

**Yakima Waste Systems, Inc.
September 1, 2008**

Solid Waste Fuel Surcharge Test Worksheet

INPUTS	Base Revenue	\$ 9,856,015
	Base Fuel Expense	\$ 563,302
	Base Fuel Index Period	December 31, 2004
	Billing Period	3
	Proposed Effective Date	September 1, 2008

OUTPUTS	Current Fuel Index	\$ 4.6325
	Allowable Fuel Surcharge	7.03%

Line
No.

1	1. Using the appropriate base period information, calculate how much of total revenue was spent on fuel.	
2		
3		
4	Base Fuel Expense	\$ 563,302
5	Divided by Base Revenue	+ \$ 9,856,015
6	Equals Base Fuel vs. Base Revenue Ratio	= 0.0572
7	Multiplied By 100	x 100
8	Equals Base Fuel Expense as % of Base Revenue	= 5.72% % to 2 decimal pts.
9		
10	2. Calculate the fuel index increase.	
11		
12	Current Fuel Index	\$ 4.6325
13	Minus Base Fuel Index	- \$ 1.9274
14	Equals Fuel Index Price Difference	= \$ 2.705
15	Divided By Base Fuel Index (Line 13)	+ \$ 1.927
16	Equals Relative Fuel Index Price Difference	= 1.4035
17	Multiplied By 100	x 100
18	Equals Fuel Index Percent Increase	= 140.35% % to 2 decimal pts.
19		
20	3. Calculate amount of revenue increase needed to recover fuel price increases.	
21		
22	Base Fuel Expense as % of Base Revenue (Line 8)	5.72% % to 2 decimal pts.
23	Multiplied By Fuel Percent Price Increase (Line 18)	x 140.35% % to 2 decimal pts.
24	Equals Fuel Index Increase as a % of Revenue	= 8.03% % to 2 decimal pts.
25	Minus One Percentage Point	- 1.00% % to 2 decimal pts.
26	Equals Allowable Fuel Increase as a % of Revenue	= 7.03% % to 2 decimal pts.
27		