

Waste Control, Inc.

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

Adj Customer Factor	Woodland					Cowlitz County					Company Totals						
	Adj Cust Count	CURRENT RATE	CURRENT REVENUE	PROP'D RATE	PROP'D REVENUE	Adj Cust Count	CURRENT RATE	CURRENT REVENUE	PROP'D RATE	PROP'D REVENUE	Current TOTAL REVENUE	Proposed TOTAL REVENUE	INC (DEC)	TOTAL ADJ CUST COUNT	Proposed Revenue per cost study	Over (Under) Cost Study	
RESIDENTIAL																	
94.08%																	
CARTS																	
1 32-gal	410	11.85	58,329	15.62	76,871	1,559	14.75	275,943	17.15	320,913	350,629	416,851	66,222	2,063	411,293	5,558	1 32-gal
1 60-gal	676	15.40	125,006	19.10	155,004	3,659	17.80	781,640	20.60	904,704	954,874	1,115,637	160,763	4,565	1,139,087	(23,450)	1 60-gal
1 90-gal	321	20.15	77,573	23.15	89,112.05	2,590	20.80	646,358	24.00	745,837	761,168	877,986	116,818	3,061	892,722	(14,736)	1 90-gal
On Call same as once	-	12.50	-	15.85	-	8	12.50	1,129	15.85	1,431	1,129	1,431	302	8	802	629	On Call same as once
Delux0-25ft	-	1.60	-	3.85	-	8	1.60	145	3.85	348	145	348	203	8	193	155	Delux0-25ft
Add'l 25ft	-	1.30	-	2.65	-	-	1.30	0	2.65	0	0	0	0	0	0	0	Add'l 25ft
Once a mo	-	12.50	-	15.85	-	-	12.50	0	15.85	0	0	0	0	0	0	0	Once a mo
Drive in	-	6.50	-	8.50	-	13	6.50	1,027	8.50	1,343	1,027	1,343	316	13	1,260	84	Drive in
OverWght	-	6.00	-	7.28	-	-	6.00	0	7.28	0	0	0	0	0	0	0	OverWght
Extras	-	5.75	-	7.50	-	25	5.75	1,753	7.50	2,285	1,753	2,285	532	25	2,253	31	Extras
CARTS CR																	
1 32-gal						94	14.50	16,356	16.90	19,067							
1 60-gal						229	17.55	48,227	20.35	55,929							
1 90-gal						151	20.55	37,237	23.75	43,037							
RESIDENTIAL REVENUE																	
			260,909				320,986				2,070,724	2,415,881	345,157	9,743	2,447,609	(31,729)	
							23.03%					16.67%			2,447,609		
							60,077				285,079	345,157			-		
Commercial																	
95.88%																	
Containers																	
1.0 Yd pu	Adjusted 5	13.15	3,278	17.30	4,313	Adjusted 19	15.65	15,606	18.95	18,894	18,884	23,207		24	23,061	146	1.0 Yd pu
Rent	5	12.81	769	13.34	800	20	10.99	2,638	13.40	3,215	3,406	4,015	4,932	25	4,188	(173)	Rent
1.5 Yd pu	41	18.75	40,198	22.94	49,172	19	20.25	20,193	24.75	24,680	60,391	73,852		60	73,263	589	1.5 Yd pu
Without Rent							20.97	-	25.04	-	-	-		0	0	-	Without Rent
Rent	-	14.01	-	16.47	-	12	11.82	1,702	16.48	2,373	1,702	2,373	14,132	12	2,315	59	Rent
2.0 Yd pu	3	24.45	3,657	29.75	4,450	64	25.45	85,016	31.28	104,494	88,673	108,944		67	108,184	759	2.0 Yd pu
Without Rent							27.16	-	32.92	-	-	-		0	0	-	Without Rent
Rent	3	15.53	559	20.38	734	64	14.15	10,867	20.41	15,677	11,426	16,411	25,255	67	15,477	933	Rent
3.0 Yd pu	2	33.44	3,335	42.31	4,219	37	35.45	68,932	43.78	85,134	72,266	89,353		39	88,750	602	3.0 Yd pu
Without Rent							37.24	-	44.31	-	-	-		0	0	-	Without Rent
Rent	2	15.70	377	20.70	497	30	14.45	5,202	20.68	7,444	5,579	7,941	19,448	32	8,203	(262)	Rent
4.0 Yd pu	1	42.85	2,136	54.5435	2,719	45	44.15	103,459	54.54	127,814	105,595	130,534		46	129,204	1,330	4.0 Yd pu
Rent	1	15.71	189	21.59	259	34	17.28	7,050	21.59	8,810	7,239	9,070	26,769	35	10,086	(1,016)	Rent
5.0 Yd pu	-	50.75	-	64.41	-	19	52.00	51,853	64.41	64,225	51,853	64,225		19	63,650	575	5.0 Yd pu
Rent	-	16.25	-	24.25	-	10	17.44	2,093	24.25	2,909	2,093	2,909	13,189	10	3,072	(162)	Rent
6.0 Yd pu	1	57.20	2,852	72.80	3,629	11	60.00	32,907	72.80	39,924	35,759	43,553		12	43,059	494	6.0 Yd pu
Rent	1	16.67	200	26.28	315	11	18.15	2,396	26.28	3,469	2,596	3,784	8,984	12	3,838	(54)	Rent
4Yd compacted						2	78.00	7,778	92.52	9,226	7,778	9,226	1,448	2	9,119	107	4Yd compacted
Container Del Temporary hauls	1	45.00	518	54.85	631	-	40.00	0	54.85	-	518	631	113	1	1,487	(855)	Container Del Temporary hauls
1 yd special						11	24.40	13,382	29.65	16,259	13,382	16,259	2,877	11	14,815	1,444	1 yd special
1.5						-	31.45	0	38.14	-	-	-	0	0	0	-	1.5
2 yd special						-	35.10	0	42.57	-	-	-	0	0	0	-	2 yd special
3 yd special						-	44.40	0	53.91	-	-	-	0	0	0	-	3 yd special
4 yd special						-	55.10	0	66.89	-	-	-	0	0	0	-	4 yd special
5 yd temp						-	65.45	0	79.44	-	-	-	0	0	0	-	5 yd temp
6yd temp						-	-	-	-	-	-	-	0	0	0	-	6yd temp
Rent per day						-	-	-	-	-	-	-	0	0	0	-	Rent per day
Drive in fee						-	-	-	-	-	-	-	0	0	0	-	Drive in fee
Rent only						-	39.00	0	47.34	-	-	-	0	0	0	-	Rent only

Waste Control, Inc.

Price Out, Continued

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

Summary:	<u>Revenue</u> <u>Requiemnt</u>	<u>Amount per</u> <u>this price out</u>	<u>Over</u> <u>(Under)</u>	<u>Percentage</u> <u>(Under)Over</u>	<u>Actual</u> <u>Revenue</u>	<u>Proforma</u> <u>Adjust</u>			
Residential	\$ 2,447,609	\$ 2,415,881	\$ (31,729)	-1.29632%	\$ 2,072,146	\$ 343,735			
Commercial	730,848	738,045	7,197	0.98479%	598,392	139,653			
Drop Boxes	<u>532,887</u>	<u>408,579</u>	<u>(124,308)</u>	-23.32733%	<u>360,233</u>	<u>48,345</u>			
	<u>\$ 3,711,344</u>	<u>\$ 3,562,504</u>	<u>\$ (148,840)</u>	-4.01040%	<u>\$ 3,030,771</u>	<u>\$ 531,733</u>	<u>per LURITO</u>	<u>Difference</u>	<u>Difference</u>
							\$ 543,250	\$ (11,517)	-2.1200%

WASTE CONTROL, INC.

**COMPILED HISTORICAL AND FORECASTED
RESULTS OF OPERATIONS**

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



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Accountants' Independent Compilation Report

To the Board of Directors of
Waste Control, Inc.

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

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

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

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

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

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

GL Booth · JG Davis & Associates, PLLC

March 31, 2014

WASTE CONTROL, INC.

NEW IMPROVED LURITO - GALLAGHER FORMULA

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

!!!	Revenue Requirement		4,293,073	!!!<--			
!!!	Revenue Deficiency		\$543,250	!!!<--			
*	Revenue	input>	3,749,823	* p/f before rates		543,250	
*	Expenses	input>	3,885,125	* p/f before rates		14.49%	
*	Avg. Investment -	input>	1,565,896	* p/f before rates			
	curve turnover		310.14	(calculated)			
	final turnover		273.03	(calculated)			
	curve No. used		3	(calculated)			
	Company actual						
	capital structure:		!!! OPERATING RATIO ->			90.87	!!!<--
	-----	-----				=====	
*	Actual Debt Ratio	input>	40.00%	Conversion factor data:			
*	Actual Equity Ratio	input>	60.00%	B & O Tax	input>	0.015	*
*	Actual Cost of Debt	input>	5.25%	WUTC Fee	input>	0.004	*
				City Tax	input>	0.000	*
*	Tax Rate	input>	34.00%	Bad Debts	input>	0.010	*

				Revenue Sensitive		2.95%	
				Conversion Factor		0.8792	

WASTE CONTROL, INC.

Results of Operations

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

	Per Books Income Statement	RC-1 Non- Regulated Adj #	Regulated Allocation	Reclass Adjust	Restating Adjust	Adj #	Restated Income Statement	Pro Forma Adjust Adj #	Pro forma Income Statement	Effect of Proposed Rates	Forecast Proposed Rates
REVENUES											
1 Residential	2,077,765	-	2,077,765	Booked	(5,619)	R-2	2,072,146		2,072,146	\$343,735	\$2,415,881
2 Commercial	599,529	-	599,529	Booked	(1,137)	R-2	598,392		598,392	139,653	738,045
3 Drop Box	1,097,758	154,085	943,673	Actual/Cust	(2,987)	R-2	940,687		940,687	48,345	989,032
4 Fuel Surcharge	45,570	1,453	44,117	RT HR	(44,117)	R-7	-		-	-	-
5 Contract Hauling	-	-	-	Actual	-		-		-	-	-
6 Pass Thru	-	-	-	Actual	-		-	138,598	138,598	-	138,598
7 Kalama	222,136	222,136	-	Actual	-		-		-	-	-
8 Refunds	(9,743)	-	(9,743)	Booked	9,743	R-2	-		-	-	-
Total Revenue	4,033,016	377,674	3,655,342		-		3,611,225	138,598	3,749,823	531,733	4,281,556
Gross operational revenue		376,221	3,620,967								
		9%	91%								
OPERATING EXPENSES											
9 Wages Drivers	339,418	10,820	328,599	RT HR	(106,927)	RC-2	221,672	7,321	228,993	-	228,993
10 Wages Drop Box Drivers	-	-	-	Actual	98,310	RC-2	98,310	28,932	127,241	-	127,241
11 Wages Mechanics	223,687	7,131	216,557	RT HR	20,538	RC-2	237,095	14,230	251,325	-	251,325
12 Wages Supervisor	-	-	-	RT HR	72,795	RC-2	72,795	5,685	78,479	-	78,479
13 Wages Extra Labor	28,068	895	27,174	RT HR	(12,614)	RC-2	14,560	2,644	17,203	-	17,203
14 Fringe Benefits	-	-	-	RT HR		R-3	249,932	38,983	288,915	-	288,915
15 Contract Labor	1,172	37	1,135	RT HR			1,135		1,135	-	1,135
16 Maintenance	119,888	3,822	116,066	RT HR			116,066		116,066	-	116,066
17 Maintenance/ Cont./Dr Bx	9,093	290	8,803	RT HR			8,803		8,803	-	8,803
18 Truck Rental	36,000	1,148	34,852	RT HR			34,852		34,852	-	34,852
19 Equipment Rent	-	-	-	RT HR			-		-	-	-
20 Tires	90,730	2,892	87,838	RT HR	(9,339)	R-6	78,499		78,499	-	78,499
21 Fuel	311,517	9,930	301,587	RT HR			301,587	1,989	303,576	-	303,576
22 Contract Hauling	154,085	154,085	-	Actual			-		-	-	-
23 Disposal Fees - Cowlitz County	516,695	22,181	494,514	Actual	59,973	RC-3	554,487	173,233	727,719	-	727,719
24 Disposal Fees - G-49 Packers	59,973	-	59,973	Actual	(59,973)	RC-3	-		-	-	-
25 Disposal Fees - G-49	24,814	-	24,814	Cust	(24,814)	RC-3	-		-	-	-
26 Disposal Fees Pass Thru	417,041	-	417,041	Cust	24,814	RC-3	441,855	138,598	580,454	-	580,454
27 Storm water management	12,000	383	11,617	RT HR			11,617		11,617	-	11,617
28 Liability Insurance	28,169	898	27,272	RT HR			27,272		27,272	-	27,272
29 Officer Salaries	-	-	-	Cust			-		-	-	-
30 Office Salaries	200,830	14,300	186,530	Cust	(69,124)	RC-2	117,406	7,368	124,774	-	124,774
31 Management Fees	180,000	13,335	166,665	Pickups			166,665	16,666	183,331	-	183,331
32 Bad Debt Expense	50,167	-	50,167	Actual	(11,799)	R-6	38,369		38,369	-	38,369
33 Office Supply	52,734	1,346	51,387	Cust	(5,069)	R-6	46,318		46,318	-	46,318

34	Postage	1,685	120	1,565	Cust		1,565	1,565	-	1,565
35	Bank Charges	4,629	330	4,300	Cust		4,300	4,300	-	4,300
36	Maintenance	9,098	290	8,808	RT HR		8,808	8,808	-	8,808
37	Rate Case Expense	-	-	-	Actual		-	50,520	P-2,3	50,520
38	Accounting	17,658	1,257	16,401	Cust		16,401	16,401	-	16,401
39	Legal	6,765	216	6,549	RT HR	(2,638)	R-6	3,911		3,911
40	WUTC Fee	16,809	1,582	15,227	Revenue		15,227	-	15,227	2,127
41	Franchise	7,711	-	7,711	Actual	(7,711)	R-6	-		-
42	Communications	19,158	1,364	17,794	Cust		17,794	17,794	-	17,794
43	Utilities	59,823	1,907	57,916	RT HR	(20,599)	R-6	37,317		37,317
44	Laundry/Uniforms	19,183	612	18,572	RT HR		18,572	18,572	-	18,572
45	Miscellaneous	-	-	-	Cust		-	-	-	-
46	Dues and Subscriptions	16,600	1,182	15,418	Cust	(6,502)	R-6	8,916		8,916
47	Dues Non-deductible	3,682	-	3,682	Actual	(3,682)	R-6	-		-
48	Travel	717	51	666	Cust		929	1,595	-	1,595
49	Seminars	5,970	190	5,780	RT HR	(4,769)	R-6	1,010		1,010
50	Meals and Entertainment	148	5	144	RT HR	(127)	R-6	17		17
51	Advertising	1,982	63	1,919	RT HR		1,919	1,919	-	1,919
52	Truck License	7,114	227	6,887	RT HR	(778)	R-5	6,108		6,108
53	Taxes and Licensing	-	-	-	RT HR	778	R-5	778		778
54	Permits	276	9	267	RT HR		267	267	-	267
55	Contributions	1,150	37	1,113	RT HR	(1,113)	R-6	-		-
56	B & O Tax	71,263	6,707	64,556	Revenue		64,556	64,556	7,976	72,532
57	Land Rent	138,000	4,399	133,601	RT HR	(8,429)	R-6	125,171		125,171
58	Computer Expense	5,182	165	5,017	RT HR	(902)	R-6	4,115		4,115
59	Workmen's Comp	35,982	1,147	34,835	RT HR	(34,835)	R-3	-		-
60	Payroll Taxes	67,327	2,146	65,181	RT HR	(65,181)	R-3	-		-
61	Employee Relations	23,940	763	23,176	RT HR	(19,651)	R-6	3,525		3,525
62	Life Insurance	447	14	433	RT HR	(433)	R-3	-		-
63	Counseling Services	1,853	59	1,794	RT HR	-		1,794		1,794
64	Employee Medical Insurance	109,018	3,475	105,543	RT HR	(105,543)	R-3	-		-
65	Property Taxes	12,129	387	11,743	RT HR	(3,243)	R-6	8,500		8,500
66	Drug Testing	1,316	42	1,274	RT HR	-		1,274		1,274
67	SEP Benefits	45,387	1,447	43,941	RT HR	(43,941)	R-3	-		-
68	Interest	50,614	1,613	49,001	RT HR	(49,001)	R-4	-		-
69	Freight	506	16	489	RT HR	-		489		489
70	Consulting	23,973	1,707	22,266	Cust	-		22,266		22,266
71	Safety Equipment Expense	7,942	253	7,689	RT HR	-		7,689		7,689
72	Depreciation:	248,512	-	248,512	Actual	(248,512)	R-1	-		-
	Trucks				RT HR	95,753	R-1	95,753		95,753
	Service Cars				RT HR	19,401	R-1	19,401		19,401
	Shop				RT HR	339	R-1	339		339
	Office Furniture and Fixtures				Cust	1,952	R-1	1,952		1,952
	Leasehold Improvements				Cust	2,542	R-1	2,542		2,542
	Containers				Cust	3,995	R-1	3,995		3,995
	Carts				Cust	28,988	R-1	28,988		28,988
	Drop Box Truck				Cust	16,582	R-1	16,582		16,582
	Drop Boxes				Cust	6,228	R-1	6,228		6,228

Waste Control, Inc.

Summary of Significant Forecast Assumptions

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

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

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

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

Waste Control, Inc.

SCHEDULE 1 - EXPLANATION OF RESTATING ADJUSTMENTS

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

- R-1 Depreciation per the financial statements differs from the allowable depreciation for WUTC purposes. This adjustment restates and classifies the depreciation. (See workpaper 2)
- R-2 This entry allocates refunds to the revenue sources.
- R-3 This entry reclasses payroll benefits to one account to allow for easier distribution in the expense matrix.
- R-4 Interest expense is not allowed, therefore it is eliminated.
- R-5 This entry reclasses taxes posted to truck license expense.
- R-6 This entry eliminates non-deductible expenses. In the case of dues, it is the elimination of health club dues and political and lobbying costs. In the case of franchise fees, it is the elimination of the 3% fee paid on Castle Rock customers. In the case of employee relations, it is the elimination of Quelah rents. In the case of bad debts, it is the elimination of allowance accruals.
- R-7 Eliminate fuel surcharge

R-6A Office Supply

	Total	Reg	Non	
IS	52,734	51,387		1,346
Adjustment	(5,458)	(5,069)		(389)
Adj IS	47,276	46,318		958

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

R-6B Actual Bad Debt

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

R-6C Other Expenses

Account		Total	Reg	Non	
Conference Expense	IS	5,970	5,780	190	RT HR
	Adjustment	(4,927)	(4,769)	(157)	
Legal Expense	IS	6,765	6,549	216	RT HR
	Adjustment	(2,725)	(2,638)	(87)	
Computer Expen	IS	5,182	5,017	165	RT HR
	Adjustment	(931)	(902)	(30)	
Employee Relati	IS	23,940	23,176	763	RT HR
	Adjustment	(4,098)	(3,968)	(131)	
multiple accounts)	Meals and En	148	144	5	RT HR
	Adjustment	(131)	(127)	(4)	

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

R-6D Utilities

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

		Reg
IS	59,823	57,916
Total Allowable	38,545	37,317
Adjust	(21,278)	(20,599)

R-6E Land Rent

		Reg
IS	138,000	133,601
Total Allowable	129,293	125,171
Adjust	(8,707)	(8,429)

R-6F Tires

	Total	Reg	Non
Company Adj	(9,646.96)	(9,339.44)	(307.52)

R-6G Property Tax

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

	Remove	Reg	Non
2012 portion	(1,567.24)	(1,517)	(49.96)
2013 portion	(1,782.60)	(1,726)	(56.82)
Total	(3,349.84)	(3,243)	

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

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

	R-1		R-2		R-3		R-4		R-5		R-6		R-7		Total
	Restate		Allocate		Reclass		Eliminate		Reclass		Eliminate		Fuel		Restating
	Depr to		Refunds		Payroll		Interest		Taxes &		Other		Surcharge		Adjustments
	Actual				Benefit		Expense		Licensing		Expenses				
REVENUES															
Residential	\$ -		\$ (5,619) D		\$ -		\$ -		\$ -		\$ -		\$ -		\$ (5,619)
Commercial	-		(1,137) D		-		-		-		-		-		(1,137)
Drop Box	-		(2,987) D		-		-		-		-		-		(2,987)
Fuel Surcharge	-		-		-		-		-		-		(44,117) D		(44,117)
Contract Hauling	-		-		-		-		-		-		-		-
Pass Thru	-		-		-		-		-		-		-		-
Kalama	-		-		-		-		-		-		-		-
Refunds	-		9,743 D		-		-		-		-		-		9,743
	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>(44,117)</u>		<u>(44,117)</u>
OPERATING EXPENSES															
Wages Drivers	-		-		-		-		-		-		-		-
Wages Drop Box Drivers	-		-		-		-		-		-		-		-
Wages Mechanics	-		-		-		-		-		-		-		-
Wages Supervisor	-		-		-		-		-		-		-		-
Wages Extra Labor	-		-		-		-		-		-		-		-
Fringe Benefits	-		-		249,932 A		-		-		-		-		249,932
Contract Labor	-		-		-		-		-		-		-		-
Maintenance	-		-		-		-		-		-		-		-
Maintenance/Cont./Dr Bx	-		-		-		-		-		-		-		-
Truck Rental	-		-		-		-		-		-		-		-
Equipment Rent	-		-		-		-		-		-		-		-
Tires	-		-		-		-		-		(9,339) R-6F		-		(9,339)

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

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

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Total Restating Adjustments
Fuel	-	-	-	-	-	-	-	-
Contract Hauling	-	-	-	-	-	-	-	-
Disposal Fees - Cowlitz County	-	-	-	-	-	-	-	-
Disposal Fees - G-49 Packers	-	-	-	-	-	-	-	-
Disposal Fees - G-49	-	-	-	-	-	-	-	-
Disposal Fees Pass Thru	-	-	-	-	-	-	-	-
Storm water management	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-
Officer Salaries	-	-	-	-	-	-	-	-
Office Salaries	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	(11,799) R-6B	-	(11,799)
Office Supply	-	-	-	-	-	(5,069) R-6A	-	(5,069)
Postage	-	-	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-	-
Rate Case Expense	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	(2,638) R-6C	-	(2,638)
WUTC Fee	-	-	-	-	-	-	-	-
Franchise	-	-	-	-	-	(7,711) N	-	(7,711)
Communications	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	(20,599) R-6D	-	(20,599)
Laundry/Uniforms	-	-	-	-	-	-	-	-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

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

	R-1 Restate Depr to Actual	R-2 Allocate Refunds	R-3 Reclass Payroll Benefit	R-4 Eliminate Interest Expense	R-5 Reclass Taxes & Licensing	R-6 Eliminate Other Expenses	R-7 Eliminate Fuel Surcharge	Total Restating Adjustments
Miscellaneous	-	-	-	-	-	-	-	-
Dues and Subscription	-	-	-	-	-	(6,502) D	-	(6,502)
Dues Non-deductible	-	-	-	-	-	(3,682) N	-	(3,682)
Travel	-	-	-	-	-	929 A	-	929
Seminars	-	-	-	-	-	(4,769) R-6C	-	(4,769)
Meals and Entertainment	-	-	-	-	-	(127) R-6C	-	(127)
Advertising	-	-	-	-	-	-	-	-
Truck License	-	-	-	-	(778) A	-	-	(778)
Taxes and Licensing	-	-	-	-	778 A	-	-	778
Permits	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	(1,113) A	-	(1,113)
B & O Tax	-	-	-	-	-	-	-	-
Land Rent	-	-	-	-	-	(8,429) R-6E	-	(8,429)
Computer Expense	-	-	-	-	-	(902) R-6C	-	(902)
Workmen's Comp	-	-	(34,835) A	-	-	-	-	(34,835)
Payroll Taxes	-	-	(65,181) A	-	-	-	-	(65,181)
Employee Relations	-	-	-	-	-	(19,651) A, R-6	-	(19,651)
Life Insurance	-	-	(433) A	-	-	-	-	(433)
Counseling Services	-	-	-	-	-	-	-	-
Employee Medical Insurance	-	-	(105,543) A	-	-	-	-	(105,543)
Property Taxes	-	-	-	-	-	(3,243) R-6G	-	(3,243)
Drug Testing	-	-	-	-	-	-	-	-
SEP Benefits	-	-	(43,941) A	-	-	-	-	(43,941)
Interest	-	-	-	(49,001) A	-	-	-	(49,001)

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

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

	R-1		R-2		R-3		R-4		R-5		R-6		R-7		Total
	Restate		Allocate		Reclass		Eliminate		Reclass		Eliminate		Fuel		Restating
	Depr to		Refunds		Payroll		Interest		Taxes &		Other		Surcharge		Adjustments
	Actual		Benefit		Expense		Licensing		Expenses		Expenses		Expenses		Expenses
Freight	-		-		-		-		-		-		-		-
Consulting	-		-		-		-		-		-		-		-
Safety Equipment Expense	-		-		-		-		-		-		-		-
Depreciation:	(248,512)	A	-		-		-		-		-		-		(248,512)
Trucks	95,753	A	-		-		-		-		-		-		95,753
Service Cars	19,401	A	-		-		-		-		-		-		19,401
Shop	339	A	-		-		-		-		-		-		339
Office Furniture and Fixtures	1,952	A	-		-		-		-		-		-		1,952
Leasehold Improvements	2,542	A	-		-		-		-		-		-		2,542
Containers	3,995	A	-		-		-		-		-		-		3,995
Carts	28,988	A	-		-		-		-		-		-		28,988
Drop Box Truck	16,582	A	-		-		-		-		-		-		16,582
Drop Boxes	6,228	A	-		-		-		-		-		-		6,228
	<u>(72,733)</u>		<u>-</u>		<u>(0)</u>		<u>(49,001)</u>		<u>-</u>		<u>(104,645)</u>		<u>-</u>		<u>(226,379)</u>
Increase (decrease)	<u>\$ 72,733</u>		<u>\$ -</u>		<u>\$ 0</u>		<u>\$ 49,001</u>		<u>\$ -</u>		<u>\$ 104,645</u>		<u>\$ (44,117)</u>		<u>\$ 182,262</u>

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - EXPLANATION OF FORECAST ADJUSTMENTS

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

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

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

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

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

P-4 Adjusted fuel

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

P-4A	Pro forma Fuel	Reg	Non	
	2,054.11	1,989		65.48

P-5A	Disposal			
	Residential & Comm Total	Reg	Non	
	Tons	15,400.87	14,806.21	594.66
	Increase	11.70	11.70	11.70
	Adjustment		173,233	

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

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued

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

	P-1	P-2	P-3 0.25	P-4	P-5	Total
	<u>Payroll</u>	<u>Rate Case Cost</u>	<u>Amortization Four Years</u>	<u>Adjust Fuel</u>	<u>Increase Disposal Fees</u>	<u>Proforma Adjustments</u>
REVENUES						
Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial	-	-	-	-	-	-
Drop Box	-	-	-	-	-	-
Fuel Surcharge	-	-	-	-	-	-
Contract Hauling	-	-	-	-	-	-
Pass Thru	-	-	-	-	138,598 P-5A	138,598
Kalama	-	-	-	-	-	-
Refunds	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,598</u>	<u>138,598</u>
OPERATING EXPENSES						
Wages Drivers	7,321 A	-	-	-	-	7,321
Wages Drop Box Drivers	28,932 A	-	-	-	-	28,932
Wages Mechanics	14,230 A	-	-	-	-	14,230
Wages Supervisor	5,685 A	-	-	-	-	5,685
Wages Extra Labor	2,644 A	-	-	-	-	2,644
Fringe Benefits	38,983 A	-	-	-	-	38,983
Contract Labor	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Maintenance/Cont./Dr Bx	-	-	-	-	-	-
Truck Rental	-	-	-	-	-	-
Equipment Rent	-	-	-	-	-	-
Tires	-	-	-	-	-	-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued

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

	<u>P-1</u>		<u>P-2</u>		<u>P-3</u>		<u>P-4</u>		<u>P-5</u>		<u>Total</u>
	<u>Payroll</u>		<u>Rate Case</u>		<u>0.25</u>		<u>Adjust</u>		<u>Increase</u>		<u>Proforma</u>
			<u>Cost</u>		<u>Amortization</u>		<u>Fuel</u>		<u>Disposal</u>		<u>Adjustments</u>
					<u>Four Years</u>				<u>Fees</u>		
Fuel	-		-		-		1,989	P-4A	-		1,989
Contract Hauling	-		-		-		-		-		-
Disposal Fees - Cowlitz County	-		-		-		-		173,233	P-5A	173,233
Disposal Fees - G-49 Packers	-		-		-		-		-		-
Disposal Fees - G-49 Packers	-		-		-		-		-		-
Disposal Fees Pass Thru	-		-		-		-		138,598	P-5A	138,598
Storm water management	-		-		-		-		-		-
Liability Insurance	-		-		-		-		-		-
Officer Salaries	-		-		-		-		-		-
Office Salaries	7,368	A	-		-		-		-		7,368
Management Fees	16,666	A	-		-		-		-		16,666
Bad Debt Expense	-		-		-		-		-		-
Office Supply	-		-		-		-		-		-
Postage	-		-		-		-		-		-
Bank Charges	-		-		-		-		-		-
Maintenance	-		-		-		-		-		-
Rate Case Expense	-		202,080	D	(151,560)	D	-		-		50,520
Accounting	-		-		-		-		-		-
Legal	-		-		-		-		-		-
WUTC Fee	-		-		-		-	N	-		-
Franchise	-		-		-		-		-		-
Communications	-		-		-		-		-		-
Utilities	-		-		-		-		-		-
Laundry/Uniforms	-		-		-		-		-		-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued

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

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

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued

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

	P-1	P-2	P-3 0.25	P-4	P-5	Total
	<u>Payroll</u>	<u>Rate Case Cost</u>	<u>Amortization Four Years</u>	<u>Adjust Fuel</u>	<u>Increase Disposal Fees</u>	<u>Proforma Adjustments</u>
Freight	-	-	-	-	-	-
Consulting	-	-	-	-	-	-
Safety Equipment Expense	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-
Trucks	-	-	-	-	-	-
Service Cars	-	-	-	-	-	-
Shop	-	-	-	-	-	-
Office Furniture and Fixtures	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Containers	-	-	-	-	-	-
Carts	-	-	-	-	-	-
Drop Box Truck	-	-	-	-	-	-
Drop Boxes	-	-	-	-	-	-
	<u>121,827</u>	<u>202,080</u>	<u>(151,560)</u>	<u>1,989</u>	<u>311,831</u>	<u>486,167</u>
Increase (decrease)	<u><u>\$ (121,827)</u></u>	<u><u>\$ (202,080)</u></u>	<u><u>\$ 151,560</u></u>	<u><u>\$ (1,989)</u></u>	<u><u>\$ (173,233)</u></u>	<u><u>\$ (347,569)</u></u>

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 3 - EXPLANATION OF RECLASS ADJUSTMENTS

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

RC-1 Eliminate non-regulated revenue.

RC-2 A payroll analysis is done at period end so an adjustment has been done to reclass payroll.

RC-3 Combine Woodland disposal fees with Cowlitz County fees

RC-1A Disposal (remove City of Kalama)

Residential Total	Reg	Non
IS	516,695	
Tons	13,852	13,258 595
\$ per Ton	37.30	37.30 37.30
Expense	516,695	494,514 22,181
<u>Adjustment</u>	<u>(22,181)</u>	

RC-1B Office Supply	Directly related to Regulated Customers, based on	
IS	52,734	company statement that the billing company used
Billing Co	33,825	does not bill WCI contracts
Allocate	18,909	Reg Non
Billing Costs	33,825	
Other Costs	17,563	1,346
Total	<u>51,387</u>	<u>1,346</u>

WASTE CONTROL, INC.

SCHEDULE 3 - SUMMARY OF RECLASS ADJUSTMENTS, Continued

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

	RC-1 Remove Non- Regulated		RC-2 Reclass Payroll		RC-3 Reclass Disposal Fees		Total Reclass Adjustments
REVENUES							
Residential	\$ -		-		\$ -		\$ -
Commercial	-		-		-		-
Drop Box	154,085	N	-		-	A	154,085
Fuel Surcharge	1,453		-		-		1,453
Contract Hauling	-		-		-		-
Pass Thru	-		-		-	A	-
Kalama	222,136		-		-		222,136
Refunds	-		-		-		-
	<u>377,674</u>		<u>-</u>		<u>-</u>		<u>377,674</u>
OPERATING EXPENSES							
Wages Drivers	10,820		(106,927)	A	-		(96,107)
Wages Drop Box Drivers	-		98,310		-		98,310
Wages Mechanics	7,131		20,538	A	-		27,669
Wages Supervisor	-		72,795	A	-		72,795
Wages Extra Labor	895		(12,614)	A	-		(11,719)
Fringe Benefits	-		-		-		-
Contract Labor	37		-		-		37
Maintenance	3,822		-		-		3,822
Maintenance/Cont./Dr Bx	290		-		-		290
Truck Rental	1,148		-		-		1,148
Equipment Rent	-		-		-		-
Tires	2,892		-		-		2,892
Fuel	9,930		-		-		9,930
Contract Hauling	154,085	N	-		-		154,085
Disposal Fees - Cowlitz County	22,181		-		59,973		82,154
Disposal Fees - G-49 Packer	-	RC-1A	-		(59,973)	D	(59,973)
Disposal Fees G-49	-		-		(24,814)	D	(24,814)
Disposal Fees Pass Thru	-		-		24,814		24,814
Storm water management	383		-		-		383
Liability Insurance	898		-		-		898
Officer Salaries	-		-		-		-
Office Salaries	14,300		(69,124)	A	-		(54,824)
Management Fees	13,335		-		-		13,335
Bad Debt Expense	-		-		-		-

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 3 - SUMMARY OF RECLASS ADJUSTMENTS, Continued

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

	RC-1 Remove Non- Regulated	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Total Reclass Adjustments
Office Supply	1,346	-	-	1,346
Postage	120	-	-	120
Bank Charges	330	-	-	330
Maintenance	290	-	-	290
Rate Case Expense	-	-	-	-
Accounting	1,257	-	-	1,257
Legal	216	-	-	216
WUTC Fee	1,582	-	-	1,582
Franchise	-	-	-	-
Communications	1,364	-	-	1,364
Utilities	1,907	-	-	1,907
Laundry/Uniforms	612	-	-	612
Miscellaneous	-	-	-	-
Dues and Subscription	1,182	-	-	1,182
Dues Non-deductible	-	-	-	-
Travel	51	-	-	51
Seminars	190	-	-	190
Meals and Entertainment	5	-	-	5
Advertising	63	-	-	63
Truck License	227	-	-	227
Taxes and licensing	-	-	-	-
Permits	9	-	-	9
Contributions	37	-	-	37
B & O Tax	6,707	-	-	6,707
Land Rent	4,399	-	-	4,399
Computer Expense	165	-	-	165
Workmen's Comp	1,147	-	-	1,147
Payroll Taxes	2,146	-	-	2,146
Employee Relations	763	-	-	763
Life Insurance	14	-	-	14
Counseling Services	59	-	-	59
Employee Medical Insurance	3,475	-	-	3,475
Property Taxes	387	-	-	387
Drug Testing	42	-	-	42
SEP Benefits	1,447	-	-	1,447
Interest	1,613	-	-	1,613

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 3 - SUMMARY OF RECLASS ADJUSTMENTS, Continued

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

	RC-1 Remove Non- Regulated	RC-2 Reclass Payroll	RC-3 Reclass Disposal Fees	Total Reclass Adjustments
Freight	16	-	-	16
Consulting	1,707	-	-	1,707
Safety Equipment Expense	253	-	-	253
Depreciation:	-	-	-	-
Building	-	-	-	-
Trucks	-	-	-	-
Service Cars	-	-	-	-
Shop	-	-	-	-
Office Furniture and Fixtures	-	-	-	-
Leasehold Improvements	-	-	-	-
Containers	-	-	-	-
Carts	-	-	-	-
Drop Box Truck	-	-	-	-
Drop Boxes	-	-	-	-
	<u>277,274</u>	<u>2,978</u>	<u>-</u>	<u>280,252</u>
Increase (decrease)	<u>\$ 100,400</u>	<u>\$ (2,978)</u>	<u>\$ -</u>	<u>\$ 97,422</u>

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 4 - CALCULATE THE TWELVE MONTHS

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

(See Independent Accountants' Compilation Report)

	July	August	September	October	November	December	January	February	March	April	May	June	PER BOOKS	RECLASS	RECLASS ADJUSTED BOOKS
REVENUES															
Residential	\$ 174,181	\$ 173,281	\$ 173,721	\$ 174,252	\$ 172,742	\$ 178,133	\$ 171,317	\$ 170,744	\$ 175,194	\$ 169,716	\$ 171,742	\$ 172,744	\$ 2,077,765	\$ -	\$ 2,077,765
Commercial	47,310	49,651	49,047	51,953	50,879	51,200	50,674	50,446	50,125	50,311	49,825	48,110	599,529	-	599,529
Drop Box	94,770	83,414	70,757	93,470	77,609	78,413	84,127	73,158	67,670	146,420	110,570	117,378	1,097,758	(154,085)	943,673
Fuel Surcharge	7,080	5,416	3,962	3,712	5,005	6,228	6,505	5,363	2,299	-	-	-	45,570	-	45,570
Contract Hauling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pass Thru	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kalama	11,686	27,114	10,043	26,013	10,203	26,232	11,775	25,568	11,624	24,865	10,929	26,085	222,136	-	222,136
Refunds	-	(293)	(1,046)	(1,709)	(1,493)	(667)	(645)	-	(1,047)	(1,849)	(901)	(93)	(9,743)	-	(9,743)
	335,027	338,582	306,485	347,690	314,945	339,538	323,753	325,279	305,865	389,463	342,165	364,223	4,033,016	(154,085)	3,878,931
OPERATING EXPENSES															
Wages Drivers	25,915	25,612	26,861	22,905	24,624	34,115	27,946	27,920	31,246	28,709	30,610	32,956	339,418	(106,927)	232,492
Wages Drop Box Drivers	-	-	-	-	-	-	-	-	-	-	-	-	-	98,310	98,310
Wages Mechanics	12,824	16,759	16,738	15,679	19,707	19,006	19,410	17,054	20,580	21,032	23,542	21,357	223,687	20,538	244,226
Wages Supervisor	-	-	-	-	-	-	-	-	-	-	-	-	-	72,795	72,795
Wages Extra Labor	6,623	6,114	4,762	1,668	2,320	2,541	218	248	327	(327)	-	3,574	28,068	(12,614)	15,455
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Labor	313	309	-	550	-	-	-	-	-	-	-	-	-	1,172	1,172
Maintenance	7,240	10,680	7,083	17,264	6,766	12,579	8,705	8,629	12,846	9,523	6,152	12,421	119,888	-	119,888
Maintenance/ Cont./Dr Bx	-	-	-	411	1,250	492	341	119	-	1,620	4,860	-	9,093	-	9,093
Truck Rental	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	-	36,000
Equipment Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tires	6,067	7,801	6,024	7,512	6,007	10,260	6,118	7,359	10,001	8,373	8,043	7,166	90,730	-	90,730
Fuel	26,793	28,921	24,423	28,975	29,501	23,415	26,386	25,156	23,578	22,344	27,774	24,252	311,517	-	311,517
Contract Hauling	-	-	-	-	-	50,197	-	-	-	59,543	-	44,345	154,085	(154,085)	-
Disposal Fees - Cowlitz County	44,781	44,188	39,947	46,320	45,874	41,320	42,529	36,778	39,433	44,657	47,363	43,503	516,695	59,973	576,667
Disposal Fees - G-49 Packers	5,715	6,422	4,967	4,961	5,679	4,506	4,920	1,592	4,802	4,889	5,858	5,663	59,973	(59,973)	-
Disposal Fees - G-49	2,078	1,438	1,615	2,196	2,273	666	1,985	4,491	1,441	1,576	2,304	2,753	24,814	(24,814)	-
Disposal Fees Pass Thru	42,374	34,971	27,082	38,805	31,798	34,706	35,911	31,326	32,624	35,706	35,868	35,871	417,041	24,814	441,855
Stormwater management	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	-	12,000
Liability Insurance	2,452	2,452	2,452	2,338	2,452	2,452	2,262	2,262	2,262	2,262	2,262	2,262	28,169	-	28,169
Officer Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Salaries	14,704	16,009	18,022	16,034	16,715	18,843	16,418	15,327	17,204	15,964	17,123	18,468	200,830	(69,124)	131,706
Management Fees	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000	-	180,000
Bad Debt Expense	1,493	3,928	2,901	1,615	3,781	15,380	8,832	4,602	3,035	(940)	1,362	4,179	50,167	-	50,167
Office Supply	4,319	4,748	5,047	4,715	5,303	6,065	3,914	3,599	3,684	4,149	3,015	4,175	52,734	-	52,734
Postage	350	-	-	350	-	200	-	90	-	300	94	300	1,685	-	1,685
Bank Charges	448	262	362	376	461	318	395	348	523	386	437	315	4,629	-	4,629
Maintenance	141	825	635	1,633	499	222	857	-	16	361	1,058	2,850	9,098	-	9,098
Rate Case Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	377	2,383	-	1,852	272	889	264	253	-	3,906	6,436	1,026	17,658	-	17,658

See accompanying summary of significant forecast assumptions.

WASTE CONTROL, INC.

SCHEDULE 4 - CALCULATE THE TWELVE MONTHS

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

(See Independent Accountants' Compilation Report)

	July	August	September	October	November	December	January	February	March	April	May	June	PER BOOKS	RECLASS	RECLASS ADJUSTED BOOKS
Legal	-	277	79	-	2,725	-	1,100	-	1,125	-	-	1,458	6,765	-	6,765
WUTC Fee	-	-	-	-	-	-	-	-	-	16,779	31	-	16,809	-	16,809
Franchise	761	589	486	717	665	625	668	737	641	572	687	564	7,711	-	7,711
Communications	1,485	1,682	1,612	1,924	1,462	3,734	1,724	442	1,596	1,087	1,115	1,296	19,158	-	19,158
Utilities	3,541	4,688	5,806	6,408	6,201	3,914	5,517	5,877	2,913	4,981	5,160	4,818	59,823	-	59,823
Laundry/Uniforms	1,760	2,344	2,203	2,349	2,093	2,452	2,761	1,809	-	873	541	-	19,183	-	19,183
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and Subscriptions	1,300	1,300	1,300	1,727	1,726	1,446	1,300	1,300	1,300	1,300	1,300	1,300	16,600	-	16,600
Dues Non-deductible	-	-	1,100	-	600	172	442	-	-	429	441	498	3,682	-	3,682
Travel	-	-	-	-	-	-	717	-	-	-	-	-	717	-	717
Seminars	-	-	-	1,315	1,325	-	-	-	-	-	750	2,580	5,970	-	5,970
Meals and Entertainment	-	-	28	-	-	-	120	-	-	-	-	-	148	-	148
Advertising	119	213	119	119	119	158	245	119	119	119	411	125	1,982	-	1,982
Truck License	93	-	1,548	735	1,599	-	798	126	1,416	718	-	81	7,114	-	7,114
Taxes and licensing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Permits	45	69	-	-	-	114	-	-	-	-	48	-	276	-	276
Contributions	-	-	-	-	-	-	-	100	-	750	-	300	1,150	-	1,150
B & O Tax	4,485	4,316	4,219	4,512	4,345	9,460	4,372	5,016	4,074	7,180	12,350	6,934	71,263	-	71,263
Land Rent	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	138,000	-	138,000
Computer Expense	-	698	-	1,298	-	1,198	233	-	698	590	233	233	5,182	-	5,182
Workmen's Comp	-	567	10,779	-	593	9,931	-	546	10,547	580	-	2,440	35,982	-	35,982
Payroll Taxes	4,841	4,829	6,169	4,390	4,743	6,197	5,186	4,506	8,214	5,069	5,299	7,884	67,327	-	67,327
Employee Relations	1,255	1,847	1,510	3,350	3,553	4,626	1,300	1,088	1,381	1,075	1,562	1,393	23,940	-	23,940
Life Insurance	-	-	-	-	-	-	73	73	-	168	56	77	447	-	447
Counseling Services	154	154	154	154	154	154	154	154	154	154	154	154	1,853	-	1,853
Employee Medical Insurance	8,800	7,888	7,892	8,035	8,035	318	16,954	9,964	10,237	8,323	13,934	8,637	109,018	-	109,018
Property Taxes	-	-	-	6,401	-	-	-	-	-	5,728	-	-	12,129	-	12,129
Drug Testing	166	39	55	341	20	180	107	20	-	64	94	232	1,316	-	1,316
SEP Benefits	3,530	3,668	3,759	3,571	3,780	4,339	4,393	3,404	3,760	3,786	3,929	3,470	45,387	-	45,387
Interest	3,616	3,553	3,489	3,425	3,600	14,537	3,230	3,165	3,099	3,033	2,967	2,900	50,614	-	50,614
Freight	-	-	-	-	288	176	-	41	-	-	-	-	506	-	506
Consulting	-	4,164	-	2,139	2,401	3,839	1,076	2,464	2,164	2,176	1,820	1,732	23,973	-	23,973
Safety Equipment Expense	728	1,079	83	2,229	305	1,061	265	(242)	717	106	1,226	386	7,942	-	7,942
Depreciation	19,220	19,220	19,220	19,220	19,220	19,558	19,248	19,248	19,248	22,143	22,143	30,828	248,512	-	248,512
	291,403	307,506	291,028	321,016	305,333	396,860	309,895	277,610	307,503	382,313	330,911	378,255	3,899,633	(151,107)	3,748,527
NET OPERATING INCOME	43,625	31,076	15,456	26,674	9,612	(57,322)	13,858	47,668	(1,638)	7,151	11,254	(14,032)	133,382	(2,978)	130,404
OTHER INCOME															
Gain on asset sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	20	18	15	14	7	5	5	5	4	6	6	5	109	-	109
NET INCOME	\$ 43,644	\$ 31,094	\$ 15,471	\$ 26,688	\$ 9,619	\$ (57,317)	\$ 13,863	\$ 47,673	\$ (1,635)	\$ 7,157	\$ 11,260	\$ (14,027)	\$ 133,491	\$ (2,978)	\$ 130,513

See accompanying summary of significant forecast assumptions.

Work Papers

WASTE CONTROL, INC.

WORKPAPER 1 - EXPENSE MATRIX

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

Column Titles	Expense Column Number	Total
Drop Box Pass Thru Revenue	Exp 0	\$ 580,454
Office and Overhead Expenses	Exp 1	851,648
Regular Route Driver Payroll + Fringe	Exp 2	309,749
Drop Box Driver Payroll + Fringe	Exp 3	166,996
Extra Labor Payroll + Fringe	Exp 4	-
Mechanics Wages Payroll + Fringe (Shop)	Exp 5	338,555
All Other Shop Expenses	Exp 6	247,115
Regular Route Truck Utility Depreciation	Exp 7	358,558
Contract Hauling	Exp 8	-
Drop Box Route Truck Utility Depreciation	Exp 9	71,426
Cart Depreciation Expense	Exp 10	58,189
Container Repair (All Expenses combined with depreciation)	Exp 11	-
Container Depreciation	Exp 12	34,296
Drop Box Repair (All Expenses combined with depreciation)	Exp 13	-
Drop Box Depreciation	Exp 14	26,549
Officers Payroll and Fringes	Exp 19	98,644
Regular Disposal Fees Except Drop Box Pass Thru	Exp 20	727,719
WUTC Fees	Exp 21	15,227
B & O Taxes & All Other General Taxes	Exp 22	-
Bad Debts	Exp 23	-
		<u>\$ 3,885,125</u>

1	WASTE CONTROL, INC.	DROP BOX	OFFICE	REGULAR	DROP	EXTRA	MECHANICS	ALL OTHER	REGULAR	DROP BOX	CART	CONTAINER	DROP BOX	SUPER	REGULAR	WUTC	B & O TAXES	BAD	GRAND	
2		PASS	AND	ROUTE	BOX	LABOR	WAGES	SHOP	ROUTE	ROUTE	DEPN	DEPRE-	DEPRE-	PAYROLL	DISPOSAL	FEEES	AND ALL	DEBTS	TOTAL	
3	WORKPAPER 1 - EXPENSE MATRIX, Continued	THROUGH	OVERHEAD	DRIVER	DRIVER	PAYROLL	PAYROLL	EXPENSES	TRUCK	TRUCK	EXPENSE	CIATION	CIATION	AND	FEEES		OTHER		EXPENSES	
4	In Support of Tariff No.16, G-101	REVENUE	EXPENSES	PAYROLL	PAYROLL	+FRINGE	AND	COMBINED	UTILITY	UTILITY	CART	CONTAINER	DROP BOX	FRINGES	EXCEPT		GENERAL		(ROW TOTALS)	CHECK
5	Effective June 1, 2014			+FRINGE	+FRINGE		+FRINGE	EQUIPMENT	DEPRECIATION	DEPRECIATION	REPAIR	REPAIR	REPAIR		DROP BOX		TAXES			ALLOCATION
6																				
7																				
8		EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	
9		0	1	2	3	4	5	6	7	9	10	12	14	19	20	21	22	23	TOTAL	
10																				
11	EXPENSES																			
12	Wages Drivers	\$ 228,993	\$ -	\$ 217,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,993	\$ -
13	Wages Drop Box Drivers	\$ 127,241	-	-	122,241	-	-	-	-	-	-	-	5,000	-	-	-	-	-	127,241	-
14	Wages Mechanics	\$ 251,325	-	-	-	-	235,325	-	-	-	7,500	8,500	-	-	-	-	-	-	251,325	-
15	Wages Supervisor	\$ 78,479	-	-	-	-	-	-	-	-	-	-	-	78,479	-	-	-	-	78,479	-
16	Wages Extra Labor	\$ 17,203	1,042	-	-	-	16,161	-	-	-	-	-	-	-	-	-	-	-	17,203	-
17	Fringe Benefits	\$ 288,915	33,651	91,756	44,755	-	87,069	-	-	-	4,500	5,220	1,800	20,165	-	-	-	-	288,915	-
18	Contract Labor	\$ 1,135	-	-	-	-	-	1,135	-	-	-	-	-	-	-	-	-	-	1,135	-
19	Maintenance	\$ 116,066	-	-	-	-	-	88,566	-	-	10,000	7,500	10,000	-	-	-	-	-	116,066	-
20	Maintenance/ Cont./Dr Bx	\$ 8,803	-	-	-	-	-	-	-	-	2,201	3,081	3,521	-	-	-	-	-	8,803	-
21	Truck Rental	\$ 34,852	-	-	-	-	-	34,852	-	-	-	-	-	-	-	-	-	-	34,852	-
22	Equipment Rent	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Tires	\$ 78,499	-	-	-	-	-	78,499	-	-	-	-	-	-	-	-	-	-	78,499	-
24	Fuel	\$ 303,576	-	-	-	-	-	18,215	236,789	48,572	-	-	-	-	-	-	-	-	303,576	-
25	Contract Hauling	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Disposal Fees - Cowlitz County	\$ 727,719	-	-	-	-	-	-	-	-	-	-	-	-	727,719	-	-	-	727,719	-
27	Disposal Fees Pass Thru	\$ 580,454	580,454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	580,454	-
28	Storm water management	\$ 11,617	-	-	-	-	-	-	8,298	3,319	-	-	-	-	-	-	-	-	11,617	-
29	Liability Insurance	\$ 27,272	-	6,600	-	-	-	4,773	14,318	1,582	-	-	-	-	-	-	-	-	27,272	-
30	Officer Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Office Salaries	\$ 124,774	-	124,774	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124,774	-
32	Management Fees	\$ 183,331	-	183,331	-	-	-	-	-	-	-	-	-	-	-	-	-	-	183,331	-
33	Bad Debt Expense	\$ 38,369	-	38,369	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,369	-
34	Office Supply	\$ 46,318	-	46,318	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,318	-
35	Postage	\$ 1,565	-	1,565	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,565	-
36	Bank Charges	\$ 4,300	-	4,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,300	-
37	Maintenance	\$ 8,808	-	8,808	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,808	-
38	Rate Case Expense	\$ 50,520	-	50,520	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,520	-
39	Accounting	\$ 16,401	-	16,401	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,401	-
40	Legal	\$ 3,911	-	3,911	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,911	-
41	WUTC Fee	\$ 15,227	-	-	-	-	-	-	-	-	-	-	-	-	15,227	-	-	-	15,227	-
42	Franchise	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Communications	\$ 17,794	-	17,794	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,794	-
44	Utilities	\$ 37,317	-	37,317	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,317	-
45	Laundry/Uniforms	\$ 18,572	-	18,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,572	-
46	Miscellaneous	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Dues and Subscriptions	\$ 8,916	-	8,916	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,916	-
48	Dues Non-deductible	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Travel	\$ 1,595	-	1,595	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,595	-
50	Seminars	\$ 1,010	-	1,010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,010	-
51	Meals and Entertainment	\$ 17	-	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	-
52	Advertising	\$ 1,919	-	1,919	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,919	-
53	Truck License	\$ 6,108	-	-	-	-	-	1,336	3,401	1,371	-	-	-	-	-	-	-	-	6,108	-
54	Taxes and Licensing	\$ 778	-	778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	778	-
55	Permits	\$ 267	-	267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	267	-
56	Contributions	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	B & O Tax	\$ 64,556	-	64,556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64,556	-
58	Land Rent	\$ 125,171	-	125,171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125,171	-
59	Computer Expense	\$ 4,115	-	4,115	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,115	-
60	Workmen's Comp	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Payroll Taxes	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Employee Relations	\$ 3,525	-	3,525	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,525	-
63	Life Insurance	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	Counseling Services	\$ 1,794	-	1,794	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,794	-
65	Employee Medical Insurance	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Property Taxes	\$ 8,500	-	8,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,500	-
67	Drug Testing	\$ 1,274	-	1,274	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,274	-
68	SEP Benefits	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Interest	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Freight	\$ 489	-	489	-	-	-	-	-	-	-	-	-	-	-	-	-	-	489	-
71	Consulting	\$ 22,266	-	22,266	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,266	-
72	Safety Equipment Expense	\$ 7,689	-	7,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,689	-
73	Depreciation:	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Trucks	\$ 95,753	-	-	-	-	-	-	95,753	-	-	-	-	-	-	-	-	-	95,753	-
75	Service Cars	\$ 19,401	-	-	-	-	-	19,401	-	-	-	-	-	-	-	-	-	-	19,401	-
76	Shop	\$ 339	-	-	-	-	-	339	-	-	-	-	-	-	-	-	-	-	339	-
77	Office Furniture and Fixtures	\$ 1,952	-	1,952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,952	-
78	Leasehold Improvements	\$ 2,542	-	2,542	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,542	-
79	Containers	\$ 3,995	-	-	-	-	-	-	-	-	3,995	-	-	-	-	-	-	-	3,995	-
80	Carts	\$ 28,988	-	-	-	-	-	-	-	-	28,988	-	-	-	-	-	-	-	28,988	-
81	Drop Box Truck	\$ 16,582	-	-	-	-	-	-	-	16,582	-	-	-	-	-	-	-	-	16,582	-
82	Drop Boxes	\$ 6,228	-	-	-	-	-	-	-	-	-	-	6,228	-	-	-	-	-	6,228	-
83																				
84		\$ 3,885,125	\$ 580,454	\$ 851,648	\$ 309,749	\$ 166,996	\$ -	\$ 338,555	\$ 247,115	\$ 358,558	\$ 71,426	\$ 58,189	\$ 34,296	\$ 26,549	\$ 98,644	\$ 727,719	\$ 15,227	\$ -	\$ 3,885,125	\$ -

Waste Control, Inc.

WORKPAPER 2 - DEPRECIATION

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

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

Asset Description	<u>Asset Cost</u>	<u>Depreciable Cost</u>	<u>Monthly Depreciation</u>	<u>Test Year Depreciation</u>	<u>Disposal Year Depreciation</u>	<u>Total Test Year Depreciation</u>	<u>Beginning Accumulated Depreciation 7/1/2012</u>	<u>Ending Accumulated Depreciation 6/30/2013</u>	<u>Average Investment</u>
Drop Boxes	\$ 135,533.62	\$ 135,533.62	\$ 1,129.45	\$ 6,227.84	\$ -	\$ 6,227.84	\$ 97,517.28	\$ 103,745.12	\$ 34,902.42
Containers	76,535.11	76,535.11	652.83	3,995.39	-	3,995.39	57,574.50	61,569.89	16,962.92
Drop Box Trucks	338,800.20	271,040.16	2,258.67	16,581.53	-	16,581.53	109,370.20	125,951.73	221,139.23
Packers	1,443,724.46	1,154,979.57	9,624.83	98,905.34	-	98,905.34	390,807.83	489,713.17	1,003,463.96
Service cars	203,978.22	137,443.11	2,290.72	20,039.88	-	20,039.88	67,923.75	81,504.16	109,372.36
Shed & Equipment	12,803.34	12,803.34	137.76	350.00	-	350.00	10,111.67	10,461.67	2,516.67
Office Equipment	24,232.98	24,232.98	403.88	2,101.93	-	2,101.93	11,787.09	13,889.02	11,394.93
Carts	752,647.06	752,647.06	7,552.83	31,210.39	-	31,210.39	594,821.67	626,032.06	142,220.20
Leasehold Improvements	54,736.67	54,736.67	228.07	2,736.83	-	2,736.83	29,444.46	32,181.29	23,923.80
	<u>\$ 3,042,991.66</u>	<u>\$ 2,619,951.61</u>	<u>\$24,279.04</u>	<u>\$ 182,149.14</u>	<u>\$ -</u>	<u>\$ 182,149.14</u>	<u>\$ 1,369,358.46</u>	<u>\$ 1,545,048.12</u>	<u>\$ 1,565,896.47</u>

Waste Control, Inc.

WORKPAPER 2 - DEPRECIATION, Continued

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

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

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

Waste Control, Inc.

WORKPAPER 2 - DEPRECIATION, Continued

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

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

Asset Description	Date in Service		Salvage Value		Mthd	Life	Year Fully Dep.	Asset Disp	Asset Cost	Asset Disp	Depreciable Cost	Monthly Depr.	Test year Depr.	Disp Year Depn	Total Test yr. Deprn.	% Allo.	Total Allocated	Beginning Accumulated	Allocated Accumulated	Branch Allo. %	Allocated Accum. Depr.	Allocated Accum. Depr.	Average Investment	
	Yr	Mo	%	Yr			Mo	Test year									Test year	Test year	Test year		Test year	Test year		Test year
TK#28 Chassis	2013	113	4	20%	SL	10	123				145,575.78					100.00%	2,911.52	-	-	100.00%	-	2,911.52	144,120.02	
TK#28 Compactor	2013	113	4	20%	SL	10	123				130,967.85					100.00%	2,619.36	-	-	100.00%	-	2,619.36	129,658.17	
Subtotal										1,443,724.46		1,154,979.57	9,624.83	98,905.34	-	98,905.34		98,905.34	390,807.83	390,807.83		390,807.83	489,713.17	1,003,463.96
Subtotal Trucks-Packers										1,443,724.46		2,309,959.14	19,249.66	197,810.68	-	197,810.68		197,810.68	781,615.66	781,615.66		781,615.66	979,426.34	2,006,927.92
Total Trucks										\$ 1,782,524.66		\$ 2,580,999.30	\$ 21,508.33	\$ 214,392.21	-	\$ 214,392.21		\$ 214,392.21	\$ 890,985.86	\$ 890,985.86		\$ 890,985.86	\$ 1,105,378.07	\$ 2,228,067.15
										Shared 0.33														
Service Cars																								
Shop oil heater	1996	96	5	0%	SL	5	101				990.00					100.00%	-	990.00	990.00	100.00%	990.00	990.00		-
Dump body miss truck F350	2001	101	2	33%	SL	5	106				7,948.00					100.00%	-	5,325.16	5,325.16	100.00%	5,325.16	5,325.16		2,622.84
Tipper for F350	2001	101	4	33%	SL	5	106				4,357.80					100.00%	-	2,919.73	2,919.73	100.00%	2,919.73	2,919.73		1,438.07
1989 GMC Sewer Truck(shared)	2003	103	6	33%	SL	5	108				11,156.97					100.00%	-	7,475.17	7,475.17	100.00%	7,475.17	7,475.17		3,681.80
FL Trailer	2004	104	5	0%	SL	5	109				1,366.67					100.00%	-	1,366.67	1,366.67	100.00%	1,366.67	1,366.67		-
2004 F-250 #8	2004	104	6	33%	SL	5	109				28,607.42					82.00%	-	19,166.97	15,716.92	100.00%	15,716.92	15,716.92		7,741.17
Prius-Hybrid 2010	2009	109	7	33%	SL	5	114				10,079.77					100.00%	1,350.69	4,052.07	4,052.07	100.00%	4,052.07	5,402.76		5,352.36
2010 Ford F250 TK#13	2009	109	10	33%	SL	5	114				38,778.99					100.00%	5,196.38	14,290.06	14,290.06	100.00%	14,290.06	19,486.44		21,890.74
Ford F350 Miss Dump TK#39	2010	110	12	33%	SL	5	115				39,352.40					100.00%	5,273.22	8,349.27	8,349.27	100.00%	8,349.27	13,622.49		28,366.52
2012 Ford F250 TK#41	2011	111	12	33%	SL	5	116				37,277.67					100.00%	4,995.21	2,913.87	2,913.87	100.00%	2,913.87	7,909.08		31,866.19
Ford F150 TK#01	2012	112	3	33%	SL	5	117				11,589.40					30.00%	465.89	517.66	155.30	100.00%	155.30	621.19		3,088.58
Ford F150 TK#55	2012	112	3	33%	SL	5	117				12,473.13					30.00%	501.42	557.13	167.14	100.00%	167.14	668.56		3,324.09
Subtotal										203,978.22		137,443.11	2,290.72	20,039.88	-	20,039.88		17,782.82	67,923.75	63,721.34		63,721.34	81,504.16	109,372.36
Total Service Cars										\$ 203,978.22		\$ 137,443.11	\$ 2,290.72	\$ 20,039.88	-	\$ 20,039.88		\$ 17,782.82	\$ 67,923.75	\$ 63,721.34		\$ 63,721.34	\$ 81,504.16	\$ 109,372.36
Shed & Equipment																								
Band saw	1979	79	11	0%	SL	8	87				4,805.00					100.00%	-	4,805.00	4,805.00	100.00%	4,805.00	4,805.00		-
Hougen drill	1979	79	12	0%	SL	5	84				1,870.00					100.00%	-	1,870.00	1,870.00	100.00%	1,870.00	1,870.00		-
Fire hose	1990	90	5	0%	SL	8	98				1,014.34					100.00%	-	1,014.34	1,014.34	100.00%	1,014.34	1,014.34		-
IR Roller (shared)	2003	103	3	0%	SL	8	111				1,614.00					100.00%	-	1,614.00	1,614.00	100.00%	1,614.00	1,614.00		-
Woodsplitter - TW - 5FC	2009	109	8	0%	SL	10	119				2,000.00		200.00	200.00		100.00%	200.00	583.33	583.33	100.00%	583.33	783.33		1,316.67
Trailblazer 302 Diesel Powered Welder	2011	111	1	0%	SL	10	121				1,500.00		12.50	150.00	150.00	100.00%	150.00	225.00	225.00	100.00%	225.00	375.00		1,200.00
Subtotal										12,803.34		12,803.34	137.76	350.00	-	350.00		350.00	10,111.67	10,111.67		10,111.67	10,461.67	2,516.67
Total Shed & Equipment										\$ 12,803.34		\$ 12,803.34	\$ 137.76	\$ 350.00	-	\$ 350.00		\$ 350.00	\$ 10,111.67	\$ 10,111.67		\$ 10,111.67	\$ 10,461.67	\$ 2,516.67
Office Equipment																								
Computer for Larry	2006	106	3	0%	SL	5	111				1,069.46					100.00%	-	1,069.46	1,069.46	100.00%	1,069.46	1,069.46		-
A/R Software	2006	106	8	0%	SL	5	111				4,495.00					100.00%	-	4,495.00	4,495.00	100.00%	4,495.00	4,495.00		-
1/3 Copier	2007	107	5	0%	SL	5	112				5,026.00					100.00%	-	5,026.00	5,026.00	100.00%	5,026.00	5,026.00		-
2 OptiPlex Dell 360 Minitower Comp	2009	109	12	0%	SL	5	114				1,217.12		20.29	243.42	243.42	100.00%	243.42	628.85	628.85	100.00%	628.85	872.27		466.56
2 IMAC Apple Computers	2011	111	11	0%	SL	5	116				3,880.08		64.67	776.02	776.02	100.00%	776.02	517.34	517.34	100.00%	517.34	1,293.36		2,974.73
Dell Computer (XPS 8300)	2012	112	4	0%	SL	5	117				1,008.83		16.81	201.77	201.77	100.00%	201.77	50.44	50.44	100.00%	50.44	252.21		857.51
Dell Computer (Inspiron 660s)	2012	112	11	0%	SL	5	117				704.24		11.74	93.90	93.90	100.00%	93.90	-	-	100.00%	-	93.90		657.29
Dell Latitude E6430 Notebook Laptop	2012	112	11	0%	SL	5	117				1,571.01		26.18	209.47	209.47	100.00%	209.47	-	-	100.00%	-	209.47		1,466.28
1/3 Konica Minolta 601 Copier	2012	112	12	0%	SL	5	117				4,167.51		69.46	486.21	486.21	100.00%	486.21	-	-	100.00%	-	486.21		3,924.41
1 Dell Computer (Inspiron 660)	2013	113	2	0%	SL	5	118				1,093.73		18.23	91.14	91.14	100.00%	91.14	-	-	100.00%	-	91.14		1,048.16
Subtotal										24,232.98		24,232.98	403.88	2,101.93	-	2,101.93		2,101.93	11,787.09	11,787.09		11,787.09	13,889.02	11,394.93
Total Office Equipment										\$ 24,232.98		\$ 24,232.98	\$ 403.88	\$ 2,101.93	-	\$ 2,101.93		\$ 2,101.93	\$ 11,787.09	\$ 11,787.09		\$ 11,787.09	\$ 13,889.02	\$ 11,394.93
Carts																								
60 3390U Zarn Roller Carts	1997	97	1	0%	SL	8	105				3,744.48					100.00%	-	3,744.48	3,744.48	100.00%	3,744.48	3,744.48		-
736 3365U Zarn Roller Carts	1997	97	2	0%	SL	8	105				44,348.42					100.00%	-	44,348.42	44,348.42	100.00%	44,348.42	44,348.42		-
269 3390U Zarn Roller Carts	1997	97	2	0%	SL	8	105				16,787.75					100.00%	-	16,787.75	16,787.75	100.00%	16,787.75	16,787.75		-

Waste Control, Inc.

WORKPAPER 2 - DEPRECIATION, Continued

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

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

Asset Description	Date in Service		Salvage Value		Mthd	Life	Year Asset Fully Dep.			Asset Cost	Asset Disp	Depreciable Cost	Monthly Depr.	Test year Depr.	Disp Year Depn	Total Test yr. Depn.	%	Total Allocated Test year Depr.	Beginning Accumulated Depreciation 7/1/2012	Allocated Accumulated Depreciation 6/30/2013	Branch Allo. %	Allocated Accum. Depr. 7/1/2012	Allocated Accum. Depr. 6/30/2013	Average Investment
	Yr	Mo	%	Yr			Mo	Yr	Mo															
Water/Oil Separator-Boneyard	2000	100	8	0%	SL	20	120		3,506.70	-	3,506.70	14.61	175.34	-	175.34	100.00%	175.34	2,089.41	2,089.41	100.00%	2,089.41	2,264.74	1,329.62	
Finish downstairs office	2000	100	9	0%	SL	20	120		1,717.30	-	1,717.30	7.16	85.87	-	85.87	100.00%	85.87	1,016.07	1,016.07	100.00%	1,016.07	1,101.93	658.30	
Improvements on Bathroom	2000	100	10	0%	SL	20	120		822.31	-	822.31	3.43	41.12	-	41.12	100.00%	41.12	483.11	483.11	100.00%	483.11	524.22	318.65	
Remodel downstairs bath	2000	100	11	0%	SL	20	120		797.32	-	797.32	3.32	39.87	-	39.87	100.00%	39.87	465.10	465.10	100.00%	465.10	504.97	312.28	
Continue downstairs office/bath	2000	100	12	0%	SL	20	120		2,637.28	-	2,637.28	10.99	131.86	-	131.86	100.00%	131.86	1,527.42	1,527.42	100.00%	1,527.42	1,659.29	1,043.92	
Water/Oil Separator-Washrack	2000	100	12	0%	SL	20	120		1,310.44	-	1,310.44	5.46	65.52	-	65.52	100.00%	65.52	758.96	758.96	100.00%	758.96	824.49	518.72	
Office Remodel	2001	101	1	0%	SL	20	121		398.66	-	398.66	1.66	19.93	-	19.93	100.00%	19.93	229.23	229.23	100.00%	229.23	249.16	159.46	
Remodel Larry Lampkin off	2001	101	2	0%	SL	20	121		429.32	-	429.32	1.79	21.47	-	21.47	100.00%	21.47	245.07	245.07	100.00%	245.07	266.54	173.52	
Siding on Front Bldg	2001	101	3	0%	SL	20	121		965.98	-	965.98	4.02	48.30	-	48.30	100.00%	48.30	547.39	547.39	100.00%	547.39	595.69	394.44	
610 Series rolling door	2001	101	4	0%	SL	20	121		1,522.54	-	1,522.54	6.34	76.13	-	76.13	100.00%	76.13	856.43	856.43	100.00%	856.43	932.56	628.05	
Extend Dry system on wash	2001	101	4	0%	SL	20	121		356.88	-	356.88	1.49	17.84	-	17.84	100.00%	17.84	200.75	200.75	100.00%	200.75	218.59	147.21	
Wash Bay improvements	2001	101	4	0%	SL	20	121		245.33	-	245.33	1.02	12.27	-	12.27	100.00%	12.27	138.00	138.00	100.00%	138.00	150.26	101.20	
Schlecht Wash Rack roof	2001	101	4	0%	SL	20	121		7,000.00	-	7,000.00	29.17	350.00	-	350.00	100.00%	350.00	3,937.50	3,937.50	100.00%	3,937.50	4,287.50	2,887.50	
Oil/Water Separator	2001	101	8	0%	SL	20	121		11,590.83	-	11,590.83	48.30	579.54	-	579.54	100.00%	579.54	6,326.66	6,326.66	100.00%	6,326.66	6,906.20	4,974.40	
Parking lot improvements	2001	101	9	0%	SL	20	121		1,655.96	-	1,655.96	6.90	82.80	-	82.80	100.00%	82.80	896.98	896.98	100.00%	896.98	979.78	717.58	
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	\$ 2,736.83	\$ 29,444.46	\$ 29,444.46		\$ 29,444.46	\$ 32,181.29	\$ 23,923.80
Woodland Improvements									12,400.68		12,400.68	51.67	620.03		620.03		620.03	5,604.03	5,604.03		5,604.03	6,224.06	6,486.63	

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS

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

Employee	07/01/12 - 06/30/13							06/30/12		06/30/13		06/30/12		06/30/13		Total		Per G/L	Reclass	Restated	
	Gross Wages	Gross Hours	OT Hours	Vacation Hours	Holiday Hours	Sick Hours	Total Hours	Acc Vacation Hours	Amount	Acc Vacation Hours	Amount	Acc Payroll Hours	Amount	Acc Payroll Hours	Amount	Hours	Amount				
Richard Ensign - db mg (all cos)	78,105	2000	270	80	0	0	2350	-	-	8	245	(16)	(474)	16	499	2,358	78,375	-	-	78,375	
Management fees	180,000	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	180,000	-	-	-	
MANAGEMENT	258,105	2000	270	80	0	0	2350	-	-	8	245	(16)	(474)	16	499	2,358	258,375			72,795	
Terri Turner - office mg	93,571	1988	481	152	48	0	2669	(24)	(690)	32	992	(15)	(428)	21	685	2,683	94,131	-	-	-	
Kami Dykstra	32,404	1885	19	64	48	0	2016	-	-	-	-	(16)	(242)	16	268	2,017	32,431	-	-	-	
Denise Kephart	-	0	0	0	0	0	0	(72)	(1,161)	-	-	-	-	-	-	(72)	(1,161)	-	-	-	
Lacey Gray	1,006	76	0	0	0	0	76	-	-	-	-	-	-	-	-	76	1,006	-	-	-	
SUPER/BILLING/OFFICE	126,981	3949	500	216	96	0	4761	(96)	(1,851)	32	992	(30)	(669)	37	953	4,704	126,407	200,830	(74,423)		
Jason Bebout	36,593	1984	23	48	48	0	2103	(40)	(640)	40	661	(14)	(232)	19	320	2,108	36,702	-	-	-	
Kyle Miller - new Spare Driver	37,109	1952	27	80	48	0	2107	-	-	-	-	(19)	(307)	-	-	2,088	36,801	-	-	-	
Rafael Garcia	45,419	1831	69	160	49	40	2149	(24)	(455)	-	-	(17)	(319)	16	310	2,124	44,954	-	-	-	
Kevin Salinas	41,523	1984	98	48	48	0	2178	(80)	(1,392)	72	1,294	-	-	17	311	2,187	41,736	-	-	-	
Jeff Sugg	43,989	1788	102	231	61	0	2182	(160)	(3,034)	32	627	(18)	(343)	19	389	2,055	41,628	-	-	-	
Josh Walker	3,148	156	49	0	0	0	205	-	-	-	-	-	-	22	360	227	3,508	-	-	-	
Shae Schoonover	7,612	567	18	48	16	0	649	-	-	-	-	(16)	(179)	-	-	633	7,433	-	-	-	
Cody Bartel	15,942	1444	29	0	8	0	1481	-	-	-	-	-	-	20	266	1,501	16,208	-	-	-	
DRIVERS - review for Hire/Termin	231,334	11706	415	615	278	40	13054	(304)	(5,520)	144	2,582	(85)	(1,381)	113	1,957	12,923	228,971	339,418	(110,447)		
Dave Ritola (100% drop box)	67,168	1923	541	152	48	0	2664	(24)	(480)	32	660	(21)	(417)	22	454	2,673	67,386	-	-	-	
Henry Peltier (100% drop box)	30,468	1945	481	144	48	0	2618	-	-	-	-	-	-	22	456	2,640	30,924	-	-	-	
DROP BOX	97,637	3868	1022	296	96	0	5282	(24)	(480)	32	660	(21)	(417)	43	909	5,312	98,310	-	98,310		
Josiah Willis	8,068	526	22	0	16	0	564	-	-	-	-	(17)	(205)	16	232	563	8,094	-	-	-	
Micah Willis	5,038	405	2	0	16	0	423	-	-	-	-	(17)	(169)	6	78	413	4,947	-	-	-	
Nicholas Willis	1,400	94	4	0	0	0	98	-	-	-	-	-	-	-	-	98	1,400	-	-	-	
Casey Tilton	404	34	0	0	0	0	34	-	-	-	-	-	-	16	195	50	598	-	-	-	
OTHER LABOR	14,908	1059	28	0	32	0	1119	-	-	-	-	(33)	(374)	39	504	1,124	15,039	28,068	(13,029)		
Larry Lamkin - maint super	80,349	1724	127	240	48	0	2139	(181)	(6,225)	128	4,548	(16)	(547)	17	600	2,087	78,725	-	-	-	
Glen Miller	58,829	1883	140	72	48	0	2143	(16)	(412)	16	425	(11)	(281)	9	243	2,141	58,804	-	-	-	
Dayne Crawford	1,366	119	3	0	8	0	130	-	-	-	-	(10)	(98)	-	-	120	1,268	-	-	-	
Devon Curtis	31,217	1870	124	133	48	0	2175	(40)	(500)	96	1,388	(12)	(155)	16	230	2,234	32,179	-	-	-	
Ryan Larson	19,558	1375	160	0	8	0	1543	-	-	-	-	-	-	14	207	1,557	19,765	-	-	-	
Trevor Marchan	5,832	526	3	0	0	0	529	-	-	-	-	-	-	14	173	543	6,006	-	-	-	
Kyler Lane	14,326	824	7	53	24	0	908	-	-	-	-	(16)	(227)	-	-	892	14,099	-	-	-	
Travis Smith	33,002	1876	84	125	48	0	2133	(18)	(252)	66	1,023	(11)	(161)	28	444	2,198	34,056	-	-	-	
MECHANICS - review for Hire/Ter	244,479	10197	648	623	232	0	11700	(255)	(7,388)	306	7,384	(77)	(1,470)	97	1,898	11,772	244,902	223,687	21,214		
																					237,095
																					216,557
	973,444	32779	2883	1830	734	40	38266	(679)	(15,239)	522	11,863	(262)	(4,785)	346	6,720	38,193	972,004	1,514,307	(17,561)		

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

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

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

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

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

Employee	Bonus	96.81% Total		FICA	wage base UI rate	39,800 0.0131	1,6055 0.1254	Collection Clerical	7%	Medical/ Dental	Total Fringe		
		Projected Annual	Wage Increase										
Richard Ensign - db mg (all cos)	2,120	81,063	2,688	6,201	56	521	294.69	5,674	62	8,443	21,253		
Management fees	-	198,000	18,000	-	-	-	-	-	-	-	-		
MANAGEMENT		279,063	20,688	6,201	56	521	295	5,674	62	8,443	21,253	(424.73)	20,165
Terri Turner - office mg		93,715	(416)	7,169	56	521	335	6,560	62	10,632	25,335		
Kami Dykstra	-	34,125	1,694	2,611	56	447	253	2,389	62	4,356	10,173		
Lacey Gray	-	1,042	36	80	8	14	10	-	-	-	111		
SUPER/BILLING/OFFICE		128,882	1,314	9,859	120	982	597	8,949	124	14,988	35,620	(860)	33,651
Jason Bebout	1,000	37,283	581	2,852	56	488	3,376	2,610	62	6,132	15,576		
Kyle Miller - new Spare Driver	-	-	(36,801)	-	-	-	-	-	-	-	-		
Rafael Garcia	1,759	47,173	2,218	3,609	56	521	3,450	3,302	62	4,740	15,740		
Kevin Salinas	1,000	43,464	1,728	3,325	56	521	3,497	3,042	62	10,632	21,136		
Jeff Sugg	1,792	48,456	6,828	3,707	56	521	3,503	3,392	62	6,132	17,373		
Josh Walker	-	35,183	31,675	2,692	56	461	3,383	-	62	10,438	17,091		
Shae Schoonover	-	7,887	454	603	56	103	1,042	552	-	-	2,357		
Cody Bartel	-	17,087	879	1,307	56	224	2,378	-	62	3,836	7,863		
DRIVERS - review for Hire/Terminated		236,533	7,562	18,095	392	2,841	20,629	12,898	372	41,910	97,136	(2,359)	91,756
Dave Ritola (100% drop box)	2,215	69,604	2,218	5,325	56	521	4,277	4,872	62	9,726	24,839		
Henry Peltier (100% drop box)	544	61,827	30,903	4,730	56	521	4,203	4,328	62	8,443	22,343		
DROP BOX		131,431	33,121	10,054	112	1,043	8,480	9,200	124	18,169	47,183	(955)	44,755
Josiah Willis	-	8,362	267	640	56	110	906	-	-	-	1,711		
Micah Willis	-	5,285	338	404	42	69	679	-	-	-	1,195		
Nicholas Willis	-	1,454	55	111	12	19	157	-	-	-	299		
Casey Tilton	-	2,669	2,071	204	21	35	55	-	-	-	315		
OTHER LABOR		17,770	2,731	1,359	131	233	1,797	-	-	-	3,520	(202)	3,212
Larry Lamkin - maint super	2,120	83,403	4,678	6,380	56	521	3,434	5,838	62	9,727	26,019		
Glen Miller	-	61,098	2,294	4,674	56	521	3,441	4,277	62	8,378	21,409		
Dayne Crawford	-	1,411	143	108	11	18	209	-	62	-	408		
Devon Curtis	-	33,599	1,419	2,570	56	440	3,492	2,352	62	5,208	14,180		
Ryan Larson	-	24,377	4,612	1,865	56	319	2,477	-	62	5,208	9,987		
Trevor Marchan	-	6,061	56	464	48	79	849	-	62	9,727	11,230		
Kyler Lane	-	14,202	103	1,086	56	186	1,458	994	62	-	3,842		
Travis Smith	433	35,450	1,394	2,712	56	464	3,425	2,481	62	4,356	13,556		
MECHANICS - review for Hire/Termina	12,983	259,600	14,698	19,859	396	2,551	18,784	15,943	495	42,604	100,632	(2,115)	95,377
Subtotal													
WP-12							(6,916)				(6,916)		
		1,053,280	80,115	65,429	1,207	8,170	43,666	52,664	1,176	126,115	298,428		288,915
Wages		855,280	62,115	7.83%		74,806							
Mgt fees		198,000	18,000	10.00%		67,327	35,982	45,387	447	109,018	258,162		30,754
R-8		1,053,280	80,115	8.23%									11.91%
						7,479	7,684	7,277	729	17,097	40,267		
						increase	increase	increase	increase	increase	Total		
											Increase in		

Fringe Benefits %	34.893%
Total Payroll	

WASTE CONTROL, INC.

WORKPAPER 3 - LABOR ANALYSIS, Continued

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

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

WASTE CONTROL, INC.

WORKPAPER 4 - LICENSE FEE ANAYLSIS

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

<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 Utilitiy Trailer	37.00	-	37.00	-	-	-
4/30/2013	CC Auditor	TK#09	681.00	-	-	-	681.00	-
6/25/2013	CC Auditor	Trailer #130	37.00	-	37.00	-	-	-
6/23/2013	CC Auditor	Prius	43.75	-	43.75	-	-	-
		Total	7,113.50					
		Taxes and Licensing	(804.00)	R-5				
			<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

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

	Washington Refuse & Recycle	WRRRA PAC	Conference Travel Expenses	<u>Total</u>
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% 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>

WASTE CONTROL, INC.

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

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

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

ROE Waste Control	%	Cost	Weighted
Debt	40.00%	0.06	0.024
Equity	60.00%	12.74%	7.65%
			<hr style="width: 100%; border: 0.5px solid black;"/>
			10.05%
ROE	12.74%		

Rate of Return

1 Net Income (BFIT)	212,266
2 FIT (line 9)	(54,961)
3 Net Income (AFIT) (line 1-2)	157,304
4 Average Investment	1,565,896
5 Rate of Return (line 4/3)	10.05%

Net Income (BFIT)	212,266
6 Less: Interest Expense	50,614
7 Taxable Income	161,651
8 Tax Rate	0.34
9 FIT	54,961

LG Inputs

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

Waste Control Inc.

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

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

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

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

Other adjustments per WUTC:

Per Company's book depreciation schedule:

	Cost
Prius	30,545
Truck 1	50,619
Truck 2	52,297
Total cost per books	133,462
Cost of shared assets allowed per WUTC	(34,142)
Cost to disallow	99,319

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

Waste Control Inc.

WORKPAPER 7 - TRANSACTIONS WITH AFFILIATED COMPANIES

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

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

Waste Control Recycling, Ir \$ 25,700.00 Due to respective company for contract hauling services

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
	<hr/>	
	<u>\$ 567,097.12</u>	

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

Contract Waste Hauling	\$(154,084.71)	Paid to Waste Control Recycling in the normal course of business; these revenues have been eliminated
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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	(154,084.71)	Paid to Waste Control Recycling in the normal course of business; these have been eliminated
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
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
	<hr/>	
	<u>\$ 228,115.29</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 8 - CUSTOMER COUNTS

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

Residential	Customer Count for:			Total	52 weeks	Customer Count for:
	Cowlitz County	City of Castle Rock	City of Kalama		Annual Kalama	
1 minican				0		
1 can wk				0		
2 can wk				0		
3 can wk				0		
4 can wk				0		
5 can wk				0		
6 can wk				0		
Carts				1757	41028	
30-35 gal	1388	94	275	1757	14300	436
60-65 gal	3544	229	360	4133	18720	719
90-100 gal	2608	151	154	2913	8008	341
	7540	474	789			1496
On Call	6			6		2
Delux O-25ft	8			8		
Added 25 ft				0		
One pu per mo				0		
Res drive in	8			8		6
Overwght				0		
Extras	23			23		4
NSF	1			1		2

Waste Control Inc.

WORKPAPER 8 - CUSTOMER COUNTS, Continued

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

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

Waste Control Inc.

WORKPAPER 8 - CUSTOMER COUNTS, Continued

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

Customer Count for:

Customer Count for:

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

WASTE CONTROL, INC.

WORKPAPER 9 - FUEL ANALYSIS

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

	Test Year		07/01/12 - 06/30/13
	Actual	Forecasted	Average
	<u>Gallons</u>	<u>Fuel Cost</u>	<u>Cost per gallon</u>
July	6493	24,303.30	3.743 actual
August	6434.46	26,432.76	4.108 actual
September	5408.88	23,355.54	4.318 actual
October	6235.01	26,118.46	4.189 actual
November	6074.04	24,715.27	4.069 actual
December	5814.15	23,029.85	3.961 actual
January	6419.14	25,156.61	3.919 actual
February	5701.24	23,831.18	4.180 actual
March	5778.05	23,869.12	4.131 actual
April	6088.77	24,020.20	3.945 actual
May	6511.79	25,337.37	3.891 actual
June	5982.73	23,218.98	3.881 actual
	<u>72941.26</u>		
Forecasted Fuel Cost		293,388.64	4.03 AVG
Actual Misc Shop		20,182.90	
Total Forecasted Expense		<u>313,571.54</u>	
Per Operations		<u>(311,517.43)</u>	
Forecast Adjustment		<u>\$ 2,054.11</u>	

WASTE CONTROL, INC.

WORKPAPER 10 - MISCELLANEOUS GENERAL LEDGER ADJUSTMENTS

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

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

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

WASTE CONTROL, INC.

WORKPAPER 11- BAD DEBTS

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

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

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

	Per Monthly RAMs Recaps
July	2,135.52
August	4,815.13
September	3,759.26
October	2,525.58
November	4,335.49
December	4,388.70
January	8,918.86
February	5,146.25
March	3,881.97
April	3,837.79
May	2,351.33
June	4,851.04
	<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) 38,368.55 The amount received from Fairway collections for subsequent collections - see pdf of Fairway Collections

WASTE CONTROL, INC.

WORKPAPER 12- UTILITIES

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

<u>UTILITY COSTS/ALLOCATIONS</u>			Utilities												WCI		
<u>PROPERTY (dc Allocation</u>	<u>Parcel</u>		Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	<u>Total</u>	<u>Allocation</u>	
657 W Scott A	50%	5,042,706															
(Storage For Woodland Area containers)																	
1208 River RD	50%	10,015															
(Land N. of the MRF)																	
1226 River RD	50%	10,028															
(Land N. of the MRF)																	
River Rd	100%	1,002,602															
(Land N. of the MRF)																	
River Rd	50%	1,002,801															
(Land N. of the MRF)																	
1150 3rd Ave	50%	116,720															
(Commercial)																	
657 W Scott A	50%	116,883															
(Commercial)																	
River Rd	50%	10,027															
(Roll Cart Storage)																	
2564 Lewis Ri	0%	308,405															
(Carts and tubs)																	
950 3rd Ave Lr	33%	10,068	95.62	83.69	113.05	112.79	154.19	96.64	139.23	149.53	117.00	107.56	101.71	94.68	1,365.69	455.23	
(Bone Yard/TS/Portal Building)																	
1150 3rd Ave	33%	10,018	957.80	1,405.88	1,251.08	860.04	917.06	729.69	588.67	669.83	545.17	977.34	836.05	744.63	10,483.24	3,494.41	
(Wash Bay/TS Booths/Office Parking Lot)						1,931.00	2,648.79	1,676.25	2,652.23	2,926.98	2,250.40	2,054.64	2,119.89	1,807.36	20,067.54	6,689.18	
1150 3rd Ave	25%	10,022															
(Main Office Building & Shop)																	
1120 3rd Ave	33%	10,016															
(Applied Industries Land)																	
1152 River RD	100%	3,025	2,487.37	3,198.30	4,441.55	3,503.96	2,480.51	1,411.80	2,137.07	2,130.20		1,841.71	2,102.72	2,171.41	27,906.60	27,906.60	
(Commercial)																	
920 TAX CODE	100%	321,805,055															
(Commercial)																	
TOTALS															59,823.07	38,545.42	

WASTE CONTROL, INC.

WORKPAPER 13- LAND RENTS

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

Explanation of methodology:		
Equity percentage	asset specific	
Return on equity percentage		15%
Debt percentage	asset specific	
Cost of debt	5.25% per WUTC original	
Depreciation allowed	yes	
Operating costs allowed	yes	
Assessed values used for return	no	
Combined capital structure used	no	
Property		
1150 3rd Ave (Main office)		\$13,843
950 3rd Avenue (Covered Parking)	3 mo	22,815
1150 3rd Ave (Emp parking, wash bay)		2,688
River Road (Cart & container storage)		30,160
Woodland storage		9,519
Stanley Plaza Painting facility	2011	13,903
Allocated costs HB		6,714
Allocated costs HB II		5,578
HB Depreciation		18,305
HB II Depreciation		5,769
Total Annual Rent Expense		129,293
per Operations		138,000
add back newly rented items		
Adjusted rent as allowed in prior case		
Excess (Disallowed) Rent	*	(\$8,707)

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

96.81%
125,171.45

WASTE CONTROL, INC.

WORKPAPER 14- TIRES

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

07/01/12-06/30/13

Tires purchased

Total

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

283,790.64

0.29

81,083.04

(90,730.00) per Operations

(9,646.96)

	# of trucks	
WCI	8	0.285714286
	10	0.357142857
	10	0.357142857
		<u>0</u>
	28	<u>1</u>

WASTE CONTROL, INC.

WORKPAPER 15-PROPERTY TAX

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

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

WCE
Parcel #1002602 & #1006204 Activity

(4,586.66)	(4,586.66)	(9,173.32)
	19.56	19.56
(710.16)		(710.16)
(1,214.54)	(1,214.54)	(2,429.09)
(0.00)	0.00	(0.00)

WCPF

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

Property Tax 2012

Property Tax 2012									1st	2nd	2012	2011
Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF		Half	Half	Total	Amounts
Curbside/HBI/HBI												

1150 3rd Ave Longview 98632 P001731 2245 2,883.86 2,883.86 2,883.86 5,767.72 **3,513.76**

Total HB I and Curbside 2,883.86 2,883.86 2,883.86 5,767.72 **6,732.42**

Totals By Individual Company 6,410.64 42,104.69 8,411.58 2,883.86 1,214.53 61,735.46 61,005.74 122,741.20

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

HB II

Total For HB

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

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

Payment are postmarked on or before the due date Shown

1st Half APR 30th

2nd Half OCT 31st

WASTE CONTROL, INC.

WORKPAPER 15-PROPERTY TAX, CONTINUED

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

Property Tax 2013										1st	2nd	2013	2012
Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF			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	500.00	500.00	500.00					1,500.00	1,500.00	3,000.00	3,000.00
				15,753.31						15,753.31	15,753.31	31,506.62	31,506.62
													34,506.62
													36,038.54
1150 3rd Ave Longview 98632 (Wash Bay/TS Booths/Office Parking Lot)	R033236	10018	74.94	74.94	74.95					224.83	224.83	449.66	539.06
1150 3rd Ave Longview 98632 (Main Office Building & Shop)	R033240	10022	1,869.38	1,869.38	1,869.38		1,869.36			7,477.51	7,477.51	14,955.02	9,716.50
1120 3rd Ave Longview 98632 (Applied Industries Land)	R033234	10016	1,782.60	1,782.60	1,782.60					5,347.81	5,347.81	10,695.62	10,113.60
		0											
Totals on Splits			5,424.91	19,980.23	5,424.89		1,869.36			32,699.37	32,679.25	65,378.62	61,248.16
			0.00		0.00								
WCI										(5,424.91)	(5,424.91)	(10,849.82)	
WCR										(19,980.23)	(19,980.23)	(39,960.47)	
WCE										(5,424.89)	(5,424.89)	(10,849.78)	
Parcel #1002602 & #1002604 Activity											20.12	20.12	
										0.00		0.00	
WCPF										(1,869.36)	(1,869.36)	(3,738.72)	
										0.00	0.00	0.00	

Property Tax 2013										1st	2nd	2013	2012
Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF			Half	Half	Total	Amounts
WCI/WCR/WCE													
1152 River RD Longview 98632 (Commercial)	P003213	3025	1,967.19							1,967.19	1,967.19	3,934.38	3,550.66
920 TAX CODE WOODLAND 98674 (Commercial)	P005420	321805055	48.36							48.36	48.36	96.72	97.26
Total WCI			2,015.55							2,015.55	2,015.55	4,031.10	3,647.92

WCR										
1152 River RD Longview 98632 (MRF - South End)	R033239	10021		4,757.65						9,395.00
1150 3rd Ave Longview 98632 (Building Ex E. - Scrap Metal Area)	R033241	10023		412.04						988.70
1154 River RD Longview 98632 (MRF - North End)	R033237	10019		4,891.02						9,741.86
1150 3rd Ave Longview 98632 (Commercial)	P003653	321806		12,001.76						24,301.98
Total WCR				22,062.47						44,427.54

WCE										
WCE (Longview) (Commercial)	P003654	321807		3,505.88						6,480.88
WCE (Kelso) (Commercial)	P003652	321805		675.38						1,168.98
Total WCE				4,181.26						7,649.86

Property Tax 2013										2012	
Description	Account #	Parcel #	WCI	WCR	WCE	Curb	WCPF	1st Half	2nd Half	2013 Total	2012 Amounts
Curbside/HBI											
1150 3rd Ave Longview 98632 (Commercial)	P001731	2245				2,769.78		2,769.78	2,769.78	5,539.56	5,767.72
Total HB I and Curbside						2,769.78		2,769.78	2,769.78	5,539.56	8,965.94

Totals By Individual Company

7,440.46	42,042.70	9,606.14	2,769.78	1,869.35	63,728.43	63,708.31	127,436.74
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WCI	WCR	WCE	Curb	WCPF	1st Half	2nd Half	Total
-----	-----	-----	------	------	----------	----------	-------

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

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

Payment are postmarked on or before the due date Shown

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

WASTE CONTROL, INC.

WORKPAPER 16-DISPOSAL FEES

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

Disposal Schedule for Tons @ Cowlitz County Landfill

	2012 July	2012 Aug	2012 Sept	2012 Oct	2012 Nov	2012 Dec	2013 Jan	2013 Feb	2013 March	2013 April	2013 May	2013 June	TOTAL
Residential & Commercial Tons	1350.23	1360.61	1203.26	1373.65	1380.89	1105.21	1270.30	1104.86	1184.94	1324.03	1425.31	1317.58	15,400.87
Drop Box Tons	1186.83	976.35	769.24	1094.60	877.30	948.30	1020.30	882.48	911.11	723.70	1025.96	1030.19	11,446.36
Total operational Tons	2537.06	2336.96	1972.5	2468.25	2258.19	2053.51	2290.6	1987.34	2096.05	2047.73	2451.27	2347.77	26,847.23

Notes

There is no non-regulated tons for residential and commercial garbage collected, it is all regulated.
There is no non-regulated tons for Drop boxes, it is all regulated.

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

Therefore the non-regulated revenue that WCI generates is only for Hauling and has no relationship with any dump fees reimbursement.

All individual tickets and copy's of monthly disposal reports from the Cowlitz County land fill are available for review.

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

Kyle Miller - Truck #7

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

2.2150% non-regulated tons

RESTATE

IS	516694.50
Test Yr \$ pr Ton	37.30
Tons	13,852.40
Reg	13,257.74
Non	594.66
Restate	494514
	22181

PRO FORMA

Reg	14,806.21	Non	594.66
Tons	14,806.21		
Increase	11.70		
Pro Forma	173,233		

WASTE CONTROL, INC.

WORKPAPER 17-ROUTE STUDY

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

R = Regulated only pickups

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

Route Study: July 9-13, 2012

	<u>Driver</u>	<u>Date</u>	<u>Pick-ups</u>	<u>Extra Carts</u>	<u>Hours</u>	<u>Weekly Hours</u>	<u>Percent Non-Reg</u>	<u>Non-Reg Hours</u>	<u>Reg Hours</u>
	Jason Bebout								
R	#15 side load truck	7/9/2012	411	40	4.59		0.0%	0.00	4.59
R		7/10/2012	345	20	11.11		0.0%	0.00	11.11
R		7/11/2012	476	25	9.23		0.0%	0.00	9.23
R		7/12/2012	336	26	6.43		0.0%	0.00	6.43
R		7/13/2012	547	42	11.52	42.88	0.0%	0.00	11.52
	Rafael Garcia								
R	#10 side load truck	7/9/2012	510	30	5.99		0.0%	0.00	5.99
R		7/10/2012	507	39	13.27		0.0%	0.00	13.27
R		7/11/2012	485	15	9.57		0.0%	0.00	9.57
R		7/12/2012	617	34	10.08		0.0%	0.00	10.08
R		7/13/2012	332	10	5.86	44.77	0.0%	0.00	5.86
	based on email provided by the company (and City of Kalama contrat to follow) the only non-regulated activity is the City of Kalama contract that only addresses resi customers.								
	Kyle Miller								
N	#7 side load truck	7/9/2012	789	0	6.67		100.0%	6.67	0.00
R		7/10/2012	693	22	10.46		0.0%	0.00	10.46
R		7/11/2012	981	28	8.52		0.0%	0.00	8.52
R		7/12/2012	611	29	9.23		96.2%	0.00	9.23
R		7/13/2012	271	16	5.57	40.45	100.0%	0.00	5.57
	Kevin Salinas								
R	#4 side load truck	7/9/2012	267	22	5.63		0.0%	0.00	5.63
R		7/10/2012	630	30	10.06		0.0%	0.00	10.06
R		7/11/2012	672	31	8.67		0.0%	0.00	8.67
R		7/12/2012	417	26	7.45		0.0%	0.00	7.45
R		7/13/2012	420	18	8.05	39.86	0.0%	0.00	8.05
	Jeff Sugg								
R	#24 front load truck	7/9/2012	81	8	10.62		30.9%	0.00	10.62
R		7/10/2012	83	9	9.14		0.0%	0.00	9.14
R		7/11/2012	42	4	7.12		0.0%	0.00	7.12
R		7/12/2012	85	11	8.14		24.7%	0.00	8.14
R		7/13/2012	42	3	6.26	41.28	0.0%	0.00	6.26

Total	10650	538	209.24
Percent			

6.67	202.57
3.2%	96.8%

Pickups	10650	100.0%
Kalama	789	7.4%
Regulated	9861	92.6%

WASTE CONTROL, INC.

WORKPAPER 18-RATE CASE COSTS

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

Support for Rate Case Expense

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

WASTE CONTROL, INC.

WORKPAPER 19 - Truck Rents

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

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

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

Average Investment	\$ 122,930	
Capital Structure:		
Debt	0.00%	0.00
Equity	100%	122,929.88
Return:		
	4.00%	0.00
	15%	18,439.48
Test Year Depreciation	24,543.37	
Allowable Rent Expense	\$ 42,983	

Depn/Return Inv	32,237				
Insurance	1,363	3	6	29	
Licenses	1,532	336	1,140	341	1,817 actual
Tires and tubes	2,700	681	681	681	2,043 actual
Repairs and Maint	16,625	1,200	1,200	1,200	3,600 estimate
	54,457	5,438	7,643	9,085	22,166 actual
Per Operations	(36,000)	18,457 under allocated			

Allocation - approx usage between WCI 75% 32,237

42.7%
19.7%
37.6%
100.0%

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

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

Liability Insurance - Special	-	-	-	-	-	-	-	-	-	-	-	-	-
Workman's Compensation Insuran	-	566.74	-	-	592.83	-	-	546.19	-	580.07	-	(9,201.81)	(6,915.98)
Salaries - Officer	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries - Administration	14,703.57	16,008.80	18,022.36	16,033.94	16,714.99	18,842.70	16,418.29	15,327.01	17,203.59	15,963.53	17,123.25	18,468.03	200,830.06
Legal Expense	-	277.40	79.20	-	2,725.00	-	1,100.00	-	1,125.00	-	-	1,458.33	6,764.93
Communication Expense	1,485.08	1,681.71	1,611.77	1,923.83	1,462.07	3,733.84	1,723.96	442.29	1,595.51	1,087.24	1,114.52	1,295.80	19,157.62
Dues & Subscriptions Expense	1,300.00	1,300.00	1,300.00	1,727.23	1,726.48	1,446.29	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	16,600.00
Dues Nondeductible	-	-	1,100.00	-	600.00	172.16	441.62	-	-	428.63	441.38	498.28	3,682.07
Dues - Life Insurance WR	-	-	-	-	-	-	-	-	-	-	-	-	-
Permits Expense	45.00	69.00	-	-	-	113.92	-	-	-	-	48.00	-	275.92
Travel - Misc	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Expense - Transportatio	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Expense - Meals	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Expense - Lodging	-	-	-	-	-	-	717.44	-	-	-	-	-	717.44
RCI Expense Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Charge - General	447.54	262.07	362.10	376.24	460.67	317.61	395.20	347.85	523.35	385.77	436.54	314.50	4,629.44
Bank Charge - NSF	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Charge - Finance Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Safety Equipment Expense	728.20	1,079.05	83.08	2,228.91	304.53	1,061.00	264.56	(241.69)	716.53	39.85	1,225.63	386.26	7,875.91
Business Meals Expense	-	-	28.48	-	-	-	120.00	-	-	-	-	-	148.48
Contract Waste Hauling Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug Testing Expense	165.50	38.50	55.00	341.00	20.00	180.00	106.50	20.00	-	64.00	93.50	231.50	1,315.50
Freight Expense	-	-	-	-	288.30	176.07	-	41.14	-	-	-	-	505.51
Consulting Expense	-	4,164.00	-	2,138.50	2,401.00	3,838.50	1,076.00	2,463.50	2,163.50	2,176.00	1,819.75	1,732.25	23,973.00
Seminar & Conference Expense	-	-	-	1,315.00	1,325.00	-	-	-	-	-	750.00	2,580.00	5,970.00
Employee Relations	349.91	736.92	320.46	329.15	452.83	3,626.29	189.80	88.00	491.25	75.00	492.51	213.50	7,365.62
Stoneridge Rental	-	-	-	2,100.00	2,100.00	-	-	-	-	-	-	-	4,200.00
Interst Exp WCR	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Exp Outside	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Exp WCE	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Exp Curbside	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Exp WCPF	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Exp HB	3,616.12	3,552.65	3,488.85	3,424.74	3,600.30	3,536.76	3,230.46	3,165.05	3,099.31	3,033.25	2,966.85	2,900.14	39,614.48
Interest Expense Land Fill	-	-	-	-	-	11,000.00	-	-	-	-	-	-	11,000.00
Computer Expense	-	698.39	-	1,298.39	-	1,198.39	232.80	-	698.39	590.00	232.80	232.95	5,182.11
Laundry Expense	1,759.71	2,344.33	2,202.57	2,348.59	2,092.77	2,451.99	2,760.65	1,809.44	-	872.81	540.57	-	19,183.43
Painting Expense	141.12	281.08	634.54	1,078.29	92.63	-	14.45	-	-	-	824.99	2,850.03	5,917.13
Maintenance - Building	-	544.25	-	555.02	406.44	221.97	842.91	-	15.95	361.08	233.50	-	3,181.12
Maintenance - DB & FL cont	-	-	-	410.72	1,250.00	491.77	341.34	118.86	-	1,620.00	4,860.00	-	9,092.69
Life Insurance Expense	-	-	-	-	-	-	73.10	73.10	-	167.70	55.90	77.40	447.20
Counseling Services	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	154.38	1,852.56
Medical Insurance Expense	8,125.44	7,213.28	7,216.97	6,890.09	6,890.09	(507.00)	15,796.20	8,184.52	7,412.19	6,881.94	9,805.26	7,071.71	90,980.69
Pre-Tax Aflac Deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable Aflac Deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Adm.	-	-	-	470.12	470.12	150.00	470.12	1,004.54	2,050.00	540.62	3,104.12	540.62	8,800.26
Medical (HRA)	-	-	-	-	-	-	-	-	-	-	-	-	-
Depr Expense - County	19,161.47	19,161.47	19,161.47	19,161.56	19,161.47	19,499.94	19,189.68	19,189.68	19,189.68	22,084.61	22,084.61	30,769.40	247,815.04
Depr Expense - Woodland	58.11	58.11	58.11	58.11	58.11	58.16	58.11	58.11	58.11	58.11	58.11	58.11	697.37
Utility Expense	3,540.79	4,687.87	5,805.68	6,407.79	6,200.55	3,914.38	5,517.20	5,876.54	2,912.57	4,981.25	5,160.37	4,818.08	59,823.07
Medical (HSA)	675.00	675.00	675.00	675.00	675.00	675.00	687.50	775.00	775.00	900.00	1,025.00	1,025.00	9,237.50
Cleaning Expenses	(94.50)	110.00	189.50	(79.50)	-	-	110.00	-	(110.00)	-	69.50	179.00	374.00
Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Damage Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Security/Fire System Exp	-	-	-	-	-	-	-	-	-	66.00	-	-	66.00
Franchise Fees	761.15	588.66	485.63	716.57	665.06	624.52	668.46	736.87	640.68	572.41	686.89	564.00	7,710.90
Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage Expense	350.00	-	-	350.00	-	200.00	-	90.47	-	300.00	94.19	300.00	1,684.66
Labor/Industries Tax Expense	-	-	10,778.80	-	-	9,930.74	-	-	10,546.72	-	-	11,641.57	42,897.83

Vehicle License & Fees Expense	92.75	-	1,548.00	735.00	1,599.00	-	798.00	126.00	1,416.00	718.00	-	80.75	7,113.50
Property Tax Expense	-	-	-	6,400.86	-	-	-	-	-	5,728.36	-	-	12,129.22
Fica Tax Expense	3,922.72	3,913.54	3,877.32	3,558.04	3,843.65	4,407.53	4,199.49	3,650.05	4,032.74	4,108.18	4,294.54	4,195.71	48,003.51
Other Payroll Tax Expense	917.42	915.27	906.80	832.11	898.93	1,030.78	982.13	853.62	943.16	960.74	1,004.35	981.23	11,226.54
B&O Tax Expense	4,431.51	4,267.31	4,160.35	4,479.57	4,352.68	9,427.15	4,341.62	4,986.88	4,312.84	7,000.43	12,349.94	6,934.43	71,044.71
Use/Other Tax Expense	53.80	49.01	58.99	32.34	(8.14)	32.76	30.59	29.18	(239.12)	179.35	-	-	218.76
WUTC Tax Expense	-	-	-	-	-	-	-	-	-	16,778.56	30.65	-	16,809.21
SUTA Tax Expense	-	-	1,312.41	-	-	809.57	-	-	2,576.52	-	-	2,633.42	7,331.92
FUTA Tax Expense	0.47	0.34	72.74	0.08	0.31	(50.80)	3.91	1.94	661.80	0.20	0.12	73.87	764.98
IRA Expense	3,529.52	3,668.15	3,758.64	3,570.71	3,779.68	4,339.07	4,392.53	3,404.41	3,760.32	3,785.55	3,928.97	3,469.85	45,387.40
Rent Expense - Office, Shop, SP, TI	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	53,400.00
Rent Expense - Other	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	66,600.00
Rent Expense - Quelah	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
Rent Expense - Spare Truck	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	36,000.00
Rent Expense - Sweeper	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent Expense-Shear and Press	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent Expense-TB135 mini	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Expense	-	-	-	-	-	-	-	100.00	-	750.00	-	300.00	1,150.00
Rent - Covered Parking	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
Association Dues /Exp Quelah	-	-	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sale of assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income - Outside	(19.65)	(18.22)	(14.72)	(13.59)	(6.68)	(5.11)	(5.11)	(4.62)	(3.69)	(5.94)	(6.13)	(5.24)	(108.70)
RCI - Paybacks	-	-	-	-	-	-	-	-	-	-	-	-	-
Refunds - From Vendors	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	292,025.40	308,375.11	291,871.75	321,913.02	305,881.29	397,662.18	309,976.95	278,150.41	308,346.50	383,246.77	331,893.79	378,922.11	3,908,265.28
Net Income	43,644.48	31,094.49	15,471.07	26,687.54	9,618.82	(57,316.67)	13,862.95	47,673.09	(1,634.57)	7,156.59	11,259.72	(14,026.66)	133,490.85