

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



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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

Operations!B1									
NEW IMPROVED LURITO - GALLAGHER FORMULA									
VP-1 Exp Summary!A5:D5									
!!!	Revenue Requirement		=E10+E9	!!!<-					
!!!	Revenue Deficiency		=(+E11-(H18/100)*E10)/H28	!!!<-					
*	Revenue	input>	=Operations!M21	* p/f before rates		=+E8-E10			
*	Expenses	input>	=Operations!M99	* p/f before rates		=+H10/E10			
*	Avg. Investment -	input>	=+WP-2 - Summary Depn!R26	* p/f before rates					
	curve turnover		=V8	(calculated)					
	final turnover		=HLOOKUP(SAJS37.SAJS31.5	(calculated)					
	curve No. used		=VLOOKUP(E13.A18:A11.2)	(calculated)					
	Company actual								
	capital structure:			!!! OPERATING RATIO ->		=HLOOKUP(SAJS28.SAJS22.SAR	!!!<-		
	-					=			
*	Actual Debt Ratio	input>	=+WP-6 - CapitalStructure!C16	Conversion factor data:					
*	Actual Equity Ratio	input>	=+WP-6 - CapitalStructure!C17	B & O Tax	input>	0.015	*		
*	Actual Cost of Debt	input>	=+WP-6 - CapitalStructure!G6	WUTC Fee	input>	=WP-6 - CapitalStructure!C36	*		
				City Tax	input>	0	*		
*	Tax Rate	input>	=WP-6 - CapitalStructure!C	Bad Debts	input>	=+C32	*		
				Revenue Sensitive		=SUM(H21:H24)			
				Conversion Factor		=(+(H18/100)/H26)			

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	Regulated	Reclass Adjust	Restating Adjust	Restated Income Statement	Pro Forma Adjust	Pro forma Income Statement
			Adj #			Adj #		Adj #
REVENUES								
1 Residential	=VLOOKUP(B13.income_statement,14,FAL=C13*WP-8 - Cust Counts		=C13-D13		=Sch 1, pg 2 - Restated R.2	=F13+H13+G13		=J13+K13
2 Commercial	=VLOOKUP(B14.income_statement,14,FAL=C14*WP-8 - Cust Counts		=C14-D14		=Sch 1, pg 2 - Restated R.2	=F14+H14+G14		=J14+K14
3 Drop Box	=VLOOKUP(B15.income_statement,14,FAL 154085		=C15-D15		=+Sch 1, pg 2 - Restate R.2	=F15+H15+G15		=J15+K15
4 Fuel Surcharge	=VLOOKUP(B16.income_statement,14,FAL=C16-F16		=C16*WP-17 Study\J49		=F16	=F16+H16+G16		=J16+K16
5 Contract Hauling	=VLOOKUP(B17.income_statement,14,FAL=C17-F17		0			=F17+H17+G17		=J17+K17
6 Pass Thru	=VLOOKUP(B18.income_statement,14,FAL=C18-F18		0		=Sch 3, pg 2 - Reclass!	=F18+H18+G18	=+Sch 2, pg 2 - Forec P.6	=J18+K18
7 Kalama	=VLOOKUP(B19.income_statement,14,FAL 0		=+C19			=F19+H19+G19		=J19+K19
8 Refunds	=VLOOKUP(B20.income_statement,14,FAL=C20-F20		=C20			=F20+H20+G20		=J20+K20
Total Revenue	=SUM(C13:C20)	=SUM(D13:D20)	=SUM(F13:F20)	=SUM(G13:G20)	=SUM(H13:H20)	=SUM(J13:J20)	=SUM(K13:K20)	=SUM(M13:M20)
Gross operational revenue		=D15+D19 =D22(D22+F22)	=SUM(F13:F15) =F22(D22+F22)					
OPERATING EXPENSES								
9 Wages Drivers	=VLOOKUP(B25.income_statement,14,FAL=C25-F25		=C25*WP-17 Study\J49	=Sch 3, pg 2 - Reclass'		=F25+H25+G25	=+Sch 2, pg 2 - Forec P.1	=J25+K25
10 Wages Drop Box Drivers	=VLOOKUP(B26.income_statement,14,FAL=C26-F26		=C26*WP-17 Study\J49	=+Sch 3, pg 2 - Reclass'		=F26+H26+G26	=+Sch 2, pg 2 - Forec P.1	=J26+K26
11 Wages Mechanics	=VLOOKUP(B27.income_statement,14,FAL=C27-F27		=C27*WP-17 Study\J49	=Sch 3, pg 2 - Reclass'		=F27+H27+G27	=+Sch 2, pg 2 - Forec P.1	=J27+K27
12 Wages Supervisor	=VLOOKUP(B28.income_statement,14,FAL=C28-F28		=C28*WP-17 Study\J49	=Sch 3, pg 2 - Reclass'		=F28+H28+G28	=+Sch 2, pg 2 - Forec P.1	=J28+K28
13 Wages Extra Labor	=VLOOKUP(B29.income_statement,14,FAL=C29-F29		=C29*WP-17 Study\J549	=Sch 3, pg 2 - Reclass'		=F29+H29+G29	=+Sch 2, pg 2 - Forec P.1	=J29+K29
14 Fringe Benefits	=VLOOKUP(B30.income_statement,14,FAL=C30-F30		=C30*WP-17 Study\J549		=Sch 1, pg 2 - Restated R.3	=F30+H30+G30	=+Sch 2, pg 2 - Forec P.1	=J30+K30
15 Contract Labor	=VLOOKUP(B31.income_statement,14,FAL=C31-F31		=C31*WP-17 Study\J549			=F31+H31+G31		=J31+K31
16 Maintenance	=VLOOKUP(B32.income_statement,14,FAL=C32-F32		=C32*WP-17 Study\J549			=F32+H32+G32		=J32+K32
17 Maintenance/ Cont./Dr Bx	=VLOOKUP(B33.income_statement,14,FAL=C33-F33		=C33*WP-17 Study\J549			=F33+H33+G33		=J33+K33
18 Truck Rental	=VLOOKUP(B34.income_statement,14,FAL=C34-F34		=C34*WP-17 Study\J549			=F34+H34+G34	0	=J34+K34
19 Equipment Rent	=VLOOKUP(B35.income_statement,14,FAL=C35-F35		=C35*WP-17 Study\J549			=F35+H35+G35		=J35+K35
20 Tires	=VLOOKUP(B36.income_statement,14,FAL=C36-F36		=C36*WP-17 Study\J549		=+Sch 1, pg 2 - Restate R.6	=F36+H36+G36		=J36+K36
21 Fuel	=VLOOKUP(B37.income_statement,14,FAL=C37-F37		=C37*WP-17 Study\J549			=F37+H37+G37	=+Sch 2, pg 2 - Forec P.6	=J37+K37
22 Contract Hauling	=Sch 4 - 12months\O36	=+Sch 3, pg 2 - Reclass!\B RC.1	=+C38-D38			=F38+H38+G38		=J38+K38
23 Disposal Fees - Cowlitz County	=VLOOKUP(B39.income_statement,14,FAL=C39-F39		=C39-D39	=+Sch 3, pg 2 - Reclass'		=F39+H39+G39	=+Sch 2, pg 2 - Forec P.6	=J39+K39
24 Disposal Fees - G-49 Packers	=VLOOKUP(B40.income_statement,14,FAL=C40-F40		=C40	=+Sch 3, pg 2 - Reclass'		=F40+H40+G40		=J40+K40
25 Disposal Fees - G-49	=Sch 4 - 12months\O39	=C41-F41	=C41	=+Sch 3, pg 2 - Reclass'		=F41+H41+G41		=J41+K41
26 Disposal Fees Pass Thru	=VLOOKUP(B42.income_statement,14,FAL=C42-F42		=C42	=+Sch 3, pg 2 - Reclass'		=F42+H42+G42	=+Sch 2, pg 2 - Forec P.6	=J42+K42
27 Storm water management	=Sch 4 - 12months\O41	=C43-F43	=C43*WP-17 Study\J549			=F43+H43+G43		=J43+K43
28 Liability Insurance	=VLOOKUP(B44.income_statement,14,FAL=C44-F44		=C44*WP-17 Study\J549			=F44+H44+G44		=J44+K44
29 Officer Salaries	=VLOOKUP(B45.income_statement,14,FAL=C45-F45		=C45			=F45+H45+G45		=J45+K45
30 Office Salaries	=VLOOKUP(B46.income_statement,14,FAL=C46-F46		=C46*WP-8 - Cust Counts (x f	=Sch 3, pg 2 - Reclass'		=F46+H46+G46	=+Sch 2, pg 2 - Forec P.1	=J46+K46
31 Management Fees	=VLOOKUP(B47.income_statement,14,FAL=C47-F47		=C47*WP-17 Study\J54			=F47+H47+G47	=+Sch 2, pg 2 - Forec P.1	=J47+K47
32 Bad Debt Expense	=VLOOKUP(B48.income_statement,14,FAL=C48-F48		=C48		=Sch 1, pg 2 - Restated R.6	=F48+H48+G48		=J48+K48
33 Office Supply	=VLOOKUP(B49.income_statement,14,FAL=C49-F49	=+Sch 3 - Reclass Exp!D30	=C49*WP-8 - Cust Counts (x f	=+Sch 1, pg 2 - Restate R.6		=F49+H49+G49		=J49+K49
34 Postage	=VLOOKUP(B50.income_statement,14,FAL=C50-F50		=C50*WP-8 - Cust Counts (x f			=F50+H50+G50		=J50+K50
35 Bank Charges	=VLOOKUP(B51.income_statement,14,FAL=C51-F51		=C51*WP-8 - Cust Counts (x f			=F51+H51+G51		=J51+K51
36 Maintenance	=Sch 4 - 12months\O50	=C52-F52	=C52*WP-17 Study\J49			=F52+H52+G52		=J52+K52
37 Rate Case Expense	=VLOOKUP(B53.income_statement,14,FAL=C53-F53		=C53			=F53+H53+G53	=+Sch 2, pg 2 - Forec P.2,3	=J53+K53
38 Accounting	=VLOOKUP(B54.income_statement,14,FAL=C54-F54		=C54*WP-8 - Cust Counts (x f			=F54+H54+G54		=J54+K54
39 Legal	=VLOOKUP(B55.income_statement,14,FAL=C55-F55		=C55*WP-17 Study\J49		=+Sch 1, pg 2 - Restate R.6	=F55+H55+G55		=J55+K55
40 WUTC Fee	=VLOOKUP(B56.income_statement,14,FAL=C56-F56		=C56			=F56+H56+G56	0	=J56+K56
41 Franchise	=VLOOKUP(B57.income_statement,14,FAL=C57-F57		=C57		=+Sch 1, pg 2 - Restate R.6	=F57+H57+G57		=J57+K57
42 Communications	=VLOOKUP(B58.income_statement,14,FAL=C58-F58		=C58*WP-8 - Cust Counts (x f			=F58+H58+G58		=J58+K58
43 Utilities	=VLOOKUP(B59.income_statement,14,FAL=C59-F59		=C59*WP-17 Study\J49		=+Sch 1 - Restate Exp!! R.6	=F59+H59+G59		=J59+K59
44 Laundry/Uniforms	=VLOOKUP(B60.income_statement,14,FAL=C60-F60		=C60*WP-17 Study\J49			=F60+H60+G60		=J60+K60
45 Miscellaneous	=VLOOKUP(B61.income_statement,14,FAL=C61-F61		=C61			=F61+H61+G61		=J61+K61
46 Dues and Subscriptions	=VLOOKUP(B62.income_statement,14,FAL=C62-F62		=C62*WP-8 - Cust Counts (x f		=Sch 1, pg 2 - Restated R.6	=F62+H62+G62		=J62+K62
47 Dues Non-deductible	=VLOOKUP(B63.income_statement,14,FAL=C63-F63		=C63		=Sch 1, pg 2 - Restated R.6	=F63+H63+G63		=J63+K63
48 Travel	=VLOOKUP(B64.income_statement,14,FAL=C64-F64		=C64*WP-8 - Cust Counts (x f		=Sch 1, pg 2 - Restated R.6	=F64+H64+G64		=J64+K64
49 Seminars	=VLOOKUP(B65.income_statement,14,FAL=C65-F65		=C65*WP-17 Study\J549		=+Sch 1, pg 2 - Restate R.6	=F65+H65+G65		=J65+K65
50 Meals and Entertainment	=VLOOKUP(B66.income_statement,14,FAL=C66-F66		=C66*WP-17 Study\J549		=+Sch 1, pg 2 - Restate R.6	=F66+H66+G66		=J66+K66
51 Advertising	=VLOOKUP(B67.income_statement,14,FAL=C67-F67		=C67*WP-17 Study\J549			=F67+H67+G67		=J67+K67
52 Truck License	=VLOOKUP(B68.income_statement,14,FAL=C68-F68		=C68*WP-17 Study\J549		=Sch 1, pg 2 - Restated R.6	=F68+H68+G68		=J68+K68
53 Taxes and Licensing	=VLOOKUP(B69.income_statement,14,FAL=C69-F69		=C69*WP-17 Study\J549		=Sch 1, pg 2 - Restated R.6	=F69+H69+G69		=J69+K69
54 Permits	=VLOOKUP(B70.income_statement,14,FAL=C70-F70		=C70*WP-17 Study\J549			=F70+H70+G70		=J70+K70
55 Contributions	=VLOOKUP(B71.income_statement,14,FAL=C71-F71		=C71*WP-17 Study\J549		=Sch 1, pg 2 - Restated R.6	=F71+H71+G71		=J71+K71
56 B & O Tax	=VLOOKUP(B72.income_statement,14,FAL=C72-F72		=C72			=F72+H72+G72		=J72+K72
57 Land Rent	=VLOOKUP(B73.income_statement,14,FAL=C73-F73		=C73*WP-17 Study\J549		=+Sch 1 - Restate Exp!! R.6	=F73+H73+G73		=J73+K73
58 Computer Expense	=VLOOKUP(B74.income_statement,14,FAL=C74-F74		=C74*WP-17 Study\J549		=+Sch 1, pg 2 - Restate R.6	=F74+H74+G74		=J74+K74
59 Workmen's Comp	=VLOOKUP(B75.income_statement,14,FAL=C75-F75		=C75*WP-17 Study\J549		=Sch 1, pg 2 - Restated R.3	=F75+H75+G75		=J75+K75
60 Payroll Taxes	=VLOOKUP(B76.income_statement,14,FAL=C76-F76		=C76*WP-17 Study\J549		=Sch 1, pg 2 - Restated R.3	=F76+H76+G76		=J76+K76
61 Employee Relations	=VLOOKUP(B77.income_statement,14,FAL=C77-F77		=C77*WP-17 Study\J549		=Sch 1, pg 2 - Restated R.6	=F77+H77+G77		=J77+K77
62 Life Insurance	=VLOOKUP(B78.income_statement,14,FAL=C78-F78		=C78*WP-17 Study\J549		=Sch 1, pg 2 - Restated R.3	=F78+H78+G78		=J78+K78
63 Counseling Services	=VLOOKUP(B79.income_statement,14,FAL=C79-F79		=C79*WP-17 Study\J549		=Sch 1, pg 2 - Restated R.6	=F79+H79+G79		=J79+K79
64 Employee Medical Insurance	=VLOOKUP(B80.income_statement,14,FAL=C80-F80		=C80*WP-17 Study\J549		=Sch 1, pg 2 - Restated R.3	=F80+H80+G80		=J80+K80
65 Property Taxes	=VLOOKUP(B81.income_statement,14,FAL=C81-F81		=C81*WP-17 Study\J549		=+Sch 1, pg 2 - Restate R.6	=F81+H81+G81		=J81+K81
66 Drug Testing	=VLOOKUP(B82.income_statement,14,FAL=C82-F82		=C82*WP-17 Study\J549		=Sch 1, pg 2 - Restated R.6	=F82+H82+G82		=J82+K82
67 SEP Benefits	=VLOOKUP(B83.income_statement,14,FAL=C83-F83		=C83*WP-17 Study\J549		=Sch 1, pg 2 - Restated R.3	=F83+H83+G83		=J83+K83

Waste Cont

Summary of Significant I

For the Twelve Months Ended June 30, 2013

(See Independent Accountar

The financial forecast presents, to the best of management's knowledge and belief, the financial positio judgment as of August 20, 2014, the date of this forecast, of the expected conditions and its' expec significant to this forecast. Furthermore, there will usually be differences between the forecasted and differences may be material.

Management has estimated results of operations for the twelve months ended May 31, 2015, to incl expenses, an approximately 8% increase in payroll rates and a in related payroll benefits and a 10% inc

Revenues have been forecasted based on the application of the Lurito-Gallagher Formula to total ap average between approximately 15% - 16% for residential and 18% - 22% for commercial for area purchased, rates in Woodland for residential and commercial services were again increased in an atte areas were increased by approximately 15% - 32%. Woodland rates in these two service areas still lag - 24%.

Control, Inc.

Forecast Assumptions

(Historical and May 31, 2015 Forecasted Results' Compilation Report)

on and results of operation of Waste Control, Inc. Accordingly, this forecast reflects management's
stated course of action. The assumptions disclosed herein are those that management believes are
likely actual results, because events and circumstances frequently do not occur as expected, and those

include an increase in landfill fees of 31% in Cowlitz County, the estimated cost of rate case filing
and increase in management fees. All other costs are based upon WUTC allowable historic costs.

approximately \$4,285,000, an increase of approximately 14%. Individual requested rate increases
are as other than Woodland. As Woodland rates were significantly less when that permit area was
permitted to bring them closer to comparable permitted rates. As a result, Woodland rates in these two
areas are behind comparable permitted rates. Drop box services are forecast to increase approximately 11%

=+Assumptions!A1

SCHEDULE 1

=+Assumptions!A5

=+Assumptions!A6

R-1 Depreciation per the financial statements differs from the allow

R-2 This entry allocates refunds to the revenue sources.

R-3 This entry reclasses payroll benefits to one account to allow for

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 d of the 3% fee paid on Castle Rock customers. In the case of em

R-7 Eliminate fuel surcharge

R-6A Office Supply

	Total
IS	=Operations!C49
Adjustment	=+'WP-10 Misc GL'!E16
Adj IS	=C20+C21
Notes and explanations in linked fi	

R-6B Actual Bad Debt

=+'WP-11 Bad Debts'!B22	Write Offs
=+'WP-11 Bad Debts'!B24	Adjustment
=+'WP-11 Bad Debts'!B27	Recovery
<hr/>	
=SUM(B28:B30)	Actual Bad Debt
=Operations!C48	IS
=B31-B32	Adjustment

R-6C	Other Expenses	
	Account	
	Seminar & Conference Expense	IS Adjustment
	Legal Expense	IS Adjustment
	Computer Expenses	IS Adjustment
	Employee Relations	IS Adjustment
	Petty Cash (over multiple accounts)	=Operations!B66 Adjustment
	Notes and explanations in linked fi	

R-6D	Utilities	
	Total Allowable Costs linked to fil	
	IS	=Operations!C59
	Total Allowable	=+'WP-12 Utilities'!S13
	Adjust	=C59-C58

R-6E	Land Rent	
	IS	=Operations!C73
	Total Allowable	=+'Wp-13 Rent'!C34
	Adjust	=C66-C65

R-6F	Tires	
	Company Adj	Total =+'WP-14 Tires'!E26

R-6G	Property Tax	
	Removed Applied Industries Land,	
	2012 portion	Remove =-'WP-15 p1 2012 Property
	2013 portion	=-'WP-15 p22013 Property
	Total	=SUM(C76:C77)

See accompanying summary of significant forecast assumptions.

- EXPLANATION OF RESTATING ADJUSTMENTS

able depreciation for WUTC purposes. This adjustment restates and classifies the depr

easier distribution in the expense matrix.

ues, it is the elimination of health club dues and political and lobbying costs. In the cas
mployee relations, it is the elimination of Quelah rents. In the case of bad debts, it is the

Reg	Non
=Operations!F49	=C20-D20
<u>=C21*'WP-8 - Cust Counts</u>	=C21*'WP-8 - Cust Counts (x p
=SUM(D20:D21)	=SUM(E20:E21)

Company uses the Direct Me
No Bad Debt associated with

Total	Reg	Non
=Operations!C65	=Operations!F65	=D38-E38
=+'WP-10 Misc GL'!E22	<u><u>=D39*'WP-17 Study'!J49</u></u>	=D39-E39
=Operations!C55	=Operations!F55	=D41-E41
=+'WP-10 Misc GL'!E23	<u><u>=D42*'WP-17 Study'!J49</u></u>	=D42-E42
=Operations!C74	=Operations!F74	=D44-E44
=+'WP-10 Misc GL'!E24	<u><u>=D45*'WP-17 Study'!J49</u></u>	=D45-E45
=Operations!C77	=Operations!F77	=D47-E47
=+'WP-10 Misc GL'!E25	<u><u>=D48*'WP-17 Study'!J49</u></u>	=D48-E48
=Operations!C66	=Operations!F66	=D50-E50
=+'WP-10 Misc GL'!E21	<u><u>=D51*'WP-17 Study'!J49</u></u>	=D51-E51

<table border="0"> <tr> <td style="text-align: center;">Reg</td> <td>staff</td> </tr> <tr> <td>=Operations!F59</td> <td></td> </tr> <tr> <td>=C59*'WP-17 Study'!J49</td> <td>15424</td> </tr> <tr> <td>=D59-D58</td> <td>=+D59-E59</td> </tr> </table>	Reg	staff	=Operations!F59		=C59*'WP-17 Study'!J49	15424	=D59-D58	=+D59-E59	
Reg	staff								
=Operations!F59									
=C59*'WP-17 Study'!J49	15424								
=D59-D58	=+D59-E59								

<table border="0"> <tr> <td style="text-align: center;">Reg</td> <td>staff</td> </tr> <tr> <td>=Operations!F73</td> <td></td> </tr> <tr> <td>=C66*'WP-17 Study'!J49</td> <td>89003</td> </tr> <tr> <td>=D66-D65</td> <td>=+D66-E66</td> </tr> </table>	Reg	staff	=Operations!F73		=C66*'WP-17 Study'!J49	89003	=D66-D65	=+D66-E66	
Reg	staff								
=Operations!F73									
=C66*'WP-17 Study'!J49	89003								
=D66-D65	=+D66-E66								

Reg	Non
<u><u>=C71*'WP-17 Study'!J49</u></u>	=C71-D71

Reg Non

-3122

ociation. (See workpaper 2)

e of franchise fees, it is the elimination
elimination of allowance accruals.

=+Operations!B1

SCHEDULE 1 - SUMMARY OF RE

=+Operations!B5

=+Operations!B6

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit
Fuel	0	0	0
Contract Hauling	0	0	0
Disposal Fees - Cowlitz County	0	0	0
Disposal Fees - G-49 Packers	0	0	0
Disposal Fees - G-49	0	0	0
Disposal Fees Pass Thru	0	0	0
Storm water management	0	0	0
Liability Insurance	0	0	0
Officer Salaries	0	0	0
Office Salaries	0	0	0
Management Fees	0	0	0
Bad Debt Expense	0	0	0
Office Supply	0	0	0
Postage	0	0	0
Bank Charges	0	0	0
Maintenance	0	0	0
Rate Case Expense	0	0	0
Accounting	0	0	0
Legal	0	0	0
WUTC Fee	0	0	0
Franchise	0	0	0
Communications	0	0	0
Utilities	0	0	0
Laundry/Uniforms	0	0	0

See accompanying summary of significant forecast assumptions.

=+Operations!B1

SCHEDULE 1 - SUMMARY OF RE

=+Operations!B5

=+Operations!B6

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit
Miscellaneous	0	0	0
Dues and Subscription	0	0	0
Dues Non-deductible	0	0	0
Travel	0	0	0
Seminars	0	0	0
Meals and Entertainment	0	0	0
Advertising	0	0	0
Truck License	0	0	0
Taxes and Licensing	0	0	0
Permits	0	0	0
Contributions	0	0	0
B & O Tax	0	0	0
Land Rent	0	0	0
Computer Expense	0	0	0
Workmen's Comp	0	0	=-Operations!F75
Payroll Taxes	0	0	=-Operations!F76
Employee Relations	0	0	0
Life Insurance	0	0	=-Operations!F78
Counseling Services	0	0	0
Employee Medical Insurance	0	0	=-Operations!F80
Property Taxes	0	0	0
Drug Testing	0	0	0
SEP Benefits	0	0	=-Operations!F83
Interest	0	0	0

See accompanying summary of significant forecast assumptions.

=+Operations!B1

SCHEDULE 1 - SUMMARY OF RE

=+Operations!B5

=+Operations!B6

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit
Freight	0	0	0
Consulting	0	0	0
Safety Equipment Expense	0	0	0
Depreciation:	=-Operations!C88 A	0	0
Trucks	=+'WP-2 - Summary Depr A	0	0
Service Cars	=+'WP-2 - Summary Depr A	0	0
Shop	=+'WP-2 - Summary Depr A	0	0
Office Furniture and Fixtures	=+'WP-2 - Summary Depr A	0	0
Leasehold Improvements	=+'WP-2 - Summary Depr A	0	0
Containers	=+'WP-2 - Summary Depr A	0	0
Carts	=+'WP-2 - Summary Depr A	0	0
Drop Box Truck	=+'WP-2 - Summary Depr A	0	0
Drop Boxes	=+'WP-2 - Summary Depr A	0	0
	<u>=SUM(B24:B96)</u>	<u>=SUM(D24:D96)</u>	<u>=SUM(F24:F96)</u>
Increase (decrease)	<u>=+B21-B97</u>	<u>=+D21-D97</u>	<u>=+F21-F97</u>

See accompanying summary of significant forecast assumptions.

STATING ADJUSTMENTS, Continued

R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	=-Operations!F16 D
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>=SUM(H13:H20)</u>	<u>=SUM(J13:J20)</u>	<u>=SUM(L13:L20)</u>	<u>=SUM(N13:N20)</u>

0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
A 0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	=+'Sch 1 - Restate Exp'!IR-6F	0

See accompanying summary of significant forecast assumptions.

STATING ADJUSTMENTS, Continued

	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge
	0	0	0	0
	0	0	='WP-5 - Dues & Sub'!I3 D	0
	0	0	=-Operations!F63 N	0
	0	0	=-'WP-5 - Dues & Sub'!I A	0
	0	0	=+'Sch 1 - Restate Exp'!IR-6C	0
	0	0	=+'Sch 1 - Restate Exp'!IR-6C	0
	0	0	0	0
	0	=+'WP-4 - Vehicle Lic A	0	0
	0	=-J67 A	0	0
	0	0	0	0
	0	0	=-Operations!F71 A	0
	0	0	0	0
	0	0	=+'Sch 1 - Restate Exp'!IR-6E	0
	0	0	=+'Sch 1 - Restate Exp'!IR-6C	0
A	0	0	0	0
A	0	0	0	0
	0	0	=(-'IS-PBC'!O85-'IS-PBC A, R-6C	0
A	0	0	0	0
	0	0	0	0
A	0	0	0	0
	0	0	=+'Sch 1 - Restate Exp'!IR-6G	0
	0	0	0	0
A	0	0	0	0
	=-Operations!F84 A	0	0	0

See accompanying summary of significant forecast assumptions.

**Total
Restating
Adjustments**

=SUM(B13:O13)

=SUM(B14:O14)

=SUM(B15:O15)

=SUM(B16:O16)

=SUM(B17:O17)

=SUM(B18:O18)

=SUM(B19:O19)

=SUM(B20:O20)

=SUM(P13:P20)

=SUM(B24:O24)

=SUM(B25:O25)

=SUM(B26:O26)

=SUM(B27:O27)

=SUM(B28:O28)

=SUM(B29:O29)

=SUM(B30:O30)

=SUM(B31:O31)

=SUM(B32:O32)

=SUM(B33:O33)

=SUM(B34:O34)

=SUM(B35:O35)

See accompanying summary of significant forecast assumptions.

**Total
Restating
Adjustments**

=SUM(B36:O36)
=SUM(B37:O37)
=SUM(B38:O38)
=SUM(B39:O39)
=SUM(B40:O40)
=SUM(B41:O41)
=SUM(B42:O42)
=SUM(B43:O43)
=SUM(B44:O44)
=SUM(B45:O45)
=SUM(B46:O46)
=SUM(B47:O47)
=SUM(B48:O48)
=SUM(B49:O49)
=SUM(B50:O50)
=SUM(B51:O51)
=SUM(B52:O52)
=SUM(B53:O53)
=SUM(B54:O54)
=SUM(B55:O55)
=SUM(B56:O56)
=SUM(B57:O57)
=SUM(B58:O58)
=SUM(B59:O59)

See accompanying summary of significant forecast assumptions.

**Total
Restating
Adjustments**

=SUM(B60:O60)
=SUM(B61:O61)
=SUM(B62:O62)
=SUM(B63:O63)
=SUM(B64:O64)
=SUM(B65:O65)
=SUM(B66:O66)
=SUM(B67:O67)
=SUM(B68:O68)
=SUM(B69:O69)
=SUM(B70:O70)
=SUM(B71:O71)
=SUM(B72:O72)
=SUM(B73:O73)
=SUM(B74:O74)
=SUM(B75:O75)
=SUM(B76:O76)
=SUM(B77:O77)
=SUM(B78:O78)
=SUM(B79:O79)
=SUM(B80:O80)
=SUM(B81:O81)
=SUM(B82:O82)
=SUM(B83:O83)

See accompanying summary of significant forecast assumptions.

**Total
Restating
Adjustments**

=SUM(B84:O84)

=SUM(B85:O85)

=SUM(B86:O86)

=SUM(B87:O87)

=SUM(B88:O88)

=SUM(B89:O89)

=SUM(B90:O90)

=SUM(B91:O91)

=SUM(B92:O92)

=SUM(B93:O93)

=SUM(B94:O94)

=SUM(B95:O95)

=SUM(B96:O96)

=SUM(P24:P96)

=+P21-P97

See accompanying summary of significant forecast assumptions.

SCHEDULE 2 - EXPLAI

=+'Sch 1 - Restate Exp'!A5:I5
 =+'Sch 1, pg 2 - Restated'!A6:P6

P-1 Payroll is adjusted to reflect payroll increases, staff attaining benefits, a
 Benefits derived from the ROTC program were estimated to be identical

Management fee will increase approximately 10% as of June 30, 2013.
 salaries and benefits of Joe Willis and Kevin Willis, a service worker an

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

P-4A	Pro forma Fuel =+'WP-9 - Fuel'!E44	<u>Reg</u> <u>=+'Sch 2, pg 2 - Forecast'!H36</u>
------	---------------------------------------	-----------------------------------------------------

P-5A	Disposal Residential & Commercial Tons Increase Adjustment	Total 15460.25 =+'WP-16 Disposal'!M26
-------------	-------------------------------------------------------------------------------	---------------------------------------------

Drop box IS Test Year cost per ton Test Year tons DF Increase Exp and Rev Adj	=Operations!J42 37.3 =C29/C30 =C24 <hr/> =C31*C32
----------------------------------------------------------------------------------------------	---------------------------------------------------------------

.STE CONTROL, INC.

NATION OF FORECAST ADJUSTMENTS

and increases in medical costs, employment security and labor and industry rates in effect as of
l to the test year.

The management fee is paid to a related company, Waste Control Equipment, Inc. (“WCE”).
d other support staff.

Non
=B18-C18

Reg	Non
=C23-E23	=Sch 3 - Reclass Exp
=C24	=D24
<u>=D23*D24</u>	

f June 30, 2013.

WCE pays the

WASTE CONT

SCHEDULE 2 - SUMMARY OF FORE

For the Twelve Months Ended June 30, 2013
(See Independent Accounta

	P-1	P-2
	Payroll	Rate Case Cost
=+'Sch 1, pg 2 - Restated'!A12		
Residential	0	0
Commercial	0	0
Drop Box	0	0
Fuel Surcharge	0	0
Contract Hauling	0	0
Pass Thru	0	0
Kalama	0	0
Refunds	0	0
	<u>=SUM(B13:B20)</u>	<u>=SUM(D13:D20)</u>
=+'Sch 1, pg 2 - Restated'!A23		
Wages Drivers	=+'WP-3, pg 2 - Labor In A	0
Wages Drop Box Drivers	=+'WP-3, pg 2 - Labor In A	0
Wages Mechanics	=+'WP-3, pg 2 - Labor In A	0
Wages Supervisor	=+'WP-3, pg 2 - Labor In A	0
Wages Extra Labor	=+'WP-3, pg 2 - Labor In A	0
Fringe Benefits	=+'WP-3, pg 2 - Labor In A	0
Contract Labor	0	0
Maintenance	0	0
Maintenance/Cont./Dr Bx	0	0
Truck Rental	0	0
Equipment Rent	0	0
Tires	0	0

See accompanying summary of significant forecast assumptions.

WASTE CONT

SCHEDULE 2 - SUMMARY OF FORE

**For the Twelve Months Ended June 30, 2013
(See Independent Accounta**

	P-1	P-2
	Payroll	Rate Case Cost
Fuel	0	0
Contract Hauling	0	0
Disposal Fees - Cowlitz County	0	0
Disposal Fees - G-49 Packers	0	0
Disposal Fees - G-49 Packers	0	0
Disposal Fees Pass Thru	0	0
Storm water management	0	0
Liability Insurance	0	0
Officer Salaries	0	0
Office Salaries	=+'WP-3, pg 2 - Labor In A	0
Management Fees	=+'WP-3, pg 2 - Labor In A	0
Bad Debt Expense	0	0
Office Supply	0	0
Postage	0	0
Bank Charges	0	0
Maintenance	0	0
Rate Case Expense	0	=+'WP-18 Rate Case Cost'!D
Accounting	0	0
Legal	0	0
WUTC Fee	0	0
Franchise	0	0
Communications	0	0
Utilities	0	0
Laundry/Uniforms	0	0

See accompanying summary of significant forecast assumptions.

WASTE CONT

SCHEDULE 2 - SUMMARY OF FORE

For the Twelve Months Ended June 30, 2013
(See Independent Accounta

	P-1	P-2
	Payroll	Rate Case Cost
Miscellaneous	0	0
Dues and Subscriptions	0	0
Dues Non-deductible	0	0
Travel	0	0
Seminars	0	0
Meals and Entertainment	0	0
Advertising	0	0
Truck License	0	0
Taxes and licensing	0	0
Permits	0	0
Contributions	0	0
B & O Tax	0	0
Land Rent	0	0
Computer Expense	0	0
Workmen's Comp	0	0
Payroll Taxes	0	0
Employee Relations	0	0
Life Insurance	0	0
Counseling Services	0	0
Employee Medical Insurance	0	0
Property Taxes	0	0
Drug Testing	0	0
SEP Benefits	0	0
Interest	0	0

See accompanying summary of significant forecast assumptions.

WASTE CONTAINER

SCHEDULE 2 - SUMMARY OF FORECAST

For the Twelve Months Ended June 30, 2013
(See Independent Accountant's Report)

	P-1	P-2
	Payroll	Rate Case Cost
Freight	0	0
Consulting	0	0
Safety Equipment Expense	0	0
Depreciation:	0	0
Trucks	0	0
Service Cars	0	0
Shop	0	0
Office Furniture and Fixtures	0	0
Leasehold Improvements	0	0
Containers	0	0
Carts	0	0
Drop Box Truck	0	0
Drop Boxes	0	0
	<u>=SUM(B24:B96)</u>	<u>=SUM(D24:D96)</u>
Increase (decrease)	<u>=+B21-B97</u>	<u>=+D21-D97</u>

See accompanying summary of significant forecast assumptions.

TRON, INC.

CAST ADJUSTMENTS, Continued

Historical and May 31, 2015 Forecasted
 (Company's Compilation Report)

=1/4	P-3	P-4	P-5	P-6	Total
Amortization Four Years	Adjust Fuel	Increase Disposal Fees	Increase Truck Rent	Proforma Adjustments	
0	0	0	0	0	=SUM(B13:L13)
0	0	0	0	0	=SUM(B14:L14)
0	0	0	0	0	=SUM(B15:L15)
0	0	0	0	0	=SUM(B16:L16)
0	0	0	0	0	=SUM(B17:L17)
0	0	=+'Sch 2 - Forecast Exp'!C:P-5A	0	0	=SUM(B18:L18)
0	0	0	0	0	=SUM(B19:L19)
0	0	0	0	0	=SUM(B20:L20)
<u>=SUM(F13:F20)</u>	<u>=SUM(H13:H20)</u>	<u>=SUM(J13:J20)</u>	<u>=SUM(L13:L20)</u>	<u>=SUM(M13:M20)</u>	
0	0	0	0	0	=SUM(B24:L24)
0	0	0	0	0	=SUM(B25:L25)
0	0	0	0	0	=SUM(B26:L26)
0	0	0	0	0	=SUM(B27:L27)
0	0	0	0	0	=SUM(B28:L28)
0	0	0	0	0	=SUM(B29:L29)
0	0	0	0	0	=SUM(B30:L30)
0	0	0	0	0	=SUM(B31:L31)
0	0	0	0	0	=SUM(B32:L32)
0	0	0	0	0	=SUM(B33:L33)
0	0	0	0	0	=SUM(B34:L34)
0	0	0	0	0	=SUM(B35:L35)

See accompanying summary of significant forecast assumptions.

TRON, INC.

CAST ADJUSTMENTS, Continued

**Historical and May 31, 2015 Forecasted
nts' Compilation Report)**

=1/4	P-3	P-4	P-5	P-6	Total
Amortization	Adjust	Increase	Increase	Total	Proforma
Four Years	Fuel	Disposal	Truck	Adjustments	Adjustments
		Fees	Rent		
0	=Sch 2 - Forecast Exp' P-4A	0	0	=SUM(B36:L36)	
0	0	0	0	=SUM(B37:L37)	
0	0	=Sch 2 - Forecast Exp'!D P-5A	0	=SUM(B38:L38)	
0	0	0	0	=SUM(B39:L39)	
0	0	0	0	=SUM(B40:L40)	
0	0	=+J18 P-5A	0	=SUM(B41:L41)	
0	0	0	0	=SUM(B42:L42)	
0	0	0	0	=SUM(B43:L43)	
0	0	0	0	=SUM(B44:L44)	
0	0	0	0	=SUM(B45:L45)	
0	0	0	0	=SUM(B46:L46)	
0	0	0	0	=SUM(B47:L47)	
0	0	0	0	=SUM(B48:L48)	
0	0	0	0	=SUM(B49:L49)	
0	0	0	0	=SUM(B50:L50)	
0	0	0	0	=SUM(B51:L51)	
=-D52*(1-F9) D	0	0	0	=SUM(B52:L52)	
0	0	0	0	=SUM(B53:L53)	
0	0	0	0	=SUM(B54:L54)	
0	=H21*0.004 N	0	0	=SUM(B55:L55)	
0	0	0	0	=SUM(B56:L56)	
0	0	0	0	=SUM(B57:L57)	
0	0	0	0	=SUM(B58:L58)	
0	0	0	0	=SUM(B59:L59)	

See accompanying summary of significant forecast assumptions.

TRON, INC.

CAST ADJUSTMENTS, Continued

Historical and May 31, 2015 Forecasted
 (from Management's Compilation Report)

=1/4	P-3 Amortization Four Years	P-4 Adjust Fuel	P-5 Increase Disposal Fees	P-6 Increase Truck Rent	Total Proforma Adjustments
0		0	0	0	=SUM(B60:L60)
0		0	0	0	=SUM(B61:L61)
0		0	0	0	=SUM(B62:L62)
0		0	0	0	=SUM(B63:L63)
0		0	0	0	=SUM(B64:L64)
0		0	0	0	=SUM(B65:L65)
0		0	0	0	=SUM(B66:L66)
0		0	0	0	=SUM(B67:L67)
0		0	0	0	=SUM(B68:L68)
0		0	0	0	=SUM(B69:L69)
0		0	0	0	=SUM(B70:L70)
0		=H21*0.015	N	0	=SUM(B71:L71)
0		0	0	0	=SUM(B72:L72)
0		0	0	0	=SUM(B73:L73)
0		0	0	0	=SUM(B74:L74)
0		0	0	0	=SUM(B75:L75)
0		0	0	0	=SUM(B76:L76)
0		0	0	0	=SUM(B77:L77)
0		0	0	0	=SUM(B78:L78)
0		0	0	0	=SUM(B79:L79)
0		0	0	0	=SUM(B80:L80)
0		0	0	0	=SUM(B81:L81)
0		0	0	0	=SUM(B82:L82)
0		0	0	0	=SUM(B83:L83)

See accompanying summary of significant forecast assumptions.

TRON, INC.

CAST ADJUSTMENTS, Continued

**Historical and May 31, 2015 Forecasted
nts' Compilation Report)**

=1/4	P-3 Amortization Four Years	P-4 Adjust Fuel	P-5 Increase Disposal Fees	P-6 Increase Truck Rent	Total Proforma Adjustments
0		0	0	0	=SUM(B84:L84)
0		0	0	0	=SUM(B85:L85)
0		0	0	0	=SUM(B86:L86)
0		0	0	0	=SUM(B87:L87)
0		0	0	0	=SUM(B88:L88)
0		0	0	0	=SUM(B89:L89)
0		0	0	0	=SUM(B90:L90)
0		0	0	0	=SUM(B91:L91)
0		0	0	0	=SUM(B92:L92)
0		0	0	0	=SUM(B93:L93)
0		0	0	0	=SUM(B94:L94)
0		0	0	0	=SUM(B95:L95)
0		0	0	0	=SUM(B96:L96)
	<u>=SUM(F24:F96)</u>	<u>=SUM(H24:H96)</u>	<u>=SUM(J24:J96)</u>	<u>=SUM(L24:L96)</u>	<u>=SUM(M24:M96)</u>
	<u>=+F21-F97</u>	<u>=+H21-H97</u>	<u>=+J21-J97</u>	<u>=+L21-L97</u>	<u>=+M21-M97</u>

See accompanying summary of significant forecast assumptions.

SCHEDULE 3 -

=+'Sch 2, pg 2 - Forecast'!A5:M5

=+'Sch 2, pg 2 - Forecast'!A6:M6

RC-1 Eliminate non-regulated revenue. The City of Kalama is billed on 90 gallon carts for both residential and commercial customers. See

RC-2 A payroll analysis is done at period end so an adjustment has been

RC-3 Combine Woodland disposal fees with Cowlitz County fees

RC-1A	Disposal (remove City)		
	Residential	Total	Reg
	IS	=Operations!C39+Op	
	Tons	=+'WP-16 Disposal'!	=C18-E18
	\$ per Ton	37.3	=C19
	Expense	=C18*C19	=D18*D19
	<u>Adjustment</u>		<u>=D20-C20</u>

RC-1B	Office Supply		
	IS	=Operations!C49	Directly related to R
	Billing Costs	33824.54	
	Allocate	=C25-C26	Reg
	Billing Costs		=C26
	Other Costs		=C27*'WP-8 - Cust C
	Total		<u>=SUM(D28:D29)</u>

WASTE CONTROL, INC.

· EXPLANATION OF RECLASS ADJUSTMENTS

nder a contract which specifies that rates will be charged according to the current tariff i
e Affiliated tab for information on WCR hauling.

in done to reclass payroll.

Non

=+'WP-16 Disposal'!
=D19
=E18*E19

egulated Customers, based on company statement that the billing company used does
not bill WCI contracts

Non

=C27*'WP-8 - Cust C
=SUM(E28:E29)

in effect. The City uses 32, 60, and

=+'Sch 3 - Reclass Exp'!A1:I1

SCHEDULE 3 - SUMMARY OF RE

=+'Sch 1, pg 2 - Restated'!A5

=+'Sch 2, pg 2 - Forecast'!A6:M6

**RC-1
Remove
Non-
Regulated**

=+'Sch 1, pg 2 - Restated'!A12

Residential

=+Operations!D13

Commercial

=+Operations!D14

Drop Box

=+Operations!D15

Fuel Surcharge

=+Operations!D16

Contract Hauling

=+Operations!D17

Pass Thru

=+Operations!D18

Kalama

=+Operations!D19

Refunds

=+Operations!D20

=SUM(B13:B20)

=+'Sch 1, pg 2 - Restated'!A23

Wages Drivers

=+Operations!D25

Wages Drop Box Drivers

=+Operations!D26

Wages Mechanics

=+Operations!D27

Wages Supervisor

=+Operations!D28

Wages Extra Labor

=+Operations!D29

Fringe Benefits

=+Operations!D30

Contract Labor

=+Operations!D31

Maintenance

=+Operations!D32

Maintenance/Cont./Dr Bx

=+Operations!D33

Truck Rental

=+Operations!D34

Equipment Rent

=+Operations!D35

Tires

=+Operations!D36

Fuel

=+Operations!D37

Contract Hauling

154085

Disposal Fees - Cowlitz County

=+Operations!D39

Disposal Fees - G-49 Packer

=+Operations!D40

Disposal Fees G-49

=+Operations!D41

Disposal Fees Pass Thru

=+Operations!D42

Storm water management

=+Operations!D43

Liability Insurance

=+Operations!D44

Officer Salaries

=+Operations!D45

Office Salaries

=+Operations!D46

Management Fees

=+Operations!D47

Bad Debt Expense

=+Operations!D48

See accompanying summary of significant forecast assumptions.

=+'Sch 3 - Reclass Exp'!A1:I1

SCHEDULE 3 - SUMMARY OF RE

=+'Sch 1, pg 2 - Restated'!A5

=+'Sch 2, pg 2 - Forecast'!A6:M6

	RC-1 Remove Non- Regulated
Office Supply	=+Operations!D49
Postage	=+Operations!D50
Bank Charges	=+Operations!D51
Maintenance	=+Operations!D52
Rate Case Expense	=+Operations!D53
Accounting	=+Operations!D54
Legal	=+Operations!D55
WUTC Fee	=+Operations!D56
Franchise	=+Operations!D57
Communications	=+Operations!D58
Utilities	=+Operations!D59
Laundry/Uniforms	=+Operations!D60
Miscellaneous	=+Operations!D61
Dues and Subscription	=+Operations!D62
Dues Non-deductible	=+Operations!D63
Travel	=+Operations!D64
Seminars	=+Operations!D65
Meals and Entertainment	=+Operations!D66
Advertising	=+Operations!D67
Truck License	=+Operations!D68
Taxes and licensing	=+Operations!D69
Permits	=+Operations!D70
Contributions	=+Operations!D71
B & O Tax	=+Operations!D72
Land Rent	=+Operations!D73
Computer Expense	=+Operations!D74
Workmen's Comp	=+Operations!D75
Payroll Taxes	=+Operations!D76
Employee Relations	=+Operations!D77
Life Insurance	=+Operations!D78
Counseling Services	=+Operations!D79
Employee Medical Insurance	=+Operations!D80
Property Taxes	=+Operations!D81
Drug Testing	=+Operations!D82
SEP Benefits	=+Operations!D83
Interest	=+Operations!D84

See accompanying summary of significant forecast assumptions.

=+'Sch 3 - Reclass Exp'!A1:I1

SCHEDULE 3 - SUMMARY OF RE

=+'Sch 1, pg 2 - Restated'!A5

=+'Sch 2, pg 2 - Forecast'!A6:M6

	RC-1 Remove Non- Regulated
Freight	=+Operations!D85
Consulting	=+Operations!D86
Safety Equipment Expense	=+Operations!D87
Depreciation:	=+Operations!D88
Building	=+Operations!D89
Trucks	=+Operations!D90
Service Cars	=+Operations!D91
Shop	=+Operations!D92
Office Furniture and Fixtures	=+Operations!D93
Leasehold Improvements	=+Operations!D94
Containers	=+Operations!D95
Carts	=+Operations!D96
Drop Box Truck	=+Operations!D97
Drop Boxes	=+Operations!D98
	<u>=SUM(B24:B97)</u>
Increase (decrease)	<u>=+B21-B98</u>

CLASS ADJUSTMENTS, Continued

	RC-2	RC-3	Total
	Reclass Payroll	Reclass Disposal Fees	Reclass Adjustments
	0	0	=SUM(B13:F13)
	0	0	=SUM(B14:F14)
N	0	='Sch 4 - 12months'!Q A	=SUM(B15:F15)
	0	0	=SUM(B16:F16)
	0	0	=SUM(B17:F17)
	0	=-F15 A	=SUM(B18:F18)
	0	0	=SUM(B19:F19)
	0	0	=SUM(B20:F20)
	<u>=SUM(D13:D20)</u>	<u>=SUM(F13:F20)</u>	<u>=SUM(H13:H20)</u>
	='WP-3 - Labor Analys A	0	=SUM(B24:F24)
	='WP-3 - Labor Analys	0	=SUM(B25:F25)
	='WP-3 - Labor Analys A	0	=SUM(B26:F26)
	='WP-3 - Labor Analys A	0	=SUM(B27:F27)
	='WP-3 - Labor Analys A	0	=SUM(B28:F28)
	0	0	=SUM(B29:F29)
	0	0	=SUM(B30:F30)
	0	0	=SUM(B31:F31)
	0	0	=SUM(B32:F32)
	0	0	=SUM(B33:F33)
	0	0	=SUM(B34:F34)
	0	0	=SUM(B35:F35)
	0	0	=SUM(B36:F36)
N	0	0	=SUM(B37:F37)
	0	=-F39	=SUM(B38:F38)
RC-1A	0	='Sch 4 - 12months'!O D	=SUM(B39:F39)
	0	='Sch 4 - 12months'!O D	=SUM(B40:F40)
	0	=-F40	=SUM(B41:F41)
	0	0	=SUM(B42:F42)
	0	0	=SUM(B43:F43)
	0	0	=SUM(B44:F44)
	='WP-3 - Labor Analys A	0	=SUM(B45:F45)
	=+'WP-3 - Labor Analy	0	=SUM(B46:F46)
	0	0	=SUM(B47:F47)

See accompanying summary of significant forecast assumptions.

CLASS ADJUSTMENTS, Continued

RC-2	RC-3	Total
Reclass Payroll	Reclass Disposal Fees	Reclass Adjustments
0	0	=SUM(B48:F48)
0	0	=SUM(B49:F49)
0	0	=SUM(B50:F50)
0	0	=SUM(B51:F51)
0	0	=SUM(B52:F52)
0	0	=SUM(B53:F53)
0	0	=SUM(B54:F54)
0	0	=SUM(B55:F55)
0	0	=SUM(B56:F56)
0	0	=SUM(B57:F57)
0	0	=SUM(B58:F58)
0	0	=SUM(B59:F59)
0	0	=SUM(B60:F60)
0	0	=SUM(B61:F61)
0	0	=SUM(B62:F62)
0	0	=SUM(B63:F63)
0	0	=SUM(B64:F64)
0	0	=SUM(B65:F65)
0	0	=SUM(B66:F66)
0	0	=SUM(B67:F67)
0	0	=SUM(B68:F68)
0	0	=SUM(B69:F69)
0	0	=SUM(B70:F70)
0	0	=SUM(B71:F71)
0	0	=SUM(B72:F72)
0	0	=SUM(B73:F73)
0	0	=SUM(B74:F74)
0	0	=SUM(B75:F75)
0	0	=SUM(B76:F76)
0	0	=SUM(B77:F77)
0	0	=SUM(B78:F78)
0	0	=SUM(B79:F79)
0	0	=SUM(B80:F80)
0	0	=SUM(B81:F81)
0	0	=SUM(B82:F82)
0	0	=SUM(B83:F83)

See accompanying summary of significant forecast assumptions.

CLASS ADJUSTMENTS, Continued

RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Total Reclass Adjustments
0	0	=SUM(B84:F84)
0	0	=SUM(B85:F85)
0	0	=SUM(B86:F86)
0	0	=SUM(B87:F87)
0	0	=SUM(B88:F88)
0	0	=SUM(B89:F89)
0	0	=SUM(B90:F90)
0	0	=SUM(B91:F91)
0	0	=SUM(B92:F92)
0	0	=SUM(B93:F93)
0	0	=SUM(B94:F94)
0	0	=SUM(B95:F95)
0	0	=SUM(B96:F96)
0	0	=SUM(B97:F97)
=SUM(D24:D97)	=SUM(F24:F97)	=SUM(H24:H97)
=+D21-D98	=+F21-F98	=+H21-H98

See accompanying summary of significant forecast assumptions.

	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
REVENUES						
Residential	=+'IS-PBC'!B16+'IS-PBC'!B17+'IS-PBC'!C16+'IS-PBC'!C17+'IS-PBC'!D16+'IS-PBC'!D17+'IS-PBC'!E16+'IS-PBC'!E17+'IS-PBC'!F16+'IS-PBC'!F17+'IS-PBC'!G16+'IS-PBC'!G17+'					
Commercial	=+'IS-PBC'!B10+'IS-PBC'!B15+'IS-PBC'!C10+'IS-PBC'!C15+'IS-PBC'!D10+'IS-PBC'!D15+'IS-PBC'!E10+'IS-PBC'!E15+'IS-PBC'!F10+'IS-PBC'!F15+'IS-PBC'!G10+'IS-PBC'!G15+'					
Drop Box	=+'IS-PBC'!B11+'IS-PBC'!B12+'IS-PBC'!C11+'IS-PBC'!C12+'IS-PBC'!D11+'IS-PBC'!D12+'IS-PBC'!E11+'IS-PBC'!E12+'IS-PBC'!F11+'IS-PBC'!F12+'IS-PBC'!G11+'IS-PBC'!G12+'					
Fuel Surcharge	=+'IS-PBC'!B18	=+'IS-PBC'!C18	=+'IS-PBC'!D18	=+'IS-PBC'!E18	=+'IS-PBC'!F18	=+'IS-PBC'!G18
Contract Hauling	0	0	0	0	0	0
Pass Thru	0	0	0	0	0	0
Kalama	=+'IS-PBC'!B19	=+'IS-PBC'!C19	=+'IS-PBC'!D19	=+'IS-PBC'!E19	=+'IS-PBC'!F19	=+'IS-PBC'!G19
Refunds	=+'IS-PBC'!B23	=+'IS-PBC'!C23	=+'IS-PBC'!D23	=+'IS-PBC'!E23	=+'IS-PBC'!F23	=+'IS-PBC'!G23
	=SUM(C12:C19)	=SUM(D12:D19)	=SUM(E12:E19)	=SUM(F12:F19)	=SUM(G12:G19)	=SUM(H12:H19)
OPERATING EXPENSES						
Wages Drivers	=+'IS-PBC'!B43	=+'IS-PBC'!C43	=+'IS-PBC'!D43	=+'IS-PBC'!E43	=+'IS-PBC'!F43	=+'IS-PBC'!G43
Wages Drop Box Drivers	0	0	0	0	0	0
Wages Mechanics	=+'IS-PBC'!B41	=+'IS-PBC'!C41	=+'IS-PBC'!D41	=+'IS-PBC'!E41	=+'IS-PBC'!F41	=+'IS-PBC'!G41
Wages Supervisor	0	0	0	0	0	0
Wages Extra Labor	=+'IS-PBC'!B42	=+'IS-PBC'!C42	=+'IS-PBC'!D42	=+'IS-PBC'!E42	=+'IS-PBC'!F42	=+'IS-PBC'!G42
Fringe Benefits	0	0	0	0	0	0
Contract Labor	=+'IS-PBC'!B35	=+'IS-PBC'!C35	=+'IS-PBC'!D35	=+'IS-PBC'!E35	=+'IS-PBC'!F35	=+'IS-PBC'!G35
Maintenance	=+'IS-PBC'!B36+'IS-PBC'!B37+'IS-PBC'!C36+'IS-PBC'!C37+'IS-PBC'!D36+'IS-PBC'!D37+'IS-PBC'!E36+'IS-PBC'!E37+'IS-PBC'!F36+'IS-PBC'!F37+'IS-PBC'!G36+'IS-PBC'!G37+'					
Maintenance/ Cont./Dr Bx	=+'IS-PBC'!B97	=+'IS-PBC'!C97	=+'IS-PBC'!D97	=+'IS-PBC'!E97	=+'IS-PBC'!F97	=+'IS-PBC'!G97
Truck Rental	=+'IS-PBC'!B130+'IS-PBC'!B34	=+'IS-PBC'!C130+'IS-PBC'!C34	=+'IS-PBC'!D130+'IS-PBC'!D34	=+'IS-PBC'!E130+'IS-PBC'!E34	=+'IS-PBC'!F130+'IS-PBC'!F34	=+'IS-PBC'!G130+'IS-PBC'!G34
Equipment Rent	=+'IS-PBC'!B131+'IS-PBC'!B132	=+'IS-PBC'!C131+'IS-PBC'!C132	=+'IS-PBC'!D131+'IS-PBC'!D132	=+'IS-PBC'!E131+'IS-PBC'!E132	=+'IS-PBC'!F131+'IS-PBC'!F132	=+'IS-PBC'!G131+'IS-PBC'!G132
Tires	=+'IS-PBC'!B40	=+'IS-PBC'!C40	=+'IS-PBC'!D40	=+'IS-PBC'!E40	=+'IS-PBC'!F40	=+'IS-PBC'!G40
Fuel	=+'IS-PBC'!B44	=+'IS-PBC'!C44	=+'IS-PBC'!D44	=+'IS-PBC'!E44	=+'IS-PBC'!F44	=+'IS-PBC'!G44
Contract Hauling	=+'IS-PBC'!B79	=+'IS-PBC'!C45	=+'IS-PBC'!D45	=+'IS-PBC'!E45	=+'IS-PBC'!F45	=+'IS-PBC'!G45
Disposal Fees - Cowlitz County	=+'IS-PBC'!B46	=+'IS-PBC'!C46	=+'IS-PBC'!D46	=+'IS-PBC'!E46	=+'IS-PBC'!F46	=+'IS-PBC'!G46
Disposal Fees - G-49 Packers	=+'IS-PBC'!B49	=+'IS-PBC'!C49	=+'IS-PBC'!D49	=+'IS-PBC'!E49	=+'IS-PBC'!F49	=+'IS-PBC'!G49
Disposal Fees - G-49	=+'IS-PBC'!B48	=+'IS-PBC'!C48	=+'IS-PBC'!D48	=+'IS-PBC'!E48	=+'IS-PBC'!F48	=+'IS-PBC'!G48
Disposal Fees Pass Thru	=+'IS-PBC'!B47	=+'IS-PBC'!C47	=+'IS-PBC'!D47	=+'IS-PBC'!E47	=+'IS-PBC'!F47	=+'IS-PBC'!G47
Stormwater management	=+'IS-PBC'!B51	=+'IS-PBC'!C51	=+'IS-PBC'!D51	=+'IS-PBC'!E51	=+'IS-PBC'!F51	=+'IS-PBC'!G51
Liability Insurance	=+'IS-PBC'!B57+'IS-PBC'!B58+'IS-PBC'!C57+'IS-PBC'!C58+'IS-PBC'!D57+'IS-PBC'!D58+'IS-PBC'!E57+'IS-PBC'!E58+'IS-PBC'!F57+'IS-PBC'!F58+'IS-PBC'!G57+'IS-PBC'!G58+'					
Officer Salaries	0	0	0	0	0	0
Office Salaries	=+'IS-PBC'!B62	=+'IS-PBC'!C62	=+'IS-PBC'!D62	=+'IS-PBC'!E62	=+'IS-PBC'!F62	=+'IS-PBC'!G62
Management Fees	=+'IS-PBC'!B56	=+'IS-PBC'!C56	=+'IS-PBC'!D56	=+'IS-PBC'!E56	=+'IS-PBC'!F56	=+'IS-PBC'!G56
Bad Debt Expense	=+'IS-PBC'!B28+'IS-PBC'!B29+'IS-PBC'!C28+'IS-PBC'!C29+'IS-PBC'!D28+'IS-PBC'!D29+'IS-PBC'!E28+'IS-PBC'!E29+'IS-PBC'!F28+'IS-PBC'!F29+'IS-PBC'!G28+'IS-PBC'!G29+'					
Office Supply	=+'IS-PBC'!B55+'IS-PBC'!B39	=+'IS-PBC'!C55+'IS-PBC'!C39	=+'IS-PBC'!D55+'IS-PBC'!D39	=+'IS-PBC'!E55+'IS-PBC'!E39	=+'IS-PBC'!F55+'IS-PBC'!F39	=+'IS-PBC'!G55+'IS-PBC'!G39
Postage	=+'IS-PBC'!B115	=+'IS-PBC'!C115	=+'IS-PBC'!D115	=+'IS-PBC'!E115	=+'IS-PBC'!F115	=+'IS-PBC'!G115
Bank Charges	=+'IS-PBC'!B74+'IS-PBC'!B76	=+'IS-PBC'!C74+'IS-PBC'!C76	=+'IS-PBC'!D74+'IS-PBC'!D76	=+'IS-PBC'!E74+'IS-PBC'!E76	=+'IS-PBC'!F74+'IS-PBC'!F76	=+'IS-PBC'!G74+'IS-PBC'!G76
Maintenance	=+'IS-PBC'!B95+'IS-PBC'!B96	=+'IS-PBC'!C95+'IS-PBC'!C96	=+'IS-PBC'!D95+'IS-PBC'!D96	=+'IS-PBC'!E95+'IS-PBC'!E96	=+'IS-PBC'!F95+'IS-PBC'!F96	=+'IS-PBC'!G95+'IS-PBC'!G96
Rate Case Expense	0	0	0	0	0	0
Accounting	=+'IS-PBC'!B52	=+'IS-PBC'!C52	=+'IS-PBC'!D52	=+'IS-PBC'!E52	=+'IS-PBC'!F52	=+'IS-PBC'!G52

	July	August	September	October	November	December
Legal	=+IS-PBC!B63+IS-PBC!B141	=+IS-PBC!C63+IS-PBC!C141	=+IS-PBC!D63+IS-PBC!D141	=+IS-PBC!E63+IS-PBC!E141	=+IS-PBC!F63+IS-PBC!F141	=+IS-PBC!G63+IS-PBC!G141
WUTC Fee	=+IS-PBC!B123	=+IS-PBC!C123	=+IS-PBC!D123	=+IS-PBC!E123	=+IS-PBC!F123	=+IS-PBC!G123
Franchise	=+IS-PBC!B113	=+IS-PBC!C113	=+IS-PBC!D113	=+IS-PBC!E113	=+IS-PBC!F113	=+IS-PBC!G113
Communications	=+IS-PBC!B64	=+IS-PBC!C64	=+IS-PBC!D64	=+IS-PBC!E64	=+IS-PBC!F64	=+IS-PBC!G64
Utilities	=+IS-PBC!B107	=+IS-PBC!C107	=+IS-PBC!D107	=+IS-PBC!E107	=+IS-PBC!F107	=+IS-PBC!G107
Laundry/Uniforms	=+IS-PBC!B94	=+IS-PBC!C94	=+IS-PBC!D94	=+IS-PBC!E94	=+IS-PBC!F94	=+IS-PBC!G94
Miscellaneous	=+IS-PBC!B73+IS-PBC!B110+	=+IS-PBC!C73+IS-PBC!C110+	=+IS-PBC!D73+IS-PBC!D110+	=+IS-PBC!E73+IS-PBC!E110+	=+IS-PBC!F73+IS-PBC!F110+	=+IS-PBC!G73+IS-PBC!G110+
Dues and Subscriptions	=+IS-PBC!B65	=+IS-PBC!C65	=+IS-PBC!D65	=+IS-PBC!E65	=+IS-PBC!F65	=+IS-PBC!G65
Dues Non-deductible	=+IS-PBC!B66+IS-PBC!B67	=+IS-PBC!C66+IS-PBC!C67	=+IS-PBC!D66+IS-PBC!D67	=+IS-PBC!E66+IS-PBC!E67	=+IS-PBC!F66+IS-PBC!F67	=+IS-PBC!G66+IS-PBC!G67
Travel	=+IS-PBC!B69+IS-PBC!B70+1	=+IS-PBC!C69+IS-PBC!C70+1	=+IS-PBC!D69+IS-PBC!D70+1	=+IS-PBC!E69+IS-PBC!E70+1	=+IS-PBC!F69+IS-PBC!F70+1	=+IS-PBC!G69+IS-PBC!G70+1
Seminars	=+IS-PBC!B83	=+IS-PBC!C83	=+IS-PBC!D83	=+IS-PBC!E83	=+IS-PBC!F83	=+IS-PBC!G83
Meals and Entertainment	=+IS-PBC!B71+IS-PBC!B78	=+IS-PBC!C71+IS-PBC!C78	=+IS-PBC!D71+IS-PBC!D78	=+IS-PBC!E71+IS-PBC!E78	=+IS-PBC!F71+IS-PBC!F78	=+IS-PBC!G71+IS-PBC!G78
Advertising	=+IS-PBC!B53	=+IS-PBC!C53	=+IS-PBC!D53	=+IS-PBC!E53	=+IS-PBC!F53	=+IS-PBC!G53
Truck License	=+IS-PBC!B117	=+IS-PBC!C117	=+IS-PBC!D117	=+IS-PBC!E117	=+IS-PBC!F117	=+IS-PBC!G117
Taxes and licensing	0	0	0	0	0	0
Permits	=+IS-PBC!B68	=+IS-PBC!C68	=+IS-PBC!D68	=+IS-PBC!E68	=+IS-PBC!F68	=+IS-PBC!G68
Contributions	=+IS-PBC!B134	=+IS-PBC!C134	=+IS-PBC!D134	=+IS-PBC!E134	=+IS-PBC!F134	=+IS-PBC!G134
B & O Tax	=+IS-PBC!B121+IS-PBC!B122	=+IS-PBC!C121+IS-PBC!C122	=+IS-PBC!D121+IS-PBC!D122	=+IS-PBC!E121+IS-PBC!E122	=+IS-PBC!F121+IS-PBC!F122	=+IS-PBC!G121+IS-PBC!G122
Land Rent	=+IS-PBC!B127+IS-PBC!B128	=+IS-PBC!C127+IS-PBC!C128	=+IS-PBC!D127+IS-PBC!D128	=+IS-PBC!E127+IS-PBC!E128	=+IS-PBC!F127+IS-PBC!F128	=+IS-PBC!G127+IS-PBC!G128
Computer Expense	=+IS-PBC!B93	=+IS-PBC!C93	=+IS-PBC!D93	=+IS-PBC!E93	=+IS-PBC!F93	=+IS-PBC!G93
Workmen's Comp	=+IS-PBC!B60+IS-PBC!B116+	=+IS-PBC!C60+IS-PBC!C116+	=+IS-PBC!D60+IS-PBC!D116+	=+IS-PBC!E60+IS-PBC!E116+	=+IS-PBC!F60+IS-PBC!F116+	=+IS-PBC!G60+IS-PBC!G116+
Payroll Taxes	=+IS-PBC!B119+IS-PBC!B120	=+IS-PBC!C119+IS-PBC!C120	=+IS-PBC!D119+IS-PBC!D120	=+IS-PBC!E119+IS-PBC!E120	=+IS-PBC!F119+IS-PBC!F120	=+IS-PBC!G119+IS-PBC!G120
Employee Relations	=+IS-PBC!B84+IS-PBC!B85+1	=+IS-PBC!C84+IS-PBC!C85+1	=+IS-PBC!D84+IS-PBC!D85+1	=+IS-PBC!E84+IS-PBC!E85+1	=+IS-PBC!F84+IS-PBC!F85+1	=+IS-PBC!G84+IS-PBC!G85+1
Life Insurance	=+IS-PBC!B98	=+IS-PBC!C98	=+IS-PBC!D98	=+IS-PBC!E98	=+IS-PBC!F98	=+IS-PBC!G98
Counseling Services	=+IS-PBC!B99	=+IS-PBC!C99	=+IS-PBC!D99	=+IS-PBC!E99	=+IS-PBC!F99	=+IS-PBC!G99
Employee Medical Insurance	=+IS-PBC!B100+IS-PBC!B101	=+IS-PBC!C100+IS-PBC!C101	=+IS-PBC!D100+IS-PBC!D101	=+IS-PBC!E100+IS-PBC!E101	=+IS-PBC!F100+IS-PBC!F101	=+IS-PBC!G100+IS-PBC!G101
Property Taxes	=+IS-PBC!B118	=+IS-PBC!C118	=+IS-PBC!D118	=+IS-PBC!E118	=+IS-PBC!F118	=+IS-PBC!G118
Drug Testing	=+IS-PBC!B80	=+IS-PBC!C80	=+IS-PBC!D80	=+IS-PBC!E80	=+IS-PBC!F80	=+IS-PBC!G80
SEP Benefits	=+IS-PBC!B126	=+IS-PBC!C126	=+IS-PBC!D126	=+IS-PBC!E126	=+IS-PBC!F126	=+IS-PBC!G126
Interest	=+IS-PBC!B87+IS-PBC!B91+1	=+IS-PBC!C87+IS-PBC!C91+1	=+IS-PBC!D87+IS-PBC!D91+1	=+IS-PBC!E87+IS-PBC!E91+1	=+IS-PBC!F87+IS-PBC!F91+1	=+IS-PBC!G87+IS-PBC!G91+1
Freight	=+IS-PBC!B81	=+IS-PBC!C81	=+IS-PBC!D81	=+IS-PBC!E81	=+IS-PBC!F81	=+IS-PBC!G81
Consulting	=+IS-PBC!B82	=+IS-PBC!C82	=+IS-PBC!D82	=+IS-PBC!E82	=+IS-PBC!F82	=+IS-PBC!G82
Safety Equipment Expense	=+IS-PBC!B77+IS-PBC!B112	=+IS-PBC!C77+IS-PBC!C112	=+IS-PBC!D77+IS-PBC!D112	=+IS-PBC!E77+IS-PBC!E112	=+IS-PBC!F77+IS-PBC!F112	=+IS-PBC!G77+IS-PBC!G112
Depreciation	=+IS-PBC!B105+IS-PBC!B106	=+IS-PBC!C105+IS-PBC!C106	=+IS-PBC!D105+IS-PBC!D106	=+IS-PBC!E105+IS-PBC!E106	=+IS-PBC!F105+IS-PBC!F106	=+IS-PBC!G105+IS-PBC!G106
NET OPERATING INCOME	=SUM(C23:C86) =C20-C87	=SUM(D23:D86) =D20-D87	=SUM(E23:E86) =E20-E87	=SUM(F23:F86) =F20-F87	=SUM(G23:G86) =G20-G87	=SUM(H23:H86) =H20-H87
OTHER INCOME						
Gain on asset sale	=+IS-PBC!B138	=+IS-PBC!C138	=+IS-PBC!D138	=+IS-PBC!E138	=+IS-PBC!F138	=+IS-PBC!G138
Miscellaneous	0	0	0	0	0	0
Interest	=+IS-PBC!B140	=+IS-PBC!C140	=+IS-PBC!D140	=+IS-PBC!E140	=+IS-PBC!F140	=+IS-PBC!G140
NET INCOME	=C93+C92+C88+C91	=D93+D92+D88+D91	=E93+E92+E88+E91	=F93+F92+F88+F91	=G93+G92+G88+G91	=H93+H92+H88+H91

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)

January	February	March	April	May	June	PER BOOKS	RECLASS
=+'IS-PBC'!H16+'IS-PBC'!H17+1	=+'IS-PBC'!I16+'IS-PBC'!I17+1	=+'IS-PBC'!J16+'IS-PBC'!J17+1	=+'IS-PBC'!K16+'IS-PBC'!K17+1	=+'IS-PBC'!L16+'IS-PBC'!L17+1	=+'IS-PBC'!M16+'IS-PBC'!M17+1	=SUM(C12:N12)	=+'Sch 3, pg 2 - Reclass'!H13
=+'IS-PBC'!H10+'IS-PBC'!H15+1	=+'IS-PBC'!I10+'IS-PBC'!I15+1	=+'IS-PBC'!J10+'IS-PBC'!J15+1	=+'IS-PBC'!K10+'IS-PBC'!K15+1	=+'IS-PBC'!L10+'IS-PBC'!L15+1	=+'IS-PBC'!M10+'IS-PBC'!M15+1	=SUM(C13:N13)	=+'Sch 3, pg 2 - Reclass'!H14
=+'IS-PBC'!H11+'IS-PBC'!H12+1	=+'IS-PBC'!I11+'IS-PBC'!I12+1	=+'IS-PBC'!J11+'IS-PBC'!J12+1	=+'IS-PBC'!K11+'IS-PBC'!K12+1	=+'IS-PBC'!L11+'IS-PBC'!L12+1	=+'IS-PBC'!M11+'IS-PBC'!M12+1	=SUM(C14:N14)	=+'Sch 3, pg 2 - Reclass'!H15
=+'IS-PBC'!H18	=+'IS-PBC'!I18	=+'IS-PBC'!J18	=+'IS-PBC'!K18	=+'IS-PBC'!L18	=+'IS-PBC'!M18	=SUM(C15:N15)	0
0	0	0	0	0	0	=SUM(C16:N16)	0
0	0	0	0	0	0	=SUM(C17:N17)	=+'Sch 3, pg 2 - Reclass'!H18
=+'IS-PBC'!H19	=+'IS-PBC'!I19	=+'IS-PBC'!J19	=+'IS-PBC'!K19	=+'IS-PBC'!L19	=+'IS-PBC'!M19	=SUM(C18:N18)	
=+'IS-PBC'!H23	=+'IS-PBC'!I23	=+'IS-PBC'!J23	=+'IS-PBC'!K23	=+'IS-PBC'!L23	=+'IS-PBC'!M23	=SUM(C19:N19)	=+'Sch 3, pg 2 - Reclass'!H20
=SUM(I12:I19)	=SUM(J12:J19)	=SUM(K12:K19)	=SUM(L12:L19)	=SUM(M12:M19)	=SUM(N12:N19)	=SUM(O12:O19)	=SUM(P12:P19)
=+'IS-PBC'!H43	=+'IS-PBC'!I43	=+'IS-PBC'!J43	=+'IS-PBC'!K43	=+'IS-PBC'!L43	=+'IS-PBC'!M43	=SUM(C23:N23)	=+'Sch 3, pg 2 - Reclass'!D24
0	0	0	0	0	0	=SUM(C24:N24)	=+'Sch 3, pg 2 - Reclass'!D25
=+'IS-PBC'!H41	=+'IS-PBC'!I41	=+'IS-PBC'!J41	=+'IS-PBC'!K41	=+'IS-PBC'!L41	=+'IS-PBC'!M41	=SUM(C25:N25)	=+'Sch 3, pg 2 - Reclass'!D26
0	0	0	0	0	0	=SUM(C26:N26)	=+'Sch 3, pg 2 - Reclass'!D27
=+'IS-PBC'!H42	=+'IS-PBC'!I42	=+'IS-PBC'!J42	=+'IS-PBC'!K42	=+'IS-PBC'!L42	=+'IS-PBC'!M42	=SUM(C27:N27)	=+'Sch 3, pg 2 - Reclass'!D28
0	0	0	0	0	0	=SUM(C28:N28)	=+'Sch 3, pg 2 - Reclass'!H29
=+'IS-PBC'!H35	=+'IS-PBC'!I35	=+'IS-PBC'!J35	=+'IS-PBC'!K35	=+'IS-PBC'!L35	=+'IS-PBC'!M35	=SUM(C29:N29)	0
=+'IS-PBC'!H36+'IS-PBC'!H37+1	=+'IS-PBC'!I36+'IS-PBC'!I37+1	=+'IS-PBC'!J36+'IS-PBC'!J37+1	=+'IS-PBC'!K36+'IS-PBC'!K37+1	=+'IS-PBC'!L36+'IS-PBC'!L37+1	=+'IS-PBC'!M36+'IS-PBC'!M37+1	=SUM(C30:N30)	0
=+'IS-PBC'!H97	=+'IS-PBC'!I97	=+'IS-PBC'!J97	=+'IS-PBC'!K97	=+'IS-PBC'!L97	=+'IS-PBC'!M97	=SUM(C31:N31)	0
=+'IS-PBC'!H130+'IS-PBC'!H34	=+'IS-PBC'!I130+'IS-PBC'!I34	=+'IS-PBC'!J130+'IS-PBC'!J34	=+'IS-PBC'!K130+'IS-PBC'!K34	=+'IS-PBC'!L130+'IS-PBC'!L34	=+'IS-PBC'!M130+'IS-PBC'!M34	=SUM(C32:N32)	0
=+'IS-PBC'!H131+'IS-PBC'!H132	=+'IS-PBC'!I131+'IS-PBC'!I132	=+'IS-PBC'!J131+'IS-PBC'!J132	=+'IS-PBC'!K131+'IS-PBC'!K132	=+'IS-PBC'!L131+'IS-PBC'!L132	=+'IS-PBC'!M131+'IS-PBC'!M13	=SUM(C33:N33)	0
=+'IS-PBC'!H40	=+'IS-PBC'!I40	=+'IS-PBC'!J40	=+'IS-PBC'!K40	=+'IS-PBC'!L40	=+'IS-PBC'!M40	=SUM(C34:N34)	0
=+'IS-PBC'!H44	=+'IS-PBC'!I44	=+'IS-PBC'!J44	=+'IS-PBC'!K44	=+'IS-PBC'!L44	=+'IS-PBC'!M44	=SUM(C35:N35)	0
=+'IS-PBC'!H45	=+'IS-PBC'!I45	=+'IS-PBC'!J45	=+'IS-PBC'!K45	=+'IS-PBC'!L45	=+'IS-PBC'!M45	=SUM(C36:N36)	=+'Sch 3, pg 2 - Reclass'!B37
=+'IS-PBC'!H46	=+'IS-PBC'!I46	=+'IS-PBC'!J46	=+'IS-PBC'!K46	=+'IS-PBC'!L46	=+'IS-PBC'!M46	=SUM(C37:N37)	=+'Sch 3, pg 2 - Reclass'!F38
=+'IS-PBC'!H49	=+'IS-PBC'!I49	=+'IS-PBC'!J49	=+'IS-PBC'!K49	=+'IS-PBC'!L49	=+'IS-PBC'!M49	=SUM(C38:N38)	=+'Sch 3, pg 2 - Reclass'!H39
=+'IS-PBC'!H48	=+'IS-PBC'!I48	=+'IS-PBC'!J48	=+'IS-PBC'!K48	=+'IS-PBC'!L48	=+'IS-PBC'!M48	=SUM(C39:N39)	=+'Sch 3, pg 2 - Reclass'!H40
=+'IS-PBC'!H47	=+'IS-PBC'!I47	=+'IS-PBC'!J47	=+'IS-PBC'!K47	=+'IS-PBC'!L47	=+'IS-PBC'!M47	=SUM(C40:N40)	=+'Sch 3, pg 2 - Reclass'!H41
=+'IS-PBC'!H51	=+'IS-PBC'!I51	=+'IS-PBC'!J51	=+'IS-PBC'!K51	=+'IS-PBC'!L51	=+'IS-PBC'!M51	=SUM(C41:N41)	
=+'IS-PBC'!H57+'IS-PBC'!H58+1	=+'IS-PBC'!I57+'IS-PBC'!I58+1	=+'IS-PBC'!J57+'IS-PBC'!J58+1	=+'IS-PBC'!K57+'IS-PBC'!K58+1	=+'IS-PBC'!L57+'IS-PBC'!L58+1	=+'IS-PBC'!M57+'IS-PBC'!M58+1	=SUM(C42:N42)	0
0	0	0	0	0	0	=SUM(C43:N43)	=+'Sch 3, pg 2 - Reclass'!H44
=+'IS-PBC'!H62	=+'IS-PBC'!I62	=+'IS-PBC'!J62	=+'IS-PBC'!K62	=+'IS-PBC'!L62	=+'IS-PBC'!M62	=SUM(C44:N44)	=+'Sch 3, pg 2 - Reclass'!D45
=+'IS-PBC'!H56	=+'IS-PBC'!I56	=+'IS-PBC'!J56	=+'IS-PBC'!K56	=+'IS-PBC'!L56	=+'IS-PBC'!M56	=SUM(C45:N45)	0
=+'IS-PBC'!H28+'IS-PBC'!H29+1	=+'IS-PBC'!I28+'IS-PBC'!I29+1	=+'IS-PBC'!J28+'IS-PBC'!J29+1	=+'IS-PBC'!K28+'IS-PBC'!K29+1	=+'IS-PBC'!L28+'IS-PBC'!L29+1	=+'IS-PBC'!M28+'IS-PBC'!M29+1	=SUM(C46:N46)	0
=+'IS-PBC'!H55+'IS-PBC'!H39	=+'IS-PBC'!I55+'IS-PBC'!I39	=+'IS-PBC'!J55+'IS-PBC'!J39	=+'IS-PBC'!K55+'IS-PBC'!K39	=+'IS-PBC'!L55+'IS-PBC'!L39	=+'IS-PBC'!M55+'IS-PBC'!M39	=SUM(C47:N47)	0
=+'IS-PBC'!H115	=+'IS-PBC'!I115	=+'IS-PBC'!J115	=+'IS-PBC'!K115	=+'IS-PBC'!L115	=+'IS-PBC'!M115	=SUM(C48:N48)	0
=+'IS-PBC'!H74+'IS-PBC'!H76	=+'IS-PBC'!I74+'IS-PBC'!I76	=+'IS-PBC'!J74+'IS-PBC'!J76	=+'IS-PBC'!K74+'IS-PBC'!K76	=+'IS-PBC'!L74+'IS-PBC'!L76	=+'IS-PBC'!M74+'IS-PBC'!M76	=SUM(C49:N49)	0
=+'IS-PBC'!H95+'IS-PBC'!H96	=+'IS-PBC'!I95+'IS-PBC'!I96	=+'IS-PBC'!J95+'IS-PBC'!J96	=+'IS-PBC'!K95+'IS-PBC'!K96	=+'IS-PBC'!L95+'IS-PBC'!L96	=+'IS-PBC'!M95+'IS-PBC'!M96	=SUM(C50:N50)	0
0	0	0	0	0	0	=SUM(C51:N51)	0
=+'IS-PBC'!H52	=+'IS-PBC'!I52	=+'IS-PBC'!J52	=+'IS-PBC'!K52	=+'IS-PBC'!L52	=+'IS-PBC'!M52	=SUM(C52:N52)	0

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)

January	February	March	April	May	June	PER BOOKS	RECLASS
=+IS-PBC!H63+IS-PBC!H141	=+IS-PBC!I63+IS-PBC!I141	=+IS-PBC!J63+IS-PBC!J141	=+IS-PBC!K63+IS-PBC!K141	=+IS-PBC!L63+IS-PBC!L141	=+IS-PBC!M63+IS-PBC!M141	=SUM(C53:N53)	0
=+IS-PBC!H123	=+IS-PBC!I123	=+IS-PBC!J123	=+IS-PBC!K123	=+IS-PBC!L123	=+IS-PBC!M123	=SUM(C54:N54)	0
=+IS-PBC!H113	=+IS-PBC!I113	=+IS-PBC!J113	=+IS-PBC!K113	=+IS-PBC!L113	=+IS-PBC!M113	=SUM(C55:N55)	0
=+IS-PBC!H64	=+IS-PBC!I64	=+IS-PBC!J64	=+IS-PBC!K64	=+IS-PBC!L64	=+IS-PBC!M64	=SUM(C56:N56)	0
=+IS-PBC!H107	=+IS-PBC!I107	=+IS-PBC!J107	=+IS-PBC!K107	=+IS-PBC!L107	=+IS-PBC!M107	=SUM(C57:N57)	0
=+IS-PBC!H94	=+IS-PBC!I94	=+IS-PBC!J94	=+IS-PBC!K94	=+IS-PBC!L94	=+IS-PBC!M94	=SUM(C58:N58)	0
=+IS-PBC!H73+IS-PBC!H110+	=+IS-PBC!I73+IS-PBC!I110+I	=+IS-PBC!J73+IS-PBC!J110+I	=+IS-PBC!K73+IS-PBC!K110+	=+IS-PBC!L73+IS-PBC!L110+	=+IS-PBC!M73+IS-PBC!M110	=SUM(C59:N59)	0
=+IS-PBC!H65	=+IS-PBC!I65	=+IS-PBC!J65	=+IS-PBC!K65	=+IS-PBC!L65	=+IS-PBC!M65	=SUM(C60:N60)	0
=+IS-PBC!H66+IS-PBC!H67	=+IS-PBC!I66+IS-PBC!I67	=+IS-PBC!J66+IS-PBC!J67	=+IS-PBC!K66+IS-PBC!K67	=+IS-PBC!L66+IS-PBC!L67	=+IS-PBC!M66+IS-PBC!M67	=SUM(C61:N61)	0
=+IS-PBC!H69+IS-PBC!H70+I	=+IS-PBC!I69+IS-PBC!I70+I	=+IS-PBC!J69+IS-PBC!J70+I	=+IS-PBC!K69+IS-PBC!K70+I	=+IS-PBC!L69+IS-PBC!L70+I	=+IS-PBC!M69+IS-PBC!M70+	=SUM(C62:N62)	0
=+IS-PBC!H83	=+IS-PBC!I83	=+IS-PBC!J83	=+IS-PBC!K83	=+IS-PBC!L83	=+IS-PBC!M83	=SUM(C63:N63)	0
=+IS-PBC!H71+IS-PBC!H78	=+IS-PBC!I71+IS-PBC!I78	=+IS-PBC!J71+IS-PBC!J78	=+IS-PBC!K71+IS-PBC!K78	=+IS-PBC!L71+IS-PBC!L78	=+IS-PBC!M71+IS-PBC!M78	=SUM(C64:N64)	0
=+IS-PBC!H53	=+IS-PBC!I53	=+IS-PBC!J53	=+IS-PBC!K53	=+IS-PBC!L53	=+IS-PBC!M53	=SUM(C65:N65)	0
=+IS-PBC!H117	=+IS-PBC!I117	=+IS-PBC!J117	=+IS-PBC!K117	=+IS-PBC!L117	=+IS-PBC!M117	=SUM(C66:N66)	0
0	0	0	0	0	0	=SUM(C67:N67)	0
=+IS-PBC!H68	=+IS-PBC!I68	=+IS-PBC!J68	=+IS-PBC!K68	=+IS-PBC!L68	=+IS-PBC!M68	=SUM(C68:N68)	0
=+IS-PBC!H134	=+IS-PBC!I134	=+IS-PBC!J134	=+IS-PBC!K134	=+IS-PBC!L134	=+IS-PBC!M134	=SUM(C69:N69)	0
=+IS-PBC!H121+IS-PBC!H122	=+IS-PBC!I121+IS-PBC!I122	=+IS-PBC!J121+IS-PBC!J122	=+IS-PBC!K121+IS-PBC!K122	=+IS-PBC!L121+IS-PBC!L122	=+IS-PBC!M121+IS-PBC!M12	=SUM(C70:N70)	0
=+IS-PBC!H127+IS-PBC!H128	=+IS-PBC!I127+IS-PBC!I128+	=+IS-PBC!J127+IS-PBC!J128+	=+IS-PBC!K127+IS-PBC!K128	=+IS-PBC!L127+IS-PBC!L128	=+IS-PBC!M127+IS-PBC!M12	=SUM(C71:N71)	0
=+IS-PBC!H93	=+IS-PBC!I93	=+IS-PBC!J93	=+IS-PBC!K93	=+IS-PBC!L93	=+IS-PBC!M93	=SUM(C72:N72)	0
=+IS-PBC!H60+IS-PBC!H116+	=+IS-PBC!I60+IS-PBC!I116+I	=+IS-PBC!J60+IS-PBC!J116+I	=+IS-PBC!K60+IS-PBC!K116+	=+IS-PBC!L60+IS-PBC!L116+	=+IS-PBC!M60+IS-PBC!M116	=SUM(C73:N73)	0
=+IS-PBC!H119+IS-PBC!H120	=+IS-PBC!I119+IS-PBC!I120+	=+IS-PBC!J119+IS-PBC!J120+	=+IS-PBC!K119+IS-PBC!K120	=+IS-PBC!L119+IS-PBC!L120	=+IS-PBC!M119+IS-PBC!M12	=SUM(C74:N74)	0
=+IS-PBC!H84+IS-PBC!H85+I	=+IS-PBC!I84+IS-PBC!I85+I	=+IS-PBC!J84+IS-PBC!J85+I	=+IS-PBC!K84+IS-PBC!K85+I	=+IS-PBC!L84+IS-PBC!L85+I	=+IS-PBC!M84+IS-PBC!M85+	=SUM(C75:N75)	0
=+IS-PBC!H98	=+IS-PBC!I98	=+IS-PBC!J98	=+IS-PBC!K98	=+IS-PBC!L98	=+IS-PBC!M98	=SUM(C76:N76)	0
=+IS-PBC!H99	=+IS-PBC!I99	=+IS-PBC!J99	=+IS-PBC!K99	=+IS-PBC!L99	=+IS-PBC!M99	=SUM(C77:N77)	0
=+IS-PBC!H100+IS-PBC!H101	=+IS-PBC!I100+IS-PBC!I101+	=+IS-PBC!J100+IS-PBC!J101+	=+IS-PBC!K100+IS-PBC!K101	=+IS-PBC!L100+IS-PBC!L101	=+IS-PBC!M100+IS-PBC!M10	=SUM(C78:N78)	0
=+IS-PBC!H118	=+IS-PBC!I118	=+IS-PBC!J118	=+IS-PBC!K118	=+IS-PBC!L118	=+IS-PBC!M118	=SUM(C79:N79)	0
=+IS-PBC!H80	=+IS-PBC!I80	=+IS-PBC!J80	=+IS-PBC!K80	=+IS-PBC!L80	=+IS-PBC!M80	=SUM(C80:N80)	0
=+IS-PBC!H126	=+IS-PBC!I126	=+IS-PBC!J126	=+IS-PBC!K126	=+IS-PBC!L126	=+IS-PBC!M126	=SUM(C81:N81)	0
=+IS-PBC!H87+IS-PBC!H91+I	=+IS-PBC!I87+IS-PBC!I91+I	=+IS-PBC!J87+IS-PBC!J91+I	=+IS-PBC!K87+IS-PBC!K91+I	=+IS-PBC!L87+IS-PBC!L91+I	=+IS-PBC!M87+IS-PBC!M91+	=SUM(C82:N82)	0
=+IS-PBC!H81	=+IS-PBC!I81	=+IS-PBC!J81	=+IS-PBC!K81	=+IS-PBC!L81	=+IS-PBC!M81	=SUM(C83:N83)	0
=+IS-PBC!H82	=+IS-PBC!I82	=+IS-PBC!J82	=+IS-PBC!K82	=+IS-PBC!L82	=+IS-PBC!M82	=SUM(C84:N84)	0
=+IS-PBC!H77+IS-PBC!H112	=+IS-PBC!I77+IS-PBC!I112	=+IS-PBC!J77+IS-PBC!J112	=+IS-PBC!K77+IS-PBC!K112	=+IS-PBC!L77+IS-PBC!L112	=+IS-PBC!M77+IS-PBC!M112	=SUM(C85:N85)	0
=+IS-PBC!H105+IS-PBC!H106	=+IS-PBC!I105+IS-PBC!I106	=+IS-PBC!J105+IS-PBC!J106	=+IS-PBC!K105+IS-PBC!K106	=+IS-PBC!L105+IS-PBC!L106	=+IS-PBC!M105+IS-PBC!M10	=SUM(C86:N86)	=+Sch 3, pg 2 - Reclass!H87
=SUM(I23:J86)	=SUM(J23:J86)	=SUM(K23:K86)	=SUM(L23:L86)	=SUM(M23:M86)	=SUM(N23:N86)	=SUM(C87:N87)	=SUM(P23:P86)
=I20-I87	=J20-J87	=K20-K87	=L20-L87	=M20-M87	=N20-N87	=O20-O87	=P20-P87
=+IS-PBC!H138	=+IS-PBC!I138	=+IS-PBC!J138	=+IS-PBC!K138	=+IS-PBC!L138	=+IS-PBC!M138	=SUM(C91:N91)	0
0	0	0	0	0	0	=SUM(C92:N92)	0
=+IS-PBC!H140	=+IS-PBC!I140	=+IS-PBC!J140	=+IS-PBC!K140	=+IS-PBC!L140	=+IS-PBC!M140	=SUM(C93:N93)	0
=I93+I92+I88+I91	=J93+J92+J88+J91	=K93+K92+K88+K91	=L93+L92+L88+L91	=M93+M92+M88+M91	=N93+N92+N88+N91	=O93+O92+O88+O91	=P93+P92+P88+P91

RECLASS
ADJUSTED
BOOKS

=P12+O12
=P13+O13
=P14+O14
=P15+O15
=P16+O16
=P17+O17
=P18+O18
=P19+O19

=SUM(Q12:Q19)

=O23+P23
=O24+P24
=O25+P25
=O26+P26
=O27+P27
=O28+P28
=O29+P29
=O30+P30
=O31+P31
=O32+P32
=O33+P33
=O34+P34
=O35+P35
=O36+P36
=O37+P37
=O38+P38
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=O40+P40
=O41+P41
=O42+P42
=O43+P43
=O44+P44
=O45+P45
=O46+P46
=O47+P47
=O48+P48
=O49+P49
=O50+P50
=O51+P51
=O52+P52

RECLASS
ADJUSTED
BOOKS

=O53+P53
=O54+P54
=O55+P55
=O56+P56
=O57+P57
=O58+P58
=O59+P59
=O60+P60
=O61+P61
=O62+P62
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=O78+P78
=O79+P79
=O80+P80
=O81+P81
=O82+P82
=O83+P83
=O84+P84
=O85+P85
=O86+P86

=SUM(Q23:Q86)

=Q20-Q87

=O91+P91
=O92+P92
=O93+P93

=Q93+Q92+Q88+Q91

Work]

Papers

WASTE CONTROL, INC.

WORKPAPER 1 - EXPENSE MA'

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

Column Titles

Drop Box Pass Thru Revenue

Office and Overhead Expenses

Regular Route Driver Payroll + Fringe

Drop Box Driver Payroll + Fringe

Extra Labor Payroll + Fringe

Mechanics Wages Payroll + Fringe (Shop)

All Other Shop Expenses

Regular Route Truck Utility Depreciation

Contract Hauling

Drop Box Route Truck Utility Depreciation

Cart Depreciation Expense

Container Repair (All Expenses combined with depreciation)

Container Depreciation

Drop Box Repair (All Expenses combined with depreciation)

Drop Box Depreciation

Officers Payroll and Fringes

Regular Disposal Fees Except Drop Box Pass Thru

WUTC Fees

B & O Taxes & All Other General Taxes

Bad Debts

TRIX

e June 1, 2014

Expense Column Number	Total
Exp 0	=+'WP-1, pg 2 - Expense Ma
Exp 1	='WP-1, pg 2 - Expense Mat'
Exp 2	='WP-1, pg 2 - Expense Mat'
Exp 3	='WP-1, pg 2 - Expense Mat'
Exp 4	=+'WP-1, pg 2 - Expense Ma
Exp 5	='WP-1, pg 2 - Expense Mat'
Exp 6	='WP-1, pg 2 - Expense Mat'
Exp 7	='WP-1, pg 2 - Expense Mat'
Exp 8	0
Exp 9	='WP-1, pg 2 - Expense Mat'
Exp 10	='WP-1, pg 2 - Expense Mat'
Exp 11	0
Exp 12	='WP-1, pg 2 - Expense Mat'
Exp 13	0
Exp 14	='WP-1, pg 2 - Expense Mat'
Exp 19	='WP-1, pg 2 - Expense Mat'
Exp 20	='WP-1, pg 2 - Expense Mat'
Exp 21	='WP-1, pg 2 - Expense Mat'
Exp 22	='WP-1, pg 2 - Expense Mat'
Exp 23	='WP-1, pg 2 - Expense Mat'
	<u>=SUM(D11:D49)</u>

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>

Machine in use
Machine in use
Machine in use
Machine in use

Table with columns: Asset Description, Date in Service, Date to be Sold, Salvage Value, Year, Asset Cost, Asset Est., Asset Dep., Depreciable Cost, Monthly Dep., Year Dep., Dep, Total Dep, % Dep, Total Asset Cost, Accum. Dep., Accum. Depreciation, Book Value, Accum. Dep., Average Depreciation, and columns A through E.

Total Dep Recn

Summary row for Total Dep Recn with columns: Asset Description, Date in Service, Date to be Sold, Salvage Value, Year, Asset Cost, Asset Est., Asset Dep., Depreciable Cost, Monthly Dep., Year Dep., Dep, Total Dep, % Dep, Total Asset Cost, Accum. Dep., Accum. Depreciation, Book Value, Accum. Dep., Average Depreciation, and columns A through E.

Continued

Main table of depreciation data for various assets, including items like '5-1/2 ton air conditioner', '4-1/2 ton air conditioner', '3-1/2 ton air conditioner', etc., with columns for asset details and depreciation calculations.

Total Dep Recn

Summary row for Total Dep Recn with columns: Asset Description, Date in Service, Date to be Sold, Salvage Value, Year, Asset Cost, Asset Est., Asset Dep., Depreciable Cost, Monthly Dep., Year Dep., Dep, Total Dep, % Dep, Total Asset Cost, Accum. Dep., Accum. Depreciation, Book Value, Accum. Dep., Average Depreciation, and columns A through E.

Workshop

Table for Workshop depreciation with columns: Asset Description, Date in Service, Date to be Sold, Salvage Value, Year, Asset Cost, Asset Est., Asset Dep., Depreciable Cost, Monthly Dep., Year Dep., Dep, Total Dep, % Dep, Total Asset Cost, Accum. Dep., Accum. Depreciation, Book Value, Accum. Dep., Average Depreciation, and columns A through E.

Total Dep Recn

Summary row for Total Dep Recn with columns: Asset Description, Date in Service, Date to be Sold, Salvage Value, Year, Asset Cost, Asset Est., Asset Dep., Depreciable Cost, Monthly Dep., Year Dep., Dep, Total Dep, % Dep, Total Asset Cost, Accum. Dep., Accum. Depreciation, Book Value, Accum. Dep., Average Depreciation, and columns A through E.

New Dep Track - misc

Table for New Dep Track - misc with columns: Asset Description, Date in Service, Date to be Sold, Salvage Value, Year, Asset Cost, Asset Est., Asset Dep., Depreciable Cost, Monthly Dep., Year Dep., Dep, Total Dep, % Dep, Total Asset Cost, Accum. Dep., Accum. Depreciation, Book Value, Accum. Dep., Average Depreciation, and columns A through E.

Total Dep Recn

Summary row for Total Dep Recn with columns: Asset Description, Date in Service, Date to be Sold, Salvage Value, Year, Asset Cost, Asset Est., Asset Dep., Depreciable Cost, Monthly Dep., Year Dep., Dep, Total Dep, % Dep, Total Asset Cost, Accum. Dep., Accum. Depreciation, Book Value, Accum. Dep., Average Depreciation, and columns A through E.

Relined Truck-Pickup

Table for Relined Truck-Pickup with columns: Asset Description, Date in Service, Date to be Sold, Salvage Value, Year, Asset Cost, Asset Est., Asset Dep., Depreciable Cost, Monthly Dep., Year Dep., Dep, Total Dep, % Dep, Total Asset Cost, Accum. Dep., Accum. Depreciation, Book Value, Accum. Dep., Average Depreciation, and columns A through E.

Total Truck

Summary row for Total Truck with columns: Asset Description, Date in Service, Date to be Sold, Salvage Value, Year, Asset Cost, Asset Est., Asset Dep., Depreciable Cost, Monthly Dep., Year Dep., Dep, Total Dep, % Dep, Total Asset Cost, Accum. Dep., Accum. Depreciation, Book Value, Accum. Dep., Average Depreciation, and columns A through E.

Service Van

Table for Service Van with columns: Asset Description, Date in Service, Date to be Sold, Salvage Value, Year, Asset Cost, Asset Est., Asset Dep., Depreciable Cost, Monthly Dep., Year Dep., Dep, Total Dep, % Dep, Total Asset Cost, Accum. Dep., Accum. Depreciation, Book Value, Accum. Dep., Average Depreciation, and columns A through E.

Total Truck

Summary row for Total Truck with columns: Asset Description, Date in Service, Date to be Sold, Salvage Value, Year, Asset Cost, Asset Est., Asset Dep., Depreciable Cost, Monthly Dep., Year Dep., Dep, Total Dep, % Dep, Total Asset Cost, Accum. Dep., Accum. Depreciation, Book Value, Accum. Dep., Average Depreciation, and columns A through E.

Shed & Equipment

Table for Shed & Equipment with columns: Asset Description, Date in Service, Date to be Sold, Salvage Value, Year, Asset Cost, Asset Est., Asset Dep., Depreciable Cost, Monthly Dep., Year Dep., Dep, Total Dep, % Dep, Total Asset Cost, Accum. Dep., Accum. Depreciation, Book Value, Accum. Dep., Average Depreciation, and columns A through E.

Total Shed & Equipment

Summary row for Total Shed & Equipment with columns: Asset Description, Date in Service, Date to be Sold, Salvage Value, Year, Asset Cost, Asset Est., Asset Dep., Depreciable Cost, Monthly Dep., Year Dep., Dep, Total Dep, % Dep, Total Asset Cost, Accum. Dep., Accum. Depreciation, Book Value, Accum. Dep., Average Depreciation, and columns A through E.

Particulars
End of Year Total
Run Only Days
Days of Year Total
Depreciation Days

A
B
C
D
E

Run Only Days
Days of Year Total
Depreciation Days

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B
C
D
E

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Make in used to
Year
Serial

Make in used to
Year
Serial

Total Oils Equipment

Caps

Table with columns: Oil No, Make, Year, Serial, and various equipment details.

Total Oils Equipment

Caps

Table with columns: Oil No, Make, Year, Serial, and various equipment details.

Total Oils Equipment

Caps

Table with columns: Oil No, Make, Year, Serial, and various equipment details.

WORKSHEET - IDENTIFICATION Continued

Main table with columns: Oil No, Make, Year, Serial, and various equipment details.

Total Oils Equipment

Caps

Main table with columns: Oil No, Make, Year, Serial, and various equipment details.

Total Oils Equipment

Caps

Main table with columns: Oil No, Make, Year, Serial, and various equipment details.

Total Oils Equipment

Caps

Main table with columns: Oil No, Make, Year, Serial, and various equipment details.

Particulars

Table with columns: A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z.

End of Worksheet

Run Only Dept

By of Field

Department

117-0X1-V17-2-217
117-0X1-V17-2-218
118-0X0-V18-2-218
118-0X0-V18-2-219
118-0X0-V18-2-220
118-0X0-V18-2-221
118-0X0-V18-2-222
118-0X0-V18-2-223
118-0X0-V18-2-224
118-0X0-V18-2-225
118-0X0-V18-2-226
118-0X0-V18-2-227
118-0X0-V18-2-228
118-0X0-V18-2-229
118-0X0-V18-2-230
118-0X0-V18-2-231
118-0X0-V18-2-232
118-0X0-V18-2-233
118-0X0-V18-2-234
118-0X0-V18-2-235
118-0X0-V18-2-236

-S3M 0117 0F36

-S3M 0120 0F31

144-0X4-V44-2-244
144-0X4-V44-2-245
144-0X4-V44-2-246
144-0X4-V44-2-247
144-0X4-V44-2-248
144-0X4-V44-2-249
144-0X4-V44-2-250
144-0X4-V44-2-251
144-0X4-V44-2-252
144-0X4-V44-2-253
144-0X4-V44-2-254
144-0X4-V44-2-255
144-0X4-V44-2-256
144-0X4-V44-2-257
144-0X4-V44-2-258
144-0X4-V44-2-259
144-0X4-V44-2-260
144-0X4-V44-2-261
144-0X4-V44-2-262
144-0X4-V44-2-263
144-0X4-V44-2-264
144-0X4-V44-2-265
144-0X4-V44-2-266
144-0X4-V44-2-267
144-0X4-V44-2-268
144-0X4-V44-2-269
144-0X4-V44-2-270
144-0X4-V44-2-271
144-0X4-V44-2-272
144-0X4-V44-2-273
144-0X4-V44-2-274
144-0X4-V44-2-275
144-0X4-V44-2-276
144-0X4-V44-2-277
144-0X4-V44-2-278
144-0X4-V44-2-279
144-0X4-V44-2-280
144-0X4-V44-2-281
144-0X4-V44-2-282
144-0X4-V44-2-283
144-0X4-V44-2-284
144-0X4-V44-2-285
144-0X4-V44-2-286
144-0X4-V44-2-287
144-0X4-V44-2-288
144-0X4-V44-2-289
144-0X4-V44-2-290
144-0X4-V44-2-291
144-0X4-V44-2-292
144-0X4-V44-2-293
144-0X4-V44-2-294
144-0X4-V44-2-295
144-0X4-V44-2-296
144-0X4-V44-2-297
144-0X4-V44-2-298
144-0X4-V44-2-299
144-0X4-V44-2-300
144-0X4-V44-2-301
144-0X4-V44-2-302
144-0X4-V44-2-303
144-0X4-V44-2-304
144-0X4-V44-2-305
144-0X4-V44-2-306
144-0X4-V44-2-307
144-0X4-V44-2-308
144-0X4-V44-2-309
144-0X4-V44-2-310

-S3M 0118 0F18

-S3M 0117 0F17

118-0X18-V18-2-218
118-0X18-V18-2-219
118-0X18-V18-2-220

-S3M 0118 0F12

-S3M 0121 0F21

-S3M 0122 0F26

113-0X13-V13-2-213
113-0X13-V13-2-214
113-0X13-V13-2-215
113-0X13-V13-2-216
113-0X13-V13-2-217
113-0X13-V13-2-218
113-0X13-V13-2-219
113-0X13-V13-2-220
113-0X13-V13-2-221
113-0X13-V13-2-222

-S3M 0120 0F14

-S3M 0120 0F16

-S3M 0121 0F19

115-0X15-V15-2-215
115-0X15-V15-2-216
115-0X15-V15-2-217
115-0X15-V15-2-218
115-0X15-V15-2-219
115-0X15-V15-2-220
115-0X15-V15-2-221
115-0X15-V15-2-222
115-0X15-V15-2-223
115-0X15-V15-2-224
115-0X15-V15-2-225
115-0X15-V15-2-226
115-0X15-V15-2-227
115-0X15-V15-2-228
115-0X15-V15-2-229
115-0X15-V15-2-230
115-0X15-V15-2-231
115-0X15-V15-2-232

-S3M 0120 0F16

-S3M 0121 0F19

117-0X17-V17-2-217
117-0X17-V17-2-218
117-0X17-V17-2-219
117-0X17-V17-2-220
117-0X17-V17-2-221
117-0X17-V17-2-222

-S3M 0121 0F19

-S3M 0121 0F19

==LURITXPE VAS1A

==WP-4 Exp Summary\ASDS

WORKPAPER 3 - LABOR ANALYSIS

Employee	06/30/13							06/30/12		06/30/13		06/30/12		06/30/13		Total	Per GL	Revised	Revised		
	Gross Wages	Gross Hours	OT Hours	Vacation Hours	Holiday Hours	Sick Hours	Total Hours	Hours	Amount	Hours	Amount	Hours	Amount	Hours	Amount						
Richard Emigh - db mg (alt cos)	=7920.2-4485	=2000.G1	270	80	0	0	0	=SUM(E11:11)	0	244.64	0	=476.6	16	499.04	=J11-L11-O11-R11	=C11-M11-P11-S11			=Sch 4 - 12months\026 --Y11-AA11		
MANAGEMENT	=SCH 4 - 12months\045	=SUM(E11:11)	=SUM(F11:11)	=SUM(G11:11)	=SUM(H11:11)	=SUM(I11:11)	=SUM(J11:11)	=SUM(K11:11)	=SUM(L11:11)	=SUM(M11:11)	=SUM(N11:11)	=SUM(O11:11)	=SUM(P11:11)	=SUM(Q11:11)	=SUM(R11:11)	=SUM(S11:11)	=SUM(T11:11)			=Sch 4 - 12months\045 --AA12-V12	
Terri Turner - office mg	9371.36	1808	481	112	48	0	0	=SUM(E15:15)	-24	-690	32	922.32	-14.87	-427.51	=J15-L15-O15-R15	=C15-M15-P15-S15			=Operations\028 --Y14-AA14		
Kami Dykum	=3135.78-1006.4	1885	19	64	48	0	0	=SUM(E16:16)	0	0	0	0	-15.62	-244.64	=J16-L16-O16-R16	=C16-M16-P16-S16					
Dennis Kephart	0	0	0	0	0	0	0	=SUM(E17:17)	72	-1161	0	0	0	0	=J17-L17-O17-R17	=C17-M17-P17-S17					
Lesly Gray	1005.84	76	0	0	0	0	0	=SUM(E18:18)	0	0	0	0	0	0	=J18-L18-O18-R18	=C18-M18-P18-S18					
SUPERBILLING-OFFICE	=SUM(C13:C16)	=SUM(D13:D16)	=SUM(E13:E16)	=SUM(F13:F16)	=SUM(G13:G16)	=SUM(H13:H16)	=SUM(I13:I16)	=SUM(J13:J16)	=SUM(K13:K16)	=SUM(L13:L16)	=SUM(M13:M16)	=SUM(N13:N16)	=SUM(O13:O16)	=SUM(P13:P16)	=SUM(Q13:Q16)	=SUM(R13:R16)	=SUM(S13:S16)			=Sch 4 - 12months\044 --AA10-Y10	
Jason Bebout	=36442.7-150	=2000.G21-H21-I21	23	48	48	0	0	=SUM(E21:21)	-40	-639.6	40	660.5	-14.48	-231.54	=J21-L21-O21-R21	=C21-M21-P21-S21			=Operations\046 --Y10-AA10		
Kyle Miller - new Spare Driver	37108.64	=2000.G22-H22-I22	27	80	48	0	0	=SUM(E22:22)	0	0	0	0	-19.23	-307.49	=J22-L22-O22-R22	=C22-M22-P22-S22					
Rafael Garcia	=44924.18-460.9	=2000.G23-H23-I23	69	160	60	40	40	=SUM(E23:23)	-24	-455.04	0	0	-16.85	-119.48	=J23-L23-O23-R23	=C23-M23-P23-S23					
Kevin Salinas	=37691.41-3831.48	=2000.G24-H24-I24	98	48	48	0	0	=SUM(E24:24)	80	-1392	72	1293.84	-34.14	-624.824	=J24-L24-O24-R24	=C24-M24-P24-S24					
Jeff Sugg	=43325.42-655.92	=2000.G25-H25-I25	102	231	61	0	0	=SUM(E25:25)	-140	-3033.6	32	626.88	-18.11	-343.37	=J25-L25-O25-R25	=C25-M25-P25-S25					
Josh Walker	3147.94	156	0	0	0	0	0	=SUM(E26:26)	0	0	0	0	0	0	=J26-L26-O26-R26	=C26-M26-P26-S26					
Shae Schosover	7612.26	567	18	48	16	0	0	=SUM(E27:27)	0	0	0	0	-16.05	-179.28	=J27-L27-O27-R27	=C27-M27-P27-S27					
Colby Buent	12942.19	1444	29	8	8	0	0	=SUM(E28:28)	0	0	0	0	0	0	=J28-L28-O28-R28	=C28-M28-P28-S28					
DRIVERS - review for Hire/Terminated	=SUM(C17:C20)	=SUM(D17:D20)	=SUM(E17:E20)	=SUM(F17:F20)	=SUM(G17:G20)	=SUM(H17:H20)	=SUM(I17:I20)	=SUM(J17:J20)	=SUM(K17:K20)	=SUM(L17:L20)	=SUM(M17:M20)	=SUM(N17:N20)	=SUM(O17:O20)	=SUM(P17:P20)	=SUM(Q17:Q20)	=SUM(R17:R20)	=SUM(S17:S20)			=Sch 4 - 12months\023 --AA20-Y20	
Dave Riosla (100% drop box)	=65132.32-2035.98	1923	541	152	48	0	0	=SUM(E31:31)	-24	-479.52	32	660.48	-20.89	-417.38	=J31-L31-O31-R31	=C31-M31-P31-S31			=Operations\025 --Y10-AA10		
Henry Peltier (100% drop box)	=14957.84-13726.53-1780.8	1945	481	144	48	0	0	=SUM(E32:32)	0	0	0	0	0	0	=J32-L32-O32-R32	=C32-M32-P32-S32					
DROP BOX	=SUM(C17:C20)	=SUM(D17:D20)	=SUM(E17:E20)	=SUM(F17:F20)	=SUM(G17:G20)	=SUM(H17:H20)	=SUM(I17:I20)	=SUM(J17:J20)	=SUM(K17:K20)	=SUM(L17:L20)	=SUM(M17:M20)	=SUM(N17:N20)	=SUM(O17:O20)	=SUM(P17:P20)	=SUM(Q17:Q20)	=SUM(R17:R20)	=SUM(S17:S20)			=Sch 4 - 12months\024 --AA21-Y21	
Josh Willis	8807.5	526	22	0	16	0	0	=SUM(E35:35)	0	0	0	0	-16.8	-208.96	=J35-L35-O35-R35	=C35-M35-P35-S35					
Mosh Willis	5037.78	405	2	0	16	0	0	=SUM(E36:36)	0	0	0	0	-16.53	-168.61	=J36-L36-O36-R36	=C36-M36-P36-S36					
Nicholas Willis	1399.58	94	4	0	0	0	0	=SUM(E37:37)	0	0	0	0	0	0	=J37-L37-O37-R37	=C37-M37-P37-S37					
Geary Thies	401.56	34	0	0	0	0	0	=SUM(E38:38)	0	0	0	0	0	0	=J38-L38-O38-R38	=C38-M38-P38-S38					
OTHER LABOR	=SUM(C17:C20)	=SUM(D17:D20)	=SUM(E17:E20)	=SUM(F17:F20)	=SUM(G17:G20)	=SUM(H17:H20)	=SUM(I17:I20)	=SUM(J17:J20)	=SUM(K17:K20)	=SUM(L17:L20)	=SUM(M17:M20)	=SUM(N17:N20)	=SUM(O17:O20)	=SUM(P17:P20)	=SUM(Q17:Q20)	=SUM(R17:R20)	=SUM(S17:S20)			=Sch 4 - 12months\027 --AA20-Y20	
Larry Lankin - maint super	=79553.66-795.3	1724	127	240	48	0	0	=SUM(E41:41)	-181	-6224.59	128	4547.84	-15.92	-547.49	=J41-L41-O41-R41	=C41-M41-P41-S41			=Operations\029 --Y10-AA10		
Glen Miller	=58803.6-225	1883	140	72	48	0	0	=SUM(E42:42)	-16	-411.68	16	425.28	-10.93	-281.23	=J42-L42-O42-R42	=C42-M42-P42-S42					
Douglas Crawford	=11583.5-207.82	119	3	0	8	0	0	=SUM(E43:43)	0	0	0	0	-9.83	-96.3	=J43-L43-O43-R43	=C43-M43-P43-S43					
Devon Curtis	=29731.47-1485.48	1870	124	133	48	0	0	=SUM(E44:44)	-40	-500	96	1388.16	-12.42	-155.25	=J44-L44-O44-R44	=C44-M44-P44-S44					
Ryan Larson	=19523.21-25	1375	160	0	8	0	0	=SUM(E45:45)	0	0	0	0	0	0	=J45-L45-O45-R45	=C45-M45-P45-S45					
Trevor Mashan	5832.21	526	3	0	0	0	0	=SUM(E46:46)	0	0	0	0	0	0	=J46-L46-O46-R46	=C46-M46-P46-S46					
Kyle Lane	=11381.02-1144.97	824	7	53	24	0	0	=SUM(E47:47)	0	0	0	0	-16.22	-227.08	=J47-L47-O47-R47	=C47-M47-P47-S47					
Trevor Smith	=21089.81-1312.96	1870	84	125	48	0	0	=SUM(E48:48)	-18	-252	66	1027	-11.49	-160.86	=J48-L48-O48-R48	=C48-M48-P48-S48					
MECHANICS - review for Hire/Terminated	=SUM(C17:C20)	=SUM(D17:D20)	=SUM(E17:E20)	=SUM(F17:F20)	=SUM(G17:G20)	=SUM(H17:H20)	=SUM(I17:I20)	=SUM(J17:J20)	=SUM(K17:K20)	=SUM(L17:L20)	=SUM(M17:M20)	=SUM(N17:N20)	=SUM(O17:O20)	=SUM(P17:P20)	=SUM(Q17:Q20)	=SUM(R17:R20)	=SUM(S17:S20)			=Sch 4 - 12months\025 --AA20-Y20	
C49-C51-C79-C79-C79-C79-C79	=449-C51-E29-E30-E31-E32	=F49-F51-F29-F30-F31-F32	=G49-G51-G29-G30-G31-G32	=H49-H51-H29-H30-H31-H32	=I49-I51-I29-I30-I31-I32	=J49-J51-J29-J30-J31-J32	=K49-K51-K29-K30-K31-K32	=L49-L51-L29-L30-L31-L32	=M49-M51-M29-M30-M31-M32	=N49-N51-N29-N30-N31-N32	=O49-O51-O29-O30-O31-O32	=P49-P51-P29-P30-P31-P32	=Q49-Q51-Q29-Q30-Q31-Q32	=R49-R51-R29-R30-R31-R32	=S49-S51-S29-S30-S31-S32	=T49-T51-T29-T30-T31-T32	=U49-U51-U29-U30-U31-U32	=V49-V51-V29-V30-V31-V32			=Operations\027 --Y10-AA10

WORKPAPER 3 - LABOR ANALYSIS, Continued

Employee	Hours	Projected Annual	Total Wage Increase	FICA	FUTA	Employment Security	LAI	SEP	Life	Medical	Total Pfrage
==WP-17 Study*149											
==WP-1 Labor Analysis*141	21977	==SUMN11(T1)	-4111.411	-4111.0765	-#FU11-7000.7000*0.008131*	-#FU11-SY87.SY87*SY88.-1-SZ87*K11	0	-#L11*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW11.AC11)
==WP-1 Labor Analysis*142	0	==SUMW11(U1)	-4112.112	0	0	0	0	0	0	0	0
==WP-3 Labor Analysis*143	0	==SUMV11(W1)	==SUMW11(W1)	==SUMW11(W1)	==SUMX11(X1)	==SUMY11(Y1)	==SUMZ11(Z1)	==SUMAA1(AA1)	==SUMAB1(AB1)	==SUMAC1(AC1)	==SUMAD1(AD1)
==WP-1 Labor Analysis*145	0	==SUMN15(T1)	-4115.115	-4115.0765	-#FU15-7000.7000*0.008131*	-#FU15-SY87.SY87*SY88.-1-SZ87*K15	0	-#L15*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW15.AC15)
==WP-1 Labor Analysis*146	0	==SUMN16(T1)	-4116.116	-4116.0765	-#FU16-7000.7000*0.008131*	-#FU16-SY87.SY87*SY88.-1-SZ87*K16	0	-#L16*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW16.AC16)
==WP-1 Labor Analysis*148	0	==SUMN17(T1)	-4117.117	-4117.0765	-#FU17-7000.7000*0.008131*	-#FU17-SY87.SY87*SY88.-1-SZ87*K17	0	0	0	0	0
==WP-3 Labor Analysis*149	0	==SUMV15(W1)	==SUMX15(X1)	==SUMY15(Y1)	==SUMZ15(Z1)	==SUMAA15(AA1)	==SUMAB15(AB1)	==SUMAC15(AC1)	==SUMAD15(AD1)	==SUMAE15(AE1)	==SUMAF15(AF1)
==WP-1 Labor Analysis*141	1000	==SUMN20(T2)	-4120.120	-4120.0765	-#FU20-7000.7000*0.008129*	-#FU20-SY87.SY87*SY88.-1-SZ87*K20	0	-#L20*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW20.AC20)
==WP-1 Labor Analysis*142	0	==SUMN21(T2)	-4121.121	-4121.0765	-#FU21-7000.7000*0.008121*	-#FU21-SY87.SY87*SY88.-1-SZ87*K21	0	-#L21*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW21.AC21)
==WP-1 Labor Analysis*143	1159.23-399.53	==SUMN22(T2)	-4122.122	-4122.0765	-#FU22-7000.7000*0.008122*	-#FU22-SY87.SY87*SY88.-1-SZ87*K22	0	-#L22*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW22.AC22)
==WP-1 Labor Analysis*144	1000	==SUMN23(T2)	-4123.123	-4123.0765	-#FU23-7000.7000*0.008123*	-#FU23-SY87.SY87*SY88.-1-SZ87*K23	0	-#L23*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW23.AC23)
==WP-1 Labor Analysis*145	1400.38-391.96	==SUMN24(T2)	-4124.124	-4124.0765	-#FU24-7000.7000*0.008124*	-#FU24-SY87.SY87*SY88.-1-SZ87*K24	0	-#L24*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW24.AC24)
==WP-1 Labor Analysis*146	0	==SUMN25(T2)	-4125.125	-4125.0765	-#FU25-7000.7000*0.008125*	-#FU25-SY87.SY87*SY88.-1-SZ87*K25	0	0	0	0	0
==WP-1 Labor Analysis*147	0	==SUMN26(T2)	-4126.126	-4126.0765	-#FU26-7000.7000*0.008126*	-#FU26-SY87.SY87*SY88.-1-SZ87*K26	0	-#L26*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW26.AC26)
==WP-1 Labor Analysis*148	0	==SUMN27(T2)	-4127.127	-4127.0765	-#FU27-7000.7000*0.008127*	-#FU27-SY87.SY87*SY88.-1-SZ87*K27	0	0	0	0	0
==WP-3 Labor Analysis*149	0	==SUMV20(W1)	==SUMW20(W1)	==SUMX20(X1)	==SUMY20(Y1)	==SUMZ20(Z1)	==SUMAA20(AA2)	==SUMAB20(AB2)	==SUMAC20(AC2)	==SUMAD20(AD2)	==SUMAE20(AE2)
==WP-1 Labor Analysis*141	1193.42-421.91	==SUMN30(T3)	-4130.130	-4130.0765	-#FU30-7000.7000*0.008130*	-#FU30-SY87.SY87*SY88.-1-SZ87*K30	0	-#L30*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW30.AC30)
==WP-1 Labor Analysis*142	541.2	==SUMN31(T3)	-4131.131	-4131.0765	-#FU31-7000.7000*0.008131*	-#FU31-SY87.SY87*SY88.-1-SZ87*K31	0	-#L31*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW31.AC31)
==WP-3 Labor Analysis*143	0	==SUMV30(W1)	==SUMW30(W1)	==SUMX30(X1)	==SUMY30(Y1)	==SUMZ30(Z1)	==SUMAA30(AA3)	==SUMAB30(AB3)	==SUMAC30(AC3)	==SUMAD30(AD3)	==SUMAE30(AE3)
==WP-1 Labor Analysis*145	0	==SUMN34(T3)	-4134.134	-4134.0765	-#FU34-7000.7000*0.008134*	-#FU34-SY87.SY87*SY88.-1-SZ87*K34	0	0	0	0	0
==WP-1 Labor Analysis*146	0	==SUMN35(T3)	-4135.135	-4135.0765	-#FU35-7000.7000*0.008135*	-#FU35-SY87.SY87*SY88.-1-SZ87*K35	0	0	0	0	0
==WP-1 Labor Analysis*147	0	==SUMN36(T3)	-4136.136	-4136.0765	-#FU36-7000.7000*0.008136*	-#FU36-SY87.SY87*SY88.-1-SZ87*K36	0	0	0	0	0
==WP-1 Labor Analysis*148	0	==SUMN37(T3)	-4137.137	-4137.0765	-#FU37-7000.7000*0.008137*	-#FU37-SY87.SY87*SY88.-1-SZ87*K37	0	0	0	0	0
==WP-3 Labor Analysis*149	0	==SUMV34(W1)	==SUMW34(W1)	==SUMX34(X1)	==SUMY34(Y1)	==SUMZ34(Z1)	==SUMAA34(AA3)	==SUMAB34(AB3)	==SUMAC34(AC3)	==SUMAD34(AD3)	==SUMAE34(AE3)
==WP-1 Labor Analysis*141	2119.77	==SUMN40(T4)	-4140.140	-4140.0765	-#FU40-7000.7000*0.008140*	-#FU40-SY87.SY87*SY88.-1-SZ87*K40	0	-#L40*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW40.AC40)
==WP-1 Labor Analysis*142	0	==SUMN41(T4)	-4141.141	-4141.0765	-#FU41-7000.7000*0.008141*	-#FU41-SY87.SY87*SY88.-1-SZ87*K41	0	-#L41*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW41.AC41)
==WP-1 Labor Analysis*143	0	==SUMN42(T4)	-4142.142	-4142.0765	-#FU42-7000.7000*0.008142*	-#FU42-SY87.SY87*SY88.-1-SZ87*K42	0	0	0	0	0
==WP-1 Labor Analysis*144	0	==SUMN43(T4)	-4143.143	-4143.0765	-#FU43-7000.7000*0.008143*	-#FU43-SY87.SY87*SY88.-1-SZ87*K43	0	-#L43*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW43.AC43)
==WP-1 Labor Analysis*145	0	==SUMN44(T4)	-4144.144	-4144.0765	-#FU44-7000.7000*0.008144*	-#FU44-SY87.SY87*SY88.-1-SZ87*K44	0	0	0	0	0
==WP-1 Labor Analysis*146	0	==SUMN45(T4)	-4145.145	-4145.0765	-#FU45-7000.7000*0.008145*	-#FU45-SY87.SY87*SY88.-1-SZ87*K45	0	0	0	0	0
==WP-1 Labor Analysis*147	0	==SUMN46(T4)	-4146.146	-4146.0765	-#FU46-7000.7000*0.008146*	-#FU46-SY87.SY87*SY88.-1-SZ87*K46	0	-#L46*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW46.AC46)
==WP-1 Labor Analysis*148	126.57-305.94	==SUMN47(T4)	-4147.147	-4147.0765	-#FU47-7000.7000*0.008147*	-#FU47-SY87.SY87*SY88.-1-SZ87*K47	0	-#L47*SAAS9	==WP-3, pg 3. Benefits	==WP-3, pg 3. Benefits	==SUMW47.AC47)
==WP-3 Labor Analysis*149	0	==SUMV40(W1)	==SUMW40(W1)	==SUMX40(X1)	==SUMY40(Y1)	==SUMZ40(Z1)	==SUMAA40(AA4)	==SUMAB40(AB4)	==SUMAC40(AC4)	==SUMAD40(AD4)	==SUMAE40(AE4)
Subtotal											
WP-12											
Wages											
Mgt fees											
R-R											

Frage
Benefits %
=AS14S2
Total Payrol

Revised for August 20, 2014 ff
 ==Y2 ==Z1 ==AA1 ==AB1 ==WP-3, pg 3. Benefits -SUMY39.AC39)
 ==AD1-AD9 reduction to fringe req
 proof ==WP-3, pg 3. Benefits Ansh
 ==WP-3, pg 3. Benefits Ansh
 ==AD2-AD3

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

==WP-1 Exp Summary!A5:D5

Employee	Life Insurance	Medical/Dental	Test Year Medical	04/01/13 to		41791	2013	Life
				41729	42155	42155		
==WP-3 - Labor Analysis!A11	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E11/(1+\$ES51)	=550.13*12	=E11*(1+\$FS51)	=E11*(1+\$FS51)	=5.16*12	=(F11-D11)/D11
==WP-3 - Labor Analysis!A12			0	0	=E12*(1+\$FS51)	=E12*(1+\$FS51)	0	
==WP-3 - Labor Analysis!A13			=SUM(D11:D12)	=SUM(E11:E12)	=SUM(F11:F12)	=SUM(F11:F12)	=SUM(G11:G12)	
==WP-3 - Labor Analysis!A15	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E15/(1+\$ES51)	=692.73*12	=E15*(1+\$FS51)	=E15*(1+\$FS51)	=5.16*12	=(F15-D15)/D15
==WP-3 - Labor Analysis!A16	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E16/(1+\$ES51)	=283.82*12	=E16*(1+\$FS51)	=E16*(1+\$FS51)	=5.16*12	=(F16-D16)/D16
==WP-3 - Labor Analysis!A18	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E17/(1+\$ES51)	0	=E17*(1+\$FS51)	=E17*(1+\$FS51)	0	
==WP-3 - Labor Analysis!A19			=SUM(D15:D17)	=SUM(E15:E17)	=SUM(F15:F17)	=SUM(F15:F17)	=SUM(G15:G17)	
==WP-3 - Labor Analysis!A21	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E20/(1+\$ES51)	=399.51*12	=E20*(1+\$FS51)	=E20*(1+\$FS51)	=5.16*12	=(F20-D20)/D20
==WP-3 - Labor Analysis!A22	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E26/(1+\$ES51)	0	0	0	0	
==WP-3 - Labor Analysis!A23	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E22/(1+\$ES51)	=308.82*12	=E22*(1+\$FS51)	=E22*(1+\$FS51)	=5.16*12	=(F22-D22)/D22
==WP-3 - Labor Analysis!A24	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E23/(1+\$ES51)	=692.73*12	=E23*(1+\$FS51)	=E23*(1+\$FS51)	=5.16*12	=(F23-D23)/D23
==WP-3 - Labor Analysis!A25	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E24/(1+\$ES51)	=399.51*12	=E24*(1+\$FS51)	=E24*(1+\$FS51)	=5.16*12	=(F24-D24)/D24
==WP-3 - Labor Analysis!A26	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	0	=680.1*12	=E25*(1+\$FS51)	=E25*(1+\$FS51)	=5.16*12	
==WP-3 - Labor Analysis!A27	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	0	0	0	0	0	
==WP-3 - Labor Analysis!A28	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E27/(1+\$ES51)	=249.95*12	=E27*(1+\$FS51)	=E27*(1+\$FS51)	=5.16*12	
==WP-3 - Labor Analysis!A29			=SUM(D20:D27)	=SUM(E20:E27)	=SUM(F20:F27)	=SUM(F20:F27)	=SUM(G20:G27)	
==WP-3 - Labor Analysis!A31	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E30/(1+\$ES51)	=633.7*12	=E30*(1+\$FS51)	=E30*(1+\$FS51)	=5.16*12	=(F30-D30)/D30
==WP-3 - Labor Analysis!A32	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E31/(1+\$ES51)	=550.12*12	=E31*(1+\$FS51)	=E31*(1+\$FS51)	=5.16*12	=(F31-D31)/D31
==WP-3 - Labor Analysis!A33			=SUM(D30:D31)	=SUM(E30:E31)	=SUM(F30:F31)	=SUM(F30:F31)	=SUM(G30:G31)	
==WP-3 - Labor Analysis!A35	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E34/(1+\$ES51)	0	=E34*(1+\$FS51)	=E34*(1+\$FS51)	0	
==WP-3 - Labor Analysis!A36	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E35/(1+\$ES51)	0	=E35*(1+\$FS51)	=E35*(1+\$FS51)	0	
==WP-3 - Labor Analysis!A37	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E36/(1+\$ES51)	0	=E36*(1+\$FS51)	=E36*(1+\$FS51)	0	
==WP-3 - Labor Analysis!A38	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E37/(1+\$ES51)	0	=E37*(1+\$FS51)	=E37*(1+\$FS51)	0	
==WP-3 - Labor Analysis!A39			=SUM(D34:D37)	=SUM(E34:E37)	=SUM(F34:F37)	=SUM(F34:F37)	=SUM(G34:G37)	
==WP-3 - Labor Analysis!A41	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E40/(1+\$ES51)	=633.77*12	=E40*(1+\$FS51)	=E40*(1+\$FS51)	=5.16*12	=(F40-D40)/D40
==WP-3 - Labor Analysis!A42	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E41/(1+\$ES51)	=224.95*12	=E41*(1+\$FS51)	=E41*(1+\$FS51)	=5.16*12	=(F41-D41)/D41
==WP-3 - Labor Analysis!A43	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E42/(1+\$ES51)	0	=E42*(1+\$FS51)	=E42*(1+\$FS51)	=5.16*12	=(F41-D41)/D41 replaced
==WP-3 - Labor Analysis!A44	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E43/(1+\$ES51)	=389.56*12	=E43*(1+\$FS51)	=E43*(1+\$FS51)	=5.16*12	=(F43-D43)/D43
==WP-3 - Labor Analysis!A45	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E44/(1+\$ES51)	=305.82*12	=E44*(1+\$FS51)	=E44*(1+\$FS51)	=5.16*12	=(F44-D44)/D44
==WP-3 - Labor Analysis!A46	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E45/(1+\$ES51)	=633.77*12	=E45*(1+\$FS51)	=E45*(1+\$FS51)	=5.16*12	=(F45-D45)/D45
==WP-3 - Labor Analysis!A47	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E46/(1+\$ES51)	0	0	0	=5.16*12	
==WP-3 - Labor Analysis!A48	==WP-3, pg 2 - Labor 1	==WP-3, pg 2 - Labc	=E47/(1+\$ES51)	=283.82*12	=E47*(1+\$FS51)	=E47*(1+\$FS51)	=5.16*12	=(F47-D47)/D47
==WP-3 - Labor Analysis!A49			=SUM(D40:D47)	=SUM(E40:E47)	=SUM(F40:F47)	=SUM(F40:F47)	=SUM(G40:G47)	
			=D48+D32+D28+D18+I					
			=Operations!C80	=E13+E18+E28+E32+E31	=F13+F18+F28+F32+F38	=F13+F18+F28+F32+F38	=G13+G18+G28+G3	
			=D13+D18+D28+D32+D-	=(E50-D50)/D50	=0.15-E51	=0.15-E51		
						=SUM(E51:F51)		

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

	Month	Annual
As of April 2014	Medical 6594.22	=+C54*12
	Dental 625.6	=+C55*12
	H S A 755	=+C56*12
	Plan admin	8800
		=SUM(D54:D57)

WASTE CC

WORKPAPER 4 - LI

=+'WP-1 Exp Summary'!A5:D5

Source: General ledger

<u>Date</u>	<u>To</u>	<u>Description</u>	<u>782.1</u>
41108	CC Auditor	Utility Trailer #130	49
41108	CC Auditor	Prius	43.75
41167	CC Auditor	TK#10	681
41167	CC Auditor	TK#13	63
41182	US Treasury	Form 2290-Heavy Hwy Tax	804
41197	CC Auditor	TK#46 - water truck	735
41228	CC Auditor	TK#41	80
41243	CC Auditor	TK#39	103
41243	CC Auditor	TK#04	681
41243	CC Auditor	TK#15	735
41289	CC Auditor	TK#27	735
41305	CC Auditor	TK#08	63
41312	CC Auditor	TK#01	63
41312	CC Auditor	TK#55	63
41345	CC Auditor	TK#24	735
41359	CC Auditor	TK#07	681
41394	CC Auditor	Fox Utilitiy Trailer	37
41394	CC Auditor	TK#09	681
41450	CC Auditor	Trailer #130	37
41448	CC Auditor	Prius	43.75
			<hr/>
			Total =SUM(E9:E29)
Taxes and Licensing			=- (G33)
			<hr/>
			=SUM(E30:E32)
			<hr/> <hr/>

CONTROL, INC.

CENSE FEE ANAYLSIS

<u>Taxes</u>	<u>Shop</u>	<u>Regular Route</u>	<u>Drop Box Trucks</u>	
0	=+E9	0	0	=E9-G9-I9-K9-M9
0	=+E10	0	0	=E10-G10-I10-K10-M10
0	0	=+E11	0	=E11-G11-I11-K11-M11
0	=+E12	0	0	=E12-G12-I12-K12-M12
=+E13	0	0	0	=E13-G13-I13-K13-M13
0	735	0	0	=E14-G14-I14-K14-M14
0	80	0	0	=E15-G15-I15-K15-M15
0	=+E16	0	0	=E16-G16-I16-K16-M16
0	0	=+E17	0	=E17-G17-I17-K17-M17
0	0	=+E18	0	=E18-G18-I18-K18-M18
0	0	0	735	=E19-G19-I19-K19-M19
0	63	0	0	=E20-G20-I20-K20-M20
0	63	0	0	=E21-G21-I21-K21-M21
0	63	0	0	=E22-G22-I22-K22-M22
0	0	=+E23	0	=E23-G23-I23-K23-M23
0	0	=+E24	0	=E24-G24-I24-K24-M24
0	37	0	0	=E25-G25-I25-K25-M25
0	0	0	681	=E26-G26-I26-K26-M26
0	37	0	0	=E27-G27-I27-K27-M27
0	43.75	0	0	=E28-G28-I28-K28-M28

R-5

=SUM(G8:G32)

=SUM(I8:I32)

=SUM(K8:K32)

=SUM(M8:M32)

=SUM(G33:M33)

=+'WP-4 - Vehicle License'!A1:N1

WOI

=+'WP-1 Exp Summary'!A5:D5

Source: General ledger

July
August
September
October
November
December
January
February
March
April
May
June

20% Lobbying

RKPAPER 5 - DUES AND SUBSCRIPTIONS ANYALSIS

<u>Washington Refuse & Recycle</u>	<u>WRRRA PAC</u>	<u>Conference Travel Expenses</u>
1000	300	0
1000	300	0
1000	300	400
1000	300	0
1000	300	600
1000	300	0
1000	300	0
1000	300	0
1000	300	0
1000	300	0
1000	300	0
1000	300	0
1000	300	0
<hr/>	<hr/>	<hr/>
<u>=SUM(C12:C23)</u>	<u>=SUM(E12:E23)</u>	<u>=SUM(G12:G23)</u>
	-1	-2
=C25*0.2		
-3	-1	WRRRA PAC
	-2	Travel
	-3	Lobbying

Total

=SUM(C12:G12)

=SUM(C13:G13)

=SUM(C14:G14)

=SUM(C15:G15)

=SUM(C16:G16)

=SUM(C17:G17)

=SUM(C18:G18)

=SUM(C19:G19)

=SUM(C20:G20)

=SUM(C21:G21)

=SUM(C22:G22)

=SUM(C23:G23)

=SUM(I12:I23)

=-E25

=-G25

=-C27

=SUM(I28:I30)

=+I25+I31

=+'WP-5 - Dues & Sub'!A1:I1

WORKPAPER 6 - CAPITAL STI

=+'WP-1 Exp Summary'!A5:D5

Long Term Debt	<u>41090</u>
Equity	723224
Interest Expense	actual test period
Weighted cost of debt	

ROE Waste C	%	Cost
Debt	=+'WP-6 P2'!E46	=F13
Equity	=+'WP-6 P2'!D46	=E17/C17
ROE	=D17	

Rate of Return

1	Net Income (BFIT)
2	FIT (line 9)
3	Net Income (AFIT) (line 1-2)
4	Average Investment
5	Rate of Return (line 4/3)

6	Net Income (BFIT)
7	Less: Interest Expense
8	Taxable Income
9	Tax Rate
	FIT

LG Inputs

Cost of Debt	=E35+G35	Prime 2009-12
UTC Fee	0.004275	from the annual report
Tax Rate	0.34	
Bad Debt	= 'LURITXPF AVG'!C32	

Revised for A1

Per Exhibit JD

0.0366

STRUCTURE/COST OF DEBT/ROE ANALYSIS

<u>41455</u>	<u>Average</u>	<u>End of Period</u>
=405697.12+161400	=(+D10+E10)/2	=E10
	=+Operations!C84	=+'WP-6 P2'!D23
	=(E10*0.06)/E10	

Weighted
 =C16*D16
 =E18-E16

 =E26

=+Operations!J102
 =-E32
 =E23+E22
 =+'WP-2 - Summary Depn'!R20
 =E24/E25

=E22
 =+F12
 =E28-E29
 0.34
 =E30*E31

0.0325 Plus Bases 0.02



$$\frac{\%}{=G10/(\G10+\G11)}$$

$$=G11/(\G10+\G11)$$

=+'WP-1 Exp Summary'!A5

Explanation: Staff requires th
being allowed in the rate case
to reflect the higher net book v

Equity as of 6/30/13
Add back accumulati
Subtract for 06/30/13
6/30/13 cost of disal

Recalculated Equity

6/30/13 Debt for Wo

Other adjustments pe
Per Company's book

Prius
Truck 1
Truck 2
Total cost per books
Cost of shared assets

]
,
,
Cost to disallow

Capital Structure as]

Maximum Normally

Waste Control Inc.

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

:D5

e property and equipment to be depreciated over a different life than the Company uses or its financial statement and than the Company records on its books and financial statements and a resulting higher net book value of assets. There value of these assets due to the depreciation differences in order for the Lurito Gallagher formula to work correctly. Be

CONTINUED

uses salvage values. This results in less depreciation expense. Therefore, the equity calculation for the Company must be adjusted. Below is that calculation.

Equity	
715517	
1938986	
=-'WP-2 - Summary Depn'!P26	
=-D40	
<u>=SUM(D18:D21)</u>	=+D23/(D23+D25)
<u>567097</u>	=+D25/(D23+D25)

Cost	
16900	
30544.75	
50619.4	
52297.35	
<u>=SUM(D30:D33)</u>	
-11156.97	
-10079.77	
-11589.4	
-12473.13	
<u>=SUM(D34:D39)</u>	

	Equity	Debt
<u>=+E23</u>		<u>=+E25</u>
0.6	0.4	

=+'WP-6 P2'!A1

WORKPAPER 7

=+'WP-1 Exp Summary'!A5:D5

Affiliated short-term debt consists of the following as of

Waste Control Recycling, Inc.	25700
-------------------------------	-------

Affiliated long-term debt consist of the following as of J

Prius	5522.91
-------	---------

TK #13	12285.71
--------	----------

TK #15	139270.8
--------	----------

TK #01	24882.98
--------	----------

TK #55	26923.28
--------	----------

WORKPAPER 7 - TRAF

In Support

TK #24

198812.21

TK #27

159399.23

567097.12

Affiliated operating revenues for the twelve month period

Contract Waste Hauling

=+B51

Affiliated operating expenses for the twelve month period

Truck Rental

=+Operations!C34

Contract Waste Hauling

=-'Sch 3, pg 2 - Reclass!'B37

Storm water management

=+Operations!C43

Management Fee

=+Operations!C47

Rent-Land and Structure

53400

WORKPAPER 7 - TR/

=+A34

Rent-Woodland Storage

16800

Rent-Storage

18000

Rent-Employee Parking

31800

Rent-Covered Parking

18000

Stoneridge Rental

=+'IS-PBC'!O85

Quelah Rental

=+'IS-PBC'!O129

=SUM(B49:B73)

Affiliated other expense for the twelve month period end

Interest Exp

=+'IS-PBC'!O91

Relationships:

Joseph and Kevin Willis are the stockholders of Waste Control, Inc., Waste Control Eq
Heirborne Investments, LLC and Heirborne Investments II, LLC.

- TRANSACTIONS WITH AFFILIATED COMPANIES

Service provided beginning third quarter of 2012. Due to respective company for hauling serv the Weyerhaeuser landfill upon request by Longview Fibre. The fee charged for this service w time rates at \$97.50 per hour during the test period. Waste Control, Inc. paid WCR 90% of th No written contract for this service between WCI and WCR during test period.

Note payable to Heirborne Investments, LLC, created July 2009, with interest of 6.0%, due interest, until July 2014

Note payable to Heirborne Investments, LLC, created November 2009, with interest of 6 including interest, until November 2014

Note payable to Heirborne Investments, LLC, created November 2010, with interest of 6.0 including interest, until December 2015

Note payable to Heirborne Investments, LLC, created February 2012, with interest of 6. including interest, until February 2017

Note payable to Heirborne Investments, LLC, created February 2012, with interest of 6. including interest, until February 2017

WASTE CONTROL, INC.

TRANSACTIONS WITH AFFILIATED COMPANIES, Continued

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

Note payable to Heirborne Investments, LLC, created April 2012, with interest of 6.0%, due interest, until April 2017

Note payable to Heirborne Investments, LLC, created April 2012, with interest of 6.0%, due interest, until April 2017

Paid to Waste Control Recycling in the normal course of business; these revenues have been e

Rent paid to Waste Control Equipment for a spare truck, \$3,000 monthly, under lease dated Ju

Paid to Waste Control Recycling in the normal course of business; these have been eliminated

Paid to Waste Control Recycling in the normal course of business; these have been eliminated

Management fee paid to Waste Control Equipment for management and spare driver , \$15,00
Contract attached.

Rent paid to Heirborne Investments, LLC for office, shop, shears and press, and TB-135 mir
July 1, 2007, rent reviewed annually and supersedes prior leases

WASTE CONTROL, INC.

TRANSACTIONS WITH AFFILIATED COMPANIES, Continued

Rent paid to Heirborne Investments, LLC for storage, \$1,400 monthly; under lease dated July 2007; these have been eliminated

Rent paid to Heirborne Investments II, LLC for a warehouse storage , \$1,500 monthly, beginning July 2007; these have been eliminated

Rent paid to Heirborne Investments, LLC for employee parking, \$2,650 monthly, under lease dated July 2007; these have been eliminated

Rent paid to Heirborne Investments, LLC for covered parking in transfer station, \$1,500 monthly, under lease dated July 2007; these have been eliminated

Rental of a condo in Sunriver, Oregon from Heirborne Investments II, LLC for management meetings and employee parking, \$1,500 monthly, under lease dated July 1998 and reviewed annually for usage and amount; these have been eliminated

Rent paid to Heirborne Investments II, LLC , condo for management meetings and employee parking, \$1,500 monthly, under lease dated July 1, 2007, rent reviewed annually and supersedes prior leases; these have been eliminated when Quelah was transferred to this entity.

Interest Paid to Heirborne Investments, LLC on long-term debt above; these have been eliminated

Equipment, Inc., Waste Control Recycling, Inc. and West Coast Paper Fibres, Inc. Joseph

ices for hauling waste from Longview Fibre to
as calculated using Item 160 of the tariff for
e revenue for performing the hauling service.

0 in monthly installments of \$517.28, including

0.0%, due in monthly installments of \$750.00,

0%, due in monthly installments of \$4,993.49,

0.0%, due in monthly installments of \$631.42,

0.0%, due in monthly installments of \$683.19,

in monthly installments of \$4,848.82, including

in monthly installments of \$3,887.58, including

eliminated. See detailed description above.

July 1, 2007, rent reviewed annually and

see detailed description above.

per month, beginning sometime around 1986.

excavator; \$4,450 monthly, under lease dated

1, 2007, rent reviewed annually and supersedes

beginning March 2011, rent reviewed annually and

dated April 1, 2007, rent reviewed annually and

monthly, beginning October 2008, rent reviewed

board meetings and employee usage, beginning in

employee benefits, \$1,000 monthly, under lease dated

1. Relationship with Heirborne II began in 2008

dated

John and Kevin Willis are equal members in

=+'WP-7 - Affiliated '!A1:G1

WORKPAPER 8 - CUSTOMER COUNTS - See Row 110

=+'WP-1 Exp Summary'!A5:D5

Residential	Customer Count for:			Total	Annual Kalama	52 weeks	Customer Count for: City of Woodland
	Cowlitz County	City of Castle Rock	City of Kalama				
1 minican				=SUM(B10:D10)			
1 can wk				=SUM(B11:D11)			
2 can wk				=SUM(B12:D12)			
3 can wk				=SUM(B13:D13)			
4 can wk				=SUM(B14:D14)			
5 can wk				=SUM(B15:D15)			
6 can wk				=SUM(B16:D16)			
Carts				=SUM(B18:D18)	=SUM(F18:F20)		
30-35 gal	1388	94	=275-D86-D106	=SUM(B18:D18)	=D18*\$F\$7		436
60-65 gal	3544	229	=360-D87-D108	=SUM(B19:D19)	=D19*\$F\$7		719
90-100 gal	2608	151	=154-D89-D109	=SUM(B20:D20)	=D20*\$F\$7		341
	=SUM(B18:B20)	=SUM(C18:C20)	=SUM(D18:D20)				=SUM(H18:H20)
On Call	6			=SUM(B22:D22)			2
Delux O-25ft	8			=SUM(B23:D23)			
Added 25 ft				=SUM(B24:D24)			
One pu per mo				=SUM(B25:D25)			
Res drive in	8			=SUM(B26:D26)			6
Overwght				=SUM(B27:D27)			
Extras	23			=SUM(B28:D28)			4
NSF	1			=SUM(B30:D30)			2

=+A1

WORKPAPER 8 - CUSTOMER COUNTS, Continued

=+A5

Commercial	Customer Count for:				Frequency of Pickup	Total Cust Count	Customer Count for: City of Woodland
	Cowlitz County	City of Castle Rock	City of Kalama	Rent Total			
Containers				=SUM(B41:D41)			
1.0 Yd pu	14	4	2	=SUM(B42:D42)	1	=+E42	5
1.0 Yd pu				=SUM(B43:D43)	2	=+E43*F43	
Rent				=SUM(E42:E43)		=SUM(G42:G43)	5
1.5Yd pu			4	=SUM(B45:D45)	1	=+E45	43
1.5 Yd pu	8			=SUM(B46:D46)	2	=+E46*F46	
Rent				=SUM(E45:E46)		=SUM(G45:G46)	
2.0 Yd pu	45	9	7	=SUM(B48:D48)	1	=+E48	3
2.0 Yd pu		2	1	=SUM(B49:D49)	2	=+E49*F49	
Rent				=SUM(E48:E49)		=SUM(G48:G49)	3
3.0 Yd pu	12	5	4	=SUM(B51:D51)	1	=+E51	2
3.0 Yd pu	7		2	=SUM(B52:D52)	2	=+E52*F52	
Rent				=SUM(E51:E52)		=SUM(G51:G52)	2
4.0 Yd pu	15	5	3	=SUM(B54:D54)	1	=+E54	1
4.0 Yd pu	4	1	4	=SUM(B55:D55)	2	=+E55*F55	
4.0 Yd pu	2			=SUM(B56:D56)	3	=E56*F56	
Rent				=SUM(E54:E56)		=SUM(G54:G56)	1
5.0 Yd pu				=SUM(B58:D58)	1	=+E58	
5.0 Yd pu	7	1	2	=SUM(B59:D59)	2	=+E59*F59	
5.0 Yd pu				=SUM(B60:D60)	3	=E60*F60	
Rent				=SUM(E58:E60)		=SUM(G58:G60)	
6.0 Yd pu	8	3		=SUM(B62:D62)	1	=+E62	1
6.0 Yd pu				=SUM(B63:D63)	2	=+E63*F63	
6.0 Yd pu				=SUM(B64:D64)	3	=E64*F64	
Rent				=SUM(E62:E64)		=SUM(G62:G64)	1
Container Del				=SUM(B66:D66)			
1 yd special	7			=SUM(B67:D67)	1		4
1/2 yd special				=SUM(B68:D68)	1		
2 yd special				=SUM(B69:D69)			
3 yd special				=SUM(B70:D70)	1		
4 yd special				=SUM(B71:D71)			
Rent per day				=SUM(B72:D72)			
Drive in fee	3			=SUM(B73:D73)			
4 yd compactor		1		=SUM(B74:D74)	2	=E74*F74	
Rent only	2			=SUM(B75:D75)	See 2 yd		
Sub	=B42+(B46*F46)+B48+B5=C42+C48+(C49*F49)+C51+C5=D42+D45+D48+(=H42+H45+H51+H48+H54+H62	

Regulated
Non
Sub Comm 1

=+A32

=+A34

=+A36

Commercial	Customer Count for:				Number of Units	Customer Count for:		
	Cowlitz County	City of Castle Rock	City of Kalama	Total		City of Woodland		
CARTS								
30-35 gal	3	4	11	=SUM(B86:D86)	1		2	
60-65 gal	11	8	6	=SUM(B87:D87)	1		5	
60-65 gal				=SUM(B88:D88)	2			
90-100 gal	55	16	20	=SUM(B89:D89)	1		7	
90-100 gal				=SUM(B90:D90)	2			
90-100 gal				=SUM(B91:D91)	3			
CANS--com'l								
UNDER 5				=SUM(B93:D93)	1			
UNDER 5				=SUM(B94:D94)	2			
OVER 5				=SUM(B95:D95)	13			
Min charge				=SUM(B96:D96)				
Special pu	2	1		=SUM(B97:D97)				
DELUX				=SUM(B98:D98)	1			
Additional unit				=SUM(B99:D99)			1	
MULTIFAM				=SUM(B100:D100)				
UNDER 5				=SUM(B101:D101)				
OVER 5				=SUM(B102:D102)				
DELUX	1			=SUM(B103:D103)				
CARTS				=SUM(B104:D104)				
30-35gal ovr20				=SUM(B105:D105)				
30-35 gal	8	3	28	=SUM(B106:D106)			5	
60-65 gal ovr20				=SUM(B107:D107)				
60-65 gal	173	4	56	=SUM(B108:D108)			1	
90-100 gal	1		26	=SUM(B109:D109)				
Comm Extras								
Mileage				=SUM(B111:D111)				
OverWght				=SUM(B112:D112)				
Extras ***				=SUM(B113:D113)				
Delivery	1			=SUM(B114:D114)				
Sub	=B86+B87+B89+B103+B1=C86+C87+C89+C103+C106+C=D86+D87+D89+E					=H86+H87+H89+H106+H108	=SUM(B115:H115)	
Total Commerical	=B115+B76	=C115+C76	=D115+D76			=H76+H115	=SUM(B116:H116)	
Total Packer	=B116+B21	=C116+C21	=D116+D21			=H21+H116	=SUM(B117:H117)	
DROP BOX Customer Counts								
	20yd P	30yd P	40yd P	20yd T	30yd T	40yd T	20yd Del	30yd Del
Acct #513.1	1642	720	123	291	204	196	88	34
Acct #514.1	20	4	18	63	15	17	12	3
Acct #512.1								
Acct #515.1								
Total	=SUM(B121:B124)	=SUM(C121:C124)	=SUM(D121:D124)	=SUM(E121:E124)	=SUM(F121:F124)	=SUM(G121:G124)	=SUM(H121:H124)	=SUM(I121:I124)
Frequency	52	52	52	52	52	52	12	12
Customers	=+B125/B126	=+C125/C126	=+D125/D126	=+E125/E126	=+F125/F126	=+G125/G126	=+H125/H126	=+I125/I126
	=ROUND(B127,0)	=ROUND(C127,0)	=ROUND(D127,0)					
TOTAL DB	=B128+C128+D128+T128	actual annual pickup for the tes				8.33333333333333	3.08333333333333	
						Delivery and respot		

Regulated
Non 2
Sub Comm 2
=I68
Total Comm
Total Packer

1
Not

Regular Service Only		
Regulated	=B21+C21+H21	=K9/K11
Non	=D21	=K10/K11
Total Resi	=SUM(K9:K10)	=SUM(L9:L10)

	City of Kalama Contract Rate	Revenue	Customer Count
	11.85		
	15.4		
Total =SUM(B21:H21)	20.15		

Pick up Customer Count

Regular Service Only

=B76+C76+H76	=J66/J68
=+D76	=J67/J68
=SUM(J66:J67)	=SUM(K66:K67)

=SUM(B76:H76) =IF(J76=J68,"OK",J7

Sub

Pick up Customer Count

City of	City of	City of
Woodland	Castle Rock	Kalama

Regular Service Only

		Total
=B115+C115+H115	=J104/J106	=(J66+J104)/J108
=+D115	=J105/J106	=(J67+J105)/J108
=SUM(J104:J105)	=SUM(K104:K105)	=SUM(L104:L105)
=J68		
=SUM(J106:J107)		
=J21+J76+J106		

0 =SUM(I110:L110) Total Reg Garbage

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

=IF(I115=J106,"OK",
 =IF(I116=J108,"OK",
 =IF(I117=J109,"OK",

40yd Del	30yd Comp Haul	40yd Comp Haul	Respot	Rent P	30yd w/Lid Rent
55	0	39	71	235	0
9	0	13	0	15	0
=SUM(J121:J124)	=SUM(K121:K124)	=SUM(L121:L124)	=SUM(M121:M124)	=SUM(N121:N124)	=SUM(O121:O124)
12	52	52	12	12	moved all to
=+J125/J126	compacted corrected all were 40	=+L125/L126	=+M125/M126	=+N125/N126	Mt SH rent w/lid
5.33333333333333			5.91666666666667		
	=SUM(H129:M129)				

==+'WP-6 - CapitalStructure'!A1:H1

WORKPAI

==+'WP-1 Exp Summary'!A5:D5

- 41091
- 41122
- 41153
- 41183
- 41214
- 41244
- 41275
- 41306
- 41334
- 41365
- 41395
- 41426
- 41456
- 41487
- 41518
- 41548
- 41579
- 41609
- 41640
- 41671
- 41699
- 41730
- 41773
- 41804
- 41834

Forecasted Fuel Cost
Actual Misc Shop
Total Forecasted Expense

Per Operations

Forecast Adjustment

PER 9 - FUEL ANALYSIS

Test Year	Actual	Actual	07/01/12 - 06
<u>Gallons</u>	<u>Fuel Cost</u>		<u>Averag</u>
			<u>Cost per g</u>
6493	24568.62	=+E11/C11	
6434.46	27437.13	=+E12/C12	
5408.88	22894.09	=+E13/C13	
6235.01	26661.04	=+E14/C14	
6074.04	28072.49	=+E15/C15	
5814.15	21675.7	=+E16/C16	
6419.14	24889.89	=+E17/C17	
5701.24	23634.03	=+E18/C18	
5778.05	22591.01	=+E19/C19	
6088.77	21417.9	=+E20/C20	
6511.79	25198.47	=+E21/C21	
5982.73	22294.16	=+E22/C22	
6380.4	24565.7	=+E23/C23	
5683.77	22014.21	=+E24/C24	
5850.62	22667.93	=+E25/C25	
5456.93	21405.55	=+E26/C26	
5127.58	19250.91	=+E27/C27	
5977.78	22295.44	=+E28/C28	
5361.51	22597.98	=+E29/C29	
5556.74	21295.22	=+E30/C30	
6132.79	23459.15	=+E31/C31	
5922.75	23465.87	=+E32/C32	
5645.21	24399.21	=+E33/C33	
5561.56	22880.37	=+E34/C34	
6167.21	25557.05	=+E35/C35	
<u>=SUM(C11:C35)</u>	=SUM(E24:E35)	=AVERAGE(G24:G35)	
	20182.9		
	<u>=SUM(E38:E39)</u>		
	<u>=-Operations!C37</u>		
	<u>=+E40+E42</u>		

6/30/13

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=+'WP-6 - CapitalStructure'!A1:H1

WORKPAPER 10 - MISCELLANEOUS GEN

=+'WP-1 Exp Summary'!A5:D5

Office Supply

Title	DR	Explanation
Costco	DR5,4	Unable to provide receipts; allocating 3 ways
KBI Insurance	DR5,5	Should have been allocated 3 ways per company
Jansen Flowers	none	Not allowed in rates
JJ Keller	DR5,8	All should have been allocated 3 ways per company
Pacific Automation	DR5,9	All should have been allocated 3 ways per company

Other Expenses

Title	DR	Explanation
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.
Seminar & Conferenc	DR5,13	Removed unallowed and allocated remaining 3 ways.
Legal Expense	DR5,15	Removed amount invoiced for non-regulated activity on invoice dated 11/8/12
Computer Expenses	DR5,16	Cascade network expenses should have been allocated 3 ways per company
Employee Relations	DR5,19	Removed unallowed expenses

ERAL LEDGER ADJUSTMENTS

<u>Amount</u>	<u>Adjustment</u>
3583.45	=-0.67*D11
100	-67
62.58	-62.58
3316.59	-1624.47
1612.83	-1302.82
<u>=SUM(D11:D15)</u>	<u>=SUM(E11:E15)</u>

<u>Amount</u>	<u>Adjustment</u>
6050.01	=-0.0216*D21
5570	-4926.5
6764.93	-2725
5182.11	-931.2
7365.62	-4098.21
<u>=SUM(D21:D25)</u>	<u>=SUM(E21:E25)</u>

=+'WP-10 Misc GL'!A1:G1

WORKPAPER 11- BAD DEBTS

=+'WP-1 Exp Summary'!A5:D5

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 volume. 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	2135.52
August	4815.13
September	3759.26
October	2525.58
November	4335.49
December	4388.7
January	8918.86
February	5146.25
March	3881.97
April	3837.79
May	2351.33
June	4851.04
	<u>=SUM(B10:B21)</u>

April 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.

=B19
=SUM(B22:B24)

Per Operations -8740.58 The amount received from Fairway collections for subsequent collections - see pdf of Fairway Collections Invoices
=SUM(B25:B27) provided

=+'WP-11 Bad Debts'!A1:G1

WORKPAPER 12- UTILITIES

=+'WP-1 Exp Summary'!A5:D5

UTILITY COSTS/ALLOCATION

Utilities

PROPERTY (description)	WCI Allocation	Parcel	41091	41122	41153	41183	41214	41244
657 W Scott Ave Woodland † 0.5 (Storage For Woodland Arc		5042706						
1208 River RD Longview 986 0.5 (Land N. of the MRF)		10015						
1226 River RD Longview 986 0.5 (Land N. of the MRF)		10028						
River Rd 1 (Land N. of the MRF)		1002602						
River Rd 0.5 (Land N. of the MRF)		1002801						
1150 3rd Ave Longview 986 † 0.5 (Commercial)		116720						
657 W Scott Ave Woodland † 0.5 (Commercial)		116883						
River Rd 0.5 (Roll Cart Storage)		10027						
2564 Lewis River RD Woodla 0 (Carts and tubs)		308405						
950 3rd Ave Longview 986 † 0.3333333333333333 (Bone Yard/TS/Portal Buildi		10068	95.62	83.69	113.05	112.79	154.19	96.64
1150 3rd Ave Longview 986 † 0.3333333333333333 (Wash Bay/TS Booths/Offic		10018	957.8	1405.88	1251.08	860.04 1931	917.06 2648.79	729.69 1676.25
1150 3rd Ave Longview 986 † 0.25 (Main Office Building & Shc		10022						
1120 3rd Ave Longview 986 † 0.3333333333333333 (Applied Industries Land)		10016						
1152 River RD Longview 986 1 (Commercial)		3025	2487.37	3198.3	4441.55	3503.96	2480.51	1411.8
920 TAX CODE WOODLAND † 1 (Commercial)		321805055						

TOTALS

40909 40940 40969 41000 41030 41061

Total WCI Allocation

**Revised for August
described in**
Utilities
WCI
WCR
Allocation

139.23 149.53 117 107.56 101.71 94.68 =SUM(D26:O26) =P26*B26

588.67 669.83 545.17 977.34 836.05 744.63 =SUM(D28:O28) =P28*B28

2652.23 2926.98 2250.4 2054.64 2119.89 1807.36 =SUM(D29:O29) =P29*B28

2137.07 2130.2 1841.71 2102.72 2171.41 =SUM(D34:O34) =P34*B34

=SUM(P26:P34) =SUM(Q8:Q34)

t 20, 2014 filing as
 testimony:

=+P39

59215

=SUM(S9:S10)

0.243

=+S11*S12

=+'WP-12 Utilities'!A1:G1

WORKPAPER 13- LAND RENTS

=+'WP-1 Exp Summary'!A5:D5

Property - Per Exhibit JD 43 Land Rents Schedule - Revised	
Explanation of methodology:	
Equity percentage	asset specific
Return on equity percentage	0.15
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)	24298
950 3rd Avenue (Covered Parking)	18937
1150 3rd Ave (Emp parking, wash bay)	2688
River Road (Cart & container storage)	30160
Woodland storage	9519
Truck Shop	10039
Stanley Plaza Painting facility	13902
Allocated costs HB	6714
Allocated costs HB II	5578
Truck Shop depreciation	10887
HB Depreciation	25812
HB II Depreciation	5769
Total Annual Rent Expense	=SUM(C21:C32)
per Operations	138000
add back newly rented items	
Adjusted rent as allowed in prior case	
Excess (Disallowed) Rent	=C34-C35

=+'WP-17 Study'!J49
 =+C41*C34

=+'Wp-13 Rent'!A1:G1

WORKPAPER 14- TIRES

=+'WP-1 Exp Summary'!A5:D5

Source: Invoices

07/01/12-06/30/13

Tires purchased
Total

July	20818.87
August	23764.98
September	19702.02
October	27133.98
November	17216.91
December	27869.94
January	17642.28
February	22078.95
March	26773.5
April	25943.19
May	28411.61
June	26434.41

26434.41
=SUM(E10:E21)

=+C26

=E22*E23

-90730

per Operations

=SUM(E24:E25)

WCI

of trucks

8 =B26/\$B\$30

10 =B27/\$B\$30

10 =B28/\$B\$30

=B29/\$B\$30

=SUM(B26:B29) =B30/\$B\$30

=+'WP-14 Tires'!A1:G1

WORKPAPER 15-PROPERTY TAX

=+'WP-1 Exp Summary'!A5:D5

Property Tax 2012

Description	Account #	Parcel #	WCI	WCR	WCE	Curb
Splits						
657 W Scott Ave Woodland 98674 (Storage For Woodland Area containers)	R042568	5042706	$=(1777.72/2)/2$		$=(1777.72/2)/2$	
1208 River RD Longview 98632 (Land N. of the MRF)	R033233	10015	$=(782.38/2)/2$		$=(782.38/2)/2$	
1226 River RD Longview 98632 (Land N. of the MRF)	R033250	10028	$=(764.18/2)/2$		$=(764.18/2)/2$	
River Rd (Land N. of the MRF)	R033246	1002602	9.78		0	
River Rd (Land N. of the MRF)	R033248	1002604	0		9.78	
River Rd (Land N. of the MRF)	R033251	1002801	$=(481.26/2)/2$		$=(481.26/2)/2$	
1150 3rd Ave Longview 98632 (Commercial)	P009026	116720	$=(114.18/2)/2$		$=(114.18/2)/2$	
657 W Scott Ave Woodland 98674 (Commercial)	P009293	116883	$=(62.24/2)/2$		$=(62.24/2)/2$	
River Rd (Roll Cart Storage)	R033249	10027	$=(651.46/2)/2$		$=(651.46/2)/2$	
2564 Lewis River RD Woodland 98674 (Carts and tubs)	P003374	308405	$=(187.48/2)/2$		$=(187.48/2)/2$	
950 3rd Ave Longview 98632 (Bone Yard/TS/Portal Building)	R033291	10068	500	500	500	
				16519.27		
1150 3rd Ave Longview 98632 (Wash Bay/TS Booths/Office Parking Lot)	R033236	10018	$=(539.06/3)/2$	$=(539.06/3)/2$	$=(539.06/3)/2+0.01$	
1150 3rd Ave Longview 98632 (Main Office Building & Shop)	R033240	10022	$=(9716.5/4)/2$	$=(9716.5/4)/2$	$=(9716.5/4)/2$	
1120 3rd Ave Longview 98632 (Applied Industries Land)	R033234	10016	1567.24	1567.24	1567.24	$=SUM(E46:G46)$
quent amount form 2011 710.16						
Totals on Splits			=SUM(E11:E48)+0.03	=SUM(F11:F48)	=SUM(G11:G48)	
			4576.9		4576.88	
WCI						
WCR						
WCE						
Parcel #1002602 & #1006204 Activity						
WCPF						

Property Tax 2012

Description	Account #	Parcel #	WCI	WCR	WCE	Curb
WCI/WCR/WCE						
WCI						
1152 River RD Longview 98632 (Commercial)	P003213	3025	=3550.66/2			
920 TAX CODE WOODLAND 98674 (Commercial)	P005420	321805055	=97.26/2			
Total WCI			=SUM(E66:E70)			
WCR						
1152 River RD Longview 98632 (MRF - South End)	R033239	10021		=9395/2		
1150 3rd Ave Longview 98632 (Building Ex E. - Scrap Metal Area)	R033241	10023		=(988.7/2)		
1154 River RD Longview 98632 (MRF - North End)	R033237	10019		=9741.86/2		
1150 3rd Ave Longview 98632 (Commercial)	P003653	321806		=24301.98/2		
Total WCR				=SUM(F75:F86)		
WCE						
WCE (Longview) (Commercial)	P003654	321807			=6480.88/2	
WCE (Kelso) (Commercial)	P003652	321805			=1168.98/2	
Total WCE					=SUM(G93:G97)	

Property Tax 2012

Description	Account #	Parcel #	WCI	WCR	WCE	Curb
Curbside/HBI/HBII						
1150 3rd Ave Longview 98632 (Commercial)	P001731	2245				2883.86
Total HB I and Curbside						=SUM(H105:H107)

Totals By Individual Company

=SUM(E49,E71)	=SUM(F49,F87)	=SUM(G49,G98)-0.01	=SUM(H108)
WCI	WCR	WCE	Curb

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	=E113	=E113-9.78	
WCR	=F113	=F113	
WCE	=G113	=G113-9.78	
Curbside	=H113	=H113	
WCPF	=I113	=I113	
	=SUM(B125:B129)	=SUM(C125:C129)	2nd Half
		=B130	1st Half
		=SUM(C130:C132)	Total Tax Due in the Year 2012

Payment are postmarked on or before the due date Shown

1st Half APR 30th

2nd Half OCT 31st

WCPF	1st	2nd	2012	2011
	Half	Half	Total	
	=SUM(E11,G11)	=SUM(E11,G11)	=SUM(K11:L11)	1710.04
	=SUM(E14,G14)	=SUM(E14,G14)	=SUM(K14:L14)	744.14
	=SUM(E16,G16)	=SUM(E16,G16)	=SUM(K16:L16)	726.82
	=E18	=G18	=SUM(K18:L18)	9.48
	=G20	0	=SUM(K20:L20)	9.48
	=SUM(E22,G22)	=SUM(E22,G22)	=SUM(K22:L22)	457.86
	=SUM(E25,G25)	=SUM(E25,G25)	=SUM(K25:L25)	111.94
	=SUM(E27,G27)	=SUM(E27,G27)	=SUM(K27:L27)	65.5
	=SUM(E30,G30)	=SUM(E30,G30)	=SUM(K30:L30)	619.66
	=E32+G32	=E32+G32	=SUM(K32:L32)	300.08
	=SUM(E35,G35)	=SUM(E35,G35)	=SUM(K35:L35)	=SUM(M35:N35)
	=F37	=F37	=SUM(K37:L37)	=SUM(M37:N37)
			=SUM(O35:O37)	38309.94
	=SUM(E40:G40)-0.01	=SUM(E40:G40)-0.01	=SUM(K40:L40)	512.84
=9716.5/4)/2-0.02	=SUM(E43:I43)+0.02	=SUM(E43:I43)+0.02	=SUM(K43:L43)	9240.84
	5411.88	=SUM(E46:G46)	=SUM(K46:L46)	0
=SUM(I11:I48)	=SUM(K11:K48)	=SUM(L11:L48)	=SUM(M11:M48)	53759.08
	=-E49	=-E49	=SUM(K51:L51)	
	=-F49	=-F49	=SUM(K52:L52)	
	=-G49	=-G49	=SUM(K53:L53)	
		19.56	19.56	
	-710.16		-710.16	
	=-I49	=-I49	=SUM(K56:L56)	
	=SUM(K49:K56)+0.02	=SUM(L49:L56)+0.02	=SUM(M49:M56)+0.04	

Revised for August 20, 2014 filing as described in testimony:	
	Recalculation
Per Sch 4, R-6G p1	=326.87+58.73+1058.69+386.87
MC 7 orig 3 fact	0.218
	=+R35/R36
Allocation per testimony	0.243
	=+R37*R38
Increase	=+R39-R35
Add back Applied	=+K46*2*0.666666666666667*R38
Total	=SUM(R40:R41)
p2	=+WP-15 p22013 Property Taxes !
Increase	=SUM(R42:R43)

WCPF	1st	2nd	2012	2011
	Half	Half	Total	Amounts

=E66	=E66	=SUM(K66:L66)	3748.04
------	------	---------------	---------

=E69	=E69	=SUM(K69:L69)	86.8
------	------	---------------	------

=SUM(K66:K70)	=SUM(L66:L70)	=SUM(M66:M70)	3834.84
---------------	---------------	---------------	---------

=F75	=F75	=SUM(K75:L75)	13455.22
------	------	---------------	----------

=SUM(E78:G78)	=SUM(E78:G78)	=SUM(K78:L78)	940.46
---------------	---------------	---------------	--------

=F82	=F82	=SUM(K82:L82)	14467.76
------	------	---------------	----------

=F85	=F85	=SUM(K85:L85)	26074.3
------	------	---------------	---------

=SUM(K75:K86)	=SUM(L75:L86)	=SUM(M75:M86)	53997.28
---------------	---------------	---------------	----------

=G93	=G93	=SUM(K93:L93)	7227
------	------	---------------	------

=G96	=G96	=SUM(K96:L96)	473.9
------	------	---------------	-------

=SUM(K93:K97)	=SUM(L93:L97)	=SUM(M93:M97)	7700.9
---------------	---------------	---------------	--------

WCPF	1st	2nd	2012	2011
	Half	Half	Total	Amounts

=SUM(H105)	=SUM(H105)	=SUM(K105:L105)	3513.76
------------	------------	-----------------	---------

=SUM(K105:K107)	=SUM(L105:L107)	=SUM(M105:M107)	6732.42
-----------------	-----------------	-----------------	---------

=SUM(I49)-0.01	=SUM(K49,K71,K87,K98,K108)	=SUM(L49,L71,L87,L98,L108)	=SUM(M49,M71,M87,M98,M108,)
----------------	----------------------------	----------------------------	-----------------------------

WCPF	1st Half	2nd Half	Total
------	----------	----------	-------

2011
71537.41

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WORKPAPER 15-PROPERTY TAX, CONTINUED

==WP-1 Exp Summary!A5:D5

Property Tax 2013

Description	Account #	Parcel #	WCI	WCR	WCE	Curb
Splits						
657 W Scott Ave Woodland 98674 (Storage For Woodland Area containers)	R042568	5042706				
			=(2018.22/2)			=(2018.22/2)
1208 River RD Longview 98632 (Land N. of the MRF)	R033233	10015				
			=(672.88/2)			=(672.88/2)
1226 River RD Longview 98632 (Land N. of the MRF)	R033250	10028				
			=(637.4/2)			=(637.4/2)
River Rd (Land N. of the MRF)	R033246	1002602				
			10.06		0	
River Rd (Land N. of the MRF)	R033248	1002604				
			0		10.06	
River Rd (Land N. of the MRF)	R033251	1002801				
			=(401.46/2)			=(401.46/2)
1150 3rd Ave Longview 98632 (Commercial)	P009026	116720				
			=(104.22/2)			=(104.22/2)
657 W Scott Ave Woodland 98674 (Commercial)	P009293	116883				
			=(65.66/2)			=(65.66/2)
River Rd (Roll Cart Storage)	R033249	10027				
			=(593.5/2)			=(593.5/2)
2564 Lewis River RD Woodland 98674 (Carts and tubs)	P003374	308405				
			=(258.24/2)			=(258.24/2)
950 3rd Ave Longview 98632 (Bone Yard/TS/Portal Building)	R033291	10068				
			500	500	500	
				15753.31		
1150 3rd Ave Longview 98632 (Wash Bay/TS Booths/Office Parking Lot)	R033236	10018				
			=(449.66/3)	=(449.66/3)	=(449.66/3)+0.01	
1150 3rd Ave Longview 98632 (Main Office Building & Shop)	R033240	10022				
			=(14955.02/4)	=(14955.02/4)	=(14955.02/4)	
1120 3rd Ave Longview 98632 (Applied Industries Land)	R033234	10016				
			=(10695.62/3)	=(10695.62/3)	=(10695.62/3)	
		0				
Totals on Splits			=SUM(E10:E47)+0.03	=SUM(F10:F47)	=SUM(G10:G47)	
			0		0	
WCI						
WCR						
WCE						
Parcel #1002602 & #1002604 Activity						
WCPF						

Property Tax 2013

Description	Account #	Parcel #	WCI	WCR	WCE	Curb
WCI/WCR/WCE						
WCI						
1152 River RD Longview 98632 (Commercial)	P003213	3025				
			=3934.38/2			
920 TAX CODE WOODLAND 98674 (Commercial)	P005420	321805055				
			=96.72/2			
Total WCI			=SUM(E65:E69)			
WCR						
1152 River RD Longview 98632	R033239	10021				
				=9515.3/2		

(MRF - South End)

1150 3rd Ave Longview 98632 (Building Ex E. - Scrap Metal Area)	R033241	10023						=824.08/2
1154 River RD Longview 98632 (MRF - North End)	R033237	10019						=9782.04/2
1150 3rd Ave Longview 98632 (Commercial)	P003653	321806						=24003.52/2
Total WCR								=SUM(F74:F85)

WCE

WCE (Longview) (Commercial)	P003654	321807						=7011.76/2
WCE (Kelso) (Commercial)	P003652	321805						=1350.76/2
Total WCE								=SUM(G92:G96)

Property Tax 2013

Description	Account #	Parcel #	WCI	WCR	WCE	Curb
Curbside/HBI						
1150 3rd Ave Longview 98632 (Commercial)	P001731	2245				2769.78
Total HB I and Curbside						=SUM(H104:H106)

Totals By Individual Company

=SUM(E48,E70)	=SUM(F48,F86)	=SUM(G48,G97)-0.01	=SUM(H107)
WCI	WCR	WCE	Curb

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	=E111	=E111-10.06
WCR	=F111	=F111
WCE	=G111	=G111-10.06
Curbside	=H111	=H111
WCPF	=I111	=I111
	=SUM(B127:B131)	=SUM(C127:C131)
		=B132
		=SUM(C132:C134)

2nd Half

1st Half

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

WCPF	1st Half	2nd Half	2013 Total	2012 Amounts
	=SUM(E10:G10)	=SUM(E10:G10)	=SUM(K10:L10)	1777.72
	=SUM(E13:G13)	=SUM(E13:G13)	=SUM(K13:L13)	782.38
	=SUM(E15:G15)	=SUM(E15:G15)	=SUM(K15:L15)	764.18
	=E17	=G17	=SUM(K17:L17)	9.78
	=G19	0	=SUM(K19:L19)	9.78
	=SUM(E21:G21)	=SUM(E21:G21)	=SUM(K21:L21)	481.26
	=SUM(E24:G24)	=SUM(E24:G24)	=SUM(K24:L24)	114.18
	=SUM(E26:G26)	=SUM(E26:G26)	=SUM(K26:L26)	62.24
	=SUM(E29:G29)	=SUM(E29:G29)	=SUM(K29:L29)	651.46
	=E31+G31	=E31+G31	=SUM(K31:L31)	187.48
	=SUM(E34:G34)	=SUM(E34:G34)	=SUM(K34:L34)	
	=F36	=F36	=SUM(K36:L36)	
			=SUM(O34:O36)	36038.54
	=SUM(E39:G39)-0.01	=SUM(E39:G39)-0.01	=SUM(K39:L39)	539.06
=(14955.02/4)/2-0.02	=SUM(E42:G42)+0.02	=SUM(E42:G42)+0.02	=SUM(K42:L42)	9716.5
	=SUM(E45:G45)	=SUM(E45:G45)	=SUM(K45:L45)	10113.6
=SUM(L10:L47)	=SUM(K10:K47)	=SUM(L10:L47)	=SUM(M10:M47)	61248.16
	=E48	=E48	=SUM(K50:L50)	
	=F48	=F48	=SUM(K51:L51)	
	=G48	=G48	=SUM(K52:L52)	
	0	20.12	20.12	
			0	
	=I48	=I48	=SUM(K55:L55)	
	=SUM(K48:K55)+0.02	=SUM(L48:L55)+0.02	=SUM(M48:M55)+0.04	

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

Per Sch 4, R-6G p2	Recalculation	=326.87+48.99+1629.47+428.68
MC 7 orig 3 fact		0.218
Allocation per testimony		=R34/R35
		0.243
Increase		=R36*R37
Add back Applied		=R38-R34
Total		=K45*2*0.666666666666667*R3
		=SUM(R39:R40)

WCPF	1st Half	2nd Half	2013 Total	2012 Amounts
	=E65	=E65	=SUM(K65:L65)	3550.66
	=E68	=E68	=SUM(K68:L68)	97.26
	=SUM(K65:K69)	=SUM(L65:L69)	=SUM(M65:M69)	3647.92
	=F74	=F74	=SUM(K74:L74)	9395

=SUM(E77:G77)	=SUM(E77:G77)	=SUM(K77:L77)	988.7
=F81	=F81	=SUM(K81:L81)	9741.86
=F84	=F84	=SUM(K84:L84)	24301.98
=SUM(K74:K85)	=SUM(L74:L85)	=SUM(M74:M85)	44427.54

=G92	=G92	=SUM(K92:L92)	6480.88
=G95	=G95	=SUM(K95:L95)	1168.98
=SUM(K92:K96)	=SUM(L92:L96)	=SUM(M92:M96)	7649.86

	1st	2nd	2013	2012
WCPF	Half	Half	Total	Amounts

=SUM(H104)	=SUM(H104)	=SUM(K104:L104)	5767.72
=SUM(K104:K106)	=SUM(L104:L106)	=SUM(M104:M106)	8965.94

=SUM(I48)-0.01	=SUM(K48,K70,K86,K97,K107)	=SUM(L48,L70,L86,L97,L107)	=SUM(M48,M70,M86,M97,M107)
WCPF	1st	2nd	Total
	Half	Half	

==WP-15 p2313 Property Taxes '14:EG

WORKPAPER 16-DISPOSAL FEES

Note: For purposes of this filing on August 20, 2014, we have commuted Kyle and included in regulated as per testimony.

==WP-1 Exp Summary '14:DE

Disposal Schedule for Tons @ Condit County Landfill

	2012	2012	2012	2012	2012	2012	2012	2013	2013	2013	2013	2013	2013	2013	TOTAL
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June			
Residential Tons	=1070.04-61.91	=1096.89-46.99	=979.4-45.54	=1048.79-56.82	=1037.5-47.27	=799.6-53.58	=1006.17-43.08	=911.07-40.28	=915.22-42.18	=1040.12-45	=1073.99-46.84	=1004.39-44.78			-SUM(B12:N12)
Commercial Tons	=420-0.15	=428-C15	=422-D15	=420-E15	=420-F15	=420-G15	=420-H15	=420-I15	=420-J15	=420-K15	=420-L15	=420-M15			-SUM(B13:N13)
Kalamus Residential Tons	61.91		45.54	56.82	47.27	53.58	43.08	40.28	65	48.28	46.84	44.78			-SUM(B14:N14)
Kalamus Commercial Tons	=420*0.1	=420*0.1	=420*0.1	=420*0.1	=420*0.1	=420*0.1	=420*0.1	=420*0.1	=420*0.1	=420*0.1	=420*0.1	=420*0.1			-SUM(B15:N15)
Drop Box Tons	1196.61	976.55	709.24	1094.4	877.3	948.1	1020.1	882.48	911.11	723.7	1000.19	1000.19			-SUM(B16:N16)
Total Operational Tons	-SUM(B12:H17)	-SUM(C12:C17)	-SUM(D12:D17)	-SUM(E12:E17)	-SUM(F12:F17)	-SUM(G12:G17)	-SUM(H12:H17)	-SUM(I12:I17)	-SUM(J12:J17)	-SUM(K12:K17)	-SUM(L12:L17)	-SUM(M12:M17)			-SUM(O12:O17)
Total Commercial Tons	280.19	273.72	223.86	324.86	343.39	305.60	264.13	193.79	209.72	283.91	351.32	313.19			-SUM(B20:N20)
Notes															

All waste expenses for non-regulated revenue for the Fibre activity in W to the Weyerhaeuser MPF and does not get reimbursed for any dump fee

The residential non regulated is calculated below for Kyle Miller

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 Wilts. >

Date	Kyle Miller - Truck #7	Total	Month	Total
	1st Drop	2nd Drop		
4/09/12	7.21	5.34		
+A37-7	7.41	5.49		
+A38-7	6.82	5.17		
+A39-7	9.4	3.23		
+A40-7	8.82	2.91	July	-SUM(D37:D41)
+A41-7	11.89	0		
+A42-7	6.74	5.31		
+A43-7	8.8	2.99		
+A44-7	6.23	5.03	August	-SUM(D42:D45)
+A45-7	10.84	0		
+A46-7	12.37	0		
+A47-7	11.2	0		
+A48-7	11.13	0	September	-SUM(D46:D49)
+A49-7	10.99	0		
+A50-7	10.88	0		
+A51-7	10.83	0		
+A52-7	8.2	5.24		
+A53-7	10.68	0	October	-SUM(D50:D54)
+A54-7	7.1	6.39		
+A55-7	7.56	0		
+A56-7	6.9	5.81		
+A57-7	7.28	5.93	November	-SUM(D55:D58)
+A58-7	10.62	0		
+A59-7	10.49	0		
+A60-7	9.95	0		
+A61-7	10.75	0		
+A62-7	8.87	2.9	December	-SUM(D59:D63)
+A63-7	9.35	3.38		
+A64-7	10	0		
+A65-7	10.13	0		
+A66-7	10.22	0	January	-SUM(D64:D67)
+A67-7	10.15	0		
+A68-7	10.39	0		
+A69-7	10.13	0		
+A70-7	9.61	0	February	-SUM(D68:D71)
+A71-7	10.1	0		
+A72-7	9.95	0		
+A73-7	10.99	0		
+A74-7	11.14	0	March	-SUM(D72:D75)
+A75-7	9.16	3.18		
+A76-7	6.79	5.7		
+A77-7	10.67	0		
+A78-7	8.97	2.86		
+A79-7	7.6	5.35	April	-SUM(D76:D80)
+A80-7	6.98	5.46		
+A81-7	6.81	4.67		
+A82-7	7.01	5.17		
+A83-7	10.74	0	May	-SUM(D81:D84)
+A84-7	7.09	5.95		
+A85-7	7.63	5.31		
+A86-7	6.89	5.24		
+A87-7	6.57	5.01	June	-SUM(D85:D88)
	-SUM(B37:B88)	-SUM(C37:C88)		-SUM(F88:F94)+F90:F7 +D89-F99

-D89:O18 non-regulated tons

RESTATE			
Test Yr	IS	Operations/C39+Operations/C	
	5 gr Tons	M24	
	Tons	-K36 K37	
		Reg	Non
	Tons	-K38-L41	0
	Revenue	-K41+M24	-4.41+M24

PRO FORMA			
	Tons	Reg	Non
	Increase	-K38-L49	-4.41
	Pro Forma	-K49+K50	

=+'WP-16 Disposal'!A1:G1

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

=+'WP-1 Exp Summary'!A5:D5

R = Regulated only pickups
 N = Either Non-regulated on

Route Study: July 9-13, 2012

	<u>Driver</u>	<u>Date</u>	<u>Pick-ups</u>	<u>Extra Carts</u>	<u>Hours</u>	<u>Weekly Hours</u>
	Jason Bebout					
R	#15 side load truck	41099	411	40	4.59	
R	30,60,90	41100	345	20	11.11	
R	res and comm	41101	476	25	9.23	
R		41102	336	26	6.43	
R		41103	547	42	11.52	=SUM(F13:F17)
	Rafael Garcia					
R	#10 side load truck	41099	510	30	5.99	
R		41100	507	39	13.27	
R		41101	485	15	9.57	
R		41102	617	34	10.08	
R		41103	332	10	5.86	=SUM(F19:F23)
	Kyle Miller based on email provided by the company (and City of Kalama contrat to follow) the only non-regulated activity is the City of Kal					
N	#7 side load truck	41099	789	0	6.67	
R		41100	693	22	10.46	
R		41101	981	28	8.52	
R		41102	611	29	9.23	
R		41103	271	16	5.57	=SUM(F25:F29)
	Kevin Salinas					
R	#4 side load truck	41099	267	22	5.63	
R		41100	630	30	10.06	
R		41101	672	31	8.67	
R		41102	417	26	7.45	
R		41103	420	18	8.05	=SUM(F31:F35)
	Jeff Sugg					
R	#24 front load truck	41099	81	8	10.62	
R		41100	83	9	9.14	
R		41101	42	4	7.12	
R		41102	85	11	8.14	
R		41103	42	3	6.26	=SUM(F37:F41)
R	Dave Ritola	week	49		=+G43	=+(WP-3 - Labor Analy
R	Henry Peltier	week			=+G44	=+(WP-3 - Labor Analy
	Total		=SUM(D13:D47)	=SUM(E13:E47)	=SUM(F13:F47)	
	Percent					

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

<u>Percent Non-Reg</u>	<u>Non-Reg Hours</u>	<u>Reg Hours</u>	<u>N pick-ups included in Pick-ups</u>
0	=F13*H13	=F13-I13	
0	=F14*H14	=F14-I14	
0	=F15*H15	=F15-I15	
0	=F16*H16	=F16-I16	
0	=F17*H17	=F17-I17	
0	=F19*H19	=F19-I19	
0	=F20*H20	=F20-I20	
0	=F21*H21	=F21-I21	
0	=F22*H22	=F22-I22	
0	=F23*H23	=F23-I23	

lama contract that only addresses resi customers.

1	6.67	=F25-I25	
0	=F26*H26	=F26-I26	
0	=F27*H27	=F27-I27	
0	0	=F28-I28	
0	0	=F29-I29	
0	=F31*H31	=F31-I31	
0	=F32*H32	=F32-I32	
0	=F33*H33	=F33-I33	
0	=F34*H34	=F34-I34	
0	=F35*H35	=F35-I35	
0	=+F37/(D37+E37)*(K3'	=F37-I37	20
0	=F38*H38	=F38-I38	
0	=F39*H39	=F39-I39	
0	=+F40/(D40+E40)*(K4'	=F40-I40	13
0	=F41*H41	=F41-I41	
		=+G43	
		=+G44	

This is the Kalama service and is all non regulated carts.

=SUM(I13:I47)	=SUM(J13:J47)	=SUM(I48:J48)
0	1	=SUM(I49:J49)

=IF(K48=F48,"OK",K4)

Pickups	=+D48+E48	=SUM(J53:J54)
Kalama	=D25+K37+K40	0
Regulated	=I52-I53	1



i. It includes both resider



=+'WP-17 Study'!A1:G1

WORKPAPER 18-RATE CASE COSTS

=+'WP-1 Exp Summary'!A5:D5
Support for Rate Case E

Vendor	Invoice Date	Invoice Amount
GL Booth JG Davis & Associates	41517	16243.8
GL Booth JG Davis & Associates	41517	528
GL Booth JG Davis & Associates	41547	15239.2
GL Booth JG Davis & Associates	41577	25824
GL Booth JG Davis & Associates	41608	24072.6
GL Booth JG Davis & Associates	41639	10079
GL Booth JG Davis & Associates	41670	2949.5
GL Booth JG Davis & Associates	41698	11563.7
GL Booth JG Davis & Associates	41729	12650.9
GL Booth JG Davis & Associates	41759	8023.9
GL Booth JG Davis & Associates	41790	15632.5
GL Booth JG Davis & Associates	41820	5830.5
GL Booth JG Davis & Associates	41851	21742.1
GL Booth JG Davis & Associates	41882	29850
Williams Kastner Legal	41623	12245
Williams Kastner Legal	41653	12241.18
Williams Kastner Legal	41681	10165.17
Williams Kastner Legal	41711	22811.45
Williams Kastner Legal	41737	23423.49
Williams Kastner Legal	41768	13968.28
Williams Kastner Legal	41801	17028.05
Williams Kastner Legal	41841	31452.92
Williams Kastner Legal	41864	30105.31
Williams Kastner Legal	41892	36322.26
Actual Costs Billed forCase		<u>=SUM(E11:E34)</u>

== WP-18 Rate Case Cost Table

WORKPAPER 19 - Truck Costs

== WP-1 Exp Summary Table

2012		2013		2014		2015		2016	
Mo	Pr	Mo	Pr	Mo	Pr	Mo	Pr	Mo	Pr

Asset Description	Date in Service	Original Asset Cost	Vehicle Value	Vehicle Life	Fully Depreciated	Asset Deprec		Overweight Cost		Total Year Depreciation		Accumulated Depreciation		Annual Depreciation	Disposal Year Depreciation	Total Year Depreciation	Depreciation Allocation	Total Allocated Year Depreciation	Stock Adjustment	Allocation to Completed Depreciation		Purchase Date	End of Test Period	Date Fully Depreciated	Number of Test Period	Description Date
						Mo	Pr	Mo	Pr	Mo	Pr	Mo	Pr							Mo	Pr					

TOTALS		DEPRECIATION		DEPRECIATION	
Average Investment	Q18				
Capital Structure:					
Debt	0	(\$20K)21		Debt/Equity	1
Equity	1	(\$34K)20	Calculated cost	(\$55)	
Return			Per Operation		
Expected Return	0	(\$77K)23			
Rate of Return	0.15	(\$7K)24			
Other Exp. Disallowance		0			
Other Depreciation		(\$2)			
Other Depreciation		(\$65)(\$65)108			
Allowable Rate Expense		(\$34K)25(\$34)			

Revised for August 20, 20

See Exhibit B-10

Truck Costs

State Trucks Provided by WSP	Number of sites each mo											
	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012
(P)Units of ARE TRUCK #1	4	4	4	4	4	4	4	4	4	4	4	4
(P)Units of ARE TRUCK #6	7	7	7	7	7	7	7	7	7	7	7	7
(P)Units of ARE TRUCK #9	4	4	4	4	4	4	4	4	4	4	4	4

TOTAL	DEPRECIATION	DEPRECIATION
Total Truck Cost	0	(\$44)24
Net Truck Cost	0	(\$44)24
Net Truck Cost	0	(\$44)24
Net Truck Cost	0	(\$44)24

Income Statement by Month Provided by Client - Used to Calculate

Table with 14 columns for months from July 2012 to June 2013 and a Totals column. Rows include Revenues (Revenues, Collections Residential, Sales Commercial, etc.), Expenses (Bad Debts Exp, Repairs & Servicing, Office Expense, etc.), and various other categories like Insurance, Legal, and Utilities.

Vehicle License & Fees Expense	92.75	0	1548	735	1599	0	798	126	1416	718	0	80.75	=SUM(B117:N117)
Property Tax Expense	0	0	0	6400.86	0	0	0	0	0	5728.36	0	0	=SUM(B118:N118)
Fica Tax Expense	3922.72	3913.54	3877.32	3558.04	3843.65	4407.53	4199.49	3650.05	4032.74	4108.18	4294.54	4195.71	=SUM(B119:N119)
Other Payroll Tax Expense	917.42	915.27	906.8	852.11	898.93	1030.78	982.13	853.62	943.16	960.74	1004.35	981.23	=SUM(B120:N120)
B&O Tax Expense	4431.51	4267.31	4160.35	4479.57	4352.68	9427.15	4341.62	4986.88	4312.84	7000.43	12349.94	6934.43	=SUM(B121:N121)
Use/Other Tax Expense	53.8	49.01	58.99	32.34	-8.14	32.76	30.59	29.18	-239.12	179.35	0	0	=SUM(B122:N122)
WUTC Tax Expense	0	0	0	0	0	0	0	0	0	16778.56	30.65	0	=SUM(B123:N123)
SUTA Tax Expense	0	0	1312.41	0	0	809.57	0	0	2576.52	0	0	2633.42	=SUM(B124:N124)
FUTA Tax Expense	0.47	0.34	72.74	0.08	0.31	-50.8	3.91	1.94	661.8	0.2	0.12	73.87	=SUM(B125:N125)
IRA Expense	3529.52	3668.15	3758.64	3570.71	3779.68	4339.07	4292.53	3404.41	3760.32	3785.55	3928.97	3469.85	=SUM(B126:N126)
Rent Expense - Office, Shop, SP, TB-135	4450	4450	4450	4450	4450	4450	4450	4450	4450	4450	4450	4450	=SUM(B127:N127)
Rent Expense - Other	5550	5550	5550	5550	5550	5550	5550	5550	5550	5550	5550	5550	=SUM(B128:N128)
Rent Expense - Quelah	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	=SUM(B129:N129)
Rent Expense - Spare Truck	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	=SUM(B130:N130)
Rent Expense - Sweeper	0	0	0	0	0	0	0	0	0	0	0	0	=SUM(B131:N131)
Rent Expense-Shear and Press	0	0	0	0	0	0	0	0	0	0	0	0	=SUM(B132:N132)
Rent Expense-TB135 mini	0	0	0	0	0	0	0	0	0	0	0	0	=SUM(B133:N133)
Contributions Expense	0	0	0	0	0	0	0	100	0	750	0	300	=SUM(B134:N134)
Rent - Covered Parking	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	=SUM(B135:N135)
Association Dues/Exp Quelah	0	0	0	0	0	0	0	0	0	0	0	0	=SUM(B136:N136)
Penalties	0	0	0	0	0	0	0	0	0	0	0	0	=SUM(B137:N137)
Gain(loss) on sale of assets	0	0	0	0	0	0	0	0	0	0	0	0	=SUM(B138:N138)
Miscellaneous Income	0	0	0	0	0	0	0	0	0	0	0	0	=SUM(B139:N139)
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	=SUM(B140:N140)
RCI - Payback	0	0	0	0	0	0	0	0	0	0	0	0	=SUM(B141:N141)
Refunds - From Vendors	0	0	0	0	0	0	0	0	0	0	0	0	=SUM(B142:N142)
													=SUM(B143:N143)
Total Expenses	=ROUND(SUBTOTAL(9, B	=ROUND(SUBTOTAL(9, C	=ROUND(SUBTOTAL(9, D	=ROUND(SUBTOTAL(9, E	=ROUND(SUBTOTAL(9, F	=ROUND(SUBTOTAL(9, G	=ROUND(SUBTOTAL(9, H	=ROUND(SUBTOTAL(9, I	=ROUND(SUBTOTAL(9, J	=ROUND(SUBTOTAL(9, K	=ROUND(SUBTOTAL(9, L	=ROUND(SUBTOTAL(9, M	=ROUND(SUBTOTAL(9, O27
Net Income	=-(ROUND(B25+B144, 5))	=-(ROUND(C25+C144, 5))	=-(ROUND(D25+D144, 5))	=-(ROUND(E25+E144, 5))	=-(ROUND(F25+F144, 5))	=-(ROUND(G25+G144, 5))	=-(ROUND(H25+H144, 5))	=-(ROUND(I25+I144, 5))	=-(ROUND(J25+J144, 5))	=-(ROUND(K25+K144, 5))	=-(ROUND(L25+L144, 5))	=-(ROUND(M25+M144, 5))	=-(ROUND(O25+O144, 5))