker	-	35,395	31,887	2,708	56	464	3,383	-	62	10,438	17,110		
Shae Schoonover	-	7,935	502	607	56	104	1,042	555	-	-	2,364		
Cody Bartel	-	17,190	982	1,315	56	225	2,378	-	62	3,836	7,872		
DRIVERS - review for Hire/Terminated		<u>237,918</u>	<u>8,947</u>	<u>18,201</u>	<u>392</u>	<u>2,848</u>	<u>20,629</u>	<u>12,973</u>	<u>372</u>	<u>41,910</u>	<u>97,325</u>	(2,359)	94,965
Dave Ritola (100% drop box)	2,215	69,983	2,598	5,354	56	521	4,277	4,899	62	9,726	24,895		
Henry Peltier (100% drop box)	544	62,197	31,273	4,758	56	521	4,203	4,354	62	8,443	22,398		
DROP BOX		<u>132,180</u>	<u>33,870</u>	<u>10,112</u>	<u>112</u>	<u>1,043</u>	<u>8,480</u>	<u>9,253</u>	<u>124</u>	<u>18,169</u>	<u>47,293</u>	(955)	46,338
Josiah Willis	-	8,412	318	644	56	110	906	-	-	-	1,715		
Micah Willis	-	5,317	370	407	43	70	679	-	-	-	1,198		
Nicholas Willis	-	1,463	63	112	12	19	157	-	-	-	300		
Casey Tilton	-	2,686	2,088	206	21	35	55	-	-	-	317		
OTHER LABOR		<u>17,878</u>	<u>2,839</u>	<u>1,368</u>	<u>132</u>	<u>234</u>	<u>1,797</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,530</u>	(202)	3,328
Larry Lamkin - maint super	2,120	83,893	5,168	6,418	56	521	3,434	5,873	62	9,727	26,091		
Glen Miller	-	61,466	2,662	4,702	56	521	3,441	4,303	62	8,378	21,463		
Dayne Crawford	-	1,419	151	109	11	19	209	-	62	-	409		
Devon Curtis	-	33,801	1,622	2,586	56	443	3,492	2,366	62	5,208	14,212		
Ryan Larson	-	24,524	4,759	1,876	56	321	2,477	-	62	5,208	10,000		
Trevor Marchan	-	6,098	92	466	49	80	849	-	62	9,727	11,234		
Kyler Lane	-	14,287	188	1,093	56	187	1,458	1,000	62	-	3,856		
Travis Smith	433	35,661	1,605	2,728	56	467	3,425	2,496	62	4,356	13,590		
MECHANICS - review for Hire/Termination	12,983	<u>261,151</u>	<u>16,249</u>	<u>19,978</u>	<u>396</u>	<u>2,560</u>	<u>18,784</u>	<u>16,038</u>	<u>495</u>	<u>42,604</u>	<u>100,855</u>	(2,115)	98,741
Subtotal													
WP-12		<u>1,058,325</u>	<u>85,160</u>	<u>65,815</u>	<u>1,208</u>	<u>8,191</u>	<u>43,666</u>	<u>52,974</u>	<u>1,176</u>	<u>126,115</u>	<u>299,146</u>		
Wages		860,325	67,160	8.47%		75,214							
Mgt fees		198,000	18,000	10.00%		67,327	35,982	45,387	447	109,018	258,162		40,984
R-8		<u>1,058,325</u>	<u>85,160</u>	<u>8.75%</u>									15.88%
						<u>7,887</u>	<u>7,684</u>	<u>7,587</u>	<u>729</u>	<u>17,097</u>	<u>40,984</u>		
						increase	increase	increase	increase	increase	Total		Increase in

Revised for August 20, 2014 filing as described in testimony:

Benefits	75,214	43,666	52,974	1,176	104,498	277,528
						21,617.35

reduction to fringe requested

proof 126,115
104,498
21,617

Fringe
Benefits %
34.771%
Total Payroll

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

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

Employee	Life Insurance	Medical/Dental	Test Year Medical	04/01/13 to	6/1/2014	2013	
				3/31/2014	5/31/2015		
				Medical	Medical	Life	
Richard Ensign - db mg (all cos)	Y	Y	7,579	6,602	8,443	62	0.11400395
Management fees			-	-	-	-	
MANAGEMENT			<u>7,579</u>	<u>6,602</u>	<u>8,443</u>	<u>62</u>	
Terri Turner - office mg	Y	Y	9,544	8,313	10,632	62	0.11400395
Kami Dykstra	Y	Y	3,910	3,406	4,356	62	0.11400395
Lacey Gray	N	N	-	-	-	-	
SUPER/BILLING/OFFICE			<u>13,454</u>	<u>11,719</u>	<u>14,988</u>	<u>124</u>	
Jason Bebout	Y	Y	5,504	4,794	6,132	62	0.11400395
Kyle Miller - new Spare Driver	Y	Y	-	0	0	-	
Rafael Garcia	Y	Y	4,255	3,706	4,740	62	0.11400395
Kevin Salinas	Y	Y	9,544	8,313	10,632	62	0.11400395
Jeff Sugg	Y	Y	5,504	4,794	6,132	62	0.11400395
Josh Walker	09/13	09/13	-	8,161	10,438	62	
Shae Schoonover	N	N	-	-	-	-	
Cody Bartel	04/13	04/13	3,444	2,999	3,836	62	
DRIVERS - review for Hire/Terminated			<u>28,251</u>	<u>32,767</u>	<u>41,910</u>	<u>372</u>	
Dave Ritola (100% drop box)	Y	Y	8,731	7,604	9,726	62	0.11400395
Henry Peltier (100% drop box)	Y	Y	7,579	6,601	8,443	62	0.11400395
DROP BOX			<u>16,310</u>	<u>14,206</u>	<u>18,169</u>	<u>124</u>	
Josiah Willis	N	N	-	-	-	-	
Micah Willis	N	N	-	-	-	-	
Nicholas Willis	N	N	-	-	-	-	
Casey Tilton	N	N	-	-	-	-	
OTHER LABOR			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Larry Lamkin - maint super	Y	Y	8,732	7,605	9,727	62	0.11400395
Glen Miller	Y	Y	3,099	2,699	8,378	62	1.70332564
Dayne Crawford	Y	Y	-	-	-	62	replaced
Devon Curtis	Y	Y	5,367	4,675	5,208	62	-0.0297164
Ryan Larson	Y	Y	4,213	3,670	5,208	62	0.23596788
Trevor Marchan	08/13	08/13	8,732	7,605	9,727	62	0.11400395
Kyler Lane	N	N	-	-	-	62	
Travis Smith	Y	Y	3,910	3,406	4,356	62	0.11400395
MECHANICS - review for Hire/Terminated			<u>34,054</u>	<u>29,660</u>	<u>42,604</u>	<u>495</u>	
			99,648				
			<u>109,018</u>	<u>94,954</u>	<u>126,115</u>	<u>1,176</u>	
			(9,370)	-0.1290124	0.27901238		

Revised for August 20, 2014 filing as described in testimony:

0.15

		Month	Annual
As of April 2014	Medical	6,594	79,131
	Dental	626	7,507
	H S A	755	9,060
	Plan admin		8,800
			<u>104,498</u>

WASTE CONTROL, INC.

WORKPAPER 4 - LICENSE FEE ANAYLSIS

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

Source: General ledger

<u>Date</u>	<u>To</u>	<u>Description</u>	<u>782.1</u>	<u>Taxes</u>	<u>Shop</u>	<u>Regular Route</u>	<u>Drop Box Trucks</u>	
7/18/2012	CC Auditor	Utility Trailer #130	49.00	-	49.00	-	-	-
7/18/2012	CC Auditor	Prius	43.75	-	43.75	-	-	-
9/15/2012	CC Auditor	TK#10	681.00	-	-	681.00	-	-
9/15/2012	CC Auditor	TK#13	63.00	-	63.00	-	-	-
9/30/2012	US Treasury	Form 2290-Heavy Hwy Tax	804.00	804.00	-	-	-	-
10/15/2012	CC Auditor	TK#46 - water truck	735.00	-	735.00	-	-	-
11/15/2012	CC Auditor	TK#41	80.00	-	80.00	-	-	-
11/30/2012	CC Auditor	TK#39	103.00	-	103.00	-	-	-
11/30/2012	CC Auditor	TK#04	681.00	-	-	681.00	-	-
11/30/2012	CC Auditor	TK#15	735.00	-	-	735.00	-	-
1/15/2013	CC Auditor	TK#27	735.00	-	-	-	735.00	-
1/31/2013	CC Auditor	TK#08	63.00	-	63.00	-	-	-
2/7/2013	CC Auditor	TK#01	63.00	-	63.00	-	-	-
2/7/2013	CC Auditor	TK#55	63.00	-	63.00	-	-	-
3/12/2013	CC Auditor	TK#24	735.00	-	-	735.00	-	-
3/26/2013	CC Auditor	TK#07	681.00	-	-	681.00	-	-
4/30/2013	CC Auditor	Fox Utilitiy Trailer	37.00	-	37.00	-	-	-
4/30/2013	CC Auditor	TK#09	681.00	-	-	-	681.00	-
6/25/2013	CC Auditor	Trailer #130	37.00	-	37.00	-	-	-
6/23/2013	CC Auditor	Prius	43.75	-	43.75	-	-	-
		Total	7,113.50					
		Taxes and Licensing	(804.00)	R-5				
			<u>\$ 6,309.50</u>	<u>\$ 804.00</u>	<u>\$1,380.50</u>	<u>\$3,513.00</u>	<u>\$1,416.00</u>	7,113.50

WASTE CONTROL, INC.

WORKPAPER 5 - DUES AND SUBSCRIPTIONS ANYALSIS

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

Source: General ledger

	<u>Washington Refuse & Recycle</u>	<u>WRRRA PAC</u>	<u>Conference Travel Expenses</u>	<u>Total</u>
July	\$ 1,000	\$ 300	\$ -	\$ 1,300
August	1,000	300	-	1,300
September	1,000	300	400	1,700
October	1,000	300	-	1,300
November	1,000	300	600	1,900
December	1,000	300	-	1,300
January	1,000	300	-	1,300
February	1,000	300	-	1,300
March	1,000	300	-	1,300
April	1,000	300	-	1,300
May	1,000	300	-	1,300
June	1,000	300	-	1,300
	<u>\$ 12,000</u>	<u>\$ 3,600</u>	<u>\$ 1,000</u>	<u>\$ 16,600</u>
		(1)	(2)	
20% Lobbying	2,400			
	(3)	(1)	WRRRA PAC	\$ (3,600)
		(2)	Travel	(1,000)
		(3)	Lobbying	(2,400)
			R-9	<u>(7,000)</u>
				<u>\$ 9,600</u>

WASTE CONTROL, INC.

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

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

	<u>6/30/2012</u>	<u>6/30/2013</u>	<u>Average</u>	<u>End of Period</u>	<u>%</u>
Long Term Debt	\$ 723,224	\$ 567,097	\$ 645,161	\$ 567,097	37.25%
Equity				955,329	62.75%
Interest Expense	actual test period			50,614	
Weighted cost of debt			\$ 0.06		

ROE Waste Control	%	Cost	Weighted
Debt	40.00%	0.06	0.024
Equity	60.00%	16.27%	<u>9.76%</u>
			12.16%
ROE	16.27%		

Rate of Return

1 Net Income (BFIT)	259,348
2 FIT (line 9)	(70,969)
3 Net Income (AFIT) (line 1-2)	188,378
4 Average Investment	1,548,613
5 Rate of Return (line 4/3)	12.16%

Net Income (BFIT)	259,348
6 Less: Interest Expense	50,614
7 Taxable Income	208,733
8 Tax Rate	0.34
9 FIT	70,969

LG Inputs

Cost of Debt	5.25%	Prime 2009-12	3.25%	Plus Bases	2.00%
UTC Fee	0.4275%	from the annual report			
Tax Rate	34.00%				
Bad Debt	0.97%				

Revised for August 20, 2014 filing as described in testimony:

Per Exhibit JD-46 Lurito Inputs/Updated Cost of Debt Calculation
3.66%

Waste Control Inc.

WORKPAPER 6 - CAPITAL STRUCTURE/COST OF DEBT/ROE ANALYSIS, CONTINUED

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

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

	Equity	
Equity as of 6/30/13 per books	715,517	
Add back accumulated depreciation 6/30/13 per books	1,938,986	
Subtract for 06/30/13 accumulated depreciation per WUTC	(1,594,112)	
6/30/13 cost of disallowed shared assets per book	(105,062)	
 Recalculated Equity for 6/30/13 Rate case	 955,329	62.75%
 6/30/13 Debt for Workpaper 6 Capital structure	 567,097	37.25%

Other adjustments per WUTC:

Per Company's book depreciation schedule:

	Cost
1989 GMC Sewer Truck	16,900
Prius	30,545
Truck 1	50,619
Truck 2	52,297
Total cost per books	150,362
Cost of shared assets allowed per WUTC	
1989 GMC Sewer Truck	(11,157)
Prius	(10,080)
Truck 1	(11,589)
Truck 2	(12,473)
Cost to disallow	105,062

	Equity	Debt
Capital Structure as Recalculated Above:	62.75%	37.25%
 Maximum Normally Allowed Under Lurito Gallagher:	 60.00%	 40.00%

Waste Control Inc.

WORKPAPER 7 - TRANSACTIONS WITH AFFILIATED COMPANIES

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

Affiliated short-term debt consists of the following as of June 30, 2013:

Waste Control Recycling, Ir \$ 25,700.00

Service provided beginning third quarter of 2012. Due to respective company for hauling services for hauling waste from Longview Fibre to the Weyerhaeuser landfill upon request by Longview Fibre. The fee charged for this service was calculated using Item 160 of the tariff for time rates at \$97.50 per hour during the test period. Waste Control, Inc. paid WCR 90% of the revenue for performing the hauling service. No written contract for this service between WCI and WCR during test period.

Affiliated long-term debt consist of the following as of June 30, 2013:

Prius	\$ 5,522.91	Note payable to Heirborne Investments, LLC, created July 2009, with interest of 6.0%, due in monthly installments of \$517.28, including interest, until July 2014
TK #13	\$ 12,285.71	Note payable to Heirborne Investments, LLC, created November 2009, with interest of 6.0%, due in monthly installments of \$750.00, including interest, until November 2014
TK #15	139,270.80	Note payable to Heirborne Investments, LLC, created November 2010, with interest of 6.0%, due in monthly installments of \$4,993.49, including interest, until December 2015
TK #01	24,882.98	Note payable to Heirborne Investments, LLC, created February 2012, with interest of 6.0%, due in monthly installments of \$631.42, including interest, until February 2017
TK #55	26,923.28	Note payable to Heirborne Investments, LLC, created February 2012, with interest of 6.0%, due in monthly installments of \$683.19, including interest, until February 2017

WASTE CONTROL, INC.

WORKPAPER 7 - TRANSACTIONS WITH AFFILIATED COMPANIES, Continued

In Support of Tariff No. 15, G-101 Effective June 1, 2014

TK #24	198,812.21	Note payable to Heirborne Investments, LLC, created April 2012, with interest of 6.0%, due in monthly installments of \$4,848.82, including interest, until April 2017
TK #27	159,399.23	Note payable to Heirborne Investments, LLC, created April 2012, with interest of 6.0%, due in monthly installments of \$3,887.58, including interest, until April 2017
	<hr/>	
	<u>\$ 567,097.12</u>	

Affiliated operating revenues for the twelve month period ending June 30, 2013 consist of the following:

Contract Waste Hauling	\$(154,085.00)	Paid to Waste Control Recycling in the normal course of business; these revenues have been eliminated. See detailed description above.
------------------------	----------------	--

Affiliated operating expenses for the twelve month period ending June 30, 2013 consist of the following:

Truck Rental	36,000.00	Rent paid to Waste Control Equipment for a spare truck, \$3,000
Contract Waste Hauling	(154,085.00)	Paid to Waste Control Recycling in the normal course of business; these have been eliminated - see detailed description above.
Storm water management	12,000.00	Paid to Waste Control Recycling in the normal course of business;
Management Fee	180,000.00	Management fee paid to Waste Control Equipment for management and spare driver , \$15,000 per month, beginning sometime around 1986. Contract attached.
Rent-Land and Structure	53,400.00	Rent paid to Heirborne Investments, LLC for office, shop, shears and press, and TB-135 mini excavator; \$4,450 monthly, under lease dated July 1, 2007, rent reviewed annually and supersedes prior leases

WASTE CONTROL, INC.

WORKPAPER 7 - TRANSACTIONS WITH AFFILIATED COMPANIES, Continued

In Support of Tariff No. 15, G-101 Effective June 1, 2014

Rent-Woodland Storage	16,800.00	Rent paid to Heirborne Investments, LLC for storage, \$1,400 monthly; under lease dated July 1, 2007, rent reviewed annually and supersedes prior leases
Rent-Storage	18,000.00	Rent paid to Heirborne Investments II, LLC for a warehouse storage ,
Rent-Employee Parking	31,800.00	Rent paid to Heirborne Investments, LLC for employee parking,
Rent-Covered Parking	18,000.00	Rent paid to Heirborne Investments, LLC for covered parking in
Stoneridge Rental	4,200.00	Rental of a condo in Sunriver, Oregon from Heirborne Investments II, LLC for management meetings and employee usage, beginning in 1998 and reviewed annually for usage and amount; these have been eliminated
Quelah Rental	12,000.00	Rent paid to Heirborne Investments II, LLC , condo for management meetings and employee benefits, \$1,000 monthly, under lease dated July 1, 2007, rent reviewed annually and supersedes prior leases; these have been eliminated. Relationship with Heirborne II began in 2008 when Quelah was transferred to this entity.
	<hr/>	
	<u>\$ 228,115.00</u>	

Affiliated other expense for the twelve month period ending June 30, 2013 consist of the following:

Interest Exp	\$ 39,614.48	Interest Paid to Heirborne Investments, LLC on long-term debt above; these have been eliminated
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Relationships:

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

Waste Control Inc.

WORKPAPER 8 - CUSTOMER COUNTS - See Row 110

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

Residential	Customer Count for:			Total	52 weeks		Annual Kalama	City of Woodland
	Cowlitz County	City of Castle Rock	City of Kalama					
1 minican				0				
1 can wk				0				
2 can wk				0				
3 can wk				0				
4 can wk				0				
5 can wk				0				
6 can wk				0				
Carts				1718			33384	
30-35 gal	1388	94	236	1718	12272			436
60-65 gal	3544	229	298	4071	15496			719
90-100 gal	2608	151	108	2867	5616			341
	7540	474	642					1496
On Call	6			6				2
Delux O-25ft	8			8				
Added 25 ft				0				
One pu per mo				0				
Res drive in	8			8				6
Overwght				0				
Extras	23			23				4
NSF	1			1				2

Regular Service Only		
Regulated	9,510	93.7%
Non	642	6.3%
Total Resi	10,152	100.0%

City of Kalama		
Contract	Rate	Revenue
		Customer Count
	11.85	
	15.40	
Total		20.15

10152

Waste Control Inc.

WORKPAPER 8 - CUSTOMER COUNTS, Continued

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

Commercial	Customer Count for:				Frequency of Pickup	Total Cust Count	Customer Count for:	Pick up Customer Count
	Cowlitz County	City of Castle Rock	City of Kalama	Rent Total			City of Woodland	
Containers				0				
1.0 Yd pu	14	4	2	20	1	20	5	
1.0 Yd pu				0	2	0		
Rent				20		20	5	
1.5Yd pu			4	4	1	4	43	
1.5 Yd pu	8			8	2	16		
Rent				12		20		
2.0 Yd pu	45	9	7	61	1	61	3	
2.0 Yd pu		2	1	3	2	6		
Rent				64		67	3	
3.0 Yd pu	12	5	4	21	1	21	2	
3.0 Yd pu	7		2	9	2	18		
Rent				30		39	2	
4.0 Yd pu	15	5	3	23	1	23	1	
4.0 Yd pu	4	1	4	9	2	18		
4.0 Yd pu	2			2	3	6		
Rent				34		47	1	
5.0 Yd pu				0	1	0		
5.0 Yd pu	7	1	2	10	2	20		
5.0 Yd pu				0	3	0		
Rent				10		20		
6.0 Yd pu	8	3		11	1	11	1	
6.0 Yd pu				0	2	0		
6.0 Yd pu				0	3	0		
Rent				11		11	1	
Container Del				0				
1 yd special	7			7	1		4	
1/2 yd special				0	1			
2 yd special				0				
3 yd special				0	1			
4 yd special				0				
Rent per day				0				
Drive in fee	3			3				
4 yd compactor		1		1	2	2		
Rent only	2			2	See 2 yd			
Sub	152	34	38				55	

Regular Service Only		
Regulated	241	86.4%
Non	38	13.6%
Sub Comm 1	279	100%
Sub	279 OK	

Waste Control Inc.

WORKPAPER 8 - CUSTOMER COUNTS, Continued

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

Commercial	Customer Count for:				Number of Units	Customer Count for:		Pick up Customer Count						
	Cowlitz County	City of Castle Rock	City of Kalama	Total		Woodland	City of Woodland	City of Castle Rock	City of Kalama	City of Woodland				
CARTS														
30-35 gal	3	4	11	18	1									
60-65 gal	11	8	6	25	1									
60-65 gal				0	2									
90-100 gal	55	16	20	91	1									
90-100 gal				0	2									
90-100 gal				0	3									
CANS--com'l														
UNDER 5				0	1									
UNDER 5				0	2									
OVER 5				0	13									
Min charge				0										
Special pu	2	1		3										
DELUX				0	1									
Additional unit				0										1
MULTIFAM				0										
UNDER 5				0										
OVER 5				0										
DELUX	1			1										
CARTS				0										
30-35gal ovr20				0										
30-35 gal	8	3	28	39	5									
60-65 gal ovr20				0										
60-65 gal	173	4	56	233	1									
90-100 gal	1		26	27										
Comm Extras														
Mileage				0										
OverWght				0										
Extras ***				0										
Delivery	1			1										
Sub	252	35	147				20		454	OK				
Total Commerical	404	69	185				75		733	OK				
Total Packer	7944	543	827				1571		10885	OK				
DROP BOX Customer Counts														
	20yd P	30yd P	40yd P	20yd T	30yd T	40yd T	20yd Del	30yd Del	40yd Del	30yd Comp H	40yd Comp H	Respot	Rent P	30yd w/Lid Rent
Acct #513.1	1642	720.00	123.00	291	204	196.00		88	34	55	0	39	71	235
Acct #514.1	20	4.00	18.00	63	15	17.00		12	3	9	0	13	0	15
Acct #512.1														
Acct #515.1														
Total	1662	724	141	354	219	213		100	37	64	0	52	71	250
Frequency	52	52.00	52.00	52	52	52.00		12	12	12	52	52	12	12 moved all to
Customers	31.9615385	13.92307692	2.71154	6.80769	4.2115385	4.09615385		8.333333333	3.083333333	5.333333333	compacted	1	5.9166667	20.8333333 Mt SH rent w/lic
	32	14	3								corrected all were 40			
TOTAL DB	49	actual annual pickup for the test year.												
							8.333333333	3.083333333	5.333333333			5.9166667		
							Delivery and respot					22.6666667		

Regular Service Only			
	Total		
Regulated	307	67.6%	74.8%
Non 2	147	32.4%	25.2%
Sub Comm 2	454	100.0%	100.0%
Sub Comm 1	279		
Total Comm	733		
Total Packer	10,885		

100.0% 0.0% 100.0% Total Reg Garbage
 Note - For purposes of this filing on August 20, 2014, we have commingled Kalama and included in regulated as per testimony.

WASTE CONTROL, INC.

WORKPAPER 9 - FUEL ANALYSIS

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

	Test Year		07/01/12 - 06/30/13
	Actual	Actual	Average
	Gallons	Fuel Cost	Cost per gallon
Jul-12	6493	24,568.62	3.784 actual
Aug-12	6434.46	27,437.13	4.264 actual
Sep-12	5408.88	22,894.09	4.233 actual
Oct-12	6235.01	26,661.04	4.276 actual
Nov-12	6074.04	28,072.49	4.622 actual
Dec-12	5814.15	21,675.70	3.728 actual
Jan-13	6419.14	24,889.89	3.877 actual
Feb-13	5701.24	23,634.03	4.145 actual
Mar-13	5778.05	22,591.01	3.910 actual
Apr-13	6088.77	21,417.90	3.518 actual
May-13	6511.79	25,198.47	3.870 actual
Jun-13	5982.73	22,294.16	3.726 actual
Jul-13	6380.4	24,565.70	3.850 actual
Aug-13	5683.77	22,014.21	3.873 actual
Sep-13	5850.62	22,667.93	3.874 actual
Oct-13	5456.93	21,405.55	3.923 actual
Nov-13	5127.58	19,250.91	3.754 actual
Dec-13	5977.78	22,295.44	3.730 actual
Jan-14	5361.51	22,597.98	4.215 actual
Feb-14	5556.74	21,295.22	3.832 actual
Mar-14	6132.79	23,459.15	3.825 actual
Apr-14	5922.75	23,465.87	3.962 actual
May-14	5645.21	24,399.21	4.322 actual
Jun-14	5561.56	22,880.37	4.114 actual
Jul-14	6167.21	25,557.05	4.144 actual
	<u>147766.11</u>		
Forecasted Fuel Cost		271,288.89	3.96 AVG
Actual Misc Shop		20,182.90	
Total Forecasted Expense		<u>291,471.79</u>	
Per Operations		<u>(311,517.43)</u>	
Forecast Adjustment		<u>\$ (20,045.64)</u>	

WASTE CONTROL, INC.

WORKPAPER 10 - MISCELLANEOUS GENERAL LEDGER ADJUSTMENTS

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

Office Supply

Title	DR	Explanation	Amount	Adjustment
Costco	DR5,4	Unable to provide receipts; allocating 3 ways	3,583.45	(2,400.91)
KBI Insurance	DR5,5	Should have been allocated 3 ways per company	100.00	(67.00)
Jansen Electric	none	Not allowed in rates	62.58	(62.58)
JJ Keller	DR5,8	All should have been allocated 3 ways per company	3,316.59	(1,624.47)
Pacific Auto	DR5,9	All should have been allocated 3 ways per company	1,612.83	(1,302.82)
			<u>8,675.45</u>	<u>(5,457.78)</u>

Other Expenses

Title	DR	Explanation	Amount	Adjustment
Petty Cash (over multiple accounts)	DR5,7	Of the receipts provided, 2.16% of are not allowed expenses. Therefore, 2.16% is being adjusted for this case.	6,050.01	(130.68)
Seminar &	DR5,13	Removed unallowed and allocated remaining 3 ways.	5,570.00	(4,926.50)
Legal Expense	DR5,15	Removed amount invoiced for non-regulated activity on invoice dated 11/8/12	6,764.93	(2,725.00)
Computer	DR5,16	Cascade network expenses should have been allocated 3 ways per company	5,182.11	(931.20)
Employee	DR5,19	Removed unallowed expenses	7,365.62	(4,098.21)
			<u>30,932.67</u>	<u>(12,811.59)</u>

WASTE CONTROL, INC.

WORKPAPER 11- BAD DEBTS

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

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

The RAMs reports are significant in volumn. If staff desires to see the RAMs report supporting these tabs, they can be viewed during the scheduled site visit.

	Per Monthly RAMs Recaps
July	2,135.52
August	4,815.13
September	3,759.26
October	2,525.58
November	4,335.49
December	4,388.70
January	8,918.86
February	5,146.25
March	3,881.97
April	3,837.79
May	2,351.33
June	4,851.04
	<hr/> 50,946.92

April (3,837.79) The Company recorded the customer accounts sent to Fairway Collections in April 2013 with a July 2013 date in Peachtree; therefore test period bad debt expenses are understated by \$3,837.79.

47,109.13

Per Operations (8,740.58) 38,368.55 The amount received from Fairway collections for subsequent collections - see pdf of Fairway Collections

WASTE CONTROL, INC.

WORKPAPER 12- UTILITIES

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

UTILITY COSTS/ALLOCATIONS

Utilities

PROPERTY (d€ Allocation Parcel)	WCI	Utilities												Total	WCI Allocation		
		Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12				
657 W Scott A (Storage For Woodland Area containers)	50% 5,042,706																
1208 River RD (Land N. of the MRF)	50% 10,015																
1226 River RD (Land N. of the MRF)	50% 10,028																
River Rd (Land N. of the MRF)	100% 1,002,602																
River Rd (Land N. of the MRF)	50% 1,002,801																
1150 3rd Ave (Commercial)	50% 116,720																
657 W Scott A (Commercial)	50% 116,883																
River Rd (Roll Cart Storage)	50% 10,027																
2564 Lewis Ri (Carts and tubs)	0% 308,405																
950 3rd Ave Lr (Bone Yard/TS/Portal Building)	33% 10,068	95.62	83.69	113.05	112.79	154.19	96.64	139.23	149.53	117.00	107.56	101.71	94.68	1,365.69	455.23		
1150 3rd Ave (Wash Bay/TS Booths/Office Parking Lot)	33% 10,018	957.80	1,405.88	1,251.08	860.04	917.06	729.69	588.67	669.83	545.17	977.34	836.05	744.63	10,483.24	3,494.41		
1150 3rd Ave (Main Office Building & Shop)	25% 10,022				1,931.00	2,648.79	1,676.25	2,652.23	2,926.98	2,250.40	2,054.64	2,119.89	1,807.36	20,067.54	6,689.18		
1120 3rd Ave (Applied Industries Land)	33% 10,016																
1152 River RD (Commercial)	100% 3,025	2,487.37	3,198.30	4,441.55	3,503.96	2,480.51	1,411.80	2,137.07	2,130.20		1,841.71	2,102.72	2,171.41	27,906.60	27,906.60		
920 TAX CODE (Commercial)	100% 321,805,055																
TOTALS														59,823.07	38,545.42		

Revised for August 20, 2014 filing as described in	
Utilities	
WCI	59,823
WCR	59,215
	119,038
Allocation	24.3%
	28,926

WASTE CONTROL, INC.

WORKPAPER 13- LAND RENTS

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

Property - Per Exhibit JD 43 Land Rents Schedule - Revised

Explanation of methodology:		
Equity percentage	asset specific	
Return on equity percentage		15%
Debt percentage	asset specific	
Cost of debt	debt specific	
Depreciation allowed	yes	
Operating costs allowed	yes	
Assessed values used for return	no	
Combined capital structure used	no	
1150 3rd Ave (Main office)		24,298
950 3rd Avenue (Covered Parking)		18,937
1150 3rd Ave (Emp parking, wash bay)		2,688
River Road (Cart & container storage)		30,160
Woodland storage		9,519
Truck Shop		10,039
Stanley Plaza Painting facility		13,902
Allocated costs HB		6,714
Allocated costs HB II		5,578
Truck Shop depreciation		10,887
HB Depreciation		25,812
HB II Depreciation		5,769
Total Annual Rent Expense		164,303
per Operations		138,000
add back newly rented items		
Adjusted rent as allowed in prior case		
Excess (Disallowed) Rent		\$26,303

100.00%
164,303.00

WASTE CONTROL, INC.

WORKPAPER 14- TIRES

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

Source: Invoices

07/01/12-06/30/13

Tires purchased

Total

July	20,818.87
August	23,764.98
September	19,702.02
October	27,133.98
November	17,216.91
December	27,869.94
January	17,642.28
February	22,078.95
March	26,773.50
April	25,943.19
May	28,411.61
June	26,434.41

283,790.64

0.29

81,083.04

(90,730.00) per Operations

	# of trucks	
WCI	8	0.285714286
	10	0.357142857
	10	0.357142857
		<u>0</u>
	28	<u>1</u>

(9,646.96)

WASTE CONTROL, INC.

WORKPAPER 15-PROPERTY TAX

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

Property Tax 2012										1st	2nd	2012	2011
Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF	1st Half	2nd Half	Total		Amounts	
Splits													
657 W Scott Ave Woodland 98674 (Storage For Woodland Area containers)	R042568	5042706	444.43		444.43			888.86	888.86	1,777.72		1,710.04	
1208 River RD Longview 98632 (Land N. of the MRF)	R033233	10015	195.60		195.60			391.19	391.19	782.38		744.14	
1226 River RD Longview 98632 (Land N. of the MRF)	R033250	10028	191.05		191.05			382.09	382.09	764.18		726.82	
River Rd (Land N. of the MRF)	R033246	1002602	9.78		0.00			9.78	0.00	9.78		9.48	
River Rd (Land N. of the MRF)	R033248	1002604	0.00		9.78			9.78	0.00	9.78		9.48	
River Rd (Land N. of the MRF)	R033251	1002801	120.32		120.32			240.63	240.63	481.26		457.86	
1150 3rd Ave Longview 98632 (Commercial)	P009026	116720	28.55		28.55			57.09	57.09	114.18		111.94	
657 W Scott Ave Woodland 98674 (Commercial)	P009293	116883	15.56		15.56			31.12	31.12	62.24		65.50	
River Rd (Roll Cart Storage)	R033249	10027	162.87		162.87			325.73	325.73	651.46		619.66	
2564 Lewis River RD Woodland 98674 (Carts and tubs)	P003374	308405	46.87		46.87			93.74	93.74	187.48		300.08	
950 3rd Ave Longview 98632 (Bone Yard/TS/Portal Building)	R033291	10068	500.00	500.00	500.00			1,500.00	1,500.00	3,000.00	3,000.00		
				16,519.27				16,519.27	16,519.27	33,038.54	33,038.54		
											36,038.54	38,309.94	
1150 3rd Ave Longview 98632 (Wash Bay/TS Booths/Office Parking Lot)	R033236	10018	89.84	89.84	89.85			269.53	269.53	539.06		512.84	
1150 3rd Ave Longview 98632 (Main Office Building & Shop)	R033240	10022	1,214.56	1,214.56	1,214.56	1,214.54		4,858.25	4,858.25	9,716.50		9,240.84	
1120 3rd Ave Longview 98632 (Applied Industries Land)	R033234	10016	1,567.24	1,567.24	1,567.24		4,701.72	5,411.88	4,701.72	10,113.60		0.00	
Delinquent amount form 2011		710.16											
Totals on Splits			4,586.68	19,890.92	4,586.66	1,214.54		30,988.94	30,259.22	61,248.16		53,759.08	
			4,576.90		4,576.88								
WCI								(4,586.68)	(4,586.68)	(9,173.36)			
WCR								(19,890.92)	(19,890.92)	(39,781.83)			
WCE								(4,586.66)	(4,586.66)	(9,173.32)			
Parcel #1002602 & #1006204 Activity									19.56	19.56			
								(710.16)		(710.16)			
WCPF								(1,214.54)	(1,214.54)	(2,429.09)			
								(0.00)	0.00	(0.00)			

Revised for August
20, 2014 filing as
described in

Recalculation	
Per Sch 4, R-6G p	1,831
MC 7 orig 3 fact	0.218
	8,400
Allocation per test	0.243
	2,041
Increase	210
Add back Applied	877
Total	1,087
p2	1,145
Increase	2,232

Property Tax 2012										1st	2nd	2012	2011
Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF	Half	Half	Total	Amounts		
WCI/WCR/WCE													
WCI													
1152 River RD Longview 98632 (Commercial)	P003213	3025	1,775.33					1,775.33	1,775.33	3,550.66	3,748.04		
920 TAX CODE WOODLAND 98674 (Commercial)	P005420	321805055	48.63					48.63	48.63	97.26	86.80		
Total WCI			1,823.96					1,823.96	1,823.96	3,647.92	3,834.84		
WCR													
1152 River RD Longview 98632 (MRF - South End)	R033239	10021		4,697.50				4,697.50	4,697.50	9,395.00	13,455.22		
1150 3rd Ave Longview 98632 (Building Ex E. - Scrap Metal Area)	R033241	10023		494.35				494.35	494.35	988.70	940.46		
1154 River RD Longview 98632 (MRF - North End)	R033237	10019		4,870.93				4,870.93	4,870.93	9,741.86	14,467.76		
1150 3rd Ave Longview 98632 (Commercial)	P003653	321806		12,150.99				12,150.99	12,150.99	24,301.98	26,074.30		
Total WCR				22,213.77				22,213.77	22,213.77	44,427.54	53,997.28		
WCE													
WCE (Longview) (Commercial)	P003654	321807			3,240.44			3,240.44	3,240.44	6,480.88	7,227.00		
WCE (Kelso) (Commercial)	P003652	321805			584.49			584.49	584.49	1,168.98	473.90		
Total WCE					3,824.93			3,824.93	3,824.93	7,649.86	7,700.90		

Property Tax 2012										1st	2nd	2012	2011
Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF	Half	Half	Total	Amounts		
Curbside/HBI/HBII													
1150 3rd Ave Longview 98632 (Commercial)	P001731	2245				2,883.86		2,883.86	2,883.86	5,767.72	3,513.76		
Total HB I and Curbside						2,883.86		2,883.86	2,883.86	5,767.72	6,732.42		

Totals By Individual Company **6,410.64 42,104.69 8,411.58 2,883.86 1,214.53 61,735.46 61,005.74 122,741.20**

WCI	WCR	WCE	Curb	WCPF	1st Half	2nd Half	Total
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WASTE CONTROL, INC.

WORKPAPER 15-PROPERTY TAX, CONTINUED

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

Property Tax 2013									1st	2nd	2013	2012
Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF		Half	Half	Total	Amounts
Splits												
657 W Scott Ave Woodland 98674 (Storage For Woodland Area containers)	R042568	5042706	504.56		504.56				1,009.11	1,009.11	2,018.22	1,777.72
1208 River RD Longview 98632 (Land N. of the MRF)	R033233	10015	168.22		168.22				336.44	336.44	672.88	782.38
1226 River RD Longview 98632 (Land N. of the MRF)	R033250	10028	159.35		159.35				318.70	318.70	637.40	764.18
River Rd (Land N. of the MRF)	R033246	1002602	10.06		0.00				10.06	0.00	10.06	9.78
River Rd (Land N. of the MRF)	R033248	1002604	0.00		10.06				10.06	0.00	10.06	9.78
River Rd (Land N. of the MRF)	R033251	1002801	100.37		100.37				200.73	200.73	401.46	481.26
1150 3rd Ave Longview 98632 (Commercial)	P009026	116720	26.06		26.06				52.11	52.11	104.22	114.18
657 W Scott Ave Woodland 98674 (Commercial)	P009293	116883	16.42		16.42				32.83	32.83	65.66	62.24
River Rd (Roll Cart Storage)	R033249	10027	148.38		148.38				296.75	296.75	593.50	651.46
2564 Lewis River RD Woodland 98674 (Carts and tubs)	P003374	308405	64.56		64.56				129.12	129.12	258.24	187.48
950 3rd Ave Longview 98632 (Bone Yard/TS/Portal Building)	R033291	10068	500.00	500.00	500.00				1,500.00	1,500.00	3,000.00	3,000.00
			15,753.31						15,753.31	15,753.31	31,506.62	34,506.62
												36,038.54
1150 3rd Ave Longview 98632 (Wash Bay/TS Booths/Office Parking Lot)	R033236	10018	74.94	74.94	74.95				224.83	224.83	449.66	539.06
1150 3rd Ave Longview 98632 (Main Office Building & Shop)	R033240	10022	1,869.38	1,869.38	1,869.38		1,869.36		7,477.51	7,477.51	14,955.02	9,716.50
1120 3rd Ave Longview 98632 (Applied Industries Land)	R033234	10016	1,782.60	1,782.60	1,782.60				5,347.81	5,347.81	10,695.62	10,113.60
		0										
Totals on Splits			5,424.91	19,980.23	5,424.89		1,869.36		32,699.37	32,679.25	65,378.62	61,248.16
WCI			0.00		0.00				(5,424.91)	(5,424.91)	(10,849.82)	
WCR									(19,980.23)	(19,980.23)	(39,960.47)	
WCE									(5,424.89)	(5,424.89)	(10,849.78)	
Parcel #1002602 & #1002604 Activity									0.00	20.12	20.12	0.00
WCPF									(1,869.36)	(1,869.36)	(3,738.72)	
									0.00	0.00	0.00	

**Revised for August 20, 2014
filing as described in
testimony:**

Recalculation	
Per Sch 4, R-6G p2	2,434
MC 7 orig 3 fact	0.218
	11,165
Allocation per testimony	0.243
	2,713
Increase	279
Add back Applied	866
Total	1,145

Property Tax 2013									1st	2nd	2013	2012
Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF		Half	Half	Total	Amounts
WCI/WCR/WCE												
WCI												
1152 River RD Longview 98632 (Commercial)	P003213	3025	1,967.19						1,967.19	1,967.19	3,934.38	3,550.66
920 TAX CODE WOODLAND 98674 (Commercial)	P005420	321805055	48.36						48.36	48.36	96.72	97.26
Total WCI			2,015.55						2,015.55	2,015.55	4,031.10	3,647.92
WCR												
1152 River RD Longview 98632	R033239	10021		4,757.65					4,757.65	4,757.65	9,515.30	9,395.00

(MRF - South End)

1150 3rd Ave Longview 98632 (Building Ex E. - Scrap Metal Area)	R033241	10023	412.04	412.04	412.04	824.08	988.70
1154 River RD Longview 98632 (MRF - North End)	R033237	10019	4,891.02	4,891.02	4,891.02	9,782.04	9,741.86
1150 3rd Ave Longview 98632 (Commercial)	P003653	321806	12,001.76	12,001.76	12,001.76	24,003.52	24,301.98
Total WCR			22,062.47	22,062.47	22,062.47	44,124.94	44,427.54

WCE

WCE (Longview) (Commercial)	P003654	321807	3,505.88	3,505.88	3,505.88	7,011.76	6,480.88
WCE (Kelso) (Commercial)	P003652	321805	675.38	675.38	675.38	1,350.76	1,168.98
Total WCE			4,181.26	4,181.26	4,181.26	8,362.52	7,649.86

Property Tax 2013

Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF	1st	2nd	2013	2012
								Half	Half	Total	Amounts
Curbside/HBI											
1150 3rd Ave Longview 98632 (Commercial)	P001731	2245				2,769.78		2,769.78	2,769.78	5,539.56	5,767.72
Total HB I and Curbside						2,769.78		2,769.78	2,769.78	5,539.56	8,965.94

Totals By Individual Company

	7,440.46	42,042.70	9,606.14	2,769.78	1,869.35	63,728.43	63,708.31	127,436.74
	WCI	WCR	WCE	Curb	WCPF	1st Half	2nd Half	Total

HB I

HB II

Total For HB

Set up notes between HB I and HB II and HB I will pay total amount.

	1st Half	2nd Half	
WCI	7,440.46	7,430.40	
WCR	42,042.70	42,042.70	
WCE	9,606.14	9,596.08	
Curbside	2,769.78	2,769.78	
WCPF	1,869.35	1,869.35	
	63,728.43	63,708.31	2nd Half
	63,728.43		1st Half
	127,436.74		Total Tax Due in the Year 2013

Payment are postmarked on or before the due date Shown

1st Half APR 30th

2nd Half OCT 31st

WASTE CONTROL, INC.

WORKPAPER 16-DISPOSAL FEES

Note - For purposes of this filing on August 20, 2014, we have commingled Kalama and included in regulated as per testimony.

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

Disposal Schedule for Tons @ Cowlitz County Landfill

July does multiple per day 9 loads Mon Thurs.

	2012 July	2012 Aug	2012 Sept	2012 Oct	2012 Nov	2012 Dec	2013 Jan	2013 Feb	2013 March	2013 April	2013 May	2013 June	TOTAL
Residential Tons	1,008	1,040	934	992	990	746	963	871	873	975	1,027	960	11,379
Commercial Tons	252	246	201	292	309	275	238	174	243	256	316	282	3,085
Kalama Residential Tons	62	47	46	57	47	54	43	40	42	65	47	45	594
Kalama Commercial Tons	28	27	22	32	34	31	26	19	27	28	35	31	343
Drop Box Tons	1186.83	976.35	769.24	1094.60	877.30	948.30	1020.30	882.48	911.11	723.70	1025.96	1030.19	11,446.36
Total operational Tons	#####	#####	#####	2,468.25	2,258.19	2,053.51	2,290.60	1,987.34	2,096.05	2,047.73	2,451.27	2,347.77	26,847.23
Total Commercial Tons	280.19	273.72	223.86	324.86	343.39	305.61	264.13	193.79	269.72	283.91	351.32	313.19	3427.69

Notes

All waste expenses for non-regulated revenue for the Fibre activity in WCI is Fibre's responsibly to pay out to Weyerhaeuser. WCI hauls this activity to the Weyerhaeuser MRF and does not get reimbursed for any dump fees.

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

The residential non regulated is calculated below for Kyle Miller

31.4% Change

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

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

Kyle Miller - Truck #7

Date	1st Drop	2nd Drop	Total	Month	Total
Monday, July 02, 2012	7.32	5.34	12.66		
Monday, July 09, 2012	7.41	5.49	12.90		
Monday, July 16, 2012	6.82	5.17	11.99		
Monday, July 23, 2012	9.40	3.23	12.63		
Monday, July 30, 2012	8.82	2.91	11.73	July	61.91
Monday, August 06, 2012	11.89	-	11.89		
Monday, August 13, 2012	6.74	5.31	12.05		
Monday, August 20, 2012	8.80	2.99	11.79		
Monday, August 27, 2012	6.23	5.03	11.26	August	46.99
Monday, September 03, 2012	10.84	-	10.84		
Monday, September 10, 2012	12.37	-	12.37		
Monday, September 17, 2012	11.20	-	11.20		
Monday, September 24, 2012	11.13	-	11.13	September	45.54
Monday, October 01, 2012	10.99	-	10.99		
Monday, October 08, 2012	10.88	-	10.88		
Monday, October 15, 2012	10.83	-	10.83		
Monday, October 22, 2012	8.20	5.24	13.44		
Monday, October 29, 2012	10.68	-	10.68	October	56.82
Monday, November 05, 2012	7.10	6.39	13.49		
Monday, November 12, 2012	7.56	-	7.56		
Monday, November 19, 2012	6.90	5.81	12.71		
Monday, November 26, 2012	7.58	5.93	13.51	November	47.27
Monday, December 03, 2012	10.62	-	10.62		
Monday, December 10, 2012	10.49	-	10.49		
Monday, December 17, 2012	9.95	-	9.95		
Monday, December 24, 2012	10.75	-	10.75		
Monday, December 31, 2012	8.87	2.90	11.77	December	53.58
Monday, January 07, 2013	9.35	3.38	12.73		
Monday, January 14, 2013	10.00	-	10.00		
Monday, January 21, 2013	10.13	-	10.13		
Monday, January 28, 2013	10.22	-	10.22	January	43.08
Monday, February 04, 2013	10.15	-	10.15		
Monday, February 11, 2013	10.39	-	10.39		
Monday, February 18, 2013	10.13	-	10.13		
Monday, February 25, 2013	9.61	-	9.61	February	40.28
Monday, March 04, 2013	10.10	-	10.10		
Monday, March 11, 2013	9.95	-	9.95		
Monday, March 18, 2013	10.99	-	10.99		
Monday, March 25, 2013	11.14	-	11.14	March	42.18
Monday, April 01, 2013	9.16	3.18	12.34		
Monday, April 08, 2013	6.79	5.70	12.49		
Monday, April 15, 2013	10.67	-	10.67		
Monday, April 22, 2013	8.97	2.66	11.63		
Monday, April 29, 2013	7.60	5.35	12.95	April	60.08
Monday, May 06, 2013	6.98	5.46	12.44		
Monday, May 13, 2013	6.81	4.67	11.48		
Monday, May 20, 2013	7.01	5.17	12.18		
Monday, May 27, 2013	10.74	-	10.74	May	46.84
Monday, June 03, 2013	7.49	5.95	13.44		
Monday, June 10, 2013	7.63	5.31	12.94		
Monday, June 17, 2013	6.89	5.24	12.13		
Monday, June 24, 2013	6.57	5.01	11.58	June	50.09
	475.84	118.82	594.66		594.66

2.2150% non-regulated tons

RESTATE

IS	576667.37	
Test Yr \$ pr Ton	37.30	
Tons	15,460.25	
	Reg	Non
Tons	15,460.25	-
Restate	576667	0

PRO FORMA

	Reg	Non
Tons	15,460.25	-
Increase	11.70	
Pro Forma	180,885	

WASTE CONTROL, INC.

WORKPAPER 17-ROUTE STUDY - THIS HAS BEEN SUPERSEDED BY ROUTE STUDY OF WEEK 08/04/14-08/08/14 SEE TESTIMONY

Note - For purposes of this filing on August 20, 2014, we have commingled Kalama and included in regulated as per testimony.

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

R = Regulated only pickups

N = Either Non-regulated only pickups or a mix of Regulated and Non-regulated pickups

Route Study: July 9-13, 2012

Driver	Date	Pick-ups	Extra Carts	Hours	Weekly Hours	Percent Non-Reg	Non-Reg Hours	Reg Hours	N pick-ups included in Pick-ups
Jason Bebout									
R	#15 side load truck	7/9/2012	411	40	4.59	0.0%	0.00	4.59	
R	30,60,90	7/10/2012	345	20	11.11	0.0%	0.00	11.11	
R	res and comm	7/11/2012	476	25	9.23	0.0%	0.00	9.23	
R		7/12/2012	336	26	6.43	0.0%	0.00	6.43	
R		7/13/2012	547	42	11.52	42.88	0.0%	0.00	11.52
Rafael Garcia									
R	#10 side load truck	7/9/2012	510	30	5.99	0.0%	0.00	5.99	
R		7/10/2012	507	39	13.27	0.0%	0.00	13.27	
R		7/11/2012	485	15	9.57	0.0%	0.00	9.57	
R		7/12/2012	617	34	10.08	0.0%	0.00	10.08	
R		7/13/2012	332	10	5.86	44.77	0.0%	0.00	5.86
based on email provided by the company (and City of Kalama contrat to follow) the only non-regulated activity is the City of Kalama contract that only addresses resi customers.									
Kyle Miller									
N	#7 side load truck	7/9/2012	789	0	6.67	100.0%	6.67	0.00	
R		7/10/2012	693	22	10.46	0.0%	0.00	10.46	
R		7/11/2012	981	28	8.52	0.0%	0.00	8.52	
R		7/12/2012	611	29	9.23	0.0%	0.00	9.23	
R		7/13/2012	271	16	5.57	40.45	0.0%	0.00	5.57
Kevin Salinas									
R	#4 side load truck	7/9/2012	267	22	5.63	0.0%	0.00	5.63	
R		7/10/2012	630	30	10.06	0.0%	0.00	10.06	
R		7/11/2012	672	31	8.67	0.0%	0.00	8.67	
R		7/12/2012	417	26	7.45	0.0%	0.00	7.45	
R		7/13/2012	420	18	8.05	39.86	0.0%	0.00	8.05
Jeff Sugg									
R	#24 front load truc	7/9/2012	81	8	10.62	0.0%	2.15	8.47	20
R		7/10/2012	83	9	9.14	0.0%	0.00	9.14	
R		7/11/2012	42	4	7.12	0.0%	0.00	7.12	
R		7/12/2012	85	11	8.14	0.0%	0.93	7.21	13
R		7/13/2012	42	3	6.26	41.28	0.0%	0.00	6.26
R	Dave Ritola	week	49		47.38	47.38		47.38	
R	Henry Peltier	week			46.65	46.65		46.65	

This is the Kalama service and is all regulated. It includes both residential commercial carts.

Total	10699	538	303.28	9.75	293.53	303.28	5.684E-14
Percent				0.0%	100.0%	100.0%	

Pickups	11237	100.0%
Kalama	822	0.0%
Regulated	10415	100.0%

WASTE CONTROL, INC.

WORKPAPER 18-RATE CASE COSTS

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

Support for Rate Case Expense

Vendor	Invoice Date	Invoice Amount
GL Booth JG Davis & Associates	8/31/2013	16,243.80
GL Booth JG Davis & Associates	8/31/2013	528.00
GL Booth JG Davis & Associates	9/30/2013	15,239.20
GL Booth JG Davis & Associates	10/30/2013	25,824.00
GL Booth JG Davis & Associates	11/30/2013	24,072.60
GL Booth JG Davis & Associates	12/31/2013	10,079.00
GL Booth JG Davis & Associates	1/31/2014	2,949.50
GL Booth JG Davis & Associates	2/28/2014	11,563.70
GL Booth JG Davis & Associates	3/31/2014	12,650.90
GL Booth JG Davis & Associates	4/30/2014	8,023.90
GL Booth JG Davis & Associates	5/31/2014	15,632.50
GL Booth JG Davis & Associates	6/30/2014	5,830.50
GL Booth JG Davis & Associates	7/31/2014	21,742.10
GL Booth JG Davis & Associates	8/31/2014	29,850.00
Williams Kastner Legal	12/15/2013	12,245.00
Williams Kastner Legal	1/14/2014	12,241.18
Williams Kastner Legal	2/11/2014	10,165.17
Williams Kastner Legal	3/13/2014	22,811.45
Williams Kastner Legal	4/8/2014	23,423.49
Williams Kastner Legal	5/9/2014	13,968.28
Williams Kastner Legal	6/11/2014	17,028.05
Williams Kastner Legal	7/21/2014	31,452.92
Williams Kastner Legal	8/13/2014	30,105.31
Williams Kastner Legal	9/10/2014	36,322.26
Actual Costs Billed for Case		<u>409,992.81</u>

WASTE CONTROL, INC.

WORKPAPER 19 - Truck Rents

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

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

Asset Description List	Date in Service		Original Asset Cost \$	Salvage Value %	Service Life Yrs	Fully Depreciated Yr	Asset Disposal			Depreciable Cost \$	Test Year Depreciation		Accumulated Depreciation		Average Investment \$	Disposal Year Depreciation \$	Total Year Depreciation \$	Department Allocation %	Allocated Year Depreciation \$	Branch Allocation %	Allocated Accumulated Depreciation		Purchase Date A	End of Test Period B	Date Fully Depreciated C	Beginning of Test Period D	Disposition Date E		
	Mo	Yr					Mo.	Yr.	\$		Monthly	Yearly	Beginning	Ending							Beginning	Ending							
1150 3rd Ave - Commercial																													
Packer) SPARE TRUCK #3	6	2011	\$ 38,099	33%	5	2016		\$ -	\$ 25,526	\$ 425	\$ 5,105	\$ 5,531	\$ 10,636	\$ 30,016	\$ -	\$ 5,105	100%	\$ 5,105	100%	\$ 5,531	\$ 5,531	2011	2013.5	2016	2012.5	-0.0833333			
oader) SPARE TRUCK #6	11	2011	\$ 4,837	33%	5	2016		\$ -	\$ 3,241	\$ 54	\$ 648	\$ 432	\$ 1,080	\$ 4,081	\$ -	\$ 648	100%	\$ 648	100%	\$ 432	\$ 432	2012	2013.5	2017	2012.5	-0.0833333			
acker) SPARE TRUCK #29	1	2005	\$ 195,706	20%	7	2012		\$ -	\$ 156,565	\$ 1,864	\$ -	\$ 156,565	\$ 156,565	\$ 39,141	\$ -	\$ -	100%	\$ -	100%	\$ 156,565	\$ 156,565	2005	2013.5	2012	2012.5	-0.0833333			
TOTALS											\$ 5,753		\$ 73,238																

Average Investment	\$ 73,238	
Capital Structure:		
Debt	0.00%	0.00
Equity	100%	73,237.90
Return:		
Expected Return	0.00%	0.00
	15%	10,985.69
Test Year Depreciation	5,753.45	
Other expenses	20,607	
Sales tax	2,667	
Allowable Rent Expense	\$ 40,013	

Calculated rent	40,012.77	40,013
Per Operations	(36,000)	4,013 under allocated
Insurance	336	1,140
Licenses	681	681
Tires and tubes	1,200	1,200
Repairs and Maint	5,438	7,643
Total	7,655	10,664
Allocated	7,408	2,384
	10,815	20,607

Revised for August 20, 2014 filing as described in testimony:

Per Exhibit JD 45
Updated Truck Usage information

Spare Trucks Provided	Number of times each spare truck was used during the test year broken down by month.											
	2012 July	2012 Aug	2012 Sept	2012 Oct	2012 Nov	2012 Dec	2013 Jan	2013 Feb	2013 March	2013 April	2013 May	2013 June
Packer) SPARE TRUCK #3	6	4	3	4		9	6	4	17	4	3	7
oader) SPARE TRUCK #6			7				4	11	3	3	1	2
acker) SPARE TRUCK #29	4		15	17	10	3			2	2	2	6
TOTAL	10	4	25	21	10	12	10	15	20	9	6	15

TOTAL	Per Exhibit JD Spare Truck Analysis		
	Total Days Used	Inc Days Used	
67	62	60	97%
31	85	19	22%
59	46	44	96%
157	193	123	64%

Liability Insurance - Special	-	-	-	-	-	-	-	-	-	-	-	-	-
Workman's Compensation Insuran	-	566.74	-	-	592.83	-	-	546.19	-	580.07	-	(9,201.81)	(6,915.98)
Salaries - Officer	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries - Administration	14,703.57	16,008.80	18,022.36	16,033.94	16,714.99	18,842.70	16,418.29	15,327.01	17,203.59	15,963.53	17,123.25	18,468.03	200,830.06
Legal Expense	-	277.40	79.20	-	2,725.00	-	1,100.00	-	1,125.00	-	-	1,458.33	6,764.93
Communication Expense	1,485.08	1,681.71	1,611.77	1,923.83	1,462.07	3,733.84	1,723.96	442.29	1,595.51	1,087.24	1,114.52	1,295.80	19,157.62
Dues & Subscriptions Expense	1,300.00	1,300.00	1,300.00	1,727.23	1,726.48	1,446.29	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	16,600.00
Dues Nondeductible	-	-	1,100.00	-	600.00	172.16	441.62	-	-	428.63	441.38	498.28	3,682.07
Dues - Life Insurance WR	-	-	-	-	-	-	-	-	-	-	-	-	-
Permits Expense	45.00	69.00	-	-	-	113.92	-	-	-	-	48.00	-	275.92
Travel - Misc	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Expense - Transportatio	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Expense - Meals	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Expense - Lodging	-	-	-	-	-	-	717.44	-	-	-	-	-	717.44
RCI Expense Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Charge - General	447.54	262.07	362.10	376.24	460.67	317.61	395.20	347.85	523.35	385.77	436.54	314.50	4,629.44
Bank Charge - NSF	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Charge - Finance Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Safety Equipment Expense	728.20	1,079.05	83.08	2,228.91	304.53	1,061.00	264.56	(241.69)	716.53	39.85	1,225.63	386.26	7,875.91
Business Meals Expense	-	-	28.48	-	-	-	120.00	-	-	-	-	-	148.48
Contract Waste Hauling Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug Testing Expense	165.50	38.50	55.00	341.00	20.00	180.00	106.50	20.00	-	64.00	93.50	231.50	1,315.50
Freight Expense	-	-	-	-	288.30	176.07	-	41.14	-	-	-	-	505.51
Consulting Expense	-	4,164.00	-	2,138.50	2,401.00	3,838.50	1,076.00	2,463.50	2,163.50	2,176.00	1,819.75	1,732.25	23,973.00
Seminar & Conference Expense	-	-	-	1,315.00	1,325.00	-	-	-	-	-	750.00	2,580.00	5,970.00
Employee Relations	349.91	736.92	320.46	329.15	452.83	3,626.29	189.80	88.00	491.25	75.00	492.51	213.50	7,365.62
Stoneridge Rental	-	-	-	2,100.00	2,100.00	-	-	-	-	-	-	-	4,200.00
Interst Exp WCR	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Exp Outside	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Exp WCE	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Exp Curbside	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Exp WCPF	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Exp HB	3,616.12	3,552.65	3,488.85	3,424.74	3,600.30	3,536.76	3,230.46	3,165.05	3,099.31	3,033.25	2,966.85	2,900.14	39,614.48
Interest Expense Land Fill	-	-	-	-	-	11,000.00	-	-	-	-	-	-	11,000.00
Computer Expense	-	698.39	-	1,298.39	-	1,198.39	232.80	-	698.39	590.00	232.80	232.95	5,182.11
Laundry Expense	1,759.71	2,344.33	2,202.57	2,348.59	2,092.77	2,451.99	2,760.65	1,809.44	-	872.81	540.57	-	19,183.43
Painting Expense	141.12	281.08	634.54	1,078.29	92.63	-	14.45	-	-	-	824.99	2,850.03	5,917.13
Maintenance - Building	-	544.25	-	555.02	406.44	221.97	842.91	-	15.95	361.08	233.50	-	3,181.12
Maintenance - DB & FL cont	-	-	-	410.72	1,250.00	491.77	341.34	118.86	-	1,620.00	4,860.00	-	9,092.69
Life Insurance Expense	-	-	-	-	-	-	73.10	73.10	-	167.70	55.90	77.40	447.20
Counseling Services	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	1,852.56
Medical Insurance Expense	8,125.44	7,213.28	7,216.97	6,890.09	6,890.09	(507.00)	15,796.20	8,184.52	7,412.19	6,881.94	9,805.26	7,071.71	90,980.69
Pre-Tax Aflac Deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable Aflac Deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Adm.	-	-	-	470.12	470.12	150.00	470.12	1,004.54	2,050.00	540.62	3,104.12	540.62	8,800.26
Medical (HRA)	-	-	-	-	-	-	-	-	-	-	-	-	-
Depr Expense - County	19,161.47	19,161.47	19,161.47	19,161.56	19,161.47	19,499.94	19,189.68	19,189.68	19,189.68	22,084.61	22,084.61	30,769.40	247,815.04
Depr Expense - Woodland	58.11	58.11	58.11	58.11	58.11	58.16	58.11	58.11	58.11	58.11	58.11	58.11	697.37
Utility Expense	3,540.79	4,687.87	5,805.68	6,407.79	6,200.55	3,914.38	5,517.20	5,876.54	2,912.57	4,981.25	5,160.37	4,818.08	59,823.07
Medical (HSA)	675.00	675.00	675.00	675.00	675.00	675.00	687.50	775.00	775.00	900.00	1,025.00	1,025.00	9,237.50
Cleaning Expenses	(94.50)	110.00	189.50	(79.50)	-	-	110.00	-	(110.00)	-	69.50	179.00	374.00
Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Damage Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Security/Fire System Exp	-	-	-	-	-	-	-	-	-	66.00	-	-	66.00
Franchise Fees	761.15	588.66	485.63	716.57	665.06	624.52	668.46	736.87	640.68	572.41	686.89	564.00	7,710.90
Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage Expense	350.00	-	-	350.00	-	200.00	-	90.47	-	300.00	94.19	300.00	1,684.66
Labor/Industries Tax Expense	-	-	10,778.80	-	-	9,930.74	-	-	10,546.72	-	-	11,641.57	42,897.83

Vehicle License & Fees Expense	92.75	-	1,548.00	735.00	1,599.00	-	798.00	126.00	1,416.00	718.00	-	80.75	7,113.50
Property Tax Expense	-	-	-	6,400.86	-	-	-	-	-	5,728.36	-	-	12,129.22
Fica Tax Expense	3,922.72	3,913.54	3,877.32	3,558.04	3,843.65	4,407.53	4,199.49	3,650.05	4,032.74	4,108.18	4,294.54	4,195.71	48,003.51
Other Payroll Tax Expense	917.42	915.27	906.80	832.11	898.93	1,030.78	982.13	853.62	943.16	960.74	1,004.35	981.23	11,226.54
B&O Tax Expense	4,431.51	4,267.31	4,160.35	4,479.57	4,352.68	9,427.15	4,341.62	4,986.88	4,312.84	7,000.43	12,349.94	6,934.43	71,044.71
Use/Other Tax Expense	53.80	49.01	58.99	32.34	(8.14)	32.76	30.59	29.18	(239.12)	179.35	-	-	218.76
WUTC Tax Expense	-	-	-	-	-	-	-	-	-	16,778.56	30.65	-	16,809.21
SUTA Tax Expense	-	-	1,312.41	-	-	809.57	-	-	2,576.52	-	-	2,633.42	7,331.92
FUTA Tax Expense	0.47	0.34	72.74	0.08	0.31	(50.80)	3.91	1.94	661.80	0.20	0.12	73.87	764.98
IRA Expense	3,529.52	3,668.15	3,758.64	3,570.71	3,779.68	4,339.07	4,392.53	3,404.41	3,760.32	3,785.55	3,928.97	3,469.85	45,387.40
Rent Expense - Office, Shop, SP, TI	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	53,400.00
Rent Expense - Other	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	66,600.00
Rent Expense - Quelah	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
Rent Expense - Spare Truck	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	36,000.00
Rent Expense - Sweeper	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent Expense-Shear and Press	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent Expense-TB135 mini	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Expense	-	-	-	-	-	-	-	100.00	-	750.00	-	300.00	1,150.00
Rent - Covered Parking	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
Association Dues /Exp Quelah	-	-	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sale of assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income - Outside	(19.65)	(18.22)	(14.72)	(13.59)	(6.68)	(5.11)	(5.11)	(4.62)	(3.69)	(5.94)	(6.13)	(5.24)	(108.70)
RCI - Paybacks	-	-	-	-	-	-	-	-	-	-	-	-	-
Refunds - From Vendors	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	292,025.40	308,375.11	291,871.75	321,913.02	305,881.29	397,662.18	309,976.95	278,150.41	308,346.50	383,246.77	331,893.79	378,922.11	3,908,265.28
Net Income	43,644.48	31,094.49	15,471.07	26,687.54	9,618.82	(57,316.67)	13,862.95	47,673.09	(1,634.57)	7,156.59	11,259.72	(14,026.66)	133,490.85