

## **ATTACHMENT A**

Acct No.	Description	Total Company Income Statement	Total Restraint Adjustments	Total Company Restated	Proforma Adjustments	Proforma Present Rates	Proforma at Present Rates Regulated	Proforma at Present Rates Non-regulated	Proforma at Present Rates Lewis County	Proforma at Present Rates Thurston County	Proforma After Rates	Proforma	
												Thurston County	Thurston County
31100	Residential Cans	3,529,691	(149,710)	3,379,981	87,119	3,467,101	2,577,533	889,568	1,685,045	692,488	70,310	762,798	
	Recycling	848,726	368,654	1,217,381	-	1,217,381	837,211	380,169	577,656	259,355	79,291	338,646	
	Yard Waste	324,954	(270,554)	54,400	-	54,400	19,668	34,732	15,650	4,017	548	4,565	
31110	Commercial Cans	160,916	160,916	9,088	-	170,004	170,004	1,589,591	1,343,628	468,335	7,059	79,978	
31200	Special Container Serv	3,343,323	58,231	3,401,554	-	3,401,554	1,811,963	1,589,591	1,343,628	468,335	47,294	515,629	
31300	Drop Boxes	975,987	29,154	1,008,121	-	1,008,121	450,395	557,727	317,726	132,669	96,175	288,616	
31330	Pass Through	906,245	763	907,008	73,357	980,365	741,806	238,559	473,190	268,616	18,164	288,616	
	Multi-Family Recycling	29,154	(12,867)	16,287	-	16,287	16,287	-	1,476	-	-	0	
31325	Recycling Material	166,627	76,409	243,036	-	243,036	-	243,036	-	-	-	0	
	Recycling Credits	(213,133)	213,133	0	-	0	-	0	-	-	-	0	
31100	Commercial Recycling	344,083	(15,260)	328,833	-	328,833	-	328,833	-	-	-	0	
31100	Transfer Station	1,912,292	-	1,912,292	-	1,912,292	40,363	19,247	29,961	10,432	-	10,432	
61000	Service Charges	59,630	-	59,630	-	59,630	6,695,249	6,193,756	4,741,607	1,923,641	308,031	2,231,672	
	Total Revenue	12,321,583	309,626	12,631,209	227,795	12,859,005	6,695,249	6,193,756	4,741,607	1,923,641	308,031	2,231,672	
	Expenses:												
41200	Repair-Shop, Bldg	50,172	-	50,172	-	50,172	22,827	27,344	16,212	6,615	-	6,615	
41310	Wages-Mechanic	413,195	-	413,195	18,538	431,734	196,432	235,302	139,510	56,922	-	56,922	
	Contract Labor	132	-	132	-	132	60	72	43	17	-	17	
41320	Parts & Material	363,594	-	363,594	-	363,594	165,429	198,164	117,491	47,938	-	47,938	
41330	Outside Repair	99,163	-	99,163	-	99,163	45,118	54,045	32,043	13,074	-	13,074	
41340	Accident Repair	28,831	-	28,831	-	28,831	17,659	11,172	12,542	5,117	-	5,117	
41600	Tires-Tubes	159,155	-	159,155	-	159,155	72,413	86,742	51,429	20,984	-	20,984	
41800	Other Maintenance	22,177	-	22,177	-	22,177	10,090	12,087	7,166	2,924	-	2,924	
42100	Wages-Supervisor	133,037	3,146	136,182	-	136,182	65,064	50,509	20,609	20,609	-	20,609	
42200	Wages-Driver	1,834,780	27,795	1,862,575	-	1,862,575	693,637	1,168,938	492,635	201,002	-	201,002	
	Wages-Bailing	28,574	629	29,202	-	29,202	13,069	16,133	8,884	4,195	-	4,195	
42400	Fuel & Oil	63,078	-	63,078	-	63,078	22,228	40,850	15,787	6,441	-	6,441	
42600	Leased Equipment	873,657	-	873,657	164,778	1,038,435	476,864	561,571	338,679	138,185	-	138,185	
42600	Leased Equipment	41,182	-	41,182	-	41,182	25,179	16,003	17,882	7,286	-	7,286	
42600	Other Collection Expense	2,959,767	148,923	3,108,690	-	3,108,690	1,836,693	1,271,997	1,268,935	587,758	-	587,758	
43600	Dump Fee & Charges	906,245	73,357	980,365	-	980,365	741,806	238,559	472,831	286,975	-	286,975	
	Pass Thru	21,326	1,894	23,010	-	23,010	2,823	20,187	2,467	386	-	386	
	DF - Yard Waste	272,805	-	272,805	-	272,805	191	272,614	191	-	-	30,622	
43610	Brokerage/Rebate	154,017	-	154,017	-	154,017	85,557	58,460	64,935	30,622	-	30,622	
43650	Processing Fee	4,123	-	4,123	-	4,123	4,123	(0)	-	4,123	-	4,123	
44500	WUTC Fee	24,236	-	24,236	911	25,147	20,980	6,167	19,333	7,557	-	7,557	
44500	Advertising	62,994	-	62,994	-	62,994	31,980	6,212	9,418	3,749	-	3,749	
45300	Public Liability	56,978	-	56,978	-	56,978	49,188	17,774	34,942	14,257	-	14,257	
46100	Workmen's Comp	34,603	-	34,603	-	34,603	29,105	5,500	20,671	8,434	-	8,434	
46130	Staircase - Office	228,333	-	228,333	7,406	289,864	166,944	92,921	140,870	56,073	-	56,073	
	Other Stair Exp	1,029	-	1,029	-	1,029	1,029	-	-	-	-	-	
46100	Medical	443,405	-	443,405	-	443,405	233,284	210,121	166,956	67,327	-	67,327	
46200	Office & Other Expense	76,634	-	76,634	-	76,634	109,966	74,715	35,252	21,273	-	21,273	
46300	Legal & Accounting	29,809	3,516	33,325	-	33,325	11,473	21,852	5,691	5,781	-	5,781	
46410	Communication Phone	37,135	-	37,135	-	37,135	25,231	11,904	17,919	7,311	-	7,311	
46500	Employee Welfare	366,024	-	366,024	-	366,024	209,404	156,620	148,723	60,681	-	60,681	
46510	Pension	170,410	-	170,410	-	170,410	105,890	63,520	75,915	30,975	-	30,975	
46500	Union Medical	96,507	-	96,507	-	96,507	14,567	81,940	10,346	4,221	-	4,221	
46510	Union Pension	53,447	-	53,447	-	53,447	5,672	47,775	4,028	1,644	-	1,644	
46700	Bad Debts	1,170	-	1,170	-	1,170	55,777	46,419	39,614	16,163	-	16,163	
46800	Other General Expense	68,094	(22,475)	45,619	-	45,619	29,636	13,983	21,198	8,438	-	8,438	
46920	Utilities	20,600	-	20,600	-	20,600	9,373	11,227	6,657	2,716	-	2,716	
50200	Depr-Collection Equip/DB	796,257	(32,093)	764,164	-	764,164	352,416	411,748	253,288	98,128	-	98,128	
50300	Depr-Service Equipment	171,418	-	171,418	-	171,418	240,979	101,971	174,742	66,238	-	66,238	
50400	Depr-Shop Equipment	38,671	-	38,671	-	38,671	2,647	23,329	1,880	767	-	767	
50500	Depr-Office Equipment	122	-	122	-	122	11,123	7,163	2,859	2,859	-	2,859	
	Depr-Bldg, Leasehold Impr	27,622	-	27,622	-	27,622	14,109	13,513	9,874	4,235	-	4,235	
	Depr-Bldg Structure	7,862	-	7,862	-	7,862	7,862	-	-	-	-	-	
52000	Operating Tax & License	3,482	-	3,482	-	3,482	1,011	2,471	1,011	-	-	-	
52030	State Excise Tax	208,709	-	208,709	4,100	212,809	118,516	108,829	85,349	33,167	-	33,167	
52200	Vehicle License	98,059	-	98,059	-	98,059	44,615	53,444	31,687	12,929	-	12,929	
52300	Property Tax	12,545	-	12,545	-	12,545	7,527	5,018	2,145	-	-	2,145	
52400	Payroll Taxes	211,642	-	211,642	4,352	215,994	92,006	123,988	85,345	26,661	-	26,661	
53200	Rent Land & Structures	8,831	-	8,831	-	8,831	590	8,241	419	171	-	171	
	Container Repair	16,803	-	16,803	-	16,803	9,335	7,468	7,393	1,942	-	1,942	
	Total Expenses	11,619,296	479,445	12,098,741	467,450	12,566,191	6,498,454	6,057,737	4,828,460	1,959,994	9,457	1,979,451	
	Net Operating Income	702,286	-	532,469	-	302,814	186,795	136,019	213,147	(46,353)	-	251,492	
	Operating Ratio	94.30%	-	95.78%	-	97.65%	97.50%	97.80%	95.50%	102.41%	-	88.73%	
	Net Average Investment	7,925,422	-	7,825,422	-	7,925,422	4,070,869	3,854,533	2,822,814	1,148,075	-	1,148,075	

Harold LeMay Enterprises  
 Joe's Reuse Service  
 12 Months ended 12-31-09  
 Restating Adjustments

Description:	(R-1) Adjust Material Revenue	(R-2) Restate Garbage Billing	(R-3) Restate Revenue Yard Waste	(R-4) Restate Revenue Recycle	(R-5) Restate Revenue MF Recycle	(R-6) Recycle Processing	(R-7) Allocate LeMay Overhead	(R-8) Adjust Region Allocation	(R-9) Restate to Test Period	(R-10) Remove Non-Allow Expenses	(R-11) Adjust Dept to WUTC	Total Restating Adjusts
Revenue:												
Residential Cans Recycling	(149,710)			368,654								(149,710)
Yard Waste		(270,554)										368,654
Commercial Cans	160,916											(270,554)
Special Container Serv	(91,023)											160,916
Drop Boxes	29,154											(91,023)
Pass Through								763				29,154
Multi-Family Recycl					(12,867)							763
Recycling Material	76,409											(12,867)
Recycling Credits	213,133											76,409
Commercial Recycling		(15,250)										213,133
Transfer Station												(15,250)
Service Charges												-
<b>Total Revenue</b>	<b>289,542</b>	<b>(50,663)</b>	<b>(270,554)</b>	<b>353,404</b>	<b>(12,867)</b>			<b>763</b>				<b>309,626</b>
Expenses:												
Repair-Shop, Bldg												-
Wages-Mechanic												-
Contract Labor												-
Parts & Material												-
Outside Repair												-
Accident Repair												-
Tires-Tubes												-
Other Maintenance												-
Wages-Supervisor												-
Wages-Driver												-
Wages-Baling												-
Contract Labor												-
Fuel & Oil												-
Leased Equipment												-
Other Collection Expense												-
Dump Fee & Charges												-
Pass Thru												763
DF- Yard Waste												1,684
DF- Demo												-
Brokerage/Rebate												-
Processing Fee						154,017						154,017
County Fee												4,123
WUTC Fee												1,743
Advertising												6,384
Public Liability												-
Workmen's Comp												-
Salaries - Office												53,025
Other Sales Exp												-
Management Fee												45,873
Office & Other Expense												33,333
Legal & Accounting												-
Communication Phone												-
Employee Welfare												-
Pension												-
Union Medical												-
Union Pension												-
Bad Debts												-
Other General Expense												-
Utilities												1,170
Depreciation Equipment												(22,475)
Depreciation Cont/DB												(32,093)
Depreciation Equipment												171,532
Depreciation Shop Equipment												(12,695)
Depreciation Office Equipment												21,044
Depreciation Bldg, Leasehold Impr												27,622
Depreciation Bldg Structure												7,862
Operating Tax & License												-
State Excise Tax												-
Vehicle License												16,536
Property Tax												-
Payroll Taxes												-
Rent Land & Structures												-
Container Repair												-
<b>Total Expenses</b>						<b>154,017</b>	<b>92,309</b>	<b>(12,212)</b>	<b>76,275</b>	<b>(16,214)</b>	<b>183,271</b>	<b>479,445</b>

Description:	(P-1) Pro forma Fuel Increase	(P-2) 2010 Payroll Increase	(P-3) Amortized Rate Case Costs	(P-4) Jan 2010 Disposal Increase	Total Proforma Adjusts
Revenue:					
Residential Cans				87,119	87,119
Recycling				-	-
Yard Waste				9,088	9,088
Commercial Cans				58,231	58,231
Special Container Serv				73,357	73,357
Drop Boxes				-	-
Pass Through				-	-
Multi-Family Recycl				-	-
Recycling Material				-	-
Recycling Credits				-	-
Commercial Recycling				-	-
Transfer Station				-	-
Service Station				-	-
Service Charges				-	-
<b>Total Revenue</b>			<b>227,795</b>		<b>227,795</b>

Description:	(P-1) Pro forma Fuel Increase	(P-2) 2010 Payroll Increase	(P-3) Amortized Rate Case Costs	(P-4) Jan 2010 Disposal Increase	Total Proforma Adjusts
Expenses:					
Repair-Shop, Bldg					
Wages-Mechanic		18,538			18,538
Contract Labor					
Parts & Material					
Outside Repair					
Accident Repair					
Tires/Tubes					
Other Maintenance					
Wages-Supervisor		3,145			3,145
Wages-Driver		27,795			27,795
Wages-Balldr		629			629
Contract Labor					
Fuel & Oil	164,778				164,778
Leased Equipment					
Other Collection Expense					
Dump Fee & Charges				148,923	148,923
Pass Thru				73,357	73,357
DF- Yard Waste				-	-
DF- Demo				-	-
Brokerage/Rebate					
Processing Fee					
County Fee					
WUJC Fee				911	911
Advertising					
Public Liability					
Workmen's Comp					
Salaries - Office		7,406			7,406
Other Sales Exp					
Management Fee					
Legal & Accounting			3,516		3,516
Communication Phone					
Employee Welfare					
Pension					
Union Medical					
Union Pension					
Bad Debts					
Other General Expense					
Utilities					
Depr-Collection Equipment					
Depr-Collection Cont/DB					
Depr-Service Equipment					
Depr-Shop Equipment					
Depr-Office Equipment					
Depr-Bldg, Leasehold Impr					
Depr-Bldg Structure					
Operating Tax & License				4,100	4,100
State Excise Tax					
Vehicle License					
Property Tax					
Payroll Taxes		4,352			4,352
Rent Land & Structures					
Container Repair					
<b>Total Expenses</b>	<b>164,778</b>	<b>61,865</b>	<b>3,516</b>	<b>227,292</b>	<b>457,450</b>