

**Land Rents Schedule 09132014
with Partial Settlement.xls**

Waste Control, Inc.
Land Rent Calculation

Staff Calculation

Explanation of methodology:		
Equity percentage		Total Company
Return on equity percentage		Market
Debt percentage		Total Company
Cost of debt		Total Company
Depreciation allowed		yes
Operating costs allowed		yes
Assessed values used for return		no
Combined capital structure used		no
Additional new assets placed into service	12 mo	yes
Property		
1150 3rd Ave (Main office)	1	\$3,267
950 3rd Avenue (Covered Parking)	2	8,247
1150 3rd Ave (Emp parking, wash bay)	3	361
River Road (Cart & container storage)	4	5,729
Woodland storage	5	1,808
Truck Shop	6	10,876
Stanley Plaza Painting facility	7	8,368
Allocated costs HB	8	6,714
Allocated costs HB II	9	5,578
Truck Shop depreciation	10	10,887
HB Depreciation	11	20,259
HB II Depreciation	12	3,123
Total Annual Rent Expense		85,217
per Operations - Total test year rents		138,000
add back newly rented items		
Adjusted rent as allowed in prior case		
Excess (Disallowed) Rent		(\$52,783)

portion of office building remodel omitted from original amounts provided

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

Source of data from each companies asset records

Asset Description List	Date in Service		Original Asset Cost \$	Salvage Value		Fully Depreciated Yr	Asset Disposal		Depreciable Cost \$	Test Year Depreciation		Accumulated Depreciation		Average Investment \$
	Mo	Yr		%	Yrs		Mo	Yr		Monthly	Yearly	Beginning	Ending	
1150 3rd Ave - Commercial														
LAND	6	1988	\$ 4,000	100%	100				\$ -	\$ -	\$ -	\$ -	\$ -	4,000
Office Addition	8	1997	\$ 261,792	0%	39	2088			\$ 261,792	\$ 559	\$ 6,713	\$ 100,130	\$ 106,842	\$ 158,306
OFFICE building purchased	1	1998	\$ 343,212	0%	39	2037			\$ 343,212	\$ 733	\$ 8,800	\$ 127,604	\$ 136,405	\$ 211,207
OFFICE REMODEL	1	1989	\$ 83,647	0%	15	2004			\$ 83,647	\$ 465	\$ -	\$ 83,647	\$ 83,647	\$ -
OFFICE CONSTRUCTION	7	1990	\$ 33,344	0%	39	2029			\$ 33,344	\$ 71	\$ 855	\$ 18,809	\$ 19,664	\$ 14,107
BUILDING ADD/PARKING L	7	1992	\$ 134,904	0%	39	2031			\$ 134,904	\$ 288	\$ 3,459	\$ 69,182	\$ 72,641	\$ 63,993
BUILDING IMPROVEMENTS	7	1991	\$ 26,020	0%	39	2030			\$ 26,020	\$ 56	\$ 667	\$ 14,011	\$ 14,678	\$ 11,676
OFFICE CARPET	8	1991	\$ 678	0%	5	1996			\$ 678	\$ 11	\$ -	\$ 678	\$ 678	\$ -
Rolly's office construction	7	1996	\$ 15,360	0%	39	2035			\$ 15,360	\$ 33	\$ 394	\$ 6,301	\$ 6,695	\$ 8,861
Leasehold Improvements	7	1997	\$ 41,791	0%	15	2012			\$ 41,791	\$ 232	\$ -	\$ 41,791	\$ 41,791	\$ -
TOOL ROOM	2	1998	\$ 2,742	0%	15	2013			\$ 2,742	\$ 15	\$ 107	\$ 2,635	\$ 2,742	\$ 53
Office Remodel	6	2000	\$ 10,400	0%	15	2015			\$ 10,400	\$ 58	\$ 693	\$ 8,378	\$ 9,071	\$ 1,676
Wood Blinds/Carbets J & K Offices/Wallpaper	6	2000	\$ 5,667	0%	5	2005			\$ 5,667	\$ 94	\$ -	\$ 5,667	\$ 5,667	\$ -
Office Remodel	7	2000	\$ 12,480	0%	15	2015			\$ 12,480	\$ 69	\$ 832	\$ 9,984	\$ 10,816	\$ 2,080
Finish Remodel on Shop Bathroom	10	2000	\$ 2,101	0%	15	2015			\$ 2,101	\$ 12	\$ 140	\$ 1,645	\$ 1,786	\$ 385
Continue Remodel Downstairs Offices	11	2000	\$ 1,539	0%	15	2015			\$ 1,539	\$ 9	\$ 103	\$ 1,197	\$ 1,300	\$ 291
Conf. Blinds/Porcelain Tiles/Wallpaper Lounge	8	2000	\$ 8,729	0%	5	2005			\$ 8,729	\$ 145	\$ -	\$ 8,729	\$ 8,729	\$ -
Continue Remodel of Downstairs office	12	2000	\$ 2,576	0%	15	2015			\$ 2,576	\$ 14	\$ 172	\$ 1,989	\$ 2,161	\$ 501
Remodel Larry's office and Pat's	1	2001	\$ 613	0%	15	2016			\$ 613	\$ 3	\$ 41	\$ 470	\$ 511	\$ 123
Siding on Shop Building	3	2001	\$ 920	0%	39	2040			\$ 920	\$ 2	\$ 24	\$ 267	\$ 291	\$ 641
610 Series Rolling Door	4	2001	\$ 1,523	0%	15	2016			\$ 1,523	\$ 8	\$ 102	\$ 1,142	\$ 1,243	\$ 330
Sprinkler Improvements	5	2002	\$ 3,094	0%	15	2017			\$ 3,094	\$ 17	\$ 206	\$ 2,097	\$ 2,304	\$ 894
Sprinkler System Upgrade	7	2002	\$ 5,612	0%	15	2017			\$ 5,612	\$ 31	\$ 374	\$ 3,741	\$ 4,115	\$ 1,684
Sprinkler System Upgrade	8	2002	\$ 2,272	0%	15	2017			\$ 2,272	\$ 13	\$ 151	\$ 1,502	\$ 1,654	\$ 694
Sprinkler System Upgrade	9	2002	\$ 1,326	0%	15	2017			\$ 1,326	\$ 7	\$ 88	\$ 869	\$ 958	\$ 413
Remodel Upstairs Office Area	4	2000	\$ 2,499	0%	15	2015			\$ 2,499	\$ 14	\$ 167	\$ 2,041	\$ 2,208	\$ 375
Start Upstairs Remodeling	5	2000	\$ 2,055	0%	15	2015			\$ 2,055	\$ 11	\$ 137	\$ 1,667	\$ 1,803	\$ 320
Upstairs Office Remodel (Joe & Kevin)	5	2000	\$ 2,070	0%	15	2015			\$ 2,070	\$ 11	\$ 138	\$ 1,679	\$ 1,777	\$ 32
Continue remodel of Joe/Kevin Office, start new	5	2000	\$ 2,024	0%	15	2015			\$ 2,024	\$ 11	\$ 135	\$ 1,642	\$ 1,777	\$ 315
Continue Remodel of 2 Office areas Upstairs	5	2000	\$ 1,503	0%	15	2015			\$ 1,503	\$ 8	\$ 100	\$ 1,219	\$ 1,319	\$ 234
Finish up Joe & Kevin's offices, Continue Remodel	6	2000	\$ 7,161	0%	15	2015			\$ 7,161	\$ 40	\$ 477	\$ 5,768	\$ 6,246	\$ 1,154
Continue remodel on Trish's office and 2nd office	7	2000	\$ 9,166	0%	15	2015			\$ 9,166	\$ 51	\$ 611	\$ 7,333	\$ 7,944	\$ 1,528
Continue Upstairs Remodel of office spaces	6	2000	\$ 1,349	0%	15	2015			\$ 1,349	\$ 7	\$ 90	\$ 1,087	\$ 1,177	\$ 217
Start remodel of conference room upstairs	8	2000	\$ 2,484	0%	15	2015			\$ 2,484	\$ 14	\$ 166	\$ 1,973	\$ 2,139	\$ 428
Continuation of Upstairs Remodel of Main Office	9	2000	\$ 9,808	0%	15	2015			\$ 9,808	\$ 54	\$ 576	\$ 7,737	\$ 8,391	\$ 1,744
Remodel Downstairs office/ start mech bathroom	10	2000	\$ 2,642	0%	15	2015			\$ 2,642	\$ 15	\$ 176	\$ 2,069	\$ 2,245	\$ 250
Remodel-Porcelain Floor Tile	10	2000	\$ 1,365	0%	15	2015			\$ 1,365	\$ 8	\$ 91	\$ 1,069	\$ 1,160	\$ 440
Remodel of 2 Downstairs Bathrooms	11	2000	\$ 2,331	0%	15	2015			\$ 2,331	\$ 13	\$ 155	\$ 1,813	\$ 1,968	\$ 444
Continue Downstairs office/bathroom remodel	12	2000	\$ 741	0%	15	2015			\$ 741	\$ 4	\$ 49	\$ 572	\$ 622	\$ 144
Remodel work on Offices, Larry L office	1	2001	\$ 1,472	0%	15	2016			\$ 1,472	\$ 8	\$ 98	\$ 1,129	\$ 1,227	\$ 294
Install Carpeting	1	2001	\$ 1,756	0%	5	2006			\$ 1,756	\$ 29	\$ -	\$ 1,756	\$ 1,756	\$ -
Improvement to Fire sprinkler offices in shop	5	2002	\$ 1,334	0%	15	2017			\$ 1,334	\$ 7	\$ 89	\$ 904	\$ 993	\$ 385

Total 1150 3rd Ave - Commercial	\$	1,060,186	\$	1,056,186	\$	3,267	\$	27,393	\$	555,629	\$	583,022	\$	490,860
								6,999						114,670

23% Allocation based on Property Tax

950 3rd Ave*

Covered Parking	1	2008	\$	421,000	0%	39	2047	\$	900	\$	10,795	\$	48,577	\$	59,372	\$	367,026
BONEYARD IMPROVEMENTS	7	1998	\$	6,605	0%	15	2013	\$	37	\$	440	\$	6,165	\$	6,605	\$	220
Boneyard Improvements	11	1998	\$	19,966	0%	15	2013	\$	111	\$	1,331	\$	18,191	\$	19,522	\$	1,109
Land - Boneyard	7	1997	\$	92,656	100%	100	2097	\$	-	\$	-	\$	-	\$	-	\$	92,656
Cytec Property	10	2006	\$	40,179	0%	15	2021	\$	223	\$	2,679	\$	15,402	\$	18,080	\$	23,438
Cytec Land	8	2008	\$	33,634	100%	100	2108	\$	-	\$	-	\$	-	\$	-	\$	33,634
Paving on Dike - south end	9	2011	\$	13,972	0%	15	2026	\$	78	\$	931	\$	776	\$	1,708	\$	12,730
Paving on Dike - north end	9	2011	\$	33,432	0%	15	2026	\$	186	\$	2,229	\$	1,857	\$	4,086	\$	30,460
Boneyard improvements 2013		2013	\$	268,060	0%	15	2028	\$	1,489	\$	17,871	\$	-	\$	17,871	\$	259,125
Total 950 3rd Ave			\$	929,504				\$	3,023	\$	36,276	\$	90,968	\$	127,244	\$	820,397
			\$					\$		\$	5,997	\$		\$		\$	183,513
			\$					\$		\$	5,993	\$		\$		\$	105,912
			\$					\$		\$	11,350	\$		\$		\$	289,425

1150 3rd Ave - outside parking/wash station																	
Wash Rack Construction	12	2007	\$	753	0%	39	2046	\$	2	\$	753	\$	88	\$	108	\$	655
Water/Oil Separator - Wash Rack	12	2007	\$	1,310	0%	15	2022	\$	7	\$	87	\$	400	\$	488	\$	866
Water/Oil Separator	11	2007	\$	1,538	0%	15	2022	\$	9	\$	103	\$	478	\$	581	\$	1,008
Water/Oil Separator - Boneyard	8	2007	\$	3,507	0%	15	2022	\$	19	\$	234	\$	1,149	\$	1,383	\$	2,240
Wash Rack Construction	1	2006	\$	2,317	0%	39	2045	\$	5	\$	59	\$	386	\$	446	\$	1,901
Wash Rack Construction	2	2007	\$	1,350	0%	39	2046	\$	3	\$	35	\$	187	\$	222	\$	1,145
Wash Rack Construction	3	2007	\$	476	0%	39	2046	\$	1	\$	12	\$	65	\$	77	\$	405
Pour concrete	3	2007	\$	552	0%	15	2022	\$	3	\$	37	\$	196	\$	233	\$	337
Wash Rack Roof Cover	4	2007	\$	8,407	0%	15	2022	\$	47	\$	560	\$	2,943	\$	3,503	\$	5,185
Chain Link Fence	10	2007	\$	1,148	0%	15	2022	\$	6	\$	77	\$	363	\$	440	\$	746
PARKING LIGHTS	7	2007	\$	1,040	0%	15	2022	\$	6	\$	69	\$	347	\$	416	\$	659
LEASEHOLD IMPROVEMENTS	7	2007	\$	4,056	0%	15	2022	\$	23	\$	270	\$	1,352	\$	1,623	\$	2,569
LEASEHOLD IMPROVEMENTS	7	2006	\$	1,073	0%	15	2021	\$	6	\$	72	\$	429	\$	501	\$	608
Water/Oil Separator - Boneyard	8	2000	\$	3,507	0%	15	2015	\$	19	\$	234	\$	2,786	\$	3,020	\$	604
Start Construction on new Wash Rack	11	2002	\$	2,269	0%	39	2041	\$	5	\$	58	\$	562	\$	621	\$	1,678
Water Separator - Wash Rack	12	2008	\$	1,310	0%	15	2023	\$	7	\$	87	\$	313	\$	400	\$	954
Finish up framing retaining wall-Wash Rack	12	2007	\$	3,954	0%	39	2046	\$	8	\$	101	\$	465	\$	566	\$	3,439
Continue construction of new Wash Bay	1	2003	\$	1,687	0%	39	2046	\$	4	\$	43	\$	198	\$	241	\$	1,467
Slab work on Wash Bay	2	2005	\$	3,097	0%	39	2044	\$	7	\$	79	\$	754	\$	834	\$	2,303
Concrete work on Wash Bay	3	1999	\$	1,763	0%	39	2044	\$	4	\$	45	\$	335	\$	381	\$	1,405
Wash Bay Construction	3	2006	\$	337	0%	39	2038	\$	1	\$	9	\$	115	\$	124	\$	218
Wash Rack Construction	3	2006	\$	175	0%	39	2045	\$	0	\$	4	\$	28	\$	33	\$	144
610 Series Rolling Door	4	2005	\$	1,523	0%	15	2020	\$	8	\$	102	\$	736	\$	837	\$	736
Extend Dry System Wash Rack	4	2012	\$	357	0%	15	2023	\$	2	\$	24	\$	101	\$	125	\$	244
Wash Rack Roof	4	2008	\$	8,160	0%	15	2027	\$	45	\$	544	\$	136	\$	680	\$	7,752
Oil/Water Separator	8	2005	\$	11,591	0%	15	2020	\$	64	\$	773	\$	5,345	\$	6,117	\$	5,860
Chain Link Fence	10	2011	\$	1,148	0%	15	2026	\$	6	\$	77	\$	57	\$	134	\$	1,052
Street drainage line/Curbs finish concrete	2	2004	\$	549	0%	15	2019	\$	3	\$	37	\$	308	\$	344	\$	223
PAVING & LOT WORK	11	2006	\$	13,403	0%	15	2021	\$	74	\$	894	\$	5,063	\$	5,957	\$	7,893
Total 1150 3rd Ave - outside parking/washing stations			\$	82,356				\$	395	\$	4,745	\$	25,690	\$	30,434	\$	54,294
			\$					\$		\$	1,108	\$		\$		\$	12,684
Storage Parcels			\$					\$		\$		\$		\$		\$	
4 Parcels North of MRF	1	2007	\$	402,137	100%	100	2107	\$	-	\$	-	\$	-	\$	-	\$	402,137
Total Storage Parcels			\$	402,137				\$		\$		\$		\$		\$	201,069

Asset Description	Year	Days	Rate	Value	Allocation	Value	Days	Rate	Value	Allocation	Value	Days	Rate	Value	Allocation	Value	Days	Rate	Value	Allocation	Value	
Woodland																						
Slabs next to sidewalk/fence	5	2003	\$	755	0%	0	15	2018	\$	755	4	\$	512	\$	461	50	\$	512	\$	461	268	
Concrete	6	2003	\$	1,124	0%	0	15	2018	\$	1,124	6	\$	756	\$	681	75	\$	756	\$	681	406	
Concrete at Woodland Boneyard	8	2003	\$	941	0%	0	15	2018	\$	941	5	\$	622	\$	559	63	\$	622	\$	559	350	
Concrete at Woodland boneyard	9	2003	\$	1,705	0%	0	15	2018	\$	1,705	7	\$	801	\$	719	81	\$	801	\$	719	461	
Oil Separators at Woodland Boneyard	10	2003	\$	1,248	0%	0	15	2018	\$	1,248	9	\$	1,117	\$	1,004	114	\$	1,117	\$	1,004	644	
Woodland improvements - rock, driveway	8	2003	\$	941	0%	0	15	2018	\$	941	7	\$	811	\$	728	83	\$	811	\$	728	478	
Concrete - Woodland Boneyard	7	2003	\$	1,162	0%	0	15	2018	\$	1,162	6	\$	622	\$	559	63	\$	622	\$	559	350	
Rebar and pour concrete - Woodland Boneyard	8	2003	\$	1,221	0%	0	15	2018	\$	1,221	5	\$	622	\$	559	63	\$	622	\$	559	350	
Concrete - Woodland Boneyard	9	2003	\$	1,705	0%	0	15	2018	\$	1,705	7	\$	801	\$	719	81	\$	801	\$	719	461	
Oil separators at Woodland Boneyard	10	2003	\$	1,248	0%	0	15	2018	\$	1,248	9	\$	1,117	\$	1,004	114	\$	1,117	\$	1,004	644	
Woodland - Rock, driveway	6	2001	\$	111,237	100%	100	100	2101	\$	111,237	7	\$	811	\$	728	83	\$	811	\$	728	478	
Woodland Land	6	2003	\$	11,754	0%	0	15	2018	\$	11,754	65	\$	7,901	\$	7,118	784	\$	7,901	\$	7,118	4,245	
Fence Woodland Property	9	2003	\$	7,363	0%	0	15	2018	\$	7,363	41	\$	4,827	\$	4,336	491	\$	4,827	\$	4,336	2,782	
Improvements on Woodland Property	10	2003	\$	8,698	0%	0	15	2018	\$	8,698	48	\$	5,654	\$	5,074	580	\$	5,654	\$	5,074	3,334	
Paving Woodland Property																						
Total Woodland			\$	153,263					\$	42,027	233	\$	27,749	\$	24,947	2,802	\$	27,749	\$	24,947	126,915	
																						63,458
																						1,894,604

Asset Description	Year	Days	Rate	Value	Allocation	Value	Days	Rate	Value	Allocation	Value	Days	Rate	Value	Allocation	Value	Days	Rate	Value	Allocation	Value	
Total Assets			\$	2,627,446					\$	1,983,783	6,918	\$	768,450	\$	697,234	71,215	\$	768,450	\$	697,234	1,894,604	
Proforma adjustments																						
Truck Shop Land	3	2014	\$	357,827	100%	100	2114		\$													357,827
Truck Shop Building	3	2014	\$	918,900	0%	0	39	2053	\$	918,899.63	1,963	\$	23,562	\$		23,562	\$	23,562	\$		907,119	
Truck Shop concrete and paving	3	2014	\$	303,970	0%	0	15	2029	\$	303,970	1,689	\$	20,265	\$		20,265	\$	20,265	\$		293,838	
Truck Shop Fence	3	2014	\$	16,254	0%	0	15	2029	\$	16,254	90	\$	1,084	\$		1,084	\$	1,084	\$		15,712	
Total Allocated Assets									\$	44,910		\$	44,910			44,910		\$	1,574,496			381,696
Warehouse	2	1995	\$	66,667	100%	100	2095		\$													66,667
Land	2	1995	\$	155,604	0%	0	39	2034	\$	155,604	332	\$	73,480	\$	69,490	3,990	\$	73,480	\$	69,490	84,119	
Property	3	2003	\$	191,205	0%	0	39	2042	\$	191,205	409	\$	50,661	\$	45,759	4,903	\$	50,661	\$	45,759	142,995	
Remodel	8	2006	\$	7,659	0%	0	15	2021	\$	7,659	43	\$	3,532	\$	3,021	511	\$	3,532	\$	3,021	4,383	
Paving	9	2006	\$	154,636	0%	0	39	2045	\$	154,636	330	\$	27,094	\$	23,129	3,965	\$	27,094	\$	23,129	129,524	
Remodel			\$	575,772					\$	509,105	1,114	\$	154,767	\$	141,399	13,368	\$	154,767	\$	141,399	427,689	
Total Allocated Assets									\$	3,123		\$	3,123			3,123		\$	99,912			99,912

Waste Control, Inc.
Truck Shop Allocation

Source of data from WCI truck count

WCI	8	0.242424
WCE	10	
WCR	<u>15</u>	(5 new since test period)
	33	

Source of HB and HB II admin. costs are per general ledger for test year

Staff Calcula	HBI	12.5%
Equity percent	HBI	6.3%
Debt percent	HBI	93.7%
Cost of debt	HBI	2.2%
Staff Calcula	HBII	13.1%
Equity percent	HBII	46.2%
Debt percent	HBII	53.8%
Cost of debt	HBII	4.3%

<u>HB Shared Costs:</u>	Total	Allocated
Professional Fees	58,300	4,533
Insurance	5,749	447
Bank Charges	22,312	1,735
		<u>6,714</u>

WCI rent paid to HB during test year	120,000
Total rents per Heirborne	1,543,487
	0.08

<u>HB II Shared Costs</u>	Total
Bank Charges	1,300
Repairs & Maint	8,872
Property Taxes	28,764
Utilities	31,179
Insurance	15,492
Professional fees	11,601
Amort loan fees	2,379
	<u>99,587</u>
	5,578

WCI rent paid to HB II during test year	18,000
Total rents HB II	321,374
	0.06

Admin costs

Owner
Parcel

Heirborne Investments LLC
Applied Industries

Average Investment		\$381,696
Debt	93.67%	357,540.92
Equity	6.33%	24,154.99
Cost of Debt	2.20%	7,852.10
Equity	12.5%	3,023.46
Total		\$10,875.56
Annual Calculated Return		\$10,875.56

Owner Heirborne Investments LLC
Parcel 10022

Average Investment		\$114,670
Debt	93.67%	107,413.11
Equity	6.33%	7,256.69
Cost of Debt	2.20%	2,358.94
<u>Equity</u>	<u>12.52%</u>	<u>908.31</u>
Total		\$3,267.26
Annual Calculated Return		\$3,267.26

Owner
Parcel

Heirborne Investments LLC
10068

Average Investment		\$289,425
Debt	93.67%	271,109.20
Equity	6.33%	18,315.77
Cost of Debt	2.20%	5,953.94
Equity	12.52%	2,292.57
<u>Total</u>		<u>\$8,246.51</u>
Annual Calculated Return		\$8,246.51

Owner Heirborne Investments LLC
Parcel 10018

Average Investment		\$12,684
Debt	93.67%	11,880.93
Equity	6.33%	802.66
Cost of Debt	2.20%	260.92
Equity	12.52%	100.47
<hr/> Total		<hr/> \$361.39
Annual Calculated Return		\$361.39

Owner
Parcel

Heirborne Investments II LLC

Average Investment		\$99,912
Debt	53.80%	53,751.37
Equity	46.20%	46,160.93
Cost of Debt	4.28%	2,299.40
Equity	13.1%	6,068.59
Total		<hr/> \$8,367.99
Annual Calculated Return		\$8,367.99

Owner Heirborne Investments LLC
Parcels 10015, 10028, 1002602, 10020604

Average Investment		\$201,068.69
Debt	93.67%	188,344.39
Equity	6.33%	12,724.30
Cost of Debt	2.20%	4,136.31
Equity	12.52%	1,592.69
Total		\$5,729.00
Annual Calculated Return		\$5,729.00

Owner Heirborne Investments LLC
Parcel 5042706

Average Investment		\$63,457.73
Debt	93.67%	59,441.92
Equity	6.33%	4,015.82
Cost of Debt	2.20%	1,305.43
Equity	12.52%	502.66
Total		<u>\$1,808.08</u>
Annual Calculated Return		\$1,808.08

HEIRBORNE INVESTMENT (ACCRUAL)
General Ledger
For the Period From Jan 1, 2010 to Dec 31, 2014

Filter Criteria includes: 1) IDs from 244 to 244. Report order is by ID. Report is printed with shorten

Source of data from HBI general Ledger

Account ID	Account Description	Date	Reference	Jml	Trans Description	Debit Amt	Credit Amt	Balance
244	CWIP - (Back Entences)	1/1/10			Beginning Balance			
244	CWIP - (Back Entences)	2/1/10			Beginning Balance			
244	CWIP - (Back Entences)	3/1/10			Beginning Balance			
244	CWIP - (Back Entences)	4/1/10			Beginning Balance			
244	CWIP - (Back Entences)	5/1/10			Beginning Balance			
244	CWIP - (Back Entences)	6/1/10			Beginning Balance			
244	CWIP - (Back Entences)	7/1/10			Beginning Balance			
244	CWIP - (Back Entences)	8/1/10			Beginning Balance			
244	CWIP - (Back Entences)	9/1/10			Beginning Balance			
244	CWIP - (Back Entences)	10/1/10			Beginning Balance			
244	CWIP - (Back Entences)	11/1/10			Beginning Balance			
244	CWIP - (Back Entences)	12/1/10			Beginning Balance			
244	CWIP - (Back Entences)	12/31/10			Fiscal Year End Balance			
244	CWIP - (Back Entences)	1/1/11			Beginning Balance			
244	CWIP - (Back Entences)	2/1/11			Beginning Balance			
244	CWIP - (Back Entences)	3/1/11			Beginning Balance			
244	CWIP - (Back Entences)	4/1/11			Beginning Balance			
244	CWIP - (Back Entences)	5/1/11			Beginning Balance			
244	CWIP - (Back Entences)	6/1/11			Beginning Balance			
244	CWIP - (Back Entences)	7/1/11			Beginning Balance			
244	CWIP - (Back Entences)	8/1/11			Beginning Balance			
244	CWIP - (Back Entences)	9/1/11			Beginning Balance			
244	CWIP - (Back Entences)	10/1/11			Beginning Balance			
244	CWIP - (Back Entences)	11/1/11			Beginning Balance			
244	CWIP - (Back Entences)	12/1/11			Beginning Balance			
244	CWIP - (Back Entences)	12/31/11			Fiscal Year End Balance			
244	CWIP - (Back Entences)	1/1/12			Beginning Balance			
244	CWIP - (Back Entences)	2/1/12			Beginning Balance			
244	CWIP - (Back Entences)	3/1/12			Beginning Balance			
244	CWIP - (Back Entences)	3/27/12	3171		CDJ DAVID EVANS & ASSOCIATES INC. - Construction surveying staking - Railroad activity	2,598.29		2,598.29
244	CWIP - (Back Entences)	3/27/12	3172		CDJ RAILWORKS TRACK SYSTEMS - install steel Tie Track (switch)	59,107.62		61,705.91
244	CWIP - (Back Entences)	3/27/12			Current Period Change			61,705.91
244	CWIP - (Back Entences)	4/1/12			Beginning Balance		59,107.62	59,107.62
244	CWIP - (Back Entences)	4/1/12			Const Entry - GEN. Move activity to expense account - Rail Work			
244	CWIP - (Back Entences)	4/1/12			Const Entry - GEN. Move activity to expense account - Rail Work			
244	CWIP - (Back Entences)	5/1/12			Beginning Balance		61,705.91	61,705.91
244	CWIP - (Back Entences)	6/1/12			Beginning Balance			
244	CWIP - (Back Entences)	7/1/12			Beginning Balance			
244	CWIP - (Back Entences)	8/1/12			Beginning Balance			
244	CWIP - (Back Entences)	9/1/12			Beginning Balance			
244	CWIP - (Back Entences)	10/1/12			Beginning Balance			
244	CWIP - (Back Entences)	10/1/12			CWIP Adjust GEN. Concrete activity - Back Employee entrance (Calportland)	12,936.74		12,936.74
244	CWIP - (Back Entences)	10/4/12	3182		CDJ H-MARK CONCRETE - Poor Rail Slab - Back entrance	2,409.75		2,409.75
244	CWIP - (Back Entences)	10/17/12	3183		CDJ CAL-FORTLAND - Approach to concrete back entrance	4,061.25		4,061.25
244	CWIP - (Back Entences)	10/18/12	3185		CDJ CONSTRUCTION SPECIALTY - Materials for work on Back entrance job	1,233.02		1,233.02
244	CWIP - (Back Entences)	10/18/12			Current Period Change			20,640.76
244	CWIP - (Back Entences)	11/1/12			Beginning Balance			20,640.76
244	CWIP - (Back Entences)	12/1/12			Beginning Balance			20,640.76
244	CWIP - (Back Entences)	12/31/12			Beginning Balance			20,640.76
244	CWIP - (Back Entences)	12/31/12			CWIP Entry - GEN. Reverse activity back into CWIP	59,107.62		59,107.62
244	CWIP - (Back Entences)	12/31/12			CWIP Entry - GEN. Reverse activity back into CWIP	2,598.29		2,598.29
244	CWIP - (Back Entences)	12/31/12	2012BD09		GEN. CWIP - (Back Entences)	11,483.82		11,483.82
244	CWIP - (Back Entences)	12/31/12			Current Period Change			73,189.73
244	CWIP - (Back Entences)	12/31/12			Fiscal Year End Balance			73,189.73
244	CWIP - (Back Entences)	1/1/13			Beginning Balance			73,189.73
244	CWIP - (Back Entences)	1/1/13			Beginning Balance			73,189.73
244	CWIP - (Back Entences)	1/14/13	3202		CDJ CONVULTZ FENCE - Fencing for project			
244	CWIP - (Back Entences)	2/1/13			Beginning Balance			93,830.49
244	CWIP - (Back Entences)	3/1/13			Beginning Balance			11,252.00
244	CWIP - (Back Entences)	4/1/13			Beginning Balance			105,082.49
244	CWIP - (Back Entences)	5/1/13			Beginning Balance			105,082.49
244	CWIP - (Back Entences)	6/1/13			Beginning Balance			105,082.49
244	CWIP - (Back Entences)	6/30/13			CWIP Entry GEN. RB Engineering -Dike Wall			
244	CWIP - (Back Entences)	7/1/13			Beginning Balance			1,862.50
244	CWIP - (Back Entences)	8/1/13			Beginning Balance			1,862.50
244	CWIP - (Back Entences)	9/1/13			Beginning Balance			106,944.99
244	CWIP - (Back Entences)	9/13/13	3304		CDJ J.L STOREDAHL - rock			
244	CWIP - (Back Entences)	9/16/13	3305		CDJ ELLINGHAUS BUILDING MAINT. - framing curbs - rail hard			
244	CWIP - (Back Entences)							1,383.80
244	CWIP - (Back Entences)							3,625.44

HEIRBORNE INVESTMENT (ACCRUAL)

General Ledger

For the Period From Jan 1, 2010 to Dec 31, 2014

Filter Criteria Includes: 1) Ds from 244 to 244. Report order is by ID. Report is printed with shorten

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	stormwater required
244	CWIP - (Back Entrance)	9/30/13	HB-3249-1	GEN	Proceeds from sale of old rail from old CWIP		7,612.00		403.75
244	CWIP - (Back Entrance)	9/30/13		GEN	RB Engineering - Dike Wall/Regrading	403.75			611.25
244	CWIP - (Back Entrance)	9/30/13		GEN	RB Engineering - Dike Wall/Regrading	6,034.24			
244	CWIP - (Back Entrance)	10/1/13			Current Period Change		7,612.00	-1,577.76	
244	CWIP - (Back Entrance)	10/2/13	3314	CDJ	GREGS GARDENS - Grounds keeping out in the bone yard	5,375.39		105,367.23	5,375.39
244	CWIP - (Back Entrance)	10/15/13	3316	CDJ	ELLINGHAUS BUILDING MAINT. - Framing for concrete - bone yard	3,436.62			3,436.62
244	CWIP - (Back Entrance)	11/1/13			Current Period Change	8,812.01		8,812.01	
244	CWIP - (Back Entrance)	12/1/13			Beginning Balance			114,179.24	
244	CWIP - (Back Entrance)	12/5/13	3337	CDJ	ELLINGHAUS BUILDING MAINT. - concrete work - back entrance area	3,364.20			3,364.20
244	CWIP - (Back Entrance)	12/24/13	3342	CDJ	ELLINGHAUS BUILDING MAINT. - Framing	5,091.34			5,091.34
244	CWIP - (Back Entrance)	12/31/13			Current Period Change	8,455.54		122,634.78	
244	CWIP - (Back Entrance)				Fiscal Year End Balance			122,634.78	
244	CWIP - (Back Entrance)	1/1/14			Beginning Balance			122,634.78	
244	CWIP - (Back Entrance)	1/9/14	3343	CDJ	COWLITZ FENCE - Fencing activity - back entrance shop	3,000.00			3,000.00
244	CWIP - (Back Entrance)	2/1/14			Current Period Change	3,000.00		3,000.00	
244	CWIP - (Back Entrance)	3/1/14			Beginning Balance			125,634.78	
244	CWIP - (Back Entrance)	4/1/14			Beginning Balance			125,634.78	
244	CWIP - (Back Entrance)	5/1/14			Beginning Balance			125,634.78	
244	CWIP - (Back Entrance)	6/1/14			Beginning Balance			125,634.78	
244	CWIP - (Back Entrance)	7/1/14			Beginning Balance			125,634.78	
244	CWIP - (Back Entrance)	8/1/14			Beginning Balance			125,634.78	
244	CWIP - (Back Entrance)	9/1/14			Beginning Balance			125,634.78	
244	CWIP - (Back Entrance)	10/1/14			Beginning Balance			125,634.78	
244	CWIP - (Back Entrance)	11/1/14			Beginning Balance			125,634.78	
244	CWIP - (Back Entrance)	12/1/14			Beginning Balance			125,634.78	
244	CWIP - (Back Entrance)	12/31/14			Ending Balance			125,634.78	

Includible Boneyard Improvements 45,239.08

