DR3 and DR4 – TG-140560
WCI Operations 052214.xls

Waste Control, Inc.
Price Out
In Support of Tariff No. 16, G-101, effective June 1, 2014

Adj Customer Factor	Woodland Adj Cust Count	Woodland CURRENT RATE	Woodland CURRENT REVENUE	Woodland PROP'D RATE	Woodland PROP'D REVENUE	Cowlitz County Adj Cust Count	Cowlitz County CURRENT RATE	Cowlitz County CURRENT REVENUE	Cowlitz County PROP'D RATE	Cowlitz County PROP'D REVENUE	Company Totals Current TOTAL REVENUE	Company Totals Proposed TOTAL REVENUE	Company Totals INC (DEC)	Company Totals TOTAL ADJ CUST COUNT	Company Totals Proposed Revenue per cost study	Company Totals Over (Under) Cost Study	
RESIDENTIAL																	
CARTS																	CARTS
1 32-gal	410	11.85	58,329	15.62	76,870	1,559	14.75	275,943	17.15	320,912	350,628	416,850	66,222	2,063	411,293	5,557	1 32-gal
1 60-gal	676	15.40	125,006	19.10	155,004	3,659	17.80	781,639	20.60	904,704	954,873	1,115,636	160,763	4,565	1,139,087	(23,451)	1 60-gal
1 90-gal	321	20.15	77,574	23.15	89,113	2,590	20.80	646,359	24.00	745,838	761,170	877,988	116,818	3,061	892,722	(14,734)	1 90-gal
On Call same as once	-	12.50	-	15.85	-	8	12.50	1,130	15.85	1,432	1,130	1,432	302	8	802	630	On Call same as once
Delux0-25ft	-	1.60	-	3.85	-	8	1.60	145	3.85	348	145	348	203	8	193	155	Delux0-25ft
Add'l 25ft	-	1.30	-	2.65	-	-	1.30	0	2.65	0	0	0	0	0	0	0	Add'l 25ft
Once a mo	-	12.50	-	15.85	-	-	12.50	0	15.85	0	0	0	0	0	0	0	Once a mo
Drive in	-	6.50	-	8.50	-	13	6.50	1,027	8.50	1,343	1,027	1,343	316	13	1,260	83	Drive in
OverWght	-	6.00	-	7.28	-	-	6.00	0	7.28	0	0	0	0	0	0	0	OverWght
Extras	-	5.75	-	7.50	-	25	5.75	1,753	7.50	2,284	1,753	2,284	532	25	2,253	31	Extras
CARTS CR						Castle Rock(25 cents less than Cowlitz County)											
1 32-gal						94	14.50	16,356	16.90	19,067							
1 60-gal						229	17.55	48,227	20.35	55,929							
1 90-gal						151	20.55	37,237	23.75	43,037							
RESIDENTIAL			260,909		320,987			1,809,815		2,094,895	2,070,725	2,415,881	345,157	9,743	2,447,610	(31,729)	
REVENUE					23.03%					15.75%		16.67%			2,447,609		
					60,077					285,079		345,157			1		
Commercial																	**Commercial**
Containers	Adjusted					Adjusted											Containers
1.0 Yd pu	5	13.15	3,278	17.30	4,313	19	15.65	15,605	18.95	18,893	18,884	23,206		24	23,061	145	1.0 Yd pu
Rent	5	12.81	769	13.34	800	20	10.99	2,638	13.40	3,215	3,406	4,015	4,932	25	4,188	(173)	Rent
1.5 Yd pu	41	18.75	40,198	22.94	49,172	19	20.25	20,192	24.75	24,679	60,391	73,851		60	73,263	588	1.5 Yd pu
Without Rent						-	20.97	-	25.04	-	-	-		0	0	-	Without Rent
Rent	-	14.01	-	16.47	-	12	11.82	1,702	16.48	2,373	1,702	2,373	14,132	12	2,315	58	Rent
2.0 Yd pu	3	24.45	3,657	29.75	4,449	64	25.45	85,017	31.28	104,494	88,673	108,944		67	108,184	760	2.0 Yd pu
Without Rent						-	27.16	-	32.92	-	-	-		0	0	-	Without Rent
Rent	3	15.53	559	20.38	734	64	14.15	10,867	20.41	15,677	11,426	16,411	25,255	67	15,477	934	Rent
3.0 Yd pu	2	33.44	3,335	42.31	4,219	37	35.45	68,932	43.78	85,135	72,267	89,354		39	88,750	604	3.0 Yd pu
Without Rent						-	37.24	-	44.31	-	-	-		0	0	-	Without Rent
Rent	2	15.70	377	20.70	497	30	14.45	5,202	20.68	7,444	5,579	7,941	19,449	32	8,203	(262)	Rent
4.0 Yd pu	1	42.85	2,137	54.5435	2,720	45	44.15	103,458	54.54	127,813	105,595	130,533		46	129,204	1,329	4.0 Yd pu
Rent	1	15.71	189	21.59	259	34	17.28	7,050	21.59	8,810	7,239	9,070	26,769	35	10,086	(1,016)	Rent
5.0 Yd pu	-	50.75	-	64.41	-	19	52.00	51,852	64.41	64,224	51,852	64,224		19	63,650	574	5.0 Yd pu
Rent	-	16.25	-	24.25	-	10	17.44	2,093	24.25	2,909	2,093	2,909	13,189	10	3,072	(163)	Rent
6.0 Yd pu	1	57.20	2,852	72.80	3,630	11	60.00	32,907	72.80	39,924	35,759	43,554		12	43,059	495	6.0 Yd pu
Rent	1	16.67	200	26.28	315	11	18.15	2,396	26.28	3,469	2,596	3,784	8,984	12	3,838	(54)	Rent
4Yd compacted						2	78.00	7,777	92.52	9,226	7,777	9,226	1,448	2	9,119	107	4Yd compacted
Container Del	1	45.00	518	54.85	631	-	40.00	0	54.85	-	518	631	113	1	1,487	(856)	**Container Del**
Temporary hauls														0			**Temporary hauls**
1 yd special						11	24.40	13,382	29.65	16,259	13,382	16,259	2,877	11	14,815	1,444	1 yd special
1.5						-	31.45	0	38.14	-	-	-	0	0	0	-	1.5
2 yd special						-	35.10	0	42.57	-	-	-	0	0	0	-	2 yd special
3 yd special						-	44.40	0	53.91	-	-	-	0	0	0	-	3 yd special
4 yd special						-	55.10	0	66.89	-	-	-	0	0	0	-	4 yd special
5 yd temp						-	65.45	0	79.44	-	-	-	0	0	0	-	5 yd temp
6yd temp						-	-				-	-		0	0		6yd temp
Rent per day						-				-	-	-	0	0	0	-	**Rent per day**
Drive in fee					-	-				-	-	-	0	0	0	-	Drive in fee
Rent only						-	39.00	0	47.34	-	-	-	0	0	0	-	Rent only

Waste Control, Inc.
Price Out
In Support of Tariff No. 16, G-101, effective June 1, 2014

Adj Customer Factor	Woodland Adj Cust Count	Woodland CURRENT RATE	Woodland CURRENT REVENUE	Woodland PROP'D RATE	Woodland PROP'D REVENUE	Cowlitz County Adj Cust Count	Cowlitz County CURRENT RATE	Cowlitz County CURRENT REVENUE	Cowlitz County PROP'D RATE	Cowlitz County PROP'D REVENUE	Company Totals Current TOTAL REVENUE	Company Totals Proposed TOTAL REVENUE	Company Totals INC (DEC)	Company Totals TOTAL ADJ CUST COUNT	Company Totals Proposed Revenue per cost study	Company Totals Over (Under) Cost Study	
Commercial											-	-					**Commercial**
CARTS											-	-					**CARTS**
30-35 gal						19	4.15	4,138	4.96	4,944	4,138	4,944	806	19	4,662	282	**30-35 gal**
60-65 gal						29	5.36	8,017	6.38	9,547	8,017	9,547	1,530	29	9,358	189	60-65 gal
90-100 gal						94	7.06	34,496	8.42	41,136	34,496	41,136	6,640	94	40,355	781	90-100 gal
CANS--com'l												-	0	0		-	CANS--com'l
UNDER 5						-	4.55	0	5.52	-	-	-	0	0	0	-	UNDER 5
OVER 5						-	4.32	0	5.19	-	-	-	0	0	0	-	OVER 5
Min charge						-	19.70	0	23.89	-	-	-	0	0	0	-	**Min charge**
												-	0				
										-	-	-	0				
MULTIFAM																	**MULTIFAM**
UNDER 5						0	4.45	0	5.52	-	-	-	0	0	0	-	UNDER 5
OVER 5						0	4.25	0	5.19	-	-	-	0	0	0	-	OVER 5
DELUX						1	1.60	80	3.00	150	80	150	70	1	11	139	DELUX
CARTS													0	0			**CARTS**
30-35gal ovr20						0	13.85	0	16.90	-	-	-	0	0	0		**30-35gal ovr20**
30-35 gal						37	14.85	6,664	17.70	7,943	6,664	7,943	1,279	37	7,854	89	**30-35 gal**
60-65 gal ovr20						0	17.30	0	21.00	-	-	-	0	0	0	-	60-65 gal ovr20
60-65 gal						223	18.35	49,194	22.25	59,650	49,194	59,650	10,457	223	58,534	1,116	**60-65 gal**
90-100 gal						26	21.45	6,664	27.00	8,387	6,664	8,387	1,724	26	8,303	84	90-100 gal
Comm Extras														0			**Comm Extras**
Mileage						0	4.25	0	5.12	-	-	-	0	0	0		Mileage
OverWght						0	6.00	0	7.28	-	-	-	0	0	0	-	OverWght
			58,068		71,740			540,322		666,303	598,390	738,044	139,653		730,848	7,196	
					23.54%					23.32%		0	23.34%		730,848		
						Based on priceout amount to adj for			cust cnt	-	-	-	Adjusted Priceout		-		

		Customers			Proposed rate	
Drop Box - Permanent						
20 Yd pkup	52	20.4387	81.00	86,088	**100.23**	106,525.69
Rent	12	2.2500	76.00	2,052	**84.40**	2,278.80
25 Yd pkup	52	0.0000	84.00	0	**0.00**	0.00
Rent	12	0.0000	76.00	0	**0.00**	0.00
30 Yd pkup	52	8.9035	88.00	40,742	**103.39**	47,867.68
Rent	12	20.8333	76.00	19,000	**84.40**	21,099.97
40 Yd pkup	52	1.7340	98.00	8,836	**110.78**	9,988.81
Rent	12	0.0000	76.00	0	**84.40**	0.00
Compacted				0		0.00
40 Yd pkup	52	0.6395	150.00	4,988	**168.80**	5,613.28
Temporary				0		0.00
20 Yd pkup	52	4.3534	103.80	23,498	**121.33**	27,466.30
Rent	12	34.0960	105.00	42,961	**113.40**	46,397.84
25 Yd pkup	52	0.0000	0.00	0	**0.00**	0.00
Rent	12	0.0000	0.00	0	**0.00**	0.00
30 Yd pkup	52	2.6932	113.40	15,881	**131.88**	18,469.32
Rent	12	0.0000	105.00	0	**113.40**	0.00
40 Yd pkup	52	2.6194	123.60	16,835	**142.43**	19,400.22
Toutle Haul				0		0.00
Toutle Haul	52	0.0000	90.30	0	**0.00**	0.00
T rent w/lid	12	0.0000	112.00	0	**0.00**	0.00
				0		0.00
				0		0.00
Mt. St. Helens						
Perm Pick	52	0.0984	295.00	1,509	**332.33**	1,700.47
Temp Pick	52	0.0738	315.00	1,209	**353.43**	1,356.32
Rent w/lid	12	3.5000	130.00	5,460	**158.25**	6,646.50
Del/respot -	12	0.0000	285.00	0	**321.78**	0.00
Temp rent/d	12	0.0000	6.75	0	**8.44**	0.00
Temp rent/n	12	1.0000	155.00	1,860	**174.00**	2,088.00
DB Extras				0		0.00
Del/respot	12	14.4948	51.00	8,871	**68.50**	11,914.73
Mileage	12	1,292.5179	4.25	65,918	**5.28**	81,893.93
Daily Rent	12	154.6667	4.50	8,352	**5.28**	9,799.68

Waste Control, Inc.
Price Out
In Support of Tariff No. 16, G-101, effective June 1, 2014

		Woodland					Cowlitz County					Company Totals					
Adj Customer Factor		Adj Cust Count	CURRENT RATE	CURRENT REVENUE	PROP'D RATE	PROP'D REVENUE	Adj Cust Count	CURRENT RATE	CURRENT REVENUE	PROP'D RATE	PROP'D REVENUE	Current TOTAL REVENUE	Proposed TOTAL REVENUE	INC (DEC)	TOTAL ADJ CUST COUNT	Proposed Revenue per cost study	Over (Under) Cost Study
Hourly	12						5.2757	97.50	6,173	**103.39**	6,545.46						
Wait time	12						0.0000	1.65	0	**2.11**	0.00						
											0.00						
									360,234		427,053						

Per price out	3,029,349.67
unadj. Operations	4,033,015.55
difference	-1,003,665.88
pass thru disposal	441,855.48
Fuel surcharge	45,569.85
Kalama	222,136.41
contract haul	154,084.71
Remaining diff	-140,019.43
percentage	-3.47%

Waste Control, Inc.

Price Out, Continued

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

Summary:	Revenue Requirement	Amount per this price out	Over (Under)	Percentage (Under)Over	Actual Revenue	Proforma Adjust			
Residential	$ 2,447,610	$ 2,415,881	$ (31,729)	-1.29631%	$ 2,072,146	$ 343,735			
Commercial	730,848	738,044	7,196	0.98456%	598,392	139,652			
Drop Boxes	532,887	408,579	(124,308)	-23.32727%	360,233	48,346			
							per LURITO	Difference	Percentage Difference
	$ 3,711,345	$ 3,562,504	$ (148,841)	-4.01043%	$ 3,030,771	$ 531,733	$507,598	$ 24,135	4.7547%

WASTE CO0NTROL, INC.

COMPILED HISTORICAL AND FORECASTED RESULTS OF OPERATIONS

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

GL BOOTH · JG DAVIS
& ASSOCIATES, PLLC
Certified Public Accountants
Financial • Tax • Management Services

P.O. Box 1429
Longview, WA 98632-7846
Phone: (360) 425-8000
Fax: (360) 425-8005

Accountants' Independent Compilation Report

To the Board of Directors of
Waste Control, Inc.

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

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

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

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

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

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

GL Booth · JG Davis & Associates, PLLC
March 31, 2014

WASTE CONTROL, INC.

NEW IMPROVED LURITO - GALLAGHER FORMULA

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

!!!	Revenue Requirement		4,257,421	!!!<--				
!!!	Revenue Deficiency		$507,598	!!!<--				
*	Revenue	input>	3,749,823	* p/f before rates		507,598		
*	Expenses	input>	3,851,853	* p/f before rates		13.54%		
*	Avg. Investment -	input>	1,565,896	* p/f before rates				
	curve turnover		307.48	(calculated)				
	final turnover		270.83	(calculated)				
	curve No. used		3	(calculated)				
	Company actual							
	capital structure:		!!!	OPERATING RATIO ->		90.83	!!!<--	
	---	---						
*	Actual Debt Ratio	input>	40.00%	Conversion factor data:				
*	Actual Equity Ratio	input>	60.00%	B & O Tax	input>	0.015	*	
*	Actual Cost of Debt	input>	**5.25%**	WUTC Fee	input>	**0.004**	*	
				City Tax	input>	0.000	*	
*	Tax Rate	input>	**34.00%**	Bad Debts	input>	**0.010**	*	

				Revenue Sensitive		2.95%		
				Conversion Factor		0.8787		

WASTE CONTROL, INC.

Results of Operations

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

		Per Books Income Statement	RC-1 Non-Regulated	Adj #	Regulated	Allocation	Reclass Adjust	Restating Adjust	Adj #	Restated Income Statement	Pro Forma Adjust	Adj #	Pro forma Income Statement	Effect of Proposed Rates	Forecast Proposed Rates
	REVENUES														
1	Residential	2,077,765	-		2,077,765	Booked		(5,619)	R-2	2,072,146			2,072,146	$343,735	$2,415,881
2	Commercial	599,529	-		599,529	Booked		(1,137)	R-2	598,392			598,392	139,652	738,044
3	Drop Box	1,097,758	154,085	R-9	943,673	Actual/Cust		(2,987)	R-2	940,687			940,687	48,346	989,033
4	Fuel Surcharge	45,570	1,465		44,104.75	RT HR		(44,105)	R-7	-			-	-	-
5	Contract Hauling	-	-		-	Actual				-			-	-	-
6	Pass Thru	-	-		-	Actual		-		-	138,598	P-5	138,598	-	138,598
7	Kalama	222,136	222,136	P-4	-	Actual				-			-	-	-
8	Refunds	(9,743)	-		(9,743)	Booked		9,743	R-2	-			-	-	-
	Total Revenue	**4,033,016**	**377,686**		**3,655,329**		**-**	**(44,105)**		**3,611,225**	**138,598**		**3,749,823**	531,733	4,281,556
	Gross operational revenue		376,221		3,620,967										
			9%		91%										
	OPERATING EXPENSES														
9	Wages Drivers	339,418	10,912		328,506	RT HR	(106,896)		RC-2	221,609	7,319	P-1	228,928	-	228,928
10	Wages Drop Box Drivers	-	-		-	Actual	98,310		RC-2	98,310	28,896	P-1	127,205	-	127,205
11	Wages Mechanics	223,687	7,192		216,496	RT HR	20,532		RC-2	237,028	14,226	P-1	251,254	-	251,254
12	Wages Supervisor	-	-		-	RT HR	72,447		RC-2	72,447	6,010	P-1	78,457	-	78,457
13	Wages Extra Labor	28,068	902		27,166	RT HR	(12,610)		RC-2	14,556	2,643	P-1	17,199	-	17,199
14	Fringe Benefits	-	-		-	RT HR		249,862	R-3	249,862	38,972	P-1	288,834	-	288,834
15	Contract Labor	1,172	38		1,134	RT HR				1,134			1,134	-	1,134
16	Maintenance	119,888	3,854		116,033	RT HR				116,033			116,033	-	116,033
17	Maintenance/ Cont./Dr Bx	9,093	292		8,800	RT HR				8,800			8,800	-	8,800
18	Truck Rental	36,000	1,157		34,843	RT HR				34,843			34,843	-	34,843
19	Equipment Rent	-	-		-	RT HR				-			-	-	-
20	Tires	90,730	2,917		87,813	RT HR		(9,337)	R-6	78,477			78,477	-	78,477
21	Fuel	311,517	10,015		301,502	RT HR				301,502	(13,548)	P-6	287,954	-	287,954
22	Contract Hauling	154,085	154,085	R-9,P-4	-	Actual				-			-	-	-
23	Disposal Fees - Cowlitz County	516,695	34,952		481,743	Actual	59,973		RC-3	541,716	169,227	P-5	710,943	-	710,943
24	Disposal Fees - G-49 Packers	59,973	-		59,973	Actual	(59,973)		RC-3	-			-	-	-
25	Disposal Fees - G-49	24,814	-		24,814	Cust	(24,814)		RC-3	-			-	-	-
26	Disposal Fees Pass Thru	417,041	-		417,041	Cust	24,814		RC-3	441,855	138,598	P-5	580,454	-	580,454
27	Storm water management	12,000	386		11,614	RT HR				11,614			11,614	-	11,614
28	Liability Insurance	28,169	906		27,264	RT HR				27,264			27,264	-	27,264
29	Officer Salaries	-	-		-	Cust				-			-	-	-
30	Office Salaries	200,830	15,190		185,640	Cust	(68,794)		RC-2	116,846	7,893	P-1	124,739	-	124,739
31	Management Fees	180,000	13,167		166,833	Pickups				166,833	16,683	P-1	183,516	-	183,516
32	Bad Debt Expense	50,167	-		50,167	Actual		(11,799)	R-6	38,369			38,369	-	38,369
33	Office Supply	52,734	1,430	RC-1B	51,304	Cust		(5,045)	R-6	46,259			46,259	-	46,259
34	Postage	1,685	127		1,557	Cust				1,557			1,557	-	1,557
35	Bank Charges	4,629	350		4,279	Cust				4,279			4,279	-	4,279
36	Maintenance	9,098	293		8,806	RT HR				8,806			8,806	-	8,806
37	Rate Case Expense	-	-		-	Actual				-	50,520	P-2,3	50,520	-	50,520

38	Accounting	17,658	1,336	16,323	Cust				16,323		16,323	-	16,323
39	Legal	6,765	217	6,547	RT HR		(2,637)	R-6	3,910		3,910	-	3,910
40	WUTC Fee	16,809	1,582	15,227	Revenue				15,227	-	15,227	2,127	17,354
41	Franchise	7,711	-	7,711	Actual		(7,711)	R-6	-		-	-	-
42	Communications	19,158	1,449	17,709	Cust				17,709		17,709	-	17,709
43	Utilities	59,823	1,923	57,900	RT HR		(20,594)	R-6	37,306		37,306	-	37,306
44	Laundry/Uniforms	19,183	617	18,567	RT HR				18,567		18,567	-	18,567
45	Miscellaneous	-	-	-	Cust				-		-	-	-
46	Dues and Subscriptions	16,600	1,256	15,344	Cust		(6,471)	R-6	8,874		8,874	-	8,874
47	Dues Non-deductible	3,682	-	3,682	Actual		(3,682)	R-6	-		-	-	-
48	Travel	717	54	663	Cust		924	R-6	1,588		1,588	-	1,588
49	Seminars	5,970	192	5,778	RT HR		(4,768)	R-6	1,010		1,010	-	1,010
50	Meals and Entertainment	148	5	144	RT HR		(126)	R-6	17		17	-	17
51	Advertising	1,982	64	1,918	RT HR				1,918		1,918	-	1,918
52	Truck License	7,114	229	6,885	RT HR		(778)	R-5	6,107		6,107	-	6,107
53	Taxes and Licensing	-	-	-	RT HR		778	R-5	778		778	-	778
54	Permits	276	9	267	RT HR				267		267	-	267
55	Contributions	1,150	37	1,113	RT HR		(1,113)	R-6	-		-	-	-
56	B & O Tax	71,263	6,707	64,556	Revneue				64,556		64,556	7,976	72,532
57	Land Rent	138,000	4,437	133,563	RT HR		(8,427)	R-6	125,136		125,136	-	125,136
58	Computer Expense	5,182	167	5,016	RT HR		(901)	R-6	4,114		4,114	-	4,114
59	Workmen's Comp	35,982	1,157	34,825	RT HR		(34,825)	R-3	-		-	-	-
60	Payroll Taxes	67,327	2,165	65,162	RT HR		(65,162)	R-3	-		-	-	-
61	Employee Relations	23,940	770	23,170	RT HR		(19,646)	R-6	3,524		3,524	-	3,524
62	Life Insurance	447	14	433	RT HR		(433)	R-3	-		-	-	-
63	Counseling Services	1,853	60	1,793	RT HR		-		1,793		1,793	-	1,793
64	Employee Medical Insurance	109,018	3,505	105,513	RT HR		(105,513)	R-3	-		-	-	-
65	Property Taxes	12,129	390	11,739	RT HR		(3,242)	R-6	8,497		8,497	-	8,497
66	Drug Testing	1,316	42	1,273	RT HR		-		1,273		1,273	-	1,273
67	SEP Benefits	45,387	1,459	43,928	RT HR		(43,928)	R-3	-		-	-	-
68	Interest	50,614	1,627	48,987	RT HR		(48,987)	R-4	-		-	-	-
69	Freight	506	16	489	RT HR		-		489		489	-	489
70	Consulting	23,973	1,813	22,160	Cust		-		22,160		22,160	-	22,160
71	Safety Equipment Expense	7,942	255	7,687	RT HR		-		7,687		7,687	-	7,687
72	Depreciation:	248,512	-	248,512	Actual		(248,512)	R-1	-		-	-	-
	Trucks				RT HR		95,725	R-1	95,725		95,725	-	95,725
	Service Cars				RT HR		19,396	R-1	19,396		19,396	-	19,396
	Shop				RT HR		339	R-1	339		339	-	339
	Office Furniture and Fixtures				Cust		1,943	R-1	1,943		1,943	-	1,943
	Leasehold Improvements				Cust		2,530	R-1	2,530		2,530	-	2,530
	Containers				Cust		3,995	R-1	3,995		3,995	-	3,995
	Carts				Cust		28,850	R-1	28,850		28,850	-	28,850
	Drop Box Truck				Cust		16,582	R-1	16,582		16,582	-	16,582
	Drop Boxes				Cust		6,228	R-1	6,228		6,228	-	6,228
	Overtime Adjustment								-		-		-
	Total Expenses	**3,899,633**	**291,720**	**3,607,914**		**2,988**	**(226,487)**		**3,384,415**	**467,438**	**3,851,853**	**10,103**	**3,861,956**
	NET OPERATING INCOME	133,382	85,967	47,416		(2,988)	182,382		226,809	(328,840)	(102,030)	521,630	419,600
	OTHER INCOME/EXPENSE												

OPERATING RATIO %	97%	77%	99%	94%	103%	90%
NET INVESTMENT						

Waste Control, Inc.

Summary of Significant Forecast Assumptions

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

The financial forecast presents, to the best of management's knowledge and belief, the financial position and results of operation of Waste Control, Inc. Accordingly, this forecast reflects management's judgment as of March 31, 2014, the date of this forecast, of the expected conditions and its' expected course of action. The assumptions disclosed herein are those that management believes are significant to this forecast. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Management has estimated results of operations for the twelve months ended May 31, 2015, to include an increase in landfill fees of 31% in Cowlitz County, the estimated cost of rate case filing expenses, an approximately 8% increase in payroll rates and 12% increase in related payroll benefits and a 10% increase in management fees. All other costs are based upon WUTC allowable historic costs.

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

Waste Control, Inc.

SCHEDULE 1 - EXPLANATION OF RESTATING ADJUSTMENTS

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

R-1 Depreciation per the financial statements differs from the allowable depreciation for WUTC purposes. This adjustment restates and classifies the depreciation. (See workpaper 2)

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

R-3 This entry reclasses payroll benefits to one account to allow for easier distribution in the expense matrix.

R-4 Interest expense is not allowed, therefore it is eliminated.

R-5 This entry reclasses taxes posted to truck license expense.

R-6 This entry eliminates non-deductible expenses. In the case of dues, it is the elimination of health club dues and political and lobbying costs. In the case of franchise fees, it is the elimination of the 3% fee paid on Castle Rock customers. In the case of employee relations, it is the elimination of Quelah rents. In the case of bad debts, it is the elimination of allowance accruals.

R-7 Eliminate fuel surcharge

R-6A Office Supply

	Total	Reg	Non
IS	52,734	51,304	1,430
Adjustment	(5,458)	(5,045)	(413)
Adj IS	47,276	46,259	1,017

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

R-6B Actual Bad Debt

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

R-6C Other Expenses

See accompanying summary of significant forecast assumptions.

Account		Total	Reg	Non	
Seminar &	IS	5,970	5,778	192	RT HR
Conference	**Adjustment**	(4,927)	**(4,768)**	(158)	
Legal Expense	IS	6,765	6,547	217	RT HR
	Adjustment	(2,725)	**(2,637)**	(88)	
Computer Expen	IS	5,182	5,016	167	RT HR
	Adjustment	(931)	**(901)**	(30)	
Employee Relati	IS	23,940	23,170	770	RT HR
	Adjustment	(4,098)	**(3,966)**	(132)	
Petty Cash (over	Meals and En	148	144	5	RT HR
multiple	**Adjustment**	(131)	**(126)**	(4)	

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

R-6D Utilities

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

		Reg
IS	59,823	57,900
Total Allowable	38,545	37,306
Adjust	**(21,278)**	**(20,594)**

R-6E Land Rent

		Reg
IS	138,000	133,563
Total Allowable	129,293	125,136
Adjust	**(8,707)**	**(8,427)**

R-6F Tires

	Total	Reg	Non
Company Adj	(9,646.96)	**(9,336.80)**	(310.16)

R-6G Property Tax

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

	Remove	Reg	Non
2012 portion	(1,567.24)	(1,517)	(50.39)
2013 portion	(1,782.60)	(1,725)	(57.31)
Total	(3,349.84)	**(3,242)**	

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

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

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Total Restating Adjustments
REVENUES								
Residential	$ -	$ (5,619) D	$ -	$ -	$ -	$ -	$ -	$ (5,619)
Commercial	-	(1,137) D	-	-	-	-	-	(1,137)
Drop Box	-	(2,987) D	-	-	-	-	-	(2,987)
Fuel Surcharge	-	-	-	-	-	-	(44,105) D	(44,105)
Contract Hauling	-	-	-	-	-	-	-	-
Pass Thru	-	-	-	-	-	-	-	-
Kalama	-	-	-	-	-	-	-	-
Refunds	-	9,743 D	-	-	-	-	-	9,743
	-	-	-	-	-	-	(44,105)	(44,105)
OPERATING EXPENSES								
Wages Drivers	-	-	-	-	-	-	-	-
Wages Drop Box Drivers	-	-	-	-	-	-	-	-
Wages Mechanics	-	-	-	-	-	-	-	-
Wages Supervisor	-	-	-	-	-	-	-	-
Wages Extra Labor	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	249,862 A	-	-	-	-	249,862
Contract Labor	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-	-
Maintenance/Cont./Dr Bx	-	-	-	-	-	-	-	-
Truck Rental	-	-	-	-	-	-	-	-
Equipment Rent	-	-	-	-	-	-	-	-
Tires	-	-	-	-	-	(9,337) R-6F		(9,337)

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

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

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Total Restating Adjustments
Fuel	-	-	-	-	-	-	-	-
Contract Hauling	-	-	-	-	-	-	-	-
Disposal Fees - Cowlitz County	-	-	-	-	-	-	-	-
Disposal Fees - G-49 Packers	-	-	-	-	-	-	-	-
Disposal Fees - G-49	-	-	-	-	-	-	-	-
Disposal Fees Pass Thru	-	-	-	-	-	-	-	-
Storm water management	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-
Officer Salaries	-	-	-	-	-	-	-	-
Office Salaries	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	(11,799) R-6B	-	(11,799)
Office Supply	-	-	-	-	-	(5,045) R-6A	-	(5,045)
Postage	-	-	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-	-
Rate Case Expense	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	(2,637) R-6C	-	(2,637)
WUTC Fee	-	-	-	-	-	-	-	-
Franchise	-	-	-	-	-	(7,711) N	-	(7,711)
Communications	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	(20,594) R-6D	-	(20,594)
Laundry/Uniforms	-	-	-	-	-	-	-	-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

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

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Total Restating Adjustments
Miscellaneous	-	-	-	-	-	-	-	-
Dues and Subscription	-	-	-	-	-	(6,471) D	-	(6,471)
Dues Non-deductible	-	-	-	-	-	(3,682) N	-	(3,682)
Travel	-	-	-	-	-	924 A	-	924
Seminars	-	-	-	-	-	(4,768) R-6C	-	(4,768)
Meals and Entertainment	-	-	-	-	-	(126) R-6C	-	(126)
Advertising	-	-	-	-	-	-	-	-
Truck License	-	-	-	-	(778) A	-	-	(778)
Taxes and Licensing	-	-	-	-	778 A	-	-	778
Permits	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	(1,113) A	-	(1,113)
B & O Tax	-	-	-	-	-	-	-	-
Land Rent	-	-	-	-	-	(8,427) R-6E	-	(8,427)
Computer Expense	-	-	-	-	-	(901) R-6C	-	(901)
Workmen's Comp	-	-	(34,825) A	-	-	-	-	(34,825)
Payroll Taxes	-	-	(65,162) A	-	-	-	-	(65,162)
Employee Relations	-	-	-	-	-	(19,646) A, R-6	-	(19,646)
Life Insurance	-	-	(433) A	-	-	-	-	(433)
Counseling Services	-	-	-	-	-	-	-	-
Employee Medical Insurance	-	-	(105,513) A	-	-	-	-	(105,513)
Property Taxes	-	-	-	-	-	(3,242) R-6G	-	(3,242)
Drug Testing	-	-	-	-	-	-	-	-
SEP Benefits	-	-	(43,928) A	-	-	-	-	(43,928)
Interest	-	-	-	(48,987) A	-	-	-	(48,987)
Freight	-	-	-	-	-	-	-	-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

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

	R-1 Restate Depr to Actual		R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Total Restating Adjustments
Consulting	-		-	-	-	-	-	-	-
Safety Equipment Expense	-		-	-	-	-	-	-	-
Depreciation:	(248,512)	A	-	-	-	-	-	-	(248,512)
Trucks	95,725	A	-	-	-	-	-	-	95,725
Service Cars	19,396	A	-	-	-	-	-	-	19,396
Shop	339	A	-	-	-	-	-	-	339
Office Furniture and Fixtures	1,943	A	-	-	-	-	-	-	1,943
Leasehold Improvements	2,530	A	-	-	-	-	-	-	2,530
Containers	3,995	A	-	-	-	-	-	-	3,995
Carts	28,850	A	-	-	-	-	-	-	28,850
Drop Box Truck	16,582	A	-	-	-	-	-	-	16,582
Drop Boxes	6,228	A	-	-	-	-	-	-	6,228
	(72,925)		-	(0)	(48,987)	-	(104,574)	-	(226,487)
Increase (decrease)	$ 72,925		$ -	$ 0	$ 48,987	$ -	$ 104,574	$ (44,105)	$ 182,382

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - EXPLANATION OF FORECAST ADJUSTMENTS

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

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

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

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

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

P-4 Adjusted fuel

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

P-4A	Pro forma Fuel	Reg	Non
	(13,998.12)	(13,548)	(450.05)

P-5A	Disposal			
	Residential & Comm	Total	Reg	Non
	Tons	15,400.87	14,463.83	937.039
	Increase	11.70	11.70	11.70
	Adjustment		**169,227**	

Drop box	
IS	441,855.48
Test Year cost per toı	37.30
Test Year tons	11,845.99
DF Increase	11.70
Exp and Rev Adj	138,598.10

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued

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

	P-1 Payroll		P-2 Rate Case Cost	P-3 0.25 Amortization Four Years	P-4 Adjust Fuel	P-5 Increase Disposal Fees		Total Proforma Adjustments
REVENUES								
Residential	$ -		$ -	$ -	$ -	$ -		$ -
Commercial	-		-	-	-	-		-
Drop Box	-		-	-	-	-		-
Fuel Surcharge	-		-	-	-	-		-
Contract Hauling	-		-	-	-	-		-
Pass Thru	-		-	-	-	138,598	P-5A	138,598
Kalama	-		-	-		-		-
Refunds	-		-	-	-	-		-
	-		-	-	-	138,598		138,598
OPERATING EXPENSES								
Wages Drivers	7,319	A	-	-	-	-		7,319
Wages Drop Box Drivers	28,896	A	-	-	-	-		28,896
Wages Mechanics	14,226	A	-	-	-	-		14,226
Wages Supervisor	6,010	A	-	-	-	-		6,010
Wages Extra Labor	2,643	A	-	-	-	-		2,643
Fringe Benefits	38,972	A	-	-	-	-		38,972
Contract Labor	-		-	-	-	-		-
Maintenance	-		-	-	-	-		-
Maintenance/Cont./Dr Bx	-		-	-	-	-		-
Truck Rental	-		-	-	-	-		-
Equipment Rent	-		-	-	-	-		-
Tires	-		-	-	-	-		-
Fuel	-		-	-	(13,548)	P-4A -		(13,548)

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued

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

	P-1 Payroll		P-2 Rate Case Cost		P-3 0.25 Amortization Four Years		P-4 Adjust Fuel		P-5 Increase Disposal Fees		Total Proforma Adjustments
Contract Hauling	-		-		-		-		-		-
Disposal Fees - Cowlitz County	-		-		-		-		169,227	P-5A	169,227
Disposal Fees - G-49 Packers	-		-		-		-		-		-
Disposal Fees - G-49 Packers	-		-		-		-		-		-
Disposal Fees Pass Thru	-		-		-		-		138,598	P-5A	138,598
Storm water management	-		-		-		-		-		-
Liability Insurance	-		-		-		-		-		-
Officer Salaries	-		-		-		-		-		-
Office Salaries	7,893	A	-		-		-		-		7,893
Management Fees	16,683	A	-		-		-		-		16,683
Bad Debt Expense	-		-		-		-		-		-
Office Supply	-		-		-		-		-		-
Postage	-		-		-		-		-		-
Bank Charges	-		-		-		-		-		-
Maintenance	-		-		-		-		-		-
Rate Case Expense	-		202,080	D	(151,560)	D	-		-		50,520
Accounting	-		-		-		-		-		-
Legal	-		-		-		-		-		-
WUTC Fee	-		-		-		-	N	-		-
Franchise	-		-		-		-		-		-
Communications	-		-		-		-		-		-
Utilities	-		-		-		-		-		-
Laundry/Uniforms	-		-		-		-		-		-
Miscellaneous	-		-		-		-		-		-
Dues and Subscriptions	-		-		-		-		-		-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued

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

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

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued

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

	P-1 Payroll	P-2 Rate Case Cost	P-3 0.25 Amortization Four Years	P-4 Adjust Fuel	P-5 Increase Disposal Fees	Total Proforma Adjustments
Depreciation:	-	-	-	-	-	-
Trucks	-	-	-	-	-	-
Service Cars	-	-	-	-	-	-
Shop	-	-	-	-	-	-
Office Furniture and Fixtures	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Containers	-	-	-	-	-	-
Carts	-	-	-	-	-	-
Drop Box Truck	-	-	-	-	-	-
Drop Boxes	-	-	-	-	-	-
	122,641	202,080	(151,560)	(13,548)	307,825	467,438
Increase (decrease)	$ (122,641)	$ (202,080)	$ 151,560	$ 13,548	$ (169,227)	$ (328,840)

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 3 - EXPLANATION OF RECLASS ADJUSTMENTS

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

RC-1 Eliminate non-regulated revenue. The City of Kalama is billed under a contract which specifies that rates will be charged according to the current tariff in effect. The City uses 32, 60, and 90 gallon carts for both residential and commercial customers. 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

RC-1A Disposal (remove City of Kalama)

Residentia	Total	Reg	Non
IS	576,667		
Tons	15,460	14,523	937
$ per Ton	37.30	37.30	37.30
Expense	576,667	541,716	34,952
Adjustment		(34,952)	

RC-1B Office Supply

IS	52,734		
Billing Co	33,825		
Allocate	18,909	Reg	Non
Billing Costs		33,825	
Other Costs		17,479	1,430
Total		51,304	1,430

Directly related to Regulated Customers, based on company statement that the billing company used does not bill WCI contracts

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 3 - SUMMARY OF RECLASS ADJUSTMENTS, Continued

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

	RC-1 Remove Non-Regulated		RC-2 Reclass Payroll		RC-3 Reclass Disposal Fees		Total Reclass Adjustments
REVENUES							
Residential	$ -		-		$ -		$ -
Commercial	-		-		-		-
Drop Box	154,085	N	-		-	A	154,085
Fuel Surcharge	1,465		-		-		1,465
Contract Hauling	-		-		-		-
Pass Thru	-		-		-	A	-
Kalama	222,136		-		-		222,136
Refunds	-		-		-		-
	377,686		-		-		377,686
OPERATING EXPENSES							
Wages Drivers	10,912		(106,896)	A	-		(95,984)
Wages Drop Box Drivers	-		98,310		-		98,310
Wages Mechanics	7,192		20,532	A	-		27,724
Wages Supervisor	-		72,447	A	-		72,447
Wages Extra Labor	902		(12,610)	A	-		(11,708)
Fringe Benefits	-		-		-		-
Contract Labor	38		-		-		38
Maintenance	3,854		-		-		3,854
Maintenance/Cont./Dr Bx	292		-		-		292
Truck Rental	1,157		-		-		1,157
Equipment Rent	-						-
Tires	2,917		-		-		2,917
Fuel	10,015		-		-		10,015
Contract Hauling	154,085	N	-		-		154,085
Disposal Fees - Cowlitz County	34,952		-		59,973		94,924
Disposal Fees - G-49 Packer	-	RC-1A	-		(59,973)	D	(59,973)
Disposal Fees G-49	-		-		(24,814)	D	(24,814)
Disposal Fees Pass Thru	-		-		24,814		24,814
Storm water management	386						386
Liability Insurance	906		-		-		906
Officer Salaries	-		-		-		-
Office Salaries	15,190		(68,794)	A	-		(53,604)
Management Fees	13,167		-		-		13,167
Bad Debt Expense	-		-		-		-
Office Supply	1,430		-		-		1,430
Postage	127		-		-		127

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 3 - SUMMARY OF RECLASS ADJUSTMENTS, Continued

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

	RC-1 Remove Non-Regulated	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Total Reclass Adjustments
Bank Charges	350	-	-	350
Maintenance	293	-	-	293
Rate Case Expense	-	-	-	-
Accounting	1,336	-	-	1,336
Legal	217	-	-	217
WUTC Fee	1,582	-	-	1,582
Franchise	-	-	-	-
Communications	1,449	-	-	1,449
Utilities	1,923	-	-	1,923
Laundry/Uniforms	617	-	-	617
Miscellaneous	-	-	-	-
Dues and Subscription	1,256	-	-	1,256
Dues Non-deductible	-	-	-	-
Travel	54	-	-	54
Seminars	192	-	-	192
Meals and Entertainment	5	-	-	5
Advertising	64	-	-	64
Truck License	229	-	-	229
Taxes and licensing	-	-	-	-
Permits	9	-	-	9
Contributions	37	-	-	37
B & O Tax	6,707	-	-	6,707
Land Rent	4,437	-	-	4,437
Computer Expense	167	-	-	167
Workmen's Comp	1,157	-	-	1,157
Payroll Taxes	2,165	-	-	2,165
Employee Relations	770	-	-	770
Life Insurance	14	-	-	14
Counseling Services	60	-	-	60
Employee Medical Insurance	3,505	-	-	3,505
Property Taxes	390	-	-	390
Drug Testing	42	-	-	42
SEP Benefits	1,459	-	-	1,459
Interest	1,627	-	-	1,627
Freight	16	-	-	16
Consulting	1,813	-	-	1,813
Safety Equipment Expense	255	-	-	255
Depreciation:	-	-	-	-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 3 - SUMMARY OF RECLASS ADJUSTMENTS, Continued

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

	RC-1 Remove Non-Regulated	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Total Reclass Adjustments
Building	-	-	-	-
Trucks	-	-	-	-
Service Cars	-	-	-	-
Shop	-	-	-	-
Office Furniture and Fixtures	-	-	-	-
Leasehold Improvements	-	-	-	-
Containers	-	-	-	-
Carts	-	-	-	-
Drop Box Truck	-	-	-	-
Drop Boxes	-	-	-	-
	291,720	2,988	-	294,708
Increase (decrease)	$ 85,967	$ (2,988)	$ -	$ 82,978

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 4 - CALCULATE THE TWELVE MONTHS

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

	July	August	September	October	November	December	January	February	March	April	May	June	PER BOOKS	RECLASS	RECLASS ADJUSTED BOOKS
REVENUES															
Residential	$ 174,181	$ 173,281	$ 173,721	$ 174,252	$ 172,742	$ 178,133	$ 171,317	$ 170,744	$ 175,194	$ 169,716	$ 171,742	$ 172,744	$ 2,077,765	$ -	$ 2,077,765
Commercial	47,310	49,651	49,047	51,953	50,879	51,200	50,674	50,446	50,125	50,311	49,825	48,110	599,529	-	599,529
Drop Box	94,770	83,414	70,757	93,470	77,609	78,413	84,127	73,158	67,670	146,420	110,570	117,378	1,097,758	(154,085)	943,673
Fuel Surcharge	7,080	5,416	3,962	3,712	5,005	6,228	6,505	5,363	2,299	-	-	-	45,570	-	45,570
Contract Hauling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pass Thru	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kalama	11,686	27,114	10,043	26,013	10,203	26,232	11,775	25,568	11,624	24,865	10,929	26,085	222,136		222,136
Refunds	-	(293)	(1,046)	(1,709)	(1,493)	(667)	(645)	-	(1,047)	(1,849)	(901)	(93)	(9,743)	-	(9,743)
	335,027	338,582	306,485	347,690	314,945	339,538	323,753	325,279	305,865	389,463	342,165	364,223	4,033,016	(154,085)	3,878,931
OPERATING EXPENSES															
Wages Drivers	25,915	25,612	26,861	22,905	24,624	34,115	27,946	27,920	31,246	28,709	30,610	32,956	339,418	(106,896)	232,522
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	20,532	244,220
Wages Supervisor	-	-	-	-	-	-	-	-	-	-	-	-	-	72,447	72,447
Wages Extra Labor	6,623	6,114	4,762	1,668	2,320	2,541	218	248	327	(327)	-	3,574	28,068	(12,610)	15,458
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Labor	313	309	-	550	-	-	-	-	-	-	-	-	1,172	-	1,172
Maintenance	7,240	10,680	7,083	17,264	6,766	12,579	8,705	8,629	12,846	9,523	6,152	12,421	119,888	-	119,888
Maintenance/ Cont./Dr Bx	-	-	-	411	1,250	492	341	119	-	1,620	4,860	-	9,093	-	9,093
Truck Rental	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	-	36,000
Equipment Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tires	6,067	7,801	6,024	7,512	6,007	10,260	6,118	7,359	10,001	8,373	8,043	7,166	90,730	-	90,730
Fuel	26,793	28,921	24,423	28,975	29,501	23,415	26,386	25,156	23,578	22,344	27,774	24,252	311,517	-	311,517
Contract Hauling	-	-	-	-	-	50,197	-	-	-	59,543	-	44,345	154,085	(154,085)	-
Disposal Fees - Cowlitz County	44,781	44,188	39,947	46,320	45,874	41,320	42,529	36,778	39,433	44,657	47,363	43,503	516,695	59,973	576,667
Disposal Fees - G-49 Packers	5,715	6,422	4,967	4,961	5,679	4,506	4,920	1,592	4,802	4,889	5,858	5,663	59,973	(59,973)	-
Disposal Fees - G-49	2,078	1,438	1,615	2,196	2,273	666	1,985	4,491	1,441	1,576	2,304	2,753	24,814	(24,814)	-
Disposal Fees Pass Thru	42,374	34,971	27,082	38,805	31,798	34,706	35,911	31,326	32,624	35,706	35,868	35,871	417,041	24,814	441,855
Stormwater management	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000		12,000
Liability Insurance	2,452	2,452	2,452	2,338	2,452	2,452	2,262	2,262	2,262	2,262	2,262	2,262	28,169	-	28,169
Officer Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Salaries	14,704	16,009	18,022	16,034	16,715	18,843	16,418	15,327	17,204	15,964	17,123	18,468	200,830	(68,794)	132,036
Management Fees	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000	-	180,000
Bad Debt Expense	1,493	3,928	2,901	1,615	3,781	15,380	8,832	4,602	3,035	(940)	1,362	4,179	50,167	-	50,167
Office Supply	4,319	4,748	5,047	4,715	5,303	6,065	3,914	3,599	3,684	4,149	3,015	4,175	52,734	-	52,734
Postage	350	-	-	350	-	200	-	90	-	300	94	300	1,685	-	1,685
Bank Charges	448	262	362	376	461	318	395	348	523	386	437	315	4,629	-	4,629
Maintenance	141	825	635	1,633	499	222	857	-	16	361	1,058	2,850	9,098	-	9,098
Rate Case Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	377	2,383	-	1,852	272	889	264	253	-	3,906	6,436	1,026	17,658	-	17,658

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 4 - CALCULATE THE TWELVE MONTHS

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

	July	August	September	October	November	December	January	February	March	April	May	June	PER BOOKS	RECLASS	RECLASS ADJUSTED BOOKS
Legal	-	277	79	-	2,725	-	1,100	-	1,125	-	-	1,458	6,765	-	6,765
WUTC Fee	-	-	-	-	-	-	-	-	-	16,779	31	-	16,809	-	16,809
Franchise	761	589	486	717	665	625	668	737	641	572	687	564	7,711	-	7,711
Communications	1,485	1,682	1,612	1,924	1,462	3,734	1,724	442	1,596	1,087	1,115	1,296	19,158	-	19,158
Utilities	3,541	4,688	5,806	6,408	6,201	3,914	5,517	5,877	2,913	4,981	5,160	4,818	59,823	-	59,823
Laundry/Uniforms	1,760	2,344	2,203	2,349	2,093	2,452	2,761	1,809	-	873	541	-	19,183	-	19,183
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and Subscriptions	1,300	1,300	1,300	1,727	1,726	1,446	1,300	1,300	1,300	1,300	1,300	1,300	16,600	-	16,600
Dues Non-deductible	-	-	1,100	-	600	172	442	-	-	429	441	498	3,682	-	3,682
Travel	-	-	-	-	-	-	717	-	-	-	-	-	717	-	717
Seminars	-	-	-	1,315	1,325	-	-	-	-	-	750	2,580	5,970	-	5,970
Meals and Entertainment	-	-	28	-	-	-	120	-	-	-	-	-	148	-	148
Advertising	119	213	119	119	119	158	245	119	119	119	411	125	1,982	-	1,982
Truck License	93	-	1,548	735	1,599	-	798	126	1,416	718	-	81	7,114	-	7,114
Taxes and licensing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Permits	45	69	-	-	-	114	-	-	-	-	48	-	276	-	276
Contributions	-	-	-	-	-	-	-	100	-	750	-	300	1,150	-	1,150
B & O Tax	4,485	4,316	4,219	4,512	4,345	9,460	4,372	5,016	4,074	7,180	12,350	6,934	71,263	-	71,263
Land Rent	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	138,000	-	138,000
Computer Expense	-	698	-	1,298	-	1,198	233	-	698	590	233	233	5,182	-	5,182
Workmen's Comp	-	567	10,779	-	593	9,931	-	546	10,547	580	-	2,440	35,982	-	35,982
Payroll Taxes	4,841	4,829	6,169	4,390	4,743	6,197	5,186	4,506	8,214	5,069	5,299	7,884	67,327	-	67,327
Employee Relations	1,255	1,847	1,510	3,350	3,553	4,626	1,300	1,088	1,381	1,075	1,562	1,393	23,940	-	23,940
Life Insurance	-	-	-	-	-	-	73	73	-	168	56	77	447	-	447
Counseling Services	154	154	154	154	154	154	154	154	154	154	154	154	1,853	-	1,853
Employee Medical Insurance	8,800	7,888	7,892	8,035	8,035	318	16,954	9,964	10,237	8,323	13,934	8,637	109,018	-	109,018
Property Taxes	-	-	-	6,401	-	-	-	-	-	5,728	-	-	12,129	-	12,129
Drug Testing	166	39	55	341	20	180	107	20	-	64	94	232	1,316	-	1,316
SEP Benefits	3,530	3,668	3,759	3,571	3,780	4,339	4,393	3,404	3,760	3,786	3,929	3,470	45,387	-	45,387
Interest	3,616	3,553	3,489	3,425	3,600	14,537	3,230	3,165	3,099	3,033	2,967	2,900	50,614	-	50,614
Freight	-	-	-	-	288	176	-	41	-	-	-	-	506	-	506
Consulting	-	4,164	-	2,139	2,401	3,839	1,076	2,464	2,164	2,176	1,820	1,732	23,973	-	23,973
Safety Equipment Expense	728	1,079	83	2,229	305	1,061	265	(242)	717	106	1,226	386	7,942	-	7,942
Depreciation	19,220	19,220	19,220	19,220	19,220	19,558	19,248	19,248	19,248	22,143	22,143	30,828	248,512	-	248,512
	291,403	307,506	291,028	321,016	305,333	396,860	309,895	277,610	307,503	382,313	330,911	378,255	3,899,633	(151,096)	3,748,537
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	(2,988)	130,394
OTHER INCOME															
Gain on asset sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	20	18	15	14	7	5	5	5	4	6	6	5	109	-	109
NET INCOME	$ 43,644	$ 31,094	$ 15,471	$ 26,688	$ 9,619	$ (57,317)	$ 13,863	$ 47,673	$ (1,635)	$ 7,157	$ 11,260	$ (14,027)	$ 133,491	$ (2,988)	$ 130,502

See accompanying summary of significant forecast assumptions.

Work Papers

WASTE CONTROL, INC.

WORKPAPER 1 - EXPENSE MATRIX

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

Column Titles	Expense Column Number	Total
Drop Box Pass Thru Revenue	Exp 0	$ 580,454
Office and Overhead Expenses	Exp 1	851,294
Regular Route Driver Payroll + Fringe	Exp 2	309,658
Drop Box Driver Payroll + Fringe	Exp 3	166,947
Extra Labor Payroll + Fringe	Exp 4	-
Mechanics Wages Payroll + Fringe (Shop)	Exp 5	338,452
All Other Shop Expenses	Exp 6	246,106
Regular Route Truck Utility Depreciation	Exp 7	346,339
Contract Hauling	Exp 8	-
Drop Box Route Truck Utility Depreciation	Exp 9	68,924
Cart Depreciation Expense	Exp 10	58,050
Container Repair (All Expenses combined with depreciation)	Exp 11	-
Container Depreciation	Exp 12	34,296
Drop Box Repair (All Expenses combined with depreciation)	Exp 13	-
Drop Box Depreciation	Exp 14	26,548
Officers Payroll and Fringes	Exp 19	98,616
Regular Disposal Fees Except Drop Box Pass Thru	Exp 20	710,943
WUTC Fees	Exp 21	15,227
B & O Taxes & All Other General Taxes	Exp 22	-
Bad Debts	Exp 23	-
		$ 3,851,853

WASTE CONTROL, INC.

WORKPAPER 1 - EXPENSE MATRIX, Continued

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

		DROP BOX PASS THROUGH REVENUE	OFFICE AND OVERHEAD EXPENSES	REGULAR ROUTE DRIVER PAYROLL +FRINGE	DROP BOX DRIVER PAYROLL +FRINGE	EXTRA LABOR PAYROLL +FRINGE	MECHANICS WAGES PAYROLL AND +FRINGE (SHOP)	ALL OTHER SHOP EXPENSES COMBINED EQUIPMENT UTILITY	REGULAR ROUTE TRUCK UTILITY DEPREC./	DROP BOX ROUTE TRUCK UTILITY DEPREC.	CART DEPN EXPENSE CART REPAIR	CONTAINER DEPRE-CIATION CONTAINER REPAIR	DROP BOX DEPRE-CIATION DROP BOX REPAIR	SUPER PAYROLL AND FRINGES	REGULAR DISPOSAL FEES EXCEPT DROP BOX PASS/THRU	WUTC FEES	B & O TAXES AND ALL OTHER GENERAL TAXES	BAD DEBTS	GRAND TOTAL EXPENSES (ROW TOTALS)	CHECK ALLOCATION
		EXP 0	EXP 1	EXP 2	EXP 3	EXP 4	EXP 5	EXP 6	EXP 7	EXP 9	EXP 10	EXP 12	EXP 14	EXP 19	EXP 20	EXP 21	EXP 22	EXP 23	EXP TOTAL	
EXPENSES																				
Wages Drivers	$ 228,928	$ -	$ -	$ 217,928	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ 6,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 228,928	$ -
Wages Drop Box Drivers	$ 127,205	-	-	-	122,205	-	-	-	-	-	-	-	5,000	-	-	-	-	-	127,205	-
Wages Mechanics	$ 251,254	-	-	-	-	-	235,254	-	-	-	7,500	8,500	-	-	-	-	-	-	251,254	-
Wages Supervisor	$ 78,457	-	-	-	-	-		-	-	-	-	-	-	78,457	-	-	-	-	78,457	-
Wages Extra Labor	$ 17,199	-	1,042			-	16,157	-	-	-	-	-	-		-	-	-	-	17,199	-
Fringe Benefits	$ 288,834	-	33,642	91,730	44,742	-	87,041	-	-	-	4,500	5,220	1,800	20,159	-	-	-	-	288,834	-
Contract Labor	$ 1,134	-	-	-	-	-	-	1,134	-	-	-	-	-	-	-	-	-	-	1,134	-
Maintenance	$ 116,033	-	-	-	-	-	-	88,533	-	-	10,000	7,500	10,000	-	-	-	-	-	116,033	-
Maintenance/ Cont./Dr Bx	$ 8,800	-	-	-	-	-	-	-	-	-	2,200	3,080	3,520	-	-	-	-	-	8,800	-
Truck Rental	$ 34,843	-	-	-	-	-	-	34,843	-	-	-	-	-	-	-	-	-	-	34,843	-
Equipment Rent	$ -	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Tires	$ 78,477	-	-	-	-	-	-	78,477	-	-	-	-	-	-	-	-	-	-	78,477	-
Fuel	$ 287,954	-	-	-	-	-	-	17,277	224,604	46,073	-	-	-	-	-	-	-	-	287,954	-
Contract Hauling	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal Fees - Cowlitz County	$ 710,943	-	-	-	-	-	-	-	-	-	-	-	-	-	710,943	-	-	-	710,943	-
Disposal Fees Pass Thru	$ 580,454	580,454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	580,454	-
Storm water management	$ 11,614	-	-	-	-	-	-	-	8,296	3,318	-	-	-	-	-	-	-	-	11,614	-
Liability Insurance	$ 27,264	-	6,598	-	-	-	-	4,771	14,313	1,581	-	-	-	-	-	-	-	-	27,264	-
Officer Salaries	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Salaries	$ 124,739	-	124,739	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124,739	-
Management Fees	$ 183,516	-	183,516	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	183,516	-
Bad Debt Expense	$ 38,369	-	38,369	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,369	-
Office Supply	$ 46,259	-	46,259	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,259	-
Postage	$ 1,557	-	1,557	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,557	-
Bank Charges	$ 4,279	-	4,279	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,279	-
Maintenance	$ 8,806	-	8,806	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,806	-
Rate Case Expense	$ 50,520	-	50,520	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,520	-
Accounting	$ 16,323	-	16,323	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,323	-
Legal	$ 3,910	-	3,910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,910	-
WUTC Fee	$ 15,227	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,227	-	-	15,227	-
Franchise	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications	$ 17,709	-	17,709	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,709	-
Utilities	$ 37,306	-	37,306	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,306	-
Laundry/Uniforms	$ 18,567	-	18,567	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,567	-
Miscellaneous	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and Subscriptions	$ 8,874	-	8,874	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,874	-
Dues Non-deductible	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel	$ 1,588	-	1,588	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,588	-
Seminars	$ 1,010	-	1,010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,010	-
Meals and Entertainment	$ 17	-	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	-
Advertising	$ 1,918	-	1,918	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,918	-
Truck License	$ 6,107	-	-	-	-	-	-	1,336	3,400	1,370	-	-	-	-	-	-	-	-	6,107	-
Taxes and Licensing	$ 778	-	778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	778	-
Permits	$ 267	-	267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	267	-
Contributions	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B & O Tax	$ 64,556	-	64,556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64,556	-
Land Rent	$ 125,136	-	125,136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125,136	-
Computer Expense	$ 4,114	-	4,114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,114	-
Workmen's Comp	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Taxes	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Relations	$ 3,524	-	3,524	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,524	-
Life Insurance	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Counseling Services	$ 1,793	-	1,793	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,793	-
Employee Medical Insurance	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	$ 8,497	-	8,497	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,497	-
Drug Testing	$ 1,273	-	1,273	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,273	-
SEP Benefits	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Freight	$ 489	-	489	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	489	-
Consulting	$ 22,160	-	22,160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,160	-
Safety Equipment Expense	$ 7,687	-	7,687	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,687	-
Depreciation:	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trucks	$ 95,725	-	-	-	-	-	-	-	95,725	-	-	-	-	-	-	-	-	-	95,725	-
Service Cars	$ 19,396	-	-	-	-	-	-	19,396	-	-	-	-	-	-	-	-	-	-	19,396	-
Shop	$ 339	-	-	-	-	-	-	339	-	-	-	-	-	-	-	-	-	-	339	-
Office Furniture and Fixtures	$ 1,943	-	1,943	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,943	-
Leasehold Improvements	$ 2,530	-	2,530	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,530	-
Containers	$ 3,995	-	-	-	-	-	-	-	-	-	-	3,995	-	-	-	-	-	-	3,995	-
Carts	$ 28,850	-	-	-	-	-	-	-	-	-	28,850	-	-	-	-	-	-	-	28,850	-
Drop Box Truck	$ 16,582	-	-	-	-	-	-	-	-	16,582	-	-	-	-	-	-	-	-	16,582	-
Drop Boxes	$ 6,228	-	-	-	-	-	-	-	-	-	-	-	6,228	-	-	-	-	-	6,228	-
	$ 3,851,853	$ 580,454	$ 851,294	$ 309,658	$ 166,947	$ -	$ 338,452	$ 246,106	$ 346,339	$ 68,924	$ 58,050	$ 34,296	$ 26,548	$ 98,616	$ 710,943	$ 15,227	$ -	$ -	$ 3,851,853	$ -

Waste Control, Inc.

WORKPAPER 2 - DEPRECIATION

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

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

Asset Description	Asset Cost	Depreciable Cost	Monthly Depreciation	Test Year Depreciation	Disposal Year Depreciation	Total Test Year Depreciation	Beginning Accumulated Depreciation 7/1/2012	Ending Accumulated Depreciation 6/30/2013	Average Investment
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	2,258.67	16,581.53	-	16,581.53	109,370.20	125,951.73	221,139.23
Packers	1,443,724.46	1,154,979.57	9,624.83	98,905.34	-	98,905.34	390,807.83	489,713.17	1,003,463.96
Service cars	203,978.22	137,443.11	2,290.72	20,039.88	-	20,039.88	67,923.75	81,504.16	109,372.36
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	$24,279.04	$ 182,149.14	$ -	$ 182,149.14	$ 1,369,358.46	$ 1,545,048.12	$ 1,565,896.47

Waste Control, Inc.

WORKPAPER 2 - DEPRECIATION, Continued

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

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

Asset Description	Date in Service Yr	Date in Service Yr	Mo	Salvage Value %	Mthd	Life	Year Fully Depr.	Asset Disp Yr.	Mo	Asset Cost	Asset Disp	Depreciable Cost	Monthly Depr.	Test year Depr.	Disp Year Depn	Total Test yr. Depn.	% Allo.	Total Allocated Test year Depr.	Beginning Accumulated Depreciation 7/1/2012	Allocated Accumulated Depreciation 6/30/2013	Branch Allo. %	Allocated Accum. Depr. 7/1/2012	Allocated Accum. Depr. 6/30/2013	Average Investment
Drop Boxes																								
9-40 yd heavy duty sc style	1997	97	7	0%	SL	10	107			$ 36,224.94	-	$ 36,224.94	$ 301.87	$ -	-	$ -	100.00%	$ -	$ 36,224.94	$ 36,224.94	100.00%	$ 36,224.94	$ 36,224.94	$ -
2-20 yd heavy duty sc style	1997	97	7	0%	SL	10	107			6,647.33	-	6,647.33	55.39	-	-	-	100.00%	-	6,647.33	6,647.33	100.00%	6,647.33	6,647.33	-
4-30 yd heavy duty sc style	1997	97	7	0%	SL	10	107			14,124.46	-	14,124.46	117.70	-	-	-	100.00%	-	14,124.46	14,124.46	100.00%	14,124.46	14,124.46	-
2 Model 74 3 yd Front Slant	1998	98	7	0%	SL	10	108			963.20	-	963.20	8.03	-	-	-	100.00%	-	963.20	963.20	100.00%	963.20	963.20	-
30 yd standard super C	1999	99	6	0%	SL	10	109			3,473.40	-	3,473.40	28.95	-	-	-	100.00%	-	3,473.40	3,473.40	100.00%	3,473.40	3,473.40	-
1-20 yd standard super	1999	99	9	0%	SL	10	109			3,902.25	-	3,902.25	32.52	-	-	-	100.00%	-	3,902.25	3,902.25	100.00%	3,902.25	3,902.25	-
20 yd drop box (split)	2003	103	12	0%	SL	10	113			398.97	-	398.97	3.32	39.90	-	39.90	100.00%	39.90	342.45	342.45	100.00%	342.45	382.35	36.57
20 yd drop box	2004	104	9	0%	SL	10	114			4,285.96	-	4,285.96	35.72	428.60	-	428.60	100.00%	428.60	3,357.34	3,357.34	100.00%	3,357.34	3,785.93	714.33
20 yd drop box	2004	104	10	0%	SL	10	114			4,880.96	-	4,880.96	40.67	488.10	-	488.10	100.00%	488.10	3,782.74	3,782.74	100.00%	3,782.74	4,270.84	854.17
2-40 yd Drop Boxes	2005	105	6	0%	SL	10	115			10,893.01	-	10,893.01	90.78	1,089.30	-	1,089.30	100.00%	1,089.30	7,715.88	7,715.88	100.00%	7,715.88	8,805.18	2,632.48
1-20 yd Drop Box	2005	105	6	0%	SL	10	115			4,106.99	-	4,106.99	34.22	410.70	-	410.70	100.00%	410.70	2,909.12	2,909.12	100.00%	2,909.12	3,319.82	992.52
3-40 yd Front Loanders	2007	107	7	0%	SL	10	117			20,778.92	-	20,778.92	173.16	2,077.89	-	2,077.89	100.00%	2,077.89	10,389.46	10,389.46	100.00%	10,389.46	12,467.35	9,350.51
50-Swivel Caster for Front Loader	2009	109	4	0%	SL	10	119			539.50	-	539.50	4.50	53.95	-	53.95	100.00%	53.95	175.34	175.34	100.00%	175.34	229.29	337.19
1-4yd Frontloader	2009	109	4	0%	SL	10	119			695.96	-	695.96	5.80	69.60	-	69.60	100.00%	69.60	226.19	226.19	100.00%	226.19	295.78	434.98
1-5yd Frontloader	2009	109	4	0%	SL	10	119			900.97	-	900.97	7.51	90.10	-	90.10	100.00%	90.10	292.82	292.82	100.00%	292.82	382.91	563.11
2-6yd Frontloaders	2009	109	4	0%	SL	10	119			1,640.08	-	1,640.08	13.67	164.01	-	164.01	100.00%	164.01	533.03	533.03	100.00%	533.03	697.03	1,025.05
50 - 59x37 Lids	2010	110	6	0%	SL	10	120			3,223.45	-	3,223.45	26.86	322.35	-	322.35	100.00%	322.35	671.55	671.55	100.00%	671.55	993.90	2,390.73
50 Lids 59x37	2010	110	7	0%	SL	10	120			2,381.43	-	2,381.43	19.85	238.14	-	238.14	100.00%	238.14	476.29	476.29	100.00%	476.29	714.43	1,786.07
1-30yd DE and 1-20yd DB	2010	110	8	0%	SL	10	120			6,832.23	-	6,832.23	56.94	683.22	-	683.22	100.00%	683.22	1,309.51	1,309.51	100.00%	1,309.51	1,992.73	5,181.11
30yd DB with Lid	2013	113	6	0%	SL	10	123			8,639.61	-	8,639.61	72.00	72.00	-	72.00	100.00%	72.00	-	-	100.00%	-	72.00	8,603.61
Subtotal										135,533.62		135,533.62	1,129.45	6,227.84	-	6,227.84		6,227.84	97,517.28	97,517.28		97,517.28	103,745.12	34,902.42
Total Drop Boxes										$ 135,533.62		$ 135,533.62	$ 1,129.45	$ 6,227.84	-	$ 6,227.84		$ 6,227.84	$ 97,517.28	$ 97,517.28		$ 97,517.28	$ 103,745.12	$ 34,902.42
Containers																								
Sony rear view mnitor systm	1997	97	12	0%	SL	10	107			1,409.56	-	1,409.56	11.75	-	-	-	100.00%	-	1,409.56	1,409.56	100.00%	1,409.56	1,409.56	-
5-4 yd frt slant (model 75)	1998	98	2	0%	SL	10	108			2,693.02	-	2,693.02	22.44	-	-	-	100.00%	-	2,693.02	2,693.02	100.00%	2,693.02	2,693.02	-
Model 72T 1 1/2 frt ld tpr	1998	98	3	0%	SL	10	108			385.92	-	385.92	3.22	-	-	-	100.00%	-	385.92	385.92	100.00%	385.92	385.92	-
Model 74 3 yd frt ld slant	1998	98	3	0%	SL	10	108			963.20	-	963.20	8.03	-	-	-	100.00%	-	963.20	963.20	100.00%	963.20	963.20	-
Model 74, Model 75 3 yd frt ld	1998	98	11	0%	SL	10	108			1,792.39	-	1,792.39	14.94	-	-	-	100.00%	-	1,792.39	1,792.39	100.00%	1,792.39	1,792.39	-
3 yd frt ld slant w/lids	1999	99	2	0%	SL	10	109			470.85	-	470.85	3.92	-	-	-	100.00%	-	470.85	470.85	100.00%	470.85	470.85	-
4 yd frt ld slant w/lids	1999	99	2	0%	SL	10	109			538.70	-	538.70	4.49	-	-	-	100.00%	-	538.70	538.70	100.00%	538.70	538.70	-
2-4 yd frt ld slant w/lids	1999	99	7	0%	SL	10	109			1,107.25	-	1,107.25	9.23	-	-	-	100.00%	-	1,107.25	1,107.25	100.00%	1,107.25	1,107.25	-
1-5 yd frt ld cathedral w/lids	1999	99	7	0%	SL	10	109			591.25	-	591.25	4.93	-	-	-	100.00%	-	591.25	591.25	100.00%	591.25	591.25	-
1 1/2 yd frt ld tpr w/lids	1999	99	7	0%	SL	10	109			367.65	-	367.65	3.06	-	-	-	100.00%	-	367.65	367.65	100.00%	367.65	367.65	-
4-2 yd frt ld slant w/lids	1999	99	9	0%	SL	10	109			1,612.50	-	1,612.50	13.44	-	-	-	100.00%	-	1,612.50	1,612.50	100.00%	1,612.50	1,612.50	-
1-4 yd frt ld slant w/lids	1999	99	9	0%	SL	10	109			553.63	-	553.63	4.61	-	-	-	100.00%	-	553.63	553.63	100.00%	553.63	553.63	-
1 yd & 1 1/2 yd frt ld	1999	99	11	0%	SL	10	109			1,298.73	-	1,298.73	10.82	-	-	-	100.00%	-	1,298.73	1,298.73	100.00%	1,298.73	1,298.73	-
4 yd frt ld w/lids	2000	100	11	0%	SL	10	110			559.52	-	559.52	4.66	-	-	-	100.00%	-	559.52	559.52	100.00%	559.52	559.52	-
4 yd frt ld w/lids	2001	101	6	0%	SL	10	111			559.52	-	559.52	4.66	-	-	-	100.00%	-	559.52	559.52	100.00%	559.52	559.52	-
3 yd frt ld w/lids	2001	101	9	0%	SL	10	111			483.12	-	483.12	4.03	-	-	-	100.00%	-	483.12	483.12	100.00%	483.12	483.12	-
4-1yd and 6-1.5 yd Containers	2001	101	6	0%	SL	10	111			525.67	-	525.67	4.38	-	-	-	100.00%	-	525.67	525.67	100.00%	525.67	525.67	-
6-1yd and 6-1.5yd Containers	2001	101	6	0%	SL	10	111			1,044.90	-	1,044.90	8.71	-	-	-	100.00%	-	1,044.90	1,044.90	100.00%	1,044.90	1,044.90	-
8-1.5yd Containers	2001	101	6	0%	SL	10	111			1,052.43	-	1,052.43	8.77	-	-	-	100.00%	-	1,052.43	1,052.43	100.00%	1,052.43	1,052.43	-
10-1.5yd Containers	2001	101	6	0%	SL	10	111			2,245.67	-	2,245.67	18.71	-	-	-	100.00%	-	2,245.67	2,245.67	100.00%	2,245.67	2,245.67	-
10-1.5yd Containers	2001	101	6	0%	SL	10	111			1,793.10	-	1,793.10	14.94	-	-	-	100.00%	-	1,793.10	1,793.10	100.00%	1,793.10	1,793.10	-
2-1yd Containers	2001	101	6	0%	SL	10	111			320.35	-	320.35	2.67	-	-	-	100.00%	-	320.35	320.35	100.00%	320.35	320.35	-
4-1.5yd Containers	2001	101	6	0%	SL	10	111			725.63	-	725.63	6.05	-	-	-	100.00%	-	725.63	725.63	100.00%	725.63	725.63	-
6-1.5yd Containers	2001	101	6	0%	SL	10	111			1,012.65	-	1,012.65	8.44	-	-	-	100.00%	-	1,012.65	1,012.65	100.00%	1,012.65	1,012.65	-
6-450 gallon Containers	2001	101	8	0%	SL	10	111			1,617.88	-	1,617.88	13.48	-	-	-	100.00%	-	1,617.88	1,617.88	100.00%	1,617.88	1,617.88	-
1.5 yd frt ld w/lids	2002	102	4	0%	SL	10	112			902.44	-	902.44	7.52	-	-	-	100.00%	-	902.44	902.44	100.00%	902.44	902.44	-
6 yd frt ld cathedral w/lids	2002	102	6	0%	SL	10	112			918.44	-	918.44	7.65	-	-	-	100.00%	-	918.44	918.44	100.00%	918.44	918.44	-
10-1.5yd front load/2-4yd fl	2002	102	9	0%	SL	10	112			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	5,411.75	45.10
4-3yd front load/3-2yd fl	2002	102	12	0%	SL	8	110			3,722.96	-	3,722.96	38.78	-	-	-	100.00%	-	3,722.96	3,722.96	100.00%	3,722.96	3,722.96	-
4yd front load	2003	103	7	0%	SL	8	111			670.35	-	670.35	6.98	-	-	-	100.00%	-	670.35	670.35	100.00%	670.35	670.35	-
4yd front loader	2003	103	12	0%	SL	8	111			670.35	-	670.35	6.98	-	-	-	100.00%	-	670.35	670.35	100.00%	670.35	670.35	-
3yd Front Loader	2005	105	8	0%	SL	8	113			722.56	-	722.56	7.53	90.32	-	90.32	100.00%	90.32	624.71	624.71	100.00%	624.71	715.03	52.69
3yd Front Loader	2005	105	9	0%	SL	8	113			722.56	-	722.56	7.53	90.32	-	90.32	100.00%	90.32	617.19	617.19	100.00%	617.19	707.51	60.21
3yd Front Loader	2005	105	10	0%	SL	8	113			707.78	-	707.78	7.37	88.47	-	88.47	100.00%	88.47	597.19	597.19	100.00%	597.19	685.66	66.35
1.5yd Front Loader	2006	106	3	0%	SL	10	116			546.58	-	546.58	4.55	54.66	-	54.66	100.00%	54.66	346.17	346.17	100.00%	346.17	400.83	173.08
3yd Front Loader	2006	106	6	0%	SL	10	116			702.74	-	702.74	5.86	70.27	-	70.27	100.00%	70.27	427.50	427.50	100.00%	427.50	497.77	240.10
2yd Front Loader	2006	106	6	0%	SL	10	116			606.89	-	606.89	5.06	60.69	-	60.69	100.00%	60.69	369.19	369.19	100.00%	369.19	429.88	207.35
5yd Front Loader	2006	106	6	0%	SL	10	116			919.22	-	919.22	7.66	91.92	-	91.92	100.00%	91.92	559.19	559.19	100.00%	559.19	651.11	314.07

Waste Control, Inc.

WORKPAPER 2 - DEPRECIATION, Continued

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

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

Asset Description	Date in Service Yr	Date in Service Yr	Mo	Salvage Value %	Mthd	Life	Year Fully Depr.	Asset Disp Yr.	Mo	Asset Cost	Asset Disp	Depreciable Cost	Monthly Depr.	Test year Depr.	Disp Year Depn	Total Test yr. Depn.	% Allo.	Total Allocated Test year Depr.	Beginning Accumulated Depreciation 7/1/2012	Allocated Accumulated Depreciation 6/30/2013	Branch Allo. %	Allocated Accum. Depr. 7/1/2012	Allocated Accum. Depr. 6/30/2013	Average Investment
3yd Front Loader	2006	106	6	0%	SL	10	116			663.97	-	663.97	5.53	66.40	-	66.40	100.00%	66.40	403.92	403.92	100.00%	403.92	470.31	226.86
5yd Front Loader	2006	106	6	0%	SL	10	116			919.22	-	919.22	7.66	91.92	-	91.92	100.00%	91.92	559.19	559.19	100.00%	559.19	651.11	314.07
3-5yd Front Loaders	2006	106	7	0%	SL	10	116			2,757.66	-	2,757.66	22.98	275.77	-	275.77	100.00%	275.77	1,654.60	1,654.60	100.00%	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	22.83	273.99	-	273.99	100.00%	273.99	1,552.60	1,552.60	100.00%	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	6.96	83.58	-	83.58	100.00%	83.58	452.70	452.70	100.00%	452.70	536.27	341.26
1-6yd Front Load Containers	2007	107	2	0%	SL	10	117			1,009.15	-	1,009.15	8.41	100.92	-	100.92	100.00%	100.92	546.62	546.62	100.00%	546.62	647.54	412.07
1-2yd Front Load Containers	2007	107	5	0%	SL	10	117			606.89	-	606.89	5.06	60.69	-	60.69	100.00%	60.69	313.56	313.56	100.00%	313.56	374.25	262.99
1-3yd Front Load Containers	2007	107	5	0%	SL	10	117			702.74	-	702.74	5.86	70.27	-	70.27	100.00%	70.27	363.08	363.08	100.00%	363.08	433.36	304.52
1-6yd Front Loader	2007	107	7	0%	SL	10	117			1,010.23	-	1,010.23	8.42	101.02	-	101.02	100.00%	101.02	505.12	505.12	100.00%	505.12	606.14	454.60
2-2yd Front Loaders	2007	107	7	0%	SL	10	117			1,213.78	-	1,213.78	10.11	121.38	-	121.38	100.00%	121.38	606.89	606.89	100.00%	606.89	728.27	546.20
1-2yd Front Loader	2007	107	7	0%	SL	10	117			606.89	-	606.89	5.06	60.69	-	60.69	100.00%	60.69	303.45	303.45	100.00%	303.45	364.13	273.10
1-3yd Front Loader	2007	107	7	0%	SL	10	117			702.74	-	702.74	5.86	70.27	-	70.27	100.00%	70.27	351.37	351.37	100.00%	351.37	421.64	316.23
1-4yd Front Loader	2007	107	9	0%	SL	10	117			835.32	-	835.32	6.96	83.53	-	83.53	100.00%	83.53	403.74	403.74	100.00%	403.74	487.27	389.82
1-4yd Front Loader	2007	107	9	0%	SL	10	117			835.32	-	835.32	6.96	83.53	-	83.53	100.00%	83.53	403.74	403.74	100.00%	403.74	487.27	389.82
3-5yd Front Loaders	2007	107	9	0%	SL	10	117			2,757.66	-	2,757.66	22.98	275.77	-	275.77	100.00%	275.77	1,332.87	1,332.87	100.00%	1,332.87	1,608.64	1,286.91
1-2yd Front Loader	2007	107	9	0%	SL	10	117			606.89	-	606.89	5.06	60.69	-	60.69	100.00%	60.69	293.33	293.33	100.00%	293.33	354.02	283.22
1-1.5yd Front Loader	2007	107	11	0%	SL	10	117			546.58	-	546.58	4.55	54.66	-	54.66	100.00%	54.66	255.07	255.07	100.00%	255.07	309.73	264.18
2-4yd Front Loaders	2007	107	11	0%	SL	10	117			1,670.64	-	1,670.64	13.92	167.06	-	167.06	100.00%	167.06	779.63	779.63	100.00%	779.63	946.70	807.48
1-3yd Slant Top Container	2008	108	1	0%	SL	10	118			702.74	-	702.74	5.86	70.27	-	70.27	100.00%	70.27	316.23	316.23	100.00%	316.23	386.51	351.37
1-4 yd Slant Top Container	2008	108	1	0%	SL	10	118			835.32	-	835.32	6.96	83.53	-	83.53	100.00%	83.53	375.89	375.89	100.00%	375.89	459.43	417.66
1-5yd Slant Top Container	2008	108	1	0%	SL	10	118			919.22	-	919.22	7.66	91.92	-	91.92	100.00%	91.92	413.65	413.65	100.00%	413.65	505.57	459.61
1-2yd Slant Top Container	2008	108	3	0%	SL	10	118			606.89	-	606.89	5.06	60.69	-	60.69	100.00%	60.69	262.99	262.99	100.00%	262.99	323.67	313.56
1-3yd Slant Top Container	2008	108	3	0%	SL	10	118			702.20	-	702.20	5.85	70.22	-	70.22	100.00%	70.22	304.29	304.29	100.00%	304.29	374.51	362.80
1-4yd Slant Top Container	2008	108	3	0%	SL	10	118			835.32	-	835.32	6.96	83.53	-	83.53	100.00%	83.53	361.97	361.97	100.00%	361.97	445.50	431.58
1-3yd Slant Top Container	2008	108	5	0%	SL	10	118			776.52	-	776.52	6.47	77.65	-	77.65	100.00%	77.65	323.55	323.55	100.00%	323.55	401.20	414.14
1-6yd Slant Top Container	2008	108	5	0%	SL	10	118			1,121.70	-	1,121.70	9.35	112.17	-	112.17	100.00%	112.17	467.38	467.38	100.00%	467.38	579.55	598.24
1-6yd Slant Top Container	2008	108	8	0%	SL	10	118			1,121.70	-	1,121.70	9.35	112.17	-	112.17	100.00%	112.17	439.33	439.33	100.00%	439.33	551.50	626.28
4-6yd Slant Top Container	2008	108	8	0%	SL	10	118			4,305.86	-	4,305.86	35.88	430.59	-	430.59	100.00%	430.59	1,686.46	1,686.46	100.00%	1,686.46	2,117.05	2,404.11
1-3yd Front Load Container	2011	111	6	0%	SL	10	121			636.61	-	636.61	5.31	63.66	-	63.66	100.00%	63.66	68.97	68.97	100.00%	68.97	132.63	535.81
Subtotal										76,535.11		76,535.11	652.83	3,995.39	-	3,995.39		3,995.39	57,574.50	57,574.50		57,574.50	61,569.89	16,962.92
Total Containers										$ 76,535.11	-	$ 76,535.11	$ 652.83	$ 3,995.39	-	$ 3,995.39		$ 3,995.39	$ 57,574.50	$ 57,574.50		$ 57,574.50	$ 61,569.89	$ 16,962.92
Woodland Containers										10,338.28														
Trucks--Drop Box																								
95 Peterbilt 320 #9	1994	94	8	20%	SL	10	104			112,877.00	-	90,301.60	752.51	-	-	-	100.00%	-	90,301.60	90,301.60	100.00%	90,301.60	90,301.60	22,575.40
95 Cas Pull Trailer #109	1994	94	8	20%	SL	10	104			18,654.02	-	14,923.22	124.36	-	-	-	100.00%	-	14,923.22	14,923.22	100.00%	14,923.22	14,923.22	3,730.80
TK#27-2012 Peterbilt 365	2012	112	4	20%	SL	10	122			207,269.18	-	165,815.34	1,381.79	16,581.53	-	16,581.53	100.00%	16,581.53	4,145.38	4,145.38	100.00%	4,145.38	20,726.92	194,833.03
Subtotal										338,800.20		271,040.16	2,258.67	16,581.53	-	16,581.53		16,581.53	109,370.20	109,370.20		109,370.20	125,951.73	221,139.23
New Drop Truck - none		105	4	20%	SL	10	115			-	-	-	-	-	-	-	100.00%	-	-	-	100.00%	-	-	
Subtotal Truck-Drop Trucks										$ 338,800.20		$ 271,040.16	$ 2,258.67	$ 16,581.53	-	$ 16,581.53		$ 16,581.53	$ 109,370.20	$ 109,370.20		$ 109,370.20	$ 125,951.73	$ 221,139.23
Trucks--Packers																								
Mobile #7	2003	103	12	20%	SL	10	113			110,521.90	-	88,417.52	736.81	8,841.75	-	8,841.75	100.00%	8,841.75	75,891.70	75,891.70	100.00%	75,891.70	84,733.46	30,209.32
Mobile #7 dump body	2004	104	3	20%	SL	10	114			88,832.84	-	71,066.27	592.22	7,106.63	-	7,106.63	100.00%	7,106.63	59,221.89	59,221.89	100.00%	59,221.89	66,328.52	26,057.63
Video System Mobile 7	2005	105	9	20%	SL	10	115			2,154.00		1,723.20	14.36	172.32	-	172.32	100.00%	172.32	1,177.52	1,177.52	100.00%	1,177.52	1,349.84	890.32
06 Peterbilt Mbl #10 Body	2005	105	11	20%	SL	10	115			94,830.21		75,864.17	632.20	7,586.42	-	7,586.42	100.00%	7,586.42	50,576.11	50,576.11	100.00%	50,576.11	58,162.53	40,460.89
06 Peterbilt Mbl #4	2005	105	11	20%	SL	10	115			218,000.48		174,400.38	1,453.34	17,440.04	-	17,440.04	100.00%	17,440.04	116,266.92	116,266.92	100.00%	116,266.92	133,706.96	93,013.54
#7 Radio-Audio Express	2006	106	11	20%	SL	10	116			1,938.60		1,550.88	12.92	155.09	-	155.09	100.00%	155.09	878.83	878.83	100.00%	878.83	1,033.92	982.22
07 Peterbilt Mbl #10 Chassis	2007	107	8	20%	SL	10	117			121,828.00		97,462.40	812.19	9,746.24	-	9,746.24	100.00%	9,746.24	47,919.01	47,919.01	100.00%	47,919.01	57,665.25	69,035.87
07 Peterbilt Mbl #10 Chassis	2009	109	7	20%	SL	10	119			3,809.30		3,047.44	25.40	304.74	-	304.74	100.00%	304.74	914.23	914.23	100.00%	914.23	1,218.98	2,742.70
2011 Peterbilt 32 - TK#New15	2010	110	12	20%	SL	10	120			139,362.00		111,489.60	929.08	11,148.96	-	11,148.96	100.00%	11,148.96	17,652.52	17,652.52	100.00%	17,652.52	28,801.48	116,135.00
TK#New 15 Compactor	2010	110	12	20%	SL	10	120			118,040.72		94,432.58	786.94	9,443.26	-	9,443.26	100.00%	9,443.26	14,951.82	14,951.82	100.00%	14,951.82	24,395.08	98,367.27
TK#24-2012 Peterbilt 320	2012	112	4	20%	SL	10	122			267,862.78		214,290.22	1,785.75	21,429.02	-	21,429.02	100.00%	21,429.02	5,357.26	5,357.26	100.00%	5,357.26	26,786.28	251,791.01
TK#28 Chassis	2013	113	4	20%	SL	10	123			145,575.78		116,460.62	970.51	2,911.52	-	2,911.52	100.00%	2,911.52	-	-	100.00%	-	2,911.52	144,120.02
TK#28 Compactor	2013	113	4	20%	SL	10	123			130,967.85		104,774.28	873.12	2,619.36	-	2,619.36	100.00%	2,619.36	-	-	100.00%	-	2,619.36	129,658.17
Subtotal										1,443,724.46		1,154,979.57	9,624.83	98,905.34	-	98,905.34		98,905.34	390,807.83	390,807.83		390,807.83	489,713.17	1,003,463.96
Subtotal Trucks-Packers										1,443,724.46		1,154,979.57	9,624.83	98,905.34	-	98,905.34		98,905.34	390,807.83	390,807.83		390,807.83	489,713.17	1,003,463.96
Total Trucks										$ 1,782,524.66		$ 1,426,019.73	$ 11,883.50	$ 115,486.87	-	$ 115,486.87		$ 115,486.87	$ 500,178.03	$ 500,178.03		$ 500,178.03	$ 615,664.90	$ 1,224,603.19

Waste Control, Inc.

WORKPAPER 2 - DEPRECIATION, Continued

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

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

Asset Description	Date in Service Yr	Date in Service Yr	Mo	Salvage Value %	Mthd	Life	Year Fully Depr.	Asset Disp Yr.	Mo	Asset Cost	Asset Disp	Depreciable Cost	Monthly Depr.	Test year Depr.	Disp Year Depn	Total Test yr. Depn.	% Allo.	Total Allocated Test year Depr.	Beginning Accumulated Depreciation 7/1/2012	Allocated Accumulated Depreciation 6/30/2013	Branch Allo. %	Allocated Accum. Depr. 7/1/2012	Allocated Accum. Depr. 6/30/2013	Average Investment
										Shared	0.33													
Service Cars																								
Shop oil heater	1996	96	5	0%	SL	5	101			990.00	-	990.00	16.50	-	-	-	100.00%	-	990.00	990.00	100.00%	990.00	990.00	-
Dump body miss truck F350	2001	101	2	33%	SL	5	106			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
Tipper for F350	2001	101	4	33%	SL	5	106			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 Sewer Truck(shared)	2003	103	6	33%	SL	5	108			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	109			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 #8	2004	104	6	33%	SL	5	109			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
Prius-Hybrid 2010	2009	109	7	33%	SL	5	114			10,079.77	-	6,753.44	112.56	1,350.69	-	1,350.69	100.00%	1,350.69	4,052.07	4,052.07	100.00%	4,052.07	5,402.76	5,352.36
2010 Ford F250 TK#13	2009	109	10	33%	SL	5	114			38,778.99	-	25,981.92	433.03	5,196.38	-	5,196.38	100.00%	5,196.38	14,290.06	14,290.06	100.00%	14,290.06	19,486.44	21,890.74
Ford F350 Miss Dump TK#39	2010	110	12	33%	SL	5	115			39,352.40	-	26,366.11	439.44	5,273.22	-	5,273.22	100.00%	5,273.22	8,349.27	8,349.27	100.00%	8,349.27	13,622.49	28,366.52
2012 Ford F250 TK#41	2011	111	12	33%	SL	5	116			37,277.67	-	24,976.04	416.27	4,995.21	-	4,995.21	100.00%	4,995.21	2,913.87	2,913.87	100.00%	2,913.87	7,909.08	31,866.19
Ford F150 TK#01	2012	112	3	33%	SL	5	117			11,589.40	-	7,764.90	129.41	1,552.98	-	1,552.98	30.00%	465.89	517.66	155.30	100.00%	155.30	621.19	3,088.58
Ford F150 TK#55	2012	112	3	33%	SL	5	117			12,473.13	-	8,356.99	139.28	1,671.40	-	1,671.40	30.00%	501.42	557.13	167.14	100.00%	167.14	668.56	3,324.09
Subtotal										203,978.22		137,443.11	2,290.72	20,039.88	-	20,039.88		17,782.82	67,923.75	63,721.34		63,721.34	81,504.16	109,372.36
Total Service Cars										$ 203,978.22		$ 137,443.11	$ 2,290.72	$ 20,039.88	-	$ 20,039.88		$ 17,782.82	$ 67,923.75	$ 63,721.34		$ 63,721.34	$ 81,504.16	$ 109,372.36
Shed & Equipment																								
Band saw	1979	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	-
Hougen drill	1979	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	-
Fire hose	1990	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	-
IR Roller (shared)	2003	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	-
Woodsplitter - TW - 5FC	2009	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	783.33	1,316.67
Trailblazer 302 Diesel Powered Welder	2011	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	375.00	1,200.00
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	$ 10,461.67	$ 2,516.67
Office Equipment																								
Computer for Larry	2006	106	3	0%	SL	5	111			1,069.46	-	1,069.46	17.82	-	-	-	100.00%	-	1,069.46	1,069.46	100.00%	1,069.46	1,069.46	-
A/R Software	2006	106	8	0%	SL	5	111			4,495.00	-	4,495.00	74.92	-	-	-	100.00%	-	4,495.00	4,495.00	100.00%	4,495.00	4,495.00	-
1/3 Copier	2007	107	5	0%	SL	5	112			5,026.00	-	5,026.00	83.77	-	-	-	100.00%	-	5,026.00	5,026.00	100.00%	5,026.00	5,026.00	-
2 OptiPlex Dell 360 Minitower Comp	2009	109	12	0%	SL	5	114			1,217.12	-	1,217.12	20.29	243.42	-	243.42	100.00%	243.42	628.85	628.85	100.00%	628.85	872.27	466.56
2 IMAC Apple Computers	2011	111	11	0%	SL	5	116			3,880.08	-	3,880.08	64.67	776.02	-	776.02	100.00%	776.02	517.34	517.34	100.00%	517.34	1,293.36	2,974.73
Dell Computer (XPS 8300)	2012	112	4	0%	SL	5	117			1,008.83	-	1,008.83	16.81	201.77	-	201.77	100.00%	201.77	50.44	50.44	100.00%	50.44	252.21	857.51
Dell Computer (Inspiron 660s)	2012	112	11	0%	SL	5	117			704.24	-	704.24	11.74	93.90	-	93.90	100.00%	93.90	-	-	100.00%	-	93.90	657.29
Dell Latitude E6430 Notebook Laptop	2012	112	11	0%	SL	5	117			1,571.01	-	1,571.01	26.18	209.47	-	209.47	100.00%	209.47	-	-	100.00%	-	209.47	1,466.28
1/3 Konica Minolta 601 Copier	2012	112	12	0%	SL	5	117			4,167.51	-	4,167.51	69.46	486.21	-	486.21	100.00%	486.21	-	-	100.00%	-	486.21	3,924.41
1 Dell Computer (Inspiron 660)	2013	113	2	0%	SL	5	118			1,093.73	-	1,093.73	18.23	91.14	-	91.14	100.00%	91.14	-	-	100.00%	-	91.14	1,048.16
Subtotal										24,232.98		24,232.98	403.88	2,101.93	-	2,101.93		2,101.93	11,787.09	11,787.09		11,787.09	13,889.02	11,394.93
Total Office Equipment										$ 24,232.98		$ 24,232.98	$ 403.88	$ 2,101.93	-	$ 2,101.93		$ 2,101.93	$ 11,787.09	$ 11,787.09		$ 11,787.09	$ 13,889.02	$ 11,394.93
Carts	16																							
60 3390U Zarn Roller Carts	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	-
736 3365U Zarn 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 Zarn 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 Zarn 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 Zarn Roller Carts	1997	97	4	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 Zarn 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 Zarn Roller Carts	1997	97	6	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 3390Y Zarn 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 Zarn Roller Carts	1997	97	7	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	-
40 3365U Zarn 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 Zarn 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 Zarn 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 Zarn 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 Zarn 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 Zarn 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	-

Waste Control, Inc.

WORKPAPER 2 - DEPRECIATION, Continued

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

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

Asset Description	Date in Service Yr	Date in Service Yr	Mo	Salvage Value %	Mthd	Life	Year Fully Depr.	Asset Disp Yr.	Mo	Asset Cost	Asset Disp	Depreciable Cost	Monthly Depr.	Test year Depr.	Disp Year Depn	Total Test yr. Depn.	% Allo.	Total Allocated Test year Depr.	Beginning Accumulated Depreciation 7/1/2012	Allocated Accumulated Depreciation 6/30/2013	Branch Allo. %	Allocated Accum. Depr. 7/1/2012	Allocated Accum. Depr. 6/30/2013	Average Investment
70 3390U Zarn 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 Zarn 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 Zarn 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	-
50 3365U Zarn 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	-
50 3365U Zarn 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	-
23 3390U Zarn Roller Carts	1999	99	1	0%	SL	8	107			1,484.88	-	1,484.88	15.47	-	-	-	100.00%	-	1,484.88	1,484.88	100.00%	1,484.88	1,484.88	-
100 3332U Zarn Roller Carts	1999	99	2	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	-
50 3390U Zarn Roller Carts	1999	99	3	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	-
20-60 gallon Carts	1999	99	5	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	-
100 3390U Zarn Roller Carts	1999	99	7	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	100	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	100	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	100	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	100	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	100	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	100	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	100	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 fmt ldrs	2000	100	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	100	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	100	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	100	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	101	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	101	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	101	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	102	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	102	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 gallong trashbarrels	2002	102	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	2002	102	8	0%	SL	8	110			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	103	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	103	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	-
50-35 gallon trashbarrels	2003	103	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	-
100-100 gallon trashbarrels	2003	103	9	0%	SL	8	111			5,564.84	-	5,564.84	57.97	-	-	-	100.00%	-	5,564.84	5,564.84	100.00%	5,564.84	5,564.84	-
100-65 gallon trashbarrels	2003	103	10	0%	SL	8	111			5,003.40	-	5,003.40	52.12	-	-	-	100.00%	-	5,003.40	5,003.40	100.00%	5,003.40	5,003.40	-
100-65 gallon trashbarrels	2003	103	12	0%	SL	8	111			3,766.00	-	3,766.00	39.23	-	-	-	100.00%	-	3,766.00	3,766.00	100.00%	3,766.00	3,766.00	-
100-35 gallon trashbarrels	2004	104	1	0%	SL	8	112			5,353.62	-	5,353.62	55.77	-	-	-	100.00%	-	5,353.62	5,353.62	100.00%	5,353.62	5,353.62	-
100-100 gallon trashbarrels	2004	104	5	0%	SL	8	112			4,455.72	-	4,455.72	46.41	-	-	-	100.00%	-	4,455.72	4,455.72	100.00%	4,455.72	4,455.72	-
100-100 gallon trashbarrels	2004	104	5	0%	SL	8	112			4,455.71	-	4,455.71	46.41	-	-	-	100.00%	-	4,455.71	4,455.71	100.00%	4,455.71	4,455.71	-
40-300 gallon trashbarrels	2004	104	7	0%	SL	8	112			7,101.60	-	7,101.60	73.98	-	-	-	100.00%	-	7,101.60	7,101.60	100.00%	7,101.60	7,101.60	-
100-100 gallon trashbarrels	2004	104	8	0%	SL	8	112			5,370.32	-	5,370.32	55.94	55.94	-	55.94	100.00%	55.94	5,314.38	5,314.38	100.00%	5,314.38	5,370.32	27.97
100-65 gallon trashbarrels	2004	104	9	0%	SL	8	112			3,766.00	-	3,766.00	39.23	78.46	-	78.46	100.00%	78.46	3,687.54	3,687.54	100.00%	3,687.54	3,766.00	39.23
100-100 gallon trashbarrels	2004	104	10	0%	SL	8	112			5,477.92	-	5,477.92	57.06	171.19	-	171.19	100.00%	171.19	5,306.74	5,306.74	100.00%	5,306.74	5,477.92	85.59
50-35 gallon trashbarrels	2004	104	11	0%	SL	8	112			2,394.10	-	2,394.10	24.94	99.75	-	99.75	100.00%	99.75	2,294.35	2,294.35	100.00%	2,294.35	2,394.10	49.88
50-65 gallon trashbarrels	2004	104	11	0%	SL	8	112			2,528.60	-	2,528.60	26.34	105.36	-	105.36	100.00%	105.36	2,423.24	2,423.24	100.00%	2,423.24	2,528.60	52.68
100-100 gallon trashbarrels	2004	104	12	0%	SL	8	112			7,867.17	-	7,867.17	81.95	409.75	-	409.75	100.00%	409.75	7,457.42	7,457.42	100.00%	7,457.42	7,867.17	204.87
100-100 gallon trashbarrels	2005	105	2	0%	SL	8	113			5,101.32	-	5,101.32	53.14	371.97	-	371.97	100.00%	371.97	4,729.35	4,729.35	100.00%	4,729.35	5,101.32	185.99
100-100 gallon trashbarrels	2005	105	3	0%	SL	8	113			6,684.11	-	6,684.11	69.63	557.01	-	557.01	100.00%	557.01	6,127.10	6,127.10	100.00%	6,127.10	6,684.11	278.50
50-35 gallon trashbarrels	2005	105	5	0%	SL	8	113			2,465.25	-	2,465.25	25.68	256.80	-	256.80	100.00%	256.80	2,208.45	2,208.45	100.00%	2,208.45	2,465.25	128.40
100-65 gallon trashbarrels	2005	105	5	0%	SL	8	113			5,301.00	-	5,301.00	55.22	552.19	-	552.19	100.00%	552.19	4,748.81	4,748.81	100.00%	4,748.81	5,301.00	276.09
100-65 gallon trashbarrels	2005	105	6	0%	SL	8	113			4,200.30	-	4,200.30	43.75	481.28	-	481.28	100.00%	481.28	3,719.02	3,719.02	100.00%	3,719.02	4,200.30	240.64
100-100 gallon trashbarrels	2005	105	7	0%	SL	8	113			5,923.50	-	5,923.50	61.70	740.44	-	740.44	100.00%	740.44	5,183.06	5,183.06	100.00%	5,183.06	5,923.50	370.22
100-100 gallon trashbarrels	2005	105	9	0%	SL	8	113			5,842.73	-	5,842.73	60.86	730.34	-	730.34	100.00%	730.34	4,990.67	4,990.67	100.00%	4,990.67	5,721.01	486.89
100-65 gallon trashbarrels	2005	105	9	0%	SL	8	113			4,765.72	-	4,765.72	49.64	595.72	-	595.72	100.00%	595.72	4,070.72	4,070.72	100.00%	4,070.72	4,666.43	397.14
50-65 gallon trashbarrels	2005	105	11	0%	SL	8	113			2,692.50	-	2,692.50	28.05	336.56	-	336.56	100.00%	336.56	2,243.75	2,243.75	100.00%	2,243.75	2,580.31	280.47
100-65 gallon trashbarrels	2005	105	12	0%	SL	8	113			5,247.14	-	5,247.14	54.66	655.89	-	655.89	100.00%	655.89	4,317.96	4,317.96	100.00%	4,317.96	4,973.85	601.23
50-35 gallon trashbarrels	2006	106	3	0%	SL	8	114			2,568.11	-	2,568.11	26.75	321.01	-	321.01	100.00%	321.01	2,033.09	2,033.09	100.00%	2,033.09	2,354.10	374.52
50-65 gallon trashbarrels	2006	106	3	0%	SL	8	114			2,907.90	-	2,907.90	30.29	363.49	-	363.49	100.00%	363.49	2,302.09	2,302.09	100.00%	2,302.09	2,665.58	424.07
24-100 gallon trashbarrels	2006	106	6	0%	SL	8	114			1,421.64	-	1,421.64	14.81	177.71	-	177.71	100.00%	177.71	1,081.04	1,081.04	100.00%	1,081.04	1,258.74	251.75
100-65 gallon trashbarrels	2006	106	6	0%	SL	8	114			5,061.90	-	5,061.90	52.73	632.74	-	632.74	100.00%	632.74	3,849.15	3,849.15	100.00%	3,849.15	4,481.89	896.38
50-100 gallon trashbarrels	2006	106	8	0%	SL	8	114			5,761.95	-	5,761.95	60.02	720.24	-	720.24	100.00%	720.24	4,261.44	4,261.44	100.00%	4,261.44	4,981.69	1,140.39
50-35 gallon trashbarrels	2006	106	8	0%	SL	8	114			2,083.46	-	2,083.46	21.70	260.43	-	260.43	100.00%	260.43	1,540.89	1,540.89	100.00%	1,540.89	1,801.32	412.35
50-65 gallon trashbarrels	2006	106	10	0%	SL	8	114			2,584.80	-	2,584.80	26.93	323.10	-	323.10	100.00%	323.10	1,857.83	1,857.83	100.00%	1,857.83	2,180.93	565.43
100-65 gallon trashbarrels	2006	106	10	0%	SL	8	114			5,061.90	-	5,061.90	52.73	632.74	-	632.74	100.00%	632.74	3,638.24	3,638.24	100.00%	3,638.24	4,270.98	1,107.29
100-35 gallon trashbarrels	2007	107	2	0%	SL	8	115			4,166.91	-	4,166.91	43.41	520.86	-	520.86	100.00%	520.86	2,821.35	2,821.35	100.00%	2,821.35	3,342.21	1,085.13
100-65 gallon trashbarrels	2007	107	2	0%	SL	8	115			5,923.50	-	5,923.50	61.70	740.44	-	740.44	100.00%	740.44	4,010.70	4,010.70	100.00%	4,010.70	4,751.14	1,542.58
100-100 gallon trashbarrels	2007	107	5	0%	SL	8	115			6,785.10	-	6,785.10	70.68	848.14	-	848.14	100.00%	848.14	4,382.04	4,382.04	100.00%	4,382.04	5,230.18	1,978.99
100-100 gallon trashbarrels	2007	107	9	0%	SL	8	115			6,946.65	-	6,946.65	72.36	868.33	-	868.33	100.00%	868.33	4,196.93	4,196.93	100.00%	4,196.93	5,065.27	2,315.55

Waste Control, Inc.

WORKPAPER 2 - DEPRECIATION, Continued

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

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

Asset Description	Date in Service Yr	Date in Service Yr	Mo	Salvage Value %	Mthd	Life	Year Fully Depr.	Asset Disp Yr.	Mo	Asset Cost	Asset Disp	Depreciable Cost	Monthly Depr.	Test year Depr.	Disp Year Depn	Total Test yr. Depn.	% Allo.	Total Allocated Test year Depr.	Beginning Accumulated Depreciation 7/1/2012	Allocated Accumulated Depreciation 6/30/2013	Branch Allo. %	Allocated Accum. Depr. 7/1/2012	Allocated Accum. Depr. 6/30/2013	Average Investment
100-65 gallon trashbarrels	2007	107	11	0%	SL	8	115			5,869.65	-	5,869.65	61.14	733.71	-	733.71	100.00%	733.71	3,423.96	3,423.96	100.00%	3,423.96	4,157.67	2,078.83
50-100 gallon trashbarrels	2007	107	11	0%	SL	8	115			3,473.33	-	3,473.33	36.18	434.17	-	434.17	100.00%	434.17	2,026.11	2,026.11	100.00%	2,026.11	2,460.28	1,230.14
100-65 gallon trashbarrels	2007	107	12	0%	SL	8	115			5,869.65	-	5,869.65	61.14	733.71	-	733.71	100.00%	733.71	3,362.82	3,362.82	100.00%	3,362.82	4,096.53	2,139.98
50-100 gallon trashbarrels	2008	108	1	0%	SL	8	116			3,069.45	-	3,069.45	31.97	383.68	-	383.68	100.00%	383.68	1,726.57	1,726.57	100.00%	1,726.57	2,110.25	1,151.04
100-35 gallon trashbarrels	2008	108	1	0%	SL	8	116			4,200.30	-	4,200.30	43.75	525.04	-	525.04	100.00%	525.04	2,362.67	2,362.67	100.00%	2,362.67	2,887.71	1,575.11
100-100 gallon trashbarrels	2008	108	5	0%	SL	8	116			7,162.05		7,162.05	74.60	895.26	-	895.26	100.00%	895.26	3,730.23	3,730.23	100.00%	3,730.23	4,625.49	2,984.19
100-65 gallon trashbarrels	2008	108	9	0%	SL	8	116			6,273.53		6,273.53	65.35	784.19	-	784.19	100.00%	784.19	3,006.07	3,006.07	100.00%	3,006.07	3,790.26	2,875.37
100-65 gallon trashbarrels	2008	108	10	0%	SL	8	116			7,081.28		7,081.28	73.76	885.16	-	885.16	100.00%	885.16	3,319.35	3,319.35	100.00%	3,319.35	4,204.51	3,319.35
25-35 gallon trashbarrels	2009	109	5	0%	SL	10	119			1,227.37		1,227.37	10.23	122.74	-	122.74	100.00%	122.74	388.67	388.67	100.00%	388.67	511.40	777.33
25-100 gallon trashbarrels	2009	109	5	0%	SL	10	119			1,712.92		1,712.92	14.27	171.29	-	171.29	100.00%	171.29	542.42	542.42	100.00%	542.42	713.72	1,084.85
50-65 gallon trashbarrels	2009	109	5	0%	SL	10	119			2,872.82		2,872.82	23.94	287.28	-	287.28	100.00%	287.28	909.73	909.73	100.00%	909.73	1,197.01	1,819.45
25-35 gallon trashbarrels	2009	109	6	0%	SL	10	119			1,227.37		1,227.37	10.23	122.74	-	122.74	100.00%	122.74	378.44	378.44	100.00%	378.44	501.18	787.56
25-100 gallon trashbarrels	2009	109	6	0%	SL	10	119			1,712.92		1,712.92	14.27	171.29	-	171.29	100.00%	171.29	528.15	528.15	100.00%	528.15	699.44	1,099.12
50-65 gallon trashbarrels	2009	109	6	0%	SL	10	119			2,872.32		2,872.32	23.94	287.23	-	287.23	100.00%	287.23	885.63	885.63	100.00%	885.63	1,172.86	1,843.07
100-100 gallon trashbarrels	2009	109	7	0%	SL	10	119			6,675.00		6,675.00	55.63	667.50	-	667.50	100.00%	667.50	2,002.50	2,002.50	100.00%	2,002.50	2,670.00	4,338.75
100-65 gallon trashbarrels	2009	109	7	0%	SL	10	119			6,447.03		6,447.03	53.73	644.70	-	644.70	100.00%	644.70	1,934.11	1,934.11	100.00%	1,934.11	2,578.81	4,190.57
100-100 gallon trashbarrels	2009	109	9	0%	SL	10	119			8,524.10		8,524.10	71.03	852.41	-	852.41	100.00%	852.41	2,415.16	2,415.16	100.00%	2,415.16	3,267.57	5,682.73
10-440 gallon trashbarrels-WD	2009	109	9	0%	SL	10	119			3,560.70		3,560.70	29.67	356.07	-	356.07	100.00%	356.07	1,008.87	1,008.87	100.00%	1,008.87	1,364.94	2,373.80
50-35 gallon trashbarrels	2009	109	10	0%	SL	10	119			2,724.48		2,724.48	22.70	272.45	-	272.45	100.00%	272.45	749.23	749.23	100.00%	749.23	1,021.68	1,839.02
100-35 gallon trashbarrels	2010	110	2	0%	SL	10	120			5,287.10		5,287.10	44.06	528.71	-	528.71	100.00%	528.71	1,277.72	1,277.72	100.00%	1,277.72	1,806.43	3,745.03
50-100 gallon trashbarrels	2010	110	3	0%	SL	10	120			3,324.40		3,324.40	27.70	332.44	-	332.44	100.00%	332.44	775.69	775.69	100.00%	775.69	1,108.13	2,382.49
80-100 gal & 100-65 gal	2010	110	11	0%	SL	10	120			15,628.46		15,628.46	130.24	1,562.85	-	1,562.85	100.00%	1,562.85	2,604.74	2,604.74	100.00%	2,604.74	4,167.59	12,242.29
20-100 gallon trashbarrels-WD	2010	110	11	0%	SL	10	120			2,018.23		2,018.23	16.82	201.82	-	201.82	100.00%	201.82	336.37	336.37	100.00%	336.37	538.19	1,580.95
50-100 gallon trashbarrels	2011	111	4	0%	SL	10	121			5,128.59		5,128.59	42.74	512.86	-	512.86	100.00%	512.86	641.07	641.07	100.00%	641.07	1,153.93	4,231.09
50-35 gallon trashbarrels	2011	111	4	0%	SL	10	121			3,487.33		3,487.33	29.06	348.73	-	348.73	100.00%	348.73	435.92	435.92	100.00%	435.92	784.65	2,877.05
50-35 gallon trashbarrels	2011	111	4	0%	SL	10	121			3,781.01		3,781.01	31.51	378.10	-	378.10	100.00%	378.10	472.63	472.63	100.00%	472.63	850.73	3,119.33
50-35 gallon trashbarrels	2011	111	6	0%	SL	10	121			3,487.33		3,487.33	29.06	348.73	-	348.73	100.00%	348.73	377.79	377.79	100.00%	377.79	726.53	2,935.17
50-100 gallon trashbarrels	2011	111	6	0%	SL	10	121			5,128.59		5,128.59	42.74	512.86	-	512.86	100.00%	512.86	555.60	555.60	100.00%	555.60	1,068.46	4,316.56
100-65 gallon trashbarrels	2011	111	6	0%	SL	10	121			8,011.71		8,011.71	66.76	801.17	-	801.17	100.00%	801.17	867.94	867.94	100.00%	867.94	1,669.11	6,743.19
50-100 gallon trashbarrels	2011	111	10	0%	SL	10	121			5,273.74		5,273.74	43.95	527.37	-	527.37	100.00%	527.37	395.53	395.53	100.00%	395.53	922.90	4,614.52
50-35 gallon trashbarrels	2011	111	10	0%	SL	10	121			3,736.17		3,736.17	31.13	373.62	-	373.62	100.00%	373.62	280.21	280.21	100.00%	280.21	653.83	3,269.15
50-65 gallon trashbarrels	2011	111	10	0%	SL	10	121			3,978.95		3,978.95	33.16	397.90	-	397.90	100.00%	397.90	298.42	298.42	100.00%	298.42	696.32	3,481.58
125-100 gallon trashbarrels	2011	111	11	0%	SL	10	121			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%	877.23	2,193.08	11,623.34
50-65 gallon trashbarrels	2011	111	11	0%	SL	10	121			3,851.64		3,851.64	32.10	385.16	-	385.16	100.00%	385.16	256.78	256.78	100.00%	256.78	641.94	3,402.28
50-100 gallon trashbarrels	2012	112	11	0%	SL	10	122			5,067.86		5,067.86	42.23	337.86	-	337.86	100.00%	337.86	-	-	100.00%	-	337.86	4,898.93
50-100 gallon trashbarrels	2012	112	11	0%	SL	10	122			4,206.67		4,206.67	35.06	280.44	-	280.44	100.00%	280.44	-	-	100.00%	-	280.44	4,066.45
	2013	113	3	0%	SL	10	123			3,763.01		3,763.01	31.36	125.43	-	125.43	100.00%	125.43	-	-	100.00%	-	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						$ 30,652.50		$ 30,652.50	$ 589,508.67	$ 589,508.67		$ 589,508.67	$ 620,161.17	$ 138,265.45
Leasehold Improvements																								
Office Remodel	2000	100	6	0%	SL	20	120			4,796.77	-	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
Water/Oil Separator-Boneyard	2000	100	8	0%	SL	20	120			3,506.70	-	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
Finish downstairs office	2000	100	9	0%	SL	20	120			1,717.30	-	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
Improvements on Bathroom	2000	100	10	0%	SL	20	120			822.31	-	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	120			797.32	-	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 downstiars office/bath	2000	100	12	0%	SL	20	120			2,637.28	-	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	1,043.92
Water/Oil Separator-Washrack	2000	100	12	0%	SL	20	120			1,310.44	-	1,310.44	5.46	65.52	-	65.52	100.00%	65.52	758.96	758.96	100.00%	758.96	824.49	518.72
Office Remodel	2001	101	1	0%	SL	20	121			398.66	-	398.66	1.66	19.93	-	19.93	100.00%	19.93	229.23	229.23	100.00%	229.23	249.16	159.46
Remodel Larry Lampkin off	2001	101	2	0%	SL	20	121			429.32	-	429.32	1.79	21.47	-	21.47	100.00%	21.47	245.07	245.07	100.00%	245.07	266.54	173.52
Siding on Front Bldg	2001	101	3	0%	SL	20	121			965.98	-	965.98	4.02	48.30	-	48.30	100.00%	48.30	547.39	547.39	100.00%	547.39	595.69	394.44
610 Series rolling door	2001	101	4	0%	SL	20	121			1,522.54	-	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
Extend Dry system on wash	2001	101	4	0%	SL	20	121			356.88	-	356.88	1.49	17.84	-	17.84	100.00%	17.84	200.75	200.75	100.00%	200.75	218.59	147.21
Wash Bay improvements	2001	101	4	0%	SL	20	121			245.33	-	245.33	1.02	12.27	-	12.27	100.00%	12.27	138.00	138.00	100.00%	138.00	150.26	101.20
Schlecht Wash Rack roof	2001	101	4	0%	SL	20	121			7,000.00	-	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
Oil/Water Separator	2001	101	8	0%	SL	20	121			11,590.83	-	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
Parking lot improvements	2001	101	9	0%	SL	20	121			1,655.96	-	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
Imprvmnt on Sprinkler syst	2002	102	5	0%	SL	20	122			1,334.33	-	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
Chain Link Fence **	2002	102	10	0%	SL	20	122			1,147.74	-	1,147.74	4.78	57.39	-	57.39	100.00%	57.39	559.52	559.52	100.00%	559.52	616.91	559.52
Imprvmnt Woodland Boneyard	2003	103	5	0%	SL	20	123			710.16	-	710.16	2.96	35.51	-	35.51	100.00%	35.51	325.49	325.49	100.00%	325.49	361.00	366.92
Concrete Wdlnd Boneyard	2003	103	5	0%	SL	20	123			677.67	-	677.67	2.82	33.88	-	33.88	100.00%	33.88	310.60	310.60	100.00%	310.60	344.48	350.13
Concrete Wdlnd Boneyard	2003	103	6	0%	SL	20	123			1,124.25	-	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
Remodeling Wdlnd Boneyard	2003	103	6	0%	SL	20	123			322.80	-	322.80	1.35	16.14	-	16.14	100.00%	16.14	146.61	146.61	100.00%	146.61	162.75	168.13

Waste Control, Inc.

WORKPAPER 2 - DEPRECIATION, Continued

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

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

Asset Description	Date in Service Yr	Date in Service Yr	Mo	Salvage Value %	Mthd	Life	Year Fully Depr.	Asset Disp Yr.	Mo	Asset Cost	Asset Disp	Depreciable Cost	Monthly Depr.	Test year Depr.	Disp Year Depn	Total Test yr. Depn.	% Allo.	Total Allocated Test year Depr.	Beginning Accumulated Depreciation 7/1/2012	Allocated Accumulated Depreciation 6/30/2013	Branch Allo. %	Allocated Accum. Depr. 7/1/2012	Allocated Accum. Depr. 6/30/2013	Average Investment
Concrete Wdlnd Boneyard	2003	103	7	0%	SL	20	123			2,485.56	-	2,485.56	10.36	124.28	-	124.28	100.00%	124.28	1,118.50	1,118.50	100.00%	1,118.50	1,242.78	1,304.92
Concrete Wdlnd Boneyard	2003	103	8	0%	SL	20	123			2,065.92	-	2,065.92	8.61	103.30	-	103.30	100.00%	103.30	921.06	921.06	100.00%	921.06	1,024.35	1,093.22
Concrete Wdlnd Boneyard	2003	103	8	0%	SL	20	123			940.56	-	940.56	3.92	47.03	-	47.03	100.00%	47.03	419.33	419.33	100.00%	419.33	466.36	497.71
Concrete Wdlnd Boneyard	2003	103	9	0%	SL	20	123			1,221.49	-	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
Oil Separator Wdlnd Bnyrd	2003	103	9	0%	SL	20	123			1,704.53	-	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
Land Improvement	2003	103	10	0%	SL	20	123			1,248.04	-	1,248.04	5.20	62.40	-	62.40	100.00%	62.40	546.02	546.02	100.00%	546.02	608.42	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

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

Employee	07/01/12 - 06/30/13 Gross Wages	Gross Hours	OT Hours	Vacation Hours	Holiday Hours	Sick Hours	Total Hours	06/30/12 Acc Vacation Hours	06/30/12 Acc Vacation Amount	06/30/13 Acc Vacation Hours	06/30/13 Acc Vacation Amount	06/30/12 Acc Payroll Hours	06/30/12 Acc Payroll Amount	06/30/13 Acc Payroll Hours	06/30/13 Acc Payroll Amount	Total Hours	Total Amount	Per G/L	Restated Reclass
Richard Ensign - db mg (all cos)	78,105	2000	270	80	0	0	2350	-	-	8	245	(16)	(474)	16	499	2,358	78,375	-	78,375
Management fees	180,000	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	180,000	180,000	-
MANAGEMENT	258,105	2000	270	80	0	0	2350	-	-	8	245	(16)	(474)	16	499	2,358	258,375		
																	72,447	-	72,447
Terri Turner - office mg	93,571	1988	481	152	48	0	2669	(24)	(690)	32	992	(15)	(428)	21	685	2,683	94,131		
Kami Dykstra	32,404	1885	19	64	48	0	2016	-	-	-	-	(16)	(242)	16	268	2,017	32,431		
Denise Kephart	-	0	0	0	0	0	0	(72)	(1,161)	-	-	-	-	-	-	(72)	(1,161)		
Lacey Gray	1,006	76	0	0	0	0	76	-	-	-	-	-	-	-	-	76	1,006		
SUPER/BILLING/OFFICE	126,981	3949	500	216	96	0	4761	(96)	(1,851)	32	992	(30)	(669)	37	953	4,704	126,407	200,830	(74,423)
																	116,846	185,640	(68,794)
Jason Bebout	36,593	1984	23	48	48	0	2103	(40)	(640)	40	661	(14)	(232)	19	320	2,108	36,702		
Kyle Miller - new Spare Driver	37,109	1952	27	80	48	0	2107	-	-	-	-	(19)	(307)	-	-	2,088	36,801		
Rafael Garcia	45,419	1831	69	160	49	40	2149	(24)	(455)	-	-	(17)	(319)	16	310	2,124	44,954		
Kevin Salinas	41,523	1984	98	48	48	0	2178	(80)	(1,392)	72	1,294	-	-	17	311	2,187	41,736		
Jeff Sugg	43,989	1788	102	231	61	0	2182	(160)	(3,034)	32	627	(18)	(343)	19	389	2,055	41,628		
Josh Walker	3,148	156	49	0	0	0	205	-	-	-	-	-	-	22	360	227	3,508		
Shae Schoonover	7,612	567	18	48	16	0	649	-	-	-	-	(16)	(179)	-	-	633	7,433		
Cody Bartel	15,942	1444	29	0	8	0	1481	-	-	-	-	-	-	20	266	1,501	16,208		
DRIVERS - review for Hire/Termin	231,334	11706	415	615	278	40	13054	(304)	(5,520)	144	2,582	(85)	(1,381)	113	1,957	12,923	228,971	339,418	(110,447)
																	221,609	328,506	(106,896)
Dave Ritola (100% drop box)	67,168	1923	541	152	48	0	2664	(24)	(480)	32	660	(21)	(417)	22	454	2,673	67,386		
Henry Peltier (100% drop box)	30,468	1945	481	144	48	0	2618	-	-	-	-	-	-	22	456	2,640	30,924		
DROP BOX	97,637	3868	1022	296	96	0	5282	(24)	(480)	32	660	(21)	(417)	43	909	5,312	98,310	-	98,310
																	98,310	-	98,310
Josiah Willis	8,068	526	22	0	16	0	564	-	-	-	-	(17)	(205)	16	232	563	8,094		
Micah Willis	5,038	405	2	0	16	0	423	-	-	-	-	(17)	(169)	6	78	413	4,947		
Nicholas Willis	1,400	94	4	0	0	0	98	-	-	-	-	-	-	-	-	98	1,400		
Casey Tilton	404	34	0	0	0	0	34	-	-	-	-	-	-	16	195	50	598		
OTHER LABOR	14,908	1059	28	0	32	0	1119	-	-	-	-	(33)	(374)	39	504	1,124	15,039	28,068	(13,029)
																	14,556	27,166	(12,610)
Larry Lamkin - maint super	80,349	1724	127	240	48	0	2139	(181)	(6,225)	128	4,548	(16)	(547)	17	600	2,087	78,725		
Glen Miller	58,829	1883	140	72	48	0	2143	(16)	(412)	16	425	(11)	(281)	9	243	2,141	58,804		
Dayne Crawford	1,366	119	3	0	8	0	130	-	-	-	-	(10)	(98)	-	-	120	1,268		
Devon Curtis	31,217	1870	124	133	48	0	2175	(40)	(500)	96	1,388	(12)	(155)	16	230	2,234	32,179		
Ryan Larson	19,558	1375	160	0	8	0	1543	-	-	-	-	-	-	14	207	1,557	19,765		
Trevor Marchan	5,832	526	3	0	0	0	529	-	-	-	-	-	-	14	173	543	6,006		
Kyler Lane	14,326	824	7	53	24	0	908	-	-	-	-	(16)	(227)	-	-	892	14,099		
Travis Smith	33,002	1876	84	125	48	0	2133	(18)	(252)	66	1,023	(11)	(161)	28	444	2,198	34,056		
MECHANICS - review for Hire/Ter	244,479	10197	648	623	232	0	11700	(255)	(7,388)	306	7,384	(77)	(1,470)	97	1,898	11,772	244,902	223,687	21,214
																	237,028	216,496	20,532
	973,444	32779	2883	1830	734	40	38266	(679)	(15,239)	522	11,863	(262)	(4,785)	346	6,720	38,193	972,004	1,513,316	(17,544)

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

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

Employee	Salary/ Hourly	Overtime Rate	Eligible for 7% SEP	Life Insurance	Medical/ Dental	Test Period Rate	2% COLA Effective 7/1/2013 Rate	2% COLA Effective 7/1/2014 Rate	Per Books Restated Test Year Totals Hours	Amount	1 Months at 13 Rate	11 Months at 14 Rate	1 Months OT at 13 Rate	11 Months OT at 14 Rate	Salaried Holiday	Commissions
Richard Ensign - db mg (all cos)	S	$45.74 hr over 46hrs	Y	Y	Y	5,301.30	5,407.33	5,515.47	2,350	78,375	5,407	60,670	1,053	11,813	-	-
Management fees									-	180,000	-	-	-	-	-	-
MANAGEMENT									2,350	258,375						
Terri Turner - office mg	H	1.5 over 40 hrs	Y	Y	Y	31.01	31.63	32.26	2,669	94,131	5,767	64,708	1,902	21,338	-	-
Kami Dykstra	H	1.5 over 40 hrs	Y	Y	Y	16.22	16.54	16.88	2,016	32,431	2,753	30,892	39	441	-	-
Lacey Gray	H	1.5 over 40 hrs	N	N	N	13.20	13.46	13.73	76	1,006	85	957	-	-	-	-
SUPER/BILLING/OFFICE									4,761	127,568						
Jason Bebout	S	1.5 over 40hrs	12/13	Y	Y	16.52	16.85	17.19	2,103	36,702	2,921	32,771	48	544	-	-
Kyle Miller - new Spare Driver	S	1.5 over 40hrs - term eff 06/15/13--see Walker	Y	Y	Y	3,115.32	3,177.63	3,241.18	2,107	36,801	3,178	35,653	62	694	-	-
Rafael Garcia	S	1.5 over 40hrs	Y	Y	Y	3,395.22	3,463.12	3,532.39	2,149	44,954	3,463	38,856	172	1,933	989	-
Kevin Salinas	S	1.5 over 40hrs	Y	Y	Y	3,115.32	3,177.63	3,241.18	2,178	41,736	3,178	35,653	225	2,520	889	-
Jeff Sugg	S	1.5 over 40hrs	Y	Y	Y	3,395.22	3,463.12	3,532.39	2,182	41,628	3,463	38,856	255	2,858	1,231	-
Josh Walker	S	1.5 over 40hrs	6/16	09/13	09/13	2,726.36	2,780.89	2,836.50	205	3,508	2,781	31,202	98	1,103	-	-
Shae Schoonover	H	1.5 over 40hrs - term eff 10/26/12	N	N	N	11.54	11.77	12.01	649	7,433	619	6,945	26	297	-	-
Cody Bartel	H	1.5 over 40hrs - hired 10/10/12 replace Schoonover	10/15	04/13	04/13	11.00	11.22	11.44	1,481	16,208	1,358	15,232	41	456	-	-
DRIVERS - review for Hire/Terminated									13,054	228,971						
		1.5 over 40 hrs plus paper brokering commissions														
Dave Ritola (100% drop box)	H	$363.06 monthly	Y	Y	Y	20.64	21.05	21.47	2,664	67,386	3,725	41,790	1,424	15,974	-	4,477
Henry Peltier (100% drop box)	H	1.5 over 40 hrs	Y	Y	Y	20.64	21.05	21.47	2,618	30,924	3,749	42,065	1,266	14,202	-	-
DROP BOX									5,282	98,310						
Josiah Willis	H	1.5 over 40hrs	N	N	N	14.00	14.28	14.57	564	8,094	645	7,237	39	441	-	-
Micah Willis	H	1.5 over 40hrs	N	N	N	12.00	12.24	12.48	423	4,947	429	4,818	3	34	-	-
Nicholas Willis	H	1.5 over 40hrs	N	N	N	14.00	14.28	14.57	98	1,400	112	1,255	7	80	-	-
Casey Tilton	H	1.5 over 40hrs	N	N	N	12.00	12.24	12.48	34	598	51	2,618	-	-	-	-
OTHER LABOR									1,119	15,039					17.60	
Larry Lamkin - maint super	H	1.5 over 40hrs	Y	Y	Y	35.53	36.24	36.97	2,139	78,725	6,076	68,177	575	6,455	-	-
Glen Miller	H	1.5 over 40hrs	Y	Y	Y	26.58	27.11	27.65	2,143	58,804	4,525	50,775	474	5,323	-	-
Dayne Crawford	H	over 40hrs - term eff 08/01/12 (replaced by Ryan La	term 08/12	Y	Y	10.33	10.54	10.75	130	1,268	112	1,251	4	44	-	-
Devon Curtis	H	1.5 over 40hrs	10/12	Y	Y	14.46	14.75	15.04	2,175	32,179	2,521	28,284	229	2,565	-	-
Ryan Larson	H	1.5 over 40hrs	10/15	Y	Y	14.46	14.75	15.04	1,543	19,765	1,700	19,072	295	3,310	-	-
Trevor Marchan	H	1.5 over 40hrs	03/16	08/13	08/13	11.00	11.22	11.44	529	6,006	492	5,518	4	47	-	-
Kyler Lane	H	1.5 over 40hrs - term eff 12/17/12	N	N	N	15.00	15.30	15.61	908	14,099	1,149	12,889	13	150	-	-
Travis Smith	H	1.5 over 40hrs	Y	Y	Y	15.50	15.81	16.13	2,133	34,056	2,700	30,289	166	1,863	-	-
MECHANICS - review for Hire/Terminated									11,700	244,902						
Subtotal													8,421	94,486		
									38,266	973,165						
										793,165						7.83%
										180,000						10.00%
										973,165						

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

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

					wage base	39,800	1.6055 Collection						
		96.78%	Total		UI rate	0.0131	0.1254 Clerical						
		Projected	Wage			Employment		7%		Medical/	Total		
Employee	Bonus	Annual	Increase	FICA	FUTA	Security	L&I	SEP	Life	Dental	Fringe		
Richard Ensign - db mg (all cos)	2,120	81,063	2,688	6,201	56	521	294.69	5,674	62	8,443	21,253		
Management fees	-	198,000	18,000	-	-	-	-	-	-	-	-		
MANAGEMENT		279,063	20,688	6,201	56	521	295	5,674	62	8,443	21,253	(424.73)	20,159
Terri Turner - office mg		93,715	(416)	7,169	56	521	335	6,560	62	10,632	25,335		
Kami Dykstra	-	34,125	1,694	2,611	56	447	253	2,389	62	4,356	10,173		
Lacey Gray	-	1,042	36	80	8	14	10	-	-	-	111		
SUPER/BILLING/OFFICE		128,882	1,314	9,859	120	982	597	8,949	124	14,988	35,620	(860)	33,642
Jason Bebout	1,000	37,283	581	2,852	56	488	3,376	2,610	62	6,132	15,576		
Kyle Miller - new Spare Driver	-	-	(36,801)	-	-	-		-	-	-	-		
Rafael Garcia	1,759	47,173	2,218	3,609	56	521	3,450	3,302	62	4,740	15,740		
Kevin Salinas	1,000	43,464	1,728	3,325	56	521	3,497	3,042	62	10,632	21,136		
Jeff Sugg	1,792	48,456	6,828	3,707	56	521	3,503	3,392	62	6,132	17,373		
Josh Walker	-	35,183	31,675	2,692	56	461	3,383	-	62	10,438	17,091		
Shae Schoonover	-	7,887	454	603	56	103	1,042	552	-	-	2,357		
Cody Bartel	-	17,087	879	1,307	56	224	2,378	-	62	3,836	7,863		
DRIVERS - review for Hire/Terminated		236,533	7,562	18,095	392	2,841	20,629	12,898	372	41,910	97,136	(2,359)	91,730
Dave Ritola (100% drop box)	2,215	69,604	2,218	5,325	56	521	4,277	4,872	62	9,726	24,839		
Henry Peltier (100% drop box)	544	61,827	30,903	4,730	56	521	4,203	4,328	62	8,443	22,343		
DROP BOX		131,431	33,121	10,054	112	1,043	8,480	9,200	124	18,169	47,183	(955)	44,742
Josiah Willis	-	8,362	267	640	56	110	906	-	-	-	1,711		
Micah Willis	-	5,285	338	404	42	69	679	-	-	-	1,195		
Nicholas Willis	-	1,454	55	111	12	19	157	-	-	-	299		
Casey Tilton	-	2,669	2,071	204	21	35	55	-	-	-	315		
OTHER LABOR		17,770	2,731	1,359	131	233	1,797	-	-	-	3,520	(202)	3,211
Larry Lamkin - maint super	2,120	83,403	4,678	6,380	56	521	3,434	5,838	62	9,727	26,019		
Glen Miller	-	61,098	2,294	4,674	56	521	3,441	4,277	62	8,378	21,409		
Dayne Crawford	-	1,411	143	108	11	18	209	-	62	-	408		
Devon Curtis	-	33,599	1,419	2,570	56	440	3,492	2,352	62	5,208	14,180		
Ryan Larson	-	24,377	4,612	1,865	56	319	2,477	-	62	5,208	9,987		
Trevor Marchan	-	6,061	56	464	48	79	849	-	62	9,727	11,230		
Kyler Lane	-	14,202	103	1,086	56	186	1,458	994	62	-	3,842		
Travis Smith	433	35,450	1,394	2,712	56	464	3,425	2,481	62	4,356	13,556		
MECHANICS - review for Hire/Termina	12,983	259,600	14,698	19,859	396	2,551	18,784	15,943	495	42,604	100,632	(2,115)	95,350
Subtotal													
	WP-12						(6,916)				(6,916)		
		1,053,280	80,115	65,429	1,207	8,170	43,666	52,664	1,176	126,115	298,428		288,834
	Wages	855,280	62,115	7.83%		74,806							
	Mgt fees	198,000	18,000	10.00%		67,327	35,982	45,387	447	109,018	258,162		30,672
	R-8	1,053,280	80,115	8.23%									11.88%
						7,479	7,684	7,277	729	17,097	40,267		
						increase	increase	increase	increase	increase	Total Increase in		

Fringe Benefits %
34.893%
Total Payroll

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

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

Employee	Life Insurance	Medical/ Dental	Test Year Medical	04/01/13 to 3/31/2014 Medical	6/1/2014 5/31/2015 Medical	2013 Life	
Richard Ensign - db mg (all cos)	Y	Y	7,579	6,602	8,443	62	0.11400395
Management fees			-	-	-	-	
MANAGEMENT			7,579	6,602	8,443	62	
Terri Turner - office mg	Y	Y	9,544	8,313	10,632	62	0.11400395
Kami Dykstra	Y	Y	3,910	3,406	4,356	62	0.11400395
Lacey Gray	N	N	-	-	-	-	
SUPER/BILLING/OFFICE			13,454	11,719	14,988	124	
Jason Bebout	Y	Y	5,504	4,794	6,132	62	0.11400395
Kyle Miller - new Spare Driver	Y	Y	-	0	0	-	
Rafael Garcia	Y	Y	4,255	3,706	4,740	62	0.11400395
Kevin Salinas	Y	Y	9,544	8,313	10,632	62	0.11400395
Jeff Sugg	Y	Y	5,504	4,794	6,132	62	0.11400395
Josh Walker	09/13	09/13	-	8,161	10,438	62	
Shae Schoonover	N	N	-	-	-	-	
Cody Bartel	04/13	04/13	3,444	2,999	3,836	62	
DRIVERS - review for Hire/Terminated			28,251	32,767	41,910	372	
Dave Ritola (100% drop box)	Y	Y	8,731	7,604	9,726	62	0.11400395
Henry Peltier (100% drop box)	Y	Y	7,579	6,601	8,443	62	0.11400395
DROP BOX			16,310	14,206	18,169	124	
Josiah Willis	N	N	-	-	-	-	
Micah Willis	N	N	-	-	-	-	
Nicholas Willis	N	N	-	-	-	-	
Casey Tilton	N	N	-	-	-	-	
OTHER LABOR			-	-	-	-	
Larry Lamkin - maint super	Y	Y	8,732	7,605	9,727	62	0.11400395
Glen Miller	Y	Y	3,099	2,699	8,378	62	1.70332564
Dayne Crawford	Y	Y	-	-		62	replaced
Devon Curtis	Y	Y	5,367	4,675	5,208	62	-0.0297164
Ryan Larson	Y	Y	4,213	3,670	5,208	62	0.23596788
Trevor Marchan	08/13	08/13	8,732	7,605	9,727	62	0.11400395
Kyler Lane	N	N	-	-	-	62	
Travis Smith	Y	Y	3,910	3,406	4,356	62	0.11400395
MECHANICS - review for Hire/Terminated			34,054	29,660	42,604	495	
			99,648				
			109,018	94,954	126,115	1,176	
			(9,370)	-0.1290124	0.27901238		
					0.15		

WASTE CONTROL, INC.

WORKPAPER 4 - LICENSE FEE ANAYLSIS

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

Source: General ledger

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

WASTE CONTROL, INC.

WORKPAPER 4 - LICENSE FEE ANAYLSIS

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

Source: General ledger

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

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

Source: General ledger

	Washington Refuse & Recycle	WRRA 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
	$ 12,000	$ 3,600	$ 1,000	$ 16,600
		(1)	(2)	
20% Lobbying	2,400			
	(3)	(1)	WRRA PAC	$ (3,600)
		(2)	Travel	(1,000)
		(3)	Lobbying	(2,400)
			R-9	(7,000)
				$ 9,600

WASTE CONTROL, INC.

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

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

	6/30/2012	6/30/2013	Average	End of Period	%
Long Term Debt	$ 723,224	$ 567,097	$ 645,161	$ 567,097	0.35955194
Equity				1,010,136	0.64044806
Interest Expense	actual test period		50,614		
Weighted cost of debt			$ 0.06		

ROE Waste Control	%	Cost	Weighted
Debt	40.00%	0.06	0.024
Equity	60.00%	13.76%	8.26%
			10.66%
ROE	**13.76%**		

Rate of Return

1	Net Income (BFIT)	226,809
2	FIT (line 9)	(59,906)
3	Net Income (AFIT) (line 1-2)	166,903
4	Average Investment	1,565,896
5	Rate of Return (line 4/3)	10.66%
	Net Income (BFIT)	226,809
6	Less: Interest Expense	50,614
7	Taxable Income	176,195
8	Tax Rate	0.34
9	FIT	59,906

LG Inputs

Cost of Debt	**5.25%**	Prime 2009-12	3.25% Plus Bases	2.00%
UTC Fee	**0.4275%**	from the annual report		
Tax Rate	**34.00%**			
Bad Debt	**1.02%**			

Waste Control Inc.

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

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

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

	Equity	
Equity as of 6/30/13 per books	715,517	
Add back accumulated depreciation 6/30/13 per books	1,938,986	
Subtract for 06/30/13 accumulated depreciation per WUTC	(1,545,048)	
6/30/13 cost of disallowed shared assets per book	(99,319)	
Recalculated Equity for 6/30/13 Rate case	1,010,136	64.04%
6/30/13 Debt for Workpaper 6 Capital structure	567,097	35.96%

Other adjustments per WUTC:

Per Company's book depreciation schedule:	Cost
Prius	30,545
Truck 1	50,619
Truck 2	52,297
Total cost per books	133,462
Cost of shared assets allowed per WUTC	(34,142)
Cost to disallow	99,319

	Equity	Debt
Capital Structure as Recalculated Above:	64.04%	35.96%
Maximum Normally Allowed Under Lurito Gallagher:	60.00%	40.00%

Waste Control Inc.

WORKPAPER 7 - TRANSACTIONS WITH AFFILIATED COMPANIES

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

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

Waste Control Recycling, Ir	$ 25,700.00	Service provided beginning third quarter of 2012. Due to respective company for hauling services for hauling waste from Longview Fibre to the Weyerhaueser 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
	$ 567,097.12	

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

Contract Waste Hauling	$ (154,084.71)	Paid to Waste Control Recycling in the normal course of business; these revenues have been eliminated. See detailed description above.

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

Truck Rental	36,000.00	Rent paid to Waste Control Equipment for a spare truck, $3,000
Contract Waste Hauling	(154,084.71)	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
	$ 228,115.29	

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

Relationships:

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

Waste Control Inc.

WORKPAPER 8 - CUSTOMER COUNTS

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

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

Waste Control Inc.

WORKPAPER 8 - CUSTOMER COUNTS, Continued

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

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

Waste Control Inc.

WORKPAPER 8 - CUSTOMER COUNTS, Continued

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

Commercial	Customer Count for: Cowlitz County	City of Castle Rock	City of Kalama	Total	Number of Units		Customer Count for: City of Woodland
CARTS							
30-35 gal	3	4	11	18	1		2
60-65 gal	11	8	6	25	1		5
60-65 gal				0	2		
90-100 gal	55	16	20	91	1		7
90-100 gal				0	2		
90-100 gal				0	3		
CANS--com'l							
UNDER 5				0	1		
UNDER 5				0	2		
OVER 5				0	13		
Min charge				0			
Special pu	2	1		3			
DELUX				0	1		
Additional unit				0			1
MULTIFAM				0			
UNDER 5				0			
OVER 5				0			
DELUX	1			1			
CARTS				0			
30-35gal ovr20				0			
30-35 gal	8	3	28	39			5
60-65 gal ovr20				0			
60-65 gal	173	4	56	233			1
90-100 gal	1		26	27			
Comm Extras							
Mileage				0			
OverWght				0			
Extras ***				0			
Delivery	1			1			
Sub	**252**	**35**	**147**				**20**

WASTE CONTROL, INC.

WORKPAPER 9 - FUEL ANALYSIS

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

	Test Year Actual Gallons	Actual Fuel Cost	07/01/12 - 06/30/13 Average Cost per gallon	
Jul-12	6493	24,568.62	3.784	actual
Aug-12	6434.46	27,437.13	4.264	actual
Sep-12	5408.88	22,894.09	4.233	actual
Oct-12	6235.01	26,661.04	4.276	actual
Nov-12	6074.04	28,072.49	4.622	actual
Dec-12	5814.15	21,675.70	3.728	actual
Jan-13	6419.14	24,889.89	3.877	actual
Feb-13	5701.24	23,634.03	4.145	actual
Mar-13	5778.05	22,591.01	3.910	actual
Apr-13	6088.77	21,417.90	3.518	actual
May-13	6511.79	25,198.47	3.870	actual
Jun-13	5982.73	22,294.16	3.726	actual
Jul-13	6380.4	24,565.70	3.850	
Aug-13	5683.77	22,014.21	3.873	
Sep-13	5850.62	22,667.93	3.874	
Oct-13	5456.93	21,405.55	3.923	
Nov-13	5127.58	19,250.91	3.754	
Dec-13	5977.78	22,295.44	3.730	
Jan-14	5361.51	22,597.98	4.215	
Feb-14	5556.74	21,295.22	3.832	
Mar-14	6132.79	23,459.15	3.825	
Apr-14	5922.75	23,465.87	3.962	
	130392.13			
Forecasted Fuel Cost		270,510.59	3.87	**AVG**
Actual Misc Shop		27,008.72		
Total Forecasted Expense		297,519.31		
Per Operations		(311,517.43)		
Forecast Adjustment		**$ (13,998.12)**		

0.00

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

WORKPAPER 10 - MISCELLANEOUS GENI

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

Office Supply

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

Other Expenses

Title	DR	Explanation
Petty Cash (over multiple accounts)	DR5,7	Of the receipts provided, 2.16% of are not allowed expenses. Therefore, 2.16% is being adjusted for this case.
Seminar & Conference	DR5,13	Removed unallowed and allocated remaining 3 ways.
Legal Expense	DR5,15	Removed amount invoiced for non-regulated activity on invoice dated 11/8/12
Computer Expenses	DR5,16	Cascade network expenses should have been allocated 3 ways per company
Employee Relations	DR5,19	Removed unallowed expenses

ERAL LEDGER ADJUSTMENTS

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

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

WASTE CONTROL, INC.

WORKPAPER 11- BAD DEBTS

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

The tabs in this spreadsheet were provided by the Company's internal accountant to support the figure as reported in the bad debt expense account. Monthly the Company sends customer accounts to Fairway Collection Agency in accordance with the Company's collection policy. The customer accounts reported to collections are determined via RAMs reports and are recapped in these tabs. The RAMs reports are significant in volumn. If staff desires to see the RAMs report supporting these tabs, they can be viewed during the scheduled site visit.

	Per Monthly RAMs Recaps	
July	2,135.52	
August	4,815.13	
September	3,759.26	
October	2,525.58	
November	4,335.49	
December	4,388.70	
January	8,918.86	
February	5,146.25	
March	3,881.97	
April	3,837.79	
May	2,351.33	
June	4,851.04	
	50,946.92	
April	(3,837.79)	The Company recorded the customer accounts sent to Fairway Collections in April 2013 with a July 2013 date in Peachtree; therefore test period bad debt expenses are understated by $3,837.79.
	47,109.13	
	(8,740.58)	The amount received from Fairway collections for subequent collections - see pdf of Fairway Collections
Per Operations	38,368.55	

WASTE CONTROL, INC.

WORKPAPER 12- UTLITIES

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

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

WCI Allocation
455.23
3,494.41
6,689.18
27,906.60
38,545.42

WASTE CONTROL, INC.

WORKPAPER 13- LAND RENTS

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

Explanation of methodology:		
Equity percentage		asset specific
Return on equity percentage		15%
Debt percentage		asset specific
Cost of debt		5.25% per WUTC original
Depreciation allowed		yes
Operating costs allowed		yes
Assessed values used for return		no
Combined capital structure used		no
Property		
1150 3rd Ave (Main office)		13,843
950 3rd Avenue (Covered Parking)	3 mo	22,815
1150 3rd Ave (Emp parking, wash bay)		2,688
River Road (Cart & container storage)		30,160
Woodland storage		9,519
Stanley Plaza Painting facility	2011	13,903
Allocated costs HB		6,714
Allocated costs HB II		5,578
HB Depreciation		18,305
HB II Depreciation		5,768
Total Annual Rent Expense		129,293
per Operations		138,000
add back newly rented items		
Adjusted rent as allowed in prior case		
Excess (Disallowed) Rent	*	**($8,707)**

* Although $12,000 was adjusted in the prior rate case, there was not an explanation and we did not follow up because the full rate increase was granted.

96.78%

125,136.16

WASTE CONTROL, INC.

WORKPAPER 14- TIRES

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

Source: Invoices

			07/01/12-06/30/13	
			Tires purchased	
			Total	
		July	20,818.87	
		August	23,764.98	
		September	19,702.02	
		October	27,133.98	
		November	17,216.91	
		December	27,869.94	
		January	17,642.28	
		February	22,078.95	
		March	26,773.50	
		April	25,943.19	
		May	28,411.61	
		June	26,434.41	
			283,790.64	
			0.29	
			81,083.04	
	# of trucks		(90,730.00)	per Operations
WCI	**8**	0.285714286	(9,646.96)	
	10	0.357142857		
	10	0.357142857		
		0		
	28	1		

WASTE CONTROL, INC.

WORKPAPER 15-PROPERTY TAX

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

Property Tax 2012

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

Property Tax 2012

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

Property Tax 2012

Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF	1st Half	2nd Half	2012 Total	2011 Amounts
Curbside/HBI/HBII											
1150 3rd Ave Longview 98632 (Commercial)	P001731	2245				2,883.86		2,883.86	2,883.86	5,767.72	3,513.76
Total HB I and Curbside						2,883.86		2,883.86	2,883.86	5,767.72	6,732.42
Totals By Individual Company			6,410.64	42,104.69	8,411.58	2,883.86	1,214.53	61,735.46	61,005.74	122,741.20	
								1st	2nd		

	WCI	WCR	WCE	Curb	WCPF	Half	Half	Total
HB I								
HB II								
Total For HB								

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

	1st Half	2nd Half			
WCI	6,410.64	6,400.86			
WCR	42,104.69	42,104.69			
WCE	8,411.58	8,401.80			
Curbside	2,883.86	2,883.86			
WCPF	1,214.53	1,214.53		2011	
	61,025.30	61,005.74	2nd Half	71,537.41	
		61,025.30	1st Half		
		122,031.04	Total Tax Due in the Year 2012		

Payment are postmarked on or before the due date Shown

1st Half APR 30th
2nd Half OCT 31st

WASTE CONTROL, INC.

WORKPAPER 15-PROPERTY TAX, CONTINUED

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

Property Tax 2013

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

Property Tax 2013

Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF	1st Half	2nd Half	2013 Total		2012 Amounts
WCI/WCR/WCE												
WCI												
1152 River RD Longview 98632 (Commercial)	P003213	3025	1,967.19					1,967.19	1,967.19	3,934.38		3,550.66
920 TAX CODE WOODLAND 98674 (Commercial)	P005420	321805055	48.36					48.36	48.36	96.72		97.26
Total WCI			2,015.55					2,015.55	2,015.55	4,031.10		3,647.92
WCR												
1152 River RD Longview 98632 (MRF - South End)	R033239	10021		4,757.65				4,757.65	4,757.65	9,515.30		9,395.00
1150 3rd Ave Longview 98632 (Building Ex E. - Scrap Metal Area)	R033241	10023		412.04				412.04	412.04	824.08		988.70

1154 River RD Longview 98632 (MRF - North End)	R033237	10019		4,891.02				4,891.02	4,891.02	9,782.04	9,741.86
1150 3rd Ave Longview 98632 (Commercial)	P003653	321806		12,001.76				12,001.76	12,001.76	24,003.52	24,301.98
Total WCR				22,062.47				22,062.47	22,062.47	44,124.94	44,427.54
WCE											
WCE (Longview) (Commercial)	P003654	321807			3,505.88			3,505.88	3,505.88	7,011.76	6,480.88
WCE (Kelso) (Commercial)	P003652	321805			675.38			675.38	675.38	1,350.76	1,168.98
Total WCE					4,181.26			4,181.26	4,181.26	8,362.52	7,649.86

Property Tax 2013

Description	Account #	Parcel #		WCI	WCR	WCE	Curb	WCPF		1st Half	2nd Half	2013 Total	2012 Amounts
Curbside/HBI													
1150 3rd Ave Longview 98632 (Commercial)	P001731	2245					2,769.78			2,769.78	2,769.78	5,539.56	5,767.72
Total HB I and Curbside							2,769.78			2,769.78	2,769.78	5,539.56	8,965.94
Totals By Individual Company				7,440.46	42,042.70	9,606.14	2,769.78	1,869.35		63,728.43	63,708.31	127,436.74	

	WCI	WCR	WCE	Curb	WCPF	1st Half	2nd Half	Total
HB I								
HB II								
Total For HB								

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

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

Payment are postmarked on or before the due date Shown

1st Half APR 30th
2nd Half OCT 31st

WASTE CONTROL, INC.

WORKPAPER 16-DISPOSAL FEES

In Support of Tariff No. 16, G-101 Effective June 1, 2014 July ; does multiple per day 9 loads Mon Thurs.

Disposal Schedule for Tons @ Cowlitz County Landfill

	2012 July	2012 Aug	2012 Sept	2012 Oct	2012 Nov	2012 Dec	2013 Jan	2013 Feb	2013 March	2013 April	2013 May	2013 June	TOTAL	
Residential Tons	1,008	1,040	934	992	990	746	963	871	873	975	1,027	960	11,379	
Commercial Tons	252	246	201	292	309	275	238	174	243	256	316	282	3,085	
Kalama Residential Tons	62	47	46	57	47	54	43	40	42	65	47	45	594	
Kalama Commercial Tons	28	27	22	32	34	31	26	19	27	28	35	31	343	Jeff sugg truck 24
Drop Box Tons	1186.83	976.35	769.24	1094.60	877.30	948.30	1020.30	882.48	911.11	723.70	1025.96	1030.19	11,446.36	
Total operational Tons	2,537.06	2,336.96	1,972.50	2,468.25	2,258.19	2,053.51	2,290.60	1,987.34	2,096.05	2,047.73	2,451.27	2,347.77	26,847.23	
Total Commercial Tons	280.19	273.72	223.86	324.86	343.39	305.61	264.13	193.79	269.72	283.91	351.32	313.19	3427.69	

Notes

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

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

The residential non regulated is calculated below for Kyle Miller

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

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

Kyle Miller - Truck #7

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

2.2150% non-regulated tons

RESTATE

	IS	576667.37	
Test Yr	$ pr Ton	37.30	
	Tons	15,460.25	
		Reg	Non
	Tons	14,523.21	937.04
	Restate	541716	34952

PRO FORMA

	Reg	Non
Tons	14,523.21	937.04
Increase	11.70	
Pro Forma	169,922	

WASTE CONTROL, INC.

WORKPAPER 17-ROUTE STUDY

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

R = Regulated only pickups

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

Route Study: July 9-13, 2012

	Driver	Date	Pick-ups	Extra Carts	Hours	Weekly Hours	Percent Non-Reg	Non-Reg Hours	Reg Hours
	Jason Bebout								
R	#15 side load truck	7/9/2012	411	40	4.59		0.0%	0.00	4.59
R	30,60,90	7/10/2012	345	20	11.11		0.0%	0.00	11.11
R	res and comm	7/11/2012	476	25	9.23		0.0%	0.00	9.23
R		7/12/2012	336	26	6.43		0.0%	0.00	6.43
R		7/13/2012	547	42	11.52	42.88	0.0%	0.00	11.52
	Rafael Garcia								
R	#10 side load truck	7/9/2012	510	30	5.99		0.0%	0.00	5.99
R		7/10/2012	507	39	13.27		0.0%	0.00	13.27
R		7/11/2012	485	15	9.57		0.0%	0.00	9.57
R		7/12/2012	617	34	10.08		0.0%	0.00	10.08
R		7/13/2012	332	10	5.86	44.77	0.0%	0.00	5.86
	Kyle Miller	based on email provided by the company (and City of Kalama contrat to follow) the only non-regulated activity is the City of Kalama contract that only addresses resi customers.							
N	#7 side load truck	7/9/2012	789	0	6.67		100.0%	6.67	0.00
R		7/10/2012	693	22	10.46		0.0%	0.00	10.46
R		7/11/2012	981	28	8.52		0.0%	0.00	8.52
R		7/12/2012	611	29	9.23		0.0%	0.00	9.23
R		7/13/2012	271	16	5.57	40.45	0.0%	0.00	5.57
	Kevin Salinas								
R	#4 side load truck	7/9/2012	267	22	5.63		0.0%	0.00	5.63
R		7/10/2012	630	30	10.06		0.0%	0.00	10.06
R		7/11/2012	672	31	8.67		0.0%	0.00	8.67
R		7/12/2012	417	26	7.45		0.0%	0.00	7.45
R		7/13/2012	420	18	8.05	39.86	0.0%	0.00	8.05
	Jeff Sugg								
R	#24 front load truck	7/9/2012	81	8	10.62		0.0%	2.15	8.47
R		7/10/2012	83	9	9.14		0.0%	0.00	9.14
R		7/11/2012	42	4	7.12		0.0%	0.00	7.12
R		7/12/2012	85	11	8.14		0.0%	0.93	7.21
R		7/13/2012	42	3	6.26	41.28	0.0%	0.00	6.26
R	Dave Ritola	week	49		47.38	47.38			47.38
R	Henry Peltier	week			46.65	46.65			46.65
	Total		10699	538	303.28			**9.75**	**293.53**
	Percent							**3.2%**	**96.8%**

Pickups	11237	100.0%
Kalama	822	7.3%
Regulated	10415	92.7%

WASTE CONTROL, INC.

WORKPAPER 18-RATE CASE COSTS

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

Support for Rate Case Expense

Vendor	Invoice Date	Invoice Amount
GL Booth JG Davis & Associates	8/31/2013	16,243.80
GL Booth JG Davis & Associates	8/31/2013	528.00
GL Booth JG Davis & Associates	9/30/2013	15,239.20
GL Booth JG Davis & Associates	10/30/2013	25,824.00
GL Booth JG Davis & Associates	11/30/2013	24,072.60
GL Booth JG Davis & Associates	12/31/2013	10,079.00
GL Booth JG Davis & Associates	1/31/2014	2,949.50
GL Booth JG Davis & Associates	2/28/2014	11,563.70
Williams Kastner Legal	11/30/2013	12,245.00
Williams Kastner Legal	12/13, 1/14	22,406.35
Williams Kastner Legal	3/13/2014	22,781.45
Actual Costs Billed for 2013 Case		163,932.60
Unbilled CPA Services Incurred - Mar		14,723.50
Unbilled Legal Services Incurred - Mar		23,423.49
Actual Cost of 2013 Case to date		202,079.59
		4.00
Amortized Costs over 4 Years		50,519.90

WASTE CONTROL, INC.

WORKPAPER 19 - Truck Rents

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

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

Asset Description	Date in Service		Original Asset Cost	Salvage Value	Service Life	Fully Depreciated	Asset Disposal			Depreciable Cost	Test Year Depreciation		Accumulated Depreciation		Average Investment	Disposal Year Depreciation	Total Year Depreciation	Department Allocation	Total Allocated Year Depreciation	Branch Allocation	Allocated Accumulated Depreciation		Purchase Date	End of Test Period	Date Fully Depreciated	Beging of Test Period	Disposition Date
List	Mo	Yr	$	%	Yrs	Yr	Mo.	Yr.	$	$	Monthly	Yearly	Beginning	Ending	$	$	$	%	$	%	Beginning	Ending	A	B	C	D	E
1150 3rd Ave - Commercial																											
Packer) SPARE TRUCK #3	6	2011	$ 39,369	33%	5	2016			$ -	$ 26,377	$ 440	$ 5,275	$ 5,715	$ 10,991	$ 31,016	$ -	$ 5,275	100%	$ 5,275	100%	$ 5,715	$ 5,715	2011	2013.5	2016	2012.5	-0.0833333
Loader) SPARE TRUCK #6	11	2011	$ 21,640	33%	5	2016			$ -	$ 14,499	$ 242	$ 2,900	$ 1,933	$ 4,833	$ 18,257	$ -	$ 2,900	100%	$ 2,900	100%	$ 1,933	$ 1,933	2012	2013.5	2017	2012.5	-0.0833333
Packer) SPARE TRUCK #29	1	2005	$ 204,602	20%	10	2015			$ -	$ 163,682	$ 1,364	$ 16,368	$ 122,761	$ 139,129	$ 73,657	$ -	$ 16,368	100%	$ 16,368	100%	$ 122,761	$ 122,761	2005	2013.5	2015	2012.5	-0.0833333
TOTALS												$ 24,543			$ 122,930												

Average Investment		$ 122,930
Capital Structure:		
Debt	0.00%	0.00
Equity	100%	122,929.88
Return:		
	0.00%	0.00
Expected Return	15%	18,439.48
Test Year Depreciation		24,543.37
Allowable Rent Expense		$ 42,983

Depn/Return Inv	32,237
Insurance	1,362.75
Licenses	1,532.25
Tires and tubes	2,700
Repairs and Maint	16,624.53
	54,457
Per Operations	(36,000)
	18,457 under allocated

	3	6	29		
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

Allocation - approx usage between WCI	75%	32,237

42.7%
19.7%
37.6%
100.0%

Number of times each spare truck was used during the test year broken down by month.

Spare Tucks Provided b	2012 July	2012 Aug	2012 Sept	2012 Oct	2012 Nov	2012 Dec	2013 Jan	2013 Feb	2013 March	2013 April	2013 May	2013 June	TOTAL
Packer) SPARE TRUCK #3	6	4	3	4		9	6	4	17	4	3	7	67
Loader) SPARE TRUCK #6			7				4	11	3	3	1	2	31
Packer) SPARE TRUCK #29	4		15	17	10	3				2	2	6	59
	10	4	25	21	10	12	10	15	20	9	6	15	157

Income Statement by Month Provided by Client - 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	-	-	-	-	-	-	-	-	-	-	-	-	-
Collections Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Collections Wood Residentrial	-	-	-	-	-	-	-	-	-	-	-	-	-
Collections Drop Box	-	-	-	-	-	-	-	-	-	-	-	-	-
Accts Receivable Offset-Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Commercial (Monthly)	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
Sales DB Rent	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
Sales DB Hauling	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
Sales Woodland DB Hauling G-49	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
Sales Woodland DB Rent	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	36,897.72	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	91,883.21	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	-	-	-	-	-	-	-	320.29
Bad Debt Exp - DB	-	137.23	-	-	-	-	-	-	-	-	-	984.20	1,121.43
Bad Dedt Exp - Woodland DB	-	-	-	-	-	-	-	472.49	-	-	-	-	472.49
Equipment lese (rental truck)	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Labor	312.96	309.00	-	550.20	-	-	-	-	-	-	-	-	1,172.16
Repairs & Servicing - Truck	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 - Trailers	-	269.75	-	-	-	-	798.61	-	10.36	54.88	-	-	1,133.60
Personal Tools	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
Operational Supplies	-	12.90	143.33	7.54	667.96	561.12	308.96	-	111.62	-	303.45	-	2,116.88
Tires and Tubes	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
Wages - Maintenance	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 - Extra Labor	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 - Drivers	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
Fuel and Oil	26,792.65	28,921.18	24,422.75	28,974.64	29,501.34	23,414.98	26,385.67	25,155.59	23,578.45	22,344.26	27,773.76	24,252.16	311,517.43
Hauling Expense - WCR	-	-	-	-	-	50,197.35	-	-	-	59,542.70	-	44,344.66	154,084.71
Landfill Fees - Packer Trucks	44,780.83	44,188.16	39,947.22	46,320.47	45,874.43	41,319.96	42,529.11	36,778.39	39,433.09	44,657.21	47,362.61	43,503.02	516,694.50
Landfill Fees - Drop Boxes	42,374.07	34,971.36	27,081.54	38,805.30	31,798.17	34,705.86	35,911.43	31,325.59	32,623.84	35,705.51	35,867.86	35,870.61	417,041.14
Landfill Fees-Woodland G-49 DB	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	2,752.72	24,814.34
Landfill-Woodland G-49 Packers	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	59,972.87
Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Storm Water	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
Accounting Expense	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
Advertising 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
Promotional	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Expense	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
Management Fee	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
Liabilitiy Insurance - General	2,451.96	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	2,261.95	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	18,022.36	16,033.94	16,714.99	18,842.70	16,418.29	15,327.01	17,203.59	15,963.53	17,123.25	18,468.03	200,830.06
Legal Expense	-	277.40	79.20	-	2,725.00	-	1,100.00	-	1,125.00	-	-	1,458.33	6,764.93
Communication Expense	1,485.08	1,681.71	1,611.77	1,923.83	1,462.07	3,733.84	1,723.96	442.29	1,595.51	1,087.24	1,114.52	1,295.80	19,157.62
Dues & Subscriptions Expense	1,300.00	1,300.00	1,300.00	1,727.23	1,726.48	1,446.29	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	16,600.00
Dues Nondeductible	-	-	1,100.00	-	600.00	172.16	441.62	-	-	428.63	441.38	498.28	3,682.07
Dues - Life Insurance WR	-	-	-	-	-	-	-	-	-	-	-	-	-
Permits Expense	45.00	69.00	-	-	-	113.92	-	-	-	-	48.00	-	275.92
Travel - Misc	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Expense - Transportatio	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Expense - Meals	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Expense - Lodging	-	-	-	-	-	-	717.44	-	-	-	-	-	717.44
RCI Expense Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Charge - General	447.54	262.07	362.10	376.24	460.67	317.61	395.20	347.85	523.35	385.77	436.54	314.50	4,629.44
Bank Charge - NSF	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Charge - Finance Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Safety Equipment Expense	728.20	1,079.05	83.08	2,228.91	304.53	1,061.00	264.56	(241.69)	716.53	39.85	1,225.63	386.26	7,875.91
Business Meals Expense	-	-	28.48	-	-	-	120.00	-	-	-	-	-	148.48
Contract Waste Hauling Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug Testing Expense	165.50	38.50	55.00	341.00	20.00	180.00	106.50	20.00	-	64.00	93.50	231.50	1,315.50
Freight Expense	-	-	-	-	288.30	176.07	-	41.14	-	-	-	-	505.51
Consulting Expense	-	4,164.00	-	2,138.50	2,401.00	3,838.50	1,076.00	2,463.50	2,163.50	2,176.00	1,819.75	1,732.25	23,973.00
Seminar & Conference Expense	-	-	-	1,315.00	1,325.00	-	-	-	-	-	750.00	2,580.00	5,970.00
Employee Relations	349.91	736.92	320.46	329.15	452.83	3,626.29	189.80	88.00	491.25	75.00	492.51	213.50	7,365.62
Stoneridge Rental	-	-	-	2,100.00	2,100.00	-	-	-	-	-	-	-	4,200.00
Interst Exp WCR	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Exp Outside	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Exp WCE	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Exp Curbside	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Exp WCPF	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Exp HB	3,616.12	3,552.65	3,488.85	3,424.74	3,600.30	3,536.76	3,230.46	3,165.05	3,099.31	3,033.25	2,966.85	2,900.14	39,614.48
Interest Expense Land Fill	-	-	-	-	-	11,000.00	-	-	-	-	-	-	11,000.00
Computer Expense	-	698.39	-	1,298.39	-	1,198.39	232.80	-	698.39	590.00	232.80	232.95	5,182.11
Laundry Expense	1,759.71	2,344.33	2,202.57	2,348.59	2,092.77	2,451.99	2,760.65	1,809.44	-	872.81	540.57	-	19,183.43
Painting Expense	141.12	281.08	634.54	1,078.29	92.63	-	14.45	-	-	-	824.99	2,850.03	5,917.13
Maintenance - Building	-	544.25	-	555.02	406.44	221.97	842.91	-	15.95	361.08	233.50	-	3,181.12
Maintenance - DB & FL cont	-	-	-	410.72	1,250.00	491.77	341.34	118.86	-	1,620.00	4,860.00	-	9,092.69
Life Insurance Expense	-	-	-	-	-	-	73.10	73.10	-	167.70	55.90	77.40	447.20
Counseling Services	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	1,852.56
Medical Insurance Expense	8,125.44	7,213.28	7,216.97	6,890.09	6,890.09	(507.00)	15,796.20	8,184.52	7,412.19	6,881.94	9,805.26	7,071.71	90,980.69
Pre-Tax Aflac Deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable Aflac Deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Adm.	-	-	-	470.12	470.12	150.00	470.12	1,004.54	2,050.00	540.62	3,104.12	540.62	8,800.26
Medical (HRA)	-	-	-	-	-	-	-	-	-	-	-	-	-
Depr Expense - County	19,161.47	19,161.47	19,161.47	19,161.56	19,161.47	19,499.94	19,189.68	19,189.68	19,189.68	22,084.61	22,084.61	30,769.40	247,815.04
Depr Expense - Woodland	58.11	58.11	58.11	58.11	58.11	58.16	58.11	58.11	58.11	58.11	58.11	58.11	697.37
Utility Expense	3,540.79	4,687.87	5,805.68	6,407.79	6,200.55	3,914.38	5,517.20	5,876.54	2,912.57	4,981.25	5,160.37	4,818.08	59,823.07
Medical (HSA)	675.00	675.00	675.00	675.00	675.00	675.00	687.50	775.00	775.00	900.00	1,025.00	1,025.00	9,237.50
Cleaning Expenses	(94.50)	110.00	189.50	(79.50)	-	-	110.00	-	(110.00)	-	69.50	179.00	374.00
Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Damage Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Security/Fire System Exp	-	-	-	-	-	-	-	-	-	66.00	-	-	66.00
Franchise Fees	761.15	588.66	485.63	716.57	665.06	624.52	668.46	736.87	640.68	572.41	686.89	564.00	7,710.90
Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage Expense	350.00	-	-	350.00	-	200.00	-	90.47	-	300.00	94.19	300.00	1,684.66
Labor/Industries Tax Expense	-	-	10,778.80	-	-	9,930.74	-	-	10,546.72	-	-	11,641.57	42,897.83
Vehicle License & Fees Expense	92.75	-	1,548.00	735.00	1,599.00	-	798.00	126.00	1,416.00	718.00	-	80.75	7,113.50
Property Tax Expense	-	-	-	6,400.86	-	-	-	-	-	5,728.36	-	-	12,129.22

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