

already increased in Tariff 15 by an additional 2% at remaining rates that are unchanged from Tariff 14 by 9

have & used in price out
none

	TARIFF 15 Rate	Proposed Increase
		1.02
1 Minican	14.45	14.74
1 Can wk	15.77	16.09
2 Can wk	20.81	21.23
3 Can wk	27.50	28.05
4 Can wk	33.05	33.71
5 Can wk	37.96	38.72
6 Can wk	43.21	44.07
Woodland		1.02
1 Can wk	13.77	14.05
2 Can wk	18.91	19.29
3 Can wk	27.50	28.05
4 Can wk	33.05	33.71
CARTS CC		
90-100 GAL	22.35	22.80
60-65 GAL	18.87	19.25
30-35 GAL	15.52	15.83
CARTS CR		
90-100 GAL	22.10	22.55
60-65 GAL	18.62	19.00
30-35 GAL	15.27	15.58
CARTS Woodland		1.02
90-100 GAL	21.70	22.80
60-65 GAL	16.95	19.25
30-35 GAL	12.62	15.83
Res Extras		
On Call	12.68	12.93
Delux0-25ft	3.25	3.32
Addl 25ft	2.15	2.19
Once a mo	12.68	12.93
Drive in	6.50	6.63
OverWght	6.09	6.21
Extras	5.99	6.11

Item 240, p36 & 37	CURRENT	1.02
CONTAINERS		
1.0 Yd pu	16.57	16.90
1.0 Yd first pickup	27.54	28.09
1.0 Yd special pickup	17.90	18.26
1.5 Yd pu	21.56	21.99
1.5 Yd first pickup	33.36	34.02
1.5 Yd special pickup	23.04	23.50
2.0 Yd pu	27.15	27.69
2.0 Yd first pickup	41.27	42.09
2.0 Yd special pickup	29.27	29.85
3.0 Yd pu	37.93	38.69
3.0 Yd first pickup	52.34	53.38
3.0 Yd special pickup	39.84	40.63
4.0 Yd pu	47.37	48.32
4.0 Yd first pickup	64.59	65.88
4.0 Yd special pickup	49.36	50.34
5.0 Yd pu	56.02	57.14
5.0 Yd first pickup	73.38	74.85
5.0 Yd special pickup	59.69	60.89
6.0 Yd pu	64.41	65.70
6.0 Yd first pickup	82.47	84.12
6.0 Yd special pickup	67.07	68.42
4.0 yd compacted	116.26	118.59
Woodland		
1.0 Yd pu	14.07	16.90
1.0 Yd first pickup	26.86	28.09
1.0 Yd special pickup	15.30	18.26
1.5 Yd pu	20.06	21.99
1.5 Yd first pickup	34.05	34.02
1.5 Yd special pickup	21.29	23.50
2.0 Yd pu	26.15	27.69
2.0 Yd first pickup	41.65	42.09
2.0 Yd special pickup	27.37	29.85
3.0 Yd pu	35.92	38.69

3.0 Yd first pickup	51.58	53.38
3.0 Yd special pickup	37.14	40.63
4.0 Yd pu	46.07	48.32
4.0 Yd first pickup	61.72	65.88
4.0 Yd special pickup	47.41	50.34
5.0 Yd pu	54.69	57.14
5.0 Yd first pickup	70.94	74.85
5.0 Yd special pickup	55.39	60.89
6.0 Yd pu	61.61	65.70
6.0 Yd first pickup	78.19	84.12
6.0 Yd special pickup	62.77	68.42
Temporary		
1.0 yd temp	25.32	25.83
1.5 yd temp	32.74	33.39
2.0 yd temp	36.77	37.51
3.0 yd temp	46.84	47.78
4.0 yd temp	58.26	59.43
5.0 yd temp	69.39	70.78
6.0 yd temp	77.07	78.61
CARTS		
30-35 GAL	4.30	4.39
60-65 GAL	5.61	5.72
90-100 GAL	7.42	7.57
CANS--com'l		
UNDER 5	4.45	4.54
OVER 5	4.25	4.34
Monthly Rate	20.30	20.71
MULTIFAM		
UNDER 5	4.95	5.05
OVER 5	4.85	4.95
DELUX	1.78	1.82
MF CARTS		
30-35 gal>20	14.03	14.31
30-35 gal	15.62	15.93
60-65 GAL/>20	17.54	17.89
60-65 GAL	19.42	19.81
90-100 GAL	23.00	23.46
Comm Extras		
Mileage	4.25	4.34
RentOnly	39.00	39.78
Daily rent	2.00	2.04
OverWght	6.00	6.12
Drive in	6.50	6.63
Delivery	45.00	45.90

0

OFF --->

0

Waste Control, Inc.

Price Out

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

		tariff 14 rate				tariff 14				Cowlitz County				Company Totals				
Adj Customer Factor	Adj Cust	Kalama - inserted section		Woodland		Cowlitz County		Current	Proposed	Company Totals								
	Count	CURRENT RATE	CURRENT REVENUE	PROP'D RATE	PROP'D REVENUE	Count	CURRENT RATE	CURRENT REVENUE	PROP'D RATE	PROP'D REVENUE	Count	CURRENT RATE	CURRENT REVENUE	PROP'D RATE	PROP'D REVENUE	TOTAL REVENUE	TOTAL REVENUE	INC (DEC)
Min charge																		0
								19.70					0					0
MULTIFAM																		0
UNDER 5								0	4.45	0			0					0
OVER 5								0	4.25	0			0					0
DELUX								1	1.60	83	1.82	94	83	94				11
CARTS																		0
30-35gal ovr20		11.77	0	0.00	-			0	13.85	0			0					0
30-35 gal	3	12.62	454	13.54	488			37	14.85	6,593	15.93	7,074	7,048	7,562			514	
60-65 gal ovr20		14.71	0	0.00	-			0	17.30	0			-	-			0	
60-65 gal	11	15.60	2,059	16.84	2,223			223	18.35	49,105	19.81	53,007	51,163	55,230			4,066	
90-100 gal	14	18.23	3,063	19.94	3,350			26	21.45	6,692	23.46	7,320	9,755	10,670			914	
Comm Extras																		0
Mileage								0	4.25	0			-	-				0
OverWght								0	6.00	0			-	-				0
			81,658		88,518			58,522		68,082		540,562		589,175	680,742	745,775	65,033	
					8.40%					16.34%				8.99%		0	9.55%	
																		- Adjusted Priceout

Drop Box - Permanent

	Customers		Proposed rate	
20 Yd pkup	52	32,0000	81.00	134,784
Rent	12	0.0000	76.00	0
25 Yd pkup	52	0.0000	84.00	0
Rent	12	0.0000	76.00	0
30 Yd pkup	52	14.0000	88.00	64,064
Rent	12	21.0000	76.00	19,152
40 Yd pkup	52	3.0000	98.00	15,288
Rent	12	0.0000	76.00	0
Compacted				
40 Yd pkup	52	1.0000	150.00	7,800
Temporary				
20 Yd pkup	52	7.0000	103.80	37,783
Rent	12	28.0000	105.00	35,280
25 Yd pkup	52	0.0000	0.00	0
Rent	12	0.0000	0.00	0
30 Yd pkup	52	4.0000	113.40	23,587
Rent	12	0.0000	105.00	0
40 Yd pkup	52	4.0000	123.60	25,709
				0

Mt. St. Helens

				0	0.00
Perm Pick	12	1.0000	295.00	3,540	3,858.60
Temp Pick	12	1.0000	315.00	3,780	4,120.20
Rent w/lid	12	0.0000	130.00	0	0.00
Del/respot -	12	0.0000	285.00	0	0.00
Temp rent/d	12	0.0000	6.75	0	0.00
Temp rent/n	12	4.0000	155.00	7,440	8,109.60
DB Extras					
Del/respot	12	23.0000	51.00	14,076	15,342.84
Mileage	12	2,021.0000	4.25	103,071	112,347.39
Daily Rent	12	155.0000	4.50	8,370	9,123.30
Hourly	12	8.0000	97.50	9,360	10,202.40
Wait time	12	0.0000	1.65	0	0.00
					0.00

223,070

513,084
501,818
11,266

Per price out 3,405,964.54
unadj. Operations 4,033,015.55

Waste Control, Inc.

Price Out, Continued

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

Summary:	Test year Revenue Requirement	Actual Amount per this price out	Over (Under)	Percentage (Under)Over	Proposed Revenue	Proforma Adjust		
Residential	\$ 2,236,282	\$ 2,212,138	\$ (24,144)	-1.07963%	\$ 2,441,204	\$ 229,066		10%
Commercial	656,392	680,742	24,350	3.70968%	745,775	\$ 65,033		10%
Drop Boxes	<u>498,831</u>	<u>513,084</u>	<u>14,253</u>	2.85729%	<u>559,262</u>	<u>\$ 46,178</u>		9%
	<u>\$ 3,391,505</u>	<u>\$ 3,405,965</u>	<u>\$ 14,459</u>	0.42634%	<u>\$ 3,746,241</u>	<u>\$ 340,276</u>	per LURITO	Difference
						\$339,911	\$	365

**Percentage
Difference**

0.1073%

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

UNTESTED EXPENSES

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

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

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

	Per Books Income Statement	Discontinued WCR Contract Hauling	Continuing Operations Adj # Allocation	Reclass Adjust	Restating Adjust Adj #	Restated Income Statement	Pro Forma Adjust Adj #	Pro forma Income Statement	Pro forma Income Statement	Pro forma Income Statement	ifferenc
REVENUES											
# Residential	2,077,765	-	2,077,765		(5,619) R-2	2,072,146		2,072,146	2,072,146	2,072,146	-
# Commercial	599,529	-	599,529		(1,137) R-2	598,392		598,392	598,392	598,392	-
# Drop Box	1,097,758	154,085 RC	943,673 Actual		(2,987) R-2	940,687		940,687	940,687	940,686	0.29
# Fuel Surcharg	45,570	-	45,570		(45,570) R-7	-		-	-	-	-
# Contract Haul	-	-	-			-		-	-	-	-
# Pass Thru	-	-	-			-	138,598 P-	138,598	138,598	138,598	-
# Kalama	222,136	-	222,136			222,136		222,136	222,136	222,136	-
# Refunds	(9,743)	-	(9,743)		9,743 R-2	-		-	-	-	-
Total Revenue	4,033,016	154,085	3,878,931	-	(45,570)	3,833,361	138,598	3,971,959	3,971,959	3,971,959	0.29
Gross operational revenue		154,085	3,620,967								
		4%	96%								
OPERATING EXPENSES											
# Wages Driver	339,418	-	339,418	(110,447)		RC-2 228,971	8,947 P-	237,918	237,918	237,918	-
# Wages Drop I	-	-	-	98,310		RC-2 98,310	33,870 P-	132,180	132,180	132,180	-
# Wages Mech	223,687	-	223,687	21,214		RC-2 244,902	16,249 P-	261,151	261,151	261,151	-
# Wages Superv	-	-	-	78,375		RC-2 78,375	3,164 P-	81,539	81,539	81,539	-
# Wages Extra l	28,068	-	28,068	(13,029)		RC-2 15,039	2,839 P-	17,878	17,878	17,878	-
# Fringe Benefi	-	-	-		258,162 R-3	258,162	19,367 P-	277,528	277,528	277,528	-
# Contract Labc	1,172	-	1,172			1,172		1,172	1,172	1,172	-
# Maintenance	119,888	-	119,888			119,888		119,888	119,888	119,888	-
# Maintenance/	9,093	-	9,093			9,093		9,093	9,093	9,093	-
# Truck Rental	36,000	-	36,000			36,000		36,000	36,000	36,000	-
# Equipment Re	-	-	-			-		-	-	-	-
# Tires	90,730	-	90,730		(9,647) R-6F	81,083		81,083	81,083	81,083	-
# Fuel	311,517	-	311,517			311,517	(20,046) P-	291,472	291,472	291,472	-
# Contract Haul	154,085	154,085 RC	-			-		-	-	-	-
# Disposal Fees	516,695	-	516,695	59,973		RC-2 576,667	180,885 P-	757,552	757,552	757,552	-
# Disposal Fees	59,973	-	59,973	(59,973)		RC-2 -		-	-	-	-
# Disposal Fees	24,814	-	24,814	(24,814)		RC-2 -		-	-	-	-
# Disposal Fees	417,041	-	417,041	24,814		RC-2 441,855	138,598 P-	580,454	580,454	580,454	-
# Storm water r	12,000	-	12,000			12,000		12,000	12,000	12,000	-
# Liability Insu	28,169	-	28,169			28,169		28,169	28,169	28,169	-
# Officer Salari	-	-	-			-		-	-	-	-
# Office Salarie	200,830	-	200,830	(73,262)		RC-2 127,568	2,092 P-	129,660	129,660	129,660	-

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

TESTED EXPENSES

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

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

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

	Per Books Income Statement	Discontinued WCR Contract Hauling	Continuing Operations Adj # Allocation	Reclass Adjust	Restating Adjust	Restated Income Statement Adj #	Pro Forma Adjust	Pro forma Income Statement Adj #	Pro forma Income Statement	Pro forma Income Statement	ifferenc
# Management	180,000	-	180,000			180,000	18,000	P-	198,000	198,000	-
# Bad Debt Exp	50,167	-	50,167		(11,799) R-6E	38,369			38,369	38,369	-
# Office Supply	52,734	-	52,734		(5,458) R-6A	47,276			47,276	47,276	-
# Postage	1,685	-	1,685			1,685			1,685	1,685	-
# Bank Charges	4,629	-	4,629			4,629			4,629	4,629	-
# Maintenance	9,098	-	9,098			9,098			9,098	9,098	-
# Rate Case Exp	-	-	-			-	37,281	P-	37,281	85,752	####
# Accounting	17,658	-	17,658			17,658			17,658	17,658	-
# Legal	6,765	-	6,765		(2,725) R-6C	4,040			4,040	4,040	-
# WUTC Fee	16,809	-	16,809			16,809	-		16,809	16,809	-
# Franchise	7,711	-	7,711		(7,711) R-6	-			-	-	-
# Communicati	19,158	-	19,158			19,158			19,158	19,158	-
# Utilities	59,823	-	59,823		(45,848) R-6C	13,975			13,975	28,926	####
# Laundry/Unif	19,183	-	19,183			19,183			19,183	19,183	-
# Miscellaneou	-	-	-			-			-	-	-
# Dues and Sub	16,600	-	16,600		(7,000) R-6	9,600			9,600	9,600	-
# Dues Non-dec	3,682	-	3,682		(3,682) R-6	-			-	-	-
# Travel	717	-	717		1,000 R-6C	1,717			1,717	1,717	-
# Seminars	5,970	-	5,970		(4,927) R-6C	1,044			1,044	1,044	-
# Meals and En	148	-	148		(131) R-6	18			18	18	-
# Advertising	1,982	-	1,982			1,982			1,982	1,982	-
# Truck License	7,114	-	7,114		(804) R-5	6,310			6,310	6,310	-
# Taxes and Lic	-	-	-		804 R-5	804			804	804	-
# Permits	276	-	276			276			276	276	-
# Contributions	1,150	-	1,150		(1,150) R-6	-			-	-	-
# B & O Tax	71,263	-	71,263			71,263			71,263	71,263	-
# Land Rent	138,000	-	138,000		(52,784) R-6E	85,216			85,216	164,303	####
# Computer Exp	5,182	-	5,182		(931) R-6	4,251			4,251	4,251	-
# Workmen's C	35,982	-	35,982		(35,982) R-3	-			-	-	-
# Payroll Taxes	67,327	-	67,327		(67,327) R-3	-			-	-	-
# Employee Rel	23,940	-	23,940		(20,298) R-6	3,641			3,641	3,641	-
# Life Insuranc	447	-	447		(447) R-3	-			-	-	-
# Counseling St	1,853	-	1,853			1,853			1,853	1,853	-
# Employee Me	109,018	-	109,018		(109,018) R-3	-			-	-	-
# Property Tax	12,129	-	12,129		(3,122) R-6C	9,007			9,007	9,007	-

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

UNTESTED EXPENSES

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

STAFF 10/13/2014

WCI 8/20/14

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	Per Books Income Statement	Discontinued WCR Contract Hauling	Continuing Operations Adj # Allocation	Reclass Adjust	Restating Adjust Adj #	Restated Income Statement Adj #	Pro Forma Adjust Adj #	Pro forma Income Statement Adj #	Pro forma Income Statement Adj #	ifferenc
# Drug Testing	1,316	-	1,316			1,316		1,316	1,316	-
# SEP Benefits	45,387	-	45,387		(45,387) R-3	-		-	-	-
# Interest	50,614	-	50,614		(50,614) R-4	-		-	-	-
# Freight	506	-	506			506		506	506	-
# Consulting	23,973	-	23,973			23,973		23,973	23,973	-
# Safety Equipr	7,942	-	7,942			7,942		7,942	7,942	-
# Depreciation:	248,512	-	248,512		(248,512) R-1	-		-	-	-
Trucks					119,415 R-1	119,415		119,415	119,415	-
Service Cars					20,040 R-1	20,040		20,040	20,040	-
Shop					350 R-1	350		350	350	-
Office Furniture and Fixtures					2,102 R-1	2,102		2,102	2,102	-
Leasehold Improvements					2,737 R-1	2,737		2,737	2,737	-
Containers					3,995 R-1	3,995		3,995	3,995	-
Carts					31,210 R-1	31,210		31,210	31,210	-
Drop Box Truck					23,688 R-1	23,688		23,688	23,688	-
Drop Boxes					6,228 R-1	6,228		6,228	6,228	-
Investigation	-	-	-	-	-	-	-	-	-	-
Total Expenses	3,899,633	154,085	3,745,549	1,161	(265,573)	3,481,136	441,245	3,922,382	4,064,890	#####
NET OPERATI	133,382	-	133,382	(1,161)	220,003	352,225	(302,647)	49,578		

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

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

UNTESTED EXPENSES

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Subtotal Restating Adjustments	RC-1 Discontinued WCR Contract Hauling	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Subtotal Reclass Adjustments	Total Restated Adjustments
REVENUES													
Residential	\$ -	\$ (5,619)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,619)	\$ -	\$ -	\$ -	\$ -	\$ (5,619)
Commercial	-	(1,137)	-	-	-	-	-	(1,137)	-	-	-	-	(1,137)
Drop Box	-	(2,987)	-	-	-	-	-	(2,987)	154,085	-	-	154,085	151,098
Fuel Surcharge	-	-	-	-	-	-	(45,570)	(45,570)	-	-	-	-	(45,570)
Contract Hauling	-	-	-	-	-	-	-	-	-	-	-	-	-
Pass Thru	-	-	-	-	-	-	-	-	-	-	-	-	-
Kalama	-	-	-	-	-	-	-	-	-	-	-	-	-
Refunds	-	9,743	-	-	-	-	-	9,743	-	-	-	-	9,743
	-	-	-	-	-	-	(45,570)	(45,570)	154,085	-	-	154,085	108,515
OPERATING EXPENSES													
Wages Drivers	-	-	-	-	-	-	-	-	-	(110,447)	-	(110,447)	(110,447)
Wages Drop Box I	-	-	-	-	-	-	-	-	98,310	-	-	98,310	98,310
Wages Mechanics	-	-	-	-	-	-	-	-	21,214	-	-	21,214	21,214
Wages Supervisor	-	-	-	-	-	-	-	-	78,375	-	-	78,375	78,375
Wages Extra Labor	-	-	-	-	-	-	-	-	(13,029)	-	-	(13,029)	(13,029)
Fringe Benefits	-	-	258,162	-	-	-	-	258,162	-	-	-	-	258,162
Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance/Cont	-	-	-	-	-	-	-	-	-	-	-	-	-
Truck Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rent	-	-	-	-	-	-	-	-	-	-	-	-	-
Tires	-	-	-	-	-	(9,647)	-	(9,647)	-	-	-	-	(9,647)

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

UNTESTED EXPENSES

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

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

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

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

UNTESTED EXPENSES

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Subtotal Restating Adjustments	RC-1 Discontinued WCR Contract Hauling	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Subtotal Reclass Adjustments	Total Restated Adjustments
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	
Dues and Subscrip	-	-	-	-	-	(7,000)	-	(7,000)	-	-	-	(7,000)	
Dues Non-deductil	-	-	-	-	-	(3,682)	-	(3,682)	-	-	-	(3,682)	
Travel	-	-	-	-	-	1,000	-	1,000	-	-	-	1,000	
Seminars	-	-	-	-	-	(4,927)	-	(4,927)	-	-	-	(4,927)	
Meals and Entertai	-	-	-	-	-	(131)	-	(131)	-	-	-	(131)	
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	
Truck License	-	-	-	-	(804)	-	-	(804)	-	-	-	(804)	
Taxes and Licensir	-	-	-	-	804	-	-	804	-	-	-	804	
Permits	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions	-	-	-	-	-	(1,150)	-	(1,150)	-	-	-	(1,150)	
B & O Tax	-	-	-	-	-	-	-	-	-	-	-	-	
Land Rent	-	-	-	-	-	(52,784)	-	(52,784)	-	-	-	(52,784)	
Computer Expense	-	-	-	-	-	(931)	-	(931)	-	-	-	(931)	
Workmen's Comp	-	-	(35,982)	-	-	-	-	(35,982)	-	-	-	(35,982)	
Payroll Taxes	-	-	(67,327)	-	-	-	-	(67,327)	-	-	-	(67,327)	
Employee Relatori	-	-	-	-	-	(20,298)	-	(20,298)	-	-	-	(20,298)	
Life Insurance	-	-	(447)	-	-	-	-	(447)	-	-	-	(447)	
Counseling Service	-	-	-	-	-	-	-	-	-	-	-	-	
Employee Medical	-	-	(109,018)	-	-	-	-	(109,018)	-	-	-	(109,018)	
Property Taxes	-	-	-	-	-	(3,122)	-	(3,122)	-	-	-	(3,122)	
Drug Testing	-	-	-	-	-	-	-	-	-	-	-	-	
SEP Benefits	-	-	(45,387)	-	-	-	-	(45,387)	-	-	-	(45,387)	
Interest	-	-	-	(50,614)	-	-	-	(50,614)	-	-	-	(50,614)	
Freight	-	-	-	-	-	-	-	-	-	-	-	-	
Consulting	-	-	-	-	-	-	-	-	-	-	-	-	
Safety Equipment	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation:	(248,512)	-	-	-	-	-	-	(248,512)	-	-	-	(248,512)	
Trucks	119,415	-	-	-	-	-	-	119,415	-	-	-	119,415	
Service Cars	20,040	-	-	-	-	-	-	20,040	-	-	-	20,040	
Shop	350	-	-	-	-	-	-	350	-	-	-	350	
Office Furniture	2,102	-	-	-	-	-	-	2,102	-	-	-	2,102	
Leasehold Improv	2,737	-	-	-	-	-	-	2,737	-	-	-	2,737	
Containers	3,995	-	-	-	-	-	-	3,995	-	-	-	3,995	
Carts	31,210	-	-	-	-	-	-	31,210	-	-	-	31,210	
Drop Box Truck	23,688	-	-	-	-	-	-	23,688	-	-	-	23,688	
Drop Boxes	6,228	-	-	-	-	-	-	6,228	-	-	-	6,228	
Investigation Fees	-	-	-	-	-	-	-	-	-	-	-	-	
	<u>(38,747)</u>	<u>-</u>	<u>(0)</u>	<u>(50,614)</u>	<u>-</u>	<u>(176,212)</u>	<u>-</u>	<u>(265,573)</u>	<u>154,085</u>	<u>1,161</u>	<u>-</u>	<u>155,245</u>	<u>(110,328)</u>
Increase (decrease)	\$ 38,747	\$ -	\$ 0	\$ 50,614	\$ -	\$ 176,212	\$ (45,570)	\$ 220,003	\$ -	\$ (1,161)	\$ -	\$ (1,161)	\$ 218,843

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

CONTESTED EXPENSES

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

	P-1 (A and B)	P-2	P-3	P-4	P-5 (A and B)	Total Pro forma Adjustments
	Payroll	Allowed Rate Case Cost	Rate Case Cost Amortization	Adjust Fuel	Disposal Fees	
REVENUES						
Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial	-	-	-	-	-	-
Drop Box	-	-	-	-	-	-
Fuel Surcharge	-	-	-	-	-	-
Contract Hauling	-	-	-	-	-	-
Pass Thru	-	-	-	-	138,598	138,598
Kalama	-	-	-	-	-	-
Refunds	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,598</u>	<u>138,598</u>
OPERATING EXPENSES						
Wages Drivers	8,947	-	-	-	-	8,947
Wages Drop Box Drivers	33,870	-	-	-	-	33,870
Wages Mechanics	16,249	-	-	-	-	16,249
Wages Supervisor	3,164	-	-	-	-	3,164
Wages Extra Labor	2,839	-	-	-	-	2,839
Fringe Benefits	19,367	-	-	-	-	19,367
Contract Labor	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Maintenance/Cont./Dr Bx	-	-	-	-	-	-
Truck Rental	-	-	-	-	-	-
Equipment Rent	-	-	-	-	-	-
Tires	-	-	-	-	-	-
Fuel	-	-	-	(20,046)	-	(20,046)

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

CONTESTED EXPENSES

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

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

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

CONTESTED EXPENSES

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

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

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

CONTESTED EXPENSES

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

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

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

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

Asset Description	Asset Cost	Depreciable Cost	6 Months in first year	6 Months in second year	Disposal Year	Total Test Year	Beginning Accumulated Depreciation 7/1/2012	Ending Accumulated Depreciation 6/30/2013	Average Investment
			112 First year	113 Second year					
Drop Boxes	\$ 135,533.62	\$ 135,533.62	\$ 1,129.45	\$ 6,227.84	\$ -	\$ 6,227.84	\$ 97,517.28	\$ 103,745.12	\$ 34,902.42
Containers	76,535.11	76,535.11	652.83	3,995.39	-	3,995.39	57,574.50	61,569.89	16,962.92
Drop Box Trucks	338,800.20	271,040.16	2,850.87	23,687.91	-	23,687.91	111,146.79	134,834.70	215,809.45
Packers	1,443,724.46	1,154,979.57	11,926.60	119,415.42	-	119,415.42	407,468.90	526,884.32	976,547.85
Service cars	203,978.22	137,443.11	2,290.72	20,039.88	-	20,039.88	67,923.75	84,513.58	124,335.24
Shed & Equipment	12,803.34	12,803.34	137.76	350.00	-	350.00	10,111.67	10,461.67	2,516.67
Office Equipment	24,232.98	24,232.98	403.88	2,101.93	-	2,101.93	11,787.09	13,889.02	11,394.93
Carts	752,647.06	752,647.06	7,552.83	31,210.39	-	31,210.39	594,821.67	626,032.06	142,220.20
Leasehold Improvements	54,736.67	54,736.67	228.07	2,736.83	-	2,736.83	29,444.46	32,181.29	23,923.80
	<u>\$ 3,042,991.66</u>	<u>\$ 2,619,951.61</u>	<u>\$27,173.00</u>	<u>\$ 209,765.59</u>	<u>\$ -</u>	<u>\$ 209,765.59</u>	<u>\$ 1,387,796.12</u>	<u>\$ 1,594,111.65</u>	<u>\$ 1,548,613.46</u>

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

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

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

Source of data from invoices

UTILITY COSTS/ALLOCATIONS

Invoice Amounts During the Test Year

PROPERTY (description)	WCI Allocation	Parcel	Invoice Amounts During the Test Year												Total	WCI Allocation
			Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12		
950 3rd Ave Longview (Bone Yard/TS/Portal Building)	23%	10068	95.62	83.69	113.05	112.79	154.19	96.64	139.23	149.53	117.00	107.56	101.71	94.68	1,365.69	319.04
1150 3rd Ave Longvie (Wash Bay/TS Booths/Office Parking Lot)	23%	10018	957.80	1,405.88	1,251.08	860.04	917.06	729.69	588.67	669.83	545.17	977.34	836.05	744.63	10,483.24	2,448.99
						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	4,687.98
1152 River RD Longvie	23%	3025	2,487.37	3,198.30	4,441.55	3,503.96	2,480.51	1,411.80	2,137.07	2,130.20		1,841.71	2,102.72	2,171.41	27,906.60	6,519.26
TOTALS															59,823.07	13,975

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

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

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

Explanation of methodology:		STAFF
Staff Calculated Return on equity percentage	HBI	12.5%
Equity percentage 2013	HBI	6.3%
Debt percentage 2013	HBI	93.7%
Cost of debt 2013	HBI	2.2%
Staff Calculated Return on equity percentage	HBII	13.1%
Equity percentage 2013	HBII	46.2%
Debt percentage 2013	HBII	53.8%
Cost of debt 2013	HBII	4.3%
Property		
1150 3rd Ave (Main office)	1	3,267
950 3rd Avenue (Covered Parking)	2	8,247
1150 3rd Ave (Emp parking, wash bay)	3	361
River Road (Cart & container storage)	4	5,729
Woodland storage	5	1,808
Truck Shop	6	10,876
Stanley Plaza Painting facility	7	8,368
Allocated costs HB	8	6,714
Allocated costs HB II	9	5,578
Truck Shop depreciation	10	10,887
HB Depreciation	11	20,258
HB II Depreciation	12	3,123
Total Annual Rent Expense		85,216
per Tab "Schedule 1 Results of Operations"		138,000
Excess (Disallowed) Rent		(\$52,784)

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

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

Source of data from 2012 Property Tax records

Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF	1st	2nd	2012	2011
								Half	Half	Total	
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	326.87	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	58.73	89.84	89.85			269.53	269.53	539.06	512.84
1150 3rd Ave Longview 98632 (Main Office Building & Shop)	R033240	10022	1,058.69	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	842.85	1,567.24	1,567.24			5,411.88	5,411.88	10,823.76	0.00
						3,977.33					STAFF
Totals on Splits			3,502.18	19,890.92	4,586.66	1,214.54		30,988.94	30,969.38	61,958.32	53,759.08
			4,576.90		4,576.88						

WCI	3,937.65	(3,502.18)	(3,502.18)	(7,004.36)
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)
		1,084.50	1,794.66	2,879.16

Property Tax 2012											2011
Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF	1st	2nd	2012	2011
WCI/WCR/WCE											Amounts
1152 River RD Longview 98632 (Commercial)	P003213	3025	386.87					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			435.50					1,823.96	1,823.96	3,647.92	3,834.84

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

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

Source of data from Property Tax 2013 records

Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF	1st	2nd	2013	2012
								Half	Half	Total	Amounts
Splits											
657 W Scott Ave Woodland 98674 (Storage For Woodland Area containers)	R042568	5042706	504.56		504.56			1,009.11	1,009.11	2,018.22	1,777.72
1208 River RD Longview 98632 (Land N. of the MRF)	R033233	10015	168.22		168.22			336.44	336.44	672.88	782.38
1226 River RD Longview 98632 (Land N. of the MRF)	R033250	10028	159.35		159.35			318.70	318.70	637.40	764.18
River Rd (Land N. of the MRF)	R033246	1002602	10.06		0.00			10.06	0.00	10.06	9.78
River Rd (Land N. of the MRF)	R033248	1002604	0.00		10.06			10.06	0.00	10.06	9.78
River Rd (Land N. of the MRF)	R033251	1002801	100.37		100.37			200.73	200.73	401.46	481.26
1150 3rd Ave Longview 98632 (Commercial)	P009026	116720	26.06		26.06			52.11	52.11	104.22	114.18
657 W Scott Ave Woodland 98674 (Commercial)	P009293	116883	16.42		16.42			32.83	32.83	65.66	62.24
River Rd (Roll Cart Storage)	R033249	10027	148.38		148.38			296.75	296.75	593.50	651.46
2564 Lewis River RD Woodland 98674 (Carts and tubs)	P003374	308405	64.56		64.56			129.12	129.12	258.24	187.48
950 3rd Ave Longview 98632 (Bone Yard/TS/Portal Building)	R033291	10068	326.87	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	48.99	74.94	74.95			224.83	224.83	449.66	539.06
1150 3rd Ave Longview 98632 (Main Office Building & Shop)	R033240	10022	1,629.47	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	832.87	1,782.60	1,782.60			5,347.81	5,347.81	10,695.62	10,113.60
Totals on Splits		0	4,036.19	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			4,513.20					(4,036.19)	(4,036.19)	(8,072.38)	
WCR								(19,980.23)	(19,980.23)	(39,960.47)	
WCE								(5,424.89)	(5,424.89)	(10,849.78)	
Parcel #1002602 & #1002604 Activity								0.00	20.12	20.12	
WCPF								(1,869.36)	(1,869.36)	(3,738.72)	
								1,388.72	1,388.72	2,777.44	
Property Tax 2013											
Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF	1st	2nd	2013	2012
WCI/WCR/WCE											
1152 River RD Longview 98632 (Commercial)	P003213	3025	428.68					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			477.04					2,015.55	2,015.55	4,031.10	3,647.92

STAFF

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

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

Source of data from the WCE asset records

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

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

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

TOTALS

\$ 5,753

\$ 73,238

Average Investment		\$ 73,238
Actual Capital Structure:		
Debt	51.50%	37,717.52
Equity	49%	35,520.38
Cost of Debt	6.14%	2,315.86
Cost of Equity	11.8%	4,191.41
Test Year Depreciation		5,753.45
Other Expenses		20,607
Sales Tax		2,667
Allowable Rent Expense		\$ 35,534

Staff Calculated Rent 35,534
Settlement 36,000
 Per Tab Schedule 1
 Results of Operation 36,000
Staff Adjustment -

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

	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
Total	7,655	10,664	11,307	
Allocated Expense	7,408	2,384	10,815	20,607

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

Per Exhibit JD 45

Updated Truck Usage information

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

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

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

SETTLEMENT

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

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

Rate of Return

1 Net Income (BFIT)	352,225
2 FIT (line 9)	(102,548)
3 Net Income (AFIT) (line 1-2)	249,677
4 Average Investment	1,548,613
5 Rate of Return (line 4/3)	16.12%
Net Income (BFIT)	352,225
6 Less: Interest Expense	50,614
7 Taxable Income	301,610
8 Tax Rate	0.34
9 FIT	102,548

LG Inputs

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

SETTLEMENT

2.00%	3.66%
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**WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
WORKPAPER 16-DISPOSAL FEES**

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

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

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

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

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

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

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

**STAFF
MEDICAL PRO FORMA
DECREASE**

REVISED MC-6 BASED ON SETTLEMENT

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

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

Employee	Pay Type	Hrly/Sal 1	Every Payroll	Monthly Salary	Employee Medical	Employer Medical	Total Medical	Employee Dental	Employer Dental	Total Dental	HSACompany Contribution	Both Employer and Employee Payments		Both Employer and Employee Payments		
												Apr-14 Medical Invoice	Total Match	Apr-14 Dental Invoice	Total Match	
For the Month of April 2014													Total			
16	*****	Hourly	16.30		78.00	240.35	318.35	0.00	39.09	39.09		279.44	318.35	Total Match	39.09	Total Match
17	*****	Hourly	14.28		0.00	0.00	0.00	0.00	0.00	0.00		0.00				
11	*****	Salaried	2,703.66	5,407.32	144.00	578.18	722.18	0.00	39.09	39.09	125	742.27	722.18	Total Match	39.09	Total Match
15	*****	Hourly	32.63		233.00	722.03	955.03	47.54	40.56	88.10		762.59	955.03	Total Match	88.10	Total Match
20	*****	Salaried	1,459.97	2,919.94	6.00	415.26	421.26	0.00	39.09	39.09	125	579.35	421.26	Total Match	39.09	Total Match
22	*****	Salaried	1,731.56	3,463.12	78.00	240.35	318.35	0.00	39.09	39.09		279.44	318.35	Total Match	39.09	Total Match
23	*****	Salaried	1,588.81	3,177.62	233.00	722.03	955.03	95.02	42.03	137.05	125	889.06	955.03	Total Match	137.05	Total Match
24	*****	Salaried	1,731.56	3,463.12	12.00	409.26	421.26	0.00	39.09	39.09		448.35	421.26	Total Match	39.09	Total Match
25	*****	Salaried	1,459.96	2,919.94	12.00	409.26	421.26	47.54	40.56	88.10	125	574.82	421.26	Total Match	88.10	Total Match
31	*****	Hourly	21.05		233.00	489.18	722.18	95.02	42.03	137.05		531.21	722.18	Total Match	137.05	Total Match
30	*****	Hourly	21.05		175.00	541.28	716.28	35.58	40.19	75.77		581.47	716.28	Total Match	75.77	Total Match
41	*****	Hourly	27.11		0.00	240.73	240.73	0.00	39.09	39.09	65	344.82	240.73	Total Match	39.09	Total Match
47	*****	Hourly	15.81		175.00	143.35	318.35	0.00	39.09	39.09		182.44	318.35	Total Match	39.09	Total Match
40	*****	Hourly	36.24		175.00	143.35	318.35	0.00	75.77	75.77		219.12	318.35	Total Match	75.77	Total Match
27	*****	Hourly	13.26		0.00	240.73	240.73	35.58	3.51	39.09	65	309.24	240.73	Total Match	39.09	Total Match
43	*****	Hourly	14.75		144.00	578.18	722.18	47.54	28.23	75.77	125	731.41	722.18	Total Match	75.77	Total Match
44	*****	Hourly	14.75		78.00	240.35	318.35	0.00	39.09	39.09		279.44	318.35	Total Match	39.09	Total Match
*****	*****	Hourly	12.00		78.00	240.35	318.35	0.00	0.00	0.00		240.35	318.35	Total Match		
*****	*****	Hourly	14.28		0.00	0.00	0.00	0.00	0.00	0.00		0.00				
*****	*****	Hourly	14.28		0.00	0.00	0.00	0.00	0.00	0.00		0.00				
*****	*****	Hourly	12.24		0.00	0.00	0.00	0.00	0.00	0.00		0.00				
		Number of Employees	21			6,594.22			625.60		755	7,974.82	7,974.82			
		Total Employee activity			1,854.00											
		Total Employer activity				6,594.22							6,594.22			
		Total Medical activity					8,448.22									
		Total Dental Employee activity						403.82								
		Total Dental Employer activity							625.60				625.60			
		Total Dental activity								1,029.42						
		Sub Total April 2014 Payments											7,219.82			
		Annual Employer Payments for Medical and Dental				79,130.64			7507.2		9060	\$ 104,497.84		Annual Employer Payments for Medical and Dental		
		Income Statement Expense										109,018.45		Income Statement Expense		
		Notes										(4,520.61)				
		All employees are eligible for over time over 40hrs per week. All Salary employees are shown with monthly and semi-monthly amounts.														
		All hourly employees hourly wage is also shown.														
		***** Staff removed names to not appear in its exhibit.														

\$8,800 WCI States (DR 13-4b) pro forma adjustment needs to include an annual plan administrative

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

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

		Docket TG-131794					Docket TG-140560		
		Prior to Filing Date	Between Filing Date & Notice of PHC	Notice of PHC Date	Between PHC & Dismissal	Dismissal Date	After Filing Date		
Footnote	Activity	(Aug. - Sept 2013) Filing Date 9/23/2013	(Oct - Dec 2013) PHC Date 12/24/2013		(Jan - Mar 2014) Date 3/25/2014	Filing Date 4/3/2014	Apr - Jun 2014)	Total	
	Accounting ¹	\$ 30,293	\$ 61,077		\$ 24,215		\$ 29,487	\$ 145,071	
	Legal ²	\$ -	\$ 24,486		\$ 32,977		\$ 54,420	\$ 111,883	
	Total	\$ 30,293	\$ 85,563		\$ 57,191		\$ 83,907	\$ 256,954	
	Allocation Factor ³	100%	100%		50%		50%		
	Allowed Expense	\$ 30,293	\$ 85,563		\$ 28,596		\$ 41,953	\$ 186,405	
	Amortization Period Rate Case (Years) ⁴	5	5		5		5		
<u>Annual Amortized Rate Case Cost</u>									
	Years 1 - 5	\$ 6,059	\$ 17,113		\$ 5,719		\$ 8,391	<u>\$ 37,281</u>	

Footnotes:

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

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

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

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

Source Data from invoices and receipts

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

Forecasted Fuel Cost	271,288.89	3.96 AVG
Actual Misc Shop - Test Year	27,008.72	WCI states this is lube exp not fuel
Total Forecasted Expense	<u>298,297.61</u>	

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

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

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

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

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

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

WASTE CONTROL, INC.
REVISED MC-6 BASED ON SETTLEMENT
NEW IMPROVED LURITO - GALLAGHER FORMULA

Total Continued Waste Control, Inc., Operations

!!!	Revenue Requirement		4,311,870	!!!<--					
!!!	Revenue Deficiency		\$339,911	!!!<--					
*	Revenue	input>	3,971,959	* p/f before rates		339,911			
*	Expenses	input>	3,922,382	* p/f before rates		8.56%			
*	Avg. Investment -	input>	1,548,613	* p/f before rates					
	curve turnover		316.60	(calculated)					
	final turnover		277.74	(calculated)					
	curve No. used		3	(calculated)					
	Company actual								
	capital structure:			!!! OPERATING RATIO ->		91.20	!!!<--		
	-----	-----				=====			
*	Actual Debt Ratio	input>	40.00%	Conversion factor data:					
*	Actual Equity Ratio	input>	60.00%	B & O Tax	input>	0.015	*		
*	Actual Cost of Debt	input>	3.66%	WUTC Fee	input>	0.004	*		
				City Tax	input>	0.000	*		
*	Tax Rate	input>	34.00%	Bad Debts	input>	0.010	*		

				Revenue Sensitive		2.89%			
				Conversion Factor		0.8830			

Partial Settlement	
	Staff
Revenue Deficiency, Staff position on July 18, 2014	132,252
Add: Settlement	164,308
Settled Rev. Deficiency	296,560
Percentage Increase	124%
Overall Rev Increase	7.5%

= 'Schedule 1 Results of Operation'!A1:Q1

= 'Schedule 2 Restated'!A5:X5

CONTESTED EXPENSES

- R-1 Depreciation per the financial statements differs from the allowable deprec
- R-2 This entry allocates refunds to the revenue sources.
- R-3 This entry reclasses payroll benefits to one account to allow for easier dist
- 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 t
customers. In the case of employee relations, it is the elimination of Quele
- R-7 Eliminate fuel surcharge
- RC-1 Eliminate non-regulated revenue discontinued operations. See Affiliated ta
- RC-2 A payroll analysis is done at period end so an adjustment has been done to
- RC-3 Combine Woodland disposal fees with Cowlitz County fees

R-6A Office Supply

	Total
IS	='Schedule 1 Results of Operation'!C50
Adjustment	+='WP-10 Misc GL'!E16
Adj IS	=C23+C24

Notes and explanations in linked fi

R-6B Actual Bad Debt

	Write Offs
=+'WP-11 Bad Debts'!B22	Adjustment
=+'WP-11 Bad Debts'!B24	Recovery
=+'WP-11 Bad Debts'!B27	Actual Bad Debt
=SUM(B31:B33)	
= 'Schedule 1 Results of Operation' IS	

= 'Schedule 1 Results of Operation'!A1:Q1

= 'Schedule 2 Restated'!A5:X5

CONTESTED EXPENSES	
=B34-B35	Adjustment

R-6C

Other Expenses

Account

Seminar & Conference Expense IS
Adjustment

Legal Expense IS
Adjustment

Computer Expenses IS
Adjustment

Employee Relations IS
Adjustment

Petty Cash (over multiple accounts) = 'Schedule 1 Results of Operation'!B67
Adjustment

Notes and explanations in linked fi

R-6D

Utilities

IS = 'Schedule 1 Results of Operation'!C60
Total Allowable = 'Schedule 4, R-6D'!Q20
Adjustment = C63-C62

R-6E

Land Rent

Includes Settlement discussed new truck shop asset, added amortized

Restate Exp

= 'Schedule 1 Results of Operation'!A1:Q1

= 'Schedule 2 Restated'!A5:X5

CONTESTED EXPENSES		
	IS	= 'Schedule 1 Results of Operation'!C74
	Total Allowable	= + 'Schedule 4, R-6E'!C35
	Adjust	= C75-C74

R-6F Tires
Total
Company Adj = + 'WP-14 Tires'!E27

R-6G Property Tax
SETTL
Remove
IS = 'Schedule 1 Results of Operation'!C82
2012 portion = 'Schedule 4, R-6G pg 1'!E51
2013 portion = 'Schedule 4, R-6G pg 2'!E50
Diff in 3-Factor
Settled Adjustment

R-6H Spare Truck Rents
SETTLE
Total
Operations = 'Schedule 1 Results of Operation'!C35
No Adjustment = 'Schedule 4, R-6H'!H25

EXPLANATION OF RESTATING ADJUSTMENTS

ation for WUTC purposes. This adjustment restates and classifies the depreciation. (See

tribution in the expense matrix.

he elimination of health club dues and political and lobbying costs. In the case of franchi
h rents. In the case of bad debts, it is the elimination of allowance accruals.

ib for information on WCR hauling.

) reclass payroll.

=Schedule 1 Results of Operation!F50	=C23-D23
<u>=C24</u>	<u>=C24-D24</u>
<u>=SUM(D23:D24)</u>	<u>=SUM(E23:E24)</u>

Company uses the Direct Method for Uncollectabl
No Bad Debt associated with Non-reg services

Restate Exp

EXPLANATION OF RESTATING ADJUSTMENTS

Total

= 'Schedule 1 Results of Operation'!C66	= 'Schedule 1 Results of Operation'!F66
= + 'WP-10 Misc GL'!E22	=D43

= 'Schedule 1 Results of Operation'!C56	= 'Schedule 1 Results of Operation'!F56
= + 'WP-10 Misc GL'!E23	=D46

= 'Schedule 1 Results of Operation'!C75	= 'Schedule 1 Results of Operation'!F75
= + 'WP-10 Misc GL'!E24	=D49

= 'Schedule 1 Results of Operation'!C78	= 'Schedule 1 Results of Operation'!F78
= + 'WP-10 Misc GL'!E25	=D52

= 'Schedule 1 Results of Operation'!C67	= 'Schedule 1 Results of Operation'!F67
= + 'WP-10 Misc GL'!E21	=D55

= 'Schedule 1 Results of Operation'!F60 =C63 =D63-D62
--

bond fee costs to the cost of debt, and allocations based on the modified three-factor.

EXPLANATION OF RESTATING ADJUSTMENTS

=Schedule 1 Results of Operation!F74
=C75
=D75-D74

=C80 =C80-D80

LEMENT 10/13/2014

=Schedule 1 Results of Operation!F82
=C87
=C88
=SUM(D87:D88)-D86
556.36
=D89+D90 Per WCI's JD-49

EMENT 10/13/2014

=C96
=C97
=D97-D96

: workpaper 2)

ise fees, it is the elimination of the 3% fee paid on Castle Rock

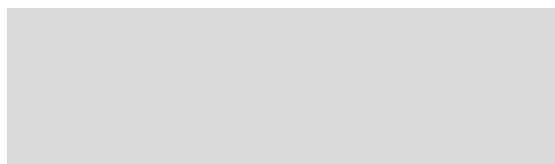
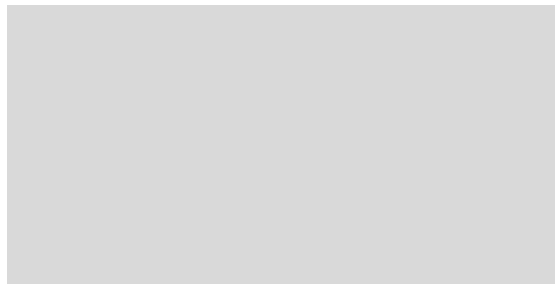
=D42-E42
=D43-E43

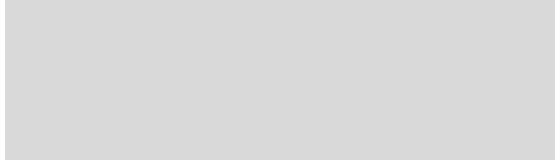
=D45-E45
=D46-E46

=D48-E48
=D49-E49

=D51-E51
=D52-E52

=D54-E54
=D55-E55





WASTE CONTROL, INC.

EXPLANATION OF PRO FORMA ADJUSTMENTS

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

CONTESTED EXPENSES

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

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

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

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

P-4 Adjusted fuel

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

P-4A Pro forma Fuel

	<u>(20,046)</u>
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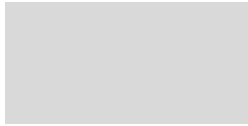
P-5A Disposal
Residential & Comm Total

Tons	15,460.25	15,460.25
Increase	11.70	<u>11.70</u>
Adjustment		<u>180,885</u>

Drop box		
IS	441,855.48	
Test Year cost per ton	37.30	Disposal fee
Test Year tons	11,845.99	
DF Increase	11.70	
Exp and Rev Adj	<u>138,598</u>	

in medical costs,
s derived from the

nt fee is paid to a
nd benefits of Joe



WASTE CONTROL, INC.
TWELVE MONTH INCOME STATEMENT WITH RECLASS

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

	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>PER BOOKS</u>	<u>RECLASS</u>	<u>RECLASS ADJUSTED BOOKS</u>
REVENUES															
Residential	\$ 174,181	\$ 173,281	\$ 173,721	\$ 174,252	\$ 172,742	\$ 178,133	\$ 171,317	\$ 170,744	\$ 175,194	\$ 169,716	\$ 171,742	\$ 172,744	\$ 2,077,765	\$ -	\$ 2,077,765
Commercial	47,310	49,651	49,047	51,953	50,879	51,200	50,674	50,446	50,125	50,311	49,825	48,110	599,529	-	599,529
Drop Box	94,770	83,414	70,757	93,470	77,609	78,413	84,127	73,158	67,670	146,420	110,570	117,378	1,097,758	(154,085)	943,673
Fuel Surcharge	7,080	5,416	3,962	3,712	5,005	6,228	6,505	5,363	2,299	-	-	-	45,570	-	45,570
Contract Hauling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pass Thru	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kalama	11,686	27,114	10,043	26,013	10,203	26,232	11,775	25,568	11,624	24,865	10,929	26,085	222,136	-	222,136
Refunds	-	(293)	(1,046)	(1,709)	(1,493)	(667)	(645)	-	(1,047)	(1,849)	(901)	(93)	(9,743)	-	(9,743)
	335,027	338,582	306,485	347,690	314,945	339,538	323,753	325,279	305,865	389,463	342,165	364,223	4,033,016	(154,085)	3,878,931
OPERATING EXPENSES															
Wages Drivers	25,915	25,612	26,861	22,905	24,624	34,115	27,946	27,920	31,246	28,709	30,610	32,956	339,418	(110,447)	228,971
Wages Drop Box Drivers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	98,310
Wages Mechanics	12,824	16,759	16,738	15,679	19,707	19,006	19,410	17,054	20,580	21,032	23,542	21,357	223,687	21,214	244,902
Wages Supervisor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78,375
Wages Extra Labor	6,623	6,114	4,762	1,668	2,320	2,541	218	248	327	(327)	-	3,574	28,068	(13,029)	15,039
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Labor	313	309	-	550	-	-	-	-	-	-	-	-	-	1,172	1,172
Maintenance	7,240	10,680	7,083	17,264	6,766	12,579	8,705	8,629	12,846	9,523	6,152	12,421	119,888	-	119,888
Maintenance/ Cont./Dr Bx	-	-	-	411	1,250	492	341	119	-	1,620	4,860	-	9,093	-	9,093
Truck Rental	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	-	36,000
Equipment Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tires	6,067	7,801	6,024	7,512	6,007	10,260	6,118	7,359	10,001	8,373	8,043	7,166	90,730	-	90,730
Fuel	26,793	28,921	24,423	28,975	29,501	23,415	26,386	25,156	23,578	22,344	27,774	24,252	311,517	-	311,517
Contract Hauling	-	-	-	-	-	50,197	-	-	-	59,543	-	44,345	154,085	154,085	308,169
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	(73,262)	127,568
Management Fees	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000	-	180,000
Bad Debt Expense	1,493	3,928	2,901	1,615	3,781	15,380	8,832	4,602	3,035	(940)	1,362	4,179	50,167	-	50,167
Office Supply	4,319	4,748	5,047	4,715	5,303	6,065	3,914	3,599	3,684	4,149	3,015	4,175	52,734	-	52,734
Postage	350	-	-	350	-	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

WASTE CONTROL, INC.
TWELVE MONTH INCOME STATEMENT WITH RECLASS

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

	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>PER BOOKS</u>	<u>RECLASS</u>	<u>RECLASS ADJUSTED BOOKS</u>
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
NET OPERATING INCOME	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	155,245	4,054,879
	43,625	31,076	15,456	26,674	9,612	(57,322)	13,858	47,668	(1,638)	7,151	11,254	(14,032)	133,382	(309,330)	(175,948)
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	\$ (309,330)	\$ (175,839)

WASTE CONTROL, INC.

WORKPAPER 2 - DEPRECIATION, Continued

MATCH WCI

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

KEEP

Source of data from the WCI asset records

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

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

Asset Description	Date in Service			Salvage Value		Mthd	Life	Year Fully Dep.			Asset Cost	Asset Disp	Depreciable Cost	Monthly Depr.	Test year Depr.	Disp Year Depn	Total Test yr. Depn	% Allo.	Total Allocated Test year Depn	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
	Yr	Yr	Mo	%	Yr.			Mo	Yr.	Mo															
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
Imprvmt 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
Imprvmt 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 Wldnd 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 Wldnd 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 Wldnd 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
Concrete Wldnd 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 Wldnd 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 Wldnd 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 Wldnd 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 Wldnd 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, Continued

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

Employees still with WCI

Source Data from the WCI Payroll system

Employee	Salary/ Hourly	Overtime Rate	Eligible for 7% SEP	Life Insurance	Medical/ Dental	Test Period Rate	COLA		Per Books Restated Test Year Totals	1 Months at 13 Rate	11 Months at 14 Rate	1 Months OT at 13 Rate		
							April 2014 Rate	2.67% COLA Effective 7/1/2013 Rate					Effective 7/1/2014 Rate	
							Hours	Amount						
Richard Ensign - db mg (all cos)	S	\$45.74 hr over 46hrs	Y	Y	Y	5,301.30	5,407.32	5,407.33	5,551.70	2,350	78,375	5,407	61,069	1,053
Management fees										-	180,000	-	-	-
MANAGEMENT														
Terri Turner - office mg	H	1.5 over 40 hrs	Y	Y	Y	31.01	32.63	31.63	32.47	2,669	94,131	5,767	65,133	1,902
Kamri Dykstra	H	1.5 over 40 hrs	Y	Y	Y	16.22	16.30	16.34	16.99	2,016	32,431	2,753	31,095	39
Lacey Gray	H	1.5 over 40 hrs	N	N	N	13.20	14.28	13.46	13.82	76	1,006	85	963	-
SUPER/BILLING/OFFICE														
Jason Bebout	S	1.5 over 40hrs	12/13	Y	Y	16.52	2,919.94	16.85	17.30	2,103	36,702	2,921	32,986	48
Kyle Miller - new Spare Driver	S	1.5 over 40hrs - term eff 06/15/13--see Walker	Y	Y	Y	3,115.32		3,177.63	3,262.47	2,107	36,801	3,178	35,887	62
Rafael Garcia	S	1.5 over 40hrs	Y	Y	Y	3,395.22	3,463.12	3,463.12	3,555.59	2,149	44,954	3,463	39,111	172
Kevin Salinas	S	1.5 over 40hrs	Y	Y	Y	3,115.32	3,177.62	3,177.63	3,262.47	2,178	41,736	3,178	35,887	225
Jeff Sugg	S	1.5 over 40hrs	Y	Y	Y	3,395.22	3,463.12	3,463.12	3,555.59	2,182	41,628	3,463	39,111	255
Josh Walker	S	1.5 over 40hrs	6/16	09/13	09/13	2,726.36	2,919.94	2,780.89	2,855.14	205	3,508	2,781	31,407	98
Shae Schoonover	H	1.5 over 40hrs - term eff 10/26/12	N	N	N	11.54		11.77	12.09	649	7,433	619	6,990	26
Cody Bartel	H	1.5 over 40hrs - hired 10/10/12 replace Schoonover	10/15	04/13	04/13	11.00	13.26	11.22	11.52	1,481	16,208	1,358	15,333	41
DRIVERS - review for Hire/Terminated														
Dave Ritola (100% drop box)	H	1.5 over 40 hrs plus paper brokering commissions	Y	Y	Y	20.64	21.05	21.05	21.61	2,664	67,386	3,725	42,064	1,424
Henry Peltier (100% drop box)	H	1.5 over 40 hrs	Y	Y	Y	20.64	21.05	21.05	21.61	2,618	30,924	3,749	42,342	1,266
DROP BOX														
Josiah Willis	H	1.5 over 40hrs	N	N	N	14.00	14.28	14.28	14.66	564	8,094	645	7,284	39
Micah Willis	H	1.5 over 40hrs	N	N	N	12.00	12.24	12.24	12.57	423	4,947	429	4,850	3
Nicholas Willis	H	1.5 over 40hrs	N	N	N	14.00		14.28	14.66	98	1,400	112	1,263	7
Casey Tilton	H	1.5 over 40hrs	N	N	N	12.00		12.24	12.57	34	598	51	2,635	-
OTHER LABOR														
Larry Lamkin - maint super	H	1.5 over 40hrs	Y	Y	Y	35.53	36.24	36.24	37.21	2,139	78,725	6,076	68,624	575
Glen Miller	H	1.5 over 40hrs	Y	Y	Y	26.58	27.11	27.11	27.84	2,143	58,804	4,525	51,108	474
Doane Crawford	H	over 40hrs - term eff 08/01/12 (replaced by Ryan La	term 08/12	Y	Y	10.33		10.54	10.82	130	1,268	112	1,259	4
Devon Curtis	H	1.5 over 40hrs	10/12	Y	Y	14.46	14.75	14.75	15.14	2,175	32,179	2,521	28,470	229
Ryan Larson	H	1.5 over 40hrs	10/15	Y	Y	14.46	14.75	14.75	15.14	1,543	19,765	1,700	19,198	295
Trevor Marchan	H	1.5 over 40hrs	03/16	08/13	08/13	11.00		11.22	11.52	529	6,006	492	5,554	4
Kyler Lane	H	1.5 over 40hrs - term eff 12/17/12	N	N	N	15.00		15.30	15.71	908	14,099	1,149	12,974	13
Travis Smith	H	1.5 over 40hrs	Y	Y	Y	15.50	15.81	15.81	16.23	2,133	34,056	2,700	30,488	166
MECHANICS - review for Hire/Terminated														
Subtotal											11,700	244,902		
New Employee														
Seth McNally						12.00				38,266	973,165			
Jorden Willis						14.28					793,165			
Subtotal												180,000		
Total												973,165		8,421

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

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

Employees still with WCI

Source Data from the WCI Payroll system

Employee	II Months OT at 14 Rate	Salaried Holiday	Commissions	Bonus	Total Wage		FICA	FUTA	wage base UI rate	39,800 0.0131 Employment	1,6055 0.1254 Collection Clerical	7% SEP	Life	Medical/ Dental	Total Fringe		
					Projected Annual	Increase											
Richard Ensign - db mg (all cos)	11,891			2,120	81,539	3,164	6,238	56		521	294.69	5,708	62	8,443	21,323		
Management fees					198,000	18,000	-	-	-	-	-	-	-	-	-		
MANAGEMENT					279,539	21,164	6,238	56		521	295	5,708	62	8,443	21,323	(424.73)	0
Terri Turner - office mg	21,478				94,280	149	7,212	56		521	335	6,600	62	10,632	25,418		
Kami Dykstra	444				34,331	1,900	2,626	56		450	253	2,403	62	4,356	10,206		
Lacey Gray					1,048	42	80	8		14	10	-	-	-	112		
SUPER/BILLING/OFFICE					129,660	2,092	9,919	120		985	597	9,003	124	14,988	35,736	(860)	0
Jason Bebout	547			1,000	37,502	800	2,869	56		491	3,376	2,625	62	6,132	15,611		
Kyle Miller - new Spare Driver	699				-	(36,801)	-	-		-	-	-	-	-	-		
Rafael Garcia	1,946		992		47,444	2,489	3,629	56		521	3,450	3,321	62	4,740	15,780		
Kevin Salinas	2,536		892		43,717	1,982	3,344	56		521	3,497	3,060	62	10,632	21,173		
Jeff Sugg	2,877		1,235		48,734	7,106	3,728	56		521	3,503	3,411	62	6,132	17,414		
Josh Walker	1,110				35,395	31,887	2,708	56		464	3,383	-	62	10,438	17,110		
Shae Schoonover	299				7,935	502	607	56		104	1,042	555	-	-	2,364		
Cody Bartel	459				17,190	982	1,315	56		225	2,378	-	62	3,836	7,872		
DRIVERS - review for Hire/Terminate					237,918	8,947	18,201	392		2,848	20,629	12,973	372	41,910	97,325	(2,359)	0
Dave Ritola (100% drop box)	16,079			4,477	69,983	2,598	5,354	56		521	4,277	4,899	62	9,726	24,895		
Henry Peltier (100% drop box)	14,296				62,197	31,273	4,758	56		521	4,203	4,354	62	8,443	22,398		
DROP BOX					132,180	33,870	10,112	112		1,043	8,480	9,253	124	18,169	47,293	(955)	0
Josiah Willis	444				8,412	318	644	56		110	906	-	-	-	1,715		
Micah Willis	35				5,317	370	407	43		70	679	-	-	-	1,198		
Nicholas Willis	81				1,463	63	112	12		19	157	-	-	-	300		
Casey Tilton					2,686	2,088	206	21		35	55	-	-	-	317		
OTHER LABOR		17.60			17,878	2,839	1,368	132		234	1,797	-	-	-	3,530	(202)	0
Larry Lamkin - maint super	6,497				83,893	5,168	6,418	56		521	3,434	5,873	62	9,727	26,091		
Glen Miller	5,358			2,120	61,466	2,662	4,702	56		521	3,441	4,303	62	8,378	21,463		
Doane Crawford	45				1,419	151	109	11		19	209	-	62	-	409		
Devon Curtis	2,582				33,801	1,622	2,586	56		443	3,492	2,366	62	5,208	14,212		
Ryan Larson	3,331				24,524	4,759	1,876	56		321	2,477	-	62	5,208	10,000		
Trevor Marchan	48				6,098	92	466	49		80	849	-	62	9,727	11,234		
Kyler Lane	151				14,287	188	1,093	56		187	1,458	1,000	62	-	3,856		
Travis Smith	1,875			433	35,661	1,605	2,728	56		467	3,425	2,496	62	4,356	13,590		
MECHANICS - review for Hire/Termin				12,983	261,151	16,249	19,978	396		2,560	18,784	16,038	495	42,604	100,855	(2,115)	0
Subtotal	95,106																
New Employee																	
Seth McNally					1,058,325	85,160	65,815	1,208		8,191	43,666	52,974	1,176	126,115	299,146		
Jorden Willis			8.47%	Wages	860,325	67,160	8.47%			75,214							
			10.00%	Mgt fees	198,000	18,000	10.00%			67,327	35,982	45,387	447	109,018	258,162	(258,162)	0
					1,058,325	85,160	8.75%									-100.00%	
										7,887	7,684	7,587	729	-	23,887		
										increase	increase	increase	increase	increase	Total		
															Increase in		

Fringe
Benefits %
34.771%
Total Payroll

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

Source Data from invoices and WCI estimates

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

WASTE CONTROL, INC.

WORKPAPER 4 - LICENSE FEE ANALYSIS

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

Source of data from the general ledger.

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

WASTE CONTROL, INC.

WORKPAPER 5 - DUES AND SUBSCRIPTIONS ANALYSIS

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

Source of data from the general ledger.

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

SETTLEMENT 10/13/2014

WASTE CONTROL, INC.

Balance Sheet

As of June 30th, 2014

	ASSETS		
	WCI	WCI	WCI
CURRENT ASSETS			
Cash	42,945.83		
Accounts Receivable	505,837.35		
Less - Allowance for double Accounts	(24,066.37)		
Bonding MM			
Notes receivable to related companies - Inside			
Notes receivable - Outside (Cross Creek, Woodbridge, HBII)			
Inventory - Commodities			
Pre-Paid Insurance - General/Truck/Building	6,000.00		
Pre-Paid Tires	0.00		
Notes Receivable - Employee	0.00		
Notes Receivable - IFTA			
Notes Receivable - Cowlitz County			
Total Current Assets	530,716.81		
VEHICLES, EQUIPMENT AND IMPROVEMENTS			
Collection equipment	2,565,770.33		
Equipment	12,803.34		
Service cars and equipment	291,150.45		
Furniture and office equipment	24,233.00		
Commercial buildings			
Leasehold improvements	54,736.67		
Transfer Station Assets			
Less - accumulated depreciation	(1,904,771.57)		
Total	1,043,922.22		
Land			
Total Fixed Assets	1,043,922.22		
OTHER ASSETS			
Loan fees, net			
Goodwill	225,000.00		
Construction in progress - Longview Fibre			
Construction in progress - Truck Shop			
Construction in progress - SP/1150 3rd Ave			
Total Other Assets	225,000.00		
TOTAL ASSETS	1,799,639.03		

LIABILITIES and STOCKHOLDERS' and MEMBERS' EQUITY

	WCI		
CURRENT LIABILITIES			
Payable to bank resulting from checks in transit	157,045.52		
Accounts Payable	214,133.42		
Withheld payroll taxes and other liabilities	91,845.66		
Deferred revenue	325,494.93		
Notes Payable to related companies	400,866.71	400,866.71	39.6%
Total Current Liabilities	1,189,386.24		40.0%
LONG-TERM DEBT			
Total Liabilities	1,189,386.24		

STOCKHOLDERS' and MEMBERS' EQUITY

Common stock, no par value, 2000 shares authorized, 840 shares issued and outstanding	27,862.85		
Common stock, \$1par value, 50,000 shares authorized, 5,000 shares issued and outstanding			
Common stock, no par value, 200,000 shares authorized, issued and outstanding			
Common stock, no par value, 1,000 shares authorized, issued and outstanding			
Members' equity			
Additional paid-in capital	668,749.00		
Retained earnings (deficit)	(86,359.06)		
Total Equity	610,252.79	610,252.79	60.4%
	ok	60.0%	
TOTAL LIABILITIES AND EQUITY	1,799,639.03	1,011,119.50	
	MATCH		

Total Liabilities and Equity - Total Assets 0.00

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

SETTLEMENT 10/13/2014

Waste Control, Inc TG-140560
Heirborne Debt Interest Rates 7/1/14

Schedule provided by WCI and source of data from invoices.

This debt applies to equipment loans to WCI and should be used in the Lurito Gallagher formula
 Heirborne Term Loans Interest Rate.

	Interest	Rate	Match Interest to Balance	Balances	
	1,884.19	2.05175	check	1,102,000	9,780.97
	4,372.45	2.12645	check	813,450	4,926.93
	2,530.50	3.75	check		
	2,396.43	3.75	check	1,769,666	
	2,433.79	2.051	check	1,473,065	
	1,090.54	1.2985	check		
	<u>14,707.90</u>			<u>5,158,181</u>	
	3.42%				
Amort of loan fees	<u>0.23%</u>		Annual Amort	12,113.37	Adjusted based on approx. source and actual source of amortized fees
Term debt interest	<u><u>3.66%</u></u>		Partial Settlement		

SETTLEMENT 10/13/2014

Heirborne Investments

Loan Fees
12/31/2014

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

Lender/Loan #	Term in Months	Date	Cost	Current Amort	Transaction Description	Type	
Bond Loan Fees	240	12/06	421,103.50	21,055.18		Bond	Bond 28,360.81
Bond Reissue Fees	208	09/09	35,000.00	2,019.23	Bond Loan fee	Bond	
Bond Reissue Fees	206	11/09	39,250.00	2,286.41	bond loan fees	Bond	Term Loans 12,113.37
Loan Consolidation Fees	60	11/10	13,972.45	2,794.49	Total fees from consolation Loan 0083-00-0-002	Term	
Loan Consolidation Fees	60	11/10	12,094.40	2,418.88	Partial Settlement Bond and Term Loan Fee	Bond/Term	40,474.18
Letter of Credit Renewal I	60	03/18	15,000.00	3,000.00	Renewal fee with respect to the extension of the expiration date of the letter of credit	Bond	
Term Line Extension Fee	60	03/18	34,500.00	6,900.00	Upfront fee with respect to the extension of the Term Line Loan	Term	
			<u>570,920.35</u>	<u>40,474.18</u>			
			TB	TB			

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

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

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

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

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WASTE CONTROL, INC.

WORKPAPER 7 - TRANSACTIONS WITH AFFILIATED COMPANIES

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

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

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

Waste Control Recycling, Ir	\$ 25,700.00	Service provided beginning third quarter of 2012. Due to respective company for hauling services for hauling waste from Longview Fibre to the Weyerhaeuser landfill upon request by Longview Fibre. The fee charged for this service was calculated using Item 160 of the tariff for time rates at \$97.50 per hour during the test period. Waste Control, Inc. paid WCR 90% of the revenue for performing the hauling service. No written contract for this service between WCI and WCR during test period.
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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
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	<u>\$ 567,097.12</u>	

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

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

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

WASTE CONTROL, INC.

WORKPAPER 7 - TRANSACTIONS WITH AFFILIATED COMPANIES, Continued

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

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

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

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

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

WASTE CONTROL, INC.

WORKPAPER 10 - MISCELLANEOUS GENERAL LEDGER ADJUSTMENTS

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

Source Data from invoices and receipts

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

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

WASTE CONTROL, INC.

WORKPAPER 11- BAD DEBTS

Source data from WCI RAMs

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

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

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

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

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

47,109.13

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

WASTE CONTROL, INC.

WORKPAPER 14- TIRES

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

Source of data from invoices and WCI truck count.

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

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	675.00	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

PARTIAL SETTLEMENT 10/13/2014

Waste Control, Inc.

REVISED THREE-FACTOR ALLOCATION BASED ON SETTLEMENT

July 1, 2012 to June 30, 2013

TG-140560

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

Line No.	Description	WCI B	WCE C	All Others* D	Total E
1	Land Rents (not including Woodland and WCPF) 3-Factor Allocator				
2	Total Number of Employees during the Test Year	17	17	49	83
3	Percentage of Employees	20.5%	20.5%	59.0%	100.0%
4					
5	Adjusted Revenue*	\$3,437,075	\$3,885,358	\$ 6,495,808	\$13,818,241
6	Percentage of Revenue	24.9%	28.1%	47.0%	100.0%
7					
8	Vehicle, Equipment and Improvements (net)	\$1,209,068	\$1,049,487	\$ 2,630,996	\$ 4,889,551
9	Percentage of Vehicle, Equipment, and Improvements	24.7%	21.5%	53.8%	100.0%
10					
11	Total Company Percentages	70.1%	70.1%	159.9%	300.0%
12	Total Company Percent	23.4%	23.4%	53.3%	100.0%
13					
14					
15	Woodland Land Rent 3-Factor Allocator				
16	WCI and WCE Only - Employees during the Test Year	17	17	-	34
17	Percentage of Employees	50.0%	50.0%	0.0%	100.0%
18					
19	WCI and WCE Only - Adjusted Revenue*	\$3,437,075	\$3,885,358	\$ -	\$ 7,322,433
20	Percentage of Revenue	46.9%	53.1%	0.0%	100.0%
21					
22	WCI and WCE Only -Vehicle, Equipment and Improvements (net)	\$1,209,068	\$1,049,487	\$ -	\$ 2,258,555
23	Percentage of Vehicle, Equipment, and Improvements	53.5%	46.5%	0.0%	100.0%
24					
25	Woodland Percentages	150.5%	149.5%	0.0%	300.0%
26	Woodland Percent	50.2%	49.8%	0.0%	100.0%
27					
28	<i>*Adjusted Revenue:</i>				
29	<i>WCI - Gross revenue less disposal pass-through and discontinued contract hauling</i>				
30	<i>WCE - Gross revenue less disposal pass-through</i>				
31	<i>WCR - Gross revenue less recycled material value paid to customers</i>				

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

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

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