

**Kent-Meridian Disposal**  
**Deferred Accounting Methodology**  
**For the Year Ended April 2015**  
**Single Family**

TG-12\_\_\_\_\_

Month	Customers	Commodity Revenue	Commodity Revenue per Customer	Annual Customers
May	19,635	19,419.09	\$ 0.99	19,635 2013
June	20,065	18,517.26	0.92	20,065 2013
July	19,880	18,142.89	0.91	19,880 2013
Prior Plan Part B Total	59,580 (b1)	\$ 56,079.24	\$ 0.94	
August	19,723	18,783.10	0.95	19,723 2013
September	19,782	20,121.29	1.02	19,782 2013
October	19,798	18,664.57	0.94	19,798 2013
November	19,815	14,432.66	0.73	19,815 2013
December	19,991	16,204.18	0.81	19,991 2013
January	19,938	16,201.40	0.81	19,938 2014
February	19,897	11,213.25	0.56	19,897 2014
March	19,975	13,381.45	0.67	19,975 2014
April	20,163	8,463.66	0.42	20,163 2014
Current Plan Part A Total	179,082 (b2)	\$ 137,465.57	\$ 0.77	
	238,662	\$ 193,544.80 (a)	\$ 0.811 (c)	238,662 (d)
19,888.50				

Total Commodity Revenue per Customer
38,628.26
37,023.04
36,273.34
37,563.54
40,240.18
37,326.86
28,866.38
32,405.48
32,401.59
22,428.52
26,764.08
28,445.14
398,566
1,670
20,163

**For use in Budget Calculation**  
 Total Trailing 12 Mo. Commodity Value / Customer  
 Most recent Total # of Customers  
 Base Credit to be Passed Back

**Commodity Gain/Loss Calculation**

Actual Commodity Revenues	193,545 (a)
Monthly Base Credit per customer	0.842
Customers from 05/14 - 07/14	59,580 (b1)
Base Credits Billed	50,166
Monthly Base Credit per customer	0.870
Customers from 08/14 - 04/15	179,082 (b2)
Base Credits Billed	155,801
Total Base Credits Billed	205,967 205,967
Excess Commodity Credits	(12,422)

404,066.52 Budget total Revenue  
 196,205.50 Budget Revenue Passed Back  
 48.6%

0.49

**2014 Recycle Adjustment Calculation**

2013/2014 True-up Computation		
Total Annual Customers	238,662 (d)	
Excess Commodity Credits	(12,422)	
2013/2014 Monthly True-up Charge	(0.052)	(0.052)
2014/2015 Projected Credit at 50% Retention		
12 month running average "BASE CREDIT"	0.81 (c)	0.811 (c)
2014/2015 Adjusted Credit	0.759	
Total Additional Passback	\$ 3,397.64	
Single-Family Additional Credit	0.01	
2015 Net Credit	0.773	

% of Revenue Passed Back  
 50%

**Commodity Value Timeframe: May - April**  
**Kent-Meridian Disposal**

	Alum	Glass	Glass (cont.)	Tin/Iron	ONP	MWP	Pet	HDPE	OCC	Other	Total	50.0% of Total	% Passed Back	Retained
May-14	4,981.57	(1,653.62)	0.00	815.24	9,023.12	13,893.14	2,615.71	2,615.71	10,928.08	(4,390.69)	38,828.26	19,419.09	50.0%	19,409.17
Jun-14	4,642.01	(728.32)	0.00	722.46	8,499.06	12,982.96	2,525.50	2,525.50	10,059.55	(4,205.68)	37,023.04	18,517.26	50.0%	18,505.78
Jul-14	4,522.93	(748.53)	0.00	677.89	8,087.49	12,265.46	2,673.99	2,673.99	10,089.90	(3,969.77)	36,273.34	18,142.89	50.0%	18,130.46
Aug-14	4,956.50	(894.13)	0.00	701.86	8,344.51	12,709.29	2,820.41	2,820.41	10,242.30	(4,137.61)	37,563.54	18,783.10	50.0%	18,780.44
Sep-14	5,469.44	291.28	0.00	802.00	8,279.34	12,808.02	3,388.13	3,388.13	10,329.40	(4,515.55)	40,240.18	20,121.29	50.0%	20,118.89
Oct-14	5,019.65	104.60	0.00	608.39	7,944.84	11,629.52	3,074.95	3,074.95	10,111.35	(4,241.40)	37,326.86	18,664.57	50.0%	18,662.29
Nov-14	4,518.64	(255.40)	0.00	426.50	6,079.82	8,871.09	2,298.69	2,298.69	8,113.21	(3,484.87)	28,866.38	14,432.66	50.0%	14,433.72
Dec-14	5,309.22	(501.36)	0.00	523.14	7,050.58	10,283.20	2,291.29	2,291.29	9,397.21	(4,239.10)	32,405.48	16,204.18	50.0%	16,201.30
Jan-15	5,256.43	(440.75)	0.00	554.42	7,303.04	10,859.98	1,856.44	1,856.44	9,671.29	(4,515.70)	32,401.59	16,201.40	50.0%	16,200.20
Feb-15	4,003.47	(785.22)	0.00	314.34	5,560.80	8,149.31	1,140.35	1,140.35	6,377.68	(3,472.56)	22,428.52	11,213.25	50.0%	11,215.27
Mar-15	4,328.20	(508.98)	0.00	363.55	6,476.21	10,000.71	1,484.05	1,484.05	7,086.01	(3,949.71)	26,764.08	13,381.45	50.0%	13,382.63
Apr-15	4,222.77	(1,429.05)	0.00	375.98	6,934.32	10,469.64	1,864.85	1,864.85	8,276.70	(4,134.91)	28,445.14	14,223.21	50.0%	14,221.93
<b>Total</b>	<b>57,230.82</b>	<b>(7,549.48)</b>	<b>0.00</b>	<b>6,885.78</b>	<b>89,583.14</b>	<b>134,922.32</b>	<b>28,034.36</b>	<b>28,034.36</b>	<b>110,682.68</b>	<b>(49,257.54)</b>	<b>398,566.43</b>	<b>199,304.36</b>	<b>50.0%</b>	

**Residential Tonnages by Commodity: May - April  
Kent-Meridian Disposal**

	Alum 55	Glass 57	Glass (cont.) 58	Tin/Iron 53	ONP 50	MWP 60	Pet 54	HDPE 54	OCC 51	Other 59	Total	
May-14	4.62	108.93	0.00	10.17	120.15	198.28	13.83	13.83	109.80	36.54	616.14	
Jun-14	4.43	104.34	0.00	9.74	115.09	189.92	13.25	13.25	105.17	35.00	590.18	
Jul-14	4.18	98.49	0.00	9.19	108.63	179.27	12.51	12.51	99.27	33.03	557.08	
Aug-14	4.35	102.66	0.00	9.58	113.22	186.85	13.04	13.04	103.47	34.43	580.63	
Sep-14	4.75	112.03	0.00	10.46	123.56	203.91	14.23	14.23	112.92	37.58	633.67	
Oct-14	4.46	105.23	0.00	9.82	116.06	191.53	13.36	13.36	106.06	35.29	595.19	
Nov-14	3.67	86.46	0.00	8.07	95.36	157.37	10.98	10.98	87.15	29.00	489.03	
Dec-14	4.46	105.17	0.00	9.82	116.00	191.43	13.35	13.35	106.01	35.28	594.87	
Jan-15	4.75	112.04	0.00	10.46	123.57	203.92	14.23	14.23	112.92	37.58	633.69	
Feb-15	3.65	86.16	0.00	8.04	95.02	156.81	10.94	10.94	86.84	28.90	487.30	
Mar-15	4.16	97.99	0.00	9.15	108.08	178.36	12.44	12.44	98.77	32.87	554.26	
Apr-15	4.35	102.59	0.00	9.57	113.15	186.72	13.03	13.03	103.40	34.41	580.25	
<b>Total</b>	<b>51.84</b>	<b>1,222.09</b>	<b>-</b>	<b>114.05</b>	<b>1,347.90</b>	<b>2,224.38</b>	<b>155.18</b>	<b>155.18</b>	<b>1,231.77</b>	<b>409.90</b>	<b>6,912.29</b>	<b>Monthly Average 460.82</b>

**Commodity Pricing: May-14 - Apr-15**  
**Kent Meridian Disposal**

	<b>Alum</b> 69	<b>Glass</b> 71	<b>Glass (cont.)</b> 72	<b>Tin/Iron</b> 67	<b>ONP</b> 64	<b>MWP</b> 74	<b>Pet</b> 68	<b>HDPE</b> 68	<b>OCC</b> 65	<b>Other</b> 73
May-14	1,078.01	(15.18)	(120.17)	80.19	75.10	70.07	189.10	189.10	99.53	(120.17)
Jun-14	1,048.72	(6.98)	(120.17)	74.19	73.85	68.36	190.61	190.61	95.65	(120.17)
Jul-14	1,082.54	(7.60)	(120.71)	73.75	74.45	68.42	213.81	213.81	101.64	(120.17)
Aug-14	1,138.19	(8.71)	(120.17)	73.26	73.70	68.02	216.37	216.37	98.99	(120.17)
Sep-14	1,150.86	2.60	(120.17)	76.71	67.00	62.81	238.17	238.17	91.48	(120.17)
Oct-14	1,124.49	0.99	(120.17)	61.95	68.45	60.72	230.13	230.13	95.33	(120.17)
Nov-14	1,232.00	(2.95)	(120.17)	52.86	63.76	56.37	209.38	209.38	93.10	(120.17)
Dec-14	1,190.00	(4.77)	(120.17)	53.30	60.78	53.72	171.57	171.57	88.65	(120.17)
Jan-15	1,106.00	(3.93)	(120.17)	53.03	59.10	53.26	130.49	130.49	85.65	(120.17)
Feb-15	1,095.41	(9.11)	(120.17)	39.10	58.52	51.97	104.24	104.24	73.44	(120.17)
Mar-15	1,041.19	(5.19)	(120.17)	39.75	59.92	56.07	119.27	119.27	71.74	(120.17)
Apr-15	970.33	(13.93)	(120.17)	39.27	61.29	56.07	143.16	143.16	80.05	(120.17)

**Kent-Meridian Disposal  
Single Family**

	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15
<b>Total Tons</b>	<b>616.14</b>	<b>590.18</b>	<b>557.08</b>	<b>580.63</b>	<b>633.67</b>	<b>595.19</b>	<b>489.03</b>	<b>594.87</b>	<b>633.69</b>	<b>487.30</b>	<b>554.26</b>	<b>580.25</b>
Sorted Glass Percentage	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Sorted Glass	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sampled Tons</b>	<b>616.14</b>	<b>590.18</b>	<b>557.08</b>	<b>580.63</b>	<b>633.67</b>	<b>595.19</b>	<b>489.03</b>	<b>594.87</b>	<b>633.69</b>	<b>487.30</b>	<b>554.26</b>	<b>580.25</b>
<b>Sampling Percentages</b>												
ONP	19.50%	19.50%	19.50%	19.50%	19.50%	19.50%	19.50%	19.50%	19.50%	19.50%	19.50%	19.50%
OCC	17.82%	17.82%	17.82%	17.82%	17.82%	17.82%	17.82%	17.82%	17.82%	17.82%	17.82%	17.82%
Magazines	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tin	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%
Plastic	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%
Aluminum	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Ferris Metal	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Glass	17.68%	17.68%	17.68%	17.68%	17.68%	17.68%	17.68%	17.68%	17.68%	17.68%	17.68%	17.68%
Glass Contamination	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Trash	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%
Mixed Paper	32.18%	32.18%	32.18%	32.18%	32.18%	32.18%	32.18%	32.18%	32.18%	32.18%	32.18%	32.18%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

<b>Sampled Tonnage</b>												
ONP	120.15	115.09	108.63	113.22	123.56	116.06	95.36	116.00	123.57	95.02	108.08	113.15
OCC	109.80	105.17	99.27	103.47	112.92	106.06	87.15	106.01	112.92	86.84	98.77	103.40
Magazines	-	-	-	-	-	-	-	-	-	-	-	-
Tin	10.17	9.74	9.19	9.58	10.46	9.82	8.07	9.82	10.46	8.04	9.15	9.57
Plastic	27.66	26.50	25.01	26.07	28.45	26.72	21.96	26.71	28.45	21.88	24.89	26.05
Aluminum	4.62	4.43	4.18	4.35	4.75	4.46	3.67	4.46	4.75	3.65	4.16	4.35
Ferris Metal	-	-	-	-	-	-	-	-	-	-	-	-
Glass	108.93	104.34	98.49	102.66	112.03	105.23	86.46	105.17	112.04	86.16	97.99	102.59
Glass Contamination	-	-	-	-	-	-	-	-	-	-	-	-
Trash	36.54	35.00	33.03	34.43	37.58	35.29	29.00	35.28	37.58	28.90	32.87	34.41
Mixed Paper	198.28	189.92	179.27	186.85	203.91	191.53	157.37	191.43	203.92	156.81	178.36	186.72
	616.14	590.18	557.08	580.63	633.67	595.19	489.03	594.87	633.69	487.30	554.26	580.25

<b>Recovery Percentages</b>												
ONP	100.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
OCC	100.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Magazines	100.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Tin	100.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Plastic	100.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Aluminum	100.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Ferris Metal	100.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Glass	100.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Glass Contamination	100.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Trash	100.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Mixed Paper	100.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

<b>Recovered Tonnages</b>												
ONP	120.15	115.09	108.63	113.22	123.56	116.06	95.36	116.00	123.57	95.02	108.08	113.15
OCC	109.80	105.17	99.27	103.47	112.92	106.06	87.15	106.01	112.92	86.84	98.77	103.40
Magazines	-	-	-	-	-	-	-	-	-	-	-	-
Tin	10.17	9.74	9.19	9.58	10.46	9.82	8.07	9.82	10.46	8.04	9.15	9.57
Plastic	27.66	26.50	25.01	26.07	28.45	26.72	21.96	26.71	28.45	21.88	24.89	26.05
Aluminum	4.62	4.43	4.18	4.35	4.75	4.46	3.67	4.46	4.75	3.65	4.16	4.35
Ferris Metal	-	-	-	-	-	-	-	-	-	-	-	-
Sorted Glass	108.93	104.34	98.49	102.66	112.03	105.23	86.46	105.17	112.04	86.16	97.99	102.59
Glass Contamination	-	-	-	-	-	-	-	-	-	-	-	-
Trash	36.54	35.00	33.03	34.43	37.58	35.29	29.00	35.28	37.58	28.90	32.87	34.41
Mixed Paper	198.28	189.92	179.27	186.85	203.91	191.53	157.37	191.43	203.92	156.81	178.36	186.72
	616.14	590.18	557.08	580.63	633.67	595.19	489.03	594.87	633.69	487.30	554.26	580.25

<b>Product Sales Rates</b>												
ONP	\$ 75.10	\$ 73.85	\$ 74.45	\$ 73.70	\$ 67.00	\$ 68.45	\$ 63.76	\$ 60.78	\$ 59.10	\$ 58.52	\$ 59.92	\$ 61.29
OCC	\$ 99.53	\$ 95.65	\$ 101.64	\$ 98.99	\$ 91.48	\$ 95.33	\$ 93.10	\$ 88.65	\$ 85.65	\$ 73.44	\$ 71.74	\$ 80.05
Magazines	-	-	-	-	-	-	-	-	-	-	-	-
Tin	\$ 80.19	\$ 74.19	\$ 73.75	\$ 73.26	\$ 76.71	\$ 61.95	\$ 52.86	\$ 53.30	\$ 53.03	\$ 39.10	\$ 39.75	\$ 39.27
Plastic	\$ 189.10	\$ 190.61	\$ 213.81	\$ 216.37	\$ 238.17	\$ 230.13	\$ 209.38	\$ 171.57	\$ 130.49	\$ 104.24	\$ 119.27	\$ 143.16
Aluminum	\$ 1,078.01	\$ 1,048.72	\$ 1,082.54	\$ 1,138.19	\$ 1,150.86	\$ 1,124.49	\$ 1,232.00	\$ 1,190.00	\$ 1,106.00	\$ 1,095.41	\$ 1,041.19	\$ 970.33
Ferris Metal	-	-	-	-	-	-	-	-	-	-	-	-
Sorted Glass	\$ (15.18)	\$ (6.98)	\$ (7.60)	\$ (8.71)	\$ 2.60	\$ 0.99	\$ (2.95)	\$ (4.77)	\$ (3.93)	\$ (9.11)	\$ (5.19)	\$ (13.93)
Glass Contamination	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)
Trash	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)	\$ (120.17)
Mixed Paper	\$ 70.07	\$ 68.36	\$ 68.42	\$ 68.02	\$ 62.81	\$ 60.72	\$ 56.37	\$ 53.72	\$ 53.26	\$ 51.97	\$ 56.07	\$ 56.07

\$ 15,768.99

<b>Product Value</b>												
ONP	\$ 9,023.12	8,499.06	8,087.49	8,344.51	8,279.34	7,944.84	6,079.82	7,050.58	7,303.04	5,560.80	6,476.21	6,934.32
OCC	\$ 10,928.08	10,059.55	10,089.90	10,242.30	10,329.40	10,111.35	8,113.21	9,397.21	9,671.29	6,377.68	7,086.01	8,276.70
Magazines	-	-	-	-	-	-	-	-	-	-	-	-
Tin	\$ 815.24	722.46	677.89	701.86	802.00	608.39	426.50	523.14	554.42	314.34	363.55	375.98
Plastic	\$ 5,231.43	5,051.00	5,347.97	5,640.82	6,776.26	6,149.90	4,597.38	4,582.58	3,712.88	2,280.69	2,968.09	3,729.70
Aluminum	\$ 4,981.57	4,642.01	4,522.93	4,956.50	5,469.44	5,019.65	4,518.64	5,309.22	5,256.43	4,003.47	4,328.20	4,222.77
Ferris Metal	-	-	-	-	-	-	-	-	-	-	-	-
Sorted Glass	\$ (1,653.62)	(728.32)	(748.53)	(894.13)	291.28	104.60	(255.40)	(501.36)	(440.75)	(785.22)	(508.98)	(1,429.05)
Glass Contamination	-	-	-	-	-	-	-	-	-	-	-	-
Trash	\$ (4,390.69)	(4,205.68)	(3,969.77)	(4,137.61)	(4,515.55)	(4,241.40)	(3,484.87)	(4,239.10)	(4,515.70)	(3,472.56)	(3,949.71)	(4,134.91)
Mixed Paper	\$ 13,893.14	12,982.96	12,265.46	12,709.29	12,808.02	11,629.52	8,871.09	10,283.20	10,859.98	8,149.31	10,000.71	10,469.64
<b>Total Value</b>	<b>\$ 38,828.26</b>	<b>37,023.04</b>	<b>36,273.34</b>	<b>37,563.54</b>	<b>40,240.18</b>	<b>37,326.86</b>	<b>28,866.38</b>	<b>32,405.48</b>	<b>32,401.59</b>	<b>22,428.52</b>	<b>26,764.08</b>	<b>28,445.14</b>
<b>Value per Ton</b>	<b>\$ 63.02</b>	<b>62.73</b>	<b>65.11</b>	<b>64.69</b>	<b>63.50</b>	<b>62.71</b>	<b>59.03</b>	<b>54.47</b>	<b>51.13</b>	<b>46.03</b>	<b>48.29</b>	<b>49.02</b>
	\$ 44.11	\$ 43.91	\$ 45.58	\$ 45.29	\$ 44.45	\$ 43.90	\$ 41.32	\$ 38.13	\$ 35.79	\$ 32.22	\$ 33.80	\$ 34.32