

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

WASTE CONTROL, INC.,

Respondent.

DOCKET TG-140560

WASTE CONTROL, INC.'S
RESPONSE IN OPPOSITION TO
EXPEDITED STAFF MOTION FOR
EXTENSION OF TIME, DELAY OF
HEARING SCHEDULE

I. INTRODUCTION

1 Waste Control, Inc. (hereinafter “the Company” or “Waste Control”), by counsel, pursuant to WAC 480-07-385(3)(a), responds to the portion of the Commission Staff’s tripartite Motion served the afternoon of June 12, 2014. Here, the Company addresses Staff’s request for an extension of time set forth generally at ¶¶ 43 through 51 of the omnibus Motion to Clarify the scope of WAC 480-07-520(4), Compel Discovery and for Extension of Time. Pursuant to WAC 480-07-375(4) and the June 13 letter from the Administrative Law Judge, the Company intends to respond to the Motions to Clarify Rule and Compel Discovery by separate pleading.

II. OVERVIEW OF STAFF’S MOTION TO CONTINUE

2 Staff makes three arguments at the end of its omnibus Motion regarding the rationale for granting an extension of time. Those cited reasons are:

A. Complexity of the Filing in Light of Previous Dismissal ¶ 45

B. Delayed Responses to Data Requests ¶ 46

C. Change of Counsel Due to Unforeseen Circumstances ¶ 47

3 The Company will now respond separately to each argument in seeking the Commission's
rejection of this eleventh-hour continuance request.

III. STAFF ARGUMENT THAT THE CURRENT CASE IS "COMPLEX" IN LIGHT OF PREVIOUS DISMISSAL

4 In predicating its new argument that the current case is "... more complex and voluminous
because it includes the Company's previous filing in its entirety as well as supplemental
documentation and testimony," the Staff wholly overlooks the impact of Order No. 5 in
Docket No. TG-131794. There at ¶ 20, and specifically in the ordering provision at ¶ 30, the
Company was given ten business days to re-file its general rate case in order to preserve the
approximate \$170,000 in interim rate relief granted it due to an approximate 31% increase in
disposal fees that took effect December 1, 2013 following the suspension of the original
case.¹ Thus, the Company had little option in the abbreviated interval to refile its rate case
which it was compelled to observe in order not to further imperil its financial condition with
the material impact of recent disposal fee increases on its operating expenses.

5 The arguments made by Staff on the alleged complexity of the re-filing are circuitous.
Apparently, because the re-filed case conforms with the previous test period and therefore,
other significant line items of expenses and costs sought to be recovered are easily
identified, the case somehow has nevertheless become more complex and voluminous
through such commonality/duplication. The Staff, in advancing this argument, also fails to
acknowledge that its own original case was due to be filed a mere three days after the Order
No. 5 Granting The Staff's Motion to Dismiss. Obviously, the Staff was already in position
to file that case 72 hours after the Order Granting the Motion to Dismiss was granted. Now,

¹ The timing of the Order dismissing the previous case was also consequential in that it came during the height
of the tax return preparation season for the Company's accountants on March 25, 2014.

however, the Company is informed by the Staff for the first time that its approach in the re-filed proceeding is “more complex and voluminous” and that the Company’s concomitant request for a suspension order on re-filing of the case complicates and protracts the Staff’s audit this round when the original underlying case had been subject to audit for six months from September 23, 2013 to March 25, 2014.

6 On this note, the Company would call Commission’s attention to Exhibit JD-11 which at pages 12 and 13 initially addresses the difference in revenue requirements between the pre-filed case of February 18, 2014 and that of April 4, 2014. Indeed, despite the Staff’s depiction of alleged complexities and volume, there are only a handful of adjustments which the re-filed case includes different from the original case.² Exhibit A would suggest that the basic differences/inconsistencies between the two filings are fairly straightforward to grasp.

7 For Staff to now boldly assert that it “requires additional time to navigate Waste Control’s filing received and review responses to data requests, and develop rebuttal testimony,” simply obfuscates the protracted time period to date already provided Staff to review the Company’s original and re-filed case. It also broad-brushes case “complexities” that do not exist in order to secure yet more additional time and further delay resolution for a Company which has submitted a prima facie case of revenue deficiency totaling hundreds of thousands of dollars. Moreover, other than persistent and unending portrayals of the Company’s case as not “technically compliant,” there have been no showings by Staff in its motion for

² See also Exhibit A “Response to Staff Results of Operating Comparison” which presents the eight adjustments/reconciliations and accompanying spreadsheet provided by the Company to Staff on May 16, 2014 at the conclusion of the technical conference. Most of the few changes are caused by the change in forecast period from November 30, 2014 to May 31, 2015 as explained in the Supplemental Testimony of Jackie Davis at 10, 11.

continuance as to what substantive issues in this proceeding are actually not susceptible to present and prospective Staff presentation and response.

8 In short, the Staff's reversion to a description of the re-filed rate case as "complex and voluminous" because of its reliance on alleged computer spreadsheet non-conformance (which will be addressed in the Response to the Motion to Compel), is subjective, inaccurate and inconsistent. The "form over substance" position of the Staff about the Company's technical compliance with workpaper and format rules relies on "hard codes" and external linked spreadsheets that are not even referenced in applicable rules for the solid waste collection industry, and which they apparently now seek to engraft on the Company here by general application.³ Barring that ability and compelled discovery, they seek a continuance through labeling a re-filed case as unconventionally complicated which is unsupported by any proffered evidence. The only thing "complex and voluminous" in the re-filed case has been the seemingly unending data requests, responses and document production pages provided by the Company which total many thousands of pages.

IV. ALLEGED DELAYED RESPONSES TO DATA REQUESTS

9 By Staff's new Amended Motion of June 13, 2014 it appears that, in correcting the references to Company discovery response dates, they implicitly retract the core of their chronological argument. As noted in the Company's letters to Staff counsel that are attached by Staff and are also Exhibits 12 and 17 in the Company's June 9 Motion for Appointment of Discovery Master and/or, Alternatively, Convening a Discovery

³ A general application the Staff was unwilling to make for the solid waste industry in the context of WAC 480-07-160 and protective orders, necessitating the passage of new legislation to statutorily address the application of confidential information rules and protective orders to the solid waste industry. While the technical need for statutory language to authorize the confidentiality rules application to the solid waste industry is acknowledged, at a minimum, the rule in question, (WAC 480-07-520(4)), would require *rule* changes to mirror the workpaper requirements for Title 80 companies that Staff appears here to be insisting upon.

Conference, the Company has only “missed” one isolated original due date for discovery responses in the entire proceeding.

10 However, as the notification letter from counsel of May 15, 2014 suggests, that occurred because of the Company’s focus on the technical conference in that interval which occurred on May 15 and 16, 2014, after which it turned to answering discovery requests served on May 8. Because of that understandable distraction, the Company duly notified the Staff, pursuant to WAC 480-07-405(7)(a), in advance, that it would be a modest four days late in filing its responses from Monday, May 19, 2014 to Friday, May 23, 2014 and, in fact, served those responses as promised by the May 15 letter and as now acknowledged by Staff in its Amended Motion. While Staff also announces in its original Motion that it now “considers data requests 7 and 8 outstanding,” that is an interpretation of responses, not an actual assertion that no responses were provided and is also the first time the Company has heard that assertion.⁴

11 When in Section 49 of its Motion the Staff makes the alternative reference that “. . . several of Waste Control’s responses were delayed or remain outstanding,” again, other than the four-day interval in serving Data Requests 3-10 caused by the technical conference which the Staff was informed of pursuant to all rule requirements, what are those outstanding responses? While the Staff now apparently challenges the comprehensiveness of the

⁴ Indeed the Staff’s Motion to Compel was the first time the Company learned that there were any objections to its responses to DR 7 and 8 which are two of the three data request responses it bases its Motion to Compel upon. In its Response to the Staff Motion to Compel, the Company will critique the characterization of its responses in Staff’s Motion to Compel. DR 11, the third DR response challenged, is well known to the parties and the source of numerous follow-up exchanges by the Company since at least May 8 when the Company suggested that the question be jointly submitted to the Commission (See email from D. Wiley to S. Smith attachments 5-7 in Company’s Motion for Discovery Master Appointment, et al). The Company even formally framed its objections to DR 11 and set forth its reasoning on the applicable rule interpretation in a formal letter to Staff of May 13, 2014 (attachment 12 in Company Motion of June 9, 2014). Again, that letter was served over a month ago.

responses, it cannot point to any outstanding data requests that have not been answered. If, by this argument, it was referring to outstanding Data Requests Responses 14-19 issued May 29, 2014, those responses were also timely and duly electronically served at 2:42 p.m. on Thursday, June 12, 2014, within approximately an hour of receipt of the Staff's Motion. Again, there aren't any outstanding or delayed data request responses. Staff was well aware of the understandable four-day delay in responding to Data Requests 3-10. Data Request 5(b), as indicated in counsel's letter of May 23, 2014, was unavailable because the 2013 tax year balance sheets had not yet been compiled but were in turn served on Staff May 28, 2014 as promised. The theme of "delayed responses to data requests" is simply inaccurate.

V. CHANGE OF COUNSEL DUE TO UNFORESEEN CONSEQUENCES

12 Finally, the Company responds to the concluding salvo by Staff in supporting its Motion for Delay of Hearing Schedule positing that it is entitled to further delay because of "unforeseen circumstances" owing to a "change of counsel." This argument, apparently, is two-fold and needs some analytical unwinding. The apparent "unforeseen circumstance" is not that former counsel Steve Smith was retiring from the Commission. If that is the claim, that "unforeseen circumstance" was one of the worst kept secrets at the Commission. Counsel for the Company learned of Mr. Smith's retirement on or around the first prehearing conference in this matter on January 14, 2014. Instead, it appears that Staff's unforeseen consequence argument is actually directed to the "48 hours in advance" reference. That has to be the case because no one in this proceeding was unaware that Mr. Smith was retiring as of May 31, 2014. Indeed, counsel for the Company acknowledged that retirement on the record at the end of the prehearing conference on April 30, 2014 noting that would be the last time he would be appearing before the Commission in a contested proceeding with Mr.

Smith. In addition, the presiding Administrative Law Judge also acknowledged Mr. Smith's contributions and the fact that he was retiring, on the record at that prehearing conference.

13 Thus, the only "unforeseen circumstance" apparently must be the reference to the "48 hour advance notice" that Mr. Smith was departing early. Again, opposing counsel was also aware of that development in a conversation with counsel indicating he was going to be leaving due to identification of unused leave, allowing him to depart on May 22, 2014, or approximately five business days (excluding Memorial Day May 26) before his previous long-announced retirement date.

14 In short, substitution of counsel is not a result of any "unforeseen circumstances" unless there was a perception that somehow a retired counsel would continue to represent Staff in retirement which, of course, is not the case.

15 While transitioning counsel in any case is never a seamless transition, neither the retirement of prior Staff counsel Smith nor his six business day acceleration of retirement is justification or support for seeking an approximate 70-day hearing delay in additional extension for the Staff to file its rebuttal case. The foreseeability of substitution of opposing counsel is not something to which even Staff would attribute responsibility to the Company.

VI. CONCLUSION/PRAYER FOR RELIEF

16 It is time for the Commission to insist that its Staff move forward in this case, once and for all eschewing form over substance objections to the presentation and/or format of the Company's refiled case, and finally proceeding to address the underlying statutory issues of fair, just and sufficient rates and not allow further protraction of this inherent ratemaking process. The Commission should particularly not facilitate procedural delays here, where a

movant party has not demonstrated it has availed itself of “opportunities to informally resolve all discovery disputes.”⁵

17 Ironically, the timing and sequence of Staff’s Motion for an Extension of Time also lends support to the Company’s goals in its June 9 Motion for Appointment of a Discovery Master and/or Alternatively, Convening a Discovery Conference. By seeking an expedited continuance just six business days before its case is to be filed largely on the basis of previous discovery responses just now asserted as insufficient, the Staff tacitly establishes the value, if not of a separate formal discovery conference, at least of a “meet and confer” CR 26 (i) requirement. Indeed, the issues raised by the Staff’s Motion to Compel Discovery easily lend themselves to such circumstances. Since discovery responses were served over the past six weeks, the Company has repeatedly offered to engage in just such resolution exchanges or forums. As the exhibits attached to its June 9 Motion attest, the Company has effectively received, in return, the “silent treatment.”

18 WAC 480-07-425, however, mandates more, that the parties make “good faith efforts to resolve informally all discovery disputes.” Where has the Staff demonstrated any such effort to resolve the discovery disputes they raise in their omnibus Motion? Presuming futility is not engagement in good faith efforts at negotiation. Moreover, the Staff squandered another opportunity by unilaterally limiting any resolution at the mid-May technical conference to differences in results of operations between the original and re-filed cases when in addition, particularly the form of the spreadsheets, and other “technical compliance” issues would have been ideally resolved there or at least framed for subsequent resolution. The Company believes that is what a “technical conference” is all about.

⁵ WAC 480-07-425(1).

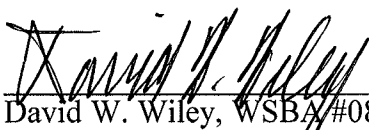
- 19 The Company in its June 9 Motion also provides an email and letter trail through its legal and accounting representatives since at least April 16 offering to meet, suggesting telephone or in-person consultations, welcoming dialogue and seeking clarification from the Staff about its objections. The Staff's only response to those multiple entreaties has been to propound follow-up and other successive written data requests which the Commission's own discovery rules expressly attempt to mitigate or preclude, (WAC 480-07-405 (3) and WAC 480-07-415)).
- 20 Tellingly, the Staff, in its Motion's Introductory Section 1, instead, depicts the Company as "persist[ing] in its belief it is sufficient to discuss data requests and responses rather than respond to them in writing." Actually, they have this backwards. The Company does believe it must first answer data requests in writing and has done so consistently and comprehensively in its view. However, rather than engage in good faith exchanges when the Staff apparently believes some of those responses incomplete or objections ill-formed, it instead issues follow-up data requests and then ostensibly disputes the responses thereto but ignores and/or goes silent in reaction to good faith attempts by the Company to "meet and confer" over those apparent objections.
- 21 In the Company's view, the current position of the Staff on discovery responses by the Company simply does not reflect any effort to meet the standard in the Commission's discovery dispute rule nor is it even colorably compliant with CR 26 (i)'s analogous "meet and confer" standard.
- 22 In short, if you expend no effort to resolve discovery disputes informally, how can you partially base a Motion to Compel, let alone a request for a 70-day delay in the hearing process, on the basis of allegation of defects in discovery responses? The Staff's timing in

requesting the continuance and hearing delay is past belated but also premature in its failure to demonstrate those good faith, informal attempts to promptly resolve the three featured discovery responses.

23 On the basis of a wholly inadequate showing of any good cause basis for the extraordinary continuance it requests, the Staff's Motion for Continuance, six-business days before its latest case filing deadline until August 29, 2014, (a day after the present case schedule final briefing deadline date), should be denied.

DATED this 17th day of June, 2014.

RESPECTFULLY SUBMITTED,
WILLIAMS, KASTNER & GIBBS PLLC

By 
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CERTIFICATE OF SERVICE

I hereby certify that on June 17, 2014, I caused to be served the original and two (2) copies of the foregoing document to the following address via first class mail, postage prepaid to:

Steven V. King, Executive Director and Secretary
Washington Utilities and Transportation Commission
Attn.: Records Center
P.O. Box 47250
1300 S. Evergreen Park Dr. SW
Olympia, WA 98504-7250

I certify I have also provided to the Washington Utilities and Transportation Commission's Secretary an official electronic file containing the foregoing document via email to:
records@utc.wa.gov

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Lyndsay Taylor

Exhibit A

Waste Control Inc.

Docket TG-140560

Response to Staff Results of Operations Comparison

May 16, 2014

1. Restated Income Statement Column Y, Row 26 Wages Drop Box Drivers difference
\$98,309.51

This difference is the result of a Staff formula error in Docket TG-131794 in allocating wages to drop box drivers resulting in total wages being under allocated by the amount. The Staff labor analysis did not agree to the Operations statement. Staff made this correction in the Pro forma column rather than the Restatement column. The net effect of this correction on the comparison of the two dockets is zero because it is just a matter of which column it is shown in between the two dockets.

2. Pro forma Income Statement Column AK, Rows 25-30, Row 46 and Row 98 Labor

The total change in these labor related rows is an increase of \$27,655.71 from TG-131794 to TG-140560. Changes were made to allow the COLA during the forecasted year. The COLA is shown as a 2% increase effective 7/1/14 and is now applying to eleven months of the year rather than only five months in TG-131794. The Company is in the process of determining the COLA increase this year for July 1, 2014 and believes it will be 2% or greater. The other two changes were an increase in test year hours of 658 hours, which caused a related increase in L&I in TG-140650, and the inclusion of a part time mechanic in the pro forma wages. Fringe benefits increased due to wage increases in the areas of Social Security, Medicare and Employment Security as well as an increase in SEP contributions. These fringe benefit increases were in proportion to the wage increases. Changes can be observed in between JD 10 and JD 11.

3. Pro forma Income Statement Column AK, Row 37 Fuel

Fuel increased \$5,349.56 from TG-131794 to TG-140560 as a result of us removing the additional months added throughout the prior case and returning to the test period fuel amount. We know this line item must be forecasted based on the most recent twelve month period of fuel costs once we have an effective date for an approved rate increase. We will be submitting the latest fuel information as soon as it is available to us.

4. Pro forma Income Statement Column AK, Row 53 Rate Case Expense

The total rate case expense was increased in Docket TG-140560 by \$22,524.90 for rate case costs incurred for legal and accounting professional fees through March 2014. TG-131794 included costs through December 17, 2013. Both were amortized over a four year period.

5. Pro forma Income Statement Column AK, Row 56 WUTC Fee and Row 72 B&O Tax

The WUTC fee (increased \$147.88) and B&O tax (increased \$626.95) are functions of revenue. In TG-131794 too much Kalama revenue was removed from revenue and expense in the reclass columns. In TG-131794, \$261,337 was removed from Kalama along with an expense of \$39,201 for a net effect of \$222,136 and in TG-140560, \$222,136 of revenue only was removed. The net effect on the two dockets is zero except for its effect on revenue sensitive items. The reason for the change is the gross contractual revenue received by Kalama from its customers was removed in the first Docket (TG-131794) although it should not have been. In TG-140560, the net revenue paid to Waste Control Inc. and recorded as revenue in that Company of \$222,136 is removed as non-regulated. Because these two items are revenue sensitive they were slightly understated when too much revenue was removed in TG-131794 and the appropriate amount is now calculated in TG-140560.

6. Pro forma Income Statement Column AK, Row 71 Contributions

Contributions decreased \$2,226.68 because we made an adjustment to reduce them to zero as they are not allowed as a deduction. Staff had inadvertently allowed a portion of this expense in TG-131794 and in our submission of TG-140560 we removed this amount.

7. Pro forma Income Statement Column AK, Row 73 Land Rent

Land rent increased \$1,645.46 from the TG-131794 column to TG-140560 due to the inclusion of additional assets placed in service in Heirborne during 2013 that had not been included in the original calculation. These assets were the subject of Formal Data Request 2 in TG-131794. At the time we received the data request, we realized certain assets in the Construction Work in Progress account had not been included in the asset base for the covered parking area to calculate the average investment. These additional assets increased the average investment by \$45,239.08 and thus slightly increased the calculated rent allowed.

Waste Control Inc.

Docket TG-140560

Response to Staff Lurito Gallagher Comparison

May 16, 2014

The average investment in the Lurito Gallagher formula in TG-140560 was \$1,565,896.47 and the average investment TG- 131794 was \$1,565,932.67. This is a change in the average investment of \$36.20. The change occurred because the Company created a link to a cell with a .33 allocation in TG-140560 and in TG-131794 calculated one-third of an asset in the cell itself. The asset this affected was a shared sewer truck. The result from carrying out the decimal place fewer places in TG-140560 was a reduction in the allocated average investment in the regulated company of the shared sewer truck by \$36.20.

THE FOLLOWING IS A COMPARISON OF DOCKET TG-140560 INITIAL FILING

In Support of Tariff No. 15, G-101, effective December 1, 2013

	JD-3B	JD-11	Diff
!!! Revenue Requirement	4233364.693 !!!<--	4,293,073	59,708.40
!!! Revenue Deficiency	483542.0133 !!!<--	543,250	59,708.40
* Revenue	input> 3749822.68 * p/f before rates	3,749,823	-
* Expenses	input> 3829401.627 * p/f before rates	3,885,125	55,723.80
* Avg. Investment -	input> 1565932.669 * p/f before rates	1,565,896	(36.20)
curve turnover	305.680578 (calculated)		
final turnover	269.3378894 (calculated)		
curve No. used	3 (calculated)		
			0.128951
			final deficiency
Company actual			
capital structure:	!!! OPERATING RATIO ->		
-	=		
* Actual Debt Ratio	input> 0.4 Conversion factor data:	40.00%	-
* Actual Equity Ratio	input> 0.6 B & O Tax	60.00%	-
* Actual Cost of Debt	input> 0.0525 WUTC Fee	5.25%	-
	input> City Tax		0
* Tax Rate	input> 0.34 Bad Debts	34.00%	0.010232
			-
	Revenue Sensitive		0.029507097
	Conversion Factor		0.878439613

31 Office Salaries	200,830	200,830	117,406	117,406	-	124,774	100,811	23,962.54	2
32 Management Fees	180,000	180,000	166,665	166,665	-	183,331	183,331	-	-
33 Bad Debt Expense	50,167	50,167	38,369	38,369	-	38,369	38,369	-	-
34 Office Supply	52,734	52,734	46,318	46,318	-	46,318	46,318	-	-
35 Postage	1,685	1,685	1,565	1,565	-	1,565	1,565	-	-
36 Bank Charges	4,629	4,629	4,300	4,300	-	4,300	4,300	-	-
37 Maintenance	9,098	9,098	8,808	8,808	-	8,808	8,808	-	-
38 Rate Case Expense	-	-	-	-	-	50,520	27,995	22,524.90	4
39 Accounting	17,658	17,658	16,401	16,401	-	16,401	16,401	-	-
40 Legal	6,765	6,765	3,911	3,911	-	3,911	3,911	-	-
41 WUTC Fee	16,809	16,809	15,227	15,227	147.88	15,227	15,079	147.88	5
42 Franchise	7,711	7,711	-	-	-	-	-	-	-
43 Communications	19,158	19,158	17,794	17,794	-	17,794	17,794	-	-
44 Utilities	59,823	59,823	37,317	37,317	-	37,317	37,317	-	-
45 Laundry/Uniforms	19,183	19,183	18,572	18,572	-	18,572	18,572	-	-
46 Miscellaneous	-	-	-	-	-	-	-	-	-
47 Dues and Subscriptions	16,600	16,600	8,916	8,916	-	8,916	8,916	-	-
48 Dues Non-deductible	3,682	3,682	-	-	-	-	-	-	-
49 Travel	717	717	1,595	1,595	-	1,595	1,595	-	-
50 Seminars	5,970	5,970	1,010	1,010	-	1,010	1,010	-	-
51 Meals and Entertainment	148	148	17	17	-	17	17	-	-
52 Advertising	1,982	1,982	1,919	1,919	-	1,919	1,919	-	-
53 Truck License	7,114	7,114	6,108	6,108	-	6,108	6,108	-	-
54 Taxes and Licensing	-	-	778	778	-	778	778	-	-
55 Permits	276	276	267	267	-	267	267	-	-
56 Contributions	1,150	1,150	-	-	-	-	2,227	(2,226.68)	6
57 B & O Tax	71,263	71,263	64,556	63,929	626.95	64,556	63,929	626.95	5
58 Land Rent	138,000	138,000	125,171	123,526	1,645.46	125,171	123,526	1,645.46	7
59 Computer Expense	5,182	5,182	4,115	4,115	-	4,115	4,115	-	-
60 Workmen's Comp	35,982	35,982	-	-	-	-	-	-	-
61 Payroll Taxes	67,327	67,327	-	-	-	-	-	-	-
62 Employee Relations	23,940	23,940	3,525	3,525	-	3,525	3,525	-	-
63 Life Insurance	447	447	-	-	-	-	-	-	-
64 Counseling Services	1,853	1,853	1,794	1,794	-	1,794	1,794	-	-
65 Employee Medical Insurance	109,018	109,018	-	-	-	-	-	-	-
66 Property Taxes	12,129	12,129	8,500	8,500	-	8,500	8,500	-	-
67 Drug Testing	1,316	1,316	1,274	1,274	-	1,274	1,274	-	-
68 SEP Benefits	45,387	45,387	-	-	-	-	-	-	-
69 Interest	50,614	50,614	-	-	-	-	-	-	-
70 Freight	506	506	489	489	-	489	489	-	-
71 Consulting	23,973	23,973	22,266	22,266	-	22,266	22,266	-	-
72 Safety Equipment Expense	7,942	7,942	7,689	7,689	-	7,689	7,689	-	-
73 Depreciation:	248,512	248,512	-	-	-	-	-	-	-
74 Trucks	-	-	95,753	95,753	-	95,753	95,753	-	-
75 Service Cars	-	-	19,401	19,401	-	19,401	19,401	-	-
76 Shop	-	-	339	339	-	339	339	-	-
77 Office Furniture and Fixtures	-	-	1,952	1,952	-	1,952	1,952	-	-

78	Leasehold Improvements	-	-	2,542	2,542	-	2,542	2,542	-
79	Containers	-	-	3,995	3,995	-	3,995	3,995	-
80	Carts	-	-	28,988	28,988	-	28,988	28,988	-
81	Drop Box Truck	-	-	16,582	16,582	-	16,582	16,582	-
82	Drop Boxes	-	-	6,228	6,228	-	6,228	6,228	-
83	Overtime Adjustment	-	-	-	-	-	-	98,619	(98,619.00)
84	Total Expenses	3,899,633	3,899,633	3,398,959	3,300,456	98,503.13	3,885,125	3,829,402	55,723.80
85	NET OPERATING INCOME	133,382	133,382	212,266	310,769	(98,503.13)	(135,303)	(79,579)	(55,723.80)
	OPERATING RATIO %	96.7%	-	0.94	-	0.94	1.04	-	1.04
	NET INVESTMENT	-	-	-	-	-	-	-	-

0 CHANGES

4 CHANGES

0 CHANGES

12 CHANGES