Certificate

STATE OF WASHINGTON,)	Exhibit No. JWCX Docket UE-140560 Page 1 of 2
COUNTY OF THURSTON.) I hereby certify that the foregoing and attached document	ats are a full true and correct conv of
Thereby corrupt interference and anticontrol and argum, it are then copy of	
WAC 480-70-066 Accounting Requirements, from WAC 480-	-70 Solid Waste and/or Refuse Collection
Companies, dated 03/23/01, and	
now on file in the office of the Washington Utilities and Transp IN WITNESS WHEREOF, I have hereunto set my han	•
Utilities and Transportation Commission, this 6th day of Mar	ch, 2015.

Secretary of the Washington Utilities and Transportation Commission

S.F. No. 3271 QX A-64

WAC 480-70-066 Accounting requirements. (1) The commission publishes a uniform system of accounts (USOA) for solid waste collection companies. The commission supplies copies of the USOA on request.

(a) The USOA defines accounting, financial, and other procedures the commission uses to determine if rates are fair,

just, reasonable, and sufficient.

(b) The USOA contains accounting definitions, listings, and explanations of balance sheet and income statement accounts.

(2) The commission recommends companies maintain their financial and accounting records in concurrence with the USOA. Regardless of what accounting system a company uses, the company must maintain its books and records in a manner sufficient to complete the commission-issued annual report form, using figures that reconcile with the USOA.

[Statutory Authority: RCW 81.04.160, 81.77.030 and 80.01.040. 01-08-012 (Docket No. TG-990161, General Order No. R-479), § 480-70-066, filed 3/23/01, effective 4/23/01.]

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