



Beverage Container Management Board

2024 DCA Annual Update Report



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1.Executive Summary

This Annual Update Report (AUR) has been developed to support the 2024 Annual Update process. This Annual Update process consists of collecting and validating Depots' 2023 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 2024 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 2023 AUR Target Year costs shown in parentheses) are as follows:
 - Direct Labour: \$40.1 million (2023 AUR: \$33.6 million)
 - Collector Labour: \$2.0 million (\$2.0 million)
 - Overhead Labour: \$19.2 million (\$15.7 million)
 - Building: \$25.1 million (\$22.8 million)
 - Equipment: \$6.4 million (\$5.4 million)
 - Vehicle: \$4.0 million (\$3.5 million)
 - Overhead: \$13.2 million (\$10.6 million)
- The Revenue Requirement for the Target Year ending April 1, 2024 is \$129.6 million, up from \$112.4 million in the 2023 AUR. This is an 15.3% year-over-year increase to the Revenue Requirement. The Revenue Requirement calculation is summarized in Table 1 below.

Table 1 – Revenue Requirement Calculation

	Total Amount
Total System Operating Expenses	\$ 109,914,198
Pre-Tax Total Return	\$ 20,055,230
Miscellaneous Revenue	\$ (335,494)
Revenue Requirement	\$ 129,633,934

The distribution of the Revenue Requirement results in an average Handling Commission of 5.689 cents per container. This compares with 4.954 cents per container for Handling Commission rates calculated in the 2023 AUR (a 14.8% increase).

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, per 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."¹ 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. This 2024 AUR once again calls for the Board to approve the updated Handling Commissions effective May 1, 2025.

The DCA completed Annual Update Reports (AUR) in 2020, 2021, 2022, and 2023. These AURs captured the DCA's methodology, calculations, results including updated Handling Commissions, and commentary about results that differ significantly from the previous year's HCR or AUR. This process has been repeated, and now the 2024 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 2023 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 later 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 named in the Handling Commission Review By-law, and incorporating information that the Time and Motion Expert provided as part of the 2019/2020 HCR.

¹ 2024.06.19.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-law² outlines the processes to be followed during an HCR and later 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 per 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 Policy³
- Depot Building Size Cap Policy⁴
- Depot Manager Cost Determination Policy⁵
- Handling Commission Rate Setting Policy⁶
- Offsite Collection Policy⁷
- Return Margin Methodology Policy⁸

This Annual Update Report has been produced per the Handling Commission By-law. Section 13.6 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:

- The Data Collection Agent shall collect data from Depots through the UCA as adjusted per the Handling Commission Rate Setting Policy.

² 2024.06.19.Handling.Commission.Bylaw. BOARD.APPROVED

³ BCMB Governing Document 2018.11.07.Depot.Building.Deemed.Lease.Rate.Policy.BOARD.APPROVED.

⁴ BCMB Governing Document 2018.11.07.Depot.Building.Size.Cap.Policy.BOARD.APPROVED.

⁵ BCMB Governing Document 2018.11.07.Depot.Manager.Cost.Determination.Policy.BOARD.APPROVED.

⁶ BCMB Governing Document 2023.04.26.Handling.Commission.Rate.Setting.Policy.BOARD.APPROVED

⁷ BCMB Governing Document 2018.11.07.Offsite.Collections.Policy.BOARD.APPROVED.

⁸ BCMB Governing Document 2023.04.26.Return.Margin.Methodology.Policy.BOARD.APPROVED

- 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 Participants and the DCA following a request from the BCMB to consider changes to other variables.
- The Data Collection Agent shall use the most recently obtained Time and Motion Report as the basis to allocate the Revenue Requirement to Material Streams for that Annual Update, unless the final Report is obtained by the DCA less than 60 days before the Annual Update, in which case the previously obtained Time and Motion Report shall be used for this purpose.
- 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 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 2022 fiscal year to the 2023 fiscal year.
- The Indices Report was redefined in the Handling Commission Bylaw updated as of June 19, 2024 as the most recent Alberta Consumer Price Index forecast published quarterly by the Conference Board of Canada, or such other Alberta consumer price index forecast(s) as the DCA, in its sole discretion, considers equivalent and appropriate to use in forecasting Depot labour, building, equipment and vehicle and overhead costs for the purpose of a Handling Commission Review and all annual adjustments to the next HCR. The DCA purchased an updated Indices Report with indices forecasts that extend through quarter four of 2025. 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 2025.
- 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 stays 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 2023 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 that follow.

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 2023 financial and operational data that Depots initially submit to the DCA following their respective fiscal year ends.
2. **As Reported Data:** This is the 2023 UCA data received from Depots, reviewed by the DCA. This data represents the 202 Depots that make up the Study System. All reported data is denoted by "As Reported".
3. **As Accepted Data:** This data represents the 2023 UCA data as revised following the review process for UCA items that were unrelated to Depot operations, were deemed to be unreasonable by the DCA, or were corrected by the DCA after discussions with the Depot. Deemed changes were made in the following areas:
 - Labour hours – revised 33 UCAs
 - Labour costs – revised 79 UCAs
 - Building costs – revised 13 UCAs
 - Vehicle costs – revised 24 UCAs
 - Equipment costs – revised 19 UCAs
 - Office costs – revised 19 UCAs
 - Other costs – revised 29 UCAs
 - Miscellaneous revenue – revised 59 UCAs

The details of each of these changes are included in the cost sections of this report. This data is included for the same 202 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 (202 Depots) to the Total System (i.e., all 221 Depots in operation in 2023). 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 2023 fiscal year period to the Target Year: the 12-month period ending on the target date of April 1, 2025. This is done using volume and Depot escalators based on the Target Year forecast presented in Section 3.9 – Volume Forecast, the Depots who operated in 2023 but have since or will have closed by the target date (two 2023 Depots have closed), the list of new Depots to be opened in the Target Year provided by the BCMB (no new Depots are expected to open in this Target Year), and the Indices Report 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 2023 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 2023, 184 Depots were non-exempt and had to submit a full UCA. Of these Depots, 177 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 did not have 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 2024. 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
Study System	202	2,080,574,152	94.8%	10,299,872
<i>Non-Exempt Depot UCAs</i>	<i>177</i>	<i>2,040,392,596</i>	<i>93.0%</i>	<i>11,527,642</i>
<i>Exempt as Full Depot UCAs</i>	<i>25</i>	<i>40,181,556</i>	<i>1.8%</i>	<i>1,607,262</i>
Total System	221	2,194,071,252	100%	9,927,924

Total System calendar year volume has increased from 2,112,495,296 in the 2023 AUR to 2,194,071,252 in this report, a difference of 81.6 million containers (a 3.9% year-over-year increase).

3.2 Revenues

3.2.1 Handling Commission and Deposit Revenue

Per 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 later AURs, both Handling Commission and deposit revenue have been calculated in the 2024 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	\$ 105,208,711	\$ 106,040,187
Deposit Revenue	\$ 231,071,802	\$ 232,634,365

As Adjusted Handling Commission revenue here represents an 8.6% increase from the 2023 AUR's As Adjusted Handling Commission Revenue of \$97,659,849. As Adjusted deposit revenue here represents a 1.4% increase from the \$229,512,596 in deposit revenue reported in the 2023 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 pick-up/collection fees, bottle sales, value added fees, revenues for other recycling materials, 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 Policy⁹, related pick-up fees have been removed.
- As all costs associated with building rental revenue have been 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 Other Revenue category. This has resulted in \$184,574 being removed from the As Adjusted Other Revenue Category.

⁹ BCMB Governing Document 2018.11.07.Offsite.Collections.Policy.BOARD.APPROVED.

- Twenty-eight 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 later AURs, these costs were removed from the calculation of the Revenue Requirement. This methodology has been applied, removing a total of \$230,451 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 2023.

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

Category	Total As Reported		Total As Accepted		Total As Adjusted	
Misc. Revenue						
Cardboard Sales	\$	3,338	\$	3,337	\$	3,337
Pick-up Fees	\$	350,115	\$	387,050	\$	0
Other Recycling	\$	5,237	\$	6,147	\$	6,147
Bottle Sales	\$	146,098	\$	144	\$	144
Value Added Fee	\$	970,696	\$	163,785	\$	163,785
Other Revenue	\$	1,840,450	\$	556,042	\$	141,218
Subtotal	\$	3,315,934	\$	1,116,505	\$	314,631

Depots also reported \$545,186 in COVID subsidies. All of these were removed from miscellaneous 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. This adjustment was primarily because 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.

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	202	\$ 106,354,818	100.0%
Depots Reporting Miscellaneous Revenue	34	\$ 314,631	0.3%
Depots Reporting Other Revenue	21	\$ 141,218	0.1%

Other Revenue Category	Number of Depots Reporting Other Revenue	Total Other Revenue Reported	% of Other Revenue
Confection / Carwash	3	\$ 14,168	10.0%
Donations	-	\$ 0	0.0%
Grants	6	\$ 20,164	14.3%
Other Recycling	-	\$ 0	0.0%
Other	12	\$ 106,886	75.7%
Total Other Revenue	21	\$ 141,217	100.0%

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

- **Confection/Carwash:** Three Depots run either a small confection operation in their Depot or a carwash in the same building as the Depot.
- **Donations:** No Depots reported having received or collected containers that the customer did not collect the deposit for.
- **Grants:** Six Depots received grants, all of which related to employment programs.
- **Other:** Twelve Depots received other revenue that did not fit into one of the categories above, such as ATM revenue, fuel surcharges, and delivery services.

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 2024 AUR, DVHCs totalled \$4,749,599, which compares to \$4,758,928 in the 2023 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 are the highest proportion of Depot expenditures (over 55% of total expenses). In 2023, the Depot system's total As Adjusted labour cost was \$56.6 million, with personnel working 2.4 million hours. Compared to 2022, As Adjusted labour hours increased by approximately 4,091, and labour costs increased by \$819,908. 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	363,251	\$ 7,529,160	388,073	\$ 8,920,955	389,969	\$ 8,974,922
Medium	779,618	\$ 18,674,423	800,492	\$ 19,003,856	800,492	\$ 19,003,856
Large	1,211,768	\$ 29,916,911	1,219,788	\$ 28,405,008	1,228,675	\$ 28,602,697
Total	2,354,637	\$ 56,120,494	2,408,353	\$ 56,329,819	2,419,136	\$ 56,581,475

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:** Thirty-two Depots' manager pay were changed in 2023. 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 \$857,000 being added to the system while we reduced wages at the remaining 11 Depots for a total of \$420,000.
 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:** Thirty-three Depots' direct labour pay were changed in 2022. At 14 of these Depots, wages were increased, resulting in a total of \$661,000 being added to the system; at 19 Depots, wages were reduced by a total of \$440,000.
 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 amended 33 Depots' employee hours. These changes were typically made in cases where Depots provided corrected employee hours during the validation

process, along with a small number of instances where employees performed hours for other non-Depot operation activities.

- 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 needed to staff the Depots and will be used for the remainder of our labour analysis.

3.3.2 Direct Labour

In 2023, a total of 1.8 million hours and \$36.8 million were classified as direct labour, producing an average hourly wage paid of \$20.88. Direct labour costs have increased by approximately \$430,000 when compared with the 2023 AUR, while hours have decreased by approximately 8,900. The following are factors in these changes:

- The direct labour rate increased from \$20.54 to \$20.88. This \$0.34 increase accounts for approximately \$600,000¹⁰. While there was a slight decrease in the total hours, the increase in the average hourly wage paid caused an increase in total labour costs overall.
- Combined, Small and Medium Depot Size categories experienced increases in labour hours of 42,728 hours; Large Depots hours decreased by 51,608, for a net decrease of approximately 8,900 labour hours. This accounts for a \$185,394¹¹ difference in total direct labour costs.

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	237,678	\$ 384,573	7.6%	\$ 1.62	\$ 4,660,469	92.4%	\$ 19.61	\$ 5,045,042	\$ 21.23
Medium	577,097	\$ 1,626,894	13.3%	\$ 2.82	\$ 10,603,706	86.7%	\$ 18.37	\$ 12,230,600	\$ 21.19
Large	947,926	\$ 1,959,514	10.0%	\$ 2.07	\$ 17,578,044	90.0%	\$ 18.54	\$ 19,537,558	\$ 20.61
Total	1,762,701	\$ 3,970,982	10.8%	\$ 2.25	\$ 32,842,218	89.2%	\$ 18.63	\$ 36,813,200	\$ 20.88

**Salary includes bonuses*

¹⁰ \$0.34/hour * 1,762,701 hours

¹¹ 8,879 hours * \$20.88/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	95	58	49	202
% of Total	100%	100%	100%	100%
Depots Reporting Direct Labour Hours	95	58	49	202
% of Total	100.0%	100.0%	100.0%	100.0%
Average Hourly Wage (\$/Hour)	\$ 21.23	\$ 21.19	\$ 20.61	\$ 20.88
Average Cost per Container (¢/container)	1.67	1.86	1.73	1.76
Average Time Per Container (s/container)	2.83	3.16	3.02	3.03

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 2023 AUR, collector labour hours decreased from 110,739 to 86,371, and the average hourly wage for collector labour increased from \$19.39 to \$20.91. The net effect of the decrease in collector labour hours and increase in collector wages was a total collector labour cost decrease from \$2,147,300 to \$1,805,842.

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	23,866	\$ 517,223
Medium	21,303	\$ 484,236
Large	41,201	\$ 804,382
Total	86,371	\$ 1,805,842

Table 10 below summarizes collector labour statistics.

Table 10 – As Adjusted Collector Labour Statistics

	Small	Medium	Large	Total
Depots Reporting Collector Labour Costs	47	25	20	92
% of Total	49.5%	43.1%	40.8%	45.5%
Depots Reporting Collector Labour Hours	47	25	20	92
% of Total	49.5%	43.1%	40.8%	45.5%
Average Hourly Wage (\$/Hour)	\$ 21.67	\$ 22.73	\$ 19.52	\$ 20.91
Average Cost per Container (¢/container)	0.17	0.07	0.07	0.09
Average Time Per Container (s/container)	0.28	0.12	0.13	0.15

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

3.3.4 Overhead Labour Costs

The final part of labour is allocated to overhead labour. This portion of labour totalled \$18.0 million in the 2024 AUR, which compares with \$17.2 million in the 2023 AUR, a 4.2% increase. From the 2023 AUR to the 2024 AUR, overhead labour hourly rates decreased from \$32.34 to \$31.51 (2.6%), and total overhead hours increased by 37,339 (7.0%).

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	128,426	\$ 3,412,656
Medium	202,092	\$ 6,289,020
Large	239,547	\$ 8,260,757
Total	570,065	\$ 17,962,434

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	89	55	44	188
% of Total	93.7%	94.8%	89.8%	93.1%
Depots Reporting Overhead Labour Hours	89	55	44	188
% of Total	93.7%	94.8%	89.8%	93.1%
Average Hourly Wage (\$/Hour)	\$ 26.57	\$ 31.12	\$ 34.48	\$ 31.51
Average Cost per Container (¢/container)	1.13	0.96	0.73	0.86
Average Time Per Container (s/container)	1.53	1.11	0.76	0.98

3.4 Building Costs

Building costs are the second largest cost in the system, totaling \$23.1 million in As Adjusted data in 2023. This compares to \$21.0 million in 2022, a 10.2 percent increase. Compared to the 2023 AUR, the Study System's total square footage increased by 34,898, and cost per square foot increased by approximately \$1.43. The number of Depots in the Study System decreased from 205 to 202, and average building cost per Depot increased by \$12,115.

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

A total of \$115,942 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	\$ 4,613,189	\$ 22,838	\$ 4,601,296	\$ 22,779	\$ 7,387,750	\$ 36,573
Lease Costs	\$ 21,059,812	\$ 104,256	\$ 21,187,647	\$ 104,889	\$ 15,716,079	\$ 77,802
Total	\$ 25,673,001	\$ 127,094	\$ 25,788,943	\$ 127,668	\$ 23,103,829	\$ 114,375

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
Location Classification			
Metro	49	324,574	6,624
Urban	37	267,169	7,221
Rural	116	330,271	2,847
Total	202	922,014	4,564
Size Classification			
Small	95	239,866	2,525
Medium	58	301,938	5,206
Large	49	380,210	7,759
Total	202	922,014	4,564

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

As was the case in the 2019/20 Handling Commission Review and each Annual Update Report that has followed it, the number of volume groups in the 2024 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	62	128,435	3,500	127,755	0.53%
2	3,000,000 6,999,999	51	153,535	4,900	147,625	3.85%
3	7,000,000 24,999,999	89	512,654	7,500	503,065	1.87%
4	25,000,000 +	19	175,279	11,600	156,827	10.53%
Total	- 25,000,000+	221	969,903	11,600	935,272	3.57%

Overall, the application of the cap removed a total of 3.57% of total reported square footage (or 34,631 square feet) from the Total System. This compares to the 2023 AUR's cap removing 3.58% of total reported square footage (33,074 square feet). Of the 33,100 square feet removed, 13,400 square feet was related to a single Depot with an exceptionally large building. We believe this is reasonable, and only fourteen 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 \$3.6 million was reported in the As Adjusted vehicle cost category. This compares with \$3.4 million in the 2023 AUR.

Table 16 – Vehicle Cost Summary

	As Reported	As Accepted	As Adjusted
Small	\$ 1,294,556	\$ 1,227,455	\$ 1,164,701
Medium	\$ 1,129,121	\$ 1,152,596	\$ 1,091,059
Large	\$ 1,474,761	\$ 1,416,596	\$ 1,366,660
Total	\$ 3,898,439	\$ 3,796,647	\$ 3,622,420

Changes between As Reported and As Accepted vehicle cost data were due to Depots providing corrected cost data during the validation process. The most common example of this is re-categorizing equipment into the Equipment section (e.g., forklifts originally reported as vehicles).

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 264 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	\$ 202,334	\$ 48,565	\$ 38,098	\$ 178,260	\$ 500,415	\$ 142,171	\$ 54,858	\$ 1,164,701
Medium	\$ 150,232	\$ 2,789	\$ 129,107	\$ 167,598	\$ 407,697	\$ 147,601	\$ 86,034	\$ 1,091,059
Large	\$ 95,628	\$ 0	\$ 314,930	\$ 318,828	\$ 484,458	\$ 100,673	\$ 52,142	\$ 1,366,660
Total	\$ 448,194	\$ 51,355	\$ 482,134	\$ 664,686	\$ 1,392,571	\$ 390,446	\$ 193,035	\$ 3,622,420

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 UCA Table 6. The As Adjusted total equipment costs of \$5.9 million compares with \$4.9 million in the 2023 AUR. The break down as follows:

- \$628,000 increase in lease payments
- \$290,000 increase in maintenance expense
- \$24,000 decrease in amortization expense
- \$7,000 decrease in equipment fuel
- \$109,000 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	\$ 523,374	\$ 451,090	\$ 449,816
Medium	\$ 1,806,633	\$ 1,817,831	\$ 1,817,831
Large	\$ 3,876,957	\$ 3,631,482	\$ 3,675,012
Total	\$ 6,206,964	\$ 5,900,402	\$ 5,942,659

Changes between As Reported and As Accepted Data were due to the following:

- 25 Depots saw Equipment cost increases totalling approximately \$87,000. These were primarily due to reallocating Vehicle costs to Equipment costs.
- 10 Depots saw Equipment cost decreases totalling approximately \$84,000. These were due to Depots providing corrected cost data during the validation process, such as reallocating Equipment costs to Vehicles to Office Administration.
- One Depot had originally reported an Equipment line item for approximately \$300,000 for amortization of its Depot permit. This line item was removed from the UCA in the validation process and can account for most of the overall net decrease in Equipment costs from As Reported to As Accepted data.

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	\$ 266,107	\$ 57,904	\$ 60,884	\$ 46,770	\$ 18,150	\$ 449,816
Medium	\$ 305,094	\$ 1,239,025	\$ 248,397	\$ 10,196	\$ 15,118	\$ 1,817,831
Large	\$ 493,023	\$ 2,341,399	\$ 677,129	\$ 13,185	\$ 150,276	\$ 3,675,012
Total	\$ 1,064,225	\$ 3,638,329	\$ 986,410	\$ 70,151	\$ 183,544	\$ 5,942,659

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 increased in comparison to the 2023 AUR by \$2,366,100. This increase 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	\$ 954,572	\$ 910,348	\$ 44,200
Shop Supplies	\$ 927,204	\$ 871,415	\$ 55,800
Telephone	\$ 600,240	\$ 630,931	\$ (30,700)
Charitable Donations	\$ 0	\$ 0	\$ 0
Internet	\$ 128,850	\$ 141,929	\$ (13,100)
Bank Charges	\$ 945,960	\$ 755,655	\$ 190,300
Professional Fees	\$ 1,365,981	\$ 1,580,878	\$ (214,900)
Training Courses	\$ 44,370	\$ 56,150	\$ (11,800)
Marketing and Promotions	\$ 333,631	\$ 418,897	\$ (85,300)
Advertising	\$ 827,032	\$ 810,675	\$ 16,400
Other Insurance	\$ 517,760	\$ 268,630	\$ 249,100
Municipal Taxes & License	\$ 162,758	\$ 146,390	\$ 16,400
BCMB Fines / Levies	\$ 0	\$ 0	\$ 0
ABDA Fees	\$ 1,156,032	\$ 1,176,298	\$ (20,300)
Other Office Costs	\$ 282,041	\$ 296,385	\$ (14,300)
Non-Labour Collection Costs	\$ 806,232	\$ 56,163	\$ 750,100
Deposit Incentives	\$ 47,057	\$ 8,076	\$ 39,000
Goodwill CCA	\$ 0	\$ 0	\$ 0
Shrinkage	\$ 197,041	\$ 84,059	\$ 113,000
Other Costs	\$ 1,019,798	\$ 446,313	\$ 573,500
Table 9 Collection Costs	\$ 726,791	\$ 529,218	\$ 197,600
Table 9 Cash & Shrinkage	\$ 991,900	\$ 480,849	\$ 511,100
Total	\$ 12,035,252	\$ 9,669,261	\$ 2,366,100

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
Overhead Costs	\$ 14,349,408	\$ 12,400,752	\$ 12,035,252
Average Depot Cost	\$ 71,037	\$ 61,390	\$ 59,580
Total Cost (¢) / Container	0.69	0.59	0.58

As shown in Table 21 above, there is a difference of \$1,948,656 between the As Reported and As Accepted overhead costs. Of this decrease, \$1.4 million of deposit incentives to wholesale customers were removed, as was approximately \$300,000 in Other Costs such as management fees used for tax planning. The remaining \$250,000 was the net change due to reallocations of smaller cost items.

There was also a \$365,500 net difference between the As Accepted and As Adjusted Data. Of this decrease, \$196,716 was due to the removal of Charitable Donations, and \$164,734 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	\$ 168,948	\$ 1,778	0.06	\$ 266,038	\$ 4,587	0.04	\$ 519,586	\$ 10,604	0.05	\$ 954,572
Shop Supplies	\$ 189,243	\$ 1,992	0.06	\$ 275,252	\$ 4,746	0.04	\$ 462,709	\$ 9,443	0.04	\$ 927,204
Telephone	\$ 187,103	\$ 1,970	0.06	\$ 201,368	\$ 3,472	0.03	\$ 211,769	\$ 4,322	0.02	\$ 600,240
Charitable Donations	\$ 0	\$ 0	0.00	\$ 0	\$ 0	0.00	\$ 0	\$ 0	0.00	\$ 0
Internet	\$ 49,261	\$ 519	0.02	\$ 32,406	\$ 559	0.00	\$ 47,183	\$ 963	0.00	\$ 128,850
Bank Charges	\$ 156,830	\$ 1,651	0.05	\$ 388,247	\$ 6,694	0.06	\$ 400,883	\$ 8,181	0.04	\$ 945,960
Professional Fees	\$ 289,212	\$ 3,044	0.10	\$ 432,005	\$ 7,448	0.07	\$ 644,765	\$ 13,158	0.06	\$ 1,365,981
Training Courses	\$ 2,536	\$ 27	0.00	\$ 11,059	\$ 191	0.00	\$ 30,775	\$ 628	0.00	\$ 44,370
Marketing and Promotions	\$ 38,302	\$ 403	0.01	\$ 65,518	\$ 1,130	0.01	\$ 229,811	\$ 4,690	0.02	\$ 333,631
Advertising	\$ 82,981	\$ 873	0.03	\$ 247,180	\$ 4,262	0.04	\$ 496,872	\$ 10,140	0.04	\$ 827,032
Other Insurance	\$ 72,769	\$ 766	0.02	\$ 145,386	\$ 2,507	0.02	\$ 299,604	\$ 6,114	0.03	\$ 517,760
Municipal Taxes & License	\$ 46,359	\$ 488	0.02	\$ 56,739	\$ 978	0.01	\$ 59,660	\$ 1,218	0.01	\$ 162,758
BCMB Fines / Levies	\$ 0	\$ 0	0.00	\$ 0	\$ 0	0.00	\$ 0	\$ 0	0.00	\$ 0
ABDA Fees	\$ 196,191	\$ 2,065	0.07	\$ 402,634	\$ 6,942	0.06	\$ 557,208	\$ 11,372	0.05	\$ 1,156,032
Other Office Costs	\$ 77,710	\$ 818	0.03	\$ 100,418	\$ 1,731	0.02	\$ 103,913	\$ 2,121	0.01	\$ 282,041
Non-Labour Collection Costs	\$ 499,418	\$ 5,257	0.17	\$ 41,432	\$ 714	0.01	\$ 265,382	\$ 5,416	0.02	\$ 806,232
Deposit Incentives	\$ 0	\$ 0	0.00	\$ 26,629	\$ 459	0.00	\$ 20,428	\$ 417	0.00	\$ 47,057
Goodwill CCA	\$ 0	\$ 0	0.00	\$ 0	\$ 0	0.00	\$ 0	\$ 0	0.00	\$ 0
Shrinkage	\$ 10,863	\$ 114	0.00	\$ 82,972	\$ 1,431	0.01	\$ 103,206	\$ 2,106	0.01	\$ 197,041
Other Costs	\$ 400,453	\$ 4,215	0.13	\$ 248,442	\$ 4,283	0.04	\$ 370,903	\$ 7,569	0.03	\$ 1,019,798
Table 9 Collection Costs	\$ 33,261	\$ 350	0.01	\$ 184,152	\$ 3,175	0.03	\$ 509,378	\$ 10,395	0.05	\$ 726,791
Table 9 Cash & Shrinkage	\$ 42,518	\$ 448	0.01	\$ 398,970	\$ 6,879	0.06	\$ 550,412	\$ 11,233	0.05	\$ 991,900
Total	\$ 2,543,958	\$ 26,779	0.84	\$ 3,606,847	\$ 62,187	0.55	\$ 5,884,447	\$ 120,091	0.52	\$ 12,035,252

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 later 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.

The total cost related to offsite collections was \$4.3 million. This is an increase of \$617,400 from the 2023 AUR. This increase is explained by a \$750,100 increase in non-labour collection costs, a \$197,600 increase in Table 9 collection costs, and a \$11,170 increase in vehicle costs, offset by a \$341,500 decrease in collector labour 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	\$ 33,261	\$ 184,152	\$ 509,378	\$ 726,791
Collector Labour	\$ 517,223	\$ 484,236	\$ 804,382	\$ 1,805,842
Vehicle Costs	\$ 262,206	\$ 200,991	\$ 513,386	\$ 976,583
Non-Labour Collection Costs	\$ 499,418	\$ 41,432	\$ 265,382	\$ 806,232
Total	\$ 1,312,108	\$ 910,810	\$ 2,092,529	\$ 4,315,448

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
Volume Escalator	
2023 AUR Target Year Volume	2,172,816,412
2024 AUR Target Year Volume	2,195,120,047
Volume Escalator	1.01
Labour Escalator	
2023 AUR As Adjusted Direct Labour Rate	\$ 20.54
2024 AUR As Adjusted Direct Labour Rate	\$ 20.88
Labour Escalator	1.02
Maximum Collection Costs	
2023 AUR Maximum Collection Costs	\$ 4,305,977
2024 AUR Maximum Collection Costs	\$ 4,423,585

The application of the cap is implemented to each of the cost categories shown 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 2024 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	\$ 726,791	16.8%	\$ 0	\$ 726,791
Collector Labour	\$ 1,805,842	41.8%	\$ 0	\$ 1,805,842
Vehicle Costs	\$ 976,583	22.6%	\$ 0	\$ 976,583
Non-Labour Collection Costs	\$ 806,232	18.7%	\$ 0	\$ 806,232
Total	\$ 4,315,448	100.0%	\$ 0	\$ 4,315,448

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 2.09 billion containers were processed by 202 Depots. In the Total System, 221 Depots processed 2.19 billion containers. After applying a forecasting approach that was consistent with the 2023 Annual Update, we project 219 Depots to process 2.20 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 later 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 2024 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 2024.

The result of this forecast is a Target Year volume of 2,195,120,047 containers. This is a 0.3% decrease in total container volumes over actual volumes for the 12-month period ending in April 2024.

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

Table 26: Target Year Volumes by Container Stream¹²

Forecast Group	Container Stream	Target Year Volume Forecast
(a)	(b)	(c)
1	Aluminum 0 - 1 Litre	1,099,914,563
2	Bag in Box Over 1 Litre	941,331
3	Bi-Metal 0 - 1 Litre	3,137,060
4	Bi-Metal Over 1 Litre	359,269
5	Specialty Containers	0
6	Drink Pouch 0 - 1 Litre	5,674,431
7	Gable Top 0 - 1 Litre	39,750,327
8	Gable Top Over 1 Litre	24,255,867
9	Glass 0 - 1 Litre	119,250,552
10	Glass Over 1 Litre	4,796,737
11	HDPE Plastics Natural Over 1 Litre	55,085,896
12	Industry Standard Bottle	23,382,215
13	Liquor and Wine Ceramics	454
14	Molson Coors MGD Refillable 355ml	2,588,193
15	Other Plastics 0 - 1 Litre	108,762,878
16	Other Plastics Over 1 Litre	10,750,835
17	PET 0 - 1 Litre	544,970,594
18	PET Over 1 Litre	53,886,866
19	Plastic One-Way Keg Over 1 Litre	8,278
20	Sleemans Refillable	476,736
21	Steam Whistle Refillable	117,938
22	Tetra Brik 0 - 1 Litre	96,077,126
23	Tetra Brik Over 1 Litre	594,900
24	Moosehead	337,001
Total		2,195,120,047

¹² Calculations and analysis regarding the volume forecast update are available in the Excel file 2024.11.10.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 2.19 billion. The Target Year volume is 2.20 billion. This is an escalation factor of 1.0005. This calculation is shown in Phase I Schedule 11(a), column (g), although note that this number appears rounded as 1.00 in that Schedule.
- 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. The BCMB has indicated that two Depots the operated in 2023 have closed and will remain closed in the Target Year. Because of this, in the 2024 Annual update, this ratio is 0.99. This calculation is shown in Phase I Schedule 11(a), column (f).
- The Indices Escalator: as part of the 2024 Annual Update, the projected indices for each operating cost category were updated using the Conference Board of Canada's Alberta Consumer Price Index forecast (obtained in August 2024). This index was applied across all cost categories. The table below summarizes the projected indices.

Table 27: Indices Summary Table

	2023				2024				2025			
Forecast Summary	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Wage Index	1.61	1.64	1.66	1.65	1.67	1.69	1.69	1.70	1.70	1.71	1.72	1.73
Building Index	1.61	1.64	1.66	1.65	1.67	1.69	1.69	1.70	1.70	1.71	1.72	1.73
Gasoline Index	1.61	1.64	1.66	1.65	1.67	1.69	1.69	1.70	1.70	1.71	1.72	1.73
Vehicle Index	1.61	1.64	1.66	1.65	1.67	1.69	1.69	1.70	1.70	1.71	1.72	1.73
Equipment Index	1.61	1.64	1.66	1.65	1.67	1.69	1.69	1.70	1.70	1.71	1.72	1.73
General Overhead Index	1.61	1.64	1.66	1.65	1.67	1.69	1.69	1.70	1.70	1.71	1.72	1.73

Table 28 compares Phase I Schedule 12 from the 2023 AUR to this year's Phase I Schedule 12.

Table 28: Comparison of Schedule 12 from 2023 Annual Update and 2024 Annual Update

No.		AUR 2023		Current Annual Update		Difference	
		Schedule 12 Column A		Schedule 12 Column A		Difference	
		Cost		(\$)		Difference (%)	
1	Revenue	\$	371,540,376	\$	350,950,445	\$ (20,589,931)	-5.5%
2	Less Purchases	\$	239,866,309	\$	242,112,760	\$ 2,246,450	0.9%
3	Base Handling Commissions (HC)	\$	131,674,067	\$	108,837,685	\$ (22,836,382)	-17.3%
4	Misc Revenue	\$	204,694	\$	335,494	\$ 130,801	63.9%
5	Depot Viability Handling Commissions	\$	4,758,928	\$	4,749,599	\$ (9,329)	-0.2%
6	Net Revenue	\$	136,637,688	\$	113,922,778	\$ (22,714,910)	-16.6%
7	Expenses						
8	Direct Labour	\$	33,580,636	\$	40,089,536	\$ 6,508,900	19.4%
9	Contract Labour	\$	2,011,457	\$	1,994,856	\$ (16,601)	-0.8%
10	Overhead Labour	\$	15,711,198	\$	19,173,426	\$ 3,462,228	22.0%
11	Building	\$	22,755,368	\$	25,073,717	\$ 2,318,349	10.2%
12	Equipment	\$	5,448,128	\$	6,373,694	\$ 925,566	17.0%
13	Vehicle	\$	3,545,648	\$	4,033,355	\$ 487,707	13.8%
14	Overhead	\$	10,556,443	\$	13,175,615	\$ 2,619,173	24.8%
15	Total Operating Expenses	\$	93,608,878	\$	109,914,198	\$ 16,305,321	17.4%
16							
17	Total Return	\$	18,998,322	\$	20,055,230	\$ 1,056,908	5.6%
18	Pre-Tax Return		5.39 %		5.39 %	0.00 %	0.00 %
19	Revenue Requirement	\$	112,402,506	\$	129,633,934	\$ 17,231,428	15.3%
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	Revised Revenue Requirement	\$	112,402,506	\$	129,633,934	\$ 17,231,428	15.3%
23	DVHC Revenues	\$	4,758,928	\$	4,749,599	\$ (9,329)	-0.2%
24	Handling Commission Revenues	\$	107,643,578	\$	124,884,335	\$ 17,240,757	16.0%
25	Total Revenue at Current Rates	\$	136,637,688	\$	113,922,778	\$ (22,714,910)	-16.6%
26	Proposed Rate Increase		-18.2%		14.7%		
System Data							
27	Target Year Volume		2,172,816,412		2,195,120,047		
28	Number of Depots		221		219		

The significant differences between the two years are explained below.

- **Target Year Total Revenues** – decreased by \$22.7 million from the 2023 AUR.
 - **No. 2: Deposit Revenue** – Target Year deposit revenue increased by 0.9 percent (\$2.2 million) from the 2023 AUR. Deposit rates per container did not change in this period, so the total amount of change relates to the increase in volume.
 - **No. 3: Handling Commission Revenue** – Target Year handling commission revenue decreased by 17.6% percent (\$22.8 million) from the 2023 AUR. This decrease can largely be explained by the significantly lower Handling Commission rates being in place effective May 1st, 2024 than were in place at the time of the 2023 AUR.
 - **No. 4: Miscellaneous Revenue** – Target Year miscellaneous revenue increased by 63.9 percent (\$130,000) from the 2023 AUR. This increase is due to higher year-over-year Total System miscellaneous revenue.

- **No 5: Depot Viability Handling Commissions** – Target Year Depot Viability Handling Commission (DVHC) revenue decreased by 0.2 percent (under \$10,000). This decrease is a result of two smaller depots closing.
- **No. 15 Total Operating Expenses** – increased by \$16.3 million from the 2023 AUR.
 - **No. 8 – 10: Direct Labour, Contract Labour, and Overhead Labour** – Target Year labour costs increased by \$10 million from the 2023 AUR. This increase is due to a \$2.3 million increase in Total System labour costs from the 2023 AUR to the 2024 AUR; coupled with an increase in the Alberta Consumer Price Index forecast in the 2024 AUR compared to the labour index forecast used in the 2023 AUR. In the 2023 AUR, from quarter three of 2022 to quarter two of 2024, 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 at the time. In the 2024 AUR, from quarter three of 2023 to quarter two of 2025, the labour index increased from 1.66 to 1.71, resulting in a \$2 million increase.
 - **No. 11: Building** – Target Year building costs increased by 10.2 percent (\$2.3 million) from the 2023 AUR. This increase is caused by three primary drivers. First, Total System building costs increased by \$2.6 million year over year. Second, two Depots included in the Total System have since closed. Third, the impact of the Consumer Price Index in the 2024 AUR is weaker than was the impact of the building index applied in the 2023 AUR.
 - **No. 12: Equipment** – Target Year equipment costs increased by 17.0% percent (\$900,000) over the 2023 AUR. This was mainly due to a \$1.2 million increase in Total System Equipment costs, offset by the CPI forecast causing less impact (a smaller increase) to the Target Year than the Equipment Index used in the 2023 AUR.
 - **No. 13: Vehicle** – This line is the combination of vehicle and fuel costs. Target Year vehicle costs increased by 13.8 percent (\$490,000) from the 2023 AUR. This is mainly due to a \$430,000 year-over-year increase in Total System vehicle costs.
 - **No. 14: Overhead** – Target Year overhead cost increased by 24.8 percent (\$2.6 million) from the 2023 AUR. This increase is due to a \$2.9 million increase in both the year-over-year Total System overhead costs, offset somewhat by a more moderate indices impact than in the 2023 AUR.
 - **No. 17: Total Return** – increased by \$1.1 million from the 2023 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 below.

Table 29: Pre-Tax Return Margin Calculation

No.	Item	Amount
1	Cost of Goods Sold	
2	Operating Expenses	\$ 109,914,198
3	Deposits	\$ 242,112,760
4	Cost of Goods Sold (#2+#3)	\$ 352,026,958
5	Pre-Tax Margin Calculation	
6	Return Margin (Combined)	5.39 %
7	Revenues Required (#4/(1-#6))	\$ 372,082,188
8	Pre-Tax Margin (#7-#4)	\$ 20,055,230

The combined effect of these changes led to an increase in Revenue Requirement of 15.3 percent. When compared with the 2023 AUR HCR, the Revenue Requirement increased from \$112.4 million to \$129.6 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	\$ 40,089,536	30.9%	1.83
2	Collector Labour	\$ 1,994,856	1.5%	0.09
3	Overhead Labour	\$ 19,173,426	14.8%	0.87
4	Building	\$ 25,073,717	19.3%	1.14
5	Equipment	\$ 6,373,694	4.9%	0.29
6	Vehicle	\$ 4,033,355	3.1%	0.18
7	Overhead	\$ 13,175,615	10.2%	0.60
8	Total Return	\$ 20,055,230	15.5%	0.91
9	Misc Revenue	\$ (335,494)	-0.3%	-0.02
10	Target Year Revenue Requirement	\$ 129,633,934	100.0%	5.906

The Target Year Revenue Requirement is a total of \$129.6 million. Each of the cost items shown in Schedule 1 will be distributed using allocators.

4.2 Allocators

Consistent with the 2023 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 2023. 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
(a)		(c)	(d)
1	Direct and Collector Labour Allocator	50.0%	\$ 9,586,713
2	Volume Allocator	50.0%	\$ 9,586,713
3	Total	100.0%	\$ 19,173,426

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 (\$)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1 Office	7.6%	\$ 1,896,771	1.00		\$ 1,896,771	\$ 0
2 Customer Interface	15.8%	\$ 3,964,968	1.00		\$ 3,964,968	\$ 0
3 Loading	11.8%	\$ 2,963,582		1.00	\$ 0	\$ 2,963,582
4 Sorting	27.4%	\$ 6,875,518		1.00	\$ 0	\$ 6,875,518
5 Storage	37.4%	\$ 9,372,878		1.00	\$ 0	\$ 9,372,878
6 Total	100.0%	\$ 25,073,717			\$ 5,861,739	\$ 19,211,978

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	Total Equipment Cost
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Sorting / Loading / Cardboard	0.0%	50.0%	50.0%	\$ 0	\$ 2,448,136	\$ 2,448,136	\$ 4,896,271
2	Building	100.0%	0.0%	0.0%	\$ 376,695	\$ 0	\$ 0	\$ 376,695
3	Office	0.0%	0.0%	100.0%	\$ 0	\$ 0	\$ 1,100,729	\$ 1,100,729
4	Total				\$ 376,695	\$ 2,448,136	\$ 3,548,864	\$ 6,373,694

4.3.5 Vehicles

Vehicle costs are allocated using the pallet allocator. Total vehicle cost allocated using the pallet allocator is \$4,033,355. 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
	(a)	(b)	(c)	(d)
1	Business	\$ 7,182,994	59.7%	\$ 7,863,596
2	Building	\$ 927,204	7.7%	\$ 1,015,059
3	Volume	\$ 3,925,054	32.6%	\$ 4,296,961
4	Total	\$ 12,035,252	100.0%	\$ 13,175,615

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	\$ 20,055,230
2	Less: Miscellaneous Revenue	\$ (335,494)
3	System Return	\$ 19,719,736

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)
1.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	1	Aluminum 0 - 1 Litre	\$ 13,196,718	\$ 7,809,817	\$ 8,337,151	\$ 2,591,600	\$ 1,133,673	\$ 5,178,681	\$ 6,740,962	\$ 44,988,600	4.090
2	2	Bag in Box Over 1 Litre	\$ 165,044	\$ 41,708	\$ 91,415	\$ 14,224	\$ 18,664	\$ 32,454	\$ 67,484	\$ 430,993	45.786
3	3	Bi-Metal 0 - 1 Litre	\$ 122,033	\$ 41,499	\$ 49,768	\$ 11,094	\$ 8,690	\$ 27,102	\$ 47,513	\$ 307,700	9.809
4	4	Bi-Metal Over 1 Litre	\$ 20,330	\$ 6,200	\$ 23,448	\$ 3,799	\$ 4,721	\$ 6,408	\$ 11,925	\$ 76,831	21.385
5	5	Specialty Containers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.000
6	6	Drink Pouch 0 - 1 Litre	\$ 216,176	\$ 74,026	\$ 48,906	\$ 14,210	\$ 7,086	\$ 42,384	\$ 73,467	\$ 476,255	8.393
7	7	Gable Top 0 - 1 Litre	\$ 1,199,681	\$ 446,885	\$ 585,935	\$ 134,206	\$ 100,726	\$ 302,102	\$ 502,975	\$ 3,272,510	8.233
8	8	Gable Top Over 1 Litre	\$ 1,383,098	\$ 420,998	\$ 796,284	\$ 144,392	\$ 153,573	\$ 315,315	\$ 590,815	\$ 3,804,476	15.685
9	9	Glass 0 - 1 Litre	\$ 4,321,786	\$ 1,505,292	\$ 1,820,086	\$ 411,488	\$ 315,255	\$ 987,807	\$ 1,706,984	\$ 11,068,698	9.282
10	10	Glass Over 1 Litre	\$ 351,832	\$ 101,095	\$ 159,943	\$ 28,907	\$ 30,889	\$ 70,544	\$ 137,120	\$ 880,330	18.353
11	11	HDPE Plastics Natural Over 1 Litre	\$ 3,236,453	\$ 977,831	\$ 2,567,834	\$ 436,104	\$ 508,208	\$ 839,843	\$ 1,574,999	\$ 10,141,272	18.410
12	12	Industry Standard Bottle	\$ 727,376	\$ 267,811	\$ 219,191	\$ 61,070	\$ 32,908	\$ 160,997	\$ 266,703	\$ 1,736,055	7.425
13	13	Liquor and Wine Ceramics	\$ 210	\$ 50	\$ 273	\$ 39	\$ 57	\$ 63	\$ 128	\$ 821	180.734
14	14	Molson Coors MGD Refillable 355ml	\$ 85,636	\$ 30,811	\$ 30,587	\$ 7,661	\$ 4,970	\$ 19,283	\$ 32,547	\$ 211,495	8.172
15	15	Other Plastics 0 - 1 Litre	\$ 2,549,325	\$ 1,055,728	\$ 1,003,584	\$ 281,790	\$ 149,718	\$ 663,231	\$ 1,027,411	\$ 6,730,787	6.188
16	16	Other Plastics Over 1 Litre	\$ 633,637	\$ 191,293	\$ 436,273	\$ 75,870	\$ 85,564	\$ 154,348	\$ 289,998	\$ 1,866,984	17.366
17	17	PET 0 - 1 Litre	\$ 8,796,680	\$ 4,383,902	\$ 6,100,872	\$ 1,564,692	\$ 975,297	\$ 3,087,566	\$ 4,448,206	\$ 29,357,215	5.387
18	18	PET Over 1 Litre	\$ 2,819,412	\$ 877,594	\$ 1,782,797	\$ 322,744	\$ 344,070	\$ 677,297	\$ 1,252,961	\$ 8,076,876	14.989
19	19	Plastic One-Way Keg Over 1 Litre	\$ 6,714	\$ 1,566	\$ 3,587	\$ 522	\$ 748	\$ 1,229	\$ 2,678	\$ 17,044	205.898
20	20	Sleemans Refillable	\$ 13,828	\$ 5,232	\$ 7,705	\$ 1,706	\$ 1,350	\$ 3,669	\$ 6,079	\$ 39,570	8.300
21	21	Steam Whistle Refillable	\$ 3,720	\$ 1,362	\$ 2,641	\$ 527	\$ 488	\$ 1,048	\$ 1,781	\$ 11,567	9.808
22	22	Tetra Brik 0 - 1 Litre	\$ 2,186,619	\$ 917,702	\$ 969,946	\$ 260,806	\$ 149,768	\$ 591,897	\$ 914,215	\$ 5,990,953	6.236
23	23	Tetra Brik Over 1 Litre	\$ 36,828	\$ 10,988	\$ 27,946	\$ 4,740	\$ 5,534	\$ 9,290	\$ 17,538	\$ 112,864	18.972
24	24	Moosehead	\$ 11,255	\$ 4,036	\$ 7,545	\$ 1,505	\$ 1,395	\$ 3,057	\$ 5,246	\$ 34,039	10.100
25		Total	\$ 42,084,391	\$ 19,173,426	\$ 25,073,717	\$ 6,373,694	\$ 4,033,355	\$ 13,175,615	\$ 19,719,736	\$ 129,633,934	5.906

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)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	1	Aluminum 0 - 1 Litre	1,099,914,563	4.090	3.563	14.8%	0.527	10.00
2	2	Bag in Box Over 1 Litre	941,331	45.786	41.377	10.7%	4.408	25.00
3	3	Bi-Metal 0 - 1 Litre	3,137,060	9.809	8.640	13.5%	1.168	10.00
4	4	Bi-Metal Over 1 Litre	359,269	21.385	18.986	12.6%	2.400	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	5,674,431	8.393	7.352	14.2%	1.041	10.00
7	7	Gable Top 0 - 1 Litre	39,750,327	8.233	7.243	13.7%	0.990	10.00
8	8	Gable Top Over 1 Litre	24,255,867	15.685	13.855	13.2%	1.830	25.00
9	9	Glass 0 - 1 Litre	119,250,552	9.282	8.125	14.2%	1.157	10.00
10	10	Glass Over 1 Litre	4,796,737	18.353	16.197	13.3%	2.156	25.00
11	11	HDPE Plastics Natural Over 1 Litre	55,085,896	18.410	16.374	12.4%	2.036	25.00
12	12	Industry Standard Bottle	23,382,215	7.425	6.471	14.7%	0.954	10.00
13	13	Liquor and Wine Ceramics	454	180.734	110.338	63.8%	70.396	10.00
14	14	Molson Coors MGD Refillable 355m	2,588,193	8.172	7.106	15.0%	1.066	10.00
15	15	Other Plastics 0 - 1 Litre	108,762,878	6.188	5.412	14.4%	0.777	10.00
16	16	Other Plastics Over 1 Litre	10,750,835	17.366	15.409	12.7%	1.957	25.00
17	17	PET 0 - 1 Litre	544,970,594	5.387	4.727	14.0%	0.660	10.00
18	18	PET Over 1 Litre	53,886,866	14.989	13.268	13.0%	1.721	25.00
19	19	Plastic One-Way Keg Over 1 Litre	8,278	205.898	233.030	-11.6%	-27.132	10.00
20	20	Sleemans Refillable	476,736	8.300	7.285	13.9%	1.015	10.00
21	21	Steam Whistle Refillable	117,938	9.808	8.333	17.7%	1.475	10.00
22	22	Tetra Brik 0 - 1 Litre	96,077,126	6.236	5.458	14.3%	0.778	10.00
23	23	Tetra Brik Over 1 Litre	594,900	18.972	16.893	12.3%	2.079	25.00
24	24	Moosehead	337,001	10.100	8.792	14.9%	1.309	10.00
25	Total		2,195,120,047	5.906	5.178	14.1%	0.728	

Year over year, the average pre-Depot Viability Handling Commission has increased by 14.1 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

2023 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)
2,194,071,252	2,195,120,047	0.05%	1,500,000	5.906	\$ 129,633,934	\$ 0.015	316,639,920	14.42%	1.23%

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 (14.4% of total)	Target Year Volume, Without Depot Viability HC (85.6% of total)	Revenue, 1.5-cent increase only (14.4% 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	\$ 44,988,600	1,099,914,563	4.090	160,628,159	939,286,404	\$ 2,409,422	\$ 42,579,178	3.871	5.371
2	2	Bag in Box Over 1 Litre	\$ 430,993	941,331	45.786	137,469	803,862	\$ 2,062	\$ 428,931	45.566	47.066
3	3	Bi-Metal 0 - 1 Litre	\$ 307,700	3,137,060	9.809	458,127	2,678,933	\$ 6,872	\$ 300,828	9.589	11.089
4	4	Bi-Metal Over 1 Litre	\$ 76,831	359,269	21.385	52,467	306,802	\$ 787	\$ 76,044	21.166	22.666
5	5	Specialty Containers	\$ -	0	3,149.000	-	-	\$ -	\$ -	3,149.000	3,149.000
6	6	Drink Pouch 0 - 1 Litre	\$ 476,255	5,674,431	8.393	828,677	4,845,754	\$ 12,430	\$ 463,825	8.174	9.674
7	7	Gable Top 0 - 1 Litre	\$ 3,272,510	39,750,327	8.233	5,805,016	33,945,311	\$ 87,075	\$ 3,185,435	8.014	9.514
8	8	Gable Top Over 1 Litre	\$ 3,804,476	24,255,867	15.685	3,542,253	20,713,614	\$ 53,134	\$ 3,751,342	15.466	16.966
9	9	Glass 0 - 1 Litre	\$ 11,068,698	119,250,552	9.282	17,414,986	101,835,566	\$ 261,225	\$ 10,807,473	9.063	10.563
10	10	Glass Over 1 Litre	\$ 880,330	4,796,737	18.353	700,501	4,096,236	\$ 10,508	\$ 869,822	18.134	19.634
11	11	HDPE Plastics Natural Over 1 Litre	\$ 10,141,272	55,085,896	18.410	8,044,576	47,041,320	\$ 120,669	\$ 10,020,603	18.191	19.691
12	12	Industry Standard Bottle	\$ 1,736,055	23,382,215	7.425	-	23,382,215	\$ -	\$ 1,736,055	7.425	7.425
13	13	Liquor and Wine Ceramics	\$ 821	454	180.734	66	388	\$ 1	\$ 820	180.515	182.015
14	14	Molson Coors MGD Refillable 355ml	\$ 211,495	2,588,193	8.172	-	2,588,193	\$ -	\$ 211,495	8.172	8.172
15	15	Other Plastics 0 - 1 Litre	\$ 6,730,787	108,762,878	6.188	15,883,398	92,879,480	\$ 238,251	\$ 6,492,536	5.969	7.469
16	16	Other Plastics Over 1 Litre	\$ 1,866,984	10,750,835	17.366	1,570,019	9,180,816	\$ 23,550	\$ 1,843,434	17.147	18.647
17	17	PET 0 - 1 Litre	\$ 29,357,215	544,970,594	5.387	79,585,839	465,384,755	\$ 1,193,788	\$ 28,163,427	5.168	6.668
18	18	PET Over 1 Litre	\$ 8,076,876	53,886,866	14.989	7,869,473	46,017,393	\$ 118,042	\$ 7,958,834	14.770	16.270
19	19	Plastic One-Way Keg Over 1 Litre	\$ 17,044	8,278	205.898	1,209	7,069	\$ 18	\$ 17,026	205.679	207.179
20	20	Sleemans Refillable	\$ 39,570	476,736	8.300	-	476,736	\$ -	\$ 39,570	8.300	8.300
21	21	Steam Whistle Refillable	\$ 11,567	117,938	9.808	-	117,938	\$ -	\$ 11,567	9.808	9.808
22	22	Tetra Brik 0 - 1 Litre	\$ 5,990,953	96,077,126	6.236	14,030,810	82,046,316	\$ 210,462	\$ 5,780,491	6.017	7.517
23	23	Tetra Brik Over 1 Litre	\$ 112,864	594,900	18.972	86,877	508,023	\$ 1,303	\$ 111,561	18.753	20.253
24	24	Moosehead	\$ 34,039	337,001	10.100	-	337,001	\$ -	\$ 34,039	10.100	10.100
25	Total		\$ 129,633,934	2,195,120,047	5.906	316,639,920	1,878,480,127	\$ 4,749,599	\$ 124,884,335	5.689	7.166

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 1st, 2025.

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	1,099,914,563	3.871	3.341	15.9%	0.530	10.00
2	2	Bag in Box Over 1 Litre	941,331	45.566	41.155	10.7%	4.411	25.00
3	3	Bi-Metal 0 - 1 Litre	3,137,060	9.589	8.418	13.9%	1.172	10.00
4	4	Bi-Metal Over 1 Litre	359,269	21.166	18.764	12.8%	2.403	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	5,674,431	8.174	7.130	14.6%	1.044	10.00
7	7	Gable Top 0 - 1 Litre	39,750,327	8.014	7.021	14.1%	0.993	10.00
8	8	Gable Top Over 1 Litre	24,255,867	15.466	13.633	13.4%	1.833	25.00
9	9	Glass 0 - 1 Litre	119,250,552	9.063	7.903	14.7%	1.160	10.00
10	10	Glass Over 1 Litre	4,796,737	18.134	15.975	13.5%	2.159	25.00
11	11	HDPE Plastics Natural Over 1 Litre	55,085,896	18.191	16.152	12.6%	2.039	25.00
12	12	Industry Standard Bottle	23,382,215	7.425	6.471	14.7%	0.954	10.00
13	13	Liquor and Wine Ceramics	454	180.515	110.116	63.9%	70.399	10.00
14	14	Molson Coors MGD Refillable 355ml	2,588,193	8.172	7.106	15.0%	1.066	10.00
15	15	Other Plastics 0 - 1 Litre	108,762,878	5.969	5.189	15.0%	0.780	10.00
16	16	Other Plastics Over 1 Litre	10,750,835	17.147	15.187	12.9%	1.960	25.00
17	17	PET 0 - 1 Litre	544,970,594	5.168	4.505	14.7%	0.663	10.00
18	18	PET Over 1 Litre	53,886,866	14.770	13.046	13.2%	1.724	25.00
19	19	Plastic One-Way Keg Over 1 Litre	8,278	205.679	232.808	-11.7%	-27.129	10.00
20	20	Sleemans Refillable	476,736	8.300	7.285	13.9%	1.015	10.00
21	21	Steam Whistle Refillable	117,938	9.808	8.333	17.7%	1.475	10.00
22	22	Tetra Brik 0 - 1 Litre	96,077,126	6.017	5.236	14.9%	0.781	10.00
23	23	Tetra Brik Over 1 Litre	594,900	18.753	16.671	12.5%	2.082	25.00
24	24	Moosehead	337,001	10.100	8.792	14.9%	1.309	10.00
25	Total		2,195,120,047	5.689	4.958	14.7%	0.731	

5. Appendix I – Phase I Schedules

Schedule 1: Adjustments Summary

No.	2023 Fiscal Year As Accepted		2023 Fiscal Year As Adjusted			Total System			Target System (Current HC)			Total Change	
	Cost	Cost per Container (¢)	Cost	Cost per Container (¢)	Difference (Accepted to Adjusted)	Cost	Cost per Container (¢)	Difference (Adjusted to Total System)	Cost	Cost per Container (¢)	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)
1 Revenue													
2 Revenue	\$ 336,825,699	16.19	\$ 334,169,414	15.98	\$ (2,656,285)	\$ 366,109,146	16.69	\$ 31,939,732	\$ 350,950,445	15.99	\$ (15,158,701)	\$ 14,124,746	-1.2%
3 Less Purchases	\$ 231,071,802	11.11	\$ 232,634,365	11.12	\$ 1,562,563	\$ 242,214,042	11.04	\$ 9,579,677	\$ 242,112,760	11.03	\$ (101,282)	\$ 11,040,958	-0.7%
4 Base Handling Commission	\$ 105,753,897	5.08	\$ 101,535,049	4.85	\$ (4,218,848)	\$ 123,895,104	5.65	\$ 22,360,055	\$ 108,837,685	4.96	\$ (15,057,419)	\$ 3,083,788	-2.5%
5 Misc Revenue	\$ 1,116,505	0.05	\$ 314,631	0.02	\$ (801,874)	\$ 323,904	0.01	\$ 9,273	\$ 335,494	0.02	\$ 11,591	\$ (781,011)	-71.5%
6 Depot Viability Handling Commissions	\$ 4,505,139	0.22	\$ 4,505,139	0.22	\$ 0	\$ 4,786,955	0.22	\$ 281,816	\$ 4,749,599	0.22	\$ (37,356)	\$ 244,460	-0.1%
7 Net Revenue	\$ 111,375,541	5.35	\$ 106,354,818	5.09	\$ (5,020,722)	\$ 129,005,962	5.88	\$ 22,651,144	\$ 113,922,778	5.19	\$ (15,083,184)	\$ 2,547,238	-3.1%
8 Expenses													
9 Direct Labour	\$ 38,001,298	1.83	\$ 36,813,200	1.76	\$ (1,188,098)	\$ 38,759,425	1.77	\$ 1,946,225	\$ 40,089,536	1.83	\$ 1,330,111	\$ 2,088,238	0.0%
10 Collector Labour	\$ 1,804,967	0.09	\$ 1,805,842	0.09	\$ 875	\$ 1,927,835	0.09	\$ 121,993	\$ 1,994,856	0.09	\$ 67,020	\$ 189,889	4.8%
11 Overhead Labour	\$ 16,523,554	0.79	\$ 17,962,434	0.86	\$ 1,438,879	\$ 18,604,919	0.85	\$ 642,485	\$ 19,173,426	0.87	\$ 568,507	\$ 2,649,872	10.0%
12 Building	\$ 25,788,943	1.24	\$ 23,103,829	1.10	\$ (2,685,114)	\$ 24,327,751	1.11	\$ 1,223,922	\$ 25,073,717	1.14	\$ 745,966	\$ (715,227)	-7.8%
13 Equipment	\$ 5,900,402	0.28	\$ 5,942,659	0.28	\$ 42,256	\$ 6,168,270	0.28	\$ 225,612	\$ 6,373,694	0.29	\$ 205,424	\$ 473,292	2.4%
14 Vehicle	\$ 3,796,647	0.18	\$ 3,622,420	0.17	\$ (174,227)	\$ 3,898,828	0.18	\$ 276,408	\$ 4,033,355	0.18	\$ 134,527	\$ 236,708	0.7%
15 Overhead	\$ 12,400,752	0.60	\$ 12,035,252	0.58	\$ (365,501)	\$ 12,737,461	0.58	\$ 702,210	\$ 13,175,615	0.60	\$ 438,154	\$ 774,863	0.7%
16 Total Expenses	\$ 104,216,564	5.01	\$ 101,285,635	4.84	\$ (2,930,929)	\$ 106,424,489	4.85	\$ 5,138,854	\$ 109,914,198	5.01	\$ 3,489,709	\$ 5,697,635	0.0%
17 Earnings Before Taxes	\$ 7,158,977	0.34	\$ 5,069,183	0.24	\$ (2,089,793)	\$ 22,581,473	1.03	\$ 17,512,290	\$ 4,008,580	0.18	\$ (18,572,894)	\$ (3,150,397)	-46.9%
System Data													
18 Total Container Volume	2,080,574,152		2,091,530,523			2,194,071,252			2,195,120,047			114,545,895	5.5%
19 Number of Depots	202		202			221			219			17	8.4%

Schedule 1a: Net Income Summary

		Small	Medium	Large	Total
No.	(a)	(b)	(c)	(d)	(e)
2023 Fiscal Year As Accepted					
1	Net Income before Tax	\$ 86,538	\$ 3,231,727	\$ 3,840,712	\$ 7,158,977
2	¢ per container	0.0	0.16	0.18	0.34
2023 Fiscal Year As Adjusted					
3	Net Income before Tax	\$ (2,556,596)	\$ 1,170,567	\$ 6,455,212	\$ 5,069,183
4	¢ per container	-0.12	0.06	0.31	0.24
5	Difference	\$ (2,643,134)	\$ (2,061,161)	\$ 2,614,501	\$ (2,089,794)
Total System					
6	Net Income before Tax	\$ 20,161	\$ 6,169,012	\$ 16,392,301	\$ 22,581,473
7	¢ per container	0.00	0.28	0.75	1.03
8	Difference	\$ 2,576,757	\$ 4,998,445	\$ 9,937,088	\$ 17,512,290
Target System (Current HC)					
9	Net Income before Tax	\$ (3,795,415)	\$ 901,399	\$ 6,902,596	\$ 4,008,580
10	¢ per container	-0.17	0.04	0.31	0.18
11	Difference	\$ (3,815,576)	\$ (5,267,613)	\$ (9,489,704)	\$ (18,572,894)
Total Change					
11	Difference (As Accepted Data to Target System Data)	\$ (3,881,953)	\$ (2,330,329)	\$ 3,061,884	\$ (3,150,397)
12	Percent Change (As Accepted Data to Target System Data)	-4257.0%	-73.6%	70.3%	-46.9%

Schedule 1b: Labour Efficiency and Cost Summary

		Direct Labour	Collector Labour	Overhead Labour
No.	(a)	(b)	(c)	(d)
2023 Fiscal Year As Accepted				
1	Hours	1,754,646	86,327	567,380
2	S/Container	3.04	0.15	0.98
3	\$/Hour	\$21.66	\$20.91	\$29.12
2023 Fiscal Year As Adjusted				
5	Hours	1,762,701	86,371	570,065
6	S/Container	3.03	0.15	0.98
7	\$/Hour	\$20.88	\$20.91	\$31.51
8 Total System				
9	Hours	1,855,891	92,205	590,455
10	S/Container	3.05	0.15	0.97
11	\$/Hour	\$20.88	\$20.91	\$31.51
12 Target System (Current HC)				
13	Hours	1,856,778	92,249	585,111
14	S/Container	3.05	0.15	0.96
15	\$/Hour	\$21.59	\$21.62	\$32.77

Schedule 1c: Previous Year Summary

		2022 Fiscal Year As Accepted		2023 Fiscal Year As Accepted			Per Container or Hour	
		Cost	Cost per Container (¢)	Cost	Cost per Container (¢)	% Change	% Change From 2004	Ave. Annual
No.				(d)	(e)	(f)	(g)	(h)
1	Revenue							
2	Revenue	326,375,296.66	15.70	\$ 336,825,699	16.19	3.1%	180.0%	5.6%
3	Less Purchases	228,950,330.75	11.02	\$ 231,071,802	11.11	0.8%	190.6%	5.8%
4	Gross Margin (HC)	97,424,965.91	4.69	\$ 105,753,897	5.08	8.4%	159.2%	5.1%
5	Misc Revenue	2,435,490.39	0.12	\$ 1,116,505	0.05	-54.2%	218.1%	6.3%
6	Total Margin	104,395,539.43	5.02	\$ 111,375,541	5.35	6.6%	170.7%	5.4%
7	Expenses							
8	Direct Labour	37,593,268.41	1.81	\$ 38,001,298	1.83	1.0%	197.2%	5.9%
9	Contract / Collector Labour	2,147,244.12	0.10	\$ 1,804,967	0.09	-16.0%	92.8%	3.5%
10	Overhead Labour	15,891,148.76	0.76	\$ 16,523,554	0.79	3.9%	124.7%	4.4%
11	Building	24,697,713.66	1.19	\$ 25,788,943	1.24	4.3%	648.8%	11.2%
12	Equipment and Vehicles	8,459,101.39	0.41	\$ 9,697,049	0.47	14.5%	697.1%	11.5%
13	Overhead	10,262,021.94	0.49	\$ 12,400,752	0.60	20.7%	109.2%	4.0%
14	Total Operating Expenses	99,050,498.27	4.77	\$ 104,216,564	5.01	5.1%	217.7%	6.3%
15	Earnings Before Taxes	5,345,041.16	0.26	\$ 7,158,977	0.34	33.8%	-14.2%	-0.8%
System Data								
18	Total Container Volume	2,078,388,796		2,080,574,152			102.9%	3.8%
19	Number of Depots	205		202			27.8%	1.3%

Schedule 2: Direct Labour

	2023 Fiscal Year As Accepted				2023 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	236,573 \$	4,629,570 \$	525,646 \$	5,155,216	237,678 \$	4,660,469 \$	384,573 \$	5,045,042
2 Medium	577,097 \$	10,603,706 \$	2,118,044 \$	12,721,750	577,097 \$	10,603,706 \$	1,626,894 \$	12,230,600
3 Large	940,976 \$	17,441,604 \$	2,682,728 \$	20,124,332	947,926 \$	17,578,044 \$	1,959,514 \$	19,537,558
4 Total	1,754,646 \$	32,674,880 \$	5,326,418 \$	38,001,298	1,762,701 \$	32,842,218 \$	3,970,982 \$	36,813,200

Schedule 3: Collector Labour

		2023 Fiscal Year As Accepted		2023 Fiscal Year As Adjusted		
Size Class		Hours	\$	Hours	\$	\$ (Less Collection Costs Cap)
No.		(a)	(b)	(c)	(d)	(e)
1	Small	23,823	\$ 516,348	23,866	\$ 517,223	\$ 517,223
2	Medium	21,303	\$ 484,236	21,303	\$ 484,236	\$ 484,236
3	Large	41,201	\$ 804,382	41,201	\$ 804,382	\$ 804,382
4	Total	86,327	\$ 1,804,967	86,371	\$ 1,805,842	\$ 1,805,842

Schedule 4: Overhead Labour

		2023 Fiscal Year As Accepted		2023 Fiscal Year As Adjusted	
Size Class		Hours	\$	Hours	\$
No.		(a)	(b)	(c)	(d)
1	Small	127,678	\$ 3,249,391	128,426	\$ 3,412,656
2	Medium	202,092	\$ 5,797,870	202,092	\$ 6,289,020
3	Large	237,610	\$ 7,476,293	239,547	\$ 8,260,757
4	Total	567,380	\$ 16,523,554	570,065	\$ 17,962,434

Schedule 5: Building Costs

2023 Fiscal Year As Accepted						2023 Fiscal Year As Adjusted			
		Small	Medium	Large	Total	Small	Medium	Large	Total
No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Sq. Ft.	247,730	305,038	385,782	938,550	232,452	298,001	352,006	882,459
2	Building CCA	\$ 391,984	\$ 338,959	\$ 610,555	\$ 1,341,498				
3	Use Costs incl. Mortgage Interest	\$ 2,850,509	\$ 5,975,213	\$ 12,662,919	\$ 21,488,642				
4	Utilities	\$ 745,102	\$ 846,858	\$ 1,366,843	\$ 2,958,803				
5	Deemed Lease Cost					\$ 3,188,332	\$ 5,333,428	\$ 7,194,319	\$ 15,716,079
6	Deemed Usage Cost					\$ 1,329,902	\$ 2,463,633	\$ 3,594,215	\$ 7,387,750
7	Total	\$ 3,987,596	\$ 7,161,031	\$ 14,640,317	\$ 25,788,943	\$ 4,518,234	\$ 7,797,061	\$ 10,788,535	\$ 23,103,829

Schedule 6: Equipment Costs

		2023 Fiscal Year As Accepted				2023 Fiscal Year As Adjusted			
		Small	Medium	Large	Total	Small	Medium	Large	Total
No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	CCA	\$ 267,382	\$ 305,094	\$ 477,585	\$ 1,050,061	\$ 266,107	\$ 305,094	\$ 493,023	\$ 1,064,225
2	Lease Payments	\$ 57,904	\$ 1,239,025	\$ 2,313,307	\$ 3,610,236	\$ 57,904	\$ 1,239,025	\$ 2,341,399	\$ 3,638,329
3	Operating Costs	\$ 125,804	\$ 273,711	\$ 840,589	\$ 1,240,105	\$ 125,804	\$ 273,711	\$ 840,589	\$ 1,240,105
4	Total	\$ 451,090	\$ 1,817,831	\$ 3,631,482	\$ 5,900,402	\$ 449,816	\$ 1,817,831	\$ 3,675,012	\$ 5,942,659

Schedule 7: Vehicle Costs

	2023 Fiscal Year As Accepted				2023 Fiscal Year As Adjusted				2023 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*
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1 CCA	\$ 213,239	\$ 162,393	\$ 105,107	\$ 480,739	\$ 202,334	\$ 150,232	\$ 95,628	\$ 448,194	\$ 327,364	\$ 120,830	\$ 448,194
2 Lease Payments	\$ 42,700	\$ 136,024	\$ 333,398	\$ 512,121	\$ 38,098	\$ 129,107	\$ 314,930	\$ 482,134	\$ 352,154	\$ 129,981	\$ 482,135
3 Operating Costs	\$ 971,516	\$ 854,179	\$ 978,092	\$ 2,803,786	\$ 924,269	\$ 811,720	\$ 956,102	\$ 2,692,091	\$ 1,966,320	\$ 725,772	\$ 2,692,092
4 Total	\$ 1,227,455	\$ 1,152,596	\$ 1,416,596	\$ 3,796,647	\$ 1,164,701	\$ 1,091,059	\$ 1,366,660	\$ 3,622,420	\$ 2,645,837	\$ 976,583	\$ 3,622,420

* Less Offsite Collections Cost Cap

Schedule 8: Overhead Costs

No.	2023 Fiscal Year As Accepted				2023 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)
1 Overhead - Office									
2 Office Expenses	\$ 168,883	\$ 266,038	\$ 517,124	\$ 952,045	\$ 168,948	\$ 266,038	\$ 519,586	\$ 954,572	\$ 954,572
3 Shop Supplies	\$ 188,892	\$ 275,252	\$ 460,452	\$ 924,597	\$ 189,243	\$ 275,252	\$ 462,709	\$ 927,204	\$ 927,204
4 Telephone	\$ 187,054	\$ 201,368	\$ 211,382	\$ 599,804	\$ 187,103	\$ 201,368	\$ 211,769	\$ 600,240	\$ 600,240
5 Charitable Donations	\$ 27,043	\$ 143,519	\$ 26,154	\$ 196,716	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6 Internet	\$ 49,261	\$ 32,406	\$ 47,183	\$ 128,850	\$ 49,261	\$ 32,406	\$ 47,183	\$ 128,850	\$ 128,850
7 Bank Charges	\$ 156,010	\$ 388,247	\$ 395,682	\$ 939,940	\$ 156,830	\$ 388,247	\$ 400,883	\$ 945,960	\$ 945,960
8 Professional Fees (Accounting/Legal)	\$ 287,774	\$ 432,005	\$ 632,877	\$ 1,352,656	\$ 289,212	\$ 432,005	\$ 644,765	\$ 1,365,981	\$ 1,365,981
9 Training Courses (3rd Party)	\$ 2,536	\$ 11,059	\$ 30,775	\$ 44,370	\$ 2,536	\$ 11,059	\$ 30,775	\$ 44,370	\$ 44,370
10 Marketing and Promotions	\$ 38,302	\$ 65,518	\$ 227,733	\$ 331,554	\$ 38,302	\$ 65,518	\$ 229,811	\$ 333,631	\$ 333,631
11 Advertising	\$ 82,961	\$ 247,180	\$ 496,872	\$ 827,012	\$ 82,981	\$ 247,180	\$ 496,872	\$ 827,032	\$ 827,032
12 Other Insurance (non-property)	\$ 71,671	\$ 145,386	\$ 289,456	\$ 506,513	\$ 72,769	\$ 145,386	\$ 299,604	\$ 517,760	\$ 517,760
13 Municipal Taxes & License Fees	\$ 46,359	\$ 56,739	\$ 59,445	\$ 162,542	\$ 46,359	\$ 56,739	\$ 59,660	\$ 162,758	\$ 162,758
14 Other Office costs	\$ 77,710	\$ 100,418	\$ 103,913	\$ 282,041	\$ 77,710	\$ 100,418	\$ 103,913	\$ 282,041	\$ 282,041
15 Sub Total	\$ 1,384,457	\$ 2,365,135	\$ 3,499,049	\$ 7,248,641	\$ 1,361,253	\$ 2,221,616	\$ 3,507,530	\$ 7,090,399	\$ 7,090,399
16 Overhead - Fees									
17 BCMB Fines / Levies	\$ 19,303	\$ 12,055	\$ 17,640	\$ 48,998	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
18 ABDA Fees	\$ 195,427	\$ 402,634	\$ 551,208	\$ 1,149,269	\$ 196,191	\$ 402,634	\$ 557,208	\$ 1,156,032	\$ 1,156,032
19 Sub Total	\$ 214,730	\$ 414,689	\$ 568,848	\$ 1,198,267	\$ 196,191	\$ 402,634	\$ 557,208	\$ 1,156,032	\$ 1,156,032
20 Overhead - Other									
21 Non-labour collection costs	\$ 499,418	\$ 41,432	\$ 265,382	\$ 806,232	\$ 499,418	\$ 41,432	\$ 265,382	\$ 806,232	\$ 806,232
22 Deposit incentives	\$ 0	\$ 26,629	\$ 20,428	\$ 47,057	\$ 0	\$ 26,629	\$ 20,428	\$ 47,057	\$ 47,057
23 Goodwill - Current Year CCA	\$ 59,179	\$ 53,103	\$ 52,452	\$ 164,734	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
24 Shrinkage	\$ 10,863	\$ 82,972	\$ 103,206	\$ 197,041	\$ 10,863	\$ 82,972	\$ 103,206	\$ 197,041	\$ 197,041
25 Other costs	\$ 400,444	\$ 248,442	\$ 370,903	\$ 1,019,789	\$ 400,453	\$ 248,442	\$ 370,903	\$ 1,019,798	\$ 1,019,798
26 Sub Total	\$ 969,904	\$ 452,578	\$ 812,371	\$ 2,234,854	\$ 910,734	\$ 399,475	\$ 759,919	\$ 2,070,129	\$ 2,070,129
27 Overhead - Table 9									
Table 9 Collections costs	\$ 33,261	\$ 184,152	\$ 509,378	\$ 726,791	\$ 33,261	\$ 184,152	\$ 509,378	\$ 726,791	\$ 726,791
29 Table 9 Cash & Shrinkage	\$ 42,818	\$ 398,970	\$ 550,412	\$ 992,200	\$ 42,518	\$ 398,970	\$ 550,412	\$ 991,900	\$ 991,900
30 Sub Total	\$ 76,079	\$ 583,122	\$ 1,059,790	\$ 1,718,991	\$ 75,779	\$ 583,122	\$ 1,059,790	\$ 1,718,691	\$ 1,718,691
31 Total	\$ 2,645,171	\$ 3,815,524	\$ 5,940,058	\$ 12,400,752	\$ 2,543,958	\$ 3,606,847	\$ 5,884,447	\$ 12,035,252	\$ 12,035,252

Schedule 9: Miscellaneous Revenue

		2023 Fiscal Year As Accepted				2023 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	\$ 714	\$ 1,423	\$ 3,337	\$ 1,200	\$ 714	\$ 1,423	\$ 3,337
2	Pick-up Fees	\$ 131,130	\$ 81,470	\$ 174,449	\$ 387,050	\$ 0	\$ 0	\$ 0	\$ 0
3	Other Recycling	\$ 0	\$ 1,586	\$ 4,561	\$ 6,147	\$ 0	\$ 1,586	\$ 4,561	\$ 6,147
4	Wine Bottle Sales	\$ 0	\$ 144	\$ 0	\$ 144	\$ 0	\$ 144	\$ 0	\$ 144
5	Value Add Fee (VAF)	\$ 2,264	\$ 71,321	\$ 90,200	\$ 163,785	\$ 2,264	\$ 71,321	\$ 90,200	\$ 163,785
6	Other Revenue	\$ 69,215	\$ 311,010	\$ 175,817	\$ 556,042	\$ 36,325	\$ 74,260	\$ 30,632	\$ 141,218
7	Total	\$ 203,810	\$ 466,245	\$ 446,450	\$ 1,116,505	\$ 39,790	\$ 148,025	\$ 126,816	\$ 314,631

Schedule 10: Revenue

	2023 Fiscal Year As Accepted				2023 Fiscal Year As Adjusted			
	Small	Medium	Large	Total	Small	Medium	Large	Total
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1 Volume	300,657,604	658,226,366	1,121,690,182	2,080,574,152	301,831,872	658,226,366	1,131,472,286	2,091,530,523
2 Revenue	\$ 49,996,014	\$ 109,372,424	\$ 183,078,905	\$ 342,447,343	\$ 47,889,922	\$ 107,608,162	\$ 183,491,099	\$ 338,989,184
3 Less: Purchases	\$ 32,659,360	\$ 73,143,841	\$ 125,268,601	\$ 231,071,802	\$ 32,785,892	\$ 73,143,841	\$ 126,704,632	\$ 232,634,365
4 Gross Margin	\$ 17,336,654	\$ 36,228,583	\$ 57,810,304	\$ 111,375,541	\$ 15,104,030	\$ 34,464,321	\$ 56,786,467	\$ 106,354,818

Schedule 10a: Calculation of Ratios

	Volume Cluster	Depots in Study System	Depots In Total System	Study System Depots, FY2023 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	21	12,516,790	19,384,421	2.10	1.55	100.0%	0.0%	0.0%
2	2	10	11	16,081,280	18,208,871	1.10	1.13	100.0%	0.0%	0.0%
3	3	10	12	20,344,989	32,658,783	1.20	1.61	91.7%	8.3%	0.0%
4	4	10	11	24,610,749	27,099,362	1.10	1.10	100.0%	0.0%	0.0%
5	5	10	10	27,582,468	27,845,108	1.00	1.01	100.0%	0.0%	0.0%
6	6	10	10	31,932,120	32,250,691	1.00	1.01	100.0%	0.0%	0.0%
7	7	10	12	38,020,664	45,023,413	1.20	1.18	100.0%	0.0%	0.0%
8	8	10	10	43,550,832	44,757,820	1.00	1.03	100.0%	0.0%	0.0%
9	9	11	11	57,378,324	59,003,223	1.00	1.03	100.0%	0.0%	0.0%
10	10	10	10	66,218,585	68,377,091	1.00	1.03	50.0%	50.0%	0.0%
11	11	10	10	81,129,366	83,360,260	1.00	1.03	0.0%	100.0%	0.0%
12	12	10	11	93,723,945	102,676,361	1.10	1.10	0.0%	100.0%	0.0%
13	13	10	10	107,393,163	109,881,634	1.00	1.02	0.0%	100.0%	0.0%
14	14	10	10	132,064,156	135,102,781	1.00	1.02	0.0%	80.0%	20.0%
15	15	10	10	151,054,973	153,653,848	1.00	1.02	0.0%	60.0%	40.0%
16	16	10	10	161,434,968	163,801,024	1.00	1.01	0.0%	50.0%	50.0%
17	17	10	10	184,309,270	185,961,720	1.00	1.01	0.0%	20.0%	80.0%
18	18	10	11	215,577,606	242,653,123	1.10	1.13	0.0%	0.0%	100.0%
19	19	11	11	281,168,953	288,278,105	1.00	1.03	0.0%	9.1%	90.9%
20	20	10	10	345,437,324	354,093,613	1.00	1.03	0.0%	0.0%	100.0%
21	Total	202	221	2,091,530,523	2,194,071,252	1.09	1.05			

Schedule 10b: Revenues

			Miscellaneous Revenue		Deposits		Handling Commissions		Depot Viability Handling Commissions		Total Revenue	
	Volume Cluster	Volume Ratio	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	1.55	\$ 0	\$ 0	\$ 1,356,976	\$ 2,097,249	\$ 456,899	\$ 1,039,284	\$ 185,451	\$ 287,203	\$ 642,350	\$ 1,326,487
2	2	1.13	\$ 3,120	\$ 3,532	\$ 1,763,065	\$ 1,993,361	\$ 601,814	\$ 996,780	\$ 224,688	\$ 247,252	\$ 829,621	\$ 1,247,564
3	3	1.61	\$ 1,380	\$ 2,216	\$ 3,040,578	\$ 3,540,202	\$ 1,304,822	\$ 1,806,306	\$ 225,000	\$ 270,000	\$ 1,531,202	\$ 2,078,522
4	4	1.10	\$ 14,661	\$ 16,144	\$ 2,674,997	\$ 2,941,415	\$ 1,059,924	\$ 1,463,576	\$ 225,000	\$ 247,500	\$ 1,299,585	\$ 1,727,220
5	5	1.01	\$ 18,004	\$ 18,175	\$ 2,986,640	\$ 3,015,599	\$ 1,248,505	\$ 1,517,912	\$ 225,000	\$ 225,000	\$ 1,491,509	\$ 1,761,087
6	6	1.01	\$ 0	\$ 0	\$ 3,465,446	\$ 3,489,174	\$ 1,271,717	\$ 1,721,487	\$ 225,000	\$ 225,000	\$ 1,496,717	\$ 1,946,487
7	7	1.18	\$ 2,625	\$ 3,109	\$ 4,131,025	\$ 4,886,341	\$ 1,707,273	\$ 2,550,044	\$ 225,000	\$ 270,000	\$ 1,934,898	\$ 2,823,153
8	8	1.03	\$ 0	\$ 0	\$ 4,712,143	\$ 4,843,043	\$ 1,968,242	\$ 2,385,075	\$ 225,000	\$ 225,000	\$ 2,193,242	\$ 2,610,075
9	9	1.03	\$ 0	\$ 0	\$ 6,247,804	\$ 6,429,726	\$ 2,521,921	\$ 3,218,850	\$ 247,500	\$ 247,500	\$ 2,769,421	\$ 3,466,350
10	10	1.03	\$ 0	\$ 0	\$ 7,192,089	\$ 7,421,436	\$ 3,026,906	\$ 3,686,139	\$ 225,000	\$ 225,000	\$ 3,251,906	\$ 3,911,139
11	11	1.03	\$ 2,581	\$ 2,652	\$ 8,836,266	\$ 9,087,731	\$ 3,704,507	\$ 4,562,596	\$ 225,000	\$ 225,000	\$ 3,932,088	\$ 4,790,248
12	12	1.10	\$ 2,130	\$ 2,334	\$ 10,172,010	\$ 11,151,822	\$ 4,398,167	\$ 5,554,330	\$ 225,000	\$ 247,500	\$ 4,625,297	\$ 5,804,164
13	13	1.02	\$ 27,775	\$ 28,419	\$ 11,862,742	\$ 12,146,248	\$ 5,406,427	\$ 6,209,842	\$ 225,000	\$ 225,000	\$ 5,659,202	\$ 6,463,261
14	14	1.02	\$ 1,559	\$ 1,595	\$ 14,594,739	\$ 14,929,180	\$ 6,588,415	\$ 7,704,857	\$ 225,000	\$ 225,000	\$ 6,814,974	\$ 7,931,452
15	15	1.02	\$ 107,002	\$ 108,842	\$ 16,599,582	\$ 16,910,947	\$ 6,970,327	\$ 8,565,286	\$ 225,000	\$ 225,000	\$ 7,302,329	\$ 8,899,128
16	16	1.01	\$ 39,584	\$ 40,164	\$ 17,950,787	\$ 18,206,967	\$ 8,372,440	\$ 9,402,320	\$ 225,000	\$ 225,000	\$ 8,637,024	\$ 9,667,484
17	17	1.01	\$ 14,135	\$ 14,262	\$ 20,326,618	\$ 20,549,740	\$ 9,296,342	\$ 10,477,708	\$ 225,000	\$ 225,000	\$ 9,535,477	\$ 10,716,970
18	18	1.13	\$ 3,765	\$ 4,238	\$ 24,108,935	\$ 27,145,426	\$ 10,535,066	\$ 14,076,047	\$ 225,000	\$ 247,500	\$ 10,763,831	\$ 14,327,785
19	19	1.03	\$ 1,329	\$ 1,362	\$ 32,365,939	\$ 32,214,175	\$ 14,578,104	\$ 16,732,387	\$ 247,500	\$ 247,500	\$ 14,826,933	\$ 16,981,249
20	20	1.03	\$ 74,981	\$ 76,860	\$ 38,245,984	\$ 39,214,260	\$ 16,517,232	\$ 20,224,278	\$ 225,000	\$ 225,000	\$ 16,817,213	\$ 20,526,138
21	Total	1.05	\$ 314,631	\$ 323,904	\$ 232,634,365	\$ 242,214,042	\$ 101,535,049	\$ 123,895,104	\$ 4,505,139	\$ 4,786,955	\$ 106,354,818	\$ 129,005,962
22	Total System as a % of Study System			102.9%		104.1%		122.0%		106.3%		121.3%

Schedule 10c: Total System Costs

				Direct Labour		Collector Labour		Overhead Labour		Building		Vehicle		Fuel		Equipment		Overhead		Summary		
	Volume Cluster	Depot Ratio	Volume Ratio	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)
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
1	1	2.10	1.55	\$ 308,719	\$ 478,105	\$ 43,186	\$ 66,881	\$ 201,335	\$ 422,803	\$ 352,496	\$ 774,820	\$ 53,385	\$ 82,677	\$ 14,213	\$ 22,011	\$ 21,252	\$ 32,913	\$ 112,516	\$ 174,251	\$ 1,107,103	\$ 2,054,461	10.60
2	2	1.10	1.13	\$ 404,818	\$ 458,376	\$ 29,623	\$ 33,542	\$ 164,524	\$ 180,977	\$ 325,990	\$ 367,613	\$ 54,402	\$ 61,599	\$ 32,794	\$ 37,133	\$ 47,431	\$ 53,706	\$ 218,874	\$ 247,831	\$ 1,278,456	\$ 1,440,778	7.91
3	3	1.20	1.61	\$ 577,305	\$ 926,719	\$ 32,067	\$ 51,476	\$ 345,698	\$ 414,838	\$ 450,100	\$ 568,283	\$ 59,749	\$ 95,912	\$ 52,763	\$ 84,698	\$ 8,489	\$ 13,626	\$ 172,421	\$ 276,779	\$ 1,698,592	\$ 2,432,330	7.45
4	4	1.10	1.10	\$ 488,079	\$ 537,433	\$ 49,145	\$ 54,114	\$ 266,928	\$ 293,621	\$ 446,411	\$ 464,524	\$ 36,639	\$ 40,344	\$ 45,957	\$ 50,604	\$ 54,174	\$ 59,652	\$ 148,517	\$ 163,535	\$ 1,535,850	\$ 1,663,827	6.14
5	5	1.00	1.01	\$ 355,051	\$ 358,432	\$ 26,800	\$ 27,055	\$ 435,175	\$ 435,175	\$ 413,268	\$ 413,268	\$ 91,184	\$ 92,052	\$ 53,589	\$ 54,099	\$ 37,897	\$ 38,258	\$ 219,214	\$ 221,301	\$ 1,632,179	\$ 1,639,641	5.89
6	6	1.00	1.01	\$ 643,151	\$ 649,568	\$ 48,284	\$ 48,766	\$ 378,134	\$ 378,134	\$ 592,149	\$ 592,149	\$ 65,904	\$ 66,562	\$ 59,880	\$ 60,477	\$ 35,609	\$ 35,965	\$ 189,514	\$ 191,405	\$ 2,012,626	\$ 2,023,025	6.27
7	7	1.20	1.18	\$ 713,039	\$ 844,368	\$ 87,337	\$ 103,423	\$ 425,619	\$ 510,743	\$ 522,406	\$ 674,141	\$ 178,194	\$ 211,015	\$ 66,472	\$ 78,715	\$ 59,927	\$ 70,964	\$ 219,294	\$ 259,684	\$ 2,272,288	\$ 2,753,053	6.11
8	8	1.00	1.03	\$ 669,481	\$ 688,035	\$ 51,713	\$ 53,146	\$ 554,229	\$ 554,229	\$ 529,631	\$ 529,631	\$ 32,619	\$ 33,523	\$ 100,135	\$ 102,910	\$ 14,400	\$ 14,799	\$ 322,925	\$ 331,874	\$ 2,275,133	\$ 2,308,148	5.16
9	9	1.00	1.03	\$ 785,780	\$ 808,033	\$ 102,327	\$ 105,225	\$ 563,973	\$ 563,973	\$ 665,395	\$ 665,395	\$ 66,175	\$ 68,049	\$ 70,327	\$ 72,319	\$ 69,709	\$ 71,683	\$ 823,992	\$ 847,327	\$ 3,147,679	\$ 3,202,004	5.43
10	10	1.00	1.03	\$ 868,572	\$ 896,884	\$ 55,420	\$ 57,226	\$ 516,576	\$ 516,576	\$ 765,935	\$ 780,068	\$ 75,147	\$ 77,597	\$ 56,303	\$ 58,138	\$ 132,365	\$ 136,680	\$ 335,052	\$ 345,973	\$ 2,805,369	\$ 2,869,142	4.20
11	11	1.00	1.03	\$ 1,423,642	\$ 1,462,789	\$ 82,671	\$ 84,944	\$ 693,582	\$ 693,582	\$ 1,097,312	\$ 1,097,312	\$ 115,390	\$ 118,563	\$ 62,158	\$ 63,867	\$ 135,788	\$ 139,522	\$ 373,476	\$ 383,746	\$ 3,984,018	\$ 4,044,324	4.85
12	12	1.10	1.10	\$ 1,443,101	\$ 1,580,944	\$ 92,335	\$ 101,155	\$ 908,913	\$ 999,805	\$ 1,011,478	\$ 1,058,208	\$ 90,684	\$ 99,346	\$ 80,296	\$ 87,966	\$ 143,266	\$ 156,951	\$ 581,779	\$ 637,350	\$ 4,351,853	\$ 4,721,726	4.60
13	13	1.00	1.02	\$ 2,205,204	\$ 2,256,302	\$ 67,548	\$ 69,113	\$ 1,259,192	\$ 1,259,192	\$ 1,272,524	\$ 1,272,524	\$ 139,071	\$ 142,294	\$ 69,474	\$ 71,084	\$ 183,955	\$ 188,218	\$ 549,829	\$ 562,570	\$ 5,746,798	\$ 5,821,297	5.30
14	14	1.00	1.02	\$ 2,814,806	\$ 2,879,571	\$ 64,094	\$ 65,569	\$ 1,235,568	\$ 1,235,568	\$ 1,503,458	\$ 1,503,458	\$ 73,355	\$ 75,043	\$ 65,087	\$ 66,585	\$ 265,277	\$ 271,381	\$ 767,826	\$ 785,492	\$ 6,789,472	\$ 6,882,667	5.09
15	15	1.00	1.02	\$ 2,939,270	\$ 2,989,840	\$ 164,459	\$ 167,288	\$ 1,239,730	\$ 1,239,730	\$ 1,823,651	\$ 1,823,651	\$ 148,264	\$ 150,814	\$ 61,820	\$ 62,883	\$ 308,605	\$ 313,915	\$ 575,127	\$ 585,022	\$ 7,260,926	\$ 7,333,144	4.77
16	16	1.00	1.01	\$ 2,733,563	\$ 2,773,628	\$ 60,012	\$ 60,891	\$ 1,492,299	\$ 1,492,299	\$ 1,885,780	\$ 1,885,780	\$ 135,686	\$ 137,674	\$ 52,966	\$ 53,742	\$ 1,053,043	\$ 1,068,477	\$ 917,174	\$ 930,617	\$ 8,330,523	\$ 8,403,108	5.13
17	17	1.00	1.01	\$ 3,423,699	\$ 3,454,394	\$ 303,677	\$ 306,399	\$ 1,525,701	\$ 1,525,701	\$ 2,001,257	\$ 2,001,257	\$ 90,945	\$ 91,761	\$ 81,741	\$ 82,473	\$ 532,527	\$ 537,302	\$ 902,634	\$ 910,727	\$ 8,862,180	\$ 8,910,014	4.79
18	18	1.10	1.13	\$ 3,459,155	\$ 3,893,608	\$ 152,230	\$ 171,350	\$ 1,327,170	\$ 1,459,887	\$ 2,225,371	\$ 2,567,097	\$ 185,070	\$ 208,314	\$ 86,297	\$ 97,135	\$ 536,490	\$ 603,870	\$ 1,603,179	\$ 1,804,530	\$ 9,574,961	\$ 10,805,792	4.45
19	19	1.00	1.03	\$ 4,832,385	\$ 4,954,568	\$ 73,303	\$ 75,156	\$ 1,795,440	\$ 1,795,440	\$ 2,524,708	\$ 2,594,063	\$ 136,161	\$ 139,603	\$ 123,512	\$ 126,635	\$ 1,057,747	\$ 1,084,491	\$ 1,391,413	\$ 1,426,594	\$ 11,934,667	\$ 12,196,550	4.23
20	20	1.00	1.03	\$ 5,724,380	\$ 5,867,827	\$ 219,613	\$ 225,116	\$ 2,632,647	\$ 2,632,647	\$ 2,694,508	\$ 2,694,508	\$ 401,825	\$ 411,895	\$ 156,788	\$ 160,717	\$ 1,244,707	\$ 1,275,898	\$ 1,610,496	\$ 1,650,853	\$ 14,684,964	\$ 14,919,461	4.21
21	Total	1.09	1.05	\$ 36,813,200	\$ 38,759,425	\$ 1,805,842	\$ 1,927,835	\$ 17,962,434	\$ 18,604,919	\$ 23,103,829	\$ 24,327,751	\$ 2,229,850	\$ 2,404,636	\$ 1,392,571	\$ 1,494,192	\$ 5,942,659	\$ 6,168,270	\$ 12,035,252	\$ 12,737,461	\$ 101,285,635	\$ 106,424,489	4.85
22	Total System as a % of Study System				105.3%	106.8%		103.6%		105.3%		107.8%		107.3%		103.8%		105.8%		105.1%		

*(d + f + h + j + l + n + p + r)

** (e + g + i + k + m + o + q + s)

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	21	20	19,384,421	19,393,687	0.95	1.00	1.01	Q4
2	2	11	11	18,208,871	18,217,575	1.00	1.00	1.03	Q3
3	3	12	11	32,658,783	32,674,394	0.92	1.00	1.00	Q4
4	4	11	11	27,099,362	27,112,316	1.00	1.00	1.04	Q4
5	5	10	10	27,845,108	27,858,418	1.00	1.00	1.04	Q4
6	6	10	10	32,250,691	32,266,107	1.00	1.00	1.04	Q2
7	7	12	12	45,023,413	45,044,935	1.00	1.00	1.03	Q3
8	8	10	10	44,757,820	44,779,215	1.00	1.00	1.04	Q4
9	9	11	11	59,003,223	59,031,427	1.00	1.00	1.03	Q3
10	10	10	10	68,377,091	68,409,776	1.00	1.00	1.03	Q3
11	11	10	10	83,360,260	83,400,107	1.00	1.00	1.04	Q2
12	12	11	11	102,676,361	102,725,442	1.00	1.00	1.03	Q3
13	13	10	10	109,881,634	109,934,159	1.00	1.00	1.03	Q3
14	14	10	10	135,102,781	135,167,362	1.00	1.00	1.03	Q3
15	15	10	10	153,653,848	153,727,297	1.00	1.00	1.04	Q2
16	16	10	10	163,801,024	163,879,323	1.00	1.00	1.03	Q3
17	17	10	10	185,961,720	186,050,612	1.00	1.00	1.03	Q3
18	18	11	11	242,653,123	242,769,114	1.00	1.00	1.04	Q2
19	19	11	11	288,278,105	288,415,906	1.00	1.00	1.03	Q3
20	20	10	10	354,093,613	354,262,874	1.00	1.00	1.03	Q3
21	Total	221	219	2,194,071,252	2,195,120,047	0.99	1.00	1.03	Q3

Schedule 11b: Revenues

				Miscellaneous Revenue		Deposits		Base Handling Commissions		Depot Viability HC		Total Revenue	
	Volume Cluster	FY Quarter	Total System Ratio	Total System	Target Year	Total System	Target Year	Total System	Target Year	Total System	Target Year	Total System (d + h + j)	Target System (e + i + k)
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	1	Q4	1.01	\$ 0	\$ 0	\$ 2,097,249	\$ 2,139,044	\$ 1,039,284	\$ 961,571	\$ 287,203	\$ 41,962	\$ 1,326,487	\$ 1,003,533
2	2	Q3	1.03	\$ 3,532	\$ 3,640	\$ 1,993,361	\$ 2,009,324	\$ 996,780	\$ 903,258	\$ 247,252	\$ 39,418	\$ 1,247,564	\$ 946,315
3	3	Q4	1.00	\$ 2,216	\$ 2,217	\$ 3,540,202	\$ 3,603,852	\$ 1,806,306	\$ 1,620,051	\$ 270,000	\$ 70,698	\$ 2,078,522	\$ 1,692,965
4	4	Q4	1.04	\$ 16,144	\$ 16,716	\$ 2,941,415	\$ 2,990,378	\$ 1,463,576	\$ 1,344,273	\$ 247,500	\$ 58,663	\$ 1,727,220	\$ 1,419,653
5	5	Q4	1.04	\$ 18,175	\$ 18,820	\$ 3,015,599	\$ 3,072,670	\$ 1,517,912	\$ 1,381,266	\$ 225,000	\$ 60,277	\$ 1,761,087	\$ 1,460,364
6	6	Q2	1.04	\$ 0	\$ 0	\$ 3,489,174	\$ 3,558,820	\$ 1,721,487	\$ 1,599,807	\$ 225,000	\$ 69,814	\$ 1,946,487	\$ 1,669,621
7	7	Q3	1.03	\$ 3,109	\$ 3,203	\$ 4,886,341	\$ 4,968,272	\$ 2,550,044	\$ 2,233,402	\$ 270,000	\$ 97,464	\$ 2,823,153	\$ 2,334,070
8	8	Q4	1.04	\$ 0	\$ 0	\$ 4,843,043	\$ 4,938,964	\$ 2,385,075	\$ 2,220,228	\$ 225,000	\$ 96,889	\$ 2,610,075	\$ 2,317,117
9	9	Q3	1.03	\$ 0	\$ 0	\$ 6,429,726	\$ 6,510,925	\$ 3,218,850	\$ 2,926,876	\$ 247,500	\$ 127,727	\$ 3,466,350	\$ 3,054,603
10	10	Q3	1.03	\$ 0	\$ 0	\$ 7,421,436	\$ 7,545,318	\$ 3,686,139	\$ 3,391,870	\$ 225,000	\$ 148,019	\$ 3,911,139	\$ 3,539,889
11	11	Q2	1.04	\$ 2,652	\$ 2,770	\$ 9,087,731	\$ 9,198,691	\$ 4,562,596	\$ 4,135,115	\$ 225,000	\$ 180,453	\$ 4,790,248	\$ 4,318,339
12	12	Q3	1.03	\$ 2,334	\$ 2,405	\$ 11,151,822	\$ 11,330,196	\$ 5,554,330	\$ 5,093,297	\$ 247,500	\$ 222,268	\$ 5,804,164	\$ 5,317,970
13	13	Q3	1.03	\$ 28,419	\$ 29,286	\$ 12,146,248	\$ 12,125,288	\$ 6,209,842	\$ 5,450,718	\$ 225,000	\$ 237,865	\$ 6,463,261	\$ 5,717,869
14	14	Q3	1.03	\$ 1,595	\$ 1,644	\$ 14,929,180	\$ 14,908,407	\$ 7,704,857	\$ 6,701,822	\$ 225,000	\$ 292,463	\$ 7,931,452	\$ 6,995,928
15	15	Q2	1.04	\$ 108,842	\$ 113,668	\$ 16,910,947	\$ 16,955,492	\$ 8,565,286	\$ 7,622,054	\$ 225,000	\$ 332,621	\$ 8,899,128	\$ 8,068,343
16	16	Q3	1.03	\$ 40,164	\$ 41,390	\$ 18,206,967	\$ 18,075,219	\$ 9,402,320	\$ 8,125,408	\$ 225,000	\$ 354,587	\$ 9,667,484	\$ 8,521,385
17	17	Q3	1.03	\$ 14,262	\$ 14,697	\$ 20,549,740	\$ 20,520,621	\$ 10,477,708	\$ 9,224,697	\$ 225,000	\$ 402,559	\$ 10,716,970	\$ 9,641,954
18	18	Q2	1.04	\$ 4,238	\$ 4,426	\$ 27,145,426	\$ 26,776,440	\$ 14,076,047	\$ 12,036,894	\$ 247,500	\$ 525,281	\$ 14,327,785	\$ 12,566,602
19	19	Q3	1.03	\$ 1,362	\$ 1,404	\$ 32,214,175	\$ 31,811,094	\$ 16,732,387	\$ 14,300,138	\$ 247,500	\$ 624,048	\$ 16,981,249	\$ 14,925,590
20	20	Q3	1.03	\$ 76,860	\$ 79,208	\$ 39,214,260	\$ 39,073,746	\$ 20,224,278	\$ 17,564,940	\$ 225,000	\$ 766,521	\$ 20,526,138	\$ 18,410,669
21	Total	Q3	1.0328	\$ 323,904	\$ 335,494	\$ 242,214,042	\$ 242,112,760	\$ 123,895,104	\$ 108,837,685	\$ 4,786,955	\$ 4,749,599	\$ 129,005,962	\$ 113,922,778
22	Target Year as a % of Total System				103.58%		99.96%		87.85%		99.22%		88.31%

Schedule 11c: Target Year Costs

				Direct Labour		Contract Labour		Overhead Labour		Building		Vehicle		Fuel		Equipment		Overhead		Total Operating Expense	
	Study System Volume Cluster	Depot Ratio	Volume Ratio	FY 2023 Index (2002 = 100.0)	Target Year	FY 2023 Index (2002 = 100.0)	Target Year	FY 2023 Index (2002 = 100.0)	Target Year	FY 2023 Index (2002 = 100.0)	Target Year	FY 2023 Index (2002 = 100.0)	Target Year	FY 2023 Index (2002 = 100.0)	Target Year	FY 2023 Index (2002 = 100.0)	Target Year	FY 2023 Index (2002 = 100.0)	Target Year	Total System (j + l + n + p + r + t)	Target Year (j + l + n + p + r + t)
No.	(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		1.71		1.71		1.71		1.71		1.71		1.71		1.71		1.71			
2	1	0.95	1.00	1.65 \$	495,177	1.65 \$	69,269	1.65 \$	416,849	1.65 \$	763,908	1.65 \$	85,629	1.65 \$	22,797	1.65 \$	34,088	1.65 \$	180,473	\$ 2,054,461	\$ 2,068,192
3	2	1.00	1.00	1.66 \$	472,460	1.66 \$	34,573	1.66 \$	186,448	1.66 \$	378,727	1.66 \$	63,492	1.66 \$	38,274	1.66 \$	55,356	1.66 \$	255,446	\$ 1,440,778	\$ 1,484,776
4	3	0.92	1.00	1.65 \$	959,811	1.65 \$	53,314	1.65 \$	393,659	1.65 \$	539,270	1.65 \$	99,337	1.65 \$	87,722	1.65 \$	14,113	1.65 \$	286,662	\$ 2,432,330	\$ 2,433,887
5	4	1.00	1.00	1.65 \$	556,624	1.65 \$	56,046	1.65 \$	303,960	1.65 \$	480,881	1.65 \$	41,784	1.65 \$	52,411	1.65 \$	61,782	1.65 \$	169,374	\$ 1,663,827	\$ 1,722,864
6	5	1.00	1.00	1.65 \$	371,231	1.65 \$	28,021	1.65 \$	450,499	1.65 \$	427,821	1.65 \$	95,339	1.65 \$	56,031	1.65 \$	39,624	1.65 \$	229,204	\$ 1,639,641	\$ 1,697,770
7	6	1.00	1.00	1.64 \$	678,504	1.64 \$	50,938	1.64 \$	394,790	1.64 \$	618,231	1.64 \$	69,527	1.64 \$	63,171	1.64 \$	37,567	1.64 \$	199,931	\$ 2,023,025	\$ 2,112,658
8	7	1.00	1.00	1.66 \$	870,312	1.66 \$	106,601	1.66 \$	526,184	1.66 \$	694,522	1.66 \$	217,498	1.66 \$	81,133	1.66 \$	73,144	1.66 \$	267,663	\$ 2,753,053	\$ 2,837,057
9	8	1.00	1.00	1.65 \$	712,604	1.65 \$	55,044	1.65 \$	573,746	1.65 \$	548,281	1.65 \$	34,720	1.65 \$	106,585	1.65 \$	15,327	1.65 \$	343,725	\$ 2,308,148	\$ 2,390,032
10	9	1.00	1.00	1.66 \$	832,860	1.66 \$	108,458	1.66 \$	581,023	1.66 \$	685,512	1.66 \$	70,140	1.66 \$	74,541	1.66 \$	73,886	1.66 \$	873,361	\$ 3,202,004	\$ 3,299,780
11	10	1.00	1.00	1.66 \$	924,441	1.66 \$	58,984	1.66 \$	532,193	1.66 \$	803,652	1.66 \$	79,981	1.66 \$	59,924	1.66 \$	140,879	1.66 \$	356,604	\$ 2,869,142	\$ 2,956,658
12	11	1.00	1.00	1.64 \$	1,527,951	1.64 \$	88,728	1.64 \$	724,132	1.64 \$	1,145,645	1.64 \$	123,844	1.64 \$	66,712	1.64 \$	145,737	1.64 \$	400,840	\$ 4,044,324	\$ 4,223,590
13	12	1.00	1.00	1.66 \$	1,629,519	1.66 \$	104,263	1.66 \$	1,030,031	1.66 \$	1,090,201	1.66 \$	102,398	1.66 \$	90,669	1.66 \$	161,773	1.66 \$	656,933	\$ 4,721,726	\$ 4,865,787
14	13	1.00	1.00	1.66 \$	2,325,627	1.66 \$	71,236	1.66 \$	1,297,261	1.66 \$	1,310,996	1.66 \$	146,666	1.66 \$	73,268	1.66 \$	194,001	1.66 \$	579,855	\$ 5,821,297	\$ 5,998,909
15	14	1.00	1.00	1.66 \$	2,968,046	1.66 \$	67,583	1.66 \$	1,272,923	1.66 \$	1,548,912	1.66 \$	77,349	1.66 \$	68,630	1.66 \$	279,719	1.66 \$	809,627	\$ 6,882,667	\$ 7,092,789
16	15	1.00	1.00	1.64 \$	3,123,026	1.64 \$	174,740	1.64 \$	1,294,337	1.64 \$	1,903,978	1.64 \$	157,533	1.64 \$	65,684	1.64 \$	327,898	1.64 \$	611,083	\$ 7,333,144	\$ 7,658,279
17	16	1.00	1.00	1.66 \$	2,858,847	1.66 \$	62,762	1.66 \$	1,537,415	1.66 \$	1,942,792	1.66 \$	141,904	1.66 \$	55,393	1.66 \$	1,101,306	1.66 \$	959,210	\$ 8,403,108	\$ 8,659,630
18	17	1.00	1.00	1.66 \$	3,560,531	1.66 \$	315,813	1.66 \$	1,571,827	1.66 \$	2,061,760	1.66 \$	94,580	1.66 \$	85,007	1.66 \$	553,810	1.66 \$	938,709	\$ 8,910,014	\$ 9,182,037
19	18	1.00	1.00	1.64 \$	4,067,054	1.64 \$	178,983	1.64 \$	1,524,191	1.64 \$	2,680,170	1.64 \$	217,594	1.64 \$	101,462	1.64 \$	630,770	1.64 \$	1,884,915	\$ 10,805,792	\$ 11,285,139
20	19	1.00	1.00	1.66 \$	5,106,797	1.66 \$	77,465	1.66 \$	1,849,721	1.66 \$	2,672,488	1.66 \$	143,893	1.66 \$	130,526	1.66 \$	1,117,812	1.66 \$	1,470,426	\$ 12,196,550	\$ 12,569,127
21	20	1.00	1.00	1.66 \$	6,048,116	1.66 \$	232,033	1.66 \$	2,712,238	1.66 \$	2,775,970	1.66 \$	424,550	1.66 \$	165,655	1.66 \$	1,315,100	1.66 \$	1,701,575	\$ 14,919,461	\$ 15,375,239
22	Total	0.99	1.00	\$	40,089,536	\$	1,994,856	\$	19,173,426	\$	25,073,717	\$	2,487,758	\$	1,545,597	\$	6,373,694	\$	13,175,615	\$	109,914,198
23	Target Year as a % of Total System			\$38,759,425	103.43%	\$1,927,835	103.48%	\$18,604,919	103.06%	\$ 24,327,751	103.07%	\$2,404,636	103.46%	\$1,494,192	103.44%	\$6,168,270	103.33%	\$12,737,461	103.44%	\$106,424,489	103.28%

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	\$ 642,350	\$ 1,326,487	\$ 1,003,533	\$ 1,107,103	\$ 2,054,461	\$ 2,068,192	\$ (464,753)	\$ (727,974)	\$ (1,064,658)
2	2	\$ 829,621	\$ 1,247,564	\$ 946,315	\$ 1,278,456	\$ 1,440,778	\$ 1,484,776	\$ (448,835)	\$ (193,214)	\$ (538,460)
3	3	\$ 1,531,202	\$ 2,078,522	\$ 1,692,965	\$ 1,698,592	\$ 2,432,330	\$ 2,433,887	\$ (167,390)	\$ (353,809)	\$ (740,921)
4	4	\$ 1,299,585	\$ 1,727,220	\$ 1,419,653	\$ 1,535,850	\$ 1,663,827	\$ 1,722,864	\$ (236,265)	\$ 63,393	\$ (303,211)
5	5	\$ 1,491,509	\$ 1,761,087	\$ 1,460,364	\$ 1,632,179	\$ 1,639,641	\$ 1,697,770	\$ (140,669)	\$ 121,446	\$ (237,407)
6	6	\$ 1,496,717	\$ 1,946,487	\$ 1,669,621	\$ 2,012,626	\$ 2,023,025	\$ 2,112,658	\$ (515,909)	\$ (76,538)	\$ (443,037)
7	7	\$ 1,934,898	\$ 2,823,153	\$ 2,334,070	\$ 2,272,288	\$ 2,753,053	\$ 2,837,057	\$ (337,390)	\$ 70,100	\$ (502,987)
8	8	\$ 2,193,242	\$ 2,610,075	\$ 2,317,117	\$ 2,275,133	\$ 2,308,148	\$ 2,390,032	\$ (81,891)	\$ 301,927	\$ (72,915)
9	9	\$ 2,769,421	\$ 3,466,350	\$ 3,054,603	\$ 3,147,679	\$ 3,202,004	\$ 3,299,780	\$ (378,258)	\$ 264,346	\$ (245,177)
10	10	\$ 3,251,906	\$ 3,911,139	\$ 3,539,889	\$ 2,805,369	\$ 2,869,142	\$ 2,956,658	\$ 446,537	\$ 1,041,997	\$ 583,231
11	11	\$ 3,932,088	\$ 4,790,248	\$ 4,318,339	\$ 3,984,018	\$ 4,044,324	\$ 4,223,590	\$ (51,929)	\$ 745,924	\$ 94,749
12	12	\$ 4,625,297	\$ 5,804,164	\$ 5,317,970	\$ 4,351,853	\$ 4,721,726	\$ 4,865,787	\$ 273,444	\$ 1,082,438	\$ 452,183
13	13	\$ 5,659,202	\$ 6,463,261	\$ 5,717,869	\$ 5,746,798	\$ 5,821,297	\$ 5,998,909	\$ (87,596)	\$ 641,964	\$ (281,040)
14	14	\$ 6,814,974	\$ 7,931,452	\$ 6,995,928	\$ 6,789,472	\$ 6,882,667	\$ 7,092,789	\$ 25,503	\$ 1,048,785	\$ (96,861)
15	15	\$ 7,302,329	\$ 8,899,128	\$ 8,068,343	\$ 7,260,926	\$ 7,333,144	\$ 7,658,279	\$ 41,403	\$ 1,565,985	\$ 410,064
16	16	\$ 8,637,024	\$ 9,667,484	\$ 8,521,385	\$ 8,330,523	\$ 8,403,108	\$ 8,659,630	\$ 306,501	\$ 1,264,376	\$ (138,245)
17	17	\$ 9,535,477	\$ 10,716,970	\$ 9,641,954	\$ 8,862,180	\$ 8,910,014	\$ 9,182,037	\$ 673,297	\$ 1,806,956	\$ 459,917
18	18	\$ 10,763,831	\$ 14,327,785	\$ 12,566,602	\$ 9,574,961	\$ 10,805,792	\$ 11,285,139	\$ 1,188,870	\$ 3,521,993	\$ 1,281,463
19	19	\$ 14,826,933	\$ 16,981,249	\$ 14,925,590	\$ 11,934,667	\$ 12,196,550	\$ 12,569,127	\$ 2,892,265	\$ 4,784,699	\$ 2,356,462
20	20	\$ 16,817,213	\$ 20,526,138	\$ 18,410,669	\$ 14,684,964	\$ 14,919,461	\$ 15,375,239	\$ 2,132,249	\$ 5,606,677	\$ 3,035,430
21	Total	\$ 106,354,818	\$ 129,005,962	\$ 113,922,778	\$ 101,285,635	\$ 106,424,489	\$ 109,914,198	\$ 5,069,183	\$ 22,581,473	\$ 4,008,580

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

Schedule 11e: Total Return Calculation

No.	Item	Amount
	(a)	(b)
1	Cost of Goods Sold Calculation	
2	Operating Expenses	\$ 109,914,198
3	Deposits	\$ 242,112,760
4	Cost of Goods Sold (#2+#3)	\$ 352,026,958
5	Pre-Tax Margin Calculation	
6	Return Margin (Combined)	5.39%
7	Revenues Required (#4/(1-#6))	\$ 372,082,188
8	Pre-Tax Margin (#7-#4)	\$ 20,055,230

Schedule 12: Target Year Revenue Requirement

		Existing Handling Commissions - Target Year Forecast		Proposed Handling Commissions - Target Year Forecast	
		Cost	Cost per Container (¢)	Cost	Cost per Container (¢)
No.		(a)	(b)	(c)	(d)
1	Revenue	\$ 350,950,445	15.988	\$ 366,997,095	16.719
2	Less Purchases	\$ 242,112,760	11.030	\$ 242,112,760	11.030
3	Base Handling Commissions (HC)	\$ 108,837,685	4.958	\$ 124,884,335	5.689
4	Misc Revenue	\$ 335,494	0.015	\$ 335,494	0.015
5	Depot Viability Handling Commissions	\$ 4,749,599	0.216	\$ 4,749,599	0.216
6	Net Revenue	\$ 113,922,778	5.190	\$ 129,969,428	5.921
7	Expenses				
8	Direct Labour	\$ 40,089,536	1.826	\$ 40,089,536	1.826
9	Contract Labour	\$ 1,994,856	0.091	\$ 1,994,856	0.091
10	Overhead Labour	\$ 19,173,426	0.873	\$ 19,173,426	0.873
11	Building	\$ 25,073,717	1.142	\$ 25,073,717	1.142
12	Equipment	\$ 6,373,694	0.290	\$ 6,373,694	0.290
13	Vehicle	\$ 4,033,355	0.184	\$ 4,033,355	0.184
14	Overhead	\$ 13,175,615	0.600	\$ 13,175,615	0.600
15	Total Operating Expenses	\$ 109,914,198	5.007	\$ 109,914,198	5.007
16					
17	Total Return	\$ 20,055,230	0.914	\$ 20,055,229.94	0.914
18	Pre-Tax Return	5.39 %		5.39 %	
19	Revenue Requirement	\$ 129,633,934	5.906	\$ 129,633,934	5.906
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	\$ 129,633,934	5.906	\$ 129,633,934	5.906
23	DVHC Revenues	\$ 4,749,599	0.216	\$ 4,749,599	0.216
24	Handling Commission Revenues	\$ 124,884,335	5.689	\$ 124,884,335	5.689
25	Total Revenue at Current Rates	\$ 113,922,778	5.190		
26	Proposed Rate Increase	14.7%		0.0%	
System Data					
27	Target Year Volume		2,195,120,047		2,195,120,047
28	Number of Depots		219		219

Schedule 13: Comparison to Previous HCR

		AUR 2023 Schedule 12 Column A		Current Annual Update Schedule 12 Column A	Difference	Difference
					(\$)	(%)
No.						
1	Revenue	\$	371,540,376	\$	350,950,445	\$ (20,589,931) -5.5%
2	Less Purchases	\$	239,866,309	\$	242,112,760	\$ 2,246,450 0.9%
3	Base Handling Commissions (HC)	\$	131,674,067	\$	108,837,685	\$ (22,836,382) -17.3%
4	Misc Revenue	\$	204,694	\$	335,494	\$ 130,801 63.9%
5	Depot Viability Handling Commissions	\$	4,758,928	\$	4,749,599	\$ (9,329) -0.2%
6	Net Revenue	\$	136,637,688	\$	113,922,778	\$ (22,714,910) -16.6%
7	Expenses					
8	Direct Labour	\$	33,580,636	\$	40,089,536	\$ 6,508,900 19.4%
9	Contract Labour	\$	2,011,457	\$	1,994,856	\$ (16,601) -0.8%
10	Overhead Labour	\$	15,711,198	\$	19,173,426	\$ 3,462,228 22.0%
11	Building	\$	22,755,368	\$	25,073,717	\$ 2,318,349 10.2%
12	Equipment	\$	5,448,128	\$	6,373,694	\$ 925,566 17.0%
13	Vehicle	\$	3,545,648	\$	4,033,355	\$ 487,707 13.8%
14	Overhead	\$	10,556,443	\$	13,175,615	\$ 2,619,173 24.8%
15	Total Operating Expenses	\$	93,608,878	\$	109,914,198	\$ 16,305,321 17.4%
16						
17	Total Return	\$	18,998,322	\$	20,055,230	\$ 1,056,908 5.6%
18	<i>Pre-Tax Return</i>		5.39 %		5.39 %	0.00 % 0.0%
19	Revenue Requirement	\$	112,402,506	\$	129,633,934	\$ 17,231,428 15.3%
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	\$	112,402,506	\$	129,633,934	\$ 17,231,428 15.3%
23	DVHC Revenues	\$	4,758,928	\$	4,749,599	\$ (9,329) -0.2%
24	Handling Commission Revenues	\$	107,643,578	\$	124,884,335	\$ 17,240,757 16.0%
25	Total Revenue at Current Rates	\$	136,637,688	\$	113,922,778	\$ (22,714,910) -16.6%
26	Proposed Rate Increase		-18.2%		14.7%	33.0%
System Data						
27	Target Year Volume		2,172,816,412		2,195,120,047	22,303,635 1.0%
28	Number of Depots		221		219	(2) -0.9%

6. Appendix II – Phase II Schedules

Schedule 1: Revenue Requirement

		Target Year Revenue Requirement	Percent of Total Cost	Unit Cost (€/container)
No.	(a)	(b)	(c)	(d)
1	Direct Labour	\$ 40,089,536	30.9%	1.83
2	Contract Labour	\$ 1,994,856	1.5%	0.09
3	Overhead Labour	\$ 19,173,426	14.8%	0.87
4	Building	\$ 25,073,717	19.3%	1.14
5	Equipment	\$ 6,373,694	4.9%	0.29
6	Vehicle	\$ 4,033,355	3.1%	0.18
7	Overhead	\$ 13,175,615	10.2%	0.60
8	Total Return	\$ 20,055,230	15.5%	0.91
9	Less: Miscellaneous Revenue	\$ (335,494)	-0.3%	-0.02
10	Requirement	\$ 129,633,934	100.0%	5.906

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	1,099,914,563	50.1%	2,193	501,557	28.1%	ABCRC
2	2	Bag in Box Over 1 Litre	941,331	0.0%	114	8,257	0.5%	ABCRC
3	3	Bi-Metal 0 - 1 Litre	3,137,060	0.1%	816	3,844	0.2%	ABCRC
4	4	Bi-Metal Over 1 Litre	359,269	0.0%	172	2,089	0.1%	ABCRC
5	5	Specialty Containers	-	0.0%	10	-	0.0%	BDL
6	6	Drink Pouch 0 - 1 Litre	5,674,431	0.3%	1,810	3,135	0.2%	ABCRC
7	7	Gable Top 0 - 1 Litre	39,750,327	1.8%	892	44,563	2.5%	ABCRC
8	8	Gable Top Over 1 Litre	24,255,867	1.1%	357	67,944	3.8%	ABCRC
9	9	Glass 0 - 1 Litre	119,250,552	5.4%	855	139,474	7.8%	ABCRC
10	10	Glass Over 1 Litre	4,796,737	0.2%	351	13,666	0.8%	ABCRC
11	11	HDPE Plastics Natural Over 1 Litre	55,085,896	2.5%	245	224,840	12.6%	ABCRC
12	12	Industry Standard Bottle	23,382,215	1.1%	1,606	14,559	0.8%	BDL
13	13	Liquor and Wine Ceramics	454	0.0%	18	25	0.0%	ABCRC
14	14	Molson Coors MGD Refillable 355ml	2,588,193	0.1%	1,177	2,199	0.1%	BDL
15	15	Other Plastics 0 - 1 Litre	108,762,878	5.0%	1,642	66,238	3.7%	ABCRC
16	16	Other Plastics Over 1 Litre	10,750,835	0.5%	284	37,855	2.1%	ABCRC
17	17	PET 0 - 1 Litre	544,970,594	24.8%	1,263	431,489	24.2%	ABCRC
18	18	PET Over 1 Litre	53,886,866	2.5%	354	152,223	8.5%	ABCRC
19	19	Plastic One-Way Keg Over 1 Litre	8,278	0.0%	25	331	0.0%	ABCRC
20	20	Sleemans Refillable	476,736	0.0%	798	597	0.0%	BDL
21	21	Steam Whistle Refillable	117,938	0.0%	546	216	0.0%	BDL
22	22	Tetra Brik 0 - 1 Litre	96,077,126	4.4%	1,450	66,260	3.7%	ABCRC
23	23	Tetra Brik Over 1 Litre	594,900	0.0%	243	2,448	0.1%	ABCRC
24	24	Moosehead	337,001	0.0%	546	617	0.0%	BDL
25	Total		2,195,120,047	100.0%	17,767	1,784,428	100.0%	

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	\$ 33,068,958	34.2%
2	2	Bag in Box Over 1 Litre	\$ 331,055	0.3%
3	3	Bi-Metal 0 - 1 Litre	\$ 233,084	0.2%
4	4	Bi-Metal Over 1 Litre	\$ 58,499	0.1%
5	5	Specialty Containers	\$ 0	0.0%
6	6	Drink Pouch 0 - 1 Litre	\$ 360,405	0.4%
7	7	Gable Top 0 - 1 Litre	\$ 2,467,433	2.6%
8	8	Gable Top Over 1 Litre	\$ 2,898,346	3.0%
9	9	Glass 0 - 1 Litre	\$ 8,373,907	8.7%
10	10	Glass Over 1 Litre	\$ 672,666	0.7%
11	11	HDPE Plastics Natural Over 1 Litre	\$ 7,726,430	8.0%
12	12	Industry Standard Bottle	\$ 1,308,356	1.4%
13	13	Liquor and Wine Ceramics	\$ 629	0.0%
14	14	Molson Coors MGD Refillable 355ml	\$ 159,665	0.2%
15	15	Other Plastics 0 - 1 Litre	\$ 5,040,145	5.2%
16	16	Other Plastics Over 1 Litre	\$ 1,422,637	1.5%
17	17	PET 0 - 1 Litre	\$ 21,821,444	22.6%
18	18	PET Over 1 Litre	\$ 6,146,618	6.4%
19	19	Plastic One-Way Keg Over 1 Litre	\$ 13,137	0.0%
20	20	Sleemans Refillable	\$ 29,821	0.0%
21	21	Steam Whistle Refillable	\$ 8,738	0.0%
22	22	Tetra Brik 0 - 1 Litre	\$ 4,484,841	4.6%
23	23	Tetra Brik Over 1 Litre	\$ 86,036	0.1%
24	24	Moosehead	\$ 25,735	0.0%
25	Total		\$ 96,738,583	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	\$42,084,391
2	Target Year Direct & Collector Labour Hours	1,949,027
3	Average Target Year Direct & Collector Labour Rate	\$21.59
4	Average Time per container (seconds)	3.10

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	1,099,914,563	592,732	611,171	\$ 21.59	\$ 13,196,718
2	2	Bag in Box Over 1 Litre	28.35	941,331	7,413	7,644	\$ 21.59	\$ 165,044
3	3	Bi-Metal 0 - 1 Litre	6.29	3,137,060	5,481	5,652	\$ 21.59	\$ 122,033
4	4	Bi-Metal Over 1 Litre	9.15	359,269	913	942	\$ 21.59	\$ 20,330
5	5	Specialty Containers	73.19	-	-	-	\$ 21.59	\$ 0
6	6	Drink Pouch 0 - 1 Litre	6.16	5,674,431	9,710	10,012	\$ 21.59	\$ 216,176
7	7	Gable Top 0 - 1 Litre	4.88	39,750,327	53,884	55,560	\$ 21.59	\$ 1,199,681
8	8	Gable Top Over 1 Litre	9.22	24,255,867	62,122	64,055	\$ 21.59	\$ 1,383,098
9	9	Glass 0 - 1 Litre	5.86	119,250,552	194,113	200,152	\$ 21.59	\$ 4,321,786
10	10	Glass Over 1 Litre	11.86	4,796,737	15,803	16,294	\$ 21.59	\$ 351,832
11	11	HDPE Plastics Natural Over 1 Litre	9.5	55,085,896	145,366	149,888	\$ 21.59	\$ 3,236,453
12	12	Industry Standard Bottle	5.03	23,382,215	32,670	33,686	\$ 21.59	\$ 727,376
13	13	Liquor and Wine Ceramics	74.84	454	9	10	\$ 21.59	\$ 210
14	14	Molson Coors MGD Refillable 35!	5.35	2,588,193	3,846	3,966	\$ 21.59	\$ 85,636
15	15	Other Plastics 0 - 1 Litre	3.79	108,762,878	114,503	118,065	\$ 21.59	\$ 2,549,325
16	16	Other Plastics Over 1 Litre	9.53	10,750,835	28,460	29,345	\$ 21.59	\$ 633,637
17	17	PET 0 - 1 Litre	2.61	544,970,594	395,104	407,395	\$ 21.59	\$ 8,796,680
18	18	PET Over 1 Litre	8.46	53,886,866	126,634	130,574	\$ 21.59	\$ 2,819,412
19	19	Plastic One-Way Keg Over 1 Litre	131.15	8,278	302	311	\$ 21.59	\$ 6,714
20	20	Sleemans Refillable	4.69	476,736	621	640	\$ 21.59	\$ 13,828
21	21	Steam Whistle Refillable	5.1	117,938	167	172	\$ 21.59	\$ 3,720
22	22	Tetra Brik 0 - 1 Litre	3.68	96,077,126	98,212	101,267	\$ 21.59	\$ 2,186,619
23	23	Tetra Brik Over 1 Litre	10.01	594,900	1,654	1,706	\$ 21.59	\$ 36,828
24	24	Moosehead	5.4	337,001	506	521	\$ 21.59	\$ 11,255
25		Total	3.10	2,195,120,047	1,890,224	1,949,027	\$ 21.59	\$ 42,084,391

Schedule 7: Overhead Labour Allocators

Cost Classification		% of Total	Total Overhead Cost
No.	(a)	(c)	(d)
1	Direct and Collector Labour Allocator	50.0%	\$ 9,586,713
2	Volume Allocator	50.0%	\$ 9,586,713
3	Total	100.0%	\$ 19,173,426

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	31.4%	\$ 3,006,177	50.1%	\$ 4,803,639	\$ 7,809,817	0.71
2	2	Bag in Box Over 1 Litre	0.4%	\$ 37,597	0.0%	\$ 4,111	\$ 41,708	4.43
3	3	Bi-Metal 0 - 1 Litre	0.3%	\$ 27,799	0.1%	\$ 13,700	\$ 41,499	1.32
4	4	Bi-Metal Over 1 Litre	0.0%	\$ 4,631	0.0%	\$ 1,569	\$ 6,200	1.73
5	5	Specialty Containers	0.0%	\$ 0	0.0%	\$ 0	\$ 0	0.00
6	6	Drink Pouch 0 - 1 Litre	0.5%	\$ 49,244	0.3%	\$ 24,782	\$ 74,026	1.30
7	7	Gable Top 0 - 1 Litre	2.9%	\$ 273,284	1.8%	\$ 173,601	\$ 446,885	1.12
8	8	Gable Top Over 1 Litre	3.3%	\$ 315,066	1.1%	\$ 105,932	\$ 420,998	1.74
9	9	Glass 0 - 1 Litre	10.3%	\$ 984,491	5.4%	\$ 520,801	\$ 1,505,292	1.26
10	10	Glass Over 1 Litre	0.8%	\$ 80,146	0.2%	\$ 20,949	\$ 101,095	2.11
11	11	HDPE Plastics Natural Over 1 Litre	7.7%	\$ 737,255	2.5%	\$ 240,576	\$ 977,831	1.78
12	12	Industry Standard Bottle	1.7%	\$ 165,694	1.1%	\$ 102,117	\$ 267,811	1.15
13	13	Liquor and Wine Ceramics	0.0%	\$ 48	0.0%	\$ 2	\$ 50	10.98
14	14	Molson Coors MGD Refillable 355ml	0.2%	\$ 19,508	0.1%	\$ 11,303	\$ 30,811	1.19
15	15	Other Plastics 0 - 1 Litre	6.1%	\$ 580,729	5.0%	\$ 474,998	\$ 1,055,728	0.97
16	16	Other Plastics Over 1 Litre	1.5%	\$ 144,341	0.5%	\$ 46,952	\$ 191,293	1.78
17	17	PET 0 - 1 Litre	20.9%	\$ 2,003,861	24.8%	\$ 2,380,041	\$ 4,383,902	0.80
18	18	PET Over 1 Litre	6.7%	\$ 642,255	2.5%	\$ 235,339	\$ 877,594	1.63
19	19	Plastic One-Way Keg Over 1 Litre	0.0%	\$ 1,529	0.0%	\$ 36	\$ 1,566	18.91
20	20	Sleemans Refillable	0.0%	\$ 3,150	0.0%	\$ 2,082	\$ 5,232	1.10
21	21	Steam Whistle Refillable	0.0%	\$ 847	0.0%	\$ 515	\$ 1,362	1.16
22	22	Tetra Brik 0 - 1 Litre	5.2%	\$ 498,106	4.4%	\$ 419,596	\$ 917,702	0.96
23	23	Tetra Brik Over 1 Litre	0.1%	\$ 8,389	0.0%	\$ 2,598	\$ 10,988	1.85
24	24	Moosehead	0.0%	\$ 2,564	0.0%	\$ 1,472	\$ 4,036	1.20
25		Total	100.0%	\$ 9,586,713	100.0%	\$ 9,586,713	\$ 19,173,426	0.87

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	7.6%	\$ 1,896,771	1.00		\$ 1,896,771	\$ 0
2	Customer Interface	15.8%	\$ 3,964,968	1.00		\$ 3,964,968	\$ 0
3	Loading	11.8%	\$ 2,963,582		1.00	\$ 0	\$ 2,963,582
4	Sorting	27.4%	\$ 6,875,518		1.00	\$ 0	\$ 6,875,518
5	Storage	37.4%	\$ 9,372,878		1.00	\$ 0	\$ 9,372,878
6	Total	100.0%	\$ 25,073,717			\$ 5,861,739	\$ 19,211,978

Schedule 10: Building

Forecast Group		Container Stream	Volume Allocator	Volume Cost (\$)	Pallet Allocator	Total Pallet Cost (\$)	Total Building Cost (\$)	Building Allocator	Unit Cost (¢/container)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	1	Aluminum 0 - 1 Litre	50.1% \$	2,937,157	28.1% \$	5,399,994 \$	8,337,151	33.3%	0.76
2	2	Bag in Box Over 1 Litre	0.0% \$	2,514	0.5% \$	88,902 \$	91,415	0.4%	9.71
3	3	Bi-Metal 0 - 1 Litre	0.1% \$	8,377	0.2% \$	41,391 \$	49,768	0.2%	1.59
4	4	Bi-Metal Over 1 Litre	0.0% \$	959	0.1% \$	22,489 \$	23,448	0.1%	6.53
5	5	Specialty Containers	0.0% \$	0	0.0% \$	0 \$	0	0.0%	0.00
6	6	Drink Pouch 0 - 1 Litre	0.3% \$	15,153	0.2% \$	33,753 \$	48,906	0.2%	0.86
7	7	Gable Top 0 - 1 Litre	1.8% \$	106,147	2.5% \$	479,787 \$	585,935	2.3%	1.47
8	8	Gable Top Over 1 Litre	1.1% \$	64,772	3.8% \$	731,512 \$	796,284	3.2%	3.28
9	9	Glass 0 - 1 Litre	5.4% \$	318,441	7.8% \$	1,501,645 \$	1,820,086	7.3%	1.53
10	10	Glass Over 1 Litre	0.2% \$	12,809	0.8% \$	147,134 \$	159,943	0.6%	3.33
11	11	HDPE Plastics Natural Over 1 Litre	2.5% \$	147,099	12.6% \$	2,420,735 \$	2,567,834	10.2%	4.66
12	12	Industry Standard Bottle	1.1% \$	62,439	0.8% \$	156,752 \$	219,191	0.9%	0.94
13	13	Liquor and Wine Ceramics	0.0% \$	1	0.0% \$	272 \$	273	0.0%	60.08
14	14	Molson Coors MGD Refillable 355ml	0.1% \$	6,911	0.1% \$	23,675 \$	30,587	0.1%	1.18
15	15	Other Plastics 0 - 1 Litre	5.0% \$	290,435	3.7% \$	713,149 \$	1,003,584	4.0%	0.92
16	16	Other Plastics Over 1 Litre	0.5% \$	28,708	2.1% \$	407,565 \$	436,273	1.7%	4.06
17	17	PET 0 - 1 Litre	24.8% \$	1,455,262	24.2% \$	4,645,609 \$	6,100,872	24.3%	1.12
18	18	PET Over 1 Litre	2.5% \$	143,897	8.5% \$	1,638,901 \$	1,782,797	7.1%	3.31
19	19	Plastic One-Way Keg Over 1 Litre	0.0% \$	22	0.0% \$	3,565 \$	3,587	0.0%	43.33
20	20	Sleemans Refillable	0.0% \$	1,273	0.0% \$	6,432 \$	7,705	0.0%	1.62
21	21	Steam Whistle Refillable	0.0% \$	315	0.0% \$	2,326 \$	2,641	0.0%	2.24
22	22	Tetra Brik 0 - 1 Litre	4.4% \$	256,560	3.7% \$	713,387 \$	969,946	3.9%	1.01
23	23	Tetra Brik Over 1 Litre	0.0% \$	1,589	0.1% \$	26,358 \$	27,946	0.1%	4.70
24	24	Moosehead	0.0% \$	900	0.0% \$	6,645 \$	7,545	0.0%	2.24
25		Total	100.0% \$	5,861,739	100.0% \$	19,211,978 \$	25,073,717	100.0%	1.14

Schedule 11: Equipment Allocators

Equipment Cost Classification				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	\$ 2,448,136	\$ 2,448,136	\$ 4,896,271
2	Building	100.0%	0.0%	0.0%	\$ 376,695	\$ 0	\$ 0	\$ 376,695
3	Office	0.0%	0.0%	100.0%	\$ 0	\$ 0	\$ 1,100,729	\$ 1,100,729
4	Total				\$ 376,695	\$ 2,448,136	\$ 3,548,864	\$ 6,373,694

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	33.3%	\$ 125,253	28.1%	\$ 688,108	50.1%	\$ 1,778,239	\$ 2,591,600	40.7%	0.24
2	2	Bag in Box Over 1 Litre	0.4%	\$ 1,373	0.5%	\$ 11,329	0.0%	\$ 1,522	\$ 14,224	0.2%	1.51
3	3	Bi-Metal 0 - 1 Litre	0.2%	\$ 748	0.2%	\$ 5,274	0.1%	\$ 5,072	\$ 11,094	0.2%	0.35
4	4	Bi-Metal Over 1 Litre	0.1%	\$ 352	0.1%	\$ 2,866	0.0%	\$ 581	\$ 3,799	0.1%	1.06
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	0.2%	\$ 735	0.2%	\$ 4,301	0.3%	\$ 9,174	\$ 14,210	0.2%	0.25
7	7	Gable Top 0 - 1 Litre	2.3%	\$ 8,803	2.5%	\$ 61,138	1.8%	\$ 64,265	\$ 134,206	2.1%	0.34
8	8	Gable Top Over 1 Litre	3.2%	\$ 11,963	3.8%	\$ 93,215	1.1%	\$ 39,215	\$ 144,392	2.3%	0.60
9	9	Glass 0 - 1 Litre	7.3%	\$ 27,344	7.8%	\$ 191,351	5.4%	\$ 192,793	\$ 411,488	6.5%	0.35
10	10	Glass Over 1 Litre	0.6%	\$ 2,403	0.8%	\$ 18,749	0.2%	\$ 7,755	\$ 28,907	0.5%	0.60
11	11	HDPE Plastics Natural Over 1 Litre	10.2%	\$ 38,578	12.6%	\$ 308,468	2.5%	\$ 89,058	\$ 436,104	6.8%	0.79
12	12	Industry Standard Bottle	0.9%	\$ 3,293	0.8%	\$ 19,975	1.1%	\$ 37,802	\$ 61,070	1.0%	0.26
13	13	Liquor and Wine Ceramics	0.0%	\$ 4	0.0%	\$ 35	0.0%	\$ 1	\$ 39	0.0%	8.69
14	14	Molson Coors MGD Refillable 355ml	0.1%	\$ 460	0.1%	\$ 3,017	0.1%	\$ 4,184	\$ 7,661	0.1%	0.30
15	15	Other Plastics 0 - 1 Litre	4.0%	\$ 15,077	3.7%	\$ 90,875	5.0%	\$ 175,838	\$ 281,790	4.4%	0.26
16	16	Other Plastics Over 1 Litre	1.7%	\$ 6,554	2.1%	\$ 51,935	0.5%	\$ 17,381	\$ 75,870	1.2%	0.71
17	17	PET 0 - 1 Litre	24.3%	\$ 91,656	24.2%	\$ 591,979	24.8%	\$ 881,057	\$ 1,564,692	24.5%	0.29
18	18	PET Over 1 Litre	7.1%	\$ 26,784	8.5%	\$ 208,841	2.5%	\$ 87,119	\$ 322,744	5.1%	0.60
19	19	Plastic One-Way Keg Over 1 Litre	0.0%	\$ 54	0.0%	\$ 454	0.0%	\$ 13	\$ 522	0.0%	6.30
20	20	Sleemans Refillable	0.0%	\$ 116	0.0%	\$ 820	0.0%	\$ 771	\$ 1,706	0.0%	0.36
21	21	Steam Whistle Refillable	0.0%	\$ 40	0.0%	\$ 296	0.0%	\$ 191	\$ 527	0.0%	0.45
22	22	Tetra Brik 0 - 1 Litre	3.9%	\$ 14,572	3.7%	\$ 90,905	4.4%	\$ 155,328	\$ 260,806	4.1%	0.27
23	23	Tetra Brik Over 1 Litre	0.1%	\$ 420	0.1%	\$ 3,359	0.0%	\$ 962	\$ 4,740	0.1%	0.80
24	24	Moosehead	0.0%	\$ 113	0.0%	\$ 847	0.0%	\$ 545	\$ 1,505	0.0%	0.45
25		Total	100.0%	\$ 376,695	100.0%	\$ 2,448,136	100.0%	\$ 3,548,864	\$ 6,373,694	100.0%	0.29

Schedule 13: Vehicle

	Forecast Group	Container Stream	Pallet Allocator	Total Vehicle Cost (\$)	Unit Cost (¢/container)
lo.	(a)	(b)	(c)	(d)	(e)
1	1	Aluminum 0 - 1 Litre	28.1%	\$ 1,133,673	0.10
2	2	Bag in Box Over 1 Litre	0.5%	\$ 18,664	1.98
3	3	Bi-Metal 0 - 1 Litre	0.2%	\$ 8,690	0.28
4	4	Bi-Metal Over 1 Litre	0.1%	\$ 4,721	1.31
5	5	Specialty Containers	0.0%	\$ 0	0.00
6	6	Drink Pouch 0 - 1 Litre	0.2%	\$ 7,086	0.12
7	7	Gable Top 0 - 1 Litre	2.5%	\$ 100,726	0.25
8	8	Gable Top Over 1 Litre	3.8%	\$ 153,573	0.63
9	9	Glass 0 - 1 Litre	7.8%	\$ 315,255	0.26
10	10	Glass Over 1 Litre	0.8%	\$ 30,889	0.64
11	11	HDPE Plastics Natural Over 1 Litre	12.6%	\$ 508,208	0.92
12	12	Industry Standard Bottle	0.8%	\$ 32,908	0.14
13	13	Liquor and Wine Ceramics	0.0%	\$ 57	12.56
14	14	Molson Coors MGD Refillable 355ml	0.1%	\$ 4,970	0.19
15	15	Other Plastics 0 - 1 Litre	3.7%	\$ 149,718	0.14
16	16	Other Plastics Over 1 Litre	2.1%	\$ 85,564	0.80
17	17	PET 0 - 1 Litre	24.2%	\$ 975,297	0.18
18	18	PET Over 1 Litre	8.5%	\$ 344,070	0.64
19	19	Plastic One-Way Keg Over 1 Litre	0.0%	\$ 748	9.04
20	20	Sleemans Refillable	0.0%	\$ 1,350	0.28
21	21	Steam Whistle Refillable	0.0%	\$ 488	0.41
22	22	Tetra Brik 0 - 1 Litre	3.7%	\$ 149,768	0.16
23	23	Tetra Brik Over 1 Litre	0.1%	\$ 5,534	0.93
24	24	Moosehead	0.0%	\$ 1,395	0.41
25		Total	100.0%	\$ 4,033,355	0.18

Schedule 14: Overhead Allocators

	Cost Classification	As Adjusted Cost	% of Total	Total Overhead Cost
No.	(a)	(b)	(c)	(d)
1	Business	\$ 7,182,994	59.7%	\$ 7,863,596
2	Building	\$ 927,204	7.7%	\$ 1,015,059
3	Volume	\$ 3,925,054	32.6%	\$ 4,296,961
4	Total	\$ 12,035,252	100.0%	\$ 13,175,615

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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	1	Aluminum 0 - 1 Litre	34.2% \$	2,688,079	33.3% \$	337,513	50.1% \$	2,153,089 \$	5,178,681	39.3%	0.47
2	2	Bag in Box Over 1 Litre	0.3% \$	26,911	0.4% \$	3,701	0.0% \$	1,843 \$	32,454	0.2%	3.45
3	3	Bi-Metal 0 - 1 Litre	0.2% \$	18,947	0.2% \$	2,015	0.1% \$	6,141 \$	27,102	0.2%	0.86
4	4	Bi-Metal Over 1 Litre	0.1% \$	4,755	0.1% \$	949	0.0% \$	703 \$	6,408	0.0%	1.78
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	0.4% \$	29,296	0.2% \$	1,980	0.3% \$	11,108 \$	42,384	0.3%	0.75
7	7	Gable Top 0 - 1 Litre	2.6% \$	200,570	2.3% \$	23,720	1.8% \$	77,812 \$	302,102	2.3%	0.76
8	8	Gable Top Over 1 Litre	3.0% \$	235,598	3.2% \$	32,236	1.1% \$	47,481 \$	315,315	2.4%	1.30
9	9	Glass 0 - 1 Litre	8.7% \$	680,690	7.3% \$	73,682	5.4% \$	233,434 \$	987,807	7.5%	0.83
10	10	Glass Over 1 Litre	0.7% \$	54,679	0.6% \$	6,475	0.2% \$	9,390 \$	70,544	0.5%	1.47
11	11	HDPE Plastics Natural Over 1 Litre	8.0% \$	628,059	10.2% \$	103,954	2.5% \$	107,831 \$	839,843	6.4%	1.52
12	12	Industry Standard Bottle	1.4% \$	106,352	0.9% \$	8,873	1.1% \$	45,771 \$	160,997	1.2%	0.69
13	13	Liquor and Wine Ceramics	0.0% \$	51	0.0% \$	11	0.0% \$	1 \$	63	0.0%	13.89
14	14	Molson Coors MGD Refillable 355ml	0.2% \$	12,979	0.1% \$	1,238	0.1% \$	5,066 \$	19,283	0.1%	0.75
15	15	Other Plastics 0 - 1 Litre	5.2% \$	409,699	4.0% \$	40,628	5.0% \$	212,904 \$	663,231	5.0%	0.61
16	16	Other Plastics Over 1 Litre	1.5% \$	115,642	1.7% \$	17,662	0.5% \$	21,045 \$	154,348	1.2%	1.44
17	17	PET 0 - 1 Litre	22.6% \$	1,773,801	24.3% \$	246,981	24.8% \$	1,066,783 \$	3,087,566	23.4%	0.57
18	18	PET Over 1 Litre	6.4% \$	499,641	7.1% \$	72,173	2.5% \$	105,484 \$	677,297	5.1%	1.26
19	19	Plastic One-Way Keg Over 1 Litre	0.0% \$	1,068	0.0% \$	145	0.0% \$	16 \$	1,229	0.0%	14.85
20	20	Sleemans Refillable	0.0% \$	2,424	0.0% \$	312	0.0% \$	933 \$	3,669	0.0%	0.77
21	21	Steam Whistle Refillable	0.0% \$	710	0.0% \$	107	0.0% \$	231 \$	1,048	0.0%	0.89
22	22	Tetra Brik 0 - 1 Litre	4.6% \$	364,560	3.9% \$	39,266	4.4% \$	188,072 \$	591,897	4.5%	0.62
23	23	Tetra Brik Over 1 Litre	0.1% \$	6,994	0.1% \$	1,131	0.0% \$	1,165 \$	9,290	0.1%	1.56
24	24	Moosehead	0.0% \$	2,092	0.0% \$	305	0.0% \$	660 \$	3,057	0.0%	0.91
25		Total	100.0% \$	7,863,596	100.0% \$	1,015,059	100.0% \$	4,296,961 \$	13,175,615	100.0%	0.60

Schedule 16: Return and Miscellaneous Summary

Item		Return and Miscellaneous Revenue	
No.	(a)		(b)
1	Total Return	\$	20,055,230
2	Less: Miscellaneous Revenue	\$	(335,494)
3	System Return	\$	19,719,736

Schedule 17: Return

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	34.2% \$	6,740,962	0.61
2	2	Bag in Box Over 1 Litre	0.3% \$	67,484	7.17
3	3	Bi-Metal 0 - 1 Litre	0.2% \$	47,513	1.51
4	4	Bi-Metal Over 1 Litre	0.1% \$	11,925	3.32
5	5	Specialty Containers	0.0% \$	0	0.00
6	6	Drink Pouch 0 - 1 Litre	0.4% \$	73,467	1.29
7	7	Gable Top 0 - 1 Litre	2.6% \$	502,975	1.27
8	8	Gable Top Over 1 Litre	3.0% \$	590,815	2.44
9	9	Glass 0 - 1 Litre	8.7% \$	1,706,984	1.43
10	10	Glass Over 1 Litre	0.7% \$	137,120	2.86
11	11	HDPE Plastics Natural Over 1 Litre	8.0% \$	1,574,999	2.86
12	12	Industry Standard Bottle	1.4% \$	266,703	1.14
13	13	Liquor and Wine Ceramics	0.0% \$	128	28.25
14	14	Molson Coors MGD Refillable 355ml	0.2% \$	32,547	1.26
15	15	Other Plastics 0 - 1 Litre	5.2% \$	1,027,411	0.94
16	16	Other Plastics Over 1 Litre	1.5% \$	289,998	2.70
17	17	PET 0 - 1 Litre	22.6% \$	4,448,206	0.82
18	18	PET Over 1 Litre	6.4% \$	1,252,961	2.33
19	19	Plastic One-Way Keg Over 1 Litre	0.0% \$	2,678	32.35
20	20	Sleemans Refillable	0.0% \$	6,079	1.28
21	21	Steam Whistle Refillable	0.0% \$	1,781	1.51
22	22	Tetra Brik 0 - 1 Litre	4.6% \$	914,215	0.95
23	23	Tetra Brik Over 1 Litre	0.1% \$	17,538	2.95
24	24	Moosehead	0.0% \$	5,246	1.56
25	Total		100.0% \$	19,719,736	0.90

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	\$ 13,196,718	\$ 7,809,817	\$ 8,337,151	\$ 2,591,600	\$ 1,133,673	\$ 5,178,681	\$ 6,740,962	\$ 44,988,600	4.090
2	2	Bag in Box Over 1 Litre	\$ 165,044	\$ 41,708	\$ 91,415	\$ 14,224	\$ 18,664	\$ 32,454	\$ 67,484	\$ 430,993	45.786
3	3	Bi-Metal 0 - 1 Litre	\$ 122,033	\$ 41,499	\$ 49,768	\$ 11,094	\$ 8,690	\$ 27,102	\$ 47,513	\$ 307,700	9.809
4	4	Bi-Metal Over 1 Litre	\$ 20,330	\$ 6,200	\$ 23,448	\$ 3,799	\$ 4,721	\$ 6,408	\$ 11,925	\$ 76,831	21.385
5	5	Specialty Containers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.000
6	6	Drink Pouch 0 - 1 Litre	\$ 216,176	\$ 74,026	\$ 48,906	\$ 14,210	\$ 7,086	\$ 42,384	\$ 73,467	\$ 476,255	8.393
7	7	Gable Top 0 - 1 Litre	\$ 1,199,681	\$ 446,885	\$ 585,935	\$ 134,206	\$ 100,726	\$ 302,102	\$ 502,975	\$ 3,272,510	8.233
8	8	Gable Top Over 1 Litre	\$ 1,383,098	\$ 420,998	\$ 796,284	\$ 144,392	\$ 153,573	\$ 315,315	\$ 590,815	\$ 3,804,476	15.685
9	9	Glass 0 - 1 Litre	\$ 4,321,786	\$ 1,505,292	\$ 1,820,086	\$ 411,488	\$ 315,255	\$ 987,807	\$ 1,706,984	\$ 11,068,698	9.282
10	10	Glass Over 1 Litre	\$ 351,832	\$ 101,095	\$ 159,943	\$ 28,907	\$ 30,889	\$ 70,544	\$ 137,120	\$ 880,330	18.353
11	11	HDPE Plastics Natural Over 1 Litre	\$ 3,236,453	\$ 977,831	\$ 2,567,834	\$ 436,104	\$ 508,208	\$ 839,843	\$ 1,574,999	\$ 10,141,272	18.410
12	12	Industry Standard Bottle	\$ 727,376	\$ 267,811	\$ 219,191	\$ 61,070	\$ 32,908	\$ 160,997	\$ 266,703	\$ 1,736,055	7.425
13	13	Liquor and Wine Ceramics	\$ 210	\$ 50	\$ 273	\$ 39	\$ 57	\$ 63	\$ 128	\$ 821	180.734
14	14	Molson Coors MGD Refillable 355ml	\$ 85,636	\$ 30,811	\$ 30,587	\$ 7,661	\$ 4,970	\$ 19,283	\$ 32,547	\$ 211,495	8.172
15	15	Other Plastics 0 - 1 Litre	\$ 2,549,325	\$ 1,055,728	\$ 1,003,584	\$ 281,790	\$ 149,718	\$ 663,231	\$ 1,027,411	\$ 6,730,787	6.188
16	16	Other Plastics Over 1 Litre	\$ 633,637	\$ 191,293	\$ 436,273	\$ 75,870	\$ 85,564	\$ 154,348	\$ 289,998	\$ 1,866,984	17.366
17	17	PET 0 - 1 Litre	\$ 8,796,680	\$ 4,383,902	\$ 6,100,872	\$ 1,564,692	\$ 975,297	\$ 3,087,566	\$ 4,448,206	\$ 29,357,215	5.387
18	18	PET Over 1 Litre	\$ 2,819,412	\$ 877,594	\$ 1,782,797	\$ 322,744	\$ 344,070	\$ 677,297	\$ 1,252,961	\$ 8,076,876	14.989
19	19	Plastic One-Way Keg Over 1 Litre	\$ 6,714	\$ 1,566	\$ 3,587	\$ 522	\$ 748	\$ 1,229	\$ 2,678	\$ 17,044	205.898
20	20	Sleemans Refillable	\$ 13,828	\$ 5,232	\$ 7,705	\$ 1,706	\$ 1,350	\$ 3,669	\$ 6,079	\$ 39,570	8.300
21	21	Steam Whistle Refillable	\$ 3,720	\$ 1,362	\$ 2,641	\$ 527	\$ 488	\$ 1,048	\$ 1,781	\$ 11,567	9.808
22	22	Tetra Brik 0 - 1 Litre	\$ 2,186,619	\$ 917,702	\$ 969,946	\$ 260,806	\$ 149,768	\$ 591,897	\$ 914,215	\$ 5,990,953	6.236
23	23	Tetra Brik Over 1 Litre	\$ 36,828	\$ 10,988	\$ 27,946	\$ 4,740	\$ 5,534	\$ 9,290	\$ 17,538	\$ 112,864	18.972
24	24	Moosehead	\$ 11,255	\$ 4,036	\$ 7,545	\$ 1,505	\$ 1,395	\$ 3,057	\$ 5,246	\$ 34,039	10.100
25		Total	\$ 42,084,391	\$ 19,173,426	\$ 25,073,717	\$ 6,373,694	\$ 4,033,355	\$ 13,175,615	\$ 19,719,736	\$ 129,633,934	5.906

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
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	1	Aluminum 0 - 1 Litre	1.20	0.71	0.76	0.24	0.10	0.47	0.61	4.09	1,099,914,563
2	2	Bag in Box Over 1 Litre	17.53	4.43	9.71	1.51	1.98	3.45	7.17	45.79	941,331
3	3	Bi-Metal 0 - 1 Litre	3.89	1.32	1.59	0.35	0.28	0.86	1.51	9.81	3,137,060
4	4	Bi-Metal Over 1 Litre	5.66	1.73	6.53	1.06	1.31	1.78	3.32	21.39	359,269
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	3.81	1.30	0.86	0.25	0.12	0.75	1.29	8.39	5,674,431
7	7	Gable Top 0 - 1 Litre	3.02	1.12	1.47	0.34	0.25	0.76	1.27	8.23	39,750,327
8	8	Gable Top Over 1 Litre	5.70	1.74	3.28	0.60	0.63	1.30	2.44	15.68	24,255,867
9	9	Glass 0 - 1 Litre	3.62	1.26	1.53	0.35	0.26	0.83	1.43	9.28	119,250,552
10	10	Glass Over 1 Litre	7.33	2.11	3.33	0.60	0.64	1.47	2.86	18.35	4,796,737
11	11	HDPE Plastics Natural Over 1 Litre	5.88	1.78	4.66	0.79	0.92	1.52	2.86	18.41	55,085,896
12	12	Industry Standard Bottle	3.11	1.15	0.94	0.26	0.14	0.69	1.14	7.42	23,382,215
13	13	Liquor and Wine Ceramics	46.28	10.98	60.08	8.69	12.56	13.89	28.25	180.73	454
14	14	Molson Coors MGD Refillable 355ml	3.31	1.19	1.18	0.30	0.19	0.75	1.26	8.17	2,588,193
15	15	Other Plastics 0 - 1 Litre	2.34	0.97	0.92	0.26	0.14	0.61	0.94	6.19	108,762,878
16	16	Other Plastics Over 1 Litre	5.89	1.78	4.06	0.71	0.80	1.44	2.70	17.37	10,750,835
17	17	PET 0 - 1 Litre	1.61	0.80	1.12	0.29	0.18	0.57	0.82	5.39	544,970,594
18	18	PET Over 1 Litre	5.23	1.63	3.31	0.60	0.64	1.26	2.33	14.99	53,886,866
19	19	Plastic One-Way Keg Over 1 Litre	81.11	18.91	43.33	6.30	9.04	14.85	32.35	205.90	8,278
20	20	Sleemans Refillable	2.90	1.10	1.62	0.36	0.28	0.77	1.28	8.30	476,736
21	21	Steam Whistle Refillable	3.15	1.16	2.24	0.45	0.41	0.89	1.51	9.81	117,938
22	22	Tetra Brik 0 - 1 Litre	2.28	0.96	1.01	0.27	0.16	0.62	0.95	6.24	96,077,126
23	23	Tetra Brik Over 1 Litre	6.19	1.85	4.70	0.80	0.93	1.56	2.95	18.97	594,900
24	24	Moosehead	3.34	1.20	2.24	0.45	0.41	0.91	1.56	10.10	337,001
25		Total	1.92	0.87	1.14	0.29	0.18	0.60	0.90	5.906	2,195,120,047

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 (\$)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	1	Aluminum 0 - 1 Litre	ABCRC \$ 44,988,600	1,099,914,563	4.09 \$	44,988,595 \$	(4.77)
2	2	Bag in Box Over 1 Litre	ABCRC \$ 430,993	941,331	45.79 \$	430,993 \$	(0.00)
3	3	Bi-Metal 0 - 1 Litre	ABCRC \$ 307,700	3,137,060	9.81 \$	307,700 \$	(0.02)
4	4	Bi-Metal Over 1 Litre	ABCRC \$ 76,831	359,269	21.39 \$	76,831 \$	0.00
5	5	Specialty Containers	BDL \$ 0	-	3,149.00 \$	0 \$	0.00
6	6	Drink Pouch 0 - 1 Litre	ABCRC \$ 476,255	5,674,431	8.39 \$	476,255 \$	0.00
7	7	Gable Top 0 - 1 Litre	ABCRC \$ 3,272,510	39,750,327	8.23 \$	3,272,510 \$	(0.13)
8	8	Gable Top Over 1 Litre	ABCRC \$ 3,804,476	24,255,867	15.68 \$	3,804,476 \$	(0.06)
9	9	Glass 0 - 1 Litre	ABCRC \$ 11,068,698	119,250,552	9.28 \$	11,068,698 \$	0.39
10	10	Glass Over 1 Litre	ABCRC \$ 880,330	4,796,737	18.35 \$	880,330 \$	0.02
11	11	HDPE Plastics Natural Over 1 Litre	ABCRC \$ 10,141,272	55,085,896	18.41 \$	10,141,272 \$	0.08
12	12	Industry Standard Bottle	BDL \$ 1,736,055	23,382,215	7.42 \$	1,736,055 \$	0.05
13	13	Liquor and Wine Ceramics	ABCRC \$ 821	454	180.73 \$	821 \$	0.00
14	14	Molson Coors MGD Refillable 355ml	BDL \$ 211,495	2,588,193	8.17 \$	211,495 \$	(0.00)
15	15	Other Plastics 0 - 1 Litre	ABCRC \$ 6,730,787	108,762,878	6.19 \$	6,730,787 \$	0.49
16	16	Other Plastics Over 1 Litre	ABCRC \$ 1,866,984	10,750,835	17.37 \$	1,866,984 \$	(0.04)
17	17	PET 0 - 1 Litre	ABCRC \$ 29,357,215	544,970,594	5.39 \$	29,357,217 \$	2.06
18	18	PET Over 1 Litre	ABCRC \$ 8,076,876	53,886,866	14.99 \$	8,076,876 \$	0.14
19	19	Plastic One-Way Keg Over 1 Litre	ABCRC \$ 17,044	8,278	205.90 \$	17,044 \$	(0.00)
20	20	Sleemans Refillable	BDL \$ 39,570	476,736	8.30 \$	39,570 \$	0.00
21	21	Steam Whistle Refillable	BDL \$ 11,567	117,938	9.81 \$	11,567 \$	(0.00)
22	22	Tetra Brik 0 - 1 Litre	ABCRC \$ 5,990,953	96,077,126	6.24 \$	5,990,954 \$	0.42
23	23	Tetra Brik Over 1 Litre	ABCRC \$ 112,864	594,900	18.97 \$	112,864 \$	0.00
24	24	Moosehead	BDL \$ 34,039	337,001	10.10 \$	34,039 \$	(0.00)
25	Total		\$ 129,633,934	2,195,120,047	5.91 \$	129,633,933 \$	(1.38)

Schedule 21: Revenue Surplus or Shortfall by Manufacturer

Manufacturer		Forecast Group Revenue Requirement		Target Year Volume	Revenue at Variable Rates		Revenue Surplus / Shortfall (\$)
(a)		(b)		(c)	(d)		(e)
1	ABCRC	\$	127,601,209	98.4%	\$	127,601,208	\$ (1.42)
2	BDL	\$	2,032,725	1.6%	\$	2,032,725	\$ 0.04
3	Total	\$	129,633,934	100.0%	\$	129,633,933	\$ (1.38)

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	1,099,914,563	4.090	3.563	14.8%	0.527	10.00
2	2	Bag in Box Over 1 Litre	941,331	45.786	41.377	10.7%	4.408	25.00
3	3	Bi-Metal 0 - 1 Litre	3,137,060	9.809	8.640	13.5%	1.168	10.00
4	4	Bi-Metal Over 1 Litre	359,269	21.385	18.986	12.6%	2.400	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	5,674,431	8.393	7.352	14.2%	1.041	10.00
7	7	Gable Top 0 - 1 Litre	39,750,327	8.233	7.243	13.7%	0.990	10.00
8	8	Gable Top Over 1 Litre	24,255,867	15.685	13.855	13.2%	1.830	25.00
9	9	Glass 0 - 1 Litre	119,250,552	9.282	8.125	14.2%	1.157	10.00
10	10	Glass Over 1 Litre	4,796,737	18.353	16.197	13.3%	2.156	25.00
11	11	HDPE Plastics Natural Over 1 Litre	55,085,896	18.410	16.374	12.4%	2.036	25.00
12	12	Industry Standard Bottle	23,382,215	7.425	6.471	14.7%	0.954	10.00
13	13	Liquor and Wine Ceramics	454	180.734	110.338	63.8%	70.396	10.00
14	14	Molson Coors MGD Refillable 355r	2,588,193	8.172	7.106	15.0%	1.066	10.00
15	15	Other Plastics 0 - 1 Litre	108,762,878	6.188	5.412	14.4%	0.777	10.00
16	16	Other Plastics Over 1 Litre	10,750,835	17.366	15.409	12.7%	1.957	25.00
17	17	PET 0 - 1 Litre	544,970,594	5.387	4.727	14.0%	0.660	10.00
18	18	PET Over 1 Litre	53,886,866	14.989	13.268	13.0%	1.721	25.00
19	19	Plastic One-Way Keg Over 1 Litre	8,278	205.898	233.030	-11.6%	-27.132	10.00
20	20	Sleemans Refillable	476,736	8.300	7.285	13.9%	1.015	10.00
21	21	Steam Whistle Refillable	117,938	9.808	8.333	17.7%	1.475	10.00
22	22	Tetra Brik 0 - 1 Litre	96,077,126	6.236	5.458	14.3%	0.778	10.00
23	23	Tetra Brik Over 1 Litre	594,900	18.972	16.893	12.3%	2.079	25.00
24	24	Moosehead	337,001	10.100	8.792	14.9%	1.309	10.00
25	Total		2,195,120,047	5.906	5.178	14.1%	0.728	

Schedule 23: Depot Viability Handling Commissions Summary

2023 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)
2,194,071,252	2,195,120,047	0.05%	1,500,000	5.906	\$ 129,633,934	\$ 0.015	316,639,920	14.42%	1.23%

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 (14.4% of total)	Target Year Volume, Without Depot Viability HC (85.6% of total)	Revenue, 1.5-cent increase only (14.4% 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	\$ 44,988,600	1,099,914,563	4.090	160,628,159	939,286,404	\$ 2,409,422	\$ 42,579,178	3.871	5.371	\$ 44,988,600	0.219
2	2	Bag in Box Over 1 Litre	\$ 430,993	941,331	45.786	137,469	803,862	\$ 2,062	\$ 428,931	45.566	47.066	\$ 430,993	0.219
3	3	Bi-Metal 0 - 1 Litre	\$ 307,700	3,137,060	9.809	458,127	2,678,933	\$ 6,872	\$ 300,828	9.589	11.089	\$ 307,700	0.219
4	4	Bi-Metal Over 1 Litre	\$ 76,831	359,269	21.385	52,467	306,802	\$ 787	\$ 76,044	21.166	22.666	\$ 76,831	0.219
5	5	Specialty Containers	\$ -	0	3,149.000	-	-	\$ -	\$ -	3,149.000	3,149.000	\$ -	0.000
6	6	Drink Pouch 0 - 1 Litre	\$ 476,255	5,674,431	8.393	828,677	4,845,754	\$ 12,430	\$ 463,825	8.174	9.674	\$ 476,255	0.219
7	7	Gable Top 0 - 1 Litre	\$ 3,272,510	39,750,327	8.233	5,805,016	33,945,311	\$ 87,075	\$ 3,185,435	8.014	9.514	\$ 3,272,510	0.219
8	8	Gable Top Over 1 Litre	\$ 3,804,476	24,255,867	15.685	3,542,253	20,713,614	\$ 53,134	\$ 3,751,342	15.466	16.966	\$ 3,804,476	0.219
9	9	Glass 0 - 1 Litre	\$ 11,068,698	119,250,552	9.282	17,414,986	101,835,566	\$ 261,225	\$ 10,807,473	9.063	10.563	\$ 11,068,698	0.219
10	10	Glass Over 1 Litre	\$ 880,330	4,796,737	18.353	700,501	4,096,236	\$ 10,508	\$ 869,822	18.134	19.634	\$ 880,330	0.219
11	11	HDPE Plastics Natural Over 1 Litre	\$ 10,141,272	55,085,896	18.410	8,044,576	47,041,320	\$ 120,669	\$ 10,020,603	18.191	19.691	\$ 10,141,272	0.219
12	12	Industry Standard Bottle	\$ 1,736,055	23,382,215	7.425	-	23,382,215	\$ -	\$ 1,736,055	7.425	7.425	\$ 1,736,055	0.000
13	13	Liquor and Wine Ceramics	\$ 821	454	180.734	66	388	\$ 1	\$ 820	180.515	182.015	\$ 821	0.219
14	14	Molson Coors MGD Refillable 355ml	\$ 211,495	2,588,193	8.172	-	2,588,193	\$ -	\$ 211,495	8.172	8.172	\$ 211,495	0.000
15	15	Other Plastics 0 - 1 Litre	\$ 6,730,787	108,762,878	6.188	15,883,398	92,879,480	\$ 238,251	\$ 6,492,536	5.969	7.469	\$ 6,730,787	0.219
16	16	Other Plastics Over 1 Litre	\$ 1,866,984	10,750,835	17.366	1,570,019	9,180,816	\$ 23,550	\$ 1,843,434	17.147	18.647	\$ 1,866,984	0.219
17	17	PET 0 - 1 Litre	\$ 29,357,215	544,970,594	5.387	79,585,839	465,384,755	\$ 1,193,788	\$ 28,163,427	5.168	6.668	\$ 29,357,215	0.219
18	18	PET Over 1 Litre	\$ 8,076,876	53,886,866	14.989	7,869,473	46,017,393	\$ 118,042	\$ 7,958,834	14.770	16.270	\$ 8,076,876	0.219
19	19	Plastic One-Way Keg Over 1 Litre	\$ 17,044	8,278	205.898	1,209	7,069	\$ 18	\$ 17,026	205.679	207.179	\$ 17,044	0.219
20	20	Sleemans Refillable	\$ 39,570	476,736	8.300	-	476,736	\$ -	\$ 39,570	8.300	8.300	\$ 39,570	0.000
21	21	Steam Whistle Refillable	\$ 11,567	117,938	9.808	-	117,938	\$ -	\$ 11,567	9.808	9.808	\$ 11,567	0.000
22	22	Tetra Brik 0 - 1 Litre	\$ 5,990,953	96,077,126	6.236	14,030,810	82,046,316	\$ 210,462	\$ 5,780,491	6.017	7.517	\$ 5,990,953	0.219
23	23	Tetra Brik Over 1 Litre	\$ 112,864	594,900	18.972	86,877	508,023	\$ 1,303	\$ 111,561	18.753	20.253	\$ 112,864	0.219
24	24	Moosehead	\$ 34,039	337,001	10.100	-	337,001	\$ -	\$ 34,039	10.100	10.100	\$ 34,039	0.000
25	Total		\$ 129,633,934	2,195,120,047	5.906	316,639,920	1,878,480,127	\$ 4,749,599	\$ 124,884,335	5.689	7.166	\$ 129,633,934	

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)
	a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	1	Aluminum 0 - 1 Litre	1,099,914,563	3.871	3.341	15.9%	0.530	10.00
2	2	Bag in Box Over 1 Litre	941,331	45.566	41.155	10.7%	4.411	25.00
3	3	Bi-Metal 0 - 1 Litre	3,137,060	9.589	8.418	13.9%	1.172	10.00
4	4	Bi-Metal Over 1 Litre	359,269	21.166	18.764	12.8%	2.403	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	5,674,431	8.174	7.130	14.6%	1.044	10.00
7	7	Gable Top 0 - 1 Litre	39,750,327	8.014	7.021	14.1%	0.993	10.00
8	8	Gable Top Over 1 Litre	24,255,867	15.466	13.633	13.4%	1.833	25.00
9	9	Glass 0 - 1 Litre	119,250,552	9.063	7.903	14.7%	1.160	10.00
10	10	Glass Over 1 Litre	4,796,737	18.134	15.975	13.5%	2.159	25.00
11	11	HDPE Plastics Natural Over 1 Litre	55,085,896	18.191	16.152	12.6%	2.039	25.00
12	12	Industry Standard Bottle	23,382,215	7.425	6.471	14.7%	0.954	10.00
13	13	Liquor and Wine Ceramics	454	180.515	110.116	63.9%	70.399	10.00
14	14	Molson Coors MGD Refillable 355ml	2,588,193	8.172	7.106	15.0%	1.066	10.00
15	15	Other Plastics 0 - 1 Litre	108,762,878	5.969	5.189	15.0%	0.780	10.00
16	16	Other Plastics Over 1 Litre	10,750,835	17.147	15.187	12.9%	1.960	25.00
17	17	PET 0 - 1 Litre	544,970,594	5.168	4.505	14.7%	0.663	10.00
18	18	PET Over 1 Litre	53,886,866	14.770	13.046	13.2%	1.724	25.00
19	19	Plastic One-Way Keg Over 1 Litre	8,278	205.679	232.808	-11.7%	-27.129	10.00
20	20	Sleemans Refillable	476,736	8.300	7.285	13.9%	1.015	10.00
21	21	Steam Whistle Refillable	117,938	9.808	8.333	17.7%	1.475	10.00
22	22	Tetra Brik 0 - 1 Litre	96,077,126	6.017	5.236	14.9%	0.781	10.00
23	23	Tetra Brik Over 1 Litre	594,900	18.753	16.671	12.5%	2.082	25.00
24	24	Moosehead	337,001	10.100	8.792	14.9%	1.309	10.00
25	total		2,195,120,047	5.689	4.958	14.7%	0.731	

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