Company Name: Waste Management of Skagit
Annual Revenue: $14,795,000 Price Out Revenue of Test Year: $16,758,000
Additional Annual Revenue: $1,963,000 Percentage Increase: (13.3%) Customer Count: 21,300

Description of Filing Item	Criteria	Notes	Item Included Yes / No
General rate proceeding filings—Solid waste collection companies Filed electronically via records center web portal.	WAC 480-07-140(6)		Yes
1. Proposed tariff pages The proposed tariff complies with the standard tariff template.	WAC 480-07-520(1) WAC 480-70- 226-351		Yes
2. Customer Notice and government ordinances. Copy of the notice mailed to customers must be included.	WAC 480-07-520(2) WAC 480-70-271		Yes
(2) Government ordinances. Copy of ordinances and resolutions.	WAC 480-07-520(2) WAC 480-70-326(3)(a)		No
3. Transmittal/Cover letter which must: (2)(a)(i) Name and certificate number, and trade names of company. (2)(a)(ii) Description of proposed change and statement of reason for each change, (2)(a)(iii) Dollar and percentage amounts at revenue will change, (2)(a)(iv) Percentage amount that rates will change, (2)(a)(v) Contact name, mailing address, telephone number and email address, (2)(a)(vi) Statement of mailed notice to county officials affected by the filing.	WAC 480-07-520 (3) WAC 480-70-326 (2)(a)		Yes Yes Yes Yes Yes
(2)(b) The transmittal letter accompanying a filing that increases rates or charges must also **include the date customer notice** was, or will be, mailed or delivered to all affected customers.	WAC 480-07-520 (2)(b)		Yes
(3)(b) **Tariff filed by agent.** If the tariff filing is made by a person other than an owner, partner, or corporate officer, the company must include with its tariff filing a statement granting authority for that person to file on behalf of the company. The statement must be signed by an owner, partner, or corporate officer, and may be incorporated into the transmittal letter accompanying the filing.	WAC 480-07-520 (3)(b)		N/A

Description of Filing Item	Criteria	Notes	Item Included Yes / No
4. Work papers The supporting work papers for the test period including:	WAC 480-07-520 (4) Worksheets must include all supporting calculations and source documentation. WAC 480-07-140(6)(ii) All Worksheets/Spreadsheets must be filed in native format		Yes
(4)(a) A detailed pro forma income statement separated by customer class. Restating and pro forma adjustments, reflected in separate columns. Each adjustment includes all supporting calculations and documentation for all adjustments.	WAC 480-07-520 (4)(a)		Yes Yes Yes
(4)(a)(i) Restating adjustments adjust the booked operating results for any defects or infirmities in actual recorded results of operations that can distort test period earnings. Restating adjustments are also used to adjust from an as-recorded basis to a basis that the commission accepts for determining rates.	WAC 480-07-520 (4)(a)(i)		Yes Yes
(4)(a)(ii) Pro forma adjustments give effect for the test period to all known and measurable changes that are not offset by other factors. The company's initial filing must identify dollar values and underlying reasons for each proposed pro forma adjustment.	WAC 480-07-520 (4)(a)(ii)		Yes Yes
(4)(a)(iii) Restating and pro forma adjustments must be calculated as the variance from the booked operating results.	WAC 480-07-520(4)(a)(iii)		Yes
4(b) A calculation of the total revenues the company is realizing at its present rates A calculation of the total revenues the company would realize at the requested rates.	WAC 480-07-520 (4)(b)		Yes Yes
4(c) An income statement listing all revenue and expense accounts by month or a	WAC 480-07-520 (4)(c)		Yes

supporting general ledger for the test period. (Staff will ask for a general ledger.)			
Description of Filing Item	**Criteria**	**Notes**	**Item Included Yes / No**
4(d) If nonregulated revenue represents more than ten percent of total company test period revenue, provide a detailed separation of all revenue and expenses between regulated and nonregulated operations.	WAC 480-07-520 (4)(d)		Yes
4(e) A detailed list of all nonregulated operations. The company must provide copies of all contracts upon request.	WAC 480-07-520 (4)(e)		Yes
4(f) A detailed study that reconciles service pickups to the test year revenue by tariff item or service. The computed revenue must reconcile **within five percent of** test period revenue.	WAC 480-07-520 (4)(f)		Yes Yes
4(g) A consolidated balance sheet for the company with supporting documentation including, but not limited to: Detailed cost of debt List of all real property and vehicle leases to which the company is a party.	WAC 480-07-520 (4)(g)		Yes
4(h) A detailed calculation of net investment in plant and equipment and **the netbook value** of used and useful assets at the end of the test period.	WAC 480-07-520 (4)(h)		Yes
4(i) A detailed depreciation schedule listing all used and useful assets held during the test period, including: Date of purchase Cost at purchase, Depreciable life, Salvage value, Calculated depreciation expense, and Accumulated depreciation expense at the end of the test period.	WAC 480-07-520 (4)(i)		Yes
4(j) Information about every transaction with an affiliated interest or subsidiary that **directly or indirectly** affects the proposed rates. Include: A full description of the relationship. The terms and amount of the transaction. The length of time the relationship has been ongoing. An income statement and balance sheet for every affiliated entity.	WAC 480-07-520 (4)(j)		Yes

Affiliated interest **WAC 480-70-078** and RCW 81.16.020

Transactions that occur between the company and its affiliated interests, and the company and its subsidiaries. Affiliated interest is every corporation owning five percent or more of the voting securities of such public service company and doing business with the person or corporation.