



# Beverage Container Management Board

2023 DCA Annual Update Report

November 10, 2023





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# 1. Executive Summary

This Annual Update Report (AUR) has been developed to support the 2023 Annual Update process. This Annual Update process consists of collecting and validating Depots’ 2022 UCAs to create the Study System, inputting that Study System raw data into the Handling Commission Review (HCR) Model, and analyzing the results of the HCR Model.

The key results of the 2023 Annual Update Phase I Section processes are as follows:

- The Target Year volume is 2.2 billion containers.
- The BCMB’s Offsite Collections Policy was not triggered, so no costs were removed from the system due to the Offsite Collection Cost Cap.
- Throughout this report we have grouped Depot costs into seven cost categories. Based on our adjustments, calculations, and the application of BCMB policies described throughout, the Target Year costs for each category (with 2022 AUR Target Year costs shown in parentheses) are as follows:
  - Direct Labour: \$33.6 million (2022 AUR: \$49.1 million)
  - Collector Labour: \$2.0 million (\$2.4 million)
  - Overhead Labour: \$15.7 million (\$23.3 million)
  - Building: \$22.8 million (\$22.5 million)
  - Equipment: \$5.4 million (\$5.4 million)
  - Vehicle: \$3.5 million (\$3.6 million)
  - Overhead: \$10.6 million (\$11.4 million)
- The Revenue Requirement for the Target Year ending April 1, 2023 is \$112.4 million, down from \$137.6 million in the 2022 AUR. This represents an 18.3% year-over-year decrease to the Revenue Requirement. The Revenue Requirement calculation is summarized in Table 1 below.

Table 1 – Revenue Requirement Calculation

	Total Amount
Target Year Operating Expenses	\$ 93,608,878
Pre-Tax Total Return	\$ 18,998,322
Miscellaneous Revenue	\$ (204,694)
<b>Revenue Requirement</b>	<b>\$ 112,402,506</b>

The distribution of the Revenue Requirement results in an average Handling Commission of 4.954 cents per container. This compares with 6.084 cents per container for Handling Commission rates calculated in the 2022 AUR (an 18.6% decrease).

As the change in average Handling Commissions is greater than 0.3 of 1%, in accordance with the Handling Commission By-law, the DCA recommends that the Handling Commissions presented in Phase II Schedule 24 be presented to the BCMB Board for approval.

## 2. Introduction

In April 2020, in accordance with the Beverage Container Management Board (BCMB) Handling Commission By-law, the Board of Directors of the BCMB (“Board”) completed the 2019/2020 Handling Commission Review (HCR). This 2019/2020 HCR produced an updated Revenue Requirement and Handling Commissions for beverage containers collected by Depots, effective May 1, 2020.

Section 13 of the Handling Commission By-law defines an Annual Adjustment Process (Annual Update), whereby “following the completion of a Handling Commission Review, the DCA shall provide the BCMB with the DCA Annual Update Report (AUR) on an annual basis.”<sup>1</sup> The purpose of the Annual Update is to calculate revised Handling Commissions using current Depot UCA data. If the average revised Handling Commission differs from the average Handling Commission currently in effect by +/- 0.3 of 1%, the Board shall approve the updated Handling Commissions effective of April of the following year. The BCMB’s Interested Parties had agreed to set Handling Commissions at the rates effective May 1, 2021, until April 30, 2023. As this agreement has now expired, this 2023 AUR once again calls for the Board to approve the updated Handling Commissions effective May 1, 2024.

The DCA completed Annual Update Reports (AUR) in 2020, 2021, and 2022. These AURs captured the DCA’s methodology, calculations, results including updated Handling Commissions, and commentary regarding results that differ significantly from the previous year’s HCR or AUR. This process has been repeated, and now the 2023 AUR serves that same purpose, updating all Depot data for the most current fiscal year and comparing and commenting on results that differ significantly from the 2022 AUR.

For ease of comparison with the most recent Handling Commission Review, this report follows a similar structure to the 2019/20 HCR report and the 2021 and 2022 AURs in that it is divided into two sections: Phase I and Phase II.

The Phase I Section of this Annual Update describes the outputs of the DCA’s HCR Model and the resulting Revenue Requirement. This model applies the following policies: Depot Building Deemed Lease Rate, Depot Building Size Cap, Depot Manager Cost Determination, Depot Viability Handling Commission Rate Setting, and the Return Margin Methodology to transform the As Reported Data to the Target Year Data described above. The details of each of these applications are described in this report.

The Phase II Section builds on the Phase I Section, allocating the Revenue Requirement to the container streams identified in the Handling Commission Review By-law, and incorporating information that the Time and Motion Expert provided as part of the 2019/2020 HCR.

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<sup>1</sup> 2022.09.29.Handling.Commission.Bylaw.BOARD.APPROVED

## 2.1 BCMB By-laws, Procedures and Policies

The BCMB is regulated by a series of by-laws and policies. The BCMB's Handling Commission By-law<sup>2</sup> outlines the processes to be followed during an HCR and subsequent Annual Updates. The Handling Commission By-law sets out high level direction on how Handling Commissions will be determined. In summary, the By-law has provisions for the following to be used in the derivation of the Revenue Requirement and Handling Commissions:

- Determination of building sizes;
- Use of deemed lease rates to determine building costs;
- Handling Commission shall be variable only, postage stamp throughout Alberta, and shall not have a fixed charge component;
- The pre-tax return shall be calculated and applied in accordance with the Return Margin Methodology; and,
- In addition to the Handling Commission set for each Material Stream, every Depot other than a Class D Depot shall be paid a Depot Viability Handling Commission of 1.5 cents for each of the first 1.5 million containers shipped to the CSA by that Depot in every calendar year commencing January 1, 2022, excepting refillable containers and regardless of whether there is a change in effective control of the Depot or a change of Permit Holder at the Depot location.

The specific parameters of the HCR process are contained in the following BCMB policies:

- Depot Building Deemed Lease Rate Policy<sup>3</sup>
- Depot Building Size Cap Policy<sup>4</sup>
- Depot Manager Cost Determination Policy<sup>5</sup>
- Handling Commission Rate Setting Policy<sup>6</sup>
- Offsite Collection Policy<sup>7</sup>
- Return Margin Methodology Policy<sup>8</sup>

This Annual Update Report has been produced in accordance with the Handling Commission By-law. Section 13.5 of this by-law states:

The methodology to determine the difference between the average Handling Commission calculated using updated data and the average Handling Commission currently in effect involves the following:

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<sup>2</sup> 2022.09.29Handling.Commission.Bylaw. BOARD.APPROVED

<sup>3</sup> BCMB Governing Document 2018.11.07.Depot.Building.Deemed.Lease.Rate.Policy.BOARD.APPROVED.

<sup>4</sup> BCMB Governing Document 2018.11.07.Depot.Building.Size.Cap.Policy.BOARD.APPROVED.

<sup>5</sup> BCMB Governing Document 2018.11.07.Depot.Manager.Cost.Determination.Policy.BOARD.APPROVED.

<sup>6</sup> BCMB Governing Document 2021.09.10.Handling.Commission.Rate.Setting.Policy.BOARD.APPROVED

<sup>7</sup> BCMB Governing Document 2018.11.07.Offsite.Collections.Policy.BOARD.APPROVED.

<sup>8</sup> BCMB Governing Document 2021.09.10.Return.Margin.Methodology.Policy.BOARD.APPROVED



- The Data Collection Agent shall collect data from Depots through the UCA as adjusted per the Handling Commission Rate Setting Policy.
- The data will be introduced into the Revenue Requirement as identified in the DCA HCR Report with all other variables unchanged except as provided for in this Part or as otherwise agreed to by the Interested Parties and the DCA following a request from the BCMB to consider changes to other variables.
- The Data Collection Agent will use the Time and Motion Report from the previous Handling Commission Review as the basis to allocate the Revenue Requirement to Material Streams.
- The Data Collection Agent shall obtain an update to the Indices Report updating the recommended data set or indices to be used by the DCA in forecasting Depot costs to the relevant time period.
- The Data Collection Agent will calculate both the average Handling Commission for the DCA Annual Update Report and the average Handling Commission currently in effect by dividing the Revenue Requirement by the reported volume of containers for that period.
- The difference of the average Handling Commission associated with the DCA Annual Update Report and the average Handling Commission currently in effect will determine if the average Handling Commission has changed more than +/- 0.3 of 1%.

In preparing this report, we have updated the following items:

- As Reported and As Accepted data have been updated from the 2021 fiscal year to the 2022 fiscal year.
- The Indices Expert, Conference Board of Canada, produced an update of their report with indices forecasts that extend through quarter four of 2024. These updated indices have been applied in the escalation of Total System data to the Target Year.
- The volume forecast has been updated to the Target Year ending in April of 2024.
- The size cap for building sizes has been updated following the process described in the Depot Building Size Cap Policy.
- The Pre-Tax Return Margin remains at 5.39% as directed by the Return Margin Expert.
- The collections cost cap has been updated following the process described in the Offsite Collections Policy.
- The actual counts of containers per pallet were updated to the 2022 year using data provided by Alberta Beverage Container Recycling Corporation (ABCRC) and Brewers Distributor Limited (BDL).

The details of each of these updates are included in the sections below.

## 3. Phase I Section

The Phase I Section details the costs reported by Depots and any adjustments made during the UCA review process, as well as any adjustments made during the Handling Commission Review or Annual Update processes to calculate the Revenue Requirement. Overall, the methodologies and calculations in the Phase I Section transform raw UCA data (As Reported Data) to a Target Year Revenue Requirement. During this process, six types of data are used.

1. **Uniform Code of Accounts (UCA):** For the purposes of the Annual Update, this is the 2022 financial and operational data that Depots initially submit to the DCA following their respective fiscal year ends.
2. **As Reported Data:** This is the 2022 UCA data received from Depots, and reviewed and verified by the DCA. This data represents the 205 Depots that make up the Study System. All reported data is denoted by "As Reported".
3. **As Accepted Data:** This data represents the 2022 UCA data as revised following the review process for UCA items that were unrelated to Depot operations or were deemed to be unreasonable by the DCA. Deemed changes were made in the following areas:
  - Labour hours – revised three UCAs
  - Labour costs – revised 65 UCAs
  - Building costs – revised three UCA
  - Vehicle costs – revised 2 UCAs
  - Equipment costs – revised 1 UCAs
  - Office costs – revised 15 UCAs
  - Other costs – revised 15 UCAs
  - Miscellaneous revenue – revised 28 UCAs

The details of each of these changes are included in the cost sections of this report. This data is included for the same 205 Depots that are represented in the As Reported Data.

4. **As Adjusted Data:** This data represents the As Accepted Data adjusted based on BCMB policies relating to the HCR process. These adjustments include the following:
  - Prorating costs to a common 12-month reporting period (Stub UCA Adjustment);
  - Removing As Accepted building costs and replacing them with deemed building lease rates and use costs as determined by the Real Estate Expert;
  - Removing any revenue related to subsidies or payment deferrals for the COVID-19 pandemic; and,
  - Applying the offsite collection cap as calculated by the methodology in the BCMB's Offsite Collections Policy. Note that this cap did not come into effect and therefore did not remove any collection costs from the system.

The details of each of these adjustments are included in the individual cost sections below.



- 5. Total System Data:** Here, As Adjusted Data is prorated to account for exempt Depots that do not report costs in their UCA and for Depots that did not complete their UCA by the DCA-determined mid-August cut off. This step increases costs from the Study System (205 Depots) to the Total System (i.e., all 221 Depots in operation). Costs are prorated based on container volumes and the number of Depots.
- 6. Target Year Data:** Using the Total System Data, costs are escalated from the 2022 fiscal year period to the Target Year: the 12-month period ending on the target date of April 1, 2023. This is done using volume and Depot escalators based on the Target Year forecast presented in Section 3.9 – Volume Forecast, the list of new Depots to be opened in the Target Year provided by the BCMB, and the Index Expert’s projections for the Target Year.
- 7. Revenue Requirement:** This is calculated by adding Total System expenses plus the Pre-Tax Return Margin and subtracting miscellaneous revenue.

### 3.1 Fiscal Year 2022 Study System

There are 221 Depots in the Total System. The breakdown of the Depots included and excluded from this analysis is as follows:

- Depots that collect over two million containers per year are non-exempt. In 2022, 184 Depots were non-exempt and were required to submit a full UCA. Of these Depots, 180 submitted UCAs and were included in the Study System.
- Depots that collect between one million and two million containers are given an “exempt as full” status. Twenty-six Depots had “exempt as full” statuses. These Depots were not required to submit a full UCA. Instead, the DCA used the tax and financial documents provided in their exempt UCA submission to complete the full UCA and validated this data with the Depot. UCAs for 25 of these 26 Depots were completed and included in the Study System.
- Eleven Depots were exempt from filing a UCA. These Depots either processed fewer than one million containers during the year or were exempt from filing because it was their first year operating and their first UCA was due in 2023. These Depots were excluded from the Study System.

Table 2 below shows the breakdown of Depots in both the Study System and the Total System.

*Table 2 – Total and Study System Comparison*

	Number of Depots	Total Calendar Year Volume	Percent of Total System Volume	Average Volume
<b>Study System</b>	<b>205</b>	<b>2,078,388,796</b>	98.4%	<b>10,138,482</b>
<i>Non-Exempt Depot UCAs</i>	<i>180</i>	<i>2,043,399,120</i>	96.7%	<i>11,352,217</i>
<i>Exempt as Full Depot UCAs</i>	<i>25</i>	<i>34,989,676</i>	1.7%	<i>1,399,587</i>
<b>Total System</b>	<b>221</b>	<b>2,112,495,296</b>	<b>100%</b>	<b>9,558,802</b>

Total System calendar year volume has decreased from 2,130,515,699 in the 2022 AUR to 2,112,495,296 in this report, a difference of 18.0 million containers (a 0.85% year-over-year decrease).

## 3.2 Revenues

### 3.2.1 Handling Commission and Deposit Revenue

In accordance with Section 13(b) of the BCMB's Handling Commission By-law, Handling Commission revenue is the amount payable for each container collected from a Depot. Deposit revenue is the refund provided by a Depot to a person returning an empty registered container to the Depot. The total refund for all containers shipped by the Depot to the Collection System Agent (CSA) is paid to the Depot as deposit revenue. As in the 2019/20 HCR and subsequent AURs, both Handling Commission and deposit revenue have been calculated in the 2023 AUR based on the CSA return volume and the applicable rates paid for each container type. The As Accepted and As Adjusted Study System revenues are shown in Table 3 below.

*Table 3 – Handling Commission Revenue Comparison*

	As Accepted	As Adjusted
Handling Commission Revenue	\$ 97,424,966	\$ 97,659,849
Deposit Revenue	\$ 228,950,331	\$ 229,512,596

As Adjusted Handling Commission revenue here represents an 6.8% decrease from the 2022 AUR's As Adjusted Handling Commission Revenue of \$104,827,972. As Adjusted deposit revenue here represents a 1.9% increase from the \$225,221,167 in deposit revenue reported in the 2022 AUR.

### 3.2.2 Miscellaneous Revenue

Miscellaneous revenue is revenue other than regular Handling Commission and deposit revenue received from the manufacturing agents. Depots report their miscellaneous revenue on Table 8 of the UCA. These revenues include cardboard sales, pick-up/collection fees, other recycling fees, bottle sales, value added fees, and other revenues. Other revenue includes revenue received where the expenses to provide the service are also reported in the UCA document, but which is not included in a different miscellaneous revenue category.

Adjustments between the As Reported/As Accepted and As Adjusted miscellaneous revenue are as follows:

- Per the BCMB's Offsite Collections Policy<sup>9</sup>, related pick-up fees have been removed.
- As all costs associated with building rental revenue have been removed and subsequently replaced by deemed costs using the Depot-specific square footage multiplied by the deemed lease and use rates, these revenues associated with extra space have also been removed from the

<sup>9</sup> BCMB Governing Document 2018.11.07.Offsite.Collections.Policy.BOARD.APPROVED.

Other Revenue category. This has resulted in \$91,685 being removed from the As Adjusted Other Revenue Category.

- Thirty-four Depots reported costs related to interest and investments. Each Depot that included these costs in their UCA stated that the interest revenue was received for moneys obtained for payment of deposits or was related to dividends received from a subsidiary company of the Depot (e.g., a Depot set up a business that owned the Depot building, and profit was paid in a dividend to the Depot). In the 2019/20 HCR and subsequent AURs, these costs were removed from the calculation of the Revenue Requirement. This methodology has been applied, removing a total of \$88,933 from the As Adjusted system.

Table 4 below summarizes the amount of miscellaneous revenue As Reported (and As Accepted) and As Adjusted by Depots in 2022.

*Table 4 – As Reported/Accepted and As Adjusted Miscellaneous Revenue*

Category	Total As Reported	Total As Accepted	Total As Adjusted
<b>Misc. Revenue</b>			
Cardboard Sales	\$ 13,162	\$ 14,401	\$ 14,401
Pick-up Fees	\$ 260,171	\$ 262,479	\$ 0
Other Recycling	\$ 0	\$ 1,065	\$ 1,065
Bottle Sales	\$ 86,931	\$ 145	\$ 145
Value Added Fee	\$ 179,506	\$ 158,808	\$ 158,808
Other Revenue	\$ 1,014,037	\$ 222,137	\$ 41,519
<b>Subtotal</b>	<b>\$ 1,553,808</b>	<b>\$ 659,035</b>	<b>\$ 215,938</b>
<b>COVID Subsidies</b>			
Enterprise Relaunch Grant Income	\$ 77,994	\$ 77,994	\$ 0
CERS	\$ 4,532	\$ 17,386	\$ 0
CEWS	\$ 312,392	\$ 312,392	\$ 0
TWSE	\$ (86,399)	\$ 27,607	\$ 0
CRHP	\$ 0	\$ 0	\$ 0
CEBA	\$ 170,000	\$ 150,000	\$ 0
Other Building Benefits	\$ 0	\$ 0	\$ 0
Other COVID Benefits	\$ 1,118,337	\$ 1,191,077	\$ 0
<b>Subtotal</b>	<b>\$ 1,596,857</b>	<b>\$ 1,776,455</b>	<b>\$ 0</b>
<b>COVID Payment Deferrals</b>			
Utility Deferrals	\$ 0	\$ 0	\$ 0
Building Deferrals	\$ 0	\$ 0	\$ 0
Income Tax Deferrals	\$ 0	\$ 0	\$ 0
WCB Payment Deferrals	\$ 0	\$ 0	\$ 0
Loan Deferrals	\$ 0	\$ 0	\$ 0
Other Deferrals	\$ 0	\$ 0	\$ 0
<b>Subtotal</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total</b>	<b>\$ 3,150,664</b>	<b>\$ 2,435,490</b>	<b>\$ 215,938</b>

For COVID subsidy revenues, there was an increase of \$179,599 between the As Reported and As Accepted totals. This change was a result of Depots that listed repayments of COVID subsidies received in the previous year, and COVID subsidy revenues that were reallocated from Other Revenues. Four Depots

incorrectly reported COVID-related costs as negative revenue in this category. These 'negative' revenues were removed from miscellaneous revenue, causing the total revenue of this category to increase by \$106,399. The remaining difference of \$73,200 is from Depots misallocating COVID subsidies as other revenue.

During the August 30, 2022 Handling Commission Review Committee meeting, the DCA was instructed to not apply COVID-19 benefits obtained by Depots during Study Years. As such, the As Adjusted values for all COVID-related benefits have been adjusted to \$0. This adjustment was primarily due to the fact that each of these COVID benefits listed on the UCA would not be active during the Target Year of future AURs, so Depots are not expected to receive these benefits. As such, all \$1,776,455 in COVID Subsidies were removed from the As Adjusted miscellaneous revenue. This decrease in miscellaneous revenue functionally increases the Revenue Requirement by a corresponding amount, as this revenue will no longer be offset from it.

Table 5 below shows breakdowns of all net revenue and other revenue by category.

*Table 5 – As Adjusted Other Revenue Details*

Revenue Category	Number of Depots Reporting	Total Amount Reported	Percent of Total
Net Revenue	205	\$ 97,875,787	100.0%
Depots Reporting Miscellaneous Revenue	27	\$ 215,938	0.2%
Depots Reporting Other Revenue	10	\$ 41,519	0.0%

  

Other Revenue Category	Number of Depots Reporting Other Revenue	Total Other Revenue Reported	% of Other Revenue
Confection / Carwash	-	\$ 0	0.0%
Donations	-	\$ 0	0.0%
Grants	2	\$ 10,036	24.2%
Other	8	\$ 31,482	75.8%
<b>Total Other Revenue</b>	<b>10</b>	<b>\$ 41,519</b>	<b>100.0%</b>

Further details around each other revenue category in Table 5 are as follows.

- **Confection/Carwash:** Two Depots run either a small confection operation in their Depot or a carwash in the same building as the Depot. However, as both of these Depots removed the portion of their costs associated with carwash operations from their financial data, the associated revenues were removed from the Study System as well.
- **Donations:** No Depots received or collected containers that the customer did not collect the deposit for.
- **Grants:** Two Depots received Recycling Infrastructure Partnership (RIP) grants in relation to their Depot business or government grants to support under employed persons.

- **Other:** Eight Depots received other revenue that did not fit into one of the categories above, so they were grouped together in this category.
  - Two Depots listed inventory adjustments or shrinkage.
  - The remaining revenues that were reported in this category pertain to unique circumstances for the Depot such as revenue from processing information for another Depot.

We have determined that each of the entries included as miscellaneous revenue should be excluded from the total Revenue Requirement to offset the directly associated costs not required for Depot operations.

### 3.2.3 Depot Viability Handling Commissions

In April 2021, the BCMB Board approved the Depot Viability Committee recommendation to implement a tiered rate where a premium, since referred to as a Depot Viability Handling Commission (DVHC), of 1.5 cents would be paid to all Depots on each Depot’s first 1.5 million containers collected. In the 2023 AUR, DVHCs totalled \$4,758,928 which compares to \$4,822,773 in the 2022 AUR.

Additional details on Depot Viability Handling Commissions can be found in Section 4.6 – Depot Viability Handling Commission.

## 3.3 Labour Costs

### 3.3.1 Labour Cost Overview

Labour costs represent the highest proportion of Depot expenditures (nearly 60% of total expenses). In 2022, the Depot system’s total labour cost was \$55.8 million, with personnel working 2.4 million hours. Compared to 2021, As Adjusted labour hours increased by approximately 5,400 and labour costs increased by \$893,500. These changes will be discussed in more detail in the Direct, Collector, and Overhead labour sections below.

Table 6 below shows the total hours and pay for As Reported, As Accepted, and As Adjusted Data.

*Table 6 – Total Labour Summary*

	As Reported		As Accepted		As Adjusted	
	Total Labour Hours	Total Labour Pay	Total Labour Hours	Total Labour Pay	Total Labour Hours	Total Labour Pay
Small	376,463	\$ 7,202,342	380,612	\$ 8,720,381	384,438	\$ 8,810,644
Medium	733,919	\$ 17,322,878	734,883	\$ 17,093,469	736,836	\$ 17,133,111
Large	1,293,120	\$ 31,297,215	1,293,771	\$ 29,817,811	1,293,771	\$ 29,817,811
<b>Total</b>	<b>2,403,502</b>	<b>\$ 55,822,435</b>	<b>2,409,266</b>	<b>\$ 55,631,661</b>	<b>2,415,045</b>	<b>\$ 55,761,567</b>

Changes between the As Reported and As Accepted labour and pay amounts occurred in 72 of the Study System Depots. These adjustments were made for the following reasons:



- **Change in Manager Wages:** Forty-five Depots' manager wages were changed in 2022. A manager is a person who performs management duties at the Depot. At 21 of the Depots, we increased wages resulting in a total of \$1.9 million being added to the system while we reduced wages at the remaining 24 Depots for a total of \$1.3 million.

Changes to wages were deemed necessary in cases where a manager had a regular hourly rate below the Alberta minimum wage of \$15.00/hour, or any wage with the Depot indicating that the wage was a result of profit sharing or tax planning rather than being set as a fair market rate. These cases are more common when the manager is related to the Depot owner.

**Change in Direct Labour Wages:** Twenty Depots' direct labour wages were changed in 2022. At 11 of these Depots, wages were increased, resulting in a total of \$384,736 being added to the system; at nine Depots, wages were reduced by a total of \$155,845.

Changes to wages were deemed necessary in cases where an employee had a regular hourly rate below the Alberta minimum wage of \$15.00/hour, or any wage with the Depot indicating that the wage was a result of profit sharing or tax planning rather than being set as a fair market rate. These cases are more common when the employee is a related employee.

- **Change in Employee Hours:** We made changes to three Depots' employee hours. In all cases, the Depot listed the expense for employees performing hours for other non-Depot operations, for example, septic tank drivers.
- Changes between As Accepted and As Adjusted Data were related to the Stub UCA Adjustment. With these adjustments, the As Adjusted labour data is representative of the actual costs required to staff the Depots and will be used for the remainder of our labour analysis.

### 3.3.2 Direct Labour

In 2022, a total of 1.8 million hours and \$36.4 million were classified as direct labour, producing an average hourly wage paid of \$20.54. Direct labour costs have increased by approximately \$700,000 when compared with the 2022 AUR, while hours have decreased by approximately 6,000. The following are factors in these changes:

- The direct labour rate increased from \$20.07 to \$20.54. This \$0.47 increase accounts for approximately \$832,600<sup>10</sup>. While there was a slight decrease in the total hours, the increase in total labour costs is primarily due to the increase in the average hourly wage paid.
- Both the Small and Medium Depot Size categories experienced increases in labour hours of 32,340 hours, and Large Depots hours decreased by 38,420, for a total decrease of approximately 6,000 labour hours. This accounts for the \$124,863<sup>11</sup> difference in total direct labour costs and the direct labour rate increase.

Table 7 below shows a breakdown of direct labour by size classification.

*Table 7 – As Adjusted Direct Labour Statistics*

Depot Category	Hours	Benefits Paid	% of Total T4 Cost	Benefits Paid (\$/Hour)	Salary Paid*	% of Total T4 Cost	Salary Paid (\$/Hour)	Total T4 Costs	Total T4 Costs (\$/Hour)
Small	230,066	\$ 444,150	9.0%	\$ 1.93	\$ 4,467,618	91.0%	\$ 19.42	\$ 4,911,768	\$ 21.35
Medium	541,981	\$ 1,210,007	11.0%	\$ 2.23	\$ 9,837,708	89.0%	\$ 18.15	\$ 11,047,715	\$ 20.38
Large	999,534	\$ 2,082,964	10.2%	\$ 2.08	\$ 18,342,221	89.8%	\$ 18.35	\$ 20,425,186	\$ 20.43
<b>Total</b>	<b>1,771,580</b>	<b>\$ 3,737,121</b>	<b>10.3%</b>	<b>\$ 2.11</b>	<b>\$ 32,647,547</b>	<b>89.7%</b>	<b>\$ 18.43</b>	<b>\$ 36,384,669</b>	<b>\$ 20.54</b>

*\*Salary includes bonuses*

<sup>10</sup> \$0.47/hour \* 1,771,580 hours

<sup>11</sup> 6,079 hours \* \$20.54/hour

Table 8 below summarizes several direct labour statistics used to evaluate performance, identify outliers, and provide comparison between Depots.

*Table 8 – As Adjusted Direct Labour Statistics*

	Small	Medium	Large	Total
Depots Reporting Direct Labour Costs	97	57	51	205
% of Total	100%	100%	100%	100%
Depots Reporting Direct Labour Hours	97.0	57.0	51.0	205.0
% of Total	100.0%	100.0%	100.0%	100.0%
Average Hourly Wage (\$/Hour)	\$ 21.35	\$ 20.38	\$ 20.43	\$ 20.54
Average Cost per Container (¢/container)	1.67	1.77	1.75	1.75
Average Time Per Container (s/container)	2.81	3.13	3.09	3.06

### 3.3.3 Collector Labour

Collector labour is related to offsite collections tasks which are limited to employees going offsite to collect containers from customers (as opposed to customers bringing containers into the Depot) and any initial sorting and counting of containers done by employees offsite. Collector labour does not include any time for employees processing containers once the containers arrive at the Depot.

Compared to the 2022 AUR, collector labour hours increased from 96,694, to 110,739, and the average hourly wage for collector labour decreased from \$17.78 to \$17.55. The collector labour hours increase resulted in a total collector labour cost increase from \$1,718,932 to \$2,147,300.

Table 9 below summarizes the collector labour hours and costs for each of the three Depot size categories.

*Table 9 – As Adjusted Collector Labour*

Depot Category	Total Hours	Total Dollars
Small	27,072	\$ 571,446
Medium	22,841	\$ 462,893
Large	60,826	\$ 1,112,962
<b>Total</b>	<b>110,739</b>	<b>\$ 2,147,300</b>

Table 10 below summarizes collector labour statistics.

*Table 10 – As Adjusted Collector Labour Statistics*

	Small	Medium	Large	Total
Depots Reporting Collector Labour Costs	48	24	19	91
% of Total	49.5%	42.1%	37.3%	44.4%
Depots Reporting Collector Labour Hours	48	24	19	91
% of Total	49.5%	42.1%	37.3%	44.4%
Average Hourly Wage (\$/Hour)	\$ 21.11	\$ 20.27	\$ 18.30	\$ 19.39
Average Cost per Container (¢/container)	0.19	0.07	0.10	0.10
Average Time Per Container (s/container)	0.33	0.13	0.19	0.19

More details on offsite collections can be found in Section 3.8 - Collection Costs.

### 3.3.4 Overhead Labour Costs

The final portion of labour is allocated to overhead labour. This portion of labour totalled \$17.2 million in the 2023 AUR which compares with \$17.5 million in the 2022 AUR, a 1.4% decrease. From the 2022 AUR to the 2023 AUR, overhead labour hourly rates decreased from \$32.62 to \$32.34 (0.87%), and total overhead hours decreased by 12,590 (0.48%).

The breakdown between Depot size classifications is shown in Table 11 below.

*Table 11 – As Adjusted Overhead Labour*

Depot Category	Total Hours	Total Dollars
Small	127,300	\$ 3,327,431
Medium	172,014	\$ 5,622,503
Large	233,412	\$ 8,279,664
<b>Total</b>	<b>532,726</b>	<b>\$ 17,229,598</b>

Table 12 below shows overhead labour statistics for the year.

*Table 12 – As Adjusted Overhead Labour Statistics*

	Small	Medium	Large	Total
Depots Reporting Overhead Labour Costs	88	54	46	188
% of Total	90.7%	94.7%	90.2%	91.7%
Depots Reporting Overhead Labour Hours	88	54	46	188
% of Total	90.7%	94.7%	90.2%	91.7%
Average Hourly Wage (\$/Hour)	\$ 26.14	\$ 32.69	\$ 35.47	\$ 32.34
Average Cost per Container (¢/container)	1.13	0.90	0.71	0.83
Average Time Per Container (s/container)	1.56	0.99	0.72	0.92

## 3.4 Building Costs

Building costs are the second largest cost in the system, totaling \$21.0 million in As Adjusted data in 2022. This compares to \$19.3 million in 2021, an 8.8 percent increase. Compared to the 2022 AUR, the Study System’s total square footage increased by 23,843, and cost per square foot increased by approximately \$1.66. The number of Depots increased from 201 to 205, and average building cost per Depot increased by \$6,400.

Table 13 summarizes the As Reported, As Accepted, and As Adjusted Data for building costs.

A total of \$61,804 in building costs was added from the As Accepted data from the As Reported data due Depots misallocating costs, while the changes in the As Adjusted data are due to applying the deemed rates from the real estate expert and the Depot Size Cap.

*Table 13 – Building Cost Summary*

	As Reported		As Accepted		As Adjusted	
	Total	Average	Total	Average	Total	Average
Use Costs	\$ 4,639,775	\$ 22,633	\$ 4,690,154	\$ 22,879	\$ 6,739,415	\$ 32,875
Lease Costs	\$ 19,996,134	\$ 97,542	\$ 20,007,560	\$ 97,598	\$ 14,223,926	\$ 69,385
<b>Total</b>	<b>\$ 24,635,909</b>	<b>\$ 120,175</b>	<b>\$ 24,697,714</b>	<b>\$ 120,477</b>	<b>\$ 20,963,341</b>	<b>\$ 102,260</b>

### 3.4.1 Building Square Footage

Table 14 below summarizes the BCMB measured square footage for the Study System Depots by location and size classification.

*Table 14 – BCMB Measured Square Footage*

Depot Category	Number of Depots	Total Square Footage	Average Square Footage
<b>Location Classification</b>			
Metro	50	321,291	6,426
Urban	38	245,783	6,468
Rural	117	320,042	2,735
<b>Total</b>	<b>205</b>	<b>887,116</b>	<b>4,327</b>
<b>Size Classification</b>			
Small	97	238,260	2,456
Medium	57	283,539	4,974
Large	51	365,317	7,163
<b>Total</b>	<b>205</b>	<b>887,116</b>	<b>4,327</b>

### 3.4.2 Determination of the Building Square Footage Cap

Using the methodology outlined in the BCMB’s Depot Building Size Cap Policy, we have analyzed building volume groups to be used. We have considered the percentage change in volume between members of

each group, the number of Depots in each group, and the total volume processed in each group to create four building volume groups with the following volume ranges:

- Fewer than 2,999,999 containers
- 3,000,000 – 6,999,999 containers
- 7,000,000 – 24,999,999 containers
- Greater than 25,000,000 containers

The number of volume groups in the 2023 Annual Update has been adjusted as compared with those recommended by the policy (seven groups). This was due to there being minimal differences (less than 100 square feet) in the square footage cap suggested when using seven volume clusters.

Table 15 below summarizes the size caps used in the Total System.

*Table 15 – Total System Building Square Footage Cap Calculation*

Building Volume Group	Volume Range	Number of Depots	Total System Square Feet	Maximum Square Feet Per Depot	Total System Adjusted Square Feet	% Reduction
1	- 2,999,999	65	136,898	4,900	136,898	0.00%
2	3,000,000 6,999,999	50	148,192	4,900	142,282	3.99%
3	7,000,000 24,999,999	90	500,537	8,100	487,475	2.61%
4	25,000,000 +	16	137,973	11,600	123,871	10.22%
<b>Total</b>	<b>- 25,000,000+</b>	<b>221</b>	<b>923,600</b>	<b>11,600</b>	<b>890,526</b>	<b>3.58%</b>

Overall, the application of the cap removed a total of 3.58% of total reported square footage (or 33,100 square feet) from the Total System. This compares to the 2022 AUR’s cap removing 2.86% of total reported square footage (26,000 square feet). Of the 33,100 square feet removed, 13,400 square feet was related to a single Depot with a very large building. We believe this is reasonable, and only eleven Depots were affected by the cap.

### 3.5 Vehicle Costs

Table 16 summarizes the vehicle costs for Depots in As Reported, As Accepted, and As Adjusted Data. A total of \$3.4 million was reported in the As Adjusted vehicle cost category. This compares with \$3.0 million in the 2022 AUR.

*Table 16 – Vehicle Cost Summary*

	As Reported	As Accepted	As Adjusted
Small	\$ 1,703,634	\$ 1,110,500	\$ 1,044,967
Medium	\$ 999,359	\$ 1,020,073	\$ 985,241
Large	\$ 774,683	\$ 1,386,161	\$ 1,344,674
<b>Total</b>	<b>\$ 3,477,676</b>	<b>\$ 3,516,734</b>	<b>\$ 3,374,882</b>

All changes between As Reported and As Accepted Data were due to Depots listing vehicle expenses (e.g., fuel) without listing a vehicle on Table 6. Each of these expenses were reallocated as equipment costs.



The Stub UCA Adjustment is applied to the As Accepted Data. The portions of vehicle costs associated with personal use are then removed (i.e., the portion of costs related to business or offsite collections are carried forward to As Adjusted Data), resulting in As Adjusted Data.

This year, Depots reported a total of 232 vehicles. Table 17 below summarizes the costs associated with these vehicles into six categories, by Depot size classification. Note that “other” vehicle costs include repairs, travel, delivery, parking, fuel, and parts purchased for vehicles.

*Table 17 – As Adjusted Vehicle Costs*

	Capital Cost Allowance	Loan Payments	Lease Payments	Maintenance	Gas or Mileage	Insurance & Registration	Other Costs	Total Costs
Small	\$ 198,637	\$ 3,687	\$ 72,151	\$ 150,984	\$ 474,619	\$ 130,883	\$ 14,005	\$ 1,044,967
Medium	\$ 103,142	\$ 18,791	\$ 91,745	\$ 157,746	\$ 366,583	\$ 136,633	\$ 110,602	\$ 985,241
Large	\$ 104,277	\$ 0	\$ 283,929	\$ 323,073	\$ 440,856	\$ 104,953	\$ 87,585	\$ 1,344,674
<b>Total</b>	<b>\$ 406,056</b>	<b>\$ 22,478</b>	<b>\$ 447,825</b>	<b>\$ 631,803</b>	<b>\$ 1,282,058</b>	<b>\$ 372,469</b>	<b>\$ 212,193</b>	<b>\$ 3,374,882</b>

### 3.6 Equipment Costs

Equipment includes storage sheds, computer hardware, tools, machinery, fax machines, phones, forklifts, lawn mowers, snow blowers, automation equipment, bailers, conveyors, as well as anything else that a Depot may have listed on Table 6. The As Adjusted total equipment costs of \$4.9 million compares with \$4.9 million in the 2022 AUR. The break down as follows:

- \$132,000 increase in lease payments
- \$179,000 decrease in maintenance expense
- \$119,000 increase in amortization expense
- \$46,000 decrease in equipment fuel
- \$8,000 increase in other costs

Table 18 below summarizes the differences between As Reported, As Accepted, and As Adjusted equipment costs.

*Table 18 – Equipment Cost Summary*

	As Reported	As Accepted	As Adjusted
Small	\$ 2,140,351	\$ 462,450	\$ 454,226
Medium	\$ 1,605,259	\$ 1,503,960	\$ 1,511,364
Large	\$ 1,410,543	\$ 2,975,958	\$ 2,981,156
<b>Total</b>	<b>\$ 5,156,153</b>	<b>\$ 4,942,368</b>	<b>\$ 4,946,747</b>

Changes between As Reported and As Accepted Data were primarily due to the reallocation of vehicle costs to equipment as outlined in Section 3.5 – Vehicle Costs.

Equipment costs are broken down into four categories as shown in Table 19 below. Other equipment costs include cleaning, insurance, fuel, and registration.

*Table 19 – As Adjusted Equipment Costs by Depot Size Classification*

	Amortization Expense	Lease Payments	Maintenance	Equipment Fuel	Other Costs	Total
Small	\$ 278,075	\$ 65,168	\$ 58,411	\$ 31,753	\$ 20,819	\$ 454,226
Medium	\$ 422,093	\$ 886,859	\$ 169,945	\$ 12,964	\$ 19,503	\$ 1,511,364
Large	\$ 387,861	\$ 2,058,497	\$ 468,176	\$ 32,593	\$ 34,029	\$ 2,981,156
<b>Total</b>	<b>\$ 1,088,030</b>	<b>\$ 3,010,524</b>	<b>\$ 696,531</b>	<b>\$ 77,310</b>	<b>\$ 74,351</b>	<b>\$ 4,946,747</b>

## 3.7 Overhead Costs

Overhead costs include office costs, supply costs, and other costs related to operating a Depot that do not fall under any of the categories described above. These costs are reported on UCA Table 7.

As Adjusted overhead costs decreased in comparison to the 2022 AUR by \$250,100. This decrease was related to the following overhead categories:

*Table 20: Change in Overhead Costs*

	All Depots	Prior Year Total	Rounded difference between prior year and current year
	Total Cost		
Office Expenses	\$ 910,348	\$ 687,099	\$ 223,200
Shop Supplies	\$ 871,415	\$ 743,401	\$ 128,000
Telephone	\$ 630,931	\$ 695,615	\$ (64,700)
Charitable Donations	\$ 0	\$ 0	\$ 0
Internet	\$ 141,929	\$ 77,346	\$ 64,600
Bank Charges	\$ 755,655	\$ 544,789	\$ 210,900
Professional Fees	\$ 1,580,878	\$ 1,047,714	\$ 533,200
Training Courses	\$ 56,150	\$ 43,739	\$ 12,400
Marketing and Promotions	\$ 418,897	\$ 280,992	\$ 137,900
Advertising	\$ 810,675	\$ 624,826	\$ 185,800
Other Insurance	\$ 268,630	\$ 330,701	\$ (62,100)
Municipal Taxes & License	\$ 146,390	\$ 319,886	\$ (173,500)
BCMB Fines / Levies	\$ 0	\$ 0	\$ 0
ABDA Fees	\$ 1,176,298	\$ 1,111,577	\$ 64,700
Other Office Costs	\$ 296,385	\$ 223,857	\$ 72,500
Non-Labour Collection Costs	\$ 56,163	\$ 634,455	\$ (578,300)
Deposit Incentives	\$ 8,076	\$ 66,206	\$ (58,100)
Goodwill CCA	\$ 0	\$ 0	\$ 0
Shrinkage	\$ 84,059	\$ 116,362	\$ (32,300)
Other Costs	\$ 446,313	\$ 1,022,412	\$ (576,100)
Table 9 Collection Costs	\$ 529,218	\$ 740,958	\$ (211,700)
Table 9 Cash & Shrinkage	\$ 480,849	\$ 607,345	\$ (126,500)
<b>Total</b>	<b>\$ 9,669,261</b>	<b>\$ 9,919,280</b>	<b>\$ (250,100)</b>

Table 21 below summarizes the total overhead costs for As Reported, As Accepted, and As Adjusted Data.

*Table 21 – Overhead Costs Summary*

	As Reported	As Accepted	As Adjusted
<b>Overhead Costs</b>	\$ 10,790,039	\$ 10,262,022	\$ 9,669,261
<b>Average Depot Cost</b>	\$ 52,634	\$ 50,059	\$ 47,167
<b>Total Cost (¢) / Container</b>	0.52	0.49	0.46

As shown in Table 21 above, there is a difference of \$528,017 between the As Reported and As Accepted overhead costs. Of this decrease, \$484,301 of deposit incentives to wholesale customers were removed. The remaining \$97,810 was removed due to smaller reallocations for items in Other Costs.

There was also a \$592,761 net difference between the As Accepted and As Adjusted Data. Of this decrease, \$240,307 was due to the removal of Charitable Donations, and \$348,626 was due to removal of Goodwill CCA from the Adjusted data. The remaining net difference of \$3,829 was due to smaller reallocations of Overhead Costs.

Table 22 below shows the As Adjusted total and unit cost for each of the overhead cost categories by Depot size classification.

*Table 22 – As Adjusted Overhead Cost by Depot Size Classification*

	Small			Medium			Large			All Depots
	Total Cost	Average Cost	Unit Cost (€) / Container	Total Cost	Average Cost	Unit Cost (€) / Container	Total Cost	Average Cost	Unit Cost (€) / Container	Total Cost
Office Expenses	\$ 185,562	\$ 1,913	0.06	\$ 226,231	\$ 3,969	0.04	\$ 498,555	\$ 9,776	0.04	\$ 910,348
Shop Supplies	\$ 153,034	\$ 1,578	0.05	\$ 247,703	\$ 4,346	0.04	\$ 470,679	\$ 9,229	0.04	\$ 871,415
Telephone	\$ 191,392	\$ 1,973	0.07	\$ 178,639	\$ 3,134	0.03	\$ 260,900	\$ 5,116	0.02	\$ 630,931
Charitable Donations	\$ 0	\$ 0	0.00	\$ 0	\$ 0	0.00	\$ 0	\$ 0	0.00	\$ 0
Internet	\$ 47,465	\$ 489	0.02	\$ 42,434	\$ 744	0.01	\$ 52,031	\$ 1,020	0.00	\$ 141,929
Bank Charges	\$ 150,334	\$ 1,550	0.05	\$ 277,176	\$ 4,863	0.04	\$ 328,145	\$ 6,434	0.03	\$ 755,655
Professional Fees	\$ 383,217	\$ 3,951	0.13	\$ 433,325	\$ 7,602	0.07	\$ 764,335	\$ 14,987	0.07	\$ 1,580,878
Training Courses	\$ 305	\$ 3	0.00	\$ 8,148	\$ 143	0.00	\$ 47,698	\$ 935	0.00	\$ 56,150
Marketing and Promotions	\$ 31,693	\$ 327	0.01	\$ 84,736	\$ 1,487	0.01	\$ 302,468	\$ 5,931	0.03	\$ 418,897
Advertising	\$ 87,054	\$ 897	0.03	\$ 217,398	\$ 3,814	0.03	\$ 506,223	\$ 9,926	0.04	\$ 810,675
Other Insurance	\$ 29,236	\$ 301	0.01	\$ 97,828	\$ 1,716	0.02	\$ 141,567	\$ 2,776	0.01	\$ 268,630
Municipal Taxes & License	\$ 44,221	\$ 456	0.02	\$ 51,511	\$ 904	0.01	\$ 50,658	\$ 993	0.00	\$ 146,390
BCMB Fines / Levies	\$ 0	\$ 0	0.00	\$ 0	\$ 0	0.00	\$ 0	\$ 0	0.00	\$ 0
ABDA Fees	\$ 186,723	\$ 1,925	0.06	\$ 404,622	\$ 7,099	0.06	\$ 584,954	\$ 11,470	0.05	\$ 1,176,298
Other Office Costs	\$ 64,236	\$ 662	0.02	\$ 92,721	\$ 1,627	0.01	\$ 139,428	\$ 2,734	0.01	\$ 296,385
Non-Labour Collection Costs	\$ 1,613	\$ 17	0.00	\$ 54,550	\$ 957	0.01	\$ 0	\$ 0	0.00	\$ 56,163
Deposit Incentives	\$ 0	\$ 0	0.00	\$ 0	\$ 0	0.00	\$ 8,076	\$ 158	0.00	\$ 8,076
Goodwill CCA	\$ 0	\$ 0	0.00	\$ 0	\$ 0	0.00	\$ 0	\$ 0	0.00	\$ 0
Shrinkage	\$ 29	\$ 0	0.00	\$ 30,976	\$ 543	0.00	\$ 53,055	\$ 1,040	0.00	\$ 84,059
Other Costs	\$ 266,751	\$ 2,750	0.09	\$ 40,329	\$ 708	0.01	\$ 139,234	\$ 2,730	0.01	\$ 446,313
Table 9 Collection Costs	\$ 18,181	\$ 187	0.01	\$ 0	\$ 0	0.00	\$ 511,038	\$ 10,020	0.04	\$ 529,218
Table 9 Cash & Shrinkage	\$ 26,603	\$ 274	0.01	\$ 172,159	\$ 3,020	0.03	\$ 282,087	\$ 5,531	0.02	\$ 480,849
<b>Total</b>	<b>\$ 1,867,648</b>	<b>\$ 19,254</b>	<b>0.63</b>	<b>\$ 2,660,485</b>	<b>\$ 46,675</b>	<b>0.43</b>	<b>\$ 5,141,128</b>	<b>\$ 100,806</b>	<b>0.44</b>	<b>\$ 9,669,261</b>

### 3.8 Collection Costs

The BCMB's Offsite Collections Policy defines offsite collections as the collection of empty and used containers outside of Depot premises and describes how offsite collection costs are to be treated in Handling Commission Reviews. To calculate offsite collection costs, the DCA's approach was consistent with the approach used in the 2019/20 HCR and subsequent AURs. Offsite collection costs include collector labour (see Section 3.3.3 – Collector Labour for details), vehicles allocated to offsite collections (see Section 3.5 – Vehicle Costs for details), and overhead costs including non-labour collection costs and third-party collection costs.

Collection costs have increased from the 2022 AUR by \$853,000. This increase is explained by a \$412,300 increase in Table 9 collection costs, a \$428,400 increase in collector labour, and a \$160,900 increase in vehicle costs, offset by a \$148,600 decrease in non-labour collection costs.

Table 23 below shows the total collection costs for the As Adjusted Data.

*Table 23 – As Adjusted Collection Costs*

	Small	Medium	Large	Total
Table 9 Collection Costs	\$ 18,181	\$ 0	\$ 511,038	\$ 529,218
Collector Labour	\$ 571,446	\$ 462,893	\$ 1,112,962	\$ 2,147,300
Vehicle Costs	\$ 304,271	\$ 167,362	\$ 493,779	\$ 965,413
Non-Labour Collection Costs	\$ 1,613	\$ 54,550	\$ 0	\$ 56,163
<b>Total</b>	<b>\$ 895,510</b>	<b>\$ 684,805</b>	<b>\$ 2,117,778</b>	<b>\$ 3,698,093</b>

As shown in Table , the total cost related to offsite collections was \$3.7 million.

The BCMB's Offsite Collections Policy imposes a cap on offsite collection costs. Table 24 below shows the calculated cap for this year.

*Table 24 – Current and Previous Year Offsite Collections Cost Cap*

Category	Amount
<b>Volume Escalator</b>	
2022 AUR Target Year Volume	2,182,672,674
2023 AUR Target Year Volume	2,172,816,412
Volume Escalator	1.00
<b>Labour Escalator</b>	
2022 AUR As Adjusted Direct Labour Rate	\$ 20.07
2023 AUR As Adjusted Direct Labour Rate	\$ 20.54
Labour Escalator	1.02
<b>Maximum Collection Costs</b>	
2022 AUR Maximum Collection Costs	\$ 4,227,991
<b>2023 AUR Maximum Collection Costs</b>	<b>\$ 4,305,977</b>



The application of the cap is implemented to each of the cost categories identified in Table 23 – As Adjusted Collection Costs proportionally based on the percent of the total offsite collections. As the cap was not triggered in the 2023 AUR, the application of the cap results in no change to any cost category. This is shown in Table 25 below.

*Table 25 – Application of Offsite Collections Cost Cap*

	Total Adjusted Cost	Percent of Total	Application of Cap	Total Adjusted Cost (Less Collection Cap)
Table 9 Collection Costs	\$ 529,218	14.3%	\$ 0	\$ 529,218
Collector Labour	\$ 2,147,300	58.1%	\$ 0	\$ 2,147,300
Vehicle Costs	\$ 965,413	26.1%	\$ 0	\$ 965,413
Non-Labour Collection Costs	\$ 56,163	1.5%	\$ 0	\$ 56,163
<b>Total</b>	<b>\$ 3,698,093</b>	<b>100.0%</b>	<b>\$ 0</b>	<b>\$ 3,698,093</b>

### 3.9 Volume Forecast

In determining the Target Year Revenue Requirement, one input is a container volume forecast for each container stream. The BCMB’s Handling Commission Rate Setting Policy directs the DCA to generate this forecast by compiling volumes processed by Depots in the Total System and then projecting these volumes to the Target Year.

In the Study System, a total of 2.08 billion containers were processed by 205 Depots. In the Total System, 221 Depots processed 2.11 billion containers. After applying a forecasting approach that was consistent with the 2022 Annual Update, we project 221 Depots to process 2.17 billion containers in the Target Year.

In the 2020 Annual Update, the DCA adjusted the Target Year volume forecast calculation to account for disruptions in container return patterns due to COVID-19. That adjustment was described in the 2020 AUR. In calculating subsequent Target Year volume forecasts, the DCA maintained those same adjustments for the affected period (March through August 2020), and otherwise applied a forecasting methodology that was consistent with the 2019/20 HCR and 2020 AUR. The data used to calculate the 2023 AUR Target Year volume forecast included actual sales and returns through August (or in some cases where August data was not yet available, July) of 2023.

The result of this forecast is a Target Year volume of 2,172,816,412 containers. This represents a 2.0% increase in total container volumes over actual volumes for the 12-month period ending in April 2023.

The Target Year volume breakdown by container stream is shown below in Table 26.

*Table 26: Target Year Volumes by Container Stream<sup>12</sup>*

Forecast Group	Container Stream	Target Year Volume Forecast Volume
(a)	(b)	(c)
1	Aluminum 0 - 1 Litre	1,109,065,008
2	Bag in Box Over 1 Litre	1,014,226
3	Bi-Metal 0 - 1 Litre	2,024,903
4	Bi-Metal Over 1 Litre	347,090
5	Specialty Containers	-
6	Drink Pouch 0 - 1 Litre	9,034,640
7	Gable Top 0 - 1 Litre	40,551,773
8	Gable Top Over 1 Litre	26,933,222
9	Glass 0 - 1 Litre	119,011,684
10	Glass Over 1 Litre	5,425,669
11	HDPE Plastics Natural Over 1 Litre	49,971,130
12	Industry Standard Bottle	26,980,424
13	Liquor and Wine Ceramics	1,038
14	Molson Coors MGD Refillable 355ml	3,087,482
15	Other Plastics 0 - 1 Litre	91,282,757
16	Other Plastics Over 1 Litre	10,750,805
17	PET 0 - 1 Litre	522,574,338
18	PET Over 1 Litre	55,513,744
19	Plastic One-Way Keg Over 1 Litre	2,984
20	Sleemans Refillable	782,213
21	Steam Whistle Refillable	161,968
22	Tetra Brik 0 - 1 Litre	97,299,354
23	Tetra Brik Over 1 Litre	608,569
24	Moosehead	391,391
	<b>Total</b>	<b>2,172,816,412</b>

<sup>12</sup> Calculations and analysis regarding the volume forecast update are available in the Excel file 2023.11.10.Volume.Forecast.Update.MNP

## 3.10 Target Year System

Escalation from the Total System to the Target Year occurs based on three escalators:

- The Volume Escalator: as with the escalation from the As Adjusted Study System, the Target Year is escalated based on the volume forecast discussed in Section 3.9. The Total System volume is 2.11 billion. The Target Year volume is 2.17 billion. This is an escalation factor of 1.03. This calculation is shown in Phase I Schedule 11(a), column (g).
- The Depot Ratio: this ratio is calculated as the number of Depots in the Target Year over the number of Depots in the Total System. BCMB has indicated that no Depots are anticipated to open or close in the Target Year. Because of this, in the 2023 Annual update, this ratio is 1.00. This calculation is shown in Phase I Schedule 11(a), column (f).
- The Indices Expert Escalator: as part of the 2023 Annual Update, the projected indices for each operating cost category were updated by the Indices Expert, Conference Board of Canada. This update was the primary driver underlying the operating cost changes discussed below. The table below summarizes the projected indices.

*Table 27: Indices Expert Summary Table*

Forecast Summary	2022				2023				2024			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Wages	1,610	1,544	1,443	1,248	1,067	1,241	1,248	1,256	1,265	1,272	1,279	1,287
Percent Change	-0.2%	-4.1%	-6.6%	-13.5%	-14.5%	16.3%	0.6%	0.7%	0.7%	0.6%	0.5%	0.6%
Wage Index	118.8	113.9	106.5	92.1	78.7	91.6	92.1	92.7	93.4	93.9	94.4	95.0
Building Index	116.3	118.4	118.6	119.5	119.4	119.9	121.0	122.1	123.1	124.1	125.0	125.9
Gasoline Index	147.7	168.5	157.1	146.4	127.8	142.2	142.4	142.1	142.3	142.8	142.9	143.0
Vehicle Index	118.0	118.9	119.5	120.4	121.7	122.5	123.1	123.7	124.3	124.9	125.4	125.8
Equipment Index	106.4	107.7	112.2	116.2	117.3	118.0	118.2	118.1	117.9	117.9	117.9	118.0
General Overhead Index	112.6	116.0	116.9	117.6	117.1	119.5	119.9	120.5	121.2	122.0	122.5	123.1

As shown in Table 27 above, the Wage or Labour Cost index decreases from 106.5 in quarter three of 2022 to 93.9 in quarter two of 2024. This change is in average weekly earnings, which is a function of both labour hours and the hourly rate paid to employees. For more information, please reference the Conference Board of Canada's October 19, 2023 Update Report that is included in the package of documents submitted to BCMB.

Table 28 compares Phase I Schedule 12 from the 2022 AUR to this year's Phase I Schedule 12.

*Table 28: Comparison of Schedule 12 from 2022 Annual Update and 2023 Annual Update*

No.		AUR 2022 from *HCR	Existing Handling	Difference	Difference
		Model - 2022 Annual Update 2023 Methodology	Commissions - Target Year Forecast		
			Cost	(\$)	(%)
1	<b>Revenue</b>	\$ 341,824,682	\$ 371,540,376	\$ 29,715,694	8.7%
2	Less Purchases	\$ 240,527,468	\$ 239,866,309	\$ (661,158)	-0.3%
3	Base Handling Commissions (HC)	\$ 101,297,215	\$ 131,674,067	\$ 30,376,852	30.0%
4	Misc Revenue	\$ 588,123	\$ 204,694	\$ (383,430)	-65.2%
5	Depot Viability Handling Commissions	\$ 4,822,773	\$ 4,758,928	\$ (63,845)	-1.3%
6	Net Revenue	\$ 106,708,111	\$ 136,637,688	\$ 29,929,577	28.0%
7	<b>Expenses</b>		\$ 0	\$ 0	
8	Direct Labour	\$ 49,085,971	\$ 33,580,636	\$ (15,505,335)	-31.6%
9	Contract Labour	\$ 2,413,479	\$ 2,011,457	\$ (402,022)	-16.7%
10	Overhead Labour	\$ 23,349,084	\$ 15,711,198	\$ (7,637,886)	-32.7%
11	Building	\$ 22,476,369	\$ 22,755,368	\$ 278,999	1.2%
12	Equipment	\$ 5,407,933	\$ 5,448,128	\$ 40,195	0.7%
13	Vehicle	\$ 3,646,880	\$ 3,545,648	\$ (101,232)	-2.8%
14	Overhead	\$ 11,416,167	\$ 10,556,443	\$ (859,724)	-7.5%
15	<b>Total Operating Expenses</b>	\$ 117,795,882	\$ 93,608,878	\$ (24,187,005)	-20.5%
16			\$ 0	\$ 0	
17	<b>Total Return</b>	\$ 20,413,940	\$ 18,998,322	\$ (1,415,618)	-6.9%
18	Pre-Tax Return	5.39 %	5.39 %	0.00 %	0.00 %
19	<b>Revenue Requirement</b>	\$ 137,621,699	\$ 112,402,506	\$ (25,219,193)	-18.3%
20	Removal of Interest and Dividend Revenues per HC Agreement	\$ 0	\$ 0	\$ 0	
21	Addition of Direct Labour costs per HC Agreement	\$ 0	\$ 0	\$ 0	
22	<b>Revised Revenue Requirement</b>	\$ 137,621,699	\$ 112,402,506	\$ (25,219,193)	-18.3%
23	<b>DVHC Revenues</b>	\$ 4,822,773	\$ 4,758,928	\$ (63,845)	-1.3%
24	<b>Handling Commission Revenues</b>	\$ 132,798,926	\$ 107,643,578	\$ (25,155,348)	-18.9%
25	Total Revenue at Current Rates	\$ 106,708,111	\$ 136,637,688	\$ 29,929,577	28.0%
26	Proposed Rate Increase	31.1%	-18.2%		49.3%
<b>System Data</b>					
27	Target Year Volume	2,182,672,674	2,172,816,412		
28	Number of Depots	222	221		

The significant differences between the two years are explained below.

- **Target Year Total Revenues** – increased by \$29.9 million from the 2022 AUR.
  - **No. 2: Deposit Revenue** – Target Year deposit revenue decreased by 0.3 percent (\$660,000) from the 2022 AUR. Deposit rates per container did not change in this period, so the total amount of change relates to the decrease in volume.
  - **No. 3: Handling Commission Revenue** – Target Year handling commission revenue increased by 30.0% percent (\$30.4 million) from the 2022 AUR. This increase can largely be explained by the significantly higher Handling Commission rates being in place effective May 1<sup>st</sup>, 2023 than were in place at the time of the 2022 AUR.
  - **No. 4: Miscellaneous Revenue** – Target Year miscellaneous revenue decreased by 65.2 percent (\$380,000) from the 2022 AUR. This decrease is primarily due to a decrease in the amount of Other Revenues, including carwash/confection revenues, reported by Depots from the previous year.

- **No. 5: Depot Viability Handling Commissions** – Target Year Depot Viability Handling Commission (DVHC) revenue decreased by 1.3 percent (\$64,000). This decrease is a result of a lower Target Year volume forecast than in the 2022 AUR.
- **No. 15 Total Operating Expenses** – decreased by \$24.2 million from the 2022 AUR.
  - **No. 8 – 10: Direct Labour, Contract Labour, and Overhead Labour** – Target Year labour costs decreased by 27.0 percent (\$23.5 million) from the 2022 AUR. This decrease is primarily due to a significant drop in the labour index year over year as reported by Conference Board of Canada. In the 2022 AUR, from quarter three of 2021 to quarter two of 2023, the labour index increased from 97.9 to 127.4 which caused the Target Year labour costs to increase from Total System labour costs by \$17.7 million. In the 2023 AUR, the labour index decreased from the Total System (106.5 in quarter three of 2022) to the Target Year (93.9 in quarter two of 2024), causing a \$5.7 million decrease.
  - **No. 11: Building** – Target Year building costs increased by 1.2 percent (\$280,000) from the 2022 AUR. This increase is due to offsetting year-over-year changes to Total System building costs and building indices. Total System building costs increased by \$1.6 million year over year. In the 2022 AUR, from quarter three of 2021 to quarter two of 2023, the building index increased from 113.3 to 126.9, which caused the Target Year building costs to increase from Total System building costs by \$2.3 million. In the 2023 AUR, the building index increased from the Total System (118.6 in quarter three of 2022) to the Target Year (124.1 in quarter two of 2024), causing smaller year-over-year impact of \$1 million.
  - **No. 12: Equipment** – Target Year equipment costs increased by 0.7 percent (\$40,000) over the 2022 AUR. Both Total System equipment costs and the impact of the equipment indices were stable year-over-year from the 2022 AUR to the 2023 AUR.
  - **No. 13: Vehicle** – This line is the combination of vehicle and fuel costs. Target Year vehicle costs increased decreased by 2.8 percent (\$100,000) from the 2022 AUR. This is due to offsetting year-over-year impacts of a change in Total System vehicle costs (\$280,000 increase) and change in indices impact (\$370,000 decrease).
  - **No. 14: Overhead** – Target Year overhead cost decreased by 7.5 percent (\$860,000) from the 2022 AUR. This decrease is due to differences in both the year-over-year Total System overhead costs (\$420,000 decrease) and overhead indices impact (\$440,000 decrease).
  - **No. 17: Total Return** – decreased by \$1.4 million from the 2022 AUR. In consistently applying the methodology used in the 2023 AUR, the Total Pre-Tax Return Margin is 5.39 percent as set by the 2019/2020 HCR Return Margin Expert.

The Pre-Tax Return Margin can be seen in Table 29 on the following page.

Table 29: Pre-Tax Return Margin Calculation

No.	Item	Amount
<b>1</b>	<b>Cost of Goods Sold</b>	
2	Operating Expenses	\$ 93,608,878
3	Deposits	\$ 239,866,309
4	Cost of Goods Sold (#2+#3)	\$ <b>333,475,187</b>
<b>5</b>	<b>Pre-Tax Margin Calculation</b>	
6	Return Margin (Combined)	5.39 %
7	Revenues Required (#4/(1-#6))	\$ 352,473,509
8	Pre-Tax Margin (#7-#4)	\$ 18,998,322

The combined effect of these changes led to a decrease in Revenue Requirement of 18.3 percent. When compared with the 2022 AUR HCR, the Revenue Requirement decreased from \$137.6 million to \$112.4 million.

## 4. Phase II Section

### 4.1 Classification of Costs

In the Phase I Section of this report, the Target Year Revenue Requirement is calculated as the Total System Target Year expenses plus total return (calculated using the Return Margin Expert's recommended return rate) minus Total System Target Year miscellaneous revenue. This calculation is shown in Schedule 1 below.

*Schedule 1: Revenue Requirement*

		Target Year Revenue Requirement	Percent of Total Cost	Unit Cost (¢/container)
No.	(a)	(b)	(c)	(d)
1	Direct Labour	\$ 33,580,636	29.9%	1.55
2	Contract Labour	\$ 2,011,457	1.8%	0.09
3	Overhead Labour	\$ 15,711,198	14.0%	0.72
4	Building	\$ 22,755,368	20.2%	1.05
5	Equipment	\$ 5,448,128	4.8%	0.25
6	Vehicle	\$ 3,545,648	3.2%	0.16
7	Overhead	\$ 10,556,443	9.4%	0.49
8	Total Return	\$ 18,998,322	16.9%	0.87
9	Less: Miscellaneous Revenue	\$ (204,694)	-0.2%	(0.01)
10	Target Year Revenue Requirement	\$ 112,402,506	100.0%	5.173

The Target Year Revenue Requirement is a total of \$112.4 million. Each of the cost items identified in Schedule 1 will be distributed using allocators.

### 4.2 Allocators

Consistent with the 2022 AUR, allocators are used to allocate costs to different container streams:

- Direct and Collector Labour Allocator
- Volume Allocator
- Pallet Allocator
- Building Allocator
- Business Cost Allocator

#### 4.2.1 Direct and Collector Labour Allocator

The direct and collector labour allocator is calculated based on the following steps:

- The Target Year direct and collector labour hours are calculated as the required time per container as measured by the Time and Motion expert in the 2019/2020 HCR multiplied by the Target Year forecast per container stream.
- The loaded hourly rate is calculated as the Target Year direct and collector labour hours divided by Target Year direct and collector labour costs.
- The total direct and collector labour cost is calculated as the Target Year direct and collector labour hours by the loaded hourly rate.

This calculation is shown in Phase II Schedule 6.

#### **4.2.2 Volume Allocator**

The volume allocator is calculated as the percentage of each container stream's volume divided by Total System Target Year volume. This calculation is shown in Phase II Schedule 2.

#### **4.2.3 Pallet Allocator**

The pallet allocator is calculated by dividing the total forecast volume for each container stream by the average number of containers received per pallet during 2022. The total calculated pallets for each container stream are divided by the total number of pallets for the system to create a pallet allocator. This calculation is shown in Phase II Schedule 2.

#### **4.2.4 Building Allocator**

The building allocator is calculated by taking the allocated total building cost per container stream and dividing by the total building cost. This calculation is shown in Phase II Schedule 10.

#### **4.2.5 Business Cost Allocator**

The business cost allocator is calculated by dividing the total of each container stream's share of labour, building, vehicle, and equipment cost by the Total System's labour, building, vehicle, and equipment cost. The container stream's share is the total cost allocated to the container stream for labour, building, vehicle, and equipment cost. This calculation is shown in Phase II Schedule 3.

## **4.3 Application of Allocators**

### **4.3.1 Direct and Collector Labour**

Direct and collector labour have been grouped in this report as both job functions are used to process containers. Direct and collector labour is allocated based on the direct and collector labour allocator. This allocation is shown in Phase II Schedule 6.



### 4.3.2 Overhead Labour

Overhead labour is allocated to container streams based on the total volume allocator and the direct and collector labour as shown in the table below. The allocation to container streams is shown in Phase II Schedule 8.

Table 23: Overhead Labour Allocation Factors

Cost Classification		% of Total	Total Overhead Cost
No.	(a)	(c)	(d)
1	Direct and Collector Labour Allocator	50.0%	\$ 7,855,599
2	Volume Allocator	50.0%	\$ 7,855,599
3	<b>Total</b>	100.0%	\$ 15,711,198

### 4.3.3 Building

Building costs are separated into five categories: office, customer interface, loading, sorting, and storage. Space associated with the office and customer interface categories is deemed based on the volume allocator, given that these spaces may need to be increased as a Depot processes higher volumes. The remaining three categories – loading, sorting, and storage – are allocated using the pallet allocator as these activities would occur when containers are in or are being sorted into pallets. The table below summarizes the percentage of space allocated to each category as well as the total costs.

Table 24: Building Allocation Factors

		% Reported	Cost (\$)	Volume Classification Factor	Pallet Classification Factor	Volume Classification (\$)	Pallet Classification (\$)
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Office	7.7%	\$ 1,752,639	1.00		\$ 1,752,639	\$ 0
2	Customer Interface	15.8%	\$ 3,601,601	1.00		\$ 3,601,601	\$ 0
3	Loading	11.8%	\$ 2,693,268		1.00	\$ 0	\$ 2,693,268
4	Sorting	27.1%	\$ 6,160,478		1.00	\$ 0	\$ 6,160,478
5	Storage	37.6%	\$ 8,547,382		1.00	\$ 0	\$ 8,547,382
6	<b>Total</b>	<b>100.0%</b>	<b>\$ 22,755,368</b>			<b>\$ 5,354,240</b>	<b>\$ 17,401,128</b>

The application of the volume and pallet allocators results in a total building cost per container stream which is converted to a percentage of the total building cost. This percentage is the building allocator. Schedule 9 summarizes the calculations that result from these steps.

### 4.3.4 Equipment

Equipment is sorted into three cost classifications: sorting/loading/cardboard, building, and office. These costs are allocated using the building, pallet, and volume allocators. The table below summarizes the total costs that each allocator will be applied to. The details of the allocation to container streams are shown in Phase II Schedule 12.

*Table 25: Equipment Cost Allocators*

Equipment Cost Classification		Building Allocator	Pallet Allocator	Volume Allocator	Building Allocator	Pallet Allocator	Volume Allocator	Total Equipment Cost
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Sorting / Loading / Cardboard	0.0%	50.0%	50.0%	\$ 0	\$ 1,927,493	\$ 1,927,493	\$ 3,854,987
2	Building	100.0%	0.0%	0.0%	\$ 311,451	\$ 0	\$ 0	\$ 311,451
3	Office	0.0%	0.0%	100.0%	\$ 0	\$ 0	\$ 1,281,691	\$ 1,281,691
4	<b>Total</b>				<b>\$ 311,451</b>	<b>\$ 1,927,493</b>	<b>\$ 3,209,184</b>	<b>\$ 5,448,128</b>

### 4.3.5 Vehicles

Vehicle costs are allocated using the pallet allocator. Total vehicle cost allocated using the pallet allocator is \$3,545,648. This is shown in Appendix II, Schedule 13.

### 4.3.6 Overhead

Overhead costs are allocated using either the business cost, building, or volume allocator. Shop supply and other costs are allocated using the building allocator. The following overhead categories are allocated using the business cost allocator:

- Office expenses
- Telephone
- Internet
- Bank charges
- Professional fees
- Training courses
- Marketing and promotions
- Advertising
- Other insurance
- Municipal taxes and licencing
- Other office costs

The volume allocator is used on the following categories:

- Alberta Bottle Depot Association (ABDA) fees
- Non-labour collection costs
- Deposit incentives

- Shrinkage
- UCA Table 9 collection costs
- UCA Table 9 cash and shrinkage

The table below summarizes the Total System cost allocated to each of the three allocators.

*Table 26: Overhead Cost Allocators*

Cost Classification		As Adjusted Cost	% of Total	Total Overhead Cost
No.	(a)	(b)	(c)	(d)
1	Business	\$ 6,463,182	66.8%	\$ 7,056,197
2	Building	\$ 871,415	9.0%	\$ 951,370
3	Volume	\$ 2,334,663	24.1%	\$ 2,548,875
4	<b>Total</b>	<b>\$ 9,669,261</b>	<b>100.0%</b>	<b>\$ 10,556,443</b>

The application of these allocators is shown in Phase II Schedule 15.

#### 4.3.7 Return and Miscellaneous Revenue

Return and miscellaneous revenue have been grouped together as they are allocated to container streams using the business cost allocator. The table below summarizes the total cost allocated by the business cost allocator.

*Table 27: Return, Income Tax, and Miscellaneous Revenue Summary*

Item		Return and Miscellaneous Revenue
No.	(a)	(b)
1	Total Return	\$ 18,998,322
2	Less: Miscellaneous Revenue	\$ (204,694)
3	<b>System Return</b>	<b>\$ 18,793,629</b>

The details of this allocation are included in Phase II Schedule 17.

## 4.4 Total Allocated Costs

Schedule 18 below summarizes all costs allocated to each container stream as discussed throughout Section 4.3 Application of Allocators. The unit cost column presents the Forecast group Revenue Requirement as a cost (in cents) per container. This calculation is completed by multiplying the cost by 100 (to convert the dollars into cents) and dividing this by the Target Year Volume Forecast.

Table 28: Total Cost Allocated to Container Streams

Forecast Group	Container Stream	Direct and Collector Labour	Overhead Labour	Buildings	Equipment	Vehicle	Overhead	Return and Miscellaneous Revenue	Forecast Group Revenue Requirement	Unit Cost (¢/container)	
No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	1	Aluminum 0 - 1 Litre	\$ 11,361,857	\$ 6,517,410	\$ 7,712,576	\$ 2,295,201	\$ 1,014,647	\$ 4,078,977	\$ 6,540,057	\$ 39,520,725	3.563
2	2	Bag in Box Over 1 Litre	\$ 151,837	\$ 37,179	\$ 95,148	\$ 13,063	\$ 18,878	\$ 32,024	\$ 71,530	\$ 419,659	41.377
3	3	Bi-Metal 0 - 1 Litre	\$ 67,258	\$ 22,166	\$ 29,976	\$ 6,169	\$ 5,091	\$ 14,730	\$ 29,566	\$ 174,956	8.640
4	4	Bi-Metal Over 1 Litre	\$ 16,771	\$ 4,956	\$ 20,568	\$ 2,978	\$ 4,017	\$ 5,455	\$ 11,154	\$ 65,898	18.986
5	5	Specialty Containers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.000
6	6	Drink Pouch 0 - 1 Litre	\$ 293,888	\$ 97,528	\$ 74,063	\$ 20,095	\$ 10,555	\$ 55,846	\$ 112,267	\$ 664,243	7.352
7	7	Gable Top 0 - 1 Litre	\$ 1,045,010	\$ 377,257	\$ 553,641	\$ 117,728	\$ 92,449	\$ 256,449	\$ 494,681	\$ 2,937,214	7.243
8	8	Gable Top Over 1 Litre	\$ 1,311,323	\$ 386,799	\$ 812,219	\$ 133,513	\$ 151,974	\$ 303,088	\$ 632,658	\$ 3,731,575	13.855
9	9	Glass 0 - 1 Litre	\$ 3,682,797	\$ 1,243,112	\$ 1,660,636	\$ 349,967	\$ 278,614	\$ 822,041	\$ 1,632,684	\$ 9,669,851	8.125
10	10	Glass Over 1 Litre	\$ 339,804	\$ 94,615	\$ 166,987	\$ 27,315	\$ 31,301	\$ 69,422	\$ 149,354	\$ 878,797	16.197
11	11	HDPE Plastics Natural Over 1 Litre	\$ 2,506,879	\$ 733,964	\$ 2,146,447	\$ 327,302	\$ 412,269	\$ 668,902	\$ 1,386,425	\$ 8,182,187	16.374
12	12	Industry Standard Bottle	\$ 716,650	\$ 255,718	\$ 232,362	\$ 61,404	\$ 33,799	\$ 151,808	\$ 294,157	\$ 1,745,899	6.471
13	13	Liquor and Wine Ceramics	\$ 410	\$ 94	\$ 270	\$ 35	\$ 55	\$ 86	\$ 195	\$ 1,145	110.338
14	14	Molson Coors MGD Refillable 355ml	\$ 87,227	\$ 30,414	\$ 32,899	\$ 7,812	\$ 5,153	\$ 18,889	\$ 36,999	\$ 219,393	7.106
15	15	Other Plastics 0 - 1 Litre	\$ 1,826,916	\$ 733,246	\$ 780,443	\$ 207,036	\$ 113,189	\$ 450,738	\$ 828,396	\$ 4,939,963	5.412
16	16	Other Plastics Over 1 Litre	\$ 541,034	\$ 158,281	\$ 402,089	\$ 62,986	\$ 76,532	\$ 134,852	\$ 280,804	\$ 1,656,578	15.409
17	17	PET 0 - 1 Litre	\$ 7,202,432	\$ 3,478,977	\$ 5,385,064	\$ 1,299,387	\$ 834,873	\$ 2,384,509	\$ 4,118,577	\$ 24,703,818	4.727
18	18	PET Over 1 Litre	\$ 2,480,056	\$ 748,082	\$ 1,691,394	\$ 277,342	\$ 316,764	\$ 604,279	\$ 1,247,661	\$ 7,365,578	13.268
19	19	Plastic One-Way Keg Over 1 Litre	\$ 2,067	\$ 467	\$ 2,033	\$ 257	\$ 413	\$ 533	\$ 1,185	\$ 6,954	233.030
20	20	Sleemans Refillable	\$ 19,373	\$ 7,104	\$ 11,567	\$ 2,381	\$ 1,964	\$ 5,003	\$ 9,592	\$ 56,983	7.285
21	21	Steam Whistle Refillable	\$ 4,362	\$ 1,548	\$ 3,032	\$ 572	\$ 536	\$ 1,171	\$ 2,274	\$ 13,496	8.333
22	22	Tetra Brik 0 - 1 Litre	\$ 1,890,812	\$ 769,101	\$ 907,737	\$ 230,122	\$ 136,106	\$ 486,316	\$ 890,183	\$ 5,310,377	5.458
23	23	Tetra Brik Over 1 Litre	\$ 32,169	\$ 9,300	\$ 26,441	\$ 4,024	\$ 5,082	\$ 8,363	\$ 17,428	\$ 102,807	16.893
24	24	Moosehead	\$ 11,161	\$ 3,878	\$ 7,777	\$ 1,439	\$ 1,388	\$ 2,963	\$ 5,803	\$ 34,410	8.792
25		<b>Total</b>	<b>\$ 35,592,093</b>	<b>\$ 15,711,198</b>	<b>\$ 22,755,368</b>	<b>\$ 5,448,128</b>	<b>\$ 3,545,648</b>	<b>\$ 10,556,443</b>	<b>\$ 18,793,629</b>	<b>\$ 112,402,506</b>	<b>5.173</b>

## 4.5 Pre-Depot Viability Handling Commissions

Based on the Forecast group Revenue Requirement and the Target Year volume forecast, we have calculated variable rates by container stream prior to adjusting for Depot Viability Handling Commissions. These rates are displayed in Schedule 22 below.

Table 29: Pre-Depot Viability Handling Commission Change

	Forecast Group	Container Stream	Target Year Volume	Pre-Depot Viability Target Year Handling Commissions (¢/container)	Current Pre-Depot Viability Handling Commissions (¢/container)	Percent Change	Change in ¢ per container	Deposits (¢/container)
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	1	Aluminum 0 - 1 Litre	1,109,065,008	3.563	4.332	-17.7%	-0.768	10.00
2	2	Bag in Box Over 1 Litre	1,014,226	41.377	49.689	-16.7%	-8.312	25.00
3	3	Bi-Metal 0 - 1 Litre	2,024,903	8.640	10.656	-18.9%	-2.016	10.00
4	4	Bi-Metal Over 1 Litre	347,090	18.986	21.293	-10.8%	-2.307	25.00
5	5	Specialty Containers	-	3,149.000	3,149.000	0.0%	0.000	10,000.00
6	6	Drink Pouch 0 - 1 Litre	9,034,640	7.352	9.458	-22.3%	-2.106	10.00
7	7	Gable Top 0 - 1 Litre	40,551,773	7.243	8.889	-18.5%	-1.646	10.00
8	8	Gable Top Over 1 Litre	26,933,222	13.855	16.690	-17.0%	-2.835	25.00
9	9	Glass 0 - 1 Litre	119,011,684	8.125	10.088	-19.5%	-1.963	10.00
10	10	Glass Over 1 Litre	5,425,669	16.197	19.871	-18.5%	-3.674	25.00
11	11	HDPE Plastics Natural Over 1 Litre	49,971,130	16.374	19.190	-14.7%	-2.816	25.00
12	12	Industry Standard Bottle	26,980,424	6.471	8.257	-21.6%	-1.786	10.00
13	13	Liquor and Wine Ceramics	1,038	110.338	172.858	-36.2%	-62.520	10.00
14	14	Molson Coors MGD Refillable 355r	3,087,482	7.106	8.996	-21.0%	-1.890	10.00
15	15	Other Plastics 0 - 1 Litre	91,282,757	5.412	6.761	-20.0%	-1.349	10.00
16	16	Other Plastics Over 1 Litre	10,750,805	15.409	18.346	-16.0%	-2.937	25.00
17	17	PET 0 - 1 Litre	522,574,338	4.727	5.687	-16.9%	-0.960	10.00
18	18	PET Over 1 Litre	55,513,744	13.268	15.892	-16.5%	-2.624	25.00
19	19	Plastic One-Way Keg Over 1 Litre	2,984	233.030	235.925	-1.2%	-2.895	10.00
20	20	Sleemans Refillable	782,213	7.285	8.734	-16.6%	-1.449	10.00
21	21	Steam Whistle Refillable	161,968	8.333	10.024	-16.9%	-1.691	10.00
22	22	Tetra Brik 0 - 1 Litre	97,299,354	5.458	6.758	-19.2%	-1.301	10.00
23	23	Tetra Brik Over 1 Litre	608,569	16.893	19.363	-12.8%	-2.470	25.00
24	24	Moosehead	391,391	8.792	10.321	-14.8%	-1.530	10.00
25	<b>Total</b>		<b>2,172,816,412</b>	<b>5.173</b>	<b>6.281</b>	<b>-17.6%</b>	<b>-1.108</b>	

The average Handling Commission has decreased from the current average Handling Commission by 17.6 percent.

## 4.6 Depot Viability Handling Commissions

The Handling Commissions outlined in Section 4.5 – Recommended Handling Commissions were adjusted to apply a Depot Viability Handling commission as outlined in the memo *2021.02.24.DVC.New.HCs.Memo.MNP*. Below, Schedule 23 outlines the inputs needed to calculate the final Handling Commissions.

*Table 30: Depot Viability Handling Commissions Summary*

2022 CY Volume	Target Yr Vol	% increase in vol	1.5-cent eligible volume	Avg HC per Container (cents)	Target Year Revenue Requirement	DVHC Addition (\$)	Target Year Depot Viability HC-Eligible Volume	Eligible Portion	Refillable Ratio
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
2,112,495,296	2,172,816,412	2.86%	1,500,000	5.173	\$ 112,402,506	\$ 0.015	317,261,870	14.60%	1.45%

The rates for each container stream are displayed in an excerpt of Schedule 24 below.

*Table 31: Depot Viability Handling Commissions by Container Stream*

Forecast Group	Container Stream	Forecast Group Revenue Requirement	Target Year Volume	Proposed Target Year Handling Commissions (¢/container)	Target Year Volume, With Depot Viability HC (14.6% of total)	Target Year Volume, Without Depot Viability HC (85.4% of total)	Revenue, 1.5-cent increase only (14.6% of total) (1.5 cents * (f))	Remaining Forecast Group Revenue Requirement ((c) - (h))	New Base Proposed Target Year HC (¢/container)	New HC for first 1.5M containers (¢/container)	
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	1	Aluminum 0 - 1 Litre	\$ 39,520,725	1,109,065,008	3.563	164,313,960	944,751,048	\$ 2,464,709	\$ 37,056,016	3.341	4.841
2	2	Bag in Box Over 1 Litre	\$ 419,659	1,014,226	41.377	150,263	863,963	\$ 2,254	\$ 417,405	41.155	42.655
3	3	Bi-Metal 0 - 1 Litre	\$ 174,956	2,024,903	8.640	300,000	1,724,903	\$ 4,500	\$ 170,456	8.418	9.918
4	4	Bi-Metal Over 1 Litre	\$ 65,898	347,090	18.986	51,423	295,667	\$ 771	\$ 65,127	18.764	20.264
5	5	Specialty Containers	\$ -	0	3,149.000	-	-	\$ -	\$ -	3,149.000	3,149.000
6	6	Drink Pouch 0 - 1 Litre	\$ 664,243	9,034,640	7.352	1,338,531	7,696,109	\$ 20,078	\$ 644,165	7.130	8.630
7	7	Gable Top 0 - 1 Litre	\$ 2,937,214	40,551,773	7.243	6,007,964	34,543,809	\$ 90,119	\$ 2,847,095	7.021	8.521
8	8	Gable Top Over 1 Litre	\$ 3,731,575	26,933,222	13.855	3,990,302	22,942,920	\$ 59,855	\$ 3,671,720	13.633	15.133
9	9	Glass 0 - 1 Litre	\$ 9,669,851	119,011,684	8.125	17,632,223	101,379,461	\$ 264,483	\$ 9,405,368	7.903	9.403
10	10	Glass Over 1 Litre	\$ 878,797	5,425,669	16.197	878,842	4,621,827	\$ 12,058	\$ 866,739	15.975	17.475
11	11	HDPE Plastics Natural Over 1 Litre	\$ 8,182,187	49,971,130	16.374	7,403,492	42,567,638	\$ 111,052	\$ 8,071,135	16.152	17.652
12	12	Industry Standard Bottle	\$ 1,745,899	26,980,424	6.471	-	26,980,424	\$ -	\$ 1,745,899	6.471	6.471
13	13	Liquor and Wine Ceramics	\$ 1,145	1,038	110.338	154	884	\$ 2	\$ 1,143	110.116	111.616
14	14	Molson Coors MGD Refillable 355ml	\$ 219,393	3,087,482	7.106	-	3,087,482	\$ -	\$ 219,393	7.106	7.106
15	15	Other Plastics 0 - 1 Litre	\$ 4,939,963	91,282,757	5.412	13,524,033	77,758,724	\$ 202,860	\$ 4,737,102	5.189	6.689
16	16	Other Plastics Over 1 Litre	\$ 1,656,578	10,750,805	15.409	1,592,790	9,158,015	\$ 23,892	\$ 1,632,686	15.187	16.687
17	17	PET 0 - 1 Litre	\$ 24,703,818	522,574,338	4.727	77,422,205	445,152,133	\$ 1,161,333	\$ 23,542,485	4.505	6.005
18	18	PET Over 1 Litre	\$ 7,365,578	55,513,744	13.268	8,224,660	47,289,084	\$ 123,370	\$ 7,242,208	13.046	14.546
19	19	Plastic One-Way Keg Over 1 Litre	\$ 6,954	2,984	233.030	442	2,542	\$ 7	\$ 6,947	232.808	234.308
20	20	Sleemans Refillable	\$ 56,983	782,213	7.285	-	782,213	\$ -	\$ 56,983	7.285	7.285
21	21	Steam Whistle Refillable	\$ 13,496	161,968	8.333	-	161,968	\$ -	\$ 13,496	8.333	8.333
22	22	Tetra Brik 0 - 1 Litre	\$ 5,310,377	97,299,354	5.458	14,415,424	82,883,930	\$ 216,231	\$ 5,094,145	5.236	6.736
23	23	Tetra Brik Over 1 Litre	\$ 102,807	608,569	16.893	90,163	518,406	\$ 1,352	\$ 101,454	16.671	18.171
24	24	Moosehead	\$ 34,410	391,391	8.792	-	391,391	\$ -	\$ 34,410	8.792	8.792
25	<b>Total</b>		<b>\$ 112,402,506</b>	<b>2,172,816,412</b>	<b>5.173</b>	<b>317,261,870</b>	<b>1,855,554,542</b>	<b>\$ 4,758,928</b>	<b>\$ 107,643,578</b>	<b>4.954</b>	<b>6.430</b>

In accordance with section 13.5 of the Handling Commission By-law, this percentage change would indicate that the Board should approve the updated Handling Commissions effective as of May 1<sup>st</sup>, 2024.

## 4.7 Recommended Handling Commissions

After accounting for Depot Viability Handling Commissions, we have calculated recommended Handling Commissions by container stream. These recommended Handling Commissions are shown alongside current Handling Commissions in Schedule 25 below.

Table 32: Handling Commission Change

Forecast Group		Container Stream	Target Year Volume	Target Year Handling Commissions (¢/container)	Current Handling Commissions (¢/container)	Percent Change	Change in ¢ per container	Deposits (¢/container)
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	1	Aluminum 0 - 1 Litre	1,109,065,008	3.341	4.107	-18.6%	-0.766	10.00
2	2	Bag in Box Over 1 Litre	1,014,226	41.155	49.464	-16.8%	-8.309	25.00
3	3	Bi-Metal 0 - 1 Litre	2,024,903	8.418	10.432	-19.3%	-2.014	10.00
4	4	Bi-Metal Over 1 Litre	347,090	18.764	21.069	-10.9%	-2.305	25.00
5	5	Specialty Containers	-	3,149.000	3,149.000	0.0%	0.000	10,000.00
6	6	Drink Pouch 0 - 1 Litre	9,034,640	7.130	9.234	-22.8%	-2.104	10.00
7	7	Gable Top 0 - 1 Litre	40,551,773	7.021	8.665	-19.0%	-1.644	10.00
8	8	Gable Top Over 1 Litre	26,933,222	13.633	16.465	-17.2%	-2.832	25.00
9	9	Glass 0 - 1 Litre	119,011,684	7.903	9.864	-19.9%	-1.961	10.00
10	10	Glass Over 1 Litre	5,425,669	15.975	19.647	-18.7%	-3.672	25.00
11	11	HDPE Plastics Natural Over 1 Litre	49,971,130	16.152	18.966	-14.8%	-2.814	25.00
12	12	Industry Standard Bottle	26,980,424	6.471	8.257	-21.6%	-1.786	10.00
13	13	Liquor and Wine Ceramics	1,038	110.116	172.633	-36.2%	-62.517	10.00
14	14	Molson Coors MGD Refillable 355ml	3,087,482	7.106	8.996	-21.0%	-1.890	10.00
15	15	Other Plastics 0 - 1 Litre	91,282,757	5.189	6.536	-20.6%	-1.347	10.00
16	16	Other Plastics Over 1 Litre	10,750,805	15.187	18.121	-16.2%	-2.934	25.00
17	17	PET 0 - 1 Litre	522,574,338	4.505	5.463	-17.5%	-0.958	10.00
18	18	PET Over 1 Litre	55,513,744	13.046	15.667	-16.7%	-2.621	25.00
19	19	Plastic One-Way Keg Over 1 Litre	2,984	232.808	235.700	-1.2%	-2.892	10.00
20	20	Sleemans Refillable	782,213	7.285	8.734	-16.6%	-1.449	10.00
21	21	Steam Whistle Refillable	161,968	8.333	10.024	-16.9%	-1.691	10.00
22	22	Tetra Brik 0 - 1 Litre	97,299,354	5.236	6.534	-19.9%	-1.298	10.00
23	23	Tetra Brik Over 1 Litre	608,569	16.671	19.139	-12.9%	-2.468	25.00
24	24	Moosehead	391,391	8.792	10.321	-14.8%	-1.529	10.00
25	<b>Total</b>		<b>2,172,816,412</b>	<b>4.954</b>	<b>6.060</b>	<b>-18.2%</b>	<b>-1.106</b>	



# 5. Appendix I – Phase I Schedules

## Schedule 1: Adjustments Summary

No.	2022 Fiscal Year As Accepted		2022 Fiscal Year As Adjusted			Total System			Target System (Current HC)			Total Change	
	Cost	Cost per Container (e)	Cost	Cost per Container (e)	Difference (Accepted to Adjusted)	Cost	Cost per Container (e)	Difference (Adjusted to Total System)	Cost	Cost per Container (e)	Difference (Total System to Target System)	Difference (Accepted to Target System)	% Change (Accepted to Target System)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
<b>1 Revenue</b>													
2 Revenue	\$ 326,375,297	15.70	\$ 322,622,284	15.49	\$ (3,753,012)	\$ 324,392,392	15.36	\$ 1,770,108	\$ 371,540,376	17.10	\$ 47,147,984	\$ 45,165,079	8.9%
3 Less Purchases	\$ 228,950,331	11.02	\$ 229,512,596	11.02	\$ 562,265	\$ 229,425,276	10.86	\$ (87,320)	\$ 239,866,309	11.04	\$ 10,441,033	\$ 10,915,979	0.2%
4 Base Handling Commission	\$ 97,424,966	4.69	\$ 93,109,688	4.47	\$ (4,315,278)	\$ 94,967,116	4.50	\$ 1,857,428	\$ 131,674,067	6.06	\$ 36,706,951	\$ 34,249,101	29.3%
5 Misc Revenue	\$ 2,435,490	0.12	\$ 215,938	0.01	\$ (2,219,552)	\$ 214,148	0.01	\$ (1,790)	\$ 204,694	0.01	\$ (9,454)	\$ (2,230,797)	-92.0%
6 Depot Viability Handling Commissions	\$ 4,535,083	0.22	\$ 4,550,161	0.22	\$ 15,078	\$ 4,747,992	0.22	\$ 197,831	\$ 4,758,928	0.22	\$ 10,936	\$ 223,845	0.4%
<b>7 Net Revenue</b>	\$ 104,395,539	5.02	\$ 97,875,787	4.70	\$ (6,519,752)	\$ 99,929,256	4.73	\$ 2,053,469	\$ 136,637,688	6.29	\$ 36,708,432	\$ 32,242,149	25.2%
<b>8 Expenses</b>													
9 Direct Labour	\$ 37,593,268	1.81	\$ 36,384,669	1.75	\$ (1,208,600)	\$ 36,992,330	1.75	\$ 607,662	\$ 33,580,636	1.55	\$ (3,411,694)	\$ (4,012,632)	-14.6%
10 Collector Labour	\$ 2,147,244	0.10	\$ 2,147,300	0.10	\$ 56	\$ 2,193,064	0.10	\$ 45,764	\$ 2,011,457	0.09	\$ (181,607)	\$ (135,787)	-10.4%
11 Overhead Labour	\$ 15,891,149	0.76	\$ 17,229,598	0.83	\$ 1,338,449	\$ 17,704,131	0.84	\$ 474,533	\$ 15,711,198	0.72	\$ (1,992,933)	\$ (179,951)	-5.4%
12 Building	\$ 24,697,714	1.19	\$ 20,963,341	1.01	\$ (3,734,373)	\$ 21,765,718	1.03	\$ 802,377	\$ 22,755,368	1.05	\$ 989,650	\$ (1,942,346)	-11.9%
13 Equipment	\$ 4,942,368	0.24	\$ 4,946,747	0.24	\$ 4,380	\$ 4,997,848	0.24	\$ 51,100	\$ 5,448,128	0.25	\$ 450,281	\$ 505,761	5.4%
14 Vehicle	\$ 3,516,734	0.17	\$ 3,375,997	0.16	\$ (140,737)	\$ 3,467,071	0.16	\$ 91,074	\$ 3,545,648	0.16	\$ 78,577	\$ 28,914	-3.6%
15 Overhead	\$ 10,262,022	0.49	\$ 9,669,261	0.46	\$ (592,761)	\$ 9,826,395	0.47	\$ 157,135	\$ 10,556,443	0.49	\$ 730,047	\$ 294,421	-1.6%
<b>16 Total Expenses</b>	\$ 99,050,498	4.77	\$ 94,716,912	4.55	\$ (4,333,586)	\$ 96,946,558	4.59	\$ 2,229,645	\$ 93,608,878	4.31	\$ (3,337,680)	\$ (5,441,621)	-9.6%
<b>17 Earnings Before Taxes</b>	\$ 5,345,041	0.26	\$ 3,158,875	0.15	\$ (2,186,167)	\$ 2,982,698	0.14	\$ (176,176)	\$ 43,028,811	1.98	\$ 40,046,112	\$ 37,683,770	670.0%
<b>System Data</b>													
18 Total Container Volume	2,078,388,796		2,083,394,612			2,112,495,296			2,172,816,412			94,427,616	4.5%
19 Number of Depots	205		205			221			221			16	7.8%

Schedule 1a: Net Income Summary

		Small	Medium	Large	Total
No.	(a)	(b)	(c)	(d)	(e)
<b>2022 Fiscal Year As Accepted</b>					
1	Net Income before Tax	\$ (230,802)	\$ 1,676,842	\$ 3,899,002	\$ 5,345,041
2	¢ per container	-0.0	0.08	0.19	0.26
<b>2022 Fiscal Year As Adjusted</b>					
3	Net Income before Tax	\$ (3,111,364)	\$ 1,633	\$ 6,268,606	\$ 3,158,875
4	¢ per container	(0.15)	0.00	0.30	0.15
5	Difference	\$ (2,880,562)	\$ (1,675,208)	\$ 2,369,604	\$ (2,186,166)
<b>Total System</b>					
6	Net Income before Tax	\$ (1,972,231)	\$ 1,003,818	\$ 3,951,111	\$ 2,982,698
7	¢ per container	(0.09)	0.05	0.19	0.14
8	Difference	\$ 1,139,134	\$ 1,002,185	\$ (2,317,495)	\$ (176,177)
<b>Target System (Current HC)</b>					
9	Net Income before Tax	\$ 2,452,375	\$ 13,091,335	\$ 27,485,100	\$ 43,028,811
10	¢ per container	0.11	0.60	1.26	1.98
11	Difference	\$ 4,424,606	\$ 12,087,517	\$ 23,533,989	\$ 40,046,112
<b>Total Change</b>					
11	Difference (As Accepted Data to Target System Data)	\$ 2,683,177	\$ 11,414,493	\$ 23,586,099	\$ 37,683,770
12	Percent Change (As Accepted Data to Target System Data)	-1116.4%	646.8%	574.3%	670.0%

Schedule 1b: Labour Efficiency and Cost Summary

		Direct Labour	Collector Labour	Overhead Labour
No.	(a)	(b)	(c)	(d)
<b>2022 Fiscal Year As Accepted</b>				
1	Hours	1,768,304	110,735	530,227
2	S/Container	3.06	0.19	0.92
3	\$/Hour	\$21.26	\$19.39	\$29.97
<b>2022 Fiscal Year As Adjusted</b>				
5	Hours	1,771,580	110,739	532,726
6	S/Container	3.06	0.19	0.92
7	\$/Hour	\$20.54	\$19.39	\$32.34
<b>8 Total System</b>				
9	Hours	1,801,168	113,099	547,398
10	S/Container	3.07	0.19	0.93
11	\$/Hour	\$20.54	\$19.39	\$32.34
<b>12 Target System (Current HC)</b>				
13	Hours	1,852,599	116,328	547,398
14	S/Container	3.07	0.19	0.91
15	\$/Hour	\$18.13	\$17.29	\$28.70

Schedule 1c: Previous Year Summary

	2021 Fiscal Year As Accepted		2022 Fiscal Year As Accepted			Per Container or Hour	
	Cost	Cost per Container (¢)	Cost	Cost per Container (¢)	% Change	% Change From 2004	Ave. Annual
No.	(a)	(b)	(d)	(e)	(f)	(g)	(h)
<b>1 Revenue</b>							
2 Revenue	328,676,461.76	16.11	\$ 326,375,297	15.70	-2.5%	171.3%	5.7%
3 Less Purchases	224,292,117.40	11.00	\$ 228,950,331	11.02	0.2%	188.0%	6.1%
4 Gross Margin (HC)	104,384,344.36	5.12	\$ 97,424,966	4.69	-8.4%	138.8%	5.0%
5 Misc Revenue	6,021,594.17	0.30	\$ 2,435,490	0.12	-60.3%	593.9%	11.4%
6 Total Margin	110,405,938.53	5.41	\$ 104,395,539	5.02	-7.2%	153.7%	5.3%
<b>7 Expenses</b>							
8 Direct Labour	36,687,111.74	1.80	\$ 37,593,268	1.81	0.6%	194.0%	6.2%
9 Contract / Collector Labour	1,718,931.81	0.08	\$ 2,147,244	0.10	22.6%	129.4%	4.7%
10 Overhead Labour	16,169,362.85	0.79	\$ 15,891,149	0.76	-3.5%	116.1%	4.4%
11 Building	23,700,279.21	1.16	\$ 24,697,714	1.19	2.3%	617.1%	11.6%
12 Equipment and Vehicles	8,029,824.33	0.39	\$ 8,459,101	0.41	3.4%	595.4%	11.4%
13 Overhead	10,530,651.73	0.52	\$ 10,262,022	0.49	-4.4%	73.1%	3.1%
14 Total Operating Expenses	96,836,161.68	4.75	\$ 99,050,498	4.77	0.4%	202.0%	6.3%
15 Earnings Before Taxes	13,569,776.85	0.67	\$ 5,345,041	0.26	-61.3%	-36.0%	-2.4%
<b>System Data</b>							
18 Total Container Volume			2,078,388,796			102.7%	4.0%
19 Number of Depots			205			29.7%	1.5%

Schedule 2: Direct Labour

	2022 Fiscal Year As Accepted				2022 Fiscal Year As Adjusted			
	Hours	Salary & Wages	Benefits	Total	Hours	Salary & Wages	Benefits	Total
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1 Small	227,847	\$ 4,426,873	\$ 573,784	\$ 5,000,657	230,066	\$ 4,467,618	\$ 444,150	\$ 4,911,768
2 Medium	540,923	\$ 9,819,425	\$ 1,620,681	\$ 11,440,106	541,981	\$ 9,837,708	\$ 1,210,007	\$ 11,047,715
3 Large	999,534	\$ 18,342,221	\$ 2,810,284	\$ 21,152,505	999,534	\$ 18,342,221	\$ 2,082,964	\$ 20,425,186
4 Total	1,768,304	\$ 32,588,519	\$ 5,004,749	\$ 37,593,268	1,771,580	\$ 32,647,547	\$ 3,737,121	\$ 36,384,669

Schedule 3: Collector Labour

		2022 Fiscal Year As Accepted		2022 Fiscal Year As Adjusted		
Size Class		Hours	\$	Hours	\$	\$ (Less Collection Costs Cap)
No.		(a)	(b)	(c)	(d)	(e)
1	Small	27,072	\$ 571,446	27,072	\$ 571,446	\$ 571,446
2	Medium	22,837	\$ 462,837	22,841	\$ 462,893	\$ 462,893
3	Large	60,826	\$ 1,112,962	60,826	\$ 1,112,962	\$ 1,112,962
4	<b>Total</b>	<b>110,735</b>	<b>\$ 2,147,244</b>	<b>110,739</b>	<b>\$ 2,147,300</b>	<b>\$ 2,147,300</b>

Schedule 4: Overhead Labour

		2022 Fiscal Year As Accepted		2022 Fiscal Year As Adjusted	
Size Class		Hours	\$	Hours	\$
No.		(a)	(b)	(c)	(d)
1	Small	125,693	\$ 3,148,278	127,300	\$ 3,327,431
2	Medium	171,123	\$ 5,190,526	172,014	\$ 5,622,503
3	Large	233,412	\$ 7,552,345	233,412	\$ 8,279,664
4	<b>Total</b>	<b>530,227</b>	<b>\$ 15,891,149</b>	<b>532,726</b>	<b>\$ 17,229,598</b>

Schedule 5: Building Costs

2022 Fiscal Year As Accepted						2022 Fiscal Year As Adjusted			
		Small	Medium	Large	Total	Small	Medium	Large	Total
No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Sq. Ft.	240,234	283,539	365,317	889,090	228,850	279,164	340,128	848,142
2	Building CCA	\$ 403,478	\$ 460,800	\$ 254,199	\$ 1,118,477				
3	Use Costs incl. Mortgage Interest	\$ 2,446,443	\$ 5,284,395	\$ 13,190,869	\$ 20,921,707				
4	Utilities	\$ 680,167	\$ 746,284	\$ 1,231,080	\$ 2,657,530				
5	Deemed Lease Cost					\$ 2,956,744	\$ 4,613,073	\$ 6,654,109	\$ 14,223,926
6	Deemed Usage Cost					\$ 1,232,848	\$ 2,154,433	\$ 3,352,135	\$ 6,739,415
7	<b>Total</b>	<b>\$ 3,530,088</b>	<b>\$ 6,491,478</b>	<b>\$ 14,676,148</b>	<b>\$ 24,697,714</b>	<b>\$ 4,189,592</b>	<b>\$ 6,767,505</b>	<b>\$ 10,006,244</b>	<b>\$ 20,963,341</b>



Schedule 6: Equipment Costs

	2022 Fiscal Year As Accepted				2022 Fiscal Year As Adjusted			
	Small	Medium	Large	Total	Small	Medium	Large	Total
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1 CCA	\$ 287,644	\$ 414,688	\$ 382,663	\$ 1,084,996	\$ 278,075	\$ 422,093	\$ 387,861	\$ 1,088,030
2 Lease Payments	\$ 65,168	\$ 886,859	\$ 2,058,497	\$ 3,010,524	\$ 65,168	\$ 886,859	\$ 2,058,497	\$ 3,010,524
3 Operating Costs	\$ 109,638	\$ 202,412	\$ 534,798	\$ 846,848	\$ 110,983	\$ 202,412	\$ 534,798	\$ 848,193
4 Total	\$ 462,450	\$ 1,503,960	\$ 2,975,958	\$ 4,942,368	\$ 454,226	\$ 1,511,364	\$ 2,981,156	\$ 4,946,747

Schedule 7: Vehicle Costs

No.	2022 Fiscal Year As Accepted				2022 Fiscal Year As Adjusted				2022 Fiscal Year As Adjusted (After Collections Cost Cap)		
	Small	Medium	Large	Total	Small	Medium	Large	Total	Business Vehicle Cost	Offsite Collections Vehicle Cost*	Total Vehicle Cost*
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1 CCA	\$ 213,728	\$ 105,449	\$ 103,689	\$ 422,866	\$ 198,637	\$ 103,142	\$ 104,277	\$ 406,056	\$ 290,035	\$ 116,156	\$ 406,190
2 Lease Payments	\$ 74,944	\$ 93,661	\$ 304,468	\$ 473,073	\$ 72,151	\$ 91,745	\$ 283,929	\$ 447,825	\$ 319,869	\$ 128,104	\$ 447,973
3 Operating Costs	\$ 821,828	\$ 820,963	\$ 978,004	\$ 2,620,795	\$ 774,178	\$ 790,355	\$ 956,467	\$ 2,521,000	\$ 1,800,681	\$ 721,153	\$ 2,521,833
4 Total	\$ 1,110,500	\$ 1,020,073	\$ 1,386,161	\$ 3,516,734	\$ 1,044,967	\$ 985,241	\$ 1,344,674	\$ 3,374,882	\$ 2,410,585	\$ 965,413	\$ 3,375,997

\* Less Offsite Collections Cost Cap

Schedule 8: Overhead Costs

No.	2022 Fiscal Year As Accepted				2022 Fiscal Year As Adjusted					
	Small	Medium	Large	Total	Small	Medium	Large	Total	Total (Less Offsite Collections Cap)	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
<b>1</b>	<b>Overhead - Office</b>									
2	Office Expenses	\$ 182,933	\$ 225,954	\$ 498,555	\$ 907,443	\$ 185,562	\$ 226,231	\$ 498,555	\$ 910,348	\$ 910,348
3	Shop Supplies	\$ 152,009	\$ 247,630	\$ 470,679	\$ 870,318	\$ 153,034	\$ 247,703	\$ 470,679	\$ 871,415	\$ 871,415
4	Telephone	\$ 189,887	\$ 178,442	\$ 260,900	\$ 629,229	\$ 191,392	\$ 178,639	\$ 260,900	\$ 630,931	\$ 630,931
5	Charitable Donations	\$ 38,248	\$ 179,411	\$ 22,648	\$ 240,307	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6	Internet	\$ 47,401	\$ 42,434	\$ 52,031	\$ 141,866	\$ 47,465	\$ 42,434	\$ 52,031	\$ 141,929	\$ 141,929
7	Bank Charges	\$ 148,012	\$ 277,117	\$ 328,145	\$ 753,274	\$ 150,334	\$ 277,176	\$ 328,145	\$ 755,655	\$ 755,655
8	Professional Fees (Accounting/Legal)	\$ 372,570	\$ 432,667	\$ 764,335	\$ 1,569,572	\$ 383,217	\$ 433,325	\$ 764,335	\$ 1,580,878	\$ 1,580,878
9	Training Courses (3rd Party)	\$ 305	\$ 8,148	\$ 47,698	\$ 56,150	\$ 305	\$ 8,148	\$ 47,698	\$ 56,150	\$ 56,150
10	Marketing and Promotions	\$ 31,427	\$ 84,299	\$ 302,468	\$ 418,194	\$ 31,693	\$ 84,736	\$ 302,468	\$ 418,897	\$ 418,897
11	Advertising	\$ 83,334	\$ 215,960	\$ 506,223	\$ 805,516	\$ 87,054	\$ 217,398	\$ 506,223	\$ 810,675	\$ 810,675
12	Other Insurance (non-property)	\$ 28,956	\$ 96,947	\$ 141,567	\$ 267,470	\$ 29,236	\$ 97,828	\$ 141,567	\$ 268,630	\$ 268,630
13	Municipal Taxes & License Fees	\$ 43,908	\$ 51,419	\$ 50,658	\$ 145,986	\$ 44,221	\$ 51,511	\$ 50,658	\$ 146,390	\$ 146,390
14	Other Office costs	\$ 61,150	\$ 92,721	\$ 139,428	\$ 293,299	\$ 64,236	\$ 92,721	\$ 139,428	\$ 296,385	\$ 296,385
15	<b>Sub Total</b>	<b>\$ 1,380,140</b>	<b>\$ 2,133,149</b>	<b>\$ 3,585,333</b>	<b>\$ 7,098,622</b>	<b>\$ 1,367,749</b>	<b>\$ 1,957,850</b>	<b>\$ 3,562,685</b>	<b>\$ 6,888,284</b>	<b>\$ 6,888,284</b>
<b>16</b>	<b>Overhead - Fees</b>									
17	BCMB Fines / Levies	\$ 400	\$ 2,407	\$ 2,800	\$ 5,607	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
18	ABDA Fees	\$ 184,468	\$ 403,622	\$ 584,954	\$ 1,173,045	\$ 186,723	\$ 404,622	\$ 584,954	\$ 1,176,298	\$ 1,176,298
19	<b>Sub Total</b>	<b>\$ 184,868</b>	<b>\$ 406,029</b>	<b>\$ 587,754</b>	<b>\$ 1,178,651</b>	<b>\$ 186,723</b>	<b>\$ 404,622</b>	<b>\$ 584,954</b>	<b>\$ 1,176,298</b>	<b>\$ 1,176,298</b>
<b>20</b>	<b>Overhead - Other</b>									
21	Non-labour collection costs	\$ 1,613	\$ 54,550	\$ 0	\$ 56,163	\$ 1,613	\$ 54,550	\$ 0	\$ 56,163	\$ 56,163
22	Deposit incentives	\$ 0	\$ 0	\$ 8,076	\$ 8,076	\$ 0	\$ 0	\$ 8,076	\$ 8,076	\$ 8,076
23	Goodwill - Current Year CCA	\$ 78,564	\$ 249,994	\$ 20,068	\$ 348,626	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
24	Shrinkage	\$ 29	\$ 30,976	\$ 53,055	\$ 84,059	\$ 29	\$ 30,976	\$ 53,055	\$ 84,059	\$ 84,059
25	Other costs	\$ 265,317	\$ 40,329	\$ 139,234	\$ 444,879	\$ 266,751	\$ 40,329	\$ 139,234	\$ 446,313	\$ 446,313
26	<b>Sub Total</b>	<b>\$ 345,522</b>	<b>\$ 375,848</b>	<b>\$ 220,432</b>	<b>\$ 941,803</b>	<b>\$ 268,392</b>	<b>\$ 125,855</b>	<b>\$ 200,364</b>	<b>\$ 594,611</b>	<b>\$ 594,611</b>
<b>27</b>	<b>Overhead - Table 9</b>									
28	Table 9 Collections costs	\$ 18,181	\$ 0	\$ 511,038	\$ 529,218	\$ 18,181	\$ 0	\$ 511,038	\$ 529,218	\$ 529,218
29	Table 9 Cash & Shrinkage	\$ 26,603	\$ 172,159	\$ 314,965	\$ 513,728	\$ 26,603	\$ 172,159	\$ 282,087	\$ 480,849	\$ 480,849
30	<b>Sub Total</b>	<b>\$ 44,784</b>	<b>\$ 172,159</b>	<b>\$ 826,003</b>	<b>\$ 1,042,946</b>	<b>\$ 44,784</b>	<b>\$ 172,159</b>	<b>\$ 793,124</b>	<b>\$ 1,010,068</b>	<b>\$ 1,010,068</b>
<b>31</b>	<b>Total</b>	<b>\$ 1,955,315</b>	<b>\$ 3,087,186</b>	<b>\$ 5,219,522</b>	<b>\$ 10,262,022</b>	<b>\$ 1,867,648</b>	<b>\$ 2,660,485</b>	<b>\$ 5,141,128</b>	<b>\$ 9,669,261</b>	<b>\$ 9,669,261</b>

Schedule 9a: COVID Subsidies

		2022 Fiscal Year As Accepted				2022 Fiscal Year As Adjusted			
		Small	Medium	Large	Total	Small	Medium	Large	Total
No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Enterprise Relaunch Grant Income	\$ 27,057	\$ 10,937	\$ 40,000	\$ 77,994	\$ 0	\$ 0	\$ 0	0
2	CERS	\$ 14,732	\$ 2,654	\$ 0	\$ 17,386	\$ 0	\$ 0	\$ 0	0
3	CEWS	\$ 9,186	\$ 31,597	\$ 271,609	\$ 312,392	\$ 0	\$ 0	\$ 0	0
4	TWSE	\$ 27,607	\$ 0	\$ 0	\$ 27,607	\$ 0	\$ 0	\$ 0	0
5	CRHP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
6	CEBA	\$ 50,000	\$ 60,000	\$ 40,000	\$ 150,000	\$ 0	\$ 0	\$ 0	0
7	Other Building Benefits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
8	Other COVID Benefits	\$ 118,241	\$ 400,895	\$ 671,941	\$ 1,191,077	\$ 0	\$ 0	\$ 0	0
9	<b>Total</b>	<b>\$ 246,822</b>	<b>\$ 506,083</b>	<b>\$ 1,023,549</b>	<b>\$ 1,776,455</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

Schedule 9b: COVID Payment Deferrals

		2022 Fiscal Year As Accepted				2022 Fiscal Year As Adjusted			
		Small	Medium	Large	Total	Small	Medium	Large	Total
No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Utility Deferrals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2	Building Deferrals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3	Income Tax Deferrals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4	WCB Payment Deferrals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
5	Loan Deferrals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6	Other Deferrals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
7	<b>Total</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Schedule 9c: Miscellaneous Revenue

		2022 Fiscal Year As Accepted				2022 Fiscal Year As Adjusted			
		Small	Medium	Large	Total	Small	Medium	Large	Total
No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Cardboard Sales	\$ 1,200	\$ 5,864	\$ 7,337	\$ 14,401	\$ 1,200	\$ 5,864	\$ 7,337	\$ 14,401
2	Pick-up Fees	\$ 27,580	\$ 47,921	\$ 186,978	\$ 262,479	\$ 0	\$ 0	\$ 0	\$ 0
3	Other Recycling	\$ 0	\$ 0	\$ 1,065	\$ 1,065	\$ 0	\$ 0	\$ 1,065	\$ 1,065
4	Wine Bottle Sales	\$ 15	\$ 102	\$ 28	\$ 145	\$ 15	\$ 102	\$ 28	\$ 145
5	Value Add Fee (VAF)	\$ 0	\$ 9,554	\$ 149,254	\$ 158,808	\$ 0	\$ 9,554	\$ 149,254	\$ 158,808
6	Other Revenue	\$ 63,092	\$ 69,565	\$ 89,479	\$ 222,137	\$ 9,823	\$ 5,643	\$ 26,053	\$ 41,519
7	COVID Subsidies	\$ 246,822	\$ 506,083	\$ 1,023,549	\$ 1,776,455	\$ 0	\$ 0	\$ 0	\$ 0
8	COVID Payment Deferrals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9	<b>Total</b>	<b>\$ 338,710</b>	<b>\$ 639,090</b>	<b>\$ 1,457,691</b>	<b>\$ 2,435,490</b>	<b>\$ 11,038</b>	<b>\$ 21,163</b>	<b>\$ 183,737</b>	<b>\$ 215,938</b>

Schedule 10: Revenue

	2022 Fiscal Year As Accepted				2022 Fiscal Year As Adjusted			
	Small	Medium	Large	Total	Small	Medium	Large	Total
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1 Volume	290,799,436	621,968,266	1,165,621,094	2,078,388,796	294,268,080	623,505,438	1,165,621,094	2,083,394,612
2 Revenue	\$ 47,236,333	\$ 99,374,623	\$ 186,734,914	\$ 333,345,870	\$ 45,358,767	\$ 97,716,156	\$ 184,313,461	\$ 327,388,383
3 Less: Purchases	\$ 31,688,402	\$ 68,501,616	\$ 128,760,313	\$ 228,950,331	\$ 32,082,867	\$ 68,669,417	\$ 128,760,313	\$ 229,512,596
4 Gross Margin	\$ 15,547,931	\$ 30,873,007	\$ 57,974,601	\$ 104,395,539	\$ 13,275,900	\$ 29,046,739	\$ 55,553,148	\$ 97,875,787

Schedule 10a: Calculation of Ratios

	Volume Cluster	Depots in Study System	Depots In Total System	Study System Depots, FY2021 Volume	Total System Depots Calendar Year Volume	Depot Ratio	Volume Ratio	Percent Small	Percent Medium	Percent Large	
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	1	10	22	11,526,295	18,846,113	2.20	1.64	100.0%	0.0%	0.0%	
2	2	10	9	15,226,542	13,620,382	0.90	0.89	100.0%	0.0%	0.0%	
3	3	10	12	19,107,204	22,865,469	1.20	1.20	100.0%	0.0%	0.0%	
4	4	11	10	26,264,261	23,590,721	0.91	0.90	100.0%	0.0%	0.0%	
5	5	10	11	27,116,157	29,685,742	1.10	1.09	100.0%	0.0%	0.0%	
6	6	10	10	30,951,872	32,402,786	1.00	1.05	90.0%	10.0%	0.0%	
7	7	10	12	35,567,652	43,926,482	1.20	1.24	100.0%	0.0%	0.0%	
8	8	11	10	46,754,320	42,400,765	0.91	0.91	100.0%	0.0%	0.0%	
9	9	10	9	50,085,735	44,598,622	0.90	0.89	100.0%	0.0%	0.0%	
10	10	10	12	66,094,201	78,681,161	1.20	1.19	58.3%	41.7%	0.0%	
11	11	10	10	80,622,257	83,015,823	1.00	1.03	0.0%	100.0%	0.0%	
12	12	11	10	98,088,319	88,166,104	0.91	0.90	0.0%	100.0%	0.0%	
13	13	10	11	102,121,804	110,978,821	1.10	1.09	0.0%	100.0%	0.0%	
14	14	10	11	127,639,512	140,878,049	1.10	1.10	0.0%	81.8%	18.2%	
15	15	10	10	149,240,972	147,703,472	1.00	0.99	0.0%	70.0%	30.0%	
16	16	11	11	176,731,631	176,378,863	1.00	1.00	0.0%	27.3%	72.7%	
17	17	10	10	183,774,613	183,737,150	1.00	1.00	0.0%	20.0%	80.0%	
18	18	10	10	213,390,219	213,547,750	1.00	1.00	0.0%	10.0%	90.0%	
19	19	10	10	249,773,354	247,985,580	1.00	0.99	0.0%	10.0%	90.0%	
20	20	11	11	373,317,692	369,485,441	1.00	0.99	0.0%	0.0%	100.0%	
21	<b>Total</b>	<b>205</b>	<b>221</b>	<b>2,083,394,612</b>	<b>2,112,495,296</b>	<b>1.08</b>	<b>1.01</b>				



Schedule 10b: Revenues

No.	Volume Cluster	Volume Ratio	Miscellaneous Revenue		Deposits		Handling Commissions		Depot Viability Handling Commissions		Total Revenue	
			Study System	Total System (b * c)	Study System	Total System	Study System	Total System	Study System	Total System	Study System (c + g + i)	Total System (d + h + j)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	1	1.64	\$ 0	\$ 0	\$ 1,254,545	\$ 1,917,604	\$ 513,544	\$ 776,037	\$ 170,396	\$ 278,606	\$ 683,940	\$ 1,054,643
2	2	0.89	\$ 0	\$ 0	\$ 1,675,007	\$ 1,500,074	\$ 691,463	\$ 617,536	\$ 217,265	\$ 194,386	\$ 908,729	\$ 811,922
3	3	1.20	\$ 0	\$ 0	\$ 2,081,441	\$ 2,485,936	\$ 855,076	\$ 1,014,416	\$ 225,000	\$ 270,000	\$ 1,080,076	\$ 1,284,416
4	4	0.90	\$ 7,664	\$ 6,884	\$ 2,868,589	\$ 2,570,986	\$ 1,172,361	\$ 1,051,227	\$ 247,500	\$ 225,000	\$ 1,427,525	\$ 1,283,111
5	5	1.09	\$ 0	\$ 0	\$ 2,939,956	\$ 3,212,808	\$ 1,207,459	\$ 1,313,046	\$ 225,000	\$ 247,500	\$ 1,432,459	\$ 1,560,546
6	6	1.05	\$ 0	\$ 0	\$ 3,369,027	\$ 3,511,615	\$ 1,407,569	\$ 1,440,397	\$ 225,000	\$ 225,000	\$ 1,632,569	\$ 1,665,397
7	7	1.24	\$ 0	\$ 0	\$ 3,906,290	\$ 4,775,399	\$ 1,655,811	\$ 2,007,169	\$ 225,000	\$ 270,000	\$ 1,880,811	\$ 2,277,169
8	8	0.91	\$ 1,215	\$ 1,102	\$ 5,068,135	\$ 4,100,517	\$ 2,068,139	\$ 1,665,222	\$ 247,500	\$ 225,000	\$ 2,316,854	\$ 1,891,324
9	9	0.89	\$ 2,159	\$ 1,922	\$ 5,473,056	\$ 4,857,219	\$ 2,271,629	\$ 1,988,526	\$ 225,000	\$ 202,500	\$ 2,498,788	\$ 2,192,948
10	10	1.19	\$ 186	\$ 221	\$ 7,200,809	\$ 8,577,715	\$ 2,984,607	\$ 3,513,562	\$ 225,000	\$ 270,000	\$ 3,209,793	\$ 3,783,783
11	11	1.03	\$ 0	\$ 0	\$ 8,901,393	\$ 9,057,976	\$ 3,757,373	\$ 3,781,161	\$ 225,000	\$ 225,000	\$ 3,982,373	\$ 4,006,161
12	12	0.90	\$ 275	\$ 247	\$ 10,676,252	\$ 9,591,387	\$ 4,428,896	\$ 3,936,204	\$ 247,500	\$ 225,000	\$ 4,676,671	\$ 4,161,451
13	13	1.09	\$ 38	\$ 41	\$ 11,270,819	\$ 12,226,499	\$ 4,764,103	\$ 5,108,269	\$ 225,000	\$ 247,500	\$ 4,989,141	\$ 5,355,810
14	14	1.10	\$ 5,922	\$ 6,536	\$ 14,076,353	\$ 15,546,310	\$ 6,009,583	\$ 6,612,666	\$ 225,000	\$ 247,500	\$ 6,240,504	\$ 6,866,702
15	15	0.99	\$ 41,766	\$ 41,336	\$ 16,519,827	\$ 16,334,685	\$ 7,053,333	\$ 6,877,204	\$ 225,000	\$ 225,000	\$ 7,320,099	\$ 7,143,540
16	16	1.00	\$ 37,429	\$ 37,354	\$ 19,638,600	\$ 19,576,608	\$ 8,489,478	\$ 7,937,779	\$ 247,500	\$ 247,500	\$ 8,774,407	\$ 8,222,633
17	17	1.00	\$ 7,831	\$ 7,830	\$ 20,395,998	\$ 20,373,895	\$ 8,616,753	\$ 8,578,324	\$ 225,000	\$ 225,000	\$ 8,849,584	\$ 8,811,154
18	18	1.00	\$ 28,795	\$ 28,816	\$ 23,950,320	\$ 23,993,455	\$ 10,389,361	\$ 10,106,699	\$ 225,000	\$ 225,000	\$ 10,643,155	\$ 10,360,515
19	19	0.99	\$ 15,680	\$ 15,568	\$ 26,667,177	\$ 27,520,572	\$ 11,438,358	\$ 11,555,915	\$ 225,000	\$ 225,000	\$ 11,679,038	\$ 11,796,483
20	20	0.99	\$ 66,979	\$ 66,291	\$ 41,579,002	\$ 37,694,016	\$ 17,884,951	\$ 15,085,757	\$ 247,500	\$ 247,500	\$ 18,199,430	\$ 15,399,548
21	<b>Total</b>	<b>1.01</b>	<b>\$ 215,938</b>	<b>\$ 214,148</b>	<b>\$ 229,512,596</b>	<b>\$ 229,425,276</b>	<b>\$ 97,659,849</b>	<b>\$ 94,967,116</b>	<b>\$ 4,550,161</b>	<b>\$ 4,747,992</b>	<b>\$ 102,425,948</b>	<b>\$ 99,929,256</b>
22	<b>Total System as a % of Study System</b>			<b>99.2%</b>		<b>100.0%</b>		<b>97.2%</b>		<b>104.3%</b>		<b>97.6%</b>

Schedule 10c: Total System Costs

No.	Volume Cluster	Depot Ratio	Volume Ratio	Direct Labour		Collector Labour		Overhead Labour		Building		Vehicle		Fuel		Equipment		Overhead		Summary		
				Study System	Total System (c x d)	Study System	Total System (c x f)	Study System	Total System (b x h)	Study System	Total System (Calculated)	Study System	Total System (c x l)	Study System	Total System (c x o)	Study System	Total System (c x q)	Study System	Total System (c x w)	Study System Total Operating Cost *	Total System Total Operating Cost **	Total System Cost (€ / container)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	
1	1	2.20	1.64	\$ 218,995	\$ 358,069	\$ 18,050	\$ 29,513	\$ 186,218	\$ 409,679	\$ 324,908	\$ 816,838	\$ 4,953	\$ 8,099	\$ 27,255	\$ 44,564	\$ 24,635	\$ 40,280	\$ 108,326	\$ 177,118	\$ 913,341	\$ 1,884,160	10.00
2	2	0.90	0.89	\$ 384,380	\$ 343,834	\$ 15,229	\$ 13,623	\$ 130,115	\$ 117,103	\$ 338,385	\$ 313,094	\$ 63,787	\$ 57,059	\$ 16,205	\$ 14,496	\$ 44,487	\$ 39,794	\$ 145,665	\$ 130,300	\$ 1,138,253	\$ 1,029,302	7.56
3	3	1.20	1.20	\$ 347,788	\$ 416,196	\$ 43,519	\$ 52,079	\$ 277,627	\$ 333,152	\$ 372,202	\$ 425,726	\$ 34,439	\$ 41,213	\$ 47,063	\$ 56,320	\$ 26,194	\$ 31,346	\$ 128,792	\$ 154,124	\$ 1,277,623	\$ 1,510,156	6.60
4	4	0.91	0.90	\$ 542,390	\$ 487,178	\$ 53,126	\$ 47,719	\$ 406,583	\$ 369,621	\$ 414,159	\$ 370,890	\$ 34,921	\$ 31,366	\$ 43,741	\$ 39,289	\$ 36,874	\$ 33,121	\$ 141,722	\$ 127,295	\$ 1,673,517	\$ 1,506,479	6.39
5	5	1.10	1.09	\$ 376,466	\$ 412,141	\$ 40,194	\$ 44,003	\$ 312,146	\$ 343,361	\$ 390,544	\$ 418,604	\$ 78,888	\$ 86,363	\$ 67,866	\$ 74,298	\$ 71,839	\$ 78,647	\$ 222,002	\$ 243,039	\$ 1,559,945	\$ 1,700,455	5.73
6	6	1.00	1.05	\$ 638,909	\$ 668,858	\$ 31,461	\$ 32,935	\$ 378,386	\$ 378,386	\$ 469,213	\$ 466,987	\$ 81,755	\$ 85,587	\$ 60,206	\$ 63,028	\$ 23,702	\$ 24,814	\$ 197,875	\$ 207,151	\$ 1,881,507	\$ 1,927,746	5.95
7	7	1.20	1.24	\$ 534,015	\$ 659,515	\$ 140,369	\$ 173,357	\$ 308,347	\$ 370,016	\$ 430,610	\$ 523,413	\$ 119,760	\$ 147,906	\$ 53,416	\$ 65,969	\$ 62,226	\$ 76,850	\$ 200,201	\$ 247,250	\$ 1,848,943	\$ 2,264,277	5.15
8	8	0.91	0.91	\$ 765,725	\$ 694,424	\$ 88,308	\$ 80,085	\$ 479,201	\$ 435,637	\$ 627,154	\$ 592,912	\$ 44,114	\$ 40,007	\$ 66,525	\$ 60,331	\$ 54,150	\$ 49,107	\$ 291,219	\$ 264,102	\$ 2,416,396	\$ 2,216,605	5.23
9	9	0.90	0.89	\$ 661,662	\$ 589,174	\$ 72,000	\$ 64,112	\$ 537,177	\$ 483,460	\$ 562,035	\$ 509,053	\$ 75,882	\$ 67,569	\$ 76,271	\$ 67,915	\$ 98,620	\$ 87,816	\$ 286,453	\$ 255,071	\$ 2,370,100	\$ 2,124,169	4.76
10	10	1.20	1.19	\$ 1,073,020	\$ 1,277,366	\$ 89,875	\$ 106,991	\$ 572,414	\$ 686,897	\$ 662,232	\$ 791,102	\$ 116,060	\$ 138,162	\$ 46,137	\$ 54,923	\$ 82,525	\$ 98,242	\$ 322,788	\$ 384,259	\$ 2,965,051	\$ 3,537,941	4.50
11	11	1.00	1.03	\$ 1,255,753	\$ 1,293,035	\$ 87,581	\$ 90,181	\$ 639,216	\$ 639,216	\$ 1,076,517	\$ 1,076,517	\$ 55,586	\$ 57,236	\$ 41,360	\$ 42,588	\$ 92,361	\$ 95,103	\$ 306,414	\$ 315,511	\$ 3,554,788	\$ 3,609,388	4.35
12	12	0.91	0.90	\$ 1,477,321	\$ 1,327,882	\$ 173,562	\$ 156,005	\$ 902,814	\$ 820,740	\$ 919,805	\$ 796,353	\$ 125,925	\$ 113,187	\$ 84,256	\$ 75,733	\$ 165,395	\$ 148,665	\$ 525,942	\$ 472,740	\$ 4,375,020	\$ 3,911,303	4.44
13	13	1.10	1.09	\$ 2,071,386	\$ 2,251,038	\$ 70,310	\$ 76,408	\$ 1,129,295	\$ 1,242,224	\$ 1,201,730	\$ 1,325,182	\$ 49,178	\$ 53,443	\$ 78,959	\$ 85,807	\$ 137,796	\$ 149,747	\$ 297,706	\$ 323,526	\$ 5,036,359	\$ 5,507,375	4.96
14	14	1.10	1.10	\$ 2,955,753	\$ 3,262,318	\$ 72,609	\$ 80,139	\$ 1,045,788	\$ 1,150,366	\$ 1,388,385	\$ 1,553,584	\$ 143,039	\$ 157,875	\$ 71,991	\$ 79,458	\$ 380,592	\$ 420,066	\$ 583,286	\$ 643,783	\$ 6,641,442	\$ 7,347,590	5.22
15	15	1.00	0.99	\$ 2,666,482	\$ 2,639,011	\$ 12,387	\$ 12,259	\$ 1,393,973	\$ 1,393,973	\$ 1,404,302	\$ 1,404,302	\$ 114,886	\$ 113,702	\$ 58,294	\$ 57,694	\$ 404,260	\$ 400,095	\$ 619,509	\$ 613,127	\$ 6,674,092	\$ 6,634,163	4.49
16	16	1.00	1.00	\$ 2,972,032	\$ 2,966,099	\$ 123,156	\$ 122,910	\$ 1,606,050	\$ 1,606,050	\$ 1,758,443	\$ 1,758,443	\$ 110,720	\$ 110,499	\$ 56,992	\$ 56,879	\$ 523,193	\$ 522,149	\$ 717,972	\$ 716,538	\$ 7,868,559	\$ 7,859,568	4.46
17	17	1.00	1.00	\$ 3,071,494	\$ 3,070,867	\$ 140,453	\$ 140,425	\$ 1,584,888	\$ 1,584,888	\$ 1,875,089	\$ 1,875,089	\$ 122,276	\$ 122,251	\$ 66,937	\$ 66,924	\$ 216,514	\$ 216,470	\$ 796,380	\$ 796,218	\$ 7,874,033	\$ 7,873,133	4.28
18	18	1.00	1.00	\$ 3,366,026	\$ 3,368,511	\$ 315,995	\$ 316,228	\$ 1,356,439	\$ 1,356,439	\$ 2,031,537	\$ 2,031,537	\$ 178,114	\$ 178,245	\$ 93,376	\$ 93,445	\$ 626,429	\$ 626,892	\$ 1,182,379	\$ 1,183,251	\$ 9,150,296	\$ 9,154,550	4.29
19	19	1.00	0.99	\$ 4,734,511	\$ 4,700,624	\$ 230,038	\$ 228,391	\$ 1,633,641	\$ 1,633,641	\$ 2,197,515	\$ 2,197,515	\$ 105,638	\$ 104,882	\$ 97,912	\$ 97,211	\$ 945,705	\$ 938,937	\$ 1,285,144	\$ 1,275,945	\$ 11,230,105	\$ 11,177,146	4.51
20	20	1.00	0.99	\$ 6,270,559	\$ 6,206,190	\$ 329,080	\$ 325,702	\$ 2,349,281	\$ 2,349,281	\$ 2,518,576	\$ 2,518,576	\$ 434,017	\$ 429,562	\$ 127,294	\$ 125,987	\$ 929,249	\$ 919,709	\$ 1,309,487	\$ 1,296,045	\$ 14,267,543	\$ 14,171,052	3.84
21	<b>Total</b>	<b>1.08</b>	<b>1.01</b>	<b>\$ 36,384,669</b>	<b>\$ 36,992,330</b>	<b>\$ 2,147,300</b>	<b>\$ 2,193,064</b>	<b>\$ 17,229,598</b>	<b>\$ 17,704,131</b>	<b>\$ 20,963,341</b>	<b>\$ 21,765,718</b>	<b>\$ 2,093,939</b>	<b>\$ 2,144,214</b>	<b>\$ 1,282,058</b>	<b>\$ 1,322,857</b>	<b>\$ 4,946,747</b>	<b>\$ 4,997,848</b>	<b>\$ 9,669,261</b>	<b>\$ 9,826,395</b>	<b>\$ 94,716,912</b>	<b>\$ 96,946,558</b>	<b>4.59</b>
22	<b>Total System as a % of Study System</b>				<b>101.7%</b>	<b>102.1%</b>	<b>102.8%</b>	<b>103.8%</b>	<b>102.4%</b>	<b>103.2%</b>	<b>101.0%</b>	<b>101.6%</b>	<b>102.4%</b>	<b>101.6%</b>	<b>101.6%</b>	<b>101.6%</b>	<b>101.6%</b>	<b>101.6%</b>	<b>101.6%</b>	<b>101.6%</b>	<b>101.6%</b>	<b>102.4%</b>

Schedule 11a: Calculation of Ratios

	Volume Cluster	Total System Depots	Target Year Depots	Total System Volume	Target Year Volume	Depot Ratio	Volume Ratio	Total System Ratio	FY Quarter
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	1	22	22	18,846,113	19,384,253	1.00	1.03	0.98	Q3
2	2	9	9	13,620,382	14,009,304	1.00	1.03	0.98	Q3
3	3	12	12	22,865,469	23,518,380	1.00	1.03	1.04	Q4
4	4	10	10	23,590,721	24,264,341	1.00	1.03	1.04	Q4
5	5	11	11	29,685,742	30,533,402	1.00	1.03	1.04	Q4
6	6	10	10	32,402,786	33,328,029	1.00	1.03	0.93	Q2
7	7	12	12	43,926,482	45,180,778	1.00	1.03	0.97	Q3
8	8	10	10	42,400,765	43,611,495	1.00	1.03	1.04	Q4
9	9	9	9	44,598,622	45,872,111	1.00	1.03	0.94	Q2
10	10	12	12	78,681,161	80,927,857	1.00	1.03	0.96	Q3
11	11	10	10	83,015,823	85,386,293	1.00	1.03	0.97	Q3
12	12	10	10	88,166,104	90,683,638	1.00	1.03	1.04	Q4
13	13	11	11	110,978,821	114,147,759	1.00	1.03	0.95	Q3
14	14	11	11	140,878,049	144,900,742	1.00	1.03	0.96	Q3
15	15	10	10	147,703,472	151,921,062	1.00	1.03	0.96	Q3
16	16	11	11	176,378,863	181,415,262	1.00	1.03	0.93	Q2
17	17	10	10	183,737,150	188,983,661	1.00	1.03	0.96	Q3
18	18	10	10	213,547,750	219,645,486	1.00	1.03	0.94	Q2
19	19	10	10	247,985,580	255,066,669	1.00	1.03	0.97	Q3
20	20	11	11	369,485,441	380,035,890	1.00	1.03	0.96	Q3
21	<b>Total</b>	<b>221</b>	<b>221</b>	<b>2,112,495,296</b>	<b>2,172,816,412</b>	<b>1.00</b>	<b>1.03</b>	<b>0.97</b>	<b>Q3</b>

Schedule 11b: Revenues

No.	Volume Cluster	FY Quarter	Total System Ratio	Miscellaneous Revenue		Deposits		Base Handling Commissions		Depot Viability HC		Total Revenue	
				Total System	Target Year	Total System	Target Year	Total System	Target Year	Total System	Target Year	Total System (c + g + i)	Target System (d + h + j)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	1	Q3	0.98	\$ 0	\$ 0	\$ 1,917,604	\$ 2,139,909	\$ 776,037	\$ 1,174,698	\$ 278,606	\$ 42,456	\$ 1,054,643	\$ 1,217,154
2	2	Q3	0.98	\$ 0	\$ 0	\$ 1,500,074	\$ 1,546,546	\$ 617,536	\$ 848,973	\$ 194,386	\$ 30,683	\$ 811,922	\$ 879,656
3	3	Q4	1.04	\$ 0	\$ 0	\$ 2,485,936	\$ 2,596,292	\$ 1,014,416	\$ 1,425,229	\$ 270,000	\$ 51,510	\$ 1,284,416	\$ 1,476,739
4	4	Q4	1.04	\$ 6,884	\$ 7,157	\$ 2,570,986	\$ 2,678,642	\$ 1,051,227	\$ 1,470,435	\$ 225,000	\$ 53,144	\$ 1,283,111	\$ 1,530,735
5	5	Q4	1.04	\$ 0	\$ 0	\$ 3,212,808	\$ 3,370,710	\$ 1,313,046	\$ 1,850,344	\$ 247,500	\$ 66,875	\$ 1,560,546	\$ 1,917,218
6	6	Q2	0.93	\$ 0	\$ 0	\$ 3,511,615	\$ 3,679,221	\$ 1,440,397	\$ 2,019,700	\$ 225,000	\$ 72,995	\$ 1,665,397	\$ 2,092,695
7	7	Q3	0.97	\$ 0	\$ 0	\$ 4,775,399	\$ 4,987,695	\$ 2,007,169	\$ 2,737,984	\$ 270,000	\$ 98,955	\$ 2,277,169	\$ 2,836,940
8	8	Q4	1.04	\$ 1,102	\$ 1,147	\$ 4,100,517	\$ 4,814,456	\$ 1,665,222	\$ 2,642,885	\$ 225,000	\$ 95,518	\$ 1,891,324	\$ 2,739,550
9	9	Q2	0.94	\$ 1,922	\$ 1,804	\$ 4,857,219	\$ 5,064,015	\$ 1,988,526	\$ 2,779,879	\$ 202,500	\$ 100,470	\$ 2,192,948	\$ 2,882,152
10	10	Q3	0.96	\$ 221	\$ 213	\$ 8,577,715	\$ 8,933,965	\$ 3,513,562	\$ 4,904,280	\$ 270,000	\$ 177,249	\$ 3,783,783	\$ 5,081,742
11	11	Q3	0.97	\$ 0	\$ 0	\$ 9,057,976	\$ 9,426,151	\$ 3,781,161	\$ 5,174,464	\$ 225,000	\$ 187,014	\$ 4,006,161	\$ 5,361,478
12	12	Q4	1.04	\$ 247	\$ 258	\$ 9,591,387	\$ 10,010,947	\$ 3,936,204	\$ 5,495,487	\$ 225,000	\$ 198,616	\$ 4,161,451	\$ 5,694,360
13	13	Q3	0.95	\$ 41	\$ 39	\$ 12,226,499	\$ 12,601,249	\$ 5,108,269	\$ 6,917,427	\$ 247,500	\$ 250,008	\$ 5,355,810	\$ 7,167,474
14	14	Q3	0.96	\$ 6,536	\$ 6,281	\$ 15,546,310	\$ 15,996,200	\$ 6,612,666	\$ 8,781,078	\$ 247,500	\$ 317,363	\$ 6,866,702	\$ 9,104,722
15	15	Q3	0.96	\$ 41,336	\$ 39,692	\$ 16,334,685	\$ 16,771,203	\$ 6,877,204	\$ 9,206,514	\$ 225,000	\$ 332,739	\$ 7,143,540	\$ 9,578,945
16	16	Q2	0.93	\$ 37,354	\$ 34,776	\$ 19,576,608	\$ 20,027,191	\$ 7,937,779	\$ 10,993,881	\$ 247,500	\$ 397,338	\$ 8,222,633	\$ 11,425,995
17	17	Q3	0.96	\$ 7,830	\$ 7,513	\$ 20,373,895	\$ 20,862,698	\$ 8,578,324	\$ 11,452,531	\$ 225,000	\$ 413,914	\$ 8,811,154	\$ 11,873,958
18	18	Q2	0.94	\$ 28,816	\$ 27,166	\$ 23,993,455	\$ 24,247,586	\$ 10,106,699	\$ 13,310,657	\$ 225,000	\$ 481,070	\$ 10,360,515	\$ 13,818,893
19	19	Q3	0.97	\$ 15,568	\$ 15,041	\$ 27,520,572	\$ 28,157,878	\$ 11,555,915	\$ 15,457,204	\$ 225,000	\$ 558,650	\$ 11,796,483	\$ 16,030,895
20	20	Q3	0.96	\$ 66,291	\$ 63,607	\$ 37,694,016	\$ 41,953,755	\$ 15,085,757	\$ 23,030,418	\$ 247,500	\$ 832,359	\$ 15,399,548	\$ 23,926,384
21	<b>Total</b>	<b>Q3</b>	<b>0.9656</b>	<b>\$ 214,148</b>	<b>\$ 204,694</b>	<b>\$ 229,425,276</b>	<b>\$ 239,866,309</b>	<b>\$ 94,967,116</b>	<b>\$ 131,674,067</b>	<b>\$ 4,747,992</b>	<b>\$ 4,758,928</b>	<b>\$ 99,929,256</b>	<b>\$ 136,637,688</b>
22	<b>Target Year as a % of Total System</b>				<b>95.59%</b>		<b>104.55%</b>		<b>138.65%</b>		<b>100.23%</b>		<b>136.73%</b>

Schedule 11c: Target Year Costs

No.	Study System Volume Cluster	Depot Ratio	Volume Ratio	Direct Labour		Contract Labour		Overhead Labour		Building		Vehicle		Fuel		Equipment		Overhead		Total Operating Expense			
				FY 2022 Index (2017 Q4 = 100.0)	Target Year	FY 2022 Index (2017 Q4 = 100.0)	Target Year	FY 2022 Index (2017 Q4 = 100.0)	Target Year	FY 2022 Index (2017 Q4 = 100.0)	Target Year	FY 2022 Index (2017 = 100.0)	Target Year	FY 2022 Index (2017 = 100.0)	Target Year	FY 2022 Index (2017 = 100.0)	Target Year	FY 2022 Index (2017 = 100.0)	Target Year	FY 2022 Index (2017 = 100.0)	Target Year	Total System	Target Year (j + l + n + p + r + t)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)			
1			Target Year Indexed Rate	93.90		93.90		93.90		124.07		124.92		142.81		117.91		121.99					
2	1	1.00	1.03	106.5 \$	324,839	106.5 \$	26,774	106.5 \$	361,342	118.6 \$	854,432	119.5 \$	8,709	157.1 \$	41,676	112.2 \$	43,555	116.9 \$	190,040	\$	1,884,160	\$	1,851,367
3	2	1.00	1.03	106.5 \$	311,925	106.5 \$	12,359	106.5 \$	103,286	118.6 \$	327,504	119.5 \$	61,358	157.1 \$	13,556	112.2 \$	43,030	116.9 \$	139,806	\$	1,029,302	\$	1,012,823
4	3	1.00	1.03	92.1 \$	436,494	92.1 \$	54,619	92.1 \$	339,700	119.5 \$	442,005	120.4 \$	43,969	146.4 \$	56,509	116.2 \$	32,719	117.6 \$	164,446	\$	1,510,156	\$	1,570,461
5	4	1.00	1.03	92.1 \$	510,938	92.1 \$	50,046	92.1 \$	376,886	119.5 \$	385,072	120.4 \$	33,464	146.4 \$	39,420	116.2 \$	34,572	117.6 \$	135,821	\$	1,506,479	\$	1,566,219
6	5	1.00	1.03	92.1 \$	432,241	92.1 \$	46,149	92.1 \$	350,109	119.5 \$	434,610	120.4 \$	92,138	146.4 \$	74,547	116.2 \$	82,093	117.6 \$	259,317	\$	1,700,455	\$	1,771,203
7	6	1.00	1.03	113.9 \$	567,035	113.9 \$	27,921	113.9 \$	311,877	118.4 \$	489,282	118.9 \$	92,496	168.5 \$	54,947	107.7 \$	27,946	116.0 \$	224,079	\$	1,927,746	\$	1,795,584
8	7	1.00	1.03	106.5 \$	598,311	106.5 \$	157,269	106.5 \$	326,358	118.6 \$	547,502	119.5 \$	159,049	157.1 \$	61,694	112.2 \$	83,098	116.9 \$	265,289	\$	2,264,277	\$	2,198,571
9	8	1.00	1.03	92.1 \$	728,292	92.1 \$	83,991	92.1 \$	444,199	119.5 \$	615,583	120.4 \$	42,682	146.4 \$	60,533	116.2 \$	51,259	117.6 \$	281,790	\$	2,216,605	\$	2,308,329
10	9	1.00	1.03	113.9 \$	499,481	113.9 \$	54,352	113.9 \$	398,482	118.4 \$	533,358	118.9 \$	73,024	168.5 \$	59,207	107.7 \$	98,903	116.0 \$	275,915	\$	2,124,169	\$	1,992,720
11	10	1.00	1.03	106.5 \$	1,158,823	106.5 \$	97,062	106.5 \$	605,852	118.6 \$	827,511	119.5 \$	148,571	157.1 \$	51,364	112.2 \$	106,229	116.9 \$	412,293	\$	3,537,941	\$	3,407,704
12	11	1.00	1.03	106.5 \$	1,173,037	106.5 \$	81,812	106.5 \$	563,796	118.6 \$	1,126,062	119.5 \$	61,549	157.1 \$	39,828	112.2 \$	102,835	116.9 \$	338,530	\$	3,609,388	\$	3,487,450
13	12	1.00	1.03	92.1 \$	1,392,643	92.1 \$	163,613	92.1 \$	836,871	119.5 \$	826,803	120.4 \$	120,755	146.4 \$	75,987	116.2 \$	155,179	117.6 \$	504,401	\$	3,911,303	\$	4,076,252
14	13	1.00	1.03	106.5 \$	2,042,135	106.5 \$	69,317	106.5 \$	1,095,657	118.6 \$	1,386,171	119.5 \$	57,469	157.1 \$	80,247	112.2 \$	161,922	116.9 \$	347,129	\$	5,507,375	\$	5,240,047
15	14	1.00	1.03	106.5 \$	2,959,566	106.5 \$	72,702	106.5 \$	1,014,637	118.6 \$	1,625,085	119.5 \$	169,769	157.1 \$	74,309	112.2 \$	454,219	116.9 \$	690,752	\$	7,347,590	\$	7,061,039
16	15	1.00	1.03	106.5 \$	2,394,104	106.5 \$	11,121	106.5 \$	1,229,501	118.6 \$	1,468,933	119.5 \$	122,269	157.1 \$	53,955	112.2 \$	432,624	116.9 \$	657,859	\$	6,634,163	\$	6,370,364
17	16	1.00	1.03	113.9 \$	2,514,554	113.9 \$	104,199	113.9 \$	1,323,754	118.4 \$	1,842,398	118.9 \$	119,420	168.5 \$	49,586	107.7 \$	588,074	116.0 \$	775,093	\$	7,859,568	\$	7,317,077
18	17	1.00	1.03	106.5 \$	2,785,883	106.5 \$	127,393	106.5 \$	1,397,890	118.6 \$	1,961,387	119.5 \$	131,462	157.1 \$	62,587	112.2 \$	234,070	116.9 \$	854,307	\$	7,873,133	\$	7,554,979
19	18	1.00	1.03	113.9 \$	2,855,705	113.9 \$	268,087	113.9 \$	1,118,017	118.4 \$	2,128,530	118.9 \$	192,635	168.5 \$	81,464	107.7 \$	706,042	116.0 \$	1,279,944	\$	9,154,550	\$	8,630,424
20	19	1.00	1.03	106.5 \$	4,264,393	106.5 \$	207,196	106.5 \$	1,440,891	118.6 \$	2,298,652	119.5 \$	112,784	157.1 \$	90,911	112.2 \$	1,015,275	116.9 \$	1,369,034	\$	11,177,146	\$	10,799,136
21	20	1.00	1.03	106.5 \$	5,630,238	106.5 \$	295,476	106.5 \$	2,072,094	118.6 \$	2,634,489	119.5 \$	461,926	157.1 \$	117,823	112.2 \$	994,485	116.9 \$	1,390,600	\$	14,171,052	\$	13,597,130
22	<b>Total</b>	<b>1.00</b>	<b>1.03</b>	<b>\$</b>	<b>33,580,636</b>	<b>\$</b>	<b>2,011,457</b>	<b>\$</b>	<b>15,711,198</b>	<b>\$</b>	<b>22,755,368</b>	<b>\$</b>	<b>2,305,498</b>	<b>\$</b>	<b>1,240,150</b>	<b>\$</b>	<b>5,448,128</b>	<b>\$</b>	<b>10,556,443</b>	<b>\$</b>	<b>93,608,878</b>		
23	Target Year as a % of Total System				\$36,992,330	90.78%	\$2,193,064	91.72%	\$17,704,131	88.74%		104.55%	\$2,144,214	107.52%	\$1,322,857	93.75%	\$4,997,848	109.01%	\$9,826,395	107.43%	\$96,946,558	96.56%	



Schedule 11d: Net Income Calculations

		Total Revenue			Total Operating Expenses			Net Income Before Tax		
Volume Cluster		Study System	Total System	Target Year	Study System	Total System	Target Year	Study System	Total System	Target Year
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	\$ 683,940	\$ 1,054,643	\$ 1,217,154	\$ 913,341	\$ 1,884,160	\$ 1,851,367	\$ (229,401)	\$ (829,517)	\$ (634,213)
2	2	\$ 908,729	\$ 811,922	\$ 879,656	\$ 1,138,253	\$ 1,029,302	\$ 1,012,823	\$ (229,524)	\$ (217,380)	\$ (133,167)
3	3	\$ 1,080,076	\$ 1,284,416	\$ 1,476,739	\$ 1,277,623	\$ 1,510,156	\$ 1,570,461	\$ (197,547)	\$ (225,740)	\$ (93,722)
4	4	\$ 1,427,525	\$ 1,283,111	\$ 1,530,735	\$ 1,673,517	\$ 1,506,479	\$ 1,566,219	\$ (245,992)	\$ (223,368)	\$ (35,483)
5	5	\$ 1,432,459	\$ 1,560,546	\$ 1,917,218	\$ 1,559,945	\$ 1,700,455	\$ 1,771,203	\$ (127,486)	\$ (139,909)	\$ 146,015
6	6	\$ 1,632,569	\$ 1,665,397	\$ 2,092,695	\$ 1,881,507	\$ 1,927,746	\$ 1,795,584	\$ (248,937)	\$ (262,349)	\$ 297,111
7	7	\$ 1,880,811	\$ 2,277,169	\$ 2,836,940	\$ 1,848,943	\$ 2,264,277	\$ 2,198,571	\$ 31,868	\$ 12,892	\$ 638,369
8	8	\$ 2,316,854	\$ 1,891,324	\$ 2,739,550	\$ 2,416,396	\$ 2,216,605	\$ 2,308,329	\$ (99,542)	\$ (325,281)	\$ 431,221
9	9	\$ 2,498,788	\$ 2,192,948	\$ 2,882,152	\$ 2,370,100	\$ 2,124,169	\$ 1,992,720	\$ 128,688	\$ 68,780	\$ 889,433
10	10	\$ 3,209,793	\$ 3,783,783	\$ 5,081,742	\$ 2,965,051	\$ 3,537,941	\$ 3,407,704	\$ 244,742	\$ 245,842	\$ 1,674,038
11	11	\$ 3,982,373	\$ 4,006,161	\$ 5,361,478	\$ 3,554,788	\$ 3,609,388	\$ 3,487,450	\$ 427,585	\$ 396,773	\$ 1,874,029
12	12	\$ 4,676,671	\$ 4,161,451	\$ 5,694,360	\$ 4,375,020	\$ 3,911,303	\$ 4,076,252	\$ 301,651	\$ 250,148	\$ 1,618,108
13	13	\$ 4,989,141	\$ 5,355,810	\$ 7,167,474	\$ 5,036,359	\$ 5,507,375	\$ 5,240,047	\$ (47,218)	\$ (151,564)	\$ 1,927,428
14	14	\$ 6,240,504	\$ 6,866,702	\$ 9,104,722	\$ 6,641,442	\$ 7,347,590	\$ 7,061,039	\$ (400,937)	\$ (480,888)	\$ 2,043,684
15	15	\$ 7,320,099	\$ 7,143,540	\$ 9,578,945	\$ 6,674,092	\$ 6,634,163	\$ 6,370,364	\$ 646,007	\$ 509,377	\$ 3,208,581
16	16	\$ 8,774,407	\$ 8,222,633	\$ 11,425,995	\$ 7,868,559	\$ 7,859,568	\$ 7,317,077	\$ 905,848	\$ 363,065	\$ 4,108,918
17	17	\$ 8,849,584	\$ 8,811,154	\$ 11,873,958	\$ 7,874,033	\$ 7,873,133	\$ 7,554,979	\$ 975,552	\$ 938,021	\$ 4,318,980
18	18	\$ 10,643,155	\$ 10,360,515	\$ 13,818,893	\$ 9,150,296	\$ 9,154,550	\$ 8,630,424	\$ 1,492,860	\$ 1,205,965	\$ 5,188,469
19	19	\$ 11,679,038	\$ 11,796,483	\$ 16,030,895	\$ 11,230,105	\$ 11,177,146	\$ 10,799,136	\$ 448,933	\$ 619,337	\$ 5,231,759
20	20	\$ 18,199,430	\$ 15,399,548	\$ 23,926,384	\$ 14,267,543	\$ 14,171,052	\$ 13,597,130	\$ 3,931,887	\$ 1,228,497	\$ 10,329,254
21	<b>Total</b>	\$ <b>102,425,948</b>	\$ <b>99,929,256</b>	\$ <b>136,637,688</b>	\$ <b>94,716,912</b>	\$ <b>96,946,558</b>	\$ <b>93,608,878</b>	\$ <b>7,709,036</b>	\$ <b>2,982,698</b>	\$ <b>43,028,811</b>

\*note: revenue and expenses exclude deposits as these are a net zero item.

Schedule 11e: Total Return Calculation

	Item		Amount	
No.	(a)		(b)	
1	<b>Cost of Goods Sold Calculation</b>			
2	Operating Expenses	\$	93,608,878	
3	Deposits	\$	239,866,309	
4	Cost of Goods Sold (#2+#3)	\$	333,475,187	
5	<b>Pre-Tax Margin Calculation</b>			
6	Return Margin (Combined)		5.39%	
7	Revenues Required (#4/(1-#6))	\$	352,473,509	
8	Pre-Tax Margin (#7-#4)	\$	<b>18,998,322</b>	

Schedule 12: Target Year Revenue Requirement

No.	Existing Handling Commissions - Target Year Forecast		Proposed Handling Commissions - Target Year Forecast	
	Cost	Cost per Container (¢)	Cost	Cost per Container (¢)
	(a)	(b)	(c)	(d)
<b>1 Revenue</b>	\$ 371,540,376	17.099	\$ 347,509,888	15.994
2 Less Purchases	\$ 239,866,309	11.039	\$ 239,866,309	11.039
3 Base Handling Commissions (HC)	\$ 131,674,067	6.060	\$ 107,643,578	4.954
4 Misc Revenue	\$ 204,694	0.009	\$ 204,694	0.009
5 Depot Viability Handling Commissions	\$ 4,758,928	0.219	\$ 4,758,928	0.219
6 Net Revenue	\$ 136,637,688	6.289	\$ 112,607,200	5.183
<b>7 Expenses</b>				
8 Direct Labour	\$ 33,580,636	1.545	\$ 33,580,636	1.545
9 Contract Labour	\$ 2,011,457	0.093	\$ 2,011,457	0.093
10 Overhead Labour	\$ 15,711,198	0.723	\$ 15,711,198	0.723
11 Building	\$ 22,755,368	1.047	\$ 22,755,368	1.047
12 Equipment	\$ 5,448,128	0.251	\$ 5,448,128	0.251
13 Vehicle	\$ 3,545,648	0.163	\$ 3,545,648	0.163
14 Overhead	\$ 10,556,443	0.486	\$ 10,556,443	0.486
15 Total Operating Expenses	\$ 93,608,878	4.308	\$ 93,608,878	4.308
16				
17 Total Return	\$ 18,998,322	0.874	\$ 18,998,322.14	0.874
18 Pre-Tax Return	5.39 %		5.39 %	
19 Revenue Requirement	\$ 112,402,506	5.173	\$ 112,402,506	5.173
20 Removal of Interest and Dividend Revenues per HC Agreement	\$ 0	0.000	\$ 0	0.000
21 Addition of Direct Labour costs per HC Agreement	\$ 0	0.000	\$ 0	0.000
22 Revised Revenue Requirement	\$ 112,402,506	5.173	\$ 112,402,506	5.173
23 DVHC Revenues	\$ 4,758,928	0.219	\$ 4,758,928	0.219
24 Handling Commission Revenues	\$ 107,643,578	4.954	\$ 107,643,578	4.954
25 Total Revenue at Current Rates	\$ 136,637,688	6.289		
26 Proposed Rate Increase	-18.2%		0.0%	
<b>System Data</b>				
27 Target Year Volume		2,172,816,412		2,172,816,412
28 Number of Depots		221		221



Schedule 13: Comparison to Previous HCR

No.	AUR 2022		Current Annual Update		Difference	Difference	
	Schedule 12 Column A		Schedule 12 Column A				
					(\$)	(%)	
<b>1 Revenue</b>	\$	341,824,682	\$	371,540,376	\$	29,715,694	8.7%
2 Less Purchases	\$	240,527,468	\$	239,866,309	\$	(661,158)	-0.3%
3 Base Handling Commissions (HC)	\$	101,297,215	\$	131,674,067	\$	30,376,852	30.0%
4 Misc Revenue	\$	588,123	\$	204,694	\$	(383,430)	-65.2%
5 Depot Viability Handling Commissions	\$	4,822,773	\$	4,758,928	\$	(63,845)	-1.3%
6 Net Revenue	\$	106,708,111	\$	136,637,688	\$	29,929,577	28.0%
<b>7 Expenses</b>							
8 Direct Labour	\$	49,085,971	\$	33,580,636	\$	(15,505,335)	-31.6%
9 Contract Labour	\$	2,413,479	\$	2,011,457	\$	(402,022)	-16.7%
10 Overhead Labour	\$	23,349,084	\$	15,711,198	\$	(7,637,886)	-32.7%
11 Building	\$	22,476,369	\$	22,755,368	\$	278,999	1.2%
12 Equipment	\$	5,407,933	\$	5,448,128	\$	40,195	0.7%
13 Vehicle	\$	3,646,880	\$	3,545,648	\$	(101,232)	-2.8%
14 Overhead	\$	11,416,167	\$	10,556,443	\$	(859,724)	-7.5%
15 Total Operating Expenses	\$	117,795,882	\$	93,608,878	\$	(24,187,005)	-20.5%
16							
17 Total Return	\$	20,413,940	\$	18,998,322	\$	(1,415,618)	-6.9%
18 Pre-Tax Return		5.39 %		5.39 %		0.00 %	0.0%
19 Revenue Requirement	\$	137,621,699	\$	112,402,506	\$	(25,219,193)	-18.3%
20 Removal of Interest and Dividend Revenues per HC Agreement	\$	0	\$	0	\$	0	0.0%
21 Addition of Direct Labour costs per HC Agreement	\$	0	\$	0	\$	0	0.0%
22 Revised Revenue Requirement	\$	137,621,699	\$	112,402,506	\$	(25,219,193)	-18.3%
23 DVHC Revenues	\$	4,822,773	\$	4,758,928	\$	(63,845)	-1.3%
24 Handling Commission Revenues	\$	132,798,926	\$	107,643,578	\$	(25,155,348)	-18.9%
25 Total Revenue at Current Rates	\$	106,708,111	\$	136,637,688	\$	29,929,577	28.0%
26 Proposed Rate Increase		31.1%		-18.2%		-49.3%	
<b>System Data</b>							
27 Target Year Volume		2,182,672,674		2,172,816,412		(9,856,262)	-0.5%
28 Number of Depots		222		221		(1)	-0.5%

## 6. Appendix II – Phase II Schedules

### Schedule 1: Revenue Requirement Schedule

		Target Year Revenue Requirement	Percent of Total Cost	Unit Cost (€/container)
No.	(a)	(b)	(c)	(d)
1	Direct Labour	\$ 33,580,636	29.9%	1.55
2	Contract Labour	\$ 2,011,457	1.8%	0.09
3	Overhead Labour	\$ 15,711,198	14.0%	0.72
4	Building	\$ 22,755,368	20.2%	1.05
5	Equipment	\$ 5,448,128	4.8%	0.25
6	Vehicle	\$ 3,545,648	3.2%	0.16
7	Overhead	\$ 10,556,443	9.4%	0.49
8	Total Return	\$ 18,998,322	16.9%	0.87
9	Less: Miscellaneous Revenue	\$ (204,694)	-0.2%	(0.01)
10	Target Year Revenue Requirement	\$ 112,402,506	100.0%	5.173

Schedule 2: Volume and Pallet Allocators

Forecast Group		Container Stream	Target Year Volume Forecast Volume	Target Year Volume Allocator	Containers per Pallet	Total Pallets	Pallet Allocator	Manufacturer
No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	1	Aluminum 0 - 1 Litre	1,109,065,008	51.0%	2,233	496,659	28.6%	ABCRC
2	2	Bag in Box Over 1 Litre	1,014,226	0.0%	110	9,241	0.5%	ABCRC
3	3	Bi-Metal 0 - 1 Litre	2,024,903	0.1%	813	2,492	0.1%	ABCRC
4	4	Bi-Metal Over 1 Litre	347,090	0.0%	177	1,966	0.1%	ABCRC
5	5	Specialty Containers	-	0.0%	10	-	0.0%	BDL
6	6	Drink Pouch 0 - 1 Litre	9,034,640	0.4%	1,749	5,166	0.3%	ABCRC
7	7	Gable Top 0 - 1 Litre	40,551,773	1.9%	896	45,253	2.6%	ABCRC
8	8	Gable Top Over 1 Litre	26,933,222	1.2%	362	74,390	4.3%	ABCRC
9	9	Glass 0 - 1 Litre	119,011,684	5.5%	873	136,379	7.9%	ABCRC
10	10	Glass Over 1 Litre	5,425,669	0.2%	354	15,321	0.9%	ABCRC
11	11	HDPE Plastics Natural Over 1 Litre	49,971,130	2.3%	248	201,801	11.6%	ABCRC
12	12	Industry Standard Bottle	26,980,424	1.2%	1,631	16,544	1.0%	BDL
13	13	Liquor and Wine Ceramics	1,038	0.0%	39	27	0.0%	ABCRC
14	14	Molson Coors MGD Refillable 355ml	3,087,482	0.1%	1,224	2,522	0.1%	BDL
15	15	Other Plastics 0 - 1 Litre	91,282,757	4.2%	1,648	55,405	3.2%	ABCRC
16	16	Other Plastics Over 1 Litre	10,750,805	0.5%	287	37,461	2.2%	ABCRC
17	17	PET 0 - 1 Litre	522,574,338	24.1%	1,279	408,661	23.5%	ABCRC
18	18	PET Over 1 Litre	55,513,744	2.6%	358	155,053	8.9%	ABCRC
19	19	Plastic One-Way Keg Over 1 Litre	2,984	0.0%	15	202	0.0%	ABCRC
20	20	Sleemans Refillable	782,213	0.0%	814	961	0.1%	BDL
21	21	Steam Whistle Refillable	161,968	0.0%	617	263	0.0%	BDL
22	22	Tetra Brik 0 - 1 Litre	97,299,354	4.5%	1,460	66,622	3.8%	ABCRC
23	23	Tetra Brik Over 1 Litre	608,569	0.0%	245	2,488	0.1%	ABCRC
24	24	Moosehead	391,391	0.0%	576	679	0.0%	BDL
25		<b>Total</b>	<b>2,172,816,412</b>	<b>100.0%</b>	<b>18,014</b>	<b>1,735,556</b>	<b>100.0%</b>	

Schedule 3: Business Cost Allocator

Forecast Group		Container Stream	Business Costs	Business Cost Allocator
No	(a)	(b)	(c)	(d)
1	1	Aluminum 0 - 1 Litre	\$ 28,901,691	34.8%
2	2	Bag in Box Over 1 Litre	\$ 316,105	0.4%
3	3	Bi-Metal 0 - 1 Litre	\$ 130,660	0.2%
4	4	Bi-Metal Over 1 Litre	\$ 49,290	0.1%
5	5	Specialty Containers	\$ 0	0.0%
6	6	Drink Pouch 0 - 1 Litre	\$ 496,130	0.6%
7	7	Gable Top 0 - 1 Litre	\$ 2,186,085	2.6%
8	8	Gable Top Over 1 Litre	\$ 2,795,829	3.4%
9	9	Glass 0 - 1 Litre	\$ 7,215,126	8.7%
10	10	Glass Over 1 Litre	\$ 660,021	0.8%
11	11	HDPE Plastics Natural Over 1 Litre	\$ 6,126,860	7.4%
12	12	Industry Standard Bottle	\$ 1,299,934	1.6%
13	13	Liquor and Wine Ceramics	\$ 864	0.0%
14	14	Molson Coors MGD Refillable 355ml	\$ 163,505	0.2%
15	15	Other Plastics 0 - 1 Litre	\$ 3,660,830	4.4%
16	16	Other Plastics Over 1 Litre	\$ 1,240,922	1.5%
17	17	PET 0 - 1 Litre	\$ 18,200,733	21.9%
18	18	PET Over 1 Litre	\$ 5,513,638	6.6%
19	19	Plastic One-Way Keg Over 1 Litre	\$ 5,236	0.0%
20	20	Sleemans Refillable	\$ 42,389	0.1%
21	21	Steam Whistle Refillable	\$ 10,051	0.0%
22	22	Tetra Brik 0 - 1 Litre	\$ 3,933,878	4.7%
23	23	Tetra Brik Over 1 Litre	\$ 77,016	0.1%
24	24	Moosehead	\$ 25,644	0.0%
25		<b>Total</b>	\$ 83,052,435	100.0%

Schedule 4: Time and Motion Expert Seconds per Container

Forecast Group		Container Stream	Total Time (s)
No.	(a)	(b)	(c)
1	1	Aluminum 0 - 1 Litre	1.94
2	2	Bag in Box Over 1 Litre	28.35
3	3	Bi-Metal 0 - 1 Litre	6.29
4	4	Bi-Metal Over 1 Litre	9.15
5	5	Specialty Containers	73.19
6	6	Drink Pouch 0 - 1 Litre	6.16
7	7	Gable Top 0 - 1 Litre	4.88
8	8	Gable Top Over 1 Litre	9.22
9	9	Glass 0 - 1 Litre	5.86
10	10	Glass Over 1 Litre	11.86
11	11	HDPE Plastics Natural Over 1 Litre	9.50
12	12	Industry Standard Bottle	5.03
13	13	Liquor and Wine Ceramics	74.84
14	14	Molson Coors MGD Refillable 355ml	5.35
15	15	Other Plastics 0 - 1 Litre	3.79
16	16	Other Plastics Over 1 Litre	9.53
17	17	PET 0 - 1 Litre	2.61
18	18	PET Over 1 Litre	8.46
19	19	Plastic One-Way Keg Over 1 Litre	131.15
20	20	Sleemans Refillable	4.69
21	21	Steam Whistle Refillable	5.10
22	22	Tetra Brik 0 - 1 Litre	3.68
23	23	Tetra Brik Over 1 Litre	10.01
24	24	Moosehead	5.40

*Schedule 5: Direct and Collector Target Year Hours and Costs*

		Amount
No.	(a)	(b)
1	Target Year Direct & Collector Labour Costs	\$35,592,093
2	Target Year Direct & Collector Labour Hours	1,968,927
3	<b>Average Target Year Direct &amp; Collector Labour Rate</b>	<b>\$18.08</b>
4	<b>Average Time per container (seconds)</b>	<b>3.10</b>

Schedule 6: Direct and Collector Labour Cost

Forecast Group		Container Stream	Time Per Container	Target Year Forecast	Direct and Collector Labour Hours	Target Year Direct and Collector Labour Hours	Loaded Hourly Rate (\$/Hour)	Total Direct & Collector Labour Cost (\$)
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	1	Aluminum 0 - 1 Litre	1.94	1,109,065,008	597,663	628,529 \$	18.08 \$	11,361,857
2	2	Bag in Box Over 1 Litre	28.35	1,014,226	7,987	8,400 \$	18.08 \$	151,837
3	3	Bi-Metal 0 - 1 Litre	6.29	2,024,903	3,538	3,721 \$	18.08 \$	67,258
4	4	Bi-Metal Over 1 Litre	9.15	347,090	882	928 \$	18.08 \$	16,771
5	5	Specialty Containers	73.19	-	-	- \$	18.08 \$	0
6	6	Drink Pouch 0 - 1 Litre	6.16	9,034,640	15,459	16,258 \$	18.08 \$	293,888
7	7	Gable Top 0 - 1 Litre	4.88	40,551,773	54,970	57,809 \$	18.08 \$	1,045,010
8	8	Gable Top Over 1 Litre	9.22	26,933,222	68,979	72,541 \$	18.08 \$	1,311,323
9	9	Glass 0 - 1 Litre	5.86	119,011,684	193,725	203,729 \$	18.08 \$	3,682,797
10	10	Glass Over 1 Litre	11.86	5,425,669	17,875	18,798 \$	18.08 \$	339,804
11	11	HDPE Plastics Natural Over 1 Litre	9.5	49,971,130	131,868	138,679 \$	18.08 \$	2,506,879
12	12	Industry Standard Bottle	5.03	26,980,424	37,698	39,645 \$	18.08 \$	716,650
13	13	Liquor and Wine Ceramics	74.84	1,038	22	23 \$	18.08 \$	410
14	14	Molson Coors MGD Refillable 355ml	5.35	3,087,482	4,588	4,825 \$	18.08 \$	87,227
15	15	Other Plastics 0 - 1 Litre	3.79	91,282,757	96,100	101,064 \$	18.08 \$	1,826,916
16	16	Other Plastics Over 1 Litre	9.53	10,750,805	28,460	29,930 \$	18.08 \$	541,034
17	17	PET 0 - 1 Litre	2.61	522,574,338	378,866	398,433 \$	18.08 \$	7,202,432
18	18	PET Over 1 Litre	8.46	55,513,744	130,457	137,195 \$	18.08 \$	2,480,056
19	19	Plastic One-Way Keg Over 1 Litre	131.15	2,984	109	114 \$	18.08 \$	2,067
20	20	Sleemans Refillable	4.69	782,213	1,019	1,072 \$	18.08 \$	19,373
21	21	Steam Whistle Refillable	5.1	161,968	229	241 \$	18.08 \$	4,362
22	22	Tetra Brik 0 - 1 Litre	3.68	97,299,354	99,462	104,598 \$	18.08 \$	1,890,812
23	23	Tetra Brik Over 1 Litre	10.01	608,569	1,692	1,780 \$	18.08 \$	32,169
24	24	Moosehead	5.4	391,391	587	617 \$	18.08 \$	11,161
25	<b>Total</b>		<b>3.10</b>	<b>2,172,816,412</b>	<b>1,872,235</b>	<b>1,968,927 \$</b>	<b>18.08 \$</b>	<b>35,592,093</b>

Schedule 7: Overhead Labour Allocators

Cost Classification		% of Total	Total Overhead Cost
No.	(a)	(c)	(d)
1	Direct and Collector Labour Allocator	50.0%	\$ 7,855,599
2	Volume Allocator	50.0%	\$ 7,855,599
3	<b>Total</b>	100.0%	\$ 15,711,198



Schedule 8: Overhead Labour

Forecast Group		Container Stream	Direct and Collector Labour Allocator	Direct and Collector Labour Cost	Volume Allocator	Volume Cost	Overhead Labour Cost (\$)	Unit Cost (¢/container)
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	1	Aluminum 0 - 1 Litre	31.9%	\$ 2,507,697	51.0%	\$ 4,009,713	\$ 6,517,410	0.59
2	2	Bag in Box Over 1 Litre	0.4%	\$ 33,512	0.0%	\$ 3,667	\$ 37,179	3.67
3	3	Bi-Metal 0 - 1 Litre	0.2%	\$ 14,845	0.1%	\$ 7,321	\$ 22,166	1.09
4	4	Bi-Metal Over 1 Litre	0.0%	\$ 3,702	0.0%	\$ 1,255	\$ 4,956	1.43
5	5	Specialty Containers	0.0%	\$ 0	0.0%	\$ 0	\$ 0	0.00
6	6	Drink Pouch 0 - 1 Litre	0.8%	\$ 64,865	0.4%	\$ 32,664	\$ 97,528	1.08
7	7	Gable Top 0 - 1 Litre	2.9%	\$ 230,646	1.9%	\$ 146,611	\$ 377,257	0.93
8	8	Gable Top Over 1 Litre	3.7%	\$ 289,425	1.2%	\$ 97,374	\$ 386,799	1.44
9	9	Glass 0 - 1 Litre	10.3%	\$ 812,837	5.5%	\$ 430,275	\$ 1,243,112	1.04
10	10	Glass Over 1 Litre	1.0%	\$ 74,999	0.2%	\$ 19,616	\$ 94,615	1.74
11	11	HDPE Plastics Natural Over 1 Litre	7.0%	\$ 553,298	2.3%	\$ 180,666	\$ 733,964	1.47
12	12	Industry Standard Bottle	2.0%	\$ 158,173	1.2%	\$ 97,545	\$ 255,718	0.95
13	13	Liquor and Wine Ceramics	0.0%	\$ 91	0.0%	\$ 4	\$ 94	9.08
14	14	Molson Coors MGD Refillable 355ml	0.2%	\$ 19,252	0.1%	\$ 11,162	\$ 30,414	0.99
15	15	Other Plastics 0 - 1 Litre	5.1%	\$ 403,222	4.2%	\$ 330,024	\$ 733,246	0.80
16	16	Other Plastics Over 1 Litre	1.5%	\$ 119,413	0.5%	\$ 38,868	\$ 158,281	1.47
17	17	PET 0 - 1 Litre	20.2%	\$ 1,589,663	24.1%	\$ 1,889,315	\$ 3,478,977	0.67
18	18	PET Over 1 Litre	7.0%	\$ 547,378	2.6%	\$ 200,704	\$ 748,082	1.35
19	19	Plastic One-Way Keg Over 1 Litre	0.0%	\$ 456	0.0%	\$ 11	\$ 467	15.65
20	20	Sleemans Refillable	0.1%	\$ 4,276	0.0%	\$ 2,828	\$ 7,104	0.91
21	21	Steam Whistle Refillable	0.0%	\$ 963	0.0%	\$ 586	\$ 1,548	0.96
22	22	Tetra Brik 0 - 1 Litre	5.3%	\$ 417,325	4.5%	\$ 351,776	\$ 769,101	0.79
23	23	Tetra Brik Over 1 Litre	0.1%	\$ 7,100	0.0%	\$ 2,200	\$ 9,300	1.53
24	24	Moosehead	0.0%	\$ 2,463	0.0%	\$ 1,415	\$ 3,878	0.99
25		<b>Total</b>	<b>100.0%</b>	<b>\$ 7,855,599</b>	<b>100.0%</b>	<b>\$ 7,855,599</b>	<b>\$ 15,711,198</b>	<b>0.72</b>

Schedule 9: Building Allocators

		% Reported	Cost (\$)	Volume Classification Factor	Pallet Classification Factor	Volume Classification (\$)	Pallet Classification (\$)
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Office	7.7%	\$ 1,752,639	1.00		\$ 1,752,639	\$ 0
2	Customer Interface	15.8%	\$ 3,601,601	1.00		\$ 3,601,601	\$ 0
3	Loading	11.8%	\$ 2,693,268		1.00	\$ 0	\$ 2,693,268
4	Sorting	27.1%	\$ 6,160,478		1.00	\$ 0	\$ 6,160,478
5	Storage	37.6%	\$ 8,547,382		1.00	\$ 0	\$ 8,547,382
6	<b>Total</b>	<b>100.0%</b>	<b>\$ 22,755,368</b>			<b>\$ 5,354,240</b>	<b>\$ 17,401,128</b>

Schedule 10: Building

Forecast Group		Container Stream	Volume Allocator	Volume Cost (\$)	Pallet Allocator	Total Pallet Cost (\$)	Total Building Cost (\$)	Building Allocator	Unit Cost (¢/container)
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	1	Aluminum 0 - 1 Litre	51.0% \$	2,732,951	28.6% \$	4,979,625 \$	7,712,576	33.9%	0.70
2	2	Bag in Box Over 1 Litre	0.0% \$	2,499	0.5% \$	92,648 \$	95,148	0.4%	9.38
3	3	Bi-Metal 0 - 1 Litre	0.1% \$	4,990	0.1% \$	24,986 \$	29,976	0.1%	1.48
4	4	Bi-Metal Over 1 Litre	0.0% \$	855	0.1% \$	19,713 \$	20,568	0.1%	5.93
5	5	Specialty Containers	0.0% \$	0	0.0% \$	0 \$	0	0.0%	0.00
6	6	Drink Pouch 0 - 1 Litre	0.4% \$	22,263	0.3% \$	51,800 \$	74,063	0.3%	0.82
7	7	Gable Top 0 - 1 Litre	1.9% \$	99,927	2.6% \$	453,714 \$	553,641	2.4%	1.37
8	8	Gable Top Over 1 Litre	1.2% \$	66,369	4.3% \$	745,851 \$	812,219	3.6%	3.02
9	9	Glass 0 - 1 Litre	5.5% \$	293,268	7.9% \$	1,367,368 \$	1,660,636	7.3%	1.40
10	10	Glass Over 1 Litre	0.2% \$	13,370	0.9% \$	153,617 \$	166,987	0.7%	3.08
11	11	HDPE Plastics Natural Over 1 Litre	2.3% \$	123,139	11.6% \$	2,023,308 \$	2,146,447	9.4%	4.30
12	12	Industry Standard Bottle	1.2% \$	66,485	1.0% \$	165,877 \$	232,362	1.0%	0.86
13	13	Liquor and Wine Ceramics	0.0% \$	3	0.0% \$	267 \$	270	0.0%	26.01
14	14	Molson Coors MGD Refillable 355ml	0.1% \$	7,608	0.1% \$	25,291 \$	32,899	0.1%	1.07
15	15	Other Plastics 0 - 1 Litre	4.2% \$	224,938	3.2% \$	555,504 \$	780,443	3.4%	0.85
16	16	Other Plastics Over 1 Litre	0.5% \$	26,492	2.2% \$	375,597 \$	402,089	1.8%	3.74
17	17	PET 0 - 1 Litre	24.1% \$	1,287,724	23.5% \$	4,097,340 \$	5,385,064	23.7%	1.03
18	18	PET Over 1 Litre	2.6% \$	136,797	8.9% \$	1,554,597 \$	1,691,394	7.4%	3.05
19	19	Plastic One-Way Keg Over 1 Litre	0.0% \$	7	0.0% \$	2,025 \$	2,033	0.0%	68.12
20	20	Sleemans Refillable	0.0% \$	1,928	0.1% \$	9,639 \$	11,567	0.1%	1.48
21	21	Steam Whistle Refillable	0.0% \$	399	0.0% \$	2,633 \$	3,032	0.0%	1.87
22	22	Tetra Brik 0 - 1 Litre	4.5% \$	239,764	3.8% \$	667,972 \$	907,737	4.0%	0.93
23	23	Tetra Brik Over 1 Litre	0.0% \$	1,500	0.1% \$	24,942 \$	26,441	0.1%	4.34
24	24	Moosehead	0.0% \$	964	0.0% \$	6,813 \$	7,777	0.0%	1.99
25		<b>Total</b>	<b>100.0% \$</b>	<b>5,354,240</b>	<b>100.0% \$</b>	<b>17,401,128 \$</b>	<b>22,755,368</b>	<b>100.0%</b>	<b>1.05</b>

Schedule 11: Equipment Allocators

Equipment Cost Classification		Building Allocator	Pallet Allocator	Volume Allocator	Building Allocator	Pallet Allocator	Volume Allocator	Total Equipment Cost
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Sorting / Loading / Cardboard	0.0%	50.0%	50.0%	\$ 0	\$ 1,927,493	\$ 1,927,493	\$ 3,854,987
2	Building	100.0%	0.0%	0.0%	\$ 311,451	\$ 0	\$ 0	\$ 311,451
3	Office	0.0%	0.0%	100.0%	\$ 0	\$ 0	\$ 1,281,691	\$ 1,281,691
4	<b>Total</b>				<b>\$ 311,451</b>	<b>\$ 1,927,493</b>	<b>\$ 3,209,184</b>	<b>\$ 5,448,128</b>

Schedule 12: Equipment

Forecast Group		Container Stream	Building Allocator	Building Cost (\$)	Pallet Allocator	Pallet Cost (\$)	Volume Allocator	Volume Cost (\$)	Total Equipment Cost (\$)	% of Total	Unit Cost (¢/container)
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	1	Aluminum 0 - 1 Litre	33.9% \$	105,561	28.6% \$	551,585	51.0% \$	1,638,056 \$	2,295,201	42.1%	0.21
2	2	Bag in Box Over 1 Litre	0.4% \$	1,302	0.5% \$	10,263	0.0% \$	1,498 \$	13,063	0.2%	1.29
3	3	Bi-Metal 0 - 1 Litre	0.1% \$	410	0.1% \$	2,768	0.1% \$	2,991 \$	6,169	0.1%	0.30
4	4	Bi-Metal Over 1 Litre	0.1% \$	282	0.1% \$	2,184	0.0% \$	513 \$	2,978	0.1%	0.86
5	5	Specialty Containers	0.0% \$	0	0.0% \$	0	0.0% \$	0 \$	0	0.0%	0.00
6	6	Drink Pouch 0 - 1 Litre	0.3% \$	1,014	0.3% \$	5,738	0.4% \$	13,344 \$	20,095	0.4%	0.22
7	7	Gable Top 0 - 1 Litre	2.4% \$	7,578	2.6% \$	50,257	1.9% \$	59,894 \$	117,728	2.2%	0.29
8	8	Gable Top Over 1 Litre	3.6% \$	11,117	4.3% \$	82,617	1.2% \$	39,780 \$	133,513	2.5%	0.50
9	9	Glass 0 - 1 Litre	7.3% \$	22,729	7.9% \$	151,461	5.5% \$	175,777 \$	349,967	6.4%	0.29
10	10	Glass Over 1 Litre	0.7% \$	2,286	0.9% \$	17,016	0.2% \$	8,014 \$	27,315	0.5%	0.50
11	11	HDPE Plastics Natural Over 1 Litre	9.4% \$	29,378	11.6% \$	224,118	2.3% \$	73,806 \$	327,302	6.0%	0.65
12	12	Industry Standard Bottle	1.0% \$	3,180	1.0% \$	18,374	1.2% \$	39,849 \$	61,404	1.1%	0.23
13	13	Liquor and Wine Ceramics	0.0% \$	4	0.0% \$	30	0.0% \$	2 \$	35	0.0%	3.36
14	14	Molson Coors MGD Refillable 355ml	0.1% \$	450	0.1% \$	2,801	0.1% \$	4,560 \$	7,812	0.1%	0.25
15	15	Other Plastics 0 - 1 Litre	3.4% \$	10,682	3.2% \$	61,532	4.2% \$	134,822 \$	207,036	3.8%	0.23
16	16	Other Plastics Over 1 Litre	1.8% \$	5,503	2.2% \$	41,604	0.5% \$	15,879 \$	62,986	1.2%	0.59
17	17	PET 0 - 1 Litre	23.7% \$	73,705	23.5% \$	453,855	24.1% \$	771,827 \$	1,299,387	23.9%	0.25
18	18	PET Over 1 Litre	7.4% \$	23,150	8.9% \$	172,200	2.6% \$	81,992 \$	277,342	5.1%	0.50
19	19	Plastic One-Way Keg Over 1 Litre	0.0% \$	28	0.0% \$	224	0.0% \$	4 \$	257	0.0%	8.60
20	20	Sleemans Refillable	0.1% \$	158	0.1% \$	1,068	0.0% \$	1,155 \$	2,381	0.0%	0.30
21	21	Steam Whistle Refillable	0.0% \$	41	0.0% \$	292	0.0% \$	239 \$	572	0.0%	0.35
22	22	Tetra Brik 0 - 1 Litre	4.0% \$	12,424	3.8% \$	73,990	4.5% \$	143,708 \$	230,122	4.2%	0.24
23	23	Tetra Brik Over 1 Litre	0.1% \$	362	0.1% \$	2,763	0.0% \$	899 \$	4,024	0.1%	0.66
24	24	Moosehead	0.0% \$	106	0.0% \$	755	0.0% \$	578 \$	1,439	0.0%	0.37
25		<b>Total</b>	<b>100.0% \$</b>	<b>311,451</b>	<b>100.0% \$</b>	<b>1,927,493</b>	<b>100.0% \$</b>	<b>3,209,184 \$</b>	<b>5,448,128</b>	<b>100.0%</b>	<b>0.25</b>

Schedule 13: Vehicle

Forecast Group		Container Stream	Pallet Allocator	Total Vehicle Cost (\$)	Unit Cost (c/container)
No.	(a)	(b)	(c)	(d)	(e)
1	1	Aluminum 0 - 1 Litre	28.6%	\$ 1,014,647	0.09
2	2	Bag in Box Over 1 Litre	0.5%	\$ 18,878	1.86
3	3	Bi-Metal 0 - 1 Litre	0.1%	\$ 5,091	0.25
4	4	Bi-Metal Over 1 Litre	0.1%	\$ 4,017	1.16
5	5	Specialty Containers	0.0%	\$ 0	0.00
6	6	Drink Pouch 0 - 1 Litre	0.3%	\$ 10,555	0.12
7	7	Gable Top 0 - 1 Litre	2.6%	\$ 92,449	0.23
8	8	Gable Top Over 1 Litre	4.3%	\$ 151,974	0.56
9	9	Glass 0 - 1 Litre	7.9%	\$ 278,614	0.23
10	10	Glass Over 1 Litre	0.9%	\$ 31,301	0.58
11	11	HDPE Plastics Natural Over 1 Litre	11.6%	\$ 412,269	0.83
12	12	Industry Standard Bottle	1.0%	\$ 33,799	0.13
13	13	Liquor and Wine Ceramics	0.0%	\$ 55	5.25
14	14	Molson Coors MGD Refillable 355ml	0.1%	\$ 5,153	0.17
15	15	Other Plastics 0 - 1 Litre	3.2%	\$ 113,189	0.12
16	16	Other Plastics Over 1 Litre	2.2%	\$ 76,532	0.71
17	17	PET 0 - 1 Litre	23.5%	\$ 834,873	0.16
18	18	PET Over 1 Litre	8.9%	\$ 316,764	0.57
19	19	Plastic One-Way Keg Over 1 Litre	0.0%	\$ 413	13.83
20	20	Sleemans Refillable	0.1%	\$ 1,964	0.25
21	21	Steam Whistle Refillable	0.0%	\$ 536	0.33
22	22	Tetra Brik 0 - 1 Litre	3.8%	\$ 136,106	0.14
23	23	Tetra Brik Over 1 Litre	0.1%	\$ 5,082	0.84
24	24	Moosehead	0.0%	\$ 1,388	0.35
25		<b>Total</b>	<b>100.0%</b>	<b>\$ 3,545,648</b>	<b>0.16</b>

Schedule 14: Overhead Allocators

Cost Classification		As Adjusted Cost	% of Total	Total Overhead Cost
No.	(a)	(b)	(c)	(d)
1	Business	\$ 6,463,182	66.8%	\$ 7,056,197
2	Building	\$ 871,415	9.0%	\$ 951,370
3	Volume	\$ 2,334,663	24.1%	\$ 2,548,875
4	<b>Total</b>	<b>\$ 9,669,261</b>	<b>100.0%</b>	<b>\$ 10,556,443</b>

Schedule 15: Overhead

Forecast Group	Container Stream	Business Cost Allocator	Business Cost (\$)	Building Allocator	Building Cost (\$)	Volume Allocator	Volume Cost (\$)	Total Overhead Cost (\$)	% of Total	Unit Cost (¢/container)	
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	1	Aluminum 0 - 1 Litre	34.8% \$	2,455,509	33.9% \$	322,452	51.0% \$	1,301,016 \$	4,078,977	38.6%	0.37
2	2	Bag in Box Over 1 Litre	0.4% \$	26,857	0.4% \$	3,978	0.0% \$	1,190 \$	32,024	0.3%	3.16
3	3	Bi-Metal 0 - 1 Litre	0.2% \$	11,101	0.1% \$	1,253	0.1% \$	2,375 \$	14,730	0.1%	0.73
4	4	Bi-Metal Over 1 Litre	0.1% \$	4,188	0.1% \$	860	0.0% \$	407 \$	5,455	0.1%	1.57
5	5	Specialty Containers	0.0% \$	0	0.0% \$	0	0.0% \$	0 \$	0	0.0%	0.00
6	6	Drink Pouch 0 - 1 Litre	0.6% \$	42,152	0.3% \$	3,096	0.4% \$	10,598 \$	55,846	0.5%	0.62
7	7	Gable Top 0 - 1 Litre	2.6% \$	185,731	2.4% \$	23,147	1.9% \$	47,570 \$	256,449	2.4%	0.63
8	8	Gable Top Over 1 Litre	3.4% \$	237,536	3.6% \$	33,958	1.2% \$	31,595 \$	303,088	2.9%	1.13
9	9	Glass 0 - 1 Litre	8.7% \$	613,002	7.3% \$	69,429	5.5% \$	139,610 \$	822,041	7.8%	0.69
10	10	Glass Over 1 Litre	0.8% \$	56,076	0.7% \$	6,981	0.2% \$	6,365 \$	69,422	0.7%	1.28
11	11	HDPE Plastics Natural Over 1 Litre	7.4% \$	520,543	9.4% \$	89,740	2.3% \$	58,620 \$	668,902	6.3%	1.34
12	12	Industry Standard Bottle	1.6% \$	110,443	1.0% \$	9,715	1.2% \$	31,650 \$	151,808	1.4%	0.56
13	13	Liquor and Wine Ceramics	0.0% \$	73	0.0% \$	11	0.0% \$	1 \$	86	0.0%	8.28
14	14	Molson Coors MGD Refillable 355ml	0.2% \$	13,892	0.1% \$	1,375	0.1% \$	3,622 \$	18,889	0.2%	0.61
15	15	Other Plastics 0 - 1 Litre	4.4% \$	311,027	3.4% \$	32,629	4.2% \$	107,081 \$	450,738	4.3%	0.49
16	16	Other Plastics Over 1 Litre	1.5% \$	105,430	1.8% \$	16,811	0.5% \$	12,611 \$	134,852	1.3%	1.25
17	17	PET 0 - 1 Litre	21.9% \$	1,546,348	23.7% \$	225,142	24.1% \$	613,019 \$	2,384,509	22.6%	0.46
18	18	PET Over 1 Litre	6.6% \$	468,443	7.4% \$	70,715	2.6% \$	65,122 \$	604,279	5.7%	1.09
19	19	Plastic One-Way Keg Over 1 Litre	0.0% \$	445	0.0% \$	85	0.0% \$	4 \$	533	0.0%	17.87
20	20	Sleemans Refillable	0.1% \$	3,601	0.1% \$	484	0.0% \$	918 \$	5,003	0.0%	0.64
21	21	Steam Whistle Refillable	0.0% \$	854	0.0% \$	127	0.0% \$	190 \$	1,171	0.0%	0.72
22	22	Tetra Brik 0 - 1 Litre	4.7% \$	334,225	4.0% \$	37,951	4.5% \$	114,139 \$	486,316	4.6%	0.50
23	23	Tetra Brik Over 1 Litre	0.1% \$	6,543	0.1% \$	1,105	0.0% \$	714 \$	8,363	0.1%	1.37
24	24	Moosehead	0.0% \$	2,179	0.0% \$	325	0.0% \$	459 \$	2,963	0.0%	0.76
25		<b>Total</b>	<b>100.0% \$</b>	<b>7,056,197</b>	<b>100.0% \$</b>	<b>951,370</b>	<b>100.0% \$</b>	<b>2,548,875 \$</b>	<b>10,556,443</b>	<b>100.0%</b>	<b>0.49</b>



*Schedule 16: Return and Miscellaneous Summary*

Item		Return and Miscellaneous Revenue	
No.	(a)		(b)
1	Total Return	\$	18,998,322
2	Less: Miscellaneous Revenue	\$	(204,694)
3	<b>System Return</b>	\$	<b>18,793,629</b>

Schedule 17: Return and Income Tax

Forecast Group		Container Stream	Business Cost Allocator	Return and Miscellaneous Revenue (\$)	Unit Cost (¢/container)
No.	(a)	(b)	(c)	(d)	(e)
1	1	Aluminum 0 - 1 Litre	34.8% \$	6,540,057	0.59
2	2	Bag in Box Over 1 Litre	0.4% \$	71,530	7.05
3	3	Bi-Metal 0 - 1 Litre	0.2% \$	29,566	1.46
4	4	Bi-Metal Over 1 Litre	0.1% \$	11,154	3.21
5	5	Specialty Containers	0.0% \$	0	0.00
6	6	Drink Pouch 0 - 1 Litre	0.6% \$	112,267	1.24
7	7	Gable Top 0 - 1 Litre	2.6% \$	494,681	1.22
8	8	Gable Top Over 1 Litre	3.4% \$	632,658	2.35
9	9	Glass 0 - 1 Litre	8.7% \$	1,632,684	1.37
10	10	Glass Over 1 Litre	0.8% \$	149,354	2.75
11	11	HDPE Plastics Natural Over 1 Litre	7.4% \$	1,386,425	2.77
12	12	Industry Standard Bottle	1.6% \$	294,157	1.09
13	13	Liquor and Wine Ceramics	0.0% \$	195	18.83
14	14	Molson Coors MGD Refillable 355ml	0.2% \$	36,999	1.20
15	15	Other Plastics 0 - 1 Litre	4.4% \$	828,396	0.91
16	16	Other Plastics Over 1 Litre	1.5% \$	280,804	2.61
17	17	PET 0 - 1 Litre	21.9% \$	4,118,577	0.79
18	18	PET Over 1 Litre	6.6% \$	1,247,661	2.25
19	19	Plastic One-Way Keg Over 1 Litre	0.0% \$	1,185	39.70
20	20	Sleemans Refillable	0.1% \$	9,592	1.23
21	21	Steam Whistle Refillable	0.0% \$	2,274	1.40
22	22	Tetra Brik 0 - 1 Litre	4.7% \$	890,183	0.91
23	23	Tetra Brik Over 1 Litre	0.1% \$	17,428	2.86
24	24	Moosehead	0.0% \$	5,803	1.48
25		<b>Total</b>	<b>100.0% \$</b>	<b>18,793,629</b>	<b>0.86</b>

Schedule 18: Cost per Container Stream Summary

Forecast Group		Container Stream	Direct and Collector Labour	Overhead Labour	Buildings	Equipment	Vehicle	Overhead	Return and Miscellaneous Revenue	Forecast Group Revenue Requirement	Unit Cost (€/container)
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	1	Aluminum 0 - 1 Litre	\$ 11,361,857	\$ 6,517,410	\$ 7,712,576	\$ 2,295,201	\$ 1,014,647	\$ 4,078,977	\$ 6,540,057	\$ 39,520,725	3.563
2	2	Bag in Box Over 1 Litre	\$ 151,837	\$ 37,179	\$ 95,148	\$ 13,063	\$ 18,878	\$ 32,024	\$ 71,530	\$ 419,659	41.377
3	3	Bi-Metal 0 - 1 Litre	\$ 67,258	\$ 22,166	\$ 29,976	\$ 6,169	\$ 5,091	\$ 14,730	\$ 29,566	\$ 174,956	8.640
4	4	Bi-Metal Over 1 Litre	\$ 16,771	\$ 4,956	\$ 20,568	\$ 2,978	\$ 4,017	\$ 5,455	\$ 11,154	\$ 65,898	18.986
5	5	Specialty Containers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.000
6	6	Drink Pouch 0 - 1 Litre	\$ 293,888	\$ 97,528	\$ 74,063	\$ 20,095	\$ 10,555	\$ 55,846	\$ 112,267	\$ 664,243	7.352
7	7	Gable Top 0 - 1 Litre	\$ 1,045,010	\$ 377,257	\$ 553,641	\$ 117,728	\$ 92,449	\$ 256,449	\$ 494,681	\$ 2,937,214	7.243
8	8	Gable Top Over 1 Litre	\$ 1,311,323	\$ 386,799	\$ 812,219	\$ 133,513	\$ 151,974	\$ 303,088	\$ 632,658	\$ 3,731,575	13.855
9	9	Glass 0 - 1 Litre	\$ 3,682,797	\$ 1,243,112	\$ 1,660,636	\$ 349,967	\$ 278,614	\$ 822,041	\$ 1,632,684	\$ 9,669,851	8.125
10	10	Glass Over 1 Litre	\$ 339,804	\$ 94,615	\$ 166,987	\$ 27,315	\$ 31,301	\$ 69,422	\$ 149,354	\$ 878,797	16.197
11	11	HDPE Plastics Natural Over 1 Litre	\$ 2,506,879	\$ 733,964	\$ 2,146,447	\$ 327,302	\$ 412,269	\$ 668,902	\$ 1,386,425	\$ 8,182,187	16.374
12	12	Industry Standard Bottle	\$ 716,650	\$ 255,718	\$ 232,362	\$ 61,404	\$ 33,799	\$ 151,808	\$ 294,157	\$ 1,745,899	6.471
13	13	Liquor and Wine Ceramics	\$ 410	\$ 94	\$ 270	\$ 35	\$ 55	\$ 86	\$ 195	\$ 1,145	110.338
14	14	Molson Coors MGD Refillable 355ml	\$ 87,227	\$ 30,414	\$ 32,899	\$ 7,812	\$ 5,153	\$ 18,889	\$ 36,999	\$ 219,393	7.106
15	15	Other Plastics 0 - 1 Litre	\$ 1,826,916	\$ 733,246	\$ 780,443	\$ 207,036	\$ 113,189	\$ 450,738	\$ 828,396	\$ 4,939,963	5.412
16	16	Other Plastics Over 1 Litre	\$ 541,034	\$ 158,281	\$ 402,089	\$ 62,986	\$ 76,532	\$ 134,852	\$ 280,804	\$ 1,656,578	15.409
17	17	PET 0 - 1 Litre	\$ 7,202,432	\$ 3,478,977	\$ 5,385,064	\$ 1,299,387	\$ 834,873	\$ 2,384,509	\$ 4,118,577	\$ 24,703,818	4.727
18	18	PET Over 1 Litre	\$ 2,480,056	\$ 748,082	\$ 1,691,394	\$ 277,342	\$ 316,764	\$ 604,279	\$ 1,247,661	\$ 7,365,578	13.268
19	19	Plastic One-Way Keg Over 1 Litre	\$ 2,067	\$ 467	\$ 2,033	\$ 257	\$ 413	\$ 533	\$ 1,185	\$ 6,954	233.030
20	20	Sleemans Refillable	\$ 19,373	\$ 7,104	\$ 11,567	\$ 2,381	\$ 1,964	\$ 5,003	\$ 9,592	\$ 56,983	7.285
21	21	Steam Whistle Refillable	\$ 4,362	\$ 1,548	\$ 3,032	\$ 572	\$ 536	\$ 1,171	\$ 2,274	\$ 13,496	8.333
22	22	Tetra Brik 0 - 1 Litre	\$ 1,890,812	\$ 769,101	\$ 907,737	\$ 230,122	\$ 136,106	\$ 486,316	\$ 890,183	\$ 5,310,377	5.458
23	23	Tetra Brik Over 1 Litre	\$ 32,169	\$ 9,300	\$ 26,441	\$ 4,024	\$ 5,082	\$ 8,363	\$ 17,428	\$ 102,807	16.893
24	24	Moosehead	\$ 11,161	\$ 3,878	\$ 7,777	\$ 1,439	\$ 1,388	\$ 2,963	\$ 5,803	\$ 34,410	8.792
25		<b>Total</b>	<b>\$ 35,592,093</b>	<b>\$ 15,711,198</b>	<b>\$ 22,755,368</b>	<b>\$ 5,448,128</b>	<b>\$ 3,545,648</b>	<b>\$ 10,556,443</b>	<b>\$ 18,793,629</b>	<b>\$ 112,402,506</b>	<b>5.173</b>

Schedule 19: Cost per Container Summary

Forecast Group		Container Stream	Direct and Collector Labour (¢/container)	Overhead Labour (¢/container)	Building (¢/container)	Equipment (¢/container)	Vehicle (¢/container)	Overhead (¢/container)	Return and Miscellaneous Revenue (¢/container)	Unit Cost (¢/container)	Target Year Volume
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	1	Aluminum 0 - 1 Litre	1.02	0.59	0.70	0.21	0.09	0.37	0.59	3.56	1,109,065,008
2	2	Bag in Box Over 1 Litre	14.97	3.67	9.38	1.29	1.86	3.16	7.05	41.38	1,014,226
3	3	Bi-Metal 0 - 1 Litre	3.32	1.09	1.48	0.30	0.25	0.73	1.46	8.64	2,024,903
4	4	Bi-Metal Over 1 Litre	4.83	1.43	5.93	0.86	1.16	1.57	3.21	18.99	347,090
5	5	Specialty Containers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
6	6	Drink Pouch 0 - 1 Litre	3.25	1.08	0.82	0.22	0.12	0.62	1.24	7.35	9,034,640
7	7	Gable Top 0 - 1 Litre	2.58	0.93	1.37	0.29	0.23	0.63	1.22	7.24	40,551,773
8	8	Gable Top Over 1 Litre	4.87	1.44	3.02	0.50	0.56	1.13	2.35	13.85	26,933,222
9	9	Glass 0 - 1 Litre	3.09	1.04	1.40	0.29	0.23	0.69	1.37	8.13	119,011,684
10	10	Glass Over 1 Litre	6.26	1.74	3.08	0.50	0.58	1.28	2.75	16.20	5,425,669
11	11	HDPE Plastics Natural Over 1 Litre	5.02	1.47	4.30	0.65	0.83	1.34	2.77	16.37	49,971,130
12	12	Industry Standard Bottle	2.66	0.95	0.86	0.23	0.13	0.56	1.09	6.47	26,980,424
13	13	Liquor and Wine Ceramics	39.52	9.08	26.01	3.36	5.25	8.28	18.83	110.34	1,038
14	14	Molson Coors MGD Refillable 355ml	2.83	0.99	1.07	0.25	0.17	0.61	1.20	7.11	3,087,482
15	15	Other Plastics 0 - 1 Litre	2.00	0.80	0.85	0.23	0.12	0.49	0.91	5.41	91,282,757
16	16	Other Plastics Over 1 Litre	5.03	1.47	3.74	0.59	0.71	1.25	2.61	15.41	10,750,805
17	17	PET 0 - 1 Litre	1.38	0.67	1.03	0.25	0.16	0.46	0.79	4.73	522,574,338
18	18	PET Over 1 Litre	4.47	1.35	3.05	0.50	0.57	1.09	2.25	13.27	55,513,744
19	19	Plastic One-Way Keg Over 1 Litre	69.26	15.65	68.12	8.60	13.83	17.87	39.70	233.03	2,984
20	20	Sleemans Refillable	2.48	0.91	1.48	0.30	0.25	0.64	1.23	7.28	782,213
21	21	Steam Whistle Refillable	2.69	0.96	1.87	0.35	0.33	0.72	1.40	8.33	161,968
22	22	Tetra Brik 0 - 1 Litre	1.94	0.79	0.93	0.24	0.14	0.50	0.91	5.46	97,299,354
23	23	Tetra Brik Over 1 Litre	5.29	1.53	4.34	0.66	0.84	1.37	2.86	16.89	608,569
24	24	Moosehead	2.85	0.99	1.99	0.37	0.35	0.76	1.48	8.79	391,391
25		<b>Total</b>	<b>1.64</b>	<b>0.72</b>	<b>1.05</b>	<b>0.25</b>	<b>0.16</b>	<b>0.49</b>	<b>0.86</b>	<b>5.173</b>	<b>2,172,816,412</b>

Schedule 20: Revenue Surplus or Shortfall

Forecast Group	Container Stream	Manufacturer	Forecast Group Revenue Requirement	Target Year Volume	Variable Rate (\$/container)	Revenue at Variable Rates	Revenue Surplus / Shortfall (\$)	
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	1	Aluminum 0 - 1 Litre	ABCRC \$ 39,520,725	1,109,065,008	3.56 \$	39,520,722 \$	(3.49)	
2	2	Bag in Box Over 1 Litre	ABCRC \$ 419,659	1,014,226	41.38 \$	419,659 \$	(0.00)	
3	3	Bi-Metal 0 - 1 Litre	ABCRC \$ 174,956	2,024,903	8.64 \$	174,956 \$	0.01	
4	4	Bi-Metal Over 1 Litre	ABCRC \$ 65,898	347,090	18.99 \$	65,898 \$	0.00	
5	5	Specialty Containers	BDL \$ 0	-	3,149.00 \$	0 \$	0.00	
6	6	Drink Pouch 0 - 1 Litre	ABCRC \$ 664,243	9,034,640	7.35 \$	664,243 \$	0.03	
7	7	Gable Top 0 - 1 Litre	ABCRC \$ 2,937,214	40,551,773	7.24 \$	2,937,214 \$	(0.10)	
8	8	Gable Top Over 1 Litre	ABCRC \$ 3,731,575	26,933,222	13.85 \$	3,731,575 \$	0.07	
9	9	Glass 0 - 1 Litre	ABCRC \$ 9,669,851	119,011,684	8.13 \$	9,669,850 \$	(0.42)	
10	10	Glass Over 1 Litre	ABCRC \$ 878,797	5,425,669	16.20 \$	878,797 \$	0.02	
11	11	HDPE Plastics Natural Over 1 Litre	ABCRC \$ 8,182,187	49,971,130	16.37 \$	8,182,187 \$	0.22	
12	12	Industry Standard Bottle	BDL \$ 1,745,899	26,980,424	6.47 \$	1,745,899 \$	0.12	
13	13	Liquor and Wine Ceramics	ABCRC \$ 1,145	1,038	110.34 \$	1,145 \$	0.00	
14	14	Molson Coors MGD Refillable 355ml	BDL \$ 219,393	3,087,482	7.11 \$	219,393 \$	0.01	
15	15	Other Plastics 0 - 1 Litre	ABCRC \$ 4,939,963	91,282,757	5.41 \$	4,939,963 \$	(0.16)	
16	16	Other Plastics Over 1 Litre	ABCRC \$ 1,656,578	10,750,805	15.41 \$	1,656,578 \$	0.05	
17	17	PET 0 - 1 Litre	ABCRC \$ 24,703,818	522,574,338	4.73 \$	24,703,819 \$	0.65	
18	18	PET Over 1 Litre	ABCRC \$ 7,365,578	55,513,744	13.27 \$	7,365,578 \$	(0.14)	
19	19	Plastic One-Way Keg Over 1 Litre	ABCRC \$ 6,954	2,984	233.03 \$	6,954 \$	(0.00)	
20	20	Sleemans Refillable	BDL \$ 56,983	782,213	7.28 \$	56,983 \$	(0.00)	
21	21	Steam Whistle Refillable	BDL \$ 13,496	161,968	8.33 \$	13,496 \$	(0.00)	
22	22	Tetra Brik 0 - 1 Litre	ABCRC \$ 5,310,377	97,299,354	5.46 \$	5,310,377 \$	0.22	
23	23	Tetra Brik Over 1 Litre	ABCRC \$ 102,807	608,569	16.89 \$	102,807 \$	(0.00)	
24	24	Moosehead	BDL \$ 34,410	391,391	8.79 \$	34,410 \$	0.00	
25	<b>Total</b>		<b>\$ 112,402,506</b>	<b>2,172,816,412</b>	<b>5.17 \$</b>	<b>112,402,503 \$</b>	<b>(2.92)</b>	

Schedule 21: Revenue Surplus or Shortfall by Manufacturer

Manufacturer		Forecast Group Revenue Requirement	Target Year Volume	Revenue at Variable Rates	Revenue Surplus / Shortfall (\$)
No.	(a)	(b)	(c)	(d)	(e)
1	ABCRC	\$ 110,332,325	98.2%	\$ 110,332,322	\$ (3.05)
2	BDL	\$ 2,070,181	1.8%	\$ 2,070,181	\$ 0.13
3	<b>Total</b>	<b>\$ 112,402,506</b>	<b>100.0%</b>	<b>\$ 112,402,503</b>	<b>\$ (2.92)</b>

Schedule 22: Pre-Depot Viability Handling Commission Change

Forecast Group		Container Stream	Target Year Volume	Pre-Depot Viability Target Year Handling Commissions (¢/container)	Current Pre-Depot Viability Handling Commissions (¢/container)	Percent Change	Change in ¢ per container	Deposits (¢/container)
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	1	Aluminum 0 - 1 Litre	1,109,065,008	3.563	4.332	-17.7%	-0.768	10.00
2	2	Bag in Box Over 1 Litre	1,014,226	41.377	49.689	-16.7%	-8.312	25.00
3	3	Bi-Metal 0 - 1 Litre	2,024,903	8.640	10.656	-18.9%	-2.016	10.00
4	4	Bi-Metal Over 1 Litre	347,090	18.986	21.293	-10.8%	-2.307	25.00
5	5	Specialty Containers	-	3,149.000	3,149.000	0.0%	0.000	10,000.00
6	6	Drink Pouch 0 - 1 Litre	9,034,640	7.352	9.458	-22.3%	-2.106	10.00
7	7	Gable Top 0 - 1 Litre	40,551,773	7.243	8.889	-18.5%	-1.646	10.00
8	8	Gable Top Over 1 Litre	26,933,222	13.855	16.690	-17.0%	-2.835	25.00
9	9	Glass 0 - 1 Litre	119,011,684	8.125	10.088	-19.5%	-1.963	10.00
10	10	Glass Over 1 Litre	5,425,669	16.197	19.871	-18.5%	-3.674	25.00
11	11	HDPE Plastics Natural Over 1 Litre	49,971,130	16.374	19.190	-14.7%	-2.816	25.00
12	12	Industry Standard Bottle	26,980,424	6.471	8.257	-21.6%	-1.786	10.00
13	13	Liquor and Wine Ceramics	1,038	110.338	172.858	-36.2%	-62.520	10.00
14	14	Molson Coors MGD Refillable 355rr	3,087,482	7.106	8.996	-21.0%	-1.890	10.00
15	15	Other Plastics 0 - 1 Litre	91,282,757	5.412	6.761	-20.0%	-1.349	10.00
16	16	Other Plastics Over 1 Litre	10,750,805	15.409	18.346	-16.0%	-2.937	25.00
17	17	PET 0 - 1 Litre	522,574,338	4.727	5.687	-16.9%	-0.960	10.00
18	18	PET Over 1 Litre	55,513,744	13.268	15.892	-16.5%	-2.624	25.00
19	19	Plastic One-Way Keg Over 1 Litre	2,984	233.030	235.925	-1.2%	-2.895	10.00
20	20	Sleemans Refillable	782,213	7.285	8.734	-16.6%	-1.449	10.00
21	21	Steam Whistle Refillable	161,968	8.333	10.024	-16.9%	-1.691	10.00
22	22	Tetra Brik 0 - 1 Litre	97,299,354	5.458	6.758	-19.2%	-1.301	10.00
23	23	Tetra Brik Over 1 Litre	608,569	16.893	19.363	-12.8%	-2.470	25.00
24	24	Moosehead	391,391	8.792	10.321	-14.8%	-1.530	10.00
25	<b>Total</b>		<b>2,172,816,412</b>	<b>5.173</b>	<b>6.281</b>	<b>-17.6%</b>	<b>-1.108</b>	

Schedule 23: Depot Viability Handling Commissions Summary

2022 CY Volume	Target Yr Vol	% increase in vol	1.5-cent eligible volume	Avg HC per Container (cents)	Target Year Revenue Requirement	DVHC Addition (\$)	Target Year Depot Viability HC-Eligible Volume	Eligible Portion	Refillable Ratio
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
2,112,495,296	2,172,816,412	2.86%	1,500,000	5.173	\$ 112,402,506	\$ 0.015	317,261,870	14.60%	1.45%



Schedule 24: Depot Viability Handling Commissions by Container Stream

Forecast Group	Container Stream	Forecast Group Revenue Requirement	Target Year Volume	Proposed Target Year Handling Commissions (¢/container)	Target Year Volume, With Depot Viability HC (14.6% of total)	Target Year Volume, Without Depot Viability HC (85.4% of total)	Revenue, 1.5-cent increase only (14.6% of total) (1.5 cents * (f))	Remaining Forecast Group Revenue Requirement ((c) - (h))	New Base Proposed Target Year HC (¢/container)	New HC for first 1.5M containers (¢/container)	Forecast Group Revenue Requirement (Check)	Decrease in Base HC	
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	1	Aluminum 0 - 1 Litre	\$ 39,520,725	1,109,065,008	3.563	164,313,960	944,751,048	\$ 2,464,709	\$ 37,056,016	3.341	4.841	\$ 39,520,725	0.222
2	2	Bag in Box Over 1 Litre	\$ 419,659	1,014,226	41.377	150,263	863,963	\$ 2,254	\$ 417,405	41.155	42.655	\$ 419,659	0.222
3	3	Bi-Metal 0 - 1 Litre	\$ 174,956	2,024,903	8.640	300,000	1,724,903	\$ 4,500	\$ 170,456	8.418	9.918	\$ 174,956	0.222
4	4	Bi-Metal Over 1 Litre	\$ 65,898	347,090	18.986	51,423	295,667	\$ 771	\$ 65,127	18.764	20.264	\$ 65,898	0.222
5	5	Specialty Containers	\$ -	0	3,149.000	-	-	\$ -	\$ -	3,149.000	3,149.000	\$ -	0.000
6	6	Drink Pouch 0 - 1 Litre	\$ 664,243	9,034,640	7.352	1,338,531	7,696,109	\$ 20,078	\$ 644,165	7.130	8.630	\$ 664,243	0.222
7	7	Gable Top 0 - 1 Litre	\$ 2,937,214	40,551,773	7.243	6,007,964	34,543,809	\$ 90,119	\$ 2,847,095	7.021	8.521	\$ 2,937,214	0.222
8	8	Gable Top Over 1 Litre	\$ 3,731,575	26,933,222	13.855	3,990,302	22,942,920	\$ 59,855	\$ 3,671,720	13.633	15.133	\$ 3,731,575	0.222
9	9	Glass 0 - 1 Litre	\$ 9,669,851	119,011,684	8.125	17,632,223	101,379,461	\$ 264,483	\$ 9,405,368	7.903	9.403	\$ 9,669,851	0.222
10	10	Glass Over 1 Litre	\$ 878,797	5,425,669	16.197	803,842	4,621,827	\$ 12,058	\$ 866,739	15.975	17.475	\$ 878,797	0.222
11	11	HDPE Plastics Natural Over 1 Litre	\$ 8,182,187	49,971,130	16.374	7,403,492	42,567,638	\$ 111,052	\$ 8,071,135	16.152	17.652	\$ 8,182,187	0.222
12	12	Industry Standard Bottle	\$ 1,745,899	26,980,424	6.471	-	26,980,424	\$ -	\$ 1,745,899	6.471	6.471	\$ 1,745,899	0.000
13	13	Liquor and Wine Ceramics	\$ 1,145	1,038	110.338	154	884	\$ 2	\$ 1,143	110.116	111.616	\$ 1,145	0.222
14	14	Molson Coors MGD Refillable 355ml	\$ 219,393	3,087,482	7.106	-	3,087,482	\$ -	\$ 219,393	7.106	7.106	\$ 219,393	0.000
15	15	Other Plastics 0 - 1 Litre	\$ 4,939,963	91,282,757	5.412	13,524,033	77,758,724	\$ 202,860	\$ 4,737,102	5.189	6.689	\$ 4,939,963	0.222
16	16	Other Plastics Over 1 Litre	\$ 1,656,578	10,750,805	15.409	1,592,790	9,158,015	\$ 23,892	\$ 1,632,686	15.187	16.687	\$ 1,656,578	0.222
17	17	PET 0 - 1 Litre	\$ 24,703,818	522,574,338	4.727	77,422,205	445,152,133	\$ 1,161,333	\$ 23,542,485	4.505	6.005	\$ 24,703,818	0.222
18	18	PET Over 1 Litre	\$ 7,365,578	55,513,744	13.268	8,224,660	47,289,084	\$ 123,370	\$ 7,242,208	13.046	14.546	\$ 7,365,578	0.222
19	19	Plastic One-Way Keg Over 1 Litre	\$ 6,954	2,984	233.030	442	2,542	\$ 7	\$ 6,947	232.808	234.308	\$ 6,954	0.222
20	20	Sleemans Refillable	\$ 56,983	782,213	7.285	-	782,213	\$ -	\$ 56,983	7.285	7.285	\$ 56,983	0.000
21	21	Steam Whistle Refillable	\$ 13,496	161,968	8.333	-	161,968	\$ -	\$ 13,496	8.333	8.333	\$ 13,496	0.000
22	22	Tetra Brik 0 - 1 Litre	\$ 5,310,377	97,299,354	5.458	14,415,424	82,883,930	\$ 216,231	\$ 5,094,145	5.236	6.736	\$ 5,310,377	0.222
23	23	Tetra Brik Over 1 Litre	\$ 102,807	608,569	16.893	90,163	518,406	\$ 1,352	\$ 101,454	16.671	18.171	\$ 102,807	0.222
24	24	Moosehead	\$ 34,410	391,391	8.792	-	391,391	\$ -	\$ 34,410	8.792	8.792	\$ 34,410	0.000
25	<b>Total</b>		<b>\$ 112,402,506</b>	<b>2,172,816,412</b>	<b>5.173</b>	<b>317,261,870</b>	<b>1,855,554,542</b>	<b>\$ 4,758,928</b>	<b>\$ 107,643,578</b>	<b>4.954</b>	<b>6.430</b>	<b>\$ 112,402,506</b>	

Schedule 25: Handling Commission Change

	Forecast Group	Container Stream	Target Year Volume	Target Year Handling Commissions (¢/container)	Current Handling Commissions (¢/container)	Percent Change	Change in ¢ per container	Deposits (¢/container)
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	1	Aluminum 0 - 1 Litre	1,109,065,008	3.341	4.107	-18.6%	-0.766	10.00
2	2	Bag in Box Over 1 Litre	1,014,226	41.155	49.464	-16.8%	-8.309	25.00
3	3	Bi-Metal 0 - 1 Litre	2,024,903	8.418	10.432	-19.3%	-2.014	10.00
4	4	Bi-Metal Over 1 Litre	347,090	18.764	21.069	-10.9%	-2.305	25.00
5	5	Specialty Containers	-	3,149.000	3,149.000	0.0%	0.000	10,000.00
6	6	Drink Pouch 0 - 1 Litre	9,034,640	7.130	9.234	-22.8%	-2.104	10.00
7	7	Gable Top 0 - 1 Litre	40,551,773	7.021	8.665	-19.0%	-1.644	10.00
8	8	Gable Top Over 1 Litre	26,933,222	13.633	16.465	-17.2%	-2.832	25.00
9	9	Glass 0 - 1 Litre	119,011,684	7.903	9.864	-19.9%	-1.961	10.00
10	10	Glass Over 1 Litre	5,425,669	15.975	19.647	-18.7%	-3.672	25.00
11	11	HDPE Plastics Natural Over 1 Litre	49,971,130	16.152	18.966	-14.8%	-2.814	25.00
12	12	Industry Standard Bottle	26,980,424	6.471	8.257	-21.6%	-1.786	10.00
13	13	Liquor and Wine Ceramics	1,038	110.116	172.633	-36.2%	-62.517	10.00
14	14	Molson Coors MGD Refillable 355ml	3,087,482	7.106	8.996	-21.0%	-1.890	10.00
15	15	Other Plastics 0 - 1 Litre	91,282,757	5.189	6.536	-20.6%	-1.347	10.00
16	16	Other Plastics Over 1 Litre	10,750,805	15.187	18.121	-16.2%	-2.934	25.00
17	17	PET 0 - 1 Litre	522,574,338	4.505	5.463	-17.5%	-0.958	10.00
18	18	PET Over 1 Litre	55,513,744	13.046	15.667	-16.7%	-2.621	25.00
19	19	Plastic One-Way Keg Over 1 Litre	2,984	232.808	235.700	-1.2%	-2.892	10.00
20	20	Sleemans Refillable	782,213	7.285	8.734	-16.6%	-1.449	10.00
21	21	Steam Whistle Refillable	161,968	8.333	10.024	-16.9%	-1.691	10.00
22	22	Tetra Brik 0 - 1 Litre	97,299,354	5.236	6.534	-19.9%	-1.298	10.00
23	23	Tetra Brik Over 1 Litre	608,569	16.671	19.139	-12.9%	-2.468	25.00
24	24	Moosehead	391,391	8.792	10.321	-14.8%	-1.529	10.00
25	<b>Total</b>		<b>2,172,816,412</b>	<b>4.954</b>	<b>6.060</b>	<b>-18.2%</b>	<b>-1.106</b>	

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