

Date:

June 26, 2014

To:

Patrick H. West, City Manager

From:

Laura L. Doud, City Auditor

Subject:

Audit of Hauler Fee Payments

Our office retained the firm of HF&H Consultants, LLC (HF&H) to audit the largest refuse haulers to verify that payment of AB939 fees and franchise fees were remitted to the City in accordance with the associated contracts, which are overseen and managed by the Department of Public Works (Department). The scope of the audit was calendar year 2011, 2012, and the first six month of 2013. Results of the audit are detailed in Attachments 1 through 5.

As illustrated in Table 1, Consolidated Disposal Service (CDS), Universal Waste Systems (UWS) and Waste Management (WM) owe the City \$60,935 in under paid fees and associated late charges. All three haulers concur with the audit findings and are in the process of remitting payment to the City.

Table 1
CDS, UWS and WM - Total Fees Due the City 2011, 2012 and first six months of 2013

Attachment	Hauler	Total Fees Due the Cit				
1	Consolidated Disposal Service (CDS)	\$	648			
2	Universal Waste Systems (UWS)		4,553			
3	Waste Management (WM)**		55,733			
	Total Fees Owed to City	\$	60,934			

^{**} The WM fees due includes reimbursement for the cost of the audit per Section 10.2.6 of the related contract.

The remaining two haulers, BZ Disposal and Signal Hill Disposal, are both subsidiaries of EDCO Disposal Corporation (EDCO). HF&H found that during the audit period, both EDCO companies made payments to the City routinely late in 24 of the 30 months reviewed, resulting in a significant assessment of late payment charges totaling \$133,755, as illustrated in Table 2. However, late payment contract terms were not enforced at the time the late payments occurred, therefore resulting in \$133,755 of lost revenue to the City.

Table 2
EDCO Subsidiaries - Late Charges Due the City
2011, 2012 and first six months of 2013

Attachment	Hauler	The state of	e Charges e the City
4	BZ Disposal	\$	70,611
5	Signal Hill Disposal, LLC	310	63,144
		\$	133,755

As illustrated in Table 3, EDCO – BZ Disposal overbilled the City for green waste roll-off loads by \$3,698. Further, the hauler inadvertently included green waste receipts in the calculation of City fees, resulting in a \$34,264 overpayment in City fees. When these amounts are netted with EDCO – BZ Disposal's late charges, the result is a net amount due the City of \$40,045, as illustrated below. However, the City and EDCO mutually agreed in writing to waive all outstanding fees and late charges for the audit period for both haulers. Further, both parties agreed that going forward, green waste receipts will be excluded in calculating fees due the City and all late payments will be subject to late charges as defined in the associated contract.

Table 3
EDCO Subsidiary - BZ Disposal
Total Net Amount Due the City
2011, 2012 and first six months of 2013

Description	1	Amount
Overbilled City Green Waste Roll-Off Loads	\$	3,698
Late Payment Charges (from Table 2)		70,611
Total Fees Due the City		74,309
Overpaid City Fees By BZ Disposal	au er	(34,264)
Net Amount Due the City	\$	40,045

We recommend the City manage all hauler contracts more closely and enforce late payment charges to the maximum amount allowed under the associated contract and pursue collection immediately.

cc: Bob Foster, Mayor
City Council Members
Ara Maloyan, Department of Public Works, Director
Suzanne Frick, Assistant City Manager
Charles Parkin, City Attorney
James R. Kuhl, Environmental Services Bureau, Manager

CONSOLIDATED DISPOSAL SERVICE

Review of City of Long Beach fee payments for the 30 months ended June 30, 2013.

Summary of Findings

CDS owes a total of \$648.48 to the City for underpaid fees and late payment charges, as shown below:

Underpaid City Fees	\$506.94
Late Payment Charges and Interest	<u>141.54</u>
Total Amount Due the City	\$ <u>648.48</u>

Procedures Performed

Consolidated Disposal Service ("CDS") is a subsidiary of Republic Services, Inc. As reflected in Table 1, CDS reported \$12,215,073.56 in gross receipts and remitted \$2,110,323.58 in AB 939 fees and franchise fees to the City. In order to verify the City fees remitted, HF&H:

- Agreed the gross receipts reported to the City for each of the 30 months to CDS's underlying system report and verified the mathematical accuracy of the amounts reported;
- Verified that payments remitted to the City for City fees were remitted on or before the due date;
- Selected a sample of approximately 77, 75 and 76 accounts for 2011, 2012 and 2013, respectively.
 For each account, we verified that its location was within the City of Long Beach and confirmed the proper inclusion of the selected payments in the gross receipts reported to the City.

Table 1: Summary of Gross Receipts and AB 939 Fee and Franchise Fee Due to the City

Description	CY 2011	CY 2012	6 Months Ended June 30, 2013	Total 30 Months Ended June 2013
Gross Receipts				
Refuse Routes	\$ 3,681,034.42	\$ 3,580,701.87	\$ 1,729,946.55	\$ 8,991,682.84
Recycling Routes	48,889.92	37,816.74	25,581.88	112,288.54
Rolloff Routes	1,130,859.02	1,242,531.97	737,711.19	3,111,102.18
Total Gross Receipts, As Reported	4,860,783.36	4,861,050.58	2,493,239.62	12,215,073.56
Adjustment to Gross Receipts	510.11	-	2,362.79	2,872.90
Adjusted Gross Receipts	\$ 4,861,293.47	\$4,861,050.58	\$ 2,495,602.41	\$ 12,217,946.46
City Fees				
AB 939 Fee	\$ 388,903.48	\$ 388,884.04	\$ 199,648.18	\$ 977,435.70
Franchise Fee	397,729.48	486,105.07	249,560.27	1,133,394.82
Recalculated City Fees	786,632.96	874,989.11	449,208.45	2,110,830.52
City Fees Remitted	786,551.34	874,989.11	448,783.13	2,110,323.58
Fees Due To City before Late Payment Charges	\$ 81.62	\$ -	\$ 425.32	\$ 506.94
Late Payment Charges				
Basic Penalty (10%)	8.16		42.53	50.69
Late Payment Interest (1.5% per month) (1)	41.75		49.10	90.85
Late Payment Charges	49.91	-	91.63	141.54
Total City Fees and Late Payment Charges Due to the City	\$ 131.53	\$ -	\$ 516.95	\$ 648.48

⁽¹⁾ The late payment interest of 1.5% per month is calculated through December 2013. See Exhibit 1 for the calculation of the interest charge.

Adjustments

Each month, CDS calculated and deducted gross receipts received from accounts with service addresses outside of the City. As part of the gross receipts reporting process, the accounts included in the gross receipts are reviewed to confirm that the Long Beach accounts are properly included in the gross receipts reported to the City. If accounts are incorrectly added to Long Beach gross receipts, they are identified at this time as part of CDS control procedures. Two of the accounts for which gross receipts were deducted had service addresses that were within the City boundaries. The gross receipts for accounts with service addresses within the City that were deducted in error are shown in Table 2 and total \$2,872.90 for the review period. The City Fees related to these gross receipts total \$506.94.

Table 2: Accounts Deducted in Error

Month	Account and Service Address	Gross Receipts	Fee %	City Fees
April 2011	Mimi's Café 0057 – 6670 E Pacific Coast Highway	\$ 510.11	16%	\$ 81.62
March 2013	BJ's Chicago Pizzeria – 5258 E Second Street	781.86	18%	140.74
April 2013	BJ's Chicago Pizzeria – 5258 E Second Street	790.85	18%	142.36
May 2013	BJ's Chicago Pizzeria – 5258 E Second Street	790.08	18%	142.22
,	Total Deductions in Error	\$2,872.90		\$506.94

HF&H verified that payments for these two accounts were properly reported for the months prior and subsequent to the adjusted months.

April 2011 Reporting Adjustment (Including a Prior Period Adjustment)

Republic Services, Inc. ("Republic") and Allied Waste ("Allied") merged in December 2008. Republic and Allied maintained their accounting and gross receipts reporting systems separately until May 2009, when the accounting systems were merged. In order to verify proper accounting for gross receipts, HF&H agreed gross receipts to internal records and tested accounts within the City limits as well as accounts outside the City's borders within a selection of zip codes adjacent to City boundaries. As provided in the December 8, 2010, HF&H report titled "Audit of Consolidated Disposal Service for Calendar Years 2008 and 2009," HF&H found a significant number of accounts that were not properly reported and requested CDS staff to investigate.

As a result of that investigation and reflected in Table 3, in April 2011, CDS made a one-time adjustment to gross receipts reported to the City of \$197,651.47 for overpayments during the period from May 2009 to April 2011. This adjustment to gross receipts reduced City fees by \$31,624.23.

Table 3: CDS Adjustment

Description	Gross Receipts	City Fee %	Total City Fees
May 2009 - November 2009	\$ 76,803.94	12%	\$ 9,216.47
December 2009	9,605.37	16%	1,536.86
Subtotal 2009	86,409.31		10,753.33
Calendar Year 2010	115,844.59	16%	18,535.13
January 2011 - April 2011	14,598.55	16%	2,335.77
Total Adjustment	\$ 216,852.45]	\$31,624.23
Recalculated based on 16%	\$ 197,651.44	16%	\$31,624.23
Minor Rounding	0.03	16%	
Total CDS Adjustment	\$ 197,651.47	16%	\$31,624.23

EXHIBIT 1

Consolidated Disposal Service City of Long Beach Gross Receipts and City Fees

					-	- Various	172011						
Description	lan-11	Feb-13	Mar-11	Apr-33	May-11	Jun-11	M-11	Amp-13	Sep-11	0m11	Nov-11	000-11	Total
Gross Receiving					\$ 319,685,38 \$	346,973.61	5 309,603.24	5 360,144,33	5 284,787.88	\$ 278,030.26	5 263,295.24	\$ 350,899,74	5 3,681,034
Refus e Routes	5 292,193.60			5 109,988.21 3,335,58	\$ 319,685.38 \$ 4,600.27	5,258.01	3,881.13	3,659.76	4,620,82	4.444.58	3,877.31	1,623,18	48,889.
Recycling Routes	6,402.65	1,281.68	5,904.95			108,015.74	126.034.83	115.592.16	96,962,12	94,349.32	82,592,14	88,776.98	1,130,859
Rolloff Routes	89,759.42	63,888.11	116,928.96	75,087.50	72,871.74	460,247,36	459,519.20	479,396.25	386,365.82	376,874,16	349,764.69	441,799.90	4,860,783
Total Gross Receipts	388,355.67	420,628.53	532,813.10	188,411.29	397.157.39	400,247.36	439,319.20	4/9,330.23	300,300,02	3/100/14.30	342,104.03	441,277.50	
Adhertment to Grove Resolute		1		1									
1. Gross receipts for Long Beach customers deducted in error				510.11									510.
Total Adustment			-	510.11		- 6			-				510.
Adjusted Gross Receipts	\$ 388,355.67	420,628.53	\$ 532,813.10	\$ 188,921.40	\$ 397,157.39 \$	460,247.36	5 439,519.20	\$ 479,396.25	\$ 386,365.82	\$ 376,824.16	\$ 349,764.69	\$ 441,299.90	\$ 4,861,293.
City Fees		1		1									
AB 939 Fee	5 31,068,45	33,650.28	\$ 42,625.05	\$ 15,113,71	\$ 31,772.59 5	36,819.79	5 35,161.54	\$ 38,351.70	\$ 30,909.27	5 30,145.93	\$ 27,981.18	5 35,303.99	\$ 388,903.4
Franchise Fee	31,068.46	33,650,28	42,625.05	15,113.72	31,772,59	36,819.79	35,161,53	38,351.70	30,909.26	30,145.94	27,981.17	44,129.99	397,729.
Recalculated City Fees	67,136.91	67,300.56	85,250.10	30,227.43	63,545.18	73,639,58	70,323.07	76,703.40	61,818.53	60,291.87	55,962.35	79,433.98	786,632.
	62,136.91	67,300.56	85,250.10	30,145,81	63,545.18	73,639.58	70,323.07	76,703.40	61,818.53	60,291.87	55,967.35	79,433.98	786,551.3
City Fees Remitted City Fees Underpaid	02,250.03	- 1		81.62			-		-				81.4
Late Payment Charca													
Basic Penalty (10% of Late or Underpaid City Fees)	F 8 f		× 1	8.16		* 1			1.0				8.
							87		12.1	3 1			41.7
	1			41.75									
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		- 1		49.91									
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Late Payment Interest ¹⁰ Total List Fee Charge Total List Fee Charge Total City Fees and Late Payment Charges Due to the City Total City Fees and Late Payment Charges Due to the City Total City Fees List AB 303 Fee Franchine Fee Check Date Check Date Check Date Check Date Check Date Due Date Due Date Conchalon: CDS payments were made prior to the due date. Inversest Calculation Basic Pessalty LDNs of Late or Underpaid City Fees) Late Payment Interest per Month Number of Months Late through December 2013 Total Interest Education on the Number of Months Late	585082 2/9/7011 1/1/7011 60 3/2/7011	5% 5907963 3/7/2011 2/1/2011 60 4/2/2011 10% 1.5% 33 49.5%	5972595 4/18/2011 3/1/2011 60 4/30/2011 - 10% 1.5% 32 48.0%	49.91 5 131.53 8% 8% 8% 6080177 5/19/2011 4/1/2021 0 5/31/2011 10% 1.5% 31 44.5%	5 - 5 8% 8% 6/17/2011 5/1/2011 5/1/2011 60 6/30/2011 10% 1.5% 30 45.0%	8% 8% 6116730 7/13/2011 6/1/2011 60 7/31/2011	6164270 8/10/2011 7/1/2011 60 8/30/2013 -	6721402 9/16/2011 8/1/2011 60 9/30/2011 10% 1.5% 27 40.5%	8% 6269193 10/11/7011 9/1/7011 60 10/31/7011	6321316 11/16/2011 10/1/2011 60 11/30/2011 10% 1.5% 25 37.96	8% 8% 6,595,44 11/1,700,1 11/1,700,1 12/31/701,1 10% 1,5% 24	10% 6418361 1/19/2012 12/1/2011 60 1/30/2012 1.5% 23	\$ 131.
Late Payment Interest ⁴⁰ Total List Fee Charge Total City Fees and Late Payment Charges Due to the City "See late payment interest charge calculation below. City Fee 26 AB 303 Fee Franchis Fee Check Date Franchis Fee Check Date Check Develope Check Date Check Develope Check Date Ch	\$655082 2/5/2011 1/1/2011 60 3/2/2011	5% 5902963 3/7/2011 2/1/2011 60 4/2/2011 10% 1.5% 33	9972595 4/18/2011 3/1/2011 60 4/30/2011 10% 1.5% 32 48.0%	49.91 5 131.53 8% 8% 8% 6090177 5/19/2011 4/1/2011 0 5/31/2011 10% 1.5% 31 46.5%	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	8% 8% 6116730 7/13/2011 6/1/2011 60 7/31/2011	6164270 8/10/2011 7/1/2011 60 8/30/2013 -	6721402 9/16/2011 8/1/2011 60 9/30/2011 10% 1.5% 27 40.5%	6% 6269193 10/11/7011 9/1/7011 60 10/31/7011 	6321316 11/16/2011 10/1/2011 60 11/30/2011 10% 1.5% 25 37.96	5 8% 8% 8% 12/13/2011 11/1	10% 6418361 1/19/2012 12/1/2011 60 1/30/2012 1.5% 23	

City of Long Breich Consolidated Disposal Service

EXHIBIT 1

Consolidated Disposal Service City of Long Beach Grass Receipts and City Fees

							(12012						
Orsespinan	lancary	Pebruary	March	April	May	Juma	July	August	September	October	Nevember	December	Total
Gross Receipts													
Refuse Routes	\$ 259,989.86	5 328,417.01	\$ 335,773.99	\$ 283,051.01	\$ 307,676.14	\$ 285,036.57	5 286,914.76	\$ 316,840.82	\$ 274,058.17	\$ 301,003.33	\$ 301,543.00	\$ 305,397.21	\$ 3,580,701.87
Recycling Routes	1,099.38	6,736.15	737.86	2,826.68	5,187.06	1,033.41	5,023.99	1,956.60	4,112.44	4,487.68	2,198.52	2,416.97	37,816.74
Rolloff Routes	53,679.16	112,440.05	91,521.89	82,656.24	141,977.25	126,099.06	108,645.77	132,307.40	93,883.40	116,453.77	96,843.74	84,024.24	1,242,531.97
Total Gross Receipts	314,7G8.4G	447,593.21	428,033.74	368,533.93	451,840.45	412,169.04	600,584.52	451,104.82	377,054.01	421,944.78	400,585.26	591,838.42	4,861,050.58
Adjustment to Gross Receipts.													
1. Gross secripts for Long Brach customers deducted in error													
Total Adjustment	-	•	S 5								-		
Adjusted Gross Receipts	\$ 314,768.40	\$ 447,593.21	5 428,033.74	\$ 368,533.93	\$ 451,840.45	\$ 412,160.04	5 400,584.52	\$ 451,104.82	5 372,054.01	5 421,944.78	\$ 400,585.26	\$ 391,838.42	\$ 4,861,050.58
City Fees	1												
AB 930 Fee	\$ 25,181.47	\$ 35,807.46	\$ 34,242.70	5 29,482.71	5 36,147.24	5 32,973.52	5 32,046.76	\$ 36,088.39	\$ 29,764.32	5 33,755.58	\$ 32,046.82	\$ 31,347.07	5 388,884.04
Franthise Fee	31,476.84	44,759.32	42,805.37	36,853,40	45,184.04	41,216.91	40,058,45	45,110.48	37,205.40	42,194,48	40,058.53	39,183.85	485,105,07
Recalculated City Fees	\$6,658.31	80,566,78	77,046,07	66,336.11	81,331,28	74,190.43	72,105.21	81,198.87	66,969,72	75,950.06	72,105,35	70,530.92	874,989.11
City Fees Remitted	56,658,31	80,566.78	77,046,07		81,331.28	74,190.43	72,105.21	81,198.87	66,960,72	75,950.06	77,105,35	70,530.92	874,989.11
City Fees Under pold													
1 - 1							1 1 1 1 1 1 1 1						
Late Perment Charge	1	1		1			1			6			
Basic Penalty (10% of Late or Underpold City Fees)	1 1												
Late Payment interest (1)				<u> </u>	-								20000 00.
Total Late Fee Charge							-						
Total City Fees and Late Payment Charges Due to the City	s -	5 .	ş .	s -	5	5	5	5 .	s -	5 -	5 .	s .	s -
See late payment interest charge calculation below.													
City Fee %													
AB 939 Fee	8%	8%	8%	8%	8%	8%	8%	8%	816	8%	8%	8%	
Franchise Fee	10%	10%	10%	10%	10%	10%	10%	10%	10%	30%	10%	10%	
Charduleformetion								-					
Check Humber	6446074	6478093	6528215					7016226		7024236	7028532		
Check Date	2/9/2012	3/6/2012	4/11/2012					9/17/2012		13/9/2012	12/7/2012		
First Day of Month	1/1/2017	2/1/2012	3/1/2012				7/1/2012	8/1/2012	9/1/2013	10/1/2012	11/1/2012	12/1/2012	
Payment Days Requirement	60	60	60	60	60	60	60	60	60	60	60	60	
Due Date	3/1/2012	4/1/2012	4/10/2012	5/31/2012	6/30/2012	7/31/2012	8/30/2012	9/30/2012	10/31/2017	11/30/2012	12/31/2012	1/30/2013	
Days Late Conchaige: CDS payments were made prior to the due date.	1		<u>-</u>		لنحصا	·				•			
Interest Calculation	1			l									
Basic Penalty (10% of Late or Underpaid City Fees)	10%	10%	10%		10%		10%	10%	10%	10%	10%	10%	
Late Payment Interest per Month	1.5%	1.5%	1.5%		1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
Number of Months Late through December 2015	22	21	20	19	18	17	16	15	14	13	12	11	
Total Interest fluxed on the Number of Months Late	33 /00/	31 590	80 0W	26 CK	27,090	35.58	34.0%	22 580	25.094	10.58	16.0%	16 500	

Phumber of Months Late through December 2011
Total Interest Based on the Number of Months Late
City Fees Underspaid plus Basic Penalty
Unterest Based on Number of Months Late
Of City Fees an adjustments plus Basic Penalty
X number of months fate through December 31, 2013.

City of Long Brech Consolidated Disposal Service

1.7

2/5/2014

Consolidated Disposal Service City of Long Beach Gross Receipts and City Fees

	C(101)															
Description		January		February		March	A STORY	April		May		Anno		Months Ended June 30, 2013		tal 10 Montes ded June 2017
Gross Receivits Refuse Routes Recycling Routes Rollolf Routes Total Gross Receipts	5	270,071,57 3,662.22 110,130.00 383,865.79	5	791,369.00 6,346.70 109,302.32 406,918.07	5	302,063.02 4,384.90 93,837.36 400,285.28	5	289,718.23 2,351.98 130,036.50 421,606.71	5	788,087.03 5,746.99 178,368.65 477,202.67	5	289,137.70 3,089.09 115,136.36 408,363.15	5	1,729,946.55 25,581.88 737,711.19 2,493,259.62	5	8,991,682.84 112,288.54 3,111,102.14 12,215,073.56
Adjustment to Gross Receipts																
1. Gross receipts for Long Beach customers deducted in error						781.86	l.	790.85		790.08			_	2,362.79		2,872.9
Total Adjustment	-		-		-	781.86	Н	790.85	1	790.08			\vdash	2,362.79	_	2,872.9
Adjusted Gross Receipts	5	383,863.79	5	406,918.02	5	401,067.14	5	422,397.56	3	472,992.75	\$	408,363.15	5	2,495,602.41	\$	12,217,946.4
Che Fees AB 939 Fee Franchise Fee	5	30,709.10 38,386.38	s	37,553.44 40,691.80	s	32,085.37 40,106.72	s	33,791.80 42,239.77	5	37,839.42 47,299.28	5	32,660.05 40,836.32	5	199,648.18 249,560.27		977,435.7 1,133,394.8
Recalculated City Fees	-	69,095.48	-	73,245.24	⊢	72,192.09	-	76,031.57	⊢	85,138.70	_	73,505.37	⊢	449,208.45 448,783.13	-	2,110,830.5
City Fees Remitted City Fees Underpoid	-	69,095.48	-	73,245.24	-	72,051.35 140.74	-	75,889.21 142.36		84,996.48 142.22	-	/3,305.37	H	425.32	-	506.9
Late Promont Charge Basic Penalty (10% of Late or Underpaid City Fees) Late Payment interest (1)				14		14.07		14.24 16.44		14.22 14.08				42.53 49.10		50.6 90.8
Total Late Fre Charge						32.65		30.68		28.30				91.63		141.5
Total City Fees and Late Payment Charges Due to the City	5	-	5		s	173.39	5	173.04	15	170.52	5	•	5	516.95	5	648,48

10 See late payment interest charge calculation below.

City Fea % AB 939 Fee	8%	8%	8%	8%	8%	8%	
Franchise Fee	30%	10%	10%	10%	10%	10%	
Check Information				0_000			
Check Number	7040238	7044148	7048845	7053543	7058437	7063773	
Check Date	2/1/2013	3/7/2013	4/12/2013	5/14/2013	6/21/2013	7/24/2013	
First Day of Month	1/1/2013	2/1/2013	3/1/2019	4/1/2015	5/1/2013	6/1/2013	
Poyment Days Requirement	60	60	60	60	60	60	
Due Date	3/2/2013	4/2/2013	4/30/2013	5/31/2013	6/30/2013	7/31/2013	
Days Late							

Interest Calculation				0.00				1
Basic Penalty (10% of Late or Underpaid City Fees)	10%	10%	20%	30%	10%	10%	-	
Late Payment Interest per Month	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%		1 1
Number of Months Late through December 2013	30	9	8	7	6	5		1 1
Total Interest Based on the Number of Months Late	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%		
City Fees Underpaid plus Basic Penalty	5	s .	\$ 154.B1	\$ 156.60	\$ 156.44	\$	\$ 467.85	
Interest Based on Number of Months Late	\$ -	\$.	\$ 18.58	\$ 15.44	5 14.08	\$.	\$ 49,20	5 90.85

Interest Based on Number of Months Late

(City Fees on adjustments plus Basic Penalty) X 1.5% per month
X number of months late through December 33, 2013.

UNIVERSAL WASTE SYSTEMS

Review of City of Long Beach fee payments for the 30 months ended June 30, 2013.

Summary of Findings

Universal Waste Systems (UWS) owes a total of \$4,552.93 to the City for underpaid fees and late payment charges, as shown below:

Underpaid City Fees	\$2,369.34
Late Payment Charges and Interest	<u>2,183.59</u>
Total Amount Due the City	\$ <u>4,552.93</u>

Procedures Performed

As reflected in Table 1, UWS reported \$2,633,258.80 in gross receipts and remitted \$459,176.40 in AB 939 fees and franchise fees to the City. In order to verify the City fees remitted, HF&H:

- Agreed the gross receipts reported to the City for each of the 30 months to UWS's underlying system report and verified the mathematical accuracy of the amounts reported;
- Verified that payments remitted to the City for City fees were remitted on or before the due date;
- Selected a sample of approximately 51, 56 and 53 accounts for 2011, 2012 and 2013, respectively.
 For each account, we verified that its location was within the City of Long Beach and confirmed the proper inclusion of the selected payments in the gross receipts reported to the City.

Table 1: Summary of Gross Receipts and AB 939 Fee and Franchise Fee Due to the City

Description		CY 2011		CY 2012	1	6 Months ded June 30, 2013	1	tal 30 Months ded June 2013
Gross Receipts	Т				П			
Refuse Routes	\$	671,871.99	\$	914,766.71	\$	492,529.69	\$	2,079,168.39
Recycling Routes		24,134.88	l	22,371.99		8,714.74		55,221.61
Rolloff Routes		147,170.38		222,900.25	1	128,798.17	Į .	498,868.80
Total Gross Receipts, As Reported	Г	843,177.25	Г	1,160,038.95	П	630,042.60		2,633,258.80
Adjustments to Gross Receipts	П		Г		Г		П	
UWS Adjustment (Exhibit 2)		5,471.95		7,645.19		1,053.83		14,170.97
HF&H Adjustment (Exhibit 2)		-		(99.82)		•		(99.82)
Total Adjustments to Gross Receipts	П	5,471.95	Г	7,545.37	П	1,053.83	П	14,071.15
Adjusted Gross Receipts	\$	848,649.20	\$	1,167,584.32	\$	631,096.43	\$	2,647,329.95
City Fees								
AB 939 Fee	\$	67,891.93	\$	93,406.75	\$	50,487.72	\$	211,786.40
Franchise Fee	L	69,891.25		116,758.45		63,109.64		249,759.34
Recalculated City Fees		137,783.18	Г	210,165.20	П	113,597.36		461,545.74
City Fees Remitted		136,961.68		208,807.04		113,407.68		459,176.40
Fees Due to City before Late Payment Charges	\$	821.50	\$	1,358.16	\$	189.68	\$	2,369.34
Late Payment Charges								
Basic Penalty (10%)	\$	667.80	\$	138.83	\$	247.55	\$	1,054.18
Late Payment Interest (1.5% per month) (1)		501.19		311.80		316.42		1,129.41
Late Payment Charges		1,168.99		450.63		563.97		2,183.59
Total City Fees and Late Payment Charges Due to the City	\$	1,990.49	\$	1,808.79	ŝ	753.65	\$	4,552.93

⁽¹⁾ The late payment interest of 1.5% per month is calculated through December 2013. See Exhibit 1 for the calculation of the interest charge.

UWS Adjustments

In preparation of the audit, UWS performed an internal audit of the gross receipts reported to the City. The adjustments provided by UWS are summarized in Table 2.

Table 2: UWS Adjustments – (Over) Under Reported Gross Receipts*

Adjustment Description	CY 2011	CY 2012	En	Months ded June 30, 2013	30 Months Ended June 30, 2013		
1. Receipts for Accounts not in Long Beach	\$ (1,111.88)	\$ (485.84)	\$	(813.64)	\$	(2,411.36)	
2. Software Error	(23.52)			-		(23.52)	
3. Storage Box Receipts	(1,032.42)	-	i	(149.73)		(1,182.15)	
4. Gross Receipts Excluded in Error	7,639.77	8,131.03		2,017.20	_	17,788.00	
Total UWS Adjusments to Gross Receipts	\$ 5,471.95	\$7,645.19	\$	1,053.83	\$	14,170.97	

^{* (}Over) under reported gross receipts, see Exhibit 2.

The adjustments identified by UWS were:

- 1. Gross receipts for accounts that were not located in the City of Long Beach, but were included in the gross receipts reported to the City.
- 2. Gross receipts that resulted from a software error that allowed a new account to be set up twice. The software error has been corrected.
- 3. Gross receipts for storage box rentals that were not part of solid waste franchise services were included in the gross receipts reported to the City in error.
- 4. Gross receipts for accounts that were located in the City of Long Beach, but were improperly excluded from the gross receipts reported to the City.

HF&H Adjustments

HF&H found additional gross receipts for storage box rentals that had been improperly included in the gross receipts reported to the City totaling \$99.82 in CY 2012. (See Exhibit 2)

Late Payment Charges

As shown in Table 3, the USW late payment charges total \$2,183.59. The calculation of the late fees is provided at the bottom of Exhibit 1. The late payment charge as described in Section 10.2.5 of the franchise agreement is made up of the basic penalty of 10% of the unpaid amount and an interest charge of 1.5% per month on the unpaid fees plus the basic penalty. The UWS late payment charges consist of two different charges: the late payment charges for the late payment of the City fees for January 2011 (\$675.40), and the late payment charges for the City fees related to the UWS and HF&H adjustments throughout the 30-month audit period (\$1,508.19).

The late payment charge on the late payment of the January 2011 cities fees was assessed on the unpaid amount between the date due and the date of the check. The date due was March 2, 2011, 60 days after the first day of the month for which services were provided or January 1, 2011. The check date was March 30, 2011, 28 days after the date the payment was due to the City.

The late payment charge on the UWS and HF&H adjustments to gross receipts for the 30-month audit period includes the basic penalty and the interest portion that was based on the number of months unpaid through December 2013. For example, an unpaid amount that was due for December 2011 would

be late January 30, 2012 (60 days after the first day of December 2011) and charged interest on the amount due plus the basic penalty for 23 months (February 2012 through December 2013).

Table 3: Summary of Late Payment Charges

Description	Late Payment Charge							
Late payment charge on January 2011 amount due March 2, 2011 and paid on March 30, 2011 (based on the check date)	Basic Penalty (10% of \$5,852.70) Interest Charge (28 days) Total Late Payment Charge	\$585.27 <u>90.13</u> \$ <u>675.40</u>						
Late payment charge on UWS and HF&H adjustments to gross receipts for 30-month audit period	Basic Penalty (10%) Interest Charge Total Late Payment Charge	\$468.91 <u>1,039.28</u> \$ <u>1,508.19</u>						
Total late payment charge	Basic Penalty (10%) Interest Charge Total Late Payment Charge	\$1,054.18 <u>1,129.41</u> \$ <u>2,183.59</u>						

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Universal Waste Systems City of Long Beach Gross Receipts and City Fees 30 Months Ended June 30, 2013

							CY 2011						100
Description	Jun-11	Feb-23	Mar-11	Age-33	May-11	Am-11	3441	Aug-11	Sep-32	Ort-11	Hor-21	Dec-21	Total
Gross Receipts								5 73,088,49	\$ 59,783,17	5 59,699,91	S 64,901,58	5 78,116,18	\$ 671,871.99
tefase Routes	\$ 35,538.31	5 43,008.99		\$ 53,007.58	5 44,048.39	5 64,626.61	5 53,098.90	3,878,58	441,48	3,663.15	2,678.85	2,211,25	24,194,69
lecycling Routes	245.46	3,913.73	3,379.44	3,953.68	2,799.99	1,044.43	2,427.36		17,252,34	13,784,83	13.311.06	19,338,60	147,170,38
folialf floutes	795.60	2,382.23	2,758.23	30,797.64	7,644.39	10,063.51	30,000.46	19,541.73				\$ 99,666.03	\$ 843,177.25
Total Gross Receipts	\$ 34,579,37	\$ 47,302.43	\$ 48,891.60	\$ 67,758.90	\$ 55,992.57	\$ 75,734.55	\$ 85,526.72	\$ 92,508.78	\$ 77,476.99	\$ 76,847.89	\$ BOJB93.42	\$ 99,666,03	\$ 843,177.23
Adhertmenta												1	5,471.95
LAVS Adjustment (Exhibit 2)			2,716.86	(23.52)	-	2,478.61	- 1				٠.	300.00	3,471.35
HF&H Adjustment (Exhibit 2)									<u> </u>		<u> </u>		4 4 70 40
Total Admitments			2,716.86	(23.52)		2,478.63		<u> </u>		- 10		300.00	5,471.95
Total Adjusted Gross Receipts	\$ 36,579.37	\$ 47,302.43	\$ 51,608.46	\$ 67,735.38	\$ 53,992.57	\$ 78,213.16	\$ 65,526.72	\$ 92,508.78	\$ 77,476.99	\$ 76,847.89	\$ 80,891,42	\$ 99,966.03	5 848,649.20
												1 1	
Olty Fees	l	1		Į.						1	l .		
All 930 Fee	\$ 2,926.95	\$ 3,784.19	\$ 4,328.68	\$ 5,418.83		\$ 6,257.05		\$ 7,400.70					\$ 67,891.93
Franchise Fee	2,926.35	3,784.20	4,129.68	5,418.83	4,339.40	6,257.05	6,842,14	7,400.70	6,198.16	6,147.83	6,473.33	9,996.60	69,893.25
Total City Fees	5,852,70	7,569.39	8,257,36	10,837.66	8,638.81	12,534.30	13,684.28	14,801.40		12,295.66	12,942.62		197,783.10
City Fees Remitted	5,852.70	7,568,39	7,822.66	10,841,42	6,638.81	17,177.53	13,684.28	14,801.40	12,596,32	12,295.66	12,942.62		136,961.64
Gty Fees (Over) Under Pold	\$ 45	\$.	5 434.70	\$ (3.76)	5	\$ 536.57	\$ -	\$ -	\$ -	5 -	S -	\$ 53.99	\$ 821.50
Total Late Proment Chates (0)		·											
	\$ 565,27	اد .	\$ 43.47	s .	s	S 93.66	٠. ا	s .	s .	5 -	is -	\$ 5.40	5 667.80
Basic Penalty (30% of Late or Underpaid City Fees)	90.13] ·	229.52	l* :	l* :	161.05	l* .		l* .		Ι΄.	20.49	503.15
Late Payment Interest	675.40	<u> </u>	2772.99	<u> </u>	-	194,71	-				· ·	25.69	1,168.96
Total Late Payment Charge	6/3.40	-	212.30			135.71							
CONTRACTOR OF THE PROPERTY AND ADDRESS.	\$ 675.40	1.	\$ 107.60	5 (3.76)	5	5 533.28	١. ا	١, .	ls .	ls .	s .	5 79.88	\$ 1,990.49
Total City Fees and Lete Peyment Charges Due to the City	\$ 675.40	13 .	\$ 707.00	5 (7.10)	3	3 331.20		17	1.		<u> </u>	14	
See late payment charge calculation below.													
City Fee. %													
AB 939 fee	2%	8%	8%	206	8%	8%	896	896	816	8%	674	8%	
Franchise Fee	8%	8%	8%	8%	816	896	8%	8756	8%	8%	816	10%	
				,			,	1	1				
Late Payment Charge			1		1	1	İ		1	l .			
Late Payment Charge on Late Payment:		1.	l.	١.	١.		l.	s .	5 .	s .	s .	5	5 585.27
Basic Penelty (10% on Late Paid City Fees)	\$ 585.27	5 -	s -	\$.	s -	s .	5 -	١, .		l, .	١, ,	P .	90.13
Late Payment Interest	90.13	<u>.</u>		·			<u> </u>	<u> </u>			<u> </u>	-	
Late Payment Charge on Late Payment	675.40		-		91		<u> </u>			-			675.40
						I	l		ì	l	1	1	
Late Payment Charge on Adjustments:		i		1		33,66	Ι.	١.	Ι.	1 .	Ι.	5.40	82,53
Busic Panelty (2016 on Underpold City Fers)		'	43.47	٠.	-			1)		1	20.49	411.06
Late Payment Interest ⁵⁸⁸		<u> </u>	229.52	· ·	90	161.05	-	<u> </u>	-	- :	- :	25,89	493.50
Late Payment Charge on Adjustments	<u> </u>		272.99	-	-	194.71		<u> </u>	<u> </u>	-	· ·	23.49	493.39
The second secon			1	i	ł	1	l	l	l .		}		
Total Late Payment Charge	585,27	ł .	43.47			33.66	Ι.	Ι.				5.40	667.80
Static Penalty (30% of Late or Underpaid City Fees)	90.13	1 .	229.52	1 .	0.0	161.05	l :					20.49	501,19
Late Payment Interest			\$ 272.90	٠.	5 =	\$ 194,71	s -	5	s .	s ·	\$.	5 25.89	\$ 1,168,90
Total Late Payment Charge	\$ 675.40		\$ 272.30	,	1>	3 134.71		,	10	17			
Check information													
Check Humber	67238	67152	67490	67649	67996	68333	68687	69001		60636			
Check Date	3/30/2011		4/30/2013	5/23/2011	6/27/2013	7/27/2011	8/30/2011						
Pirst Day of Month	1/1/7011	2/1/2011	3/1/7011	4/1/2011	5/1/2011	6/1/2011	7/1/2011	8/1/7011	9/1/2011	10/3/2011	31/3/2001		
Poyment Days Requirement	10	60	60	60	60	60	60	60	60	60	(0)	60	
Date Onto	3/2/2001	47/3081		5/33/2031		7/33/7037	8/30/2011	9/30/2013	10/31/3003	11/30/2011	12/33/2031	3/30/2022	
	28		1	.,,	150			-					
Days Late Conchaige: Except for January 2011, UWS payments				_									
were reade prior to the due do to.													
Interest Calculation						1	1						
Sincle Penalty (30% of Late or Underpoid City Fees)	10%	10%	30%	30%	30%	10%	30%	10%	30%	30%	10%	10%	
Late Payment Interest Per Month	2.5%	3,5%	3.5%	3.5%	3.5%	2,5%	1.5%	3.5%	3,566	3.5%	1.5%	1.5%	
Marsher of Months Late through December 2013	34	33	32	33	30	29	28	27	26	25	24	23	
Total interest dissert on the Humber of Months Late	51.0%	49.5%	48.0%	46.5%	45.0%	43.5%	42.0%	40.5%	39.0%	37.5%	36.0%	34.5%	
City Fees Late or Underpaid plot fimic Penalty	5 585.27	\$	S 478.37	5	5	\$ 370.23	\$	s -	5 .	ļ\$ -	s -	\$ 99.39	\$ 1,493.01
Interest on Late Pagment of City Fees Based on the		ľ		1	1	1		I	1	l			
	5 90,13	٠.	5	l	s =	s .	s	s .	s .	s .	s .	s -	\$ 90.1
Museber of Days Late ¹⁰	30.13	١	r ::	r :		1	I*	ľ	1	1	1	1	
Interest on City Fees Underpoid Bood on the Humber of	1.			L	١.	\$ 163.05		١, .		١.	١.	5 20.49	\$ 433,0
Months Late **	I .	1 .	5 229.52	S	15	\$ 163.05	13		15 .	1 2 .	10 .	1.6	V 744.00

Butters (an CHP Fees Underspass) Based on the returner of Medicalle, Late ¹⁸

(Exp Fees plan Basel Fennilly) X 189s per year/360 deep per year X members of days hav.

(CLP Fees co. adjustments, plan Basel Feenilly) X 1.50s per year X members of days hav.

(CLP Fees co. adjustments, plan Basel Feenilly) X 1.50s per anothis X muniture of months his through December 33, 2018.

Universal Weste Systems City of Long Beach Gross Receipts and City Fees 30 Months Ended June 30, 2013

	Per Print and Artist						CA 5013				and contract to		
Description	Jan-12	Feb-12	Mar-12	Apr-32	May-32	Jun-12	344-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Yetal
Gross Receipts										1,250,000			
Arfise Routes	\$ 61,150.60	5 80,365.28	\$ 81,349.54	\$ 62,618.81	\$ 83,750.94	\$ 89,344.60	\$ 76,199.52	\$ 79,289.29		\$ 77,092.03			\$ 914,766.7
locycling flowtes	1,227.35	1,967.26	3,358.22	3,347.53	1,031.26	3,147.53	3,147.58		2,062.52	4,714.98	2,584.43	2,053.58	22,371.5
Rollott Routes	73,871.61	17,267.69	15,792.97	18,563.62	16,641.61	19,810.71	15,281.69	24,053.41	21,799.53	4,255.45	28,609.14	16,954.87	222,900.2
Total Gross Receipts	\$ 86,249.56	\$ 99,600.23	5 100,500.73	5 82,329.96	\$ 99,423.83	\$ 110,302.84		\$ 108,340.70	\$ 103,934.69	\$ 86,062.46	\$ 114,097.75	\$ 83,567.48	\$ 1,160,033.5
Adhatmenta													
UWS Adjustment (Exhibit 2)					{167.64}	1,101.22	59		2,215.03	2,490.56	2,006.02		7,645.1
NFBH Adjustment (Exhibit 2)							- 5	- 2			(79.87)		(99.4
Total Adjustments				1.0	(167.64)	1,301.72	177		2,215.03	2,490.56	2,906.20	1	7,545.
Total Adjusted Gross Receipts	\$ 86,249,56	5 89 600 23	\$ 100,500,73	\$ 82,329.96		5 111,404.06	5 92 628 74	\$ 100,340.70				\$ 83,567.48	
Total Papasia a Gross Factopia	7 5002-50.00		y 2000,000,10	y bapana	y roarmer	1 1111111111111111111111111111111111111	y represent	y 100,010.10	\$ 20 Q2-011L		7 1744447	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	P 420-720-0
Charles .		1	1	l					1				1
Chr.fees	\$ 6,899.96	5 7,964,02	S 8,040.06	5 6,386,40	5 7,940,49	5 8,912,32	5 7,410.30	5 8,267.26	5 8,331.98	\$ 7,084.24	5 9,280,32	5 8,683,40	5 93,406.2
AS 939 Fee							9,262,87	10,334.07		8,855,30	11,600,40	8,356.75	
Franchise Fee	8,624.96	9,960.02	10,050.08	8,233.00	9,925.62	13,340.43			10,414.97 18,746.95	15,939,54	20,880,72		116,758.
Total City Fees	15,524.92	17,929.04	18,090.14	14,819.40	17,856.11	20,052,73	16,673.17	18,601.33				15,042.15	210,165.2
City Fees Remitted	15,524.92	17,926.04	18,090.14	14,819.40	17,896.29	19,854.57	16,673.17	18,601.33	18,348.34	15,491.34	20,537.60		208,807.
City Fees (Over) Under Paid	\$	\$	\$	\$ -	\$ (30.18)	\$ 198.23	\$	5 .	\$ 398.71	\$ 448.30	\$ 343.12	\$	\$ 1,358.
Total Late Payment Cheren (3)	1												
Basic Penalty (10% of Late or Underpold City Fees)	is .	s -	s	s =	s	\$ 19.82	\$ 14	5	5 39.87	\$ 44.83	\$ 34.31	s	\$ 138.0
Late Payment Interest	1		Γ .			55.60	5.4	80	92,10	96.16	67,94	1900	311.
Total Late Payment Charge	<u> </u>		· ·			75.42		- 27	333,97	140.99	102.25	-	450.4
total data i bilinaria circiga													
Total City Fees and Late Payment Charges Due to the City		4		۔ ا	5 (30.18)	5 273.63		l	\$ 530,68	5 589.29	\$ 445.37	s	\$ 1,000.7
¹³ See late payment charge calculation below.		17	17	1.7	to bear	4 67040					4.557	17	V VIII.
sea sers bedauerst consider contratemes mestour													
City Fee %													
A8 939 Fee	895	8%	8%	8%	8%	8%	816	216	8%	8%	2%	8%	
Franchise Fee	10%	10%	10%	10%	30%	10%	50%	10%	30%	10%	10%	10%	
Late Payment Charge									1			1 1	
Late Payment Charge on Lete Payments	1		ļ				i e	1 .					
Basic Penalty (10% on Late Paid City Fees)	5	8 -	\$ 300	S (6)	S ::	\$ 20	5 -	\$ 8	5 -	5 10	5 😁	5 3	\$ -
Tale Payment Interest **	9.0	©	1	20	1/2	- 27	92	27.	(2)	020	- 2	100	25
Late Payment Charge on Late Payment						9.0	-	- 20	-	1.00		100	**
Late Peyment Charge on Adjustments:	1											1 i	
Basic Penalty (10% on Underpaid City Fees)	2503	- 2			1.0	19.82		- 65	39.87	44.83	34.31		138.8
Late Payment Interest ^{Do}	100.00		5.4		0.0	55.60	2.00	4.0	92,10	96.16	67.94	040	
	154.0	20	2.6		14			100			67.94 102.25	040	313.6
late Payment interns ^{po} Late Payment Charge on Adjustments	150.00	- A- - 12	5,4	*	74	55.60 75.42	(#) (#)	65 E5	92.10 131.97	96.15 140.99		-	313.8
	150.00	- A-	5,4 ; (3)	**	24	75.42	3	63 65	133.97	140.59	102.25	•	313.8 450.6
Lete Payment Charge on Adjustments	150.00		34 34	*	74 74			- E				:	313.8 450.6
Lete Payment Charge on Adjustments. Total Lake Payment Charge	150.00	*	3.4 34 55 55	~	74	75.42	5.0		133.97	140.59	102.25	7.50	313.8 450.6 139.8
Late Payment Charge on Adjustments Tetal Late Payment Charge Basic Panalty (20% of Late or Underpaid City Fees) Late Payment Interest		100	100	8834		75.42 19.82 55.60	24.08	61 61 61 61	131.97 39.87	140.59	102.25 34.31	(4)	313.8 450.6 139.8 313.8
Lote Payment Charge on Adjustments. Total Lake Payment Charge Bask: Penelity (10% of Late or Underpaid City Fors) Later Payment States S Total Later Payment Charge	130			8834	4	75.42 19.82 55.60	24.08	10 E	131.97 39.87 92.10	140.99 44.83 96.16	102.25 34.31 67.94	(4)	313.8 450.6 139.8 313.8
Lote Payment Charge on Adjustments. Total Late Payment Charge Bask Pennity Rolfs of Late or Underpaid City Fees) Late Psymposis Interest. Total Late Psymposis Charge Check Inferention.				\$ -	<u> </u>	75.42 19.87 55.60 \$ 75.42	\$ 2		131.97 39.87 92.10 \$ 131.97	140.59 44.83 96.16 \$ 140.59	34.31 67.94 \$ 102.25	\$ -	313.8 450.6 130.8 313.6
Lote Psyment Charge on Adjustments Trial Late Psyment Charge Bask Penning (1675 of Late or Underpaid City Fees) Late Psyment Laterest Total Late Psyment Charge Class Linterstion Charge Chart Linterstion Chart Reprised Chartest Chart Reprised Chartest Char	\$ -	70900	\$ - 71207	5 -	5 -	75.42 19.87 55.60 \$ 75.42	\$ 72463	72777	131.97 30.87 92.10 \$ 131.97	140.59 44.83 96.16 \$ 140.59	34.31 67.94 \$ 100.25	\$ 74043	313.4 450.4 130.4 313.4
Lete Peyment Charge on Adjustments. Torial Lete Peyment Charge State Pennish (Not of Lete or Underpaid City Fees) Lete Peyment Interest. Yould Lete Peyment Charge Charls Information Owak Naturaber Charls Charles C	\$ 70578 2/20/2012	70900 3/28/2012	\$ - 71207 4/27/2012	\$ - 71513 \$/29/2012	5 - 71820 6/20/2012	75.42 19.82 55.60 \$ 75.42 7/20/2012	\$ 72463 8/29/2012	72777 9/26/2012	131.97 39.87 93.10 \$ 131.97 72991 10/19/2012	140.59 44.83 96.16 \$ 140.59 73417 11/28/2012	34.31 67.94 \$ 100.25 73776 32/77/2012	\$ 74043 1/29/2019	313.4 450.4 130.4 313.4
Lete Peyment Charge on Adjustments. Torial Lete Peyment Charge State Pennish (Not of Lete or Underpaid City Fees) Lete Peyment Interest. Yould Lete Peyment Charge Charls Information Owak Naturaber Charls Charles C	\$ -	70900	\$ - 71207	5 -	5 -	75.42 19.87 55.60 \$ 75.42	\$ 72463	72777	131.97 30.87 92.10 \$ 131.97	140.59 44.83 96.16 \$ 140.59	34.31 67.94 \$ 100.25	\$ 74043 1/29/2018 12/1/2012	313.4 450.4 130.4 313.4
Lote Peyment Charge on Adjustments Treat Late Peyment Charge Bask Pennily (1805 of Late or Underpaid City Fers.) Late Peyment Interest Votal Late Peyment Charge Check Interestion Owek Number Check Date The	\$ 70578 2/20/2012	70900 3/28/2012	\$ - 71207 4/27/2012	\$ - 71513 \$/29/2012	5 - 71820 6/20/2012	75.42 19.82 55.60 \$ 75.42 7/20/2012	\$ 72463 8/29/2012	72777 9/26/2012	131.97 39.87 93.10 \$ 131.97 72991 10/19/2012	140.59 44.83 96.16 \$ 140.59 73417 11/28/2012	34.31 67.94 \$ 100.25 73776 32/77/2012	\$ 74043 1/29/2019	313.4 450.4 130.4 313.4
Lete Peyment Charge on Adjustments. Torial Lete Peyment Charge State Pennish (Not of Lete or Underpaid City Fees) Lete Peyment Interest. Yould Lete Peyment Charge Charls Information Owak Naturaber Charls Charles C	\$	3/28/2012 3/28/2012	\$ - 71207 4/27/2012 3/1/2012	71513 5/29/2012 4/1/2012	71820 6/20/2012 5/1/2012	75.42 19.82 55.60 \$ 75.42 7/20/2012 6/1/2012	\$ 72463 8/29/2012 7/1/2032	72777 9/26/2032 8/1/2012	131.97 39.87 92.10 \$ 131.97 72991 10/19/2012 9/1/2012	140.59 44.83 96.16 \$ 140.39 75417 11/28/2012 10/1/2012 60	34.31 67.94 \$ 102.25 73726 32/77/2012 11/1/2032	\$ 74043 1/29/2018 12/1/2012	313.4 450.4 130.4 313.4
Lefe Popiessed Charge on Adjuntaments. Total Late Popiessed Charge Basic Foundry (1975 of Let or Undespaid City Fees) Listo Popiessed Ederosa Visida Late Popiessed Charge Check Linformation Check Linformation Check Linformation Check Linformation The Check Charge Check Data Part Day of Month Popiessed Days Registerisest Due Date	\$ 2/20/2012 1/1/2022	70900 3/28/2012 2/1/2032 60	71207 4/27/2012 3/1/2012 60	71513 5/28/2012 4/1/2012 40	71820 6/20/2012 5/1/2012	75.42 19.87 55.60 \$ 75.42 77024 7/20/2012 6/1/2012 60	\$ 72463 8/29/2012 7/1/2012 60	72777 9/26/2012 8/1/2012 60	131.97 39.87 92.10 \$ 131.97 72991 10/19/2012 9/1/2012 60	140.59 44.83 96.16 \$ 140.39 75417 11/28/2012 10/1/2012 60	\$431 67,94 \$ 100,25 73776 32/27/2012 11/1/2013 60	\$ 74043 1/29/2013 12/1/2012 60	313.8 450.6 130.8 313.6
Lete Peyment Charge on Adjustments. Terial Lain Peyment Charge Bask Penning (1805 of Late or Underpaid City Fees) Late Peyment Sterens. Total Late Peyment Charge Deck Information Unck Remain Period Date of Mennin Peyment Days (of Mennin Peyment Days (of Mennin Peyment Days (of Mennin Peyment Days (or Mennin Peyment D	\$	70900 3/28/2012 2/1/2032 60	71207 4/27/2012 3/1/2012 60	71513 \$/28/2012 4/1/2012	71820 6/20/2012 5/1/2012	75.42 19.87 55.60 \$ 75.42 77024 7/20/2012 6/1/2012 60	\$ 72463 8/29/2012 7/1/2012 60	72777 9/26/2012 8/1/2012 60	131.97 39.87 92.10 \$ 131.97 72991 10/19/2012 9/1/2012 60	140.59 44.83 96.16 \$ 140.39 75417 11/28/2012 10/1/2012 60	\$431 67,94 \$ 100,25 73776 32/27/2012 11/1/2013 60	\$ 74043 1/29/2013 12/1/2012 60	313.4 450.4 130.4 313.4
Lete Peyment Charge on Adjustments. Irelal Late Peyment Charge Late Penship (1950 of Late or Underpaid Chy Ferst) Late Penship (1950 of Late or Underpaid Chy Ferst) Late Peyment Enterest Loted Late Peyment Charge Letek Information Letek Latek Letek La	\$	70900 3/28/2012 2/1/2032 60	71207 4/27/2012 3/1/2012 60	71513 \$/28/2012 4/1/2012	71820 6/20/2012 5/1/2012	75.42 19.87 55.60 \$ 75.42 77024 7/20/2012 6/1/2012 60	\$ 72463 8/29/2012 7/1/2012 60	72777 9/26/2012 8/1/2012 60	131.97 39.87 92.10 \$ 131.97 72991 10/19/2012 9/1/2012 60	140.59 44.83 96.16 \$ 140.39 75417 11/28/2012 10/1/2012 60	\$431 67,94 \$ 100,25 73776 32/27/2012 11/1/2013 60	\$ 74043 1/29/2013 12/1/2012 60	333.1 450.1 130.1 311.1
Lefe Physiment Charge on Adjustments. Fortal Lafe Physiment Charge Bask Preside (1975 of Late or Underpaid City Fees) Lafe Physiment Statewas Total Lafe Physiment Charge Total City of Monosith The City of Monos	\$	70900 3/28/2012 2/1/2032 60	71207 4/27/2012 3/1/2012 60	71513 \$/28/2012 4/1/2012	71820 6/20/2012 5/1/2012	75.42 19.87 55.60 \$ 75.42 77024 7/20/2012 6/1/2012 60	\$ 72463 8/29/2012 7/1/2012 60	72777 9/26/2012 8/1/2012 60	131.97 39.87 92.10 \$ 131.97 72991 10/19/2012 9/1/2012 60	140.59 44.83 96.16 \$ 140.39 75417 11/28/2012 10/1/2012 60	\$431 67,94 \$ 100,25 73776 32/27/2012 11/1/2013 60	\$ 74043 1/29/2013 12/1/2012 60	313.4 450.4 130.4 313.4
Lefe Physiment Charge on Adjustments. Fortal Lafe Physiment Charge Bask Preside (1975 of Late or Underpaid City Fees) Lafe Physiment Statewas Total Lafe Physiment Charge Total City of Monosith The City of Monos	\$	70900 3/28/2012 2/1/2032 60	71207 4/27/2012 3/1/2012 60	71513 \$/28/2012 4/1/2012	71820 6/20/2012 5/1/2012	75.42 19.87 55.60 \$ 75.42 77024 7/20/2012 6/1/2012 60	\$ 72463 8/29/2012 7/1/2012 60	72777 9/26/2012 8/1/2012 60	131.97 39.87 92.10 \$ 131.97 72991 10/19/2012 9/1/2012 60	140.59 44.83 96.16 \$ 140.39 75417 11/28/2012 10/1/2012 60	34.31 67.94 \$ 100.25 73776 32/17/2032 11/1/2032 50 12/31/2032	74043 1/29/2038 17/3/2032 17/3/2032 1/30/2013	333.1 450.1 130.1 311.1
Lete Psysneet Charge on Adjustments. fertal Later Penyment Charge has Pensity (1805 of Later or Underpaid City Fees) Later Punsums Interess. Total Later Psysmeet Charge beet Anticorrection Prock Date Proc	\$	70900 3/28/2012 2/1/2032 60	71207 4/27/2012 3/1/2012 60	71513 \$/28/2012 4/1/2012	71820 6/20/2012 5/1/2012	75.42 19.87 55.60 \$ 75.42 77024 7/20/2012 6/1/2012 60	\$ 72463 8/29/2012 7/1/2012 60	72777 9/26/2012 8/1/2012 60	131.97 39.87 92.10 \$ 131.97 72991 10/19/2012 9/1/2012 60	140.59 44.83 96.16 \$ 140.39 75417 11/28/2012 10/1/2012 60	\$431 67,94 \$ 100,25 73776 32/27/2012 11/1/2013 60	\$ 74043 1/29/2013 12/1/2012 60	333.1 450.1 130.1 311.1
Lefe Physiment Charge on Adjustments. Fortal Lafe Physiment Charge Bask Powishty (20% of Let or Undeepaid Chy Fees) Lefe Physiment Statewak Testel Lafe Physiment Charge Deck Life Common Statewak Testel Lafe Physiment Charge Deck Life Testel Lafe Physiment Charge Deck Life Testel Lafe Testel L	\$ 2/50/2012 1/1/2012 1/1/2012 40 3/1/2012	70800 1/28/2012 2/1/7032 60 4/1/2032	71207 4/27/2012 3/1/2012 60 4/30/2012	5 - 71513 \$/29/2012 4/1/2032 60 5/31/7032	\$ - 71820 6/20/2012 5/1/2012 60 6/20/2012	75.42 19.87 55.60 \$ 75.42 77024 7/20/2032 60 7/31/2032	\$ 72463 8/29/2012 7/1/2012 60 8/30/2012 1006	72777 9/26/2032 8/1/2032 60 9/30/2032	191.97 93.10 \$ 181.97 72991 10/19/2012 9/1/2012 60 10/31/2012	140.50 44.83 96.16 \$ 140.50 77417 11/28/2032 10/2032 11/30/2032	100,25 34,31 67,94 \$ 100,25 73776 32/37/2032 11/1/2032 60 12/31/2032	74043 1/29/2038 17/3/2032 17/3/2032 1/30/2013	333.1 450.1 130.1 311.1
Lete Peyment Charge on Adjustments. Terial Lake Peyment Charge Basic Pennily (1805 of Late or Underpaid City Fees) Lake Pennily (1805 of Late or Underpaid City Fees) Lake Peyment Enterest. Total Late Peyment Charge Death Information Death Information Death Information Death Date Peyment Charge Pent Day of Mennily Peyment Days Requirement there Date Death Date Dispute Charge for Innuary 2023, 1995 payments ment made pains in the dure data. Informatical Confidential Index Pennily (1056 of Late or Underpaid City Fees) Late Peyment Death Fee Monthly Late Physical Enterest Fee Monthly Late Physic	\$	70900 1/28/2012 2/1/2012 60 4/1/2012 10% 1.5%	\$ 4/27/2012 3/1/2012 60 4/30/2012	5 71513 \$/29/2012 4/1/2012 60 5/31/2012	\$ 71820 6/20/2012 5/1/2012 60 6/30/2013	75.42 19.87 55.60 \$ 75.42 72024 7/20/2012 6/1/2012 60 7/31/2012 10% 1.5%	\$ 72463 8/25/2012 7/1/2012 60 8/30/7012	72777 9/26/2032 8/1/2002 8/30/2032 1096 1.5%	131.97 93.10 \$ 131.97 72991 10/13/2022 9/1/2012 9/1/2022 10/31/2022	140.50 44.83 96.16 \$ 140.50 75417 11/28/2032 10/1/2032 11/30/2032 10/6 1.5%	34.31 67.94 \$ 300.25 73776 32/77/2032 11/1/2032 0 12/31/2032	74043 1/29/2033 17/3/2033 60 1/30/2013	333.1 450.1 130.1 311.1
Lefe Peyment Charge on Adjustments. Fortal Late Peyment Charge Bask Pewalthy (10% of Let or Underpaid Chy Fees) Late Peyments Interest. Total Late Peyment Charge Death Interesting Death Death Peyment Days Requirement Death	\$ 70578 2/20/2012 1/1/2012 60 3/1/2012	70900 1/28/2012 2/1/2012 60 4/1/2012 10% 1.5% 21	\$ - 71207 4/27/2012 3/1/2012 60 4/30/2022	\$ - 71513 \$/29/2012 4/1/2012 60 5/31/2012 10% 1.5%	71820 6/20/2012 51/2012 60 60 6/30/2012 10% 1.5% 18	75.42 19.87 55.60 \$ 75.42 7/20/2002 6/1/2002 6/1/2002 10% 1.5% 17	\$ 72463 8/29/2022 7/1/7032 60 8/30/7032 1.5% 16	72777 9/26/2032 8/3/2032 60 9/30/2032 10% 1.5%	131.97 39.10 \$ 131.97 10/19/2022 9/1/2012 60 10/31/2022	140.89 44.83 96.16 \$ 140.39 11/28/2022 10/3/2022 10/3/2022 10/3/2022	\$002.25 \$4.31 \$7.94 \$ \$102.25 73776 \$2/37/2002 11/1/2003 \$0 12/31/2002 1.5% 1.5%	\$ 74043 1/29/2035 17/3/2032 60 1/30/2033 2056 131	333.1 450.1 130.1 311.1
Lete Peyment Charge on Adjustments. Terial Lain Peyment Charge Basic Pennily (1805 of Late or Underpaid City Fees) Lain Pennils (1805 of Late or Underpaid City Fees) Lain Peyment Entry Letel Antercentifica Letel Ant	70578 2/26/2012 1/1/2012 60 3/1/2012 10% 1.5% 22 23.0%	70800 3/28/2012 2/1/2012 0 4/1/2012 10% 1.5% 21 33.5%	71207 4/27/2022 34/2022 60 4/30/2022 10% 1.5% 20	71513 \$7397002 4372002 60 5/31/202 10% 1.5% 19 28.5%	\$1820 \$782012 \$1/2012 \$1/2012 \$0 4/30/2012 10% 1.5% 18 27.0%	75.42 19.87 55.60 \$ 75.42 72024 7/20/2022 4/7/20/202 60 7/31/202 10% 1.5% 17 25.5%	72463 8/28/2012 7/1/2022 60 8/30/2012 1056 1.5% 26 24.0%	72777 9/26/2032 8/1/2032 60 9/30/2032 10% 1.5% 15 22.5%	39.87 93.10 \$ 133.97 72991 10/19/2012 9/7/2012 9/7/2012 10/31/2022	140.89 44.83 95.16 \$ 140.99 79417 11/28/2012 16/7/2012 10/5 10/5 1.5% 13 19.5%	30.25 34.31 67.94 \$ 100.25 77776 32/37/2012 11/1/2012 12/31/2012 1006 1.5% 12 18.0%	74043 1/29/2033 12/1/2032 12/1/2032 3/30/2033 1004 1.5%	33.1 450.4 130.4 331.4 \$ 450.6
Lefe Peyment Charge on Adjustments. Fortal Late Peyment Charge Bask Pennshy (10% of Let or Underpaid Chy Fees) Late Peyments Interest. Total Late Peyment Charge Death Interest Charge Death Interest Charge Death Late Peyment Charge Death Late Peyment Charge Death Death Death Charge Death Death Death Death Charge Death Dea	70578 2/26/2012 1/1/2012 60 3/1/2012 10% 1.5% 22 23.0%	70800 3/28/2012 2/1/2012 2/1/2012 0 4/1/2012 10% 1.5% 21 33.5%	\$ - 71207 4/27/2012 3/1/2012 60 4/30/2022	\$ - 71513 \$/29/2012 4/1/2012 60 5/31/2012 10% 1.5%	71820 6/20/2012 51/2012 60 60 6/30/2012 10% 1.5% 18	75.42 19.87 55.60 \$ 75.42 7/20/2002 6/1/2002 6/1/2002 10% 1.5% 17	72463 8/28/2012 7/1/2022 60 8/30/2012 1056 1.5% 26 24.0%	72777 9/26/2032 8/3/2032 60 9/30/2032 10% 1.5%	131.97 39.10 \$ 131.97 10/19/2022 9/1/2012 60 10/31/2022	140.89 44.83 96.16 \$ 140.39 11/28/2022 10/3/2022 10/3/2022 10/3/2022	30.25 34.31 67.94 \$ 100.25 77776 32/37/2012 11/1/2012 12/31/2012 1006 1.5% 12 18.0%	\$ 74043 1/29/2035 17/3/2032 60 1/30/2033 2056 131	33.1 450.4 130.4 331.4 \$ 450.6
Lete Peyment Change on Adjustments. Total Late Peyment Change State Femby (1965 of Late or Underpaid City Fees') Late Peyment Steress. Yould also Peyment Change Check Information Check Resolve Check Date Check	70578 2/26/2012 1/1/2012 60 3/1/2012 10% 1.5% 22 23.0%	70800 3/28/2012 2/1/2012 2/1/2012 0 4/1/2012 10% 1.5% 21 33.5%	71207 4/27/2022 34/2022 60 4/30/2022 10% 1.5% 20	71513 \$7397002 4372002 60 5/31/202 10% 1.5% 19 28.5%	\$	75.42 19.82 55.60 \$ 75.42 72024 72020 6/1/2022 6/1/2022 10% 1.5% 17 25.5% \$ 238.03	\$ 72463 8/28/2022 7/1/2022 6 8/30/2022 1056 1.5% 1.5 24.0% 5	72777 8/78/2032 8/3/2032 60: 8/30/2032 10% 1.5% 15 22.5% 5	131.97 39.87 92.10 \$ 133.97 72991 10/19/2002 9/1/2002 60 10/31/2002 10% 14 21.096 \$ 438.58	140.59 44.83 96.16 \$ 140.59 73417 11/28/2002 10/1/20/2002 10/1/20/2002 10/1/20/2002 10/1/20/2002 10/1/20/2002	302.25 34.31 67.94 \$ 100.35 73726 32/27/2002 11/1/2002 12/31/2002 1005 1.5% 12 38.06 \$ 377.43	7400.3 1/29/2035 17/1/2032 17/1/2032 1/30/2033 1056 1.5% 5	331.1 450.1 139.1 331.4 \$ 450.0
Lefe Popineers Charge on Adjustments. Total Late Popineers Charge on Bullet Persons's (1905 of Late or Underspaid City Fees's) Liste Popineers Exteriors. Total Late Popineers Charge Check Information Owner House Owner Owne	70578 2/26/2012 1/1/2012 60 3/1/2012 10% 1.5% 22 23.0%	10800 1/28/2012 2/1/2032 60 4/1/2032 10% 1.5% 21 33.5% \$	71207 4/27/2022 34/2022 60 4/30/2022 10% 1.5% 20	71513 \$7397002 4372002 60 5/31/202 10% 1.5% 19 28.5%	\$1820 \$782012 \$1/2012 \$1/2012 \$0 4/30/2012 10% 1.5% 18 27.0%	75.42 19.87 55.60 \$ 75.42 72024 7/20/2022 4/7/20/202 60 7/31/202 10% 1.5% 17 25.5%	\$ 72463 8/28/2022 7/1/2022 6 8/30/2022 1056 1.5% 1.5 24.0% 5	72777 9/26/2032 8/1/2032 60 9/30/2032 10% 1.5% 15 22.5%	39.87 93.10 \$ 133.97 72991 10/19/2012 9/7/2012 9/7/2012 10/31/2022	140.59 44.83 96.16 \$ 140.59 73417 11/28/2002 10/1/20/2002 10/1/20/2002 10/1/20/2002 10/1/20/2002 10/1/20/2002	30.25 34.31 67.94 \$ 100.25 77776 32/37/2012 11/1/2012 12/31/2012 1006 1.5% 12 18.0%	74043 1/29/2035 17/1/2032 17/1/2032 1/30/2033 1054 1.5% 5	33.1 450.4 130.4 331.4 \$ 450.6
Lete Psyment Charge on Adjustments. Terial Lain Psyment Charge Basic Pennily (1805 of Late or Underpaid City Fees') Late Psyment Steress. Total Late Psyment Charge These Late Late Late Late Charge These Late Late Late Late Late Late Late Lat	70578 2/30/2012 1/1/2012 0 3/1/2012 10% 1.5% 22 33.0% 5	10800 1/28/2012 2/1/2032 60 4/1/2032 10% 1.5% 21 33.5% \$	\$ 71207 4/27/2012 3/1/202 60 4/30/2022 105 1.5% 30 30.0% \$	\$ 71513 \$/29/2012 4/1/2012 60 5/31/2012 10% 1.5% 19 28.5% \$	\$	75.42 19.82 55.60 \$ 75.42 72024 72020 6/1/2022 6/1/2022 10% 1.5% 17 25.5% \$ 238.03	\$ 72463 8/28/2022 7/1/2022 6 8/30/2022 1056 1.5% 1.5 24.0% 5	72777 8/78/2032 8/3/2032 60: 8/30/2032 10% 1.5% 15 22.5% 5	131.97 39.87 92.10 \$ 133.97 72991 10/19/2002 9/1/2002 60 10/31/2002 10% 14 21.096 \$ 438.58	140.59 44.83 96.16 \$ 140.59 73417 11/28/2002 10/1/20/2002 10/1/20/2002 10/1/20/2002 10/1/20/2002 10/1/20/2002	302.25 34.31 67.94 \$ 100.35 73726 32/27/2002 11/1/2002 12/31/2002 1005 1.5% 12 38.06 \$ 377.43	7400.3 1/29/2035 17/1/2032 17/1/2032 1/30/2033 1056 1.5% 5	331.8 450.6 130.8 331.8 \$ 450.6
Lefe Physicsed Charge on Adjustaments. Fortal Lato Physicsed Charge on Adjustaments. Fortal Lato Physicsed Let or Undeepald Chy Fees; Lefe Physicsed Self-Control Lefe Physicsed Self-Control Lefe Physicsed Charge Deck Little Textle Lato Physicsed Charge Deck Little Textle Lato Physicsed Charge Deck Charge The Charge T	70578 2/30/2012 1/1/2012 0 3/1/2012 10% 1.5% 22 33.0% 5	10800 1/28/2012 2/1/2032 60 4/1/2032 10% 1.5% 21 33.5% \$	\$ 71207 4/27/2012 3/1/202 60 4/30/2022 105 1.5% 30 30.0% \$	\$ 71513 \$/29/2012 4/1/2012 60 5/31/2012 10% 1.5% 19 28.5% \$	\$	75.42 19.82 55.60 \$ 75.42 72024 72020 6/1/2022 6/1/2022 10% 1.5% 17 25.5% \$ 238.03	\$ 72463 8/28/2022 7/1/2022 6 8/30/2022 1056 1.5% 1.5 24.0% 5	72777 8/78/2032 8/3/2032 60: 8/30/2032 10% 1.5% 15 22.5% 5	131.97 39.87 92.10 \$ 133.97 72991 10/19/2002 9/1/2002 60 10/31/2002 10% 14 21.096 \$ 438.58	140.59 44.83 96.16 \$ 140.59 73417 11/28/2002 10/1/20/2002 10/1/20/2002 10/1/20/2002 10/1/20/2002 10/1/20/2002	302.25 34.31 67.94 \$ 100.35 73726 32/27/2002 11/1/2002 12/31/2002 1005 1.5% 12 38.06 \$ 377.43	7400.3 1/29/2035 17/1/2032 17/1/2032 1/30/2033 1056 1.5% 5	333.8 450.6 130.8 331.8 \$ 450.6 \$

Indirect on City Fees Underpaid Based on the Number of Ministel Late. **

16 (City Fees plus Basic Pennity) X 15% per year/360 days per year X number of days hate.

17 (City Fees on adjustments plus Basic Pennity) X 1.5% per year X number of days hate.

18 (City Fees on adjustments plus Basic Pennity) X 1.5% per mouth X number of mortiful late through December 31, 2013.

Universal Weste Systems City of Long Beach Gress Receipts and City Fees 30 Months Ended June 20, 2013

						CT 5073			100	Total 30 Months
Description	fan-13	1	Feb-13	Mar-23		Apr-13	May-18	Jun-13	Total	Ended June 2012
Gross Receipts	1	T			Г					
Refuse Routes	\$ 97,780.	91 9	68,034,77	\$ 88,421.01	15	74,163.34	\$ 79,706.57	5 83,423.68	\$ 492,529.60	
Recycling Routes	1,458.	33	1,341.84	1,884.96	1	1,606.73	1,081.26	1,341.84	8,714.74	55,227.61
Rolloff Routes	37,157.		11,536.11	20,935.19		10,359.47	25,809.27	22,910.89	328,798.37	498,868.80
Total Gross Receipts	\$ 136,395.	66 5	81,912.72	\$ 111,241.16	\$	86,179,54	\$ 106,687.10	\$ 107,676.42	\$ 630,042,60	\$ 2,633,258.80
Adhartmenta							1			
UWS Adjustment (Exhibit 2)	(289.	081	-	231.50	1	(49.91)	-	1,161.37	1,053.83	14,170.97
HF8H Adjustment (Fahibit 2)		_	-		_			-		[99.82]
Total Adjustments	(289.			231.50		(49.91)		1,161.32	1,053.83	14,073.15
Total Adjusted Gross Receipts	\$ 136,106.	58 :	81,912.72	5 111,472.66	15	86,079.63	\$ 106,687,10	\$ 108,837,74	\$ 631,096.43	\$ 2,647,329.95
Obs Face		-1					ŀ			
AB 939 fee	\$ 10,888.	53 3		\$ 8,917.81	\$	6,886.37	\$ 8,534.97	\$ 8,707.02	\$ 50,487.72	
Franchise Fee	13,610.		8,291.27	13,347.27	_	8,607.96	10,668.71	10,883.77	63,309.64	249,759.34
Total City Fers	24,490	19	14,744.29	20,065.08		15,494.33	19,203.68	19,590.79	113,597.36	
City Fees Remitted	24,551.	22	14,744.29	17,798.59		17,728.14	19,203.68	19,381.76	113,407.68	459,176.40
City Fees (Over) Under Puld	\$ (52.	03) ;	5	\$ 2,266.49	5	(2,233.81)	\$	\$ 209.03	\$ 189.68	\$ 2,369.34
Total Late Payment Cherge III		\neg			1			l	i .	
Stock: Penalty (10% of Late or Underpaid City Fees)	s	- 4:	S	\$ 226.65	15		\$	\$ 20.90	\$ 247.55	\$ 1,054.18
Late Payment Interest	1	- [299.18	1		*	17.24	316.42	\$ 1,129.41
Total Late Payment Charge		7		525.83			76	38.14	563.97	2,183.59
Sotal City Fees and Late Payment Charges Due to the Ci	N S 152	0.53		5 2,792,32	s	[2,243.81]	s	\$ 247.17	\$ 753.65	\$ 4,552.93
⁶⁸ See late payment charge calculation below.	111									
are note posturers comign concumiant activity										
Otr fee 5										
AB 939 Fee	8%		8%	8%		8%	8%	8%		
Franchise Fee	10%		10%	10%		10%	10%	10%		
Late Payment Charge	T	Т		1	T			1		1
Late Payment Charge on Late Payments		- 1					1			
Basic Penalty (10% on Lete Pold City Fees)	5 -	- 1:		[5 -	5		5	\$ (0)	5 8	5 585.27
Late Payment Interest (2)	1 .	- 1		· .	1			- 4	15	90.13
Late Payment Charge on Late Payment		\perp					(4)	1.0	A)1	675.40
Late Payment Charge on Adjustments:	1	- 1			1					{
Basic Penalty (2016 on Underpaid City Fees)	1 -			226.65	1	-		20,90	247.55	468.91
Late Payment Interest ^{CR}	1	_ [299.18	1	-	-	17.24	336.42	1,039.28
Late Payment Charge on Adjustments		\supset		525.83	_		9.	38.24	563.97	1,508.19
Total Late Penesent Charge	1			1	1		i	1	-	
Basic Penalty (10% of Late or Underpoid City Fees)	1 .	- 1		226.65	1			20.90	247,55	1,054.18
Late Payment Interest		- 1		299,18	1			17.24	356.42	1,129.41
Total Late Payment Charge	5	+		5 525.83	15		5	5 38.14	5 563.97	
					1 *					
Check Information Check Hamber	74	rack	74677	75023	1	75345	756A5	75860		
Check Date	2/27/20		3/24/2013	4/26/2013		5/24/2013	6/26/2013	7/26/2013		
First Day of Month	100		7/1/2013	3/1/2013		4/1/2013	\$/1/7013	6/1/2013		
		100	60	60		6D	60	60		
Poyment Days Requirement Due Date	3/2/20		4/2/2003	4/30/2013		5/31/2023	6/30/2013	7/31/2013		
	3/2/20	43	4442003	443445013	7	3/31/2003	42045003	1/24/1013		
Days Late		_			<u> </u>					
Conclusion: Except for Jummry 2011, UWS payments were made as los to the sker slute.										
					_					
Interest Calculation		Т			Г					
Basic Penalty (20% of Late or Linderpold City Fees)	10%	- [30%	10%	1	30%	10%	10%		
Late Payment Interest Per Month	1,584	1	1.5%	3.506	1	2.5%	3.5%	1.5%		
Mustiper of Months Late through December 2013	20	ı	9	8	1	7	6	5		1
Total Interest Based on the Humber of Months Late	35.0%	- 1	13.5%	12.0%	1	10.5%	9.0%	7.5%		l
City Fees Late or Underpubliphia Basic Pernity	5	1 3	93	\$ 2,493.34	5		5	\$ 729.93	\$ 2,723.07	\$ 5,743.30
Interest on Late Payment of City Fees Based on the		1			1					
Manufort of Days Late ^{ER}	\$ 1	1	120	\$	S		\$	5 2	\$ =	\$ 90.13
Innerest on City Fees Underpoid Based on the Humber o	f				1			1		
Months Late ⁶⁹	\$ -	ىك	1993	\$ 299.18	5	100	\$ 4	\$ 17.24	\$ 316.42	\$ 1,039.28
If Oty Fees plus Basic Permitty) X 1826 per year /360 day										

Shouths Late **

(Oty Fees plus Blade Penalty) X 1256 per year/360 days per year / Insulate via didys late.

(Oty Fees on adjustments plus Blade Penalty) X 1,5% per neonth X number of months late through December 33, 2013.

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EXHIBIT 2

ALC!	No. 1 to print days not	Ian-11	Feb-11	Mar-51	Age-11	May-11	Aus-11	Ad-11	Aug-11	Sep-11	0041	Nov-11	Dec-11	Total
	RECEIPTS FOR ACCOUNTS NOT IN LONG BEACH													
	SO CAL PIZZA CO	1		\$ (63.67)						1			1 3	\$ (63.6
	SO CAL PIZZA CO	1	1	(63.67)									1 1	[63.6
	FACK IN THE BOX 80215	1		(302.06)						!			1	{102.00
7557	SACK IN THE BOX 83192			(78.98)					1	1		M 8	1 1	(78.91
7524	CARL'S JR #1100018	1		(38.48)	1				1	1			1 1	{38.41
7525	CARL'S JR #1100050	1	ì	(54,45)						1		1	1	(54.45
	CARL'S JR #1100060	1	1	(54.45)										(54.4)
	CARL'S IR #1100119			(38,48)	1								1 1	{38.4
	CARL'S IR #1100340	1		(54.45)	- 1				1 3			D 3	1 1	(54.4
	CARL'S IR #1100395	1		(54.45)								1	1 1	{54.4
	CARL'S JR #11000454	1		[36.30]										(36.3)
	CARL'S JR #1100466	1		(38.48)						1				(38.4)
	CARL'S JR #1100498	1	I /	(38.48)			1		1	i .	1			(3R.4I
	CARL'S JR #1100656	1		(66.00)			1		1		B 0			(66.00
	STARBUCKS		I 0	(215.00)					1		S 1	1		Q15.00
	KFC H108	1	1	(114.48)			1				1			(114.4)
	OAKLEAF (GLEHDALE)	1		1 1			1							1,000
	RESIDENTIAL ACCT (I.A COUNTY)	1	1	1 1					1		1	22	-	
3349	D-BAC (TORRANCE) Total Receipts for Accounts not in Long Brech		-	(1,111.00)			-				-	-	-	(3,313.4)
	Total receipts for Accounts not in Long seven		-	((7)17/00)					-	-	-		-	(1,111.4)
	SOFTWARE ERROR (2)												1	
1024	BLANK ACCOUNT (2)		-		(23.52)		-		-			_		(23.5)
	Total Software Erson	-	-	-	(23.54)			-	-		· · ·	-	-	(23.52
	STORAGE BOX RECEIPTS (3)	1				- 8			1		1		1	
	LC.C. STORAGE BOX			1 1	- 1		[583.64]		1	1			1 1	(585.64
	LC.C. STORAGE BOX	1		1 1	- 1	0.1	[446.78]		1 1	D 22	N 9			(446.70
6685	TARGET STORE 800242													
	Total Storage Box Receipts	-			-		{1,032,42}		-	-			-	(1,052,42
	GROSS RECEIPTS EXCLUDED IN EIROR (4)			1		1	9 . 4			1				-
	LY.S.	100		3,828,74	1		3,511.03		1 1			1 1		7,539.77
	MARINA PACIFIC HOA	le s		1 1	- 1	- 1					8 8		900.00	300.00
	MILITARY DEPT #A0556	10 00		1 1	- 1	- 1			i i				i 1	
	GOURNET DONUT	F 3	1											
	JBA ROBINSON	1	1 3	1 1										
	SAS PETROLEUM	1	1	1 1	l l		- 1				- 1			50
	SÁS PETROLEUM		19 (- 1		- 1			9	- 1		- 1	
	S&S PETROLEUM	1 .	l'ir o		1	0 (1	1			1 8	- 1		31	
	MITCHELL LAND & IMPROVEMENT CASA GRANDE C/O PARAGON	1	15 3	1			- 1	-	E			1	- 1	10
	THE LIBERTY	1	II	1	- 1		- 1	1		1		1		
	II CAPITAN		1	1 1	- 3		- 1					li		
	HELANDER & KARENEE APTS		1		- 1	- 1	- 1							100
	CER RESTAURANT	1		1	- 1	1 1	- 1							
344	Total Gross Receipts Excluded to Error			3,629.74		- 1	3,511.03						300.00	7,639.77
4									,		,			
	Total UNS Adjustments	\$ -	\$	5 2,716.86	(23.52)	5	\$ 2,478.61	5	5	\$ -	\$ -	5	\$ 300,00	5,471.95
	WF8M Adjustments						1			1			- 1	
	TARGET STORE - Compactor Box Rental												S	

BOTIS:
(1) The post receipts for the following accounts, which were not located within the City, were incurrently included in gross receipts reported to the City. These gross society have now been content to the convex city. The post receipts for three seconds ared to be defeated from the gross secepts for pressure ared to the City.
(2) When several senter expresentatives created a new account at the same time, the different accounts were assigned the same account number and a computer error accurred. In April 2011, a blank, account purposed of 52.64 had showing to these times in the respons. Those these, UNFS has limed the softliner error.
(3) Gross seedpts for the restal of storage forms was included in gross seedpts for solid wester formchise services in error.
(4) At the time of the separt, come gross receipts for long Basch accounts were mis-coded to a different city. The gross secretish have now been coded to the correct city. These additional gross receipts will need to be assessed the City function feet.

DOMBIT 2

Universal Waste City of Long Beach Gross Receipts Adjustments

Account from	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	M-12	Aug-12	Sep-12	Oct-12	Nov-12	Doc-12	Total
			100000000000000000000000000000000000000										1 1
RECEIPTS FOR ACCOUNTS NOT IN LONG BEACH	1 4			1	1 1	8							s
901 SO CAL PIZZA CO	F 3		1		1	- 4				1 1			1
902 SO CAL PIZZA CO	1 1	10 5	1	I	1 1	1		1	N 8				
S46 JACK IN THE BOX 80215	1				1 1	9 1		1	12	1		0	W 8
SS7 JACK IN THE BOX 83192	1 1	0.00			1 1			1					1 1
524 CARL'S IR #2100018	1 1				1								9
'525 CARL'S IR 93100050	10	11		1								1	1
7526 CARL'S JR #3100060				1	1 1			1				1	G 8
7527 CARL'S IR #1100119	1 1				1							1	
528 CARL'S /R #1100340	B (1	6 0	1	1	1 8	1		ľ					0.00
7577 CARL'S JR #1100395	1			l .									8 0
1529 CARL'S JR #1100454			1	ſ	1 1	1							1 3
F510 CARL'S IR #1100466 F531 CARL'S IR #1100498	1			1				1	1				
7535 CARL'S JR #1303656					1				100	}			l: n
PHOSE TARBUCKS				l	1	- 1		I	1	1			
7562 KFC #108									1	1			17
PODE DAILEAF (GLENDALF)	1		1	1	(467.64)	- 1			1	1 3			(467
3044 RESIDENTIAL ACCT (LA COUNTY)	1		1	1	\"			1			(18.20)	1	(18
SS49 D-BAC (TORRANCE)	1	there are		1		4.5-3-000							
Total Receipts for Accounts not in Long Brach				-	(467.54)		39				(38.30)	-	(485
									the second				
SOFTWARE ERROR (2)	1	0 0	1		1 1							1	
1024 BLANK ACCOUNT (?)					-			-	-		-		_
Total Software Error	-			-	-			-	-	-	-	-	
S-COROGRAMOS CONSTRUCTOR	1				f	- 1							
STORAGE BOX RECEIPTS (3)			1		1 1	1						1	19
1633 LC.C. STORAGE BOX	1		1	Į.				1				J.	
1631 LC.C. STORAGE BOX	1 1				1 1					1 1		1	8
HAS TARGET STORE #00242	_				-			-	-	-		-	
Total Storage Box Receipts	-			-	-			-	-	-			-
								I					
GROSS RECEIPTS EXCLUDED IN ERROR (4)	1	100		I				1	8 1	13 3			
1382 MARINA PACIFIC HOA	1	B) ()	1	1	300.00			ł		900.00			1,200
HISBELMILITARY DEPT SADSS6		U R		ı		624.00		l .	208.00	208.00	416.00		2,456
SECO GOURNET DONUT						76.70		1	76.70	76.70	76.70		306
LI MA KORRISON	II 38		1	1		400.52		1	275.91	275.91	275.91		1,220
1360 S&S PETROLEUM	13				1 1			l	144.56	72,28	72.28		285
1233 SAS PETROLEUM	1 1				1 1			1	144.56	72.20	72.28		289
1240 SBS PETROLEUM	1		1	1	1 1			1	144.56	72.28	72.28		289
1334 MITCHELL LAND & IMPROVEMENT	1 3			ı	1	- 1		l	159.30	159.30	159.30		477
LIBS CASA GRANDE C/O PARAGON	1 /	0		1	1			1	182.90	182.90	182.90		541
475 THE LIBERTY	1		1					1	286.12	143.06	286.12		715
M76 EL CAPITAN	1		ı		1 1			ı	365.20	82.60	165.20		413
HAS ISLANDER & KARENEE APTS	1	3	l l			9		1	427.22	245.25	245.25		917
344 CBR RESTAURANT				ł	20								
Total Gross Receipts Excluded in Error		140			300.00	1,101.22	7.4		2,215.03	2,490.56	2,034.22	-	R,131
1 904 3 400 400 500 500 500								5 -	\$ 2,215,09	\$ 2,490.56	\$ 2,006.02		\$ 7,645
Total UWS Adjustments	\$.	\$ -	5 .	5 .	\$ (167.64)	\$ 1,101.22	2	3	\$ 2,215.03	2 Z/MMA36	a 5100005	,	7,043
total on a regional and													
HFBH Adjustments													

EXHIBIT 5

Universal Waste
City of Long Breich
Gross Receible Adjustments

-					Ex.2014				THE PERSONNEL
Artt	Accessed Teacher	fpri-53	Feb-15	Mar-23	Apr-13	May-13	Am-19	Total	to test since 2012
	RECEIPTS FOR ACCOUNTS NOT IN LONG BEACH								
9901	SO CAL PIZZA CO						1	5	5 (63.6
9002	50 CAL PSZA CO	1 1	l			1	ł.	10.0	(63.6)
7546	JACK IN THE BOX 20235	21	I	1		}	1	198	(102.0
7557	JACK IN THE BOX #3392		i		1	Į.	1	(4)	(79.9)
7524	CARL'S JR #1100018		l	1		ĺ	1		[38.4
7525	CARL'S JR #3100050		l	1		1	1	200	(54.4
7526	CARL'S JR #3100060	3	l	1		l .	1	30	(54.4
7527	CARL'S 3R 811000119		l		1	1	+		(38.4
7528	CARL'S JR #1100340		l	4 3	1	1	1	2.00	{54.4
7577	CARL'S JR 8/2100395		l	1	1	l	1	1.63	(\$4,4
7529	CARL'S JR 03100454		l	1	1		1	100	(36.3
7530	CARL'S JR #3 100466		l	1	1		1		(38.4
7531	CARL'S JR #1100498		l	1			1		(38.4
7535	CARL'S JR #1100656		l	1	1		1		(66.0
7803	5 TARBUCIS		l	1 2	1		1		(215.0
7562	XEC 9308	1		1	1		1		[314.40
8041	OAKLEAF (GLENDALE)		l	1		1	1		[467.6
33044	RESIDENTIAL ACCT (LA COUNTY)		l				1	10050	(10-3
55549	D-BAC (TORRANCE)	(813.64)						(013.64)	(913.6
	Yotal Receipts for Accounts not in Long Brech	(87) 3.64			-		-	(913.64)	{2,411.3
	SOFTWARE ERROR (2)	63					1		
11024	BLANK ACCOUNT (2)								(23.5
	Total Software Error	-	-		-			-	(23.5)
	STORAGE BOX SECTION (3)						1		
31631	LC.C. STORAGE BOX	1 1	[[1		(585.6
11631	LC.C. STORAGE BOX	1		1		ļ		- 30	(446.7)
14685	TARGET STORE #00242	(99.82)		1	(49,91)			(149.71)	(149.7)
	Yotel Storage Box Receipts	(99.82)	-		[49.91]	- 1	-	(149.73)	(1,342.3
	GROSS RECEIPTS EXCLUDED IN ERROR (4)								
0730	L1.S.				E	l			7,539.77
11187	MARSHA PACIFIC HOA	1				l	1		1,500.00
	MULITARY DEPT #A0556			E 9		Į.	1		1,456.00
3860	GOURMET DONUT			1	1		153.40	153.40	460.20
4246	JIM ROBUSON					ľ	275.91	275.91	1,50L26
14368	S&S PETROLEUM					}	72.28	72.28	363.40
4233	SAS PETROLEUM	4				1	72,28	72.28	361.40
M240	SAS PETROLEUM	1	li .			1		8	289.37
	METCHELL LAND & IMPROVENENT	1	1			l	159.30	159.30	637.20
	CASA GRANDE C/O PARAGON	1	l l			l	182.90	182,90	731.60
14475	THE LIBERTY	3				l	1 8		715.30
	I L CAPITAN	3 .					0.0	-	413.00
4536	ISLANDER & KARENEE APTS				1		245.25	245.25	1,167.97
5344	CBR RESTAURANT	624.38		231.50				855.88	855.81
- 3	Total Gross Receipts Excluded in Error	624.38	-	231.50	-	-	1,163,12	2,017.20	17,788.00
	Total UWS Adjustments	\$ (298.08)	5 .	\$ 231.50	\$ (49.91)	5 -	\$ 1,161.32	\$ 1,053.03	\$ 34,170.97
	HFILH Adjustments	i							
LAKES	TARGET STORE - Consector Box Brestel	4			1	I		15	\$ (99.82

WASTE MANAGEMENT

Review of City of Long Beach fee payments for the 30 months ended June 30, 2013.

Summary of Findings

Waste Management (WM) owes a total of \$55,733.41 to the City for underpaid fees, late payment charges and City audit cost, as shown in Table 1.

Table 1: Summary of Unpaid City Fees, Late Payment Charges, Interest and City Audit Cost

Description	Audit Period: 30 Months Ended June 30, 2013 ⁽¹⁾	Pre-Audit Period: August - December 2010 ⁽²⁾	Total City Fees and Late Payment Charges	City Audit Cost ⁽³⁾	Total City Fees, Late payment Charges and Audit Cost Due to the City		
Underpaid City Fees	\$ 27,742.88	\$ -	\$ 27,742.88		\$	27,742.88	
Late Payment Charges and Interest	7,983.02	107.51	8,090.53			8,090.53	
City Audit Cost				\$19,900.00		19,900.00	
Total Amount Due to the City	\$ 35,725.90	\$ 107.51	\$ 35,833.41	\$19,900.00	\$	55,733.41	

⁽¹⁾ Exhibit 1

Procedures Performed

As reflected in Table 2, WM reported \$11,062,830.14 in gross receipts and remitted \$1,912,949.84 in AB 939 and franchise fees to the City for the 30 months ended June 30, 2013. In order to verify the City fees remitted, HF&H:

- Agreed the gross receipts reported to the City for each of the 30 months to WM's underlying system report and verified the mathematical accuracy of the amounts reported;
- Verified that payments remitted to the City for City fees were remitted on or before the due date;
- Selected a sample of 74, 74 and 71 accounts for 2011, 2012 and 2013, respectively. For each
 account, we verified that its location was within the City of Long Beach and confirmed the proper
 inclusion of the selected payments in the gross receipts reported to the City; and,
- Verified the WM adjustment for under-reported Bagster receipts and City fees.

As a result of our finding related to the Oakleaf national accounts, described below, we also reviewed the gross receipts reported to the City for the five months from July 2013 through November 2013 for the Oakleaf national accounts.

⁽²⁾ Exhibit 2

⁽³⁾ Per Section 10.2.6 City Audit, if the City's audit demonstrates that the Fees paid by Franchisee were understated by more than five thousand dollars (\$5,000) or two percent (2%), whichever is less, the Franchisee will be required to reimburse the City for the cost of conducting the audit.

Table 2: Summary of Gross Receipts and AB 939 Fee and Franchise Fee Due to the City

Description		CY 2011		CY 2012	_	Months Ended	_	otal 30 Months
			. 3	CILOTE	1	une 30, 2013	En	ded June 2013
Gross Receipts					Π			
Refuse Routes	\$	2,843,916.41	\$	2,822,124.44	\$	1,444,924.25	Ŝ	7,110,965.10
Bagster Receipts		25,309.52		20,754.30		12,916.30		58,980.12
Rolloff Routes		1,391,540.75		1,597,476.34		903,867.83		3,892,884.92
Total Gross Receipts		4,260,766.68		4,440,355.08		2,361,708.38	Г	11,062,830.14
Adjustments to Gross Receipts:							Γ	· · · · · · · · · · · · · · · · · · ·
Waste Management Adjustment:							l	
WM Revision to Bagster receipts for January 2011 through	1				ĺ			
June 2013 reported in August 2013 (1)		4,078.52		3,735.77		2,324.93		10,139.22
Total WM Adjustment to Gross Receipts		4,078.52		3,735.77	 	2,324.93	-	10,139.22
HF&H Adjustments:		1,0.0.52		3,733.77	-	2,324.33	-	10,133.22
Receipts from Oakleaf National Account not Reported		-		53,548.79		77,959.89		131,508.68
Refund credit for non-Long Beach account erroneously			1	33,310.73	l	77,555.05	İ	131,300.00
deducted twice from gross receipts reported to the City		-		22,618.52		_		22,618.52
Total HF&H Adjustments	\vdash	_	_	76,167.31		77,959.89		154,127.20
Total Adjustments		4.078.52		79,903.08	Н	80,284.82	-	164,266.42
Total Adjusted Gross Receipts	\$	4,264,845.20	\$	4,520,258.16	\$	2,441,993.20	\$	11,227,096.56
City Fees								
AB 939 Fee	Ś	341,187.62	Ś	361,620.65	s	195,359.45	١	898,167.72
Franchise Fee	Ť	348,048.58	*	452,025.81	1	244,199.32	ľ	1,044,273.71
Total City Fees		689,236.20		813,646.46		439,558.77	\vdash	1,942,441.43
City Fees Initially Remitted		688,578.41		799,263.92	\vdash	425,107.51		1,912,949.84
Additional Fees Remitted 8/29/13		657.79		672.42		418.50		1,748.71
Total City Fees Remitted		689,236.20		799,936.34	\vdash	425,526.01		1,914,698.55
City Fees Underpaid Before Late Fees		-		13,710.12		14,032.76	_	27,742.88
Late Payment Charges								
Basic Penalty (10% on Late or Underpaid City Fees)		65.79		1,438.28		1,445.12		2,949.19
ate Payment Interest (1.5% per Month) (2)		264.33				·		,
Total Late Payment Penalty	\vdash	330.12		3,119.27	_	1,650.23		5,033.83
Total City Fees and Late Payment Charges Due to the City	Ś		ć	4,557.55	_	3,095.35	_	7,983.02
our city rees and tate rayment charges due to the City	P	330.12	\$	18,267.67	\$	17,128.11	\$	35,725.90

⁽¹⁾ On August 29, 2013, WM submitted an adjustment for Bagster receipts totaling \$11,167.38 (\$1,028.16 pre-audit period and \$10,139.22 audit period) and City fees totaling \$1,913.22 (\$164.51 pre-audit period and \$1,748.71 audit period).

WM Adjustment

Adjusted Bagster Receipts

WM initially remitted City fees based on Bagster receipts, net of City fees (\$76,573.50 - \$11,167.38 = \$65,406.12). As a result, WM under-reported receipts by \$11,167.38. As shown in Exhibit 2, on August 29, 2013, WM remitted \$1,913.22 in City fees related to \$11,167.38 under-reported Bagster receipts from August 2010 through June 2013. As shown in Exhibit 2, gross receipts were under-reported by \$10,139.22 for the 30 months ended June 30, 2013. While WM identified the unreported revenues and remitted the related City fees, WM did not calculate or remit any late payment charge that would be due on the unpaid fees. As calculated in Exhibit 2 and summarized in Table 3, the late payment charges for August 2010 through June 2013 total \$705.16.

The late payment charges on the Bagster City fees is calculated as described in Section 10.2.5 of the franchise agreement with the basic penalty of 10% of the unpaid amount and an interest charge of 1.5%

⁽²⁾ The late payment interest of 1.5% per month is calculated through December 2013. See Exhibit 1 for the calculation of the interest charge.

per month on the unpaid or late fees. The Bagster City fee payment, excluding a late payment charge, was made on August 29, 2013. The late payment interest was based on an interest rate of 18% per year (1.5% per month) and the days between the payment due date and the actual payment date, using 360 days per year.

Table 3: Summary of Late Payment Charges on WM Bagster Revenue Adjustment

Description	Basic enalty (10%)	100	nterest Charge	Pa	tal Late yment harge
Pre-Audit Period					
August - December 2010	\$ 16.46	\$	91.05	\$	107.51
<u>Audit Period</u>					
CY 2011	65.79		264.33		330.12
CY 2012	67.26		138.19		205.45
Six Month Ended June 30, 2013	41.85	ļ	20.23		62.08
Total Audit Period	174.90		422.75		597.65
Total Late Payment Charge	\$ 191.36	\$	513.80	\$	705.16

HF&H Adjustments

Refund for Non-Long Beach Account

HF&H found that gross receipts for December 2012 were under-reported by \$22,618.52 based on WM internal gross receipts reports. This difference was due to a refund for a non-Long Beach account in the amount of \$11,309.26 was erroneously deducted twice from gross receipts reported to the City for a total difference of \$22,618.52. The under-reported fees for this adjustment total \$4,071.33.

Gross Receipts from Oakleaf National Accounts

Oakleaf Waste Management (Oakleaf) is a wholly owned subsidiary of Waste Management, Inc. WM acquired the operations of Oakleaf in 2010. Oakleaf has a network of 2,500 preferred haulers and is a leader in outsourced hauling, disposal, waste diversion and recycling services. Oakleaf acts as a broker (3rd party) in outsourcing solid waste and recycling services for commercial and industrial customers. Oakleaf has accounts that are serviced by various franchised solid waste haulers in the City of Long Beach.

Prior to June 2012, Oakleaf payments on accounts were included in the national account gross receipts (NAT transaction code). In June 2012, Oakleaf was set up in a separate transaction code (OWM) that was not included in the query processed each month to determine the gross receipts for the period. As a result the payments received for the Oakleaf accounts were erroneously excluded from the gross receipts reported to the City, and from the calculation of City fees. Gross receipts were under-reported by \$131,508.68 between June 2012 and June 2013 and City fees were underpaid by \$23,671.56.

In July 2013, WM began including the gross receipts for the Oakleaf accounts in the reports to the City and remitting the proper related City fees. Between July 2013 and November 2013, WM received \$84,137.06 in receipts from the Oakleaf accounts and remitted \$15,144.67 in related AB 939 Fees and Franchise Fees on these receipts. As a consequence of changing personnel, WM staff did not recognize a need to research and correct potential historical underpayments, as they had with the Bagster revenue described in the WM Adjustment section.

Late Payment Charges

The late payment charge on the HF&H adjustments to gross receipts for the 30-month audit period includes the basic penalty and the interest portion that was based on the number of months unpaid through December 2013. For example, the unpaid amount that was due for December 2012 would be late January 30, 2013 (60 days after the first day of December 2012) and charged interest on the amount due plus the basic penalty for 11 months (February 2013 through December 2013).

			,	ATTACH	IMENT	3							
Veste Nanug maani Ny al Lang Boath Impa Aprolyts and City Four - 10 Manthe Ended Jone 10, 2013													
The second second second	/m11	Pro-ti I	Monata	April	May 11	Jun-11	No. 31	Aig1)	Sup-18	0041	No. 13	Duo-11	Total
an Analog			\$ 230,837,39	5 234,059.05		214,429,10	273,434,33	3 246,276,63	344,172,03	3 261,410.93	\$ 235,579,37	5 751,649.30	5 2,843,936
Plane Routes	3,430.00	3 230,925.48	1,147.00	1,807.57	2,495.00	2,499.00	2,754.00	1,750.00	3,794.00	2,102.00	2,394.00	1,430.00	25,800
grave slief (Spetes	141,130.81	65,886.36	131,191.43	192,685.31	145,177.80	60,865.11	113,961.86	161,358.07	82,864.15	IM,467,52	110,82143	E5,5E0.40	1,791,540
Total Gross Peccipis	375,495.13	795,465,04	161,771,42	305,945,60	201,675.71	315,797.29	240,632.51	409,392.70	330,690,16	363,470.45	140,630.14	142,796.73	4,780,784
Class course to Cores Perceipts													
Adjustment:	1 1		1		1	- 4	- 1		- 1			- 1	
Na Baydalan to Bagaian recolus for Johanny 2011 through June 2011 reported in August IES (Exolula 2)	102.07	139.64	142.71	310,30	19623	700.00	360.64	291.20	597.44	414.72	305.44	251.00	4,07
MATOCIA Adjustments to Gross Receipts	188.48	139.84	182.7)	209.20	300.00	220.00	800.64	203.28	397,44	414,72	163,44	351.00	4,675
Mail Adjustments													
maigns from Dathad Mathead Acoust out reported to City (Establic) 3)	1 1		1	- 1	1		- 1		9 1				
physic credit for mon-Long Beech account erroringsly deducted from gram receipts	1 1			W-02								_	
seal NF BH Adjustments						(1)	310,84	293,36	197,44	416.72	305.66	261,00	4,07
past Aufbergreung as Gross Receipts	5 174,627.50	179.84 5 299.804.88	103,77 \$ 165,454,64	399,215,06	199.86 5 903,774.89	\$100,000,27	6 840,893.15	5 400 ATSES	5 VOL/67A2	5. 061,885,17	\$ 540,895,60	\$ 940,847.79	5 4,364,84
Total Adjusted Gross Seculats	F 100000	-		- trializas									
Dig Ross di SIR Fee	5 79,972,71	5 23,649,39	5 29,239,33	5 31,218.81	\$ 30,833,53	5 25,294,19	5 27,279.45	5 32,773.87				\$ 27,443,87	\$ 840,160
di SIB Fee	26,972,31	25,848.50	25,274,34	31,218.01	90,831,87	25,294.56	27,279.46	22,773.03	36,817.41	29,110.02	77,819.65	34,304,77	346,64
Total City Foot	19,844,42	47,396.46	56,472.67	41,437,52	61,643,85	10,581,79	M,350.90 5A,601.30	63,347,83 63,362,83	58,094.82	36,223,63	35,295,69	61_745.10 61_761.61	669,37 669,37
Hey Free Intitally Resultand	38,392.36 62.16	41,274.43 21.37	38,443.43 29,24	62,393,34 46,38	\$2,580,00 \$3,50	51.02 51.02	87.75	45,00	95.89	56.76	14.0	46,83	65
idalfilarusi City Fous Restricted 8/29/13 Youri City Fous Restricted	10,046,41	47,394.76	10,477,47	42,407,62	61,041,0	10,548.79	\$4,556.00	43,347,03	94,084,83	10,771.67	10,439,30	61,748.00	681.23
Parts Date to City Before Late Payment Charges		-	-										
ets Digmant Charges	1		2,92	440	636	4.38	3,77	450	934	6.64	5.85	4.76	- 6
lasik Punalty (10% on Lote or Underpubli City Fees)	8.22	2.24 10.89	19,70	2030	77.76	26.68	29.17	17,30	25.17	29.29	19.52	1437	
Julia Physiques Interest (1.5% per Month) Lata Physiquest Charges	37.37	13.07	10.63	25.34	34.14	33.06	29.24	21.80	41.66	290,813	29.37	13.01	5 83
Issui Sty I am and Late Payment Charges Due to the City	\$ 17.17	3 13.07	1 18.67	5 25.33	3 34.14	\$ 23.06	3 35.04	3 3),40	\$ 64.60	5 29,03	3 25.37	19.61	100
City Fee 15											896	876	
AS 530 Fee	806	876	876	204 204	8% 8%	876 876	816 816	876	g% g%	8%	876	10%	
randita for		***	***										
Colorated loss of Late Programm Characan		l i		i	- 1		- 1		- 1				
iato Paymoni Chorpon on Bogstor Adjustment: Jusi: Panalty (1,0% on Late Payment of City Fers)	5 6.22	5 2,24	5 2,00	5 443	3 6,38	5 538	\$ 3.77	5 450	5 9.56	5 6.84	5 5.85	5 4.70	\$ 65
Late Payment Hiterast 3.5% (M	13.23	19.83	13.70	20.59	27.26	26.66	23.17	17,30	89-12	73.29	19.32	34.83	36-
Total Late Payment Penalty	87,87	18.07	16.62	75.53	84,14	33.06	21.04	71.80	44.50	79.03	75.37	19.61	\$30
Labo Poyssont Charges on HPBH Adjustments:	1 1			- 1	- 1	55.	- 1	656		135	11.252		
lunic Panatty (10th on Underpayment of City Fem)				.			.					-	
Jaco Polysroni Internat (1.5% per month) ^{pri}	-					747			-	- 1		14.	
Total Late Paymont Penalty Salat Day to City	-		-			-	- 1		-				
local Lado Payament Changets								1					
Specit Premarity (1006 cm Later or Uniderpoid City Fees)	6.22	2.34	2,92	4.63	6.23	438	9,27	430	9.36	6,64	5.83	4.70	63 364
Lote Paymond Interest (3.3% per minish)	33,15	19.63	13.70	20.80	27.7% \$4.14	79.68 33.08	29.37	17,80	33.12 44.65	25,29	39,32 29,37	20.00	130
Total Loss Payment Pointly	\$9.57	15.07	16.62	25,23 [pete !	35.00	and-1	32301					
Joseph Committee	T wasons	100,2496	8030715	961,042	9755692	1841347	BIOGRAI	MMQV7y	1406/190	SOLDEPHY	1017690	200245634	W. C.
Real Date	27/27/012	8/23/2001	4/23/2001	5/37/2083	9/27/2022	7/39/7033	8/25/2003	9/29/2051	19/21/2011	11/22/2011	12/25/2003	1/26/2012	
lest Day of Menth	1/1/7/31	3/1/8003	193/2013	4/1/2011	5/1/2021	6/3/20L1	7/1/2011	8/3/2081.	9/1/7011	10/1/2011	11/1/2011	12/1/2011	
Impressoni Doys Norpaltermente	60	40	60	3/31/2012	60 6/30/2031	7/33/3091	8/30/2011	9/30/20LI	10/33/2021	11/30/3017	12/31/2011	1,000,0013	
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feet Day of Manush Systemet Days Besysfermont	1/1/3011	40	40	\$0	60	10	60	60	80	60	60		
has Date	1/2/2013	4/3/0103	489/2003	9/31/2011	4/10/2011	7/31/2011	8/30/2011	9/30/2011	10/01/2011	11/30/3011	12/54/2011	1/10/2013	
logi Lite	931	200		821	No.	760	790	440	646	636	607	377	
stangt Selectries						2000		- 1		4000	Lunda .	1000	
healt Pennity (SOM of Lote or Underpold City Fem)	1694	10%	2004	1,0%	10%	10% 6,3%	3.0%	1,544	3,5%	10%	30% 3.3%	1.5%	
Jam Payment Interest Par Month	13%	13%	3.39L	13%	134	29	23	27	25	23	34	29	
Number of Months Later through December 2013 Later language Second on the Hydralius of Manths Lete	53.6%	49.3%	40.0%	46,3%	45.0%	49.5%	43,0%	40.5%	99.0%	97,3%	16.0%	94.5%	
May Food Later or Understald plus Basic Penalty on Seguers Adjustment	5 60.06	5 34.63	6 82.16	5 50.60	5 20,30	10,30	\$ 68.47	5 49,30	£ 109.15	1 73.00	5 #432	1 11.66	\$ 729
Why Pean, Later or Underpoils plus Back Possilly no HEBAT Adjustment	5		5	5 20,00	S 27,J6	5 26,68	5 \$ 23.37	5 5 17,00	5 35.17	5 23.39	5 19.92	5 1482	5 264
tional recovered, con Lister Programme of City From Dissold on the Mareston of Chays Lister ⁵⁵⁸ Install recovered on City From Undergoods States on the Statesbur of Maresto Lister ^{DR}	\$ 83.25	5 10.00	\$ 13,70	21,50	1136	1	1 11/	\$		5.	\$	1	4
Annual relational dis City reason, Unabergraftic Debett one Was Squared and Ambridge Latting	1.0	-											

City of Long Smoth Waste Moneyorkers

Wests Management City of Long Booch

Gross Receipts and City Page - 36 Martin Ended June 18, 2013

(D+2) (# Ot	Am-12	Rebits	Marij	Aprel 1	May Li	Jan 12	Pol-12	Aug-Li	Sep (2	04-17	itte-13	Dec-12	Yetul
Direct Resolute					-		700.0				-	20712	1000
lating Epotes	5 242,580,72	\$ 225,655.00		5 205,500 11 5			\$ 241,873.04				\$ 213,377.97		
lagitari Latini Bostos	1,151.00	1,841.00	2,814.00	1,743.00	1,381.00	2,001.00	1,619 00	2,264.00	2,577.00	1,521.00	1,373.80	1,764.00	20,75
Total Gross Recolum	110,494.00	109,763.86	116,495.55	97,113.69	147,807,81	134,666.63	159,047,07	131,691,17	107,600.97	147,058,97	143,818.79	161,118.80	1,382,61
	204,146.75	346,753.00	367,352.05	150,051,00	177,614.15	957,077.00	402,510,61	MA, 170,90	315,840.37	407,171,171	254,760,57	364,779.47	4,440,25
Microsepts, 19, Royal Puselata	1 1	- 1	- 1		- 11								
the Adjustment	1 1	31 1	- 1		- 1	. 1					8 9		
uliuk Bardalon on Baguser recolpto for James ry 2011. Shrough Juno 2013 reported in August. 2018 (Buhlish 2)	207.24	MAR	416.52										
(acal WM Adjacorons to Grass Receipts	257.16	241,34	416.52	313.74 313.74	290.58	960.18	391,42	407.57 607.57	463.86	217.70	347.19	J18.20 J10.30	1.7
of Sain Administration	227.10	24770	410.37	*****	290.34	PRIVATE	307.77	007.37		27.75	501.70	370.54	2,5
lessation from Onkinol Replaced Account not reported to City (Eurobit 1)						7,570.51	7,777.53	8,181,27	9,007,14	7,503,39	6,823,75	0,643.75	13,5
teriging CF milk for mon-Living Boarch accounts proprietably doduction from gross receipts	1 1			- 1	- 1	0				- 10			
eperand to the City												22,838.82	22.6
langi Mi Sin Adbatmens						7,570.51	1,717.50	6,151,37	9,007,14	7,609.09	4,EZIL75	29,000,01	79.1
(utal Adjantment to Gress Receipts Total Adjantment Bress, Because,	207,36	241,38	418.52	213,74	730,54	7,590.59	AJME No.	8,186,74	9,473,00	2,345.32	2,820,64	29.6 22.En	79,0
Total Adjusted Grown Mesolphs	5 194,F74.33	5 947,085,17 I	547,768,57	5 250,371,04 5	377,644,71	\$ 960,ID1,37	5 454,60E-06	5 375,(01.64	\$ \$44,554.F2	415,614.04	3 041,640,46 1	4sazesas	5 4,530,1
Stry. Room.	1 1	6 1	- 4		- 1	· •		1				- 1	
di STB Fee		\$ 27,760.47 5	79,421 49			5 26,856.22							
tondina Fox	35,637.42	34,700.53	34,774.85	15,017,31	37,784.47	36,085.39	41,860.89	37,210.06	34,451.49	41,861.41	36,394.05	41,435.14	452,0
Total City Fors	76,517,34	67,4sq.m	56,198,34	63,017.30	44,012.0b	64,853,60	71,006.60	67,130,73	62/212/AB	M,E(0.53	62,431,39	N.563.25	823.6
Top Fairs Initially Recording Address of City Fees Recording 8/28/53	10100'03	6241730	64,325.37	ALUSOJO P	67,970.55	63,325,97	72,457.18	60,613,76	10,30730	73,417.12	64,238.53	10,291.30	710,3
	17.32	61,45	74.97	36,47	#1,50	84,83	52.46	79.35	83.49	43,20	44.30	17,39	
Total City Peas Resident Fees Due to City Before Later Payment Charges	10,007.04	43,460.95	86,196.14	63.067.39	84,01,3,05	1,863.70	73,500.64	1,472,63	65,391.40 1,621.28	72,450.92	64,341.0L 1,729.28	90,30E.52 3,274.67	199/
da Japanet Cheres	1		1			1,100,170	1,200,04	1,471.63	1,621.23	1,30,61	1,728.23	3,274.67	130
lends Femality (SCNs on 6 are or Uniderpedd City Foos)	122	4 13	7.50	5.65	415	142,73	145.75	124.60	370.66	139.34	127.30	588.20	1/
aile Payment Interest (3.5% per Mench)	15.31	1231	25.04	14.13	9.70	796,39	790.00	177.30	186.75	294,11	249.10	964.00	1,1
Late Payment Charges	14.84	18.66	77.54	10.70	18-85	549-04	125.34	MAJE	156.67	421.45	876,36	1,497,20	4.1
Holf Billy Fees and Larler Pagement, Charges Due to the City	3 14.94	3 36.66	77.54	1 19.19 1	13-86	1.205,74	\$ L025U0	11.000,1	2.100.15	5 1,799.00	1,004.56	8,773,07	j 10.
By Pre 3i													
& 100 Fee	FL	an.	8%	606	626	10%	8%	806	8%	6%	994	10%	
renchise Fee	30%	10%	10%	10%	10%	10%	10%	10%	1,006	10%	2024	10%	
about the of Late Percent Cherry	1							r					
mission, and a part of the contract of the con	1 1	- 1	Į		- 1	- 1	- 1	ŀ	- 1			1	
soft Privalty (SDN on Lete Payment of C'by Fees.)	5 22	5 435 5	2.50	3 3.63 5	8.25	5 6.49	5 3.29	5 7,34	الحدد	5 4.29	3 400	3.73	5
ater Payment Intervet 1,595 to	33.23	12,81	20.04	1413	9.70	14.05	1030	13.40	13.00	6.40	3,30	640	,
Total Late Payment Penalty	10.94	16.66	27.54	19.79	11.83	20.53	13.73	29.77	12.72	10.69	10.33	12,38	- 7
				25.04	1100		12.72	43477	*****	2007	1000	1220	
de Payment Charges on HFMH Adjustaments		1	1		- 1	- 1			- {				
mit Printity (10% on Underpayment of Clay Fees.)	22	0.9	7.			136.27	340.00	147.26	162:13	133.06	122.80	527.47	1,3
ste Paymont Interest (3.9% per repetté 11)						303.34	360,50	164,47	17437	200.75	243.29	957.85	2,8
Total Late Paymont Penalty Total Day to City			- 21		4.	318.31	30R.50	\$11.73	\$36.65	434.77	344.08	1,484.82	<u>په</u>
	\vdash		-			518.31	toule	\$11.79	636.65	43437	344.00	1,484.87	ۆپە .
otal Late Phytheet Chingso:	L												
only Pennity (3.0% on Late or Underpold City Fore)	9.79	4,35	7.30	5.85	413	142,75	149.25	134.60	170.48	139.34	127.20	333.20	1,4
He Payment Interest (I.5% per month)	11.21	12.83	70.04	34,33	9.70	294,29	200.DB	377,90	386.39	396.11	249.20	964,00	3,1
South Later Payment Penalty	14.94	25.54	27.54	19.78	13.65	330.84	929,84	193,30	358.87	435.45	\$76.24	3,497,20	يه
ed.htmorties			100										
reck Mander	1/02HE389	10963406	10429900	1040.000	10517940	105483349	108,79643	10678376	109/279802	10770886	100223380	1/0084947	100000
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ntDay of Month Artific Days Begulternent	3/3/3062	2/1/2012	6/1/2012	4/1/3007	MY/xers	M2/3083	7/3/300.2	8/1/2012	949/3062	30/1/2002	\$1/1/2012	13/3/Hits.2	
enett Digs Hoppirenent	- 60	60	4/90/2012	5/31/30L3	40	60	80	60	60	60	60	10	
- Parts					A/95/2012	7/33/3013	8/90/3062	8/30/3013	10/91/2012	11/70/2012	12/31/3092	1/30/2013	
in Date	1/1/2017	4/1/2017	white and all										
e Date ya Lafe	1/1/2011	*/1/2013	4jivjani										
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ic Date (i) staff in the light of the condition in recently prepared on or to few the date into the behaviories in the behaviories in the behaviories													E R
to Date to the Control of the sequence of the Control of the Contr	8/29/704:0	1/29/2003	1/29/2002	N/SN/RJ	9/20/2011 5.0.7001	8/29/2041	M/29/70039	a/20/700.1	1/29/2031	V20/300.5	8/20/2019	WW/MAX	
to Date The first Th	0/29/#0:1 1/1/703	1/28/3/63 3gs/2063	1/29/2003 3/2/2003	N/25/201.H 4/1/2012	5/1/2011	4/1/2017	7/1/3032	8/1/2012	0/2/2012	30/1/2013	11/1/2017	13(1/2013	
or Date And Mile servicined its respectfully proposed on oir to three stop date determined And The Mile servicined its respectfully proposed on oir to three stop date determined As it forms As it	8/29/7653 1/1/7653 80	1/21/2403 3/21/2012 60	3/39/3083 3/3/3033 40	\$/25/250.0 4/1/2002 40	5/1/3013	6/1/2017	7/1/3032	8/1/2013	B/1/2017	30/1/2013	11/1/2017	13/1/3013	
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or Date standard Well serviciosed ils respectable programmes din est de finno ditre disse disse standard Media Enforcement All Standard All Date All Date All Date All Date Compress Compressione Compress Compressione Compressione	8/29/7653 1/1/7653 80	1/21/2403 3/21/2012 60	8/29/2003 3/1/2019 60 4/30/2012	\$/25/250.0 4/1/2002 40	5/1/3013	6/1/2017 60 7/31/2017	7/1/3032	8/1/2013	B/1/2017	30/1/2013	11/1/2017	13/1/3013	
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or Date standard Well serviciosed ils respectable programmente den est de finne situe disservatione sita finne de l'activatione control l'activatione sita finne de l'activatione sita fi	8/29/7843 3/1/7053 80 91/2053 546 1096 1,544 22	1/20/200.3 2/1/200.3 60 6/1/201.3 13.3 2.0% 2.3 2.3	3/25/2035 3/2/2037 40 4/50/2012 405 10% 2.5% 20	10K 451/300 X 451/300 X 453 453 453	5/1/2011 60 6/10/2013 425 10% 1.3% 1.8	4/1/2017 60 7/31/2003 884 15% 1,5% 1,5%	7/1/3012 80 4/30/2062 364 2016 2.501 16	10% 12% 12% 12% 12%	9/1/2023 90 19/91/2063 300 3176 1.5W 3.4	17.0 10.2 17.00.000 5 17.00.000 5 20.0.000 7	11/1/2017 60 12/31/2012 201 10% 1.5%	13/1/9023 60 1/80/100A 773 1001 1.5% 2.3%	
to Date The Control of the Control	9/29/98a: 1/2/753 80 9/:/2007 546 10M 3,66; 22 30.0%	1/21/300.2 321/300.2 50 4/1/300.2 113 105 1.3% 22 83.3%	8/20/2083 3/1/203 60 4/50/2013 606 10% 1,54 20 20,00%	#/28/200.3 40 40/2/2002 413 2006 43/2 20/2 20/2 20/2 20/2 20/2 20/2 20/2 2	5/1/2011 60 6/10/2013 425 10% 1.3% 18 27.2%	4/1/2017 60 7/31/2012 884 15'4 15'4 15'4 17 25.3'4	7/1/3037 80 8/30/2037 364 206 2.58 16 34.0%	8/1/2013 60 8/36/2013 339 1DK 1.5% 25 22.3%	10/1/2023 10/1/2023 10/1/2023 10/1/2023	10% 12/30/2022 10% 12% 12% 12% 133	11/1/2017 60 12/31/2012 201 12/81 1.5/8 1.2 1.8/8	1/81/100.2 1/81/100.A 733 1001 1.9% 23 28.5%	
in Date	8/29/7843 3/1/7053 80 91/2053 546 1096 1,544 22	1/20/200.3 2/1/200.3 60 6/1/201.3 13.3 2.0% 2.3 2.3	3/25/2035 3/2/2037 40 4/50/2012 405 10% 2.5% 20	10K 451/300 X 451/300 X 453 453 453	5/1/2011 60 6/10/2013 425 10% 1.3% 1.8	4/1/2017 10 7/31/2012 104 15% 15% 17 25.3%	7/1/3032 60 8/30/2083 364 2016 2.3/8 16 34/96 5 37.73 8	10% 139 139 130 130 130 130 130 130 130 130 130 130	9/1/2023 90 19/91/2063 300 3176 1.5W 3.4	17.0 10.2 17.00.000 5 17.00.000 5 10.00.000 5	11/1/2022 60 12/31/2022 203 1204 1.586 1.2 1.005 1.005	13/1/2012 60 1/80/100 A 703 100 1.5% 31 28.5% 63.03	
we built by the sendingle lie manifoldy payment do not for the date date with the sendingle lie manifold lie manifold lie manifold lie manifold lie sendingle lies to be send to lie and the sendingle lies to lie and the sendingle lies lies and the sendingle lies lies and the sendingle lies lies and the sendingle lies lies lies and the sendingle lies lies lies lies lies lies lies li	9/29/98a: 1/2/753 80 9/:/2007 546 10M 3,66; 22 30.0%	1/21/300.2 321/300.2 50 4/1/300.2 113 105 1.3% 22 83.3%	8/20/2083 3/1/203 60 4/50/2013 606 10% 1,54 20 20,00%	#/28/200.3 40 40/2/2002 413 2006 43/2 20/2 20/2 20/2 20/2 20/2 20/2 20/2 2	5/1/2011 60 6/10/2013 425 10% 1.3% 18 27.2%	4/1/2017 50 7/11/2012 104 15% 15% 15% 15% 17 25.91 1 73.81 1 1/80.07	7/1/3032 60 8/30/2083 364 2016 2.3/8 16 34/96 5 37.73 8	10% 139 139 130 130 130 130 130 130 130 130 130 130	10/1/2012 10/1/2012	1071/3813 12/30/2022 777 10% 12% 12% 13 28 38.3%	11/1/2017 60 12/31/2012 201 12/81 1.5/8 1.2 1.8/8	1/81/100 2 1/81/100 A 273 1001 1.5% 2.3% 28.3%	5 7 6 23.0

^{***} Similar 19% per year, MC displips a and the number of days between the state due to state of the payment 8/26/2013.

Millioned are 1.2% per records for each records office that also steps through December 2013

Waste Management City of Long Booch

				State of Sta			indicate San	Tar is 16 years
	741-13	A-0-11	14m-1.0	Age-12	Mar-13	Jen-11	Total	distribution of the
Green Resolich.					5 256,609,10	5 237,004,01	5 1,444,934.25	5 7,310,965.1
prince Smaller		3 247,494.69 1,314.30	\$ 240,368.19 2,716.80	\$ 734,809.96 3,857.40	5 256,609.19	5 237,044.91 3,676.46	12 916.90	58,880
Lagater	1,113.20 116,666,69	1,314.30	2,216.80 156.801.56	148,310,55	146 484 37	163,767,97	101,867.83	3,893,884,8
Ludget Reutes	145,364.67	148,342,74 397,581,29	199,189,55	299,541,91	411,134,55	601,104.23	7,361,300,10	11,062,630
Total Bress Receipts	HUJEKE	201,000,000	-	- Angelon			-	
Adjustments to times, herefalls	1 1		1 0			10		
yang Adjuntanani: Wasi Berbian nu Bagster receipto for January 2011 Menugh June 2013 reported in August	1 1					P		
Mark playing at politica, (activity out respond 1991) amonths sour 1912 a clear on a semi-	300,36	392.41	599.00	434.23	967.00	661.71	2,324.89	10,130,2
Tacal Wild Adjustments to Gross Not office.	300.86	371.61	199.02	434.83	(47.30	663.73	2,124.80	10,139.7
INFAM Adjustments								135,500,4
Sacratives from Coldool Meclanul Account not reported to City (Estifol) 1)	9,441.07	\$1,489.80	8,172.91	5,769.69	21,799.63	17,286.79	77,958,89	133,5002
tarkens credit for non-Long Boach account providually deducted from gross receipts.						Fi .		72,618.5
reported to the City	2 22 22	10 400 40	8,172,91	1,740,60	23,799.40	17,286,79	77,010,00	154,177
jotal HF BM Adjustrum is	9,841,07 9,841.45	31,489.80 31,792.43	8,171,80	10,194.02	22,167,08	17,040.00	80,194,97	164,366.
(ocal Adjustments to Gross December Total Adjusted Group Receipts	\$ 355,846,82	5 408,018.64	\$ 40%,161,40	\$ 406,775,8%		à 47L054.25	5 3,441,353.30	5 11,727,000.
right velicons many security	-							
City from		5 32,748,29	5 12,652.02	5 32,542.07	4 15304.17	5 33,694,84	5 199,359,45	ESSE,367.
All 938 Fee	\$ 28,427.73 15,634.63	40,935,37	60,816.15	4547734	44,130,14	43,105,43	244,199,32	1,014,773.7
Foreighe Fee Traini City Fees	83,562,56	73,663.64	73,448.00	73,719,64	79.43A.2E	73,760.79	430,536,F7	1,042,441
Total City Fees Lity Fees tolticity Re-nitted	53,226,88	71,366.43	71,936.32	71,564,74	75,444.23	72,366,12	425,107.53	1,812,949.
City Fees to permit the volume of 1/29/13	74.01	49,07	73.83	76,31	46.13	110,50	418.30	
Took City Fees Norwitaed	\$2,363,95	71,613.30	71,093,89	71,461.12	75,510.55	71,678,14	419,536.01	LPLANIEL
Fees Due to City Before Leer Payment Changes	1,669.39	2,068.18	1,471.12	1,798.34	1,939.99	3,111.62	14,092.76	27,742.0
Late Proment Charges	1		154.29	183,69	100.00	373.06	1,445.12	2,949
leads Panalty (SCIS on Little or Livelar patd City Fees)	173.53	251,78	194.29	208,310	190.65	253.61	1,689.29	
Late Paymont Interest (J.S% per Month)	497.57	\$27.87	193.76	700,10	700.65	101.67	1,016.18	7,863.
Late Payment Chetigos	5 3,156,65	5 2303.00	1.536.60	2 5746743				
Found City Eyes, and Colo Payment Clarges Dive to the City	13 Albert	E SPECIAL	L. Branch	L. Carrier	400000			
City foo %			604	896	876	101		
A& SSR Fee	905 3.0%	10%	10%	10%	10%	10%		
Frachin For	104	20%	10%	20/20	104	2077		
Cultural lot of Late Personal Chicago			1	1	l	1		1
Late Payment Charges on Begater Adjustment:	5 3.61	5 6.01	5 7,18	5 7.64	5 6.61	5 11.00	5 41.05	5 1741
Basic Penalty (SCIC on Later Payment of City Fees)			0.26	5.70	2.18	1.90	20.23	022.
Late Payment Interest 1.54 IL1	3.37	8,03	11.96	11.42	8.79	19-80	82.00	
Total Late Payment Penelly	7,10	130	11.50	14.72	8.77	17	71.00	
Lato Paymont Charges on HFBM Adjustments:	1 -		_					2,774
Bank Prinater (10% on Unourperpresent of City Fork)	159.94	205.82	147.11	175.85	302,30	311.26	1,403.27	
Late Payment (Bernet (I.3% per meach) ^(P)	380,40	309.12	194,19	209.13	100.47	258.73	1,890,50 3,693,27	4,611.0 7,345.1
Yetal Late Paymont Penalty	65034 65034	\$19.84 \$13.84	341.80 341.30	376.96 376.96	700,86	147.87	3,033,27	7,363.3
Tom! Due to City	450.34	513,384	HILIO	1763%	/muse	107,047	Approprie	.,,
Total Late Payment Charges								
Samic Perceits (10% on Late or Underpold City Fem.)	179.30	211.79	154.29	383.49	599,00	929.06	3,445,32	2,049. 5,083.
Late Payment Internet (LS% per month)	363,07	F11.14	198.97	204.89	380,83	298.63	1,650.25	7,863.
Total Late Payment Panelty	457,52	323-67	953.24	390,36	709.45	1 101.07	1 1,073,63	7,000.0
Decliforation								
Church Statistics	10936138	12000394	13802050	11045773	33104063	31349920		
Caucii Doto	3,056,0003	3/35/2013	4/24/2013	7/27/0013	6/38/2063		SECTION S.	
i had Day of Month	7/1/2011	3/1/2013	1/0/0011	4/1/2011	9/1/7013	4/1/IIII		
Payment Days Bequivement	1/2/06/12	4/2/0013	60 4/h0/2012	383/2011	6,700/2013	283/2013		
Distr Date	91,000.0	Water 1	400000	404000		1		
Dept Late Conclusions Whit remissed its reportidy populates on or be feen the shot flets.			-		-	-		
Swarter Chard, Information			_				Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner,	
Check formior	1/29/2013	N/MOUSE	8/29/2003	8/28/2003	1/29/2013	8/29/2003	THE REAL PROPERTY.	
Elect Date	TO COLUMN	2/1/2013	1/1/2013	4/1/3003	3/1/2013		SERVICE SERVICE	
Final Day of Month	10	40	- 60	60	60	80		
Programmic Corps Bequalterments Class Courts	10/3003	4/2/2013	400/001	5/83/7803	4/16/3013	7/03/2003	10000	
Divisi Dariei Divini Autin	100	140	125	90	60	20	1	-
	1				1			1
	3694	309.	108	30%	10%	10%		1
Internet Calculation			3.3%	13%	3,3%	1.5%	1	ł
Sanit Pennity (SCIL of Late on Underpold City Feb.)					1	5	1	}
Bands Possolly (SCES of Each or Lindorpoid Chird was) Later Popinies & Employed Per World-	2.5%	1.566		7				
Sealt: Purothy (1056 of Lete on Underpadd Chird tota) Lame Paylocyst, Sanyota The Telembi- Hamiller of Manatha Lete Tytough Discounter 2053	2.0%		12.0%	20,5%	9,0%	7.5%	2	
South Provider (2006 of Late or Underspoid City if two.) Learn Prophosy Empress Prov Mounts Transmitter of Mounts Learn Strange Discounter (2013) Tealer Empress Empress Consider of Mounts Learn Tealer Empress Empress Consider of Mounts Learn Tealer Empress Empress Consider Provider or Mounts Learn Tealer From Later or Landersold Adult Devember on Mounts From Landersold Tealer Empress Consider Provider Consider Consider Provider on Mounts From Landersold Tealer Consider Consider Consideration Tealer Consideration	1.9% 10 13.0% 5 M.6A	9 13,5% 5 33,86	12.0% S 79.0%	10.5% 5 84.63	9,0% 5 72,74	7.5% 6 190.83	5 440.05	
Stack Provincy (2016 of Late on Undersyadd Clife From) Later Proposes States The Villamile Healthire of Managhe Later Streage Chapterian 2013. State Instruct States and the State Streage Chapterian 2013. Stay From Later or Undersyadd place Stack Provincy on Stageter Adjustment Stay From Later or Undersyadd place Stack Provincy on Stageter Adjustment This State Control Control State States From Later or Control States States Adjustment States States States States States States States States States States States States States States States States States	1.0% 13.0% 5 98.66 5 1,660.30	9 13,5% 5 33,06 5 2,774,96	\$ 79.01 5 3,634.20	20,5% \$ 84,02 \$ 1,994,30	9,0% 5 72,74 5 4,436,32	7.5% 6 190,83 5 3,433,76	5 35,496.00	5 10,517.
South Provider (2006) of Factor or University (2004) South Prophose (Internation Flow Mountain Southeast of Southeast Control (Provider 2016) South Southeast Control (Provider 2016) South Southeast Control (Provider 2016) South Southeast Control (Provider 2016) South Southeast Control (Provider 2016) South Provider 2016 Sout	1.9% 10 13.0% 5 M.6A	9 13,5% 5 33,86	12.0% S 79.0%	10.5% 5 84.63	9,0% 5 72,74 5 4,436,32	7.5% 6 190,87 5 3,432,78 5 1,90		5 90,587.3 5 422.3

denset on 185 per year, 360 days/year and the number of days between the date that about

The Section of the Company of the Company of the State State States of December 2013.

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Calculation of Late Fee Charge on WM's City Fee Adjustment on Begster Receipts August 2010 through June 2013

Month	Item Price	City Fee Rate	City Fee on Hert	Gross Receipts per WM ⁽¹⁾	City Fee on Gress Receipts	Under- Reported City Fees per HF&H	Basic Penalty (10%)	Late Fee (1.1/2% per Month) (0)	Total Late Payment Charge on Bagster Receipts	1st Date of Period	Due Date Requirement	Due Date	Date Peld	Number of Days Letn
a	6	c	d	e e	1	9	h		1	k	1	m	n	0
	Input	Input	b°c	b+d	e*c	f-d	g * 10%	(g+h)*18%/360*0	hel	Input	Input	kel	Input	n-m
Pre-Audit Period		-			V									
Aug-10	\$ 1,341.00	16%	\$ 214.56	\$ 1,555.56	\$ 248.89	\$ 34.33	\$ 3.43	\$ 20.09	\$ 25.52	8/1/10		9/30/10		
Sep-10	1,301.00	0.16	208.16	1,509.16	241.47	33.31	3.33	18.92	22.25	9/1/10		10/31/10	8/29/13	
Oct-10	1,291.00	0.16	206.56	1,497.56	239.61	33.05	3.31	18.23	21.54	10/1/10		11/30/10	8/29/13	
Nov-10	1,748.00	0.16	279.68	2,027.68	324.43	44.75	4.48	23.93	28.41	11/1/10		12/31/10	8/29/13	
Dec-10	745.00	0.16	119.20	864.20	138.27	19.07	1.91	9.88	11.79	12/1/10	60	1/30/11	8/29/13	942
Total Pre-Audit Period	6,426.00		1,028.16	7,454.16	1,192.67	164.51	15.46	91.05	107.51		l		ļ	1
CY 2011											l			
Jan-11	2,428.00	0.16	388.48	2,816.48	450.64	62.16	6.22	31.15	37.37	1/1/11	60	3/2/11	8/29/13	
Feb-11	874.00	0.16	139.84	1,013.84	162.21	22.37	2.24	10.83	13.07	2/1/11	60	4/2/33	8/29/13	
Mar-11	1,142.00	0.16	182.72	1,324.72	211.96	29.24	2.92	13.70	16.62	3/1/11	60	4/30/11	8/29/13	
Apr-11	1,807.52	0.16	289.20	2,096.72	335.48	46.28	4.63	20.90	25.53	4/1/11	60	5/31/11	8/29/13	
May-11	2,493.00	0.16	398.88	2,891.88	462,70	63.82	6.38	27.76	34.14	5/1/11	60	6/30/11	8/29/13	
Jun-11	2,493.00	0.16	398.88	2,891.88	462.70	63.82	6.38	26.68	33.06	6/1/11	60	7/31/11	8/29/13	
Aul-11	2,254.00	0.16	360.64	2,614.64	418.34	57.70	5.77	23.17	28.94	7/3/33	60	8/30/11	8/29/13	
Aug-11	1,758.00	0.16	281.28	2,039.28	326.28	45.00	4.50	17.30	21.80	8/1/11	60	9/30/11	8/29/13	699
Sep-11	3,734.00	0.16	597,44	4,331.44	693.03	95.59	9.56	35.12	44.68	9/1/11	60	10/31/11	8/29/13	668
Oct-11	2,592.00	0.16	414.72	3,006,72	481.08	66,36	6.64	23.29	29.93	10/1/11	60	11/30/11	8/29/13	638
Nov-11	2,284.00	0.16	365.44	2,649.44	423.91	58.47	5.85	19.52	25.37	11/1/11	60	12/31/11	8/29/13	607
Dec-11	1,450.00	0.18	261.00	1,711.00	307.98	46.98	4.70	14.91	19.61	12/1/11	60	1/30/12	8/29/13	577
Total CY 2011	25,309.52		4,078.52	29,388.04	4,736.31	657.79	65.79	264.33	330,12	,		1,11,11		
CY 2012		1					1							1
Jan-12	1,152,00	0.18	207.36	1,359.36	244.68	37.32	3,73	11,21	14.94	1/1/12	60	3/1/12	8/29/13	546
Feb-12	1,341.00	0.18	241.38	1,582.38	284.83	43.45	4.35	12.31	15,66	2/1/12	60	4/1/12	8/29/13	515
Mar-12	2,314.00	0.18	416.52	2,730.52	491,49	74.97	7.50	20.04	27.54	3/1/12	60	4/30/12	8/29/13	
	1,743.00	0.18	313.74	2,056,74	370.21	56.47	5.65	14.13	19,78	4/1/12	60	5/31/12	8/29/13	
Apr-12	1,745.00	0.18	230.58	1,511.58	272.08	41.50	4.15	9.70	13.85	5/1/12	60	6/30/12	8/29/13	
May-12	2,001.00	0.18	360,18	2,361.18	425.01	64.83	6.48	14.05	20.53	6/1/12	60	7/31/12	8/29/13	394
Jun-12			291,42	1,910.42	343.88	52.46	5.25	10.50	15.75	7/1/12	60	8/30/12	8/29/13	
Jul-12	1,619.00	0.18	407.52	2,671,52	480.87	73.35	7.34	13.43	20.77	8/1/12	60	9/30/12	8/29/13	533
Aug-12	2,264.00	0,18	463.86	3,040,86	547.35	83.49	8.35	13.87	22.22	9/1/12	60	10/31/12	8/29/13	302
Sep-12	2,577.00	0.18	463.86 237.78	1,558.78	280.58	42.80	4.28	6.40	10.68	10/1/12	60	11/30/12	8/29/13	272
Oct-12	1,321.00				291.69	44,50	4.45	5.90	10.95	11/1/12	60	12/31/12	8/29/13	
Nov-12	1,373.50	0.18	247.19	1,620.49	375.52	57.28	5.73	6.65	12.58	12/1/12	60	1/30/13	8/29/13	
Dec-12 Total CY 2012	20,754.30	0.18	318.24 3,735.77	2,086.24	4,408.19	672.42	67.26	138.19	205.45	12/1/12		1/30/13	0/23/13	""
CY 2013	25,000,000		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,											1
Lan-13	1,115.20	0.18	200.38	1,313,58	236,45	36,07	3.61	3.57	7.18	1/1/13	60	3/2/13	8/29/13	180
Feb-13	1,514.50	0.18	272.61	1,787.11	321.68	49.07	4.91	4.02	8.93	2/1/13	60	4/2/13	8/29/13	149
	2,216.80	0.18	399.02	2,615.82	470,85	71.83	7.18	4.78	11.96	3/1/13	60	4/30/13	8/29/13	121
Mar-13		0.18	424.33	2,783.73	500.71	76.38	7.64	3.78	11.42	4/1/13	60	5/31/13	8/29/13	90
Apr-13	2,357.40			2,781.73	433,51	66.13	6.61	2.18	8.79	5/1/13	60	6/30/13	8/29/13	60
May-13	2,041.00	0.18	367.38		780.23	119.02	11.90	1.90	13.80	6/1/13	SD	7/31/13	8/29/13	
Jun-13	3,673.40	0.18	661.21	4,334.61		418.50	41.85	20,23	62.08	0,1/12	-	1/34/13	my 4.07 4.3	1 47
Total 6 Months Ended June 2013	12,916.30		2,324.93	15,241.29	2,743.43			422.75	\$97.65					1
30-Month Audit Period	\$8,980.12		10,139.22	69,119.34	11,887.93	1,748.71	174.90				1			1
Total Adjusted Baggster Revenue	\$ 65,406.12	1	\$ 11,167.38	\$ 76,573.50	\$ 13,080.60	\$ 1,913.22	\$ 191.36	\$ 513.80	\$ 705.16	L		1	L	L

Total Adjusted Baggster Revenue | \$ 65,000.12| | \$ 13,100.30 | \$ 70,573.00 | \$ 1.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.5,000.00 | \$ 3.

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Weste Management Ookleaf Receipts Not Reported to City 30 Months Ended June 30, 2013

00 8	Account 8	Service Hame	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	PY 2013	Jan-23	Feb-13	Mar-13	Apr-13	May-13	Jun-13	6 Months Ended June 2013	June 2012 through June 2013
157	126713	DISCOUNT TIRE CENTER 6	\$ 69.25	\$ 69.25	5 69.25	\$ 69.25	\$ 69.25	\$ 69.25	\$ 60.25		5 69.25	\$ 69.25	\$ 69.25	\$ 60.25	\$ 138.50	\$ 69.25	\$ 484.75	
"	126715	NOAH'S NEW YORK BAGELS	232.15	607.93	425.00	425.00	411.29			2,101.37					-	-	12	2,101.37
i	126716	PAYLESS SHOESOURCE	112.25	112.25	112.25	112.25	112.25	112.25	112.25	785.75	112.25	117.25	112.25		-		336,75	1,127.50
	126717	PAYLESS SHOESOURCE	122.87	122.07	122.87	322.87	122.87	122.87	122.07	860.09	122.87	122.87	122.87	<u> </u>	79		368.61	1,228.70
		157 Total - Commercial	536.52	912.30	729.37	729.37	715.66	304.37	504.57	\$ 4,291.96	304.37	904.37	304.37	69.25	138.50	69.25	1,190.11	5,422.07
159	104244	ALBERTSONS LA (ORGIGIZO	845.86	845.86	845.86	845.86	845.86	845.86	945.86	5,921.02	845.86	172.73		- 1		=2	1,018.57	6,939.59
***	104245	ALBERTSONS LA (ORGIG163	937.32	845.86	845.86	845.86	845.86	845.86	845.86	6,012.48	845.86	845.86	845.86	845.86	3,691.72	845.86	5,921.02	11,933.50
	104246	ALBERTSONS LA (ORG)6132	845.86	845.86	845.86	845.86	845.86	845.86	845.86	5,921.02	845,86	845.86	845.86	845.83	1,691.66	1,307.21	6,382.28	12,303.30
1	104250	ALBERTSONS LA (ORG)6154	748,98	749.98	748.90	748.98	748,98	808.97	808.97	5,362.84	808.97	808.97	808.97	808.96	1,617.92	809.95	5,662.75	11,025.59
1 1	104260	ALBERTSONS LA (ORG)6178	748.99	748.98	748.98	748.98	508.52		-	3,504.44	4			- 2	12			3,504.44
	104322	ALBERTSONS 6120	358,33	358.33	358.33	358.33	358.33	358.33	358.33	2,508.31	358.33	316.37		12			674.70	3,383.01
	104323	ALBERTSONS	333.13	311.13	311.13	616,31	478.81	82.97		2,111.48	-		-		19	- 38	-	2,111.48
1	104325	FIRESTONE	110.72	110.72	110.72	110.72	110.72	110.72	110.72	775.04	110.72	110.72	110.72	110.72	221.44	110.77	775.04	1,550.00
1	104328	MEARTWELL GOLF COURSE	842.37	842.37	842.37	842.37	842,37	842,37	842.37	5,896.59	842.37	842.37	842.37	842.37	1,684.74	847.37	5,896.59	11,793.18
i I	104334	PAYLESS SHOESOURCE	58.49	58.49	58.49	58.49	58.49	58.49	58.49	409.43	58.49	58.49	58.49			32	175.47	584.90
1	104457	CIRCLE K 9436	427.11	436.91	443.57	443.57	442.19	442.19	439.62	3,075.16	439.92	445.18	441.74	337.55	675.30	337.55	2,677.04	5,752.20
l I	104461	ALBERTSONS LA 6163	209.88	209.88	204.88	204.88	204.88	410.87	410.87	1,856.14	410.87	410.87	502.34	410.87	1,004.67	410.87	3,150.49	5,006.63
1	104463	ALBERTSONS-LA 6132	291,98	291.98	291.58	291.98	291,98	291.98	291.58	2,043.86	291.58	291.98	291.98	291.98	675.43	291.98	2,135.33	4,179.39
1 1	104464	ALBERTSONS-LA 6154	296.98	209.88	387,80	204.88	204.88	204.88	204.68	1,714.18	204.88	387.80	204.68	387.80	501,22	387.80	2,074.38	3,788.54
1	106850	CORCLE K		1.0					- 0		2.1				- 26	693.20	693.20	693.20
1	106854	CIRCLE K		12	=	- 22	- 6	1,0	(4)	53	10.7	<u>.</u>				273.27	273.27	273.27
1	100034	159 Total - Roll-off	7,033.99	6,865.23	7,044.91	7,167.07	6,787.73	6,149.35	6,063.81	47,111.99	6,064.11	5,537.18	4,953.21	4,881.94	9,763.90	6,302.79	37,510.13	84,672.17
		Total	7,570.51	7,777.53	7,774.18	7,896.44	7,503.39	6,453.72	6,368.18	51,343.95	6,368.48	5,841.55	5,257.58	4,953.19	9,902.40	6,379.04	38,700.24	90,044.19
150	104345	SEARS FLS			407.04		10	370.03	317.07	1,094.14	311.53			445,56			757.07	1,851.21
139	105602	ULTA SALON 597 (T)		- 2		1,110,70	- 5	134		1,110.70								1,110.70
	106115	WAL MART STORES INC			- 50	.,	22.				852.77	3,390.80	825.38	1,178.09	1,236.89	545.48	6,029.41	6,029.41
1 1	106116	WAL MART STORES INC	1 2 1		4.5				100		1,563.94	994.92	1,164.96	1,369.69	2,137.83	927.50	8,158.84	8,358.84
	106117	SAM'S CLUB STORES INC	1 2	- 66	- 1						210.38	2,328.75	924.99	1,733.70	1,339.66	680,96	7,228.44	7,228.44
	106205	ALBERTSON'S (SVU006120)					2	72			133.99	933.78		-	54	3.4	1,067.77	1,067.77
1	106554	TARGET	- 3	- 2	- 2		- 2	19	-	14	_			92.46	725.60	512.19	1,329.25	1,329.25
1 1	106728	RESTORATION HARDWARE (PERM)		- 2		9	48				1.60	100			3,701.18	3,754.06	7,457.24	7,457.24
1 1	106729	RESTORATION HARDWARE (PERM)	1 3 1	114			4.0		- 1	- 50	(4)		121		2,756.07	2,506.07	5,262.14	5,262.14
	106826	RESTORATION HARDWARE (DO NOT U	2	- 3		- 2		12	(4)	52	4.5	5.5				1,969.49	1,969.49	3,960.49
	100050	150 Total Roll-off	-		407.04	1,130.70	-5	370.03	317.07	2,204.84	3,072.59	5,648.25	2,915.33	4,818.50	11,897.23	10,907.75	89,259.65	43,464.49
		Total Calded Receipts not Reported to City	\$ 7,570.51	\$ 7,777.53		\$ 9,007.14	\$ 7,503.39	\$ 6,823.75	\$ 6,685.25	5 53,548.79	\$ 9,441.07	\$ 31,489.80	5 8,177.91	\$ 9,769.69	\$ 21,799.63	\$ 17,286.79	\$ 77,959.89	\$ 131,508.68
		Calculation of Under-reported City Fees														7.96		
		City fee %	18%	1876	1896	1896	28%	1896	18%	1896	18%	1896		1836	18%	18%	18%	189
1 1		Under-reported City Fors	\$ 1,367.69	\$ 1,399.96	\$ 1,472.62	\$ 1,621.29	\$ 1,350.63	\$ 1,228.28	\$ 1,203.35	\$ 9,638.80	\$ 2,699.39	\$ 2,068.36	\$ 1,473.32	5 1,758.54	\$ 3,923.93	\$ 3,111.62	\$ 24,032.76	\$ 23,673.56

City of Long Brech Waste Management 2/5/2014

EDCO Disposal – BZ Disposal

Review of City of Long Beach fee payments for the 30 months ended June 30, 2013.

Summary of Findings

As described in the sections that follow, BZ Disposal ("BZ"), a subsidiary of EDCO Disposal Corporation ("EDCO"), underpaid certain amounts due the City and overpaid other amounts. Additionally, payments to the City were routinely late, resulting in significant late payment charges if assessed. However, since the City had not assessed the late payment charges in a timely manner, the City and EDCO negotiated an agreement to waive all amounts due for the 30 months ended June 30, 2013.

Table 1: Summary of Fee Due to (from) the City

Description	A	mount Due
Overbilled City Green Waste Roll-off Loads (Table 4)	\$	3,697.50
Late Payment Charges and Interest on Late Payment of Regular Monthly Remittances During Audit Period		
(Exhibit 1 - Row 27)		70,610.81
Audit Fee		19,900.00
Overpaid City Fees (Exhibit 1 - Row 14)		(34,264.04)
Net Amount Due to the City, including the Audit Fee, Late Payment Charges and Interest	\$	59,944.27

Procedures Performed

As reflected in Table 2, BZ reported \$4,601,278.03 in gross receipts and remitted \$795,425.37 in AB 939 fees and franchise fees to the City.

Table 2: Summary of Gross Receipts and AB 939 Fee and Franchise Fee Due to the City

Description	CY 2011	CY 2012	6 Months Ended June 30, 2013	Total 30 Months Ended June 2013
Total Gross Receipts Reported to the City	\$ 1,767,326.14	\$ 1,821,796.85	\$ 1,012,155.04	\$ 4,601,278.03
Adjustments to Gross Receipts				
Adjustment to Internal Gross Receipts Reports	_	(0.50)	(915.26)	(915.76)
Adjustment to Receipts from City of Long Beach - Green Waste	(82,047.91)	(93,118.18)	(23,390.30)	(198,556.39)
Total Adjustments to Gross Receipts	(82,047.91)	(93,118.68)	(24,305.56)	(199,472.15)
Adjusted Gross Receipts	\$ 1,685,278.23	\$ 1,728,678.17	\$ 987,849.48	\$ 4,401,805.88
<u>City Fees</u>				
AB 939 Fee	\$ 134,822.26	\$ 138,294.25	\$ 79,027.95	352,144.46
Franchise Fee	137,364.11	172,867.80	98,784.96	409,016.87
Recalculated City Fees	272,186.37	311,162.05	177,812.91	761,161.33
City Fees Remitted	285,314.03	327,923.43	182,187.91	795,425.37
Fees Due to (from) City before Late Payment Charges	\$ (13,127.66)	\$ (16,761.38)	\$ (4,375.00)	\$ (34,264.04)
Late Payment Charges				
Basic Penalty (10% on the Late and Underpayment of City Fees)	\$ 13,991.87	\$ 32,792.34	\$ 18,218.79	\$ 65,003.00
Late Payment Interest (1.5% per month) (1)	813.11	3,225.54	1,569.16	5,607.81
Late Payment Charges	\$ 14,804.98	\$ 36,017.88	\$ 19,787.95	\$ 70,610.81

⁽¹⁾ The calculation of interest on late and underpaid fees is provided in Exhibit 1.

In order to verify the City fees remitted, HF&H:

- Agreed the gross receipts reported to the City for each of the 30 months to BZ's underlying system report and verified the mathematical accuracy of the amounts reported;
- Verified that payments remitted to the City for City fees were remitted on or before the due date;
- Selected a sample of approximately 129, 124 and 100 accounts for 2011, 2012 and 2013, respectively. For each account, we verified that its location was within the City of Long Beach and confirmed the proper inclusion of the selected payments in the gross receipts reported to the City.

Adjustments

Adjustment for Reconciliation with Gross Receipts Reported to the City

In the process of agreeing the gross receipts reported to the City to EDCO's internal gross receipts reports, HF&H identified two months where the gross receipts were slightly lower than the gross receipts reported to the City. The difference resulted in a decrease of \$915.76 in gross receipts and a corresponding decrease of \$164.84 in City fees.

Adjustment for City Green Waste Services Gross Receipts

The following is based on a written analysis provided by EDCO staff on February 10, 2014:

November 1, 2008 - September 30, 2012

Beginning November 1, 2008 through September 30, 2012, the City contracted with EDCO to haul tree trimmings and green waste at a rate of \$142.50 per load and \$31.00 per ton of green waste hauled. The contracted rates billed included the City fees.

October 1, 2012 - September 30, 2013

Beginning October 1, 2012 through September 30, 2013, the City contracted with EDCO to haul tree trimmings and green waste at a rate of \$70.00 per load and \$31.00 per ton of green waste hauled. The contracted rates billed did not include City fees.

EDCO serviced the contract with the City through BZ, an EDCO company.

Payments from the City for two months (July 2011 and December 2012) for services under the initial agreement were not included in gross receipts reported to the City, under-reporting gross receipts by \$120,428.47. Receipts for one month (February 2013) for services under the subsequent agreement were over-reported by \$21,098.41. As reflected in Table 3, this resulted in a net under-reporting of gross receipts by \$99,330.03 according to the information submitted by EDCO, and a payment of \$16,812.39 would be due to the City.

Table 3: Summary of Adjustments to Gross Receipts – Green Waste

Period	Account Number	Gross Receipts	City Fees (1)
Period:			
July 2011	321295	\$ 53,068.09	\$ 8,490.89
July 2011	321296	282.31	45.17
December 2012	321295	67,078.07	12,074.05
Subtotal - Under-Reported Gross Receipts		120,428.47	20,610.11
February 2013	321295	(21,098.44)	(3,797.72)
Subtotal - Over-Reported Gross Receipts		(21,098.44)	(3,797.72)
Total Adjustment to Gross Receipts		\$ 99,330.03	\$16,812.39

⁽¹⁾ The City fees were 16% through November 30, 2011 and increased to 18% effective December 1, 2011.

Subsequently, we found under Section Ordinance No. C-6975, Section 2.C.2., receipts from the City for green waste hauling would be exempt under the City code. The provision of this section states that "Persons performing work requiring a permit hereunder under contract to provide service for a program funded from the General Fund of the City which persons shall be exempt from any fee otherwise required pursuant to Section 8.60.082 but shall otherwise comply with all requirements applicable to refuse transportation."

The Long Beach City Attorney's Office subsequently confirmed that the gross receipts on the City green waste hauling services are not subject to the City fees.

EDCO, in a subsequent correspondence dated April 8, 2014, stated that it is EDCO's understanding that since the services were paid for by the Public Works Department and therefore paid for out of the General Fund, the green waste hauling services were not subject to the City fees.

The City paid BZ \$198,556.39 for green waste hauling services between January 1, 2011 and February 28, 2013 that were reported as part of the gross receipts reported to the City on which City fees were remitted. BZ remitted total City fees of \$34,099.20 on the receipts for green waste hauling services.

Adjustment for Over-Billing of Green Waste Loads

Although not part of the scope of the audit, it came to our attention during performance of our work that BZ overbilled the City for green waste roll-off loads by \$3,697.50 during the period from October 1, 2012 to January 31, 2013. As shown in Table 3, based on the contracts with the City, BZ billed the City for green waste roll-off loads at the rate of \$142.50 per load, plus \$31.00 per ton of green waste material from November 1, 2008 through September 30, 2012. A new purchase order for October 1, 2012 through September 30, 2013 provided for green waste loads at the rate of \$70.00 per load, plus \$31.00 per ton of green waste material. Between October 2012 and January 2013, BZ billed the City for 51 loads at \$142.50, instead of the contracted \$70.00 per load; overbilling the City for green waste hauling by \$3,697.50.

EDCO's bid for \$70 per load is dated July 31, 2012.

Table 3: Summary of Over-Billed Green Waste

Period	Account Number	Overbille Green Was	0.60
Overbilled Roll-off Loads:			
43 Loads (October 2012)	321295	\$ 3,117.	50
8 Loads (Oct 2012 - Jan 2013)	321296	580.	00
Total Overbilled Green Waste		\$ 3,697.	50

Late Payment Charges

Late Payment Charges are calculated in Exhibit 1. The late payment charge as described in Section 10.2.5 of the franchise agreement is made up of the basic penalty of 10% of the unpaid amount and an interest charge of 1.5% per month on the unpaid fees plus the basic penalty. The late payment charges were due to BZ routinely submitting its payment to the City approximately 4 to 33 days past the due date in 24 of the 30 months audited.

The late payment charge on the late payment of City fees was assessed on the unpaid amount between the date due for each month and the date of the check. For example, the amount due for January 2011 was due on March 2, 2011, 60 days after the first day of the month for which services were provided or January 1, 2011. The check date was March 11, 2011, 9 days after the date the payment was due to the City.

EDCO - BZ Disposal City of Long Beach Gross Receipts and City Fees

Uros:	Receipts and City Fees														
Rew	Date Heater pa		m-11	Feb-11	Moral			Au-11	Jul-11	ALTERNATION.	E ST	THE PARTY	-		
1		-	MF-32	100-11	10007-23	Apr-11	May-11	769-11	300-13	Aug-13	Sep-11	Oct-11	Nov-11	Dec-11	Total
2	Group Receipts Total Gross Receipts Reported to the City	5 1	22,455.67	\$ 142,085.66	5 162,388.95	5 128,449.40	\$ 159,348.05	\$ 153,165.03	\$ 133,667.63	\$ 176,133.85	\$ 160,150.11	\$ 142,513.50	\$ 159,876.19	5 127,092.10	\$ 1,767,326.14
4	Adjustment to Gross Receipts	1				1 0	1					1			
5	Adjustment for Reconciliation with Internal Gross Receipts Reports	1	1000				1 .								
6	Adjustment for Green Waste Roll-Off Receipts	1		(1,113.12)		(13,669.77	(1,580.09)	(13,014.56)			(12,739.99	[13,715.96]	[25,414,42]		(82,047.9
7	Total Adjustments to Gross Receipts			(3,113.12)		(13,569.77	(1,580.00)	[13,014.56]	-		(12,739.90	(11,715.96)	[25,414.42]		(82,047.9
8	Adjusted Gross Receipts	5 :	22,455.67	\$ 140,972.54	\$ 162,388.95	\$ 114,779.63	5 157,767.96	5 339,350.47	\$ 133,667.63	5 176,133.85	5 147,410.12	\$ 178,797.54	\$ 134,461.77	\$ 127,092.10	\$ 1,685,278.2
10	City Fee: AB 9.29 Fee	s	9,796.45	\$ 11,277,80	\$ 12,991,12	\$ 9,182,37	\$ 12,621.44	\$ 11,148,04	5 10,693,41	\$ 14,000,71	5 11,797.81	\$ 10,303,80	\$ 10,756,94	\$ 10,167,37	\$ 134,822,2
	Franchise Fee	1.	9.796.46	11,277.81	12,591.11	9,182,37		13,148,04	10,693,41	14,090.71	11,792,81		30,754.93	12,709.21	137,364.1
32	Recalculated City Fees		19,592,91	22,555.61	25,982.23	18,364,74		22,296,08	21,386,82	28,181,42	23,585.62		21,513.87	22,876.58	272,186.3
13	City Fees Remitted		19,592.91	22,733.71	25,982.23	20,551.90	25,495.60	24,506.40	71,386.82	28,181.42	75,624.02		25,540.19	27,876.58	785,314.0
34	Fees Due to (from) City before Late Payment Charges			(178.10)	40	(2,187.16)	(252.80)	(2,210.32)	-		(2,038.40	(2,194.56)	(4,066.32)		(15,127.6
15	Late Proment Charges		ince in	3	-		1	-	-						
	Basic Penalty (10% on Late or Underpayment of City Fees)	1	1,959.29	2,273.37	2,588.22	2,055.19			1 8	2,818.14	190		080	7,287.66	13,991.8
	Late Payment Interest (1.5% per month)		97.02	150.00	185.77	113.00			- 0	217.00	-	-		50.32	813.1
18	Lote Payment Charges		2,054.51	2,423.37	2,783.99	2,168,19			-	3,035.14				2,337.98	14,804.9
19	Total City Fees and Late Psymeot Charges Due to City	13	2,056.31	\$ 2,245.27	5 2,783.99	5 (18.97)	5 (252.80)	5 (2,210.32)	13	5 3,035.14	5 (2,030.40	5 (2,194.56)	5 (4,066.32)	\$ 2,337.98	5 1,677.3.
	City Fee % AB 839 Fee		8%	8%	8%	8%	896	8%	8%	8%	826	8%	6%	8%	
	Franchise Fee		8%	8%	8%	8%	8%	8%	896	8%	8%	836	8%	10%	
	Calculation of Late Payment Charges	T				Γ			l .						
	Late Peyment Charges on Initial Late Peyments:	1				ł	i		1						
	Basic Penalty (10% on Late Payment of City Fees)	5	1,950,29		\$ 2,598.22	\$ 2,055.19	5 .	\$ 25	5	5 2,818.14	5 =	\$ 1000	\$ 320	\$ 2,287.66	\$ 13,991.0
26	Late Payment Interest 1.5% ^{III}		97.02	150.00	185.77	113.00	97	7	- 2	217.00		7/2/1	100	50.32	813.1
27	Total Late Payment Penalty	<u> </u>	2,056.31	2,423.37	2,783.99	2,168.19	[4]	1.61	340	3,035.14	- 1	2000	9.40	2,337.98	14,804.90
28	Late Payment Charges on HF&H Adjustments:	-				ŀ								1	
29	Basic Penalty (10% on Underpayment of City Fees)	ı			11.0		27	70	12	12	100	6000	720	(20)	
30	Late Payment Interest (1.5% per month) (1)	1	2.0	- 29	(190)		40	90	161	190	74	- 9	590	2977	45
31	Total Late Payment Penalty		174	10,	(4)	27	21	Ta I	Tall	72	1/2		12.1	121	
32	Total Late Payment Charges:														
	Basic Ponsity (2006 on Late and Underpaid City Fees)	1	1,959.29	2,273.37	2,599.22	2,055,19	2.0	160	100	2,818.14	29		100	2,287.66	13,993.67
	Late Payment Interest (1.5% per month)	1	97.02	150.00	185.77	113.00	12		1	217.00	10	177		50.32	813.11
35	Total Late Payment Penalty	\$	2,056.31				5	\$	5	5 3,095.14	\$ 10	5 -	5	\$ 2,337,88	\$ 14,804.98
36	Check Information														
	Check Number		21013	21112	21242	21360	21463	21481	21689	21838	21934	22046	22170	22347	Section Section
	Check Date	F	3/11/2011	4/14/2011	5/13/2011	6/10/2011	7/1/2011	7/18/2011	8/26/2011	10/14/2011	10/28/2011		12/21/2011	2/3/2012	
	First Duy of Menth		1/1/2011	2/1/2011	3/1/2011	4/1/2013		6/1/2011	7/1/2011	8/1/2011	9/1/2011		11/1/2011	12/1/2011	
	Payment Days Requirement		60	60	60	60	60	60	60	60	60	60	60	60	
	Due Date	l	3/2/2011	4/2/2013	4/30/2011	5/31/2011	6/30/2012	1/31/2011	8/30/3011	9/30/2011	10/31/2011	11/30/2011	12/31/2011	1/30/2012	
	Days Late Conclusion: BZ resulted 24 of 30 resultances after the day date.		91	12	13	10				14			-		STORES OF THE PARTY OF
43	Inturest Colculation														
	Basic Penalty (10% of Late or Underpaid City Fees.)		10%	10%	1086	1096	10%	10%	10%	30%	10%	10%	20%	1096	
	Late Payment Interest Per Month		.5%	1.5%	15%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
	Muraher of Months Late through December 2013		34	33	32	33	30	29	20	27	26	25	24	23	
	Total Interest Based on the Humber of Months Late		1.0%	49.5%	49.0%	46.5%	45.0%	43.5%	42.006	40.5%	39.0%	37.5%	36.0%	34,536	
68	City Fees Late plus Basis Penalty on Initial Payment of City Fees			\$ 25,007.08			\$	\$		\$ 30,999.56		\$		\$ 25,164.24	
n	City Fees Land and Underpoid plus Basic Penalty on HF&H Adjustments	5	.	\$ 12	5 -	5 -	5	\$ +	5 =	\$.	\$ 11	š - [s -	\$.	
00	Interest on Late Payment of City Fee Based per Day Late ⁽¹⁾	s	10.78	\$ 12.50	\$ 14.29	\$ 11.50	\$	s []	5	\$ 15.50	\$	s ii	s	\$ 12.58	\$ 76.95
53	Total Interest on Late Payment of City Fee Stated on the Number of Days Late ⁽¹⁾	\$	97.02	\$ 150.00	5 185.77	\$ 113.00	5 0%	\$	\$ 20	\$ 217.00	\$ 8	s .	s .	\$ 50.32	5 813.11
52	Total interest on City Forn Underpoid and Late Stand on the Homber of Month Late ⁽¹⁾	\$		\$	5 .	\$.	s (3)	s : l	\$ -	ş -	\$	s .	<u>s -</u>	<u>s .</u>	

1.1

Total interest on City fee Numberpoid and Late Based on the Nomber of Alpoint Late²³.

Seed on 1835 per year, 300 days/year and the number of days between the date doe and The date of payments.

⁶¹ Based on 1.5% per smooth for each month after the doe date through December 2013.

City of Long Beach BZ Disposal

EDCO - BZ Disposal City of Long Beach Gross Receipts and City Fees

Gross	Receipts and City Foos									3500	- 2 35			
Row	Description		WII SIGN				Am-12	Ad-12	A=12	Sep-12	Oct-12	Nov-12	Doc-12	Total
MUTT		Jan-12	Feb-32	Mor-12	Apr-12	May-12	July-12	AH-12	ME-12	50P-14	OCP22	Lebe-17	040-24	1000
	Gross Reculata					/ 1/7340/0	£ 154.005.53	£ 360 533 00	£ 144 433 32	6 111 200 67	4 156 913 97	5 127 784 50	5 126572.37	\$ 1,821,796.85
2	Total Gress Receipts Reported to the City	5 153,314.47	5 126,933.76	2 134,478710	5 143,236.30	\$ 187,240,03	\$ 134,033.32	3 109,331.30	, 100/133135	, 133,100.01	, 1200,120.	,		,
3	AND A CONTRACTOR				,								6 1	
4	Adjustment to Gross Receipts						8		11				(0.50)	(0.50)
5	Adjustment for Reconciliation with internal Gross Receipts Reports		on an energy	W						(513.89)		A	(D.Jol	(93,118,18)
1 6 1	Adjustment for Green Waste Roll-Off Receipts	(12,560.95)	(13,748.90)	[28,582,43]	(626.62)	(37,076.59)	-	-					(0.50)	(93, 318.68)
7	Total Adjustments to Gross Receipts	(12,569.95)	(13,748.90)	[29,582.43]	(626.62)	(37,076.39)				(513.89)	7	C 127 794 60		
0	Adjusted Gross Receipts	\$ 140,744.52	\$ 113,204.86	\$ 165,835.67	\$ 144,629.88	5 130,164.30	5 154,095.52	5 169,532.58	\$ 190/433-32	3 132,766.78	3 156/813/87	5 127,784.30	3 17,031,191	\$ 1,728,678.17
1.1											1"		6 1	
10	City Fee	5 11,259.56	\$ 9,056.39	\$ 13,266.85	\$ 11,570,39	\$ 10,413.14	\$ 12,327.64	5 13,562,64	\$ 13,314,67	\$ 10,621.34	\$ 12,553.12	\$ 10,222.76	\$ 10,125.75	\$ 138,294,25
		14,074,44	11,320.49	26,583.57	14,462.99	13,016,42	15,409.55	26,953.30	16,643.33	13,276.68	15,691.39	12,778.45	12,657.19	172,867.80
	Franchise Fee	25,334.00	20,176,88	29,850.42	26,033.38	23,429,56	27,737.19	30,515.94	29,958.00	23,898.02	28,244.51	23,003.21	22,782.94	311,162.05
122	Recalculated City Fees	27,596.60	22,851.68	34,995.26	26,146.17	80,103.87	27,737.19	30,515.94	29,958.00	23,990.52	28,244.51	23,001.21	22,783.03	327,973.43
	City Fees Remitted	(2,262.60)	(2,474.80)	(5,144.84)	(112.79)	(6,673.76				(92.50)			(0.09)	(16,761.38)
14	Fees Due to (from) City before Late Payment Charges	(2)240.00)	page 1 manual	30,000	13.00.11	-								
15	Late Dement Checons	2,750.66	2,285.17	3,499.53	2,614.62	3,010.33	2,773.72	3,051.59	2,995.80	2,399.05	2,824,45	2,300.32	2,278.30	32,792.34
	Basic Peaulty (10% on Late or Underpayment of City Fees)	217.52	138.27	483.25	201.32	331.20	198,38	302,04	197.76	184.66	512.49	215.05	250.60	3,225.54
	Laty Payment interest (3.5% per month)	2,972.18	2,423.44	5,980.78	2,815.94	3,341,53	2,972,10	3,353.63	3,193.56	2,583.71		2,515.37		36,017.88
18	Late Payment Charges	\$ 709.58							5 3,193.56	2,491.21		2,515.17		19,256,50
19	Total City Fees and Late Payment Charges Due to City	2 709-36	12 (27.50)	2 (2)204300	3 3,700.20	I to Defendance	T. Iprings	-			-			
20	City Fee %												200	
	AB 939 Fee	8%	8%	896	8%	876	9%	8%	876	8%	8%	8%	856	
	Franchise Fee	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
_						1					T			
	Calculation of Late Payment Charges	Ì	}	1							i		1 1	
24	Late Payment Charges on Initial Late Payments:	\$ 2759.66			\$ 2,614.62	5 3,010,33	\$ 2,773.72	\$ 3,051.59	\$ 2,995.80	\$ 2,399.05	\$ 2,824,45	5 2,300.12	\$ 2,278.30	\$ 32,792.34
	Basic Penalty (10% on Late Payment of City Fees)	.,	\$ 2,285.17	\$ 3,499,53					197.76	184.66	512.49	215.05	750.60	3,225.54
26	Late Payment Interest 1.5% ⁶¹	217.52	138.27	481.25	201.32	331.20	198.38	302.04		2,583.71	3,336.94	2,515.17	2,528.90	36,017.88
27	Total Late Payment Penalty	2,972.18	2,423.44	3,980.78	2,815.94	3,341.53	2,972.10	3,353.63	3,193.56	2,563.71	3,330.94	2,313.17	2,328.30	
28	Late Payment Charges on HF&H Adjustments	l	l	}		1	}	1		ł	1		1 1	
		١.	ì.	Ι.							30			
	Basic Peaulty (10% on Underpayment of City Fees)	}						! . !						
30	Late Payment Interest (1.5% per month) (1)	—— :	- :		-	-						- 2		
33	Total Late Payment Pensity		<u> </u>	· ·				_			-			
32	Total Late Payment Charges:					ŀ					1			
	Basic Penalty (10% on Late and Underpold City Fees)	2,759.66	2,285.17	3,499.53	2,614.62	3,010.33	2,779.72	3,051.59	2,995.80	7,399.05	2,824,45	2,300.12	2,278.30	32,792,34
34	Late Payment Interest (1.5% per month)	212.52	138.27	483.25	201.32	331.20	390.38	302.04	197.76	184.66	532.49	215.05	250.60	3,225.54
15	Total Late Payment Penalty	\$ 2,972.18	\$ 2,423,44	\$ 3,980.78	5 2,815.94	\$ 3,341.53	\$ 2,972.10	5 3,353.63	\$ 3,193.54	\$ 2,583.71	\$ 3,336,94	\$ 2,515.17	\$ 2,528.90	5 36,017.88
- 36	Check Information													
	Check Number	22507	22625	22816	22960	21007	23075	51202	23172	23442	N/A	N/A	23836	
	Check Date	3/15/2017	4/12/2012	5/25/2012	6/14/2012	7/20/2012	8/13/2012	9/17/2011	10/12/2012			1/17/2013		
39	First Day of Month	1/1/2012	2/1/2012	3/1/2012	4/1/2012	5/1/2017	6/1/2012	7/1/2012	8/1/2012	9/1/2013	10/1/2012	11/1/2012		
	Payment Days Requirement	60	60	60	60	60	60	60	60	60	60	60	60	
	Due Onte	1/1/2012	4/1/2012	4/30/2012	5/32/2012	6/30/2012	7/31/2012	8/30/2012	8/30/2013	10/31/2017	11/30/2012	12/31/2012	1/30/2013	
	Coys Late	14	51	25	14	20	_13	10	17	14	23	17	20	
	Conclusion: 87 resulted 24 of 30 resultances after the due date.					15								
_	Military and the same same same													
	Interest Calculation		l			l	10%	20%	10%	10%	10%	10%	1006	. 1
44	Basic Penalty (10% of Late or Underpold City Fees)	10%	10%	30%	10%	30%			1.5%	1.5%	1.5%	1.5%	1.5%	, ,
45	Late Payment Interest Per Month	2,5%	15%	1.5%	1.5%	1.5%	1.5%	1.5%		1.5%	13%	12	11	,
46	Number of Months Late through December 2013	22	23	50	19	18	17	26	15			18.0%	16.5%	, 1
47	Total Interest Based on the Humber of Months Lats	33-0%	31.5%	30.0%	28.5%	27.0%	25.5%	24.0%	22.5%	21.0%	19.5%			
40	City Fees Late plus Basis Penalty on Initial Payment of City Fees	5 30,356.26	\$ 25,196.85	5 38,494.79	\$ 28,760.79	\$ 33,313.65		\$ 33,567.53	\$ 32,853.80	\$ 26,389.57	\$ 31,068.96	\$ 25,301.33	\$ 25,061.33	
	City Fees Land and Underpoid plus Basic Penalty on HF&H Adjustments	\$.	S -	5	\$ -	5 -	S	\$ ·	5 -	5 .	3	13	P	
	Interest on Late Payment of City Fee Based per Day Late Cl	\$ 15.18	\$ 1257	\$ 19.25	5 14.38	\$ 26.56	\$ 15.26	\$ 16.78	\$ 16.48	\$ 13.19	\$ 15.53	\$ 12.65	\$ 12.53	5 180,36
	Total Interest on Late Payment of City Foo Based on the Hombur of Doys Late ⁽³⁾	5 212.52	5 138.27	5 481.25	\$ 201.32	\$ 333.20	\$ 199.38	\$ 302.04	\$ 297.76	\$ 184.66	\$ 512.49	\$ 215.05	\$ 250.60	5 3,225.54
	Total Interest on City Form Underpaid and Late Based on the Humber of Month Late ⁽⁷⁾		4	\$	5 .	5 -	5	s -	s -	s -	5 -	s .	5 -	5
52	(441) MERCET ON CEA 1-400 CHARACTERS ON THE STORY OF US HEREIGH ON HEREIGH CASE.		1-			1.4			-		**			

⁵² Total interest on City Few Underpoint and Late Stated on the Humber of Meath Late⁽²⁾

If Based on 1955 per year, 36th days/year and the number of days between the date date and the date of payment.

If Based on 1,5% per month for each reseth effect the due date through Documber 2013.

EDCO - BZ Disposel City of Long Seach Gross Receipts and City Fees

_		-	_	_	-			_		_	_	_	-	_	-		_
Raw	beselvini	F	Jan-13	-	Feb-13	F	Mar-13	-	Apr-13		May-13		Aun-13	-	Total		
1	Grove Receipts	7		+		+		1		-				-	1000	-	
2	Total Gross Receipts Reported to the City	15	196,465.79	1 5	176,536.38	5	151,474.21	15	170,994.04	\$ 1	71,386.01	5 1	45,298.81	5	1,012,155.04	5	4,601,278.0
3	91 542	1		1		1									-		
4	Adjustment to Gross Receipts	1		Į.		П		ш									
5	Adjustment for Reconciliation with Internal Gross Receipts Reports	1	- 1	1	*1	L	(915.26)	1			-		12		(915.26)		{935.7
6	Adjustment for Green Waste Roll-Off Receipts	L	(2,291.86		(21,098.44)	1_		L			33		- 4	L	[23,390.30]	_	(198,556.9
7	Total Adjustments to Gross Receipts	L	[2,293.86		(21,088.44	L	(915.76)								(24,305.54)		[199,472.1
	Adjusted Gross Receipts	13	194,173.93	5	155,437.74	5	350,558.95	15	178,994.04	5 1	73,386.01	\$ 1	45,290.01	5	987,849.48	\$	4,401,805.8
9	Chyfess			1		1								100			
10	AB 939 Fee	ls.	15,533.91	l s	12,435.02	s	12,044,72	15	13,679,52	s	13,710.88	5	11,623.90	s	79,027.95	s	352,144.4
11	Franchise Fee	1	19,417.39	1	15,543.77	1	15,055.90		17,099,41		17,138.60		14,529,89	Ŀ.	98,784,96		409,016.8
12	Recalculated City Fees	Т	34,951.30	Т	27,978.79	T	27,100.62		30,778.93		30,849.48		26,153.79		177,812.91		761,161.3
13	City Fees Remitted		35,563.64	T	31,776.51	T	27,265.36		30,778.93		30,849.48		26,153.79		187,187.91		795,425.3
14	Fees Due to (from) City before Late Payment Charges		(412.54	1	(3,797.72		(164.74)								(4,375.00)		(34,264.0
15	Latis Progress Characs	Г		1		T											
16	Basic Penalty (10% on Late or Underpayment of City Fees)	1	3,536.38		3,177.65	ı	2,726.54	1	3,077.89	1	3,084.95		2,635.38		28,218.79		65,003.0
17	Late Payment Interest (1.5% per month)	L.	233.40	L	262.20	ļ.,	225.00	1_	203.16	_	271.52	_	373.88		1,569.16	_	5,607.8
38	Late Payment Charges		3,769.78		3,439.85	1	2,951.54		3,281.05		3,356.A7		2,989.26		19,787.95		/0,610.8
19	Total City Fees and Late Payment Charges Due to City	L	3,357.24	_	(357.87)	L	2,786.80		3,281.05		3,356.47		2,989.26		15,412.95	_	35,346.7
20	Otty Fee %																
	AB 939 Fee		826		8%		826		8%		6%		8%				
22	Franchise Fee		10%		10%		10%		10%		10%		10%				
23		-		-		-		_		_							
24	Calculation of Late Payment Charges Late Payment Charges on Initial Late Payments:					L		ı		l							
	Basic Penalty (10% on Late Payment of City Foes)	5	1.536.38	١	3,177.65	I.		l.		١.		١.		١.			
	Late Payment Interest 3.5% ^[2]	1,	-,	١,		P	2,726.54	١,	3,077.89	١,	3,084.95	5	2,615.38	,		\$	65,003.0
26		⊢	233.40	⊢	262.20	┡	275.00	⊢	203.16		271.52	<u> </u>	373.88	_	1,569.16	_	5,607.8
27	Total Late Psyment Penalty	⊢	3,769.78	⊢	3,439.85	₽	2,951.54	⊢	3,281.05	-	3,356.47	\vdash	2,989.26	⊢	19,787.95		70,610.8
28	Late Payment Charges on HF&H Adjustments:	1		1		1		1		1							
29	Basic Penalty (10% on Underpayment of City Fees)	-	(4)	ı	20	1	- 8	1		l	- 9		- 32				(20)
30	Late Payment interest (1.5% per month) ⁽²⁾	1	2000	1	4.0	1		l	34.5	ł	36	ļ	2.6		2.0		200
31	Total Late Payment Penalty			\vdash	- 1	Г	- 10	$\overline{}$	*:	_	-		1.0	$\overline{}$	-		- 1
32	Total Late Payment Charges:	г		T		1		_				$\overline{}$		$\overline{}$			
	rous Line Peyment Charges: Bask Penalty (10% on Late and Underpaid City Fees)	ŀ	3,536,38		3,177,65	1	2,726,54	ŀ	3,077,89		3.084.95		2,615.30		18,218,79		65,003.0
	basic Penany (1000 on Line and Uncorpans City (Pes) Late Pavanent interest (1,5% per month)	1	233.40		262.20	ı	225.00		203.16	1	271.52		373.88		3,569.16		5,607.81
5	Total Late Payment Pennity	7	3,769.78	-	3,439.85	ŀ	2,951.54	-	3,283.05	-	3,356.47	-	2,989.26	-	19,787.95	-	70,630,8
30 1	Total Care Captain Caranity	12	3,140.10	1.4	3713943	13	4,931,34 (3	3,2813/7	3	3,336,47	,	2,909.20	3	19,767.93	-	70,830,8
36	Check information																
	Check Number	1	23920	-	24067	•	24164		24265		24399		24594	cel	100	100	The Parket
	Check Date	1	3/14/2013		4/17/2013		5/15/2013		6/12/2013		7/16/2013		0/26/2013				
	First Day of Month	1	1/1/2013		2/1/2013		3/1/2013		4/3/2013		5/1/2013	Ü .	6/1/2013				
	Pagmeni Days Reculrement	1	60		60	ı	60		60	V.	60	10	60				
43	Due Sale	ŀ	1/2/2011		4/2/2018		4/30/2013		5/31/2013	- 9	1/30/2013	ij.	7/31/2013				
42	Days Late		12		15		15		12		16	£	26				
	Conclusion: 82 remited 24 of 30 resultances after the due date,					_		_									
43	Stored Calculation	,		_		_		_		_				_			
	Basic Penalty (10% of Late or Underpoid City Fees)		10%	l	20%	1	10%		30%		10%		10%		- 1		
	Late Parament Interest Per Month	Ì	1.5%	ļ	1.5%	1	1.5%		1.536		1.5%		1.5%				
	Number of Months Late through December 2013		30	i	13%		13%		7		6		5		- 1		
	Intal interest Based on the Number of Months Late	1	15.0%	1	13.5%		12.0%		10.5%	١.,	9.006		75%		- 1		
	City Fees Late plus Sasis Penalty on Initial Payment of City Fees	١s		s		s	29,991,90	5			33,934,43		28,768.17				
	City Fees Lond and Underpoid plus Basic Penalty on HI-BH Adhestments	ś	-	Š	. 4000 11.10	ś		S		ś		Š					
	Interest on Late Paymont of City Fee Saxed per Day Late S	ľ	29.45	Š	17.48	Š	15.00	5	26.93	S	16.97	š	14,38		100.21	s	357.5
- 1	Fatal Interest on Late Payment of City Fee Based on the Member of Days Late ⁽¹⁾	ľ	233.40	ŝ	262.20	ľ	225.00	3	703.16	1	271.52	7	373.88			5	5,607.81
		1.9	233,49	. 3	794-20		4454001										2,607.83
	Fotal interest on City Fore Underpoid and Late Based on the Humber of Month Late P1	l.	100	I.	- 1	I.	1000	ĭ				7			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		

El Based on 18% per year, 360 days/year and the number of days between the date due and the

⁽²⁾ Based on 1.5% per month for each month after the due date through December 2013.

SIGNAL HILL DISPOSAL, LLC

Review of City of Long Beach fee payments for the 30 months ended June 30, 2013.

Summary of Findings

Signal Hill Disposal, LLC ("Signal Hill"), a subsidiary of EDCO Disposal Corporation ("EDCO"), would owe a total of \$63,143.71 to the City for late payment charges, as shown in Table 1. If the audit fee is assessed, it would be \$19,900.00. However, as described in the report for Signal Hill's related company, BZ Disposal, also a subsidiary of EDCO, underpaid certain amounts due the City and overpaid other amounts. Additionally, payments to the City were routinely late, resulting in significant late payment charges if assessed. However, since the City had not assessed the late payment charges in a timely manner, the City and EDCO negotiated an agreement to waive all amounts due for the 30 months ended June 30, 2013.

Procedures Performed

As reflected in Table 1, Signal Hill reported \$4,207,947.13 in gross receipts and remitted \$724,663.84 in AB 939 fees and franchise fees to the City. In order to verify the City fees remitted, HF&H:

- Agreed the gross receipts reported to the City for each of the 30 months to CDS's underlying system
 report and verified the mathematical accuracy of the amounts reported no adjustments were
 required to gross receipts for Signal Hill;
- Determined whether payments remitted to the City for City fees were remitted on or before the due date;
- Selected a sample of approximately 129, 124 and 100 accounts for 2011, 2012 and 2013, respectively. For each account, we verified that its location was within the City of Long Beach and confirmed the proper inclusion of the selected payments in the gross receipts reported to the City.

Table 1: Summary of Gross Receipts and AB 939 Fee and Franchise Fee Due to the City

Description Gross Receipts		CY 2011		CY 2011		CY 2012	0.00	6 Months ded June 30, 2013	tal 30 Months ded June 2013
				•					
Refuse Routes	\$ 1	,769,055.61	\$	1,622,203.77	\$	816,687.75	\$ 4,207,947.13		
Total Gross Receipts	\$ 1	,769,055.61	\$	1,622,203.77	\$	816,687.75	\$ 4,207,947.13		
<u>City Fees</u>									
AB 939 Fee	\$	141,524.46	\$	129,776.30	\$	65,335.03	\$ 336,635.79		
Franchise Fee	1	144,138.92	L	162,220.37	L	81,668.76	388,028.05		
Recalculated City Fees	Г	285,663.38	Г	291,996.67		147,003.79	724,663.84		
City Fees Remitted	1	285,663.38		291,996.67		147,003.79	724,663.84		
Fees Due to City Before Late Payment Charges	\$	-	\$	-	\$	-	\$ -		
Late Payment Charges					П				
Basic Penalty (10% on the Late or Underpaid City Fees)	\$	14,807.12	\$	29,199.66	\$	14,700.38	\$ 58,707.16		
Late Payment Interest (1.5% per month) (1)		809.29		2,448.38		1,178.88	4,436.55		
Late Payment Charges		15,616.41		31,648.04		15,879.26	63,143.71		
Total City Fees and Late Payment Charges due to City	\$	15,616.41	\$	31,648.04	\$	15,879.26	\$ 63,143.71		

⁽¹⁾ Interest was calculated at 1.5% per month or 18% per year assuming 360 days per year for each day between the date due and the date of the check.

Late Payment Charges

As shown in Table 1 and Exhibit 1, the Signal Hill late payment charges total \$63,143.71. The calculation of the late fees is provided at the bottom of Exhibit 1. The late payment charge as described in Section 10.2.5 of the franchise agreement is made up of the basic penalty of 10% of the unpaid amount and an interest charge of 1.5% per month on the unpaid fees plus the basic penalty. The Signal Hill late payment charges consist of two different charges: the basic penalty of 10% on the amounts paid after the due date (\$58,707.16) and the interest on the late payments and basic penalty (\$4,436.55).

The late payment charge on the late payment of City fees was assessed on the unpaid amount between the date due for each month and the date of the check. For example, the amount due for January 2011 was due on March 2, 2011, 60 days after the first day of the month for which services were provided or January 1, 2011. The check date was March 11, 2011, nine days after the date the payment was due to the City.

Signal HBI Disposal City of Long Beach Gross Reculpts and City Fees

Description	Inn-11	Feb-11	Mar-11	Apr-11	May-11	III-md	h4-11	Aug-11	Sep-11	Oct-11	Nov-11	Dep-11	Total
con Receipts	1007.1	1.00.00											
efuse floutes	5 150,237,45	5 170,521.05	5 149,173,73	5 151,203,15	5 151,701.07	5 138,409,57	5 148,125.47	5 138,044,03	\$ 135,554.09	5 149,369,18	\$ 145,793.00	5 130,724.74	\$ 1,769,055.0
Total Gross Receipts	5 150,237,45		5 148,373,73		151,701.07	5 1JR-409.57	5 148,125.47	5 158,044.03	5 135,554.09	\$ 148,369.18	\$ 145,793.08	5 130,734.74	\$ 1,769,055.0
							118-50						
ty.fees						5 11,072,69	\$ 11,210.04	5 12,643,52	5 10,844,33	\$ 11,868.53	\$ 11,663.45	\$ 10,457,98	S 141,524.
939 Fee	\$ 12,039.00	5 13,641.68				11,072.60	11,210.04	12,643.52	10,844.32	11,869.54	11,663.44	13,072,47	144,138.
anchise Fee	12,018.99	13,641.69	11,869.90	12,096.25	17,136.08		22,420.08	25,287.04	21,688,65	23,739.07	23,326.89	23,530,45	285,643
Resalculated City Fees	24,037.99	27,283.37	23,739.80	24,192.50	24,272.17	22,145.37		25,287,04	21,688.65	21,739.07	23,326.89	23,530,45	285,663.
By Fees Remitted	24,037.99	77,283.37	23,739.80	24,192.50	24,277.17	22,145.37	22,420.08	_		25,759.07	23,570,00	23,530,45	283,083
Fees Due to City Before Late Payment Charges		<u> </u>	·	- 0	-							-	
ate Payment Charges							1000				69	7,353.05	14,807.
losic Penalty (10% on the Late or Underpaid City Fees)	2,403.80	2,728.34	2,373.98	2,419.25			7.5	2,528.70		i (8.)	9 9 1		
ate Payment Interest (1.5% per month)	118.98	180.12	169.78	119.79		- V		194.74		-	54	25.88	809.2
Late Payment Charges	2,522.78	2,908.46	2,543.76	2,539.04				2,723.44				2,578.93	15,626.
Total City Fees and Late Payment Charges due to City	\$ 2,522.78	\$ 2,908.46	\$ 2,543.76	\$ 2,539.04	\$	5	£ .	5 2,723.44	\$	5 .	\$.	\$ 2,378.93	\$ 15,616,4
	933-311			NUA-1491W-									
City Fee %	8%	8%	8%	8%	8%	8%	816	896	8%	2%	8%	8%	
AB 930 Fee	8%	8%	876	8%	2%	8%	8%	8%	8%	8%	8%	10%	
hasiness Fee	876	976	876	9.76				-					
heck Information													
Check Humber	98634				100897	101125	102168	103041	103342	103683	104431	105122	
Check Date	3/11/2011				7/1/2013	7/14/2011	8/26/2011	10/14/2011	10/28/2011	11/17/2011	12/22/2011	2/1/2012	
list Day of Month	1/1/2011	2/1/2011	3/1/2011	4/3/2011	5/1/2011	6/1/2011	7/1/2011	8/1/2011	9/1/2011	10/1/2011	11/1/2011	12/1/2011	
Paymont Days Regultement	60	60	60	60	60	60	60	60	60	60	60	60	
Due Date	3/2/2011	4/2/2011	4/30/2011	5/31/2011	6/30/2013	7/31/2011	8/30/2011	9/30/2011	10/31/2011	11/30/2011	12/31/2011	1/30/2012	
Days Late		12	13	9	- 1	40.0		14				2	
Conclusion: EDCO resultied 24 pf 30 reports and payments of city fees after the due				0.100	750001-0-20								
date.													
													100
nterest Calcultrition	1							\$ 2,528.70	5 - 1		14	\$ 2,353.05	\$ 14,607.5
	\$ 2,403.80	5 2,728.34	5 2,379.98	\$ 2,419.75		> :	*						
issic Penalty (10% on Late or Unpeld City Fees)	\$ 2,403.80	3,50%	1,50%	1,50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	
lesic Penalty (10% on Late or Unpeld City Fers) ate Payment Interest per Month		3,50%	1,50%	1,50%		1.50% \$ 22,145,57	1.50% 5 22,420.08		1.50% \$ 21,688.65	1.50% \$ 23,739.07	1.50% \$ 23,326.89		\$ 300,470.5
nterest Calouterdien Issie Pressit (1906 on Liste or Unpaid CRY Fers) Jaco Physices Interest per Month Tily Fers Liste or Underpaid John Stake Penalty Could Interest Baron on Interest per Dept ⁵⁰	1.50%	3,50%	1,50%	1,50%	1.50%			1.50%				1.50%	\$ 300,470.5

Total interest on Late Payment of City Fees Based on the Munder of Days Late

[1] The interest fee is based on the unputd City Fees plus the Basic Penalty X 1896 per
year/3600 days per year X the number of days after the due date.

Signal Hill Obsposel City of Long Beach Gross Receipts and City Fees

Pendulah		and the same	The second		And the same				200-510				10 203 000
	Jan-12	Feb-12	Mar-32	Apr-12	May 12	Jun-12	3ul-12	Aug-12	Sep-12	Oct-22	Nov-12	Don-12	Total
Proes Receipts	V											lan annual de	
Lefuse Routes	\$ 136,419.99	\$ 142,913.29	\$ 136,158.80	\$ 132,081.78	\$ 132,083.06	\$ 121,589.21			\$ 127,658.45	\$ 147,248.10	\$ 128,541,36	\$ 135,334.37	\$ 1,622,203.
Total Gross Receipts	\$ 136,419.99	\$ 142,911.39	\$ 136,158.80	5 132,083.78	\$ 132,989.06	\$ 121,588.21	\$ 151,465.45	\$ 134,806.91	\$ 127,658.45	\$ 142,248.30	\$ 128,543.36	\$ 135,334.37	\$ 1,627,203,
Thy Fees		211					in a constanting						
NB 939 Fee	5 10,913.60	\$ 11,432.90	\$ 10,892.70	\$ 10,566.54	\$ 10,639.12	\$ 9,727.06	\$ 12,117.24	\$ 20,784.55	5 10,212.68	\$ 11,379.85	\$ 10,283.31	\$ 10,826.75	\$ 129,776.
ranchise Fee	13,642.00	14,293.33	13,615.88	13,208.18	13,298.91	12,158.82	15,146.54	13,480.69	12,765.84	14,224.81	12,854.13	13,533.44	162,220.
Receivalated City Fees	24,555.60	25,724.03	24,500.58	23,774.72	23,938.03	23,885.88	27,263.78	24,265.24	22,978.52	25,604.66	23,137.44	24,360.19	291,996.0
Thy Fees Remitted	24,555.80	25,724.03	24,506.58	23,774.72	23,938.05	21,885.88	27,263.78	24,265.24	22,978.52	25,604.66	23,137,44	24,860.19	291,996.
Fees Due to City Before Late Payment Charges												-	
ate Payment Charges				2007	373.5	60	2.40					- X W	(XX)
lesic Penalty (10% on the Late or Underpold City Fees)	2,455.56	2,572.40	2,450.86	2,377.47	2,393.80	2,188.59	2,726.38	2,426.52	2,297.85	2,560.47	2,313.74	2,436.02	29,199.0
ate Payment Interest (1.5% per month)	175.63	169.80	323.52	396.20	250.23	120.4D	210.00	133.50	389.60	368.96	229.14	281.40	2,446.1
Late Payment Charges	2.631.19	2,742.20	2,774.38	2,573.67	2,644.03	2,308.99	2,936.38	2,560.02	2,487.45	2,729.43	2,542.88	2,717.42	31,648.0
Total City Fees and Late Payment Charges due to City	\$ 2,631.19	\$ 2,742.20	\$ 2,774.38	\$ 2,573.67	\$ 2,644.00	5 2,308.99	\$ 2,936.38	\$ 2,560.02	\$ 2,487.45	\$ 2,729.43	\$ 2,542.88	\$ 2,727.42	\$ 31,648.4
<u>Sty Fee 16</u> UB 999 Fee Usulness Fee	8% 10%	836 3036	8% 10%	8% 10%	8% 30%	30%	8% 10%	8% 10%	8% 30%	8% 30%	8% 10%	836 30%	
Presk Information												-0000012000000	
Check Mumber	105966	306530	107478	107725	108547	108862	109504	109961	110729	111261	H/A	112477	
heck Date	3/14/2012	4/13/2012	5/24/2012	6/15/2012	7/19/2012	8/10/2012	9/13/2012	10/10/2012	11/15/2012	12/12/2012	3/18/2013	2/20/2013	
list Day of Month	3/1/2012	2/1/2012	3/1/2012	4/1/2012	5/1/2012	6/1/2012	7/1/2012	8/1/2012	9/1/2012	10/1/2012	11/1/2012	12/1/2012	SE TOTAL
Payment Days Requirement	60	60	60	60	60	60	60	60	60	60	60	60	DICTAL
Due Date	1/1/2012	4/1/2012	4/30/2012	5/31/2012	6/30/2012	7/31/2012	14/30/2012	9/30/2012	10/31/2012	11/30/2012	12/31/2002	1/30/2013	
Neys Late	13	12	34	15	19	10	34	10	15	12	18	21	100000
Conclusion: EDCO remitted 24 of 30 reports and payments of city fees after the due													
atr.													
fatr.						,							
nterest Calcultation	4 243346	5 2 572.40	5 2450.86	5 2377.47	5 2.393.80	6 2.188.59	5 2,726.38	\$ 2426.50	5 2,297.85	5 2,560,47	5 2.313.70	5 2.4%(0)	5 29,199,6
nterest Calcultation lask: Penalty (SON on Late or Unputd City Fees)	\$ 2,455.56	\$ 2,577.40 1.50%	\$ 2,450.86 1.50%	\$ 2,377.47 1,50%	\$ 2,393.80 1.50%	5 2,188.59 1.50k	\$ 7,726.38 1.50%	5 2,426.52 1,50%	5 2,297.85 1.50%	\$ 7,560.47 1 50%	\$ 2,313.74 1.50%	\$ 2,436.02	5 29,199.4
ntarest Calcultation basic Penality (SOK on Late or Unputd City Fees) ate Poymers intervesi per Month	\$ 2,455.56 1,50% \$ 27,033,16	\$ 2,572.40 1.50% \$ 28.296.43	\$ 2,450.86 1.50% \$ 26,958.44	\$ 2,377,47 1.50% \$ 26,152,19	\$ 2,393.80 1.50% \$ 26,331.83	\$ 2,188.59 1.506 \$ 24,074.47	\$ 2,726.38 1.50% \$ 29,990.16	\$ 7,426.52 1.50% \$ 26,691.76	5 2,297.85 1.50% 5 25,276.37	\$ 7,560.47 1.50% \$ 28,165.13	1.50%	\$ 7,436.02 1.50% \$ 26,796.21	
nterest Calcultation lask: Penalty (SON on Late or Unputd City Fees)	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	5 29,199.6 5 323,196.3

[Igoin intracts on Late Prymount of City Teva Bused on the Hamber of Dirp. Late (1) The interest few is based on the unpuld City Ievs plus the Busic Pennity X 38% per year/SEO dups per year X the ranniles of days after the due date.

Signal Hill Disposal City of Long Beach Gross Receipts and City Foxs

the applies	No.	Australia St	250	1				11111		1 11 6	201	17 15 15			1115	of the fate of the
		Jun-23	1	Feb-13		Mar-13		Apr-II	709	May-15		Jun-13		Total		estime 1917
Graza Receipts				-						2000		12				
Refuse Routes	\$	249,758.08	\$ 5	79,323.82	\$	135,393.26	\$	134,834.44	\$	137,344.52	\$	132,235.63	5	816,687,75	5	4,207,947.13
Eotal Gross Receipts	\$	148,758.08	\$ 1	28,121.82	\$	135,393.26	ş	134,834.44	\$	137,544.52	\$	132,235.63	\$	816,687.75	S	4,207,947.13
City Fees			1													
AB 939 Fee	5	11,900.65	5	10,249.75	5		\$		\$	10,987.56	5		5	65,335.03	1	336,635.79
Femachise Fee		14,875.80		12,812.18		13,539,33	_	13,483.44		13,734.45		13,223.56		83,668.76		388,028.05
Recalculated City Foos		26,776.45		23,061,93		24,370.79		24,270.20		24,722.01		23,802,42		147,003.79		724,663.84
City Fees Retnitted		26,776.45		23,063.93		24,170.79	Г	24,270.20		24,722.01		23,802.41		147,003.79		724,663.84
Fees Due to City Before Late Payment Charges					Г		Т				Г					
Late Fayment Charges					г						Г				г	100
Basic Penalty (10% on the Late or Underpold City Fees)	1	2,677.65		7,306.19	ł	2,437.00	1	2,427.02		2,472.20		2,380.24		14,700.38	1	58,707.16
Late Payment Interest (1.5% per month)	1	176.76		190.20	1	234.40	ı	146.85		149.60		301.07		1,178.68		4.436.55
Late Payment Charges		2,854.41	-	2,496,39	1	2,651.48	t	2,573,87	_	2.621.80		2,683,33	-	15,879,26		63,143,71
Total City Fees and Late Payment Charges due to City	4	2,054.41	4	2,496.39	5	2,651.48	5	2,573.87	5	2,621,80	3	2,681,31	5	15,879.26	5	63,143,71
Business Fee Check Information		10%		10%		10%		10%		10%		10%				
Chesh Information	_	-			_		_		_		_		_		_	
Check Mumber		112953		113586	1	114324	1	114683		115237		116079				
Check Date		3/14/2013		4/17/2013	1	5/16/2013	î.	6/11/2013		7/11/2013	1	8/23/2013				
First Day of Month	1	1/1/2013		2/1/2013	1	3/1/2013	1	4/1/2013		5/1/2013	1	6/1/2013				
Payment Days Requirement		60	1	60	1	60		60		60	ħ.	60	п			
Due Date		3/2/2013		4/2/2013	1	4/30/2013	1	5/31/2013		6/30/2013		7/31/2013				
Coys Late	4	12	_	15	Ц.,	16	L	11	_	11	_	23	щ			
Conclusion: EDCO remitted 24 of 30 reports and payments of city less after the due																
date.																
Deterest Calcultation	т-				Г		г				_				_	
	13	2,677,65	15	2,306.19	s	2,437.08	Ís	2,427.02	5	2,472.20	5	2,580.24	5	14,700.38	\$	58,707.16
Basic Penalty (10% on Late or Usuald City Fees)																
	ľ	1.50%	1	1.50%	ı	1.50%	1	1.50%		1.50%		1.50%		ł		
Late Payment Interest per Month	5		5	1.50% 25,368.12	s	1.50% 26,807.87	s	1.50% 26,697.27	5	1.50% 27,194.21	5		s	363,704.37	5	783,371.00
Bosk Penalty (10% on Late or Ungold City Fees) Late Payment Interest per Month City Fees Late or Underpaid plus Busk Penalty Total Interest Based on Interest per Owy ⁽¹⁾	1	1.50%	1.		5		\$		\$		5		\$	363,704.37	\$	783,371.00

[[]Data Interest on Later Payment of City Fees Based on the Mander of Days Late (1) The interest fee is based on the angueld City fees plus the Bank Perufry X 1876 per year/360 days, per year X the number of days after the due date.