

WCI Operation w Partial Settlement.xlsx

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
SCHEDULE 1 - RESULTS OF OPERATIONS

For the Test Year July 1, 2012 to June 30, 2013

STAFF 10/13/2014 WCI 8/20/14

Partial Settlement, filed on 10/13/2014, eliminates the need to allocate between regulated and non-regulated operations. Therefore, this schedule no longer separates revenues and expenses between regulated and non-regulated operations.

CONTESTED EXPENSES

	Per Books Income Statement	Discontinued WCR Contract Hauling	Continuing Operations	Reclass Adjust	Restating Adjust	Restated Income Statement	Pro Forma Adjust	Pro Forma Income Statement	Pro Forma Income Statement	Difference
			Allocation		Adj #	Adj #	Adj #			
35	Bank Charges	4,629	4,629			4,629		4,629	4,629	-
36	Maintenance	9,098	9,098			9,098		9,098	9,098	-
37	Rate Case Expense	-	-			-	37,281	37,281	85,752	(48,471)
38	Accounting	17,658	17,658			17,658		17,658	17,658	-
39	Legal	6,765	6,765		(2,725) R-6C	4,040		4,040	4,040	-
40	WUTC Fee	16,809	16,809			16,809		16,809	16,809	-
41	Franchise	7,711	7,711		(7,711) R-6	-		-	-	-
42	Communications	19,158	19,158			19,158		19,158	19,158	-
43	Utilities	59,823	59,823		(45,848) R-6D	13,975		13,975	28,926	(14,951)
44	Laundry/Uniforms	19,183	19,183			19,183		19,183	19,183	-
45	Miscellaneous	-	-			-		-	-	-
46	Dues and Subscriptions	16,600	16,600		(7,000) R-6	9,600		9,600	9,600	-
47	Dues Non-deductible	3,682	3,682		(3,682) R-6	-		-	-	-
48	Travel	717	717		1,000 R-6C	1,717		1,717	1,717	-
49	Seminars	5,970	5,970		(4,927) R-6C	1,044		1,044	1,044	-
50	Meals and Entertainment	148	148		(131) R-6	18		18	18	-
51	Advertising	1,982	1,982		(804) R-5	1,178		1,178	1,982	-
52	Truck License	7,114	7,114		804 R-5	804		804	6,310	-
53	Taxes and Licensing	-	-			276		276	276	-
54	Permits	276	276		(1,150) R-6	-		-	-	-
55	Contributions	1,150	1,150			1,150		1,150	1,150	-
56	B & O Tax	71,263	71,263			71,263		71,263	71,263	-
57	Land Rent	138,000	138,000		(52,783) R-6E	85,217		85,217	164,303	(79,086)
58	Computer Expense	5,182	5,182		(931) R-6	4,251		4,251	4,251	-
59	Workmen's Comp	35,982	35,982			-		-	-	-
60	Payroll Taxes	67,327	67,327		(67,327) R-3	-		-	-	-
61	Employee Relations	23,940	23,940		(20,298) R-6,R	3,641		3,641	3,641	-
62	Life Insurance	447	447		(447) R-3	-		-	-	-
63	Counseling Services	1,853	1,853			1,853		1,853	1,853	-
64	Employee Medical Insurance	109,018	109,018		(109,018) R-3	-		-	-	-
65	Property Taxes	12,129	12,129		(3,122) R-6G	9,007		9,007	9,007	-
66	Drug Testing	1,316	1,316			1,316		1,316	1,316	-
67	SEP Benefits	45,387	45,387		(45,387) R-3	-		-	-	-
68	Interest	50,614	50,614		(50,614) R-4	-		-	-	-
69	Freight	506	506			506		506	506	-
70	Consulting	23,973	23,973			23,973		23,973	23,973	-
71	Safety Equipment Expense	7,942	7,942			7,942		7,942	7,942	-
72	Depreciation:	248,512	248,512		(248,512) R-1	-		-	-	-
	Trucks	-	-		119,415 R-1,R	119,415		119,415	119,415	-

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
SCHEDULE 1 - RESULTS OF OPERATIONS

CONTESTED EXPENSES

STAFF 10/13/2014 WCI 8/20/14

For the Test Year July 1, 2012 to June 30, 2013

Partial Settlement, filed on 10/13/2014, eliminates the need to allocate between regulated and non-regulated operations. Therefore, this schedule no longer separates revenues and expenses between regulated and non-regulated operations.

	Per Books Income Statement	Discontinued WCR Contract Hauling	Continuing Operations	Reclass Adjust	Restating Adjust	Restated Income Statement	Pro Forma Adjust	Pro forma Income Statement	Pro forma Income Statement	Difference
			Allocation		Adj #					
Service Cars					20,040 R-1	20,040		20,040	20,040	-
Shop					350 R-1	350		350	350	-
Office Furniture and Fixtures					2,102 R-1	2,102		2,102	2,102	-
Leasehold Improvements					2,737 R-1	2,737		2,737	2,737	-
Containers					3,995 R-1	3,995		3,995	3,995	-
Cars					31,210 R-1	31,210		31,210	31,210	-
Drop Box Truck					23,688 R-1,R	23,688		23,688	23,688	-
Drop Boxes					6,228 R-1	6,228		6,228	6,228	-
Investigation Fees										
Total Expenses	3,899,633	154,085	3,745,549	1,161	(255,572)	3,481,137	441,245	3,922,382	4,068,903	(206,947)

NET OPERATING INCOME 133,382 - 133,382 (1,161) 220,003 352,224 (302,647) 49,577

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
SCHEDULE 2 - SUMMARY OF RESTATING ADJUSTMENTS

For the Test Year July 1, 2012 to June 30, 2013

CONTESTED EXPENSES

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Subtotal Restating Adjustments	RC-1 Discontinued WCR Contract Hauling	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Subtotal Reclass Adjustments	Total Restated Adjustments
REVENUES													
Residential	\$ -	\$ (5,619)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,619)	\$ -	\$ -	\$ -	\$ -	\$ (5,619)
Commercial	-	(1,137)	-	-	-	-	-	(1,137)	-	-	-	-	(1,137)
Drop Box	-	(2,987)	-	-	-	-	-	(2,987)	154,085	-	154,085	154,085	151,098
Fuel Surcharge	-	-	-	-	-	(45,570)	-	(45,570)	-	-	-	-	(45,570)
Contract Hauling	-	-	-	-	-	-	-	-	-	-	-	-	-
Pass Thru	-	-	-	-	-	-	-	-	-	-	-	-	-
Kalama	-	-	-	-	-	-	-	-	-	-	-	-	-
Refunds	-	9,743	-	-	-	-	-	9,743	-	-	-	-	9,743
	-	-	-	-	-	-	(45,570)	(45,570)	154,085	-	-	154,085	108,515

OPERATING EXPENSES

Wages Drivers	-	-	-	-	-	-	-	-	-	(110,447)	-	(110,447)	(110,447)
Wages Drop Box Drivers	-	-	-	-	-	-	-	-	-	98,310	-	98,310	98,310
Wages Mechanics	-	-	-	-	-	-	-	-	-	21,214	-	21,214	21,214
Wages Supervisor	-	-	-	-	-	-	-	-	-	78,375	-	78,375	78,375
Wages Extra Labor	-	-	-	-	-	-	-	-	-	(13,029)	-	(13,029)	(13,029)
Fringe Benefits	-	-	258,162	-	-	-	-	258,162	-	-	-	-	258,162
Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance/Cont./Dr Bx	-	-	-	-	-	-	-	-	-	-	-	-	-
Truck Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rent	-	-	-	-	-	-	-	-	-	-	-	-	-
Tires	-	-	-	-	-	(9,647)	-	(9,647)	-	-	-	-	(9,647)

WASTE CONTROL, INC.
 REVISED MC-6 BASED ON SETTLEMENT
 SCHEDULE 2 - SUMMARY OF RESTATING ADJUSTMENTS

For the Test Year July 1, 2012 to June 30, 2013

CONTESTED EXPENSES

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Subtotal Restating Adjustments	RC-1 Discontinued WCR Contract Hauling	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Subtotal Reclass Adjustments	Total Restated Adjustments
Fuel	-	-	-	-	-	-	-	-	154,085	-	-	154,085	154,085
Contract Hauling	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal Fees - Cowlitz County	-	-	-	-	-	-	-	-	-	-	59,973	59,973	59,973
Disposal Fees - G-49 Packers	-	-	-	-	-	-	-	-	-	-	(59,973)	(59,973)	(59,973)
Disposal Fees - G-49	-	-	-	-	-	-	-	-	-	-	(24,814)	(24,814)	(24,814)
Disposal Fees Pass Thru	-	-	-	-	-	-	-	-	-	-	24,814	24,814	24,814
Storm water management	-	-	-	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Officer Salaries	-	-	-	-	-	-	-	-	-	(73,262)	-	(73,262)	(73,262)
Office Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	(11,799)	-	(11,799)	-	-	-	-	(11,799)
Bad Debt Expense	-	-	-	-	-	(5,458)	-	(5,458)	-	-	-	-	(5,458)
Office Supply	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate Case Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	(2,725)	-	(2,725)	-	-	-	-	(2,725)
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
WUTC Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
Franchise	-	-	-	-	-	(7,711)	-	(7,711)	-	-	-	-	(7,711)
Communications	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	(45,848)	-	(45,848)	-	-	-	-	(45,848)
Laundry/Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
SCHEDULE 2 - SUMMARY OF RESTATING ADJUSTMENTS

For the Test Year July 1, 2012 to June 30, 2013

CONTESTED EXPENSES

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Subtotal Restating Adjustments	RC-1 Discontinued WCR Contract Hauling	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Subtotal Reclass Adjustments	Total Restated Adjustments
Miscellaneous	-	-	-	-	-	-	-	(7,000)	-	-	-	-	(7,000)
Dues and Subscription	-	-	-	-	-	(7,000)	-	(3,682)	-	-	-	-	(3,682)
Dues Non-deductible	-	-	-	-	-	(3,682)	-	1,000	-	-	-	-	1,000
Travel	-	-	-	-	-	1,000	-	(4,927)	-	-	-	-	(4,927)
Seminars	-	-	-	-	-	(4,927)	-	(131)	-	-	-	-	(131)
Meals and Entertainment	-	-	-	-	-	(131)	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Truck License	-	-	-	-	(804)	-	-	(804)	-	-	-	-	(804)
Taxes and Licensing	-	-	-	-	804	-	-	804	-	-	-	-	804
Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	(1,150)	-	-	-	-	(1,150)
B & O Tax	-	-	-	-	-	(1,150)	-	-	-	-	-	-	-
Land Rent	-	-	-	-	-	(52,783)	-	(52,783)	-	-	-	-	(52,783)
Computer Expense	-	-	-	-	-	(931)	-	(931)	-	-	-	-	(931)
Workmen's Comp	-	-	(35,982)	-	-	-	-	(35,982)	-	-	-	-	(35,982)
Payroll Taxes	-	-	(67,327)	-	-	-	-	(67,327)	-	-	-	-	(67,327)
Employee Relations	-	-	-	-	-	(20,298)	-	(20,298)	-	-	-	-	(20,298)
Life Insurance	-	-	(447)	-	-	-	-	(447)	-	-	-	-	(447)
Counseling Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Medical Insurance	-	-	(109,018)	-	-	-	-	(109,018)	-	-	-	-	(109,018)
Property Taxes	-	-	-	-	-	(3,122)	-	(3,122)	-	-	-	-	(3,122)
Drug Testing	-	-	-	-	-	-	-	-	-	-	-	-	-
SEP Benefits	-	-	(45,387)	-	-	-	-	(45,387)	-	-	-	-	(45,387)
Interest	-	-	-	(50,614)	-	-	-	(50,614)	-	-	-	-	(50,614)
Freight	-	-	-	-	-	-	-	-	-	-	-	-	-
Consulting	-	-	-	-	-	-	-	-	-	-	-	-	-
Safety Equipment Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(248,512)	-	-	-	-	-	-	(248,512)	-	-	-	-	(248,512)
Trucks	119,415	-	-	-	-	-	-	119,415	-	-	-	-	119,415
Service Cars	20,040	-	-	-	-	-	-	20,040	-	-	-	-	20,040
Shop	350	-	-	-	-	-	-	350	-	-	-	-	350
Office Furniture and Fixtures	2,102	-	-	-	-	-	-	2,102	-	-	-	-	2,102
Leasehold Improvements	2,737	-	-	-	-	-	-	2,737	-	-	-	-	2,737
Containers	3,995	-	-	-	-	-	-	3,995	-	-	-	-	3,995
Carts	31,210	-	-	-	-	-	-	31,210	-	-	-	-	31,210
Drop Box Truck	23,688	-	-	-	-	-	-	23,688	-	-	-	-	23,688
Drop Boxes	6,228	-	-	-	-	-	-	6,228	-	-	-	-	6,228
Investigation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
	(38,747)	-	(0)	(50,614)	-	(176,211)	-	(265,572)	154,085	1,161	-	155,245	(110,327)

WASTE CONTROL, INC.
 REVISED MC-6 BASED ON SETTLEMENT
 SCHEDULE 2 - SUMMARY OF RESTATING ADJUSTMENTS

For the Test Year July 1, 2012 to June 30, 2013

CONTESTED EXPENSES

	R-1	R-2	R-3	R-4	R-5	R-6	R-7	Subtotal	RC-1	RC-2	RC-3	Subtotal	Total
	Restate	Allocate	Reclass	Eliminate	Reclass	Eliminate	Eliminate	Restating	Discontinued	Reclass	Reclass	Reclass	Restated
	Depr to	Refunds	Payroll	Interest	Taxes &	Other	Fuel	Adjustments	WCR Contract	Payroll	Disposal	Reclass	Adjustments
	Actual		Benefit	Expense	Licensing	Expenses	Surcharge		Hauling		Fees	Adjustments	
	\$ 38,747	\$ -	\$ 0	\$ 50,614	\$ -	\$ 176,211	\$ (45,570)	\$ 220,003	\$ -	\$ (1,161)	\$ -	\$ (1,161)	\$ 218,842
Increase (decrease)													

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
SCHEDULE 3 - SUMMARY OF PRO FORMA ADJUSTMENTS
CONTESTED EXPENSES

For the Test Year July 1, 2012 to June 30, 2013

	P-1	P-2	P-3	P-4	P-5	Total Pro forma Adjustments
	(A and B) Payroll	Allowed Rate Case Cost	Rate Case Cost Amortization	Adjust Fuel	(A and B) Disposal Fees	
REVENUES						
Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial	-	-	-	-	-	-
Drop Box	-	-	-	-	-	-
Fuel Surcharge	-	-	-	-	-	-
Contract Hauling	-	-	-	-	-	-
Pass Thru	-	-	-	-	138,598	138,598
Kalama	-	-	-	-	-	-
Refunds	-	-	-	-	-	-
					138,598	138,598

OPERATING EXPENSES						
Wages Drivers	8,947	-	-	-	-	8,947
Wages Drop Box Drivers	33,870	-	-	-	-	33,870
Wages Mechanics	16,249	-	-	-	-	16,249
Wages Supervisor	3,164	-	-	-	-	3,164
Wages Extra Labor	2,839	-	-	-	-	2,839
Fringe Benefits	19,367	-	-	-	-	19,367
Contract Labor	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Maintenance/Cont./Dr Bx	-	-	-	-	-	-
Truck Rental	-	-	-	-	-	-
Equipment Rent	-	-	-	-	-	-
Tires	-	-	-	-	-	-

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
SCHEDULE 3 - SUMMARY OF PRO FORMA ADJUSTMENTS

CONTESTED EXPENSES

For the Test Year July 1, 2012 to June 30, 2013

	P-1	P-2	P-3	P-4	P-5	Total
	(A and B)	Allowed	Rate Case Cost	Adjust	(A and B)	
	Payroll	Rate Case Cost	Amortization	Fuel	Fees	Adjustments
Fuel	-	-	-	(20,046)	-	(20,046)
Contract Hauling	-	-	-	-	-	-
Disposal Fees - Cowlitz County	-	-	-	-	180,885	180,885
Disposal Fees - G-49 Packers	-	-	-	-	-	-
Disposal Fees - G-49 Packers	-	-	-	-	-	-
Disposal Fees Pass Thru	-	-	-	-	138,598	138,598
Storm water management	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Officer Salaries	-	-	-	-	-	-
Office Salaries	2,092	-	-	-	-	2,092
Management Fees	18,000	-	-	-	-	18,000
Bad Debt Expense	-	-	-	-	-	-
Office Supply	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Rate Case Expense	-	37,281	-	-	-	37,281
Accounting	-	-	-	-	-	-
Legal	-	-	-	-	-	-
WUTC Fee	-	-	-	-	-	-
Franchise	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Laundry/Uniforms	-	-	-	-	-	-

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
SCHEDULE 3 - SUMMARY OF PRO FORMA ADJUSTMENTS

CONTESTED EXPENSES

For the Test Year July 1, 2012 to June 30, 2013

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

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
SCHEDULE 3 - SUMMARY OF PRO FORMA ADJUSTMENTS

CONTESTED EXPENSES

For the Test Year July 1, 2012 to June 30, 2013

	P-1 (A and B)	P-2	P-3	P-4	P-5 (A and B)	Total Pro forma Adjustments
	Payroll	Allowed Rate Case Cost	Rate Case Cost Amortization	Adjust Fuel	Disposal Fees	
Freight	-	-	-	-	-	-
Consulting	-	-	-	-	-	-
Safety Equipment Expense	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-
Trucks	-	-	-	-	-	-
Service Cars	-	-	-	-	-	-
Shop	-	-	-	-	-	-
Office Furniture and Fixtures	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Containers	-	-	-	-	-	-
Carts	-	-	-	-	-	-
Drop Box Truck	-	-	-	-	-	-
Drop Boxes	-	-	-	-	-	-
Investigation Fees	-	-	-	-	-	-
	104,527	37,281	-	(20,046)	319,483	441,245
Increase (decrease)	\$ (104,527)	\$ (37,281)	\$ -	\$ 20,046	\$ (180,885)	\$ (302,647)

**WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
WORKPAPER 2 - DEPRECIATION**

Partial Settlement, filed on 10/13/2014, eliminates the need to allocate between regulated and non-regulated operations. Therefore, this schedule no longer separates Average Net Investment between regulated and non-regulated operations.

Asset Description	Asset Cost	Depreciable Cost	Monthly Depreciation	Test Year Depreciation	Disposal Year Depreciation	Total Test Year Depreciation	Beginning Accumulated Depreciation		Average Investment
							7/1/2012	6/30/2013	
6 Months in first year									
6 Months in second year									
112 First year									
113 Second year									
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	203,978.22	137,443.11	2,290.72	20,039.88	-	20,039.88	67,923.75	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
	\$ 3,042,991.66	\$ 2,619,951.61	\$ 27,173.00	\$ 209,765.59	\$ -	\$ 209,765.59	\$ 1,387,796.12	\$ 1,594,111.65	\$ 1,548,613.46

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
WORKPAPER 12- UTILITIES

For the Test Year July 1, 2012 to June 30, 2013

Partial Settlement, filed on 10/13/2014, eliminates the need to allocate between regulated and non-regulated operations. Therefore, shared Utilities Expense is no longer separated between regulated and non-regulated operations.

PROPERTY (description)	WCI Allocation	Parcel	Invoice Amounts During the Test Year												WCI Allocation	
			Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12		Total
950 3rd Ave Longview (Bone Yard/TS/Portal Building)	23%	10068	95.62	83.69	113.05	112.79	154.19	96.64	139.23	149.53	117.00	107.56	101.71	94.68	1,365.69	319.04
1150 3rd Ave Longvie (Wash Bay/TS Booths/Office Parking Lot)	23%	10018	957.80	1,405.88	1,251.08	860.04	917.06	729.69	588.67	669.83	545.17	977.34	836.05	744.63	10,483.24	2,448.99
1152 River RD Longvii	23%	3025	2,487.37	3,198.30	4,441.55	3,503.96	2,480.51	1,411.80	2,137.07	2,130.20	2,250.40	2,054.64	2,119.89	1,807.36	20,067.54	4,687.98
TOTALS															59,823.07	13,975

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
WORKPAPER 13- LAND RENTS

For the Test Year July 1, 2012 to June 30, 2013

Partial Settlement, filed on 10/13/2014, eliminates the need to allocate between regulated and non-regulated operations. Therefore, shared Land Rents Expense is no longer separated between regulated and non-regulated operations.

Explanation of methodology:		STAFF
Staff Calculated Return on equity percentage	HBI	12.5%
Equity percentage 2013	HBI	6.3%
Debt percentage 2013	HBI	93.7%
Cost of debt 2013	HBI	2.2%
Staff Calculated Return on equity percentage	HBII	13.1%
Equity percentage 2013	HBII	46.2%
Debt percentage 2013	HBII	53.8%
Cost of debt 2013	HBII	4.3%
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 Tab "Schedule 1 Results of Operations"		138,000
Excess (Disallowed) Rent		(\$52,783)

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
WORKPAPER 15-PROPERTY TAX

For the Test Year July 1, 2012 to June 30, 2013

Source of data from 2012 Property Tax records

Description	Account #	Parcel #	WCI
Splits			
657 W Scott Ave Woodland 98674 (Storage For Woodland Area containers)	R042568	5042706	444.43
1208 River RD Longview 98632 (Land N. of the MRF)	R033233	10015	195.60
1226 River RD Longview 98632 (Land N. of the MRF)	R033250	10028	191.05
River Rd (Land N. of the MRF)	R033246	1002602	9.78
River Rd (Land N. of the MRF)	R033248	1002604	0.00
River Rd (Land N. of the MRF)	R033251	1002801	120.32
1150 3rd Ave Longview 98632 (Commercial)	P009026	116720	28.55
657 W Scott Ave Woodland 98674 (Commercial)	P009293	116883	15.56
River Rd (Roll Cart Storage)	R033249	10027	162.87
2564 Lewis River RD Woodland 98674 (Carts and tubs)	P003374	308405	46.87
950 3rd Ave Longview 98632 (Bone Yard/TS/Portal Building)	R033291	10068	326.87
1150 3rd Ave Longview 98632 (Wash Bay/TS Booths/Office Parking Lot)	R033236	10018	58.73
1150 3rd Ave Longview 98632 (Main Office Building & Shop)	R033240	10022	1,058.69
1120 3rd Ave Longview 98632 (Applied Industries Land)	R033234	10016	842.85 STAFF
Delinquent amount form 2011		710.16	
Totals on Splits			3,502.18
			4,576.90
WCI			3,937.65

WCR

WCE

Parcel #1002602 & #1006204 Activity

WCPF

Property Tax 2012

Description	Account #	Parcel #	WCI
WCI/WCR/WCE			
WCI			
1152 River RD Longview 98632 (Commercial)	P003213	3025	386.87
920 TAX CODE WOODLAND 98674 (Commercial)	P005420	321805055	48.63
Total WCI			435.50

WASTE CONTROL, INC.
 REVISED MC-6 BASED ON SETTLEMENT
 WORKPAPER 15-PROPERTY TAX, CONTINUED

For the Test Year July 1, 2012 to June 30, 2013

Source of data from Property Tax 2013 records

Description	Account #	Parcel #	WCI
Splits			
657 W Scott Ave Woodland 98674 (Storage For Woodland Area containers)	R042568	5042706	504.56
1208 River RD Longview 98632 (Land N. of the MRF)	R033233	10015	168.22
1226 River RD Longview 98632 (Land N. of the MRF)	R033250	10028	159.35
River Rd (Land N. of the MRF)	R033246	1002602	10.06
River Rd (Land N. of the MRF)	R033248	1002604	0.00
River Rd (Land N. of the MRF)	R033251	1002801	100.37
1150 3rd Ave Longview 98632 (Commercial)	P009026	116720	26.06
657 W Scott Ave Woodland 98674 (Commercial)	P009293	116883	16.42
River Rd (Roll Cart Storage)	R033249	10027	148.38
2564 Lewis River RD Woodland 98674 (Carts and tubs)	P003374	308405	64.56
950 3rd Ave Longview 98632 (Bone Yard/TS/Portal Building)	R033291	10068	326.87
1150 3rd Ave Longview 98632 (Wash Bay/TS Booths/Office Parking Lot)	R033236	10018	48.99
1150 3rd Ave Longview 98632 (Main Office Building & Shop)	R033240	10022	1,629.47
1120 3rd Ave Longview 98632 (Applied Industries Land)	R033234	10016	832.87 STAFF
0			
Totals on Splits			4,036.19
			0.00
WCI			4,513.20

WCR
 WCE
 Parcel #1002602 & #1002604 Activity

WCPF

Property Tax 2013

Description	Account #	Parcel #	WCI
WCI/WCR/WCE			
WCI			
1152 River RD Longview 98632 (Commercial)	P003213	3025	428.68
920 TAX CODE WOODLAND 98674 (Commercial)	P005420	321805055	48.36
Total WCI			477.04

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
WORKPAPER 19 - Truck Rents

Partial Settlement, filed on 10/13/2014, eliminates the need to allocate between regulated and non-regulated operations. Therefore, Spare Truck Rents Expense is no longer separated between regulated and non-regulated operations.

Source of data from the WCE asset records

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

Note: WCE Depreciates all its trucks over 5 year (both new and used). Please refer to the WCI's responses to formal data request 5 (c).

Asset Description List	Date in Service		Original Asset Cost	Salvage Value %	Service Life Yrs	Fully Depreciated Yr	Asset Disposal		Depreciable Cost	Test Year Depreciation		Accumulated Depreciation		Average Investment
	Mo	Yr					Mo	Yr		Monthly	Yearly	Beginning	Ending	
1150 3rd Ave - Commercial (Packer) SPARE TRUCK #3	6	2011	\$ 38,099	33%	5	2016			\$ 25,526	\$ 425	\$ 5,105	\$ 5,531	\$ 10,636	\$ 30,016
Front Loader) SPARE TRUCK #6	11	2011	\$ 4,837	33%	5	2016			\$ 3,241	\$ 54	\$ 648	\$ 432	\$ 1,080	\$ 4,081
(Packer) SPARE TRUCK #29	1	2005	\$ 195,706	20%	5	2010			\$ 156,565	\$ 2,609	\$ -	\$ 156,565	\$ 156,565	\$ 39,141
TOTALS														\$ 73,238

Average Investment	\$ 73,238
Actual Capital Structure:	
Debt	51.51% 37,725.82
Equity	48% 35,512.08
Cost of Debt	6.14% 2,316.83
Cost of Equity	11.8% 4,200.15
Test Year Depreciation	5,753.45
Other Expenses	20,607
Sales Tax	2,667
Allowable Rent Expense	\$ 35,544

Source Data from WCE general ledger or mgmt best estimate of expense

Insurance	336	1,140	341	1,817	actual
Licenses	681	681	681	2,043	actual
Tires and tubes	1,200	1,200	1,200	3,600	estimate
Repairs and Maint	5,438	7,643	9,085	22,166	actual
Total	7,655	10,664	11,307	20,607	
Allocated Expense	7,408	2,384	10,815		

Staff Calculated Rent Settlement	35,544
Per Tab Schedule 1 Results of Operation	36,000
Staff Adjustment	-

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

Per Exhibit JD 45 Updated Truck Usage information

Per Exhibit JD-45 Spare Truck Analysis		
Total Days Used	Inc Days Used	
62	60	97%
85	19	22%
46	44	96%
193	123	64%

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
WORKPAPER 6 - CAPITAL STRUCTURE/COST OF DEBT/ROE ANALYSIS

	<u>6/30/2012</u>	<u>6/30/2013</u>	<u>Average</u>	<u>End of Period</u>	Test Year %
Long Term Debt	\$ 723,224	\$ 567,097	\$ 645,161	\$ 567,097	0.44214165
Equity				715,517	0.55785835
Interest Expense	actual test period		50,614		
Weighted cost of debt			\$ 0.06		

SETTLEMENT

ROE Waste Control	%	Cost	Weighted
Debt	40.00%	\$ 0.06	0.024
Equity	60.00%	22.87%	13.72%
			<u>16.12%</u>

Period Ending	
<u>Capped</u>	<u>6/30/2014</u>
40.00%	39.65%
60.00%	60.35%

ROE **22.87%**

Rate of Return

1 Net Income (BFIT)	352,224
2 FIT (line 9)	(102,547)
3 Net Income (AFIT) (line 1-2)	249,677
4 Average Investment	1,548,613
5 Rate of Return (line 4/3)	16.12%

Net Income (BFIT)	352,224
6 Less: Interest Expense	50,614
7 Taxable Income	301,610
8 Tax Rate	0.34
9 FIT	102,547

LG Inputs

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

SETTLEMENT

2.00% **3.66%**

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
WORKPAPER 16-DISPOSAL FEES

For the Test Year July 1, 2012 to June 30, 2013

Partial Settlement, filed on 10/13/2014, eliminates the need to allocate between regulated and non-regulated operations. Therefore, Disposal Fees are no longer separated between regulated and non-regulated operations.

**Disposal Fees data from Cowlitz County Public
Works Solid Waste Division Notice**

37.30	Test Year Disposal Fee
49.00	New rate effective Dec 1, 2013
11.70	Increase in Disposal Fees
31.4%	Percentage Change in Disposal Fees

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
WORKPAPER 8 - CUSTOMER COUNTS

For the Test Year July 1, 2012 to June 30, 2013

Partial Settlement, filed on 10/13/2014, eliminates the need to allocate between regulated and non-regulated operations. Therefore, the Customer Counts and Pick-ups schedule is no longer part of Staff's analysis.

STAFF
MEDICAL PRO FORMA
DECREASE

REVISED MC-6 BASED ON SETTLEMENT

Partial Settlement, filed on 10/13/2014, eliminates the need to allocate between regulated and non-regulated operations. Therefore, this schedule no longer separates medical expenses between regulated and non-regulated operations. This schedule also includes employer HSA contributions.

Source per WCI's response to Staff formal Data Request 10b

For the Month of April 2014

Employee	Pay Type	Every Payroll	Monthly Salary	Employee Medical	Employee Medical	Employee Medical	Total Medical	Employee Dental	Employee Dental	Employee Dental	Total Dental	HSA Company Contribution	Total	Both Employer and Employee Payments Apr-14 Invoice	Total Match
16	Hourly	16.30	78.00	240.35	318.35	0.00	318.35	39.09	0.00	39.09	0.00	279.44	318.35	39.09	Total Match
17	Hourly	14.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Match
11	Salaried	2,703.66	5,407.32	578.18	722.18	0.00	722.18	39.09	0.00	39.09	0.00	125	722.18	39.09	Total Match
15	Hourly	32.63	233.00	722.03	955.03	47.54	955.03	39.09	40.56	88.10	39.09	125	955.03	39.09	Total Match
20	Salaried	1,459.97	2,919.94	6.00	415.26	0.00	421.26	39.09	0.00	39.09	0.00	125	421.26	39.09	Total Match
22	Salaried	1,731.56	3,463.12	78.00	240.35	0.00	318.35	39.09	0.00	39.09	0.00	125	318.35	39.09	Total Match
23	Salaried	1,568.81	3,137.62	233.00	722.03	95.02	955.03	39.09	42.03	137.05	39.09	125	955.03	39.09	Total Match
24	Salaried	1,731.56	3,463.12	12.00	409.26	47.54	475.40	39.09	40.56	88.10	39.09	125	475.40	39.09	Total Match
25	Salaried	1,459.96	2,919.94	233.00	722.18	95.02	955.03	39.09	42.03	137.05	39.09	125	955.03	39.09	Total Match
31	Hourly	21.05	175.00	488.18	722.18	35.36	762.28	40.19	40.19	80.38	0.00	65	762.28	40.19	Total Match
40	Hourly	27.11	0.00	240.73	240.73	0.00	240.73	39.09	0.00	39.09	0.00	65	240.73	39.09	Total Match
41	Hourly	15.81	175.00	143.35	318.35	0.00	318.35	39.09	0.00	39.09	0.00	65	318.35	39.09	Total Match
47	Hourly	36.24	0.00	240.73	240.73	3.51	244.24	39.09	3.51	78.10	39.09	65	244.24	39.09	Total Match
27	Hourly	13.26	144.00	578.18	722.18	47.54	772.18	39.09	47.54	97.10	39.09	125	772.18	39.09	Total Match
43	Hourly	14.75	78.00	240.35	318.35	0.00	318.35	39.09	0.00	39.09	0.00	125	318.35	39.09	Total Match
44	Hourly	12.00	78.00	240.35	318.35	0.00	318.35	39.09	0.00	39.09	0.00	125	318.35	39.09	Total Match
*****	Hourly	14.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Match
*****	Hourly	14.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Match
*****	Hourly	12.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Match
Number of Employees			1,854.00												
Total Employee activity			1,854.00	6,594.22	6,594.22	625.60	6,594.22	625.60	625.60	1,028.42	7507.2	755	7,974.82	7,974.82	
Total Employer activity				6,594.22	6,594.22		6,594.22				6,594.22		6,594.22		
Total Medical activity					8,448.22	403.82	8,448.22				1,028.42				
Total Dental Employee activity						403.82									
Total Dental Employer activity															
Total Dental activity															
Sub Total April 2014 Payments				79,130.84	79,130.84	7507.2	79,130.84	7507.2	7507.2	1,028.42	7507.2	9060	79,130.84	79,130.84	
Annual Employer Payments for Medical and Dental				79,130.84	79,130.84	7507.2	79,130.84	7507.2	7507.2	1,028.42	7507.2	9060	79,130.84	79,130.84	
Income Statement Expense															
Notes															
All employees are eligible for over-time over 40hrs per week. All Salary employees are shown with monthly and semi-monthly amounts.															
All hourly employees hourly wage is also shown.															
***** Staff removed names to not appear in its exhibit.															
***** WCI States (DR 13-4b) pro forma adjustment needs to include an annual plan administrative															

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
General Rate Case Cost - Adjusted

Changes based on new data or corrected data provided by WCI.

Activity	Docket TG-131794				Docket TG-140560	
	Prior to Filing Date (Aug. - Sept 2013)	Filing Date (Oct - Dec 2013)	Between Filing Date & Notice of PHC (Jan - Mar 2014)	Between PHC & Dismissal (Apr - Jun 2014)	After Filing Date	Total
Accounting ¹	\$ 30,293	\$ 61,077	\$ 24,215	\$ 29,487	\$ 145,071	
Legal ²	-	\$ 24,486	\$ 32,977	\$ 54,420	\$ 111,883	
Total	\$ 30,293	\$ 85,563	\$ 57,191	\$ 83,907	\$ 256,954	
Allocation Factor ³	100%	100%	50%	50%		
Allowed Expense	\$ 30,293	\$ 85,563	\$ 28,596	\$ 41,953	\$ 186,405	
Amortization Period Rate Case (Years) ⁴	5	5	5	5		
Annual Amortized Rate Case Cost		\$ 17,113	\$ 5,719	\$ 8,391	\$ 37,281	

Footnotes:

- ¹ Dollar values linked to WCI's response to Staff formal Data Request 20 provided in file "DR 20 Jan-Jun 2014 GL detail legal and accounting.xls".
- ² Dollar values could not be linked to WCI's response in file "DR20 WKG-#5012593-v1-7-8-14_TG_140560_Billing_History_w_Costs_and_Fees.pdf".
- ³ Allocation factors are Staff's recommendation as set forth in its testimony.
- ⁴ Amortization Periods are Staff's recommendation as set forth in its testimony.

SETTLEMENT 10/13/2014
WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
WORKPAPER 9 - FUEL ANALYSIS

For the Test Year July 1, 2012 to June 30, 2013

Partial Settlement, filed on 10/13/2014, eliminates the need to allocate between regulated and non-regulated operations. Therefore, Fuel Expense is no longer separated between regulated and non-regulated operations.

Source Data from invoices and receipts

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

Forecasted Fuel Cost

271,288.89

3.96 **AVG**

Actual Misc Shop - Test Year

27,008.72

WCI states this is lube exp not fuel

Total Forecasted Expense	298,297.61	
Per Operations	<u>(311,517.43)</u>	
Forecast Adjustment	<u>\$ (13,219.82)</u>	
Test Year Fuel Expense	291,335	
Test Year Actual Fuel Expense	291,335	Demonstrated Fuel
Total Test Year Actual Fuel Expense	<u>291,335</u>	
Test Year Actual Total Gallons	72,941	
AVG Test Year Cost per Gallon	\$ 3.99	
Pro forma Fuel Expense to Most Recent 12-months	271,289	
Total Pro forma Fuel Expense	<u>271,289</u>	
Test Year Actual Total Gallons	72,941	
AVG Pro forma Cost per Gallon	3.72	
Change in AVG Cost per Gallon	(0.27)	
Pro forma Adjust per Change in AVG Cost per Gall	<u>(20,046)</u>	

**WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
WORKPAPER 16-DISPOSAL FEES**

For the Test Year July 1, 2012 to June 30, 2013

Partial Settlement, filed on 10/13/2014, eliminates the need to allocate between regulated and non-regulated operations. Therefore, the increase in Disposal Fees is no longer separated between regulated and non-regulated operations.

**Disposal Fees data from Cowlitz County Public
Works Solid Waste Division Notice**

37.30	Test Year Disposal Fee
49.00	New rate effective Dec 1, 2013
11.70	Increase in Disposal Fees
31.4%	Percentage Change in Disposal Fees

WASTE CONTROL, INC.

EXPLANATION OF RESTATING ADJUSTMENTS

For the Test Year July 1, 2012 to June 30, 2013

CONTESTED EXPENSES

- R-1 Depreciation per the financial statements differs from the allowable depreciation for WUTC purposes. This adjustment restates and classifies the depreciation. (See workpaper 2)
- R-2 This entry allocates refunds to the revenue sources.
- R-3 This entry reclasses payroll benefits to one account to allow for easier distribution in the expense matrix.
- R-4 Interest expense is not allowed, therefore it is eliminated.
- R-5 This entry reclasses taxes posted to truck license expense.
- R-6 This entry eliminates non-deductible expenses. In the case of dues, it is the elimination of health club dues and political and lobbying costs. In the case of franchise fees, it is the elimination of the 3% fee paid on Castle Rock customers. In the case of employee relations, it is the elimination of Quelah rents. In the case of bad debts, it is the elimination of allowance accruals.
- R-7 Eliminate fuel surcharge
- RC-1 Eliminate non-regulated revenue discontinued operations. See Affiliated tab for information on WCR hauling.
- RC-2 A payroll analysis is done at period end so an adjustment has been done to reclass payroll.
- RC-3 Combine Woodland disposal fees with Cowlitz County fees

R-6A Office Supply

	Total			
IS	52,734	52,734	-	
Adjustment	(5,458)	(5,458)	-	
Adj IS	47,276	47,276	-	
Notes and explanations in linked file "GL Adjustments.xlsx"				

R-6B Actual Bad Debt

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

Restate Exp

WASTE CONTROL, INC.

EXPLANATION OF RESTATING ADJUSTMENTS

For the Test Year July 1, 2012 to June 30, 2013

CONTESTED EXPENSES

38,368.55 Actual Bad Debt

50167.27 IS

(11,798.72) Adjustment

R-6C Other Expenses

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

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

R-6D Utilities

IS	59,823	59,823
Total Allowable	13,975	13,975
Adjust	(45,848)	(45,848)

WASTE CONTROL, INC.

EXPLANATION OF RESTATING ADJUSTMENTS

For the Test Year July 1, 2012 to June 30, 2013

CONTESTED EXPENSES

R-6E Land Rent
Includes Settlement discussed new truck shop asset, added amortized bond fee costs to the cost of debt, and allocations based on the

IS	138,000	138,000
Total Allowable	85,217	85,217
Adjust	(52,783)	(52,783)

R-6F Tires

	Total	
Company Adj	(9,646.96)	<u><u>(9,646.96)</u></u>

R-6G Property Tax

SETTLEMENT 10/13/2014

	Remove	
IS	12,129	12,129
2012 portion	3,938	3,938
2013 portion	4,513	4,513
		(3,678)
Diff in 3-Factor		556
Settled Adjustment		<u><u>(3,122)</u></u> Per WCI's JD-49

R-6H Spare Truck

Rents SETTLEMENT 10/13/2014

	Total	
Operations	36,000	36,000
No Adjustment	36,000	<u><u>36,000</u></u>
		<u><u>-</u></u>

WASTE CONTROL, INC.

EXPLANATION OF PRO FORMA ADJUSTMENTS

For the Test Year July 1, 2012 to June 30, 2013

CONTESTED EXPENSES

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

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

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

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

P-4 Adjusted fuel

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

P-4A Pro forma Fuel

(20,046)

P-5A Disposal

Residential & Comm Total

Tons 15,460.25 15,460.25

Increase 11.70 11.70

Adjustment 180,885

Drop box

IS 441,855.48

Test Year cost per ton 37.30 Disposal fee

Test Year tons 11,845.99

DF Increase 11.70

Exp and Rev Adj 138,598

WASTE CONTROL, INC.
TWELVE MONTH INCOME STATEMENT WITH RECLASS

For the Test Year July 1, 2012 to June 30, 2013

	July	August	September	October	November	December	January	February	March	April	May	June	PER BOOKS	RECLASS	RECLASS ADJUSTED BOOKS
REVENUES															
Residential	\$ 174,181	\$ 173,281	\$ 173,721	\$ 174,252	\$ 172,742	\$ 178,133	\$ 171,317	\$ 170,744	\$ 175,194	\$ 169,716	\$ 171,742	\$ 172,744	\$ 2,071,765	\$ -	\$ 2,071,765
Commercial	47,310	49,651	49,047	51,953	50,879	51,200	50,446	50,311	49,825	48,110	49,825	48,110	599,529	-	599,529
Drop Box	94,770	83,414	70,757	93,470	77,609	78,413	84,127	73,158	67,670	146,420	110,570	117,378	1,097,758	(154,085)	943,673
Fuel Surcharge	7,080	5,416	3,962	3,712	5,005	6,228	6,505	5,363	2,299	-	-	-	45,570	-	45,570
Contract Hauling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pass Thru	11,686	27,114	10,043	26,013	10,203	26,232	11,775	25,568	11,624	24,865	10,929	26,085	222,136	-	222,136
Kalamia	-	(293)	(1,046)	(1,709)	(1,493)	(667)	(645)	-	(1,047)	(1,849)	(901)	(93)	(9,743)	-	(9,743)
Refunds	335,027	338,582	306,485	347,690	314,945	339,538	323,753	325,279	305,865	389,463	342,165	364,223	4,035,016	(154,085)	3,879,931
OPERATING EXPENSES															
Wages Drivers	25,915	25,612	26,861	22,905	24,624	34,115	27,946	27,920	31,246	28,709	30,610	32,956	339,418	(110,447)	228,971
Wages Drop Box Drivers	-	-	-	-	-	-	-	-	-	-	-	-	-	98,310	98,310
Wages Mechanics	12,824	16,759	16,738	15,679	19,707	19,006	19,410	17,054	20,580	21,032	23,542	21,357	223,687	-	244,902
Wages Supervisor	6,623	6,114	4,762	1,668	2,320	2,541	218	248	327	(327)	-	3,574	28,068	(13,029)	15,039
Wages Extra Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	313	309	-	550	-	-	-	-	-	-	-	-	1,172	-	1,172
Contract Labor	7,240	10,680	7,083	17,264	6,766	12,579	8,705	8,629	12,846	9,523	6,152	12,421	119,888	-	119,888
Maintenance	-	-	-	411	1,250	492	341	119	-	1,620	4,860	-	9,093	-	9,093
Maintenance/Cont./Dr Bx	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	-	36,000
Truck Rental	6,067	7,801	6,024	7,512	6,007	10,260	6,118	7,359	10,001	8,373	8,043	7,166	90,730	-	90,730
Equipment Rent	26,793	28,921	24,423	28,975	29,501	23,415	26,386	25,156	23,578	27,774	22,344	24,252	311,517	-	311,517
Tires	-	-	-	-	-	50,197	-	-	-	59,543	-	44,345	154,085	154,085	308,169
Fuel	44,781	44,188	39,947	46,320	45,874	41,320	42,529	36,778	39,433	44,657	47,363	43,503	516,695	59,973	576,667
Contract Hauling	5,715	6,422	4,967	4,961	5,679	4,506	4,920	4,889	4,802	4,889	5,858	5,663	59,973	(59,973)	-
Disposal Fees - Cowfritz County	2,078	1,438	1,615	2,196	2,273	666	1,985	4,491	1,441	1,576	2,304	2,753	24,814	(24,814)	-
Disposal Fees - G-49	42,374	34,971	27,082	38,805	31,798	34,706	35,911	31,326	32,624	35,706	35,868	35,871	417,041	24,814	441,855
Disposal Fees Pass Thru	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	-	12,000
Stormwater management	2,452	2,452	2,452	2,338	2,452	2,452	2,262	2,262	2,262	2,262	2,262	2,262	28,169	-	28,169
Liability Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Salaries	14,704	16,009	18,022	16,034	16,715	18,843	16,418	15,327	17,204	15,964	17,123	18,468	200,830	(73,262)	127,568
Management Fees	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000	-	180,000
Bad Debt Expense	1,493	3,928	2,901	1,615	3,781	15,380	8,832	4,602	3,035	(940)	1,362	4,179	50,167	-	50,167
Office Supply	4,319	4,748	5,047	4,715	5,303	6,065	3,914	3,599	3,684	4,149	3,015	4,175	52,734	-	52,734
Postage	350	-	350	350	461	200	395	90	300	94	300	300	1,685	-	1,685
Bank Charges	448	262	362	376	461	318	395	348	523	386	437	315	4,629	-	4,629
Maintenance	141	825	635	1,633	499	222	857	-	16	361	1,058	2,850	9,098	-	9,098
Rate Case Expense	-	-	-	-	-	-	264	-	-	-	6,436	-	-	-	-
Accounting	377	2,383	-	1,852	272	889	253	-	-	3,906	1,026	-	17,658	-	17,658

WASTE CONTROL, INC.

TWELVE MONTH INCOME STATEMENT WITH RECLASS

For the Test Year July 1, 2012 to June 30, 2013

	July	August	September	October	November	December	January	February	March	April	May	June	PER BOOKS	RECLASS	RECLASS	PER BOOKS	ADJUSTED BOOKS
Legal	-	277	79	-	2,725	-	1,100	-	1,125	16,779	-	1,458	6,765	-	-	16,809	6,765
WUTC Fee	-	-	-	-	-	-	-	-	-	-	31	-	-	-	-	16,809	6,765
Franchise	761	589	486	717	665	625	668	737	641	572	687	564	7,711	-	-	7,711	16,809
Communications	1,485	1,682	1,612	1,924	1,462	3,724	1,724	442	1,596	1,087	1,115	1,296	19,158	-	-	19,158	19,158
Utilities	3,541	4,688	5,806	6,408	6,201	3,914	5,517	5,877	2,913	4,981	5,160	4,818	59,823	-	-	59,823	59,823
Laundry/Uniforms	1,760	2,344	2,203	2,349	2,093	2,452	2,761	1,809	-	873	541	-	19,183	-	-	19,183	19,183
Miscellaneous	1,300	1,300	1,300	1,727	1,726	1,446	1,300	1,300	1,300	1,300	1,300	1,300	16,600	-	-	16,600	16,600
Dues and Subscriptions	-	-	1,100	-	600	172	442	-	-	429	441	498	3,682	-	-	3,682	3,682
Dues Non-deductible	-	-	-	-	-	-	717	-	-	-	-	-	717	-	-	717	717
Travel	-	-	-	1,315	1,325	-	-	-	-	-	750	2,580	5,970	-	-	5,970	5,970
Seminars	-	-	28	-	-	-	120	-	-	-	-	-	148	-	-	148	148
Meals and Entertainment	119	213	119	119	119	158	245	119	119	119	411	125	1,982	-	-	1,982	1,982
Advertising	93	-	1,548	735	1,599	-	798	126	1,416	718	-	81	7,114	-	-	7,114	7,114
Truck License	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes and Licensing	45	69	-	-	-	114	-	-	-	-	48	-	276	-	-	276	276
Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	4,485	4,316	4,219	4,512	4,345	9,460	4,372	5,016	4,074	7,180	12,350	300	1,150	-	-	1,150	1,150
B & O Tax	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	138,000	-	-	138,000	138,000
Land Rent	-	698	1,298	-	1,198	993	233	-	698	590	233	233	5,182	-	-	5,182	5,182
Computer Expense	-	567	10,779	4,390	593	9,931	546	546	10,547	580	-	2,440	35,982	-	-	35,982	35,982
Workmen's Comp	4,841	4,829	6,169	4,390	4,743	6,197	5,186	4,506	8,214	5,069	5,299	7,884	67,327	-	-	67,327	67,327
Payroll Taxes	1,255	1,847	1,510	3,350	3,553	4,626	1,500	1,088	1,381	1,075	1,562	1,393	23,940	-	-	23,940	23,940
Employee Relations	-	-	-	-	-	-	73	73	-	168	56	77	447	-	-	447	447
Life Insurance	154	154	154	154	154	154	154	154	154	154	154	154	1,853	-	-	1,853	1,853
Counseling Services	8,800	7,888	7,892	8,035	8,035	318	16,954	9,964	10,237	8,323	13,934	8,637	109,018	-	-	109,018	109,018
Employee Medical Insurance	-	-	-	6,401	-	-	-	-	-	5,728	-	-	12,129	-	-	12,129	12,129
Property Taxes	166	39	55	341	20	180	107	20	64	94	94	232	1,316	-	-	1,316	1,316
Drug Testing	3,530	3,668	3,759	3,571	3,780	4,339	4,393	3,404	3,760	3,786	3,929	3,470	45,387	-	-	45,387	45,387
SEP Benefits	3,616	3,553	3,489	3,425	3,600	14,537	3,220	3,165	3,099	3,033	2,967	2,900	50,614	-	-	50,614	50,614
Interest	-	-	-	-	288	176	-	41	-	-	-	-	506	-	-	506	506
Freight	-	4,164	-	2,139	2,401	3,839	1,076	2,464	2,164	2,176	1,820	1,732	23,973	-	-	23,973	23,973
Consulting	728	1,079	83	2,229	305	1,061	265	(242)	717	106	1,226	386	7,942	-	-	7,942	7,942
Safety Equipment Expense	19,220	19,220	19,220	19,220	19,220	19,220	19,248	19,248	19,248	22,143	22,143	30,828	248,512	-	-	248,512	248,512
Depreciation	291,403	307,506	291,028	321,016	305,333	396,860	277,610	307,503	307,503	382,313	330,911	378,255	3,899,633	155,245	-	4,054,879	4,054,879
NET OPERATING INCOME	43,625	31,076	15,456	26,674	9,612	(57,322)	13,858	47,668	(1,638)	7,151	11,254	(14,032)	133,382	(309,330)	-	(175,948)	(175,948)
OTHER INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain on asset sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	20	18	15	14	7	5	5	5	4	6	6	5	109	-	-	109	109
NET INCOME	\$ 43,644	\$ 31,094	\$ 15,471	\$ 26,688	\$ 9,619	\$ (57,317)	\$ 13,863	\$ 47,673	\$ (1,635)	\$ 7,157	\$ 11,260	\$ (14,027)	\$ 133,491	\$ (309,330)	\$ -	\$ (175,839)	\$ (175,839)

WASTE CONTROL, INC.
WORKPAPER 2 - DEPRECIATION, Continued
For the Test Year July 1, 2012 to June 30, 2013

MATCHING
KEEP

New TK# 15 29,417.45
New TK# 24 30,612.89
60,030.34

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

Source of data from the WCI asset records

Asset Description	Date in Service Yr	Date in Service Yr	Salvage Value %	Mthd	Life	Year Fully Depr	Asset Cost	Asset Disp	Depreciable Cost	Monthly Depn		Total Test Yr Depn	% Allo.	Total Allocated Test Yr Depn	Beginning Accumulated Depreciation 7/1/2012	Allocated Accumulated Depreciation 6/30/2013	Branch % Allo.	Allocated Acum. Depr. 7/1/2012	Allocated Acum. Depr. 6/30/2013	Average Investment	
										Depr.	Year										
Drop Boxes																					
9-40 yd heavy duty sc style	1997	97	7	0%	SL	10	36,224.94	-	36,224.94	\$ 301.87	\$ -	-	100.00%	-	\$ 36,224.94	\$ 36,224.94	100.00%	\$ 36,224.94	\$ -	-	
2-20 yd heavy duty sc style	1997	97	7	0%	SL	10	6,647.33	-	6,647.33	55.39	-	-	100.00%	-	6,647.33	6,647.33	100.00%	6,647.33	-	-	
4-30 yd heavy duty sc style	1997	97	7	0%	SL	10	14,124.46	-	14,124.46	117.70	-	-	100.00%	-	14,124.46	14,124.46	100.00%	14,124.46	-	-	
2 Model 74 3 yd Front Slant	1998	98	7	0%	SL	10	963.20	-	963.20	8.03	-	-	100.00%	-	963.20	963.20	100.00%	963.20	-	-	
30 yd standard super C	1999	99	6	0%	SL	10	3,473.40	-	3,473.40	28.95	-	-	100.00%	-	3,473.40	3,473.40	100.00%	3,473.40	-	-	
1-20 yd standard super	1999	99	9	0%	SL	10	3,902.25	-	3,902.25	33.52	-	-	100.00%	-	3,902.25	3,902.25	100.00%	3,902.25	-	-	
20 yd drop box (split)	2003	03	12	0%	SL	10	398.97	-	398.97	3.32	39.90	39.90	100.00%	39.90	342.45	342.45	100.00%	342.45	36.57		
20 yd drop box	2004	04	9	0%	SL	10	4,285.96	-	4,285.96	35.72	428.60	428.60	100.00%	428.60	3,857.34	3,857.34	100.00%	3,857.34	714.33		
20 yd drop box	2004	04	10	0%	SL	10	4,880.96	-	4,880.96	40.67	488.10	488.10	100.00%	488.10	4,392.86	4,392.86	100.00%	4,392.86	485.10		
2-40 yd Drop Boxes	2005	05	6	0%	SL	10	10,893.01	-	10,893.01	90.78	1,089.30	1,089.30	100.00%	1,089.30	9,803.71	9,803.71	100.00%	9,803.71	854.17		
1-20 yd Drop Boxes	2005	05	6	0%	SL	10	4,106.99	-	4,106.99	34.22	410.70	410.70	100.00%	410.70	3,696.29	3,696.29	100.00%	3,696.29	485.50		
3-40 yd Front Loaders	2007	07	7	0%	SL	10	20,778.92	-	20,778.92	173.16	2,077.89	2,077.89	100.00%	2,077.89	18,701.03	18,701.03	100.00%	18,701.03	2,076.90		
50-Suivel Caster for Front Loader	2009	09	4	0%	SL	10	539.50	-	539.50	4.50	53.95	53.95	100.00%	53.95	485.55	485.55	100.00%	485.55	53.95		
1-4yd Frontloader	2009	09	4	0%	SL	10	695.96	-	695.96	5.80	69.60	69.60	100.00%	69.60	626.36	626.36	100.00%	626.36	69.60		
1-5yd Frontloader	2009	09	4	0%	SL	10	900.97	-	900.97	7.51	90.10	90.10	100.00%	90.10	810.87	810.87	100.00%	810.87	90.10		
2-6yd Frontloaders	2009	09	4	0%	SL	10	1,640.08	-	1,640.08	13.67	164.01	164.01	100.00%	164.01	1,476.07	1,476.07	100.00%	1,476.07	168.01		
50 - 59x37 Lids	2010	10	6	0%	SL	10	3,223.45	-	3,223.45	26.86	322.35	322.35	100.00%	322.35	2,901.10	2,901.10	100.00%	2,901.10	322.35		
50 Lids 59x37	2010	10	7	0%	SL	10	2,381.43	-	2,381.43	19.85	238.14	238.14	100.00%	238.14	2,143.29	2,143.29	100.00%	2,143.29	238.14		
1-30yd DF and 1-20yd DB	2010	11	8	0%	SL	10	6,832.23	-	6,832.23	56.94	683.22	683.22	100.00%	683.22	6,149.01	6,149.01	100.00%	6,149.01	683.22		
30yd DB with Lid	2013	13	6	0%	SL	10	8,639.61	-	8,639.61	72.00	72.00	72.00	100.00%	72.00	8,567.61	8,567.61	100.00%	8,567.61	72.00		
Subtotal							135,533.62		135,533.62	1,129.45	6,227.84	6,227.84	100.00%	6,227.84	129,305.78	129,305.78	100.00%	129,305.78	6,227.84	34,902.42	
Total Drop Boxes							135,533.62		135,533.62	1,129.45	6,227.84	6,227.84	100.00%	6,227.84	129,305.78	129,305.78	100.00%	129,305.78	6,227.84	34,902.42	
Containers																					
Sony rear view mirror system	1997	97	12	0%	SL	10	1,409.56	-	1,409.56	11.75	-	-	100.00%	-	1,409.56	1,409.56	100.00%	1,409.56	-	-	
5-4 yd frt slant (model 75)	1998	98	2	0%	SL	10	2,693.02	-	2,693.02	22.44	-	-	100.00%	-	2,693.02	2,693.02	100.00%	2,693.02	-	-	
Model 727 1 1/2 frt ldr	1998	98	3	0%	SL	10	385.92	-	385.92	3.22	-	-	100.00%	-	385.92	385.92	100.00%	385.92	-	-	
Model 74 3 yd frt ldr	1998	98	3	0%	SL	10	963.20	-	963.20	8.03	-	-	100.00%	-	963.20	963.20	100.00%	963.20	-	-	
Model 74 Model 75 3 yd frt ldr	1998	98	11	0%	SL	10	1,792.39	-	1,792.39	14.94	-	-	100.00%	-	1,792.39	1,792.39	100.00%	1,792.39	-	-	
3 yd frt ldr slant w/lids	1999	99	2	0%	SL	10	470.85	-	470.85	3.92	-	-	100.00%	-	470.85	470.85	100.00%	470.85	-	-	
4 yd frt ldr slant w/lids	1999	99	2	0%	SL	10	538.70	-	538.70	4.49	-	-	100.00%	-	538.70	538.70	100.00%	538.70	-	-	
2-4 yd frt ldr slant w/lids	1999	99	7	0%	SL	10	1,107.25	-	1,107.25	9.23	-	-	100.00%	-	1,107.25	1,107.25	100.00%	1,107.25	-	-	
1-5 yd frt ldr slant w/lids	1999	99	7	0%	SL	10	591.25	-	591.25	4.93	-	-	100.00%	-	591.25	591.25	100.00%	591.25	-	-	
1-1/2 yd frt ldr cathedral w/lids	1999	99	7	0%	SL	10	367.65	-	367.65	3.06	-	-	100.00%	-	367.65	367.65	100.00%	367.65	-	-	
1-1/2 yd frt ldr cathedral w/lids	1999	99	9	0%	SL	10	1,612.50	-	1,612.50	13.44	-	-	100.00%	-	1,612.50	1,612.50	100.00%	1,612.50	-	-	
4-2 yd frt ldr slant w/lids	1999	99	9	0%	SL	10	553.63	-	553.63	4.61	-	-	100.00%	-	553.63	553.63	100.00%	553.63	-	-	
1-4 yd frt ldr slant w/lids	1999	99	9	0%	SL	10	1,298.73	-	1,298.73	10.82	-	-	100.00%	-	1,298.73	1,298.73	100.00%	1,298.73	-	-	
1 yd & 1 1/2 yd frt ldr	2000	00	11	0%	SL	10	559.52	-	559.52	4.66	-	-	100.00%	-	559.52	559.52	100.00%	559.52	-	-	
4 yd frt ldr w/lids	2001	01	6	0%	SL	10	559.52	-	559.52	4.66	-	-	100.00%	-	559.52	559.52	100.00%	559.52	-	-	
3 yd frt ldr w/lids	2001	01	6	0%	SL	10	483.12	-	483.12	4.03	-	-	100.00%	-	483.12	483.12	100.00%	483.12	-	-	
4-1 yd and 6-1.5 yd Containers	2001	01	6	0%	SL	10	525.67	-	525.67	4.38	-	-	100.00%	-	525.67	525.67	100.00%	525.67	-	-	
6-1.5yd Containers	2001	01	6	0%	SL	10	1,044.90	-	1,044.90	8.71	-	-	100.00%	-	1,044.90	1,044.90	100.00%	1,044.90	-	-	
8-1.5yd Containers	2001	01	6	0%	SL	10	1,052.43	-	1,052.43	8.77	-	-	100.00%	-	1,052.43	1,052.43	100.00%	1,052.43	-	-	
10-1.5yd Containers	2001	01	6	0%	SL	10	2,245.67	-	2,245.67	18.71	-	-	100.00%	-	2,245.67	2,245.67	100.00%	2,245.67	-	-	
2-1.5yd Containers	2001	01	6	0%	SL	10	1,793.10	-	1,793.10	14.94	-	-	100.00%	-	1,793.10	1,793.10	100.00%	1,793.10	-	-	
4-1.5yd Containers	2001	01	6	0%	SL	10	320.35	-	320.35	2.67	-	-	100.00%	-	320.35	320.35	100.00%	320.35	-	-	
6-450 gallon Containers	2001	01	6	0%	SL	10	725.63	-	725.63	6.05	-	-	100.00%	-	725.63	725.63	100.00%	725.63	-	-	
1.5 yd frt ldr w/lids	2002	02	4	0%	SL	10	918.44	-	918.44	7.52	-	-	100.00%	-	918.44	918.44	100.00%	918.44	-	-	
6 yd frt ldr cathedral w/lids	2002	02	6	0%	SL	10	918.44	-	918.44	7.52	-	-	100.00%	-	918.44	918.44	100.00%	918.44	-	-	
10-1.5yd front load/2-4yd fl	2002	02	12	0%	SL	10	5,411.75	-	5,411.75	45.10	90.20	90.20	100.00%	90.20	5,321.55	5,321.55	100.00%	5,321.55	89.75		
4-3yd front load/2-2yd fl	2003	03	7	0%	SL	8	3,722.96	-	3,722.96	38.78	-	-	100.00%	-	3,722.96	3,722.96	100.00%	3,722.96	-	-	
4yd front load	2003	03	7	0%	SL	8	670.35	-	670.35	6.98	-	-	100.00%	-	670.35	670.35	100.00%	670.35	-	-	
4yd front loader	2003	03	12	0%	SL	8	670.35	-	670.35	6.98	-	-	100.00%	-	670.35	670.35	100.00%	670.35	-	-	

WASTE CONTROL, INC.
WORKPAPER 2 - DEPRECIATION, Continued
 For the Test Year July 1, 2012 to June 30, 2013

MATCH WCI
 KEEP

New TK # 15 29,417.45
 New TK # 24 30,612.89
 60,030.34

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

Asset Description	Date in Service	Yr	Date in Service	Yr	Mth	Salvage Value %	Life	Yr	Mo	Year Fully Dep.	Asset Cost	Asset Cost	Asset Cost	Month Dep.	Test Year Dep.	Year Dep.	Disp	Total Test Year Dep.	% Allo.	Total Allocated Test Year Dep.	Beginning Accumulated Depreciation 7/1/2012	Allocated Accumulated Depreciation 6/30/2013	Branch Allo. %	Allocated Accum. Dept.	7/1/2012	Allocated Accum. Dept.	6/30/2013	Average Investment
3-4yd Front Loader	2005	105	8	0%	SL	8	113	7.53	722.56	722.56	90.32	90.32	90.32	90.32	90.32	90.32	90.32	90.32	100.00%	90.32	624.71	624.71	100.00%	624.71	624.71	715.03	52.69	
3-4yd Front Loader	2005	105	9	0%	SL	8	113	7.53	722.56	722.56	90.32	90.32	90.32	90.32	90.32	90.32	90.32	90.32	100.00%	90.32	617.19	617.19	100.00%	617.19	617.19	707.51	60.21	
3-4yd Front Loader	2005	105	10	0%	SL	8	113	7.37	707.78	707.78	88.47	88.47	88.47	88.47	88.47	88.47	88.47	88.47	100.00%	88.47	597.19	597.19	100.00%	597.19	597.19	685.66	66.35	
3-4yd Front Loader	2006	106	3	0%	SL	10	116	4.55	546.58	546.58	54.66	54.66	54.66	54.66	54.66	54.66	54.66	54.66	100.00%	54.66	346.17	346.17	100.00%	346.17	346.17	400.83	173.08	
3-4yd Front Loader	2006	106	6	0%	SL	10	116	5.86	702.74	702.74	70.27	70.27	70.27	70.27	70.27	70.27	70.27	70.27	100.00%	70.27	427.50	427.50	100.00%	427.50	427.50	497.77	240.10	
2-4yd Front Loader	2006	106	6	0%	SL	10	116	6.06	606.89	606.89	60.69	60.69	60.69	60.69	60.69	60.69	60.69	60.69	100.00%	60.69	369.19	369.19	100.00%	369.19	369.19	429.88	207.35	
5-4yd Front Loader	2006	106	6	0%	SL	10	116	7.66	919.22	919.22	91.92	91.92	91.92	91.92	91.92	91.92	91.92	91.92	100.00%	91.92	559.19	559.19	100.00%	559.19	559.19	651.11	314.07	
5-4yd Front Loader	2006	106	6	0%	SL	10	116	7.66	919.22	919.22	91.92	91.92	91.92	91.92	91.92	91.92	91.92	91.92	100.00%	91.92	559.19	559.19	100.00%	559.19	559.19	651.11	314.07	
5-4yd Front Loader	2006	106	6	0%	SL	10	116	7.66	919.22	919.22	91.92	91.92	91.92	91.92	91.92	91.92	91.92	91.92	100.00%	91.92	559.19	559.19	100.00%	559.19	559.19	651.11	314.07	
3-5yd Front Loaders	2006	106	7	0%	SL	10	116	2,757.66	2,757.66	2,757.66	275.77	275.77	275.77	275.77	275.77	275.77	275.77	275.77	100.00%	275.77	1,654.60	1,654.60	100.00%	1,654.60	1,654.60	1,930.36	965.18	
3-2yd Front Loaders	2006	106	11	0%	SL	10	116	2,739.89	2,739.89	2,739.89	273.99	273.99	273.99	273.99	273.99	273.99	273.99	273.99	100.00%	273.99	1,552.60	1,552.60	100.00%	1,552.60	1,552.60	1,826.59	1,050.29	
1-4yd Front Load Containers	2007	107	2	0%	SL	10	117	835.75	835.75	835.75	83.58	83.58	83.58	83.58	83.58	83.58	83.58	83.58	100.00%	83.58	452.70	452.70	100.00%	452.70	452.70	534.26	341.26	
1-4yd Front Load Containers	2007	107	2	0%	SL	10	117	1,009.15	1,009.15	1,009.15	100.92	100.92	100.92	100.92	100.92	100.92	100.92	100.92	100.00%	100.92	546.62	546.62	100.00%	546.62	546.62	647.54	412.07	
1-6yd Front Load Containers	2007	107	2	0%	SL	10	117	606.89	606.89	606.89	60.69	60.69	60.69	60.69	60.69	60.69	60.69	60.69	100.00%	60.69	313.56	313.56	100.00%	313.56	313.56	374.25	262.99	
1-2yd Front Load Containers	2007	107	5	0%	SL	10	117	702.74	702.74	702.74	70.27	70.27	70.27	70.27	70.27	70.27	70.27	70.27	100.00%	70.27	363.08	363.08	100.00%	363.08	363.08	433.36	304.52	
1-6yd Front Load Containers	2007	107	7	0%	SL	10	117	1,010.23	1,010.23	1,010.23	101.02	101.02	101.02	101.02	101.02	101.02	101.02	101.02	100.00%	101.02	505.12	505.12	100.00%	505.12	505.12	606.14	454.60	
1-6yd Front Loaders	2007	107	7	0%	SL	10	117	1,213.78	1,213.78	1,213.78	121.38	121.38	121.38	121.38	121.38	121.38	121.38	121.38	100.00%	121.38	606.89	606.89	100.00%	606.89	606.89	728.27	546.20	
2-2yd Front Loaders	2007	107	7	0%	SL	10	117	606.89	606.89	606.89	60.69	60.69	60.69	60.69	60.69	60.69	60.69	60.69	100.00%	60.69	303.45	303.45	100.00%	303.45	303.45	364.13	273.10	
1-3yd Front Loader	2007	107	7	0%	SL	10	117	702.74	702.74	702.74	70.27	70.27	70.27	70.27	70.27	70.27	70.27	70.27	100.00%	70.27	351.37	351.37	100.00%	351.37	351.37	421.64	316.23	
1-3yd Front Loader	2007	107	7	0%	SL	10	117	835.32	835.32	835.32	83.53	83.53	83.53	83.53	83.53	83.53	83.53	83.53	100.00%	83.53	403.74	403.74	100.00%	403.74	403.74	487.27	389.82	
1-4yd Front Loader	2007	107	9	0%	SL	10	117	835.32	835.32	835.32	83.53	83.53	83.53	83.53	83.53	83.53	83.53	83.53	100.00%	83.53	403.74	403.74	100.00%	403.74	403.74	487.27	389.82	
1-4yd Front Loader	2007	107	9	0%	SL	10	117	2,757.66	2,757.66	2,757.66	275.77	275.77	275.77	275.77	275.77	275.77	275.77	275.77	100.00%	275.77	1,332.87	1,332.87	100.00%	1,332.87	1,332.87	1,608.64	1,283.22	
3-5yd Front Loaders	2007	107	9	0%	SL	10	117	606.89	606.89	606.89	60.69	60.69	60.69	60.69	60.69	60.69	60.69	60.69	100.00%	60.69	293.33	293.33	100.00%	293.33	293.33	354.02	264.18	
1-3yd Front Loader	2007	107	11	0%	SL	10	117	546.58	546.58	546.58	54.66	54.66	54.66	54.66	54.66	54.66	54.66	54.66	100.00%	54.66	255.07	255.07	100.00%	255.07	255.07	309.73	264.18	
1-1,5yd Front Loaders	2007	107	11	0%	SL	10	117	1,670.64	1,670.64	1,670.64	167.06	167.06	167.06	167.06	167.06	167.06	167.06	167.06	100.00%	167.06	779.63	779.63	100.00%	779.63	779.63	946.70	807.48	
2-4yd Front Loaders	2008	108	1	0%	SL	10	118	702.74	702.74	702.74	70.27	70.27	70.27	70.27	70.27	70.27	70.27	70.27	100.00%	70.27	316.23	316.23	100.00%	316.23	316.23	386.51	351.37	
1-3yd Slant Top Container	2008	108	1	0%	SL	10	118	835.32	835.32	835.32	83.53	83.53	83.53	83.53	83.53	83.53	83.53	83.53	100.00%	83.53	375.89	375.89	100.00%	375.89	375.89	459.43	417.66	
1-4yd Slant Top Container	2008	108	1	0%	SL	10	118	919.22	919.22	919.22	91.92	91.92	91.92	91.92	91.92	91.92	91.92	91.92	100.00%	91.92	413.65	413.65	100.00%	413.65	413.65	505.57	459.61	
1-5yd Slant Top Container	2008	108	1	0%	SL	10	118	606.89	606.89	606.89	60.69	60.69	60.69	60.69	60.69	60.69	60.69	60.69	100.00%	60.69	262.99	262.99	100.00%	262.99	262.99	323.67	313.56	
1-2yd Slant Top Container	2008	108	3	0%	SL	10	118	702.74	702.74	702.74	70.27	70.27	70.27	70.27	70.27	70.27	70.27	70.27	100.00%	70.27	304.29	304.29	100.00%	304.29	304.29	374.51	362.80	
1-3yd Slant Top Container	2008	108	3	0%	SL	10	118	835.32	835.32	835.32	83.53	83.53	83.53	83.53	83.53	83.53	83.53	83.53	100.00%	83.53	361.97	361.97	100.00%	361.97	361.97	445.50	414.14	
1-4yd Slant Top Container	2008	108	3	0%	SL	10	118	776.52	776.52	776.52	77.65	77.65	77.65	77.65	77.65	77.65	77.65	77.65	100.00%	77.65	323.55	323.55	100.00%	323.55	323.55	401.20	414.14	
1-3yd Slant Top Container	2008	108	5	0%	SL	10	118	1,121.70	1,121.70	1,121.70	112.17	112.17	112.17	112.17	112.17	112.17	112.17	112.17	100.00%	112.17	467.38	467.38	100.00%	467.38	467.38	579.55	598.24	
1-6yd Slant Top Container	2008	108	8	0%	SL	10	118	1,121.70	1,121.70	1,121.70	112.17	112.17	112.17	112.17	112.17	112.17	112.17	112.17	100.00%	112.17	439.33	439.33	100.00%	439.33	439.33	551.50	526.28	
4-6yd Slant Top Container	2008	108	8	0%	SL	10	118	4,305.86	4,305.86	4,305.86	430.59	430.59	430.59	430.59	430.59	430.59	430.59	430.59	100.00%	430.59	1,686.46	1,686.46	100.00%	1,686.46	1,686.46	2,117.05	2,404.11	
1-3yd Front Load Containers	2011	111	6	0%	SL	10	121	636.61	636.61	636.61	63.66	63.66	63.66	63.66	63.66	63.66	63.66	63.66	100.00%	63.66	68.97	68.97	100.00%	68.97	68.97	132.63	535.81	
Subtotal									76,535.11	76,535.11	3,995.39	3,995.39	3,995.39	3,995.39	3,995.39	3,995.39	3,995.39	3,995.39		3,995.39	57,574.50	57,574.50		57,574.50				

WASTE CONTROL, INC.
WORKPAPER 2 - DEPRECIATION, Continued
 For the Test Year July 1, 2012 to June 30, 2013

source of data from the WCI asset records
 6 Months in first year
 6 Months in second year
 112 First year
 113 Second year

Asset Description	Date in Service Yr	Date in Service Yr	Salvage Value %	Mtd Life	Year Fully Dep	Asset Dep	Asset Cost	Asset Disp	Depreciable Cost	Monthly Dep	Test year Dep	Disp Yr	Total Test Yr Dep	% Allc	Total Allocated Test Yr Dep	Beginning Accumulated Depreciation 7/1/2012	Allocated Accumulated Depreciation 6/30/2013	Branch Allo %	Allocated Accum. 7/1/2012	Allocated Accum. 6/30/2013	Average Investment
New TK # 15	29,417.45																				
New TK # 24	30,612.89																				
	60,050.34																				
Match WCI																					
KEEP																					
1996 Shop oil heater	96	5	0%	SL	5	101	990.00	-	990.00	16.50	-	-	-	100.00%	-	990.00	990.00	100.00%	990.00	990.00	-
2001 Dump body miss truck F350	2001	101	2	33%	SL	5	7,948.00	-	5,325.16	88.75	-	-	-	100.00%	-	5,325.16	5,325.16	100.00%	5,325.16	5,325.16	2,622.84
2001 Tipper for F350	2001	101	4	33%	SL	5	4,357.80	-	2,919.73	48.66	-	-	-	100.00%	-	2,919.73	2,919.73	100.00%	2,919.73	2,919.73	1,438.07
1989 GMC Sevier Truck(shared)	2003	103	6	33%	SL	5	11,156.97	-	7,475.17	124.59	-	-	-	100.00%	-	7,475.17	7,475.17	100.00%	7,475.17	7,475.17	3,681.80
FL Trailer	2004	104	5	0%	SL	5	1,366.67	-	1,366.67	22.78	-	-	-	100.00%	-	1,366.67	1,366.67	100.00%	1,366.67	1,366.67	-
2004 F-250 48	2004	104	6	33%	SL	5	28,607.42	-	19,166.97	319.45	-	-	-	82.00%	-	19,166.97	15,716.92	100.00%	15,716.92	15,716.92	7,741.17
2009 Prius-Hybrid 2010	2009	109	7	33%	SL	5	10,079.77	-	6,735.44	112.56	-	-	-	100.00%	-	6,735.44	4,052.07	100.00%	4,052.07	4,052.07	5,352.36
2010 Ford F250 TK#13	2010	110	12	33%	SL	5	38,778.99	-	25,981.92	433.03	-	-	-	100.00%	-	25,981.92	14,290.06	100.00%	14,290.06	14,290.06	21,890.74
2010 Ford F550 Miss Dump TK#39	2010	110	12	33%	SL	5	39,352.40	-	26,386.11	439.44	-	-	-	100.00%	-	26,386.11	8,349.27	100.00%	8,349.27	8,349.27	28,566.52
2012 Ford F250 TK#41	2012	112	12	33%	SL	5	37,277.67	-	24,976.04	416.27	-	-	-	100.00%	-	24,976.04	2,913.87	100.00%	2,913.87	2,913.87	31,806.19
Ford F150 TK#901	2011	111	2	33%	SL	5	11,589.40	-	7,664.90	129.41	-	-	-	100.00%	-	7,664.90	517.66	100.00%	517.66	517.66	2,070.64
Ford F150 TK#55	2012	112	3	33%	SL	5	12,473.13	-	8,356.99	139.28	-	-	-	100.00%	-	8,356.99	557.13	100.00%	557.13	557.13	11,080.29
Subtotal							205,978.22	-	137,443.11	2,290.72	20,039.88	-	20,039.88		20,039.88	67,923.75	64,473.70		64,473.70	64,473.70	124,335.24
Subtotal Trucks-Packers							1,443,724.46	-	1,154,979.57	11,926.60	119,415.42	-	119,415.42		119,415.42	407,468.90	407,468.90		407,468.90	407,468.90	976,547.85
Total Trucks							\$ 1,782,524.66	-	\$ 1,426,019.73	\$ 14,777.46	\$ 143,103.33	-	\$ 143,103.33		\$ 143,103.33	\$ 518,615.69	\$ 518,615.69		\$ 518,615.69	\$ 518,615.69	\$ 1,192,357.30
Shared Asset Allocation Estimate 0.33																					
1979 Band saw	79	11	0%	SL	8	87	4,805.00	-	4,805.00	50.05	-	-	-	100.00%	-	4,805.00	4,805.00	100.00%	4,805.00	4,805.00	-
1979 Computer for Larry	79	12	0%	SL	5	84	1,870.00	-	1,870.00	31.17	-	-	-	100.00%	-	1,870.00	1,870.00	100.00%	1,870.00	1,870.00	-
1990 Houghen drill	90	5	0%	SL	8	98	1,014.34	-	1,014.34	10.57	-	-	-	100.00%	-	1,014.34	1,014.34	100.00%	1,014.34	1,014.34	-
2003 Fire hose	103	3	0%	SL	8	111	1,614.00	-	1,614.00	16.81	-	-	-	100.00%	-	1,614.00	1,614.00	100.00%	1,614.00	1,614.00	-
2009 IR Roller (shared)	109	8	0%	SL	10	119	2,000.00	-	2,000.00	16.67	200.00	-	200.00	100.00%	200.00	583.33	583.33	100.00%	583.33	583.33	1,316.67
2011 Woodsplitter - TW - 5FC	111	1	0%	SL	10	121	1,500.00	-	1,500.00	12.50	150.00	-	150.00	100.00%	150.00	225.00	225.00	100.00%	225.00	225.00	1,200.00
2011 Trailblazer 302 Diesel Powered Welder	111	1	0%	SL	10	121	1,500.00	-	1,500.00	12.50	150.00	-	150.00	100.00%	150.00	225.00	225.00	100.00%	225.00	225.00	1,200.00
Subtotal							205,978.22	-	137,443.11	2,290.72	20,039.88	-	20,039.88		20,039.88	67,923.75	64,473.70		64,473.70	64,473.70	124,335.24
Total Service Ctrs							\$ 205,978.22	-	\$ 137,443.11	\$ 2,290.72	\$ 20,039.88	-	\$ 20,039.88		\$ 20,039.88	\$ 67,923.75	\$ 64,473.70		\$ 64,473.70	\$ 64,473.70	\$ 124,335.24
Shed & Equipment																					
2006 Computer for Larry	2006	106	3	0%	SL	5	1,069.46	-	1,069.46	17.82	-	-	-	100.00%	-	1,069.46	1,069.46	100.00%	1,069.46	1,069.46	-
2006 A/R Software	2006	106	8	0%	SL	5	4,495.00	-	4,495.00	74.92	-	-	-	100.00%	-	4,495.00	4,495.00	100.00%	4,495.00	4,495.00	-
2007 1/3 Copier	2007	107	5	0%	SL	5	5,026.00	-	5,026.00	83.77	-	-	-	100.00%	-	5,026.00	5,026.00	100.00%	5,026.00	5,026.00	-
2009 2 OptiFlex Dell 360 Minitower Comp	2009	109	12	0%	SL	5	1,212.12	-	1,212.12	20.29	243.42	-	243.42	100.00%	243.42	628.85	628.85	100.00%	628.85	628.85	466.56
2011 Dell Computer (XPS 8300)	2011	111	11	0%	SL	5	3,880.08	-	3,880.08	64.67	776.02	-	776.02	100.00%	776.02	517.34	517.34	100.00%	517.34	517.34	2,974.73
2012 Dell Computer (Inspiron 6609)	2012	112	4	0%	SL	5	1,008.83	-	1,008.83	16.81	201.77	-	201.77	100.00%	201.77	50.44	50.44	100.00%	50.44	50.44	857.21
2012 Dell Computer (Inspiron 6609)	2012	112	11	0%	SL	5	704.24	-	704.24	11.74	99.90	-	99.90	100.00%	99.90	-	-	100.00%	-	-	657.29
2012 Dell Latitude E6430 Notebook Laptop	2012	112	11	0%	SL	5	1,571.01	-	1,571.01	26.18	209.47	-	209.47	100.00%	209.47	-	-	100.00%	-	-	1,466.28
2012 1/3 Konica Minolta 601 Copier	2012	112	12	0%	SL	5	4,167.51	-	4,167.51	69.46	486.21	-	486.21	100.00%	486.21	-	-	100.00%	-	-	3,924.41
2013 1 Dell Computer (Inspiron 660)	2013	113	2	0%	SL	5	1,093.73	-	1,093.73	18.23	91.14	-	91.14	100.00%	91.14	-	-	100.00%	-	-	1,048.16
Subtotal							12,803.34	-	12,803.34	137.76	350.00	-	350.00		350.00	10,111.67	10,111.67		10,111.67	10,111.67	2,516.67
Total Shed & Equipment							\$ 12,803.34	-	\$ 12,803.34	\$ 137.76	\$ 350.00	-	\$ 350.00		\$ 350.00	\$ 10,111.67	\$ 10,111.67		\$ 10,111.67	\$ 10,111.67	\$ 2,516.67

WASTE CONTROL, INC.
 WORKPAPER 2 - DEPRECIATION, Continued
 For the Test Year July 1, 2012 to June 30, 2013

source of data from the WCI asset records
 6 Months in first year
 6 Months in second year
 112 First year
 113 Second year

New TK # 15 29,417.45
 New TK # 24 30,612.89
 60,030.34

Asset Description	Subtotal	Date in Service	Date in Service Yr	Date in Service Mo	Salvage Value %	Mhd Life	Year Fully Depn	Year Asset Fully Depn	Asset Cost	Asset Disp	Depreciable Cost	Monthly Depn	Test year Depn	Disp Year Depn	Total Depn	% Allo.	Total Allocated Test year Depn	Beginning Accumulated Depreciation 7/1/2012	Allocated Accumulated Depreciation 6/30/2013	Branch Allo. %	Allocated Accum. 7/1/2012	Allocated Accum. 6/30/2013	Average Investment	
																								2012
Carts																								
60 3390U Zam Roller Carts	16	1997	97	1	0%	SL	8	105	3,744.48	-	3,744.48	39.01	-	-	-	100.00%	-	3,744.48	3,744.48	100.00%	3,744.48	3,744.48	-	
756 3365U Zam Roller Carts		1997	97	2	0%	SL	8	105	44,348.42	-	44,348.42	461.96	-	-	-	100.00%	-	44,348.42	44,348.42	100.00%	44,348.42	44,348.42	-	
269 3390U Zam Roller Carts		1997	97	2	0%	SL	8	105	16,787.75	-	16,787.75	174.87	-	-	-	100.00%	-	16,787.75	16,787.75	100.00%	16,787.75	16,787.75	-	
360 3365U Zam Roller Carts		1997	97	4	0%	SL	8	105	21,692.16	-	21,692.16	225.96	-	-	-	100.00%	-	21,692.16	21,692.16	100.00%	21,692.16	21,692.16	-	
342 3390U Zam Roller Carts		1997	97	5	0%	SL	8	105	21,343.54	-	21,343.54	222.33	-	-	-	100.00%	-	21,343.54	21,343.54	100.00%	21,343.54	21,343.54	-	
300 3332 Zam Roller Carts		1997	97	5	0%	SL	8	105	14,526.00	-	14,526.00	151.31	-	-	-	100.00%	-	14,526.00	14,526.00	100.00%	14,526.00	14,526.00	-	
360 3365U Zam Roller Carts		1997	97	7	0%	SL	8	105	21,692.16	-	21,692.16	223.96	-	-	-	100.00%	-	21,692.16	21,692.16	100.00%	21,692.16	21,692.16	-	
342 3390U Zam Roller Carts		1997	97	7	0%	SL	8	105	21,343.54	-	21,343.54	222.33	-	-	-	100.00%	-	21,343.54	21,343.54	100.00%	21,343.54	21,343.54	-	
360 3365U Zam Roller Carts		1997	97	7	0%	SL	8	105	21,692.16	-	21,692.16	223.96	-	-	-	100.00%	-	21,692.16	21,692.16	100.00%	21,692.16	21,692.16	-	
40 3365U Zam Roller Carts		1997	97	8	0%	SL	8	105	2,496.32	-	2,496.32	26.00	-	-	-	100.00%	-	2,496.32	2,496.32	100.00%	2,496.32	2,496.32	-	
100 3390U Zam Roller Carts		1997	97	10	0%	SL	8	105	6,206.00	-	6,206.00	64.65	-	-	-	100.00%	-	6,206.00	6,206.00	100.00%	6,206.00	6,206.00	-	
200 3332U Zam Roller Carts		1997	97	11	0%	SL	8	105	9,684.00	-	9,684.00	100.88	-	-	-	100.00%	-	9,684.00	9,684.00	100.00%	9,684.00	9,684.00	-	
100 3365U Zam Roller Carts		1997	97	11	0%	SL	8	105	6,025.60	-	6,025.60	62.77	-	-	-	100.00%	-	6,025.60	6,025.60	100.00%	6,025.60	6,025.60	-	
300 3332U Zam Roller Carts		1998	98	3	0%	SL	8	106	14,526.00	-	14,526.00	151.31	-	-	-	100.00%	-	14,526.00	14,526.00	100.00%	14,526.00	14,526.00	-	
100 3365U Zam Roller Carts		1998	98	7	0%	SL	8	106	6,240.80	-	6,240.80	65.01	-	-	-	100.00%	-	6,240.80	6,240.80	100.00%	6,240.80	6,240.80	-	
70 3390U Zam Roller Carts		1998	98	7	0%	SL	8	106	4,519.20	-	4,519.20	47.08	-	-	-	100.00%	-	4,519.20	4,519.20	100.00%	4,519.20	4,519.20	-	
80 3365U Zam Roller Carts		1998	98	9	0%	SL	8	106	4,992.64	-	4,992.64	52.01	-	-	-	100.00%	-	4,992.64	4,992.64	100.00%	4,992.64	4,992.64	-	
70 3390U Zam Roller Carts		1998	98	9	0%	SL	8	106	4,519.20	-	4,519.20	47.08	-	-	-	100.00%	-	4,519.20	4,519.20	100.00%	4,519.20	4,519.20	-	
70 3390U Zam Roller Carts		1998	98	11	0%	SL	8	106	3,120.40	-	3,120.40	32.50	-	-	-	100.00%	-	3,120.40	3,120.40	100.00%	3,120.40	3,120.40	-	
70 3390U Zam Roller Carts		1999	99	1	0%	SL	8	107	3,120.40	-	3,120.40	32.50	-	-	-	100.00%	-	3,120.40	3,120.40	100.00%	3,120.40	3,120.40	-	
50 3365U Zam Roller Carts		1999	99	1	0%	SL	8	107	4,842.00	-	4,842.00	50.44	-	-	-	100.00%	-	4,842.00	4,842.00	100.00%	4,842.00	4,842.00	-	
23 3390U Zam Roller Carts		1999	99	2	0%	SL	8	107	3,228.00	-	3,228.00	33.63	-	-	-	100.00%	-	3,228.00	3,228.00	100.00%	3,228.00	3,228.00	-	
100 3332U Zam Roller Carts		1999	99	3	0%	SL	8	107	1,560.20	-	1,560.20	16.25	-	-	-	100.00%	-	1,560.20	1,560.20	100.00%	1,560.20	1,560.20	-	
20-60 gallon Carts		1999	99	5	0%	SL	8	107	6,456.00	-	6,456.00	67.25	-	-	-	100.00%	-	6,456.00	6,456.00	100.00%	6,456.00	6,456.00	-	
100-65 gallon trashbarrels		1999	99	9	0%	SL	8	107	4,762.38	-	4,762.38	49.61	-	-	-	100.00%	-	4,762.38	4,762.38	100.00%	4,762.38	4,762.38	-	
100-100 gallon trashbarrels		1999	99	10	0%	SL	8	107	4,965.72	-	4,965.72	51.73	-	-	-	100.00%	-	4,965.72	4,965.72	100.00%	4,965.72	4,965.72	-	
100-100 gallon trashbarrels		2000	00	2	0%	SL	8	108	4,455.72	-	4,455.72	46.41	-	-	-	100.00%	-	4,455.72	4,455.72	100.00%	4,455.72	4,455.72	-	
1 2yd, 1 4yd Trashbarrels		2000	00	3	0%	SL	8	108	957.64	-	957.64	9.98	-	-	-	100.00%	-	957.64	957.64	100.00%	957.64	957.64	-	
100-35 gallon trashbarrels		2000	00	3	0%	SL	8	108	3,922.22	-	3,922.22	40.86	-	-	-	100.00%	-	3,922.22	3,922.22	100.00%	3,922.22	3,922.22	-	
100-100 gallon trashbarrels		2000	00	5	0%	SL	8	108	4,455.72	-	4,455.72	46.41	-	-	-	100.00%	-	4,455.72	4,455.72	100.00%	4,455.72	4,455.72	-	
2-4 yd front loaders		2000	00	6	0%	SL	8	108	1,108.28	-	1,108.28	11.54	-	-	-	100.00%	-	1,108.28	1,108.28	100.00%	1,108.28	1,108.28	-	
100-65 gallon trashbarrels		2000	00	6	0%	SL	8	108	4,266.38	-	4,266.38	44.44	-	-	-	100.00%	-	4,266.38	4,266.38	100.00%	4,266.38	4,266.38	-	
100-100 gallon trashbarrels		2000	00	9	0%	SL	8	108	4,455.72	-	4,455.72	46.41	-	-	-	100.00%	-	4,455.72	4,455.72	100.00%	4,455.72	4,455.72	-	
3-3 yd front loaders		2000	00	9	0%	SL	8	108	3,663.42	-	3,663.42	38.16	-	-	-	100.00%	-	3,663.42	3,663.42	100.00%	3,663.42	3,663.42	-	
50-35 gallon trashbarrels		2000	00	10	0%	SL	8	108	2,125.10	-	2,125.10	22.14	-	-	-	100.00%	-	2,125.10	2,125.10	100.00%	2,125.10	2,125.10	-	
100-65 gallon trashbarrels		2000	00	11	0%	SL	8	108	3,686.38	-	3,686.38	38.40	-	-	-	100.00%	-	3,686.38	3,686.38	100.00%	3,686.38	3,686.38	-	
100-100 gallon trashbarrels		2000	00	12	0%	SL	8	108	6,049.96	-	6,049.96	63.02	-	-	-	100.00%	-	6,049.96	6,049.96	100.00%	6,049.96	6,049.96	-	
100-100 gallon trashbarrels		2001	01	6	0%	SL	8	109	5,130.53	-	5,130.53	53.44	-	-	-	100.00%	-	5,130.53	5,130.53	100.00%	5,130.53	5,130.53	-	
50-35 gallon trashbarrels		2001	01	8	0%	SL	8	109	2,088.26	-	2,088.26	21.75	-	-	-	100.00%	-	2,088.26	2,088.26	100.00%	2,088.26	2,088.26	-	
760-65 gallon trashbarrels		2001	01	11	0%	SL	8	109	60,245.85	-	60,245.85	627.56	-	-	-	100.00%	-	60,245.85	60,245.85	100.00%	60,245.85	60,245.85	-	
50-100 gallon 50-65 gall		2002	02	6	0%	SL	8	110	4,071.05	-	4,071.05	42.41	-	-	-	100.00%	-	4,071.05	4,071.05	100.00%	4,071.05	4,071.05	-	
50-65 gallon trashbarrels		2002	02	8	0%	SL	8	110	3,494.31	-	3,494.31	36.40	-	-	-	100.00%	-	3,494.31	3,494.31	100.00%	3,494.31	3,494.31	-	
150-36 gallon trashbarrels		2002	02	12	0%	SL	8	110	5,245.50	-	5,245.50	54.64	-	-	-	100.00%	-	5,245.50	5,245.50	100.00%	5,245.50	5,245.50	-	
25-220 gallon trashbarrels - WD		2003	03	8	0%	SL	8	111	3,967.76	-	3,967.76	41.33	-	-	-	100.00%	-	3,967.76	3,967.76	100.00%	3,967.76	3,967.76	-	
50-100 gallon trashbarrels		2003	03	8	0%	SL	8	111	2,227.86	-	2,227.86	23.21	-	-	-	100.00%	-	2,227.86	2,227.86	100.00%	2,227.86	2,227.86	-	
50-65 gallon trashbarrels		2003	03	8	0%	SL	8	111	1,883.00	-	1,883.00	19.61	-	-	-	100.00%	-	1,883.00	1,883.00	100.00%	1,883.00	1,883.00	-	
100-100 gallon trashbarrels		2003	03	8	0%	SL	8	111	1,748.50	-	1,748.50	18.21	-	-	-	100.00%	-	1,748.50	1,748.50	100.00%	1,748.50	1,748.50	-	
50-35 gallon trashbarrels		2003	03	9	0%	SL	8	111	5,564.84	-	5,564.84	57.97	-	-	-	100.00%	-	5,564.84	5,564.84</					

WASTE CONTROL, INC.
 WORKPAPER 2 - DEPRECIATION, Continued
 For the Test Year July 1, 2012 to June 30, 2013

Source of data from the WCI asset records
 6 Months in first year
 6 Months in second year
 112 First year
 113 Second year

New TK # 15
 29,417.45
 30,612.89
 60,030.34

KEEP

Asset Description	Date in Service	Yr.	Mo.	Salvage Value %	Mtd	Life	Year Fully Depn.	Asset Cost	Asset Disp	Depreciable Cost	Monthly		Test year		Disp Yr	Total Test Yr. Depn.	% Allo.	Total Allocated Test year Depn.	Beginning Accumulated Depreciation 7/1/2012	Allocated Accumulated Depreciation 6/30/2013	Branch %	Allocated Accum. Depn. 7/1/2012	Allocated Accum. Depn. 6/30/2013	Average Investment
											Depr.	Depr.	Depr.	Depr.										
40-100 gallon trashbarrels	2004	104	7	0%	SL	8	112	7,101.60	-	7,101.60	75.98	55.94	55.94	55.94	-	35.94	100.00%	-	7,101.60	7,101.60	100.00%	7,101.60	7,101.60	71,016.00
100-100 gallon trashbarrels	2004	104	8	0%	SL	8	112	5,370.32	-	5,370.32	55.94	55.94	55.94	55.94	-	35.94	100.00%	-	5,370.32	5,370.32	100.00%	5,370.32	5,370.32	53,703.20
100-65 gallon trashbarrels	2004	104	8	0%	SL	8	112	3,766.00	-	3,766.00	39.23	78.46	78.46	78.46	-	78.46	100.00%	-	3,766.00	3,766.00	100.00%	3,766.00	3,766.00	37,660.00
100-100 gallon trashbarrels	2004	104	10	0%	SL	8	112	5,477.92	-	5,477.92	57.06	171.19	171.19	171.19	-	171.19	100.00%	-	5,477.92	5,477.92	100.00%	5,477.92	5,477.92	54,779.20
50-35 gallon trashbarrels	2004	104	11	0%	SL	8	112	2,994.10	-	2,994.10	24.94	99.75	99.75	99.75	-	99.75	100.00%	-	2,994.10	2,994.10	100.00%	2,994.10	2,994.10	29,941.00
50-65 gallon trashbarrels	2004	104	11	0%	SL	8	112	2,528.60	-	2,528.60	26.34	105.36	105.36	105.36	-	105.36	100.00%	-	2,528.60	2,528.60	100.00%	2,528.60	2,528.60	25,286.00
100-100 gallon trashbarrels	2004	104	12	0%	SL	8	112	7,867.17	-	7,867.17	81.95	409.75	409.75	409.75	-	409.75	100.00%	-	7,867.17	7,867.17	100.00%	7,867.17	7,867.17	78,671.70
100-100 gallon trashbarrels	2005	105	2	0%	SL	8	113	5,101.32	-	5,101.32	55.14	371.97	371.97	371.97	-	371.97	100.00%	-	5,101.32	5,101.32	100.00%	5,101.32	5,101.32	51,013.20
100-100 gallon trashbarrels	2005	105	3	0%	SL	8	113	6,684.11	-	6,684.11	69.63	557.01	557.01	557.01	-	557.01	100.00%	-	6,684.11	6,684.11	100.00%	6,684.11	6,684.11	66,841.10
100-35 gallon trashbarrels	2005	105	5	0%	SL	8	113	2,465.25	-	2,465.25	25.68	256.80	256.80	256.80	-	256.80	100.00%	-	2,465.25	2,465.25	100.00%	2,465.25	2,465.25	24,652.50
100-65 gallon trashbarrels	2005	105	5	0%	SL	8	113	5,901.00	-	5,901.00	55.22	552.19	552.19	552.19	-	552.19	100.00%	-	5,901.00	5,901.00	100.00%	5,901.00	5,901.00	59,010.00
100-65 gallon trashbarrels	2005	105	6	0%	SL	8	113	4,200.30	-	4,200.30	43.75	481.28	481.28	481.28	-	481.28	100.00%	-	4,200.30	4,200.30	100.00%	4,200.30	4,200.30	42,003.00
100-100 gallon trashbarrels	2005	105	6	0%	SL	8	113	5,923.50	-	5,923.50	61.70	740.44	740.44	740.44	-	740.44	100.00%	-	5,923.50	5,923.50	100.00%	5,923.50	5,923.50	59,235.00
100-100 gallon trashbarrels	2005	105	7	0%	SL	8	113	5,842.73	-	5,842.73	60.86	730.34	730.34	730.34	-	730.34	100.00%	-	5,842.73	5,842.73	100.00%	5,842.73	5,842.73	58,427.30
100-100 gallon trashbarrels	2005	105	9	0%	SL	8	113	4,765.72	-	4,765.72	49.64	595.72	595.72	595.72	-	595.72	100.00%	-	4,765.72	4,765.72	100.00%	4,765.72	4,765.72	47,657.20
100-65 gallon trashbarrels	2005	105	9	0%	SL	8	113	2,692.50	-	2,692.50	28.05	336.56	336.56	336.56	-	336.56	100.00%	-	2,692.50	2,692.50	100.00%	2,692.50	2,692.50	26,925.00
50-65 gallon trashbarrels	2005	105	11	0%	SL	8	113	5,247.14	-	5,247.14	54.66	655.89	655.89	655.89	-	655.89	100.00%	-	5,247.14	5,247.14	100.00%	5,247.14	5,247.14	52,471.40
100-65 gallon trashbarrels	2005	105	12	0%	SL	8	113	2,568.11	-	2,568.11	26.75	321.01	321.01	321.01	-	321.01	100.00%	-	2,568.11	2,568.11	100.00%	2,568.11	2,568.11	25,681.10
100-65 gallon trashbarrels	2006	106	3	0%	SL	8	114	2,907.90	-	2,907.90	30.29	363.49	363.49	363.49	-	363.49	100.00%	-	2,907.90	2,907.90	100.00%	2,907.90	2,907.90	29,079.00
50-65 gallon trashbarrels	2006	106	6	0%	SL	8	114	1,421.64	-	1,421.64	14.81	177.71	177.71	177.71	-	177.71	100.00%	-	1,421.64	1,421.64	100.00%	1,421.64	1,421.64	14,216.40
24-100 gallon trashbarrels	2006	106	6	0%	SL	8	114	5,061.90	-	5,061.90	52.73	632.74	632.74	632.74	-	632.74	100.00%	-	5,061.90	5,061.90	100.00%	5,061.90	5,061.90	50,619.00
100-100 gallon trashbarrels	2006	106	8	0%	SL	8	114	5,761.95	-	5,761.95	60.02	720.24	720.24	720.24	-	720.24	100.00%	-	5,761.95	5,761.95	100.00%	5,761.95	5,761.95	57,619.50
50-35 gallon trashbarrels	2006	106	8	0%	SL	8	114	2,083.46	-	2,083.46	21.70	260.43	260.43	260.43	-	260.43	100.00%	-	2,083.46	2,083.46	100.00%	2,083.46	2,083.46	20,834.60
100-65 gallon trashbarrels	2006	106	10	0%	SL	8	114	2,584.80	-	2,584.80	26.93	323.10	323.10	323.10	-	323.10	100.00%	-	2,584.80	2,584.80	100.00%	2,584.80	2,584.80	25,848.00
100-65 gallon trashbarrels	2006	106	10	0%	SL	8	114	5,061.90	-	5,061.90	52.73	632.74	632.74	632.74	-	632.74	100.00%	-	5,061.90	5,061.90	100.00%	5,061.90	5,061.90	50,619.00
100-35 gallon trashbarrels	2007	107	2	0%	SL	8	115	4,166.91	-	4,166.91	43.41	520.86	520.86	520.86	-	520.86	100.00%	-	4,166.91	4,166.91	100.00%	4,166.91	4,166.91	41,669.10
100-65 gallon trashbarrels	2007	107	5	0%	SL	8	115	5,923.50	-	5,923.50	61.70	740.44	740.44	740.44	-	740.44	100.00%	-	5,923.50	5,923.50	100.00%	5,923.50	5,923.50	59,235.00
100-65 gallon trashbarrels	2007	107	5	0%	SL	8	115	6,946.65	-	6,946.65	72.36	888.33	888.33	888.33	-	888.33	100.00%	-	6,946.65	6,946.65	100.00%	6,946.65	6,946.65	69,466.50
100-65 gallon trashbarrels	2007	107	9	0%	SL	8	115	5,869.65	-	5,869.65	61.14	733.71	733.71	733.71	-	733.71	100.00%	-	5,869.65	5,869.65	100.00%	5,869.65	5,869.65	58,696.50
100-65 gallon trashbarrels	2007	107	11	0%	SL	8	115	3,473.33	-	3,473.33	36.18	434.17	434.17	434.17	-	434.17	100.00%	-	3,473.33	3,473.33	100.00%	3,473.33	3,473.33	34,733.30
50-100 gallon trashbarrels	2007	107	12	0%	SL	8	115	5,869.65	-	5,869.65	61.14	733.71	733.71	733.71	-	733.71	100.00%	-	5,869.65	5,869.65	100.00%	5,869.65	5,869.65	58,696.50
100-65 gallon trashbarrels	2008	108	1	0%	SL	8	116	3,069.45	-	3,069.45	31.97	383.68	383.68	383.68	-	383.68	100.00%	-	3,069.45	3,069.45	100.00%	3,069.45	3,069.45	30,694.50
100-65 gallon trashbarrels	2008	108	1	0%	SL	8	116	4,200.30	-	4,200.30	43.75	520.86	520.86	520.86	-	520.86	100.00%	-	4,200.30	4,200.30	100.00%	4,200.30	4,200.30	42,003.00
100-35 gallon trashbarrels	2008	108	5	0%	SL	8	116	7,162.05	-	7,162.05	74.60	895.26	895.26	895.26	-	895.26	100.00%	-	7,162.05	7,162.05	100.00%	7,162.05	7,162.05	71,620.50
100-65 gallon trashbarrels	2008	108	9	0%	SL	8	116	6,273.53	-	6,273.53	65.35	784.19	784.19	784.19	-	784.19	100.00%	-	6,273.53	6,273.53	100.00%	6,273.53	6,273.53	62,735.30
100-65 gallon trashbarrels	2008	108	10	0%	SL	8	116	7,081.28	-	7,081.28	73.76	885.16	885.16	885.16	-	885.16	100.00%	-	7,081.28	7,081.28	100.00%	7,081.28	7,081.28	70,812.80
25-35 gallon trashbarrels	2009	109	5	0%	SL	10	119	1,227.37	-	1,227.37	10.23	122.74	122.74	122.74	-	122.74	100.00%	-	1,227.37	1,227.37	100.00%	1,227.37	1,227.37	12,273.70
25-100 gallon trashbarrels	2009	109	5	0%	SL	10	119	1,712.92	-	1,712.92	14.27	171.29	171.29	171.29	-	171.29	100.00%	-	1,712.92	1,712.92	100.00%	1,712.92	1,712.92	17,129.20
50-65 gallon trashbarrels	2009	109	5	0%	SL	10	119	2,872.82	-	2,872.82	23.94	287.28	287.28	287.28	-	287.28	100.00%	-	2,872.82	2,872.82	100.00%	2,872.82	2,872.82	28,728.20
50-65 gallon trashbarrels	2009	109	6	0%	SL	10	119	1,227.37	-	1,227.37	10.23	122.74	122.74	122.74	-	122.74	100.00%	-	1,227.37	1,227.37	100.00%	1,227.37	1,227.37	12,273.70
25-100 gallon trashbarrels	2009	109	6	0%	SL	10	119	1,712.92	-	1,712.92	14.27	171.29	171.29	171.29	-	171.29	100.00%	-	1,712.92	1,712.92	100.00%	1,712.92	1,712.92	17,129.20
50-65 gallon trashbarrels	2009	109	6	0%	SL	10	119	2,872.32	-	2,872.32	23.94	287.23	287.23	287.23	-	287.23	100.00%	-	2,872.32	2,872.32	100.00%	2,872.32	2,872.32	28,723.20
100-65 gallon trashbarrels	2009	109	7	0%	SL	10	119	6,675.00	-	6,675.00	55.63	667.50	667.50	667.50	-	667.50	100.00%	-	6,675.00	6,675.00	100.00%	6,675.00	6,675.00	66,750.00
100-65 gallon trashbarrels	2009	109	7	0%	SL	10	119	6,447.03	-	6,447.03	53.73	644.70	644.70	644.70	-	644.70	100.00%	-	6,447.03	6,447.03	100.00%	6,447.03	6,447.03	64,470.30
100-65 gallon trashbarrels	2009	109	9	0%	SL	10	119	8,524.10	-	8,524.10	71.03	852.41	852.41	852.41	-	852.41	100.00%	-	8,524.10	8,524.10	100.00%	8,524.10	8,524.10	85,241.00
100-65 gallon trashbarrels	2009	109	9	0%	SL	10	119	3,560.70	-	3,560.70	29.67	356.07	356.07	356.07	-	356.07	100.00%	-	3,560.70	3,560.70	100.00%	3,560.70	3,560.70	35,607.00
10-40 gallon trashbarrels-WD	2009	109	9	0%	SL	10	119	2,72																

WASTE CONTROL, INC.
WORKPAPER 2 - DEPRECIATION, Continued
 For the Test Year July 1, 2012 to June 30, 2013

source of data from the WCI asset records
 6 Months in first year
 6 Months in second year
 112 First year
 113 Second year

New TK # 15 29,417.45
 New TK # 24 30,612.89
 60,030.34

Asset Description	Date in Service Yr.	Date in Service Mo.	Salvage Value %	Mhd Life	Year Fully Depn.	Asset Cost	Asset Disp	Depreciable Cost	Monthly Depn.		Total Test Yr. Depn.	% Allo.	Total Test year Depn.	Beginning Accumulated Depreciation 7/1/2012	Allocated Accumulated Depreciation 6/30/2013	Branch Allo. %	Allocated Accum. 7/1/2012	Allocated Accum. 6/30/2013	Average Investment
									Depn.	Yr.									
125-100 gallon trashbarrels	2011	11	0%	SL	10	13,158.50	-	13,158.50	109.65	1,315.85	1,315.85	100.00%	1,315.85	877.23	877.23	100.00%	2,193.08	2,193.08	11,623.34
50-65 gallon trashbarrels	2011	11	0%	SL	10	3,851.64	-	3,851.64	32.10	385.16	385.16	100.00%	385.16	256.78	256.78	100.00%	641.94	641.94	3,402.29
50-100 gallon trashbarrels	2012	11	0%	SL	10	5,067.86	-	5,067.86	42.23	337.86	337.86	100.00%	337.86	-	-	100.00%	337.86	337.86	4,898.93
50-100 gallon trashbarrels	2012	11	0%	SL	10	4,206.67	-	4,206.67	35.06	280.44	280.44	100.00%	280.44	-	-	100.00%	280.44	280.44	4,066.45
50-100 gallon trashbarrels	2013	11	0%	SL	10	3,763.01	-	3,763.01	31.36	125.43	125.43	100.00%	125.43	-	-	100.00%	125.43	125.43	3,700.29
Subtotal						752,647.06		752,647.06	7,552.83	31,210.39	31,210.39		31,210.39	594,821.67	594,821.67		594,821.67	626,032.06	142,220.20
Total Carts						752,647.06		752,647.06	7,552.83	31,210.39	31,210.39		31,210.39	594,821.67	594,821.67		594,821.67	626,032.06	142,220.20
Carts less Woodland						743,100.37		743,100.37						589,508.67	589,508.67		589,508.67	620,161.17	138,265.45

Leasehold Improvements	2000	100	6	0%	SL	20	-	4,796.77	19.99	239.84	239.84	100.00%	239.84	2,898.05	2,898.05	100.00%	2,898.05	3,137.89	1,778.80
Office Remodel	2000	100	8	0%	SL	20	-	3,506.70	14.61	175.34	175.34	100.00%	175.34	2,089.41	2,089.41	100.00%	2,089.41	2,264.74	1,329.62
Water/Oil Separator-Boneyard	2000	100	9	0%	SL	20	-	1,717.30	7.16	85.87	85.87	100.00%	85.87	1,016.07	1,016.07	100.00%	1,016.07	1,101.93	658.30
Finish downstairs office	2000	100	10	0%	SL	20	-	822.31	3.43	41.12	41.12	100.00%	41.12	483.11	483.11	100.00%	483.11	524.22	318.65
Remodel downstairs bath	2000	100	11	0%	SL	20	-	797.32	3.32	39.87	39.87	100.00%	39.87	465.10	465.10	100.00%	465.10	504.97	312.28
Continue downstairs office/bath	2000	100	12	0%	SL	20	-	2,637.28	10.99	131.86	131.86	100.00%	131.86	1,527.42	1,527.42	100.00%	1,527.42	1,659.29	1,045.92
Water/Oil Separator-Washack	2000	100	1	0%	SL	20	-	1,310.44	5.46	65.52	65.52	100.00%	65.52	738.96	738.96	100.00%	738.96	824.49	518.72
Office Remodel	2001	101	2	0%	SL	20	-	429.32	1.79	21.47	21.47	100.00%	21.47	245.07	245.07	100.00%	245.07	266.54	159.46
Remodel Larry Lampkin off	2001	101	3	0%	SL	20	-	965.98	4.02	48.30	48.30	100.00%	48.30	547.39	547.39	100.00%	547.39	595.69	394.44
Stiding on Front Blig	2001	101	4	0%	SL	20	-	1,522.54	6.34	76.13	76.13	100.00%	76.13	856.43	856.43	100.00%	856.43	932.56	628.05
610 Series rolling door	2001	101	4	0%	SL	20	-	356.88	1.49	17.84	17.84	100.00%	17.84	200.75	200.75	100.00%	200.75	218.59	147.21
Extend Dry system on wash	2001	101	4	0%	SL	20	-	245.33	1.02	12.27	12.27	100.00%	12.27	138.00	138.00	100.00%	138.00	150.26	101.20
Wash Bay improvements	2001	101	4	0%	SL	20	-	7,000.00	29.17	350.00	350.00	100.00%	350.00	3,937.50	3,937.50	100.00%	3,937.50	4,287.50	2,887.50
Schlecht Wash Rack roof	2001	101	4	0%	SL	20	-	11,590.83	48.30	579.54	579.54	100.00%	579.54	6,326.66	6,326.66	100.00%	6,326.66	6,906.20	4,974.40
Oil/Water Separator	2001	101	8	0%	SL	20	-	1,655.96	6.90	82.80	82.80	100.00%	82.80	896.98	896.98	100.00%	896.98	979.78	717.58
Parking lot improvements	2002	102	5	0%	SL	20	-	1,334.33	5.56	66.72	66.72	100.00%	66.72	678.28	678.28	100.00%	678.28	745.00	622.69
Imprment on Sprinkler syst	2002	102	10	0%	SL	20	-	1,147.74	4.78	57.39	57.39	100.00%	57.39	559.52	559.52	100.00%	559.52	616.91	509.52
Chain Link Fence **	2002	102	10	0%	SL	20	-	710.16	2.96	35.51	35.51	100.00%	35.51	325.49	325.49	100.00%	325.49	361.00	366.92
Imprvmt Woodland Boneyard	2003	103	5	0%	SL	20	-	677.67	2.82	33.88	33.88	100.00%	33.88	310.60	310.60	100.00%	310.60	344.48	300.13
Concrete Wldnd Boneyard	2003	103	5	0%	SL	20	-	1,124.25	4.68	56.21	56.21	100.00%	56.21	510.60	510.60	100.00%	510.60	566.81	585.55
Concrete Wldnd Boneyard	2003	103	6	0%	SL	20	-	322.80	1.35	16.14	16.14	100.00%	16.14	146.61	146.61	100.00%	146.61	162.75	168.13
Remodeling Wldnd Boneyard	2003	103	6	0%	SL	20	-	2,485.56	10.36	124.28	124.28	100.00%	124.28	1,118.50	1,118.50	100.00%	1,118.50	1,204.78	1,093.22
Concrete Wldnd Boneyard	2003	103	7	0%	SL	20	-	2,065.92	8.61	103.30	103.30	100.00%	103.30	921.06	921.06	100.00%	921.06	1,024.35	497.71
Concrete Wldnd Boneyard	2003	103	8	0%	SL	20	-	940.56	3.92	47.03	47.03	100.00%	47.03	419.33	419.33	100.00%	419.33	466.36	407.71
Concrete Wldnd Boneyard	2003	103	8	0%	SL	20	-	1,221.49	5.09	61.07	61.07	100.00%	61.07	539.49	539.49	100.00%	539.49	600.57	651.46
Concrete Wldnd Boneyard	2003	103	9	0%	SL	20	-	1,704.53	7.10	85.23	85.23	100.00%	85.23	752.83	752.83	100.00%	752.83	838.06	909.08
Oil Separator Wldnd Boneyd	2003	103	9	0%	SL	20	-	1,248.04	5.20	62.40	62.40	100.00%	62.40	546.02	546.02	100.00%	546.02	638.42	670.82
Land Imprvment	2003	103	10	0%	SL	20	-	1,248.04	5.20	62.40	62.40	100.00%	62.40	546.02	546.02	100.00%	546.02	638.42	670.82
Total Leasehold Improvements						54,736.67		54,736.67	228.07	2,736.83	2,736.83		2,736.83	29,444.46	29,444.46		29,444.46	32,181.29	23,923.80
Woodland Improvements						12,400.68		12,400.68	51.67	620.03	620.03		620.03	5,604.03	5,604.03		5,604.03	6,224.06	6,486.63

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

For the Test Year July 1, 2012 to June 30, 2013

Employees still with WCI

Source Data from the WCI Payroll system

Employee	Salary/ Hourly	Overtime Rate	7% SEP	Eligible for Life Insurance	Medical/ Dental	Test Period	April 2014 Rate	COLA		Per Books Restricted Test Year Totals Hours Amount	I		II		Salaried Holiday	
								Effective 7/1/2013 Rate	Effective 7/1/2014 Rate		Months at 13 Rate	Months OT at 13 Rate	Months at 14 Rate	Months OT at 14 Rate		
Richard Ensign - db mg (all oss)	S	\$45.74 hr over 46hrs	Y	Y	Y	5,301.30	5,407.32	5,407.33	5,551.70	2,350	78,375	5,407	61,069	1,053	11,891	-
Management fees										2,350	258,375					
MANAGEMENT																
Terry Turner - office mg	H	1.5 over 40 hrs	Y	Y	Y	31.01	32.63	31.63	32.47	2,669	94,131	5,767	65,133	1,902	21,478	-
Kami Dykstra	H	1.5 over 40 hrs	Y	Y	Y	16.22	16.30	16.54	16.99	2,016	32,431	2,753	31,095	39	444	-
Lacey Gray	H	1.5 over 40 hrs	N	N	N	13.20	14.28	13.46	13.82	85	963	85	963	-	-	-
SUPERBILLING/OFFICE																
Jason Bebout	S	1.5 over 40hrs	12/13	Y	Y	16.52	2,919.94	16.85	17.30	2,103	36,702	2,921	32,986	48	547	-
Kyle Miller - new Spare Driver	S	1.5 over 40hrs - term eff 06/15/13--see Walker	Y	Y	Y	3,115.32	3,463.12	3,177.63	3,262.47	2,107	36,801	3,178	35,887	62	699	-
Rafael Garcia	S	1.5 over 40hrs	Y	Y	Y	3,395.22	3,463.12	3,463.12	3,555.59	2,149	44,954	3,463	39,111	172	1,946	992
Kevin Salinas	S	1.5 over 40hrs	Y	Y	Y	3,115.32	3,177.62	3,177.63	3,262.47	2,178	41,736	3,178	35,887	225	2,536	892
Jeff Suggs	S	1.5 over 40hrs	Y	Y	Y	3,395.22	3,463.12	3,463.12	3,555.59	2,182	41,628	3,463	39,111	255	2,877	1,235
Josh Walker	S	1.5 over 40hrs	6/16	09/13	Y	2,726.36	2,919.94	2,780.89	2,855.14	205	3,508	2,781	31,407	98	1,110	-
Shae Schoonover	H	1.5 over 40hrs - term eff 10/26/12	N	N	N	11.54	11.54	11.77	12.09	649	7,433	619	6,990	26	299	-
Cody Bartel	H	1.5 over 40hrs - hired 10/10/12 replace Schoonover	10/15	04/13	Y	11.00	13.26	11.22	11.52	1,481	16,208	1,358	15,333	41	459	-
DRIVERS - review for Hire/Terminated																
Dave Ritola (100% drop box)	H	1.5 over 40 hrs plus paper brokering commissions	Y	Y	Y	20.64	21.05	21.05	21.61	2,664	67,386	3,725	42,064	1,424	16,079	-
Henry Felher (100% drop box)	H	\$563.06 monthly 1.5 over 40 hrs	Y	Y	Y	20.64	21.05	21.05	21.61	2,618	30,924	3,749	42,342	1,266	14,296	-
DROP BOX																
Josiah Willis	H	1.5 over 40hrs	N	N	N	14.00	14.28	14.28	14.66	564	8,094	645	7,284	39	444	-
Micah Willis	H	1.5 over 40hrs	N	N	N	12.00	12.24	12.24	12.57	423	4,947	429	4,850	3	35	-
Nicholas Willis	H	1.5 over 40hrs	N	N	N	14.00	14.28	14.28	14.66	98	1,400	112	1,263	7	81	-
Casey Tilton	H	1.5 over 40hrs	N	N	N	12.00	12.24	12.24	12.57	34	598	51	2,655	-	-	-
OTHER LABOR																
Larry Lamkin - maint super	H	1.5 over 40hrs	Y	Y	Y	35.53	36.24	36.24	37.21	2,139	78,725	6,076	68,624	575	6,497	-
Glen Miller	H	1.5 over 40hrs	Y	Y	Y	26.58	27.11	27.11	27.84	2,143	58,804	4,525	51,108	474	5,358	-
Dayne Crawford	H	over 40hrs - term eff 08/01/12 (replaced by Ryan La	term 08/12	Y	Y	10.33	10.82	10.82	10.82	130	1,268	112	1,259	4	45	-
Devon Curtis	H	1.5 over 40hrs	10/12	Y	Y	14.46	14.75	15.14	15.14	2,175	32,179	2,521	28,470	229	2,582	-
Ryan Larson	H	1.5 over 40hrs	10/15	Y	Y	14.46	14.75	14.75	15.14	1,543	19,765	1,700	19,198	295	3,331	-
Trevor Marchan	H	1.5 over 40hrs	05/16	08/13	Y	11.00	11.22	11.22	11.52	529	6,006	492	5,554	4	48	-
Kyle Lane	H	1.5 over 40hrs - term eff 12/17/12	N	N	N	15.00	15.71	15.30	15.71	908	14,099	1,149	12,974	13	151	-
Travis Smith	H	1.5 over 40hrs	Y	Y	Y	15.50	15.81	15.81	16.23	2,133	34,056	2,700	30,488	166	1,875	-
MECHANICS - review for Hire/Terminated																
Subtotal																
New Employee							12.00			38,266	973,165			8,421	95,106	
Seth Morally							14.28				793,165					
Jordan Willis							21.00				180,000					
											973,165					

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

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

Employees still with WCI

Source Data from the WCI Payroll system

Employee	Commissions	Bonus	Projected Annual Increase	Total Wage Increase	FICA	FUTA	Employment Security	L&I	SEP	Life	Medical/Dental	Fringe	Total
Richard Ensign - db mg (all cos)	-	2,120	198,000	3,164	6,238	56	521	294.69	5,708	62	8,443	21,323	0
Management fees	-	-	279,539	21,164	6,238	56	521	295	5,708	62	8,443	21,323	(424,73)
MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
Terry Turner - office mg	-	-	94,280	149	7,212	56	521	335	6,600	62	10,632	25,418	0
Kamini Dijkstra	-	-	34,331	1,900	2,626	56	450	253	2,403	62	4,356	10,206	0
Lacey Gray	-	-	1,048	42	80	8	14	10	-	-	-	112	0
SUPER/BILLING/OFFICE	-	-	129,660	2,092	9,919	120	985	597	9,003	124	14,988	35,736	(860)
Jason Bebout	1,000	-	37,502	800	2,869	56	491	3,376	2,625	62	6,132	15,611	0
Kyle Miller - new Spare Driver	-	-	(36,801)	-	-	-	-	-	-	-	-	-	0
Rafael Garcia	1,759	-	47,444	2,489	3,629	56	521	3,450	3,321	62	4,740	15,780	0
Kevin Salinas	1,000	-	43,717	1,982	3,344	56	521	3,497	3,060	62	10,632	21,173	0
Jeff Suggs	1,792	-	48,734	7,106	3,728	56	521	3,503	3,411	62	6,132	17,414	0
Josh Walker	-	-	35,395	31,887	2,708	56	464	3,383	-	62	10,438	17,110	0
Shae Schoonover	-	-	7,935	502	607	56	104	1,042	555	-	3,836	7,872	0
Cody Bartel	-	-	17,190	982	1,315	392	2,848	20,629	12,973	372	41,910	97,325	(2,359)
DRIVERS - review for Hire/Terminated	-	-	237,918	8,947	18,201	-	-	-	-	-	-	-	0
Dave Rioloia (100% drop box)	4,477	2,215	69,983	2,598	5,354	56	521	4,277	4,899	62	9,726	24,895	0
Henry Peiler (100% drop box)	-	544	62,197	31,273	4,758	56	521	4,203	4,354	62	8,443	22,398	(955)
DROP BOX	-	-	132,180	33,870	10,112	112	1,043	8,480	9,253	124	18,169	47,293	0
Josh Willis	-	-	8,412	318	644	56	110	906	-	-	-	1,715	0
Micah Willis	-	-	5,317	370	407	43	70	679	-	-	-	1,198	0
Nicholas Willis	-	-	1,463	63	112	12	19	157	-	-	-	300	0
Casey Tilton	-	-	2,686	2,088	206	21	35	55	-	-	-	317	0
OTHER LABOR	-	-	17,878	2,839	1,368	132	234	1,797	-	-	-	3,530	(202)
Larry Lamkin - maint super	-	2,120	83,893	5,168	6,418	56	521	3,434	5,873	62	9,727	26,091	0
Glen Miller	-	-	61,466	2,662	4,702	56	521	3,441	4,303	62	8,378	21,463	0
Dayne Crawford	-	-	1,419	151	109	11	19	209	-	-	-	409	0
Devon Curtis	-	-	33,801	1,622	2,586	56	443	3,492	2,366	62	5,208	14,212	0
Ryan Larson	-	-	24,524	4,759	1,876	56	321	2,477	-	62	5,208	10,000	0
Trevor Marchan	-	-	6,098	92	466	49	80	849	-	62	9,727	11,234	0
Kyle Lane	-	-	14,287	188	1,093	56	187	1,458	1,000	62	3,856	13,590	0
Kyle Smith	-	433	35,661	1,605	2,728	56	467	3,425	2,496	62	4,356	10,855	(2,115)
MECHANICS - review for Hire/Terminated	-	12,983	261,151	16,249	19,978	396	2,560	18,784	16,038	495	42,604	100,855	0
Subtotal	-	-	1,058,325	85,160	65,815	1,208	8,191	43,666	52,974	1,176	126,115	295,146	(6,916)
New Employee	-	-	860,325	67,160	8,47%	-	75,214	-	-	-	-	-	0
Seth Meralty	8.47%	-	198,000	18,000	10.00%	-	67,327	35,982	45,387	447	105,018	258,162	(258,162)
Jordan Willis	10.00%	-	1,038,325	85,160	8.75%	-	7,887	7,684	7,587	729	-	23,887	-100,00%
							increase	increase	increase	increase	increase	Total	Increase in

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

Source Data from invoices and WCI estimates

	Employee	Life Insurance	Medical/Dental	Test Year Medical	STAFF	WCI	04/01/13 to 6/1/2014		2013 Life	
					Monthly 04/01/13 to 3/31/2014	Monthly 6/1/2014 5/31/2015	04/01/13 to 3/31/2014	6/1/2014 5/31/2015		
9	Richard Ensign - db mg (all cos) Management fees MANAGEMENT	Y	Y	7,579	550.13	704	6,602	8,443	62	0.11400395
				7,579	550	704	6,602	8,443	62	
10	Terri Turner - office mg	Y	Y	9,544	693	886	8,313	10,632	62	0.11400395
7	Kami Dykstra	Y	Y	3,910	284	363	3,406	4,356	62	0.11400395
8	Lacey Gray SUPER/BILLING/OFFICE	N	N	-	-	-	-	-	-	
				13,454	977	1,249	11,719	14,988	124	
11	Jason Bebout	Y	Y	5,504	399.51	511	4,794	6,132	62	0.11400395
	Kyle Miller - new Spare Driver	Y	Y	-	-	0	0	0	-	
12	Rafael Garcia	Y	Y	4,255	309	395	3,706	4,740	62	0.11400395
13	Kevin Salinas	Y	Y	9,544	693	886	8,313	10,632	62	0.11400395
14	Jeff Sugg	Y	Y	5,504	400	511	4,794	6,132	62	0.11400395
15	Josh Walker	09/13	09/13	-	680	870	8,161	10,438	62	
	Shae Schoonover	N	N	-	-	-	-	-	-	
21	Cody Bartel DRIVERS - review for Hire/Terminated	04/13	04/13	3,444	250	320	2,999	3,836	62	
				28,251	2,731	3,492	32,767	41,910	372	
17	Dave Ritola (100% drop box)	Y	Y	8,731	634	811	7,604	9,726	62	0.11400395
16	Henry Peltier (100% drop box) DROP BOX	Y	Y	7,579	550	704	6,601	8,443	62	0.11400395
				16,310	1,184	1,514	14,206	18,169	124	
	Josiah Willis	N	N	-	-	-	-	-	-	
	Micah Willis	N	N	-	-	-	-	-	-	
	Nicholas Willis	N	N	-	-	-	-	-	-	
	Casey Tilton OTHER LABOR	N	N	-	-	-	-	-	-	
				-	-	-	-	-	-	
20	Larry Lamkin - maint super	Y	Y	8,732	634	811	7,605	9,727	62	0.11400395
18	Glen Miller	Y	Y	3,099	225	698	2,699	8,378	62	1.70332564
	Dayne Crawford	Y	Y	-	-	-	-	-	62	replaced
22	Devon Curtis	Y	Y	5,367	390	434	4,675	5,208	62	-0.0297164
23	Ryan Larson	Y	Y	4,213	306	434	3,670	5,208	62	0.23596788
	Trevor Marchan	08/13	08/13	8,732	634	811	7,605	9,727	62	0.11400395
	Kyler Lane	N	N	-	-	-	-	-	62	
19	Travis Smith MECHANICS - review for Hire/Terminated	Y	Y	3,910	284	363	3,406	4,356	62	0.11400395
				34,054	2,472	3,550	29,660	42,604	495	
	17 Number of Employees Verified			99,648						
				109,018	7,913	10,509.60	94,954	126,115	1,176	
				(9,370)			-0.1290124	0.27901238		
								0.15		
	Annual Estimated Expense				94,954	126,115				

WASTE CONTROL, INC.

WORKPAPER 4 - LICENSE FEE ANALYSIS

For the Test Year July 1, 2012 to June 30, 2013

Source of data from the general ledger.

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

WASTE CONTROL, INC.

WORKPAPER 5 - DUES AND SUBSCRIPTIONS ANYALSIS

For the Test Year July 1, 2012 to June 30, 2013

Source of data from the general ledger.

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

SETTLEMENT 10/13/2014

WASTE CONTROL, INC.

Balance Sheet

As of June 30th, 2014

	ASSETS		
	WCI	WCI	WCI
TOTAL ASSETS	1,799,639.03		
LIABILITIES and STOCKHOLDERS' and MEMBERS' EQUITY			
	WCI		
CURRENT LIABILITIES			
Payable to bank resulting from checks in transit	157,045.52		
Accounts Payable	214,133.42		
Withheld payroll taxes and other liabilities	91,845.66		
Deferred revenue	325,494.93		
Notes Payable to related companies	400,866.71	400,866.71	39.6%
Total Current Liabilities	1,189,386.24		40.0%
LONG-TERM DEBT			
Total Liabilities	1,189,386.24		
STOCKHOLDERS' and MEMBERS' EQUITY			
Common stock, no par value, 2000 shares authorized, 840 shares issued and outstanding	27,862.85		
Common stock, \$1par value, 50,000 shares authorized, 5,000 shares issued and outstanding			
Common stock, no par value, 200,000 shares authorized, issued and outstanding			
Common stock, no par value, 1,000 shares authorized, issued and outstanding			
Members' equity			
Additional paid-in capital	668,749.00		
Retained earnings (deficit)	(86,359.06)		
Total Equity	610,252.79	610,252.79	60.4%
	ok		60.0%
TOTAL LIABILITIES AND EQUITY	1,799,639.03		1,011,119.50

MATCH

Total Liabilities and Equity - Total Assets

0.00

All amounts represented in this statement are subject to change due to CPA quarterly assessments and year end review.

SETTLEMENT 10/13/2014

Waste Control, Inc TG-140560

Heirborne Debt Interest Rates 7/1/14

Schedule provided by WCI and source of data from invoices.

This debt applies to equipment loans to WCI and should be used in the Lurito Gallagher formula

Heirborne Term Loans Interest Rate.

Interest	Rate	Match Interest to Balance	Balances
1,884.19	2.05175	check	1,102,000
4,372.45	2.12645	check	813,450
2,530.50	3.75	check	
2,396.43	3.75	check	1,769,666
2,433.79	2.051	check	1,473,065
1,090.54	1.2985	check	
<u>14,707.90</u>			<u>5,158,181</u>

Adjusted based on approx. source and
12,113.37 actual source of amortized fees

Amort of loan fees	0.23%	Annual Amort
Term debt interest	<u><u>3.66%</u></u>	Partial Settlement

SETTLEMENT 10/13/2014

Heirborne Investments

Loan Fees
12/31/2014

Schedule provided by WCI and source of data from the general ledger.

Lender/Loan #	Term in Months	Date	Cost	Current Amort	Transaction Description	Type
Bond Loan Fees	240	12/06	421,103.50	21,055.18		Bond
Bond Reissue Fees	208	09/09	35,000.00	2,019.23	Bond Loan fee	Bond
Bond Reissue Fees	206	11/09	39,250.00	2,286.41	bond loan fees	Bond
Loan Consolidation Fees	60	11/10	13,972.45	2,794.49	Total fees from consolation Loan 0083-00-0-002	Term
Loan Consolidation Fees	60	11/10	12,094.40	2,418.88	Partial Settlement Bond and Term Loan Fee	Bond/Term
Letter of Credit Renewal I	60	03/18	15,000.00	3,000.00	Renewal fee with respect to the extension of the expiration date of the letter of credit	Bond
Term Line Extension Fee	60	03/18	34,500.00	6,900.00	Upfront fee with respect to the extension of the Term Line Loan	Term

570,920.35	40,474.18
TB	TB

Per Company Responses on May 23, 2014, provided in Word

File Name: *WKG-#4893239-v1-TG-140560_Company_Response_to_DR_5.DOCX*

Interest Expense for the calendar year ending 2013: Waste Control, Inc. \$33,895, Waste Control Equipment, Inc. \$41,352, Heirborne Investments, LLC \$288,980, Heirborne II, LLC \$99,676.

	Interest Expense
WCI	33,895
WCE	41,352
HB	288,980
HBII	99,676

WASTE CONTROL, INC.

WORKPAPER 7 - TRANSACTIONS WITH AFFILIATED COMPANIES

For the Test Year July 1, 2012 to June 30, 2013

Source of data from the general ledger, invoices, contracts or lease agreements.

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

Waste Control Recycling, Ir \$ 25,700.00

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

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

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

WASTE CONTROL, INC.

WORKPAPER 7 - TRANSACTIONS WITH AFFILIATED COMPANIES, Continued

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

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

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

Contract Waste Hauling	\$ 154,085	Paid to Waste Control Recycling in the normal course of business; these revenues have been eliminated. See detailed description above.
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Affiliated operating expenses for the twelve month period ending June 30, 2013 consist of the following:

Truck Rental	36,000.00	Rent paid to Waste Control Equipment for a spare truck, \$3,000
Contract Waste Hauling	154,085	Paid to Waste Control Recycling in the normal course of business; these have been eliminated - see detailed description above.
Storm water management	12,000.00	Paid to Waste Control Recycling in the normal course of business;
Management Fee	180,000.00	Management fee paid to Waste Control Equipment for management and spare driver , \$15,000 per month, beginning sometime around 1986. Contract attached.
Rent-Land and Structure	53,400.00	Rent paid to Heirborne Investments, LLC for office, shop, shears and press, and TB-135 mini excavator; \$4,450 monthly, under lease dated July 1, 2007, rent reviewed annually and supersedes prior leases

WASTE CONTROL, INC.

WORKPAPER 7 - TRANSACTIONS WITH AFFILIATED COMPANIES, Continued

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

Rent-Woodland Storage	16,800.00	Rent paid to Heirborne Investments, LLC for storage, \$1,400 monthly; under lease dated July 1, 2007, rent reviewed annually and supersedes prior leases
Rent-Storage	18,000.00	Rent paid to Heirborne Investments II, LLC for a warehouse storage ,
Rent-Employee Parking	31,800.00	Rent paid to Heirborne Investments, LLC for employee parking,
Rent-Covered Parking	18,000.00	Rent paid to Heirborne Investments, LLC for covered parking in
Stoneridge Rental	4,200.00	Rental of a condo in Sunriver, Oregon from Heirborne Investments II, LLC for management meetings and employee usage, beginning in 1998 and reviewed annually for usage and amount; these have been eliminated
Quelah Rental	12,000.00	Rent paid to Heirborne Investments II, LLC , condo for management meetings and employee benefits, \$1,000 monthly, under lease dated July 1, 2007, rent reviewed annually and supersedes prior leases; these have been eliminated. Relationship with Heirborne II began in 2008 when Quelah was transferred to this entity.
	<hr/> <u>\$ 536,284.71</u>	

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

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

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

WASTE CONTROL, INC.

WORKPAPER 10 - MISCELLANEOUS GENERAL LEDGER ADJUSTMENTS

For the Test Year July 1, 2012 to June 30, 2013

Source Data from invoices and receipts

Office Supply

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

Other Expenses

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

WASTE CONTROL, INC.

WORKPAPER 11- BAD DEBTS

Source data from WCI RAMs

For the Test Year July 1, 2012 to June 30, 2013

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

April	(3,837.79)	The Company recorded the customer accounts sent to Fairway Collections in April 2013 with a July 2013 date in Peachtree; therefore test period bad debt expenses are understated by \$3,837.79.
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47,109.13

Per Operations	<u>(8,740.58)</u>	The amount received from Fairway collections for subsequent collections - see pdf of Fairway Collections Invoices provided
	38,368.55	

WASTE CONTROL, INC.

WORKPAPER 14- TIRES

For the Test Year July 1, 2012 to June 30, 2013

Source of data from invoices and WCI truck count.

07/01/12-06/30/13

Tires purchased

Total

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

283,790.64

0.29

81,083.04

(90,730.00) per Operations

(9,646.96)

of trucks

WCI

8	0.285714286
10	0.357142857
10	0.357142857
	0
<u>28</u>	<u>1</u>

Source of data from Income Statement by Month Provided by WCI - Used to Calculate the Twelve Months

	2012 July	2012 August	2012 September	2012 October	2012 November	2012 December	2013 January	2013 February	2013 March	2013 April	2013 May	2013 June	Totals
Revenues:													
Collections Residential	3,773.75	4,258.51	3,848.75	8,499.04	7,986.40	8,119.92	8,110.71	8,000.61	8,004.54	8,120.39	6,854.26	2,907.98	78,484.86
Collections Commercial	4,488.50	4,177.50	4,031.00	2,501.50	2,858.50	2,405.00	1,930.00	2,120.50	2,702.50	3,151.00	4,515.00	3,314.00	38,195.00
Collections Wood Residential	83,340.80	74,674.39	60,380.98	82,634.94	68,352.20	73,335.08	74,880.20	65,101.64	59,817.44	137,572.93	96,068.07	105,083.86	981,242.53
Collections Drop Box	6,572.07	4,307.51	5,401.02	7,932.03	6,208.16	2,147.68	6,537.01	5,448.77	4,595.36	5,049.58	8,969.61	8,098.21	71,267.01
Acts Receivable Offset-Sales	369.00	255.00	944.00	402.00	190.50	525.00	780.00	487.50	555.00	646.50	1,017.00	882.00	7,053.50
Sales Commercial (Monthly)	36,875.00	38,754.00	38,754.00	37,009.57	37,009.57	37,197.09	37,197.09	37,079.74	36,640.28	36,710.79	36,710.79	38,941.38	448,902.02
Sales Res (Small Billing)	95,075.17	95,075.17	95,283.22	95,283.22	94,059.58	94,059.58	93,090.72	93,090.72	91,883.22	91,883.22	93,398.41	93,398.41	1,125,580.63
Sales Res (Large Billing)	54,906.68	54,119.21	54,119.21	54,762.71	54,762.71	60,265.92	54,419.94	53,958.87	53,958.87	54,206.17	54,206.17	55,321.31	659,007.77
Sales Fuel Surcharge	7,080.29	5,415.91	3,962.36	3,711.91	5,004.82	6,228.00	6,504.57	5,362.94	2,299.05	-	-	-	45,569.85
Sales Kalama	11,685.96	27,113.64	10,043.36	26,012.52	10,203.26	26,231.71	11,775.31	25,567.59	11,624.00	24,865.22	10,928.64	26,085.20	222,136.41
Sales Woodland - Residential	24,199.08	24,086.43	24,318.23	24,205.59	23,919.91	23,807.26	23,806.66	23,694.01	29,351.46	23,626.33	24,136.99	24,024.34	293,176.29
Sales Woodland - Commercial	6,638.32	6,638.32	6,443.97	6,443.97	5,882.66	5,882.66	5,365.86	5,365.86	5,480.23	5,480.23	6,260.17	6,260.17	72,142.42
Collections - General	642.54	887.46	858.22	910.24	554.92	807.57	86.87	544.75	847.17	939.91	988.90	672.03	8,740.58
Refunds - General	-	(293.45)	(1,045.50)	(1,708.68)	(1,493.08)	(666.96)	(645.04)	-	(1,047.19)	(1,848.90)	(900.50)	(93.44)	(9,742.74)
Total Revenues	335,669.88	339,469.60	307,342.82	348,600.56	315,500.11	340,345.51	323,839.90	325,823.50	306,711.93	390,403.36	343,153.51	364,895.45	4,041,756.13
Expenses:													
Bad Debts Exp - Residential	1,394.97	4,013.65	3,200.89	2,244.79	2,417.95	16,187.42	4,466.29	4,673.76	2,343.44	-	1,272.42	3,866.84	46,082.42
Bad Debts Exp - Woodland Res	658.18	664.25	558.37	-	1,597.25	-	2,838.23	-	867.20	-	1,078.91	-	8,262.39
Bad Debt Exp - Commercial	82.37	-	-	280.79	-	-	1,614.34	-	671.33	-	-	-	2,648.83
Bad Debt Exp Woodland Comm.	-	-	-	-	320.29	-	-	-	-	-	-	984.20	320.29
Bad Debt Exp - DB	-	137.23	-	-	-	-	-	472.49	-	-	-	-	1,121.43
Bad Debt Exp - Woodland DB	-	-	-	-	-	-	-	-	-	-	-	-	472.49
Equipment lease (rental truck)	312.96	309.00	-	550.20	-	-	-	-	-	-	-	-	1,172.16
Contract Labor	7,165.24	9,918.94	6,716.22	17,220.76	6,342.53	11,695.37	7,798.55	8,158.11	12,749.74	9,259.85	6,152.06	11,841.99	115,019.36
Repairs & Servicing - Truck	-	269.75	-	-	-	-	798.61	-	10.36	54.88	-	-	1,133.60
Repairs & Servicing - Trailers	74.58	491.51	366.76	43.05	423.12	883.20	107.84	471.36	86.27	208.25	-	578.73	3,734.67
Personal Tools	-	12.90	143.33	7.54	667.96	561.12	308.96	-	111.62	-	303.45	-	2,116.88
Operational Supplies	6,067.27	7,800.67	6,023.77	7,511.52	6,007.28	10,259.75	6,118.40	7,359.39	10,000.81	8,372.99	8,042.56	7,165.97	90,730.38
Tires and Tubes	12,823.84	16,758.51	16,738.03	15,679.32	19,706.93	19,005.95	19,410.27	17,054.08	20,579.61	21,031.96	23,542.17	21,356.76	223,687.43
Wages - Maintenance	6,623.09	6,114.40	4,761.58	1,667.53	2,320.40	2,540.62	218.14	248.16	326.97	(326.97)	-	3,574.45	28,068.37
Wages - Extra Labor	25,914.53	25,612.28	26,860.72	22,905.47	24,624.27	34,114.94	27,945.73	27,919.93	31,246.15	28,708.51	30,610.31	32,955.53	339,418.37
Wages - Drivers	26,792.65	28,921.18	24,422.75	28,974.64	29,501.34	-	26,385.67	25,155.59	23,578.45	22,344.26	27,773.76	24,252.16	311,517.43
Fuel and Oil	44,780.83	44,188.16	39,947.22	46,320.47	45,874.43	50,197.35	42,529.11	36,778.39	39,433.09	59,542.70	-	44,344.66	154,084.71
Hauling Expense - WCR	42,374.07	34,971.36	27,081.54	38,805.30	31,798.17	41,319.96	35,911.43	31,325.59	32,623.84	44,657.21	47,362.61	43,503.02	516,694.50
Landfill Fees - Packer Trucks	2,077.61	1,437.55	1,615.08	2,195.63	2,273.08	665.80	1,985.48	4,490.55	1,440.90	1,575.56	2,304.38	35,870.61	417,041.14
Landfill Fees - Drop Boxes	5,714.76	6,421.61	4,966.89	4,960.78	5,678.92	4,505.85	4,919.96	1,591.94	4,801.64	4,888.91	5,858.33	5,663.28	24,814.34
Landfill-Woodland G-49 DB	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
Landfill-Woodland G-49 Packers	377.30	2,382.60	-	1,852.40	271.60	889.40	264.00	253.00	-	3,905.80	6,436.05	1,026.00	17,658.15
Bad Debt Expense	118.55	212.95	118.55	118.55	118.55	158.43	245.39	118.55	118.55	118.55	410.83	124.70	1,982.15
Storm Water	4,318.51	4,735.59	4,903.61	4,707.53	4,635.21	5,503.89	3,604.71	3,599.26	3,572.30	4,149.17	2,711.58	4,175.48	50,616.84
Accounting Expense	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	180,000.00
Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Promotional	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fee	-	-	-	-	-	-	-	-	-	-	-	-	-

Liability Insurance - General	2,451.96	2,451.96	2,337.96	2,451.96	2,451.96	2,261.95	2,261.95	2,261.95	2,261.95	2,261.96	28,169.47
Liability Insurance - Building	-	-	-	-	-	-	-	-	-	-	-
Liability Insurance - Special	-	-	-	-	-	-	-	-	-	-	-
Workman's Compensation Insuran	-	566.74	-	592.83	546.19	-	580.07	-	-	(9,201.81)	(6,915.98)
Salaries - Officer	-	-	-	-	-	-	-	-	-	-	-
Salaries - Administration	14,703.57	16,008.80	16,033.94	16,714.99	18,842.70	16,418.29	15,327.01	17,203.59	15,963.53	18,468.03	200,830.06
Legal Expense	-	277.40	79.20	2,725.00	-	1,100.00	-	1,125.00	-	1,458.33	6,764.93
Communication Expense	1,485.08	1,681.71	1,923.83	1,462.07	3,733.84	1,723.96	442.29	1,595.51	1,087.24	1,114.52	19,157.62
Dues & Subscriptions Expense	1,300.00	1,300.00	1,727.23	1,726.48	1,446.29	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	16,600.00
Dues Nondeductible	-	-	-	600.00	172.16	441.62	-	-	428.63	498.28	3,682.07
Dues - Life Insurance WR	-	-	-	-	-	-	-	-	-	-	-
Permits Expense	45.00	69.00	-	-	113.92	-	-	-	48.00	-	275.92
Travel - Misc	-	-	-	-	-	-	-	-	-	-	-
Travel Expense - Transportatio	-	-	-	-	-	-	-	-	-	-	-
Travel Expense - Meals	-	-	-	-	-	-	-	-	-	-	-
Travel Expense - Lodging	-	-	-	-	-	717.44	-	-	-	-	717.44
RCI Expense Account	-	-	-	-	-	-	-	-	-	-	-
Bank Charge - General	447.54	262.07	376.24	460.67	317.61	395.20	347.85	523.35	385.77	436.54	4,629.44
Bank Charge - NSF	-	-	-	-	-	-	-	-	-	-	-
Bank Charge - Finance Charges	-	-	-	-	-	-	-	-	-	-	-
Safety Equipment Expense	728.20	1,079.05	2,228.91	304.53	1,061.00	264.56	(241.69)	716.53	39.85	1,225.63	7,875.91
Business Meals Expense	-	-	-	-	-	120.00	-	-	-	-	148.48
Contract Waste Hauling Expense	-	-	-	-	-	-	-	-	-	-	-
Drug Testing Expense	165.50	38.50	341.00	20.00	180.00	106.50	20.00	-	64.00	231.50	1,315.50
Freight Expense	-	-	-	288.30	176.07	41.14	-	-	-	-	505.51
Consulting Expense	-	4,164.00	2,138.50	2,401.00	3,838.50	1,076.00	2,463.50	2,163.50	2,176.00	1,732.25	23,973.00
Seminar & Conference Expense	-	-	1,315.00	1,325.00	-	-	-	-	-	2,580.00	5,970.00
Employee Relations	349.91	736.92	329.15	452.83	3,626.29	189.80	88.00	491.25	75.00	213.50	7,365.62
Stoneridge Rental	-	-	2,100.00	2,100.00	-	-	-	-	-	-	4,200.00
Interest Exp WCR	-	-	-	-	-	-	-	-	-	-	-
Interest Exp Outside	-	-	-	-	-	-	-	-	-	-	-
Interest Exp WCE	-	-	-	-	-	-	-	-	-	-	-
Interest Exp Curbside	-	-	-	-	-	-	-	-	-	-	-
Interest Exp WCPF	-	-	-	-	-	-	-	-	-	-	-
Interest Exp HB	3,616.12	3,552.65	3,424.74	3,600.30	3,536.76	3,230.46	3,165.05	3,099.31	3,033.25	2,900.14	39,614.48
Interest Expense Land Fill	-	-	-	-	11,000.00	-	-	-	-	-	11,000.00
Computer Expense	-	698.39	1,298.39	-	1,198.39	232.80	-	698.39	590.00	232.80	5,182.11
Laundry Expense	1,759.71	2,344.33	2,348.59	2,092.77	2,451.99	2,760.65	1,809.44	-	872.81	540.57	19,183.43
Painting Expense	141.12	281.08	1,078.29	92.63	-	14.45	-	-	-	824.99	5,917.13
Maintenance - Building	-	544.25	555.02	406.44	221.97	842.91	-	15.95	361.08	233.50	3,181.12
Maintenance - DB & FL cont	-	-	410.72	1,250.00	491.77	341.34	118.86	-	1,620.00	4,860.00	9,092.69
Life Insurance Expense	-	-	-	-	-	73.10	73.10	-	167.70	55.90	447.20
Counseling Services	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	1,852.56
Medical Insurance Expense	8,125.44	7,213.28	6,890.09	6,890.09	(507.00)	15,796.20	8,184.52	7,412.19	6,881.94	7,071.71	90,980.69
Pre-Tax Aflac Deduction	-	-	-	-	-	-	-	-	-	-	-
Taxable Aflac Deduction	-	-	470.12	470.12	150.00	470.12	1,004.54	2,050.00	540.62	3,104.12	8,800.26
Medical Adm.	-	-	-	-	-	-	-	-	-	-	-
Medical (HRA)	-	-	-	-	-	-	-	-	-	-	-
Depr Expense - County	19,161.47	19,161.47	19,161.56	19,161.47	19,499.94	19,189.68	19,189.68	19,189.68	22,084.61	30,769.40	247,815.04
Depr Expense - Woodland	58.11	58.11	58.11	58.11	58.16	58.11	58.11	58.11	58.11	58.11	697.37
Utility Expense	3,540.79	4,687.87	6,407.79	6,200.55	3,914.38	5,517.20	5,876.54	2,912.57	4,981.25	4,818.08	59,823.07
Medical (HSA)	675.00	675.00	675.00	675.00	675.00	687.50	775.00	775.00	900.00	1,025.00	9,237.50
Cleaning Expenses	(94.50)	110.00	(79.50)	-	-	110.00	-	(110.00)	-	179.00	374.00
Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-
Damage Expense	-	-	-	-	-	-	-	-	-	-	-
Security/Fire System Exp	-	-	-	-	-	-	-	-	66.00	-	66.00

Franchise Fees	761.15	588.66	485.63	716.57	665.06	624.52	668.46	736.87	640.68	572.41	686.89	564.00	7,710.90
Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage Expense	350.00	-	-	350.00	-	200.00	-	90.47	-	300.00	94.19	300.00	1,684.66
Labor/Industries Tax Expense	-	-	10,778.80	-	-	9,930.74	-	-	10,546.72	-	-	11,641.57	42,897.83
Vehicle License & Fees Expense	92.75	-	1,548.00	735.00	1,599.00	-	798.00	126.00	1,416.00	718.00	-	80.75	7,113.50
Property Tax Expense	-	-	-	6,400.86	-	-	-	-	-	5,728.36	-	-	12,129.22
Fica Tax Expense	3,922.72	3,913.54	3,877.32	3,558.04	3,843.65	4,407.53	4,199.49	3,650.05	4,032.74	4,108.18	4,294.54	4,195.71	48,003.51
Other Payroll Tax Expense	917.42	915.27	906.80	832.11	898.93	1,030.78	982.13	853.62	943.16	960.74	1,004.35	981.23	11,226.54
B&O Tax Expense	4,431.51	4,267.31	4,160.35	4,479.57	4,352.68	9,427.15	4,341.62	4,986.88	4,312.84	7,000.43	12,349.94	6,934.43	71,044.71
Use/Other Tax Expense	53.80	49.01	58.99	32.34	(8.14)	32.76	30.59	29.18	(239.12)	179.35	-	-	218.76
WUJT Tax Expense	-	-	1,312.41	-	-	809.57	-	-	2,576.52	16,778.56	30.65	-	16,809.21
SUTA Tax Expense	-	0.34	72.74	0.08	0.31	(50.80)	3.91	1.94	661.80	0.20	0.12	2,633.42	7,331.92
FUTA Tax Expense	0.47	3,668.15	3,758.64	3,570.71	3,779.68	4,339.07	4,392.53	3,404.41	3,760.32	3,785.55	3,928.97	3,469.85	764.98
IRA Expense	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	45,387.40
Rent Expense - Office, Shop, SP, TI	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	53,400.00
Rent Expense - Other	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	66,600.00
Rent Expense - Quelah	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	12,000.00
Rent Expense - Spare Truck	-	-	-	-	-	-	-	-	-	-	-	-	36,000.00
Rent Expense - Sweeper	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent Expense-Shear and Press	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent Expense-TB135 mini	-	-	-	-	-	-	-	100.00	-	750.00	-	300.00	1,150.00
Contributions Expense	-	-	-	-	-	-	-	-	-	-	-	-	18,000.00
Rent - Covered Parking	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	-
Association Dues /Exp Quelah	-	-	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sale of assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income - Outside	(19.65)	(18.22)	(14.72)	(13.59)	(6.68)	(5.11)	(5.11)	(4.62)	(3.69)	(5.94)	(6.13)	(5.24)	(108.70)
RCl - Paybacks	-	-	-	-	-	-	-	-	-	-	-	-	-
Refunds - From Vendors	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	292,025.40	308,375.11	291,871.75	321,913.02	305,881.29	397,662.18	309,976.95	278,150.41	308,346.50	383,246.77	331,893.79	378,922.11	3,908,265.28
Net Income	43,644.48	31,094.49	15,471.07	26,687.54	9,618.82	(57,316.67)	13,862.95	47,673.09	(1,634.57)	7,156.59	11,259.72	(14,026.66)	133,490.85

PARTIAL SETTLEMENT 10/13/2014

Waste Control, Inc.

REVISED THREE-FACTOR ALLOCATION BASED ON SETTLEMENT

July 1, 2012 to June 30, 2013

TG-140560

Source Data provided by WCI in response to Staff formal Data Request 21 and Follow-up on August 20 and 27, 2014.

Line No.	Description	All Others*				Total
		WCI	WCE	D	E	
Land Rents (not including Woodland and WCPF) 3-Factor Allocator						
1	Total Number of Employees during the Test Year	17	17	49		83
3	Percentage of Employees	20.5%	20.5%	59.0%		100.0%
5	Adjusted Revenue*	\$3,437,075	\$3,885,358	\$ 6,495,808	\$13,818,241	
6	Percentage of Revenue	24.9%	28.1%	47.0%		100.0%
8	Vehicle, Equipment and Improvements (net)	\$1,209,068	\$1,049,487	\$ 2,630,996	\$ 4,889,551	
9	Percentage of Vehicle, Equipment, and Improvements	24.7%	21.5%	53.8%		100.0%
11	Total Company Percentages	70.1%	70.1%	159.9%		300.0%
12	Total Company Percent	23.4%	23.4%	53.3%		100.0%
Woodland Land Rent 3-Factor Allocator						
16	WCI and WCE Only - Employees during the Test Year	17	17	-		34
17	Percentage of Employees	50.0%	50.0%	0.0%		100.0%
19	WCI and WCE Only - Adjusted Revenue*	\$3,437,075	\$3,885,358	\$ -	\$ 7,322,433	
20	Percentage of Revenue	46.9%	53.1%	0.0%		100.0%
22	WCI and WCE Only - Vehicle, Equipment and Improvements (net)	\$1,209,068	\$1,049,487	\$ -	\$ 2,258,555	
23	Percentage of Vehicle, Equipment, and Improvements	53.5%	46.5%	0.0%		100.0%
25	Woodland Percentages	150.5%	149.5%	0.0%		300.0%
26	Woodland Percent	50.2%	49.8%	0.0%		100.0%

*Adjusted Revenue:

WCI - Gross revenue less disposal pass-through and discontinued contract hauling

WCE - Gross revenue less disposal pass-through

WCR - Gross revenue less recycled material value paid to customers

Waste Control, Inc.
THREE-FACTOR ALLOCATION
as filed on July 18, 2014
TG-140560

Source Data provided by WCI in response to Staff formal Data Request 21.

Line No.	Description	WCI B	WCE C	All Others* D	Total E
1	Land Rents (not including Woodland) 3-Factor Allocator				
2	Total Number of Employees during the Test Year	17	17	50	84
3	Percentage of Employees	20.2%	20.2%	59.5%	100.0%
4					
5	Total Revenue	\$3,878,931	\$4,068,108	\$11,058,785	\$19,005,824
6	Percentage of Revenue	20.4%	21.4%	58.2%	100.0%
7					
8	Vehicle, Equipment and Improvements (net)	\$1,209,068	\$1,049,487	\$2,630,996	\$4,889,551
9	Percentage of Vehicle, Equipment, and Improvements	24.7%	21.5%	53.8%	100.0%
10					
11	Total Company Percentages	65.4%	63.1%	171.5%	300.0%
12	Total Company Percent	21.8%	21.0%	57.2%	100.0%
13					
14					
15	Land Rents (not including Woodland and WCPF) 3-Factor Allocator				
16	Total Number of Employees during the Test Year	17	17	49	83
17	Percentage of Employees	20.2%	20.2%	58.3%	98.8%
18					
19	Total Revenue	\$3,878,931	\$4,068,108	\$10,355,311	\$18,302,350
20	Percentage of Revenue	20.4%	21.4%	54.5%	96.3%
21					
22	Vehicle, Equipment and Improvements (net)	\$1,209,068	\$1,049,487	\$2,630,996	\$4,889,551
23	Percentage of Vehicle, Equipment, and Improvements	24.7%	21.5%	53.8%	100.0%
24					
25	Total Company Percentages	65.4%	63.1%	166.6%	295.1%
26	Total Company Percent	21.8%	21.0%	55.5%	98.4%
27					
28					
29	Woodland Land Rent 3-Factor Allocator				
30	WCI and WCE Only - Employees during the Test Year	17	17	-	34
31	Percentage of Employees	50.0%	50.0%	0.0%	100.0%
32					
33	WCI and WCE Only - Revenue	\$3,878,931	\$4,068,108	\$-	\$7,947,039
34	Percentage of Revenue	48.8%	51.2%	0.0%	100.0%
35					
36	WCI and WCE Only - Vehicle, Equipment and Improvements (net)	\$1,209,068	\$1,049,487	\$-	\$2,258,555
37	Percentage of Vehicle, Equipment, and Improvements	53.5%	46.5%	0.0%	100.0%
38					
39	Woodland Percentages	152.3%	147.7%	0.0%	300.0%
40	Woodland Percent	50.8%	49.2%	0.0%	100.0%
41					

42 * All Others refers to companies Waste Control Recycling, Inc., and West Coast Paper Fibers, Inc.

