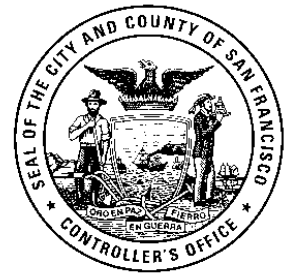


Refuse Rates Change Request for Rate Years Ending 2024 and 2025

Controller's Refuse Rate Order 2023-01



January 31, 2023

City & County of San Francisco
Office of the Controller
Office of the Refuse Rates Administrator

About the Office of the Refuse Rates Administrator

The Office of the Refuse Rates Administrator (RRA) was created in the Office of the Controller through an amendment to the Refuse Collection and Disposal Ordinance that voters approved in June 2022. The amendment requires that the RRA conduct periodic, comprehensive financial and performance evaluations of the City's refuse collection, disposal, and remediation programs and facilitate the process by which refuse rates are established. RRA ensures the financial integrity of the refuse rate setting process, and promotes efficient, effective, and accountable service by:

- Regularly monitoring refuse rates and appear before the Refuse Rates Board to recommend rate adjustments or propose changes.
- Providing actionable recommendations to city leaders to promote and enhance accountability and improve the overall performance and efficiency of refuse collection, processing, and remediation.
- Facilitating the refuse rates public review process and investigating reports received of fraud, waste, or abuse of public resources.

Office of the Refuse Rates Administrator:

Ben Rosenfield, *Controller*

Todd Rydstrom, *Deputy Controller*

Jay Liao, *Refuse Rates Administrator*

Ben Becker, *Refuse Rates Analyst*



Contract Information

To learn more about the City's Refuse Rates Administration, please visit our website at <https://sf.gov/refuse-rates-administration-office-controller>

Or contact us at:

CON-RefuseRatesAdministration@sfgov.org



<http://www.sfcontroller.org>



@sfcontroller



LinkedIn Office of the Controller

Table of Contents

Glossary	5
Introduction	6
Purpose	8
Important Dates	9
Reporting Requirements	10
Audited financial statements	10
Affiliates and subcontractors	10
Requests for documentation	10
Regular comparable jurisdictions' rate analysis	10
Rate Change Request Instructions	11
Schedule A.1 Refuse Rates Subject to City and County Rate Setting.....	12
Schedule A.2 Total Sources and Total Uses	13
Schedule B.1	14
Schedule B.2	14
Schedule C.1 Ratepayer Revenue.....	15
Schedule C.2 Waste Collection Revenue Detail.....	16
Schedule C.3 Other Ratepayer Revenue Detail	16
Schedule D.1 Other Services	17
Schedule D.2 Revenue Offsets	17
Schedule D.3 Recycling Revenue	18
Schedule D.4 Disposal Revenue	19
Schedule D.5 Processing Tonnage	20
Schedule D.6 Toxics Collection	21
Schedule D.7 Commercial Contract Services.....	21
Schedule E.1 Operating Expense Summary	22
Schedule F Service Apportionment.....	23
Schedules G.1-G.10 Expenditure Category Details	24
Schedule H.1 Wages and Payroll Headcount.....	25
Schedule H.2 Non-salary and Non-wage Personnel Expenditures	27
Schedule I.1 Intercompany Property Rentals	28
Schedule I.2 Property Descriptions	28
Schedule J.1 Depreciation and Lease Expenses	29

Schedule J.2 Detailed Capital Items and Lease Expenses.....	30
Schedule J.3 Detailed Depreciation Expenses.....	31
Schedule K.1 Insurance Expenses.....	31
Schedule L.1 Intercompany Disposal Expenses.....	32
Schedule L.2 Intercompany Processing Expenses.....	32
Schedule M.1 Repair and License Expenses.....	33
Schedule M.2 Fuel Expenses.....	34
Schedule N.1 Contract Services Expenses.....	35
Schedule O.1 Professional Services Expenses.....	36
Schedule O.2 Corporate Services Expenses.....	36
Schedule P.1 Comparable Jurisdictions' Weekly Residential Service.....	37
Schedule P.2 Comparable Jurisdictions' Small Business Weekly Commercial Service.....	37
Schedule P.3 Comparable Jurisdictions' 3 Times Weekly Small Restaurant Commercial Service.....	37

Glossary

City	City and County of San Francisco
CON	Office of the Controller
DPH	Department of Public Health
DPW	Department of Public Works
ENV	Department of Environment
Rate Year 2024	Rate Year Ending on September 30, 2024
RGG	Recology Golden Gate
RRA	Refuse Rates Administrator
RRB	Refuse Rate Board
RSF	Recology San Francisco
RSS	Recology Sunset Scavenger
RYE 2023	Rate Year Ending on September 30, 2023
RYE 2024	Rate Year Ending on September 30, 2024

Introduction

In June 2022, San Francisco voters passed Proposition F, making the Controller's Office the City's new Refuse Rates Administrator (RRA). Proposition F also restructured the membership of the Refuse Rates Board (RRB), modified the process by which refuse rates are set, and established new processes for how future changes shall be made. The purpose of Proposition F is to reform and modernize the City's process for setting residential refuse rates to be more fair, transparent, and accountable as the City continues to pursue its Zero-Waste goals. Proposition F established four principles to govern the process:

- Refuse service shall be cost-effective and meet established service standards and environmental goals
- The refuse rate structure shall encourage rate stability and ensure rates are reasonable and fair
- The process used to establish and monitor rates shall be transparent, accountable, and publicly accessible
- The work of the Refuse Rate Board and the City Controller, who shall act as Refuse Rate Administrator, shall be conducted in line with high professional ethical standards.

In addition to Proposition F, the RRA will be overseeing the implementation of a \$101.5 million settlement with Recology from March 2021, which refunded ratepayers for certain overcharges. In December 2022, Recology agreed to deposit an additional \$25 million into a balancing account to ensure rate stabilization. The December 2022 settlement also outlined procedures for future rate orders, reporting and notifications, profits, properties, costs, and cost-of-living adjustments (COLAs).

Finally, the RRA takes guidance from a set of Public Integrity Reviews conducted by the Office of the Controller, published April 14, 2021 and May 16, 2022. Notable recommendations for refuse rate setting from the Public Integrity Reviews include:

- Ensure conduct and reporting at the highest standards of ethical conduct.
- Greater transparency in financial statements:
 - All financial reports will show total sources and total uses
 - Expenses should be shown by allocation
 - Include schedules for owned and leased property
 - Include schedules for intercompany charges
 - Include a schedule for reconciliation between audited financial statements and annual rate reports
- Develop clear and consistent rate-setting methodology:
 - Align rate year with refuse company's fiscal year
 - Feature a clear prospective methodology
 - Develop a clear and consistent methodology for the calculation of profit margin
 - Develop a consistent methodology to fairly charge ratepayers for real property and equipment

- Conduct an annual re-baselining of projections for automatic escalators
- Regularly conduct rate analyses of comparable jurisdictions' refuse collection rates by customer class and service type
- Establish a balancing account to keep rates more stable and ensure stable profits for the refuse companies. Maintain profit margin each year using this account.
- Ensure public access to all information

The Controller has staffed the new Office of the Refuse Rates Administrator and has initiated the process to calculate refuse rates in San Francisco for the upcoming rate year, beginning October 1, 2023. These instructions initiate a process which may include additional instructions or requests for information from refuse companies to be supplied to the Refuse Rates Board and other City entities.

City Entity	Role Description
Office of the Controller--Office of the Refuse Rates Administrator	Responsible for proposing new rates to the Refuse Rate Board, monitoring the financial and operational performance of refuse companies, performing studies and investigations, and advising the Refuse Rates Board to ensure rates are just and reasonable, taking into account any applicable service standards and environmental goals. The RRA must also consider all objections to the proposed rate order and address them at a hearing of the Refuse Rate Board. RRA is also responsible for presenting information to the Commission on the Environment and the Sanitation and Streets Commission in public hearings.
Refuse Rate Board	Must conduct public hearings for the Refuse Rates Administrator's rate proposal and is responsible for adopting a rate order based on evidence and record made during the public hearings with the goal of maintaining rate stability and accountability. The RRP must also adopt performance standards for refuse companies. The RRB can request studies or investigations and obtain financial audits of regulated revenues and expenses of refuse companies.
Department of Public Health--Environmental Health Division	DPH ensures adequate refuse services are provided by the licensed Collector on the designated routes by issuing Refuse Collector Licenses and Route Permits and by responding to public complaints associated with refuse collections, including but not limited to, disputes regarding charges made by Refuse Collectors.
Department of Environment	Consider zero waste goal and targets, and related city and state policies, in setting refuse collection, processing and disposal performance targets. Monitor environmental performance including collection, processing and disposal tons, and mandatory adequate service compliance. Manage refuse disposal contract. Receives funding through the Solid Waste Impound Account Revenues generated as a result of Refuse Rate Board approved rates for the implementation of the San Francisco 2021 Climate Action Plan through the administration of climate programs related to zero waste, toxics, and consumption-based emissions.
Department of Public Works	Receives funding from the Solid Waste Impound Account Revenues generated as a result of Refuse Rate Board Approved Refuse Rates. Funding is used for Citywide refuse-related cleaning services, including collection and disposal of refuse and recyclables on San Francisco Streets and properties, as well as maintenance, repair and replacement of City refuse receptacles.
Commission on the Environment	Hears information presented by the Refuse Rates Administrator related to rate-setting and proposed refuse rate changes. Hears proposals related zero waste, toxics, and consumption-based emissions climate goals funded through the Solid Waste Impound Account Revenues generated as a result of Refuse Rate Board approved rates.
Sanitation and Streets Commission	Hears information presented by the Refuse Rates Administrator related to rate-setting. Hear programmatic proposals for Citywide refuse-related cleaning services that receive funding from the Solid Waste Impound Account Revenues generated as a result of Refuse Rate Board approved rates.

Purpose

The RRA shall be responsible for proposing new rates (including adjustments to existing rates) to the Refuse Rate Board on the timeline established by the Refuse Rate Board, monitoring the financial and operational performance of refuse collectors, performing studies and investigations, and advising the Refuse Rate Board as may be deemed necessary to ensure the rates are just and reasonable, taking into account any applicable service standards and environmental goals.

The Refuse Rates Administrator will develop proposed Rate Orders that make recommendations to the Refuse Rates Board on refuse rates, tipping fees, any associated escalators, any associated funds or accounts, and noticing requirements for rate years ending 2024 and 2025. This process is intended to result in new rates going into effect not later than October 1, 2023. The proposed Rate Order will also outline recommendations around service delivery goals, environmental goals, and financial goals. To inform the proposed Rate Order, the Refuse Rates Administrator will conduct an information gathering and analyses process that will include this rate change request, rate comparisons with other jurisdictions, an analysis of waste hauler profit margins, and public input. The adopted rate order will supersede prior rate orders from the Department of Public Works for the rate adjustment standardized format where applicable.

This document provides information on how refuse companies can submit rate change requests including their initial information for Rate Year (RY) 2024 refuse rates. It also includes a template and schedules, which were structured with the goals of increasing transparency and for easier validation with audited financial statements. The Refuse Rates Administrator will also use submitted information to inform any recommendations around service delivery, environmental, and financial goals. This ongoing process may include additional instructions or requests for information from refuse companies to be supplied to the Refuse Rates Board and other City entities.

Important Dates

Deadlines, Notices, and Hearings

This is the calendar as of the publishing of these instructions. Dates below are subject to change. For updates, please consult the RRA website: <https://sf.gov/refuse-rates-administration-office-controller>

Action	Description	Date
Refuse Rates Change Request Template & Instructions Issued	Refuse Rates Change Request Template & Instructions will be published on the Refuse Rates Administrator Website	January 31, 2023
Rate Change Request Reporting Deadline	All rate change requests to be submitted by this date	February 28, 2023
Public Refuse Rates Workshops	Purpose is to share information about the rate-setting process, to allow refuse companies to share details around their proposed rate change requests, and to hear comments and concerns from members of the public.	Mid-March 2023
Sanitation and Streets Commission Hearing #1	Purpose is to share information about the rate-setting process, for DPW to share program priorities and goals, for Recology to share initial rate change request, and to hear comment from the Commission and public	March 20, 2023
Commission on the Environment Hearing #1	Purpose is to share information about the rate-setting process, for ENV to share program priorities and goals, for Recology to share initial rate change request, and to hear comment from the Commission and public	March 28, 2023
Refuse Rates Board Hearing #1	During the Hearing the Refuse Rates Board will adopt Code of Conduct & Ex Parte Communications Limitations Procedures, and hear Public Comment	Week of April 1st 2023
Sanitation and Streets Commission Hearing #2	Purpose is to solicit comment from commissioners and members of the public on the Proposed Rate Order	May 15, 2023
Commission on the Environment Hearing #2	Purpose is to solicit comment from commissioners and members of the public on the Proposed Rate Order	May 23, 2023
Proposed Refuse Rates Order Published	Refuse Rates Order will be published on the Refuse Rates Administrator website. Refuse Rates Board must begin hearing process within 30 days.	Week of May 29th 2023
Refuse Rates Board Hearing #2	Refuse Rates Board will hear application, written objections received to-date, Refuse Rates Administrator's Recommendation, and public comment	Week of June 5th 2023
Refuse Rates Board Hearing #3	Refuse Rates Board will hear new written objections received to-date, potential updates to the recommended Refuse Rates order. The Board will deliberate and potential adopt the Rate Order.	Week of June 26th 2023
Refuse Rates Board Hearing #4 Agenda & Packet Posting	Refuse Rates Board will hear new written objections received to-date, potential updates to the recommended Refuse Rates order. The Board will deliberate and potential adopt the Rate Order.	Week of July 17th 2023
Tentative - Refuse Rates Board Hearing #5 Agenda & Packet Posting	Refuse Rates Board will hear new written objections received to-date, potential updates to the recommended Refuse Rates order. The Board will deliberate and potential adopt the Rate Order.	Week of July 31st 2023
Notice of Adopted Rate Order	New Rate Order to be published 45 days in advance of effective date.	August 14, 2023
New Rate in Effect	Rate Order will align with waste hauler's fiscal year	October 1, 2023

Reporting Requirements

Proposition F empowers the RRA to monitor the financial and operational performance of refuse collectors, perform studies and investigations, and advise the Refuse Rate Board as may be deemed necessary to ensure the rates are just and reasonable, taking into account any applicable service standards and environmental goals as established by law. The RRA also may also consult with the refuse collector(s), the Department of the Environment, the Department of Sanitation and Streets, and other City agencies and others, and may conduct public hearings, as the Refuse Rate Administrator deems appropriate. Refuse companies must submit all applicable documents to the RRA.

FINANCIAL DOCUMENTATION

Audited financial statements

Refuse companies shall submit audited financial statements for each rate year and provide a schedule of reconciliation between audited financial statements and the annual rate reports starting in Rate Year 2024 to enable traceability and reconciliation, and ensure the balancing account be specifically included in the independent auditors' review of the annually audited financial statements, including a reconciliation between all statements that should be published as part of those audited financial statements.

Affiliates and subcontractors

Refuse companies shall submit requested information about their affiliates and subcontractors, including identification of owners, directors, and officers. The Office of the Controller shall enter this information in the City's financial system after receipt.

Requests for documentation

Refuse companies shall submit all requested documents supporting its rate change request, including annual audited financial statements for the combined companies, quarterly and annual rate reports that include all sources such as reserves and special accounts and costs by all ratepayer classes (residential single, residential multi, commercial single, etc.), profit margin, and balancing accounts, and an annual reconciliation between the audited financial statements and rate reports. All requested and submitted documents shall show the date it was issued and include a summary of any revisions made if later versions are published.

Regular comparable jurisdictions' rate analysis.

Refuse companies shall perform regular rate analyses of comparable jurisdictions' refuse collection rates by customer class and service type to support the accuracy and reasonableness of the proposed rate adjustment. These analyses shall be considered as part of each rate-setting process and in future years should be delivered at the same time as the annual audited financial report.

Rate Change Request Instructions

The instructions below outline the requested information to submit to the RRA to be incorporated in the proposed Rate Order to be submitted to the Refuse Rate Board for consideration. The RRA may at any point add addenda to the instructions and schedules as needed. The schedules provided serve as examples and Refuse Companies may use their own form and format provided that any Actuals in the modified schedules are verifiable and any projections have clearly stated assumptions and methodology. All information submissions shall be subject to disclosure as public records. If a refuse company wants to submit information that it believes would constitute a trade secret and therefore should not be disclosed, they should first contact the RRA. Submissions should include the following:

- Schedules should include three years of actuals ending Rate Year 2022. Schedules should include projections from the current RYE ending 2023, the no less than 2 years, but up to 5 years of projections beginning in RYE 2024. If data for actuals does not exist, please only provide the projection years as stated above and clearly show projection methodology and assumptions.
- Identify accounting basis for each schedule. If modified accrual is being used, please describe methodology and timeline.
- A consolidated Total Sources and Total Uses table must be included. This schedule should be broken out by ratepayer class and service type (i.e. Residential, Commercial, Commercial Contracts, Other). Actuals from this table must be verifiable through any independently audited financials or reports, and it should represent the consolidated financials of all subsidiaries doing business in San Francisco.
- Revenue detail: This set of schedules should provide backup for the items within Total Sources to show how rate payer revenue is calculated, including credits, rebates, added access fees, etc. as well as other non-ratepayer revenue sources, such as recycling revenue, processing revenue, commercial contracts, or revenue from self-haul. Sources should be provided or referenced.
- Expenditure detail: This set of schedules should provide backup for the items within Total Uses to show how costs are calculated. This should include a breakdown of personnel costs, real property costs, processing and disposal expenses, and all other costs. Sources should be provided or referenced.
- Personnel detail: Within the expenditure detail schedule, payroll detail should break out salaries and FTE by personnel type as well as union and non-union. Sources should be provided or referenced.
- Intercompany revenue and costs: All intercompany revenues and costs should be disclosed to demonstrate they have been eliminated from the Total Sources and Total Uses schedule.
- Intercompany Property Rentals: Refuse companies must show costs of intercompany property rentals and provide descriptions of all subject properties (if applicable).
- Assumptions and methodology: All assumptions must be clearly stated and methodology must be clearly described in free text format at the bottom of each relevant schedule.

Schedule instructions below will show partial views of the example schedules. To see all rows and columns required, find the rate model and full schedules here: <https://sf.gov/sites/default/files/2023-01/Ry2024%20Refuse%20Rate%20Change%20Request%20Schedules.xlsx>

A. SUMMARY SCHEDULES

Summary Schedules include a table of current and proposed rates, and the Total Uses and Total Sources table. All blank inputs for the Summary Schedule tables should automatically calculate from other referenced schedules.

Schedule A.1 Refuse Rates Subject to City and County Rate Setting

In schedule A.1, proposed rates will be calculated based on the outcome of the “% Change to Rate” in the Schedule B.1 for Residential and Commercial collection rates, and Schedule B.2 for the Tipping Fee Charge. The rates for each category of bin sizes will increase linearly. Any proposed changes to the Distance, Elevation, or Clearing charges must include a supplemental schedule demonstrating that any change would not exceed the allowable profit margin. Refuse companies that wish to modify the rate categories must notify the Office of Refuse Rates Administrator and demonstrate the impact to ratepayers for any changes to these categories.

Refuse Rates, Current and Proposed <i>Schedule A.1 <insert accounting basis></i>	Effective July 1, 2021	Effective January 1, 2023	RYE 9/30/24 New Rate Yr 1	RYE 9/30/24 New Rate Yr 2
Commercial				
32 gal cart/week	\$48.32	\$52.60	\$ -	\$ -
1.0 yd bin/week	\$282.63	\$307.67	\$ -	\$ -
Front-Load Compactor .5 yds/week Weekday	\$223.98	\$243.82	\$ -	\$ -
Front-Load Compactor .5 yds/week Saturday	\$246.37	\$268.20	\$ -	\$ -
Front-Load Compactor .5 yds/week Sunday	\$271.01	\$295.02	\$ -	\$ -
Residential Single Family and Multi-Family 1-5 Units (Monthly Charge for Weekly Collection)				
Base Charge per Dwelling Unit	\$16.12	\$17.55	\$ -	\$ -
Trash for Weekly Collection				
16 Gallon Bin	\$6.73	\$7.33	\$ -	\$ -
20 Gallon Bin	\$6.73	\$7.33	\$ -	\$ -
Premium for service above 32 Gallons	\$10.75	\$11.70	\$ -	\$ -
Recycling or Composting for Weekly Collection				
32 Gallon Bin	\$6.73	\$7.33	\$ -	\$ -
Distance, Elevation and Key Charges				
No charge <25ft from curb. Distance charge per bin for each 25ft increment after	\$11.51	\$12.53	\$ -	\$ -
No Charge for <4ft elevation change. Elevation charge per bin each 8ft increment after	\$12.49	\$13.60	\$ -	\$ -
Weekly access charge per bin	\$7.24	\$7.88	\$ -	\$ -
Residential 6-599 Units (Monthly Charge for Weekly Collection)				
Base Charge per Dwelling Unit	\$5.36	\$5.83	\$ -	\$ -
Volume Charges for Weekly Collection				
32 gal bin	\$25.83	\$28.12	\$ -	\$ -
1.0 yd bin	\$162.98	\$177.42	\$ -	\$ -
Distance, Elevation and Key Charges				
No charge <50ft from curb. Distance charge is 12.5% times volume charge for each 50ft increment	12.50%	12.50%	12.50%	12.50%
No charge <4ft elevation. Elevation charge is 25% times volume charge for each 8ft increment	25.00%	25.00%	25.00%	25.00%
Weekly access charge per bin	\$7.24	\$7.88	\$ -	\$ -
Extra 50% charge for trap door, clearing of disposal chute, rake-out or bin located on ledge >1ft above floor	50.00%	50.00%	50.00%	50.00%
Tipping Fee				
Per ton delivered to RSF facilities	\$207.49	\$219.86	\$ -	\$ -

Schedule A.2 Total Sources and Total Uses

Schedule A.2 shows Total Sources and Total Uses allocated across service type. Total Sources are shown by rate-payer class while Total Uses are shown by expenditure categories. The table below demonstrates the format for a single year.

Total Sources and Total Uses <i>Schedule A.2 <insert accounting basis></i>	RYE 9/30/24 New Rate Yr 1					
	Rates Subject to Rate Setting			Rates Not Subject to Rate Setting		Total
	Commercial	Residential	Subtotal Commercial and Residential	Commercial Contract Services	Other Services	
Total Sources						
Commercial	\$ -		\$ -	\$ -	\$ -	\$ -
Commercial - (Buildings >=600 units)	\$ -		\$ -	\$ -	\$ -	\$ -
Subtotal - Commercial	\$ -		\$ -	\$ -	\$ -	\$ -
Residential (Single Family Home)		\$ -	\$ -	\$ -	\$ -	\$ -
Residential (Multi-Family, 5 units or Less)		\$ -	\$ -	\$ -	\$ -	\$ -
Residential (Multi-Family, 6 units to 599)		\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal - Residential		\$ -	\$ -	\$ -	\$ -	\$ -
Recycling				\$ -	\$ -	\$ -
Revenue Offsets (e.g. e-waste renewals, comostables resold, etc.)				\$ -	\$ -	\$ -
Disposal - Subsidiaries				\$ -	\$ -	\$ -
Disposal - All Other Self-Haul				\$ -	\$ -	\$ -
Disposal - Contract Commercial				\$ -	\$ -	\$ -
Current Year Revenue Collected - Impound Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Revenue Collected - Zero Waste Incentive Account (ZWIA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Revenue Collected - Refunded in Current Year from ZWIA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal - Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses						
Refuse collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck and garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debris Box	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal/Transfer Station Facilities Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal/Landfill Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Recycling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General and Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Profit Margin Eligible Expenses (Licenses/Permits)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Profit Margin						
Operating Ratio	0%	0%	0%	0%		
Beginning Impound Account Amount	\$ -	\$ -	\$ -			\$ -
ENV Adjustment			\$ -			\$ -
DPW Adjustment	\$ -	\$ -	\$ -			\$ -
Ending Impound Account Amount	\$ -	\$ -	\$ -			\$ -
Beginning ZWIA Amount	\$ -	\$ -	\$ -			\$ -
Adjustment	\$ -	\$ -	\$ -			\$ -
Ending ZWIA Amount	\$ -	\$ -	\$ -			\$ -
Balancing Account Adjustment - Credit to SF Ratepayers	\$ -	\$ -	\$ -			\$ -
Balancing Account Adjustment - Credit to Waste Hauler	\$ -	\$ -	\$ -			\$ -
Beginning Balancing Account Amount	\$ -	\$ -	\$ -			\$ -
Adjustment	\$ -	\$ -	\$ -			\$ -
Ending Balancing Account Amount	\$ -	\$ -	\$ -			\$ -
Avg Proj Rev Requirement Change - w/out Balancing Account Drawdown	\$ -	\$ -	\$ -			\$ -
Balancing Account Draw Down Assumed	\$ -	\$ -	\$ -			\$ -
Avg Proj Rev Requirement Change - with Balancing Account Drawdown	\$ -	\$ -	\$ -			\$ -

B. RATE CHANGE CALCULATIONS

Schedule B.1

Schedule B.1 is used for waste collection rate adjustments. The calculated % Change to Rate is applied to rates in Schedules A.1. Refuse companies should disclose the assumed profit margin and provide justification.

Rate Change Calculation <i>Schedule B.1 <insert accounting basis></i>	RYE 9/30/24 New Rate Yr 1			RYE 9/30/25 New Rate Yr 2		
	Commercial	Residential	Total	Commercial	Residential	Total
Profit Margin Assumed						
Profit Margin-Eligible Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expense with Profit Margin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non Profit Margin-Eligible Expenses						
Disposal Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Processing Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Impound Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue Requirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue at Current Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% Change to Rate	0%	0%	0%	0%	0%	0%

Schedule B.2

Schedule B.2 is used for the tipping charge rate adjustment. The calculated % Change to Rate is applied to the Tipping Charge rate in schedule A.1. Calculations will be based on the allowable profit margin which is to be determined. Refuse companies should disclose the assumed profit margin and provide justification.

Tipping Charge Change Calculation <i>Schedule B.2 <insert accounting basis></i>	RYE 9/30/24 New Rate Yr 1	RYE 9/30/24 New Rate Yr 2
	Profit Margin Assumed	
Profit Margin-Qualified Expenses	\$ -	\$ -
Operating Expense with Profit Margin	\$ -	\$ -
Non Profit Margin-Eligible Expenses		
Disposal Cost	\$ -	\$ -
Licenses and Permits	\$ -	\$ -
Net Revenue Requirement	\$ -	\$ -
Revenue at Current Rates	\$ -	\$ -
Difference	\$ -	\$ -
% Change to Rate	0%	0%

C. REVENUE DETAILS

Schedule C.1 Ratepayer Revenue

Schedule C.1 provides detail into the various revenue components for each ratepayer class specified in Schedule A.2. This breaks out the revenue streams in each ratepayer class by the trash, recycling, composting collection charges. Included are also special charges for access issues, credits, rebates, and refunds to customers.

Ratepayer Revenue <i>Schedule C.1 <insert accounting basis></i>	RYE 9/30/23 Projection	RYE 9/30/24 New Rate Yr 1		
		Revenue at Current Rates	Revenue at Proposed Rates	Variance
Total				
Commercial	\$ -	\$ -	\$ -	\$ -
Commercial (Buildings >=600 Units)	\$ -	\$ -	\$ -	\$ -
Single Family	\$ -	\$ -	\$ -	\$ -
Residential (5 Units or less)	\$ -	\$ -	\$ -	\$ -
Residential (6-599 Units)	\$ -	\$ -	\$ -	\$ -
Total Ratepayer Revenue	\$ -	\$ -	\$ -	\$ -
Commercial				
Trash Charges	\$ -	\$ -	\$ -	\$ -
Recycling Charges	\$ -	\$ -	\$ -	\$ -
Composting Charges	\$ -	\$ -	\$ -	\$ -
Distance, Elevation, Access, and Special Service Charges	\$ -	\$ -	\$ -	\$ -
Other Charges, Credits, or Rebates	\$ -	\$ -	\$ -	\$ -
Refund to Customer	\$ -	\$ -	\$ -	\$ -
Sub-Total Commercial	\$ -	\$ -	\$ -	\$ -
Commercial (Buildings >=600 Units)				
Trash Charges	\$ -	\$ -	\$ -	\$ -
Recycling Charges	\$ -	\$ -	\$ -	\$ -
Composting Charges	\$ -	\$ -	\$ -	\$ -
Distance, Elevation, Access, and Special Service Charges	\$ -	\$ -	\$ -	\$ -
Other Charges, Credits, or Rebates	\$ -	\$ -	\$ -	\$ -
Refund to Customer	\$ -	\$ -	\$ -	\$ -
Sub-Total Commercial (Buildings >=600 Units)	\$ -	\$ -	\$ -	\$ -
Single Family				
Unit Charge	\$ -	\$ -	\$ -	\$ -
Trash Charges	\$ -	\$ -	\$ -	\$ -
Recycling Charges	\$ -	\$ -	\$ -	\$ -
Composting Charges	\$ -	\$ -	\$ -	\$ -
Distance, Elevation, Access, and Special Service Charges	\$ -	\$ -	\$ -	\$ -
Other Charges, Credits, or Rebates	\$ -	\$ -	\$ -	\$ -
Refund to Customer	\$ -	\$ -	\$ -	\$ -
Sub-Total Single Family	\$ -	\$ -	\$ -	\$ -
Residential (5 units or Less)				
Unit Charge	\$ -	\$ -	\$ -	\$ -
Trash Charges	\$ -	\$ -	\$ -	\$ -
Recycling Charges	\$ -	\$ -	\$ -	\$ -
Composting Charges	\$ -	\$ -	\$ -	\$ -
Distance, Elevation, Access, and Special Service Charges	\$ -	\$ -	\$ -	\$ -
Other Charges, Credits, or Rebates	\$ -	\$ -	\$ -	\$ -
Refund to Customer	\$ -	\$ -	\$ -	\$ -
Sub-Total Residential (5 units or Less)	\$ -	\$ -	\$ -	\$ -
Apartment (6 units to 599 units)				
Residential Unit Charge	\$ -	\$ -	\$ -	\$ -
Residential Trash Charges	\$ -	\$ -	\$ -	\$ -
Residential Recycling Charges	\$ -	\$ -	\$ -	\$ -
Residential Composting Charges	\$ -	\$ -	\$ -	\$ -
Residential Distance, Elevation, Access, and Special Service Charges	\$ -	\$ -	\$ -	\$ -
Residential Other Charges, Credits, or Rebates	\$ -	\$ -	\$ -	\$ -
Residential Refund to Customer	\$ -	\$ -	\$ -	\$ -
Sub-Total Apartment (6 units to 599 units)	\$ -	\$ -	\$ -	\$ -

Schedule C.2 Waste Collection Revenue Detail

Schedule C.2 should provide the back-up detail for the waste collection component of Schedule C.1. Refuse companies should show estimated volume collected by ratepayer class for each waste category (trash, recycling, compost), multiplied by their respective rates, and the resulting revenue amount.

Waste Collection Revenue Detail <i>Schedule C.2 <insert accounting basis></i>	RYE 9/30/2023 Projection							RYE 9/30/2024 New Rate Yr 1										
	Number of Customers by Days of Pickup per Week							Number of Customers by Days of Pickup per Week										
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	Current Rates	Proposed Rates	Revenue at Current Rates	Revenue at Proposed Rates
Commercial (Buildings <600 Units)																		
Trash																		
32 Gallons															\$52.60	\$0.00	\$0.00	\$0.00
64 Gallons															\$105.20	\$0.00	\$0.00	\$0.00
96 Gallons															\$157.80	\$0.00	\$0.00	\$0.00
1 Yd															\$307.67	\$0.00	\$0.00	\$0.00
1.5 Yd															\$461.51	\$0.00	\$0.00	\$0.00
2 Yd															\$615.34	\$0.00	\$0.00	\$0.00
2.5 Yd															\$769.18	\$0.00	\$0.00	\$0.00
3 Yd															\$923.01	\$0.00	\$0.00	\$0.00
4 Yd															\$1,230.68	\$0.00	\$0.00	\$0.00
6 Yd															\$1,846.02	\$0.00	\$0.00	\$0.00
7 Yd															\$2,153.69	\$0.00	\$0.00	\$0.00
Total																	\$0.00	\$0.00
Recycling																		
32 Gallons															\$52.60	\$0.00	\$0.00	\$0.00
64 Gallons															\$105.20	\$0.00	\$0.00	\$0.00
96 Gallons															\$157.80	\$0.00	\$0.00	\$0.00
1 Yd															\$307.67	\$0.00	\$0.00	\$0.00
1.5 Yd															\$461.51	\$0.00	\$0.00	\$0.00
2 Yd															\$615.34	\$0.00	\$0.00	\$0.00
2.5 Yd															\$769.18	\$0.00	\$0.00	\$0.00
3 Yd															\$923.01	\$0.00	\$0.00	\$0.00
4 Yd															\$1,230.68	\$0.00	\$0.00	\$0.00
6 Yd															\$1,846.02	\$0.00	\$0.00	\$0.00
7 Yd															\$2,153.69	\$0.00	\$0.00	\$0.00
Total																	\$0.00	\$0.00
Compost																		
32 Gallons															\$52.60	\$0.00	\$0.00	\$0.00
64 Gallons															\$105.20	\$0.00	\$0.00	\$0.00
96 Gallons															\$157.80	\$0.00	\$0.00	\$0.00
1 Yd															\$307.67	\$0.00	\$0.00	\$0.00
1.5 Yd															\$461.51	\$0.00	\$0.00	\$0.00
2 Yd															\$615.34	\$0.00	\$0.00	\$0.00
2.5 Yd															\$769.18	\$0.00	\$0.00	\$0.00
3 Yd															\$923.01	\$0.00	\$0.00	\$0.00
4 Yd															\$1,230.68	\$0.00	\$0.00	\$0.00
6 Yd															\$1,846.02	\$0.00	\$0.00	\$0.00
7 Yd															\$2,153.69	\$0.00	\$0.00	\$0.00
Total																	\$0.00	\$0.00

Schedule C.3 Other Ratepayer Revenue Detail

Schedule C.3 provides the back-up detail for the other components of ratepayer revenue in Schedule C.1. Not all cells are shown in the below illustration. For the full reference table, see the accompanying Excel spreadsheets.

Other Ratepayer Revenue <i>Schedule C.3 <insert accounting basis></i>	RYE 9/30/2023 Projection		RYE 9/30/2024 New Rate Yr 1		RYE 9/30/2025 New Rate Yr 2	
	Customers	Revenue	Customers	Revenue	Customers	Revenue
Total						
Distance		\$ -		\$ -		\$ -
Elevation		\$ -		\$ -		\$ -
Access		\$ -		\$ -		\$ -
Special Service Charges		\$ -		\$ -		\$ -
Credits		\$ -		\$ -		\$ -
Rebates		\$ -		\$ -		\$ -
Other Charges		\$ -		\$ -		\$ -
Refund to Customer		\$ -		\$ -		\$ -
Commercial						
Distance		\$ -		\$ -		\$ -
Elevation		\$ -		\$ -		\$ -
Access		\$ -		\$ -		\$ -
Special Service Charges		\$ -		\$ -		\$ -
Credits		\$ -		\$ -		\$ -
Rebates		\$ -		\$ -		\$ -
Other Charges		\$ -		\$ -		\$ -
Refund to Customer		\$ -		\$ -		\$ -

D. NON-RATEPAYER REVENUE

Schedule D.1 Other Services

Schedule D.1 provides the back-up detail for Other Services, which are other non-OR eligible services unrelated to Commercial Contract Services. For example, self-haul revenue would be included in this category. These amounts are to be excluded from the profit margin calculation. Total Other Services amounts will populate Schedule A.2.

Other Services Revenue	RYE 9/30/2023 Projection	RYE 9/30/2024 New Rate Yr 1
Schedule D.1 <insert accounting basis>		
Service Item 1	\$ -	\$ -
Service Item 2	\$ -	\$ -
Service Item 3	\$ -	\$ -
Service Item 4	\$ -	\$ -
Service Item 5	\$ -	\$ -
Service Item 6	\$ -	\$ -
Total	\$ -	\$ -

Schedule D.2 Revenue Offsets

Schedule D.2 provides the back-up detail for Revenue Offsets, which are non-ratepayer revenues that are profit margin-eligible. This includes items such as e-waste renewals, compostables resold, etc. Revenue offsets will populate Schedule A.2.

Revenue Offsets	RYE 9/30/2023 Projection	RYE 9/30/2024 New Rate Yr 1
Schedule D.2 <insert accounting basis>		
Item 1	\$ -	\$ -
Item 2	\$ -	\$ -
Item 3	\$ -	\$ -
Item 4	\$ -	\$ -
Item 5	\$ -	\$ -
Item 6	\$ -	\$ -
Item 7	\$ -	\$ -
Item 8	\$ -	\$ -
Item 9	\$ -	\$ -
Item 10	\$ -	\$ -
Item 11	\$ -	\$ -
Item 12	\$ -	\$ -
Total	\$ -	\$ -

Schedule D.3 Recycling Revenue

Schedule D.3 provides detail into revenues from sub-categories of recycling product sales. Recycling revenues will populate Schedule A.2.

Recycling Revenue <i>Schedule D.3 <insert accounting basis></i>	RYE 9/30/23 Projection			RYE 9/30/24 New Rate Yr 1		
	Tons	Price per Ton	Revenue	Tons	Price per Ton	Revenue
Recycling Operations						
Mixed Paper		\$0.00	\$0		\$0.00	\$0
Cardboard		\$0.00	\$0		\$0.00	\$0
White Ledger		\$0.00	\$0		\$0.00	\$0
Coated Book Stock		\$0.00	\$0		\$0.00	\$0
Aluminum		\$0.00	\$0		\$0.00	\$0
Mixed Aluminum		\$0.00	\$0		\$0.00	\$0
Metal/Ferrous		\$0.00	\$0		\$0.00	\$0
PET		\$0.00	\$0		\$0.00	\$0
HDPE Blend		\$0.00	\$0		\$0.00	\$0
Mixed Plastics 3-7		\$0.00	\$0		\$0.00	\$0
Flint Glass		\$0.00	\$0		\$0.00	\$0
Amber Glass		\$0.00	\$0		\$0.00	\$0
Green Glass		\$0.00	\$0		\$0.00	\$0
Mixed Glass		\$0.00	\$0		\$0.00	\$0
Glass Fines		\$0.00	\$0		\$0.00	\$0
Sub-Total Recycling Operations	-		\$0	-		\$0
Other Recycling Operations						
Metal		\$0.00	\$0		\$0.00	\$0
Wood		\$0.00	\$0		\$0.00	\$0
Mixed Rigid Plastic		\$0.00	\$0		\$0.00	\$0
SB20/50 E-Waste		\$0.00	\$0		\$0.00	\$0
Sustainable Crushing		\$0.00	\$0		\$0.00	\$0
Miscellaneous Recycling		\$0.00	\$0		\$0.00	\$0
Sub-Total Other Recycling Operations	-		\$0	-		\$0
Total Recycling Revenue	-		\$0	-		\$0

Schedule D.4 Disposal Revenue

Schedule D.4 provides detail into disposal revenues from affiliates, self-haul, and commercial. Revenue estimates total into Schedule A.2.

Disposal Revenue <i>Schedule D.4 <insert accounting basis></i>	RYE 9/30/23 Projection		RYE 9/30/24 New Rate Yr 1	
	Tons	Revenue	Tons	Revenue
Rate per Ton		\$21.00		\$22.00
Disposal-Affiliates				
Trash	-	\$0	-	\$0
Compostable	-	\$0	-	\$0
Recyclable	-	\$0	-	\$0
Other	-	\$0	-	\$0
Sub-Total Affiliates	-	\$0	-	\$0
Disposal-Self-Haul				
Trash	-	\$0	-	\$0
Compostable	-	\$0	-	\$0
Recyclable	-	\$0	-	\$0
Other	-	\$0	-	\$0
Sub-Total Self-Haul	-	\$0	-	\$0
Disposal-Commercial Contracts				
Trash	-	\$0	-	\$0
Compostable	-	\$0	-	\$0
Recyclable	-	\$0	-	\$0
Other	-	\$0	-	\$0
Sub-Total Commercial Contracts	-	\$0	-	\$0

Schedule D.5 Processing Tonnage

Schedule D.5 provides detail into the volumes of trash, recyclables, and compostables received, diverted, and disposed. This table is used to inform Schedule D.4 Disposal Revenue and Schedule F Service Apportionment. Amounts should be validated through rate reports.

Processing Tonnage <i>Schedule D.5 <insert accounting basis></i>	RYE 9/30/2023 Projection				RYE 9/30/2024 New Rate Yr 1			
	Received	Diverted	Disposed	% Diverted	Received	Diverted	Disposed	% Diverted
Refuse Collector								
Trash								
3-Bin Collection			-	0.0%			-	0.0%
Commercial			-	0.0%			-	0.0%
Roll-off			-	0.0%			-	0.0%
Bulky Item Recycling			-	0.0%			-	0.0%
Abandoned Materials			-	0.0%			-	0.0%
Sub-Total Trash			-	0.0%			-	0.0%
Compostables								
3-Bin Collection			-	0.0%			-	0.0%
Commercial			-	0.0%			-	0.0%
Bulky Item			-	0.0%			-	0.0%
Commercial Customers			-	0.0%			-	0.0%
Other Customers			-	0.0%			-	0.0%
Sub-Total Compostables			-	0.0%			-	0.0%
Recyclables								
3-Bin Collection			-	0.0%			-	0.0%
Sources Separated			-	0.0%			-	0.0%
Mixed Commercial			-	0.0%			-	0.0%
Mixed Paper			-	0.0%			-	0.0%
Sub-Total Recycling			-	0.0%			-	0.0%
Other								
Other Services			-	0.0%			-	0.0%
Sub-Total Other			-	0.0%			-	0.0%
Self-Haul								
Trash			-	0.0%			-	0.0%
Compostables			-	0.0%			-	0.0%
Recyclables			-	0.0%			-	0.0%
Other			-	0.0%			-	0.0%
Commercial Contracts								
Trash			-	0.0%			-	0.0%
Compostables			-	0.0%			-	0.0%
Recyclables			-	0.0%			-	0.0%
Other			-	0.0%			-	0.0%
Total Landfill								
Integrated Materials Tonnage for Alternative Daily Cover								
Other Materials Tonnage for Alternative Daily Cover								
Tons Disposed To Landfill			-				-	
Total Landfill Capacity Tons								
Landfill Capacity Tonnage Remaining At End Of Rate Year								
Years Until Landfill Reaches Capacity Based On Current Disposal Tonnages								

Schedule D.6 Toxics Collection

Schedule D.6 provides detail into the volumes of toxic materials collected and received. Amounts should be validated through rate reports.

Toxics Collection <i>Schedule D.6 <insert accounting basis></i>	RYE 9/30/23 Projection		RYE 9/30/24 New Rate Yr 1	
	Tons	Quantity	Tons	Quantity
HHW Facility Drop Off Customers				
HHW Home Collection Pickups				
HHW Home Collection Loads				
Very Small Quantity Generator Appointments				
Residential Curbside Battery Collection Pickups				
Residential Apartment Battery Collection Pickups				
Commercial Battery Collection Pickups				
Retail Collection Partner Pickups				
Waste Acceptance Control Tonnage				
Shipped				
Bulky Item E-Waste Recycling Pickups				
E-Waste Tonnage to Processor				

Schedule D.7 Commercial Contract Services

Schedule D.7 provides the back-up detail for Commercial Contract Services. These amounts are to be excluded from the profit margin calculation. Total Commercial Contract Service amounts will populate Schedule A.2.

Commercial Contract Services <i>Schedule D.7 <insert accounting basis></i>	RYE 9/30/2023 Projection		RYE 9/30/2024 New Rate Yr 1	
Customer 1	\$	-	\$	-
Customer 2	\$	-	\$	-
Customer 3	\$	-	\$	-
Customer 4	\$	-	\$	-
Customer 5	\$	-	\$	-
Customer 6	\$	-	\$	-
Customer 7	\$	-	\$	-
Customer 8	\$	-	\$	-
Customer 9	\$	-	\$	-
Customer 10	\$	-	\$	-
Customer 11	\$	-	\$	-
Customer 12	\$	-	\$	-
Total	\$	-	\$	-

E. EXPENDITURE DETAILS

Schedule E.1 Operating Expense Summary

Schedule E.1 provides detail on the components of the 10 expenditure categories identified in Schedule A.2. Refuse companies should define their own expenditure categories. This schedule breaks out each expenditure category by Personnel, Real Property, Processing and Disposal, Other Operating, and expenses not eligible for Profit Margin. Personnel expenses are further broken out in Wages, Benefits, and Other expenses. This schedule can also apportion the expenditures by Commercial, Residential, Contract Services, and Other Services if that information is available. These cells are automatically populated from the set of Schedule G's. Wherever data on service apportionment is unavailable, expenditures are to be apportioned by estimated percentages in Schedule F.

Operating Expense Summary	RYE 9/30/23 Projection					RYE 9/30/24 New Rate Yr 1				
	Commercial	Residential	Residential	Contract Services	Other Services	Commercial	Residential	Residential	Contract Services	Other Services
Total										
Personnel										
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal - Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Real Property										
Processing and Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Profit Margin Eligible Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refuse Collection										
Personnel										
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal - Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Real Property										
Processing and Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Profit Margin Eligible Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck and Garage										
Personnel										
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal - Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Real Property										
Processing and Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Profit Margin Eligible Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debris Box										
Personnel										
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal - Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Real Property										
Processing and Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Profit Margin Eligible Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

F. SERVICE APPORTIONMENT

Schedule F Service Apportionment

Schedule F.1 details tonnage by service categories. The intent of this schedule is to estimate expenditures by these service categories. Refuse companies must describe how these estimates were derived, insert additional rows as needed. Refuse companies may use their own schedules to show service apportionment estimates. This table is used for cost allocation and refuse companies may use their own methodology for cost allocation and the use of estimates based around surveys, samples, maximum bin sizes as proxies are all acceptable. Please describe methodology if different from proposed.

Service Apportionment <i>Schedule F.1 <insert accounting basis></i>	RYE 9/30/23 Projection						RYE 9/30/24 New Rate Yr 1							
	Commercial		Residential	Residential	Contract Services	Other Services	Total	Commercial		Residential	Residential	Contract Services	Other Services	Total
in Tons														
Trash														
3-Bin Collection	-	-		-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-		-	-	-	-	-	-	-	-	-	-	-
Roll-off	-	-		-	-	-	-	-	-	-	-	-	-	-
Bulky Item Recycling	-	-		-	-	-	-	-	-	-	-	-	-	-
Abandoned Materials	-	-		-	-	-	-	-	-	-	-	-	-	-
Sub-Total Trash	-	-		-	-	-	-	-	-	-	-	-	-	-
Compostables														
3-Bin Collection	-	-		-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-		-	-	-	-	-	-	-	-	-	-	-
Bulky Item	-	-		-	-	-	-	-	-	-	-	-	-	-
Commercial Customers	-	-		-	-	-	-	-	-	-	-	-	-	-
Other Customers	-	-		-	-	-	-	-	-	-	-	-	-	-
Sub-Total Compostables	-	-		-	-	-	-	-	-	-	-	-	-	-
Recycling														
3-Bin Collection	-	-		-	-	-	-	-	-	-	-	-	-	-
Sources Separated	-	-		-	-	-	-	-	-	-	-	-	-	-
Mixed Commercial	-	-		-	-	-	-	-	-	-	-	-	-	-
Mixed Paper	-	-		-	-	-	-	-	-	-	-	-	-	-
Sub-Total Recycling	-	-		-	-	-	-	-	-	-	-	-	-	-
Other														
Other Services	-	-		-	-	-	-	-	-	-	-	-	-	-
Sub-Total Other	-	-		-	-	-	-	-	-	-	-	-	-	-
Apportionment	0%	0%		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

G. EXPENDITURE CATEGORY DETAILS

Schedules G.1-G.10 Expenditure Category Details

Schedules G.1-G.10 should provide details for each expenditure category in Schedule A.2. Refuse companies will need to define subcategories. In this example, Personnel, Property Rental, Processing and Disposal expenditures, Depreciation, Equipment Rental, Liability Insurance, Repair and License, Fuel and Oil, Professional Services, and Corporate Management Fees all have additional detailed schedules that should automatically populate in this schedule. Remaining expenditures will need to be input by refuse companies. Not all tables and cells are shown in the below example. See the accompanying Excel spreadsheets for complete reference.

Refuse Collection Detail <i>Schedule G.1 <insert accounting basis></i>	Fixed or Variable Cost	Schedule	RYE 9/30/23 Projections			RYE 9/30/24 New Rate Yr 1		
			Combined	Eliminations	Total	Combined	Eliminations	Total
Total Profit Margin-Eligible Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel								
Salaries and Wages			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Taxes			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pension and 401 (k)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Insurance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workers' Compensation			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postretirement benefits expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Personnel			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenses								
Property rental			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Rental			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings and facilities repair			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Real Property			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Processing and Disposal								
Disposal charges			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recycling processing			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Processing and Disposal			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Profit Margin-Eligible Operating								
Advertising and promotion, donations, dues and subscriptions			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business meals, travel and entertainment			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporate management fees			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues and subscriptions			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Freight			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel and oil			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General and vehicle insurance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parts, tires, and tubes			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projects			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Provision for bad debt			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regional management expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security and janitorial			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary labor and subcontractor costs			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Other Profit Margin-Eligible Operating			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Profit Margin-Eligible Operating								
Licenses and permits			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Non-Profit Margin-Eligible Operating			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

H. PERSONNEL EXPENSE DETAILS

Schedule H.1 Wages and Payroll Headcount

Schedule H.1 breaks out payroll expenses by expenditure category for non-union and union employees. Payroll expenses from this schedule populate Schedules G.1-G.10.

Salaries, Wages and Payroll Headcount <i>Schedule H.1 <insert accounting basis></i>	RYE 9/30/22 Actuals		RYE 9/30/23 Projection		RYE 9/30/24 New Rate Yr 1	
	FTE	Dollars	FTE	Dollars	FTE	Dollars
Total						
Total Payroll						
Non-Union Exempt	-	\$ -	-	\$ -	-	\$ -
Non-Union Non-Exempt	-	\$ -	-	\$ -	-	\$ -
Union - Clerical	-	\$ -	-	\$ -	-	\$ -
Union - Driver/Helper	-	\$ -	-	\$ -	-	\$ -
Union - Equipment Operator	-	\$ -	-	\$ -	-	\$ -
Union - Shop/Facility	-	\$ -	-	\$ -	-	\$ -
Union - Sorter/Material Handler	-	\$ -	-	\$ -	-	\$ -
Union - Technician	-	\$ -	-	\$ -	-	\$ -
Union - Utility Person	-	\$ -	-	\$ -	-	\$ -
Union - Weighmaster/Dispatcher	-	\$ -	-	\$ -	-	\$ -
Sub-Total Total Payroll	-	\$ -	-	\$ -	-	\$ -
Regular Payroll - FTE						
Non-Union Exempt	-	\$ -	-	\$ -	-	\$ -
Non-Union Non-Exempt	-	\$ -	-	\$ -	-	\$ -
Union - Clerical	-	\$ -	-	\$ -	-	\$ -
Union - Driver/Helper	-	\$ -	-	\$ -	-	\$ -
Union - Equipment Operator	-	\$ -	-	\$ -	-	\$ -
Union - Shop/Facility	-	\$ -	-	\$ -	-	\$ -
Union - Sorter/Material Handler	-	\$ -	-	\$ -	-	\$ -
Union - Technician	-	\$ -	-	\$ -	-	\$ -
Union - Utility Person	-	\$ -	-	\$ -	-	\$ -
Union - Weighmaster/Dispatcher	-	\$ -	-	\$ -	-	\$ -
Sub-Total Payroll - FTE	-	\$ -	-	\$ -	-	\$ -
Sick, Vacation & Holiday Off						
Non-Union Exempt	-	\$ -	-	\$ -	-	\$ -
Non-Union Non-Exempt	-	\$ -	-	\$ -	-	\$ -
Union - Clerical	-	\$ -	-	\$ -	-	\$ -
Union - Driver/Helper	-	\$ -	-	\$ -	-	\$ -
Union - Equipment Operator	-	\$ -	-	\$ -	-	\$ -
Union - Shop/Facility	-	\$ -	-	\$ -	-	\$ -
Union - Sorter/Material Handler	-	\$ -	-	\$ -	-	\$ -
Union - Technician	-	\$ -	-	\$ -	-	\$ -
Union - Utility Person	-	\$ -	-	\$ -	-	\$ -
Union - Weighmaster/Dispatcher	-	\$ -	-	\$ -	-	\$ -
Sub-Total Sick, Vacation & Holiday Off	-	\$ -	-	\$ -	-	\$ -
Overtime						
Non-Union Exempt	-	\$ -	-	\$ -	-	\$ -
Non-Union Non-Exempt	-	\$ -	-	\$ -	-	\$ -
Union - Clerical	-	\$ -	-	\$ -	-	\$ -
Union - Driver/Helper	-	\$ -	-	\$ -	-	\$ -
Union - Equipment Operator	-	\$ -	-	\$ -	-	\$ -
Union - Shop/Facility	-	\$ -	-	\$ -	-	\$ -
Union - Sorter/Material Handler	-	\$ -	-	\$ -	-	\$ -
Union - Technician	-	\$ -	-	\$ -	-	\$ -
Union - Utility Person	-	\$ -	-	\$ -	-	\$ -
Union - Weighmaster/Dispatcher	-	\$ -	-	\$ -	-	\$ -
Sub-Total Overtime	-	\$ -	-	\$ -	-	\$ -
Holiday & Weekend Payroll						
Non-Union Exempt	-	\$ -	-	\$ -	-	\$ -
Non-Union Non-Exempt	-	\$ -	-	\$ -	-	\$ -
Union - Clerical	-	\$ -	-	\$ -	-	\$ -
Union - Driver/Helper	-	\$ -	-	\$ -	-	\$ -
Union - Equipment Operator	-	\$ -	-	\$ -	-	\$ -
Union - Shop/Facility	-	\$ -	-	\$ -	-	\$ -
Union - Sorter/Material Handler	-	\$ -	-	\$ -	-	\$ -
Union - Technician	-	\$ -	-	\$ -	-	\$ -
Union - Utility Person	-	\$ -	-	\$ -	-	\$ -
Union - Weighmaster/Dispatcher	-	\$ -	-	\$ -	-	\$ -
Sub-Total Holiday & Weekend Payroll	-	\$ -	-	\$ -	-	\$ -

For the General and Administrative category of Schedule H.1, the Non-Union Exempt and Non-Exempt Non-Union categories are further detailed by Accounting, Engineering, Legal, Technology, Human Resources, Corporate Management, Environmental Services, and Other Professional Staff. The intent of this detailed categorization is to allow validation with Schedules O.1 and O.2 to show that intercompany expenses are not being double counted.

General and Administrative			
Total Payroll			
Non-Union Exempt	- \$ -	- \$ -	- \$ -
<i>Accounting</i>	- \$ -	- \$ -	- \$ -
<i>Engineering</i>	- \$ -	- \$ -	- \$ -
<i>Legal</i>	- \$ -	- \$ -	- \$ -
<i>Technology</i>	- \$ -	- \$ -	- \$ -
<i>Human Resources</i>	- \$ -	- \$ -	- \$ -
<i>Corporate Management</i>	- \$ -	- \$ -	- \$ -
<i>Environmental Services</i>	- \$ -	- \$ -	- \$ -
<i>Other Professional Staff</i>	- \$ -	- \$ -	- \$ -
Non-Union Non-Exempt	- \$ -	- \$ -	- \$ -
<i>Accounting</i>	- \$ -	- \$ -	- \$ -
<i>Engineering</i>	- \$ -	- \$ -	- \$ -
<i>Legal</i>	- \$ -	- \$ -	- \$ -
<i>Technology</i>	- \$ -	- \$ -	- \$ -
<i>Human Resources</i>	- \$ -	- \$ -	- \$ -
<i>Corporate Management</i>	- \$ -	- \$ -	- \$ -
<i>Environmental Services</i>	- \$ -	- \$ -	- \$ -
<i>Other Professional Staff</i>	- \$ -	- \$ -	- \$ -
Union - Clerical	- \$ -	- \$ -	- \$ -
Union - Driver/Helper	- \$ -	- \$ -	- \$ -
Union - Equipment Operator	- \$ -	- \$ -	- \$ -
Union - Shop/Facility	- \$ -	- \$ -	- \$ -
Union - Sorter/Material Handler	- \$ -	- \$ -	- \$ -
Union - Technician	- \$ -	- \$ -	- \$ -
Union - Utility Person	- \$ -	- \$ -	- \$ -
Union - Weighmaster/Dispatcher	- \$ -	- \$ -	- \$ -
Sub-Total Total Payroll	- \$ -	- \$ -	- \$ -

Schedule H.2 Non-salary and Non-wage Personnel Expenditures

Schedule H.2 details all personnel expenditures which are not salary or wages. This table populates schedule E.1.

Non-Salary and Wage Personnel Expenditures	RYE 9/30/23 Projections	RYE 9/30/24 New Rate Yr 1
<i>Schedule H.2 <insert accounting basis></i>		
Total		
Pension		
Actuarial Investment Rate or Return		
Actuarial Valuation Funded Ratio as of Period End Date		
Market Valuation Funded Ratio as of Period End Date		
Actuarial Assumed Inflation Rate		
Required Employee Contribution Rate of Pensionable Payroll		
Required Employee Contribution Amount		
Required Employer Contribution Rate of Pensionable Payroll		
Required Employer Contribution Amount		
Total Pension Costs Paid by SF Ratepayers		
Health Insurance		
Head Count	0	0
Health Insurance Rate (Annualized)		
Sub-Total Health Insurance	\$0	\$0
Postretirement Medical		
Headcount	0	0
Post-Retirement Medical Rate (Annualized)		
Sub-Total Postretirement Medical	\$0	\$0
Workers Compensation		
Payroll	\$0	\$0
% of Payroll	8%	8%
Sub-Total Workers Compensation	\$0	\$0

SCHEDULE I

Schedule I.1 Intercompany Property Rentals

Schedule I.1 details annual expenditures on intercompany property rentals to calculate ratepayer contributions for subject properties and follows the format identified in Appendix A of the December 2022 Settlement. Refuse companies are also asked to include expenditure category associated with the property rental expense. If the property is tied to multiple expenditure categories, repeat the listing name and allocate the rental expense across expenditure categories. This table, combined with Schedule F, will be used to populate Schedules G.1-G.10.

Intercompany Property Rentals								
Schedule I.1 <insert accounting basis>								
Subject Property	Property Rental Owner	Expenditure Category	RYE 6/30/20 Actuals	RYE 6/30/21 Actuals	RYE 6/30/22 Actuals	RYE 9/30/22 Actuals	RYE 9/30/23 Projections	RYE 9/30/24 New Rate Yr 1
<Property Name 1>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<Property Name 2>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<Property Name 3>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<Property Name 4>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planned Acquisitions								
<Property Name 5 >			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<Property Name 6>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planned Dispositions								
<Property Name 7>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<Property Name 8>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule I.2 Property Descriptions

Schedule I.2 provides descriptions of the subject properties and follows the format identified in Appendix A of the December 2022 Settlement. This schedule provides backup for intercompany property rentals.

Property Description					
Schedule I.2 <insert accounting basis>					
County	APN	1991 APN	Acres	Use	Address
<Property Name 1>	-	-	-	-	-
<Property Name 2>	-	-	-	-	-
<Property Name 3>	-	-	-	-	-
<Property Name 4>	-	-	-	-	-
<Property Name 5 >	-	-	-	-	-
<Property Name 6>	-	-	-	-	-
<Property Name 7>	-	-	-	-	-
<Property Name 8>	-	-	-	-	-

SCHEDULE J

Schedule J.1 Depreciation and Lease Expenses

Schedule J.1 details annual depreciation and lease expenses.

Depreciation and Lease Expenses <i>Schedule J.1 <insert accounting basis></i>	RYE 9/30/23 Projections	RYE 9/30/24 New Rate Yr 1
Lease Expenses		
Additions		
Existing Leases in 2013 Rate		
New Leases after 2013 Rate		
New Leases for RY 2017		
Salvage Value		
Total Lease Expenses		
Depreciation		
Additions		
Existing Depreciation in 2013 Rate		
New Depreciation after 2013 Rate		
New Depreciation for RY 2017		
Total Depreciation		

Schedule J.2 Detailed Capital Items and Lease Expenses

Schedule J.2 details individual capital items and lease expenses both new and existing, as well as salvage.

Detailed Capital Items and Lease Expenses <i>Schedule J.2 <insert accounting basis></i>	RYE 09/30/2024 New Rate Yr 1						
	Quantity	Price	Costs	Lease Term (Yrs)	Lease Rate	Mid-Year Convention	Lease Expense
Operating Equipment							
Front Loader		\$0.00	\$0.00			50.00%	\$0.00
Pickup		\$0.00	\$0.00			50.00%	\$0.00
Rear Loader		\$0.00	\$0.00			50.00%	\$0.00
Roll-off		\$0.00	\$0.00			50.00%	\$0.00
Electric Vehicle		\$0.00	\$0.00			50.00%	\$0.00
Container Truck		\$0.00	\$0.00			50.00%	\$0.00
Flatbed & Stakebed		\$0.00	\$0.00			50.00%	\$0.00
Forklift		\$0.00	\$0.00			50.00%	\$0.00
Side Loader		\$0.00	\$0.00			50.00%	\$0.00
Cart - 16 gal		\$0.00	\$0.00			50.00%	\$0.00
Cart - 32 gal		\$0.00	\$0.00			50.00%	\$0.00
Cart - 64 gal with locks		\$0.00	\$0.00			50.00%	\$0.00
Cart - 64 gal		\$0.00	\$0.00			50.00%	\$0.00
Carts - 96 gal with locks		\$0.00	\$0.00			50.00%	\$0.00
Carts - 96 gal		\$0.00	\$0.00			50.00%	\$0.00
Debris Box - 9 yard		\$0.00	\$0.00			50.00%	\$0.00
Debris Box - 15 yard		\$0.00	\$0.00			50.00%	\$0.00
Debris Box - 15 yard with lid		\$0.00	\$0.00			50.00%	\$0.00
Debris Box - 20 yard		\$0.00	\$0.00			50.00%	\$0.00
Debris Box - 20 yard with lid		\$0.00	\$0.00			50.00%	\$0.00
Debris Box - 30 yard		\$0.00	\$0.00			50.00%	\$0.00
Debris Box - 30 yard with lid		\$0.00	\$0.00			50.00%	\$0.00
Debris Box - 40 yard with lid		\$0.00	\$0.00			50.00%	\$0.00
Front Load - 1 yard with metal lid		\$0.00	\$0.00			50.00%	\$0.00
Front Load - 1.5 yard with metal lid		\$0.00	\$0.00			50.00%	\$0.00
Front Load - 2 yard with metal lid		\$0.00	\$0.00			50.00%	\$0.00
Front Load - 3 yard with metal lid		\$0.00	\$0.00			50.00%	\$0.00
Front Load - 4 yard with metal lid		\$0.00	\$0.00			50.00%	\$0.00
Front Load - 5 yard with metal lid		\$0.00	\$0.00			50.00%	\$0.00
Front Load - 6 yard with metal lid		\$0.00	\$0.00			50.00%	\$0.00
Front Load - 7 yard with metal lid		\$0.00	\$0.00			50.00%	\$0.00
Rear Load - 1 yard with plastic lid		\$0.00	\$0.00			50.00%	\$0.00
Rear Load - 2 yard with metal lid		\$0.00	\$0.00			50.00%	\$0.00
Rear Load - 4 yard with metal lid		\$0.00	\$0.00			50.00%	\$0.00
Rear Load - 6 yard with metal lid		\$0.00	\$0.00			50.00%	\$0.00
Route Management System		\$0.00	\$0.00			50.00%	\$0.00
Stationary Generator		\$0.00	\$0.00			50.00%	\$0.00
Portable Lift		\$0.00	\$0.00			50.00%	\$0.00
Electric Pallet Jack		\$0.00	\$0.00			50.00%	\$0.00
Electric Drive Pallet Lift		\$0.00	\$0.00			50.00%	\$0.00
Rear-end Jack		\$0.00	\$0.00			50.00%	\$0.00
Stationary Lift		\$0.00	\$0.00			50.00%	\$0.00
Sub-Total Operating Equipment	0		\$0.00				\$0.00
Existing Leases							
Computer Equipment							
Bins							
Furniture & Fixtures							
Machinery & Equipment							
Trucks & Auto							
Sub-Total Existing Leases							\$0.00
Salvage Value for Replacement Vehicles							
Total Company							\$0.00

Schedule J.3 Detailed Depreciation Expenses

Schedule J.3 should show existing depreciation categories for RYE 2023 and projections for RYE 2024 and RYE 2025, as well as additional depreciations for the current and two future rate years.

Depreciation Expenses	Costs		Life (Years)	Projected Depreciation	
	RYE 9/30/23 Projection	RYE 9/30/24 New Rate Yr 1		RYE 9/30/23 Projection	RYE 9/30/24 New Rate Yr 1
	Mid-Year Convention			50.00%	50.00%
Schedule J.3 <insert accounting basis>	-	-	-	-	\$ -
Total Additions	\$ -	\$ -		\$ -	\$ -
Existing Depreciation					
Buildings & Improvements	-	-	-	-	-
Computer Equipment	-	-	-	-	-
Bins	-	-	-	-	-
Furniture & Fixtures	-	-	-	-	-
Land Improvements	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-
Total Existing Depreciation	\$ -	\$ -		\$ -	\$ -
Additions for Current Year (RYE 9/30/23)					
Addition 1	-	-		\$ -	\$ -
Addition 2	-	-		-	-
Total Additions for Current Year (RYE 9/30/23)	\$ -	\$ -		\$ -	\$ -
Total Depreciation	\$ -	\$ -		\$ -	\$ -

SCHEDULE K

Schedule K.1 Insurance Expenses

Schedule K.1 details risk management insurance expenses, their types of coverage, and their values as related to San Francisco refuse operations.

Insurance Expenses	RYE 9/30/23 Projection				RYE 9/30/24 New Rate Yr 1			
	Cost of Coverage	Type of coverage	Incurring or Claims-made	value of coverage	Cost of Coverage	Type of coverage	Incurring or Claims-made	value of coverage
Schedule K.1 <insert accounting basis>								
Liability Insurance	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Property Insurance	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Workers Compensation Insurance	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Employee Insurance	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Directors and Officers Insurance	\$ -	-	\$ -	-	\$ -	-	\$ -	-

SCHEDULE L

Schedule L.1 Intercompany Disposal Expenses

Schedule L.1 should show intercompany disposal expenses as tonnage, the rate per ton, and disposal expense, subdivided by expenditure categories as listed in the refuse companies' audited financial statements.

Intercompany Disposal Expenses <i>Schedule L.1 <insert accounting basis></i>	RYE 9/30/23 Projection			RYE 9/30/24 New Rate Yr 1		
	Disposal Tons	Rate per Ton	Disposal Expense	Disposal Tons	Rate per Ton	Disposal Expense
Refuse Collection						
Bulky Item Trash	0.00	\$ -	\$ -	0.00	\$ -	\$ -
Commercial Trash	0.00	\$ -	\$ -	0.00	\$ -	\$ -
Fantastic 3 Trash	0.00	\$ -	\$ -	0.00	\$ -	\$ -
Roll-off Trash	0.00	\$ -	\$ -	0.00	\$ -	\$ -
Total	0.00		\$ -	0.00		\$ -
Truck and Garage						
Bulky Item Trash	0.00	\$ -	\$ -	0.00	\$ -	\$ -
Commercial Trash	0.00	\$ -	\$ -	0.00	\$ -	\$ -
Fantastic 3 Trash	0.00	\$ -	\$ -	0.00	\$ -	\$ -
Roll-off Trash	0.00	\$ -	\$ -	0.00	\$ -	\$ -
Total	0.00		\$ -	0.00		\$ -
Debris Box						
Bulky Item Trash	0.00	\$ -	\$ -	0.00	\$ -	\$ -
Commercial Trash	0.00	\$ -	\$ -	0.00	\$ -	\$ -
Fantastic 3 Trash	0.00	\$ -	\$ -	0.00	\$ -	\$ -
Roll-off Trash	0.00	\$ -	\$ -	0.00	\$ -	\$ -
Total	0.00		\$ -	0.00		\$ -

Schedule L.2 Intercompany Processing Expenses

Schedule L.2 shows intercompany processing expenses as tonnage, the rate per ton, and processing expense, subdivided by category of recyclable or compostable and source.

Intercompany Processing Expenses <i>Schedule L.2 <insert accounting basis></i>	RYE 9/30/23 Projection			RYE 9/30/24 New Rate Yr 1		
	Tons	Processing Charge Per Ton	Processing Expenses	Tons	Processing Charge Per Ton	Processing Expenses
Recyclables						
Collection						
Mixed Paper		\$ -	\$ -		\$ -	\$ -
Source Separated		\$ -	\$ -		\$ -	\$ -
Mixed Commercial		\$ -	\$ -		\$ -	\$ -
3-Bin Collection		\$ -	\$ -		\$ -	\$ -
Roll-off		\$ -	\$ -		\$ -	\$ -
Inerts		\$ -	\$ -		\$ -	\$ -
Other		\$ -	\$ -		\$ -	\$ -
Processing						
Mixed Paper		\$ -	\$ -		\$ -	\$ -
Source Separated		\$ -	\$ -		\$ -	\$ -
Mixed Commercial		\$ -	\$ -		\$ -	\$ -
3-Bin Collection		\$ -	\$ -		\$ -	\$ -
Roll-off		\$ -	\$ -		\$ -	\$ -
Inerts		\$ -	\$ -		\$ -	\$ -
Other		\$ -	\$ -		\$ -	\$ -
Total Recyclables	-		\$ -	-		\$ -
Compostables						
Collection						
Commercial		\$ -	\$ -		\$ -	\$ -
3-Bin Collection		\$ -	\$ -		\$ -	\$ -
Processing						
Commercial		\$ -	\$ -		\$ -	\$ -
3-Bin Collection		\$ -	\$ -		\$ -	\$ -
Total Compostables	-		\$ -	-		\$ -
Total Recyclables and Compostables	-		\$ -	-		\$ -

SCHEDULE M

Schedule M.1 Repair and License Expenses

Schedule M.1 details licenses & permits; parts, tires, and tubes; and repairs by expenditure category. This schedule supports schedules G.1-G.10.

Repair and License Expenses	<i>Inflation</i>	<i>Inflation</i>
Schedule M.1 <insert accounting basis>	0.0%	0.0%
	RYE 9/30/23 Projections	RYE 9/30/24 New Rate Yr 1
Licenses & Permits		
Refuse collection	\$ -	\$ -
Truck and garage	\$ -	\$ -
Debris Box	\$ -	\$ -
Disposal/Transfer Station Facilities Cost	\$ -	\$ -
Disposal/Landfill Cost	\$ -	\$ -
Transfer Station	\$ -	\$ -
Processing	\$ -	\$ -
Special Waste	\$ -	\$ -
General Recycling	\$ -	\$ -
General and Administrative	\$ -	\$ -
Other Income	\$ -	\$ -
Total Licenses & Permits	\$ -	\$ -
Parts, Tires and Tubes		
Refuse collection	\$ -	\$ -
Truck and garage	\$ -	\$ -
Debris Box	\$ -	\$ -
Disposal/Transfer Station Facilities Cost	\$ -	\$ -
Disposal/Landfill Cost	\$ -	\$ -
Transfer Station	\$ -	\$ -
Processing	\$ -	\$ -
Special Waste	\$ -	\$ -
General Recycling	\$ -	\$ -
General and Administrative	\$ -	\$ -
Other Income	\$ -	\$ -
Licenses/Permits	\$ -	\$ -
Total Parts	\$ -	\$ -
Repairs		
Refuse collection	\$ -	\$ -
Truck and garage	\$ -	\$ -
Debris Box	\$ -	\$ -
Disposal/Transfer Station Facilities Cost	\$ -	\$ -
Disposal/Landfill Cost	\$ -	\$ -
Transfer Station	\$ -	\$ -
Processing	\$ -	\$ -
Special Waste	\$ -	\$ -
General Recycling	\$ -	\$ -
General and Administrative	\$ -	\$ -
Other Income	\$ -	\$ -
Licenses/Permits	\$ -	\$ -
Total Repairs	\$ -	\$ -

Schedule M.2 Fuel Expenses

Schedule M.2 details fuel expenses by expenditure category. This schedule supports schedules G.1-G.10.

Fuel Expenses Schedule M.2 <insert accounting basis>	Inflation 0.00%			Inflation 0.00%		
	RYE 9/30/23 Projection			RYE 9/30/24 New Rate Yr 1		
	Amount	Units	Average Price Per Unit	Amount	Units	Average Price Per Unit
Refuse Collection						
Renewable Diesel	\$ -	-	\$ -	\$ -	-	\$ -
Unleaded	\$ -	-	\$ -	\$ -	-	\$ -
CNG/Natural Gas	\$ -	-	\$ -	\$ -	-	\$ -
LNG	\$ -	-	\$ -	\$ -	-	\$ -
Subtotal	\$ -	-	\$ -	\$ -	-	\$ -
Oil & Propane Gas	\$ -			\$ -		
Subtotal-Refuse Collection	\$ -	0		\$ -	0	
Truck and Garage						
Renewable Diesel	\$ -	-	\$ -	\$ -	-	\$ -
Unleaded	\$ -	-	\$ -	\$ -	-	\$ -
CNG/Natural Gas	\$ -	-	\$ -	\$ -	-	\$ -
LNG	\$ -	-	\$ -	\$ -	-	\$ -
Subtotal-Truck and Garage	\$ -	-	\$ -	\$ -	-	\$ -
Oil & Propane Gas	\$ -			\$ -		
Subtotal-Truck and Garage	\$ -	0		\$ -	0	
Processing						
Renewable Diesel	\$ -	-	\$ -	\$ -	-	\$ -
Unleaded	\$ -	-	\$ -	\$ -	-	\$ -
CNG/Natural Gas	\$ -	-	\$ -	\$ -	-	\$ -
LNG	\$ -	-	\$ -	\$ -	-	\$ -
Subtotal-Processing	\$ -	-	\$ -	\$ -	-	\$ -
Oil & Propane Gas	\$ -			\$ -		
Subtotal-Processing	\$ -	0		\$ -	0	
General Recycling						
Renewable Diesel	\$ -	-	\$ -	\$ -	-	\$ -
Unleaded	\$ -	-	\$ -	\$ -	-	\$ -
CNG/Natural Gas	\$ -	-	\$ -	\$ -	-	\$ -
LNG	\$ -	-	\$ -	\$ -	-	\$ -
Subtotal-General Recycling	\$ -	-	\$ -	\$ -	-	\$ -
Oil & Propane Gas	\$ -			\$ -		
Subtotal-General Recycling	\$ -	0		\$ -	0	
General and Administrative						
Renewable Diesel	\$ -	-	\$ -	\$ -	-	\$ -
Unleaded	\$ -	-	\$ -	\$ -	-	\$ -
CNG/Natural Gas	\$ -	-	\$ -	\$ -	-	\$ -
LNG	\$ -	-	\$ -	\$ -	-	\$ -
Subtotal-General and Administrative	\$ -	-	\$ -	\$ -	-	\$ -
Oil & Propane Gas	\$ -			\$ -		
Subtotal-General and Administrative	\$ -	0		\$ -	0	
	Units assumed as gallons for gasoline. List units used in assumptions.			Units assumed as gallons for gasoline. List units used in assumptions.		

SCHEDULE N

Schedule N.1 Contract Services Expenses

Schedule N.1 details commercial contract service expenses by commercial contract customer.

Contract Services Expenses		RYE 9/30/24 New Rate
Schedule N.1 <insert accounting basis>	RYE 9/30/23 Projected	Yr 1
<Customer 1>		
Commercial Compostables	\$ -	\$ -
3-Bin Collection	\$ -	\$ -
General & Administrative	\$ -	\$ -
Recycling Development & Sales	\$ -	\$ -
Equipment Installation and Service	\$ -	\$ -
Subtotal Customer 1	\$ -	\$ -
<Customer 2>		
Commercial Compostables	\$ -	\$ -
3-Bin Collection	\$ -	\$ -
General & Administrative	\$ -	\$ -
Recycling Development & Sales	\$ -	\$ -
Equipment Installation and Service	\$ -	\$ -
Subtotal Customer 2	\$ -	\$ -
<Customer 3>		
Commercial Compostables	\$ -	\$ -
3-Bin Collection	\$ -	\$ -
General & Administrative	\$ -	\$ -
Recycling Development & Sales	\$ -	\$ -
Equipment Installation and Service	\$ -	\$ -
Subtotal Customer 3	\$ -	\$ -

SCHEDULE O

Schedule O.1 Professional Services Expenses

Schedule O.1 shows professional services expense details such as performing company, requesting company, FTEs assigned, annual cost per service, and is subdivided by accounting, engineering, legal, and other professional services in the expenditure categories listed on the refuse companies' audited financial statements.

Professional Services Expenses <i>Schedule O.1 <insert accounting basis></i>	RYE 9/30/23 Projected				RYE 9/30/24 New Rate Yr 1			
	Performing Company	Requesting Company	FTEs	Projections	Performing Company	Requesting Company	FTEs	Projections
Refuse Collection								
Accounting Fees				\$ -				\$ -
Engineering Fees				-				-
Legal Fees				-				-
Other Professional Fees				-				-
Total				\$ -				\$ -
Truck and Garage								
Accounting Fees				\$ -				\$ -
Engineering Fees				-				-
Legal Fees				-				-
Other Professional Fees				-				-
Total				\$ -				\$ -
Debris Box								
Accounting Fees				\$ -				\$ -
Engineering Fees				-				-
Legal Fees				-				-
Other Professional Fees				-				-
Total				\$ -				\$ -
General and Administrative								
Accounting Fees				\$ -				\$ -
Engineering Fees				-				-
Legal Fees				-				-
Other Professional Fees				-				-
Total				\$ -				\$ -

Schedule O.2 Corporate Services Expenses

Schedule O.2 shows corporate services expense details such as performing company, requesting company, FTEs assigned, annual cost per service, and is subdivided by corporate management, technology, human resources, corporate accounting, environmental compliance, and information technology in the expenditure categories listed on the refuse companies' audited financial statements.

Corporate Services Expenses <i>Schedule O.2 <insert accounting basis></i>	RYE 9/30/23 Projected				RYE 9/30/24 New Rate Yr 1			
	Performing Company	Requesting Company	FTEs	Projections	Performing Company	Requesting Company	FTEs	Projections
Refuse Collection								
Corporate Management				\$ -				\$ -
Technology				-				-
Human Resources				-				-
Corporate Accounting Services				-				-
Environmental Compliance				-				-
Total				\$ -				\$ -
Truck and Garage								
Corporate Management				\$ -				\$ -
Technology				-				-
Human Resources				-				-
Corporate Accounting Services				-				-
Environmental Compliance				-				-
Total				\$ -				\$ -
Debris Box								
Corporate Management				\$ -				\$ -
Technology				-				-
Human Resources				-				-
Corporate Accounting Services				-				-
Environmental Compliance				-				-
Total				\$ -				\$ -
General and Administrative								
Corporate Management				\$ -				\$ -
Technology				-				-
Human Resources				-				-
Corporate Accounting Services				-				-
Environmental Compliance				-				-
Total				\$ -				\$ -

SCHEDULE P

Schedule P.1 Comparable Jurisdictions' Weekly Residential Service

Schedule P.1 details the minimum monthly residential service cost for once-weekly trash, recycling, and compostable collection and disposal in 10 comparable California jurisdictions, as well as their price per gallon and some basic demographic information.

Comparable Jurisdictions Weekly Residential Service Schedule P.1	Service Square Miles	Residential Population	Residential Monthly Dwelling Unit Fee and/or Other Fees For Weekly Service	Minimum Monthly Cost of Residential Trash Collection	Volume of Minimum Monthly Residential Trash Collection (Gallons)	Minimum Monthly Cost of Residential Recyclables Collection	Volume of Minimum Monthly Residential Recyclables Collection (Gallons)	Minimum Monthly Cost of Residential Compostables Collection	Volume of Minimum Monthly Residential Compostables Collection (Gallons)	Minimum Monthly Cost of Residential Trash, Recycling, and Compost Collection (Combined)	Total Combined Volume of Minimum Monthly Residential Trash, Recycling, and Compost Collection (Gallons)	Combined Monthly Residential Cost Per Gallon
Jurisdiction												
San Francisco	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
San Mateo County	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Alameda County	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Sacramento	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Fresno	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Los Angeles	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
San Diego	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
San Jose	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Long Beach	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Santa Ana	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Anaheim	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Average												0.00

Schedule P.2 Comparable Jurisdictions' Small Business Weekly Commercial Service

Schedule P.2 details the minimum monthly commercial service cost for once-weekly trash, recycling, and compostable collection and disposal in 10 comparable California jurisdictions, as well as their price per gallon and some basic demographic information.

Comparable Jurisdictions Weekly Small Business Commercial Service Schedule P.2	Service Square Miles	Number of Businesses	Monthly Service Fee and/or Other Fees For Once Weekly Service	Minimum Monthly Cost of Commercial Trash Collection	Volume of Minimum Monthly Commercial Trash Collection (Gallons)	Minimum Monthly Cost of Commercial Recyclables Collection	Volume of Minimum Monthly Commercial Recyclables Collection (Gallons)	Minimum Monthly Cost of Commercial Compostables Collection	Volume of Minimum Monthly Commercial Compostables Collection (Gallons)	Minimum Monthly Cost of Commercial Trash, Recycling, and Compost Collection 3x (Combined)	Total Combined Volume of Minimum Monthly Commercial Trash, Recycling, and Compost Collection (Gallons)	Combined Monthly Commercial Cost Per Gallon
Jurisdiction												
San Francisco	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
San Mateo County	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Alameda County	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Sacramento	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Fresno	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Los Angeles	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
San Diego	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
San Jose	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Long Beach	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Santa Ana	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Anaheim	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Average												0.00

Schedule P.3 Comparable Jurisdictions' 3 Times Weekly Small Restaurant Commercial Service

Schedule P.3 details the minimum monthly commercial service cost for three-times weekly trash, recycling, and compostable collection and disposal in 10 comparable California jurisdictions, as well as their price per gallon and some basic demographic information.

Comparable Jurisdictions 3x Weekly Small Restaurant Commercial Service Schedule P.3	Service Square Miles	Number of Restaurants	Monthly Service Fee and/or Other Fees For 3x Weekly Service	Minimum Monthly Cost of Commercial Trash Collection 3x Weekly	Volume of Minimum Monthly Commercial Trash Collection (Gallons)	Minimum Monthly Cost of Commercial Recyclables Collection 3x Weekly	Volume of Minimum Monthly Commercial Recyclables Collection (Gallons)	Minimum Monthly Cost of Commercial Compostables Collection 3x Weekly	Volume of Minimum Monthly Commercial Compostables Collection (Gallons)	Minimum Monthly Cost of Commercial Trash, Recycling, and Compost Collection 3x Weekly (Combined)	Total Combined Volume of Minimum Monthly Commercial Trash, Recycling, and Compost Collection (Gallons)	Combined Monthly Commercial 3x Weekly Cost Per Gallon
Jurisdiction												
San Francisco	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
San Mateo County	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Alameda County	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Sacramento	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Fresno	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Los Angeles	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
San Diego	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
San Jose	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Long Beach	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Santa Ana	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Anaheim	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00
Average												0.00