

EXHIBIT D

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,)	
)	
Complainant,)	No. TG-2325

vs.

TWIN CITY SANITARY SERVICE, G-65)
Respondent.)

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,)	
)	
Complainant,)	No. TG-2326

vs.

BUCHMANN SANITARY SERVICE, INC., G-79)
Respondent.)

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,)	
)	
Complainant,)	No. TG-2327

vs.

VANCOUVER SANITARY SERVICE, G-65)
Respondent.)

SETTLEMENT AGREEMENT

RECITALS

PARTIES:

Clark County Disposal, Inc., d/b/a/ Twin City Sanitary Service and Vancouver Sanitary Service, Buchmann Sanitary

Service, Inc. (hereinafter "respondents" or "affiliated haulers"), the Washington Utilities and Transportation Commission (Commission), Clark County, and the City of Vancouver join as parties to this agreement;

CONSIDERATIONS:

WHEREAS the Leichner Brothers Land Reclamation (LBLR) landfill, Clark County and the City of Vancouver, to ensure collection of the full dollar amount necessary for the orderly closure and remediation of the LBLR landfill and to protect their citizens from the possible financial burdens associated with protracted litigation of cleanup and remediation of toxic waste sites, entered into a disposal agreement whereby the County establishes and maintains rates and charges for the LBLR landfill for operations, closure, ground water remediation, insurance and post closure operations and maintenance;

WHEREAS the Washington Utilities and Transportation Commission is charged by law with protection of regulated solid waste collection company customers and the maintenance of fair, just and reasonable rates for solid waste collection services;

WHEREAS, the respondents and LBLR are affiliated companies whose past intercompany financial practices resulted in conflicting interpretations of the just share of closure expenses to be carried by the ratepayer;

WHEREAS differing interpretations of various statutes produced conflicting interpretations of the appropriateness of remediation costs being carried by the ratepayer;

WHEREAS all parties recognize the need to provide for closure of the LBLR landfill immediately following December 31, 1991, the need for long term remediation of groundwater contaminated by years of landfilling industrial and residential waste and the need to accomplish these goals in an environmentally safe and fiscally sound manner;

THE PARTIES HEREBY CONCLUDE, that ratepayers and users of the LBLR landfill should be required to pay their fair share of the costs of closure and remediation;

THAT efficient closure of the landfill requires intergovernmental cooperation for the timely establishment of landfill rates and charges and recognition of those charges in customer rates;

THAT the affiliated haulers should assume debt for closure costs contributed by the ratepayers in an earlier period and should pay a portion of the future costs of groundwater remediation;

AGREEMENT

NOW THEREFORE, the parties agree to the following for purposes of settling these consolidated cases:

1. Definitions.

For the purposes of this agreement, the following definitions shall apply:

"Affiliated companies" means any of the affiliated haulers or Leichner Brothers Land Reclamation Corporation, or Diamond Fab Welding Service, or any of their successors, affiliates or

assigns.

"Affiliated haulers" means Clark County Disposal, Inc., d/b/a Vancouver Sanitary Service or Twin City Sanitary Service and Buchmann Sanitary Service, Inc., or any of their successors or assigns.

"Closure and remedial action budget" means the budget set forth in Exhibit 8 filed in this case.

"Closure loans" means those loans identified in Attachment A hereto.

"Company" means Leichner Brothers Land Reclamation Corporation (LBLR).

"Disposal agreement" means that certain agreement entered into between the County, City and LBLR on December 27, 1988 and as set forth in Exhibit 11 filed in this case.

"O&M costs" means the total expenses for operation and maintenance of the remedial action facilities installed at the LBLR facility as required by the Department of Ecology and approved by the ratemaking or rate approving authority.

"Rate-making or rate approving authority" means any governmental entity which, pursuant to state law, has authority to lawfully set or review rates for the disposal of waste generated in or deposited in Clark County or for the collection of such waste.

"Revenue margin" means the dollar profit allowed under the operating ratio methodology used by the Commission in setting rates for garbage haulers. The operating ratio approach sets the

rate level equivalent to prudently incurred operating expenses (excluding income taxes and interest) plus a dollar profit. Since the revenue margin is calculated on a pre-tax, pre-interest basis, the hauler is expected to pay income taxes and interest obligations out of the revenue margin.

"Revised Closure and Remedial Action Budget" is the Closure and Remedial Action Budget as revised by paragraph 2 below. A table setting out the Revised Closure and Remedial Action Budget is Attachment B hereto.

2. Adjustments to Closure and Remedial Action Budget.

The Closure and Remedial Action Budget is revised as follows:

a. Attorneys fees account No. 6320.4012 is reduced by <43,645> and account No. 6310.1000 is reduced by <111,551>;

b. Public relations fees account No. 6320.4041 is reduced by <27,431> and account No. 6320.4042 is reduced by <23,568>;

c. Interest expense account No. 6321.8020 is reduced by <129,000>;

d. Contingency account No. 6321.7030 is reduced by <131,000>;

e. Department of Ecology, interim remedial action monies, in the sum of \$381,336, which have been or will be received have been used to further reduce the Closure and Remedial Action Budget; and

f. Anticipated interest earnings have been credited against total closure costs in the amount of <\$215,606> for

Perpetual Maintenance reserves and <\$75,754> for Insurance reserves.

3. Tip Fee.

The Tip fee at LBLR shall be \$21.00 per compact equivalent yard based on the following:

a. The Revised Closure and Remedial Action Budget (Attachment B), less accrued revenues.

b. From this amount, there is subtracted \$3.2 million, which reflects the amount contributed by the affiliated haulers pursuant to paragraph 8 below.

c. From this remainder, there is subtracted \$547,445, which reflects the amount contributed by the City pursuant to paragraph 9 below.

d. To this amount is added the LBLR operating budget as set forth in pages 13-15 of Exhibit 4 filed in this case, as recapped on page 8 of Exhibit 5 filed in this case.

e. The resulting difference was divided by 425,000 yards as further described in paragraph 18.b. below.

f. To this amount was added the county administrative fee of \$2.03 per compact equivalent yard as set forth in paragraph 11 below.

This resulting tip fee of \$21.00 shall be placed into the pro forma budgets of each of the affiliated haulers.

4. Pro Forma Budget.

The proforma adjustments to the operating expenses of the affiliated haulers as set forth in Exhibits 65 and 66 filed in

this case are as follows:

1. Licensing gross weight fee increase: \$3,990.00 for Clark County Disposal, Inc., \$354.00 for Buchmann Disposal, Inc.

2. FICA rate change: \$2,254.00 for Clark County Disposal, Inc., \$420.00 for Buchmann Disposal, Inc.

3. The pro forma budgets have been revised to incorporate the rate year estimate of 425,000 compact equivalent yards, rather than the test year level of 442,398 compact equivalent yards.

The revised pro forma statements for each of the affiliated haulers are attached as Attachment C hereto.

5. Revised Rates for Regulated Ratepayers.

The revised rates effective August 1, 1990, for ratepayers in the unincorporated areas of the County shall be those set out in Attachment D hereto. The company agrees to prepare tariff pages incorporating these rates, and to be prepared to file such tariff pages on or before July 20, 1990.

6. \$1.3 Million Potential Contribution.

For purposes of this Settlement Agreement the parties agree that the following additional contribution shall be required of the affiliated companies.

a. The affiliated companies, the County and the City agree that the rate calculated using the revised Tip fee set forth in paragraph 3 may generate 1.3 million less than anticipated revenue needs. Except as provided for below, the affiliated companies will contribute 1.3 million on or before August 1,

1995, to cover any shortfall. This amount shall be reduced (1) by an amount as set forth under future cost savings under Paragraph 14; (2) by amounts collected by LBLR in excess of costs for non-closure activity in landfill operations; and (3) by collection of funds in accordance with paragraphs 7.b and 12.

b. Upon completion of construction and installation of the closure and remedial action items identified in the Revised Closure and Remedial Action Budget attached hereto as Attachment B, and after calculation of the offsets set forth in paragraph 6.a above, the company will pay the lesser of 1.3 million or the actual cash shortage remaining. In calculating such shortage, interest earned on funds deposited with the County shall be disregarded.

7. Remedial Action Contribution.

a. In lieu of a present contribution to costs of remedial action as proposed by the Commission staff in its case, the affiliated haulers shall make a contribution towards future remedial action costs as follows: In every calendar year beginning in 1995 and continuing until all O&M costs at the landfill have been paid, any ratemaking or rate approving authority shall calculate the actual revenue margin for the affiliated haulers. Fifteen per cent of that revenue margin, up to a cap of 27.5% of that year's annual O & M costs, shall be paid in periodic payments by the affiliated haulers to Clark County for the purpose of reducing future tip fees.

b. Nothing in this agreement shall be construed to limit

the rights of any party to this agreement or any agency of State or local government to pursue remedies against any person to recover costs of remedial action or to effect remedial action or recover damages resulting from any activity at LBLR pursuant to any applicable law. Any funds received by an affiliated company in such an action shall be applied 50% to reduce future tip fees in the County and the City, and 50% to reduce the obligation of the affiliated companies pursuant to paragraph 6 above. Any funds to be otherwise allocated to the affiliated companies as provided for in this paragraph that are in excess of the actual obligations remaining of the affiliated companies under paragraph 6 shall be applied to reduce future tip fees in the County and the City.

8. \$3.2 Million Contribution.

The Commission, in consolidated Cause Nos. TG-2152, TG-2153 and TG-2154, determined that regulated ratepayers had paid in rates \$3.2 million which was to be applied to closure of the LBLR landfill. The affiliated haulers agree to assume \$3.2 million of the closure obligation by assuming the closure loans to make up this contribution from regulated ratepayers. These loans shall be transferred no later than the dates shown on Attachment A. This payment shall result in a \$3.2 million reduction to the amount of the revised budget to be included in rates.

9. City Contribution.

The City of Vancouver will commit to pay into the closure

fund, not later than August 1, 1995, the amount of \$940,874. Such amount is the difference between the composite rate determined for the City and that for the regulated area times the number of City compact equivalent yards anticipated to be received at the landfill during its remaining life. The City will continue to contribute to the closure funds an amount calculated on the basis of \$25.89 per yard until July 31, 1990. The amount equal to \$4.89 (\$25.89-21.00) multiplied by the number of City yards collected from January 1, 1990 through July 31, 1990 shall be credited as a reduction of the City commitment set forth in this paragraph. For purposes of calculating the tip fee of \$21.00 per compact equivalent yard in this settlement, the amount is \$393,429.

10. Write-off of Intercompany Payable Approved.

From January 1, 1990 to present, the LBLR tipping fee has been set at \$25.89 per compact equivalent yard, while the interim rates approved for the affiliated haulers by the Commission have only included \$21.00 per compact equivalent yard in hauler rates. The affiliated haulers have paid LBLR \$21.00 per compact equivalent yard and have booked a payable of \$4.89 per compact equivalent yard. The parties agree that this payable should be written off as a part of this settlement. The parties seek Commission approval for the write off of \$823,083 owed by the affiliated haulers to LBLR. This amount consists of a January through May, 1990, actual payable accrued of \$565,331 and a June through July, 1990, estimated payable accrued of \$257,752.

11. County Fee.

That portion of the County Fee proposed to be passed through to ratepayers shall be reduced by \$0.44 per compact equivalent yard, an amount which is attributable to those county costs incurred prior to January 1, 1990. These costs were incurred by the County as start-up costs in its search for a new landfill site to replace the LBLR facility. The county has entered into a long-term disposal contract in order to meet this obligation. The parties agree that it is appropriate to recover these costs in a county administrative fee applied to that contract.

12. Insurance Litigation.

Attorneys for LBLR shall vigorously pursue in the best interests of the ratepayers recovery of proceeds of insurance policies in the cases consolidated under the name of Truck Insurance Exchange and Mid-Century Insurance Company vs. Elmer Leichner, et al., Clark County Superior Court Cause No. 872023757.

a. Whatever amounts are recovered shall be transferred to the County for distribution. The County shall apply the funds as follows:

First, it shall reimburse the County's Financial Assurance Reserve Fund for all reasonable attorneys fees and costs associated with the litigation, with a concomitant reduction in the Revised Closure Budget (Attachment B).

Second, it shall apply the funds to offset any additional expenditures associated with new requirements imposed on LBLR (or

the City or County) by the Department of Ecology in relation to the closure of or remedial action at the landfill. Finally, should any recovered funds remain, at least 85% of such amounts shall be used to reduce future tip fees in the County and the City. Should the affiliated companies have a remaining obligation pursuant to paragraph 6, above, then up to 15% of such recoveries may be used to offset such obligation.

b. The parties recognize that the proceeds of any insurance recovery have been pledged to the company bank as security for the closure loans. The application of any amounts recovered shall be calculated in accordance with the three step process described above. The amounts so calculated shall be paid by the affiliated companies to the County's Financial Assurance Reserve Fund, even though the dollars recovered may be paid to the bank, and, if so, the affiliated haulers will have to provide the equivalent amounts from their own resources by August 1, 1995.

13. Deferral of Affiliated Hauler Payments.

In the event that the Affiliated Haulers must refinance their closure loans for an additional two years, the amounts described in paragraphs 6, 7.a, and 12.b shall be calculated, but their collection shall be deferred until August 1, 1997, and spread over the following ten years with interest on the deferred amount. That interest shall be set at the prime rate for commercial borrowing charged by U. S. Bancorp, or its successor, in effect on January 1, 1995. The interest rate shall be

adjusted on January 1 of each year to the then current prime rate to be applied to the remaining principal balance for the succeeding twelve month period. The affiliated companies may prepay this amount at their option.

14. Possible Future Cost Savings.

LBLR shall use its best efforts to reduce the expenditures necessary to close the landfill and fund the remedial action associated with the landfill in a manner consistent with Department of Ecology requirements. Should the amounts necessary to close the landfill and fund such remedial action be less than the Revised Closure and Remedial Action Budget upon completion of construction and installation of the closure and remedial action items identified in the Revised Closure and Remedial Action Budget attached hereto as Attachment B, at least 85% of the amounts saved shall be applied to fund O & M costs, which will reduce the county administrative fee included in future tip fees in the County and the City. Should the affiliated companies have a remaining obligation pursuant paragraph 6, then up to 15% of such cost savings may be used to offset such obligations.

15. Future Grant Proceeds.

Grant proceeds received, other than those described in paragraph 2.e, will go dollar for dollar to reduce future rates, in accordance with Department of Ecology regulations.

16. Due on Sale Provision.

In the event that any or all of the affiliated haulers shall sell substantially all or all of their assets other than in the

ordinary course of business or make any attempt to transfer any garbage and refuse authority issued to the affiliated haulers by the Commission, or should any of the businesses which are being operated through the use of these assets be sold hereunder, or should there be a transfer of majority interest in the stock of the affiliated haulers, then those sums referenced in Sections 6 and 12.b of the Agreement shall become immediately due and payable. This provision shall not apply to a transfer of stock and/or business entities among members of the Leichner family.

The affiliated haulers shall provide not less than forty-five (45) days advance notice of the closing of any transaction referenced above to the County, City, and Commission.

All notices required to be provided to the Commission for the transfer of permit authority shall also be provided to the County and the City within the time limits required by Commission law and regulations.

The affiliated haulers agree to include in any Agreement of Sale a requirement that the obligation set forth in Section 7.a shall become an obligation of the purchaser.

17. Conflicts.

If there is a conflict between this Agreement and the Disposal Agreement, this Agreement shall control.

18. Other.

a. The parties agree to act in good faith in implementing this agreement, including the prompt makings of any payments required hereunder.

b. The parties have agreed to use an estimate of 425,000 compact equivalent yards per year, or 850,000 compact equivalent yards to be collected over the life of the LBLR landfill (January 1, 1990 through December 31, 1991). The parties agree to determine, in January 1991, the actual yardage collected during 1990. The balance in the closure funds shall be calculated at that time based on the actual collections. If these calculations indicate a material change, the tipping fee for 1991 shall be recalculated using 1990 actual yardage as the estimate for 1991, and based on the amount remaining to be collected in the Revised Closure and Remedial Action Budget (Attachment A) less the amounts described in paragraph 2.

c. The County, City, and affiliated companies shall use their best efforts to prevent customers of the affiliated companies from ceasing to use the LBLR facility in the future. Should any such customer cease being a customer and the County, City, or affiliated companies determine that such person is a PLP under Initiative 97, the County, City, and ^{the affiliated companies} ~~LBLR~~ shall use their best efforts, individually and collectively, to insure that said person pays a fair share of the remedial action costs at the landfill. Such efforts may include the affiliated companies initiating appropriate legal action.

d. The parties concur that the rates in effect for regulated ratepayers from January 1, 1990, to the effective date of the rates approved by the Commission as a result of this settlement, if it is accepted, have generated appropriate revenue

for the affiliated companies in the interim period, and shall not be subject to refund to ratepayers.

e. The City of Vancouver shall extend the existing solid waste collection agreement between the City and Clark County Disposal, Inc. d/b/a/ Vancouver Sanitary Service through July 31, 1995.

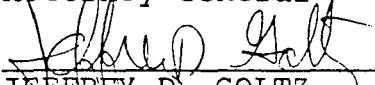
f. The affiliated haulers agree to drop their appeal in Court of Appeals No. 13513-2-II (Division II) by filing appropriate papers with that court no later than August 3, 1990. The affiliated haulers and the Commission agree to inform the court of the pendency of this proposed settlement, and to ask that no further briefing be required by the court pending a Commission decision on the settlement.

g. Clark County agrees to limit the use of any funds remaining in County funds in accordance with paragraph 11.11 of the Disposal Agreement, Exhibit 11 filed in this proceeding, only for the purpose of reducing future tip fees, and not for general solid waste purposes.

ENTERED INTO THIS 21st DAY OF JUNE, 1990.

For the Washington
Utilities and Transportation
Commission:

KENNETH O. EIKENBERRY
Attorney General



JEFFREY B. GOLTZ
Assistant Attorney General

Marjorie R. Schaer
MARJORIE R. SCHAER
Assistant Attorney General

For Clark County and the
City of Vancouver:

Frederick C. Paterson
FREDERICK C. PATERSON
Attorney at Law

For Clark County:

Richard Lowry
RICHARD LOWRY
Deputy Civil Prosecutor

For the City of Vancouver:

Kent Shorthill
KENT SHORTHILL
Director of Finance and
Administration

For Clark County Disposal,
Inc. and Buchmann Disposal,
Inc.:

David W. Wiley
DAVID W. WILEY
Attorney at Law

Stephen W. Horenstein
STEPHEN W. HORENSTEIN
Attorney at Law

Mark Leichner
MARK LEICHNER
President, Clark County
Disposal, Inc. and Buchmann
Sanitary Service, Inc.

Craig Leichner
CRAIG LEICHNER
Vice President, Clark County
Disposal, Inc. and Buchmann
Sanitary Service, Inc.

ATTACHMENT A

Leichner Entities
Schedule of Loan transfers
Settlement with WUTC

	<u>transfer date</u>		
U.S. Bank - closure	8/1/90	\$	2,475,929
U.S. Bank - buyout	12/31/91		124,484
U.S. Bank - shop	12/31/91		357,015
Diamond Fab pay.	8/1/90		250,000

			3,207,428
		\$	-----

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LEICHTNER BROTHERS LAND RECLAMATION
LANDFILL CLOSURE BUDGET

ACCOUNT NUMBER	1987		1988		1989		1989		1989		1990		1990	
	BUDGET JULY	ADDITIONS DECEMBER	REVISED BUDGET DECEMBER	BUDGET ADDITONS FEBRUARY 17,	REVISED BUDGET FEBRUARY 17,	BUDGET ADDITONS APRIL 04,	REVISED BUDGET APRIL	BUDGET ADDITONS SEPTEMBER	REVISED BUDGET SEPTEMBER	BUDGET REVISIONS AUGUST	REVISED BUDGET AUGUST			
CONSENT ORDER														
HYDROGEOLOGY														
6301.0001	8,204		8,204		8,204		8,204		8,204		(3,731)	4,473		4,473
6301.0002	93,072		93,072		93,072		93,072		93,072		21,997	115,069		115,069
6301.0003	29,348		29,348		29,348		29,348		29,348		(21,948)	7,400		7,400
6301.0004	1,403		1,403		1,403		1,403		1,403		597	2,000		2,000
6301.0005	1,000		1,000		1,000		1,000		1,000			1,000		1,000
6301.0006	1,590		1,590		1,590		1,590		1,590		3,262	4,852		4,852
6301.0007	4,854		4,854		4,854		4,854		4,854		4,029	8,883		8,883
6301.0008	26,504		26,504		26,504		26,504		26,504		(14,390)	12,114		12,114
6301.0009	3,000		3,000		3,000		3,000		3,000		8,200	9,200		9,200
6301.0010	50,000		50,000		50,000		50,000		50,000		(29,845)	20,155		20,155
6301.0011	1,000		1,000		1,000		1,000		1,000		(1,000)			
6301.0012	31,358		31,358		31,358	363,206	394,564		394,564		7,170	401,734		401,734
6301.0013	31,358		31,358		31,358		31,358		31,358			31,358		31,358
6301.0014	5,313		5,313		5,313	7,500	12,813		12,813		29,552	42,365		42,365
6301.0015	15,000		15,000		15,000		15,000		15,000		(306)	14,694		14,694
6301.0016	15,000		15,000		15,000		15,000		15,000		19,224	34,224		34,224
6301.0017						1,440	1,440		1,440		15,460	16,900		16,900
GROUND WATER REMEDIAL ACTION														
6301.0018		691,900	691,900		691,900	(252,200)	439,700		439,700		24,018	463,718		463,718
6301.0019						141,200	141,200		141,200		(141,200)			
6301.0020						50,600	50,600		50,600		(50,600)			
6301.0021						142,900	142,900		142,900			142,900		142,900
6301.0022						950,400	950,400		950,400			950,400		950,400
6301.0023						388,752	388,752		388,752			388,752		388,752
6301.0024											453,446	453,446		453,446

LEICHER BROTHERS LAND RECLAMATION
LANDFILL CLOSURE BUDGET

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ACCOUNT NUMBER	ORIGINAL BUDGET JULY 1987	BUDGET ADDITIONS DECEMBER 1988	REVISED BUDGET DECEMBER 1988	BUDGET ADDITIONS FEBRUARY 17, 1989	REVISED BUDGET FEBRUARY 17, 1989	BUDGET ADDITIONS APRIL 04, 1989	REVISED BUDGET APRIL 1989	BUDGET ADDITIONS SEPTEMBER 1989	REVISED BUDGET SEPTEMBER 1989	BUDGET REVISIONS AUGUST 1990	REVISED BUDGET AUGUST 1990
PROJECT PERMIT & REGULATORY ACTIVITIES											
6301.0025								271,744	271,744		271,744
6320.4013	230,000	20,000	250,000	250,000	250,000		250,000	108,710	108,710		108,710
6321.8000				50,000	50,000		50,000		50,000		50,000
6321.8010	548,004	711,900	1,259,904	50,000	1,309,904	1,793,798	3,103,702	702,369	3,806,091	(381,336)	3,424,755
W.D.O.E. GRANT PROCEEDS											
6310.1000	33,900		33,900		33,900	254,400	288,300	152,121	440,421	(111,551)	328,870
6310.2000	4,441		4,441		4,441		4,441	52,136	56,577		56,577
6310.3000	98,969		98,969		98,969		98,969	56,757	157,726		157,726
6310.4000	685,314	711,900	1,397,214	50,000	1,447,214	2,046,198	3,493,412	965,601	4,461,013	(482,687)	3,978,326
ENVIRONMENTAL COMPLIANCE											
LEGAL											
6320.0010	30,000		30,000		30,000		30,000		30,000		30,000
6320.0020	240,000		240,000		240,000		240,000		240,000		240,000
6320.0030	30,000		30,000		30,000		30,000		30,000		30,000
INTERIM SURFACE WATER CONTROL											
6320.0060	14,000		14,000		14,000		14,000		14,000		14,000
SURFACE WATER CONTROL											
6320.1010	170,000		170,000		170,000		170,000		170,000		170,000
6320.1020	300,000		300,000		300,000		300,000		300,000		300,000
6320.1030	5,000		5,000		5,000		5,000		5,000		5,000
6320.1040				48,000	48,000		48,000		48,000		48,000
6320.1050				30,000	30,000		30,000		30,000		30,000
6320.1060				15,000	15,000		15,000		15,000		15,000
6320.1070				75,000	75,000		75,000		75,000		75,000
6320.1080				15,000	15,000		15,000		15,000		15,000
6320.1090				15,000	15,000		15,000		15,000		15,000
6320.1100				37,500	37,500		37,500		37,500		37,500
CLOSURE COSTS											
INTERIM COVER											
6320.0010	30,000		30,000		30,000		30,000		30,000		30,000
6320.0020	240,000		240,000		240,000		240,000		240,000		240,000
6320.0030	30,000		30,000		30,000		30,000		30,000		30,000
INTERIM SURFACE WATER CONTROL											
6320.0060	14,000		14,000		14,000		14,000		14,000		14,000
SURFACE WATER CONTROL											
6320.1010	170,000		170,000		170,000		170,000		170,000		170,000
6320.1020	300,000		300,000		300,000		300,000		300,000		300,000
6320.1030	5,000		5,000		5,000		5,000		5,000		5,000
6320.1040				48,000	48,000		48,000		48,000		48,000
6320.1050				30,000	30,000		30,000		30,000		30,000
6320.1060				15,000	15,000		15,000		15,000		15,000
6320.1070				75,000	75,000		75,000		75,000		75,000
6320.1080				15,000	15,000		15,000		15,000		15,000
6320.1090				15,000	15,000		15,000		15,000		15,000
6320.1100				37,500	37,500		37,500		37,500		37,500

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LEICHTNER BROTHERS LAND RECLAMATION
LANDFILL CLOSURE BUDGET

ACCOUNT NUMBER	ORIGINAL BUDGET JULY 1987	BUDGET ADDITIONS DECEMBER 1988	REVISED BUDGET DECEMBER 1988	BUDGET ADDITIONS FEBRUARY 1989	REVISED BUDGET FEBRUARY 1989	BUDGET ADDITIONS APRIL 04, 1989	REVISED BUDGET APRIL 1989	BUDGET ADDITIONS SEPTEMBER 1989	REVISED BUDGET SEPTEMBER 1989	BUDGET REVISIONS AUGUST 1990	REVISED BUDGET AUGUST 1990
LEACHATE CONTROL											
LEACHATE TOE DRAIN	11,000		11,000	(11,000)							
LAGOON	40,000		40,000	(40,000)							
LEACHATE TRUCKING	5,000		5,000		5,000		5,000		5,000		34,446
PUMP STATION	40,000		40,000	(40,000)							
FORCE MAIN	100,000		100,000	(100,000)							
NORTH GAS SYSTEM											
COLLECTION SYSTEM	69,950		69,950	(69,950)							
HEADER PIPING	24,000		24,000	33,000	57,000		57,000	(26,400)	30,600		30,600
WELLS	45,000		45,000	45,000	90,000		90,000	60,000	150,000		150,000
FLARE & EDUCTOR	48,000		48,000	20,000	68,000		68,000	6,000	68,000		68,000
MONITORING PROBES	13,500		13,500	(7,500)	6,000		6,000		6,000		6,000
CONDENSATE SYSTEM				42,000	42,000		42,000	33,000	75,000		75,000
WELLS LATERAL				10,800	10,800		10,800	5,700	16,500		16,500
PROFESSIONAL FEES											
LEGAL											
HORENSTEIN & DUGGAN	115,508		115,508		115,508		115,508	75,412	442,320		442,320
HELLER, EHRMAN ENGINEERING	139,166		139,166		139,166		139,166	147,257	669,223	(43,645)	625,578
SWEET EDWARDS	1,144,040		1,144,040	154,332	1,298,372		1,143,372		1,143,372		1,143,372
COOPER & ASSOCIATES								29,252	29,252		29,252
OLSON ENGINEERING	42,000		42,000		42,000		155,000	39,054	194,054		194,054
ACCOUNTING							118,500		160,500		160,500
PUBLIC INFORMATION											
GOGERTY & STARK	68,981		68,981		68,981		68,981	18,655	117,636	(27,432)	90,204
JOHN WHITE	31,544		31,544		31,544		64,044	28,991	111,035	(23,568)	87,467
LANDSCAPING											
94TH ALIGNMENT	144,100		144,100	71,489	215,589		215,589		215,589		215,589
SOUTH ALIGNMENT	114,500		114,500	27,465	141,965		141,965		141,965		141,965
NORTH ALIGNMENT	171,750		171,750	(34,111)	137,639		137,639		137,639		137,639
EAST ALIGNMENT	92,550		92,550	63,893	156,443		156,443		156,443		156,443

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LEICHTNER BROTHERS LAND RECLAMATION
LANDFILL CLOSURE BUDGET

ACCOUNT NUMBER	ORIGINAL BUDGET JULY 1987	BUDGET ADDITIONS DECEMBER 1988	REVISED BUDGET DECEMBER 1988	BUDGET ADDITIONS FEBRUARY 17, 1989	REVISED BUDGET FEBRUARY 1989	BUDGET ADDITIONS APRIL 04, 1989	REVISED BUDGET APRIL 1989	BUDGET ADDITIONS SEPTEMBER 1989	REVISED BUDGET SEPTEMBER 1989	BUDGET REVISIONS AUGUST 1990	REVISED BUDGET AUGUST 1990
MOBILIZATION											
EQUIPMENT	100,000		100,000	400,000	500,000		500,000	142,058	642,058		642,058
SITE PREPARATION											
GRADING	38,000		38,000	38,000	38,000		38,000		38,000		38,000
REFUSE REMOVAL	90,000		90,000	410,000	500,000		500,000	9,234	500,000		500,000
FILL MATERIAL	1,103,400		1,103,400	(144,900)	958,500		958,500		958,500		958,500
FINAL CAP	367,700	(567,780)	2,317,000	(103,200)	2,213,800		2,213,800		2,213,800		2,213,800
FOUNDATION LAYER	76,880	(76,880)									
BOTTOM GEOTEXTILE	34,170		34,170	317,230	351,400		351,400		351,400		351,400
GEOMEMBRANE	1,103,400		1,103,400	(144,900)	958,500		958,500		958,500		958,500
GEONET	1,532,500		1,532,500	(258,100)	1,274,400		1,274,400	(16,962)	1,257,408		1,257,408
TOP GEOTEXTILE	167,200		167,200	(22,000)	145,200		145,200		145,200		145,200
DRAIN LAYER	24,600	(24,600)									
TOP SOIL											
HYDROSEEDING											
EXCEL MATTING											
HAUL ROAD MAINTENANCE											
SOUTH GAS SYSTEM											
COLLECTION SYSTEM	132,800		132,800	(132,800)							
HEADER PIPING	38,000		38,000	77,000	115,000		115,000	15,000	130,000		130,000
WELLS	33,000		33,000	147,000	180,000		180,000	(50,000)	130,000		130,000
FLARE & EDUCTOR	46,000		46,000	104,000	150,000		150,000		150,000		150,000
MONITORING PROBES	9,000		9,000		9,000		9,000		9,000		9,000
CONDENSATE SYSTEM				85,000	85,000		85,000	(30,000)	55,000		55,000
WELLS LATERAL				21,600	21,600		21,600	(6,000)	15,600		15,600
CONDENSATE DISCHARGE SEWER								125,000	125,000		125,000
FENCING											
6" CHAIN LINK	66,000		66,000		66,000		66,000		66,000		66,000
ACCESS GATES	800		800		800		800		800		800

LEICHTNER BROTHERS LAND RECLAMATION
LANDFILL CLOSURE BUDGET

06/18/90
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ACCOUNT NUMBER	ORIGINAL BUDGET JULY 1987	BUDGET ADDITIONS DECEMBER 1988	REVISED BUDGET DECEMBER 1988	BUDGET ADDITIONS FEBRUARY 17, 1989	REVISED BUDGET FEBRUARY 17, 1989	BUDGET ADDITIONS APRIL 04, 1989	REVISED BUDGET APRIL 1989	BUDGET ADDITIONS SEPTEMBER 1989	REVISED BUDGET SEPTEMBER 1989	BUDGET REVISIONS AUGUST 1990	REVISED BUDGET AUGUST 1990
ACCESS ROADS											
PRIMARY	100,000		100,000		100,000		100,000		100,000		100,000
SECONDARY	80,000		80,000		80,000		80,000		80,000		80,000
INDIRECT COSTS											
SALES TAX	733,350	25,378	758,728	118,520	877,248		877,248		877,248		877,248
CONTINGENCY	684,020	21,708	915,728	183,952	1,079,680		1,079,680	(347,358)	731,722	(131,000)	600,722
INTEREST COST OTHER						600,000	600,000	(92,115)	507,885	(129,000)	378,885
REAL ESTATE TAXES						20,235	20,235		20,235		20,235
WUTC ORDER SEPTEMBER 1988								315,351	315,351		315,351
ESTIMATED CLOSURE COSTS	13,020,803	418,461	13,439,264	1,802,484	15,041,748	3,503,633	18,545,381	1,392,667	19,938,048	(847,532)	19,090,516
ESTIMATED PERPETUAL MAINTENANCE	2,305,716		2,305,716		2,305,716		2,305,716	1,894,284	4,200,000		4,200,000
SELF INSURANCE RESERVE	2,000,000		2,000,000		2,000,000		2,000,000		2,000,000		2,000,000
LESS: ANTICIPATED INTEREST EARNINGS											
PERPETUAL MAINTENANCE										(215,606)	(215,606)
SELF INSURANCE RESERVE										(75,754)	(75,754)
TOTAL ESTIMATED CLOSURE COSTS	17,326,519	418,461	17,744,980	1,802,484	19,347,464	3,503,633	22,851,097	3,286,951	26,138,048	(1,138,852)	24,999,196

CLARK COUNTY DISPOSAL, INC.
 PRO-FORMA INCOME STATEMENT ALLOCATIONS
 FOR THE TWELVE MONTHS ENDED JUNE 30, 1989

PER BOOKS 12 MONTHS JUNE 30, 1989	RESTATEMENT ADJUSTMENTS (A)	PER BOOKS RESTATEMENT ADJUSTMENTS (A+B-C)	PRO-FORMA AT PRESENT RATES (C+D+E)	PRO-FORMA PRESENT RATE CITY OF VANCOUVER (G)	PRO-FORMA PRESENT RATE TWIN CITY SANITARY (H)	PRO-FORMA PRESENT RATE VANCOUVER SANITARY (I)	EFFECT OF PROPOSED RATES VANCOUVER SANITARY (J)	EFFECT OF PROPOSED RATES TWIN CITY SANITARY (L)	PRO-FORMA RESULTS AT PROPOSED RATES VANCOUVER SANITARY (K)	PRO-FORMA RESULTS AT PROPOSED RATES TWIN CITY SANITARY (M)
OPERATING REVENUE										
COUNTY REVENUE (T/C)	654,682	(215,594)	439,288	41,024	480,512	480,512	(16,600)	463,912	463,912	463,912
PASS THROUGH (T/C)	180,232	206,273	386,505	2,791	389,236	389,236	198,523	587,759	587,759	587,759
COUNTY REVENUE (VSS)	4,397,419	(449,679)	3,947,740	837,255	4,784,995	4,784,995	1,099,500	5,884,495	5,884,495	5,884,495
PASS THROUGH (VSS)	534,507	449,679	983,986	20,740	1,004,726	1,004,726	503,023	1,509,749	1,509,749	1,509,749
CITY REVENUE (VSS)	3,361,803		3,361,803	3,361,803	3,361,803	3,361,803				
SERVICE CHARGE	13,646		13,646		2,042	13,604		13,604	13,604	2,042
TOTAL OPERATING REVENUE	9,144,090	(9,121)	9,134,969	901,750	10,036,719	3,361,803	1,684,323	7,407,848	7,407,848	1,033,313
OPERATIONS & MAINTENANCE										
WAGES & OTHER SHOP	477,823	(10,107)	467,716	96,872	364,588	364,588	294,771	294,771	294,771	36,981
TIRES & TUBES	104,501		104,501		104,501	104,501	67,793	67,793	67,793	6,238
WAGE & FRINGE - SUPERVISOR	56,144	(7,666)	53,478	12,547	66,025	23,486	36,116	36,116	36,116	4,424
WAGE & FRINGE - ROUTE	1,070,061	(55,568)	1,014,493	441,732	1,456,245	343,509	829,186	829,186	829,186	81,350
WAGE & FRINGE - DROP BOX	219,428	(11,613)	207,815	83,531	291,346	133,728	117,704	117,704	117,704	39,914
FUEL OIL & OTHER	165,326		165,326	19,643	184,969	76,281	96,572	96,572	96,572	12,115
DIRECTORS FEES	10,800		10,800							
CONTAINER REPAIR	471,142		471,142		471,142	141,343	315,665	315,665	315,665	14,134
DISPOSAL CHARGES	4,790,860	464,875	5,255,735	2,706,836	7,962,571	2,969,038	4,284,418	4,284,418	4,284,418	709,097
ADVERTISING & PR	23,186	(5,078)	18,108		18,108	5,251	11,931	11,931	11,931	905
INSURANCE - LAB & PROP	113,190	(20,241)	92,949	(2,749)	90,200	37,198	5,908	47,093	47,093	5,908
WORKMAN'S COMPENSATION	167,240	(8,538)	158,682	(138,682)						
WAGE & FRINGE - MGT & OFFICE	283,170	(16,023)	269,145	118,717	387,862	112,480	235,989	235,989	235,989	19,393
WAGE & FRINGE - COLLECTIONS	11,409	(716)	10,693	6,733	17,426	1,220	16,206	16,206	16,206	1,220
OFFICE EXPENSES	64,938	4,861	69,819		69,819	3,491	46,081	46,081	46,081	3,491
POSTAGE - MAILED BILLS				49,750	49,750	3,562	46,388	46,388	46,388	3,562
POSTAGE, DATA PROC & OTHER	120,936	(292)	120,644	(83,472)	77,172	22,380	50,934	50,934	50,934	3,859
LEGAL AND ACCOUNTING	507,126	(144,436)	362,690	162,690	162,690	24,186	123,086	123,086	123,086	15,418
OFFICE TELEPHONE	17,377		17,377		17,377	5,039	11,469	11,469	11,469	869
RADIO MAINTENANCE	7,715		7,715		7,715	505	4,028	4,028	4,028	505
EMPLOYEE WELFARE	164,565	11,500	176,065	(176,065)						
EMPLOYEE PENSION	122,285	8,086	130,371	(130,371)						
EMPLOYEE PHYSICALS	2,245		2,245		2,245	926	1,172	1,172	1,172	147

CLARK COUNTY DISPOSAL, INC.
 PRO-FORMA INCOME STATEMENT ALLOCATIONS
 FOR THE TWELVE MONTHS ENDED JUNE 30, 1989

PER BOOKS 12 MONTHS JUNE 30, 1989	RESTATING ADJUSTMENTS (A)	PER BOOKS RESTATE (A+B=C)	PRO-FORMA ADJUSTMENTS (D)	PRO-FORMA AT PRESENT RATES (C+D=E)	PRO-FORMA PRESENT			EFFECT OF PROPOSED			PRO-FORMA RESULTS AT PROPOSED		
					RATE TWIN CITY SANITARY (H)	RATE VANCOUVER SANITARY (I)	RATE VANCOUVER SANITARY (J)	RATES TWIN CITY SANITARY (L)	RATES TWIN CITY SANITARY (M)	RATES VANCOUVER SANITARY (K)	RATES TWIN CITY SANITARY (N)		
AR COLLECTION EXPENSE	48	48		48	3	45							3
BAD DEBT EXPENSE	34,649	40,316	5,410	45,726	4,756	40,970	9,627	9,627	1,092	5,848	50,597	1,092	5,848
REGULATORY EXPENSE	36,206	40,412	12,987	53,399	6,973	46,426	12,836	12,836	1,455	8,428	59,262	1,455	8,428
PURSAIDUES, TRAVEL&ENT	20,257	(4,161)		16,096	805	10,624				805	10,624		805
DEPRECIATION & AMORTIZATION STRUCTURES&IMPROVEMENTS	9,837	(1,241)		8,596	430	5,673				430	5,673		430
TRUCKS	175,435	(10,577)		164,878	10,800	86,083				86,083	86,083		10,800
CONTAINERS & D/B	65,242	14,521		79,763	2,393	53,441				53,441	53,441		2,393
SERVICE&SHOP EQUIPMENT	14,871	(4,531)		10,340	677	3,399				677	3,399		677
FURN & FIXTURES	40,892	(1,319)		39,573	1,969	25,986				25,986	25,986		1,969
EVERGREEN WASTE	6,708	(6,708)											
TAXES AND LICENSES													
OPERATING, FUEL, & LICENSES	90,241		8,136	98,377	6,444	51,362				6,444	51,362		6,444
B & O TAXES	131,774	3,424	13,526	148,724	12,909	83,992	24,068	24,068	2,729	15,638	110,060	2,729	15,638
OREGON PUC	77			77	5	52				52	52		5
REAL PROPERTY TAX	7,418			7,418	571	4,896				4,896	4,896		571
PERSONAL PROPERTY TAX	11,002			11,002	330	7,372				7,372	7,372		330
EMPLOYMENT TAXES	183,770	(11,434)	(172,336)										
CITY FRANCHISE TAX	642,336			642,336									
TOTAL EXPENSES	10,244,090	190,889	2,892,765	13,327,704	5,238,348	7,080,944	46,331	46,331	5,376	1,013,690	7,127,476	5,376	1,013,690
NET CARRIER INCOME	(1,099,960)	(200,010)	(1,991,015)	(3,290,985)	(1,876,543)	(1,277,619)	1,337,992	1,337,992	176,647	39,823	280,373	176,647	39,823

OPERATING RATIO 96.22%

CLARK COUNTY DISPOSAL, INC.
 PRO-FORMA INCOME STATEMENT ALLOCATIONS
 FOR THE TWELVE MONTHS ENDED JUNE 30, 1989

ACCOUNT NUMBER	PER BOOKS 12 MONTHS JUNE 30, 1989		RESTATING ADJUSTMENTS (B)	PER BOOKS RESTATED (A*B=C)		PRO-FORMA AT PRESENT RATES (C+D+E)	ALLOCATION METHOD (F)	PRO-FORMA PRESENT CITY OF VANCOUVER (G)	PRO-FORMA PRESENT TWIN CITY SANITARY (H)	PRO-FORMA PRESENT RATE VANCOUVER SANITARY (I)
	(A)	(B)		(C)	(D)					
OPERATING REVENUE										
3111	654,682	(215,394)	439,288	41,024	480,312	ACTUAL	480,312	480,312	4,784,995	4,784,995
	180,232	206,275	386,507	2,731	389,236	ACTUAL	389,236	389,236	1,004,726	1,004,726
3110	4,397,419	(449,679)	3,947,740	837,233	4,784,995					
	534,307	449,679	983,986	20,780	1,004,726					
3112	3,561,805		3,561,805		3,561,805	ACTUAL	3,561,805	3,561,805		
3113	15,646		15,646		15,646	REVENUE	15,646	2,042		13,604
	9,144,090	(9,121)	9,134,969	901,750	10,036,719		9,134,969	871,590		5,803,325

OPERATIONS & MAINTENANCE

4110	27,911	(1,715)	26,196	629	26,827	TRUCK HOURS	11,063	1,757		14,036
4120	3,088		3,088	10,159	10,159	TRUCK HOURS	4,190	665		5,304
4121	18,666		18,666		18,666	TRUCK HOURS	1,274	202		1,612
4124	8,077	101	8,178		8,178	TRUCK HOURS	7,698	1,223		9,746
4190/1	191,953	(10,130)	181,823	7,519	189,342	TRUCK HOURS	3,373	536		4,270
4132	190,903	(2,231)	188,674	78,565	267,239	TRUCK HOURS	32,400	12,402		44,802
4134	1,560		1,560		1,560	TRUCK HOURS	77,809	12,358		90,167
4160	104,301		104,301		104,301	MILEAGE	50,247	102		50,349
4180	13,882	3,866	17,748		17,748	TRUCK HOURS	7,319	6,258		13,577
4181	21,780		21,780		21,780	TRUCK HOURS	8,982	1,427		10,409
4210	56,144	(2,666)	53,478		53,478	DVR DR HOURS	20,779	3,607		24,386
4230/1/2	1,069,113	(55,571)	1,013,542	555	1,014,097	DVR DR HOURS	4,706	817		5,523
4233	219,428	(11,613)	207,815	40,933	248,748	DRIVER HOURS	394,936	59,043		453,979
4235	948		948	75,179	76,127	D/B TRIPS	130,197	22,453		152,650
						D/B TRIPS	99,221	29,615		128,836
						DRIVER HOURS	34,307	10,300		44,607
4240	161,126		161,126	19,643	180,769	DRIVER HOURS	356	53		419
4280	4,200		4,200	4,200	8,400	TRUCK HOURS	74,549	11,840		86,389
						TRUCK HOURS	1,732	275		2,007

ACCOUNT NUMBER	P-1 PAYROLL TAX INCREASE	P-2 INSURANCE INCREASE	P-3 FUEL INCREASE	P-4 EMPLOYEE BENEFIT INCREASE	P-5 SALARY & WAGE INCREASE	P-6 POSTAGE INCREASE	P-7 RECLASSIFY EMPLOYEE FRINGE	P-8 EFFECT OF PRIOR INCREASE	P-9 DISPOSAL FEES INCREASE	TOTAL PROFORMA ADJUSTMENTS
ADVERTISING										
PUBLIC RELATIONS										
INSURANCE-LIAB & PROP		(2,749)								(2,749)
WORKMAN'S COMPENSATION	8,418						(167,100)			(158,682)
WAGES-GENERAL MANAGEMENT					21,897		10,837			10,837
FRINGE-GENERAL MANAGEMENT							83,983			23,897
WAGES-OFFICE					1,313					1,313
FRINGE-OFFICE							5,418			5,418
WAGES-COLLECTIONS										
FRINGE-COLLECTION										
OFFICE EXPENSES										
POSTAGE-MAILED BILLS						49,750				49,750
POSTAGE-GENERAL						(43,472)				(43,472)
DATA PROCESSING										
OFFICE LIGHTS & WATER										
MAINT-BLDG & GROUNDS										
PROPERTY SECURITY										
LEGAL AND ACCOUNTING										
OFFICE TELEPHONE										
RADIO MAINTENANCE										
EMPLOYEE WELFARE				5,088						(130,371)
EMPLOYEE PENSION				29,934			(133,459)			(176,063)
EMPLOYEE PHYSICALS										
VR COLLECTION EXPENSE										
BAD DEBT EXPENSE										
REGULATORY EXPENSE								5,410		5,410
PUBLICATIONS AND DUES								12,987		12,987
TRAVEL & ENTERTAINMENT										
OFFICE RENTAL										
TOTAL OPERATIONS & MAINTENANCE	8,418	(2,749)	19,643	33,022	82,866	6,278	170,728	18,397	2,776,836	3,043,439
DEPRECIATION & AMORTIZATION										
DEPRECIATION-STRUCTURES										
DEPRECIATION-LEASEHOLD IMP										
DEPRECIATION-PROPERTY IMP										
DEPRECIATION-COLLECTION TRUCKS										

ACCOUNT NUMBER	P-1	P-2	P-3	P-4	P-5	P-6	P-7	P-8	P-9	TOTAL	
	PAYROLL TAX INCREASE	INSURANCE INCREASE	FUEL INCREASE	EMPLOYEE BENEFIT INCREASE	SALARY & WAGE INCREASE	POSTAGE INCREASE	RECLASSIFY EMPLOYEE FRINGE INCREASE	EFFECT OF PRIOR INCREASE	DISPOSAL FEES INCREASE	LICENSE & TONNAGE INCREASE	ADJUSTMENTS
DEPRECIATION-DROP BOX TRUCKS 5022											
DEPRECIATION-CONTAINERS & D/B 5023											
DEPRECIATION-SERVICE CARS 5030											
DEPRECIATION-SHOP EQUIP 5040											
DEPRECIATION-FURN & FIXTURES 5050											
AMORTIZATION-EVERGREEN WASTE 5093											
TOTAL DEPRECIATION & AMORTIZATION											
TAXES AND LICENSES											
OPERATING TAXES & LICENSES 5200								13,526			13,526
S & O TAXES 5210											
FEDERAL FUEL TAX 5220			4,146								4,146
WASHINGTON FUEL TAX 5221											
VEHICLE LICENSES & TONNAGE 5222											
OREGON PUC 5223											
REAL PROPERTY TAX 5230										5,990	5,990
PERSONAL PROPERTY TAX 5231											
FEDERAL UNEMPLOYMENT TAX 5240	216										(4,903)
STATE UNEMPLOYMENT TAX 5241	(10,825)										(56,383)
TCA TAXES 5242	9,004										(130,850)
CITY OF VANCOUVER FRANCHISE TAX 7500	(1,608)										(150,674)
TOTAL TAXES & LICENSES	(6,810)	2,749	(23,789)	(33,022)	(32,866)	(6,278)	(170,728)	13,526	(2,706,836)	5,990	(1,991,015)
NET CARRIER INCOME								869,827			

MARK COUNTY DISPOSAL, INC.

FOR THE TWELVE MONTHS JUNE 30, 1989

ACCOUNT NUMBER	RA-1 REMOVE OUT OF PERIOD	RA-2 ADJUST OUT OF PERIOD	RA-3 ADJUST DIB FEES LEGAL & ACCOUNTING	RA-4 ADJUST PUBLIC RELATIONS & ADV.	RA-5 ADJUST PUBL. & DUES	RA-6 ADJUST DEPN. EXPENSE	RA-7 ADJUST INS EXPENSE	RA-8 EVERGREEN EXPENSE ALLOCATION	RA-9 RECLASS REVENUES & EXPENSES	RA-10 ADJUST FEES	RA-11 DATA PROCESSING EXPENSE	TOTAL RESTATEING ADJUSTMENTS
3111								(215,394)				(215,394)
3110		(732)						206,273				206,273
3112								(448,977)				(448,977)
3113								449,679				449,679
<hr/>												
		(732)						(8,369)				(9,121)
4110	(1,713)											(1,713)
4120												
4121												
4124	101											101
4130/1	(10,130)											(10,130)
4132		(2,211)										(2,211)
4134												
4160												
4180		121										
4181								3,745				3,745
4210	(2,666)											(2,666)
4230/1/2	(53,571)											(53,571)
4233	(11,613)											(11,613)
4235	3											3
4240												
4290												
7502												(10,800)
4282												
4360										464,875		464,875

ARK COUNTY DISPOSAL, INC.
 STATING ADJUSTMENTS
 FOR THE TWELVE MONTHS JUNE 30, 1989

ACCOUNT NUMBER	RA-1 REMOVE OUT OF PERIOD PAYROLL	RA-2 ADJUST OUT OF PERIOD EXPENSES	RA-3 ADJUST DIR FEES LEGAL & ACCOUNTING	RA-4 ADJUST PUBLIC RELATIONS & ADV.	RA-5 ADJUST PUBL. & DUES	RA-6 ADJUST DEPN. EXPENSE	RA-7 ADJUST INS EXPENSE	RA-8 EVERGREEN EXPENSE ALLOCATION	RA-9 RECLASS REVENUES & DISPOSAL	RA-10 ADJUST FEES EXPENSE	RA-11 DATA PROCESSING EXPENSE	TOTAL RESTATING ADJUSTMENTS
4450				(7,256)								(7,256)
4451				(7,822)								(7,822)
4590							(20,241)					(20,241)
4540	(8,538)											(8,538)
4611	(2,207)											(2,207)
4612/7/5	(10,538)	(3,260)										(13,818)
4614	(716)											(716)
4620							1,992			2,869		4,861
4621												
4622												
4623												
4624	(326)	34										(292)
4625												
4630			(138,582)					14,146				(144,436)
4640												
4641												
4630	11,500	8,086										11,500
4631												8,086
4635												
4660												
4670								5,667				5,667
4680					(4,161)				4,206			4,206
4690												(4,161)
4691												
5310	(92,434)	2,750	(169,382)	(5,078)	(4,161)		(20,241)	25,550	4,206	464,875	2,869	208,934
RECIATION & MAINTENANCE												
5010												(1,604)
5013												363
5014												
5021												(10,537)

BUCHMANN SANITARY SERVICE, INC.
 PRO FORMA INCOME
 June 30, 1989

ACCOUNT NUMBER	PER BOOKS 12 MONTHS JUNE 30, 1989	ACCOUNTING ADJUSTMENTS	PER BOOKS ADJUSTED JUNE 30, 1989	PRO FORMA REVENUE & EXPENSE ADJUSTMENTS	PRO FORMA BEFORE REVENUE ADJUSTMENTS	EFFECT OF PROPOSED RATES	PROFORMA RESULTS AT PROPOSED RATES
OPERATING REVENUE							
Service Rev-Residential	860,228	(62,509)	797,719	40,445	838,164	142,100	980,264
D/B Disposal Passthru	32,508	65,914	98,422	309	98,731	50,310	149,041
Service Charge Revenue	2,155		2,155		2,155		2,155
TOTAL OPERATING REVENUE	894,890	3,405	898,295	40,754	939,049	192,410	1,131,459

OPERATING & MAINTENANCE	PER BOOKS 12 MONTHS JUNE 30, 1989	ACCOUNTING ADJUSTMENTS	PER BOOKS ADJUSTED JUNE 30, 1989	PRO FORMA REVENUE & EXPENSE ADJUSTMENTS	PRO FORMA BEFORE REVENUE ADJUSTMENTS	EFFECT OF PROPOSED RATES	PROFORMA RESULTS AT PROPOSED RATES
Shop Supervisor-Interco	2,252		2,252	54	2,306		2,306
Repairs - Interco	379		379		379		379
Lights & Phone - Interco	1,521		1,521		1,521		1,521
Coveralls & Uniforms	1,110	10	1,120		1,120		1,120
Coveralls/Uniforms Interco	887		887		887		887
Shop Helpers Interco	3,199		3,199	138	3,337		3,337
Mechanics Interco	9,458		9,458	412	9,870		9,870
Repair Parts & Material	20,959	(19)	20,940		20,940		20,940
Parts & Materials Interco	1,880		1,880		1,880		1,880
Accident Repairs	425		425		425		425
Tires & Tubes	10,701		10,701		10,701		10,701
Tires & Tubes Interco	2,204		2,204		2,204		2,204
Other Shop Exp Interco	2,379		2,379		2,379		2,379
Shop Lease Interco	2,780	344	3,124		3,124		3,124
Driver Superv. Interco	4,005		4,005	23	4,028		4,028
Wages County Drivers	118,007	(5,422)	112,585	5,080	117,665		117,665
D/B Drivers Interco	9,301		9,301	380	9,681		9,681
Fuel & Oil	16,502		16,502	3,232	19,734		19,734
Fuel & Oil Interco	1,680		1,680		1,680		1,680
Other Refuse Collected Exp	797		797		797		797

BUCHMANN SANITARY SERVICE, INC.

PRO FORMA INCOME

June 30, 1989

	ACCOUNT NUMBER	PER BOOKS 12 MONTHS JUNE 30, 1989	ACCOUNTING ADJUSTMENTS	PER BOOKS ADJUSTED JUNE 30, 1989	PRO FORMA REVENUE & EXPENSE ADJUSTMENTS	PRO FORMA BEFORE REVENUE ADJUSTMENTS	EFFECT OF PROPOSED RATES	PROFORMA RESULTS AT PROPOSED RATES
Container & D/B Repair	4282	8,986		8,986		8,986		8,986
Repairs Interco	4282-0001	56,926		56,926		56,926		56,926
Disposal Charges	4360	338,358	11,857	350,215	180,228	530,443		530,443
Advertising	4450	777		777		777		777
Advertising Interco	4450-0001	1,942	(313)	1,629		1,629		1,629
Public Relations Interco	4451-0001	509	(279)	230		230		230
Insurance - Liability	4530	6,487		6,487	1,372	7,859		7,859
Workman's Compensation	4540	14,079	(386)	13,693	475	14,168		14,168
Workman's Comp Interco	4540-0001	2,569		2,569	266	2,835		2,835
Insurance - Fire	4560	4,281		4,281		4,281		4,281
Wages Officers Interco	4610-0001	(0)		(0)		(0)		(0)
General Mgmt Interco	4611-0001	9,515		9,515		9,515		9,515
Customer Service Interco	4612-0001	15,370		15,370	1,779	17,149		17,149
Data Processing Interco	4613-0001	3,401		3,401	339	3,740		3,740
Wages Collections	4614	154		154		154		154
Collections Interco	4614-0001	1,781		1,781	212	1,993		1,993
Bookkeeping Interco	4615-0001	7,078		7,078	725	7,803		7,803
Office Expense	4620	213	197	410		410		410
Office Expense Interco	4620-0001	7,259		7,259		7,259		7,259
Postage Interco	4621-0001	7,648		7,648		7,648		7,648
Data Processing Interco	4622-0001	4,916	874	5,790		5,790		5,790
Lights & Water Interco	4623-0001	672		672		672		672
Maintenance Interco	4624-0001	1,167		1,167		1,167		1,167
Bldg & Prop Security	4625	245		245		245		245
Legal & Accounting	4630	15,469	23,644	39,113		39,113		39,113
Office Telephones	4640	530		530		530		530
Radio Maint Interco	4641-0001	402		402		402		402
Employee Welfare	4650	10,789		10,789	3,432	14,221		14,221

BUCHMANN SANITARY SERVICE, INC.

PRO FORMA INCOME

June 30, 1989

ACCOUNT NUMBER	PER BOOKS 12 MONTHS JUNE 30, 1982	ACCOUNTING ADJUSTMENTS	PER BOOKS ADJUSTED JUNE 30, 1982	PRO FORMA REVENUE & EXPENSE ADJUSTMENTS	PRO FORMA BEFORE REVENUE ADJUSTMENTS	EFFECT OF PROPOSED RATES	PRO FORMA RESULTS AT PROPOSED RATES
Employee Welfare Interest	4650-0001		7,021	1,074	8,095		8,095
Employee Pension	4651		6,852	3,632	10,484		10,484
Employee Pension Interest	4651-0001		5,602	(281)	5,321		5,321
Directors Fees	7502	(5,400)					
Bad Debt Expense	4670	79	6,907	245	7,152	1,154	8,306
Regulatory Expense	4680	694	6,157	1,224	7,381	1,539	8,920
Publications & Dues	4690		173		173		173
Travel & Entertainment	4691		216		216		216
T & E Interest	4691-0001		637		637		637
TOTAL OPERATIONS & MAINTENANCE		25,880	796,020	204,041	1,000,061	2,693	1,002,754

DEPRECIATION & AMORTIZATION

Structures Interest	5010-0001	680	482		482		482
Depreciation Equipment	5021	18,563	22,414	3,851	22,414		22,414
Drop Box Trucks Interest	5022-0001	3,389	2,759	(630)	2,759		2,759
Deprec Cost & Drop Boxes	5023	871	3,279	2,408	3,279		3,279
Cont & Drop Boxes Interest	5023-0001	7,701	7,701		7,701		7,701
Service Cars Interest	5030-0001	528	1,003	475	1,003		1,003
Shop Equipment Interest	5040-0001	469	447	(22)	447		447
Office Equip Interest	5050-0001	4,360	3,923	(437)	3,923		3,923
Amort Evergreen Waste	5093	1,092		(1,092)			
TOTAL DEPRECIATION		37,652	42,007	4,355	42,007		42,007

AXES & LICENSES

Operating Taxes & License	5200	2,569	2,569		2,569		2,569
Business & Occup tax	5201	12,902	13,299	397	13,910	2,886	16,796
Fed Fuel Tax Interest	5220-0001	163	163		163		163
Wash Fuel Tax	5221	2,139	2,139	574	2,713		2,713

BUCHMANN SANITARY SERVICE, INC.

PRO FORMA INCOME

June 30, 1989

	ACCOUNT NUMBER	PER BOOKS 12 MONTHS JUNE 30, 1989	ACCOUNTING ADJUSTMENTS	PER BOOKS ADJUSTED JUNE 30, 1989	PRO FORMA REVENUE & EXPENSE ADJUSTMENTS	PRO FORMA BEFORE REVENUE ADJUSTMENTS	EFFECT OF PROPOSED RAJES	PROFORMA RESULTS AT PROPOSED RAJES
Wash Fuel Tax Interco	5221-0001	443		443		443		443
Vehicle Tomtago & License	5222	1,196		1,196	354	1,550		1,550
Real Prop Taxes Interco	5230-0001	843		843		843		843
Personal Prop Taxes	5231	337		337		337		337
Pers Prop Taxes Interco	5231-0001	1,250		1,250		1,250		1,250
Federal Unemployment Tax	5240	456		456	(180)	276		276
Unemp Tax Interco	5240-0001	441		441	(216)	225		225
State Unemployment Tax	5241	2,857	(137)	2,720	(956)	1,764		1,764
State Unemp Interco	5241-0001	2,242		2,242	(1,284)	958		958
FICA Taxes	5242	8,862		8,862	420	9,282		9,282
FICA Taxes Interco	5242-0001	5,001	(245)	4,756		4,756		4,756
TOTAL TAXES & LICENSES		41,701	15	41,716	(677)	41,039	2,886	43,925
TOTAL EXPENSES		849,493	30,250	879,743	203,364	1,083,107	5,579	1,088,686
NET CARRIER INCOME		45,397	(26,845)	18,552	(162,610)	(144,058)	186,831	42,773
OPERATING RATIO								96.22%

UCHMANN SANITARY SERVICE, INC.	RA-1	RA-2	RA-3	RA-4	RA-5	RA-6	RA-7	RA-8	RA-9	RA-10	TOTAL
ESTATING ADJUSTMENTS	ADJUST	ADJUST	ADJUST	AMORTIZE	ADJUST	ADJUST	ADJUST	RECLASSIFY DATA	PASS-THRU PROCESSING	REVENUE	TOTAL
FOR THE TWELVE MONTHS JUNE 30, 1989	OUT OF	PERIOD	LEGAL &	EVERGREEN PUB REL	DEPR	EXPENSE	FEES	REVENUE	EXPENSE	ITEMS	ADJUSTMENTS
	ACCOUNT PERIOD	ADJUST	ACCOUNTING COSTS	& ADV	EXPENSE	EXPENSE	EXPENSE	EXPENSE	EXPENSE	ADJUSTMENTS	
	NUMBER	EXPENSES	PAYROLL								
OPERATING REVENUE	3110							(62,509)			(62,509)
Service Rev-Residential	3110-0003							65,914			65,914
D/B Disposal Passthru	3113										
Service Charge Revenue											3,405
TOTAL OPERATING REVENUE											3,405

OPERATING & MAINTENANCE

Shop Supervision- Interco	4110-0001										
Repairs - Interco	4120-0001										
Lights & Phone - Interco	4121-0001										
Coveralls & Uniforms	4124	10									10
Coveralls/Uniforms Interco	4124-0001										
Shop Helpers Interco	4130-0001										
Mechanics Interco	4131-0001										
Repair Parts & Material	4132	(19)									(19)
Parts & Materials Interco	4132-0001										
Accident Repairs	4134										
Tires & Tubes	4160										
Tires & Tubes Interco	4160-0001										
Other Shop Exp Interco	4180-0001										
Shop Lease Interco	4181-0001										
Driver Superv. Interco	4210-0001										
Wages County Drivers	4230	(3,265)									(3,265)
D/B Drivers Interco	4233-0001										
Fuel & Oil	4240										
Fuel & Oil Interco	4240-0001										
Other Refuse Collect Exp	4280										
Container & D/B Repair	4282										
Repairs Interco	4282-0001										
Disposal Charges	4360										
											11,857
											11,857

BUCHMANN SANITARY SERVICE, INC.											
RESTATING ADJUSTMENTS											
FOR THE TWELVE MONTHS JUNE 30, 1989											
ACCOUNT PERIOD	RA-1	RA-2	RA-3	RA-4	RA-5	RA-6	RA-7	RA-8	RA-9	RA-10	
NUMBER	ADJUST OUT OF	ADJUST PAYROLL	ADJUST LEGAL & ACCOUNTING COSTS	AMORTIZE EVERGREEN COSTS	ADJUST PUB REL & ADV	ADJUST DEPR EXPENSE	ADJUST DISPOSAL FEES	RECLASSIFY DATA PASS-THRU	REVENUE EXPENSE	REVENUE SENSITIVE ITEMS	TOTAL RESTATING ADJUSTMENTS
Advertising	4450										
Advertising Interco	4450-0001										(313)
Public Relations Interco	4451-0001										(279)
Insurance - Liability	4530										
Workman's Compensation	4540										
Workman's Comp Interco	4540-0001	(386)									(386)
Insurance - Fire	4560										
Wages Officers Interco	4610-0001										
General Mgmt Interco	4611-0001										
Customer Service Interco	4612-0001										
Data Processing Interco	4613-0001										
Wages Collections	4614										
Collections Interco	4614-0001										
Bookkeeping Interco	4615-0001										
Office Expense	4620										197
Office Expense Interco	4620-0001										197
Postage Interco	4621-0001										
Data Processing Interco	4622-0001										
Lights & Water Interco	4623-0001										874
Maintenance Interco	4624-0001										
Bldg & Prop Security	4625										
Legal & Accounting	4630										
Office Telephone	4640										
Radio Maint Interco	4641-0001										
Employee Welfare	4650										
Employee Welfare Interco	4650-0001										
Employee Pension	4651										
Employee Pension Interco	4651-0001										
Directors Fees	7502										
Bad Debt Expense	4670										
Regulatory Expense	4680										
			(5,400)	1,517						(1,438)	(5,400)
											79
											694
			20,514	3,130							23,644
									874		874
											197

UCHMANN SANITARY SERVICE, INC.	RA-1	RA-2	RA-3	RA-4	RA-5	RA-6	RA-7	RA-8	RA-9	RA-10	TOTAL
ESTATING ADJUSTMENTS	ADJUST	ADJUST	ADJUST	AMORTIZE	ADJUST	ADJUST	ADJUST	RECLASSIFY DATA	REVENUE	REVENUE	TOTAL
FOR THE TWELVE MONTHS JUNE 30, 1989	OUT OF	ADJUST	LEGAL &	EVERGREEN	PUB REL	DEPR	DISPOSAL	PASS-THRU	SENSITIVE	RESTATEING	
ACCOUNT PERIOD	EXPENSES	PAYROLL	ACCOUNTING COSTS	& ADY	EXPENSE	EXPENSE	FEES	EXPENSE	ITEMS	ADJUSTMENTS	
NUMBER											
Publications & Dues	4690										
Travel & Entertainment	4691										
T & E Interco	4691-0001										
TOTAL OPERATIONS & MAINTENANCE		(3,660)	(2,157)	15,114	5,188	(592)	11,857	874	(744)		25,880
DEPRECIATION & AMORTIZATION											
Structures Interco	5010-0001										(198)
Depreciation Equipment	5021										3,851
Drop Box Trucks Interco	5022-0001										(630)
Deprec Cost & Drop Boxes	5023										2,408
Cost & Drop Boxes Interco	5023-0001										
Service Cars Interco	5030-0001										475
Shop Equipment Interco	5040-0001										(72)
Office Equip Interco	5050-0001										(437)
Amort Evergreen Waste	5093										(1,092)
TOTAL DEPRECIATION					(1,092)						5,447
TOTAL											4,355
TAXES & LICENSES											
Operating Taxes & License	5200										
Business & Occup tax	5201										
Fed Fuel Tax Interco	5220-0001										397
Wash Fuel Tax	5221										
Wash Fuel Tax Interco	5221-0001										
Vehicle Tonnage & License	5222										
Local Prop Taxes Interco	5230-0001										
Personal Prop Taxes	5231										
Personal Prop Taxes Interco	5231-0001										
Federal Unemployment Tax	5240										
Unemp Tax Interco	5240-0001										
State Unemployment Tax	5241										(137)
State Unemp Interco	5241-0001										

ACCOUNT NUMBER	RA-1	RA-2	RA-3	RA-4	RA-5	RA-6	RA-7	RA-8	RA-9	RA-10	TOTAL
ADJUST OUT OF PERIOD EXPENSES	ADJUST LEGAL & ACCOUNTING COSTS	ADJUST AMORTIZE EVERGREEN & ADY	ADJUST DEPR EXPENSE	ADJUST DISPOSAL EES	RECLASSIFY DATA PASS-TIRU REVENUE	REVENUE SENSITIVE ITEMS	REVENUE RESTATING ADJUSTMENTS				
5242											
5242-0001	(245)										(245)
FICA Taxes Imenco	(382)										15
TOTAL TAXES & LICENSES	4,042	2,157	(15,114)	(4,096)	592	(5,447)	(11,857)	3,405	(874)	347	(26,845)
NET CARRIER INCOME											

WICHMANN SANITARY SERVICE, INC.

FORMA ADJUSTMENTS

FOR THE TWELVE MONTHS JUNE 30, 1989

ACCOUNT NUMBER	P-1 ADJUST INSURANCE INCREASE	P-2 FUEL INCREASE	P-3 EMPLOYEE BENEFIT INCREASE	P-4 SALARY & WAGES INCREASE	P-5 ADJUST DISPOSAL FEES	P-7 EFFECT OF PRIOR INCREASE	P-8 ADJUST PAYROLL TAX	P-9 ADJUST TRUCK LICENSES	P-10 ADJUST W.U.T.C. FEE ADJUSTMENTS	TOTAL PROFORMA
3110						40,445				40,445
D/B Disposal Pass thru						309				309
3113										
Service Charge Revenue										
TOTAL OPERATING REVENUE						40,754				40,754

ERATING & MAINTENANCE

4110-0001	Shop Supervision - Interco			54						54
4120-0001	Repairs - Interco									
4121-0001	Lights & Phones - Interco									
4124	Coveralls & Uniforms									
4124-0001	Coveralls/Uniforms Interco									
4130-0001	Shop Helpers Interco			138						138
4131-0001	Mechanics Interco			412						412
4132	Repair Parts & Material									
4132-0001	Parts & Materials Interco									
4134	Accident Repairs									
4160	Tires & Tubes									
4160-0001	Tires & Tubes Interco									
4180-0001	Other Shop Exp Interco									
4181-0001	Shop Lease Interco									
4210-0001	Driver Superv. Interco			23						23
4230	Wages County Drivers			5,080						5,080
4233-0001	D/B Drivers Interco			380						380
4240	Fuel & Oil									
4240-0001	Fuel & Oil Interco					3,232				3,232
4280	Other Refuse Collected Exp									
4282	Containers & D/B Repair									
4282-0001	Repairs Interco									
4360	Disposal Charges									
									180,228	180,228

CHMANN SANITARY SERVICE, INC.

FORMA ADJUSTMENTS

FOR THE TWELVE MONTHS JUNE 30, 1989

	P-1	P-2	P-3	P-4	P-5	P-7	P-8	P-9	P-10	TOTAL
	ADJUST	FUEL	EMPLOYEE	SALARY	ADJUST	EFFECT OF	ADJUST	ADJUST	ADJUST	TOTAL
	INCREASE	INCREASE	BENEFIT	& WAGES	DISPOSAL	PRIOR	PAYROLL	TRUCK	W.U.T.C.	PROFORMA
	INCREASE	INCREASE	INCREASE	INCREASE	FEES	INCREASE	TAX	LICENSES	FEE	ADJUSTMENTS
	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Advertising										
Advertising Interco										
Public Relations Interco										
Insurance - Liability	1,372									1,372
Workman's Compensation										
Workman's Comp Interco										475
Insurance - Fire										266
Wages Officer Interco										
General Mgmt Interco										
Customer Service Interco				1,779						1,779
Data Processing Interco				339						339
Wages Collections										
Collections Interco				212						212
Bookkeeping Interco				725						725
Office Expense										
Office Expense Interco										
Postage Interco										
Data Processing Interco										
Lights & Water Interco										
Maintenance Interco										
Bldg & Prop Security										
Legal & Accounting										
Office Telephone										
Radio Maint Interco										
Employee Welfare										
Employee Welfare Interco			3,432							3,432
Employee Pension			1,074							1,074
Employee Pension Interco			3,632							3,632
Directors Fees			(281)							(281)
Bad Debt Expense										
Regulatory Expense										
									939	245
										285
										1,224

BUCHMANN SANITARY SERVICE, INC.

PROFORMA ADJUSTMENTS

FOR THE TWELVE MONTHS JUNE 30, 1989

ACCOUNT NUMBER	ADJUST INSURANCE INCREASE	FUEL INCREASE	EMPLOYEE BENEFIT INCREASE	SALARY & WAGES INCREASE	ADJUST DISPOSAL FEES INCREASE	EFFECT OF PRIOR INCREASE	ADJUST PAYROLL TAX	ADJUST TRUCK LICENSES	ADJUST W.U.T.C. FEE ADJUSTMENTS	TOTAL PROFORMA
	P-1	P-2	P-3	P-4	P-5	P-7	P-8	P-9	P-10	
Publications & Dues										
Travel & Entertainment										
T & E Interest	4691									4691
TOTAL OPERATIONS & MAINTENANCE	1,372	3,232	7,857	9,142	180,228	530	741		939	204,041

DEPRECIATION & AMORTIZATION

Structures Interest	5010-0001	
Depreciation Equipment	5021	
Drop Box Trucks Interest	5022-0001	
Deprec Cost & Drop Boxes	5023	
Cost & Drop Boxes Interest	5023-0001	
Service Cars Interest	5030-0001	
Shop Equipment Interest	5040-0001	
Office Equip Interest	5050-0001	
Amort Evergreen Waste	5093	
TOTAL DEPRECIATION		

TAXES & LICENSES

Operating Taxes & Licenses	5200									
Business & Occup tax	5201					611				611
Fed Fuel Tax Interest	5220-0001									
Wash Fuel Tax	5221	574								574
Wash Fuel Tax Interest	5221-0001									
Vehicle Tonnage & License	5222							354		354
Real Prop Taxes Interest	5230-0001									
Personal Prop Taxes	5231									
Pers Prop Taxes Interest	5231-0001									
Federal Unemployment Tax	5240									(180)
Unemp Tax Interest	5240-0001									(216)
State Unemployment Tax	5241									(956)
State Unemp Interest	5241-0001									(1,284)