

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of:

Petition for Exemption by Harold LeMay Enterprises, Inc. G-98 d/b/a City Sanitary Company and White Pass Garbage Company

Case No. TG-101536

PETITION FOR EXEMPTION FROM PORTIONS OF WAC 480-07-520(4)

1 COMES NOW Harold LeMay Enterprises, Incorporated, G-98, (“LeMay”), d/b/a City Sanitary Company and White Pass Garbage Company (“Petitioner” or “LeMay”), 2910 Hogum Bay Road NE, Olympia, Washington, 98516, by and through its counsel Williams Kastner & Gibbs PLLC and David W. Wiley, 601 Union Street, Suite 4100, Seattle, Washington, 98101, and hereby petitions the Washington Utilities and Transportation Commission (“the Commission”), pursuant to WAC 480-70-051, WAC 480-07-110 and WAC 480-07-370(1)(b), seeking an exemption from certain requirements of the general rate proceeding workpaper filing requirements. The exemption is sought as applied to LeMay as the “Company,” in interpretation and application of the rule requirement in light of the revised Commission policy for stricter enforcement of the general rate case rule and in light of the Commission’s recent decision in Order No. 4, TG-091933, *Washington Utilities and Transportation Commission v. Waste Management of Washington, Inc. d/b/a Waste Management of Sno-King* and Order No. 3, TG-091945 in re the *Petition of Waste Management, Inc. d/b/a Waste Management of Sno-King* (March, 2010), (hereinafter the “*Sno-King Order*”).¹

I. PRELIMINARY STATEMENT

2 For reference in this matter, Petitioner incorporates the Settlement Stipulation for Partial Exemption to Workpaper Requirements of WAC 480-07-520(4) that was entered in Docket

¹ Like Waste Management of Washington, Inc. (“WMW”), Harold LeMay Enterprises, Inc. is comparable to WMW in operating as a single corporate entity in regulated service with numerous separate operating divisions spanning multiple counties within multiple tariff filing areas.

TG-091769, *Washington Utilities and Transportation Commission, Complainant v. Harold LeMay Enterprises, Inc., d/b/a Joe's Refuse Service*, Respondent (June, 2010), Exhibit "A," and by this reference incorporated herein.

3 City Sanitary Company and White Pass Garbage Company operate as tariff divisions of Harold LeMay Enterprises, Inc. in Lewis County. As a result of filing for a general rate increase for the Company's Joe's Refuse division in Thurston County, the Company and Staff came to agreement on the Company's request for exemptions from some portions of WAC 480-07-520(4), which was referenced in the Stipulation above and which also necessarily covered the audit of all operations of Petitioner within Lewis County, including those of City Sanitary Company and White Pass Garbage Company. As further noted in the June 11, 2010 Stipulation footnote 1, page 2 on the workpaper rule exemption petition, Harold LeMay Enterprises, Inc. has already fulfilled all the general workpaper requirements for general rate cases in other subparts of the rule at WAC 480-07-520(4) by its previous filings for Joe's Refuse, and thus limits its filing and request here to those parts of the rule which were not previously satisfied by that original submission and that were the source of the Stipulation in the Docket No. TG-091769 matter.

II. ATYPICAL NATURE OF THE CURRENT GENERAL RATE FILING

4 In short, the Petitioner here predicates this latest general rate case on the basis of an audit and resulting current proposed settlement in Docket No. TG-091769, which results in the unusual circumstance of submission of audited financial numbers and results of operations which have just been the subject of a thorough, months-long evaluation by the Commission staff.

5 Because of the Joe's Refuse rate filing in May, 2010, and the agreement reached in compliance with and partial exemption from WAC 480-07-520(4) in June, the Petitioner has

already submitted to a comprehensive audit of all regulated Lewis County operations which include the tariffed areas for City Sanitary and White Pass Garbage Company, et al., that form the regulated Lewis County operations for Petitioner.

III. REQUEST FOR EXEMPTION FROM SPECIFIC PORTIONS OF THE GENERAL RATE CASE WORKPAPER RULE

6 As reflected by the attached Stipulation, in order to achieve agreement on Joe's Refuse request for partial exemption from WAC 480-07-520(4)(a), dealing with detailed pro forma income statement, the parties agreed that: (1) the detailed pro forma income statement would show revenues and expenses for each district in Pierce, Grays Harbor, Thurston and Lewis Counties and that the total of all company columns reflecting those revenue expenses would equal total company revenue and expenses as reported in the company's 2009 WUTC annual report and; (2) that for the tariff filing entity there (Joe's Refuse Service), the income statement, separated into solid waste, residential recycling, multi-family recycling and yard waste showing restating pro forma adjustments, would be limited to Lewis County operations Districts 2188 and 2189.

7 Thus, pursuant to the previous Stipulation reached by the parties and approved by the Commission in Order No. 3, Docket TG-091769, *Washington Utilities and Transportation Commission, Complainant v. Harold LeMay Enterprises, Inc., d/b/a Joe's Refuse Service, Respondent* (June 15, 2010), this Petitioner seeks a comparable exemption request here and now submits its general rate case workpapers in reference thereto.

8 Similarly, Petitioner now seeks a partial exemption for purposes of this filing only from the requirement at WAC 480-07-520(4)(c) to the extent that the income statement provided would be only for the combined total of City Sanitary/White Pass Garbage in Districts 2188 and 2189, which again are the relevant operations of the Petitioner at issue in Lewis County

for both regulated and unregulated businesses. Indeed, Exhibit “B” attached and incorporated herein, the audited income statement under TG-091769, in Column N, specifically sets forth the agreed pro forma revenue and expenses for Harold LeMay Enterprises, Inc. d/b/a City Sanitary’s and White Pass Garbage Company’s Lewis County operations.

9 Additionally, Petitioner seeks relaxation of the rule under WAC 480-07-520(4)(d) (dealing with detailed separation of all revenue and expenses between regulated and non-regulated operations, if non-regulated revenue represents more than 10% of total company test period revenue), that would allow these remaining operations in Lewis County to reflect the results of regulated operations in Lewis County between and among those regulated and unregulated operations within the County and between regulated Lewis County District 2188 operations and any other district with which District 2188 has intra-company transactions or arrangements that, but for the fact the district or districts are not separate corporations, would constitute affiliated interest transactions.

10 Finally, pursuant to WAC 480-07-520(4)(e) (that requires a detailed list of all non-regulated operations including the rates charged for the services rendered), the Petitioner asks again for an exemption allowing it to file rates for its operations within both Districts 2188 and 2189 (regulated and unregulated Lewis County operations) except that the Company not be required to file rates for its exempt long-haul trucking operations.

11 For these remaining tariffed entities performing regulated service within Lewis County, Petitioner asks that the Commission adopt the standards in the previous Stipulation filed by the Staff and the Company, authorizing relaxation of the general rate case workpaper rule for this filing which, again, has already been recognized by Order No. 3 in the Joe’s Refuse matter entered June 15, 2010 for the same Lewis County territory.

12 Because Joe's Refuse filed a general rate case for operations in both Thurston and Lewis
Counties just a few short months previously, and because Petitioner now seeks to file this
successive general rate case for the balance of its regulated operations in Lewis County,
Petitioner believes it is wholly consistent with Order No. 3 in Docket TG-091769 and with
recent articulations of the general rate case workpaper rule WAC 480-07-520(4) by the
Commission, for the Commission to recognize the terms of the previous Stipulation filed
June 11, 2010 and afford similar treatment to the remaining Lewis County operations in its
consideration of this successive general rate filing.

IV. LEGAL BASIS FOR REQUEST

13 Petitioner believes that the request for waiver of or relaxation of the general rate case
workpaper rules of WAC 480-07-520(4) is fully consistent, as noted as well, with recent
Commission precedent and WAC 480-07-110 which allow the Commission to grant
exemption from or modify its application of rules if consistent with the public interest and
with purposes underlying regulation and applicable statutes. Petitioner submits that this
request is so consistent, and consistent as well with RCW 81.28.230, specifically.

14 Moreover, this tailored exemption request and the entire general rate filing is predicated
upon the just-completed multiple months-long audit of the books and records of Petitioner's
Lewis County operations and the extensively evaluated results of those operations.

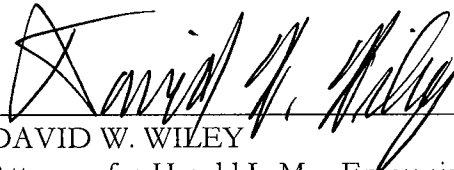
15 Based on those facts and the applicable WAC 480-70-110 provision and the statute
prescribing that the Commission establish for regulated solid waste collection companies
"just, reasonable and compensatory rates," the instant Petition is submitted as fully
consistent with the public interest.

V. PRAYER FOR RELIEF

16 WHEREFORE Petitioner, based on the foregoing outline of issues raised by this Petition and the previous Stipulation for Petitioner's other Lewis County operations set forth in Exhibit A, asks that the Commission here grant exemptions to this filing applicable to WAC 480-07-520(4), finding that it is in the public interest and fully consistent with the purposes of evaluating general rate case submissions to grant Harold LeMay Enterprises, Inc. d/b/a City Sanitary Company and White Pass Garbage Company exemptions to the workpaper requirements of WAC 480-07-520(4), as noted above, for the limited purpose of considering the proposed general rate increase filing in the above Docket for the applicable tariffs governing City Sanitary Company and White Pass Garbage Company's regulated solid waste collection operations.

Dated this 15th day of September, 2010.

Respectfully submitted,



DAVID W. WILEY

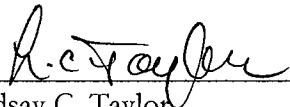
Attorney for Harold LeMay Enterprises, Inc. d/b/a City Sanitary Company and White Pass Garbage Company

CERTIFICATE OF SERVICE

I hereby certify that on September 15, 2010, I caused to be served the original and 3 copies of the foregoing document to the following address via first class mail, postage prepaid to:

David Danner, Executive Director
Policy and Legislative Issues
Washington Utilities and Transportation Commission
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.



Lyndsay C. Taylor

EXHIBIT "A"

BEFORE THE WASHINGTON STATE
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)	DOCKET TG-091769
TRANSPORTATION COMMISSION,)	
)	
Complainant,)	
)	
v.)	SETTLEMENT STIPULATION FOR
)	PARTIAL EXEMPTION TO
HAROLD LEMAY ENTERPRISES,)	WORKPAPER REQUIREMENTS OF
INC., d/b/a JOE'S REFUSE SERVICE,)	WAC 480-07-520(4)
)	
Respondent.)	
)	
.....)	

1 This Settlement Stipulation is entered June 11, 2010 by and between Harold LeMay Enterprises, Inc., d/b/a Joe's Refuse Service, and the Staff of the Washington Utilities and Transportation Commission (Staff) (collectively, the Parties) to resolve all issues in this docket regarding the Petition for Exemption from Portions of WAC 480-07-520(4), filed by Harold LeMay Enterprises, Inc. (Company) on May 12, 2010. The Parties submit this Settlement Stipulation to the Commission for its approval at the prehearing conference scheduled for June 14, 2010, or as soon thereafter as is convenient for the Commission.

I. TERMS OF SETTLEMENT STIPULATION

2 The Parties' Settlement Stipulation is set forth below for each applicable subsection of WAC 480-07-520(4). The Parties agree that the Company has already complied fully

with the workpaper requirements of any subsection of WAC 480-07-520(4) not addressed below.¹

3 References in this Settlement Stipulation to county and district operations of the Company, for both regulated and unregulated services, come from the Attachment to this Settlement Stipulation. The Company's operations for Joe's Refuse Service are shown in Lewis County, District 2188 for regulated services and District 2189 for unregulated services.

A. WAC 480-07-520(4)(a) (detailed proforma income statement)

4 The Parties agree to a partial exemption, for purposes of this case only, that: (1) the detailed proforma income statement will show revenues and expenses for each district in Pierce, Grays Harbor, Thurston and Lewis Counties, as shown on the Attachment, and the total of all columns will equal total Company revenues and expenses, as reported in the Company's 2009 Annual Report to the Commission; and (2) for Joe's Refuse Service, the income statement, separated into solid waste, residential recycling, multi-family recycling, and yard waste, showing restating and pro forma adjustments, will be limited to Lewis County operations, Districts 2188 and 2189.

B. WAC 480-07-520(4)(c) (income statement listing all revenue and expense accounts by month)

5 The Parties agree to a partial exemption, for purposes of this case only, that the monthly income statement will be provided for the combined total of Joe's Refuse Service

¹ The workpaper requirements already fulfilled by the Company are: WAC 480-07-520(4)(b) (revenue impact calculation of the proposed tariff revisions); WAC 480-07-520(4)(f) (detailed price-out information); WAC 480-07-520(4) (g) (consolidated balance sheet, including the percentage of equity and the percentage of debt, and the cost of that debt by component); WAC 480-07-520(4)(h) (detailed depreciation schedule); WAC 480-07-520(4)(i) (computed average investment); and WAC 480-07-520(4) (j) (information about every transaction with affiliated interests or subsidiaries).

Districts 2188 and 2189. To date, the Company has submitted the monthly income statement for District 2188 only.

C. WAC 480-07-520(4)(d) (detailed separation of all revenue and expenses between regulated and non-regulated operations, if non-regulated revenue represents more than ten percent of total Company test period revenue)

6 The Parties agree to a partial exemption, for purposes of this case only, that the Company will provide the detailed calculation of any allocation used to separate revenue and expenses:

- (1) Between District 2188 for Joe's Refuse Service regulated operations in Lewis County and District 2189 for Joe's Refuse Service unregulated operations in Lewis County; and
- (2) Between District 2188 for Joe's Refuse Service regulated operations in Lewis County and any other district with which District 2188 has intra-Company transactions or arrangements that, but for the fact that that district or districts are not separate corporations, would constitute affiliated interest transactions.

D. WAC 480-07-520(4)(e) (detailed list of all non-regulated operations, including the rates charged for the services rendered)

7 The Parties agree to a partial exemption, for purposes of this case only, that the Company will file the rates for Joe's Refuse Service Districts 2188 and 2189, except that the Company will not be required to file rates for its long-haul trucking operations.

II. APPLICABLE LEGAL STANDARD

8 WAC 480-07-110 provides that the Commission may grant an exemption from or modify the application of its rules in individual cases if consistent with the public interest and the purposes of the underlying regulation:

The standard for consideration is the public interest standard. Factors the commission may consider include whether application of the rule would impose undue hardship on the requesting person, of a degree or a kind different from hardships imposed on other similarly situated persons, and whether the effect of applying the rule would be contrary to the underlying purposes of the rule.

9 The Parties agree that the Settlement Stipulation is consistent with the public interest to ease the administrative burden of the Company, but in a manner that still provides Staff and the Commission the necessary information to assess the reasonableness of the Company's proposed allocation of common costs between internal business districts and any affiliates. The Settlement Stipulation, therefore, meets the requirements of WAC 480-07-110 and should be approved by the Commission in its entirety.

III. MISCELLANEOUS PROVISIONS

10 **A. Binding on Parties.** Each Party agrees to support the terms of this Settlement Stipulation. The Parties understand that that this Settlement Stipulation is subject to Commission approval.

11 **B. Procedure.** The Parties shall cooperate in submitting this Settlement Stipulation to the Commission for approval at the scheduled prehearing conference on June 14, 2010. The Parties also agree to cooperate in good faith in the development of any other information or presentation of witnesses, as may be necessary to support and explain the basis for the Settlement Stipulation, and to supplement the record accordingly.

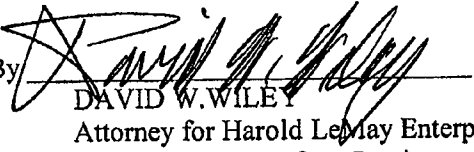
12 If the Commission rejects all or any material portion of this Settlement Stipulation, or adds additional material conditions, each Party reserves the right within five (5) business days of the Commission's Order, to withdraw from the Settlement Stipulation. If either Party exercises its right of withdrawal, the Settlement Stipulation shall be void and of no effect, and the Parties will support a joint motion to establish an expedited procedural schedule to litigate the Company's Petition for Exemption from Portions of WAC 480-07-520(4). For purposes of this paragraph, each Party shall determine materiality and shall do so in good faith.

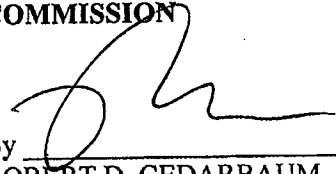
C. **No Precedent.** By executing this Settlement Stipulation, neither Party shall be deemed to have agreed that the Settlement Stipulation is appropriate for resolving any issues in any other proceeding.

DATED this 11 day of June, 2010

**HAROLD LeMAY ENTERPRISES, INC.,
d/b/a JOE'S REFUSE SERVICE**

**WASHINGTON UTILITIES AND
TRANSPORTATION
COMMISSION**

By 
DAVID W. WILEY
Attorney for Harold Lemay Enterprises,
Inc., d/b/a Joe's Refuse Services


By _____
ROBERT D. CEDARBAUM
Assistant Attorney General

ATTACHMENT

G-98 Harold LeMay Enterprises, Incorporated Operations by County/District/Regulated & Unregulated Services

Pierce County

2180 - Regulated

HAULING:
Commercial Garbage
Residential Garbage
Residential Recycling
Residential Yard Waste
Roll Off

2181 - UnRegulated/City Contracts

HAULING:
Commercial Garbage
Commercial Recycling
Residential Garbage
Residential Recycling
Residential Yard Waste
Roll Off

CONTRACTS:
Schnitzer Steel
Fl. Lewis/McChord
DuPont
Eatonville
Lakewood
Roy
Stellacoom
University Place
Mt. Rainier National Park

Thurston County

2183 - Regulated

HAULING:
Commercial Garbage
Residential Garbage
Residential Recycling
Residential Yard Waste
Roll Off
Rainier
Yelm

2184 - UnRegulated/City Contracts/
Exempt

HAULING:
Commercial Recycling

OTHER OPS:
Transfer Station
Composting
MRF

CONTRACTS:
Thurston County (Compost Ops)
Regional Disposal (Trx Station & Disp)
Thurston County (Recycling Agreement)

Grays Harbor County

2186 - Regulated

HAULING:
Commercial Garbage
Residential Garbage
Residential Recycling
Residential Yard Waste
Roll Off

2187 - UnRegulated/City Contracts/
Exempt

HAULING:
Commercial Garbage
Commercial Recycling
Residential Garbage
Residential Recycling
Residential Yard Waste
Roll Off

OTHER OPS:
Transfer Station

CONTRACTS:
Aberdeen
Cosmopolis
Elma
McCleary
Montesano
Oakville
Ocean Shores
Westport

Lewis County

2188 - Regulated

HAULING:
Commercial Garbage
Residential Garbage
Residential Recycling
Residential Yard Waste
Roll Off

2189 - UnRegulated/City Contracts/
Exempt

HAULING:
Commercial Garbage
Commercial Recycling
Residential Garbage
Residential Recycling
Residential Yard Waste
Roll Off

OTHER OPS:
Long Haul

CONTRACTS:
Bucoda
Centralia
Morton
Napavine
Tenino

LeMay Transportation - Unregulated (2182)

Transfer Station for Lakewood and LRI
Long Haul Operations
Drop Box Hauling (Recyclables)
Container Repair Facility

LeMay Transportation Shredding - Unregulated (2185)

Mobile Shredding in Washington and Oregon
Headquartered in Thurston County

Harold Lemay Enterprises, Inc.
 dba City Sanitary Co., Joe's Refuse and White Pass Garbage
 TG-091769
 12 Months ended 12-31-09

EXHIBIT "B"

A	B	C	F	G	J	K	L	M	N	O	P	Q
Acct No.	Description:	Total Company Income Statement	Total Restating Adjustments	Total Company Restated	Total Pro-forma Adjustments	Proforma At Present Rates	Proforma at Present Rates Regulated	Proforma at Present Rates Non-regulated	Proforma at Present Rates Lewis County	Proforma at Present Rates Thurston County	Proforma Rates	Proforma After Rates Thurston County
	Revenue:											
31100	Residential Cans	3,529,691	(149,710)	3,379,981	87,119	3,467,101	2,577,533	889,568	1,885,045	692,488	70,310	762,798
	Recycling	848,726	368,654	1,217,381	-	1,217,381	837,211	380,169	577,856	259,355	79,291	338,846
	Yard Waste	324,954	(270,554)	54,400	-	54,400	19,668	34,732	15,550	4,017	548	4,565
31110	Commercial Cans	160,916	-	160,916	9,088	170,004	170,004	-	97,085	72,919	7,059	79,978
31200	Special Container Serv	3,434,346	(91,023)	3,343,323	58,231	3,401,554	1,811,963	1,589,591	1,343,628	468,335	47,294	515,629
31300	Drop Boxes	978,967	29,154	1,008,121	-	1,008,121	450,395	557,727	317,726	132,669	99,175	231,844
31330	Pass Through	906,245	763	907,008	73,357	980,365	741,806	238,559	473,190	268,616	-	268,616
	Multi-Family Recycling	29,153	(12,867)	16,286	-	16,286	-	(0)	1,476	14,810	4,354	19,164
31325	Recycling Material	168,627	76,409	243,036	-	243,036	-	243,036	-	-	-	0
	Recycling Credits	(213,133)	-	-	-	-	-	-	328,833	-	-	0
	Commercial Recycling	344,083	(15,250)	328,833	-	328,833	-	-	-	-	-	0
31100	Transfer Station	1,912,292	-	1,912,292	-	1,912,292	-	1,912,292	29,951	10,432	-	10,432
61000	Service Charges	59,630	-	59,630	-	59,630	-	59,630	-	-	-	-
	Total Revenue	12,321,583	309,626	12,631,209	227,795	12,859,005	6,665,249	6,193,756	4,741,607	1,923,641	308,031	2,231,672
	Expenses:											
41200	Repair-Shop, Bldg	50,172	-	50,172	-	50,172	22,827	27,344	16,212	6,615	-	6,615
41310	Wares-Mechanic	413,195	-	413,195	18,538	431,734	196,432	235,302	139,510	56,922	-	56,922
	Contract Labor	132	-	132	-	132	60	72	-	17	-	17
41320	Parts & Material	363,594	-	363,594	-	363,594	165,429	198,164	117,491	47,938	-	47,938
41330	Outside Repair	99,163	-	99,163	-	99,163	45,118	54,045	32,043	13,074	-	13,074
41340	Accident Repair	28,831	-	28,831	-	28,831	17,659	11,172	12,542	5,117	-	5,117
41600	Tires-Tubes	159,155	-	159,155	-	159,155	72,413	86,742	51,429	20,984	-	20,984
41800	Other Maintenance	22,177	-	22,177	-	22,177	10,090	12,087	7,166	2,924	-	2,924
42100	Wares-Supervisor	133,037	-	133,037	3,145	136,182	71,118	65,064	50,509	20,609	-	20,609
42300	Wares-Driver	1,834,780	-	1,834,780	27,795	1,862,575	693,637	1,168,938	492,635	201,002	-	201,002
	Wares-Baling	28,574	-	28,574	629	29,202	13,089	16,113	8,894	4,195	-	4,195
	Contract Labor	63,078	-	63,078	-	63,078	22,228	40,850	15,787	6,441	-	6,441
42400	Fuel & Oil	873,657	-	873,657	164,778	1,038,435	476,864	561,571	338,679	138,185	-	138,185
42600	Leased Equipment	-	-	-	-	-	-	-	-	-	-	-
42800	Other Collection Expense	41,182	-	41,182	-	41,182	25,179	16,003	17,882	7,296	-	7,296
43600	Dump Fee & Charges	2,959,767	-	2,959,767	148,923	3,108,690	1,836,693	1,271,997	1,288,935	567,758	-	567,758
	Pass Thru	906,245	763	907,008	73,357	980,365	741,806	238,559	472,831	268,975	-	268,975
	DF- Yard Waste	21,326	1,684	23,010	-	23,010	2,823	20,187	2,487	356	-	356
	DF- Demo	-	-	-	-	-	-	-	-	-	-	-
43610	Brokerage/Rebate	272,805	-	272,805	-	272,805	191	272,614	191	-	-	-
43650	Processing Fee	-	154,017	154,017	-	154,017	95,557	58,460	64,955	30,622	-	30,622
	County Fee	-	4,123	4,123	-	4,123	(0)	-	-	4,123	-	4,123
44300	WUTC Fee	24,236	-	24,236	911	25,979	26,890	-	19,333	7,557	1,232	8,789
44500	Advertising	12,994	6,384	19,378	-	19,378	13,166	6,212	9,418	3,749	-	3,749
45300	Public Liability	66,373	-	66,373	-	66,373	49,199	17,174	34,942	14,257	-	14,257
45400	Workmen's Comp	34,605	-	34,605	-	34,605	29,105	5,500	20,671	8,434	-	8,434
46130	Salaries - Office	228,433	53,025	282,458	7,406	289,864	196,943	92,921	140,870	56,073	-	56,073
	Other Sales Exp	-	-	1,029	-	1,029	-	-	-	-	-	-
46100	Management Fee	397,531	45,873	443,405	-	443,405	233,284	210,121	165,956	67,327	-	67,327
46200	Office & Other Expense	76,634	33,333	109,966	-	109,966	74,715	35,252	53,442	21,273	-	21,273
46300	Legal & Accounting	29,809	-	29,809	3,516	33,325	11,473	21,852	5,691	5,781	-	5,781
46410	Communication Phone	37,135	-	37,135	-	37,135	25,231	11,904	17,919	7,311	-	7,311
46500	Employee Welfare	366,024	-	366,024	-	366,024	209,404	156,620	148,723	60,681	-	60,681
46510	Pension	170,410	-	170,410	-	170,410	106,890	63,520	75,915	30,975	-	30,975
46500	Union Medical	96,507	-	96,507	-	96,507	14,567	81,940	10,346	4,221	-	4,221
46510	Union Pension	53,447	-	53,447	-	53,447	5,672	47,775	4,028	1,644	-	1,644
46700	Bad Debts	101,026	1,170	102,196	-	102,196	55,777	46,419	39,614	16,163	2,680	18,843
46900	Other General Expense	66,094	(22,475)	43,619	-	43,619	29,636	13,983	21,198	8,438	-	8,438
46920	Utilities	20,600	-	20,600	-	20,600	9,373	11,227	6,657	2,716	-	2,716
50200	Depr-Collection Equipment	796,257	(32,093)	764,164	-	764,164	352,416	411,748	253,288	99,128	-	99,128
	Depr-Collection Cont/DB	171,418	171,532	342,950	-	342,950	240,979	101,971	174,742	66,238	-	66,238
50300	Depr-Service Equipment	-	-	-	-	-	-	-	-	-	-	-
50400	Depr-Shop Equipment	38,671	(12,695)	25,976	-	25,976	2,647	23,329	1,880	767	-	767
50500	Depr-Office Equipment	122	21,044	21,165	-	21,165	10,043	11,123	7,183	2,859	-	2,859
	Depr-Bldg, Leasehold Impr	-	27,622	27,622	-	27,622	14,109	13,513	9,874	4,235	-	4,235
	Depr-Bldg Structure	-	7,862	7,862	-	7,862	-	7,862	-	-	-	-
52000	Operating Tax & License	3,482	-	3,482	-	3,482	1,011	2,471	1,011	-	-	-
52030	State Excise Tax	206,709	16,536	223,245	4,100	227,345	118,516	108,829	85,349	33,167	5,545	38,712
52200	Vehicle License	98,059	-	98,059	-	98,059	44,615	53,444	31,687	12,929	-	12,929
52300	Property Tax	12,545	-	12,545	-	12,545	7,527	5,018	5,382	2,145	-	2,145
52400	Pavroll Taxes	211,642	-	211,642	4,352	215,994	92,006	123,988	65,345	26,661	-	26,661
53200	Rent Land & Structures	8,831	-	8,831	-	8,831	590	8,241	419	171	-	171
	Container Repair	16,803	-	16,803	-	16,803	9,335	7,468	1,942	1,942	-	1,942
	Total Expenses	11,619,296	479,445	12,098,741	457,450	12,556,191	6,498,454	6,057,737	4,628,460	1,969,994	9,457	1,979,451
	Net Operating Income	702,288	-	532,469	-	302,814	166,795	136,019	213,147	(46,353)	-	251,492
	Operating Ratio	94.30%	-	95.78%	-	97.65%	97.50%	97.80%	95.50%	102.41%	-	88.73%
	Net Average Investment	7,925,422	-	7,925,422	-	7,925,422	4,070,889	3,854,533	2,922,814	1,148,075	-	1,148,075