

CERTIFICATION

I certify that I, Arthur Wilkowski, the responsible official for Point Recycling and Refuse Company (company) have examined the attached report; that to the best of my knowledge, information, and belief all statements of fact contained in said report are true, and said report is a correct statement of the business and affairs of the above-named respondent (company) in respect to each and every matter set forth therein during the period from January 1, 2006 to December 31, 2006, inclusive.

Name (Printed): Arthur Wilkowski Title: Manager

Signature: Arthur Wilkowski Date: 4/24/2008

SOLID WASTE ANNUAL REPORT

Schedule 1 – Identification, Organization, and Control

1. Company Identification:

Company Name: Points Recycling and Refuse L.L.C. Solid Waste Certificate No. G- 155

D/B/A: Point Recycling and Refuse _____

2. Annual Report/Accounting Contact Person:

Name: Arthur Wilkowski

Title: Manager _____

Mailing Address: PMB 1542, 145 Tye Drive

City/State/Zip: Point Roberts, WA 98281

Physical Address: 2005 Johnson Road

City/State/Zip: Point Roberts, WA 98281

Telephone Number: 360-945-1516

Fax Number: 360-945-0414

E-mail Address: prandr@pointroberts.net

Web Site Address: _____

3. Identifying Numbers:

(a) Washington Unified Business Identifier (UBI) No.: 601-932-469

(Contact Washington Department of Licensing at 360-664-1400 for information)

(b) United States Department of Transportation (USDOT) No.: 0924014

4. Type of Business Structure (check that which applies):

Sole Proprietorship Partnership Corporation Other LLC

5a. List the name, title, and percentage of partner's share or stock distribution of 5 major stockholders:

Name	Title	Percent
Arthur Wilkowski	Member	100 %
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

5b. Total number of stockholders at year's end: one

6. List the name, title, and address of officers:

Name	Title	Address
Arthur Wilkowski	Manager	218 Elizabeth Dr., Point Roberts, WA
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Schedule 2 – Insurance, Safety, and Accident Information

Name of Current Insurance Company: KBI Insurance
Insurance Policy Number: C01 165925

Name of Company Operations Officer: Arthur Wilkowski
Telephone Number: 360-945-1516

Name of Company Safety Officer: Arthur Wilkowski
Telephone Number: 360-945-1516

Name of Customer Service Officer: Arthur Wilkowski
Telephone Number: 360-945-1516

Number of commercial motor vehicles operated during the year: _____ 4 _____

Number of commercial vehicle drivers employed during the year: _____ 2 _____

Number of recordable (*see note below*) accidents during the year: _____ 0 _____

Total cost of recordable accidents during the year (net of insurance): \$ _____ 0 _____

Total number of miles operated during the year: _____ 30105 _____

Note: A recordable accident is defined as an occurrence involving a commercial motor vehicle on a public road in intrastate or interstate commerce that results in one or more of the following:

1. A fatality,
2. Injury to a person requiring treatment away from the scene of the accident, or
3. Disabling damage to a vehicle requiring it to be towed from the accident scene.

Schedule 3A – Comparative Balance Sheet – Total Company

Instructions: Complete this Balance Sheet in accordance with the beginning and end-of-year ledger figures as reflected in company books of account.

Line No.	Account Names (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
Current Assets:			
1	Cash and Working Funds	22731.81	20410.22
2	Special Deposits	0	0
3	Temporary Cash Investments	0	0
4	Notes Receivable	0	0
5	Receivables from Affiliated Companies	0	0
6	Accounts Receivable	21046.49	22854.61
7	Less: Allowance for Uncollectables	0	0
8	Net Accounts Receivable	43778.30	43264.83
9	Prepayments	0	0
10	Materials and Supplies	0	0
11	Other Current Assets	0	0
12	Total Current Assets	43778.30	43264.83
Tangible Property:			
13	Solid Waste Operating Property (Sched. 3C, Line 13)	236320.43	259320.43
14	Less: Accumulated Depreciation (Sched. 3C, Line 25)	128339.00	158375.24
15	Net Solid Waste Operating Property	107981.43	100945.19
16	Non-Operating Property	0	0
17	Less: Accumulated Depreciation	0	0
18	Net Non-operating Property	0	0
19	Total Net Tangible Property	107981.43	100945.19
Intangible Property:			
20	Organization, Franchises, and Permits	65300.00	65300.00
21	Accumulated Amortization – Credit	43585.00	46271.90
22	Other Intangible Property	0	0
23	Accumulated Amortization – Credit	0	0
24	Total Net Intangible Property	21715.00	19028.10
Other Assets and Deferred Items:			
25	Investment and Advances	0	0
26	Undistributed Earnings from Subsidiaries	0	0
27	Deferred Debits	0	0
28	Other Assets	0	0
29	Total Other Assets and Deferred Items	0	0
30	Total Assets (Lines 12, 19, 24 and 29)	173474.73	163238.12

Schedule 3B – Comparative Balance Sheet – Total Company

Instructions: Complete this Balance Sheet in accordance with the beginning and end-of-year ledger figures as reflected in company books of account.

Line No.	Account Name (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
Current Liabilities:			
1	Notes Payable	0	0
2	Payables to Affiliated Companies	0	0
3	Accounts Payable	25106.86	22768.95
4	Salaries and Wages Payable	0	0
5	Accrued Taxes	9493.55	10755.35
6	Current Portion of Long Term Debt (Equip. and Other)	0	0
7	Other Current Liabilities	0	0
8	Total Current Liabilities	34600.41	33524.30
Long Term Debt After 1 Year:			
9	Equipment Obligations	110598.12	95059.18
10	Other Long Term Debt	0	0
11	Unamortized Premium/Discount on Debt – (net)	0	0
12	Total Long Term Debt Due After 1 year	110598.12	95059.18
Deferred Credits and Other Items:			
13	Deferred Credits	0	0
14	Other Credits	0	0
15	Total Deferred and Other Credits	0	0
16	Total Liabilities (Lines 8, 12, and 15)	145198.53	128583.48
Shareholder's and Proprietor's Equity:			
17	Capital Stock		
18	Capital Stock	0	0
19	Paid in Capital in Excess of Par	0	0
20	Other Capital	0	0
21	Total Capital Stock	0	0
22	Proprietor's Capital		
23	Sole Proprietor's Capital		273628.33
24	Partnership Capital	273628.33	0
25	Total Proprietor's Capital	273628.33	273628.33
26	Retained Earnings	<245354.04>	<226611.62>
27	Total Equity (Lines 21 and 25, or 26)	28274.29	47016.71
28	Total Liabilities and Equity (Lines 16 and 27)	<116924.24>	<81566.77>

Schedule 3C – Total Company Solid Waste Operating Property

Instructions: Classify regulated and non-regulated fixed assets and reserves in company books of account, including those related to disposal and transfer stations facilities, into the categories listed below. Non-operating related items should be excluded from this schedule and instead shown in total in Schedule 3A, Lines 16-18.

Line No.	Acct. (a)	Fixed Assets (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	1211	Land	0	0
2	1212	Structures	0	0
3	1222	Solid Waste Collection Equipment	61388.00	61388.00
4	1224	Bins, Containers, Toters, Drop Boxes, etc.	44564.57	44564.57
5	1226	Disposal/Landfill/Transfer Station Facilities and Equipment	123793.23	159156.00
7	1230	Service Cars and Equipment	0	0
8	1240	Shop and Garage Equipment	0	0
9	1250	Office Furniture and Fixtures	6574.63	6574.63
10	1270	Leasehold Improvements	0	0
11	1280	Other Solid Waste Operating Property	0	0
12		Total	236320.43	259320.43

Line No.	Acct. (a)	Accumulated Depreciation (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
13	1213	Structures	0	0
14	1223	Solid Waste Collection Equipment	61388.00	61388.00
15	1225	Bins, Containers, Toters, Drop Boxes, etc.	27004.30	31771.39
16	1227	Disposal/Landfill/Transfer Station Facilities and Equipment	33933.70	58827.93
17	1231	Service Cars and Equipment	0	0
18	1241	Shop and Garage Equipment	0	0
19	1251	Office Furniture and Fixtures	6013.00	6386.92
20	1271	Leasehold Improvements	0	0
21	1281	Other Solid Waste Operating Property	0	0
22		Total	128339.00	158375.24

(Mark the schedule below that applies to this report)

 X Schedule 4A – Sole Proprietor’s Capital

 Schedule 4B – Partnership Capital

Instructions: Non-incorporated Companies show the requested information concerning the items included in their Proprietor or Partner Equity Accounts during the year.

<u>Line No.</u>	<u>Description (a)</u>	<u>Total (b)</u>
1	Balance at Beginning of Year	28677.39
2	Net Income (Loss) from Current Period	18742.42
3	Additional Investments During Year	
4	Other Credits and Additions (Specify)	
5		
6		
7	Withdrawals and Disbursements	
8	Other Debits and Reductions (Specify)	
9		
10		
11	Balance at Year End	47419.81

Schedule 4C – Corporate Retained Earnings

Instructions: Corporations show the requested information concerning the items included in their Retained Earnings Account during the year.

<u>Line No.</u>	<u>Description (a)</u>	<u>Total (b)</u>
12	Balance at Beginning of Year	
13	Net Income (Loss) from Current Period	
14	Dividend Appropriations	
15	Other Debits and Reductions (Specify)	
16		
17		
18	Other Credits and Additions (Specify)	
19		
20		
21	Balance at Year End	

Schedule 5 – Income Statement

Instructions: Complete this Total Company Income Statement in accordance with the end-of-year accumulated figures as reflected in company books of account.

Line No.	Account (a)	Total Company (b)
Revenues		
1	Solid Waste Operating Revenues (Line 12d, Schedule 6A)	429366.14
2	Other	0
3	Total Revenues	<u>429366.14</u>
Expenses		
4	Driver Wages and Benefits	87634.07
5	Truck Operating Costs	18234.86
6	Repair and Maintenance	35646.44
7	Insurance and Safety	15521.19
8	Disposal and Processing	143850.43
9	Depreciation	30035.24
10	Selling and Advertising	1885.25
11	Office and Administration	39538.13
12	Management Fees	0
13	Taxes and Licenses	23297.39
14	Rents	300.00
15	Other Expenses	5264.84
16	Total Expenses before Other Items	<i>(add Lines 4 thru 15)</i> <u>402207.84</u>
17	Net Income before Other Items	<i>(Line 3 minus Line 16)</i> <u>27158.30</u>
Other Income and Expenses		
18	Other Income/(Loss)	0
19	Interest, Dividends, and Other Investment Income/(Loss)	0
20	Distrib./Undistrib. Income/(Loss) from Subsidiaries	0
21	Interest Expense	<5728.96>
22	Other Deductions	<2686.92>
23	Extraordinary Items (Net)	
24	Total Other Income and Expense	<i>(add Lines 18 thru 23)</i> <u><8415.88></u>
25	Net Income before Federal Income Taxes	<i>(Line 17 and Line 24)</i> <u>18742.42</u>
26	Federal Income Taxes	0
27	Net Income/(Loss)	<u>18742.42</u>

Schedule 6A – Revenues

Instructions: Classify revenues reflected in company's books of account for the year into the categories listed below.

Line No.	Account (a)	Regulated Revenue (b)	Non-Regulated Revenue (c)	Total Company Solid Waste Revenue (d)
Garbage Collection				
1	Residential Collection	73829.40	0	73829.40
2	Commercial Collection	151612.30	0	151612.30
3	Drop Box/Compactor Collection	9249.75	0	9249.75
4	Drop Box/Com. Pass Thru Disposal	62334.89	0	62334.89
5	Other Garbage Collection	0	110469.01	110469.01
			110469.01	407495.35
Recycling, Yard Waste, and Medical Waste				
6	Residential Recycling Collection	21870.79	0	21870.79
7	Multi-family Recycling Collection	0	0	0
8	Sale of Recycle Commodities	0	0	0
9	Yard Waste Collection	0	0	0
10	Medical Waste Collection	0	0	0
11	Other Revenue	0	0	0
12	Total Solid Waste Operating Revenue	318897.13	110469.01	429366.14

Schedule 6B – Customers

Instructions: Provide the requested information for each customer classification as of year-end.

Line No.	Customer Classification (a)	Number of Regulated Customers (b)	Number of Non-Regulated Customers (c)	Total Solid Waste Customers (d)
Garbage Collection				
13	Residential Collection	531	0	531
14	Commercial Collection	33	0	33
15	Drop Box and Compactors	0	0	0
16	Other Garbage Collection	0	0	0
			0	564
Recycling, Yard Waste, and Medical Waste				
17	Residential Recycling	335	0	335
18	Multi-family Recycling	0	0	0
19	Yard Waste Collection	0	0	0
20	Medical Waste Collection	0	0	0
		0	0	0
21	Other Customers	0	0	0
22	Total Customers	564	0	564

Schedule 7 – Regulated Recycle and Yard Waste Programs
(Attach additional sheets if necessary)

7A: Summarize your **Regulated RESIDENTIAL** recycling program, separately by commodity.

<u>Commodity</u>	<u>Annual Tonnage</u>	<u>Commodity Revenue</u>
Mixed Paper	46.89	0
Mixed Containers	54.89	<3146.62>
Total	101.78	<3146.62>

7B: Summarize your **Regulated Multi-family** recycling program, separately by commodity.

<u>Commodity</u>	<u>Annual Tonnage</u>	<u>Commodity Revenue</u>
Total		

7C: Summarize your **Regulated Residential Yard Waste** program:

Yard Waste Annual Tonnage: _____

Schedule 8 – City Contracts

Instructions: List each city that the company has had a contract with any time during the reporting year. Place an "X" in each customer classification to which the contract applies. Attach additional sheets, if necessary.

Line No.	City (a)	Residential Garbage (b)	Residential Recycling (c)	Residential Multi- family Recycling (d)	Residential Yard- Waste (e)	Commercial Garbage (f)	Dropbox & Compactor Garbage (g)	Total Contract Revenue (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								

36 Total City Contract Revenue –
Total of Column (h):

\$

Schedule 9A – Garbage Disposal Fees

Instructions: If the company does not have the exact number of tons/yards by category, make a reasonable estimate. Attach additional sheets as necessary. Total Pass Through Disposal Expenses should equal Total Pass Through Revenue in Schedule 6A.

Line No	Residential & Commercial			Pass Through			Total Disposal Fees
	Unit Type (a)	No. of Units (b)	\$ Expense (c)	Unit Type (d)	No. of Units (e)	\$ Expense (f)	\$ (g) = (c) + (f)
	Site A (Specify):	Point Station		Basic MSW Disp. Fee	\$241.31	per ton	(unit)
1	Tons	625.35	71529.19	Tons	147.85	62334.89	133864.08
2	Loose Yds.			Loose Yds.			
3	Compact Yds.			Compact Yds.			
4	Other			Other			
	Site B (Specify):			Basic MSW Disp. Fee	\$	per	(unit)
5	Tons			Tons			
6	Loose Yds.			Loose Yds.			
7	Compact Yds.			Compact Yds.			
8	Other			Other			
	Site C (Specify):			Basic MSW Disp. Fee	\$	per	(unit)
9	Tons			Tons			
10	Loose Yds.			Loose Yds.			
11	Compact Yds.			Compact Yds.			
12	Other			Other			
	Site D (Specify):			Basic MSW Disp. Fee	\$	per	(unit)
13	Tons			Tons			
14	Loose Yds.			Loose Yds.			
15	Compact Yds.			Compact Yds.			
16	Other			Other			
	Site E (Specify):			Basic MSW Disp. Fee	\$	per	(unit)
17	Tons			Tons			
18	Loose Yds.			Loose Yds.			
19	Compact Yds.			Compact Yds.			
20	Other			Other			
21	Sub Total This Page		71529.19		62334.89		133864.08

Schedule 9B – Other Disposal and Processing

Instructions: If the respondent does not have the exact number of tons/yards, by category, make a reasonable estimate.
 Attach additional sheets as necessary.

Line No.	Category	Processing/ Disposal Site	No. of Units		Disposal/Processing S Expense
			Tons (c)	Yds. (d)	
	(a)	(b)	(c)	(d)	(e)
22	Residential Recycling	Metro Materials Recovery	101.78		3146.62
23					
24					
25					
26					
27	Multi-Family Recycling				
28					
29					
30					
30					
31					
32	Other Recycling				
33					
34					
35					
36					
37	Yard Waste				
38					
39					
40					
41					
42	Medical Waste				
43					
44					
45					
46					
47	Other Disposal/Processing				
48					
49					
50					
51					
52	Total Of All Disposal and Processing - Sched. 9B, Lines 22(e) through 51(e) +Sched. 9A, Line 21 (g)				140157.32

Schedule 10 – Total Company Employee Classification and Compensation

Line No	Employee Classification	Number of Employees	Salary/Wages
1	Drivers and Helpers	2	\$72426.90
2	Mechanics and Service		\$
3	Disposal and Transfer	1	\$3270.00
4	Office and Administration		\$
5	Officers and Directors	1	\$70400.00
6	Other		\$
7	Totals	4	\$146096.90

REGULATORY FEE CALCULATION SCHEDULE

Company Name: Points Recycling and Refuse L.L.C.

Annual Report Year 2006

In accordance with RCW 81.77.080 "Regulatory Fees", the Commission requires Solid Waste companies to file reports of gross intrastate operating revenue and pay fees on that revenue. Every company subject to regulation shall file with the Commission a statement under oath showing its gross intrastate operating revenue from operations for the preceding year and pay to the Commission a fee as instructed below.

1	Total Gross Intrastate Operating Revenue **			1	\$	429,366.14	
2	Less Non Fee-Paying Revenue (from line 15 below)			2	\$	110,469.01	
3	Balance-Adjusted Gross Intrastate Operating Revenue (subtract line 2 from 1)			3	\$	318,897.13	
4	Regulatory Fee Calculations:			4			
4a	If line 3 is UNDER \$2,000, Enter ZERO (Filing ZERO indicates schedule is complete)			4a	\$	-	
					\$	-	
4b	If line 3 is OVER \$2,000-enter amount from line 3	4b	\$ 318,897.13 x .4 % (.004) =		\$	1,275.59	
5	Total Regulatory Fees owed (add lines 4a and 4b)			5	\$	1,275.59	
				Agency Use Only		001-111-02-68-227-01	
Complete Lines 6 through 9 if filing after May 1							
6	Penalties on Regulatory Fees filed after May 1			6			
6a	Total Penalties on Regulatory Fees owed - enter amount from line 5	6a	\$ 1,275.59 x 2 % (.02) =		\$	25.51	
7	Interest on Regulatory Fees filed after May 1			7			
7a	Amount from line 5: 1275.59 x Number of months past May (11) x 1% (.01) =			7a	\$	140.31	
8	Total Penalties and Interest owed (add lines 6a and 7a)			8	\$	165.82	
				Agency Use Only		001-111-02-68-227-11	
9	Total Regulatory, Penalty and Interest Fees Due (add lines 5 and 8)			9	\$	1,441.41	

** Note: Gross Washington intrastate operating revenue is defined as all revenue collected for the year from rates under tariffs on file at the Washington Utilities and Transportation Commission. The revenues subject to the Commission's regulatory fees are gross Washington intrastate operating revenues before deductions for uncollectables, unbillables, subscriber/aggregator commissions or the payment of site charges and state and federal taxes, i.e. "Gross Revenues" means before any deductions from Revenue Receipts.

SCHEDULE C. NON FEE-PAYING REVENUE

Description	Amount
10. Transfer Station	\$ 110,469.01
11.	
12.	
13.	
14.	
15. Total Non Fee-Paying Revenue	\$ 110,469.01