

## **ATTACHMENT A**

**ATTACHMENT A**  
**Recycling Enterprises**  
**Thurston County**  
**Rural (Exchange Service)**  
**Pro Forma Results of Operations**  
**12 Months ended December 31, 2009**

Description:	Total Thurston County Income Statement	Regulated Thurston County Income Statement	Restating Adjustments	Regulated and nonregulated restating Adj	Pro forma Adjustments	Total Thurston County	Total Nonregulated Thurston County	Total Regulated Thurston County Before rates	Pacific Dip Garbage	Rural Pro forma Before Rates	Effect of Proposed/ Revised Rates	Rural Pro forma After rates	Original Fee Disposal Revenue	Effect of Staff's Review	Total Revenue Requirement
Revenue:															
Residential Cans	\$ 8,007,834	\$ 8,007,834	\$ 1,168	\$ 9,009,002	\$ 125,970	\$ 8,134,072	\$ -	\$ 8,134,072	\$ 7,087,807	\$ 1,046,265	\$ (12,293)	\$ 1,064,873	\$ 1,259,970	\$ (12,293)	\$ 118,678
Recycling	3,185,564	3,185,564	20,847	3,206,411	78,318	3,264,729	-	3,264,729	3,167,668	1,000,000	84,238	495,987	84,238	19,932	84,238
Yard Debris	1,239,466	1,239,466	508,479	1,747,945	78,318	1,826,263	-	1,826,263	1,215,889	610,374	39,932	64,295	19,932	(7,288)	19,932
Commercial Cans	5,095,411	5,095,411	5,095,411	5,095,411	109,093	5,204,504	-	5,204,504	5,184,797	19,707	(7,288)	110,539	78,318	(7,288)	71,030
Special Container Sew	1,297,284	1,297,284	1,297,284	1,297,284	6,607	1,303,881	-	1,303,881	1,296,682	7,199	6,607	637,183	637,183	92,949	92,949
Drop Boxes	1,697,734	1,697,734	1,697,734	1,697,734	6,607	1,704,341	-	1,704,341	1,698,008	6,333	6,607	240,530	240,530	400,008	400,008
Comms/MF Recycling	5,056,768	5,056,768	5,056,768	5,056,768	6,607	5,063,375	-	5,063,375	5,062,814	561	6,607	15,287	15,287	92,949	92,949
Recycling Material	2,563,832	2,563,832	2,563,832	2,563,832	0	2,563,832	-	2,563,832	2,563,832	0	0	0	0	0	0
Recycling Credits	1,108,597	1,108,597	1,108,597	1,108,597	0	1,108,597	-	1,108,597	1,108,597	0	0	0	0	0	0
Recycling Credits	3,760,458	3,760,458	3,760,458	3,760,458	0	3,760,458	-	3,760,458	3,760,458	0	0	0	0	0	0
TF Station, MRF	1,871,075	1,871,075	1,871,075	1,871,075	0	1,871,075	-	1,871,075	1,871,075	0	0	0	0	0	0
TF Trucking	61,344	61,344	61,344	61,344	0	61,344	-	61,344	61,344	0	0	0	0	0	0
MRF Processing Charge	306,850	306,850	306,850	306,850	0	306,850	-	306,850	306,850	0	0	0	0	0	0
Service Charges	159,205	159,205	159,205	159,205	0	159,205	-	159,205	159,205	0	0	0	0	0	0
Pro Forma Revenue	\$ 33,259,975	\$ 33,259,975	\$ 33,259,975	\$ 33,259,975	\$ 313,331	\$ 33,573,306	\$ 10,927,453	\$ 24,645,853	\$ 18,921,728	\$ 2,827,479	\$ 1,177,539	\$ 3,055,018	\$ 204,288	\$ 1,177,539	\$ 381,827
Expenses:															
Admin. Equipmt	\$ 120,382	\$ 120,382	\$ 120,382	\$ 120,382	\$ 120,382	\$ 120,382	\$ -	\$ 120,382	\$ 120,382	\$ 120,382	\$ -	\$ 120,382	\$ 120,382	\$ -	\$ 120,382
Admin. Equipmt	668,465	668,465	668,465	668,465	236,749	905,214	-	905,214	884,604	20,610	-	20,610	20,610	-	20,610
Admin. Equipmt	123,081	123,081	123,081	123,081	43,699	166,780	-	166,780	166,780	0	-	166,780	166,780	-	166,780
Admin. Equipmt	22,987	22,987	22,987	22,987	193,165	216,152	-	216,152	216,152	0	-	216,152	216,152	-	216,152
Admin. Equipmt	193,165	193,165	193,165	193,165	49,608	242,773	-	242,773	242,773	0	-	242,773	242,773	-	242,773
Admin. Equipmt	49,608	49,608	49,608	49,608	310,941	360,549	-	360,549	360,549	0	-	360,549	360,549	-	360,549
Admin. Equipmt	415,664	415,664	415,664	415,664	122,058	537,722	-	537,722	537,722	0	-	537,722	537,722	-	537,722
Admin. Equipmt	4,391,577	4,391,577	4,391,577	4,391,577	10,857	4,402,434	-	4,402,434	4,402,434	0	-	4,402,434	4,402,434	-	4,402,434
Admin. Equipmt	102,857	102,857	102,857	102,857	31,336	134,193	-	134,193	134,193	0	-	134,193	134,193	-	134,193
Admin. Equipmt	1,625,464	1,625,464	1,625,464	1,625,464	(73,340)	1,552,124	-	1,552,124	1,552,124	0	-	1,552,124	1,552,124	-	1,552,124
Admin. Equipmt	120,382	120,382	120,382	120,382	120,382	240,764	-	240,764	240,764	0	-	240,764	240,764	-	240,764
Admin. Equipmt	5,194,625	5,194,625	5,194,625	5,194,625	208,163	5,402,788	-	5,402,788	5,402,788	0	-	5,402,788	5,402,788	-	5,402,788
Admin. Equipmt	1,697,734	1,697,734	1,697,734	1,697,734	100,093	1,797,827	-	1,797,827	1,797,827	0	-	1,797,827	1,797,827	-	1,797,827
Admin. Equipmt	164,359	164,359	164,359	164,359	435	164,794	-	164,794	164,794	0	-	164,794	164,794	-	164,794
Admin. Equipmt	170,381	170,381	170,381	170,381	170,381	340,762	-	340,762	340,762	0	-	340,762	340,762	-	340,762
Admin. Equipmt	49,346	49,346	49,346	49,346	48,114	97,460	-	97,460	97,460	0	-	97,460	97,460	-	97,460
Admin. Equipmt	46,939	46,939	46,939	46,939	775,532	822,471	-	822,471	822,471	0	-	822,471	822,471	-	822,471
Admin. Equipmt	63,089	63,089	63,089	63,089	4,188	67,277	-	67,277	67,277	0	-	67,277	67,277	-	67,277
Admin. Equipmt	98,415	98,415	98,415	98,415	83,326	181,741	-	181,741	181,741	0	-	181,741	181,741	-	181,741
Admin. Equipmt	2,532,628	2,532,628	2,532,628	2,532,628	2,532,628	5,065,256	-	5,065,256	5,065,256	0	-	5,065,256	5,065,256	-	5,065,256
Admin. Equipmt	679,335	679,335	679,335	679,335	77,153	757,488	-	757,488	757,488	0	-	757,488	757,488	-	757,488
Admin. Equipmt	20,272	20,272	20,272	20,272	20,153	40,425	-	40,425	40,425	0	-	40,425	40,425	-	40,425
Admin. Equipmt	1,228,549	1,228,549	1,228,549	1,228,549	6,796	1,235,345	-	1,235,345	1,235,345	0	-	1,235,345	1,235,345	-	1,235,345
Admin. Equipmt	196,199	196,199	196,199	196,199	295,268	491,467	-	491,467	491,467	0	-	491,467	491,467	-	491,467
Admin. Equipmt	9,192	9,192	9,192	9,192	9,192	18,384	-	18,384	18,384	0	-	18,384	18,384	-	18,384
Admin. Equipmt	27,858	27,858	27,858	27,858	818,847	846,705	-	846,705	846,705	0	-	846,705	846,705	-	846,705
Admin. Equipmt	818,847	818,847	818,847	818,847	423,268	1,242,115	-	1,242,115	1,242,115	0	-	1,242,115	1,242,115	-	1,242,115
Admin. Equipmt	423,268	423,268	423,268	423,268	416,892	839,160	-	839,160	839,160	0	-	839,160	839,160	-	839,160
Admin. Equipmt	224,570	224,570	224,570	224,570	224,570	449,140	-	449,140	449,140	0	-	449,140	449,140	-	449,140
Admin. Equipmt	148,844	148,844	148,844	148,844	1,880	150,724	-	150,724	150,724	0	-	150,724	150,724	-	150,724
Admin. Equipmt	133,772	133,772	133,772	133,772	133,772	267,544	-	267,544	267,544	0	-	267,544	267,544	-	267,544
Admin. Equipmt	149,774	149,774	149,774	149,774	149,774	299,548	-	299,548	299,548	0	-	299,548	299,548	-	299,548
Admin. Equipmt	219,965	219,965	219,965	219,965	5,489	225,454	-	225,454	225,454	0	-	225,454	225,454	-	225,454
Admin. Equipmt	17,164	17,164	17,164	17,164	17,164	34,328	-	34,328	34,328	0	-	34,328	34,328	-	34,328
Admin. Equipmt	1,426,215	1,426,215	1,426,215	1,426,215	1,405,642	2,831,857	-	2,831,857	2,831,857	0	-	2,831,857	2,831,857	-	2,831,857
Admin. Equipmt	454,999	454,999	454,999	454,999	894,464	1,349,463	-	1,349,463	1,349,463	0	-	1,349,463	1,349,463	-	1,349,463
Admin. Equipmt	164,900	164,900	164,900	164,900	749	165,649	-	165,649	165,649	0	-	165,649	165,649	-	165,649
Admin. Equipmt	1,563	1,563	1,563	1,563	35,340	36,903	-	36,903	36,903	0	-	36,903	36,903	-	36,903
Admin. Equipmt	5,264	5,264	5,264	5,264	5,641	10,905	-	10,905	10,905	0	-	10,905	10,905	-	10,905
Admin. Equipmt	453,903	453,903	453,903	453,903	37,313	491,216	-	491,216	491,216	0	-	491,216	491,216	-	491,216
Admin. Equipmt	117,112	117,112	117,112	117,112	11,616	128,728	-	128,728	128,728	0	-	128,728	128,728	-	128,728
Admin. Equipmt	546,994	546,994	546,994	546,994	11,800	558,794	-	558,794	558,794	0	-	558,794	558,794	-	558,794
Admin. Equipmt	31,739	31,739	31,739	31,739	1,167	32,906	-	32,906	32,906	0	-	32,906	32,906	-	32,906
Admin. Equipmt	2,264	2,264	2,264	2,264	2,264	4,528	-	4,528	4,528	0	-	4,528	4,528	-	4,528
Admin. Equipmt	24,648,076	24,648,076	24,648,076	24,648,076	454,716	25,102,792	-	25,102,792	25,102,792	0	-	25,102,792	25,102,792	-	25,102,792
Admin. Equipmt	8,577,599	8,577,599	8,577,599	8,577,599	5,398,495	13,976,094	-	13,976,094	13,976,094	0	-	13,976,094	13,976,094	-	13,976,094
Admin. Equipmt	74,198	74,198	74,198	74,198	83,336	157,534	-	157,534	157,534	0	-</				

Herald-Lake Enterprises  
 Thurston County  
 Rural Garbage services  
 Restating Adjustments  
 12 Months ended December 31, 2009

Description:	R-1	R-2	R-3	R-4	R-5	R-6	R-7	R-8	To Adjust	Total
Revenue:	Reclassify	Reclassify	Remove	Reclassify	Adjust	Adjust to	Reclassify	To Remove	Discretionary	Restating
	garbage	Recycling	Commodity	Supervisor	Disposal Fees	Actual	to Proper	nonallowed	Expense	Adjustments
	Revenue	Revenue	Revenue	Wages	and Processing	Expense	Accounts	Expenses	To Actual	
Residential Cans	\$ 1,168									1,168
Yard Waste	2,384									2,384
Commercial Cans	506,479	20,847								527,326
Special Container Serv	(528,755)									(528,755)
Drop Boxes	(601)									(601)
Pack Through										
CommyMF Recycling		6,047								6,047
Recycling Material			(2,561,571)							(2,561,571)
Recycling Credits			1,108,598							1,108,598
TF Station, MRF										
TF Trucking										
MRF Processing Charge	299,659									299,659
Service Charges	(1,624)									(1,624)
Total Revenue	\$ 276,526	\$ 29,278	\$ (1,453,973)	\$ 117,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,147,899)
Expenses:										
Electric Shop, Bldg										
Wages-Mechanic										
Contract Labor										
Parts & Material										
Outside Repair										
Accident Repair										
Tires-Tubes										
Other Maintenance										
Wages-Supervisor										
Wages-Driver										
Contract Labor										
Fuel & Oil										
Wages-Equipment										
Waste Collection Expense										
Dump Fee & Charges										
Pack Thru										
DF- Yard Waste			310,350							310,350
DF- TF			(12,251)							(12,251)
Brokerage/Rebate			(1,232)							(1,232)
Processing Fee			725,593							725,593
Revenue Sharing-Glass			(5,522)							(5,522)
WUTC Fee						4,168				4,168
Advertising										
Public Library										
Public Camp										
Salaries - Office							154,244			154,244
Contract Labor										
Management Fee										
Office & Other Expense						6,796				6,796
Legal & Accounting							99,069			99,069
Communication Phone										
Employee Welfare										
Pension										
Union Medical										
Union Pension										
Bad Debts										
Other General Expense						(6,650)		(65,653)		(6,650)
Utilities										
Salaries, Sales										
Sales Expenses										
Depr-Collection Tks									(20,573)	(20,573)
Depr-Collection Cont/DB									399,465	399,465
Depr-Service Equipment									749	749
Depr-Shop Equipment									(74,613)	(74,613)
Depr-Office Equipment									33,778	33,778
Depr-Bldg, Leasehold Impr									213,471	213,471
Operating Tax & License										
State Excise Tax						117,410				117,410
Vehicle License										
Property Tax										
Professional										
Container Repair							11,600			11,600
Rent Cases Cost										
Rent Land & Structures										
Total Expenses	\$ -	\$ -	\$ -	\$ 117,191	\$ -	\$ (6,650)	\$ 265,113	\$ (65,653)	\$ 552,276	\$ 1,880,399

Harold LeMay Enterprises  
 Thurston County  
 Rural Garbage service  
 Pro forma Adjustments  
 12 Months ended December 31, 2009

Description:	P-1 To Record Disposal Fee Increase & Revenue	P-2 To Record Increased Salaries & Wages	P-3 To Adjust Fuel to Current Average	P-4 Adjust Revenue Sensitive taxes	P-5 Allow Normalized Rate case Costs	Total Pro forma Adjustments
Revenue:						
Recycling Cans	\$ 125,970					\$ 125,970
Yard Waste						
Commercial Cans	78,318					78,318
Special Container Serv						
Drop Boxes						
Past Through	109,093					109,093
Commy/MF Recycling						
Recycling Material						
Recycling Credits						
TF Station, MRF						
TF-Trucking						
MRF Processing Charge						
Service Charges						
Total Revenue	\$ 313,381					\$ 313,381
Expenses:						
Basic Shop, Bldg						
Wages-Mechanic	\$ 25,074					\$ 25,074
Contract Labor						
Parts & Material						
Outside Repair						
Accident Repair						
Tires-Tubbs						
Other Maintenance						
Wages-Supervisor	12,488					12,488
Wages-Driver	122,058					122,058
Contract Labor						
Gas & Oil			(72,340)			(72,340)
Leased Equipment						
Other Collection Expense						
Dump Fee & Charges	208,163					208,163
Past Thru	109,093					109,093
DF- Yard Waste	435					435
DF- TF						
Brokersage/Rebate						
Processing Fee						
Revenue Sharing-Glass				1,254		1,254
WATC Fee						
Public Liability						
Workmen's Comp						
Salaries - Office	20,153					20,153
Contract Labor						
Management Fee						
Office & Other Expense						
Legal & Accounting						
Communication Phone						
Employee Welfare						
Pension						
Union Medical						
Union Pension						
Supplies						
Other						
General Expense						
Utilities						
Salaries - Sales	5,499					5,499
Sales Expenses						
Depr-Collection Trks						
Depr-Collection Cont./DB						
Depr-Service Equipment						
Depr-Shop Equipment						
Depr-Office Equipment						
Depr-Bldg, Leasehold Impr						
Operating Tax & License						
State Excise Tax						
Vehicle Expense						
Promotion						
Payroll Taxes	14,172					14,172
Container Repair						
Rate Case Cost					1,167	1,167
Rent Land & Structures						
Total Expenses	\$ 317,691	\$ 599,424	\$ (72,340)	\$ 8,775	\$ 1,167	\$ 454,716