

ATTACHMENT A
 TG-130501 and TG-130502
 CONSOLIDATED INCOME STATEMENT
 (File: "TG-130501_TG-130502_Pro forma_staff_final.xls", Tab: "Consolidated IS")

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
7																
8			NOTE: Column P Flows into Tab "Line of Service", Column C, Shown in Attachment A, Pages 4-7													
9																
10		Revenue:	IS	IS	Total	Restating	Restating	Total			Pro forma	Pro forma	Total	Medical	Adjusted	
2697			2111	2131	Consolidated	Adjustments	Ref #				Adjustments	Ref #		Waste	Total	
2698	50050	Payroll Taxes	208,883	78,181	285,074	3,443	RS-5	288,517			1,882	RP-3	289,879	2,434	287,444	
2699	52050	Payroll Taxes	57,651	8,189	65,850	(1,527)	RS-5	64,322			954	RP-3	65,276	548	64,728	
2700	55050	Payroll Taxes	345	-	345			345				RP-3	345	2	342	
2701	56050	Payroll Taxes	12,631	10,777	23,668	(3,980)	RS-5	19,928			277	RP-3	20,805	178	20,627	
2702	60050	Payroll Taxes	468	-	468			468			1,059	RP-3	1,524		1,524	
2703	70050	Payroll Taxes	68,886	13,851	77,748	212	RS-5	77,950			4,617	RP-3	82,577	55	82,522	
2704	52400	Payroll Taxes	344,074	109,017	453,092	(1,552)		451,540			5,865		460,405	3,214	457,191	
2705																
2706	52110	Real Estate Rental	14,400	9,600	24,000	(3,044)	RS-21	20,856					20,856	176	20,780	
2707	57170	Real Estate Rental	41,702	22,799	64,495			64,495					64,495	43	64,453	
2708	53200	Rent-Land, Structures	55,102	32,393	85,495	(3,044)		85,451					85,451	219	85,232	
2709																
2800		Total	21,134,228	7,636,077	28,770,298	(1,190,370)		27,579,928			726,879		28,305,608	111,183	28,200,663	
2801																
2802		Net Income (Loss)	(871,165)	280,566	(590,599)			978,765					442,203	5,498	430,577	
2803																
2804		Operating Ratio	104%	98%	102%			97%					98%	95%	96%	
2805																
2806		Average Investment			9,605,089									0	6,605,089	

ATTACHMENT A
TG-130501 and TG-130502
INCOME STATEMENT BY LINE OF BUSINESS
(File: "TG-130501_TG-130502_Pro forma_staff_final.xls", Tab: "Line of Service")

	A	B	C	D	E	F	G	H	I	J
5		NOTE: Column C Source , Tab "Consolidated IS", Column P, Shown in Attachment A, Pages 1-3								
6		NOTE: Summary Data located in cells G294:I295 Flow to Lurito-Gallagher, Shown in Attachment A, Pages 10-11								
7										
8			Adjusted	Packer	RO	Curbside	MF	Recycling	Recycling	Yard
9			Total	Routes	Routes	Recycling	Recycling	Stations	Waste	
10		Revenue:								
11	31100	Residential	16,181,531	10,745,316						
12	31102	Residential Fuel Surcharge	-							
13	31150	Recycling	-			3,548,036	251,459	166,191	1,888,179	
14	31110	MF Recycling Carts	-			116,483				
15	31200	Commercial Containers	6,814,179	6,280,047						
16	31202	Commercial Fuel Surcharge	-							
17	31300	Drop Box	1,774,330		1,774,330					
18	31302	Drop Box Fuel Surcharge	-							
19	31330	Pass Thru	3,803,089		3,803,089					
20	35009	Transfer Station	9,210		9,210					
21	32500	Recycling Material	-							
22	35527	Commodity Credit	-							
23	38000	Service Charge	48,991	19,663	126	18,965	220	5	10,012	
24	38001	P-Card Rebate	-							
25										
26		Total	28,631,330	17,045,027	5,586,755	3,683,483	251,679	166,196	1,898,191	
30		Expenses:								
31	57125	Building Supplies	2,476	1,299	334	432	76	49	286	
32	57147	Repair-Shop, Bldg	54,740	28,717	7,376	9,554	1,674	1,088	6,332	
33	41200	Building & Repair	57,216	30,016	7,709	9,986	1,750	1,137	6,618	
34										
35	52010	Salaries	58,262	30,565	7,850	10,168	1,782	1,158	6,739	
36	52020	Wages-Regular	541,232	283,931	72,924	94,459	16,552	10,759	62,606	
37	52025	Wages-OT	116,689	61,215	15,722	20,365	3,569	2,320	13,498	
38	52035	Safety Bonus	6,202	3,254	836	1,082	190	123	717	
39	52065	Vacation Pay	25,083	13,159	3,380	4,378	767	499	2,901	
40	52070	Sick Pay	5,610	2,943	756	979	172	112	649	
41	41310	Wages Mechanics	753,080	395,066	101,468	131,432	23,031	14,971	87,111	
42										
43	55025	Wages-OT	(415)	(218)	(56)	(72)	(13)	(8)	(48)	
44	55035	Safety Bonus	65	34	9	11	2	1	8	
45	55045	Contract Labor	3,664	1,922	494	639	112	73	424	
46	41311	Wages Mechanics	3,314	1,739	447	578	101	66	383	
47										
48	52120	Parts & Materials	496,879	260,663	66,948	86,719	15,196	9,878	57,475	
49	52125	Operating Supplies	147,387	77,320	19,859	25,723	4,508	2,930	17,049	
50	52135	Equipment & Maint Rep	10,951	5,745	1,476	1,911	335	218	1,267	
51	55120	Parts & Materials	60,193	31,577	8,110	10,505	1,841	1,197	6,963	
52	55125	Operating Supplies	13,787	7,232	1,858	2,406	422	274	1,595	
53	41320	Parts & Materials	729,198	382,538	98,250	127,264	22,301	14,496	84,348	
54										
55	52147	Outside Repair	97,667	51,236	13,159	17,046	2,987	1,942	11,297	
56	41330	Outside Repair	97,667	51,236	13,159	17,046	2,987	1,942	11,297	
57										
58	59400	Damage Paid by District	8,177	8,177						
59	41340	Accident Repair	8,177	-	-	-	-	-	-	
60										
61	52140	Tires & Tubes	190,322	99,843	25,643	33,216	5,821	3,783	22,015	
62	41600	Tires	190,322	99,843	25,643	33,216	5,821	3,783	22,015	
63										
64	52045	Contract Labor	-	-	-	-	-	-	-	
65	52086	Safety & Training	468	246	63	82	14	9	54	
66	52090	Uniforms	24,187	12,689	3,259	4,221	740	481	2,798	
67	52175	Rental (copier)	49,011	25,711	6,604	8,554	1,499	974	5,669	
68	52181	Freight	-	-	-	-	-	-	-	
69	52182	Towing	8,663	4,545	1,167	1,512	265	172	1,002	
70	52335	Miscellaneous	(34,763)	(18,237)	(4,684)	(6,067)	(1,063)	(691)	(4,021)	
71	55181	Freight	17	9	2	3	1	0	2	
72	57254	Drive Cam Fees	57,496	30,162	7,747	10,035	1,758	1,143	6,651	
73	41800	Other Maint	105,079	55,125	14,158	18,339	3,214	2,089	12,155	
74										
75	50010	Salaries-Supervisor	-	-	-	-	-	-	-	
76	56010	Salaries-Supervisor	332,270	174,309	44,769	57,990	10,162	6,605	38,435	
77	56045	Contract Labor	-	-	-	-	-	-	-	
78	56065	Vacation Pay	21,314	11,181	2,872	3,720	652	424	2,465	
79	42100	Wages-Supervisor	353,584	185,490	47,641	61,710	10,814	7,029	40,900	
80										
81	50020	Wages Regular	2,407,430	1,262,940	324,372	420,161	73,626	47,858	278,474	
82		Reclass Helpers to Packer	252,087	252,087						
83	50025	Wages OT	567,924	297,933	76,521	99,118	17,369	11,290	65,693	
84	50035	Safety Bonus	23,697	12,431	3,193	4,136	725	471	2,741	
85	50065	Vacation Pay	165,815	86,987	22,342	28,939	5,071	3,296	19,180	
86	50070	Sick Pay	18,744	9,833	2,525	3,271	573	373	2,168	
87	42300	Total Driver Wages	3,435,697	1,922,211	428,952	555,625	97,363	63,288	368,257	

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TG-130501 and TG-130502
INCOME STATEMENT BY LINE OF BUSINESS
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6			NOTE: Summary Data located in cells G294:I295 Flow to Lurito-Gallagher, Shown in Attachment A, Pages 10-11								
7											
8			Adjusted	Packer	RO	Curbside	MF	Recycling	Recycling	Yard	
9			Total	Routes	Routes	Recycling	Recycling	Stations	Stations	Waste	
88											
89	50045	Contract Labor	74,373	74,373							
90	42315	Contract Labor	74,373	74,373	-	-	-	-	-	-	
91											
92	52142	Fuel Expense	1,510,222	792,264	203,484	263,574	46,187	30,022		174,692	
93	52144	Urea Additive	300	158	40	52	9	6		35	
94	52146	Oil and Grease	92,960	48,767	12,525	16,224	2,843	1,848		10,753	
95	55142	Fuel Expense	-	-	-	-	-	-		-	
96	56142	Fuel Expense	105	55	14	18	3	2		12	
97	42400	Total Fuel and Oil	1,603,588	841,243	216,064	279,869	49,042	31,878		185,492	
98											
99	41121	Brokerage Cost	-	-	-	-	-	-		-	
100	41129	Brokerage Cost IC	-	-	-	-	-	-		-	
101	50086	Safety & Training	7,241	3,799	976	1,264	221	144		838	
102	50087	Drug Screening	3,026	1,588	408	528	93	60		350	
103	50090	Uniforms	32,350	16,971	4,359	5,646	989	643		3,742	
104	50335	Miscellaneous	32,896	17,257	4,432	5,741	1,006	654		3,805	
105	52087	Drug Screening	-	-	-	-	-	-		-	
106	52185	Travel	(745)	(391)	(100)	(130)	(23)	(15)		(86)	
107	55143	Medical Waste Supplies	-	-	-	-	-	-		-	
108	56086	Safety & Training	3,825	2,006	515	667	117	76		442	
109	56090	Drug Screening	643	337	87	112	20	13		74	
110	56095	Employee Comm Activity	66,110	34,681	8,907	11,538	2,022	1,314		7,647	
111	56125	Operating Supplies	1,741	914	235	304	53	35		201	
112	56200	Travel	3,940	2,067	531	688	120	78		456	
113	56201	Meals & Entertainment	1,556	816	210	272	48	31		180	
114	57175	Equipment Vehicle Rental	45	23	6	8	1	1		5	
115	57255	Other Prof Fees	765	401	103	134	23	15		89	
116	57324	Penalties	-	-	-	-	-	-		-	
117	60195	Dues and Subscriptions	518	272	70	90	16	10		60	
118	42800	Other Collection Exp	153,911	80,742	20,738	26,862	4,707	3,060		17,803	
119											
120	40101	Disposal Landfill	3,803,089		3,803,089						
121	40109	Disposal Landfill Intercompany	8,501,036	8,501,036							
122	40121	Disposal Incineration	-	-	-	-	-	-		-	
123	40122	Other Disposal	175	175							
124	43600	Dump Fee and Charges	12,304,300	8,501,211	3,803,089	-	-	-		-	
125											
126	40869	Processing Fees MRF Intercomp	989,287			917,764	32,613	38,910			
127	43800	Processing Fee	989,287	-	-	917,764	32,613	38,910		-	
128											
129	60010	Salaries	17,833			16,358	581	694			
130	60050	Payroll Taxes	1,524			1,414	50	60			
131	60060	Group Insurance	1,913			1,775	63	75			
132	60065	Vacation Pay	3,646			3,383	120	143			
133	60086	Safety & Training	-			-	-	-		-	
134	60095	Employee Comm Activity	21			20	1	1			
135	60200	Travel	1,020			946	34	40			
136	60205	Travel - Auto	165			153	5	7			
137	60210	Office Supplies and Equip	174			162	6	7			
138	44000	Sales	26,096	-	-	24,210	860	1,026		-	
139											
140	43002	UTC Fee	124,949	74,386	24,381	16,075	1,098	725		8,284	
141	44300	WUTC Fee	124,949	74,386	24,381	16,075	1,098	725		8,284	
142											
143	60225	Advertising & Promotion	14,291	7,497	1,926	2,494	437	284		1,653	
144	70225	Advertising	(89)	(47)	(12)	(16)	(3)	(2)		(10)	
145	44500	Advertising Exp	14,202	7,451	1,914	2,479	434	282		1,643	
146											
147	59340	Self Insurance Premium	84,876	44,526	11,436	14,813	2,596	1,687		9,818	
148	59341	A&L - Current Year Claims	68,551	35,962	9,236	11,964	2,096	1,363		7,929	
149	59342	Prior Year Claims	318,627	167,152	42,931	55,609	9,744	6,334		36,856	
150	59401	Insurance claim repairs	12,766	6,697	1,720	2,228	390	254		1,477	
151	45300	Public Liability	484,819	254,336	65,323	84,614	14,827	9,638		56,080	
152											
153	59343	WC Current Year Claims	62,048	32,550	8,360	10,829	1,898	1,233		7,177	
154	59344	WC Prior Year Claims	(13,403)	(7,031)	(1,806)	(2,339)	(410)	(266)		(1,550)	
155	59500	WC Premium	38,181	20,030	5,144	6,664	1,168	759		4,417	
156	57370	Bond Exp-WC	2,294	1,203	309	400	70	46		265	
157	45400	Workmen's Comp	89,120	46,753	12,008	15,554	2,726	1,772		10,309	
158											

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INCOME STATEMENT BY LINE OF BUSINESS
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6		NOTE: Summary Data located in cells G294:I295 Flow to Lurito-Gallagher, Shown in Attachment A, Pages 10-11								
7										
8			Adjusted	Packer	RO	Curbside	MF	Recycling	Yard	
9			Total	Routes	Routes	Recycling	Recycling	Stations	Waste	
159	70010	Salaries	450,597	180,855	1,157	174,434	2,024	45	92,083	
160	70020	Wages Regular	540,927	217,110	1,389	209,402	2,430	54	110,542	
161	70025	Wages OT	42,760	17,162	110	16,553	192	4	8,738	
162	70035	Safety Bonuses	(6)	(2)	(0)	(2)	(0)	(0)	(1)	
163	70036	Bonuses	8,787	3,527	23	3,401	39	1	1,796	
164	70045	Contract Labor	2,313	928	6	895	10	0	473	
165	70065	Vacation	40,554	16,277	104	15,699	182	4	8,287	
166	70070	Sick Leave	4,259	1,709	11	1,649	19	0	870	
167	46130	Salaries-Office	1,090,189	437,566	2,799	422,031	4,897	109	222,788	
168										
169	70149	Corp OH Allocation	883,222	525,806	172,341	113,628	7,764	5,127	58,556	
170	46100	Management Fee	883,222	525,806	172,341	113,628	7,764	5,127	58,556	
171										
172	52200	Office Supplies	21,755	8,732	56	8,422	98	2	4,446	
173	56210	Office Supply and Equip	272	109	1	105	1	0	56	
174		Customer Notifications	15,766	6,328	40	6,103	71	2	3,222	
175	57165	Communications	67	27	0	26	0	0	14	
176	57185	Postage	218	87	1	84	1	0	45	
177	57345	Security Services	-	-	-	-	-	-	-	
178	70185	Postage	16,056	6,444	41	6,216	72	2	3,281	
179	70210	Office Supplies	17,936	7,199	46	6,943	81	2	3,665	
180	70214	Credit Card Fees	67,873	27,242	174	26,275	305	7	13,870	
181	70215	Bank Charges	112	45	0	43	1	0	23	
182	70245	Payroll Processing Fee	5,478	2,199	14	2,121	25	1	1,119	
183	70300	Data Processing	139,950	56,171	359	54,177	629	14	28,600	
184	70301	Computer Software	307	123	1	119	1	0	63	
185	70302	Computer Supplies	1,227	493	3	475	6	0	251	
186	70320	Credit and Collection	45,492	18,259	117	17,611	204	5	9,297	
187	70336	Coffee Bar	9,902	3,974	25	3,833	44	1	2,024	
188	70345	Security Services	420	168	1	162	2	0	86	
189	46200	Office & Other Exp	342,831	137,601	880	132,716	1,540	34	70,060	
190										
191	70235	Legal	56,098	9,537	5,049	33,659	5,049	2,805	-	
192	46300	Legal & Accounting	56,098	9,537	5,049	33,659	5,049	2,805	-	
193										
194	52150	Utilities	64,179	33,669	8,647	11,201	1,963	1,276	7,424	
195	46400	Utilities	64,179	33,669	8,647	11,201	1,963	1,276	7,424	
196										
197	52165	Communication	32,914	17,267	4,435	5,744	1,007	654	3,807	
198	56165	Communication	2,318	1,216	312	405	71	46	268	
199	70165	Communication	62,752	32,920	8,455	10,952	1,919	1,247	7,259	
200	70167	Cell Phone	10,871	5,703	1,465	1,897	332	216	1,258	
201	46410	Communication	108,855	57,106	14,667	18,998	3,329	2,164	12,592	
202										
203	50060	Group Insurance	1,009,215	529,435	135,979	176,135	30,865	20,063	116,739	
204	52060	Group Insurance	(17,952)	(9,418)	(2,419)	(3,133)	(549)	(357)	(2,077)	
205	55060	Group Insurance	(512)	(268)	(69)	(89)	(16)	(10)	(59)	
206	56060	Group Insurance	(16,887)	(8,859)	(2,275)	(2,947)	(516)	(336)	(1,953)	
207	70060	Group Insurance	(7,463)	(3,915)	(1,006)	(1,302)	(228)	(148)	(863)	
208	46500	Employee Welfare	966,402	506,975	130,211	168,663	29,555	19,211	111,786	
209										
210	50115	Pension	41,983	22,024	5,657	7,327	1,284	835	4,856	
211	52115	Pension	8,393	4,403	1,131	1,465	257	167	971	
212	56115	Pension	6,584	3,454	887	1,149	201	131	762	
213	70116	Pension	15,121	7,932	2,037	2,639	462	301	1,749	
214	46510	Pension	72,081	37,814	9,712	12,580	2,204	1,433	8,338	
215										
216	70310	Bad Debt Provision	104,992	62,505	20,487	13,507	923	609	6,961	
217	46700	Bad Debts	104,992	62,505	20,487	13,507	923	609	6,961	
218										
219	70086	Safety & Training	1,773	930	239	309	54	35	205	
220	70090	WCN Training	-	-	-	-	-	-	-	
221	70095	Employee Comm Activity	1,673	878	225	292	51	33	194	
222	70105	Employee Relocation	4,262	2,236	574	744	130	85	493	
223	70110	Contributions	-	-	-	-	-	-	-	
224	70112	Political Contribution	-	-	-	-	-	-	-	
225	70148	Alloc Exp In Distr	31,349	16,446	4,224	5,471	959	623	3,626	
226	70175	Equipment Rental	19,213	10,079	2,589	3,353	588	382	2,222	
227	70195	Dues & Subscriptions	17,989	9,437	2,424	3,140	550	358	2,081	
228	70200	Travel	6,481	3,400	873	1,131	198	129	750	
229	70201	Entertainment	424	222	57	74	13	8	49	

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8			Adjusted	Packer	RO	Curbside	MF	Recycling	Yard	
9			Total	Routes	Routes	Recycling	Recycling	Stations	Waste	
230	70202	Excursion Meetings	5,538	2,905	746	967	169	110	641	
231	70203	Lodging	7,119	3,735	959	1,242	218	142	824	
232	70205	Travel Auto	10,151	5,325	1,368	1,772	310	202	1,174	
233	70206	Meals	1,803	946	243	315	55	36	209	
234	70216	Outside Storage	3,391	1,779	457	592	104	67	392	
235	70230	External Recruiter Fees	12,767	6,698	1,720	2,228	390	254	1,477	
236	70232	Recruitment Travel Expenses	25	13	3	4	1	0	3	
237	70255	Other Professional Fees	48,108	25,238	6,482	8,396	1,471	956	5,565	
238	70335	Miscellaneous	40,087	21,030	5,401	6,996	1,226	797	4,637	
239	46900	Other General Expenses	212,154	111,296	28,585	37,027	6,488	4,217	24,540	
240										
241	51260	Depreciation Trks	772,231	489,172	55,378	51,697	32	32	175,919	
242	54260	Depreciation Cont. DB	462,705	54,603	38,290	272,222	2,090	2,090	93,409	
243		Depreciation Service	11,331	5,944	1,527	1,978	347	225	1,311	
244	57260	Depreciation Shop	19,296	10,123	2,600	3,368	590	384	2,232	
245	70260	Depreciation Office	15,569	8,167	2,098	2,717	476	310	1,801	
246		Leasehold Improvements	375	196	50	65	11	7	43	
247		Structures - Office	92,047	48,288	12,402	16,065	2,815	1,830	10,647	
248		Structures - Recycling	2,750			2,718	32	1		
249		Structures - T-Station	37,607	21,729	15,878					
250	91010	Sale of Asset	9,659	5,581	4,078					
251		Total	1,423,570	643,804	132,301	350,830	6,393	4,879	285,363	
252										
253	41201	Rebate & Rev Sharing	2,134	2,134						
254	52000	Operating Tax & Lic	2,134	2,134						
255										
256	43001	Taxes & Pass Thru Fees	519,231	309,113	101,316	66,800	4,564	3,014	34,424	
257	52030	State Excise Tax	519,231	309,113	101,316	66,800	4,564	3,014	34,424	
258										
259	51295	Licenses	76,358	40,057	10,288	13,326	2,335	1,518	8,833	
260	57357	Permits	41,091	21,556	5,536	7,171	1,257	817	4,753	
261	52200	Vehicle Licenses	117,449	61,614	15,825	20,498	3,592	2,335	13,586	
262										
263	52275	Property Tax	-	-	-	-	-	-	-	
264	54275	Property Tax	41,281	1,070	106	25,963	79	79	13,984	
265	57275	Property Tax	57,105	29,958	7,694	9,966	1,746	1,135	6,606	
266	70275	Property Tax	-	-	-	-	-	-	-	
267	52300	Property Tax	98,386	31,027	7,800	35,930	1,826	1,215	20,589	
268										
269	50050	Payroll Taxes	287,444	150,794	38,730	50,167	8,791	5,714	33,250	
270	52050	Payroll Taxes	64,728	33,956	8,721	11,297	1,990	1,287	7,487	
271	55050	Payroll Taxes	342	179	46	60	10	7	40	
272	56050	Payroll Taxes	20,631	10,823	2,780	3,601	631	410	2,386	
273	70050	Payroll Taxes	82,522	33,122	212	31,946	371	8	16,864	
274	52400	Payroll Taxes	455,667	228,874	50,489	97,069	11,782	7,426	60,027	
275										
276	52170	Real Estate Rental	20,780	10,901	2,800	3,627	636	413	2,404	
277	57170	Real Estate Rental	64,453	25,869	165	24,951	290	6	13,171	
278	53200	Rent-Land, Structures	85,232	36,770	2,965	28,577	925	420	15,575	
279										
280		Total	28,200,653	16,245,145	5,585,018	3,886,336	366,484	252,366	1,865,304	
281										
282		Net Income (Loss)	430,677	799,881	1,736	(202,853)	(114,805)	(86,170)	32,886	
283										
284		Operating Ratio	98.50%	95.31%	99.97%	105.51%	145.62%	151.85%	98.27%	
285										
286		Average Investment	9,605,989	4,641,499	774,208	2,483,641	40,224	30,329	1,635,187	
287										
288										
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TOTAL SUMMARY			
INPUT TO LURITO-GALLAGHER CALCULATION			
	Revenue	Expense	Average Investment
Recycling (Columns G, H, and I)	4,101,358	4,505,186	2,554,194
Yard Waste (Column J)	1,898,191	1,865,304	1,635,187

ATTACHMENT A
TG-130501 and TG-130502
RESTATING ADJUSTMENT

(File: "TG-130501_TG-130502_Pro forma_staff_final.xls", Tab: "Restating Expl", Cells: O30:P53)

Restating Adjustment Number	Restating Adjustment Explanation
RS-1	Adjust Income Statement to billing records.
RS-1	Remove fuel surcharge, commodity revenue, and commodity credits, and P-Card rebates from rate case revenue.
RS-2	Adjustment to true-up the January and February packer route disposal expense to recognize the \$7.06 disposal fee increase that went into effect on 3/1/2012.
RS-3	Used the actual bad debt expense calculated in a previous restating adjustment to calculate bad debt expense as a percentage of revenue to use as the Lurito-Gallagher input.
RS-4	Removed certain expenses that are not allowed to be recovered in rates. This includes penalties, political contributions, adjusting safety & customer service bonuses to cash actually paid, certain employee & community activities, certain dues and subscriptions, and certain "miscellaneous" expenses.
RS-5	Payroll restating adjustments are made in order for the test period to reflect a full 12 months of the employees known and measurable higher pay rate. This ensures the expense base most closely approximates the known and measurable pay rate.
RS-6	Removed 72.9% of Waste Reduction Specialist wages and taxes attributable to non-regulated activity.
RS-7	Restating UTC fee to reflect the actual amount paid
RS-8	Adjust Corporate & Region OH allocations to allowable percentages based on previous rate case experience.
RS-9	Adjust the income statement to the amount of actual bad debt incurred during the year.
RS-10	Remove 18% of WRRRA fees that are related to lobbying activities.
RS-11	Adjust the income statement to reflect the actual B&O tax paid based on hauling revenue, and the applicable B&O tax rate.
RS-12	Restate Depreciation per books to UTC Methodology, asset costs to invoices, and allocating only regulated portion of assets.
RS-13	Reclassify driver helpers to Residential, Multi-Family, and Commercial only.
RS-14	Adjustment for Safety Bonuses actually paid to drivers during the test period.
RS-15	Remove affiliate transaction that has not been established to be reasonable.
RS-16	Normalized expense to a representative amount normally incurred during a 12-month period, based on a 3-year average.
RS-17	Removed advertising and promotional expenses not allowed to be recovered rates.
RS-18	Normalized Prior Year Claims, paid out during the test period, to a representative amount normally incurred in a 12-month period, based on a 3-year average.
RS-19	Removed additional expenses related to lobbying activities, other expenses not recoverable in rates, and costs incurred that could not be substantiated.
RS-20	Removed Property Tax expenses related to non-regulated assets and activities.
RS-21	Adjusted rental payments booked to Murrey's and American's actual expense incurred during the test year.
RS-22	Amortized the loss on the sale of assets over a 3-year period.

ATTACHMENT A
TG-130501 and TG-130502
PRO FORMA ADJUSTMENT

(File: "TG-130501_TG-130502_Pro forma_staff_final.xls", Tab "Pro forma Adj", Cells: P12:Q21)

<u>Pro forma Adjustment Number</u>	<u>Pro forma Adjustment Explanation</u>
RP-1	Expense adjustment to recover the dump fee increase embedded in Residential, Multi-Family, and Commercial garbage rates and allowed to become effective 3-1-2013.
RP-2	Revenue and Expense adjustment to recover the dump fee increase to Item 230 rates and allowed to become effective 3/1/2013.
RP-3	Adjustment to include payroll and taxes for raises that occurred by July 2013, and include an allocated portion of the 2013 base salaries for a Waste Reduction Specialist and the new Division Vice President.
RP-4	Amortized cost (over 24 months) for expenses related to notifying customers of the potential increase in garbage, recycling, and yard waste rates.
RP-5	Adjustment to recycled material processing expense, per ton, to reflect the lower of cost or market. Recycled materials are processed by affiliate, Tacoma Recycling.
RP-6	Adjusted fuel expense to reflect actual fuel costs for the most recent 12-month period.
RP-7	Included Murrey's and American's portion of 2013 health insurance costs for Division Vice President.
RP-8	Included Murrey's and American's portion of 2013 pension expenses for Division Vice President.
RP-9	Included Murrey's and American's portion of 2013 health insurance costs for the Waste Reduction Specialist.

ATTACHMENT A
TG-130501 and TG-130502
RECYCLING LURITO-GALLAGHER CALCULATION

(File: "TG-130501_TG-130502_Pro forma_staff_final.xls", Tab: "LG-CS,MF,Recycle ST")

NEW IMPROVED LURITO - GALLAGHER FORMULA - CS, MF, Recycle ST

!!!	Revenue Requirement		\$4,948,129	!!!<--	
!!!	Revenue Deficiency		\$846,771	!!!<--	20.65% Increase
*	Revenue	-	\$4,101,358	* p/f before rates	0.9103639
*	Expenses	-	\$4,505,186	* p/f before rates	
*	Avg. Investment -		\$2,554,194	* p/f before rates	
	curve turnover		220.48	(calculated)	
	final turnover		192.79	(calculated)	
	curve No. used		3	(calculated)	
	Company actual				
	capital structure:		!!! OPERATING RATIO ->		91.49 !!!<--
*	Actual Debt Ratio		54.32%	Conversion factor data:	
*	Actual Equity Ratio		45.68%	B & O Tax	1.80% *
*	Actual Cost of Debt		2.37%	WUTC Fee	0.4275% *
*	Basis Pts		25%	Corp OH	*
*	Tax Rate		34%	Bad Debts	0.36% *
			Revenue Sensitive		2.59%
			Conversion Factor		0.8890

Adjustment to reflect the Recycling Incentive Rate is set by the county.

Revenue Requirement	\$4,948,129
Less: Recycling Incentive	(64,708)
Total	4,883,421
Revenue	4,101,358
Less: Recycling Incentive	(64,708)
Total	4,036,650
Revenue Deficiency	\$846,771
Rate Increase	20.98%

ATTACHMENT A
TG-130501 and TG-130502
YARD WASTE LURITO-GALLAGHER CALCULATION
 (File: "TG-130501_TG-130502_Pro forma_staff_final.xls", Tab: "LG-YW")

NEW IMPROVED LURITO - GALLAGHER FORMULA - Yard Waste

!!!	Revenue Requirement	\$2,097,668	!!!<--	
!!!	Revenue Deficiency	\$199,477	!!!<--	10.51% Increase
*	Revenue	-	\$1,898,191 * p/f before rates	1.0176305
*	Expenses	-	\$1,865,304 * p/f before rates	
*	Avg. Investment -		\$1,635,187 * p/f before rates	
	curve turnover		142.59 (calculated)	
	final turnover		127.93 (calculated)	
	curve No. used		3 (calculated)	
	Company actual			
	capital structure:		!!! OPERATING RATIO ->	89.17 !!!<--
*	Actual Debt Ratio	54.32%	Conversion factor data:	
*	Actual Equity Ratio	45.68%	B & O Tax	1.80% *
*	Actual Cost of Debt	2.37%	WUTC Fee	0.4275% *
*	Basis Pts	25%	Corp OH	*
*	Tax Rate	34%	Bad Debts	0.36% *
			Revenue Sensitive	2.59%
			Conversion Factor	0.8658