

CANADA

PROVINCE OF PRINCE EDWARD ISLAND

**BEFORE THE ISLAND REGULATORY
AND APPEALS COMMISSION**

IN THE MATTER of The Environmental Protection Act, and The Island Regulatory And Appeals Commission Act, **and IN THE MATTER** of the application of Island Waste Management Corporation for an order of the Commission approving rates for waste management service to come into effect January 1, 2022.

**APPLICATION AND EVIDENCE
OF**



December 13, 2021

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1.0 BACKGROUND

IWMC is a crown corporation that administers and provides solid waste management services for PEI. IWMC's mandate is to deliver a cost-effective and environmentally responsible provincial waste management system to all residences and businesses in the province. To help accomplish this IWMC uses a mandatory source separation program known as Waste Watch.

IWMC's fees are regulated by the Island Regulatory and Appeals Commission (IRAC), pursuant to Section 18.1 of the *Environmental Protection Act*. The fees include a Residential User Fee (also known as a Household User Fee) charged annually to all residences on property tax bills issued by the provincial government, and disposal fees charged mainly to businesses and other institutions on a per tonne basis at the disposal facilities operated or overseen by IWMC.

IWMC provides collection services, through contracts with private companies, for the residential sector. The Industrial, Commercial and Institutional (IC&I) sector is required to either contract their own collection services or to self-transport materials to IWMC's Waste Watch Drop-Off Centers (WWDCs) located across the province. IWMC collects fees based upon the weight of materials taken to disposal facilities.

As of March 31, 2021 there were 67,082 year round and 8,483 seasonal residences in Prince Edward Island. The Waste Watch Program requires sorting of all materials for disposal.

IWMC provides residential curbside collection as follows:

- Bi-weekly collection of Waste and Compost
- Monthly collection of recyclables
- Spring and Fall Clean-up (compost and waste)
- Christmas tree collection

IWMC operates six (6) Waste Watch Drop-Off Centers (WWDCs) located across the province to offer disposal services to the general public and small business owners. The WWDCs are located in Brockton, New London, Wellington, Charlottetown, Dingwells Mills and Murray River. Sorted material is transported from the WWDCs to the appropriate final disposal location. IWMC also operates the only lined landfill in the Province at the East Prince Waste Management Facility in Wellington.

The corporation has contracted or purchased services with a number of private sector partners, including for the operation of the Central Compost Facility (ADI International), PEI Energy Systems (Enwave), the recycling program (GreenIsle), waste and compost collection (Superior Sanitation and Label Construction and Sanitation), and a variety of smaller agreements for the provision of services, such as groundwater monitoring or Freon removal.

2.0 PROPOSED IWMC RATE STRUCTURE FOR 2022

The proposed rate structure for 2022 has been developed using financial projections, a cost allocation analysis, and a contribution to the net asset balance. This proposal was approved by the IWMC Board of Directors on December 6, 2021. The financial information used for the model is based on actual results for the months of April 1 to September 30, 2021, projected forward to March 31, 2022. It is anticipated that any approved rate increases would be effective as follows:

- Residential (year round, seasonal and extended-seasonal) – effective January 1, 2022, on the residential property tax bills issued in Spring 2022.
- Commercial – effective April 1, 2022, subject to date of approval and sufficient notice time to contractors.

The cost allocation model shows an increase in rates is needed to avoid an operating loss and recover costs, as follows:

	RESIDENTIAL			COMMERCIAL
	Year Round	Seasonal	Ext-Seasonal	Tonnes
Calculated Cost	\$221.09	\$127.95	\$147.86	\$106.10
Current Approved Fees (2021)	\$213.00	\$115.00	\$140.00	\$100.00
Variance (\$)	(\$8.09)	(\$12.95)	(\$7.86)	(\$6.10)
Variance (%)	-3.8%	-11.3%	-5.6%	-6.1%

Figure 1: Cost Allocation Analysis 2021-22

In addition to the recovery of costs indicated in the cost recovery analysis, IWMC is requesting to earn a return, as provided for under Section 18.1 (10) of the *Environmental Protection Act*, for the reasons set out in section nine of this submission. The return is calculated at only 1% of costs at this time (see Figure 2), but begins the important process of providing a stable operating environment going forward.

	Approved Rates 2020-2021	Cost per Unit based on 2021-22 Cost Allocation Analysis	Plus 1% Net Asset Balance Contribution	Variance to 2020-2021 Rates	Proposed Rate Increase 2022-23	Proposed Rates* 2022
Year Round	213.00	221.09	223.31	(10.31)	11.00	\$224.00
Seasonal	115.00	127.95	129.23	(14.23)	15.00	\$130.00
Extended Seasonal	140.00	147.86	149.43	(9.34)	10.00	\$150.00
Commercial	100.00	106.10	107.17	(7.17)	8.00	\$108.00

*Rounded up

Figure 2: Cost Allocation plus NAB Contribution

3.0 REVENUE

IWMC derives 98% of its revenue from two primary sources – Residential User Fees (77%), which are billed on the annual residential property tax bill and disposal fees (22%) charged at the scales at its various disposal sites - landfill, compost facility, PEI Energy Systems, and Waste Watch Drop-off Centers for the disposal of materials not already included under the Residential user fees. The disposal fees are primarily generated from the industrial, commercial and institutional sectors. The remaining 1% of revenue is from the sale of scrap metal, environmental (stewardship) program fees and other miscellaneous sources.

Residential User Fees

IWMC draws its residential counts each year from the property tax records provided by the provincial government, who act as an agent for IWMC in the billing and collecting of Residential User Fees. These fees are shown as a separate line item on the residential property tax bill. There are three (3) categories of residences: year round, seasonal and extended seasonal, each with a distinct fee amount. Seasonal customers receive collection during a 90 period each year (e.g., May 30 – September 30, 2022), and extended seasonal for a 120 day period each year (e.g., May 17 – October 28, 2022).

A variety of services are included in the Residential User Fee (year round, seasonal and extended seasonal) and the related costs and expenses must be properly allocated to each category in order to accurately assess the reasonableness of the fee. A “residence” is a single family dwelling, such as a home, an apartment, a cottage, etc. – basically anywhere people reside (other than hotels/motels, campgrounds, etc.). The Residential User Fee is divided into three categories, based on the number of weeks the collection service is provided during the year – year round, seasonal and extended seasonal. The annual amount charged under each category is the same regardless of the size of the unit, the number of people residing in it, and the amount of waste materials generated.

The Residential User Fees funds:

1. Bi-weekly waste and compost cart collection;
2. Monthly collection of recyclables;
3. Free drop off of recyclables on Saturday mornings;
4. Spring and Fall Cleanup collections;
5. Christmas tree collection;
6. Free drop off of large appliances, tires, and bulk waste (e.g. mattresses, sofas, larger furniture, etc.) at the WWDCs;
7. Free drop off of household hazardous waste at the WWDCs;
8. Maximum \$30 cap for sorted materials at WWDCs;
9. Drop off of most special disposal program materials (e.g., electronics, paints, light bulbs, etc.);
10. Operation of IWMC disposal facilities and program administration.

Disposal Fees

IWMC operates weigh scales at each of its disposal facilities which are:

East Prince Waste Management Facility (EPWMF) – a lined landfill cell

Central Compost Facility (CCF) – composting facility

PEI Energy Systems (PEI ES) – energy-from-waste facility (incinerator)

Waste Watch Drop-Off Centers (WWDCs) – drop off facilities

Weights are captured and recorded, by category, on materials received, but disposal fee revenues are generated only on the disposal of materials not already included under the Residential User Fee. This generally means disposal fee revenue comes from commercial waste, although there are some instances when residents must pay a disposal fee if a service is not already included in the Residential User Fee, such as the fee up to the \$30 maximum. The Industrial/Commercial/Institutional (ICI) sector is responsible to transport the waste they generate to the disposal facilities, either by contracting with a commercial hauler or delivering it themselves to a WWDC. This disposal fee, which is usually on a “per tonne” basis, is charged to recover the costs of handling and disposing of the materials once they are received by IWMC. For example, a contracted commercial waste hauler is currently charged \$100 per tonne for disposal of compostable materials at the Central Compost Facility.

Tires

Prior to the 2020-2021 FY IWMC was responsible to manage and dispose of used tires in the province. This was done on a cost recovery basis with the provincial government providing funding to cover the annual disposal costs. IWMC is no longer responsible for the disposal of tires and accordingly, the revenues and costs associated with that activity are not included in this analysis.

Decommissioning and Monitoring

IWMC arranges for groundwater monitoring at the Island’s former community landfill sites which were all closed in 2002 or earlier. Costs associated with this are billed and recovered from the provincial government, therefore there are no net costs included in this analysis.

Other Revenue

Other – IWMC receives miscellaneous revenues from various sources. (*Appendix D: Analysis of Other Revenue*). The specific revenue amounts have been calculated using the primary and secondary allocations as shown on the detailed spreadsheet. The total amount of other revenues for the year is insignificant to the total operation.

Scrap Metal – The metals received at WWDCs are purchased and removed by a scrap metal dealer under contract.

Stewardship Programs (EPRA, Product Care, Battery and Health Products) - IWMC has agreements with stewardship organizations, including the Electronic Products Stewardship Association (EPRA), Product Care, Call2Recycle and Health Products Stewardship Association (HPSA), to collect, manage, and properly dispose of certain materials (i.e., electronics, paints, batteries, and medical sharps and medications) for a fee.

4.0 EXPENDITURES

The rates regulated by IRAC fall into two main categories in the Corporation's expenditures, as set out in its audited consolidated financial statements, and have been allocated firstly between Residential and Commercial (primary allocation). The Residential amount has then been further allocated (secondary allocation) among the three residential categories (year round, seasonal, extended seasonal). Once all costs have been allocated among these four (4) segments, the totals for each can then be divided by the number of units (# of residences or annual tonnes) to determine the actual cost per unit for a particular fiscal year.

To reasonably establish the basis for the primary allocation between residential and commercial, the methodology will vary according to the nature of the expenditure. In some cases it is appropriate to use the amount of tonnage involved, while in others it is more appropriate to use the number of customers. For example, the Central Compost Facility only receives truckloads of compostable waste so it makes sense to use tonnages as the measure. However, at the WWDCs a large variety of materials are dropped off by both residential and commercial customers, and a number of these items are received free and not weighed, such as large appliances, mattresses, bulk residential furniture, household hazardous waste (HHW), Stewardship materials and a number of other items. The residential customers greatly outnumber the commercial customers, but the actual tonnage of materials they bring is not known (because it is not weighed). Nevertheless, they "consume" more of the WWDC staff time than the commercial customers, and accordingly, an allocation based on customer counts (residential vs commercial) is considered more appropriate and fair in the allocation of staffing costs at WWDCs.

For each expenditure category, listed in Figure 6: *Cost Allocation Analysis*, the narrative that follows indicates the method of allocation used, along with the rationale and supporting documents.

For the secondary residential allocations among the three residential categories (year round, seasonal and extended seasonal), the latter two have been annualized to allow comparison to the annual residential count when allocating costs. For example, for the Province the total residence count in 2022 is projected at:

Year Round	70,740
Seasonal	7,630
Extended seasonal	874
Total	79,244

Figure 3: Total Residence Count (2022 projected)

However, whereas year round customers receive service five days per week for 52 weeks (260 days), seasonal and extended seasonal only receive service over a 90 day or 120 day period,

respectively. Therefore, a weighted average was used to annualize the seasonal and extended seasonal numbers in order to fairly allocate expenditures to them:

Category	# of Units	Service Days	Weighted #
Year Round	70,740	x 260/260	70,740
Seasonal	7,630	x 90/260	2,641
Extended seasonal	874	x 120/260	403
Total	79,244		73,785

Figure 4: Residence Count Weighted Average (2022 projected)

See *Figure 6: Cost Allocation Analysis* for the “weighing” of each collection region. For the various Commercial costs resulting from the primary allocation, it is not practical to assign a secondary allocation, as was done for the Residential costs. This is because the number of categories of items with separate disposal fee rates makes it difficult to segregate the related component costs in any meaningful way. To do so would require a great number of assumptions and the final product would lack integrity. Further, a number of the items have fees that are set in order to either encourage or discourage their disposal, or in recognition of additional specific costs required for their proper disposal. For example, items containing ozone-depleting substances (e.g., Freon) can be dropped off at no charge in order to encourage their proper disposal because of the hazardous nature of the gas(es) they contain and the risk they pose to humans and the environment. On the other hand, the fee for the disposal of mixed waste is set at \$230 per tonne, which is substantially above the cost of disposal, in order to discourage the disposal of waste materials without proper source separation into compostable, waste, recyclables, etc. These rates do not relate directly to the underlying costs of handling and disposal but have been established to strengthen program compliance and protect the environment.

The analysis and rationalization of commercial disposal costs gathers all related expenditures (as determined by the primary allocation process) and divides the accumulated total by the number of annual commercial tonnes of materials received, to arrive at a Base Rate per Tonne. Armed with the “per tonne” amount, required to cover commercial disposal costs, IWMC is then able to apply the adjustments, as is standard practice in waste management, to motivate and/or correct waste disposal behaviour.

It should be noted that the items that are “incentivized” to encourage proper disposal are not significant in terms of the overall disposal of commercial waste materials. The analysis of commercial tonnes (*Appendix H: Annual Commercial Tonnages*) shows that of the 42,004 tonnes (projected) disposed of in the FY 2021-22, 88% were at \$100 per tonne. Materials received at WWDCs are \$115 versus \$100 per tonne, to recognize they must still be transported to a final disposal facility – PEI ES, CCF or EPWMF (*Appendix I Material Transport*).

Finally, although certain items are “priced” to encourage proper disposal, the intent is that the Residential and Commercial sectors should each operate on a cost recovery basis with neither being called on to subsidize the other.

See *Appendix H: Annual Commercial Tonnages* which includes a commercial rate chart to detail the numerous materials and their disposal fees, along with the rationale for the approach to the fee setting where it varies from \$100 per tonne.

Details of Specific Expenditure Allocations

Administration

Charlottetown Office

This is the cost of operating the head office in the West Royalty Business Park, and includes salaries, occupancy costs, etc. The primary allocation has been set at 75/25 Residential/Commercial (R/C), based on an assessment of the time required to administer each. The Residential side requires considerably more time and effort, partially because the customer base is far greater than the commercial sector, and because the extent of the service provision, which includes collection from source, requires more administrative time and effort. The secondary allocation among the residential components is based on the total province weighted numbers, since the Charlottetown Office expenditures cover service to the entire province.

Customer Service Centre (CSC)

The Customer Service Centre, located in Tignish, provides “call-in center” service for both Residential and Commercial customers across the entire province. Approximately 90% of expenditures are salary costs. The Customer Service Manager indicates the service representatives spend at least 90% of their time serving residential customers; a primary allocation of 90/10 R/C has been assigned. The secondary allocation among the Residential components is the total province weighted average numbers.

Disposal Fee Program (DFP)

The expenditures in this program, approximately 90% of which are salaries, are primarily allocated 10/90 R/C. This mostly relates to managing the billing program for the disposal fees, most of which come from the IC&I sector. A small amount of disposal fee revenue comes from the residential side for materials brought by residential customers to the disposal facilities which are not included in the items covered by the Residential User Fee. The secondary allocation to the residential uses the weighted average across the total province.

Advertising, Education and Public Relations

This item includes the production costs for education materials along with the salary of the in-house graphic artist. This work and the outputs are more focused on the residential component and accordingly a primary allocation of 70/30 R/C has been used. The secondary allocation to the residential uses the weighted average across the total province.

Operating Costs

Residential Collection

As part of the Residential User Fee IWMC provides collection services which are contracted with commercial haulers. The tendered contracts are organized by collection region and are generally 5-7 years in length. In establishing the appropriate allocation each contract has been analyzed according to the number of residences in each category, (i.e., year round, seasonal or extended seasonal) and multiplied by the applicable rate. This is detailed in *Appendices F & G: Residential Collection Contracts*. The primary allocation is 100/0 R/C and the secondary allocation is according to the detailed analysis, for each collection region, found in the spreadsheet.

The “other” category in this section includes the cost to repair or replace carts, salaries for Operational Support Technicians (OSTs) and vehicle operation and maintenance. OSTs provide a variety of services to the residential sector’s more than 70,000 customers across the province, such as delivering and repairing or replacing carts. Consequently, the primary allocation of this expenditure is 100/0 R/C and the secondary allocation uses the weighted average across the total province.

Disposal (Costs of operating facilities and transporting materials between disposal locations)

The allocation of expenditures for disposal requires significant analysis. For the main disposal facilities the primary allocation is based on total annual tonnages between Residential and Commercial, at a particular facility, using a five (5) year rolling average because annual tonnages can fluctuate. This information has been accumulated and analyzed in *Appendix L: Summary of Final Disposal Facilities*. Once the five year rolling average is calculated, it is rounded. The secondary allocation for residential use is based on the facility location and the general geographical region(s) of the usage. For example, EPWMF services both the East and West Prince Regions so the weighted average of the total residences for both of those regions was used for the secondary allocation of the costs of operating the facility.

Appendix L which supports the five year rolling average is calculated using information for the years ended on March 31, 2017 to 2021 inclusive, which was used for the previous 2020-2021 cost allocation analysis. Since actual tonnages for the year ended 2022 are not available yet these numbers are also used for this cost allocation analysis. The allocations used (70/30 for

example) are rounded and the five-year average would not vary much from one year to the next.

East Prince Waste Management Facility (EPWMF)

The total expenditures for this disposal facility are broken down into five separate categories because the primary allocations vary based on material type. The majority of the costs, other than the ones separately identified, are 30/70 R/C based on the tonnages analyzed on the 5 year rolling average schedule. The secondary allocation is based on an assessment of the geographical origin of the material types coming to the facility.

Contaminated Soil

The primary allocation for contaminated soil costs is projected at 50/50 R/C, which is based on the tonnage received in the first seven months of 2021 and projected to the end of FY 2021-22. In some years most contaminated soil originates from commercial spills, while in other years the residential sector may experience more, and the number of spills can vary dramatically from year to year. Therefore, there can be a high degree of variance in both the overall annual tonnage and the primary allocation between Residential and Commercial for this particular item. However, the small amount of cost results in little impact to the overall cost per unit in the final analysis. The secondary allocation is based on the weighted numbers for the entire province.

Recyclables

Recyclables expenditures for EPWMF relate primarily to residential drop off at the WWDC at this site, and the primary allocation is 80/20 R/C. The secondary allocation is weighed East Prince residences only since the West Prince residences would normally drop their recyclables at the Brockton WWDC. The recyclable amount used is the previous year amount plus 2% to align with other cost of living increases.

Household Hazardous Waste (HHW)

HHW materials are primarily allocated at 100/0 R/C because only residences are permitted to drop HHW material at the WWDCs. The secondary allocation is weighted East Prince only, representing the region served, with West Prince residents using the Brockton WWDC.

Freon (and other Ozone-Depleting Substances (ODS))

The primary allocation for Freon (and other Ozone-Depleting Substances (ODS)) removal is 70/30 R/C based on staff input and their best estimate from experience. There is no charge to customers for this service so that they will not be discouraged from proper disposal, as the environmental impact of ODS is great. The secondary allocation uses weighted East Prince residence count only, again representing the region served. The Freon amount used is the previous year amount plus 2% to align with other cost of living increases.

The remainder of the costs, not detailed above, to operate the EPWMF facility have a primary allocation of 30/70 R/C based on the five year rolling average tonnages (*Appendix L: Summary of Final Disposal Facilities*). The secondary allocation is weighted East and West Prince because this cost relates primarily to the disposal of waste materials into the landfill which are generated from both the East and West Prince regions.

Queens County Regional Landfill (QCRL)

These are costs related mainly to snow removal and electricity costs. IWMC stores roll-off containers and carts, requiring cleaning, etc., at QCRL. The primary allocation is 80/20 R/C and the secondary allocation is on a weighted total province basis. (The amount is insignificant to the overall exercise).

PEI Energy Systems (PEI ES)

This category of expenses represents the cost of incinerating waste materials. This facility, which provides heat to institutions and residences on a “loop” through Charlottetown, is privately operated. IWMC pays a fee per tonne under contract, plus other specific costs related to emissions control and testing, and proper fly ash disposal. Based on the five year rolling average of tonnages the primary allocation is 55/45 R/C. The origin of the materials is primarily all regions except East and West Prince (where those materials go to EPWMF) and, accordingly, the secondary allocation among residences is a weighted average of all regions except the two in Prince County.

Central Compost Facility (CCF)

These are the costs of operating the CCF which is managed under contract for IWMC by a private operator. The primary allocation based on the five year rolling average of tonnages is 84/16 R/C. Since this facility receives organic materials from across the province the secondary allocation is based on the weighted total province residential count.

Transportation of Materials

IWMC operates two roll-off container trucks to transport materials from the WWDCs to the primary disposal facilities. These costs are primarily wages and vehicle expenditures. The primary allocation of 30/70 R/C is based on the five year rolling average analysis of the tonnages received at the WWDCs, and secondary allocation is based on the total province since the WWDCs operate across the province.

The tonnages received at WWDCs and transported elsewhere by IWMC (*Appendix Q: Tonnages for Projections to March 31, 2022 – WWDCs*) suggests a cost per tonne of \$62 (\$271,660 / 4,403).

Discussions with local contractors to determine a representative cost per tonne to transport waste and compost materials (not including special items) indicates a range of \$15 to \$20 per

tonne. IWMC has considered the use of a contracted hauler to move materials to final disposal from WWDCs but experience has shown that a hauler cannot be relied upon to complete this work on a timely basis, resulting in space and capacity problems. WWDCs have a number of transportable containers into which customers place their various materials, based on type. When a container is full, additional materials have to be placed on the ground. It is more efficient for IWMC to retain the flexibility to self-transport materials from the WWDCs on a timely basis rather than expand the holding capacity at its sites across the province, at considerable cost.

The addition of \$15 per tonne to the disposal fee at the WWDCs is designed to mitigate the cost to move these materials to final disposal. It does not purport to recover the full cost, which would be prohibitive and may discourage the use of WWDCs for proper disposal.

Waste Watch Drop-off Centers (WWDCs)

IWMC has six WWDCs in the province. The costs for the WWDC at EPWMF are already included under that facility. The GreenIsle WWDC in Charlottetown is privately operated under license but IWMC is still responsible to cover the costs associated with the “residential only” portion of the materials received, as IWMC already receives revenue from the Residential User fee to cover residential usage at the facility. *Appendix A: Waste Watch Drop-Off Centers* provides the detailed analysis and specific primary and secondary allocations of costs, based on tonnages and regions of use as shown. Note that the allocation percentages used for year round, seasonal and extended seasonal are based on the actual expenditures for the fiscal year ended March 31, 2021, shown at the bottom of the appendix.

Mattresses

IWMC operates a mattress recycling program which permits residents to drop off their used mattresses at a WWDC without charge. A small amount of mattresses also originate from businesses, for which there is a charge at the commercial disposal fee rate. Mattress volume is not captured by weight; therefore the primary allocation is based on staff knowledge and experience and has been set at 80/20 R/C with the secondary allocation based on a weighed total for the province. Mattresses, which used to take up significant landfill space, are now trucked to Quebec for recycling.

Decommissioning and Monitoring

This cost is for the monitoring and decommission of former dump sites across the province, which were closed when the Waste Watch program commenced. Reimbursement is received from the province; therefore, this cost is not allocated (in and out).

Depreciation

The depreciation of property and equipment has been allocated based on the location and usage of the particular capital item(s) being depreciated. The primary and secondary allocations

generally follow the same rationale (by location) used previously, except that the primary allocation for the WWDCs is based on usage by customer count - residential versus commercial, as previously described.

Interest on LTD

In September 2021, it was necessary for IWMC to borrow \$2M from the Province for operating cash flow. In the FY 2021-22 IWMC will have paid interest on three equipment loans and the operating loan, as well as on the original 2001 setup loan of \$30 million. The interest from each specific equipment loan has received a primary allocation based on the location where the equipment is used. For example, the interest on the loan for the screener located at the CCF has been allocated 84/16 R/C similar to the other costs at the CCF.

The 2001 setup loan was used to finance capital items as follows:

	\$Millions	Percentage
Compost Facility	22	73
Compost and Waste Carts	6	20
WWDCs	2	7
TOTAL	30	100

Figure 5: Interest on Long Term Debt

The calculated percentages have been applied to the interest amount of \$798,014 and the resulting amount then assigned a primary and secondary allocation as shown in *Appendix E: Interest on Long Term Debt*.

Note that the secondary allocation of interest for compost and waste carts is based on the total province residence numbers rather than a weighed amount because each residence requires a set of carts, regardless of whether their usage is 90, 120 or 260 days of the year.

5.0 EAST PRINCE LANDFILL RETIREMENT OBLIGATION

In October 2021, an assessment of available capacity at the East Prince Waste Management Facility (EPWMF) was completed by Applied Geospatial and Environmental Solutions Inc. using a quadcopter to capture comprehensive aerial measurements of the cells. The evaluation revealed the remaining available landfill space is less than previously forecast, and that the annual usage is greater than previously calculated.

Prior to July 2016, calculations for landfill cell usage and remaining life were done manually. In July 2016 a quadcopter was first used, and that assessment essentially verified that manual calculations had been tracking properly and were reliable. At that time, a decision was made to complete another quadcopter assessment in 2021.

In the meantime a program to divert mattresses from the landfill began. This entered into the calculations and appears to have contributed to the under-estimation of usage. In addition, it is possible that displacement of space resulting from waste, bottom ash and cover material was underestimated.

The main challenge in accurately forecasting cell space displacement is that inputs are measured in tonnes, but then converted to volume (cubic meters) in order to estimate space used in the landfill cell. In discussion with our colleagues in waste management in other jurisdictions, it is clear that no two landfill sites are identical. The programs which govern the types of waste materials which can be landfilled vary widely. In PEI, the mandatory Waste Watch Program results in black cart waste that is relatively light and tends to displace more space per tonne. Additionally, the application of cover materials varies in accordance with the properties of the waste put into the cell, so there is no uniform formula to estimate landfill use. In order to provide assurance that the revised landfill space reduction calculations are more precise, the quadcopter will be used next year to complete a further assessment.

At the present annual input rate, the estimated remaining existing landfill space could be fully depleted in approximately seventeen (17) years. Reductions in waste quantities both from diversion, such as stewardship programs, and from a potential increase in capacity for burnable waste at PEI Energy Systems would extend this timeline. From 2017-2021 the five year average for landfill disposal, measured in tonnes, is 27% residential materials and 73% commercial. This type of weighted average will be used to determine the allocation of costs to retire the landfill over the next 17 years.

The effect of this change in the estimated remaining capacity is that the annual amortization expense of landfill cost is increased.

6.0 AUDITED CONSOLIDATED FINANCIAL STATEMENTS 2020-21



Consolidated Financial Statements

Island Waste Management Corporation

March 31, 2021

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Management's Responsibility for Financial Reporting

March 31, 2021

The financial statements are the responsibility of management and have been prepared in conformity with International Financial Reporting Standards. Management is also responsible for the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements. Based on management's knowledge, having exercised reasonable diligence, the financial statements fairly represent in all material respect, the financial position as at March 31, 2021.

Management is responsible for implementing and maintaining a system of internal control to provide reasonable assurance that reliable financial information is produced.

The Board of Directors is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control. The Board reviews internal financial reports on a regular basis and externally audited financial statements annually. The Board recommends approval of the audited external financial statements and meets periodically with management and external auditors concerning internal controls and other matters relating to financial reporting.

Grant Thornton, Island Waste Management Corporation's independent auditors, has performed an audit of Island Waste Management Corporation's financial statements in accordance with International Financial Reporting Standards. The Independent Auditor's Report outlines the scope of this independent audit and includes the opinion expressed on the financial statements. The auditors have full and free access to financial information and management of Island Waste Management Corporation as required.



Karen MacDonald
Chief Executive Officer



Sheri Taylor Bradley
Chief Financial Officer

Independent Auditor's Report

To the Board of Directors of

Island Waste Management Corporation

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Opinion

We have audited the consolidated financial statements of Island Waste Management Corporation ("the Corporation"), which comprise the consolidated statement of financial position as at March 31, 2021 and the consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly in all material respects, the consolidated financial position of Island Waste Management Corporation as at March 31, 2021, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the consolidated Financial Statements* section of our report. We are independent of the Corporation in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

Our audit was conducted for the purpose of forming an opinion of the consolidated financial statements of Island Waste Management Corporation as a whole. The supplementary information included in the schedules presented for the purpose of additional analysis and is not a required part of the consolidated financial statements. Such information has been subject to the auditing procedures applied only to the extent necessary to express an opinion on the audit of the financial statements taken as a whole.

Responsibilities of Management and Those Charged with Governance for the consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with International Financial Reporting Standards (IFRS), and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Grant Thornton LLP

Charlottetown, Canada

June 21, 2021

Chartered Professional Accountants

Island Waste Management Corporation

Consolidated Statement of Operations and Changes in Net Assets

Year ended March 31	2021	2020
Revenues		
Household user fees (Page 21)	\$ 14,969,600	\$ 14,482,679
Disposal fees (Page 21)	4,272,029	4,673,494
Tires	-	1,175,107
Decommissioning and monitoring	21,388	21,388
Environmental Industrial Services Inc. (Page 25)	1,210,543	1,270,309
Stewardships and other	307,676	312,699
	<u>20,781,236</u>	<u>21,935,676</u>
Expenditures		
Administration (Page 22)	1,499,002	1,457,804
Advertising, education and public relations (Page 22)	132,600	131,719
Operational costs		
Residential collection (Page 22)	7,037,177	6,961,188
Disposal (Pages 23 - 24)	7,989,740	7,852,881
Tire collection and disposal (Page 24)	-	1,175,107
Decommissioning and monitoring	21,388	21,388
Interest on long-term debt	910,472	1,010,710
Depreciation	2,054,846	2,049,054
Environmental Industrial Services Inc. (Page 25)	1,210,543	1,270,309
Stewardships and other	342,599	275,095
	<u>21,198,367</u>	<u>22,205,255</u>
Excess of expenditures over revenues	\$ (417,131)	\$ (269,579)
Net assets, beginning of year	\$ 2,005,047	\$ 2,274,626
Excess of expenditures over revenues	<u>(417,131)</u>	<u>(269,579)</u>
Net assets, end of year	<u>\$ 1,587,916</u>	<u>\$ 2,005,047</u>

See accompanying notes and schedules to the consolidated financial statements.

Island Waste Management Corporation

Consolidated Statement of Financial Position

March 31

2021

2020

Assets

Current

Cash and cash equivalents	\$ 882,101	\$ 1,909,700
Receivables (Note 3)	1,220,559	1,262,763
Term deposits	1,500,000	1,500,000
Prepays	55,011	52,265
	<u>3,657,671</u>	<u>4,724,728</u>

Performance deposits	616,745	615,153
Property and equipment (Note 4)	<u>20,476,188</u>	<u>21,673,477</u>
	<u>\$ 24,750,604</u>	<u>\$ 27,013,358</u>

Liabilities

Current

Payables and accruals	\$ 2,758,656	\$ 3,112,321
Current portion of long-term debt (Note 5)	1,994,005	1,881,800
Debt due on demand (Note 5)	<u>208,755</u>	<u>215,575</u>
	<u>4,961,416</u>	<u>5,209,696</u>

Contractor deposits	614,000	614,000
Deferred government assistance (Note 7)	2,328,853	2,470,008
Long-term debt (Note 5)	11,678,589	13,437,315
Asset retirement obligation (Note 8)	<u>3,579,830</u>	<u>3,277,292</u>
	<u>23,162,688</u>	<u>25,008,311</u>

Net assets	<u>1,587,916</u>	<u>2,005,047</u>
	<u>\$ 24,750,604</u>	<u>\$ 27,013,358</u>

Commitments (Note 9)

On behalf of the Board

Matthew McK Director Denise Lewis Fleming Director

See accompanying notes and schedules to the consolidated financial statements.

Island Waste Management Corporation

Consolidated Statement of Cash Flows

Year ended March 31

2021

2020

Increase (decrease) in cash and cash equivalents

Operating		
Cash received from customers	\$ 20,719,681	\$ 21,772,389
Cash payments to suppliers	(14,916,353)	(15,088,098)
Cash payments to employees	(3,526,028)	(3,507,830)
Interest paid	(919,806)	(1,018,701)
Interest received	19,349	48,337
	<u>1,376,843</u>	<u>2,206,097</u>
Financing		
Proceeds from long-term debt	251,622	-
Government assistance received	4,799	-
Repayment of long-term debt	(1,904,956)	(1,987,145)
	<u>(1,648,535)</u>	<u>(1,987,145)</u>
Investing		
Proceeds from sale of equipment	53,000	-
Purchase of property and equipment	(808,907)	(450,617)
	<u>(755,907)</u>	<u>(450,617)</u>
Net decrease in cash and cash equivalents	(1,027,599)	(231,665)
Cash and cash equivalents		
Beginning of year	<u>1,909,700</u>	<u>2,141,365</u>
End of year	<u>\$ 882,101</u>	<u>\$ 1,909,700</u>

See accompanying notes and schedules to the consolidated financial statements.

Island Waste Management Corporation

Notes to the Consolidated Financial Statements

March 31, 2021

1. Nature of operations

The Corporation is a Prince Edward Island crown corporation established under the provisions of the *Environmental Protection Act* and therefore is exempt from income taxes under paragraph 149(1)(d) of the Canadian *Income Tax Act*. The Corporation's objective is to implement and manage a province-wide waste management system. This includes the collection and disposal of solid waste generated in Prince Edward Island.

Environmental Industrial Services Inc. is a wholly-owned subsidiary of Island Waste Management Corporation. The Corporation's objective is to operate water and wastewater facilities.

The Corporation and its wholly owned subsidiary are located at 110 Watts Avenue, Charlottetown, Prince Edward Island.

The consolidated financial statements were authorized for issue in accordance with a resolution of the Board of Directors on June 21, 2021.

2. Summary of significant accounting policies

Basis of presentation and adoption of IFRS

The consolidated financial statements of the Corporation have been prepared in accordance with International Financial Reporting Standards (IFRS).

The consolidated financial statements of the Island Waste Management Corporation comply, in all material respects, with IFRS as issued by the International Accounting Standards Board (IASB) in effect as at March 31, 2021.

The principal accounting policies applied in the preparation of the consolidated financial statement are set out below.

Basis of measurement

The consolidated financial statements of the Corporation have been prepared on a historical cost basis. The Corporation's functional currency is the Canadian dollar, which is the currency of the primary economic environment in which the Corporation operates, which is also the presentation currency of the consolidated financial statements.

Principals of consolidation

The consolidated financial statements include the accounts of the Corporation and its wholly-owned subsidiary, Environmental Industrial Services Inc. Significant intercompany transactions are eliminated upon consolidation.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks, net of bank overdrafts, and highly liquid temporary money market instruments with original maturities of three months or less. Bank borrowings are considered to be financing activities.

Island Waste Management Corporation

Notes to the Consolidated Financial Statements

March 31, 2021

2. Summary of significant accounting policies (cont'd)

Borrowing costs

Borrowing costs directly attributable to the acquisition or construction of property, plant and equipment are added to the cost of the assets until they are substantially ready for their intended use.

Revenue recognition

Revenues are recognized when performance obligations under agreements or contracts are satisfied, in an amount that reflects the consideration the Corporation expects to be entitled to in exchange for those services.

The Corporation determines revenue recognition through the following steps:

- 1) Identification of the contract, or contracts with a customer;
- 2) Identification of the performance obligations in the contract;
- 3) Determination of the transaction price;
- 4) Allocation of the transaction price to the performance obligations in the contract; and
- 5) Recognition of revenue, when, or as, the Corporation satisfies a performance obligation.

Household user fees are based on an annual assessment applied to the household's property tax assessment. Revenue is recognized straight-line over the year on a monthly basis based on the annual assessment rate.

Disposal revenues are recognized when the waste has been delivered to the drop off facilities.

Revenues and earnings from utility user fees and excess expenditure recoveries are recorded when collection is reasonably assured, and all other significant conditions of service are met.

Deferred government assistance

Government grants relating to the acquisition of assets and equipment purchased by Environmental Industrial Services Inc. are recorded as deferred credits. This account is being amortized on the same basis as the related assets are being depreciated and is reflected as a reduction in current depreciation expense.

Financial instruments

The Corporation's financial assets are classified as fair value through profit or loss, or amortized cost. Financial liabilities are classified as amortized cost. Financial assets and liabilities are initially recognized at fair value with subsequent measurement based on classification. The classification depends on the purpose for which the financial instruments were acquired, their characteristics and choice where applicable.

Financial assets are measured at fair value except those classified as amortized cost which are initially recognized at fair value net of any transaction costs directly attributable to the issuance of the instrument, then subsequently carried at amortized cost using the effective interest rate method.

Island Waste Management Corporation

Notes to the Consolidated Financial Statements

March 31, 2021

2. Summary of significant accounting policies (cont'd)

Financial liabilities are initially measured at fair value net of any transaction costs directly attributable to the issuance of the instrument and are subsequently carried at cost using the effective interest rate method.

Impairment of financial assets

The Corporation measures impairment of financing assets using an expected credit loss ("ECL") model. This applies to financial assets classified at amortized cost. The ECL model results in an allowance for credit losses being recorded on financial assets regardless of whether there has been an actual impairment.

Accounting estimates and measurement uncertainty

The preparation of consolidated financial statements in conformity with IFRS requires the use of judgements, assumptions, and estimates as at the date of the consolidated financial statements that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities and the reported amounts of revenues and expenses during the reporting periods presented.

Measurement uncertainty exists when there is a variance between the recognized amount and another reasonable amount. Some accounting measurements require management's best estimate, based on assumptions as at the consolidated financial statement date that reflect the most probable set of economic conditions and planned courses of action.

Asset retirement obligations, employee future benefits, allowance for doubtful accounts and depreciation are the most significant items that are based on accounting estimates. Actual results could differ from the estimates made by management in these consolidated financial statements, and these differences, which may be material, could require adjustment in subsequent reporting periods. See Note 7 for additional details on the asset retirement obligation.

Provisions

Provisions are recorded when a present legal or constructive obligation exists as a result of past events where it is probable that an outflow or resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the consolidated statement of financial position date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

Island Waste Management Corporation

Notes to the Consolidated Financial Statements

March 31, 2021

2. Summary of significant accounting policies (cont'd)

A provision for onerous contracts is recognized when the expected benefits to be derived by the Corporation from a contract are lower than the unavoidable costs of meeting its obligations under the contract.

COVID-19 estimation uncertainty

In March 2020, the World Health Organization declared a global pandemic as a result of the emergence and rapid transmission of a novel strain of the coronavirus (COVID-19). The pandemic has significantly affected the global economy, disrupting business operations and economic activity worldwide. The Corporation has not observed any material impairment on assets or a significant change in operations as a result of the COVID-19 pandemic. However, due to rapid developments and uncertainty surrounding COVID-19 it is not possible to predict the future impact that COVID-19 may have on the Corporation's financial position and operating results in the future. It is possible that estimates will change as a result of COVID-19 and the impact of changes could be material to the Corporation. Management is closely monitoring the global pandemic's impact on the Corporation's operations and will update results as necessary.

Specific accounting policies

To facilitate a better understanding of the Corporation's consolidated financial statements, significant accounting policies are disclosed in the notes, where applicable, of the related accounting topics. A listing of these notes is as follows:

Note	Topic	Page
4	Property and equipment	11
8	Asset retirement obligation	14
11	Employee future benefits	18

Island Waste Management Corporation

Notes to the Consolidated Financial Statements

March 31, 2021

3. Receivables	<u>2021</u>	<u>2020</u>
Trade	\$ 1,003,818	\$ 1,021,103
Sales tax, net	<u>216,741</u>	<u>241,660</u>
	<u>\$ 1,220,559</u>	<u>\$ 1,262,763</u>

4. Property and equipment

Accounting policy

Property and equipment are reported at cost less subsequent depreciation and impairment losses. The cost of property and equipment includes expenditures that are directly attributable to their acquisition or construction, including borrowing costs, and any other cost directly attributable to the installation and decommissioning of the asset. Property and equipment are depreciated over their estimated lives on the diminishing balance basis. When parts of an item of property and equipment have materially different useful lives or patterns of benefit consumption, they are accounted for separately (i.e., as major components). The rates used are as follows:

Buildings	20 yrs, straight line
Motor vehicles	5 yrs, straight line
Office equipment	5 yrs, straight line
Computer equipment	5 yrs, straight line
Computer software	5 yrs, straight line
Leasehold improvements	5 yrs, straight line
Site equipment	5 and 10 yrs, straight line
Leachate facility	15, 25 and 30 yrs, straight line
Compost facility	10, 15, 20 and 25 yrs, straight line
Waste Watch drop-off centers	15 yrs, straight line
Waste and compost carts	10 and 20 yrs, straight line
Waste water infrastructure	40 yrs, straight line

Landfill cells are depreciated based on volume used throughout the year.

Material residual value estimates and estimates of useful life are updated as required, but at least annually.

IAS 36, Impairment of Assets, requires an entity to test assets for impairment if indications of impairment exist. Based on an analysis of cash flows, the Corporation has established that the appropriate cash generating unit for impairment review is the entire entity. As the Corporation has the power to increase disposal and sewer rates to ensure full funding into the foreseeable future, impairment at the entity level is remote. As at March 31, 2020, management conducted an impairment review at the entity level, which confirmed that there were no significant indicators of impairment which would have a material impact on the Corporation's ability to generate future economic benefits from its operating non-financial assets.

Island Waste Management Corporation

Notes to the Consolidated Financial Statements

March 31, 2021

4. Property and equipment (cont'd)

	Land	Buildings	Landfill cells	Leachate facility	Compost facility	WasteWatch drop-off	Waste carts	Site equipment	Motor vehicles	Office equip	EIS/ Infrastuct.	Total
Gross carrying												
Balance Apr 1, 2020	\$ 832,524	611,447	14,301,472	2,708,134	22,473,457	3,002,215	7,400,803	2,830,357	1,297,822	490,318	2,872,616	\$ 58,821,165
Additions	-	-	276,640	-	109,924	2,500	358,264	259,770	66,408	12,042	-	1,085,548
Dispositions	-	-	(18,234)	-	-	-	(258,014)	(166,700)	(135,589)	-	-	(578,537)
Balance Mar 31, 2021	832,524	611,447	14,559,878	2,708,134	22,583,381	3,004,715	7,501,053	2,923,427	1,228,641	502,360	2,872,616	59,328,176
Depreciation and Impairment												
Balance Apr 1, 2020	-	(300,476)	(8,356,579)	(1,017,756)	(17,061,597)	(2,186,306)	(4,596,524)	(1,829,886)	(986,940)	(433,021)	(378,602)	(37,147,687)
Disposals	-	-	-	-	-	-	216,992	166,700	123,714	-	-	507,406
Depreciation	-	(33,232)	(204,483)	(123,431)	(732,116)	(200,230)	(356,080)	(231,628)	(153,549)	(31,992)	(144,965)	(2,211,706)
Balance Mar 31, 2021	-	(333,708)	(8,561,062)	(1,141,187)	(17,793,713)	(2,386,536)	(4,735,612)	(1,894,814)	(1,016,775)	(465,013)	(523,567)	(38,851,987)
Carrying amount	\$ 832,524	277,739	5,998,816	1,566,947	4,789,668	618,179	2,765,441	1,028,613	211,866	37,347	2,349,049	\$ 20,476,189
Gross carrying												
Balance Apr 1, 2019	\$ 832,524	611,447	13,695,967	2,708,134	22,473,457	2,915,561	7,413,286	2,795,557	1,167,313	452,380	2,867,000	\$ 57,932,626
Additions	-	-	605,505	-	-	86,654	131,582	58,216	130,509	37,938	5,616	1,056,020
Dispositions	-	-	-	-	-	-	(144,065)	(23,416)	-	-	-	(167,481)
Balance Mar 31, 2020	832,524	611,447	14,301,472	2,708,134	22,473,457	3,002,215	7,400,803	2,830,357	1,297,822	490,318	2,872,616	58,821,165
Depreciation and Impairment												
Balance Apr 1, 2019	-	(267,247)	(8,220,246)	(894,325)	(16,318,008)	(1,989,047)	(4,353,819)	(1,555,089)	(837,316)	(408,143)	(238,398)	(35,081,638)
Disposals	-	-	-	-	-	-	114,029	21,074	-	-	-	135,103
Depreciation	-	(33,232)	(136,333)	(123,431)	(743,590)	(197,259)	(356,734)	(295,871)	(149,624)	(24,878)	(140,204)	(2,201,156)
Balance Mar 31, 2020	-	(300,479)	(8,356,579)	(1,017,756)	(17,061,598)	(2,186,306)	(4,596,524)	(1,829,886)	(986,940)	(433,021)	(378,602)	(37,147,691)
Carrying amount	\$ 832,524	310,968	5,944,893	1,690,378	5,411,859	815,909	2,804,279	1,000,471	310,882	57,297	2,494,014	\$ 21,673,474

Island Waste Management Corporation

Notes to the Consolidated Financial Statements

March 31, 2021

5. Long-term debt	2021	2020
6.40% debenture amortized to and maturing in December 2027, payable in quarterly instalments of principal and interest of \$599,547. The debenture is unconditionally secured by the Province of Prince Edward Island.	\$ 13,061,487	\$ 14,563,225
1.91% debenture amortized to and maturing in June 2022, payable in monthly instalments of principal and interest of \$10,493.	155,409	277,095
2.56% debenture amortized and maturing in January, 2022, payable in monthly instalments of principal and interest of \$22,301.	220,418	478,795
Prime plus 3% demand loan advanced to Environmental Industrial Services Inc. As security for the loan, the borrower has provided a promissory note for the full amount of the loan. The loan will not be outstanding for a period greater than 120 months.	126,631	133,451
Prime plus 1% demand loan advanced to Environmental Industrial Services Inc. As security for the loan, the borrower has provided a promissory note for the full amount of the loan.	82,124	82,124
1.13% debenture amortized to and maturing in November 2025, payable in monthly instalments of principal and interest of \$4,315.	235,280	-
	<u>13,881,349</u>	<u>15,534,690</u>
Less: current portion	1,994,005	1,881,800
debt due on demand	<u>208,755</u>	<u>215,575</u>
	<u>\$ 11,678,589</u>	<u>\$ 13,437,315</u>

Based on normal repayment terms, annual principal repayments in each of the next five years are due as follows: 2022 - \$2,202,760; 2023 - \$1,786,389; 2024 - \$1,867,345; 2025 - \$1,987,013 and beyond 2026 - \$6,037,842.

Island Waste Management Corporation

Notes to the Consolidated Financial Statements

March 31, 2021

6. Revenue from contracts with customers

The Corporation has recognized the following amounts related to revenue in accordance with IFRS 15 on the statement of operations and changes in net assets.

	<u>2021</u>	<u>2020</u>
Household user fees	\$ 14,969,600	\$ 14,482,679
Disposal fees	4,272,029	4,673,494
Tires	-	1,175,107
Decommissioning and monitoring	21,388	21,388
Environmental Industrial Services Inc.	1,210,543	1,270,309
Stewardships and other	<u>307,676</u>	<u>312,699</u>
	<u>\$ 20,781,236</u>	<u>\$ 21,935,676</u>

These revenues recognized in accordance with IFRS 15 were derived from household user fees and waste management disposal sites. The Corporation has not recognized any additional contract assets or liabilities associated with this revenue.

7. Deferred government assistance

Deferred revenue represents government assistance received by Environmental Industrial Services Inc. for water and sewer infrastructure. The revenue will be recognized over the life of the associated water and sewer assets.

	<u>2021</u>	<u>2020</u>
Balance, beginning of year	\$ 2,470,008	2,614,515
Amount received or receivable during the year	4,799	-
Amount recognized as revenue during the year	<u>(145,954)</u>	<u>(144,507)</u>
Balance, end of year	<u>\$ 2,328,853</u>	<u>\$ 2,470,008</u>

8. Asset retirement obligation

Accounting policy

An asset retirement obligation is recognized as a liability for obligations associated with the closure of the Corporation's landfill site and returning such land to its original condition as set by standards of environmental regulations.

Island Waste Management Corporation

Notes to the Consolidated Financial Statements

March 31, 2021

8. Asset retirement obligation (cont'd)

Asset retirement obligations are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the date of the statement of financial position. Provisions are determined by discounting the expected future cash flows at a risk-free rate. The expected cash flows reflect current market assessments and the risks specific to the liability.

The obligation is reviewed regularly by the Corporation's management based on current regulations, cost, technologies and industry standards. The discounted obligation is initially capitalized as part of the carrying amount of the related landfill and a corresponding liability is recognized. The increase in the landfill site asset is depreciated over the estimated life of the corresponding landfill while the liability is accreted as finance expense in earnings, until settled or sold. Subsequent to the initial measurement, the obligation is adjusted at the end of each period to reflect the passage of time, changes in the estimated future cash flows underlying the obligation and changes in the risk-free rate. Estimated future cash flows are based on estimated current costs adjusted to the future expected closure date by applying an estimate of inflation. The increase in the obligation due to the passage of time is recognized as finance expenses whereas increases and/or decreases due to changes in the estimated future cash flows or changes in the risk-free rate are capitalized. Actual costs incurred upon settlement of the obligation are charged against the obligation to the extent the obligation was established.

Any reduction on the obligation, and, therefore, any deduction from the asset to which it relates, may not exceed the carrying amount of that asset. If it does, any excess over the carrying value is taken immediately to profit or loss.

If the change in estimate results in an increase in the obligation, and, therefore, an addition to the carrying value of the asset, the Corporation considers whether this is an indication of impairment of the asset as a whole and, if so, tests for impairment in accordance with IAS 36. If the revised assets net of obligation exceeds the recoverable value, that portion of the increase is charged directly to expenses.

The following presents the reconciliation of the beginning and ending aggregate carrying amount of the obligation:

	<u>2021</u>	<u>2020</u>
Asset retirement obligation, beginning of year	\$ 3,277,292	\$ 2,652,667
Liabilities incurred	276,637	605,505
Accretion expense	<u>25,901</u>	<u>19,120</u>
Asset retirement obligation, end of year	<u>\$ 3,579,830</u>	<u>\$ 3,277,292</u>

The key assumptions, on which the carrying amount of the obligation is based, include a risk-free rate of 1.97% (2020 – 1.32%) and inflation rate of 2%. The total undiscounted amount of the estimated cash flows required to settle the remaining obligation is \$6,594,000 (2020 - \$5,694,000), which is net of amounts paid in previous years totalling \$972,000. The expected timing of payment of the cash flow required for settling the obligation is 13 to 34 years.

Island Waste Management Corporation

Notes to the Consolidated Financial Statements

March 31, 2021

9. Commitments

The Corporation conducts a portion of its operations, the compost facility, pursuant to an operating agreement with a third-party operator. Effective April 1, 2014, the agreement provides for the payment by the Corporation to the operator of the facility a minimum annual fee plus an excess tonnage fee. The minimum annual fee commitment under the operating agreement is as follows:

2022	\$ 2,281,921
2023	\$ 2,327,560
2024	\$ 2,374,110

The Corporation has entered into various agreements for the collection of recyclables, waste and compost materials. Effective July 1, 2018 the Corporation entered into its new contract for recyclables which carries into 2026. Minimum payments for the contracts currently in place are as follows:

2022	\$ 5,933,723
2023	\$ 6,027,653
2024	\$ 6,122,685
2025	\$ 4,216,474
2026	\$ 504,750

The Corporation has entered into a waste processing agreement dated August 8, 1995 to supply PEI Energy Systems with a minimum annual guaranteed amount of 30,617 metric tonnes of waste. The 30-year agreement, expiring in August 2025, provides for the payment by the Corporation of a \$45 per metric tonne quarterly fee adjusted for consumer price index fluctuations. Any shortage is the responsibility of the Corporation. Current annual costs for the waste processing are estimated at \$2,195,040 (2020 - \$2,194,500).

10. Financial risk management

The Corporation's financial instruments consist of cash and cash equivalents, receivables, accounts payable and accrued liabilities and long-term debt.

Financial risk factors

The following sections describe the Corporation's financial risk exposure and related mitigation strategies:

Credit risk

Credit risk is the risk of an unexpected loss if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The Corporation is subject to credit risk through trade receivables. The Corporation mitigates credit risk associated with its trade receivables through establishing credit approval limits and a regular monitoring process. The Corporation generally considers the credit quality of its financial assets that are neither past due or impaired to be solid. Credit risk is mitigated due to the large number of customers.

Island Waste Management Corporation

Notes to the Consolidated Financial Statements

March 31, 2021

10. Financial risk management (cont'd)

Allowance for doubtful accounts is reviewed at each balance sheet date. The Corporation updates its estimates of allowances for doubtful accounts based on customer history.

Household user fees are collected by the Province of Prince Edward Island through its provincial tax system.

Interest rate risk

Interest rate risk is the potential for financial loss arising from changes in interest rates. Financial instruments that potentially subject the Corporation to interest rate risk include financial liabilities with floating interest rates. The Corporation currently has no significant financial instruments which are exposed to interest rate risk due to floating rates but is exposed to risk associated with fixed term debt that matures as noted in Note 5.

Liquidity risk

Liquidity risk is the risk that the Corporation may not have cash available to satisfy financial liabilities as they come due. The Corporation prepares an annual cash flow budget which it monitors on a monthly basis to ensure that it has sufficient available funds to meet current and foreseeable future financial requirements.

Market risk

The Corporation is subject to market risk related to the price of diesel fuel. The Corporation has entered into various agreements for the collection of recyclables, waste and compost materials. These contracts include a provision that requires the Corporation to pay an annual fuel adjustment based on the annual average price of diesel fuel as compared to the base rate per the contract. For the year end March 31, 2021, had the average price of diesel fuel increased or decreased by 10% during the year, the earnings of the Corporation would have increased or decreased by approximately \$10,500 (2020 - \$12,000). The Corporation currently has no strategy in place to mitigate this risk. Management does monitor the current price of fuel on a regular basis.

Fair values

The carrying amounts for cash and cash equivalents, receivables, accounts payable and accrued liabilities approximate fair value due to the short-term maturity of these instruments or terms of the instrument. The carrying amount for the long-term debt approximated fair value as the interest rate was reflective of rates available for similar debt.

Island Waste Management Corporation

Notes to the Consolidated Financial Statements

March 31, 2021

10. Financial risk management (cont'd)

IFRS 7, "Financial Instruments – Disclosures", prescribes the following three-level fair value hierarchy for disclosure purposes based on the transparency of the inputs used to measure the fair values of the asset and liabilities:

- a) Level 1 – quoted price (unadjusted) of identical instruments in active markets that the reporting entity has the ability to access at the measurement date.
- b) Level 2 – inputs are quoted prices of similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, inputs other than quoted prices used in a valuation model that are observable for that instrument, and inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- c) Level 3 – one or more significant inputs used in a valuation technique are unobservable for the instruments.

Determination of fair value and the resulting hierarchy requires the use of observable market data whenever available. The classification of a financial instrument in the hierarchy is based upon the lowest level of input that is significant to the measurement of fair value

The Corporation does not have any financial instruments measured at fair value.

11. Employee future benefits

Short term benefits

The Corporation's short-term benefits for qualified active employees include base salary, compensated absences, group life insurance, dental and medical coverage.

Pension plan

The permanent employees of the Corporation participate in the multi-employer contributory defined benefit pension plan administered by the Province of Prince Edward Island under the Civil Service Superannuation Act. The Civil Service Superannuation Fund provides pensions to employees of the Provincial Government and certain crown corporations and agencies based on the length of service and average salary. Since sufficient information is not readily available to account for the Corporation's participation in the plan using defined benefit pension plan accounting, these financial statements have been prepared using accounting rules for defined contribution pension plans. The current year expense for this pension plan is \$189,300 (2020 - \$186,400).

At March 31, 2020, the Prince Edward Island Public Sector Pension Plan reported that the pension plan was fully funded.

Island Waste Management Corporation

Notes to the Consolidated Financial Statements

March 31, 2021

11. Employee future benefits (cont'd)

Retirement pay benefits

The Corporations currently provides a retirement pay benefit equal to one weeks' pay for each year of service, subject to a maximum benefit equal to 26 weeks' pay. The retirement pay benefit is payable upon retirement. Employees qualify at retirement if they have accrued 10 years of service, attained age 55 and are eligible to receive a pension from the Civil Service Superannuation Fund. Retirement pay benefits are accrued on an annual basis based on eligibility and are reflected in the accounts payable at year end.

Employee benefits risks

The Corporation's defined benefit plan is indirectly exposed to economic risks with respect to measurement risk from assumptions based on economic factors, such as discount rates affected by volatile bond markets. Benefit obligations are exposed to uncertainty of future economic conditions, primarily inflation risk due to uncertainty of the timing of the payments.

Demographic factors affect current and future benefit costs with respect to the amount and time horizon of expected payments due to such factors as workforce average age and earnings levels, attrition and retirement rates.

The Corporation is also exposed to funding risk in the multi-employer plans arising from legislative changes affecting eligibility for and amount of pension and related benefits and performance of plan assets affected by investment policies set by the government. Because these plans are governed by legislation rather than contract, there is little flexibility for participants with respect to withdrawal from the plan, plan wind up or amendments and funding requirements.

12. Related party transactions

Included in these consolidated financial statements are transactions with various Prince Edward Island crown corporations, departments, agencies and boards related to the Corporation by virtue of common influence by the Government of Prince Edward Island. Routine operating transactions in the ordinary course of business with related parties are settled at prevailing market prices under normal trade terms.

The table below presents total compensation of the key management personnel, which includes the Board of Directors and senior executive management. Board of Director Honorariums are paid based on standards set and approved by the Treasury Board.

	<u>2021</u>	<u>2020</u>
Short term employee benefits	\$ 229,464	\$ 223,513
Post-employment benefits	<u>27,524</u>	<u>27,310</u>
	<u>\$ 256,988</u>	<u>\$ 250,823</u>

Island Waste Management Corporation

Notes to the Consolidated Financial Statements

March 31, 2021

13. Rate regulation

The Corporation is subject to rate regulation on the household user fees and disposal fees charged to residents of Prince Edward Island under the *Island Regulatory Appeals Commission Act*. The purpose of this Act, which is administered by the Island Regulatory and Appeal Commission (IRAC), is to regulate the rate the Corporation may charge for collection and disposal of solid waste within Prince Edward Island and to ensure at all times a just and reasonable price for this service. Changes in household user fees and disposal fees can only be implemented with the approval of IRAC.

14. Capital management

The Corporation's objectives when managing capital is to safeguard the Corporation's ability to support the normal operating requirements on an ongoing basis, support any capital expenditures that may be required in the normal operations of the Corporation and generate sufficient cash flow to manage its existing debt.

The Corporation's capital consists of cash and cash equivalents, long-term debt and net assets. The Corporation's primary uses of these funds are to finance capital expenditures, repay debt obligations and fund normal operations. In order to facilitate the management of its capital requirements, the Corporation prepares annual operating budgets and actual to budget forecasts on a quarterly basis. To maintain or obtain additional capital, the Corporation may issue new debt, reduce operating costs, utilize the central banking credit agreement or make a request to IRAC to increase household user and disposal fees.

The Corporation is not subject to externally imposed capital requirements and there have been no changes with respect to the overall capital risk management strategy during the year.

15. Bank indebtedness

The Corporation has an authorized operating overdraft of \$1,500,000. The operating overdraft bears interest at prime less 0.1% for up to \$1,500,000. Prime at March 31, 2021 was 2.45%. As security, the Corporation has provided a general security agreement on its investments (term deposits) held with Toronto Dominion Bank. The overdraft protection does not require financial guarantee.

16. Other matters

Costs associated with the closure and decommissioning of provincial dump sites are the responsibility of the Province of Prince Edward Island.

Island Waste Management Corporation

Consolidated Schedule of Revenues

Year ended March 31

2021

2020

Household User Fees

Billed by Island Waste Management Corporation	\$ 116,705	\$ 75,203
Billed through property taxes	14,880,787	14,448,947
Cart revenues	2,491	556
Refunds and adjustments	<u>(30,383)</u>	<u>(42,027)</u>
	\$ 14,969,600	\$ 14,482,679

Disposal Fees

East Prince Waste Management Facility	\$ 2,614,928	\$ 2,767,076
Energy from Waste	979,087	1,167,169
Central Compost Facility	263,158	326,604
Brockton	124,889	124,732
Dingwells Mills	96,225	101,646
Murray River	83,567	77,957
New London	109,368	108,403
Other	<u>807</u>	<u>(93)</u>
	\$ 4,272,029	\$ 4,673,494

Island Waste Management Corporation

Consolidated Schedule of Expenditures

Year ended March 31

2021

2020

Administration

Dues and memberships	\$ 2,368	\$ 3,154
Insurance	33,617	28,015
Interest and bank charges	9,334	7,991
Miscellaneous	4,482	4,632
Office equipment	-	344
Office supplies	16,563	20,089
Professional fees	40,165	22,859
Rent	16,800	16,800
Repairs and maintenance	18,238	13,152
Salaries and benefits	1,255,562	1,227,982
Supplies	1,271	7,282
Telephone	50,237	41,411
Travel	20,515	30,819
Utilities	29,850	33,274
	<u>\$ 1,499,002</u>	<u>\$ 1,457,804</u>

Advertising, Education and Public Relations

Advertising	\$ 4,579	\$ 2,417
Education	62,947	55,812
Public relations	9,012	11,216
Wages and benefits	56,062	62,274
	<u>\$ 132,600</u>	<u>\$ 131,719</u>

Residential Collection

Cart purchases and write-offs	\$ 78,348	\$ 48,405
Collection contracts		
Compost and waste	4,437,308	4,334,785
Recyclables	1,973,261	1,960,326
Operations support technicians		
Wages and benefits	473,812	520,952
Vehicle and supplies	74,448	96,720
	<u>\$ 7,037,177</u>	<u>\$ 6,961,188</u>

Island Waste Management Corporation

Consolidated Schedule of Expenditures

Year ended March 31

2021

2020

Disposal

East Prince Waste Management Facility

Accretion	\$ 25,899	\$ 19,118
Equipment rental	23,674	9,975
Gas and oil	47,747	66,652
Household hazardous waste	20,600	19,457
Leachate disposal	73,616	77,802
Office and miscellaneous	23,654	24,832
Repairs and maintenance	92,936	135,332
Salaries, wages and benefits	537,296	538,977
Security	18,450	8,493
Supplies and materials	177,515	161,590
Telephone	5,484	3,724
Travel and conferences	-	87
Utilities	<u>60,588</u>	<u>56,922</u>
	<u>\$ 1,107,459</u>	<u>\$ 1,122,961</u>

Queens County Regional Landfill

Repairs and maintenance	\$ 2,482	\$ 2,685
Utilities	<u>2,101</u>	<u>1,918</u>
	<u>\$ 4,583</u>	<u>\$ 4,603</u>

Energy from Waste

Fly ash disposal	\$ 207,029	\$ 222,470
PEI Energy Systems	2,269,040	2,187,597
Repairs and maintenance – scale	2,797	5,900
Scale house supplies	3,886	3,649
Wages and benefits – scale operator and inspector	<u>138,081</u>	<u>146,597</u>
	<u>\$ 2,620,833</u>	<u>\$ 2,566,213</u>

Central Composting Facility

Contract	\$ 2,201,394	\$ 2,153,170
Insurance	183,195	137,179
Property tax	302	302
Repairs and maintenance	232,447	163,103
Wages and benefits	<u>63,169</u>	<u>62,212</u>
	<u>\$ 2,680,507</u>	<u>\$ 2,515,966</u>

Island Waste Management Corporation

Consolidated Schedule of Expenditures

Year ended March 31

2021

2020

Disposal (cont'd)

Waste Watch Drop-Off Centers

Blue bag disposal	\$ 42,409	\$ 52,288
Green Isle Environmental contract	495,241	576,278
Household hazardous waste	143,711	123,809
Material and supplies	29,907	28,128
Miscellaneous and asphalt shingles	31,160	680
Repairs and maintenance	219,468	230,056
Security	1,107	984
Signage	567	1,108
Telephone	10,568	8,186
Travel	3,512	9,333
Utilities	10,666	11,087
Wages and benefits	<u>357,454</u>	<u>352,154</u>
	<u>\$ 1,345,770</u>	<u>\$ 1,394,091</u>

Transportation of Material

Motor vehicle	\$ 99,541	\$ 122,615
Supplies	2,911	3,597
Wages and benefits	<u>128,137</u>	<u>122,838</u>
	<u>\$ 230,589</u>	<u>\$ 249,050</u>
	<u>\$ 7,989,740</u>	<u>\$ 7,852,881</u>

Tire Collection and Disposal

Collection	\$ -	\$ 304,107
Disposal	<u>-</u>	<u>871,000</u>
	<u>\$ -</u>	<u>\$ 1,175,107</u>

IWMC managed the collection and storage of used tires in PEI until January 31, 2020. On February 1, 2020, the Provincial Department of Transportation and Infrastructure (TI) took over the management of used tires. TI has a contract with O'Brien's Recycling for the collection, storage and processing of used tires within the Province.

Island Waste Management Corporation

Consolidated Schedule of Utility Operations

Year ended March 31, 2021

	2021	2021	2020	2020
	<u>Revenues</u>	<u>Operating costs</u>	<u>Revenues</u>	<u>Operating costs</u>
Additions	\$ 5,589	\$ 5,589	\$ 2,571	\$ 2,571
Albany	551,877	551,877	483,497	483,497
Bloomfield	28,359	28,359	20,270	20,270
Brudenell	115,813	115,813	115,096	115,096
Corrections	12,092	12,092	12,367	12,367
Crowbush	97,110	97,110	121,262	121,262
Eastern School	4,916	4,916	3,501	3,501
Finance PEI	9,834	9,834	13,429	13,429
Georgetown	184,918	184,918	232,059	232,059
Mill River	60,922	60,922	104,187	104,187
Northport - Alberton	37,243	37,243	52,466	52,466
Other	32	32	1,074	1,074
Parks	54,905	54,905	84,913	84,913
Western School	46,933	46,933	23,617	23,617
	<u>\$1,210,543</u>	<u>\$1,210,543</u>	<u>\$1,270,309</u>	<u>\$1,270,309</u>

Included in the costs above are wages of \$471,535 (2020 - \$473,844), capital asset depreciation of \$134,058 (2020 - \$135,012), amortization of deferred government assistance of \$134,059 (2020 - \$131,248), and interest of \$10,296 (2020 - \$11,322).

7.0 PROJECTED STATEMENT OF OPERATIONS 2021-22

ISLAND WASTE MANAGEMENT CORPORATION

Projected Statement of Operations for the year ended March 31, 2022

	Actual March 31, 2021 (audited)	Budget March 31, 2022	Actual September 30, 2021 (in house)	March 31, 2022 Projection	
REVENUES					
Household user fees	14,969,601	14,840,800	7,891,422	15,868,100	see Revenue tab
Disposal fees	4,272,029	4,043,400	2,383,747	4,442,000	see Revenue tab
Decommissioning and monitoring	21,388	25,500	-	25,000	Correlated to expense below
					Metal \$35k, land \$1k, Interest \$22k, mgmt fees \$60k, truck rental \$14,400k, EPRA \$75k, Product Care \$45k, Health Stewardship \$4k, gain on disposal of assets \$10k
Other	307,673	321,800	134,396	266,400	
	19,570,691	19,231,500	10,409,565	20,601,500	
EXPENDITURES					
Administration	1,499,038	1,496,200	821,486	1,737,200	see Admin tab
Advertising, education and PR	132,600	123,100	49,292	118,400	see Adv. Educ & PR tab
Operating costs					
Residential collection	7,038,660	7,284,100	3,713,330	7,616,200	see Residential tab
Disposal	7,988,222	8,454,000	4,025,930	8,272,000	see Disposal tab
Mattresses	342,599	280,000	194,098	400,000	based on proration of mattress expenditures to date
Decommissioning and monitoring	21,388	25,500	19,714	25,000	Fully recoverable expense; revenue above
	17,022,507	17,662,900	8,823,850	18,168,800	
Earnings before dep'n and interest	2,548,184	1,568,600	1,585,715	2,432,700	see dep'n tab on Cost Allocation spreadsheet for 2021-2022
Depreciation	2,054,845	2,200,000	1,088,166	2,233,900	Per Scotia Capital Loan & prov amortization schedules. See
Interest on long-term debt	910,472	804,900	415,848	824,900	Interest tab
Excess of Expenditures over Revenues	(417,133)	(1,436,300)	81,701	(626,100)	

HOUSEHOLD USER FEES

Invoicing, refunds/adj & cart revenue	88,813	30,300	94,508	61,000	fluctuates annually; projected based on avg revenue for prior 2 years \$88,800 & \$33,700
Household User Fees - Billed through Property Taxes	14,880,768	14,810,474	7,796,914	15,593,928	15,807,100 See Household tab
				213,266	15,807,094

East Prince Waste Management
Central Compost Facility
Brockton WWDC
Energy from Waste
Murray River WWDC
Dingwells Mills WWDC
Other
New London WWDC

March 31, 2021 Actual	2021/22 Budget	Sept 30, 2021 Actual	Oct/20 - Mar/21 Actual	Oct/19 - Mar/20 Actual	Avg of prior 2 years for Oct-Mar	March 31, 2022 Projection
2,614,928	2,418,100	1,425,058	1,241,726	1,175,584	1,208,655	2,633,713
263,158	245,700	157,699	132,216	147,879	140,048	297,747
124,889	120,000	81,031	55,847	46,225	51,036	132,067
979,087	991,300	522,152	518,752	593,382	556,069	1,078,219
83,567	80,400	52,418	33,299	26,166	29,733	82,151
96,225	85,800	67,686	39,914	32,157	36,036	103,722
807	300	(10)	339	127	233	223
109,368	101,800	77,713	41,687	31,118	36,403	114,116
4,272,029	4,043,400	2,383,747	2,063,780	2,052,638	2,058,209	4,441,956

ADMINISTRATION

	March 31, 2021 Actual	2021/22 Budget	Sept 30, 2021 Actual	Proration for 12 months	Adjustments	Total for Pro-ration and Adjustments	March 31, 2022 Projection
<u>Charlottetown Office</u>							
Dues and memberships	2,368	\$ 3,400	\$ 1,639	3,278		\$ 3,278	3,300 based on proration
Insurance	33,617	34,300	-	-	43,700	43,700	43,700 based on actual invoice subsequent to actual Sept; premiums up
Interest and bank charges	3,355	3,900	1,943	3,886		3,886	3,900 based on proration
Office equipment expense	-	400	-	-	400	400	400 based on budget
Office supplies	13,897	13,600	11,832	23,664	(10,000)	13,664	13,700 based between budget & proration
Miscellaneous	4,482	1,000	391	782		782	800 based on proration
Professional fees & consulting	40,165	23,900	45,306	90,612	10,000	100,612	external auditors \$19,900+legal \$475+PR replacement \$34k+software support/TRUX \$31,600+NAB report \$4k; finance replacement \$4k; Co-op student \$6600 based on proration+ \$7500 for painting (prior yr had duct cleaning same price)+electrical
Repairs and maintenance	18,238	13,900	9,000	18,000	2,000	20,000	20,000
Salaries and benefits	780,208	758,700	445,281	981,026		889,082	889,100 Salaries plus WCB expense (\$66k) & directors honorariums (\$4,500)
Telephone	24,630	17,300	13,272	26,544		26,544	26,500 based on proration; haven't switched over to Eastlink yet and invoices from Bell higher
Travel	19,188	28,500	15,170	30,340	(8,500)	21,840	21,800 based between budget & proration
Utilities	29,850	37,600	20,969	41,938	(8,500)	33,438	33,400 based between budget & proration ; property taxes had skewed first 6 mths
	969,998	936,500	564,803	1,220,070		1,157,226	1,157,200
<u>Customer Service</u>							
Dues and memberships	-	\$ 300	-	-	300	300	300 based on budget
Office supplies	2,666	2,700	1,778	3,556	(1,000)	2,556	2,600 closer to prior year & budget
Rent	16,800	16,800	8,400	16,800		16,800	16,800 based on \$1,200/month rent charge in Tignish (no annual increase)
Salaries and benefits	336,779	362,100	161,548	350,021	31,800	381,821	381,800 Adjust to reflect salary sch
Telephone	23,441	24,300	11,889	23,778		23,778	23,800 based on proration.
Travel	1,273	400	308	616		616	600 based on proration; not much travelling going on
	380,959	406,600	183,923	394,771		425,871	425,900
<u>Disposal Fee Program</u>							
Interest and bank charges	5,980	\$ 6,100	4,135	8,270	(2,300)	5,970	6,000 closer to prior year & budget
Salaries and benefits	138,575	144,600	65,778	142,519	1,159	143,678	143,700 Adjust to reflect salary sch
Supplies	1,306	1,300	1,458	2,916	(1,300)	1,616	1,600 adjusted down from proration; tickets etc only purchased every couple of years
Telephone	2,165	1,100	1,289	2,578		2,578	2,600 based on proration; haven't switched over to Eastlink yet and invoices from Bell higher
Travel	55	-	100	200		200	200 based on proration
	148,081	153,100	72,760	156,483		154,042	154,100
Total Administration	\$ 1,499,038	\$ 1,496,200	\$ 821,486	\$ 1,771,323	\$ 1,737,139	\$ 1,737,200	

ADVERTISING, EDUCATION AND PUBLIC RELATIONS

	March 31, 2021 Actual	2021/22 Budget	Sept 30, 2021 Actual	Proration for 12 months	Adjustments	Total for Pro-ration and Adjustments	March 31, 2022 Projection
<u>Advertising, education & PR</u>							
Advertising	4,579	6,800	897	1,794	\$ 4,500	6,294	6,300
Education	62,947	49,400	25,277	50,554	5,500	56,054	56,100
Public Relations	9,012	4,000	-	-	6,500	6,500	6,500
Wages and benefits	56,062	62,900	23,118	50,089	(587)	49,502	49,500
							from 30 to 24 weekly
Total Advertising, education & PR	\$ 132,600	\$ 123,100	\$ 49,292	\$ 102,437	\$	\$ 118,350	\$ 118,400

between budget & proration
between budget & proration; more educating
prior yr with Covid
based between budget & proration
Debi reduced her weekly hours during yr

RESIDENTIAL COLLECTION

RESIDENTIAL COLLECTION

	March 31, 2021 Actual	2021/22 Budget	Sept 30, 2021 Actual	Proration for 12 months	Adjustments	Total for Proration and Adjustments	March 31, 2022 Projection
Cart storage, cleaning & w/o damaged carts	\$ 78,348	\$ 57,100	\$ 24,205	48,410	\$ 50,000	\$ 98,410	98,400 w/o of older carts on rise every year
Collection contracts							
- Compost and waste	4,437,308	4,508,400	2,264,073	4,528,146	166,429	4,694,575	4,694,600 see contracts tab
- Recyclables	1,973,261	2,063,400	1,124,887	2,249,774	(48,811)	2,200,963	2,201,000 see contracts tab
Operational Support Technicians							
- Wages and benefits	473,812	575,100	262,444	568,629	(21,855)	546,774	546,800 extra at HHW full year; employees who was on VCB for 2 yrs relied so payout of vacation hours; Compliance Officer working more hours current year
- Vehicles and supplies	75,931	80,100	37,721	75,442	-	75,442	75,400 based on proration; reasonable compared to prior yr expense
Total Residential Collection	\$ 7,038,660	\$ 7,284,100	\$ 3,713,330	\$ 7,470,401	\$ -	\$ 7,616,164	7,616,200

DISPOSAL EXPENSES

	March 31, 2021	2021/22	Sept 30, 2021	Proration for	Adjustments	Total for	March 31, 2022
	Actual	Budget	Actual	12 months	Adjustments	Pro-ration and	Projection
East Prince Waste Management Facility							
Accretion	\$ 25,899	\$ 23,500	\$ 20,802	41,604	\$ (15,600)	\$ 26,004	26,000 closer to amount for prior two years
Equipment rental	23,674	13,000	1,938	3,876	12,000	15,876	15,900 between budget and prior year actual
Gas and oil	47,747	69,500	34,252	68,504		68,504	68,500 based on proration
Hazardous waste	20,600	20,400	12,505	25,010	(4,500)	20,510	20,500 between budget and prior year actual
Leachate disposal	73,616	79,600	30,472	60,944	18,000	78,944	78,900 between budget and prior year actual
Office and miscellaneous	23,619	26,500	9,746	19,492	6,000	25,492	25,500 between budget and prior year actual
Repairs and maintenance	92,936	151,000	65,770	131,540	(25,000)	106,540	106,500 based on proration and falls between budget and prior year actual
Salaries, wages and benefits	537,296	558,900	263,430	570,765	(16,419)	554,346	554,300 per salary analysis
Security	18,450	11,200	7,233	14,466		14,466	14,500 based on proration
Supplies and materials (including cover material)	108,357	142,800	44,257	88,514	25,000	113,514	113,500 between budget and prior year actual
Telephone	5,484	3,600	1,230	2,460	2,500	4,960	5,000 from Bell higher
Contaminated soil	68,775	71,400	38,035	76,070	(7,000)	69,070	69,100 between budget and prior year actual
Utilities	60,589	56,900	30,046	60,092		60,092	60,100 based on proration
	1,107,041	1,228,300	559,716	1,163,337		1,158,318	1,158,300
Queen's County Regional Landfill							
Repairs and maintenance	2,482	2,200	-	-	2,300	2,300	2,300 between budget and prior year actual
Utilities	2,101	2,000	727	1,454	500	1,954	2,000 between budget and prior year actual
	4,583	4,200	727	1,454		4,254	4,300
Energy from Waste							
Fly Ash disposal	207,032	209,500	107,338	214,676	(6,000)	208,676	208,700 between budget and prior year actual
Contract	2,092,799	2,187,500	1,077,849	2,155,698	-	2,155,698	2,155,700 based on proration
Emission Testing	31,000	30,600	-	-	31,000	31,000	31,000 one testing booked prior to year end
Carbon	129,526	163,200	1,859	3,718	85,000	88,718	88,700 based on budget
Confidential and contaminated materials	15,715	12,600	7,009	14,018	(4,000)	14,018	14,000 based on proration
Repairs and maintenance	2,797	6,900	4,304	8,608		4,608	4,600 between budget and prior year actual
Scalehouse supplies	3,886	3,800	2,268	4,536	-	3,964	4,000 based on proration
Wages and benefits	138,081	143,700	63,217	136,970	7,576	144,546	144,500 per salary analysis
	2,620,836	2,757,800	1,263,844	2,538,224		2,651,228	2,651,200

	March 31, 2021	2021/22	Sept 30, 2021	Proration for	Adjustments	Pro-ration and	March 31, 2022
	Actual	Budget	Actual	12 months	Adjustments	Adjustments	Projection
Central Composting Facility							
Contract	2,201,395	2,258,600	1,156,329	2,312,658		2,246,658	2,246,700
Insurance	183,195	238,200	107,390	214,780	(6,600)	208,180	208,200
Property taxes	302	300	303	606	(300)	306	300
Wages and benefits	63,169	64,600	29,630	64,198	693	64,891	64,900
							per salary analysis
Repairs and maintenance	232,447	204,000	71,524	143,048	164,000	307,048	307,000
							\$200k + \$107k for CCF assment study (portion expensed in prior yr)
	2,680,508	2,765,700	1,365,176	2,735,290		2,827,083	2,827,100
Waste Watch Drop-off Centers							
Blue bag disposal	\$ 42,409	\$ 55,100	\$ 28,879	57,758		57,758	57,800
Greentile Environmental	495,242	586,500	242,435	484,870		484,870	484,900
Household Hazardous Waste	143,712	128,500	79,033	158,066	(25,000)	133,066	133,100
Materials and supplies	30,291	31,600	29,816	59,632	(28,500)	31,132	31,100
Miscellaneous & Shingles (includes woodchipping)	31,160	600	-	-	12,000	12,000	12,000
Repairs and maintenance	217,985	239,700	117,156	234,312		234,312	234,300
Wages and benefits	357,452	364,700	192,849	417,840	(43,465)	374,375	374,400
Security	1,107	1,000	246	492	1,000	1,492	1,500
Signage expense	567	1,200	488	976		976	1,000
							based on proration
Telephone	10,568	8,200	4,350	8,700	2,000	10,700	10,700
Travel	5,992	14,300	3,839	7,678		7,678	7,700
Utilities	10,666	11,400	3,949	7,898	3,000	10,898	10,900
							based on proration
							lines haven't been switched over to Eastlink yet and invoices from
							Bell higher
							between budget and prior year actual
	1,347,151	1,442,800	703,040	1,438,222		1,359,257	1,359,400
Transportation of Material							
Motor vehicle	97,060	115,900	71,781	143,562	(6,500)	137,062	137,100
Supplies	2,911	3,000	1,008	2,016		2,016	2,000
Wages and benefits	128,132	136,300	60,638	157,659	(25,099)	132,560	132,600
							per salary analysis
	228,103	255,200	133,427	303,237		271,638	271,700
Total Disposal	7,988,222	8,454,000	4,025,930	8,179,764		8,271,778	8,272,000

HOUSEHOLD REVENUE

YEAR ROUND	WEST PRINCE		EAST PRINCE		CENTRAL		CAPITAL		EASTERN KINGS		SOUTHERN KINGS		TOTAL ZONES		Difference		Rate		Revenue	
	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%
Counts prorated to March 31, 2022 **																				
March 31, 2021	5,426	2.13%	15,716	2.34%	14,030	4.11%	26,199	2.21%	4,105	2.66%	5,264	1.52%	70,740	1.77%	213	2.58%	213	2.58%	3,766,928	
March 31, 2020	5,313	1.86%	15,356	2.41%	13,476	2.58%	25,632	3.59%	3,999	1.81%	5,185	2.41%	68,961		213		213		11,016,520	
March 31, 2019	5,216	0.71%	14,995	0.67%	13,137	1.92%	24,743	1.71%	3,928	1.05%	5,063	1.65%	67,082							
March 31, 2018	5,179	0.86%	14,895	0.67%	12,889	1.62%	24,328	2.02%	3,887	0.67%	4,981	0.73%								
March 31, 2017	5,135	0.61%	14,796	1.18%	12,683	1.57%	23,847	1.32%	3,861	-0.18%	4,945	1.31%								
	5,104		14,624		12,487		23,536		3,868		4,881									
SEASONAL																				
Counts @ Oct 31/21 ****																				
March 31, 2021	738	-0.14%	1,746	-1.52%	2,990	-1.22%	163	-1.21%	1,216	-1.30%	777	-1.52%	7,630	[95]	115	-1.23%	115	-1.23%	219,363	
March 31, 2020	739	1.65%	1,773	0.11%	3,027	0.17%	165	-1.79%	1,232	0.08%	789	0.51%	7,725		115		115		666,281	
March 31, 2019	727	1.25%	1,771	0.11%	3,022	-0.95%	168	-0.59%	1,231	-0.40%	785	-0.38%	7,704							
March 31, 2018	718	1.13%	1,769	-0.79%	3,051	-0.68%	169	-4.52%	1,236	0.98%	788	-0.51%								
March 31, 2017	710	-0.42%	1,783	1.65%	3,072	0.75%	177	-0.56%	1,224	1.49%	792	0.38%								
	713		1,754		3,049		178		1,206		789									
EXTENDED SEASONAL																				
Counts @ Oct 31/21 ****																				
March 31, 2021	53	10.42%	198	15.79%	364	14.83%	21	10.53%	169	10.46%	69	11.29%	874	104	140	135.1%	140	135.1%	30,580	
March 31, 2020	48	-2.04%	171	-2.29%	317	0.00%	19	5.56%	153	-2.55%	62	-1.59%	770		140		140		80,850	
March 31, 2019	49	13.95%	175	4.17%	317	7.82%	18	-5.26%	157	10.55%	63	14.55%	779						-	
March 31, 2018	43	4.88%	168	6.33%	294	7.30%	19	11.76%	142	4.41%	55	12.24%								
March 31, 2017	41	0.00%	158	-1.25%	274	-4.53%	17	0.00%	136	1.49%	49	-5.77%								
	41		160		287		17		134		52									
																		\$ 15,780,531		

INTEREST ON LONG-TERM DEBT

	March 31, 2022	
	Projection	
Scotia Capital - due Dec 2027	798,000	
Province Loan #1 (\$772k) - due Jan 2022 (compactor)	2,600	
Province Loan #2 (\$600k) - due June 2022 (screener)	1,900	
Province Loan #3 (\$251,622) - due Nov 2025 (loader)	2,400	
		\$2m X 2% X 6/12 mnts; Prov rates are 1.81% for 3 yrs & 2.17% for 5 yrs
Province Loan # 4 (\$2m) - Operational Loan - <i>NEW</i>	20,000	
	824,900	

ISLAND WASTE MANAGEMENT CORPORATION
SUMMARY OF CONTRACTS
MARCH 31, 2022

	Contract Location Contract Date	COMPOST AND WASTE					RECYCLABLE						
		East Prince 31-Aug	West Prince Aug 31	Capital Oct 31	Central Oct 31	Eastern Kings Oct 31	Southern Kings Oct 31	W Prince 30-Jun	E Prince 30-Jun	Capital 30-Jun	Eastern 30-Jun	Central 30-Jun	
April 2021		68,998.00	33,286.00	86,017.08	93,422.47	25,359.26	28,015.07	15,483.64	36,772.81	41,020.77	24,405.81	31,480.00	
May		68,998.00	33,286.00	86,017.08	93,422.47	25,359.26	28,015.07	15,483.64	36,772.81	41,020.77	24,405.81	31,480.00	
June		68,998.00	33,286.00	86,017.08	93,422.47	25,359.26	28,015.07	15,483.64	36,772.81	41,020.77	24,405.81	31,480.00	
July		68,998.00	33,286.00	86,017.08	93,422.47	25,359.26	28,015.07	15,733.45	37,367.03	41,677.58	24,800.19	31,973.34	
August		68,998.00	33,286.00	86,017.08	93,422.47	25,359.26	28,015.07	15,733.45	37,367.03	41,677.58	24,800.19	31,973.34	
September		71,247.38	33,286.00	86,017.08	93,422.47	25,359.26	28,015.07	15,733.45	37,367.03	41,677.58	24,800.19	31,973.34	
Housing & Fuel Adjustment (anniversary date)		38,073.00	22,124.00	264,034.00	154,017.00	39,181.00	29,247.00	17,723.00	-	32,152.00	7,025.00	16,289.00	
Minimum Wage clause		-	-	-	-	9,031.00	9,031.00	60,082.00		30,041.00	30,041.00	30,041.00	
Monthly expense (April - anniv date)		15,000.00	7,500.00	140,000.00	70,000.00	21,000.00	14,000.00	10,500.00		9,000.00	5,100.00	6,000.00	
Reversal monthly exp (anniv - anniv)		(34,500.00)	(18,500.00)	(240,000.00)	(120,000.00)	(36,000.00)	(24,000.00)	(44,000.00)		(37,000.00)	(21,200.00)	(25,000.00)	
Accrual to year-end (anniv - year end)		28,000.00	14,000.00	115,000.00	75,000.00	22,500.00	17,500.00	67,500.00		63,000.00	36,000.00	45,000.00	
CCF - Wage reimbursement		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
CCF - Annual electrical, propane & tippage adj		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Saturday morning Drop-off & Haul Locations		n/a	n/a	n/a	n/a	n/a	n/a	13,958.66	n/a	25,909.16	11,347.90	n/a	
Residential pickup at commerial rates		n/a	n/a	11,240.28	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
October		71,247.38	33,286.00	86,017.08	93,422.47	25,359.26	28,015.07	15,733.45	37,367.03	41,677.58	24,800.19	31,973.34	
November		71,247.38	33,286.00	87,464.78	95,009.86	25,359.26	28,015.07	15,733.45	37,367.03	41,677.58	24,800.19	31,973.34	
December		71,247.38	33,286.00	87,464.78	95,009.86	25,359.26	28,015.07	15,733.45	37,367.03	41,677.58	24,800.19	31,973.34	
January 2022		71,247.38	33,286.00	87,464.78	95,009.86	25,359.26	28,015.07	15,733.45	37,367.03	41,677.58	24,800.19	31,973.34	
February		71,247.38	33,286.00	87,464.78	95,009.86	25,359.26	28,015.07	15,733.45	37,367.03	41,677.58	24,800.19	31,973.34	
March		71,247.38	33,286.00	87,464.78	95,009.86	25,359.26	28,015.07	15,733.45	37,367.03	41,677.58	24,800.19	31,973.34	
		890,294.66	424,556.00	1,329,717.74	1,308,023.59	360,023.12	381,958.84	313,815.63	446,621.70	621,262.69	364,733.04	454,530.06	
		Total C&W			4,694,573.95	Total Recyclable			2,200,963.13				
RECAP:													
Monthly contract payments		344,990.00	399,432.00	602,119.56	653,957.29	304,311.12	336,180.84	46,450.92	110,318.43	123,062.31	73,217.43	94,440.00	
Monthly contract payments if change in monthly price		498,731.66	-	437,323.90	475,049.30	-	-	141,601.05	336,303.27	375,098.22	223,201.71	287,760.06	
Residential pickup at commerial rates/Saturday morning drop-off								13,958.66	-	25,909.16	11,347.90		
Reversal of Housing & Fuel Accrual from Prior Y/end		(34,500.00)	(18,500.00)	(240,000.00)	(120,000.00)	(36,000.00)	(24,000.00)	(44,000.00)	-	(37,000.00)	(21,200.00)	(25,000.00)	
Actual Housing & Fuel Adj		38,073.00	22,124.00	264,034.00	154,017.00	48,213.00	38,278.00	77,805.00	-	62,193.00	37,066.00	46,330.00	
Monthly accrual (April to contract anniversary month)		15,000.00	7,500.00	140,000.00	70,000.00	21,000.00	14,000.00	10,500.00	-	9,000.00	5,100.00	6,000.00	
Accrued expense for remaining months of contract date to March 2022		28,000.00	14,000.00	115,000.00	75,000.00	22,500.00	17,500.00	67,500.00	-	63,000.00	36,000.00	45,000.00	
		890,294.66	424,556.00	1,329,717.74	1,308,023.59	360,024.12	381,958.84	313,815.63	446,621.70	621,262.69	364,733.04	454,530.06	
		4,694,574.95			2,200,963.12								

8.0 COST ALLOCATION ANALYSIS 2021-22

Cost Allocation Analysis 2021-22									
	Projected	Residential			Direct	Commercial		Primary	
	March 31, 2022	Year Round	Seasonal	Ext-Seasonal	Invoicing		Decomm	Allocation	Secondary Allocation
									(see Table At Bottom)
REVENUES									
Residential User Fees	15,868,100	14,871,010	885,644	111,440					
Disposal fees									
EPWMF	2,633,700	60,496	2,326	352		2,570,525			based on weighted EP
CCF	297,800	-	-	-		297,800			commercial only
PEI ES	1,078,200	-	-	-		1,078,200			commercial only
WWDC's	432,300	105,581	6,297	1,046		319,375			based on weighted EX
Decommissioning and monitoring	25,000						25,000		
Other Revenues									
Other	107,400	76,206	2,850	434		27,910		see tab	see tab - various
Scrap Metal	35,000	23,489	877	134		10,500		70/30	based on weighted TP
Stewardship Programs									
EPRA	75,000	50,334	1,879	287		22,500		70/30	based on weighted TP
Product Care	45,000	30,200	1,128	172		13,500		70/30	based on weighted TP
Battery	-	-	-	-		-		70/30	based on weighted TP
Health Products	4,000	3,835	143	22		-		100/0	based on weighted TP
	4,733,400	350,141	15,501	2,447	-	4,340,310	25,000		
Total Revenue	20,601,500	15,221,151	901,144	113,887	-	4,340,310	25,000		
EXPENDITURES									
Administration									
Charlottetown Office	1,157,200	832,088	31,067	4,745		289,300		75/25	based on weighted TP
Customer Service Office	425,900	367,494	13,721	2,096		42,590		90/10	based on weighted TP
Disposal Fee Program	154,100	14,774	552	84		138,690		10/90	based on weighted TP
Advertising, education and Public Relations	118,400	79,460	2,967	453		35,520		70/30	based on weighted TP
Operating costs									
Residential Collection									
Contracts - Compost & Waste	4,694,600	4,250,671	391,391	52,515		-		100/0	residential collection tab
Contracts - Recyclables	2,201,000	1,944,010	233,320	23,634		-		100/0	residential collection tab
Other	720,600	690,866	25,794	3,940		-		100/0	based on weighted TP
Disposal									
EPWMF except contam. soil, recyclables, HHW removal & freon	1,052,400	301,792	12,274	1,654		736,680		30/70	based on weighted E&W Prince
Contaminated Soil	69,100	33,124	1,237	189		34,550		50/50	based on weighted Total Prov
Recyclables (used prior year expense plus 2% increase)	11,100	8,504	327	49		2,220		80/20	based on weighted E Prince
HHW Removal	20,500	19,631	755	114		-		100/0	based on weighted E Prince
Freon (used prior year expense plus 2% increase)	5,200	3,486	134	20		1,560		70/30	based on weighted E Prince
QCRL	4,300	3,298	123	19		860		80/20	based on weighted TP
PEI ES	2,651,200	1,399,773	50,272	8,115		1,193,040		55/45	PEI ES / based on weighted EX P (everything ex EP & WP)
CCF	2,827,100	2,276,776	85,005	12,983		452,336		84/16	CCF / based on weighted TP
Transportation of Materials	271,700	78,147	2,918	446		190,190		30/70	based on weighted TP
WWDC's	1,359,400	981,880	25,784	3,847		347,889		see tab	allocated based on prior year percentages
Mattresses	400,000	306,796	11,454	1,749		80,000		80/20	based on weighted TP
Decommissioning and monitoring	25,000						25,000		
	18,168,800	13,592,570	889,095	116,651	-	3,545,425	25,000		
Depreciation	2,233,900	1,391,437	52,623	7,889		781,999			See detailed schedule
Interest on LTD	824,900	656,300	34,556	4,690		129,354			See detailed schedule
	21,227,600	15,640,307	976,274	129,230	-	4,456,777	25,000		
Excess Expenditures over Revenues	(626,100)	(419,156)	(75,131)	(15,344)	-	(116,467)	-		
Cost Per Unit									
Total Expenditures- per category		15,640,307	976,274	129,230		4,456,777			
Number of Units (Residences or Tonnes)		70,740	7,630	874		42,004			
Cost per Unit		221.09	127.95	147.86		106.10			
Current Rates (January 1, 2021)		213.00	115.00	140.00		100.00			
Variance		(8.09)	(12.95)	(7.86)		(6.10)			
Variance From Fee		-3.8%	-11.3%	-5.6%		-6.1%			
Table For Secondary Allocation		Year Round	Seasonal	Ex-Seasonal					
Total	260	90	120						
Household Numbers									
Total Province -TP	79,244	70,740	7,630	874					
- Weighted - TP	73,785	70,740	2,641	403					
East Prince - EP	17,660	15,716	1,746	198					
- Weighted - EP	16,412	15,716	604	91					
E. and W. Prince - E&WP	23,877	21,142	2,484	251					
- Weighted - E&WP	22,118	21,142	860	116					
Total Excl Capt Reg & EP - EX	26,036	21,810	3,758	468					
- Weighted - EX	23,327	21,810	1,301	216					
Total Excl EP &WP - EX P	55,367	49,598	5,146	623					
- Weighted - EX P	51,667	49,598	1,781	288					

Figure 6: Cost Allocation Analysis 2021-22

The Total Expenditures for each of the four categories – year round, seasonal, extended seasonal, and commercial are shown in Figure 6. When divided by the number of units in each category (either the number of residences or annual tonnes), the result is the indicted costs per unit for the 2021-22 fiscal year, which can then be compared to the present rate structure.

	RESIDENTIAL			COMMERCIAL
	Year Round	Seasonal	Ext-Seasonal	Tonnes
Calculated Cost	\$221.09	\$127.95	\$147.86	\$106.10
Current Fees	\$213.00	\$115.00	\$140.00	\$100.00
Variance (\$)	(8.09)	(12.95)	(7.86)	(6.10)
Variance (%)	(3.8)	(11.3)	(5.6)	(6.1)

Figure 7: Cost per Unit (2021-22)

The details of the cost allocation analysis are captured in Appendices A to R.

9.0 NET ASSET BALANCE (NAB)

In a competitive marketplace where customers have buying choices, the prices charged for goods or services are essentially self-regulating. Businesses must strive for cost efficiencies in order to be profitable while charging an equal or lower price than their competition. Industries which enjoy a monopoly and are not subject to competition, such as electrical utilities, tend to be regulated by governmental authority in order to protect the public from unreasonable or unfair pricing. In such cases, the regulator allows the utility a revenue recovery sufficient to recoup its costs and receive a fair rate return on its invested capital.

IWMC, as a crown agency, has no invested capital from shareholders, but does have the ability to accumulate earnings. IWMC made application for revised rates, and in its June 1, 2021 Order responding to the application, IRAC indicated its intention to consider a reasonable NAB for IWMC under the Act, allowing an opportunity to accumulate earnings to assist with operations.

It is difficult to find a scenario identical to IWMC's, where a crown or government agency manages solid waste on a regulated basis. The services provided by IWMC, on behalf of the provincial government, are similar to those in many other jurisdictions, usually administered at the municipal level, but not subject to independent regulation. Such operations tend to be carried out within a government department and with little or no oversight by a regulating agency, and therefore with less opportunity for scrutiny by the public.

In considering appropriate reserve funds for IWMC, the aspect of a return on invested capital to reward shareholders is not applicable. There are no shareholders who have risked their own resources and who therefore expect a return. There are ratepayers, who are essentially taxpayers. Government does not require or expect a return on any original investment, and accordingly, it would be inappropriate for its conduit, IWMC, to expect one. The purpose of appropriate reserve funds would be to allow IWMC sufficient working capital to address the uncertainties and irregularities of business and be well positioned to address other items, such as the retirement/replacement of assets and retirement of debt.

The nature of business makes it impossible to operate perfectly, where revenues permitted under regulation exactly match actual costs incurred, in both timing and amount. Therefore, financing is required to help manage timing differences and unexpected amounts. As well, significant costs for capital items which have economic lives greater than one year must be financed (long-term debt) and amortized over numerous periods. In many cases, the amortization period (number of years) varies from the financing period so that the cash required each year to repay the debt does not match the amortization amount allowed to support the regulated rate for that year. This puts pressure on available resources.

In business the occurrence of unexpected events can significantly and negatively affect operations. The recent pandemic caused disruptions and economic stress to many businesses, in some cases with catastrophic outcomes. IWMC's 2021 results demonstrate this kind of stress, with the pandemic contributing to a financial loss partially as a result of a change in waste disposal routines by the public.

Financial Position

Based on the audited consolidated financial statements, a summary of the assets, liabilities and net assets is captured in Table 1 for 2017 to 2021. The shaded area on Table 1 presents the corporation's net assets into those that are invested in capital assets from those that are not. At the bottom of the schedule is more detailed information to present the components that make up each category.

Showing net capital assets separately from unrestricted net assets provides a clearer picture of where the corporation's resources are employed, and assists with an understanding of financing and timing issues. The shaded area shows that in 2017 there was more capital debt owing (\$2,598,000) than there were net capital assets. This could be the result of amortization amounts exceeding principal payments on debt, or that capital debt was used for operations. At the time there was \$4 million in term deposits.

From 2017 to 2021, the investment in capital assets leveled out and the unrestricted net asset amount declined. Over that timeframe total net assets remained at approximately \$2 million overall, although there was a decline to \$1.588 million in 2021, affected by the pandemic.

In 2021 we carried receivables of \$1.2 million and payables of \$2.7 million. We had a term deposit of \$1.5 million, but also had an unfunded asset retirement obligation (East Prince landfill) of \$3.6 million that will continue to grow as the years pass. The corporation does not have an abundance of cash, and in fact, our cash resources (including term deposits) have declined by more than half from \$5.5 million in 2017 to \$2.4 million in 2021.

Table 2 presents a cash flow schedule for the years 2017 to 2021 to show the sources of cash generation and the uses of cash (refer to the shaded column). Revenues exceeded expenditures, after adding back expenses that don't require cash (amortization, etc.) generating slightly more than \$11 million. Changes in working capital items other than cash, (accounts receivable and payable) generated a further \$768,000. Purchases of capital assets used \$8.8 million, and net payments of principal on long-term debt were \$5.3 million, after accounting for \$2.5 million of term deposits used in 2019. In summary over the five-year period, \$2,383,000 more cash was used than raised.

The corporation manages an asset base of approximately \$25 million and administers annual costs of more than \$20 million. In order to manage the business and provide services efficiently for ratepayers, we need to be properly financed. For the most part it appears we have used capital debt properly to finance our long-term assets. However, the decline in cash in the past five years suggests the corporation may be under-funded and would benefit from resources to assist with working capital requirements. The NAB of \$1.588 million as of March 31, 2021 only represented 6.4% of our assets base.

Net Asset Balance

Financial experts recommend businesses maintain three, six, even 12 months of operating expenses in reserve to manage unexpected costs or reductions in revenue (<https://corporatefinanceinstitute.com/resources/knowledge/finance/cash-reserves/>; <https://quickbooks.intuit.com/ca/resources/cash-flow/why-you-need-a-business-cash-reserve/>; Developing your Reserve Fund Policy A Template and Guide for Nonprofits, FMA Institute, <https://fmaonline.net/npqreserves/>). Monthly operational costs for IWMC in 2021 are approximately \$2M. As a Crown Corporation, we recognize that IWMC is not exactly like other private sector businesses or non-profits but we do operate as a business and we require flexibility to run the operation effectively and efficiently. While approximately 77% of our revenue is secure, roughly 22%, which is generated in the commercial sector, is not. IWMC does have the ability to secure financing from the Province, if necessary, but the logistics and timelines associated with Treasury Board approval limit the flexibility of the corporation to navigate unexpected expenses, such as equipment failure.

In recognition of our unique situation and in fairness to rate payers we are proposing a conservative NAB at the low end of what is generally recommended. IWMC's particular circumstances means there is no precise calculation to determine an appropriate NAB. A logical and fair approach may be to establish a reasonable amount, and then to monitor and adjust it as time progresses and circumstances support.

IWMC is proposing the creation of a NAB of \$5.5 million, which would represent approximately 20% of the asset base, and a debt-to-equity ratio of 4 to 1. From the 2021 position, this additional \$3.9 million could occur over a number of years, and the \$5.5 million target would be a total of the investment in capital assets (restricted) and unrestricted net assets, to be used and invested as defined in a new policy.

These unrestricted assets would reduce the need for an external line of credit and be sufficient

to maintain operations for three (3) months, if necessary. The NAB will also provide flexibility to manage cash flow and facilitate one-time expenses, such as research or staff training, and fund smaller capital expenditures under a threshold defined in policy.

IWMC Financial Position Past 5 Years
From Published Financial Statements and
Modified Net Asset Presentation
(all amounts in 000's)

TABLE 1

	2021	2020	2019	2018	2017
ASSETS					
Current assets	3,658	4,725	4,813	5,585	2,871
Term deposits - non current	-	-	-	1,500	4,000
Performance deposits	617	615	615	294	194
Capital assets	20,476	21,673	22,851	22,154	21,045
	24,751	27,013	28,279	29,533	28,110
LIABILITIES					
Current liabilities excl LTD	2,759	3,112	2,601	3,459	2,173
Contractor deposits	614	614	614	294	194
LTD in total	13,881	15,535	17,522	19,092	21,147
Dfd Gov assistance	2,329	2,470	2,615	2,010	225
Asset retirement obligation	3,580	3,277	2,652	2,433	2,271
	23,163	25,008	26,004	27,288	26,010
NET ASSETS (modified presentation)					
Invested in capital assets (below)	686	391	62	(1,381)	(2,598)
Unrestricted net assets (below)	902	1,614	2,212	3,626	4,697
	1,588	2,005	2,275	2,245	2,100
LIABILITIES AND NET ASSETS	24,751	27,013	28,279	29,533	28,110

Invested in Capital Assets					
Net capital assets	20,476	21,673	22,851	22,154	21,045
Long-term debt	(13,881)	(15,535)	(17,522)	(19,092)	(21,147)
Defd gov't assistance	(2,329)	(2,470)	(2,615)	(2,010)	(225)
Asset retirement obligation	(3,580)	(3,277)	(2,652)	(2,433)	(2,271)
	686	391	62	(1,381)	(2,598)
Unrestricted Net Assets					
Current assets	3,658	4,725	4,813	5,585	2,871
Term deposits - non current	-	-	-	1,500	4,000
Performance deposits	617	615	614	294	194
Payables and accruals	(2,759)	(3,112)	(2,601)	(3,459)	(2,174)
Contractor deposits	(614)	(614)	(614)	(294)	(194)
	902	1,614	2,212	3,626	4,697

Cash Flow for 5 years 2017 to 2021

(all amounts in 000's)

Cash Provided From (Used In)	Total 5 Years	2021	2020	2019	2018	2017
Earnings	(218)	(417)	(270)	29	145	295
Add: Amortization	10,822	2,066	2,056	1,921	2,449	2,330
Accretion expense	183	26	19	46	47	45
Losses on disposals	234	19	32	51	95	37
Cash from Earnings	11,021	1,694	1,837	2,047	2,736	2,707
Changes in working capital items						
AR	2,268	42	(115)	782	(689)	2,248
Prepays	10	(3)	(28)	23	(15)	4
Payables	(1,510)	(353)	511	(858)	1,285	(2,095)
Cash from working capital items	768	(314)	368	(53)	581	157
Investing						
Purchases of capital assets	(8,913)	(808)	(451)	(2,574)	(2,911)	(2,169)
Proceeds sale of cap assets	88	53	-	1	12	22
Cash used to buy capital assets	(8,825)	(755)	(451)	(2,573)	(2,899)	(2,147)
Financing						
Increase in LTD	2,008	252		1,143	613	
Principal payments on LTD	(12,059)	(1,905)	(1,987)	(3,012)	(2,668)	(2,487)
Term deposits cashed and used	2,500			2,500		
Gov assistance received	2,158	5		969	1,184	
Other	46	(4)	1	11	7	74
Net cash used in financing	(5,347)	(1,652)	(1,986)	1,611	(878)	(2,413)
Increase (decrease) in cash	(2,383)	(1,027)	(232)	1,032	(460)	(1,696)
Beginning cash	3,265	1,909	2,141	1,109	1,569	3,265
Ending cash	882	882	1,909	2,141	1,109	1,569

10.0 PROJECTED STATEMENTS OF OPERATIONS 2022-23 and 2023-24

ISLAND WASTE MANAGEMENT CORPORATION

Projected Statement of Operations for the years ended March 31, 2022, 2023 & 2024

	Projected 2021/22	Projected 2022/23	Projected 2023/24	
REVENUES				
Household user fees	15,868,100	16,237,200	16,561,900	see Revenue tab
Disposal fees	4,442,000	4,619,600	4,804,400	4% increase each year; see Revenue tab
Decommissioning and monitoring	25,000	25,500	26,000	2% increase each year; corresponds to expense below
Other	266,400	271,700	277,100	2% increase each year
	<u>20,601,500</u>	<u>21,154,000</u>	<u>21,669,400</u>	
EXPENDITURES				
Administration	1,737,200	1,873,900	1,823,300	see Admin tab
Advertising, education and PR	118,400	120,600	122,700	see Adv, ed & PR tab
Operating costs				
Residential collection	7,616,200	7,922,700	8,253,400	see Residential tab
Disposal	8,272,000	8,401,800	8,638,300	see Disposal tab
				15% increase; prior yr to current year projecting 16.75%;
Mattresses	400,000	460,000	529,000	two years ago increase 24.6%
Decommissioning and monitoring	25,000	25,500	26,000	2% increase each year
	<u>18,168,800</u>	<u>18,804,500</u>	<u>19,392,700</u>	
Earnings before dep'n and interest	2,432,700	2,349,500	2,276,700	
Depreciation	2,233,900	2,283,100	2,265,000	see capital asset tab
Interest on long-term debt	824,900	734,600	621,500	per Interest on LTD tab (as per individual loan amortization schedules)
Excess of Expenditures over Revenues	(626,100)	(668,200)	(609,800)	
Net Assets - beginning of year	1,460,100	834,000	165,800	
Net Assets - end of year	<u>834,000</u>	<u>165,800</u>	<u>(444,000)</u>	

HOUSEHOLD USER FEE REVENUE

HOUSEHOLD USER FEES

HUF - Direct invoicing, refunds/adj and cart revenue					
HUF - through Property Taxes	61,000	62,220	63,464	2% increase same as below revenue	
	15,807,094	16,174,953	16,498,452	based on below calculations	
	15,868,094	16,237,173	16,561,916		

DISPOSAL FEE REVENUE

DISPOSAL FEES

East Prince Waste Management Facility					
Central Compost Facility	2,633,713	2,739,100	2,848,700	4% increase	
Brockton WWDC	297,747	309,700	322,100	4% increase	
Energy from Waste	132,067	137,300	142,800	4% increase	
Murray River WWDC	1,078,219	1,121,300	1,166,200	4% increase	
Dingwells Mills WWDC	82,151	85,400	88,800	4% increase	
Other	103,722	107,900	112,200	4% increase	
New London WWDC	223	200	200	4% increase	
	114,116	118,700	123,400	4% increase	
	4,441,956	4,619,600	4,804,400		

Overall increase from 2020/21 to projected 2021/22 was 4%. Therefore projected 4% to 2024.

Miscellaneous

Year round Counts @ March 31
Year round Rate

Total

Seasonal Counts @ March 31

Seasonal Rate

Total

Extended Seasonal Counts @ March 31

Extended Seasonal Rate

Total

Counts @ March 31/21					
Rate	26,562	27,094	27,636	2% increase	
68,961	70,740	72,155	73,598	2% increase in household counts	
213	213	213	213		
	14,783,448	15,143,050	15,445,911		
	7,630	7,783	7,938	2% increase in cottage counts	
7,725	115	115	115		
115	885,644	881,837	899,474		
	874	891	909	2% increase in extended cottage counts	
770	140	140	140		
140	111,440	122,972	125,431		
	15,807,094	16,174,953	16,498,452		

Note: used 2% increase for Household User Fees Revenue. PEI Population Projection indicated 2021-2025 1.55% - 1.5% increase. As per analysis 2021/22 Cost Allocation tab Household Counts, projecting 2.5% to March 31/22. Therefore in above projection split the difference and used 2%

ADMINISTRATION

Charlottetown Office

	Projected 2021/22	Projected 2022/23	Projected 2023/24	Rate Increase	Explanation for Assumption
Dues and memberships	3,300	3,366	3,433	1.02	COL assumption
Insurance	43,700	52,440	62,928	1.20	insurance costs on the rise; last 3 yrs increase 9.5%, 20% & 30%.
Interest and bank charges	3,900	3,978	4,058	1.02	Projected at 20% as per Risk Management
Office equipment	400	408	416	1.02	COL assumption
Office supplies	13,700	13,974	14,253	1.02	COL assumption
Miscellaneous	800	816	832	1.02	COL assumption
Professional fees & consulting	100,600	109,772	60,967	1.02	COL assumption
Repairs and maintenance	20,000	20,400	20,808	1.02	COL assumption
Salaries and benefits	889,100	995,425	972,569	1.02	(2022/23 1.75%; 2023/24 1.37% - per Prov) & 2% thereafter
Telephone	26,500	27,030	27,571	1.02	COL assumption
Travel	21,800	22,236	22,681	1.02	COL assumption
Utilities	33,400	34,068	34,749	1.02	COL assumption
	1,157,200	1,283,913	1,225,266		

Customer Service

Dues and memberships	300	306	312	1.02	COL assumption
Office supplies	2,600	2,652	2,705	1.02	COL assumption
Rent	16,800	16,800	16,800		no annual increase, as per agreement
Salaries and benefits	381,800	388,482	393,804		(2022/23 1.75%; 2023/24 1.37% - per Prov) & 2% thereafter
Telephone	23,800	24,276	24,762	1.02	COL assumption
Travel	600	612	624	1.02	COL assumption
	425,900	433,128	439,007		

Disposal Fee Program

Interest and bank charges	6,000	6,120	6,242	1.02	COL assumption
Salaries and benefits	143,700	146,215	148,218		(2022/23 1.75%; 2023/24 1.37% - per Prov) & 2% thereafter
Supplies	1,600	1,632	1,665	1.02	COL assumption
Telephone	2,600	2,652	2,705	1.02	COL assumption
Travel	200	204	208	1.02	COL assumption

Total Administration

\$	1,737,200	\$	1,873,864	\$	1,823,311
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ADVERTISING, EDUCATION AND PUBLIC RELATIONS

	Projected 2021/22	Projected 2022/23	Projected 2023/24	Rate Increase	Explanation for Assumption
<u>Advertising, education and PR</u>					
Advertising	\$ 6,300	\$ 6,426	\$ 6,555	1.02	COL assumption
Education	56,100	57,222	58,366	1.02	COL assumption
Public Relations	6,500	6,630	6,763	1.02	COL assumption
Wages and benefits	49,500	50,366	51,056		(2022/23 1.75%; 2023/24 1.37% - per Prov) & 2% thereafter
Total Advertising, education and PR	\$ 118,400	\$ 120,644	\$ 122,740		

RESIDENTIAL COLLECTION

RESIDENTIAL COLLECTION

	Projected 2021/22	Projected 2022/23	Projected 2023/24	Rate Increase	Explanation for Assumption
Cart write-offs and storage Collection contracts	\$ 98,400	\$ 100,368	\$ 102,375	1.02	COL assumption
- Compost and waste	4,694,600	4,924,979	5,103,224	see contacts tab	
- Recyclables	2,201,000	2,264,043	2,405,397	see contacts tab	
Operational Support Technicians					
- Wages and benefits	546,800	556,369	563,991		(2022/23 1.75%; 2023/24 1.37% - per Prov) & 2% thereafter
- Vehicles and supplies	75,400	76,908	78,446	1.02	COL assumption
Total Residential Collection	\$ 7,616,200	\$ 7,922,667	\$ 8,253,434		

DISPOSAL EXPENSES

	Act 2019	Projected 2021/22	Projected 2022/23	Projected 2023/24	Rate Increase	Explanation for Assumption
<u>East Prince Waste Management Facility</u>						
Accretion		\$ 26,000	26,520	27,050	1.02	COL assumption
Equipment rental		15,900	16,218	16,542	1.02	COL assumption
Gas and oil		68,500	69,870	71,267	1.02	COL assumption
Hazardous waste		20,500	20,910	21,328	1.02	COL assumption
Leachate disposal		78,900	80,478	82,088	1.02	COL assumption
Office and miscellaneous		25,500	26,010	26,530	1.02	COL assumption
Repairs and maintenance		106,500	108,630	110,803	1.02	COL assumption
Wages and benefits		554,300	564,000	571,727		(2022/23 1.75%; 2023/24 1.37% - per Prov) & 2% thereafter
Security		14,500	14,790	15,086	1.02	COL assumption
Supplies and materials (includes woodchips		113,500	115,770	118,085	1.02	COL assumption
Telephone		5,000	5,100	5,202	1.02	COL assumption
Contaminated Soil		69,100	70,482	71,892	1.02	COL assumption
Utilities		60,100	61,302	62,528	1.02	COL assumption
		1,158,300	1,180,080	1,200,129		
<u>Queen's County Regional Landfill</u>						
Repairs and maintenance		2,300	2,346	2,393	1.02	COL assumption
Utilities		2,000	2,040	2,081	1.02	COL assumption
		4,300	4,386	4,474		
<u>Energy from Waste</u>						
Fly Ash disposal		208,700	212,874	217,131	1.02	COL assumption
Contract		2,155,700	2,198,814	2,242,790	1.02	COL assumption
Emission testing		31,000	0	31,620	1.02	COL assumption; testing every other year. One sch'ed for winter 2022
Carbon		88,700	160,000	163,200	1.02	only one shipment in 2021/22, two projected for 2022/23 and 2% thereafter
Confidential & Contaminated		14,000	14,280	14,566	1.02	COL assumption
Repairs and maintenance - scale		4,600	4,692	4,786	1.02	COL assumption
Scale house supplies		4,000	4,080	4,162	1.02	COL assumption
Wages and benefits		144,500	147,029	149,043		(2022/23 1.75%; 2023/24 1.37% - per Prov) & 2% thereafter
		2,651,200	2,741,769	2,827,298		

Act 2015	Projected 2021/22	Projected 2022/23	Projected 2023/24	Rate Increase	Explanation for Assumption
<u>Central Composting Facility</u>					
Contract	2,246,700	2,292,911	2,338,769	1.02	as per contract increase - consider disclosing on tab with details per discussion with Risk Assessment project 20% for 2022/23. Used same
Insurance	208,200	249,840	299,808	1.20	20% increase as well thereafter.
Property tax	300	306	312	1.02	COL assumption
Wages and benefits	64,900	66,036	66,940	(2022/23 1.75%; 2023/24 1.37% - per Prov) & 2% thereafter	
Repairs and maintenance	307,000	204,000	208,080	1.02	COL assumption
	2,827,100	2,813,093	2,913,910		
<u>Waste Watch Drop-off Centers</u>					
Blue bag disposal	57,800	58,956	60,135	1.02	COL assumption
Greenisle Environmental	484,900	494,598	504,490	1.02	COL assumption
Household Hazardous Waste	133,100	135,762	138,477	1.02	COL assumption
Materials and supplies	31,100	31,722	32,356	1.02	COL assumption
Miscellaneous & Asphalt shingles	12,000	12,240	12,485	1.02	COL assumption
Repairs and maintenance	234,300	238,986	243,766	1.02	COL assumption
Wages and benefits	374,400	380,952	386,171	(2022/23 1.75%; 2023/24 1.37% - per Prov) & 2% thereafter	
Security	1,500	1,530	1,561	1.02	COL assumption
Signage expense	1,000	1,020	1,040	1.02	COL assumption
Telephone	10,700	10,914	11,132	1.02	COL assumption
Travel	7,700	7,854	8,011	1.02	COL assumption
Utilities	10,900	11,118	11,340	1.02	COL assumption
	1,359,400	1,385,652	1,410,965		
<u>Transportation of Material</u>					
Motor vehicle	137,100	139,842	142,639	1.02	COL assumption
Supplies	2,000	2,040	2,081	1.02	COL assumption
Wages and benefits	132,600	134,921	136,769	(2022/23 1.75%; 2023/24 1.37% - per Prov) & 2% thereafter	
	271,700	276,803	281,489		
Total Disposal	8,272,000	8,401,782	8,638,264		
COL - Cost of Living					

SUMMARY OF CONTRACTS

Fuel Benchmark		2022/23	2023/24
		\$	\$
Compost & Waste Contracts			
East Prince (August) - contract pmt			
Fuel	above 138.6 or below 125.4 / 900	953,945	1,003,335 based on contract price & projecting 2% increase in housing counts for 2022/23 onward
Other		10,260	projected \$1.50 litre (therefore 150 - 138.6 x 900)
		964,205	1,013,595
West Prince (August) - contract pmt			
Fuel	above 129.78 or below 117.4 / 600	438,205	446,969 no price increase but projected 2% increase in housing counts for 2022/23 onward
Other		12,132	projected \$1.50 litre (therefore 150 - 129.78 x 600)
		450,337	459,101
Capital (October) - contract pmt			
Fuel	above 136.2 or below 123.2 / 600	1,367,757	1,418,364 contract price increases 1.7% annually & projecting 2% in housing counts
Other		8,280	projected \$1.50 litre (therefore 150 - 136.2 x 600)
Residential pickup at Commerical rates		11,465	11,694 2% increase
		1,387,502	1,438,338
Central (October) - contract pmt			
Fuel	above 136.2 or below 123.2 / 600	1,341,568	1,391,206 contract price increases 1.7% annually & projecting 2% in housing counts
Other		8,280	projected \$1.50 litre (therefore 150 - 136.2 x 600)
		1,349,848	1,399,486
Eastern Kings (October) - contract pmt			
Increase in monthly payment for fuel adjustment			
\$11.55) x \$1.25 x 10,400 x 21		306,218	312,342 no price increase but projected 2% increase in housing counts for 2022/23 onward
wks/52wks)+(\$13.00-\$11.55) x \$1.25		35,211	35,211
x 10,400 x 31 wks/52wks))			
Fuel	above 115 / 700	12,138	15,138 based on known minimum wage increase at April 1/22 of \$13.70 and projecting \$14 thereafter
Other		21,700	projected \$1.46 litre (therefore 146 - 115 x 700)
		375,266	384,391
Southern Kings (October) - contract pmt			
Minimum Wage Indexing ((\$12.85-\$11.55) x \$1.25 x 10,400 x 21		374,634	382,126 no price increase but projected 2% increase in housing counts for 2022/23 onward
wks/52wks)+(\$13.00-\$11.55) x \$1.25			
x 10,400 x 31 wks/52wks))			
Fuel	above 127.9 or below 115.7 / 500	12,138	15,138 based on known minimum wage increase at April 1/22 of \$13.70 and projecting \$14 thereafter
Other		11,050	projected \$1.50 litre (therefore 150 - 127.9 x 500)
		397,821	408,314
		4,924,979	5,103,224
Recyclable Contracts (June)			
West Prince		205,111	212,566
East Prince		490,499	508,303
Central		428,175	443,721
Capital		567,609	588,236
Eastern		322,185	333,883
Saturday morning Drop Off chrg		52,273	53,115 Saturday morning - 52 Annual Drop off & Haul Locations - per contract price.
Minimum Wage Indexing ((\$12.85-\$11.55) x \$1.215 x 92,430 x 39wks/52wks)+(\$13-\$11.55) x \$1.215			
x 92,430 x 13wks/52wks))			
Fuel	above 134.3 or below 121.5 / 1000	182,491	249,873 based on known minimum wage increase at April 1/22 of \$13.70 and projecting \$14 thereafter
		15,700	projected \$1.50 litre (therefore 150 - 134.3 x 1000)
		2,264,043	2,405,397

INTEREST ON LONG-TERM DEBT

	Projected 2021/22	Projected 2022/23	Projected 2023/24
Scotia Capital - due Dec 2027	798,000	693,100	581,400
Province Loan #1 (\$772k) - due Jan 2022 (compactor)	2,600	-	-
Province Loan #2 (\$600k) - due June 2022 (screener)	1,900	100	-
Province Loan - Operational Loan	20,000	39,600	38,800
Province Loan #3 (\$251,622) - due Nov 2025 (loader)	2,400	1,800	1,300
	824,900	734,600	621,500

Description	Rate	Adjusted Cost 31-Mar-21	Adjusted A/D 31-Mar-21	Dep'n 2021/22	A/D on Disposals	A/D 31-Mar-22	NBV 31-Mar-22	Dep'n 2022/23	Dep'n 2023/24
Land									
Compost facility - land		493,120.00	-	-	-	-	493,120.00		
EPWMF - Land		325,679.05	-	-	-	-	325,679.05		
		2,425.00	-	-	-	-	2,425.00		
WWDC land		11,300.00	-	-	-	-	11,300.00		
		832,524.05	-	-	-	-	832,524.05		
Buildings/Sign/Fence									
Cart storage	5%	13,551.80	10,111.00	678.00		10,789.00	2,762.80	678.00	678.00
Scalehouse - EPWMF	5%	172,721.18	90,578.00	8,636.00		99,214.00	73,507.18	8,636.00	8,636.00
Sign - EPWMF	20%	17,728.00	15,957.00	1,771.00		17,728.00	-	-	-
Scalehouse - PEIES	5%	51,132.35	26,872.00	2,557.00		29,429.00	21,703.35	2,557.00	2,557.00
Fence	5%	17,548.00	9,209.00	877.00		10,086.00	7,462.00	877.00	877.00
110 Watts Ave	5%	264,037.82	121,767.00	13,202.00		134,969.00	129,068.82	13,202.00	13,202.00
HHW Buildings	5%	74,726.78	59,214.00	3,736.00		62,950.00	11,776.78	3,736.00	3,736.00
		611,445.93	333,708.00	31,457.00	-	365,165.00	246,280.93	29,686.00	29,686.00
Landfill cells									
Landfill cells retirement **		3,751,222.38	2,446,180.00	50,000.00		2,496,180.00	1,555,042.38	60,700.00	81,200.00
Landfill expansion	0%	5,138.25	-	-		-	5,138.25	-	-
Landfill elevation project	0%	17,188.51	-	-		-	17,188.51	-	-
EPWMF landfill cell #6	5%	4,917,312.94	245,866.00	334,570.00		560,436.00	4,336,876.94	335,000.00	335,000.00
EPWMF landfill cell #3	25%	1,852,393.54	1,852,393.54	-		1,852,393.54	-	-	-
EPWMF landfill cell #5	12.5%	2,310,753.71	2,310,754.00	-		2,310,754.00	(0.29)	-	-
EPWMF landfill cell #4 *	12.5%	1,705,868.40	1,705,868.00	-		1,705,868.00	0.40	-	-
		14,559,877.73	8,561,061.54	384,570.00	-	8,945,631.54	5,914,246.19	385,700.00	416,200.00
Leachate facility									
Leachate		2,708,134.95	1,141,187.00	123,431.00		1,264,618.00	1,443,516.95	123,431.00	123,431.00
Compost facility									
Buildings over 25 yrs (17 remaining)		13,831,014.24	10,007,331.00	546,240.00		10,553,571.00	3,277,443.24	546,240.00	546,240.00
Equipment over 25 yrs (17 remaining)		274,189.41	198,512.00	10,811.00		209,323.00	64,866.41	10,811.00	10,811.00
Equipment over 20 yrs (12 remaining)		460,028.90	412,416.00	23,807.00		436,223.00	23,805.90	23,807.00	25,000.00
Equipment over 15 yrs (7 remaining)		6,095,382.90	6,095,383.00	-		6,095,383.00	(0.10)	-	-
Equipment over 10 years	10%	1,397,854.64	555,180.00	159,785.46		714,945.46	882,909.18	160,000.00	160,000.00
Equipment over 5 years		169,695.00	169,695.00	-		169,695.00	-	-	-
Equipment over 10 yrs (2 remaining)		355,217.01	355,216.00	-		355,216.00	1.01	-	-
		22,583,382.09	17,793,713.00	740,643.46	-	18,534,356.46	4,249,025.63	740,858.00	742,051.00
WWDC's									
WWDC - Brockton		774,474.47	716,279.00	51,632.00		767,911.00	6,563.47	52,000.00	52,000.00
WWDC - Dingwells Mills	6.67%	564,272.00	537,710.00	26,562.00		564,272.00	-	26,000.00	26,000.00
WWDC - Murray River	6.67%	414,784.00	369,425.00	27,652.00		397,077.00	17,707.00	27,700.00	27,700.00
WWDC - EPWMF		554,083.00	265,425.00	36,957.00		302,382.00	251,701.00	37,000.00	37,000.00
WWDC - New London	6.67%	697,101.00	497,698.00	46,473.00		544,171.00	152,930.00	46,500.00	46,500.00
		3,004,714.47	2,386,537.00	189,276.00	-	2,575,813.00	428,901.47	189,200.00	189,200.00

Waste and compost carts	10%	200,336.39	200,336.39	200,337.00	200,337.00	(0.61)	-	-
	5.00%	7,300,719.13	450,000.00	4,535,276.00	376,286.00	4,911,562.00	2,839,157.13	376,000.00
Recycling containers		7,501,055.52	450,000.00	4,735,613.00	376,286.00	5,111,899.00	2,839,156.52	376,000.00
Waste and compost carts								
Site equipment	20%	431,290.45	15,000.00	197,497.00	25,000.00	222,497.00	223,793.45	50,000.00
	10%	1,285,800.00	-	1,285,800.00	128,580.00	755,430.00	530,370.00	128,600.00
	10%	159,676.48	-	159,676.48	-	159,677.00	(0.52)	-
	10%	58,802.50	-	58,802.50	5,880.00	44,100.00	14,702.50	6,000.00
	10%	2,598.24	-	2,598.24	260.00	2,470.00	128.24	128.00
	10%	6,806.70	-	6,806.70	136.00	6,807.00	(0.30)	-
	10%	193,559.35	-	193,559.35	19,356.00	164,575.00	28,984.35	3,984.00
	10%	508,943.00	-	508,943.00	50,894.00	493,414.00	15,529.00	51,000.00
	20%	275,949.46	-	275,949.46	275,950.00	275,950.00	(0.54)	-
		2,923,426.18	15,000.00	1,894,814.00	230,106.00	2,124,920.00	813,506.18	260,728.00
Motor vehicles								
Motor vehicles - CH	20%	444,434.19	100,000.00	302,024.00	55,000.00	357,024.00	187,410.19	55,000.00
Motor vehicles - MV	20%	784,206.00	-	784,206.00	69,453.00	784,206.00	-	69,000.00
		1,228,640.19	100,000.00	1,016,777.00	124,453.00	1,141,230.00	187,410.19	124,000.00
Office equipment	20%	14,311.92	-	14,312.35	-	14,312.35	(0.43)	-
	20%	11,695.78	-	11,696.00	-	11,696.00	(0.22)	-
	20%	4,738.59	-	4,739.00	-	4,739.00	(0.41)	-
	20%	31,568.00	-	31,568.00	-	31,568.00	-	-
	20%	719.84	-	720.00	-	720.00	(0.16)	-
		63,034.13	-	63,035.35	-	63,035.35	(1.22)	-
Computer equipment	20%	23,058.63	4,000.00	19,519.88	5,012.00	24,531.88	2,526.75	5,026.00
	20%	22,006.82	-	22,007.00	-	22,007.00	(0.18)	-
	20%	5,446.02	-	5,446.40	-	5,446.40	(0.38)	-
	20%	87,295.03	-	87,295.03	6,446.60	87,294.60	0.43	17,400.00
	20%	3,192.48	-	3,192.48	-	3,193.00	(0.52)	-
	20%	1,918.29	-	1,918.29	-	1,920.00	(1.71)	-
	142,917.27	4,000.00	132,934.28	11,458.60	144,392.88	2,524.39	22,426.00	
Computer software	20%	1,667.46	-	1,668.00	-	1,668.00	(0.54)	-
	20%	31,963.27	-	31,963.27	1,211.00	31,963.00	0.27	-
	20%	99,441.00	-	99,441.00	19,057.00	99,441.00	-	19,100.00
	20%	10,000.00	-	10,000.00	2,000.00	4,900.00	5,100.00	2,000.00
	20%	58,563.80	-	58,563.80	58,565.00	58,565.00	(1.20)	-
Trux software		201,635.53	-	174,269.00	22,268.00	196,537.00	5,098.53	21,100.00
Signage	20%	-	-	-	-	-	-	-
	20%	-	-	-	-	-	-	-
Leasehold improvements	20%	27,222.45	-	27,222.00	-	27,222.00	0.45	-
	20%	67,551.88	-	67,551.88	-	67,552.00	(0.12)	-
		94,774.33	-	94,774.00	-	94,774.00	0.33	-
Total Capital Assets		56,455,562.37	1,069,000.00	38,328,423.17	2,233,949.06	40,562,372.23	16,962,190.14	2,283,129.00
								2,284,552.00

11.0 ORGANIZATIONAL DEVELOPMENT

IWMC has identified a number of foundational processes and plans that will be put in place over the next one to three years, including a strategic plan, capital budget, human resource plan, and policies to direct investment and capital expenditures, among other things.

Strategic Plan

In early 2022, under the direction of the Board, it is expected IWMC will launch a strategic planning process that will include public consultation and result in an evergreen document to guide the work of IWMC.

Capital Budget

At the same time, a capital budgeting process will be developed to assess long-term capital project requirements and identify funding sources for high-priority projects in a timely and cost-effective fashion. This will include an equipment replacement schedule and a threshold under which smaller capital expenses will be managed through operations. While IWMC has access to financing through the Province, the logistics and time line associated with borrowing money from the Province is impractical for smaller field equipment purchases. Financing will be used for larger, planned equipment purchases but it is critical that IWMC have a sufficient buffer to manage the business with some flexibility and to address unexpected equipment failure and other unforeseen events.

Infrastructure, technology, and major equipment are the physical foundation for providing services to customers. The procurement, design, construction, maintenance, and operation of capital assets are a critical activity and require careful planning. The capital planning process will combine condition assessment practices and life-cycle estimation methodologies with the goal of having an up-to-date multi-year repair and renewal reinvestment strategy for IWMC equipment and facilities.

A properly prepared capital plan is essential to the future financial health of IWMC and continued delivery of services to Islanders.

Human Resource Plan

IWMC must demonstrate innovation in responding to changing public expectations and organizational needs while maintaining a high quality waste management service at a reasonable cost.

IWMC currently has no human resource professionals on staff and little access to cost efficient HR expertise. In the spring of 2022, IWMC will seek to hire an HR professional for a 1-2 year temporary position, to provide HR advice, support and assistance to the organization, and to develop an human resource plan. A temporary position will allow the organization to assess the ongoing need for HR support before making a permanent hiring commitment.

An HR plan will provide the framework for efficient and effective human resource processes, policy, and practices; identify strategies to recruit and retain engaged employees, including succession planning; build a work environment that supports learning and development, and promotes individual

and collective employee health, safety and wellness. A stakeholder engagement process, research and analysis will be used to identify organizational needs, interests and gaps, and to inform development of the human resource plan.

Policy Development

IWMC has identified a number of areas where new or updated policies are required. IWMC will work with the Board on policy development.

12.0 CONTRACT SUMMARY

IWMC contracts with private contractors are either in a traditional contract format or they are tender documents that form, for all intents and purposes, the “contract”. Current contract documents for collection and final disposal are listed below and have been submitted to IRAC in an electronic PDF file.

YEAR	EXPIRY DATE	CONTRACTOR	CONTRACT	TERMS
2024	Mar 31, 2024	ADI	Compost Facility	10 year Extension of original contract.
	Aug 31, 2024	Label Construction	West Prince - C&W	5 Year Extension; option for an additional term
	Aug 31, 2024	Label Construction	East Prince - C&W	5 Year Extension; option for an additional term
	Oct 31, 2024	Superior Sanitation	Capital & Central - C&W	5 Year Extension
	Oct 31, 2024	Superior Sanitation	Southern Kings - C&W	5 Year Extension
	Oct 31, 2024	Superior Sanitation	Eastern Kings - C&W	5 Year Extension
2025	June 30, 2025	Superior Sanitation	All Recyclable Contracts	7 Year Contract
	Aug 8, 2025	PEI Energy Systems	PEI ES Contract	30 year contract

Figure 8: Contract Summary

13.0 CONCLUSION

IWMC runs a significant and important business on behalf of the people of the province and must be properly resourced to ensure the delivery of an effective and efficient service to customers. IWMC functions at arm's length from government and operates as a business; we have commercial interests and competitive pressures to contend with. IWMC is not funded by government appropriations - we are expected to be financially self-sufficient.

Effective waste management is critical to public safety and human health. The improper disposal of waste, such as hazardous materials, creates a range of risks to humans, animals and the environment. Poor waste management techniques can result in the contamination of air, water, and soil, which in turn can cause harm to the environment as well as communities.

In addition to the safe and efficient collection and disposal of compost, waste and recyclables, IWMC has a mandate to educate the next generation. As champions of the 5 Rs: refuse, reduce, reuse, repurpose and recycle, we want to challenge Islanders to think differently about how we use materials and encourage everyone to look for opportunities to make healthier choices for the environment. It is important that the work of IWMC aligns with the Province's commitment to Net Zero, and that we continue to be a leader in solid waste management in Canada.

Over the next one to three years, IWMC will invest time, energy and resources to further develop the organization to continue to ensure a robust, transparent and efficient solid waste management program that can be sustained over the long term at a reasonable cost to rate payers.

In addition to the recovery of costs indicated from the cost allocation analysis, IWMC is requesting to earn a return, as provided for under Section 18.1 (10) of the *Environmental Protection Act*.

Figure 9 provides the full proposed rate structure for 2022:

	Approved Rates 2021	Proposed Rates 2022
Year Round	\$213.00	\$224.00
Seasonal	\$115.00	\$130.00
Extended Seasonal	\$140.00	\$150.00
Residential Min - Max	\$5 - \$30	\$5-\$30
Commercial	\$100.00	\$108.00
WWDC (inc. transportation to final disposal)	\$115.00	\$123.00

Figure 9: Proposed Rate Table

14.0 LIST OF FIGURES

- Figure 1: Cost Allocation Analysis 2021 – 22
- Figure 2: Cost Allocation plus NAB Contribution
- Figure 3: Total Residence Count (2022 projected)
- Figure 4: Residence Count Weighted Average (2022 projected)
- Figure 5: Interest on Long-Term Debt
- Figure 6: Cost Allocation Analysis 2021 - 22
- Figure 7: Cost per Unit (2021 – 22)
- Figure 8: Contract Summary
- Figure 9: Proposed Rate Table

15.0 LIST OF TABLES

Table 1: Financial Position Past 5 Years

Table 2: Cash Flow for 5 Years 2017 - 2021

16.0 APPENDICES

Appendix A: WWDC Allocations

Appendix B: Explanatory Notes

Appendix C: Depreciation

Appendix D: Analysis of Other Revenue

Appendix E: Interest on Long-Term Debt

Appendix F: Residential Collection Contract Cost Buildup - 2022 Compost and Waste

Appendix G: Residential Collection Contract Cost Buildup - 2022 Recyclables

Appendix H: Annual Commercial Tonnages - To Calculate Base Cost/Tonne

Appendix I: Material Transport

Appendix J: Residential and Commercial Material Final Disposal

Appendix K: Other Material Types Final Disposal

Appendix L: Summary for Final Disposal Facilities

Appendix M: Waste Watch Drop-Off Centers (Brockton, New London, Murray River, Dingwells Mills)

Appendix N: Waste Watch Drop-Off Center (GreenIsle)

Appendix O: Material Types Allocations

Appendix P: Appendix P Final Disposal Facilities Tonnages for Projections to March 31, 2022

Appendix Q: WWDCs (NL, BR, MR and DM) Tonnages for Projections to March 31, 2022

Appendix R: WWDCs (Charlottetown) Tonnages for Projections to March 31, 2022

260 90 120

Total Province - Weighted	73,785	70,740	2,641	403
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WWDC'S

Ex-

Allocation for WWDC's based on prior year %'s	72%	2%	0%	26%
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Appendix B
Explanatory Notes

2022						
Revenue						
Disposal Fees						
EPWMF	Resid \$	Comm \$			Comm Revenue	2,633,714
	63,189	2,570,525			<u>2,570,525</u>	
EPWMF services East Prince Residents						
			Based on 5 days/week (52x5 = 260)			
Year Round - Full year		260/260		1		
Seasonal - June 1 - Oct 2		90/260		0.3462		
Extended Seasonal - May 18-Oct 30		120/260		0.4615		
East Prince	Year Round	Seasonal	Extended			
#'s	15716		Seasonal	1746	198	
Weighted #'s	15716			604	91 Total	16412
%	0.9576			0.0368	0.0056	
Resid Revenue allocation	<u>60510</u>	<u>2327</u>			<u>352</u>	63189

Appendix B
Explanatory Notes

2022					
Revenue					
Disposal Fees					
WWDCs					
(BR, NL, DM & MR)					
	Resid \$	Comm \$	319,375	Comm Revenue	319,375
	112,902				
	Year Round	Seasonal	Extended		
			Seasonal		
West Prince	5,426	738	53		
East Prince	15,716	1746	198		
Central	14,030	2990	364		21142.14286
Capital	26,199	163	21		
Eastern Kings	4,105	1216	169		
Southern Kings	5,264	777	69		
	<u>70,740</u>	<u>7630</u>	<u>874</u>		
	Year Round	Seasonal	Extended		
			Seasonal		
Central	14,030	2990	364		0
Capital	26,199	163	21		
Eastern Kings	4,105	1216	169		
Southern Kings	5,264	777	69		
	<u>49,598</u>	<u>5146</u>	<u>623</u>		

Appendix B
Explanatory Notes

BR, NL, DM and MR service residents except for greater Charlottetown area and East Prince West Prince				
	5,426	690		48
			(1/2 of central as a lot in central would go to	
Central (1/2)	7,015	1313	182 GreenIsle)	
Eastern Kings	4,105	1047	169	
Southern Kings	5,264	708	69	
#'s	21,810	3758	468	
Weighted #s	21,810	1301	216	23327
%	0.9350	0.0558	0.0093	
Resid Revenue Allocation	105561	6296	1045	112902

Appendix B
Explanatory Notes

Based on Fiscal Year 2021

WWDCs

Material Type	Tonnes	\$	# of Transactions
Residential Waste	819	87910	9519
Residential Compost	14	1282	117
Yard Trim Residential	379	18610	1246
Res. Bulk Material	25	0	212
	1237	107802	11094
Commercial Waste	597	70005	3790
Commercial Compost	5.37	627	22
	602.37	70632	3812
*Metals	69	8063	590
C&D	1488	172993	7483
*Recyclables	82.17	6125	1661
Asphalt Shingles	834	40390	1060
	2473.17	227571	10794
			14606

* Paid disposal fees - doesn't include free Saturday morning drop-off

Residential Material Types not Weighed but have a significant impact on site staff time are
Household Hazardous waste and the Stewardship Programs

Appendix B
Explanatory Notes

Estimate of Transactions per WWDC per year				
Brockton	Hours of Operation	Est. of Trans / day		
	M, W, F 8 AM - 4:30 F	10	30	
	S 8 AM - 12:30 PM	15	15	
			45	2340
Dingwells Mills	Same	Same		2340
New London	T, Th 8 AM - 4:30 PM	10	20	
	S 8 AM - 12:30 PM	15	15	
			35	1820
Summer Hours	M 8 AM - 4:30 PM	10	10	
	S 8 AM t-2 PM	5	5	
			15	225
				2045
Murray River	T, Th, S 8 AM - 4:30	10	20	
		15	15	
			35	1820
				8545
Total Transactions - Resid			19639	
Total Transactions - Comm			14606	
			34245	
% Residential			57	
% Commercial			43	

**Appendix C
Depreciation**

	Residential			Primary Allocation		Secondary Allocation	EXPLANATIONS WHAT IS IN ACCOUNTS	
	Year Round	Seasonal	Ex-Seasonal	R	C			
Disposal Fee Program, Waste Watch Program	19,356 378,571	11,134 362,950	416 13,551	63 2,070	7,742 -	- -	- (0.00)	scale equipment, computer hardware & software, compost & waste carts, cart storage
EPWMF - WA	325,252	93,271	3,793	511	227,676	based on weighted EP & WP	-	scalehouse, sign, fence, leachate, office, WWDC, equipment, computer
EPWMF - WL	334,570	95,943	3,902	526	234,199	based on weighted EP & WP	-	hardware & software, office
Chtown	100,717	72,421	2,704	413	25,179	based on weighted TP	-	landfill cell
PEI Energy Systems	8,437	4,455	160	26	3,797	based on weighted TP ex EP & WP	-	office building, trucks at head office, computer hardware & software, office equipment
HHW	3,736	3,582	134	20	-	based on weighted TP	-	scalehouse, scales
Central Compost Facility	740,643	596,469	22,270	3,401	118,503	based on weighted TP	(0.00)	HHW buildings (\$45k from way back, more recently \$30k for bldgs at G'sle & EP)
Movement of Waste	69,453	19,976	746	114	48,617	based on weighted TP	-	building & equipment at CCF
EPWMF - WA	50,000	14,338	583	79	35,000	based on weighted TP	-	roll-off trucks
Brockton	51,632	29,701	1,109	169	20,653	based on weighted EP & WP	-	landfill retirement
Dingwells Mills	26,562	15,280	570	87	10,625	based on weighted TP	-	anything done at WWDC's ie paving, fencing etc
Murray River	27,652	15,907	594	91	11,061	based on weighted TP	-	anything done at WWDC's ie paving, fencing etc
New London	46,473	26,733	998	152	18,589	based on weighted TP	-	anything done at WWDC's ie paving, fencing etc
All Sites	50,894	29,276	1,093	167	20,358	based on weighted TP	-	containers, equipment all sites
	2,233,948	1,391,437	52,623	7,889	781,999			

Appendix D
ANALYSIS OF OTHER REVENUE

		Total	Year Round	Residential Seasonal	Ex-Seasonal	Commerical	Primary Allocation R	Secondary Allocation C	EXPLANATIONS
CHARLOTTETOWN									
Land Rental	1,000	805	30	5	160	84%	16%	based on weighted TP	Agricultural rent from excess land at CCF.
Interest Income	22,000	16,874	630	96	4,400	80%	20%	based on weighted TP	Actual bank interest on excess cash, primary allocation based on revenue generation
Management fees/truck lease	74,400	53,498	1,997	305	18,600	75%	25%	based on weighted TP	Cost recoveries from ESI, against Chtn admin
Gain on Sale of capital assets	5,000	3,595	134	21	1,250	75%	25%	based on weighted TP	Miscellaneous - insignificant
EPWME									
Gain on Sale of capital assets	5,000	1,434	58	8	3,500	30%	70%	based on weighted EP & WP	Depn recovery on sale
Miscellaneous	-	-	-	-	-	30%	70%	based on weighted EP & WP	Miscellaneous - insignificant
	\$ 107,400	\$ 76,206	\$ 2,850	\$ 434	\$ 27,910				

Appendix E
INTEREST ON LTD

	Total	Year Round	Residential		Commercial	Primary Allocation		Secondary Allocation	EXPLANATIONS
			Seasonal	Ex-Seasonal		R	C		
CDS Loan (798,014 allocated between CCF 73%, carts 20% & WWDC 7%)									
- Central Compost Facility	582,550	469,151	17,516	2,675	93,208	84%	16%	based on weighted TP	{ Total interest of \$798,014 on the original \$30m loan, { allocated \$22m to CCF, \$6m to carts and \$2m to { WWDCs
- Compost & Waste Carts	159,603	142,475	15,367	1,760	-	100%	0%	based on TP (not weighted)	
- WWDC's	55,861	32,134	1,200	183	22,344	60%	40%	based on weighted TP	
	798,014	643,760	34,083	4,619	115,552				
Operational Loan	20,000	9,587	358	55	10,000	50%	50%	based on weighted TP	Operational Loan
Compactor	2,595	744	30	4	1,817	30%	70%	based on weighted EP & WP	Interest on the landfill compactor at EPWMF
Loader	2,404	689	28	4	1,683	30%	70%	based on weighted EP & WP	Interest on the loader at EPWMF
Screener	1,887	1,520	57	9	302	84%	16%	based on weighted TP	Interest on the screener at CCF
	26,886	12,541	473	71	13,801				
	824,900	656,300	34,556	4,690	129,354				

Appendix F
Residential Collection Contract Cost Buildup - 2022 Compost and Waste

CAPITAL		Year Round													
		and Special		Rate	Monthly \$	# of Months	Total	Adj	Total Housing Collection	Allocation Percentage	Other Adj's (by percentage)	Apartment Surcharge	Total For Region		
19896/24516/25272 45.46		21,549	47.01	84,423.29	7	590,963									
		21,549	47.81	85,870.66	5	429,353									
						<u>1,020,316</u>		268,944	1,289,261	98.8	13,178	11,240	<u>1,313,679</u>	Housing	
														263,214	

SOUTHERN KINGS		Year Round and Special				Housing		Total using Collect		Allocation Percentage		Other Adj's (by percentage)		Apartment Surcharge		Total For Region	
		Rate	Monthly \$	# of Months	Total	Adj											
4750/5036/5118		66.9	26,481.25	12	317,775	28,399		346,174		94.6		15,296				361,470	
66.9																	
	Seasonal	Rate	Monthly \$	# of Months	Total												Other adj's
782/777/788		21.57	1,405.65	12	16,868	11		16,879		4.6		746				17,624	Credit (369)
21.57																	Wage 9,031
	Ex-Seasonal	Rate	Monthly \$	# of Months	Total												Fuel -
37/61/63		41.57	128.17	12	1,538	1,206		2,744		0.8		121				2,865	Monthly Accrual 14,000
41.57																	Reversal of Monthly Accrual (24,000)
																	Accrual at year end 17,500
TOTAL FOR REGION					336,181	29,615		365,796		100		16,163				381,959	16,163

Appendix F
Residential Collection Contract Cost Buildup - 2022 Compost and Waste

EASTERN KINGS	Year Round and Special		Rate	Monthly \$	# of Months	Total	Housing		Total using Collect	Allocation Percentage	Other Adj's (by percentage)	Apartment Surcharge	Total For Region	Housing	26,923																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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3800/3968 65	3,800	65	20,583.33 2,934.26	12 12	247,000 35,211	282,211	16,705	298,916	90.0	25,019	323,935	Other adj's	Credit Wage Fuel Monthly Accrual Reversal of Monthly Accrual Accrual at year end	(520) 9,031 11,795 21,000 (36,000) 22,500 27,806																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			

EAST PRINCE		Year Round													
		and Special		Rate	Monthly \$	# of Months	Total	Housing		Total	Allocation	Other Adj's	Apartment	Total For	
									Adj	Housing Collection	Percentage	(by percentage)	Surcharge	Region	
14435/14946/15083 42-43.87		14,435	53.43	64,271.84	5	321,359									Housing
		14,435	55.3	66,521.29	7	465,649									

Appendix F
Residential Collection Contract Cost Buildup - 2022 Compost and Waste

WEST	Year Round											
PRINCE	and Special	Rate	Monthly \$	# of Months	Total	Housing		Allocation	Other Adj's	Apartment	Total For	
						Adj	Total Housing Collection	Percentage	(by percentage)	Surcharge	Region	
5002/5201/5249	5002	76	31679.33	12	380,152	22,914	403,066	95.1	660		Housing	
76												
731/725/735	Seasonal	Rate	Monthly \$	# of Months	Total						Other adj's	
25.08	731	25.08	1527.79	12	18,333	163	18,497	4.4	30		Credit	
											Fuel	
											Monthly Accrual	
21/45/50	Ex-Seasonal	Rate	Monthly \$	# of Months	Total						Reversal of Monthly Accrual	
45.08	21	45.08	78.89	12	947	1,352	2,299	0.5	4		Accrual at year end	
TOTAL FOR REGION			399,432	24,429	423,862	694	424,556	100				
											694	

CENTRAL	Year Round												
	and Special	Rate	Monthly \$	# of Months	Total	Housing	Total Housing	Allocation	Other Adj's	Apartment	Total For		
						Adj	Collection	Percentage	(by percentage)	Surcharge	Region		
11629/13115/13413	11,629	72.78	70,529.89	7	493,737								
70.37	11,629	74.02	71,731.55	5	358,658								
					852,395	143,704	996,099	77.6	18,289		1,014,388		

COMPOST & WASTE SUMMARY				
REGION	Year Round	Seasonal	Extended Seasonal	Total
Capital	1,313,679	13,999	2,044	1,329,722
Southern Kings	361,470	17,624	2,865	381,959
Eastern Kings	323,935	32,426	3,663	360,024
East Prince	833,473	51,381	5,440	890,294
West Prince	403,726	18,527	2,303	424,556
Central	1,014,388	257,434	36,201	1,308,023
TOTAL	4,250,671	391,391	52,515	4,694,577

Appendix G
Residential Collection Contract Cost Buildup - 2022 Recyclables

EAST PRINCE		Year Round									
and Special		Rate	Monthly \$	# of Months	Total	Adj	Total Housing Collection	Allocation Percentage	Other Adj's (by percentage)	Apartment Surcharge	Total For Region
14667-14922/15070	14,667	26.61	32,524.07	3	97,572						
	14,667	27.04	33,049.64	9	297,447						
					395,019	15,687	410,706	88.7	24,243		434,949
26.61											16,525
1756-1774/1776	Seasonal	Rate	Monthly \$	# of Months	Total						
	1,756	26.61	3,893.93	3	11,682						
	1,756	27.04	3,956.85	9	35,612						
					47,293	346	47,639	10.3	2,812		50,451
160-168/175	Ex-Seasonal	Rate	Monthly \$	# of Months	Total						
26.61	160	26.61	354.80	3	1,064						
	160	27.04	360.53	9	3,245						
					4,309	492	4,801	1.0	283		5,085
TOTAL FOR REGION					446,622	16,525	463,146	100	27,339	490,485	27,339
											27,339
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Appendix G
Residential Collection Contract Cost Buildup - 2022 Recyclables

CENTRAL		Year Round												
		and Special		Rate	Monthly \$	# of Months	Total	Housing		Total Housing Collection	Allocation Percentage	Other Adj's (by percentage)	Apartment Surcharge	Total For Region
12677-13031/13285		12,677	23.61	24,942.00	3	74,826								
		12,677	23.98	25,332.87	9	227,996								
						302,822	18,687	321,509	80.1	42,582		364,091		
23.61														
3036-3057/3022	Seasonal		Rate	Monthly \$	# of Months	Total								
23.61	3,036	23.61	5,973.33	3	17,920									
	3,036	23.98	6,066.94	9	54,602									
						72,522	(378)	72,145	18.0	9,555		81,700		

Other adj's
Credit
Wage
Fuel

Monthly Accrual
Reversal of Monthly Accrual
Accrual at year end

RECYCLABLE SUMMARY				
REGION	Year Round	Seasonal	Extended Seasonal	Total
Capital	616,785	4,016	461	621,263
Eastern	293,020	64,604	7,109	364,733
East Prince	434,949	50,451	5,085	490,485
West Prince	235,165	32,549	2,238	269,952
Central	364,091	81,700	8,740	454,530
TOTAL	1,944,010	233,320	23,634	2,200,964

Appendix H
ANNUAL COMMERCIAL TONNAGES - TO CALCULATE BASE COST/TONNE
(for which IWMC receives a fee and incurs costs)

(Actual from April 1, - October 31, 2021 and Projected to March 31, 2022)

Received at the Final disposal facilities - see separate spreadsheet, Appendix P
...Final Disposals tab (includes inbound from WWDCs)

Plus WWDC commercial materials not captured in inbound in final disposal amounts above

Asphalt shingles arriving from WWDC's - not weighed in again

C & D material disposed of at a private C&D site

Metals

Recyclables

Bricks/concrete/asphalt

Total commercial tonnage - weighed and fee collected

39,716
664
1,487
52
78
7
42,004

WHAT IS THE MAKEUP OF THIS TONNAGE?

Commercial Materials @ \$100 /tonne (tonnes of materials)	PEIES	CCF	EPWMF	WWDCs (excl CHTN)	Total
Commercial waste	9,838	-	18,951	730	29,519
Commercial compost	-	2,806	1,452	8	4,266
C&D	-	-	1,394	1,487	2,881
Yard trim	-	-	8	9	17
Silage wrap	-	-	8	2	10
Recyclable residuals - waste & compost	436	-	-	-	436
Blended rate - sorted	-	-	-	-	-
Pollution grit	-	-	-	-	-
Sludge	-	-	-	-	-
	10,274	2,806	21,813	2,236	37,129

Significant Material Types with Disposal Fees Other Than \$100/\$115 per tonne

BELOW \$100/\$115	\$/tonne Final Disp	\$/tonne WWDC	# Tonnes Final Disp	WWDCs (excl CHTN)	Total Tonnes
Contaminated Soil*	85.00	100.00	1,486	-	1,486
Illicit Material	50.00	65.00	5	-	5
Brick/Concrete/Asphalt	55.00	55.00	19	7	26
Asphalt Shingles	50.00	50.00	702	664	1,366
Recyclables	-	45.00	-	78	78
Metals	-	110.00	-	52	52
* requires special handling					
			2,212	801	3,013
ABOVE \$100/\$115	\$/tonne Final Disp	\$/tonne WWDC	# Tonnes Final Disp	WWDCs (excl CHTN)	Total Tonnes
Contaminated Material*	155.00	155.00	1,202	12	1,214
Confidential Material*	125.00	N/A	14	-	14
Mixed Waste	230.00	230.00	158	14	172
Asbestos*	160.00	N/A	40	-	40
*requires special handling					
			1,414	26	1,440
Insignificant Miscellaneous Materials With Fees Other than \$100/\$115					422
Total tonnage - Materials with Fees Other than \$100/\$115					4,875
Total commercial tonnage - weighed and charged					42,004

12%

IWMC COMMERCIAL RATE CHART (as at September 2021)

MATERIAL TYPE	Unit of Measure	Primary Facility	Rate / Tonne	Minimum Charge	Comments
Waste	TN	100	115	5	
Compost	TN	100	115	5	
Construction & Demolition (C & D)	TN	100	115	5	
Yard Trim	TN	100	115	5	
Contaminated Soil	TN	85	100	15	
Contaminated Material	TN	155	155	15	
Confidential Material	TN	125	N/A	15	
Mixed Waste	TN	230	230	50	
Silage Wrap - Recyclable	TN	-	-	-	
Silage Wrap - Waste	TN	100	115	5	
Recyclable Residuals - Waste	TN	100	N/A	5	
Recyclable Residuals - Compost	TN	100	N/A	5	
Appliances - White Goods	TN	-	-	-	
Tires - Inbound	TN	-	-	-	
Tires - With Rims	Each	3	3	3	Few received, less than 1,000 annually
Metals	TN	110	110	5	
Blended Rate	TN	N/A	115	5	
Asbestos	TN	160	N/A	30	
Recyclables	TN	45	45	3	Based on contracted cost to dispose
Oil Tanks	Each	25	25	25	Few received, less than 25 annually
Illicit Material	TN	50	66	5	
International Waste	TN	350	N/A	95	
Pollution Grit	TN	N/A	115	5	
45 Gallon Drum	Each	5	5	5	Few received, less than 40 annually
Asphalt Shingles	TN	50	50	5	
Mini Bins - to purchase	Each	7	7	7	Matches IWMC cost
Public Scale Use	Each	5	5	5	Service courtesy fee for use
Fryer/Cooking Oil	TN	-	-	-	
Non-Compliance Bags	Each	15	N/A	15	
Out-Of-Province Contaminated Mat.	TN	250	N/A	15	
Out-Of-Province Confidential Mat.	TN	200	N/A	15	
Out-Of-Province Oil Saturated Waste	TN	240	N/A	15	
Out-Of-Province Contaminated Soil	TN	100	N/A	15	

CHART COLOUR CODE

	Regular fee based on \$100 per tonne
	Discounted rate to Encourage proper disposal
	Additional handling required - increased rate
	Increased rate to Discourage improper sorting and/or disposal
	Elevated rate to discourage displacement of in-province materials and special handling

Appendix I
Material Transport

Roll-off:

Fuel - Mack 2015	20,212
Fuel - Mack 2018	19,932
Fuel - Volvo 2011	11,444
Maintenance - Mack 2015	13,502
Maintenance - Mack 2018	32,196
Maintenance - Volvo 2011	32,646
Insurance - Mack 2015 & 2018	<u>7,128</u>
	137,060

Wages & benefits	132,600	2 employees
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Miscellaneous	<u>2,000</u>	supplies, cell phone (2 employees)
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<u><u>271,660</u></u>

Capital Cost: 3 Roll-offs & 2 pup trailers \$784,206

NOTE: insurance on Volvo 2011 (charged to a different acct) is \$2,320/annually

Appendix J
Residential and Commercial Material Final Disposal

PEI Energy Systems	Material Type	Tonnage Residential	Total \$	Tonnage Commercial	Total \$
April 1, 2015 - March 31, 2016	Waste	14,748.35	1,474,993.00	10,695.93	1,069,593.00
April 1, 2016- March 31, 2017	Waste	13,809.85	1,381,041.00	10,465.77	1,046,577.00
April 2, 2017 - March 31, 2018	Waste	13,225.35	1,322,611.00	10,606.51	1,060,651.00
April 1, 2018 - March 31, 2019	Waste	13,001.99	1,300,532.00	10,571.69	1,057,172.00
April 1, 2019 - March 31, 2020	Waste	13,559.04	1,355,967.00	10,865.50	1,086,550.00
April 1, 2020 - March 31, 2021	Waste	14,327.52	1,432,754.00	8,630.10	863,010.00
April 1, 2015 - March 31, 2016	Compost	13,426.01	1,342,615.00	3,462.43	346,243.00
	Yard Trim	1,835.14	183,514.00	0	0
Totals		15,261.15	1,526,129.00	3,462.43	346,243.00
April 1, 2016- March 31, 2017	Compost	13,677.35	1,367,736.00	3,339.89	333,989.00
	Yard Trim	2,094.36	209,436.00	0	0
Totals		15,771.71	1,577,172.00	3,339.89	333,989.00
April 2, 2017 - March 31, 2018	Compost	14,106.00	1,410,600.00	3,187.69	318,769.00
	Yard Trim	1,581.29	158,129.00	0	0
Totals		15,687.29	1,568,729.00	3,187.69	318,769.00
April 1, 2018 - March 31, 2019	Compost	14,081.74	1,408,174.00	3,152.32	315,232.00
	Yard Trim	1,571.41	157,141.00	1.42	142
Totals		15,653.15	1,565,315.00	3,153.74	315,374.00
April 1, 2019 - March 31, 2020	Compost	14,601.18	1,460,121.00	3,192.96	319,296.00
	Yard Trim	1,735.59	173,559.00	0	0
Totals		16,336.77	1,633,680.00	3,192.96	319,296.00
April 2, 2020 - March 31, 2021	Compost	15,575.23	1,557,523.00	2,519.11	251,911.00
	Yard Trim	1,767.20	176,720.00	0.00	0.00
Totals		17,342.43	1,734,243.00	2,519.11	251,911.00
April 1, 2015 - March 31, 2016	Waste	6,240.50	624,219.00	16,984.70	1,698,700.00
	Compost	2.14	245.00	903.33	90,828.00
	Yard Trim	164.69	5,543.00	22.03	2,539.00
	WWDC Residential Waste	157.77	14,961.00	0	0
Totals		6,565.10	644,968.00	17,910.06	1,792,067.00
April 1, 2016- March 31, 2017	Waste	6,008.79	601,052.00	16,952.57	1,695,465.00
	Compost	2.59	348.00	784.06	78,610.00
	Yard Trim	100.63	4,635.00	25.26	2,857.00
	WWDC Residential Waste	152.34	15,099.00	0	0
Totals		6,264.35	621,134.00	17,761.89	1,776,932.00
April 2, 2017 - March 31, 2018	Waste	5,903.07	590,514.00	18,255.81	1,825,851.00
	Compost	1.45	218.00	787.90	79,056.00
	Yard Trim	134.76	5,366.00	45.55	5,226.00
	WWDC Residential Waste	160.98	16,265.00	0	0
Totals		6,200.26	612,363.00	19,089.26	1,910,133.00
April 1, 2018 - March 31, 2019	Waste	5,917.35	591,906.00	17,887.73	1,789,207.00
	Compost	97.47	9,862.00	1,061.88	106,406.00
	Yard Trim	264.88	7,034.00	22.94	2,642.00
	WWDC Residential Waste	159.19	17,018.00	0	0
Totals		6,438.89	625,820.00	18,972.55	1,898,255.00
April 1, 2019 - March 31, 2020	Waste	5,500.33	550,267.00	18,978.09	1,898,091.00
	Compost	2.16	374.00	1,619.75	162,126.00
	Yard Trim	767.43	22,978.00	391.01	44,968.00
	WWDC Residential Waste	176.24	18,426.00	0	0.00
Totals		6,446.16	592,045.00	20,988.85	2,105,185.00
April 2, 2020 - March 31, 2021	Waste	5,900.04	590,259.00	18,015.87	1,801,890.00
	Compost	2.91	430.00	1,453.19	145,783.00
	Yard Trim	145.18	7,068.00	18.81	2,163.00
	WWDC Residential Waste	166.4	16,871.00	0	0.00
Totals		6214.53	614,628.00	19487.87	1,949,836.00

**Appendix K
Other Material Types Final Disposal**

PEI Energy Systems	Material Type	Tonnage	Total \$	% Residential	% Commercial
April 1, 2015 - March 31, 2016	Contaminated Material	213.90	33,780.00		100
	Confidential Material	29.50	3,824.00		100
	Mixed Waste	65.06	14,987.00		100
	Recycle Residuals - Waste	252.63	25,263.00		100
	CCF Junkbox - Inbound	78.75	0.00		Don't include
	IWMC - Waste Inbound	740.48	0.00	56.80	43.20
	WL Junkbox Inbound	29.86	0.00		100
Totals		1,410.18	77,854.00		
IWMC Waste Inbound Resid Tonnes based on %	420.57				
IWMC Waste Inbound Comm Tonnes based on %	319.91				
Total Residential Tonnes	420.57				
Total Commercial Tonnes	910.86				
April 1, 2016- March 31, 2017	Contaminated Material	249.55	39,292.00		100
	Confidential Material	14.00	1,926.00		100
	Mixed Waste	17.16	3,947.00		100
	Recycle Residuals - Waste	226.81	22,681.00		100
	CCF Junkbox - Inbound	60.97	0.00		Don't include
	IWMC - Waste Inbound	749.70	0.00	56.81	43.19
	WL Junkbox Inbound	7.81	0.00		100
Totals		1,326.00	67,846.00		
IWMC Waste Inbound Resid Tonnes based on %	425.90				
IWMC Waste Inbound Comm Tonnes based on %	323.80				
Total Residential Tonnes	425.90				
Total Commercial Tonnes	839.13				
April 2, 2017 - March 31, 2018	Contaminated Material	244.21	38,423.00		100
	Confidential Material	13.00	1,725.00		100
	Mixed Waste	13.19	3,034.00		100
	Recycle Residuals - Waste	346.78	34,678.00		100
	CCF Junkbox - Inbound	20.10	0.00		Don't include
	IWMC - Waste Inbound	777.24	0.00	51.38	48.62
	WL Junkbox Inbound	15.98	0.00		100
Totals		1,430.50	77,860.00		
IWMC Waste Inbound Resid Tonnes based on %	399.34				
IWMC Waste Inbound Comm Tonnes based on %	377.90				
Total Residential Tonnes	399.34				
Total Commercial Tonnes	1011.06				
April 1, 2018 - March 31, 2019	Contaminated Material	218.27	34,322.00		100
	Confidential Material	10.55	4,502.00		100
	Mixed Waste	13.84	3,183.00		100
	Recycle Residuals - Waste	390.93	39,093.00		100
	CCF Junkbox - Inbound	90.15	0.00		Don't include
	IWMC - Waste Inbound	895.33	0.00	49.19	50.81
	WL Junkbox Inbound	25.21	0.00		100
Totals		1,644.28	81,100.00		
IWMC Waste Inbound Resid Tonnes based on %	440.40				
IWMC Waste Inbound Comm Tonnes based on %	454.93				
Total Residential Tonnes	440.40				
Total Commercial Tonnes	1113.73				
April 1, 2019 - March 31, 2020	Contaminated Material	265.12	41,639.00		100
	Confidential Material	13.02	1,760.00		100
	Mixed Waste	8.08	1,858.00		100
	Recycle Residuals - Waste	304.52	30,452.00		100
	CCF Junkbox - Inbound	88.34	0.00		Don't include
	IWMC - Waste Inbound	846.35	0.00	50.14	49.86
	WL Junkbox Inbound	37.34	0.00		100
Totals		1,562.77	75,709.00		
	OOP contaminated material	0.26	60.00		
	OOP Confidential Material	0.15	30.00		
				Total Comm \$	75,799.00
IWMC Waste Inbound Resid Tonnes based on %	424.36				
IWMC Waste Inbound Comm Tonnes based on %	421.99				
Total Residential Tonnes	424.36				
Total Commercial Tonnes	1050.07				
April 1, 2020 - March 31, 2021	Contaminated Material	316.21	49,746.00		100
	Confidential Material	13.18	1,801.00		100
	Mixed Waste	68.98	15,867.00		100
	Recycle Residuals - Waste	493.74	49,374.00		100
	CCF Junkbox - Inbound	337.07	0.00		Don't include
	IWMC - Waste Inbound	734.99	0.00	57.46	42.54
	WL Junkbox Inbound	23.65	0.00		100
Totals		1,987.82	116,788.00		

**Appendix K
Other Material Types Final Disposal**

OOP contaminated material	6.64	1,661.00		
OOP Confidential Material	2.15	430.00		

IWMC Waste Inbound Resid Tonnes based on %	422.31
IWMC Waste Inbound Comm Tonnes based on %	312.68
Total Residential Tonnes	422.31
Total Commercial Tonnes	1228.44

Central Compost Facility

April 1, 2015 - March 31, 2016	Mixed Waste	0.71	163.00		100
	IWMC Compost - Inbound	168.91	0.00	35.81	64.19
Totals		169.62	163.00		
IWMC Compost - Inbound Residential Tonnage based on % compost received at WWDCs		60.49			
IWMC Compost - Inbound Commercial Tonnage based on % compost received at WWDCs		108.42			
Total Residential Tonnage		60.49			
Total Commercial Tonnage		109.13			
April 1, 2016- March 31, 2017	Mixed Waste	2.97	683.00		100
	IWMC Compost - Inbound	156.08	0.00	83.88	16.12
Totals		159.05	683.00		
IWMC Compost - Inbound Residential Tonnage based on % compost received at WWDCs		130.91			
IWMC Compost - Inbound Commercial Tonnage based on % compost received at WWDCs		25.17			
Total Residential Tonnage		130.91			
Total Commercial Tonnage		28.14			
April 2, 2017 - March 31, 2018	Mixed Waste	6.28	1,444.00		100
	IWMC Compost - Inbound	170.00	0.00	70.08	29.92
Totals		176.28	1,444.00		
IWMC Compost - Inbound Residential Tonnage based on % compost received at WWDCs		119.14			
IWMC Compost - Inbound Commercial Tonnage based on % compost received at WWDCs		50.86			
Total Residential Tonnage		119.14			
Total Commercial Tonnage		57.14			
April 1, 2018 - March 31, 2019	Mixed Waste	0.00	0.00		100
	IWMC Compost - Inbound	191.29	0.00	75.87	24.13
Totals		191.29	0.00		
IWMC Compost - Inbound Residential Tonnage based on % compost received at WWDCs		145.13			
IWMC Compost - Inbound Commercial Tonnage based on % compost received at WWDCs		46.16			
Total Residential Tonnage		145.13			
Total Commercial Tonnage		46.16			
April 1, 2019 - March 31, 2020	Mixed Waste	6.35	1,461.00		100
	IWMC Compost - Inbound	161.38	0.00	86.27	13.73
Totals		167.73	1,461.00		
IWMC Compost - Inbound Residential Tonnage based on % compost received at WWDCs		139.22			
IWMC Compost - Inbound Commercial Tonnage based on % compost received at WWDCs		22.16			
Total Residential Tonnage		139.22			
Total Commercial Tonnage		28.51			
April 1, 2020 - March 31, 2021	Mixed Waste	3.08	920.00		
	IWMC Compost - Inbound	78.07	0.00	71.60	28.40
Totals		81.15	920.00		
IWMC Compost - Inbound Residential Tonnage based on % compost received at WWDCs		55.90			
IWMC Compost - Inbound Commercial Tonnage based on % compost received at WWDCs		22.17			
Total Residential Tonnage		55.90			
Total Commercial Tonnage		25.25			

EPWMF

April 1, 2015 - March 31, 2016	Construction & Demolition	570.09	57,461.00		100	Resid
	Cont. soil - Commercial	1,351.37	114,892.00		100	
	Cont. soil - Residential	2,468.43	98,759.00	100		
	Contaminated Material	526.16	91,584.00		100	
	Confidential Material	1.06	133.00		100	
	Sludge	153.63	17,668.00		100	
	Mixed Waste	40.12	9,299.00		100	
	Silage Wrap - Recyclable	113.47	0.00		100	
	Silage Wrap - Waste	26.86	2,686.00		100	
	Appliances/White Goods	28.26	0.00		100	
	Landlord Permits	34.69	0.00	100		
	CCF Junk Box - Inbound	954.31	0.00			Don't include
	Bottom Ash - Inbound	10,032.63	0.00		100	
	Metals	7.50	902.00		100	
	IWMC Compost - Inbound	0.00	0.00		0	
	IWMC Waste - Inbound	1613.27	0.00	60.16	39.84	
	Blended Rate	0	0.00		100	
	Asbestos	95.44	15,411.00		100	
	Recyclables	21.87	1,662.00		100	
	EFW Non Burn - Inbound	35.59	0.00	56.65	43.35	
	Illicit Material	0	0.00		100	
	Residential Bulk Material	122.73	0.00	100		
	Asphalt Shingles	607.77	24,376.00		100	
	Bricks/Concrete/Asphalt	0	0.00		100	
Totals		18,805.25	434,833.00			

**Appendix K
Other Material Types Final Disposal**

IWMC Compost Inbound Resid tonnes based on %	0.00			
IWMC Compost Inbound Comm Tonnes based on %	0.00			
IWMC Waste Inbound Residential Tonnes based on %	970.53			
IWMC Waste Inbound Comm Tonnes Based on %	642.74			
EFW Non Burn - Inbound Resid Tonnes based on %	20.16			
EFW Non burn - Inbound Comm tonnes based on %	15.43			
Total Residential Tonnage	3,616.54			
Total Commercial Tonnage (not including bottom ash)	4,201.77			
Total Commercial Tonnage (with bottom ash)	14,234.40			
April 1, 2016- March 31, 2017				
Construction & Demolition	1,130.86	113,646.00		100
Cont. soil - Commercial	643.92	54,779.00		100
Cont. soil - Residential	4,312.35	172,506.00	100	
Contaminated Material	790.19	122,497.00		100
Confidential Material	11.85	1,495.00		100
Sludge	303.05	34,852.00		100
Mixed Waste	8.49	2,002.00		100
Silage Wrap - Recyclable	122.15	0.00		100
Silage Wrap - Waste	2.36	236.00		100
Appliances/White Goods	30.79	0.00		100
Landlord Permits	23.25	0.00	100	
CCF Junk Box - Inbound	976.65	0.00		Don't include
Bottom Ash - Inbound	8,941.76	0.00		100
Metals	6.75	809.00		100
IWMC Compost - Inbound	0.00	0.00		0
IWMC Waste - Inbound	1,227.02	0.00	57.88	42.12
Blended Rate	0.00	0.00		100
Asbestos	211.25	34,063.00		100
Recyclables	21.96	1,711.00		100
EFW Non Burn - Inbound	21.27	0.00	55.74	44.26
Illicit Material	6.43	340.00		100
Residential Bulk Material	119.19	0.00	100	
Asphalt Shingles	653.53	26,196.00		100
Bricks/Concrete/Asphalt	0	0.00		100
Totals	19,565.07	565,132.00		
IWMC Compost Inbound Resid tonnes based on %	0.00			
IWMC Compost Inbound Comm Tonnes based on %	0.00			
IWMC Waste Inbound Residential Tonnes based on %	710.17			
IWMC Waste Inbound Comm Tonnes Based on %	516.85			
EFW Non Burn - Inbound Resid Tonnes based on %	11.86			
EFW Non burn - Inbound Comm tonnes based on %	9.41			
Total Residential Tonnage	5,176.82			
Total Commercial Tonnage (not including bottom ash)	4,469.84			
Total Commercial Tonnage (with bottom ash)	13,411.60			
April 2, 2017 - March 31, 2018				
Construction & Demolition	913.42	91,953.00		100
Cont. soil - Commercial	1,088.18	92,509.00		100
Cont. soil - Residential	2,738.96	109,612.00	100	
Contaminated Material	1,567.80	243,032.00		100
Confidential Material	0.00	0.00		100
Sludge	58.94	6,776.00		100
Mixed Waste	19.40	4,617.00		100
Silage Wrap - Recyclable	119.26	0.00		100
Silage Wrap - Waste	4.37	0.00		100
Appliances/White Goods	26.03	0.00		100
Landlord Permits	35.63	0.00	100	
CCF Junk Box - Inbound	687.70	0.00		Don't include
Bottom Ash - Inbound	9,086.44	0.00		100
Metals	5.36	671.00		100
IWMC Compost - Inbound	4.27	0.00	70.08	29.92
IWMC Waste - Inbound	1,203.75	0.00	52.81	47.19
Blended Rate	0.20	23.00		100
Asbestos	281.09	45,266.00		100
Recyclables	25.89	2,048.00		100
EFW Non Burn - Inbound	22.07	0.00	53.98	46.02
Illicit Material	7.96	487.00		100
Residential Bulk Material	88.08	0.00	100	
Asphalt Shingles	680.91	27,306.00		100
Bricks/Concrete/Asphalt	0.73	73.00		100
Totals	18,666.44	624,373.00		

**Appendix K
Other Material Types Final Disposal**

IWMC Compost Inbound Resid tonnes based on %
 IWMC Compost Inbound Comm Tonnes based on %
 IWMC Waste Inbound Residential Tonnes based on %
 IWMC Waste Inbound Comm Tonnes Based on %
 EFW Non Burn - Inbound Resid Tonnes based on %
 EFW Non burn - Inbound Comm tonnes based on %

2.99
1.28
635.66
568.09
11.91
10.16

Total Residential Tonnage 3,513.23
Total Commercial Tonnage (not including bottom ash) 5,379.07
Total Commercial Tonnage (with bottom ash) 14,465.51

April 1, 2018 - March 31, 2019

Construction & Demolition	867.79	87,501.00		100
Cont. soil - Commercial	1,146.71	97,488.00		100
Cont. soil - Residential	1,661.44	66,469.00	100	
Contaminated Material	714.93	110,851.00		100
Confidential Material	4.79	599.00		100
Sludge	0.00	0.00		100
Mixed Waste	29.99	7,069.00		100
Silage Wrap - Recyclable	130.99	0.00		100
Silage Wrap - Waste	5.51	551.00		100
Appliances/White Goods	26.30	0.00		100
Landlord Permits	19.89	0.00	100	
CCF Junk Box - Inbound	589.07	0.00		Don't include
Bottom Ash - Inbound	9,729.77	0.00		100
Metals	9.28	1,110.00		100
IWMC Compost - Inbound	0.00	0.00		0
IWMC Waste - Inbound	1,129.48	0.00	50.96	49.04
Blended Rate	0.08	9.00		100
Asbestos	108.41	17,483.00		100
Recyclables	27.68	2,107.00		100
EFW Non Burn - Inbound	34.05	0.00	53.50	46.50
Illicit Material	55.22	2,846.00		100
Residential Bulk Material	76.86	0.00	100	
Asphalt Shingles	687.91	27,574.00		100
Bricks/Concrete/Asphalt	7.71	409.00		100
Totals	17,063.86	422,066.00		

IWMC Compost Inbound Resid tonnes based on %
 IWMC Compost Inbound Comm Tonnes based on %
 IWMC Waste Inbound Residential Tonnes based on %
 IWMC Waste Inbound Comm Tonnes Based on %
 EFW Non Burn - Inbound Resid Tonnes based on %
 EFW Non burn - Inbound Comm tonnes based on %

0.00
0.00
575.56
553.92
18.22
15.83

Total Residential Tonnage 2,351.96
Total Commercial Tonnage (not including bottom ash) 4,393.06
Total Commercial Tonnage (with bottom ash) 14,122.83

April 1, 2019 - March 31, 2020

Construction & Demolition	1,169.75	117,685.00		100
Cont. soil - Commercial	4,306.90	366,116.00		100
Cont. soil - Residential	546.87	21,876.00	100	
Contaminated Material	689.77	106,928.00		100
Confidential Material	0	0.00		100
Sludge	0	0.00		100
Mixed Waste	14.68	3,601.00		100
Silage Wrap - Recyclable	130.8	0.00		100
Silage Wrap - Waste	7.16	720.00		100
Appliances/White Goods	19.94	0.00		100
Landlord Permits	20.82	0.00	100	
CCF Junk Box - Inbound	982.93	0.00		Don't include
Bottom Ash - Inbound	10221.16	0.00		100
Metals	16.59	1,910.00		100
IWMC Compost - Inbound	9.84	0.00	86.27	13.73
IWMC Waste - Inbound	1401.24	0.00	51.40	48.60
Blended Rate	0.11	13.00		100
Asbestos	81.98	13,358.00		100
Recyclables	28.61	2,284.00		100
EFW Non Burn - Inbound	36.46	0.00	53.99	46.01
Illicit Material	26.83	1,413.00		100
Residential Bulk Material	68.85	0.00	100	
Asphalt Shingles	779.46	31,305.00		100
Bricks/Concrete/Asphalt	2.56	144.00		100
Totals	20,563.31	667,353.00		

Resid \$ Comm \$

21,876.00 645,477.00

**Appendix K
Other Material Types Final Disposal**

	Mini bins	203.00		100		
	45 gallon metal drum	20.00		100		
	Tires on Rims	213.00		100		
	Public Scales	450.00		100		
	Total				22,079.00	646,160.00
					Total Resid \$	614,124.00
					Total Comm \$	<u>2,751,345.00</u>
						3,365,469.00
IWMC Compost Inbound Resid tonnes based on %	8.49					
IWMC Compost Inbound Comm Tonnes based on %	1.35					
IWMC Waste Inbound Residential Tonnes based on %	720.26					
IWMC Waste Inbound Comm Tonnes Based on %	680.98				Total Residential minus write-off's	49,463.00
EFW Non Burn - Inbound Resid Tonnes based on %	19.69				Total Commercial minus write-off's	<u>2,700,142.00</u>
EFW Non burn - Inbound Comm tonnes based on %	16.77					2,749,605.00
Total Residential Tonnage	1,384.98					
Total Commercial Tonnage (not including bottom ash)	7,974.24				Total Residential with adjustments from Rachel (black ledger book)	<u>47,135.00</u>
Total Commercial Tonnage (with bottom ash)	18,195.40				Total Commercial with adjustments from Rachel (black ledger book) and Sheri	<u>2,719,941.00</u>
						2,767,076.00
					Resid \$	Comm \$
April 1, 2020 - March 31, 2021	Construction & Demolition	1,218.54	122,646.00		100	
	Cont. soil - Commercial	2,674.65	227,345.00		100	
	Cont. soil - Residential	1422.86	56,936.00	100		
	Contaminated Material	1074.28	166,526.00		100	
	Confidential Material	0.04	15.00		100	
	Sludge	0	0.00		100	
	Mixed Waste	8.41	2,183.00		100	
	Silage Wrap - Recyclable	104.52	0.00		100	
	Silage Wrap - Waste	18.41	1,843.00		100	
	Appliances/White Goods	11.88	0.00		100	
	Landlord Permits	8.15	0.00	100		
	CCF Junk Box - Inbound	768.41	0.00		Don't include	
	Bottom Ash - Inbound	10452.08	0.00		100	
	Metals	14.24	1,701.00		100	
	IWMC Compost - Inbound	28.87	0.00	57.46	42.54	
	IWMC Waste - Inbound	1245.4	0.00	57.84	42.16	
	Blended Rate	0	0.00		100	
	Asbestos	69.61	11,354.00		100	
	Recyclables	41.75	2,847.00		100	
	EFW Non Burn - Inbound	25.14	0.00	59.94	40.06	
	Illicit Material	68.13	3,558.00		100	
	Residential Bulk Material	48.11	0.00	100		
	Asphalt Shingles	746.15	36,212.00		100	
	Bricks/Concrete/Asphalt	32.36	1,785.00		100	
	OPP Contaminated Soil	28.59	2,859.00		100	
Totals		20,110.58	637,810.00			56,936.00 580,874.00
	Mini bins		98.00		100	
	45 gallon metal drum		5.00		100	
	Tires on Rims		267.00		100	
	Public Scales		225.00		100	
	Total					57,034.00 581,371.00
					Total Resid \$	671,662.00
					Total Comm \$	<u>2,531,207.00</u>
						3,202,869.00
IWMC Compost Inbound Resid tonnes based on %	16.59					
IWMC Compost Inbound Comm Tonnes based on %	12.28					
IWMC Waste Inbound Residential Tonnes based on %	720.33				Total Residential minus write-off's	81,990.00
IWMC Waste Inbound Comm Tonnes Based on %	525.07				Total Commercial minus write-off's	<u>2,522,744.00</u>
EFW Non Burn - Inbound Resid Tonnes based on %	15.07					2,604,734.00
EFW Non burn - Inbound Comm tonnes based on %	10.07					
Total Residential Tonnage	2,231.11				Total Residential with adjustments from Rachel (black ledger book)	<u>81,990.00</u>
Total Commercial Tonnage (not including bottom ash)	6,658.98				Total Commercial with adjustments from Rachel (black ledger book) and Sheri	<u>2,532,938.00</u>
Total Commercial Tonnage (with bottom ash)	17,111.06					2,614,928.00

Appendix L

Summary for Final Disposal Facilities

PEIES	Total Residential Tonnes	Total Commercial Tonnes	Total Tonnes	Residential Percentages	Commercial Percentage	2016-2020 5 Year Resid Avg %	2016-2020 5 Year Comm Avg %	2017-2021 5 Year Resid Avg %	2017-2021 5 Year Comm Avg %
April 1, 2015 - March 31, 2016	15,168.92	11,606.79	26,775.71	56.65	43.35	54.77	45.23	55.43	44.57
April 1, 2016- March 31, 2017	14,235.75	11,304.90	25,540.65	55.74	44.26				
April 2, 2017 - March 31, 2018	13,624.69	11,617.57	25,242.26	53.98	46.02				
April 1, 2018 - March 31, 2019	13,442.39	11,685.42	25,127.81	53.50	46.50				
April 1, 2019 - March 31, 2020	13,983.40	11,915.57	25,898.97	53.99	46.01				
April 1, 2020 - March 31, 2021	14,749.83	9,858.54	24,608.37	273.85	226.15	2016-2020			
				59.94	40.06	2017-2021			
				277.14	222.86				
CCF									
April 1, 2015 - March 31, 2016	15,321.64	3,571.56	18,893.20	81.10	18.90	82.68	17.32	83.91	16.09
April 1, 2016- March 31, 2017	15,902.62	3,368.03	19,270.65	82.52	17.48				
April 2, 2017 - March 31, 2018	15,806.43	3,244.83	19,051.26	82.97	17.03				
April 1, 2018 - March 31, 2019	15,798.28	3,199.90	18,998.18	83.16	16.84				
April 1, 2019 - March 31, 2020	16,475.99	3,221.47	19,697.46	83.65	16.35				
April 1, 2020 - March 31, 2021	17,398.33	2,544.36	19,942.69	413.39	86.61	2016-2020			
				87.24	12.76	2017-2021			
				419.53	80.47				
EPWME (without Bottom Ash)									
April 1, 2015 - March 31, 2016	10,181.64	22,111.83	32,293.47	31.53	68.47	28.51	71.49	27.09	72.91
April 1, 2016- March 31, 2017	11,441.17	22,231.73	33,672.90	33.98	66.02				
April 2, 2017 - March 31, 2018	9,713.49	24,468.33	34,181.82	28.42	71.58				
April 1, 2018 - March 31, 2019	8,790.85	23,365.61	32,156.46	27.34	72.66				
April 1, 2019 - March 31, 2020	7,831.14	28,963.09	36,794.23	21.28	78.72				
April 1, 2020 - March 31, 2021	8,445.64	26,146.85	34,592.49	142.54	357.46	2016-2020			
				24.41	75.59	2017-2021			
				135.43	364.57				
EPWME (With Bottom Ash)									
April 1, 2015 - March 31, 2016	10,181.64	32,144.46	42,326.10	24.06	75.94	22.20	77.80	21.14	78.86
April 1, 2016- March 31, 2017	11,441.17	31,173.49	42,614.66	26.85	73.15				
April 2, 2017 - March 31, 2018	9,713.49	33,554.77	43,268.26	22.45	77.55				
April 1, 2018 - March 31, 2019	8,790.85	33,095.38	41,886.23	20.99	79.01				
April 1, 2019 - March 31, 2020	7,831.14	39,184.25	47,015.39	16.66	83.34				
April 2, 2020 - March 31, 2021	8,445.64	36,598.93	45,044.57	111.00	389.00	2016-2020			
				18.75	81.25	2017-2021			
				105.69	394.31				
Total Commercial Tonnes 2020 without bottom ash		44,100							
Construction & Demolition from WWDCs (except Asphalt Shingles from WWDCs (except G)		1380							
Metals from WWDCs (except G)		669							
Recyclables from the WWDCs (except G)		57							
Bricks/Concrete/Asphalt from WWDCs (except G)		107							
Totals		46,319							
Total Commercial Tonnes 2021 without bottom ash		38,550							
Construction & Demolition from WWDCs (except Asphalt Shingles from WWDCs (except G)		1488							
Metals from WWDCs (except G)		834							
Recyclables from the WWDCs (except G)		69							
Bricks/Concrete/Asphalt from WWDCs (except G)		82							
Totals		41,037							

Appendix M
Waste Watch Drop-Off Centers (Brockton, New London, Murray River, Dingwells Mills)

WWDCs BR, NL, MR & DM	Material Type	Tonnage	Total \$	% Residential	% Commercial	Calculations for %'s:	How Tracked at Final Disposal Facilities
April 1, 2015 - March 31, 2016	Residential Waste	970.62	93,187.00	100		Compost - Inbound CCF	IWMC Waste Inbound
	Commercial Waste	745.01	86,619.00		100	42.00 Resid %	IWMC Waste Inbound
	Commercial Compost	15.04	1,222.00	100		Comm %	35.81 IWMC Compost Inbound
	Construction & Demolition	26.96	3,102.00		100		64.19 IWMC Compost Inbound
	Yard Trim Residential	821.99	95,101.00	100		IWMC - Waste Inbound PEIES	C&D Pits; or Chips to EPWMF
	Yard Trim Commercial	155.30	10,255.00	100			Pit at EPWMF
	Contaminated Soil - Comm	8.59	994.00	100		1,729.74 Resid	982.43 Pit at EPWMF
	Contaminated Material	2.46	247.00	100		Comm	747.31 IWMC Waste Inbound
	Mixed Waste	16.97	2,630.00	100		Resid %	1,729.74 IWMC Waste Inbound
	Sludge wrap - Recyclable	0.70	305.00	100		Comm %	56.80 IWMC Waste Inbound & WL Junkbox
	Sludge Wrap - Waste	13.60	0.00	100			43.20 Transported to EPWMF for baling
	Appliances / White Goods	0.95	110.00	100			IWMC Waste Inbound
	Landlord Permits	51.41	0.00	100		IWMC - Waste Inbound EPWMF	A&S Scrap Metal
	Metals	11.81	0.00	100		1,922.98 Resid	1,156.85 IWMC Waste Inbound
	Blended Rate	17.11	1,968.00		100	Comm	766.13 A&S Scrap Metal
	Asbestos	0.74	86.00	100		Resid %	1,922.98 IWMC Waste Inbound
	Recyclables	0.26	90.00	100		Comm %	60.16 OST Transports to EPWMF
	Illicit Material	73.64	4,485.00	100			39.84 Greenisle
	Residential Bulk Material	0.86	57.00	100			IWMC Waste Inbound
	Asphalt Shingles	186.23	0.00	100			IWMC Waste Inbound
	Bricks/Concrete/Asphalt	563.5	22,708.00	100			EPWMF or PEI ES
		0	0.00	100			EPWMF Pit
Totals		3,683.75	323,166.00				
Total Residential Tonnages		1,339.00					
Total Commercial Tonnages		2,344.75					
% Resid	36.35						
% Comm	63.65						
April 1, 2016- March 31, 2017	Residential Waste	1,020.92	99,456.00	100		Compost - Inbound CCF	IWMC Waste Inbound
	Commercial Waste	787.47	92,017.00		100	13.83 Resid %	IWMC Waste Inbound
	Commercial Compost	11.60	1,132.00	100		Comm %	83.88 IWMC Compost Inbound
	Construction & Demolition	2.23	264.00	100			16.12 IWMC Compost Inbound
	Yard Trim Residential	841.63	98,128.00	100		IWMC - Waste Inbound PEIES	C&D Pits; or Chips to EPWMF
	Yard Trim Commercial	191.58	11,118.00	100		1,829.96 Resid	Pit at EPWMF
	Contaminated Soil - Comm	10.06	1,177.00	100		Comm	1,039.58 Pit at EPWMF
	Contaminated Material	0.08	15.00	100		Resid %	790.38 IWMC Waste Inbound
	Mixed Waste	31.40	4,874.00	100		Comm %	1,829.96 IWMC Waste Inbound
	Sludge wrap - Recyclable	2.82	1,017.00	100		Resid %	56.81 IWMC Waste Inbound & WL Junkbox
	Sludge Wrap - Waste	11.62	0.00	100		Comm %	43.19 Transported to EPWMF for baling
	Appliances / White Goods	2.98	334.00	100			IWMC Waste Inbound
	Landlord Permits	43.39	0.00	100		IWMC - Waste Inbound EPWMF	A&S Scrap Metal
	Metals	18.66	0.00	100		1,951.29 Resid	1,129.36 IWMC Waste Inbound
	Blended Rate	18.98	2,185.00		100	Comm	821.93 A&S Scrap Metal
	Asbestos	0.00	0.00	100		Resid %	1,951.29 IWMC Waste Inbound
	Recyclables	0.00	0.00	100		Comm %	57.88 OST Transports to EPWMF
	Illicit Material	77.98	5,071.00	100			42.12 Greenisle
	Residential Bulk Material	0.09	6.00	100			IWMC Waste Inbound
	Asphalt Shingles	108.44	0.00	100			IWMC Waste Inbound
	Bricks/Concrete/Asphalt	530.95	21,361.00	100			EPWMF or PEI ES
		0.00	0.00	100			EPWMF Pit
Totals		3,712.88	338,155.00				
Total Residential Tonnages		1,351.20					
Total Commercial Tonnages		2,361.68					
% Resid	36.39						
% Comm	63.61						

Appendix M
Waste Watch Drop-Off Centers (Brockton, New London, Murray River, Dingwells Mills)

April 2, 2017 - March 31, 2018	Residential Waste	900.69	94,840.00	100				IWMC Waste Inbound
	Commercial Waste	846.47	98,692.00	100	Compost - Inbound CCF	17.65	Resid %	IWMC Waste Inbound
	Residential Compost	12.37	1,340.00	100				70.08 IWMC Compost Inbound
	Commercial Compost	5.28	628.00	100				29.92 IWMC Compost Inbound
	Construction & Demolition	1,133.33	131,677.00	100				C&D Pits; or Chips to EPWMF
	Yard Trim Residential	197.07	11,111.00	100				Pit at EPWMF
	Yard Trim Commercial	15.80	1,818.00	100				910.79 Pit at EPWMF
	Contaminated Soil - Comm	0.00	0.00	100				861.87 IWMC Waste Inbound
	Contaminated Material	29.98	4,670.00	100				1,772.66 IWMC Waste Inbound
	Mixed Waste	14.45	4,632.00	100				51.38 IWMC Waste Inbound & WL Junkbox
	Sludge wrap - Recyclable	9.69	0.00	100				48.62 Transported to EPWMF for baling
	Sludge Wrap - Waste	4.40	512.00	100				IWMC Waste Inbound
	Appliances / White Goods	43.81	0.00	90				A&S Scrap Metal
	Landlord Permits	10.10	0.00	100				985.62 IWMC Waste Inbound
	Metals	44.76	5,322.00	100				880.85 A&S Scrap Metal
	Blended Rate	0.00	0.00	100				1,866.47 IWMC Waste Inbound
	Asbestos	0.00	0.00	100				52.81 OST Transport to EPWMF
	Recyclables	92.92	6,199.00	100				47.19 GreenIsle
	Illicit Material	0.95	63.00	100				IWMC Waste Inbound
	Residential Bulk Material	84.93	0.00	100				IWMC Waste Inbound
	Asphalt Shingles	625.72	25,224.00	100				EPWMF or PEI ES
	Bricks/Concrete/Asphalt	0.00	0.00	100				EPWMF Pit
Totals		4,072.72	386,728.00					
Total Residential Tonnages		1,205.16						
Total Commercial Tonnages		2,867.56						
% Resid		29.59						
% Comm		70.41						
April 1, 2018 - March 31, 2019	Residential Waste	828.56	88,856.00	100				IWMC Waste Inbound
	Commercial Waste	852.89	99,537.00	100	Compost - Inbound CCF	25.57	Resid %	IWMC Waste Inbound
	Residential Compost	19.40	2,016.00	100				75.87 IWMC Compost Inbound
	Commercial Compost	6.17	729.00	100				24.13 IWMC Compost Inbound
	Construction & Demolition	1,152.32	133,783.00	100				C&D Pits; or Chips to EPWMF
	Yard Trim Residential	188.05	11,425.00	100				Pit at EPWMF
	Yard Trim Commercial	6.33	737.00	100				840.54 Pit at EPWMF
	Contaminated Soil - Comm	0.00	0.00	100				868.28 IWMC Waste Inbound
	Contaminated Material	11.39	1,766.00	100				1,708.82 IWMC Waste Inbound
	Mixed Waste	15.13	5,022.00	100				49.19 IWMC Waste Inbound & WL Junkbox
	Sludge wrap - Recyclable	10.64	0.00	100				50.81 Transported to EPWMF for baling
	Sludge Wrap - Waste	4.74	556.00	100				IWMC Waste Inbound
	Appliances / White Goods	25.38	0.00	100				A&S Scrap Metal
	Landlord Permits	11.98	0.00	100				902.96 IWMC Waste Inbound
	Metals	38.01	4,457.00	100				869.02 A&S Scrap Metal
	Blended Rate	0.00	0.00	100				1,771.98 IWMC Waste Inbound
	Asbestos	0.00	0.00	100				50.96 OST Transport to EPWMF
	Recyclables	87.93	6,224.00	100				49.04 GreenIsle
	Illicit Material	0.26	17.00	100				IWMC Waste Inbound
	Residential Bulk Material	74.40	0.00	100				IWMC Waste Inbound
	Asphalt Shingles	573.45	23,055.00	100				EPWMF or PEI ES
	Bricks/Concrete/Asphalt	3.51	259.00	100				EPWMF Pit
Totals		3,910.54	378,439.00					
Total Residential Tonnages		1,122.39						
Total Commercial Tonnages		2,788.15						
% Resid		28.70						
% Comm		71.30						

Appendix M
Waste Watch Drop-Off Centers (Brockton, New London, Murray River, Dingwells Mills)

April 1, 2019 - March 31, 2020	Residential Waste	848.93	92,797.00	100			IWMC Waste Inbound
	Commercial Waste	840.96	98,237.00	100			IWMC Waste Inbound
	Residential Compost	25	2,046.00	100		28.98	IWMC Compost Inbound
	Commercial Compost	3.98	466.00	100			13.73 IWMC Compost Inbound
	Construction & Demolition	1380.44	160,358.00	100			C&D Pits; or Chips to EPWMF
	Yard Trim Residential	342.47	18,115.00	100			Pit at EPWMF
	Yard Trim Commercial	11.93	1,379.00	100		1,715.66	860.23 Pit at EPWMF
	Contaminated Soil - Comm	0.19	19.00	100		Comm	855.43 IWMC Waste Inbound
	Contaminated Material	9.57	1,489.00	100			1,715.66 IWMC Waste Inbound
	Mixed Waste	14.42	4,761.00	100		Resid %	50.14 IWMC Waste Inbound & WL Junkbox
	Sludge wrap - Recyclable	12.22	0.00	100		Comm %	49.86 Transported to EPWMF for baling
	Sludge Wrap - Waste	2.21	267.00	100			IWMC Waste Inbound
	Appliances / White Goods	26.26	0.00	100			A&S Scrap Metal
	Landlord Permits	11.3	0.00	100			902.14 IWMC Waste Inbound
	Metals	56.69	6,588.00	100			852.93 A&S Scrap Metal
	Asbestos	0	0.00	100			1,755.07 IWMC Waste Inbound
	Blended Rate	0	0.00	100		Resid %	51.40 OST Transport to EPWMF
	Recyclables	107.31	7,098.00	100		Comm %	48.60 GreenIsle
	Illicit Material	0.05	5.00	100			IWMC Waste Inbound
	Residential Bulk Material	53.21	0.00	100			EPWMF or PEI ES
	Asphalt Shingles	668.86	26,961.00	100			EPWMF Pit
	Bricks/Concrete/Asphalt	6.05	334.00	100			
Totals		4,422.05	420,920.00				
	Oil Tank		425.00				
	45 gallon metal drum		5.00				
	Mini bins		140.00				
	Tires on Rims		963.00				
Total Residential Tonnages		1,280.91					
Total Commercial Tonnages		3,141.14					
% Resid		28.97					
% Comm		71.03					
2016-2020							
Avg 5 year % Residential							
2016-2020							
Avg 5 year % Commercial							

	Resid \$	Comm \$
	112,958.00	309,495.00
	108,389.00	422,453.00
		413,218.00
		304,256.00
		412,645.00

Total Residential minus write-offs
Total Commercial minus write-offs
Total Commercial with adjustments from Rachel ledger book and Sheri

Appendix M
Waste Watch Drop-Off Centers (Brockton, New London, Murray River, Dingwells Mills)

April 1, 2020 - March 31, 2021	Residential Waste	818.89	87,910.00	100				IWMC Waste Inbound
	Commercial Waste	596.93	70,005.00					IWMC Waste Inbound
	Residential Compost	13.54	1,282.00	100		Compost - Inbound CCF	18.91	IWMC Compost Inbound
	Commercial Compost	5.37	627.00			Resid %		71.60 IWMC Compost Inbound
	Construction & Demolition	1488.07	172,993.00			Comm %		28.40 IWMC Compost Inbound
	Yard Trim Residential	379.06	18,610.00	100		IWMC - Waste Inbound PEI ES		C&D Pits; or Chips to EPWMF
	Yard Trim Commercial	11.25	1,312.00			1,433.27	Resid	Pit at EPWMF
	Contaminated Soil - Comm	0	0.00				Comm	823.53 Pit at EPWMF
	Mixed Waste	12.57	1,962.00	100				609.74 IWMC Waste Inbound
	Silage wrap - Recyclable	13.15	4,175.00	100		Resid %		1,433.27 IWMC Waste Inbound
	Silage Wrap - Waste	5.27	622.00	100		Comm %		57.46 IWMC Waste Inbound & WL Junkbox
	Appliances / White Goods	16.51	0.00	100				42.54 Transported to EPWMF for baling
	Landlord Permits	4.64	0.00			IWMC - Waste Inbound EPWMF		IWMC Waste Inbound
	Metals	69.49	8,063.00	100		1,458.16	Resid	A&S Scrap Metal
	Blended Rate	0	0.00				Comm	843.39 IWMC Waste Inbound
	Asbestos	0	0.00	100				614.77 A&S Scrap Metal
	Recyclables	82.17	6,125.00			Resid %		1,458.16 IWMC Waste Inbound
	Illidct Material	0.51	34.00	100		Comm %		57.84 OST Transports to EPWMF
	Residential Bulk Material	24.5	0.00					42.16 Greenisle
	Asphalt Shingles	834.15	40,390.00	100				IWMC Waste Inbound
	Bricks/Concrete/Asphalt	13.91	772.00					EPWMF or PEI ES
Totals		4,402.28	414,882.00	100				EPWMF Pit
Total Residential Tonnages Total Commercial Tonnages % Resid % Comm	Oil Tank		9.00					
	45 gallon metal drum		15.00					
	Mini bins		252.00					
	Tires on Rims		1,101.00					
2017-2021 Avg 5 year % Residential 2016-2020 Avg 5 year % Commercial		1,240.63				Resid \$		
		3,161.65				Comm \$		
		28.18				107,802.00		
		71.82				107,738.00		
		151.83	Total Residential minus write-offs			308,457.00	416,259.00	
		30.37	Total Commercial minus write-offs			306,041.00	413,779.00	
		348.17	Total Commercial with adjustments from Rachel ledger book and Sheri			307,118.00	414,856.00	
		69.63						

Appendix N
Waste Watch Drop Off Center (Greenslie)

WWDCs Greenslie	Material Type	Tonnage	Total \$	% Residential	% Commercial	How Tracked into Final Disposal Fac	Costs to IWMC
April 1, 2015 - March 31, 2016	Residential Waste	2,437.42	178,503.00	100		Commercial Waste	\$178,503 collected from residents; IWMC paid Greenslie \$101,800 for shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 in disposal fees at our final disposal facilities so cost to IWMC is \$36,561 (\$15 x 2437.42 tonnes)
	Commercial Waste	1,336.25	156,736.00		100	Commercial Waste	
	Residential Compost	14.60	420.00	100		Commercial Compost	\$420 collected from residents; IWMC paid Greenslie \$1,259 for shortfall of \$115 per tonne; Greenslie/Sup. San. Paid \$100 per tonne at CCF so only cost to IWMC is \$219 (\$15 x 14.6 tonnes)
	Commercial Compost	5.66	655.00		100	Commercial Compost	
	Construction & Demolition	2,837.83	328,803.00		100	Do not receive	
	Yard Trim Residential	1,410.98	57,459.00	100		Do not receive	\$57,459 collected from residents; IWMC paid Greenslie \$104,804 for shortfall of \$115 per tonne; IWMC does not receive the yard trim at the CCF so cost to IWMC is \$104,804
	Yard Trim Commercial	56.29	6,512.00		100	Do not receive	
	Contaminated Soil - Comm	4.57	473.00		100	Commercial Waste	>4.5 collected from business; IWMC paid Greenslie \$53 for shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 per tonne at EPWMF; cost to IWMC is \$69 (4.57 x \$15 per tonne)
	Contaminated Soil - Residential	15.39	620.00	100		Commercial Waste	\$620 collected from residents; IWMC paid Greenslie \$1,150 for shortfall of \$115 per tonne; Greenslie/Sup. San. Paid \$100 at EPWMF in disposal fees; cost to IWMC is \$231 (15.39 x \$15 per tonne)
	Contaminated Material	4.44	721.00		100	Commercial Waste	
	Confidential Material	0.00	0.00		100	Commercial Waste	
	Mixed Waste	0.00	0.00		100	Commercial Waste	
	Silage Wrap - Recyclable	35.70	0.00		100	Transported to EPWMF by IWMC	IWMC paid \$1,607 to Greenslie (\$45 per tonne); this is the cost to IWMC. IWMC transports and processes the recyclable silage wrap
	Silage Wrap - Waste	12.72	1,392.00		100	Commercial Waste	
	Landlord Permits	63.78	0.00	100		Commercial Waste	IWMC paid \$7,337 to Greenslie for the shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 per tonne at the final disposal facility; cost to IWMC is 957 (63.78 tonnes x \$15)
	Recyclables	138.72	9,107.00		100	Greenslie	
	Illicit Material	6.98	461.00		100	Commercial Waste	IWMC paid \$342 to Greenslie for the shortfall of \$115/tonne; Greenslie/Sup.San. Paid \$100 per tonne at the final disposal facility so cost to IWMC is \$105 (6.98 tonnes x \$15)
	Residential Bulk Material	930.6	0.00	100		Commercial Waste	IWMC paid \$107,019 to Greenslie for the shortfall of \$115/tonne; Greenslie/Sup. San. Paid \$100/tonne at the final disposal facility so cost to IWMC is \$13,959 (930.6 x \$15)
	Asphalt Shingles	2116.47	84,894.00		100	Do not receive	\$84,894 collected from customers; IWMC paid Greenslie \$31,512 for the shortfall of \$55 per tonne. This is the cost to IWMC as we do not receive the asphalt shingles from Greenslie
	Drop & Go Bricks/Concrete/Asphalt	62.66 0	14,069.00 0.00		100 100	Commercial Waste Do not receive	
Totals		11,491.06	840,825.00				
Total Residential tonnage		4,872.77					
Total Commercial Tonnage		6,618.29					
% Resid	42.40						
% Comm	57.60						
April 1, 2016- March 31, 2017	Residential Waste	2,201.99	162,849.00	100		Commercial Waste	\$162,849 collected from residents; IWMC paid Greenslie \$90,380 for shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 in disposal fees at our final disposal facilities so cost to IWMC is \$33,030 (\$15 x 2201.99 tonnes)
	Commercial Waste	1,534.22	180,020.00		100	Commercial Waste	
	Residential Compost	4.88	366.00	100		Commercial Compost	\$366 collected from residents; IWMC paid Greenslie \$195 for shortfall of \$115 per tonne; Greenslie/Sup. San. Paid \$100 per tonne at CCF so only cost to IWMC is \$73 (\$15 x 4.88 tonnes)
	Commercial Compost	5.15	599.00		100	Commercial Compost	
	Construction & Demolition	2,520.07	292,164.00		100	Do not receive	
	Yard Trim Residential	1,803.06	65,338.00	100		Do not receive	\$65,338 collected from residents; IWMC paid Greenslie \$142,014 for shortfall of \$115 per tonne; IWMC does not receive the yard trim at the CCF so cost to IWMC is \$142,014
	Yard Trim Commercial	65.45	7,621.00		100	Do not receive	
	Contaminated Soil - Comm	0.57	70.00		100	Commercial Waste	\$70 collected from business; IWMC paid Greenslie \$66 for shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 per tonne at EPWMF; cost to IWMC is \$9 (.57 x \$15 per tonne)
	Contaminated Soil - Residential	10.55	430.00	100		Commercial Waste	\$430 collected from residents; IWMC paid Greenslie \$783 for shortfall of \$115 per tonne; Greenslie/Sup. San. Paid \$100 at EPWMF in disposal fees; cost to IWMC is \$158 (10.55 x \$15 per tonne)
	Contaminated Material	18.35	2,871.00		100	Commercial Waste	
	Confidential Material	0.00	0.00		100	Commercial Waste	
	Mixed Waste	0.00	0.00		100	Commercial Waste	
	Silage Wrap - Recyclable	35.26	0.00		100	Transported to EPWMF by IWMC	IWMC paid \$1,587 to Greenslie (\$45 per tonne); this is the cost to IWMC. IWMC transports and processes the recyclable silage wrap
	Silage Wrap - Waste	3.38	379.00		100	Commercial Waste	
	Landlord Permits	44.44	0.00	100		Commercial Waste	IWMC paid \$5,111 to Greenslie for the shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 per tonne at the final disposal facility; cost to IWMC is 667 (44.44 tonnes x \$15)
	Recyclables	120.64	8,138.00		100	Greenslie	
	Illicit Material	0.00	0.00		100	Commercial Waste	
	Residential Bulk Material	822.88	0.00	100		Commercial Waste	IWMC paid \$94,631 to Greenslie for the shortfall of \$115/tonne; Greenslie/Sup. San. Paid \$100/tonne at the final disposal facility so cost to IWMC is \$12,343 (822.88 x \$15)
	Asphalt Shingles	1,560.19	62,581.00		100	Do not receive	\$62,581 collected from customers; IWMC paid Greenslie \$23,229 for the shortfall of \$55 per tonne. This is the cost to IWMC as we do not receive the asphalt shingles from Greenslie
	Drop & Go Bricks/Concrete/Asphalt	79.19 0.00	17,802.00 0.00		100 100	Commercial Waste Do not receive	
Totals		10,830.27	801,228.00				
Total Residential Tonnage		4,887.80					
Total Commercial Tonnage		5,942.47					
% Resid	45.13						
% Comm	54.87						

Appendix N
Waste Watch Drop Off Center (Greenslie)

April 2, 2017 - March 31, 2018	Residential Waste	2,723.41	182,292.00	100	Commercial Waste	\$182,292 collected from residents; IWMC paid Greenslie \$130,900 for shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 in disposal fees at our final disposal facilities so cost to IWMC is \$40,851 (\$15 x 2723.41 tonnes)
	Commercial Waste	1,722.78	202,138.00	100	Commercial Waste	
	Residential Compost	5.86	487.00	100	Commercial Compost	\$487 collected from residents; IWMC paid Greenslie \$187 for shortfall of \$115 per tonne; Greenslie/Sup. San. Paid \$100 per tonne at CCF so only cost to IWMC is \$88 (\$15 x 5.86 tonnes)
	Commercial Compost	3.45	404.00	100	Commercial Compost	
	Construction & Demolition	2,510.17	291,321.00	100	Do not receive	
	Yard Trim Residential	1,531.82	63,294.00	100	Do not receive	\$63,294 collected from residents; IWMC paid Greenslie \$112,865 for shortfall of \$115 per tonne; IWMC does not receive the yard trim at the CCF so cost to IWMC is \$112,865
	Yard Trim Commercial	61.63	7,151.00	100	Do not receive	
	Contaminated Soil - Comm	16.66	1,674.00	100	Commercial Waste	\$1,674 collected from business; IWMC paid Greenslie \$1,916 for shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 per tonne at EPWMF; cost to IWMC is \$250 (16.66 x \$15 per tonne)
	Contaminated Soil - Residential	19.33	822.00	100	Commercial Waste	\$822 collected from residents; IWMC paid Greenslie \$1,401 for shortfall of \$115 per tonne; Greenslie/Sup. San. Paid \$100 at EPWMF in disposal fees; cost to IWMC is \$290 (19.33 x \$15 per tonne)
	Contaminated Material	4.87	775.00	100	Commercial Waste	
	Confidential Material	0.75	94.00	100	Commercial Waste	
	Mixed Waste	14.31	3,595.00	100	Commercial Waste	
	Silage Wrap - Recyclable	37.05	0.00	100	Transported to EPWMF by IWMC	IWMC paid \$1,667 to Greenslie (\$45 per tonne); this is the cost to IWMC. IWMC transports and processes the recyclable silage wrap
	Silage Wrap - Waste	3.99	441.00	100	Commercial Waste	
	Landlord Permits	41.59	0.00	100	Commercial Waste	IWMC paid \$4,783 to Greenslie for the shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 per tonne at the final disposal facility; cost to IWMC is \$624 (41.59 tonnes x \$15)
	Recyclables	136.78	9,011.00	100	Greenslie	
	Illicit Material	0.12	8.00	100	Commercial Waste	IWMC paid \$6 to Greenslie for the shortfall of \$115/tonne; Greenslie/Sup.San. Paid \$100 per tonne at the final disposal facility so cost to IWMC is \$2 (.12 tonnes x \$15)
	Residential Bulk Material	884.75	0.00	100	Commercial Waste	IWMC paid \$101,746 to Greenslie for the shortfall of \$115/tonne; Greenslie/Sup. San. Paid \$100/tonne at the final disposal facility so cost to IWMC is \$13,271 (884.75 x \$15)
	Asphalt Shingles	1,784.34	71,549.00	100	Do not receive	\$71,549 collected from customers; IWMC paid Greenslie \$26,590 for the shortfall of \$55 per tonne. This is the cost to IWMC as we do not receive the asphalt shingles from Greenslie
	Drop & Go Bricks/Concrete/Asphalt	76.46	17,360.00	100	Commercial Waste	
		1.52	76.00	100	Do not receive	
Totals		11,581.64	852,492.00			
Total Residential Tonnage		5,206.76				
Total Commercial Tonnage		6,374.88				
% Resid	44.96					
% Comm	55.04					
April 1, 2018 - March 31, 2019	Residential Waste	2,692.45	168,679.00	100	Commercial Waste	\$168,679 collected from residents; IWMC paid Greenslie \$140,953 for shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 in disposal fees at our final disposal facilities so cost to IWMC is \$40,387 (\$15 x 2692.45 tonnes)
	Commercial Waste	1,889.24	221,372.00	100	Commercial Waste	
	Residential Compost	3.30	343.00	100	Commercial Compost	\$343 collected from residents; IWMC paid Greenslie \$37 for shortfall of \$115 per tonne; Greenslie/Sup. San. Paid \$100 per tonne at CCF so only cost to IWMC is \$50 (\$15 x 3.3 tonnes)
	Commercial Compost	12.19	1,410.00	100	Commercial Compost	
	Construction & Demolition	2,540.49	294,674.00	100	Do not receive	
	Yard Trim Residential	1,765.95	60,994.00	100	Do not receive	\$60,994 collected from residents; IWMC paid Greenslie \$142,090 for shortfall of \$115 per tonne; IWMC does not receive the yard trim at the CCF so cost to IWMC is \$142,090
	Yard Trim Commercial	51.18	5,942.00	100	Do not receive	
	Contaminated Soil - Comm	2.13	213.00	100	Commercial Waste	\$213 collected from business; IWMC paid Greenslie \$245 for shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 per tonne at EPWMF; cost to IWMC is \$32 (2.13 x \$15 per tonne)
	Contaminated Soil - Residential	12.88	611.00	100	Commercial Waste	\$611 collected from residents; IWMC paid Greenslie \$870 for shortfall of \$115 per tonne; Greenslie/Sup. San. Paid \$100 at EPWMF in disposal fees; cost to IWMC is \$193 (12.88 x \$15 per tonne)
	Contaminated Material	3.72	597.00	100	Commercial Waste	
	Confidential Material	0.00	0.00	100	Commercial Waste	
	Mixed Waste	11.32	2,878.00	100	Commercial Waste	
	Silage Wrap - Recyclable	37.84	0.00	100	Transported to EPWMF by IWMC	IWMC paid \$1,703 to Greenslie (\$45 per tonne); this is the cost to IWMC. IWMC transports and processes the recyclable silage wrap
	Silage Wrap - Waste	5.90	657.00	100	Commercial Waste	
	Landlord Permits	29.46	0.00	100	Commercial Waste	IWMC paid \$3,388 to Greenslie for the shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 per tonne at the final disposal facility; cost to IWMC is \$442 (29.46 tonnes x \$15)
	Recyclables	172.31	10,961.00	100	Greenslie	
	Illicit Material	0.00	0.00	100	Commercial Waste	
	Residential Bulk Material	796.60	0.00	100	Commercial Waste	IWMC paid \$91,609 to Greenslie for the shortfall of \$115/tonne; Greenslie/Sup. San. Paid \$100/tonne at the final disposal facility so cost to IWMC is \$11,949 (796.6 x \$15)
	Asphalt Shingles	1,691.53	67,847.00	100	Do not receive	\$67,847 collected from customers; IWMC paid Greenslie \$25,187 for the shortfall of \$55 per tonne. This is the cost to IWMC as we do not receive the asphalt shingles from Greenslie
	Drop & Go Bricks/Concrete/Asphalt	59.63	13,797.00	100	Commercial Waste	
		31.53	2,054.00	100	Do not receive	
Totals		11,809.65	853,029.00			
Total Residential Tonnage		5,300.64				
Total Commercial Tonnage		6,509.01				
% Resid	44.88					
% Comm	55.12					

Appendix N
Waste Watch Drop Off Center (Greenslie)

April 1, 2019 - March 31, 2020	Residential Waste	2,944.92	182,283.00	100	Commercial Waste	\$182,283 collected from residents; IWMC paid Greenslie \$156,383 for shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 in disposal fees at our final disposal facilities so cost to IWMC is \$44,174 (\$15 x 2944.92 tonnes)
	Commercial Waste	1536.53	180,613.00	100	Commercial Waste	
	Residential Compost	6.29	574.00	100	Commercial Compost	\$574 collected from residents; IWMC paid Greenslie \$149 for shortfall of \$115 per tonne; Greenslie/Sup. San. Paid \$100 per tonne at CCF so only cost to IWMC is \$94 (\$15 x 6.29 tonnes)
	Commercial Compost Construction & Demolition	3.14 3300.3	367.00 382,929.00	100 100	Commercial Compost Do not receive	
	Yard Trim Residential	3009.19	99,705.00	100	Do not receive	\$99,705 collected from residents; IWMC paid Greenslie \$246,352 for shortfall of \$115 per tonne; IWMC does not receive the yard trim at the CCF so cost to IWMC is \$246,352
	Yard Trim Commercial	45.61	5,294.00	100	Do not receive	
	Contaminated Soil - Comm	5.56	556.00	100	Commercial Waste	\$556 collected from business; IWMC paid Greenslie \$83 for shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 per tonne at EPWMF; cost to IWMC is \$83 (5.56 x \$15 per tonne)
	Contaminated Soil - Residential	11.74	481.00	100	Commercial Waste	\$481 collected from residents; IWMC paid Greenslie \$869 for shortfall of \$115 per tonne; Greenslie/Sup. San. Paid \$100 at EPWMF in disposal fees; cost to IWMC is \$176 per tonne (11.74 x \$15 per tonne)
	Contaminated Material	7.99	1,250.00	100	Commercial Waste	
	Confidential Material	0	0.00	100	Commercial Waste	
	Mixed Waste	3.18	913.00	100	Commercial Waste	
	Silage Wrap - Recyclable	39.64	0.00	100	Transported to EPWMF by IWMC	IWMC paid \$1,784 to Greenslie (\$45 per tonne); this is the cost to IWMC. IWMC transports and processes the recyclable silage wrap
	Silage Wrap - Waste	2.07	241.00	100	Commercial Waste	
	Landlord Permits	15.08	0.00	100	Commercial Waste	IWMC paid \$1734 to Greenslie for the shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 per tonne at the final disposal facility; cost to IWMC is 226 (15.08 tonnes x \$15)
	Recyclables Illicit Material	221.39 0	14,054.00 0.00	100 100	Greenslie Commercial Waste	
	Residential Bulk Material	805.89	0.00	100	Commercial Waste	IWMC paid \$92,677 to Greenslie for the shortfall of \$115/tonne; Greenslie/Sup. San. Paid \$100/tonne at the final disposal facility so cost to IWMC is \$12,088 (805.89 x \$15)
	Asphalt Shingles	1918.4	76,983.00	100	Do not receive	\$76,983 collected from customers; IWMC paid Greenslie \$28,529 for the shortfall of \$55 per tonne. This is the cost to IWMC as we do not receive the asphalt shingles from Greenslie
	Drop & Go Bricks/Concrete/Asphalt	55.86 92.41	12,745.00 5,098.00	100 100	Commercial Waste Do not receive	
Totals		14,025.19	964,086.00			
Total Residential Tonnage		6,793.11				
Total Commercial Tonnage		7,232.08				
% Resid		48.44				
% Comm		51.56				
2016-2020		225.81				
Avg of 5 years % Residential		45.16				
2016-2020		274.19				
Ave of 5 years % Comm		54.84				
April 1, 2020 - March 31, 2021	Residential Waste	2,915.27	146,165.00	100	Commercial Waste	\$146,165.00 collected from residents; IWMC paid Greenslie \$189,091 for shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 in disposal fees at our final disposal facilities so cost to IWMC is \$43,729 (\$15 x 2915.27 tonnes)
	Commercial Waste	2018.86	237,635.00	100	Commercial Waste	
	Residential Compost	7.15	315.00	100	Commercial Compost	\$315.00 collected from residents; IWMC paid Greenslie \$507 for shortfall of \$115 per tonne; Greenslie/Sup. San. Paid \$100 per tonne at CCF so cost to IWMC is \$ 107 (\$15 x 7.15 tonnes)
	Commercial Compost Construction & Demolition	4.57 3295.47	536.00 383,129.00	100 100	Commercial Compost Do not receive	
	Yard Trim Residential	2383.58	62,987.00	100	Do not receive	\$62,987.00 collected from residents; IWMC paid Greenslie \$211,125 for shortfall of \$115 per tonne; IWMC does not receive the yard trim at the CCF so cost to IWMC is \$211,125
	Yard Trim Commercial	90.85	10,535.00	100	Do not receive	
	Contaminated Soil - Comm	7.54	759.00	100	Commercial Waste	\$759 collected from business; IWMC paid Greenslie \$108 for shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 per tonne at EPWMF; cost to IWMC is \$113 (7.54 x \$15 per tonne)
	Contaminated Soil - Residential	9.12	395.00	100	Commercial Waste	\$395 collected from residents; IWMC paid Greenslie \$654 for shortfall of \$115 per tonne; Greenslie/Sup. San. Paid \$100 at EPWMF in disposal fees; cost to IWMC is \$137 per tonne (9.12 x \$15 per tonne)
	Contaminated Material	11.12	1,772.00	100	Commercial Waste	
	Confidential Material	0	0.00	100	Commercial Waste	
	Mixed Waste	17.82	5,154.00	100	Commercial Waste	
	Silage Wrap - Recyclable	27.02	0.00	100	Transported to EPWMF by IWMC	IWMC paid \$1,216 to Greenslie (\$45 per tonne); this is the cost to IWMC. IWMC transports and processes the recyclable silage wrap
	Silage Wrap - Waste	6.65	773.00	100	Commercial Waste	
	Landlord Permits	10.96	0.00	100	Commercial Waste	IWMC paid \$1,260 to Greenslie for the shortfall of \$115 per tonne; Greenslie/Sup.San. Paid \$100 per tonne at the final disposal facility; cost to IWMC is \$ 164 (10.96 tonnes x \$15)
	Recyclables Illicit Material	194.86 0.12	13,727.00 15.00	100 100	Greenslie Commercial Waste	
	Residential Bulk Material	722.12	0.00	100	Commercial Waste	IWMC paid \$83,044 to Greenslie for the shortfall of \$115/tonne; Greenslie/Sup. San. Paid \$100/tonne at the final disposal facility so cost to IWMC is \$10,832 (722.12 x \$15)
	Asphalt Shingles	2017.28	97,292.00	100	Do not receive	\$97,292 collected from customers; IWMC paid Greenslie \$13,658 for the shortfall of \$55 per tonne. This is the cost to IWMC as we do not receive the asphalt shingles from Greenslie
	Drop & Go Bricks/Concrete/Asphalt	13.28 57.06	3,125.00 3,180.00	100 100	Commercial Waste Do not receive	
Totals		13,810.70	967,494.00			
Total Residential Tonnage		6,048.20				
Total Commercial Tonnage		7,762.50				
% Resid		43.79				
% Comm		56.21				
2017-2021		227.20				
Avg of 5 years % Residential		45.44				
2017-2021		272.80				
Ave of 5 years % Comm		54.56				

Appendix O
Material Types Allocations

PEI ES	Residential Material Types	Commercial Material Types
	Residential Waste	Commercial Waste Contaminated Material Confidential Material Mixed Waste Recycle Residuals OOP Contaminated Material OOP Confidential Material
Central Compost Facility	Residential Compost Resid Yard Trim	Commercial Compost Comm Yard Trim Mixed waste
East Prince Waste Management Facility	Residential Waste Residential Compost Residential Yard Trim WWDC Resid Waste Contaminated Soil - Resid Landlord Permits Residential Bulk Material	Commercial Waste Commercial Compost Commercial Yard Trim Construction & Demolition Contaminated Soil - comm Contaminated Material Confidential Material Sludge Mixed Waste Silage Wrap - Recyclable Silage Wrap- Waste Bottom Ash Metals Blended Rate Asbestos Recyclables Illicit Material Asphalt Shingles Bricks/Concrete/Asphalt OOP Contaminated Material OOP Contaminated Soil Tires with Rims
WWDC's (BR, NL, MR & DM)	Residential Waste Residential Compost Yard Trim Resid Landlord Permits Resid Bulk Material	Commercial Waste Commercial Compost Construction & Demolition Yard Trim Commercial Contaminated Soil - Comm Contaminated Material Mixed Waste Silage Wrap- Recyclable Silage Wrap - Waste Metals Blended Rate Asbestos Recyclables Illicit Material Asphalt Shingles Bricks/Concrete/Asphalt Tires with Rims

The "green" material types are materials in which residences or IC&I sectors pay the same disposal rate.

April 1, 2021 to October 31, 2021

April 1, 2021 to October 31, 2021	November 1, 2020 - March 31, 2021		November 1, 2019 - March 31, 2020		Average Between Nov 1, 2019-Mar 31, 20 and Nov 1, 20 -March 31,21		% Comm Calculation	Total Commercial	
PEI Energy Systems									
	Tonnes	\$	Tonnes	\$	Tonnes	\$	Tonnes	Tonnes	
Residential Waste	8,091.90	809,194.00	6,076.77	607,679.00	5,569.53	556,963.00	5,823.15	13,915.05	Tonnes
Commercial Waste	5,467.59	546,759.00	3,818.18	381,818.00	4,923.56	492,356.00	4,370.87	9,838.46	Residential Commercial
									14,350.68
Contaminated Material	157.15	24,820.00	178.84	28,053.00	131.92	20,642.00	155.38	312.53	25,379.88
Confidential Material	9.63	1,307.00	4.15	598.00	4.37	607.00	4.26	13.89	Residential %
Mixed Waste	4.17	959.00	68.98	15,867.00	8.08	1,858.00	38.53	42.70	Commercial %
Recyc. Residuals Waste	241.22	24,122.00	228.88	22,888.00	160.11	16,011.00	194.50	435.72	43.46
CCF Junkbox Inbound	94.81	0.00	241.98	0.00	61.45	0.00			Don't include
IWMC Waste - Inbound	560.93	0.00	267.02	0.00	195.23	0.00	231.13	792.06	Residential %
W/L Junkbox	19.76	0.00	2.25	0.00	9.68	0.00	5.97	25.73	435.63
W/L - Waste- Inbound	62.42	0.00	270.67	0.00	213.11	0.00			Don't Include (already in EPWWMF)
OOP Contaminated Material			4.95	1,238.00	0.26	60.00	2.61	2.61	
OOP Confidential Material			2.15	430.00	0.15	30.00	1.15	1.15	
								11,029.20	
Central Compost Facility									
Residential Compost	10,040.00	1,004,040.00	5,743.99	574,399.00	5,235.18	523,518.00			
Commercial Compost	1,729.26	172,926.00	1,033.41	103,341.00	1,120.05	112,005.00	1,076.73	2,805.99	
Yard Trim - Residential	552.23	55,223.00	704.32	70,432.00	605.82	60,582.00			
Non Compliance Bags				390.00					
Mixed Waste	3.61	830.00			6.35	1,461.00	3.18	6.79	
IWMC Compost Inbound	91.46	0.00	27.22	0.00	18.42	0.00	22.82	114.28	35.43
Loading Fee		120.00		120.00		280.00			
CCF Mixed Waste			1.48	460.00	3.00	690.00	2.24	2.24	
								2,850.44	
East Prince Waste Management Facility									
Residential Waste	3,891.19	389,176.00	1,908.26	190,913.00	1,791.41	179,247.00			
Commercial Waste	12,832.90	1,283,608.00	6,706.36	670,711.00	5,530.10	553,051.00	6,118.23	18,951.13	
Residential Compost	2.76	407.00	1.19	158.00	0.60	99.00			
Commercial Compost	908.50	91,024.00	460.89	46,549.00	625.65	62,565.00	543.27	1,451.77	
Yard Trim Residential	145.77	6,258.00	26.58	761.00	236.40	2,182.00			
Yard Trim Commercial	4.02	463.00	1.53	177.00	7.41	853.00	4.47	8.49	
Contaminated Soil - Commercial	905.76	77,000.00	426.69	36,266.00	732.94	62,301.00	579.82	1,485.58	
Contaminated Soil - Residential	1,049.69	42,000.00	547.47	21,899.00	314.14	12,568.00			
Construction & Demolition	922.50	92,811.00	403.88	40,638.00	538.86	54,060.00	471.37	1,393.87	
Contaminated Material	302.10	46,826.00	790.42	122,516.00	383.09	59,381.00	586.76	888.86	
Mixed Waste	103.04	24,137.00	2.77	677.00	6.91	1,632.00	4.84	107.88	
Silage Wrap Recycle	53.53	0.00	65.26	0.00	67.59	0.00	66.43	119.96	
Silage Wrap Waste	4.83	483.00	0.03	5.00	7.15	715.00	3.59	8.42	
Appliances/white goods	2.88	0.00	3.20	0.00	6.37	0.00		2.88	
Landlord Permits	10.80	0.00	3.99	0.00	7.76	0.00			
CCF Junkbox Inbound	530.78	0.00	235.75	0.00	372.13	0.00			
Bottom Ash inbound	5,900.02	0.00	4,447.28	0.00	4,287.40	0.00			Don't Include
Metals	6.11	764.00	3.71	444.00	5.65	642.00	4.68	10.79	
IWMC Compost Inbound					8.02	0.00			
IWMC Waste Inbound	884.97	0.00	498.63	0.00	449.81	0.00	474.22	1,359.19	598.04
Asbestos	29.70	4,846.00	6.74	1,214.00	14.71	2,496.00	10.73	40.43	40.43
Recyclables	18.01	1,586.00	17.94	1,198.00	10.34	805.00	14.14	32.15	32.15
EFW Non-Burn Inbound	14.68	0.00	9.14	0.00	8.87	0.00	9.01	10.18	10.18
Illicit Material	3.87	295.00	0.72	50.00	0.61	38.00	0.67	4.54	4.54
45 Gallon Drum		15.00				5.00			
Residential Bulk Material	15.17	0.00	13.37	0.00	23.64	0.00			
Asphalt Shingles	499.88	25,132.00	161.03	8,099.00	244.03	9,783.00	202.53	702.41	
WWDC Residential Waste	126.42	14,452.00	60.68	6,213.00	40.26	4,325.00			
mini Bins		133.00		35.00		42.00			
Tires on Rims		225.00		93.00		33.00			
Bricks/Concrete/Asphalt	16.23	901.00	6.35	353.00			3.18	19.41	
Tires Inbound					832.90	0.00		25,836.77	
Total Commercial Tonnes without bottom ash		39,716.41							
Construction & Demolition from WWDCs (except GI)		1,487.00							
Asphalt Shingles from WWDCs (except GI)		663.67							
Metals from WWDCs (except GI)		51.99							
Recyclables from the WWDCs (except GI)		77.70							
Bricks/Concrete/Asphalt from WWDCs (except GI)		6.92							
		42,003.67							

Appendix Q
WWDCs (NL, BR, MR and DM) Tonnages for Projections to March 31, 2022

Average Between
Nov 1, 2019-Mar 31,
20
and Nov 1, 20 -March
31,21

April 1, 2021 to October 31, 2021			November 1, 2020 - March 31, 2021		November 1, 2019 - March 31, 2020		Average Between Nov 1, 2019-Mar 31, 20 and Nov 1, 20 -March 31,21		Total Commercial Tonnes		
	Tonnes	\$	Tonnes	\$	Tonnes	\$	Tonnes			Compost - Inbound CCF	
Residential Waste	676.89	81,674.00	281.78	31,920.00	199.42	22,991.00	240.6	917.49			
Commercial Waste	560.25	65,582.00	176.26	20,658.00	163.80	19,289.00	170.03	730.28	26.80	Residential %	68.99
Residential Compost	14.24	1,534.00	2.15	269.00	6.34	296.00	4.245	18.49		Commercial %	31.01
Commercial Compost	6.56	794.00	3.05	352.00	0.45	52.00	1.75	8.31			
Yard Trim Residential	281.84	16,913.00	53.98	2,198.00	74.91	1,422.00	64.445	346.29		IWMC Waste Inbound - PEI ES	
Yard Trim Commercial	8.09	939.00	1.83	210.00	0.16	19.00	0.995	9.09			
Contaminated Soil - Residential	2.86	114.00					0	2.86	1,669.04	Residential	924.33
										Commercial	744.71
Construction & Demolition	1,080.80	125,494.00	457.99	53,292.00	354.40	41,181.00	406.195	1,487.00			1,669.04
Contaminated Material	9.68	1,527.00	4.19	649.00	0.66	102.00	2.425	12.11		Residential %	55.38
Household Hazardous Waste	0.00	0.00	0.00	0.00						Commercial %	44.62
Mixed Waste	9.28	2,981.00	6.34	2,291.00	3.96	1,384.00	5.15	14.43			
Silage Wrap Recycle	6.45	0.00	7.47	0.00	5.95	0.00	6.71	13.16		IWMC Waste Inbound - EPWMF	
Silage Wrap Waste	0.94	123.00	1.59	184.00	0.54	71.00	1.065	2.01	1,680.91	Residential	936.52
Appliances/white goods	3.85	0.00	2.17	0.00	4.04	0.00	3.105	6.96		Commercial	744.39
Landlord Permits	4.65	0.00	2.17	0.00	2.21	0.00	2.19	6.84			1,680.91
Tires - Inbound	7.90	0.00	4.36	0.00	2.55	0.00	3.455	11.36		Residential %	55.72
Metals	34.34	4,008.00	18.64	2,161.00	16.65	1,903.00	17.645	51.99		Commercial %	44.28
Recyclables	55.88	4,162.00	20.15	1,708.00	23.48	1,633.00	21.815	77.70			
Oil Tank	0.26	250.00		75.00		100.00					
45 Gallon Drum	0.00	20.00		10.00							
Residential Bulk Material	8.91	0.00	5.69	0.00	8.83	0.00	7.26	16.17			
Asphalt Shingles	552.32	27,892.00	105.72	5,339.00	116.98	4,702.00	111.35	663.67			
mini Bins		217.00		161.00		28.00					
Tires on Rims		1,137.00		231.00		252.00					
Bricks/Concrete/Asphalt	6.31	348.00	0.45	25.00	0.76	42.00	0.605	6.92			
									<u>4,403.08</u>		

Appendix R
WWDCs (Ch'town) Tonnages for Projections to March 31, 2022

	April 1, 2021 to October 31, 2021		November 1, 2020 - March 31, 2021		November 1, 2019 - March 31, 2020	
	Tonnes	\$	Tonnes	\$	Tonnes	\$
Residential Waste	2,047.18	136,980.00	781.67	51213	642.69	38729
Commercial Waste	872.26	103,403.00	822.68	96755	650.34	76528
Residential Compost	1.68	199.00	4.79	75	1.44	144
Commercial Compost	3.41	400.00	2.05	239	1.5	178
Yard Trim Residential	1,621.86	62,878.00	489.52	12951	548.81	10435
Yard Trim Commercial	66.37	7,685.00	11.9	1375	3.87	447
Contaminated Soil - Residential	3.66	179.00	0.08	15	10.68	428
Contaminated Soil - Commercial	0.22	22.00	1.63	163	5.56	556
Construction & Demolition	2,502.81	290,918.00	1069.73	124251	1065.5	123508
Contaminated Material	0.73	113.00	1.38	214	3.03	477
Mixed Waste	1.18	312.00	5.82	1647	1.21	409
Silage Wrap Recycle	5.56	0.00	12.83	0	15.34	0
Silage Wrap Waste	7.91	922.00	3.7	432	1.5	175
Landlord Permits	11.98	0.00	1.78	0	2.38	0
Tires - Inbound						
Illicit Material			0.06	5		
Metals						
Recyclables	89.38	7,115.00	68.77	4875	77.1	4613
Residential Bulk Material	446.56	0.00	296.77	0	251.64	0
Asphalt Shingles	1,446.65	72,764.00	404.56	20299	342.63	13741
mini Bins		525.00		203		231
Tires on Rims		1,014.00		417		63
Bricks/Concrete/Asphalt	44.54	2,466.00	10.08	558	25.72	1422
Drop and Go	40.70	9,459.00	7.71	1799	26.08	5932
Silage Wrap Loading Fee		60.00		260		