

**Consolidated Disposal Services, Inc.**

**HISTORICAL AND FORECASTED  
RESULTS OF OPERATIONS**

**For the Twelve Months Ended December 31, 2023 Historical and March 31, 2026 Forecasted**

Line No.	(a)	(b)	(c)	(b) + (c)	(e)	(d) + (e)
		Historical	Revenue Change	Proforma	Add: Revenue Sensitive Taxes	Revenue Requirement
1	Operating Revenue	7,927,923	897,574	8,825,497	23,579	8,849,076
2	Operating Expenses	8,204,182		8,204,182	23,579	8,227,761
3	Operating Income	(276,259)		621,315		\$621,315
4						
5	Interest Expense	70,694		70,694		70,694
6	Income Tax Expense	-	115,630	115,630		115,630
7						
8	Net Income	(346,953)		434,991		434,991
9						
10	Operating Ratio	103.48%		92.96%		92.98%
11						
12	<b>Revenue Requirement</b>					
13		Historical Revenue	7,927,923	Revenue Increase before taxes		897,574
14		Rate Increase	921,153	Rev Sensitive Taxes		23,579
15		<b>Revenue Requirement</b>	<b>8,849,076</b>	<b>Rate Increase</b>		<b>921,153</b>
16						
17						
18	<b>Capitla Structure Financing Investment</b>			<b>Financing Cost</b>		
19	<u>Type</u>	<u>Percent</u>	<u>Amount</u>	<u>Cost of Capital</u>	<u>Weighted</u>	<u>Amount</u>
20	Equity	55.31%	1,700,910	25.57%	14.15%	434,991
21	Debt	44.69%	1,374,046	5.14%	2.30%	70,694
22	Total	100%	3,074,955		16.45%	505,685
23						
24						
25	<b><u>Operating Statistics</u></b>		<b><u>Before</u></b>	<b><u>After</u></b>		
26			<b><u>Income Tax</u></b>	<b><u>Income Tax</u></b>		
27	Return on Investment		20.21%	16.45%		
28	Return on Equity		32.37%	25.57%		
29	Operating Ratio		92.96%	92.98%		
30	Profit Margin		7.04%	7.04%		
31	Final turnover		2.88	2.88		
32	Tax Rate		21.00%	21.00%		
33						
34						
35	<b><u>Revenue Sensitive Taxes Charges</u></b>					
36			<b><u>Rate</u></b>	<b><u>Taxes</u></b>		
37	B & O Tax		1.750%	17,337		
38	WUTC Fee		0.510%	5,053		
39	City Tax		0.000%	-		
40	Bad Debts		0.120%	1,189		
41	Revenue Sensitive		2.380%	23,579		
42						
43	Conversion Factor		90.60%			

Consolidated Disposal Services, Inc.

Results of Operations

For the Twelve Months Ended December 31, 2023 Historical and March 31, 2026 Forecasted

	Per Books Income Statement	Non-Regulated	Regulated	Reclass Adjust	Restating Adjust	Adj #	Restated Income Statement	Pro Forma Adjust	Adj #	Pro Forma Income Statement	Rate Increase
<b>REVENUES</b>											
1 Residential Garbage Revenue - Regulated	3,499,894		3,499,894		140,987	R-3 and 9	3,640,881			3,640,881	4,332,649
2 Residential Garbage Revenue - Non-regulated	1,280,630	1,280,630	-				-			-	
3 Commercial Garbage Revenue - Regulated	2,373,985		2,373,985		98,700	R-9	2,472,685			2,472,685	2,942,495
4 Commercial Garbage Revenue - Non-regulated	1,484,627	1,484,627	-				-			-	
5 Dropbox/Compactor Revenue - Regulated	1,070,715		1,070,715		44,515	R-9	1,115,230			1,115,230	1,327,124
6 Dropbox/Compactor Revenue - Non-regulated	790,756	790,756	-				-			-	
7 Disposal Pass-Thru Revenue - Regulated	663,921		663,921				663,921			663,921	663,921
8 Disposal Pass-Thru Revenue - Non-regulated Transfer statio	1,073,840	1,073,840	-				-			-	
9 Transfer Station Revenue - Non-regulated	455,749	455,749	-				-			-	
10 Yard Waste & Recycling Revenue - Non-regulated	828,493	828,493	-				-			-	
11 Medical Waste Revenue - Regulated	21,985		21,985				21,985			21,985	21,985
12 Misc Garbage Revenue - Regulated	13,221		13,221				13,221			13,221	13,221
13 Misc Garbage Revenue - Non-regulated	1,153	1,153	-				-			-	
<b>Total Revenue</b>	<b>13,558,969</b>	<b>5,915,248</b>	<b>7,643,721</b>	<b>-</b>	<b>284,202</b>		<b>7,927,923</b>	<b>-</b>		<b>7,927,923</b>	<b>9,301,394</b>
Gross operational revenue	13,558,969		921,153								12.051%
<b>OPERATING EXPENSES</b>											
14 Labor	3,040,494	1,257,189	1,783,305	(1,783,305)		RC-1	-			-	
15 Wages - Drivers	-	-	-	892,885		RC-1	892,885	90,557	P-3	983,442	983,442
16 Wages - Mechanics	-	-	-	142,936		RC-1	142,936	(71,937)	P-3	70,998	70,998
17 Wages - Transfer/Recycle	-	-	-	74,047		RC-1	74,047	5,282	P-3	79,328	79,328
18 Wages - Office	-	-	-	481,756	(28,600)	RC-1, R-6	453,156	75,665	P-3	528,821	528,821
19 Salary - Officer	-	-	-	80,762		RC-1	80,762	0	P-3	80,762	80,762
20 Wages - Helpers	-	-	-	110,919		RC-1	110,919	210,217	P-3	321,136	321,136
21 Employee Welfare	543,297	236,542	306,755	-	(3,807)	R-5,7,8,RC-3	302,948	84,857	P-3	387,805	387,805
22 Advertising and Promotion	27,299	12,177	15,121				15,121			15,121	15,121
23 Bad Debt recovery	(1,656)	-	(1,656)		0	R-3	(1,656)			(1,656)	(1,656)
24 Uncollectible Revenues	10,716	-	10,716				10,716			10,716	10,716
25 Bank Service Charges	89,961	-	89,961				89,961			89,961	89,961
26 Liability and Property Damage	12,459	5,558	6,901				6,901			6,901	6,901
27 Donations	3,325	-	3,325		(3,325)	R-2	-			-	-
28 Dues and Subscriptions	30,761	1,339	29,423			R-2	29,423			29,423	29,423
29 Medical Waste Disposal	5,633	-	5,633				5,633			5,633	5,633
30 Disposal	3,626,579	1,490,541	2,136,038	(737,338)		RC-2	1,398,700	-	P-4	1,398,700	1,398,700
31 Pass through Disposal	-	-	-	737,338		RC-2	737,338	-	P-4	737,338	737,338
32 Fuel and Oil	1,157,380	516,283	641,097				641,097	(79,541)	P-2	561,556	561,556
33 WUTC Fee	-	-	-				-			-	-
34 B&O Taxes	225,756	98,489	127,268				127,268			127,268	127,268
35 Payroll Taxes	279,706	115,653	164,053				164,053	73,071	P-3	237,124	237,124
36 Vehicle License and Registration	58,634	26,155	32,478				32,478			32,478	32,478
37 Lease Expense and Rent - Other	624,299	278,487	345,813				345,813			345,813	345,813
38 Transfer Station Expenses	22,571	15,052	7,519				7,519			7,519	7,519
39 Insurance and Bond Expense - Other	530,274	236,544	293,730				293,730	148,930	P-6	442,660	442,660
40 Bond Expense	6,920	6,920	-				-			-	-
41 Office Expenses	216,781	96,701	120,079				120,079			120,079	120,079
42 Business Licenses	-	-	-				-			-	-
43 Tax and License Expense - Other	20,419	9,108	11,311				11,311			11,311	11,311
44 Real Estate and Property Taxes	44,069	19,658	24,411				24,411			24,411	24,411
45 Other Taxes and Licenses	-	-	-				-			-	-
46 Radio, Phone and Utilities Expense	65,247	29,105	36,142				36,142			36,142	36,142
47 Professional Fees	56,842	25,356	31,486				31,486			31,486	31,486
48 Regulatory Expense	32,516	-	32,516				32,516			32,516	32,516
49 Repairs and Maintenance	449,876	200,680	249,196				249,196			249,196	249,196
50 Recycling Purchase Expense	51,493	51,493	-				-			-	-
51 Shop Rent	6,000	2,676	3,324				3,324			3,324	3,324
52 Small Equipment Purchases	205,713	91,764	113,949				113,949			113,949	113,949
53 Tires and Tubes	259,702	115,848	143,855				143,855			143,855	143,855
54 Utility Tax	171	76	94				94			94	94
55 Administration Fees	10,409	4,643	5,766				5,766			5,766	5,766
56 Other General Expense	53,535	23,881	29,654				29,654			29,654	29,654
57 Non-deductible Expenses	8,936	-	8,936		(8,936)	R-2	-			-	-
58 Reconciliation Discrepancies	(1)	-	(1)				(1)			(1)	(1)
59 Amortization	881	-	881				881	40,483	P-5	41,364	41,364
60 Interest Expense	187,892	-	187,892		(187,892)	R-4	-			-	-
61 Depreciation	1,186,898	576,334	610,564		41,636	R-1	652,200	204,412	P-5	856,612	856,612
62 Rate Case Cost	-	-	-				-	5,578	P-1	5,578	5,578
<b>Total Expenses</b>	<b>13,151,788</b>	<b>5,544,255</b>	<b>7,607,533</b>	<b>-</b>	<b>(190,925)</b>		<b>7,416,608</b>	<b>787,573</b>		<b>8,204,182</b>	<b>8,204,182</b>
<b>NET OPERATING INCOME</b>	<b>407,181</b>				<b>475,127</b>		<b>511,315</b>	<b>(787,573)</b>		<b>(276,259)</b>	<b>1,097,212</b>
<b>OTHER INCOME/(EXPENSE)</b>											
Gain on Sale of Asset(s)	(2,487)						(2,487)			(2,487)	(2,487)
Correction to prior year	7,255						7,255			7,255	7,255
Key Man insurance maturity	273,140						273,140			273,140	273,140
Ties to income statement tab	685,088						789,222			1,649	1,367,865
<b>OPERATING RATIO %</b>	<b>97%</b>						<b>94%</b>			<b>103%</b>	<b>88%</b>

No assurance is provided on this forecasted statement of operations and the summary of significant accounting policies has been omitted.

R = Restate  
RC = Reclass  
P = Proforma

## **Consolidated Disposal Services, Inc.**

### **Summary of Significant Forecast Assumptions**

#### **For the Year Ended March 31, 2026**

The financial forecast presents, to the best of management's knowledge and belief, the financial position and results of operation of Consolidated Disposal Services, Inc. Accordingly, this forecast reflects management's judgment as of February 14, 2025, the date of this forecast, of the expected conditions and its' expected course of action. The assumptions disclosed herein are those that management believes are significant to this forecast. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

The last rate case was file in 2023. Significant cost increases are labor and insurance costs. Additionally, new trucks and other equipment have been purchased during this time.

**Consolidated Disposal Services, Inc.**

**SCHEDULE 1 - EXPLANATION OF RESTATING ADJUSTMENTS**

**For the Twelve Months Ended December 31, 2023 Historical and March 31, 2026 Forecasted**

**Adjustments**

R-1	Depreciation per the financial statements differs from the allowable depreciation for WUTC purposes. This adjustment restates the depreciation. See WP-1.		
R-2	This entry removes non-deductible expenses. Charitable contributions are removed as well as the lobbying portion of dues and subscriptions on WP-4.		
R-3	Remove fuel surcharge revenue (eff 01/01/2023)	(54,274)	
	number of months	12.00	
	January 2023 fuel surcharge revenue	<u>(4,522.83)</u>	
R-4	This entry removes interest expense.		
R-5	Adjust employee benefits to match what was accounted for as company paid on WP-2 pg 3		
		total	reg %
	Disallowed benefits	(6,341)	(3,719)
	Disallowed officer life	(2,595)	(1,522)
	disallowed late fee	(378)	(222)
R-6	Remove life insurance benefit paid to employee as per agreement, regulated portion		
	Mark Wash - office	35,750.00	
		0.80	
		<u>28,600.00</u>	
R-7	Adjust benefits to agree to benefits summary due to timing differences		
		total	reg %
	dental	(488.50)	(287)
	health	24,993.41	14,659
	401k	(6,068.45)	(3,559)
	Vision	(350.96)	(206)
R-8	Adjust benefits for expenses unable to be substantiated		
	HSA	(9,341.02)	(5,479)
	Aflac	(5,921.12)	(3,473)
R-9	Adjust revenue in test year for rate increase April 1		
	Residential	3,499,894.20	145,509.82
	Commercial	2,373,985	98,699.59
	Drop Box	1,070,714.76	44,515.49

See accompanying summary of significant forecast assumptions.

Consolidated Disposal Services, Inc.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

For the Twelve Months Ended December 31, 2023 Historical and March 31, 2026 Forecasted

	R-1 Restate Depr to Actual	R-2 Remove Nondeductible Expenses	R-3 Remove Fuel Surcharge Revenue	R-4 Remove Interest Expense	R-5 Employee Benefits Adjustment	R-6 Remove life ins payment	R-7 Benefits Timing Differences	R-8 Benefits Unsubstantiated	R-9 Prior increase in test year	Total Restating Adjustments
<b>REVENUES</b>										
Residential Garbage - Regulated	\$ -	\$ -	\$ (4,523)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,510	\$ 140,987
Residential Garbage - Non-regulated	-	-	-	-	-	-	-	-	-	-
Commercial Garbage - Regulated	-	-	-	-	-	-	-	-	98,700	98,700
Commercial Garbage - Non-regulated	-	-	-	-	-	-	-	-	-	-
Dropbox/Compactor - Regulated	-	-	-	-	-	-	-	-	44,515	44,515
Dropbox/Compactor - Non-regulated	-	-	-	-	-	-	-	-	-	-
Disposal Pass-Thru - Regulated	-	-	-	-	-	-	-	-	-	-
Disposal Pass-Thru - Non-regulated	-	-	-	-	-	-	-	-	-	-
Transfer Station - Regulated	-	-	-	-	-	-	-	-	-	-
Yard Waste Recycling - Regulated	-	-	-	-	-	-	-	-	-	-
Yard Waste Recycling - Non-regulated	-	-	-	-	-	-	-	-	-	-
Medical Waste - Regulated	-	-	-	-	-	-	-	-	-	-
Medical Waste - Non-regulated	-	-	-	-	-	-	-	-	-	-
Misc Garbage - Regulated	-	-	-	-	-	-	-	-	-	-
Misc Garbage - Non-regulated	-	-	-	-	-	-	-	-	-	-
	-	-	(4,523)	-	-	-	-	-	288,725	284,202

See accompanying summary of significant forecast assumptions.

Consolidated Disposal Services, Inc.

SCHEDULE 1 - SUMMARY OF RESTATING ADJUSTMENTS, Continued

For the Twelve Months Ended December 31, 2023 Historical and March 31, 2026 Forecasted

	R-1 Restate Depr to Actual	R-2 Remove Nondeductible Expenses	R-3 Remove Fuel Surcharge Revenue	R-4 Remove Interest Expense	R-5 Employee Benefits Adjustment	R-6 Remove life ins payment	R-7 Benefits Timing Differences	R-8 Benefits Unsubstantiated	R-9 Prior increase in test year	Total Restating Adjustments
<b>OPERATING EXPENSES</b>										
Labor	-	-	-	-	-	(28,600)	-	-	-	(28,600)
Employee Welfare	-	-	-	-	(5,463)	-	10,607	(8,952)	-	(3,807)
Advertising and Promotion	-	-	-	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-	-	-	-
Uncollectible Revenues	-	-	-	-	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-	-	-	-	-
Liability and Property Damage	-	-	-	-	-	-	-	-	-	-
Donations	-	(3,325)	-	-	-	-	-	-	-	(3,325)
Dues and Subscriptions	-	-	-	-	-	-	-	-	-	-
Medical Waste Disposal	-	-	-	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-	-	-	-
Fuel and Oil	-	-	-	-	-	-	-	-	-	-
WUTC Fee	-	-	-	-	-	-	-	-	-	-
B&O Taxes	-	-	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-	-	-
Vehicle License and Registration	-	-	-	-	-	-	-	-	-	-
Lease Expense and Rent - Other	-	-	-	-	-	-	-	-	-	-
Transfer Station Expenses	-	-	-	-	-	-	-	-	-	-
Insurance and Bond Expense - Other	-	-	-	-	-	-	-	-	-	-
Bond Expense	-	-	-	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-	-	-	-
Business Licenses	-	-	-	-	-	-	-	-	-	-
Tax and License Expense - Other	-	-	-	-	-	-	-	-	-	-
Real Estate and Property Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-	-	-	-	-	-
Radio, Phone and Utilities Expense	-	-	-	-	-	-	-	-	-	-
Professional Fees	-	-	-	-	-	-	-	-	-	-
Regulatory Expense	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
Recycling Purchase Expense	-	-	-	-	-	-	-	-	-	-
Shop Rent	-	-	-	-	-	-	-	-	-	-
Small Equipment Purchases	-	-	-	-	-	-	-	-	-	-
Tires and Tubes	-	-	-	-	-	-	-	-	-	-
Utility Tax	-	-	-	-	-	-	-	-	-	-
Administration Fees	-	-	-	-	-	-	-	-	-	-
Other General Expense	-	-	-	-	-	-	-	-	-	-
Non-deductible Expenses	-	(8,936) F	-	-	-	-	-	-	-	(8,936)
Reconciliation Discrepancies	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	(187,892) F	-	-	-	-	-	(187,892)
Depreciation	41,636 F	-	-	-	-	-	-	-	-	41,636
Rate Case Cost	-	-	-	-	-	-	-	-	-	-
	<u>41,636</u>	<u>(12,261)</u>	<u>-</u>	<u>(187,892)</u>	<u>(5,463)</u>	<u>(28,600)</u>	<u>10,607</u>	<u>(8,952)</u>	<u>-</u>	<u>(190,925)</u>
Increase (decrease)	<u>\$ (41,636)</u>	<u>\$ 12,261</u>	<u>\$ (4,523)</u>	<u>\$ 187,892</u>	<u>\$ 5,463</u>	<u>\$ 28,600</u>	<u>\$ (10,607)</u>	<u>\$ 8,952</u>	<u>\$ 288,725</u>	<u>\$ 475,127</u>

See accompanying summary of significant forecast assumptions.

**Consolidated Disposal Services, Inc.**

**SCHEDULE 2 - EXPLANATION OF FORECAST ADJUSTMENTS**

**For the Twelve Months Ended December 31, 2023 Historical and March 31, 2026 Forecasted**

**Adjustments**

- P-1 The estimated cost of the rate case, amortized over 3 years, is recorded. See WP-10.
- P-2 Adjusted fuel expense to reflect price changes in diesel and gasoline. See WP-7.
- P-3 Payroll is adjusted to reflect payroll increases, staff attaining benefits, and increases in medical costs, employment security and labor and industry rates in effect as of April 1, 2025.
- P-4
- P-5 One year of depreciation and amortization on assets placed in service after the test year. See WP-1 pg. 2
- P-6 Vehicle and liability insurance have both increased dramatically in 2024 WP-12



**Consolidated Disposal Services, Inc.**

**SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued**

**For the Twelve Months Ended December 31, 2023 Historical and March 31, 2026 Forecasted**

	<b>P-1 Record Rate Case Costs</b>	<b>P-2 Adjust Fuel</b>	<b>P-3 Payroll and Benefits</b>	<b>P-4</b>	<b>P-5 Depreciation and Amortization</b>	<b>P-6 Liability and vehicle ins</b>	<b>Total Proforma Adjustments</b>
<b>REVENUES</b>							
Residential Garbage - Regulated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Residential Garbage - Non-regulated	-	-	-	-	-	-	-
Commercial Garbage - Regulated	-	-	-	-	-	-	-
Commercial Garbage - Non-regulated	-	-	-	-	-	-	-
Dropbox/Compactor - Regulated	-	-	-	-	-	-	-
Dropbox/Compactor - Non-regulated	-	-	-	-	-	-	-
Disposal Pass-Thru - Regulated	-	-	-	-	-	-	-
Disposal Pass-Thru - Non-regulated	-	-	-	-	-	-	-
Transfer Station - Regulated	-	-	-	-	-	-	-
Yard Waste Recycling - Regulated	-	-	-	-	-	-	-
Yard Waste Recycling - Non-regulated	-	-	-	-	-	-	-
Medical Waste - Regulated	-	-	-	-	-	-	-
Medical Waste - Non-regulated	-	-	-	-	-	-	-
Misc Garbage - Regulated	-	-	-	-	-	-	-
Misc Garbage - Non-regulated	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying summary of significant forecast assumptions.

**Consolidated Disposal Services, Inc.**

**SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued**

**For the Twelve Months Ended December 31, 2023 Historical and March 31, 2026 Forecasted**

	<b>P-1 Record Rate Case Costs</b>	<b>P-2 Adjust Fuel</b>	<b>P-3 Payroll and Benefits</b>	<b>P-4</b>	<b>P-5 Depreciation and Amortization</b>	<b>P-6 Liability and vehicle ins</b>	<b>Total Proforma Adjustments</b>
<b>OPERATING EXPENSES</b>							
Labor	-	-	-	-	-	-	-
Wages - Drivers	-	-	90,557	-	-	-	90,557
Wages - Mechanics	-	-	(71,937)	-	-	-	(71,937)
Wages - Transfer/Recycle	-	-	5,282	-	-	-	5,282
Wages - Office	-	-	75,665	-	-	-	75,665
Salary - Officer	-	-	0	-	-	-	0
Wages - Helpers	-	-	210,217	-	-	-	210,217
Employee Welfare	-	-	84,857	-	-	-	84,857
Advertising and Promotion	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Uncollectible Revenues	-	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-	-
Liability and Property Damage	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-
Medical Waste Disposal	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-
Disposal pass through	-	-	-	-	-	-	-
Fuel and Oil	-	(79,541)	-	-	-	-	(79,541)
WUTC Fee	-	-	-	-	-	-	-
B&O Taxes	-	-	-	-	-	-	-
Payroll Taxes	-	-	73,071	-	-	-	73,071
Vehicle License and Registration	-	-	-	-	-	-	-
Lease Expense and Rent - Other	-	-	-	-	-	-	-
Transfer Station Expenses	-	-	-	-	-	-	-
Insurance and Bond Expense - Other	-	-	-	-	-	148,930	148,930
Bond Expense	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Business Licenses	-	-	-	-	-	-	-
Tax and License Expense - Other	-	-	-	-	-	-	-
Real Estate and Property Taxes	-	-	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-	-	-
Radio, Phone and Utilities Expense	-	-	-	-	-	-	-
Professional Fees	-	-	-	-	-	-	-
Regulatory Expense	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-
Recycling Purchase Expense	-	-	-	-	-	-	-
Shop Rent	-	-	-	-	-	-	-
Small Equipment Purchases	-	-	-	-	-	-	-
Tires and Tubes	-	-	-	-	-	-	-
Utility Tax	-	-	-	-	-	-	-
Administration Fees	-	-	-	-	-	-	-
Other General Expense	-	-	-	-	-	-	-
Non-deductible Expenses	-	-	-	-	-	-	-
Reconciliation Discrepancies	-	-	-	-	-	-	-
Amortization	-	-	-	-	40,483	-	40,483
Interest Expense	-	-	-	-	-	-	-
Depreciation	-	-	-	-	204,412	-	204,412
Rate Case Cost	5,578	-	-	-	-	-	5,578
	<u>5,578</u>	<u>(79,541)</u>	<u>467,711</u>	<u>-</u>	<u>244,896</u>	<u>148,930</u>	<u>787,573</u>
Increase (decrease)	<u>\$ (5,578)</u>	<u>\$ 79,541</u>	<u>\$ (467,711)</u>	<u>\$ -</u>	<u>\$ (244,896)</u>	<u>\$ (148,930)</u>	<u>\$ (787,573)</u>

See accompanying summary of significant forecast assumptions.

**Consolidated Disposal Services, Inc.**

**SCHEDULE 3 - EXPLANATION OF RECLASS ADJUSTMENTS**

**For the Twelve Months Ended December 31, 2023 Historical and March 31, 2026 Forecasted**

- A payroll analysis is done at period end so an adjustment has been done to reclass
- RC-1 payroll.
  - RC-2 Reclass pass through disposal fees

**Consolidated Disposal Services, Inc.**

**SCHEDULE 3 - SUMMARY OF RECLASS ADJUSTMENTS, Continued**

**For the Twelve Months Ended December 31, 2023 Historical and March 31, 2026 Forecasted**

	RC-1	RC-2	RC-3	RC-4	RC-5	Total Reclass Adjustments
	<u>Reclass Payroll</u>	<u>Reclass Disposal</u>				
<b>REVENUES</b>						
Residential Garbage - Regulated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Residential Garbage - Non-regulated	-	-	-	-	-	-
Commercial Garbage - Regulated	-	-	-	-	-	-
Commercial Garbage - Non-regulated	-	-	-	-	-	-
Dropbox/Compactor - Regulated	-	-	-	-	-	-
Dropbox/Compactor - Non-regulated	-	-	-	-	-	-
Disposal Pass-Thru - Regulated	-	-	-	-	-	-
Disposal Pass-Thru - Non-regulated	-	-	-	-	-	-
Transfer Station - Regulated	-	-	-	-	-	-
Yard Waste Recycling - Regulated	-	-	-	-	-	-
Yard Waste Recycling - Non-regulated	-	-	-	-	-	-
Medical Waste - Regulated	-	-	-	-	-	-
Medical Waste - Non-regulated	-	-	-	-	-	-
Misc Garbage - Regulated	-	-	-	-	-	-
Misc Garbage - Non-regulated	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying summary of significant forecast assumptions.

**Consolidated Disposal Services, Inc.**

**SCHEDULE 3 - SUMMARY OF RECLASS ADJUSTMENTS, Continued**

**For the Twelve Months Ended December 31, 2023 Historical and March 31, 2026 Forecasted**

	RC-1	RC-2	RC-3	RC-4	RC-5	Total Reclass Adjustments
	<u>Reclass Payroll</u>	<u>Reclass Disposal</u>				
<b>OPERATING EXPENSES</b>						
Labor	(1,783,305)	-	-	-	-	(1,783,305)
Wages - Drivers	892,885	-	-	-	-	892,885
Wages - Mechanics	142,936	-	-	-	-	142,936
Wages - Transfer/Recycle	74,047	-	-	-	-	74,047
Wages - Office	481,756	-	-	-	-	481,756
Salary - Officer	80,762	-	-	-	-	80,762
Wages - Helpers	110,919	-	-	-	-	110,919
Employee Welfare	-	-	-	-	-	-
Advertising and Promotion	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-
Uncollectible Revenues	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Liability and Property Damage	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-
Medical Waste Disposal	-	-	-	-	-	-
Disposal	-	(737,338)	-	-	-	(737,338)
Disposal - pass through	-	737,338	-	-	-	737,338
Fuel and Oil	-	-	-	-	-	-
WUTC Fee	-	-	-	-	-	-
B&O Taxes	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Vehicle License and Registration	-	-	-	-	-	-
Lease Expense and Rent - Other	-	-	-	-	-	-
Transfer Station Expenses	-	-	-	-	-	-
Insurance and Bond Expense - Other	-	-	-	-	-	-
Bond Expense	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-
Business Licenses	-	-	-	-	-	-
Tax and License Expense - Other	-	-	-	-	-	-
Real Estate and Property Taxes	-	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-	-
Radio, Phone and Utilities Expense	-	-	-	-	-	-
Professional Fees	-	-	-	-	-	-
Regulatory Expense	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-
Recycling Purchase Expense	-	-	-	-	-	-
Shop Rent	-	-	-	-	-	-
Small Equipment Purchases	-	-	-	-	-	-
Tires and Tubes	-	-	-	-	-	-
Utility Tax	-	-	-	-	-	-
Administration Fees	-	-	-	-	-	-
Other General Expense	-	-	-	-	-	-
Non-deductible Expenses	-	-	-	-	-	-
Reconciliation Descrpancies	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Rate Case Cost	-	-	-	-	-	-
	<u>(0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(0)</u>
Increase (decrease)	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>

See accompanying summary of significant forecast assumptions.

Consolidated Disposal Services, Inc.

SCHEDULE 4 - CALCULATE THE TWELVE MONTHS

For the Twelve Months Ended December 31, 2023 Historical and March 31, 2026 Forecasted

	January	February	March	April	May	June	July	August	September	October	November	December	PER BOOKS	RECLASS	RECLASS ADJUSTED BOOKS	PER BOOKS	Non-regulated	
<b>REVENUES</b>																		
Residential Garbage Revenue - Regulated	\$ 237,123	\$ 246,686	\$ 237,919	\$ 323,610	\$ 301,888	\$ 312,056	\$ 303,115	\$ 313,865	\$ 303,460	\$ 312,286	\$ 300,311	\$ 307,574	\$ 3,499,894		\$ 3,499,894	3,499,894		
Residential Garbage Revenue - Non-regulated	105,493	104,601	105,467	105,460	106,120	106,267	107,278	107,698	107,838	107,883	108,059	108,467	1,280,630		1,280,630	1,280,630	1,280,630	
Commercial Garbage Revenue - Regulated	149,642	154,439	159,959	203,742	211,386	216,500	222,347	224,430	223,261	214,330	205,334	188,613	2,373,985		2,373,985	2,373,985		
Commercial Garbage Revenue - Non-regulated	114,070	117,068	119,721	122,026	126,389	126,040	131,091	129,655	130,305	126,753	124,842	116,667	1,484,627		1,484,627	1,484,627	1,484,627	
Dropbox/Compactor Revenue - Regulated	135,690	63,052	72,997	80,426	90,361	86,952	86,857	82,397	84,352	96,223	101,029	90,378	1,070,715	(71,196)	999,519	999,519		
Dropbox/Compactor Revenue - Non-regulated	54,750	55,055	70,246	73,178	71,169	63,075	65,638	74,702	71,286	70,513	61,074	60,070	790,756		790,756	790,756	790,756	
Disposal Pass-Thru Revenue - Regulated	7,367	46,409	58,127	54,049	55,119	46,524	48,158	59,095	53,017	71,367	88,713	75,977	663,921	71,196	735,117	735,117		
Disposal Pass-Thru Revenue - Non-regulated	76,040	70,065	91,491	100,158	104,345	99,560	94,247	91,356	95,528	87,589	88,679	74,781	1,073,840		1,073,840	1,073,840	1,073,840	
Transfer Station Revenue - Non-regulated	20,953	19,749	29,063	42,658	42,900	43,514	40,687	37,641	38,379	33,191	33,298	73,716	455,749		455,749	455,749	455,749	
Yard Waste & Recycling Revenue - Non-regulated	126,726	48,222	60,493	60,674	66,929	63,008	64,125	67,202	110,469	55,761	59,940	44,943	828,493		828,493	828,493	828,493	
Medical Waste Revenue - Regulated	2,980	457	3,173	1,471	2,372	1,110	1,278	1,032	3,135	623	2,589	1,765	21,985		21,985	21,985		
Misc Garbage Revenue - Regulated	920	868	1,619	908	1,005	1,285	1,269	931	1,198	921	1,200	1,095	13,221		13,221	13,221		
Misc Garbage Revenue - Non-regulated	61	99	73	77	91	86	138	135	112	74	129	80	1,153		1,153	1,153	1,153	
	1,031,814	926,770	1,010,348	1,168,438	1,180,073	1,165,977	1,166,229	1,190,139	1,222,339	1,177,516	1,175,198	1,144,127	13,558,969	-	13,558,969	13,558,969	5,915,248	
																	43.6261%	
<b>OPERATING EXPENSES</b>																		
Labor	226,142	213,199	322,510	231,036	231,187	241,243	256,472	263,826	358,912	248,020	286,263	161,686	3,040,494		3,040,494	3,040,494		
Employee Welfare	62,870	73,224	42,084	59,677	62,561	56,585	89,668	39,887	85,534	62,484	70,404	(161,682)	543,297		543,297	543,297		
Advertising and Promotion	2,368	4,990	1,693	2,152	2,414	2,000	2,821	1,497	3,600	886	1,887	992	27,299		27,299	27,299		
Bad Debt Expense	77,425	(205)	(188)	(70)	(37)	(403)	(172)	(92)	(59)	(54)	(77,802)	(1,656)	(1,656)		(1,656)	(1,656)		
Uncollectible Revenues	1,264	435	228	1,454	1,397	329	401	935	901	1,449	931	991	10,716		10,716	10,716		
Bank Service Charges	6,566	7,021	6,519	7,554	7,500	7,545	9,112	(858)	10,913	10,045	8,905	9,139	89,961		89,961	89,961		
Liability and Property Damage	-	-	2,251	-	-	3,100	7,109	-	-	(6,706)	-	6,706	12,459		12,459	12,459		
Donations	125	-	1,500	-	-	250	-	-	500	250	700	-	3,325		3,325	3,325		
Dues and Subscriptions	410	1,720	8,625	1,720	1,720	5,195	500	3,790	1,720	201	-	5,160	30,761		30,761	30,761		
Medical Waste Disposal	542	466	620	574	493	842	570	678	283	-	565	-	5,633		5,633	5,633		
Disposal	279,962	223,684	299,336	294,847	334,399	316,472	299,913	337,986	308,657	316,597	341,740	272,986	3,626,579		3,626,579	3,626,579		
Fuel and Oil	133,764	49,850	99,315	110,970	98,409	104,033	48,307	122,662	9,654	214,542	106,409	59,465	1,157,380		1,157,380	1,157,380		
WUTC Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
B&O Taxes	16,430	15,600	-	16,910	39,383	19,601	19,561	19,960	19,977	19,875	19,789	18,669	225,756		225,756	225,756		
Payroll Taxes	-	18,413	-	-	20,707	(45,833)	-	-	-	-	-	286,419	279,706		279,706	279,706		
Vehicle License and Registration	13,138	1,734	6,359	399	3,216	3,356	608	6,369	10,262	90	12,087	1,017	58,634		58,634	58,634		
Lease Expense and Rent - Other	50,530	50,865	50,865	50,865	101,729	-	53,027	67,284	53,284	53,284	39,284	53,284	624,299		624,299	624,299		
Transfer Station Expenses	3,370	2,924	3,250	-	38,297	1,650	505	1,838	848	7,138	5,198	(42,446)	22,571		22,571	22,571		
Insurance and Bond Expense - Other	29,447	29,447	-	-	(601)	30,268	-	49,444	44,735	47,090	47,090	253,353	530,274		530,274	530,274		
Bond Expense	-	2,100	420	-	-	-	998	1,050	-	2,142	210	-	6,920		6,920	6,920		
Office Expenses	17,602	19,145	16,580	11,046	20,753	16,417	22,089	6,786	16,046	22,415	19,733	28,168	216,781		216,781	216,781		
Business Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-		
Tax and License Expense - Other	-	-	6,455	-	5,336	3,727	6,667	-	16,245	-	-	(18,011)	20,419		20,419	20,419		
Real Estate and Property Taxes	-	-	44,061	142	-	-	-	-	-	-	(134)	-	44,069		44,069	44,069		
Other Taxes and Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-		
Radio, Phone and Utilities Expense	7,516	6,120	6,702	5,143	6,251	4,338	4,909	4,202	4,282	5,445	5,657	5,657	65,247		65,247	65,247		
Professional Fees	7,287	20,866	1,650	14,492	196	122	522	7,414	-	1,963	2,332	-	56,842		56,842	56,842		
Regulatory Expense	-	-	-	-	32,516	-	-	-	-	-	-	-	32,516		32,516	32,516		
Repairs and Maintenance	42,716	55,618	30,556	37,299	52,479	75,118	38,112	55,159	36,831	70,549	55,005	(99,566)	449,876		449,876	449,876		
Recycling Purchase Expense	102	18,355	102	13,415	10,890	4,847	13,346	-	157	102	496	(10,320)	51,493		51,493	51,493		
Shop Rent	-	1,000	500	-	1,000	500	1,000	-	500	500	1,000	-	6,000		6,000	6,000		
Small Equipment Purchases	-	-	-	-	-	-	-	-	-	-	-	205,713	205,713		205,713	205,713		
Tires and Tubes	14,434	9,518	26,660	15,636	23,292	18,692	26,744	32,952	29,397	19,594	17,081	25,701	259,702		259,702	259,702		
Utility Tax	-	217	-	-	-	-	(48)	-	-	-	-	2	171		171	171		
Administration Fees	2,805	230	-	-	1,490	1,145	1,685	72	652	1,320	-	1,010	10,409		10,409	10,409		
Other General Expense	-	-	-	-	-	-	-	-	-	-	-	53,535	53,535		53,535	53,535		
Non-deductible Expenses	-	-	-	-	-	-	-	-	-	-	-	8,936	8,936		8,936	8,936		
Reconciliation Discrepancies	-	-	-	-	(0)	-	-	-	(1)	-	-	0	(1)		(1)	(1)		
Amortization	-	-	-	-	-	-	-	-	-	-	-	881	881		881	881		
Interest Expense	21,718	16,276	16,415	5,224	27,734	16,425	16,186	15,731	4,401	24,954	15,024	7,806	187,892		187,892	187,892		
Depreciation	-	-	-	-	-	-	-	-	-	-	-	1,186,898	1,186,898		1,186,898	1,186,898		
	1,018,533	842,812	995,066	880,486	1,124,710	887,563	920,612	1,038,665	1,018,596	1,123,006	1,057,389	2,244,349	13,151,788	-	13,151,788	13,151,788		
<b>NET OPERATING INCOME</b>	13,281	83,958	15,282	287,951	55,363	278,414	245,617	151,474	203,743	54,510	117,808	(1,100,222)	407,181	-	407,181	407,181		
<b>OTHER INCOME</b>																		
Gain on Sale of Asset(s)	-	-	1,797	-	-	-	-	-	-	-	-	(4,284)	(2,487)		(2,487)	(2,487)		
Other Non-Operating Revenue	7,254	-	-	-	-	-	-	-	-	-	-	273,140	280,395		280,395	280,395		
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-		
<b>NET INCOME</b>	\$ 20,536	\$ 83,958	\$ 17,079	\$ 287,951	\$ 55,363	\$ 278,414	\$ 245,617	\$ 151,474	\$ 203,743	\$ 54,510	\$ 117,808	\$ (831,366)	\$ 685,088	\$ -	\$ 685,088	\$ 685,088		

See accompanying summary of significant forecast assumptions.

## **Work Papers**

**Consolidated Disposal Services, Inc.**

**WORKPAPER 1 - DEPRECIATION**

**In Support of Tariff 8 effective April 1, 2025**

12 Months in first year  
 0 Months in second year  
 121 First year  
 122 Second year

<b>Asset Description</b>	<b>Asset Cost</b>	<b>Depreciable Cost</b>	<b>Monthly Depreciation</b>	<b>Test Year Depreciation</b>	<b>Regulated Test Year Depreciation</b>	<b>Beginning Accumulated Depreciation 1/1/2023</b>	<b>Ending Accumulated Depreciation 12/31/2023</b>	<b>Net Book Value</b>
Bins, Cont, Toters, DBs	\$ 3,047,535.78	\$ 3,047,535.78	\$ 25,487.85	\$ 139,129.80	\$ 77,066.92	\$ 1,293,166.45	\$ 1,370,233.37	\$ 300,055.41
Disposal/Landfill/TS	3,682,739.86	3,682,739.86	17,710.63	93,489.98	38,839.54	432,015.97	470,855.51	1,067,376.34
Office Fun & Fixtures	35,410.00	35,410.00	421.55	-	-	19,614.34	19,614.34	-
Service Cars & Equipment	616,593.69	616,593.69	9,541.83	109.66	60.74	217,426.79	217,487.54	3,583.85
Shop & Garage Equipment	903,063.28	903,063.28	11,365.03	66,231.19	33,163.73	308,231.20	341,394.93	128,620.12
Structures	1,602,086.74	1,602,086.74	6,172.88	54,789.39	30,348.99	646,344.20	676,693.19	210,736.27
SW Collection Equipment	13,268,162.67	13,268,162.67	158,881.02	869,190.19	470,014.53	3,726,248.47	4,155,974.06	1,356,569.25
Miscellaneous	396,424.59	44,182.59	549.91	6,474.92	3,586.60	12,872.86	16,459.46	8,014.20
	<u>\$ 23,552,016.61</u>	<u>\$ 23,199,774.61</u>	<u>\$ 230,130.71</u>	<u>\$ 1,229,415.13</u>	<u>\$ 653,081.06</u>	<u>\$ 6,655,920.28</u>	<u>\$ 7,268,712.40</u>	<u>\$ 3,074,955.45</u>

359,391.99  
 23,192,624.62

1,187,779.11 Per Books  
 \$ 41,636.02 Amount of Restate  
  
 \$ 653,081.06 Regulated Depreciation  
\$ 1,229,415.13 Total Depreciation  
 \$ (576,334.07) Remove Non-Regulated



Consolidated Disposal Services, Inc.  
WORKSHEET 1 - DEPRECIATION, Continued

In Support of Tariff & Effective April 1, 2025

12 Months in first year  
10 Months in second year  
123 First year  
124 Second year

A. Purchase date  
B. End of Test Period  
C. Date fully Depr  
D. Beg of Test Period  
E. Deposition Date

Asset Description	Date in Service Yr	Date in Service Mo	Salvage Value %	Life	Year Fully Dep.	Asset Yr	Asset Mo	Asset Cost	Asset Dep	Depreciable Cost	Monthly Dep.	Test Year	Test Year Dep.	Disp Year	Total Test Yr. Dep.	% Replaced	Total Regulated Test Year Dep.	Beginning Accumulated Depreciation 11/2023	Regulated Accumulated Depreciation 11/2023	Branch A/B %	Regulated Accum. Dep. 11/2023	Regulated Accum. Dep. 12/31/2023	Net Book Value	A	B	C	D	E	
<b>Bin, Cont, Toters, DBs</b>																													
Containers	2007	107	5	0%	SL	10	117	174,500.00	-	174,500.00	1,454.17	-	-	-	-	55.39%	-	174,500.00	96,699.21	100.00%	96,699.21	96,699.21	-	107	133	124	123	008	77,840.79
Recycling Boxes	2008	108	1	0%	SL	10	118	21,664.00	-	21,664.00	180.53	-	-	-	-	0.00%	-	21,664.00	-	0.00%	-	-	-	108	124	100	123	008	21,664.00
Recycling Boxes	2008	108	1	0%	SL	10	118	10,480.00	-	10,480.00	87.33	-	-	-	-	0.00%	-	10,480.00	-	0.00%	-	-	-	108	124	100	123	008	10,480.00
4yd 8yd Containers	2008	108	6	0%	SL	10	118	22,650.00	-	22,650.00	246.34	-	-	-	-	55.39%	-	22,650.00	16,401.05	100.00%	16,401.05	16,401.05	-	108	124	100	123	008	13,207.95
8 yd Containers	2009	109	3	0%	SL	10	119	27,680.00	-	27,680.00	230.67	-	-	-	-	55.39%	-	27,680.00	15,332.53	100.00%	15,332.53	15,332.53	-	109	124	100	123	008	12,347.47
4 yd Containers	2009	109	3	0%	SL	10	119	7,580.00	-	7,580.00	63.17	-	-	-	-	55.39%	-	7,580.00	4,198.72	100.00%	4,198.72	4,198.72	-	109	124	100	123	008	3,381.28
3 yd Containers	2009	109	6	0%	SL	10	119	15,000.00	-	15,000.00	125.00	-	-	-	-	55.39%	-	15,000.00	8,308.81	100.00%	8,308.81	8,308.81	-	109	124	100	123	008	6,691.19
4 yd Containers	2009	109	3	0%	SL	10	119	9,200.00	-	9,200.00	76.67	-	-	-	-	55.39%	-	9,200.00	5,096.07	100.00%	5,096.07	5,096.07	-	109	124	100	123	008	4,103.93
40 yd Containers	2009	109	1	0%	SL	10	119	59,050.00	-	59,050.00	492.08	-	-	-	-	55.39%	-	59,050.00	32,709.03	100.00%	32,709.03	32,709.03	-	109	124	100	123	008	26,340.97
6yd Containers	2009	109	4	0%	SL	10	119	18,300.00	-	18,300.00	152.50	-	-	-	-	55.39%	-	18,300.00	10,136.75	100.00%	10,136.75	10,136.75	-	109	124	100	123	008	8,163.25
Containers	2012	112	6	0%	SL	10	122	52,040.00	-	52,040.00	433.67	-	-	-	-	55.39%	-	52,040.00	28,826.05	100.00%	28,826.05	28,826.05	-	112	124	100	123	008	23,213.95
Containers	2013	113	4	0%	SL	10	123	147,730.00	-	147,730.00	1,231.08	3,693.25	3,693.25	55.39%	2,045.77	144,036.75	79,784.98	100.00%	79,784.98	81,830.75	113,252.50	113,252.50	113,252.50	124	123	123	008	66,022.14	
Containers	2014	114	3	0%	SL	10	124	204,480.00	-	204,480.00	1,704.08	20,448.90	20,448.90	55.39%	11,327.07	180,853.83	100,055.83	100.00%	100,055.83	111,282.90	114,177.00	114,177.00	114,177.00	124	123	123	008	96,881.79	
Containers	2014	114	6	0%	SL	10	124	61,950.00	-	61,950.00	5,178.90	6,195.60	6,195.60	55.39%	3,431.87	51,788.90	29,456.91	100.00%	29,456.91	32,888.78	1,429.95	114	124	100	123	008	29,553.21		
Containers	2015	115	2	0%	SL	10	125	126,201.00	-	126,201.00	1,051.68	12,620.10	12,620.10	55.39%	6,900.54	99,999.13	55,341.76	100.00%	55,341.76	62,332.30	7,573.08	115	124	100	123	008	59,700.89		
Containers	2015	115	5	0%	SL	7	122	25,121.00	-	25,121.00	2,090.66	-	-	-	-	55.39%	-	25,121.00	13,915.05	100.00%	13,915.05	13,915.05	-	115	124	100	123	008	11,205.95
Containers	2016	116	1	0%	SL	10	126	111,022.00	-	111,022.00	925.18	11,102.20	11,102.20	55.39%	6,190.74	104,831.00	43,048.19	100.00%	43,048.19	49,197.93	12,299.48	116	124	100	123	008	52,599.46		
2017 Containers	2017	117	3	0%	SL	10	127	193,121.00	-	193,121.00	1,609.34	19,312.10	19,312.10	55.39%	10,697.38	172,633.92	62,401.37	100.00%	62,401.37	73,098.75	33,875.03	117	124	100	123	008	91,495.91		
Containers	2018	118	12	0%	SL	10	128	385,105.00	-	385,105.00	3,209.21	35,510.50	35,510.50	55.39%	19,670.01	345,801.21	80,392.21	100.00%	80,392.21	99,889.22	96,710.89	118	124	100	123	008	168,229.00		
20 40 Yard Roll Off Containers	2021	121	7	0%	SL	10	131	167,926.40	-	167,926.40	1,399.39	16,792.64	16,792.64	55.39%	9,301.80	21,188.94	13,925.69	100.00%	13,925.69	23,254.49	69,763.47	121.50	124	100	123	008	79,589.34		
20 40 yard Drop Box Containers	2022	122	5	0%	SL	10	132	88,618.48	-	88,618.48	738.66	8,861.87	8,861.87	55.39%	4,909.88	5,999.25	3,273.25	100.00%	3,273.25	8,183.14	40,915.69	122.33	124	100	123	008	41,994.80		
20 1.5 yd RL	1998	98	1	0%	SL	10	108	7,243.00	-	7,243.00	60.36	-	-	-	-	55.39%	-	7,243.00	4,012.05	100.00%	4,012.05	4,012.05	-	98	124	100	123	008	3,230.95
12 2yd 4.4 yd RL	1998	98	1	0%	SL	10	108	8,428.00	-	8,428.00	70.22	-	-	-	-	55.39%	-	8,428.00	4,607.34	100.00%	4,607.34	4,607.34	-	98	124	100	123	008	3,788.66
4 yd containers	1998	98	1	0%	SL	10	108	9,140.00	-	9,140.00	76.12	-	-	-	-	55.39%	-	9,140.00	5,099.51	100.00%	5,099.51	5,099.51	-	98	124	100	123	008	4,074.49
13 1/2 yd RL	1998	98	1	0%	SL	10	108	4,863.00	-	4,863.00	40.54	-	-	-	-	55.39%	-	4,863.00	2,694.83	100.00%	2,694.83	2,694.83	-	98	124	100	123	008	2,170.17
6 yd RL 2 1/2 yd RL	1998	98	1	0%	SL	10	108	16,433.00	-	16,433.00	137.11	-	-	-	-	55.39%	-	16,433.00	9,113.66	100.00%	9,113.66	9,113.66	-	98	124	100	123	008	7,339.34
12 1/2 yd cont	1998	98	1	0%	SL	10	108	4,929.00	-	4,929.00	41.08	-	-	-	-	55.39%	-	4,929.00	2,730.28	100.00%	2,730.28	2,730.28	-	98	124	100	123	008	2,187.72
13 1/2 yd 10 yd RL	1998	98	1	0%	SL	10	108	851.00	-	851.00	7.09	-	-	-	-	55.39%	-	851.00	471.39	100.00%	471.39	471.39	-	98	124	100	123	008	379.61
13 1/2 yd 10 yd RL	1998	98	1	0%	SL	10	108	11,343.00	-	11,343.00	94.59	-	-	-	-	55.39%	-	11,343.00	6,287.56	100.00%	6,287.56	6,287.56	-	98	124	100	123	008	5,055.44
Lidlocks	1998	98	1	0%	SL	10	108	276.00	-	276.00	2.30	-	-	-	-	55.39%	-	276.00	152.88	100.00%	152.88	152.88	-	98	124	100	123	008	123.12
16 1/2 yd cont	1998	98	1	0%	SL	10	108	8,372.00	-	8,372.00	69.77	-	-	-	-	55.39%	-	8,372.00	4,673.43	100.00%	4,673.43	4,673.43	-	98	124	100	123	008	3,734.57
2 drop boxes	1998	98	1	0%	SL	10	108	10,840.00	-	10,840.00	87.43	-	-	-	-	55.39%	-	10,840.00	5,811.19	100.00%	5,811.19	5,811.19	-	98	124	100	123	008	4,979.81
12 1/2 yd & 12 1/2 yd boxes	1999	99	1	0%	SL	10	109	10,637.00	-	10,637.00	88.64	-	-	-	-	55.39%	-	10,637.00	5,892.06	100.00%	5,892.06	5,892.06	-	99	124	100	123	008	4,744.94
8 1/2 yd RL	1999	99	1	0%	SL	10	109	5,124.00	-	5,124.00	42.70	-	-	-	-	55.39%	-	5,124.00	2,838.29	100.00%	2,838.29	2,838.29	-	99	124	100	123	008	2,285.71
8 1/2 yd & 5 1/2 yd RL	1999	99	1	0%	SL	10	109	42,969.00	-	42,969.00	357.99	-	-	-	-	55.39%	-	42,969.00	23,795.89	100.00%	23,795.89	23,795.89	-	99	124	100	123	008	19,163.11
2 drop boxes	1999	99	1	0%	SL	10	109	10,518.00	-	10,518.00	87.65	-	-	-	-	55.39%	-	10,518.00	5,826.14	100.00%	5,826.14	5,826.14	-	99	124	100	123	008	4,691.86
6 1/2 yd cont	1999	99	1	0%	SL	10	109	3,016.00	-	3,016.00	25.13	-	-	-	-	55.39%	-	3,016.00	1,670.63	100.00%	1,670.63	1,670.63	-	99	124	100	123	008	1,345.37
10 yd RL	1999	99	1	0%	SL	10	109	2,710.00	-	2,710.00	22.58	-	-	-	-	55.39%	-	2,710.00	1,501.13	100.00%	1,501.13	1,501.13	-	99	124	100	123	008	1,208.87
10 yd RL	1999	99	1	0%	SL	10	109																						







Consolidated Disposal Services, Inc.

WORKPAPER 2 - LABOR ANALYSIS  
In Support of Tariff 8 effective April 1, 2025

Employee	01/01/23-12/31/23								Test Year		Per G/L	Reclass	Regulated	Allocation Factor
	Gross Wages	Regular Hours	OT Hours	DT Hours	PTO Hours	Holiday Hours	Bereavement Hours	Total Hours	Total					
									Hours	Amount				
100	145,800	2080.00	0.00	0.00	0.00	0.00	0.00	2,080.00	2,080	145,800.20	145,800			
<b>OFFICERS</b>	145,800	2080.00	0.00	0.00	0.00	0.00	0.00	2,080.00	2,080	145,800.20		145,800	80,762	Driver %
10	108,212	1868.50	227.75	0.00	195.11	56.00	0.00	2,347.36	2,347	108,212.30	108,212			
11	43,400	1664.00	0.00	0.00	0.00	0.00	0.00	1,664.00	1,664	43,399.98	43,400			
12	66,104	1858.95	68.52	0.00	172.83	56.00	0.00	2,156.30	2,156	66,104.02	66,104			
13	42,616	1935.96	38.00	0.00	98.57	56.00	0.00	2,128.53	2,129	42,616.01	42,616			
14	84,117	1820.87	9.24	0.00	194.18	56.00	0.00	2,080.29	2,080	84,117.18	84,117			
15	195,049	1917.43	123.71	0.00	203.57	56.00	0.00	2,300.71	2,301	195,049.49	195,049			
16	62,697	1847.86	7.53	0.00	210.11	56.00	15.62	2,137.12	2,137	62,696.61	62,697			
<b>OFFICE/ADMIN</b>	602,196	12913.57	474.75	0.00	1074.37	336.00	15.62	14,814.31	14,814	602,195.59		602,196	481,756	80% Regulated per Michael
20	59,199	1792.67	22.91	0.00	243.62	56.00	0.00	2,115.20	2,115	59,198.63	59,199			
21	60,265	1876.17	86.73	0.00	170.36	56.00	0.00	2,189.26	2,189	60,264.85	60,265			
<b>HELPERS</b>	119,463	3668.84	109.64	0.00	413.98	112.00	0.00	4,304.46	4,304	119,463.48		119,463	66,173	Driver %
30	71,266	2008.39	235.84	0.00	72.00	56.00	0.00	2,372.23	2,372	71,266.28	71,266			
31	66,577	1920.45	128.04	0.00	233.37	56.00	0.00	2,337.86	2,338	66,577.35	66,577			
32	77,389	2001.13	58.82	0.00	39.90	56.00	0.00	2,155.85	2,156	77,389.10	77,389			
33	91,179	1908.57	196.52	0.00	176.73	26.00	0.00	2,307.82	2,308	91,179.40	91,179			
34	86,355	1982.62	180.12	0.00	106.56	56.00	0.00	2,325.30	2,325	86,354.84	86,355			
35	80,689	1947.03	134.53	0.00	136.42	56.00	0.00	2,273.98	2,274	80,688.99	80,689			
36	80,740	1901.07	590.66	0.00	150.94	56.00	0.00	2,698.67	2,699	80,740.10	80,740			
37	64,232	1964.59	178.34	0.00	119.43	56.00	0.00	2,318.36	2,318	64,231.73	64,232			
38	33,667	1342.08	37.46	0.00	66.88	48.00	0.00	1,494.42	1,494	33,667.35	33,667			
39	69,856	1852.77	134.92	0.00	201.80	56.00	0.00	2,245.49	2,245	69,855.57	69,856			
40	53,336	1941.04	139.49	0.00	131.01	56.00	0.00	2,267.54	2,268	53,335.68	53,336			
41	67,995	1952.66	110.33	0.00	125.56	56.00	0.00	2,244.55	2,245	67,994.78	67,995			
42	27,952	918.95	44.48	0.00	148.37	16.00	0.00	1,127.80	1,128	27,951.62	27,952			
43	56,687	1932.99	77.46	0.00	107.73	56.00	0.00	2,174.18	2,174	56,687.26	56,687			
44	82,422	2001.69	144.80	0.00	112.62	56.00	0.00	2,315.11	2,315	82,422.26	82,422			
45	60,784	1912.06	109.28	0.00	111.26	56.00	0.00	2,188.60	2,189	60,784.05	60,784			
46	77,777	1847.03	75.61	0.00	198.60	56.00	0.00	2,177.24	2,177	77,777.25	77,777			
47	30,411	1078.12	209.48	0.00	4.75	32.00	0.00	1,324.35	1,324	30,410.92	30,411			
48	64,329	1908.85	51.70	0.00	195.12	56.00	0.00	2,211.67	2,212	64,329.13	64,329			
49	16,299	598.50	106.75	0.00	0.00	8.00	0.00	713.25	713	16,299.13	16,299			
50	33,794	854.13	7.04	0.00	242.68	48.00	0.00	1,151.85	1,152	33,794.29	33,794			
51	65,512	2005.20	188.79	0.00	75.61	56.00	0.00	2,325.60	2,326	65,512.08	65,512			
52	76,901	1732.25	108.54	0.00	188.89	56.00	0.00	2,085.68	2,086	76,900.93	76,901			
53	84,992	1785.85	160.67	0.00	174.48	56.00	0.00	2,177.00	2,177	84,992.36	84,992			
54	54,958	1946.73	44.93	0.00	86.95	56.00	0.00	2,134.61	2,135	54,958.18	54,958			
55	35,835	1421.52	107.59	0.00	55.01	48.00	0.00	1,632.12	1,632	35,835.40	35,835			
<b>DRIVERS</b>	1,611,936	44666.27	3562.19	0.00	3262.67	1290.00	0.00	52,781.13	52,781	1,611,936.03		1,611,936	892,885	Driver %
60	63,376	1943.97	47.86	0.00	93.09	56.00	0.00	2,140.92	2,141	63,376.46	63,376			
61	50,215	2073.25	397.32	0.00	14.63	56.00	0.00	2,541.20	2,541	50,215.37	50,215			
62	41,210	2015.85	45.77	0.00	47.69	32.00	0.00	2,141.31	2,141	41,209.67	41,210			
63	52,056	1989.05	191.79	0.00	157.20	56.00	0.00	2,394.04	2,394	52,055.85	52,056			
64	15,417	792.45	20.59	0.00	27.65	0.00	0.00	840.69	841	15,417.45	15,417			
<b>TRANSFER/RECYCLE</b>	222,275	8814.57	703.33	0.00	340.26	200.00	0.00	10,058.16	10,058	222,274.80		222,275	74,047	TS Regulated Tons
70	12,476	476.08	2.45	0.00	24.06	16.00	0.00	518.59	519	12,475.56	12,476			
71	117,447	2028.40	497.92	0.00	49.19	56.00	0.00	2,631.51	2,632	117,447.16	117,447			
72	110,627	2043.97	526.20	0.00	72.50	56.00	0.00	2,698.67	2,699	110,626.93	110,627			
73	17,494	389.14	14.90	0.00	120.02	16.00	0.00	540.06	540	17,494.00	17,494			
<b>MECHANICS</b>	258,044	4937.59	1041.47	0.00	265.77	144.00	0.00	6,388.83	6,389	258,044		258,044	142,936	Driver %
80	4,478	253.22	0.00	0.00	0.00	0.00	0.00	253.22	253	4,478	4,478			
81	9,745	389.88	35.50	0.00	3.40	8.00	0.00	436.78	437	9,745	9,745			
82	15,435	427.55	17.59	0.00	14.15	8.00	0.00	467.29	467	15,434.72	15,435			
83	5,890	325.79	0.95	0.00	0.00	0.00	0.00	326.74	327	5,889.87	5,890			
84	14,269	553.13	16.73	0.00	0.00	8.00	0.00	577.86	578	14,269.40	14,269			
85	20,839	992.66	62.59	0.00	44.08	16.00	0.00	1,115.33	1,115	20,839.25	20,839			
86	10,125	521.63	9.97	0.00	6.78	8.00	0.00	546.38	546	10,124.57	10,125			
<b>UNASSIGNED</b>	80,781	3463.86	143.33	0.00	68.41	48.00	0.00	3,723.60	3,724	80,780.66		80,781	44,746	Driver %
	3,040,494.41	80544.70	6034.71	0.00	5425.46	2130.00	15.62	94,150.49	94,150	3,040,494.41	3,040,494	3,040,494	1,783,305	59% Regulated payroll 41% Non-regulated payroll
Per Books	3,040,494									3,040,494.41	1,257,189			
										0.00				

Consolidated Disposal Services, Inc.

WORKPAPER 2 - LABOR ANALYSIS, Continued

In Support of Tariff 8 effective April 1, 2025

State Tax Rates	
SUI	L&I
wage base	0.9307 Recycle 2102-04
UI rate	1.7647 Collection - 4305-18
	0.1052 Clerical - 4904-00

Employee	Salary/ Hourly	Overtime Rate	Test Period Rate	Pay increase effective date added as comment			Test Year Totals		Projected Annual Hours For New Employees	Pay rates as of 1/1/2025	12 Months Reg at 1/1/2025 Rate	12 Months OT at 1/1/2025 Rate	1/1/2025 Projected Annual	4/1/2025 Wage Increase	Forecast Year Wages	Total Wage Increase	FICA	FUTA	Employment Security	L&I	Total Payroll Tax	Allocated Payroll Tax
				Pay Increases	Pay Increases	Pay Increases	Hours	Amount														
100	S	No overtime	70.10				2,080	145,800		70.10	145,800		145,800		145,800	0	11,154	42	-	-	11,196	
<b>OFFICERS</b>																						6,202
17	H	1.5 over 40 hrs	N/A			38.46			2,080	38.46	80,000	0	80,000	2,400	82,400	82,400	6,120	42	269	219	6,650	
10	H	1.5 over 40 hrs	41.01	44.50		50.00	2,347	108,212		50.00	104,000	20,052	124,052	2,400	126,452	18,240	9,490	42	269	2185	11,986	
11	H	1.5 over 40 hrs	26.08			26.08	1,664	43,400		26.08	43,400	0	43,400		43,400	(0)	3,320	42	161	175	3,698	
12	H	1.5 over 40 hrs	27.98	30.36		31.32	2,156	66,104		31.32	65,146	3,585	68,730	2,400	71,130	5,026	5,258	42	263	227	5,790	
13	H	1.5 over 40 hrs	17.74	20.11	20.68	21.75	2,129	42,616		21.75	45,240	1,583	46,823	2,400	49,223	6,607	3,582	42	182	224	4,030	
14	H	1.5 over 40 hrs	37.55	40.72		41.88	2,080	84,117		41.88	87,100	18	87,118	2,400	89,518	5,401	6,665	42	269	219	7,195	
15	H	1.5 over 40 hrs	65.29	67.60		69.04	2,301	195,049		69.04	143,603	22,857	166,460	2,400	166,460	(28,590)	12,734	42	269	242	13,288	
16	H	1.5 over 40 hrs	27.12	29.42		30.38	2,137	62,697		30.38	63,190	2,603	65,793	2,400	68,193	5,497	5,033	42	252	225	5,552	
<b>OFFICE/ADMIN</b>																						46,551
20	H	1.5 over 40 hrs	25.76	27.95		29.50	2,115	59,199		29.50	61,360	1,558	62,918	2,400	65,318	6,119	4,813	42	242	1,969	7,065	
21	H	1.5 over 40 hrs	24.98	27.10		28.46	2,189	60,265		28.46	59,186	4,663	63,850	2,400	66,250	5,985	4,885	42	245	2,038	7,209	
<b>HELPERS</b>																						7,907
30	H	1.5 over 40 hrs	26.54	28.80		30.19	2,372	71,266		30.19	62,800	13,235	76,035	2,400	78,435	7,168	5,817	42	269	4,186	10,314	
31	H	1.5 over 40 hrs	25.38	27.55	28.00	30.00	2,338	66,577		30.00	62,400	11,604	74,004	2,400	76,404	9,826	5,661	42	269	4,126	10,098	
32	H	1.5 over 40 hrs	32.88	35.67		37.46	2,156	77,389		37.46	77,910	4,262	82,172	2,400	84,572	7,183	6,286	42	269	3,804	10,402	
33	H	1.5 over 40 hrs	40.38	40.38		40.38	2,308	91,179		40.38	84,000	13,801	97,801	2,400	100,201	9,021	7,482	42	269	4,073	11,866	
34	H	1.5 over 40 hrs	33.27	36.09		37.90	2,325	86,355		37.90	78,832	13,945	92,777	2,400	95,177	8,822	7,097	42	269	4,103	11,512	
35	H	1.5 over 40 hrs	32.02	34.75		36.00	2,274	80,689		36.00	74,880	10,475	85,355	2,400	87,755	7,066	6,530	42	269	4,013	10,854	
36	H	1.5 over 40 hrs	24.35	27.00	28.75	30.25	2,699	80,740		30.25	62,920	28,072	90,992	2,400	93,392	12,652	6,961	42	269	4,762	12,035	
37	H	1.5 over 40 hrs	24.62	27.02	28.75	30.00	2,318	64,232		30.00	62,400	10,726	73,126	2,400	75,526	11,294	5,594	42	269	4,091	9,997	
38	H	1.5 over 40 hrs	23.00	24.15		26.00	-	-	2,322	26.00	54,080	9,441	63,521	1,800	65,321	6,521	4,859	42	242	4,098	9,241	
39	H	1.5 over 40 hrs	27.98	30.36		31.88	2,245	69,856		31.88	66,307	7,913	74,221	2,400	76,621	6,765	5,678	42	269	3,963	9,952	
40	H	1.5 over 40 hrs	21.15	22.96		24.15	2,268	53,336		N/A	0	0	-	-	(53,336)	-	-	-	-	-	-	-
41	H	1.5 over 40 hrs	27.40	29.74		31.22	2,245	67,995		31.22	64,943	7,706	72,649	2,400	75,049	7,054	5,558	42	269	3,961	9,830	
42	H	1.5 over 40 hrs	23.35	25.34		27.95	1,128	27,952		N/A	0	0	-	-	(27,952)	-	-	-	-	-	-	-
43	H	1.5 over 40 hrs	23.75	25.77	27.06	28.00	2,174	56,687		28.00	58,240	3,956	62,196	2,400	64,596	7,908	4,758	42	239	3,837	8,876	
44	H	1.5 over 40 hrs	31.73	34.90		39.71	2,315	82,422		39.71	82,600	14,005	96,605	2,400	99,005	16,583	7,390	42	269	4,085	11,787	
45	H	1.5 over 40 hrs	25.15	27.29		29.00	2,189	60,784		29.00	60,320	4,724	65,044	2,400	67,444	6,660	4,976	42	250	3,842	10,476	
46	H	1.5 over 40 hrs	32.60	35.36		37.13	2,177	77,777		37.13	77,230	5,416	82,646	2,400	85,046	7,269	6,322	42	269	3,842	10,476	
47	H	1.5 over 40 hrs	21.00	23.00		24.00	1,324	30,411		2,254	49,920	6,275	56,195	2,400	58,595	25,784	4,299	42	208	3,978	8,527	
48	H	1.5 over 40 hrs	26.73	28.89		30.34	2,212	64,329		30.34	63,105	5,992	69,097	2,400	71,497	7,168	5,286	42	265	3,903	9,495	
49	H	1.5 over 40 hrs	21.00	24.00		26.75	713	16,299		2,474	55,640	15,791	71,431	2,400	73,831	57,532	5,464	42	269	4,365	10,141	
50	H	1.5 over 40 hrs	27.21	29.52		31,794	1,152	33,794		N/A	0	0	-	-	(33,794)	-	-	-	-	-	-	-
51	H	1.5 over 40 hrs	25.15	27.29		28.75	2,326	65,512		28.75	59,800	10,592	70,392	2,400	72,792	7,279	5,385	42	269	4,104	9,800	
52	H	1.5 over 40 hrs	33.46	36.30		37.90	2,086	76,901		37.90	78,832	323	79,155	2,400	81,555	4,654	6,055	42	269	3,681	10,047	
53	H	1.5 over 40 hrs	33.27	36.10		37.90	2,177	84,992		37.90	78,834	5,515	84,349	2,400	86,749	1,756	6,453	42	269	3,842	10,606	
54	H	1.5 over 40 hrs	23.65	25.58	26.86	28.50	2,135	54,958		28.50	59,280	2,335	61,615	2,400	64,015	9,056	4,714	42	237	3,767	8,759	
55	H	1.5 over 40 hrs	20.00	21.68		23,835	1,632	35,835		N/A	0	0	-	-	(35,835)	-	-	-	-	-	-	-
<b>DRIVERS</b>																						127,285
60	H	1.5 over 40 hrs	27.12	29.43		30.90	2,141	63,376		30.90	64,272	2,824	67,096	2,400	69,496	6,119	5,133	42	257	1,993	7,425	
61	H	1.5 over 40 hrs	18.45	20.50		20.50	2,541	50,215		20.50	42,640	14,182	56,822	2,400	59,222	9,007	4,347	42	219	2,365	6,973	
62	H	1.5 over 40 hrs	17.00	19.31		21.15	2,141	41,210		21.15	43,992	1,945	45,937	2,400	48,337	7,127	3,514	42	179	1,993	5,728	
63	H	1.5 over 40 hrs	19.32	20.96		23.00	2,394	52,056		23.00	47,840	10,834	58,674	2,400	61,074	9,019	4,489	42	226	-	4,757	
64	H	1.5 over 40 hrs	17.00	17.58	19.07	19,417	841	15,417		N/A	0	0	-	-	(15,417)	-	-	-	-	-	-	-
<b>TRANSFER/RECYCLE</b>																						8,289
70	H	1.5 over 40 hrs	24.00			519	12,476		N/A	0	0	0	-	-	(12,476)	-	-	-	-	-	-	-
71	H	1.5 over 40 hrs	37.98	41.20		43.26	2,632	117,447		43.26	89,985	35,789	125,774	2,400	128,174	10,727	9,622	42	269	2,449	12,382	
72	H	1.5 over 40 hrs	34.77	37.73		39,627	2,699	110,627		N/A	0	0	-	-	(110,627)	-	-	-	-	-	-	-
73	H	1.5 over 40 hrs	31.95			540	17,494		N/A	0	0	0	-	-	(17,494)	-	-	-	-	-	-	-
<b>MECHANICS</b>																						6,859
80	H	1.5 over 40 hrs	17.00		18.00	253	4,478		N/A	0	0	0	-	-	(4,478)	-	-	-	-	-	-	-
81	H	1.5 over 40 hrs	21.00			437	9,745		N/A	0	0	0	-	-	(9,745)	-	-	-	-	-	-	-
82	H	1.5 over 40 hrs	32.00			467	15,435		N/A	0	0	0	-	-	(15,435)	-	-	-	-	-	-	-
83	H	1.5 over 40 hrs	18.00			327	5,890		N/A	0	0	0	-	-	(5,890)	-	-	-	-	-	-	-
84	H	1.5 over 40 hrs	24.00	25.00		28.00	578	14,269		2,240	28.00	6,740	64,980	2,400	67,380	53,110	4,971	42	249	3,954	9,216	
85	H	1.5 over 40 hrs	18.00																			

**Consolidated Disposal Services, Inc.**  
**WORKPAPER 2 - LABOR ANALYSIS, Continued**  
**In Support of Tariff 8 effective April 1, 2025**

Employee	Test Year 01/01/2023 to 12/31/2023							Forecast 04/01/2025 to 3/31/2026					Test year Total Benefits	Regulated	Proforma Total Benefits	Regulated	
	Health	Dental - Delta	CMS Med & supp	Vision - VSP	401k	H.S.A.	Total	delete employees gone 1/1/2025 Premera	CMS & Supp	Dental and Vision	check H.S.A.	check 401k					Total
100 <b>OFFICERS</b>	24,277	2,183		107	6,056	3,000	35,624	28,107		2,115	3,000	5,832	39,054	35,624	19,732.93	39,053.65	21,632.64
17	-							8,840		627	1,500	3,296	14,263				
10	7,427	667		107	4,487	1,500	14,189	8,840		627	1,500	5,058	16,025				
11	-				1,803		1,803				-	1,736	1,736				
12	7,427	667		107	2,739		10,941	8,840		627	1,500	2,845	13,813				
13	7,427	722		107	1,762	1,500	11,518	8,840		627	1,500	1,969	12,936				
14	6,826			107	3,485	2,750	13,168	8,840		627	3,000	3,581	16,048				
15	1,201	1,393	6,121	107	6,603		15,425		6,121	611		6,658	13,390				
16 <b>OFFICE/ADMIN</b>	7,427	667		107	2,596	1,500	12,297	8,840		627	1,500	2,728	13,695				
	37,735	4,117	6,121	644	23,475	7,250	79,341	53,042	6,121	4,374	10,500	27,871	101,907	79,341	63,472.64	101,907.07	81,525.66
20	7,427	667		107	2,452	1,500	12,154	8,840		627	1,500	2,613	13,580				
21 <b>HELPERS</b>	6,686	1,393		107	2,492	1,500	12,179	8,840		627	1,500	2,650	13,617				
	14,113	2,060	-	215	4,944	3,000	24,332	17,681		1,254	3,000	5,263	27,197	24,332	13,478.14	27,197.50	15,065.27
30	7,427	667		107	2,949	1,500	12,650	8,840		627	1,500	3,137	14,105				
31	7,427	667		107	2,747	1,500	12,448	8,840		627	1,500	3,056	14,024				
32	7,427	667		107	3,205	1,500	12,906	8,840		627	1,500	3,383	14,350				
33	7,427	667		107	3,785	1,500	13,486	8,840		627	1,500	4,008	14,975				
34	7,427	667		107	3,571	1,500	13,272	8,840		627	1,500	3,807	14,774				
35	7,427	667		107	3,358	1,500	13,059	8,840		627	1,500	3,510	14,478				
36	7,427	667		107	3,339	1,500	13,041	8,840		627	1,500	3,736	14,703				
37	7,427	667		107	2,668	1,500	12,369	8,840		627	1,500	3,021	13,988				
56	-						-	8,840		627	1,500	2,613	13,580				
38	7,427	667		107		1,500	9,701	8,840		627	1,500	1,770	12,737				
39	7,427	667		107	2,884	1,500	12,585	8,840		627	1,500	3,065	14,032				
40	7,427	667		107	2,203		10,405	8,840		627	1,500	-	10,967				
41	7,427	667		107	2,813	1,500	12,514	8,840		627	1,500	3,002	13,969				
42	3,634	331		107	1,193		5,266	8,840		627	1,500	-	10,967				
43	7,427	667		107	2,344	1,500	12,045	8,840		611	1,500	2,584	13,535				
44	7,427	667		107	3,351	1,500	13,052	8,840		627	1,500	3,960	14,928				
45	7,427	667		107	2,512	1,500	12,213	8,840		627	1,500	2,698	13,665				
46	7,427	667		107	3,220	1,500	12,921	8,840		1,225	1,500	3,402	14,967				
47	3,793	336		107			4,236				1,500	2,248	3,748				
48	7,303	667		107	2,662	1,500	12,240	8,840		1,324	1,500	2,860	14,524				
49	1,960	112		107		375	2,554	8,840		627	1,500	2,953	13,921				
50	7,427	667		107	1,442		9,644				1,500	-	1,500				
51	7,427	667		107	2,710	1,500	12,412	8,840		627	1,500	2,912	13,879				
52	7,427	667		107	3,193	1,500	12,894	8,840		627	1,500	3,262	14,230				
53	7,825	667		107	3,514	1,500	13,614	8,840		627	1,500	3,470	14,437				
54	7,427	667		107	2,277	1,500	11,978	8,840		627	1,500	2,561	13,528				
55 <b>DRIVERS</b>	5,520	887		107			6,514				-	-	-				
	178,571	16,348	-	2,789	61,938	30,375	290,021	212,167		16,329	39,000	71,017	338,513	290,021	160,648.86	338,512.98	187,509.44
60	7,427	667		107	2,625	1,500	12,326	8,840		627	1,500	2,780	13,747				
61	6,826	392		107		1,375	8,701	8,840		627	1,500	2,369	13,336				
62	6,597	667		107	1,703	1,500	10,575	8,840		627	1,500	1,933	12,901				
63	7,427	667		107	2,167	1,500	11,869	8,840		627	1,500	1,933	12,901				
64 <b>TRANSFER/RECYCLE</b>	1,833	166		107			2,106				-	-	-				
	30,110	2,561	-	536	6,495	5,875	45,577	35,361		2,508	6,000	9,016	52,885	45,577	15,183.15	52,885.27	17,617.71
70	1,802	(109)					1,693				-	-	-				
71	7,427	667		107	4,838	1,500	14,539	8,840		627	1,500	5,127	16,094				
72	7,427	667		107	4,555		12,756				-	-	-				
73 <b>MECHANICS</b>	1,802	109		107	819		2,837				-	-	-				
	18,457	1,335	-	322	10,212	1,500	31,825	8,840		627	1,500	5,127	16,094	31,825	10,602.00	16,094.36	5,361.53
80	-						-				-	-	-				
81	653						653				-	-	-				
82	1,307	112					1,419				-	-	-				
83	-						-				-	-	-				
84	1,960	112		107		375	2,554	8,840		627	1,500	2,695	13,663				
85	3,793	336		107		625	4,861					2,018	2,018				
86	1,960	280		107		375	2,722	8,840		627	1,500	1,902	12,869				
87	-						-	8,840		627	1,500	3,286	14,254				
88	-						-	8,840			1,500	2,702	13,042				
89	-						-	8,826		627	1,500	2,944	13,897				
90 <b>UNASSIGNED</b>	-						-	8,840		627	1,500	2,381	13,348				
	9,672	840	-	322		1,375	12,209	53,028		3,136	9,000	17,927	83,090	12,209	6,762.82	83,090.46	46,025.55
missing month																	
	312,935.58	29,443.50	6,120.80	4,934	113,121	52,375	518,930	408,225	6,121	30,343	72,000	142,053	658,741				
	312,936	29,444	6,121	4,934	113,121	52,375	518,930	408,225	6,121	30,343	72,000	142,053	658,741	518,930	289,881	658,741	374,738

**Consolidated Disposal Services, Inc.**

**WORKPAPER 4 - DUES AND SUBSCRIPTIONS ANALYSIS**

**In Support of Tariff 8 effective April 1, 2025**

	<u>Washington Refuse &amp; Recycle</u>	<u>M.L. Chamber of Commerce</u>	<u>Quincy Valley Chamber of Commerce</u>	<u>AWB</u>	<u>NFIB</u>	<u>Columbia Basin Herald</u>	<u>Grant Co EDC</u>	<u>Quincy Valley Post</u>	<u>Recycle</u>	<u>Total</u>
January	\$ -		410							\$ 410
February	1,720									\$ 1,720
March	5,900			725			2,000			\$ 8,625
April	1,720									\$ 1,720
May	1,720									\$ 1,720
June	5,160							35		\$ 5,195
July	-	500								\$ 500
August	3,790									\$ 3,790
September	1,720									\$ 1,720
October	-					201				\$ 201
November	-									\$ -
December	5,160									\$ 5,160
	<u>\$ 26,890</u>	<u>\$ 500</u>	<u>\$ 410</u>	<u>\$ 725</u>	<u>\$ -</u>	<u>\$ 201</u>	<u>\$ 2,000</u>	<u>\$ 35</u>	<u>\$ -</u>	<u>\$ 30,761</u>

Lobbying	6,480				-					WRRR Lobbying	\$ (6,480)
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WRRR lobbying was already removed from the books as an adjusting journal entry, need to include a restating adjustment to disallow the lobbying portion of NFIB dues.

<b>Total Dues and Subscriptions per Books</b>	<u>24,281</u>
100% Regulated	22,410
0% Regulated	910
Contains Allocable Regulated Portion	961
NFIB Lobbying - Restating Adjustment	-
<b>Agree to Dues and Subscriptions per Books</b>	<u>24,281</u>

Non-regulated removed on WP-11



**Consolidated Disposal Services, Inc.**

**WORKPAPER 5 - CAPITAL STRUCTURE/COST OF DEBT/ROE ANALYSIS**

**In Support of Tariff 8 effective April 1, 2025**

	<u>12/31/2022</u>	<u>12/31/2023</u>	<u>Average</u>	<u>End of Period</u>	<u>%</u>
Long Term Debt	\$ 3,946,675	\$ 3,357,299	\$ 3,651,987	\$ 3,357,299	44.69%
Equity				4,155,949	55.31%
Interest Expense	actual test period		187,892		
Weighted cost of debt			5.14%		

**Consolidated Disposal Services, Inc.**

**WORKPAPER 6 - TRANSACTIONS WITH AFFILIATED COMPANIES**

**In Support of Tariff 8 effective April 1, 2025**

Affiliated transactions consist of the following as of December 31, 2023:

Lease & Rent Expense	624,299.44	Rent paid to D & D Enterprises for real property used by Consolidated Disposal Services, Inc.
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Consolidated Disposal Services, Inc.

WORKPAPER 7 - FUEL ANALYSIS

In Support of Tariff 8 effective April 1, 2025

	Diesel			Gasoline		
	Test Year Actual Gallons	Actual Fuel Cost	01/01/23 - 12/31/23 Average Cost per Gallon	Test Year Actual Gallons	Actual Fuel Cost	01/01/23 - 12/31/23 Average Cost per Gallon
Jan-23	26,116.39	116,465.11	4.459 actual	-	-	-
Feb-23	9,587.70	42,630.73	4.446 actual	-	-	-
Mar-23	22,336.20	96,619.47	4.326 actual	-	-	-
Apr-23	20,870.89	89,841.52	4.305 actual	1,700.00	6,913.90	4.067 actual
May-23	22,493.43	94,543.93	4.203 actual	-	-	-
Jun-23	21,898.38	92,142.51	4.208 actual	-	-	-
Jul-23	12,332.91	48,559.61	3.937 actual	-	-	-
Aug-23	22,226.81	111,491.86	5.016 actual	-	-	-
Sep-23	22,315.74	116,450.49	5.218 actual	-	-	-
Oct-23	22,322.05	102,569.23	4.595 actual	-	-	-
Nov-23	22,352.41	99,134.60	4.435 actual	-	-	-
Dec-23	11,883.98	48,838.33	4.110 actual	-	-	-
	<b>236,736.89</b>	1,059,287.39		<b>1,700.00</b>	6,913.90	
	Forecast Actual Gallons	Actual Fuel Cost	01/01/24 - 12/31/24 Average Cost per Gallon	Forecast Actual Gallons	Actual Fuel Cost	01/01/24 - 12/31/24 Average Cost per Gallon
Jan-24	21,703.78	83,856.93	3.864 actual	-	-	-
Feb-24	22,013.07	82,559.18	3.750 actual	3,000.00	9,774.00	3.258 actual
Mar-24	12,466.27	49,555.92	3.975 actual	-	-	-
Apr-24	24,957.70	102,769.69	4.118 actual	-	-	-
May-24	22,283.72	87,762.07	3.938 actual	-	-	-
Jun-24	22,040.03	86,856.55	3.941 actual	-	-	-
Jul-24	20,967.28	81,469.28	3.886 actual	1,300.00	4,581.20	3.524 actual
Aug-24	12,615.08	49,023.99	3.886 actual	-	-	-
Sep-24	24,867.51	91,151.73	3.665 actual	3.10	11.66	3.761 actual
Oct-24	22,077.94	87,063.82	3.943 actual	-	-	-
Nov-24	22,290.94	86,320.59	3.872 actual	-	-	-
Dec-24	<b>12,313.92</b>	<b>45,093.85</b>	3.662 actual	-	-	-
	<b>240,597.24</b>	933,483.60		4,303.10		

	Diesel	Gas	
Test Year Gallons	<b>236,736.89</b>	<b>1,700.00</b>	3.88 AVG - Diesel
Forecasted Fuel Cost		923,359.52	3.51 AVG - Gas
Actual Misc Shop		90,424.00	
Total Forecasted Expense		1,013,783.52	
Per Operations		(1,157,380.33)	
Total Forecasted Increase		(143,596.81)	
<b>Regulated Portion</b>		<b>\$ (79,541.29)</b>	

**Consolidated Disposal Services, Inc.**

**WORKPAPER 8 - BAD DEBTS**

**In Support of Tariff 8 effective April 1, 2025**

	Per Monthly Income Statement	
	Bad Debt	Uncollectible
January 2023	1,067.21	1,263.58
February 2023	230.40	435.27
March 2023	39.88	227.71
April 2023	1,384.67	1,454.33
May 2023	1,359.81	1,397.26
June 2023	(74.02)	329.06
July 2023	228.59	400.95
August 2023	934.86	934.86
September 2023	809.03	900.94
October 2023	1,390.28	1,449.02
November 2023	877.30	931.14
December 2023	811.11	991.45
Total	9,059.12	10,715.57
		Total bad debt per monthly income statement
Per Operations	9,059.12	10,715.57
Adj for Allowance for Doubtful Accounts	-	
Allowable Bad Debt	9,059.12	
Revenue	7,643,720.89	
Percentage	0.12%	



**Consolidated Disposal Services, Inc.**

**WORKPAPER 10 - RATE CASE COSTS**

**In Support of Tariff 8 effective April 1, 2025**

Costs billed for new rate case:	Date	Amount
GL Booth JG Davis & Associates	5/31/2024	1,256.60
GL Booth JG Davis & Associates	6/30/2024	401.80
GL Booth JG Davis & Associates	7/31/2024	3,166.80
GL Booth JG Davis & Associates	8/31/2024	-
GL Booth JG Davis & Associates	9/30/2024	1,276.00
GL Booth JG Davis & Associates	10/31/2024	1,088.60
GL Booth JG Davis & Associates	11/30/2024	5,558.80
GL Booth JG Davis & Associates	12/31/2024	3,984.80
GL Booth JG Davis & Associates	1/31/2025	
Total cost for new rate case:		<u>16,733.40</u>
		3.00
Amortized costs over 3 years:		<u><u>5,577.80</u></u>

Consolidated Disposal Services, Inc.

WORKPAPER 11 - NON-REGULATED

In Support of Tariff 8 effective April 1, 2025

Full Name - Text - (required)	Per driver study					need recycle percentage for franchise	Per study calculated	changed to routes per Mark/Patrick	Regulated percentage	Regulated percentage	Drivers:
	Monday	Tuesday	Wednesday	Thursday	Friday						
Ken Bellows	100%	0%	100%	100%	50%		70%	70%	3 Adams		
Mario Cruz	100%	0%	100%	100%	0%		60%	60%	2 Transfer station		
Chris Dahl	10%	10%	10%	10%	10%		10%	70%	4 Drivers that go to transfer station for Grant		
Corey Everett		100%	0%	100%	0%		50%	50%	12 other Grant county drivers		
Jim Fleishman	100%	0%	0%	0%	0%		20%	20%			
Jeffery Graves	100%	100%	100%	100%	100%	100% Franchise		100%	Manny 60%		
Clint H0-Gland	70%	70%	70%	70%	70%		70%	70%	Jeff 100%		
Michael Hughes	100%	100%	0%	100%	0%		60%	10%	Josh 100%		
Lester Mather	70%	70%	70%	70%	70%		70%	33% TS	Ray 70%		
Josh Nations	100%	100%	100%	100%	100%		100%	100%			
Adan Nava	100%	100%	0%	100%	100%		80%	80%			
Mark Perry	25%	25%	25%	25%	25%		25%	25%			
Kevin Ray	100%	0%	0%	100%	25%		45%	25%			
Nathan Winter								33% TS			
Dennys Valverde	100%	0%	100%	100%	100%		80%	80%			
Scott Webb	100%	0%	0%	0%	0%		20%	0%			
Tony Williamson	85%	75%	0%	75%	75%		62%	62%			
Anthony	100%	100%	100%	100%	0%		80%	80.00%			
Manny Castaneda	100%	100%	100%	100%	0%		80%	60.00%			
Ray	100%	25%	25%	100%	100%		70%	55.00%			
Luis	100%	100%	0%	0%	100%		60%	60.00%			
Juan	100%	0%	75%	100%	100%		75%	75.00%			
								55.39%	regulated percentage of drivers		
customers								9,970			
								23,996			
								41.55%	regulated percentage of customers from last case		
Revenue								7,643,721			
								13,558,969			
								56.37%	using revenue for allocations		

total Grant County drivers 330.00  
percent reg 18.33%

regulated percentage of drivers

regulated percentage of customers from last case

using revenue for allocations

Consolidated Disposal Services, Inc.

WORKPAPER 11 - NON-REGULATED, Continued

In Support of Tariff 8 effective April 1, 2025

	Adjusted	Reclass 1 Remove non reg 44.61%	Factor
Labor	3,040,494	1,257,189	payroll
Wages - Drivers	0		see WP2 pg 2
Wages - Mechanics	0		see WP2 pg 2
Wages - Transfer/Recycle	0		see WP2 pg 2
Wages - Office	0		see WP2 pg 2
Salary - Officer	0		see WP2 pg 2
Wages - Helper	0		see WP2 pg 2
Employee Welfare	543,297	236,542	payroll
Advertising and Promotion	27,299	12,177	drivers
Bad Debt Expense	(1,656)		all regulated
Uncollectible Revenues	10,716		all regulated
Bank Service Charges	89,961	0	all regulated
Liability and Property Damage	12,459	5,558	drivers
Donations	3,325		unallowed
Dues and Subscriptions	30,761	1,339	Removed actual, then used drivers
Medical Waste Disposal	5,633	0	all regulated
Disposal	3,626,579	1,490,541	disposal tons
Fuel and Oil	1,157,380	516,283	drivers
WUTC Fee	0		
B&O Taxes	225,756	98,489	revenue
Payroll Taxes	279,706	115,653	payroll
Vehicle License and Registration	58,634	26,155	drivers
Lease Expense and Rent - Other	624,299	278,487	drivers
Transfer Station Expenses	22,571	15,052	disposal tons
Insurance and Bond Expense - Other	530,274	236,544	drivers
Bond Expense	6,920	6,920	all nonregulated
Office Expenses	216,781	96,701	drivers
Business Licenses	0	0	drivers
Tax and License Expense - Other	20,419	9,108	drivers
Real Estate and Property Taxes	44,069	19,658	drivers
Other Taxes and Licenses	0	0	
Radio, Phone and Utilities Expense	65,247	29,105	drivers
Professional Fees	56,842	25,356	drivers
Regulatory Expense	32,516		all regulated
Repairs and Maintenance	449,876	200,680	drivers
Recycling Purchase Expense	51,493	51,493	unallowed
Shop Rent	6,000	2,676	drivers
Small Equipment Purchases	205,713	91,764	drivers
Tires and Tubes	259,702	115,848	drivers
Utility Tax	171	76	drivers
Administration Fees	10,409	4,643	drivers
Other General Expense	53,535	23,881	drivers
Non-deductible Expenses	8,936		un allowed
Reconciliation Descrpancies	(1)		
Amortization	881	0	drivers
Interest Expense	187,892		un allowed
Depreciation	1,186,898	576,334	drivers
Rate Case Cost	0		
	<u>13,151,788</u>	<u>5,544,255</u>	
Per Opertions	13,151,788	5,544,255	
Agrees	0	0	







Income Statement by Month Provided by Client - Used to Calculate the Twelve Months

	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	Totals	Per Annual Report
Revenues:														
4001.01 - Residential Rev-Grant County	204,538.71	201,975.68	205,545.68	266,148.65	260,341.78	255,962.73	280,991.46	257,592.77	261,286.58	255,862.83	258,784.01	252,724.14	2,941,755.02	4,780,349.66
4001.02 - Residential Rev-Othello	10,975.38	10,912.98	11,038.82	10,931.44	11,035.70	11,089.00	11,157.64	11,083.80	11,151.92	11,148.02	11,101.22	11,103.04	132,728.96	
4001.03 - Residential Rev-Mattawa	14,349.60	14,247.71	14,346.91	14,287.57	14,280.47	14,433.74	14,168.12	14,284.04	14,402.78	14,398.34	14,434.65	14,567.80	172,201.73	
4001.04 - Residential Rev-Royal City	8,576.62	8,569.80	8,683.11	8,561.28	8,599.07	8,785.51	8,641.68	8,704.98	8,688.53	8,799.90	9,009.54	8,853.53	104,473.55	
4001.05 - Residential Rev-Warden	15,405.22	15,331.34	15,659.36	15,816.15	16,077.82	15,875.02	16,987.10	17,206.83	17,158.45	17,064.77	16,973.70	16,894.40	196,450.16	
4001.07 - Residential Rev-Ephrata	11,055.26	10,932.24	10,911.26	10,942.00	11,024.06	11,121.29	11,233.79	11,180.11	11,099.73	11,089.64	11,174.32	11,379.67	133,143.37	
4001.09 - Residential Rev-Quincy	13,866.09	13,846.69	13,851.11	13,815.19	13,910.22	14,005.24	13,932.43	13,991.86	13,978.31	13,903.41	13,981.55	14,113.43	167,195.53	
4001.10 - Residential Rev-Odessa	7,521.50	7,409.50	7,399.90	7,414.70	7,414.70	7,532.75	7,466.00	7,476.10	7,462.12	7,436.74	7,415.00	7,481.87	89,421.18	
4001.11 - Residential Rev-Waterville	9,964.80	9,645.32	9,842.85	9,880.91	9,810.74	9,568.89	9,600.09	9,597.85	9,641.30	9,581.75	9,818.50	10,074.72	117,027.72	
4001.12 - Residential Rev-Mansfield	3,220.96	3,187.16	3,195.52	3,199.98	3,279.01	3,214.04	3,191.74	3,212.03	3,273.32	3,274.50	3,231.96	2,960.87	38,432.09	
4001.14 - Residential Rev-Lind	2,915.01	2,895.42	2,877.52	2,878.63	2,883.11	2,856.25	2,853.45	2,896.63	2,905.67	2,903.81	2,876.39	2,901.02	34,642.91	
4001.15 - Residential Rev-George	1,969.37	1,985.46	1,975.11	2,013.09	2,004.77	2,075.28	2,148.87	2,104.10	2,125.54	2,347.78	2,102.88	2,102.88	24,955.13	
4001.16 - Residential Rev-Adams County	32,583.90	44,710.37	32,373.06	57,461.40	41,546.69	56,093.48	42,123.54	56,272.53	42,173.43	56,423.63	41,527.03	54,850.12	558,139.18	
4001.17 - residential Rv-Moses Lake	12.34	12.34	12.34	12.34	12.34	12.34	12.34	12.34	12.34	12.34	12.34	12.34	135.74	
4001.18 - Residential Rev-Soap Lake	3,497.83	3,485.21	3,524.30	3,568.56	3,614.15	3,501.55	3,674.19	3,670.70	3,663.33	3,649.74	3,686.97	3,651.19	43,187.72	
4001.19 - Residential Revenue Hat	966.74	966.74	973.98	966.74	966.74	966.74	966.74	966.74	966.74	966.74	966.74	966.74	11,716.72	
4001.2 - Residential Rev-Wilson Creek	1,196.13	1,172.61	1,174.59	1,174.57	1,181.62	1,189.25	1,214.67	1,302.70	1,305.78	1,305.88	1,276.91	1,248.24	14,742.95	
4025.01 - Commercial Rev-Grant County	127,334.61	131,753.66	136,831.67	174,754.64	182,479.84	187,296.63	192,601.11	193,702.65	188,492.71	183,377.08	174,523.52	159,286.57	2,031,896.69	
4025.02 - Commercial Rev-Othello	19,923.28	20,291.70	20,011.76	20,721.22	20,343.44	20,750.60	21,670.10	21,036.04	21,039.20	21,076.32	21,485.86	20,671.82	249,020.34	
4025.03 - Commercial Rev-Mattawa	7,153.83	7,420.55	7,514.40	7,474.90	7,747.35	8,473.92	8,461.66	8,501.74	8,198.19	8,198.46	8,795.67	7,789.39	96,326.06	
4025.04 - Commercial Rev-Royal City	12,702.49	13,602.40	12,989.89	13,663.47	13,733.05	13,035.10	14,348.74	13,110.49	13,401.95	13,366.04	12,474.17	12,024.06	158,451.85	
4025.05 - Commercial Rev-Warden	8,931.57	8,954.31	9,398.62	9,427.93	9,602.11	9,400.37	9,880.14	9,975.48	9,887.57	10,085.31	9,903.43	9,577.65	115,024.49	
4025.07 - Commercial Rev-Ephrata	18,556.30	18,413.48	18,632.27	18,789.84	19,362.87	19,014.85	19,174.31	19,104.49	19,798.89	19,828.08	19,465.17	18,975.82	229,114.37	
4025.09 - Commercial Rev-Quincy	26,095.01	27,881.30	29,821.85	28,834.34	29,352.17	28,720.82	30,424.79	28,638.97	29,427.90	28,709.12	28,909.59	26,873.03	343,692.89	
4025.10 - Commercial Rev-Odessa	4,330.25	4,197.25	4,850.20	6,075.65	4,684.21	5,216.40	5,352.35	6,187.87	6,148.78	5,079.45	4,581.35	4,510.40	61,214.16	
4025.11 - Commercial Rev-Waterville	3,492.74	3,492.74	3,492.74	3,736.78	6,181.74	6,966.60	6,989.83	7,105.61	6,782.67	5,487.91	4,704.41	3,660.78	62,004.55	
4025.12 - Commercial Rev-Mansfield	496.52	496.52	532.60	588.72	694.96	622.80	555.64	694.96	514.56	532.60	568.68	514.56	6,811.12	
4025.14 - Commercial Rev-Lind	845.88	840.28	915.83	993.58	1,239.48	1,221.77	1,189.33	1,374.00	1,275.56	1,045.05	1,068.15	1,015.90	14,134.81	
4025.15 - Commercial Rev-George	5,479.53	5,479.53	5,479.53	5,519.54	5,889.25	6,144.74	6,436.77	6,364.54	6,364.54	6,418.14	6,292.49	5,928.25	71,796.95	
4025.16 - Commercial Rev-Adams County	22,307.62	22,684.93	23,127.54	28,987.80	28,905.92	29,201.70	30,286.13	30,727.77	34,788.17	30,953.14	30,810.79	29,326.74	342,088.24	
4025.17 - Commercial Rev- Moses Lake	2,485.04	2,777.42	2,647.65	2,647.65	2,647.65	2,647.65	2,647.65	2,601.65	2,463.66	2,463.66	2,435.61	1,077.20	29,542.49	
4025.18 - Commercial Rev-Soap Lake	2,847.87	2,893.14	2,825.92	2,921.97	2,920.58	3,024.87	3,641.09	3,134.60	3,272.61	3,076.98	2,965.86	2,965.86	36,325.36	
4025.19 - Commercial Hatton	31.98	327.60	0.00	0.00	69.29	213.18	213.18	213.18	213.18	213.18	213.18	213.18	1,922.13	
4025.2 - Commercial Rev-Wilson Creek	697.34	0.00	607.34	632.35	811.34	811.34	811.34	1,105.58	1,053.86	979.40	867.74	867.74	9,245.38	
4050.01 - Dropbox/Compactor Rev-Grant Co	130,857.68	57,882.06	67,592.53	75,500.24	83,146.62	80,872.69	80,795.88	76,239.68	79,011.82	87,079.91	93,457.65	81,643.68	994,134.44	
4050.02 - Dropbox/Compactor Rev-Othello	9,157.20	7,732.40	14,424.80	7,181.20	12,469.60	10,560.40	10,400.00	10,560.40	10,857.20	10,857.20	8,845.20	11,897.60	131,419.65	
4050.03 - Dropbox Revenue - Mattawa	0.00	0.00	0.00	0.00	352.93	0.00	0.00	647.58	217.36	1,281.26	-1,851.55	0.00	647.58	
4050.04 - Dropbox Revenue - Royal City	597.71	505.98	414.25	183.46	586.33	1,056.24	2,118.58	1,508.02	597.71	504.14	504.14	781.17	9,450.30	
4050.05 - Dropbox Revenue - Warden	16,478.49	14,665.92	19,109.98	15,314.46	15,709.53	13,278.87	12,808.22	15,537.50	16,723.55	16,015.25	16,994.82	11,608.47	184,245.06	
4050.07 - Dropbox/Compactor Rev-Ephrata	6,251.14	5,453.81	6,468.73	9,263.37	6,779.49	6,703.09	7,198.81	6,401.65	5,938.43	5,248.74	4,557.85	4,966.95	75,233.06	
4050.09 - Dropbox/Compactor Rev-Quincy	21,526.19	25,001.79	28,084.29	35,543.51	30,890.02	27,823.63	25,277.88	32,961.53	28,758.46	32,566.36	29,396.94	26,817.81	344,648.41	
4050.10 - Dropbox Revenue-Odessa	165.00	165.00	165.00	178.00	470.00	1,014.00	775.00	523.00	523.00	528.00	528.00	528.00	6,580.58	
4050.11 - Dropbox Revenue - Waterville	74.36	74.36	233.00	1,442.48	377.88	818.03	1,240.88	2,850.57	1,065.38	640.80	616.34	1,085.49	10,519.57	
4050.12 - Dropbox Revenue-Mansfield	0.00	0.00	0.00	336.68	-336.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	
4050.14 - Dropbox?Compactor Rev-Lind	0.00	0.00	0.00	0.00	357.94	178.97	0.00	0.00	0.00	161.07	374.81	246.09	1,318.88	
4050.15 - Dropbox Revenue-George	0.00	1,007.12	825.84	1,188.40	1,579.27	1,188.40	1,230.65	0.00	1,369.68	825.84	626.16	2,035.85	11,877.21	
4050.16 - Dropbox/Compactor Rev-Adams Co	4,832.34	5,170.23	5,404.95	4,925.61	7,214.45	6,078.99	6,061.51	6,103.08	5,340.05	9,143.37	7,571.25	8,734.49	76,580.32	
4050.17 - Dropbox/Compactor Rev-Moses Lak	0.00	448.74	0.00	448.74	1,290.13	448.74	841.39	3,646.02	1,851.06	1,626.69	1,009.67	0.00	11,611.18	
4050.18 - Dropbox/Compactor rev-Soap Lake	137.19	0.00	0.00	315.12	349.95	0.00	96.04	225.91	99.38	165.01	0.00	465.56	1,854.16	
4050.19 - Hatton Comercial DropBox	362.70	0.00	519.67	175.50	292.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,349.88	
4075.14 - Lind Disposal Pass Thru Rev	0.00	0.00	0.00	0.00	337.70	54.40	0.00	0.00	0.00	0.00	290.40	0.00	682.50	
4075.2 - Disposal pass thru Rev- Wilson	0.00	652.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	652.34	jan
4075.01 - Disposal PassThru Rev-Grant Co	0.00	40,269.88	48,923.43	48,677.18	45,536.22	40,813.15	42,740.88	52,693.69	48,031.85	55,555.39	75,084.00	58,993.14	557,318.81	71,195.8
4075.03 - Disposal PassThru Rev-Mattawa	0.00	0.00	0.00	0.00	514.30	0.00	54.34	117.14	0.00	358.58	0.00	0.00	1,044.36	
4075.04 - Disposal Revenue-Royal City	90.95	220.00	85.24	0.00	74.76	120.96	511.45	350.00	95.24	64.76	0.00	237.62	1,850.98	
4075.05 - Disposal Revenue-Warden	10,821.65	7,127.76	12,513.12	6,988.20	8,828.30	7,763.97	7,438.73	7,016.36	9,032.11	9,467.35	7,058.25	5,164.39	99,220.19	
4075.06 - Disposal Pass Thru Rev-Misc	62,266.93	60,712.93	77,088.71	88,848.58	91,869.23	89,567.09	83,413.78	77,539.04	83,437.16	76,081.31	78,453.94	67,248.68	936,627.38	
4075.10 - Disposal Pass Thru Rev-Odessa	0.00	0.00	0.00	1,332.83	293.40	560.00	258.40	162.40	211.20	141.52	165.00	0.00	3,124.75	
4075.11 - Disposal Revenue-Waterville	696.72	638.56	648.07	1,736.57	1,356.66	702.08	1,793.15	3,913.61	1,622.94	763.93	1,436.72	875.61	16,183.72	
4075.12 - Disposal Revenue-Mansfield	191.81	141.57	217.62	358.96	30.53	139.50	139.50	234.73	209.97	110.95	164.73	104.05	2,042.26	
4075.15 - Disposal Pass Thru Rev-George	1,972.23	571.91	485.72	796.20	743.92	652.41	637.64	623.17	919.07	600.49	1,110.02	1,150.50	11,663.18	
4075.16 - Disposal Passthru Rev-Adams Co	7,367.20	6,139.20	9,203.20	5,372.00	9,582.40	5,710.40	5,416.80							

