

96-0267

**Sales Taxes Paid by Counties
on Solid Waste Management Services**

Report to the Minnesota Legislature

January 1996

Minnesota Department of Revenue

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Introduction

The Laws of Minnesota for 1995, Chapter 264, Article 2, Section 40, require the commissioner of revenue to conduct an evaluation to determine the accuracy of taxes paid by counties on solid waste collection and disposal services as required by M.S. 297A.45. Section 33 deletes references to solid waste collection and disposal services and replaces these with solid waste management services. The commissioner is required to report the results of the evaluation, both in the aggregate and by county, to the chairs of the house committee on taxes and the senate committee on taxes and tax laws, and to the co-chairs of the legislative commission on waste management by January 1, 1996. This document describes the history and current application of sales and use tax on solid waste management services, specifically focusing on the implications imposed on county government.

History of the SCORE Tax

During the first Special Session in 1989, the legislature adopted the recommendation of the Select Committee on Recycling and the Environment (SCORE), and imposed the sales tax on public and private mixed municipal solid waste (MMSW) collection and disposal services. The tax became effective for services provided after January 1, 1990. These services became subject to the *state* sales tax, but not local taxes. The law specifically provides that city and local general sales taxes do not apply to these services. All customers, except the Federal Government and Indian Tribal Governments, are required to pay tax on these services.

Waste collection and disposal services are taxable, whether charged directly to customers by private or public haulers or paid for through government-imposed service fees or tax assessments. A 1995 law change clarifies that sales tax applies to MMSW management services.

Imposition on counties and local governments

M.S. 297A.45 states: "If a political subdivision provides a waste management service to its residents at a cost in excess of the total direct charge to the residents for the service, the political subdivision shall pay the taxes based on its cost of providing the service in excess of the direct charges." This includes *all costs* associated with mixed municipal solid waste (MMSW). Therefore, the counties owe use tax on their costs for providing MMSW management services only if, and to the extent, that the taxable charge to the waste generators is not sufficient to cover the counties cost of providing these services. This includes all direct and indirect costs associated with MMSW.

The intent of this provision was to create equality of taxation between the counties, since some counties charge directly for the services through tipping fees, while other counties charge for the service through other funding mechanisms, such as property tax assessments. It also creates equality of taxation between the counties and the private haulers, since all administrative costs are components of providing the service.

Exemptions:

- The sales tax applies to the total charges for providing the service, except for the following exemptions provided for in M.S. 297A.45, Subd. 3:
 1. Charges for collecting and managing recyclable materials that are separated by the waste generator are exempt from the tax.
 2. Surcharges or fees imposed under Minnesota Statutes, sections 115A.919, 115A.921, 115A.923, or 473.843, are exempt. These exempt fees include fees and surcharges assessed to operators of MMSW facilities by counties and cities. This includes the Greater Minnesota Landfill Cleanup Fee and the Metropolitan Solid Waste Landfill Fee.
 3. Waste from a recycling facility that separates or processes recyclable materials is exempt, provided the volume of the waste has been reduced by at least 85 percent.
- Effective July 1, 1995, the following costs were also exempted:
 1. The costs of providing educational materials and other information to residents are exempt.
 2. The costs of managing solid waste other than MMSW, including household hazardous waste, are exempt costs. Note: the department has never applied the sales tax to other than the collection and disposal of MMSW as defined in Minnesota Statutes, Chapter 115A, therefore this change was a clarification of the way that the tax has always been administered.
 3. The costs of court litigation and associated damages are exempt costs.
- A 1993 law change to M.S. 297A.25, Subd. 11 (effective retroactively for purchases made after May 31, 1992) exempted machinery and equipment, except motor vehicles, used directly for solid waste collection and disposal (MMSW management) at a waste facility. This provision provides an exemption from sales tax on initial purchases of equipment by counties and local governments, since the equipment cost is included in the total cost for providing MMSW management services.
- The 1995 legislation also clarified that costs of providing waste management services are exempt if those costs were previously subjected to the sales tax. This provision is consistent with the manner in which the department has administered the tax. To prevent double taxation, the department created Form ST-10 which commercial haulers provide to landfill or transfer station operators to exempt them from paying tax on tipping fees, since their customers were billed sales tax on the collection and disposal services. The ST-10 can also be used in other situations to prevent double taxation on a cost of providing service.

Information and education

The department has taken many steps to advise taxpayers, including counties and cities that may be providing solid waste management services, of their sales tax responsibilities. Articles in three separate sales tax newsletters and three law change notices were sent to all sales and use tax permit holders, and two sales tax fact sheets on MMSW collection and disposal were sent to permit holders registered for MMSW management services. In addition, the department promulgated Minnesota Rule 8130.2100 on waste collection and disposal. When the tax was initially imposed, the department sent information to county commissioners and solid waste officers in each of the 87 counties and to 2700 township clerks and city treasurers advising them of the imposition of the tax.

Concerns surfaced when the department began to conduct sales tax audits of some counties that provide MMSW management services. The audits found that the counties owed tax, and culminated in the legislature requiring the department to evaluate the accuracy of tax payments made by counties on solid waste collection and disposal services and report its findings to the legislature.

During 1995, the department held a series of meetings with representatives of the Association of Minnesota Counties, the Solid Waste Management Coordinating Board and various counties. The purpose of those meetings was to identify waste management costs incurred by counties, and to clarify related issues so that the department could determine the taxability of those costs.

The department also attended many county association meetings and seminars and met with individual counties in an effort to discuss and advise the counties of the taxability of costs. Despite the department's efforts to clarify this area of the law, confusion and uncertainty over which costs are subject to the tax continues. Eventually, the legislature mandated that the department conduct an evaluation to determine the accuracy of taxes paid by counties on MMSW management services.

Current issues

Minnesota Statutes 297A.45 specifically provides that “if a political subdivision provides solid waste management services to its residents at a cost in excess of the total direct charge to the residents for the service, the political subdivision shall pay the taxes based on its cost of providing the service in excess of the direct charges.” This provision has taken on greater significance as counties continue to lower their tipping fees and subsidize the costs through other means. The two major issues with respect to the counties’ obligation under this law are:

What does “providing the service” mean?

Determining the definition of the phrase “providing the service” has been an issue. It is the department’s position that counties having any connection with providing MMSW management service are deemed to be “providing the service.” Since the statute does not provide a definition, the department provided examples of ways in which counties could be “providing the service.” These examples include, but are not limited to, the following:

- a county directly provides waste management service;
- a county contracts with a private hauler to provide MMSW management service to its residents;
- a county oversees or manages contracts of private waste haulers who provide the service for county residents;
- a county makes financial assurance payments after January 1, 1992 relating to a MMSW facility which was open on or after April 9, 1994;

What costs should be included in the tax base?

Determining what costs should be included in providing MMSW management services is also an issue. The counties feel that the only taxable costs are those directly related to actually collecting and disposing of the MMSW. The Department of Revenue has taken the position that the government entity must include all direct *and indirect* costs relating to the service. This includes costs such as debt service, professional services, planning costs, financial assurance and costs related to statutory responsibilities of the counties. The sales tax applies whether the services are charged directly to customers or are paid for through government-imposed service fees or tax assessments.

Self-evaluations

The department determined that the best method to obtain information necessary to meet the legislative mandate was to have the counties complete a self-evaluation tax base worksheet. The Association of Minnesota Counties suggested that the department use the time period 1992, 1993, 1994 and January - June, 1995. It was felt that this time period would give a comprehensive view of the county costs and revenues relative to solid waste management services. The department worked with the Association of Minnesota Counties in developing the self-evaluation worksheet and guidelines. The department also felt that it would be less intrusive if the information was obtained directly from the counties through a self-evaluation, rather than by sending department representatives to examine county records on site. Consideration of other methods was not an option due to limited resources and time.

The department sent self-evaluation worksheets and guidelines to all 87 counties in Minnesota. Where counties are part of a commission, the commission also completed a worksheet to report its taxable costs and revenues.

The completed worksheets and the department's guidelines for completing the self-evaluation worksheets are found in the Appendix. The guidelines discuss the department's position concerning the taxability of costs incurred by counties when performing solid waste management service, as well as other related issues. They also explain in more detail the various line items on the worksheet. The worksheet is set up in a manner which compares the county's total taxable costs (line 19) with their total taxable revenues (line 23). The greater of these two amounts is then compared to the total amount on which sales or use tax was remitted (line 27). The result is the difference on line 28.

Response rate and quality

Originally, the counties were given two months to complete the worksheet. The counties had questions and needed clarification on what should be included in certain costs. As a result the department issued a clarification letter and also provided an additional two weeks to complete the self-evaluation. The department strongly encouraged each county to complete a worksheet. However, as of January 10, four counties out of 87 had not done so.

Results

A total of 90 worksheets are included in this report. Of the total, 83 were completed by counties and two were completed by commissions. A cumulative worksheet is also included. In addition, pursuant to the legal mandate discussed earlier that each county be evaluated, "no response" worksheets are included for the four counties that did not respond.

In analyzing the worksheets, the counties were placed in six broad categories shown on the following worksheet summary. Note: some counties fit into more than one category, depending on the period. In this instance, the counties were categorized based on total taxable MMSW costs and taxable MMSW revenues for all periods.

Worksheet summary

1. Counties where total taxable MMSW costs equal total taxable revenues:

Hubbard

2. Counties where total taxable MMSW costs exceed total taxable revenues:

Benton	Faribault	Morrison
Carlton	Fillmore	Norman
Cass	Houston	Ottertail
Chippewa	Itasca	Pipestone
Clearwater	Kanabec	Polk
Cook	Kandiyohi	Renville
Crow Wing	Koochiching	Roseau
Dodge	Lake of the Woods	Steele
East Central Solid	Martin	Swift
Waste Commission	Mille Lacs	Winona

3. Counties where total taxable MMSW costs are less than total taxable revenues:

Anoka	Kittson	St. Louis
Becker	Lyon	Tri-county Solid Commission
Beltrami	Marshall	Wadena
Clay	Olmsted	Waseca
Cottonwood	Ramsey	Washington
Douglas	Redwood	Watsonwan
Goodhue	Rice	Yellow Medicine
Hennepin	Rock	

4. Counties incurred taxable MMSW costs but received no taxable MMSW revenues:

A county falls in this category if it licenses haulers who directly provide the service within the county, bill the waste generator for the service, and collect and remit the sales tax.

Big Stone	Meeker	Stearns
Brown	Mower	Stevens
Carver	Murray	Traverse
Freeborn	Nicollet	Wabasha
Grant	Nobles	Wilkin
Jackson	Red Lake	Wright
Lake	Sherburne	
Le Sueur	Sibley	

5. Counties who sent in blank or "0" worksheets indicating they neither incurred direct or indirect MMSW costs, nor received any taxable MMSW revenues:

Blue Earth	Lac Qui Parle	Pope
Chisago	Lincoln	Scott
Dakota	McLeod	
Isanti	Pine	

6. No responses:

Aitkin
Mahnomen
Pennington
Todd

Worksheet summary notes

In analyzing individual county worksheet information for this report, the department discovered that, in some situations, totals were not calculated accurately, revenue and cost information was incomplete, and there were instances where the worksheet guidelines were not followed. Despite efforts to correct these deficiencies, some remain.

- Some counties provide only regulatory and licensing functions. As a result, worksheets from those counties only include regulatory and licensing costs. In these situations, the worksheet will indicate that they may owe tax, since they do not have any taxable revenues to offset their costs.
- Some worksheets indicate only contract management costs with haulers. Although the worksheets will indicate that the counties may owe additional tax, the department considers contract management costs to be no different from costs incurred by a county that pays its employees to perform these services.
- Many county costs contain elements directly and indirectly related to MMSW management services and some elements unrelated to providing the service. If a cost was only partly related to MMSW, the counties were instructed to prorate the cost to allow exemption for nontaxable costs. However, not all county accounting systems included a breakdown of MMSW costs, and prorating was difficult for many counties. From an audit standpoint prorating costs would also be very cumbersome.
- Several counties provided worksheets with zero costs on them. Presumably these counties do not even have indirect MMSW costs. However, it is the department's understanding that every Minnesota county is required to license and regulate haulers of MMSW. If this is true, at a minimum, each county's worksheet should reflect regulatory and licensing costs.
- Many counties did not report the sales and/or use tax on MMSW management services on the correct line of the Sales and Use Tax Return. Therefore, it was necessary for them to identify and include these amounts on their worksheet.

Analysis of results

- Based on information provided by the counties, the evaluation results indicate that there is a potential compliance gap of approximately \$3.9 million. (The amount is calculated by multiplying the cumulative differences on line 28 for all periods covered on the worksheet by the sales tax rate = \$59,438,469 x .065.) This gap is detailed by individual county on the Potential Tax Liability summary found in the Appendix.
- For purposes of completing the worksheet, the counties were instructed to include all costs associated with MMSW. Below is a summary of the costs that were included that the counties feel should not be included in the cost of providing waste management services. The amount of each cost represents all periods covered in the worksheet and its corresponding sales and use tax impact.

Type of Cost	Amount	Sales/Use Tax Impact
Regulatory	\$ 1,636,793	\$ 196,392
Planning	74,821	4,863
Debt Service	102,419,759	6,657,284
Professional Services	6,289,038	408,787
Financial Assurance	7,259,567	471,872
*Sales Tax Paid	<u>84,171</u>	<u>5,471</u>
Total	\$117,764,149	\$7,744,669

**This amount does not reflect sales tax that was reported on other cost lines.*

Conclusions

Based on the information provided on the individual worksheets, the general trend is that the compliance gap continues to grow; therefore, many counties may owe additional tax. In order to accurately verify the tax payments made by the counties, it would be necessary to review each county's records in more depth. However, the statute prohibits the department from auditing counties with respect to taxes related to solid waste management services until June 1, 1996. In addition, the department cannot pursue collection activities or issue refunds until then.

This report does, however, present an overview of the costs incurred by counties when providing MMSW management services, as well as the sales tax impact of some costs that the counties indicated should not be included in the cost of providing waste management services.

The department will not make an assessment or issue a refund based on the information provided on the worksheets. If a county has total taxable MMSW revenues in excess of total taxable MMSW costs, it does not mean that the county is entitled to a refund on the excess revenues. Conversely, if a county has total taxable MMSW costs in excess of total taxable MMSW revenues, it does not mean that the county owes tax on the excess costs. In situations where a worksheet indicates that a county is not in compliance with M.S. 297A.45, the department will work with the county to educate them concerning their sales tax obligations and, if necessary, take progressive enforcement action as needed.

The counties are only part of the MMSW management services industry; therefore, it may also be necessary to contact and/or work with others involved in providing the service such as haulers, cities and townships to help determine if all parties involved are in compliance.

The department is committed to serving and helping taxpayers comply with the tax laws and will continue to work with the counties. However, counties also have a responsibility to assure that they are in compliance with the tax laws.

Appendix

Potential Tax Liability

This summary represents the potential tax liability for the counties that is calculated by taking line 28 x 6.5%. Note: these amounts are based on information supplied by the counties and have not been verified by the department.

County/Commission	1992	1993	1994	1/95 - 6/95	Totals
Aitkin	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Anoka	0	0	0	0	0
Becker	34,052	15,532	29,606	14,757	93,947
Beltrami	87,487	101,748	101,541	38,890	329,666
Benton	685	690	1,470	7,058	9,904
Big Stone	0	54	471	102	627
Blue Earth	0	0	0	0	0
Brown	18,891	22,129	55,132	9,968	106,120
Carlton	-21,314	-10,741	1,776	-24	-30,302
Carver	0	0	1,173	920	2,093
Cass	11,726	35,427	96,633	22,348	166,134
Chippewa	61,946	51,163	64,859	16,438	194,405
Chisago	0	0	0	0	0
Clay	0	0	0	0	0
Clearwater	17,231	17,302	19,003	9,106	62,641
Cook	6,742	16,445	13,501	5,604	42,291
Cottonwood	360	-941	-85	1,970	1,303
Crow Wing	100,857	27,768	12,576	3,691	144,892
Dakota	0	0	0	0	0
Dodge	2,268	1,856	68	320	4,513
Douglas	7,800	6,905	10,248	-893	24,060
Faribault	41,266	34,968	36,668	14,304	127,207
Fillmore	286	2,144	2,065	1,858	6,354
Freeborn	0	4	0	0	4
Goodhue	4,741	1,409	0	126	6,276
Grant	12,586	13,645	13,520	6,968	46,719
Hennepin	0	0	0	0	0
Houston	8,595	8,824	6,219	1,656	25,294
Hubbard	16,472	18,298	15,051	7,563	57,384
Isanti	0	0	0	0	0
Itasca	16,084	0	24,255	87,589	127,928
Jackson	5,254	5,468	6,693	2,629	20,045
Kanabec	13,008	14,202	12,211	4,692	44,113
Kandiyohi	105,786	136,761	98,975	33,544	375,066
Kittson	-289	-1,253	-2,096	0	-3,638
Koochiching	13,968	77,645	26,436	15,855	133,903
Lac qui Parle	0	0	0	0	0
Lake	1	1	1	1	4
Lake of the Woods	0	714	4,141	1,675	6,530
Le Sueur	531	1,011	786	326	2,653
Lincoln	0	0	0	0	0
Lyon	0	0	0	0	0
Mahnomen	0	0	0	0	0
Marshall	-289	-1,253	-2,096	0	-3,639

Potential Tax Liability

Martin	48,799	43,445	47,488	18,376	158,109
McLeod	0	0	0	0	0
Meeker	35,449	22,069	38,725	11,036	107,278
Mille Lacs	18,820	14,471	12,974	6,816	53,083
Morrison	0	5,373	27,129	14,185	46,687
Mower	60	5	8	3	76
Murray	26,476	14,800	4,759	2,643	48,678
Nicollet	683	929	378	115	2,104
Nobles	121	145	137	43	446
Norman	-300	220	1,546	567	2,033
Olmsted	0	6,126	12,086	0	18,212
Otter Tail	1,733	-1,541	3,242	1,198	4,633
Pennington	0	0	0	0	0
Pine	0	0	0	0	0
Pipestone	-410	3,184	6,586	1,023	10,384
Polk	51,181	47,784	46,201	21,627	166,793
Pope	0	0	0	0	0
Ramsey	1,729	1,857	200	119,113	122,898
Redwood	0	0	-2	95	93
Red Lake	568	793	511	318	2,190
Renville	3,617	3,890	20,154	0	27,661
Rice	-717	-669	-451	15,581	13,743
Rock	11,742	15,208	13,238	0	40,188
Roseau	-606	-581	28,443	11,074	38,329
St. Louis	25,526	4,186	12,872	0	42,584
Scott	0	0	0	0	0
Sherburne	3,523	3,635	2,946	2,641	12,745
Sibley	991	910	1,161	195	3,257
Stearns	24	112	24	12,369	12,530
Steele	1,300	1,411	12,419	10,361	25,490
Stevens	7,584	7,284	6,747	4,705	26,321
Swift	0	5,670	2,483	1,834	9,987
Todd	0	0	0	0	0
Traverse	155	386	413	103	1,057
Wabasha	0	0	0	0	0
Wadena	2,286	7,995	8,618	4,554	23,452
Waseca	920	1,616	26,205	4,520	33,262
Washington	2,301	2,535	1,129	43,875	49,840
Watonwan	0	0	456	1,300	1,757
Wilkin	28	28	28	17	100
Winona	47,407	6,343	0	0	53,750
Wright	56,512	81,999	65,667	38,896	243,073
Yellow Medicine	0	0	0	4,210	4,210
East Central Solid Waste Commission	130,570	62,668	61,678	75,533	330,449
Tri-County Solid Waste Mgmt. Commission	0	0	0	0	0
Totals	\$1,044,801	\$962,209	\$1,117,000	\$737,970	\$3,861,980

Cumulative

		Year End Balances		
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses	14,788	4,815	6,996	1,125
b. Permit fees	41,764	15,140	12,863	7,015
c. Printing and publishing	84,862	35,381	34,972	14,978
d. Miscellaneous office supplies	48,246	49,864	53,449	27,777
e. Postage	16,267	22,507	14,599	8,095
f. Membership dues and fees	24,752	13,631	31,372	6,237
g. Sales taxes paid on taxable purchases	24,447	28,359	18,325	13,040
h. Professional and technical services	1,876,994	1,853,370	1,688,682	869,992
i. Consultant fees	592,616	496,512	566,554	506,998
j. Other insurance	165,996	184,382	206,421	132,933
k. Travel and meals	58,129	67,178	62,765	38,834
l. Safety clothing	27,047	28,839	30,986	14,616
m. Other miscellaneous expenses	4,596,070	3,728,795	3,315,580	990,167
General & Administrative Totals	7,571,978	6,528,773	6,043,564	2,631,807
2. Salaries and Wages	4,024,715	4,372,011	4,406,874	2,275,036
Other Employment Costs	0	0	0	0
a. Health insurance	320,825	367,487	399,306	208,950
b. PERA	163,452	191,571	164,378	139,582
c. Social Security	196,547	221,265	141,729	114,412
d. Medicare	27,427	30,565	33,000	17,691
e. Worker's Compensation	106,398	166,279	207,886	144,750
f. Per diem	18,726	16,732	9,397	6,829
g. Other employee benefits	20,519	30,337	34,985	15,075
h. Profit sharing	0	0	0	0
i. Pension	1,281	1,314	725	718
j. Other deferred compensation	2,072	2,701	5,830	3,274
k. Bonuses	645	972	707	0
Salaries & Wages Totals	4,882,607	5,401,234	5,404,817	2,926,317
3. Utilities				
a. Electricity	333,763	334,774	333,031	191,392
b. Telephone	41,482	43,938	43,339	22,849
c. Fax	105	353	205	355
d. Other utilities	191,098	211,455	325,922	116,925
Utilities Totals	566,448	590,520	702,497	331,521
4. Auto Expenses	0	0	0	0
a. Repairs and maintenance	67,222	121,492	85,908	38,220
b. Insurance	1,646	534	2,424	3,084
c. Gas/lube	91,406	76,595	65,178	26,350
d. Leases	20,559	19,710	2,871	304
Auto Expense Totals	180,833	218,331	156,381	67,958

Cumulative

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment	1,772,468	489,449	680,472	135,859
6. Building acquisition, constr. site improvements	1,189,365	3,169,934	2,552,303	894,297
7. Building and road maintenance	61,691	567,841	105,890	46,095
8. Other repairs and maintenance	456,421	230,800	337,913	111,478
9. Equipment costs, rentals, service agreements	718,460	581,490	1,099,230	582,084
10. Transportation related costs	5,685,411	6,182,369	6,169,456	2,878,896
11. Property taxes, payments and fees	19,476	63,708	373,813	181,803
12. MMSW processing costs	13,706,167	13,821,366	20,191,683	10,864,872
13. Regulatory, licensing and enforcement costs	487,653	502,639	435,621	210,880
14. Planning costs	10,935	18,762	42,200	2,924
15. Financial Assurance	2,272,922	1,993,158	2,158,933	834,554
16. Closure and post closure costs	1,805,086	877,471	2,283,726	860,811
17. Debt service	35,155,479	24,365,371	27,079,878	15,819,031
18. Other costs (please list)	3,239,615	3,656,126	5,038,753	2,073,376
19. Total Taxable Costs (add lines 1 - 18)	79,783,015	69,259,342	80,857,130	41,454,563
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	8,575,974	8,556,391	8,150,243	6,457,951
21. Tipping fees paid by haulers using ST-10	72,838,149	75,248,934	67,442,439	33,079,656
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues	1,071,298	1,035,116	1,441,367	544,229
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	82,485,421	84,840,441	77,034,049	40,081,836
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	95,114,377	95,248,045	89,219,583	46,962,231
25. Taxable amount from line 105 (Form ST-1)	6,202,361	5,195,900	4,592,524	2,505,804
26. Fees from haulers using ST-10 (line 21)	72,838,149	75,248,934	67,442,439	33,079,656
27. Total Remits (add lines 25 and 26)	79,040,510	80,444,834	72,034,963	35,585,460
28. Difference (line 24 minus line 27)	16,073,867	14,803,211	17,184,620	11,376,771

Note: the amounts on line 24 for all periods indicated are not the greater of total taxable costs or total taxable revenues as shown on this worksheet. This is because some counties' worksheets show total taxable revenues more than total taxable costs, while others show total taxable costs in excess of total taxable revenues. The amounts on line 24 are the net results of all county worksheets.

Aitkin

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Aitkin

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	0	0	0
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)				
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	0	0	0

Anoka

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees			7,300	3,260
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	7,300	3,260
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Anoka

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance			3,365	1,533
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees			277,119	136,291
12. MMSW processing costs			4,299,906	2,219,767
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service			919,104	457,889
18. Other costs (please list)			4,413	1,396
19. Total Taxable Costs (add lines 1 - 18)	0	0	5,511,207	2,820,136
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10	10,210,354	9,576,721	6,842,557	3,418,324
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	10,210,354	9,576,721	6,842,557	3,418,324
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	10,210,354	9,576,721	6,842,557	3,418,324
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)	10,210,354	9,576,721	6,842,557	3,418,324
27. Total Remits (add lines 25 and 26)	10,210,354	9,576,721	6,842,557	3,418,324
28. Difference (line 24 minus line 27)	0	0	0	0

Becker

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	23,253	1,282	2,179	803
d. Miscellaneous office supplies	2,396	2,215	2,988	1,349
e. Postage	1,114	763	595	282
f. Membership dues and fees	723	590	733	345
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	72,408	88,241	3,921	9,466
i. Consultant fees	14,472	19,713	33,170	522
j. Other insurance	5,649	3,604	5,263	472
k. Travel and meals	3,437	2,975	4,896	2,059
l. Safety clothing				
m. Other miscellaneous expenses	4,879	829	889	639
General & Administrative Totals	128,331	120,212	54,634	15,937
2. Salaries and Wages	65,879	75,914	81,436	45,367
Other Employment Costs				
a. Health insurance	9,522	12,607	12,821	7,046
b. PERA	2,920	3,389	3,728	2,065
c. Social Security				
d. Medicare	5,278	6,303	6,356	3,567
e. Worker's Compensation	314	6,121	6,559	5,511
f. Per diem	375	1,305	240	540
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	84,288	105,639	111,140	64,096
3. Utilities				
a. Electricity	3,049	2,399	2,967	1,818
b. Telephone	967	680	598	272
c. Fax				
d. Other utilities				
Utilities Totals	4,016	3,079	3,565	2,090
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube	1,833	2,036	1,721	628
d. Leases				
Auto Expense Totals	1,833	2,036	1,721	628

Becker

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance	6,218	2,539	4,327	2,292
8. Other repairs and maintenance	10,574	12,015	8,897	4,958
9. Equipment costs, rentals, service agreements	15,417	22,245	16,480	8,495
10. Transportation related costs	459,516	581,617	561,195	231,467
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs	524,325	77,238	98,104	13,060
17. Debt service				
18. Other costs (please list)	25,000	259	4,904	4,010
19. Total Taxable Costs (add lines 1 - 18)	1,259,518	926,879	864,967	347,033
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	515,994	246,054	468,261	233,143
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	729,192	927,230	825,122	684,245
22. Other taxable MMSW revenues (i.e. bags, punch cards)	-218	-386	-6,405	-3,056
23. Total Taxable Revenues (add lines 20 - 22)	1,244,968	1,172,898	1,286,978	914,332
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	1,259,518	1,172,898	1,286,978	914,332
25. Taxable amount from line 105 (Form ST-1)	6,453	6,712	6,377	3,056
26. Fees from haulers using ST-10 (line 21)	729,192	927,230	825,122	684,245
27. Total Remits (add lines 25 and 26)	735,645	933,942	831,499	687,301
28. Difference (line 24 minus line 27)	523,873	238,956	455,479	227,031

Beltrami

	<u>Year End Balances</u>			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees	2,750			
c. Printing and publishing	2,721	1,342		2,440
d. Miscellaneous office supplies				
e. Postage	532	845	1,839	514
f. Membership dues and fees		25		
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				9,150
j. Other insurance				
k. Travel and meals		132	247	323
l. Safety clothing				
m. Other miscellaneous expenses			43,966	
General & Administrative Totals	6,003	2,344	46,052	12,427
2. Salaries and Wages	27,299	28,801	28,468	13,590
Other Employment Costs				
a. Health insurance	3,592	3,640	3,597	1,770
b. PERA	1,223	1,290	1,275	609
c. Social Security	1,541	1,628	1,630	808
d. Medicare	360	381	381	189
e. Worker's Compensation	928	912	747	327
f. Per diem	790	200	500	150
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	35,733	36,852	36,598	17,443
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Beltrami

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				8,100
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs	178,776	238,161	254,396	107,075
11. Property taxes, payments and fees				
12. MMSW processing costs	875,000	984,400	1,182,865	473,782
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)	54,000	98,000	120,384	28,006
19. Total Taxable Costs (add lines 1 - 18)	1,149,512	1,359,757	1,640,295	646,833
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	1,413,920	1,457,400	1,450,000	625,527
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)	1,000	181,100	123,241	600
23. Total Taxable Revenues (add lines 20 - 22)	1,414,920	1,638,500	1,573,241	626,127
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	1,414,920	1,638,500	1,640,295	646,833
25. Taxable amount from line 105 (Form ST-1)	68,973	73,143	78,128	48,523
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	68,973	73,143	78,128	48,523
28. Difference (line 24 minus line 27)	1,345,947	1,565,357	1,562,167	598,310

Benton

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses	5	5	5	155
b. Permit fees	5	5	5	5
c. Printing and publishing	10	10	50	10
d. Miscellaneous office supplies	20	20	50	20
e. Postage	10	10	130	10
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	50	50	240	200
2. Salaries and Wages	7,731	7,738	8,119	4,082
Other Employment Costs				
a. Health insurance	1,002	1,076	1,120	570
b. PERA	347	347	364	182
c. Social Security	456	453	468	229
d. Medicare	107	106	110	53
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits	8	8	8	4
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	9,651	9,728	10,189	5,120
3. Utilities				
a. Electricity	43	43	43	22
b. Telephone	150	150	150	75
c. Fax	50	50	50	25
d. Other utilities	100	100	100	50
Utilities Totals	343	343	343	172
4. Auto Expenses				
a. Repairs and maintenance	100	100	100	50
b. Insurance	200	200	200	100
c. Gas/lube	200	200	200	100
d. Leases				
Auto Expense Totals	500	500	500	250

Benton

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)			11,342	102,846
19. Total Taxable Costs (add lines 1 - 18)	10,544	10,621	22,614	108,588
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)	5,825	3,900	5,000	13,750
23. Total Taxable Revenues (add lines 20 - 22)	5,825	3,900	5,000	13,750
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	10,544	10,621	22,614	108,588
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	10,544	10,621	22,614	108,588

Big Stone

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing		154	32	65
d. Miscellaneous office supplies		12	225	62
e. Postage			35	
f. Membership dues and fees		16	27	3
g. Sales taxes paid on taxable purchases				
h. Professional and technical services		80	2,138	290
i. Consultant fees				
j. Other insurance				
k. Travel and meals			189	35
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	262	2,646	455
2. Salaries and Wages		206	1,563	735
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits		51	415	195
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	257	1,978	930
3. Utilities				
a. Electricity				
b. Telephone		9	92	35
c. Fax				
d. Other utilities				
Utilities Totals	0	9	92	35
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Big Stone

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance		84	2,418	28
9. Equipment costs, rentals, service agreements		212	119	118
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	824	7,253	1,566
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)		824	7,253	1,566
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	824	7,253	1,566

Blue Earth

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Blue Earth

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	0	0	0
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)				
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)				
	0	0	0	0

Brown

	<u>Year End Balances</u>			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees		270	270	210
c. Printing and publishing				
d. Miscellaneous office supplies	114	74	339	85
e. Postage				
f. Membership dues and fees		25		
g. Sales taxes paid on taxable purchases				
h. Professional and technical services			7,597	1,357
i. Consultant fees		55,440	86,031	3,943
j. Other insurance				
k. Travel and meals	531	341	338	335
l. Safety clothing				
m. Other miscellaneous expenses	438	470	400	200
General & Administrative Totals	1,083	56,620	94,975	6,130
2. Salaries and Wages	8,777	9,264	9,898	5,025
Other Employment Costs				
a. Health insurance	1,422	1,520	1,348	615
b. PERA	406	423	449	228
c. Social Security	546	580	620	310
d. Medicare	154	135	145	73
e. Worker's Compensation				
f. Per diem	1,035	970	910	175
g. Other employee benefits	15	12	11	6
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	12,355	12,904	13,381	6,432
3. Utilities				
a. Electricity				
b. Telephone	317	66	208	82
c. Fax				
d. Other utilities				
Utilities Totals	317	66	208	82
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube	560	633	1,019	282
d. Leases				
Auto Expense Totals	560	633	1,019	282

Brown

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance	1,278	1,153	1,539	30
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance	178,234	157,789	177,405	50,729
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)	96,807	111,279	559,656	89,666
19. Total Taxable Costs (add lines 1 - 18)	290,634	340,444	848,183	153,351
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	290,634	340,444	848,183	153,351
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	290,634	340,444	848,183	153,351

Carlton

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses	4,000			
b. Permit fees	85	270	270	
c. Printing and publishing	399	490	161	169
d. Miscellaneous office supplies	11	10	10	
e. Postage				
f. Membership dues and fees	500	525	500	500
g. Sales taxes paid on taxable purchases				
h. Professional and technical services		10,700	4,419	4,860
i. Consultant fees	12,630	25,277	3,914	
j. Other insurance				
k. Travel and meals	579	506	576	571
l. Safety clothing				
m. Other miscellaneous expenses	856	788	265	
General & Administrative Totals	19,060	38,566	10,115	6,100
2. Salaries and Wages	26,005	29,219	29,136	14,817
Other Employment Costs				
a. Health insurance	1,172	1,258	1,251	631
b. PERA	1,616	1,732	1,723	869
c. Social Security	378	405	403	203
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	29,171	32,614	32,513	16,520
3. Utilities				
a. Electricity	2,205	2,080	3,114	1,540
b. Telephone	376	404	405	160
c. Fax				
d. Other utilities	1,161	1,503	1,530	1,073
Utilities Totals	3,742	3,987	5,049	2,773
4. Auto Expenses				
a. Repairs and maintenance				2,750
b. Insurance				
c. Gas/lube			32	
d. Leases				
Auto Expense Totals	0	0	32	2,750

Carlton

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements	12,984	42	320	497
7. Building and road maintenance	2,182	886	1,396	1,306
8. Other repairs and maintenance	3,606	5,258	5,157	754
9. Equipment costs, rentals, service agreements	104			
10. Transportation related costs	33,935	44,475	54,180	27,600
11. Property taxes, payments and fees				
12. MMSW processing costs	552,000	487,527	606,622	258,087
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs	27,248	20,469		2,962
17. Debt service				
18. Other costs (please list)	129,469	122,880	127,368	57,040
19. Total Taxable Costs (add lines 1 - 18)	813,501	756,704	842,752	376,389
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10	659,434	567,758	593,708	292,655
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	659,434	567,758	593,708	292,655
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	813,501	756,704	842,752	376,389
25. Taxable amount from line 105 (Form ST-1)	481,968	354,187	221,725	84,099
26. Fees from haulers using ST-10 (line 21)	659,434	567,758	593,708	292,655
27. Total Remits (add lines 25 and 26)	1,141,402	921,945	815,433	376,754
28. Difference (line 24 minus line 27)	-327,901	-165,241	27,319	-365

Carver

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages			10,685	5,042
Other Employment Costs				
a. Health insurance				
b. PERA			4,790	244
c. Social Security			662	328
d. Medicare			155	77
e. Worker's Compensation			107	105
f. Per diem				
g. Other employee benefits				38
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	16,399	5,834
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Carver

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs			1,650	8,313
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	0	18,049	14,147
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)			18,049	14,147
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	0	18,049	14,147

Cass

		Year End Balances		
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses	2,750			
b. Permit fees	5,500			143
c. Printing and publishing				
d. Miscellaneous office supplies		2,710		
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	41,345	39,811	36,652	6,380
i. Consultant fees	25,913	36,657	32,209	15,318
j. Other insurance				
k. Travel and meals	690	500	547	512
l. Safety clothing				
m. Other miscellaneous expenses	5,193	11,629	15,059	2,403
General & Administrative Totals	81,391	91,307	84,467	24,756
2. Salaries and Wages	30,104	32,202	33,978	18,993
Other Employment Costs				
a. Health insurance	1,758	1,673	1,824	797
b. PERA	1,266	1,356	1,432	799
c. Social Security	1,725	1,858	1,942	1,077
d. Medicare	404	435	454	252
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	35,257	37,524	39,630	21,918
3. Utilities				
a. Electricity				3,771
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	3,771
4. Auto Expenses				
a. Repairs and maintenance	3,350	2,500	212	288
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	3,350	2,500	212	288

Cass

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements	5,878			
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements	5,016			
10. Transportation related costs		66,260	113,775	59,391
11. Property taxes, payments and fees		50,755	85,953	38,813
12. MMSW processing costs	68,042	397,587	605,949	213,481
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance	50,000	50,000		
16. Closure and post closure costs		36,567	872,221	288,771
17. Debt service		21,082	21,082	
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	248,934	753,582	1,823,289	651,189
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	223,935	437,165	614,632	
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	136,083	208,547	336,630	227,970
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	360,018	645,712	951,262	227,970
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	360,018	753,582	1,823,289	651,189
25. Taxable amount from line 105 (Form ST-1)	43,537			79,405
26. Fees from haulers using ST-10 (line 21)	136,083	208,547	336,630	227,970
27. Total Remits (add lines 25 and 26)	179,620	208,547	336,630	307,375
28. Difference (line 24 minus line 27)	180,398	545,035	1,486,659	343,814

Chippewa

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees	2,360	3,729		
c. Printing and publishing	956	1,685	1,144	92
d. Miscellaneous office supplies	196	889	437	68
e. Postage	39	194	61	59
f. Membership dues and fees	3,529	435	805	544
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	159,380	54,514	55,471	6,691
i. Consultant fees				
j. Other insurance				
k. Travel and meals	740	529	192	26
l. Safety clothing				
m. Other miscellaneous expenses	11,920	10,752	1,002	360
General & Administrative Totals	179,120	72,727	59,112	7,840
2. Salaries and Wages	9,886	19,546	14,954	4,672
Other Employment Costs				
a. Health insurance	711	1,552	1,240	320
b. PERA	421	802	662	209
c. Social Security	586	1,213	963	272
d. Medicare	133	283	225	63
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits	86	178	111	32
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	11,823	23,574	18,155	5,568
3. Utilities				
a. Electricity	464	1,296	997	625
b. Telephone	797	1,957	1,836	238
c. Fax				
d. Other utilities	22	189	179	
Utilities Totals	1,283	3,442	3,012	863
4. Auto Expenses				
a. Repairs and maintenance		20	29	22
b. Insurance				
c. Gas/lube	79	107	105	19
d. Leases				
Auto Expense Totals	79	127	134	41

Chippewa

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment		18,100	17,200	16,300
6. Building acquisition, constr. site improvements	47,275	30,838		
7. Building and road maintenance	1,823	3,726	15,228	
8. Other repairs and maintenance				343
9. Equipment costs, rentals, service agreements	89,551	3,776	435	
10. Transportation related costs				
11. Property taxes, payments and fees	277	266	707	646
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs	409,989	418,199	355,712	122,249
14. Planning costs				
15. Financial Assurance	150,612	139,752	186,060	69,680
16. Closure and post closure costs	98,198	131,979	371,774	49,213
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	990,030	846,506	1,027,529	272,743
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	438,909	447,611	179,954	41,442
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	438,909	447,611	179,954	41,442
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	990,030	846,506	1,027,529	272,743
25. Taxable amount from line 105 (Form ST-1)	37,012	59,388	29,701	19,857
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	37,012	59,388	29,701	19,857
28. Difference (line 24 minus line 27)	953,018	787,118	997,828	252,886

Chisago

	<u>Year End Balances</u>			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Chisago

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	0	0	0
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)				
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	0	0	0

Clay

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees		107		
c. Printing and publishing	13,377	1,419	612	1,609
d. Miscellaneous office supplies	1,099	524	1,888	2,122
e. Postage	30	33	38	20
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	96,185	245,558	392,405	98,690
i. Consultant fees				
j. Other insurance			101	2,386
k. Travel and meals	25	1,280	906	584
l. Safety clothing				
m. Other miscellaneous expenses	1,549	998	3,105	1,158
General & Administrative Totals	112,265	249,919	399,055	106,569
2. Salaries and Wages	59,391	61,360	69,363	33,497
Other Employment Costs				
a. Health insurance	5,883	5,083	5,905	2,548
b. PERA	2,375	2,515	2,893	1,621
c. Social Security	3,406	3,523	3,925	2,143
d. Medicare	797	822	916	503
e. Worker's Compensation	6,107	7,424	7,379	9,412
f. Per diem				
g. Other employee benefits	345	375	411	208
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	78,304	81,102	90,792	49,932
3. Utilities				
a. Electricity	808	978	969	312
b. Telephone	825	630	1,593	515
c. Fax				
d. Other utilities	375	529	556	3,906
Utilities Totals	2,008	2,137	3,118	4,733
4. Auto Expenses				
a. Repairs and maintenance	5,685	40,694	11,823	8,342
b. Insurance				
c. Gas/lube	16,760	18,665	14,836	2,075
d. Leases				
Auto Expense Totals	22,445	59,359	26,659	10,417

Clay

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements		1,669		
7. Building and road maintenance				
8. Other repairs and maintenance		326	282	
9. Equipment costs, rentals, service agreements	1,676	2,858	1,353	8,512
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs	165	175	180	175
14. Planning costs	200	210	220	50
15. Financial Assurance	132,710	142,603	140,194	90,633
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	349,773	540,358	661,853	271,021
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	13,555	17,914	18,308	7,938
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	683,202	729,107	643,545	263,083
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	696,757	747,021	661,853	271,021
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	696,757	747,021	661,853	271,021
25. Taxable amount from line 105 (Form ST-1)	13,555	17,914	18,308	7,938
26. Fees from haulers using ST-10 (line 21)	683,202	729,107	643,545	263,083
27. Total Remits (add lines 25 and 26)	696,757	747,021	661,853	271,021
28. Difference (line 24 minus line 27)	0	0	0	0

Clearwater

	<u>Year End Balances</u>			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	226	319	98	
d. Miscellaneous office supplies	218	234	363	141
e. Postage	599	89	65	14
f. Membership dues and fees	25	100	150	78
g. Sales taxes paid on taxable purchases		4	17	
h. Professional and technical services	413	467	190	43
i. Consultant fees				
j. Other insurance			42	
k. Travel and meals	782	481	879	867
l. Safety clothing				
m. Other miscellaneous expenses			54	67
General & Administrative Totals	2,263	1,694	1,858	1,210
2. Salaries and Wages	8,170	11,931	10,694	
Other Employment Costs				
a. Health insurance	288	420	1,986	
b. PERA	376	64	498	9
c. Social Security	532	751	699	34
d. Medicare	124	176	164	8
e. Worker's Compensation				389
f. Per diem	405	175	585	550
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	9,895	13,517	14,626	990
3. Utilities				
a. Electricity				
b. Telephone	501	308	352	201
c. Fax				
d. Other utilities				
Utilities Totals	501	308	352	201
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Clearwater

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements	1,551	932	114	197
7. Building and road maintenance	275	715	625	425
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs	71,913	74,163	83,569	43,790
11. Property taxes, payments and fees				
12. MMSW processing costs	178,689	174,853	191,213	89,330
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	265,087	266,182	292,357	136,143
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	262,409	246,004	249,204	140,087
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	262,409	246,004	249,204	140,087
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	265,087	266,182	292,357	140,087
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	265,087	266,182	292,357	140,087

Cook

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	94	110	82	22
d. Miscellaneous office supplies	97	345	330	91
e. Postage	36	42	90	3
f. Membership dues and fees	33	98	29	11
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	44,282	45,106	46,210	30,539
i. Consultant fees				
j. Other insurance	120	112	177	171
k. Travel and meals	234	386	546	168
l. Safety clothing				
m. Other miscellaneous expenses	187	36		
General & Administrative Totals	45,083	46,235	47,464	31,005
2. Salaries and Wages	1,652	2,037	4,395	2,297
Other Employment Costs				
a. Health insurance	183	260	762	407
b. PERA	71	87	191	100
c. Social Security	121	155	336	174
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits	18	21	49	25
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	2,045	2,560	5,733	3,003
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Cook

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements	94,584	237,319		2,923
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance	34,500	34,500	41,082	18,995
16. Closure and post closure costs			207,608	32,829
17. Debt service	30,850	29,775	31,648	30,120
18. Other costs (please list)			3,314	27,203
19. Total Taxable Costs (add lines 1 - 18)	207,062	350,389	336,849	146,078
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	23,023	21,643	29,397	13,549
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	92,092	86,573	117,585	54,194
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	115,115	108,216	146,982	67,743
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	207,062	350,389	336,849	146,078
25. Taxable amount from line 105 (Form ST-1)	11,254	10,822	11,561	5,671
26. Fees from haulers using ST-10 (line 21)	92,092	86,573	117,585	54,194
27. Total Remits (add lines 25 and 26)	103,346	97,395	129,146	59,865
28. Difference (line 24 minus line 27)	103,716	252,994	207,703	86,213

Cottonwood

		<u>Year End Balances</u>		
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees		908	51	549
c. Printing and publishing	73	453	612	
d. Miscellaneous office supplies	187	370	352	99
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases	218	1,005	948	428
h. Professional and technical services	4,256	3,247	7,943	9,354
i. Consultant fees			7,008	32,228
j. Other insurance	127	150		2,528
k. Travel and meals	1,046	1,021	458	454
l. Safety clothing				
m. Other miscellaneous expenses	52	1,075	683	606
General & Administrative Totals	5,959	8,229	18,055	46,246
2. Salaries and Wages	18,844	28,387	22,213	14,221
Other Employment Costs				
a. Health insurance	3,774	5,655	4,247	1,631
b. PERA	844	1,272	996	637
c. Social Security	1,174	1,769	1,386	884
d. Medicare	275	414	325	207
e. Worker's Compensation	1,238	4,138		5,668
f. Per diem				
g. Other employee benefits	251	365	219	117
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	26,400	42,000	29,386	23,365
3. Utilities				
a. Electricity				
b. Telephone	1,170	1,436	861	514
c. Fax				
d. Other utilities	2,114	3,985	2,144	1,228
Utilities Totals	3,284	5,421	3,005	1,742
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Cottonwood

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance	1,712			
8. Other repairs and maintenance	5,480	6,746	15,318	7,248
9. Equipment costs, rentals, service agreements	541	1,568		3,081
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service		27,020	123,719	68,354
18. Other costs (please list)	14,313	43,271	28,952	21,970
19. Total Taxable Costs (add lines 1 - 18)	57,689	134,255	218,435	172,006
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	185,096	251,414	297,588	136,689
22. Other taxable MMSW revenues (i.e. bags, punch cards)	13,222	2,016	12,504	3,251
23. Total Taxable Revenues (add lines 20 - 22)	198,318	253,430	310,092	139,940
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	198,318	252,430	310,092	172,006
25. Taxable amount from line 105 (Form ST-1)	7,686	15,499	13,817	5,006
26. Fees from haulers using ST-10 (line 21)	185,096	251,414	297,588	136,689
27. Total Remits (add lines 25 and 26)	192,782	266,913	311,405	141,695
28. Difference (line 24 minus line 27)	5,536	-14,483	-1,313	30,311

Crow Wing

	<u>Year End Balances</u>			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses	2,750	3,500	4,564	
b. Permit fees				
c. Printing and publishing	686	1,027	743	885
d. Miscellaneous office supplies	1,231	1,690	1,775	2,658
e. Postage	250	350	409	206
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	52,605	62,593	28,315	18,870
i. Consultant fees	165,717	77,292	130,623	160,426
j. Other insurance				
k. Travel and meals	1,062	3,529	4,775	2,613
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	224,301	149,981	171,204	185,658
2. Salaries and Wages	44,868	74,274	92,994	35,021
Other Employment Costs				
a. Health insurance	6,090	11,585	14,966	5,666
b. PERA	2,002	3,327	3,933	1,550
c. Social Security	2,651	4,380	5,481	2,049
d. Medicare	620	1,024	1,282	479
e. Worker's Compensation	763	728	1,642	1,733
f. Per diem	175	550	432	100
g. Other employee benefits	1,476	2,703	3,495	808
h. Profit sharing				
i. Pension				
j. Other deferred compensation	2,072	1,151	1,842	
k. Bonuses				
Salaries & Wages Totals	60,717	99,722	126,067	47,406
3. Utilities				
a. Electricity	7,122	15,520	20,873	10,897
b. Telephone	1,304	998	928	367
c. Fax				
d. Other utilities				
Utilities Totals	8,426	16,518	21,801	11,264
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Crow Wing

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment	1,446,982	324,100	25,108	
6. Building acquisition, constr. site improvements	37,312		207,926	
7. Building and road maintenance	1,231	1,622	1,855	1,078
8. Other repairs and maintenance	975	875	550	
9. Equipment costs, rentals, service agreements				
10. Transportation related costs	93,895	135,631	91,138	15,842
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance	263,630	238,211	227,028	113,872
16. Closure and post closure costs			19,563	12,500
17. Debt service	612,600	691,000	691,025	287,212
18. Other costs (please list)	173,070	207,382	227,001	113,500
19. Total Taxable Costs (add lines 1 - 18)	2,923,139	1,865,042	1,810,266	788,332
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	1,371,497	1,437,847	1,616,782	731,540
22. Other taxable MMSW revenues (i.e. bags, punch cards)	10,278	10,742	13,482	6,118
23. Total Taxable Revenues (add lines 20 - 22)	1,381,775	1,448,589	1,630,264	737,658
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	2,923,139	1,865,042	1,810,266	788,332
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)	1,371,497	1,437,847	1,616,782	731,540
27. Total Remits (add lines 25 and 26)	1,371,497	1,437,847	1,616,782	731,540
28. Difference (line 24 minus line 27)	1,551,642	427,195	193,484	56,792

Dakota

	<u>Year End Balances</u>			
Taxable Costs	1992	1993	1994	1/95-6/95
<small>(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).</small>				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Dakota

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	0	0	0
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)				
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	0	0	0

Dodge

		Year End Balances		
		1992	1993	1994
Taxable Costs				1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies	352	446	285	44
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases		92	99	6
h. Professional and technical services	1,565	5,939	1,266	
i. Consultant fees				
j. Other insurance				
k. Travel and meals	196	197	102	19
l. Safety clothing				
m. Other miscellaneous expenses	385	357	477	515
General & Administrative Totals	2,498	7,031	2,229	584
2. Salaries and Wages	38,602	37,653	39,351	20,181
Other Employment Costs				
a. Health insurance	3,108	3,430	3,348	1,387
b. PERA	1,750	1,826	1,949	885
c. Social Security	3,229	2,535	2,698	1,165
d. Medicare	567	593	631	273
e. Worker's Compensation	1,975	2,220	3,734	2,910
f. Per diem				
g. Other employee benefits	38	37	448	137
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses	335	352	67	
Salaries & Wages Totals	49,604	48,646	52,226	26,938
3. Utilities				
a. Electricity	902	3,016	4,178	2,501
b. Telephone	553	584	482	117
c. Fax				
d. Other utilities				
Utilities Totals	1,455	3,600	4,660	2,618
4. Auto Expenses				
a. Repairs and maintenance	4,669	3,930	8,665	2,474
b. Insurance	17		586	1,353
c. Gas/lube	432	181	1,316	704
d. Leases		746		
Auto Expense Totals	5,118	4,857	10,567	4,531

Dodge

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements			3,641	1,809
7. Building and road maintenance	2,309	1,001	3,698	655
8. Other repairs and maintenance	245	888	1,213	281
9. Equipment costs, rentals, service agreements	1,105	1,020	1,926	715
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs	290,555	304,804	282,963	133,879
13. Regulatory, licensing and enforcement costs	1,250			
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service	5,623	6,274	9,686	6,549
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	359,762	378,121	372,809	178,559
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	86,453	70,251	75,560	34,741
21. Tipping fees paid by haulers using ST-10	262,105	287,254	310,074	139,741
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	348,558	357,505	385,634	174,482
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	359,762	378,121	385,634	178,559
25. Taxable amount from line 105 (Form ST-1)	62,758	62,307	74,508	33,892
26. Fees from haulers using ST-10 (line 21)	262,105	287,254	310,074	139,741
27. Total Remits (add lines 25 and 26)	324,863	349,561	384,582	173,633
28. Difference (line 24 minus line 27)	34,899	28,560	1,052	4,926

Douglas

		Year End Balances		
		1992	1993	1994
Taxable Costs				1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	737		209	
d. Miscellaneous office supplies	4,847	2,980	823	937
e. Postage	348	662	339	333
f. Membership dues and fees	55		10,560	55
g. Sales taxes paid on taxable purchases		308	656	249
h. Professional and technical services	59,331	5,351	10,962	9,105
i. Consultant fees		17,763	10,801	827
j. Other insurance	45,606	86,936	42,263	11,854
k. Travel and meals	6,878	10,399	4,127	2,499
l. Safety clothing	5,600	9,211	9,939	5,702
m. Other miscellaneous expenses	5,751	319	7,358	6,527
General & Administrative Totals	129,153	133,929	98,037	38,088
2. Salaries and Wages	394,038	394,700	412,903	220,316
Other Employment Costs				
a. Health insurance	28,000	28,700	29,880	15,604
b. PERA	16,919	17,478	18,353	9,825
c. Social Security	23,161	23,896	24,917	13,266
d. Medicare	5,417	5,589	5,827	3,103
e. Worker's Compensation				
f. Per diem	3,500	1,999		
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	471,035	472,362	491,880	262,114
3. Utilities				
a. Electricity	42,000	42,687	53,173	30,558
b. Telephone	4,377	3,318	1,186	1,083
c. Fax				
d. Other utilities	34,246	31,226	21,981	11,215
Utilities Totals	80,623	77,231	76,340	42,856
4. Auto Expenses				
a. Repairs and maintenance	131	44	441	
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	131	44	441	0

Douglas

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance	9,421	7,139	17,439	3,348
8. Other repairs and maintenance	152,753	99,182	163,468	54,530
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service	246,622	237,874	238,494	134,704
18. Other costs (please list)	43,109	50,849	68,950	29,456
19. Total Taxable Costs (add lines 1 - 18)	1,132,847	1,078,610	1,155,049	565,096
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees		285,617	297,180	68,984
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	856,568	1,151,702	1,195,484	570,562
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	856,568	1,437,319	1,492,664	639,546
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	1,132,847	1,437,319	1,492,664	639,546
25. Taxable amount from line 105 (Form ST-1)	156,279	179,389	139,514	82,721
26. Fees from haulers using ST-10 (line 21)	856,568	1,151,702	1,195,484	570,562
27. Total Remits (add lines 25 and 26)	1,012,847	1,331,091	1,334,998	653,283
28. Difference (line 24 minus line 27)	120,000	106,228	157,666	-13,737

Faribault

	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Costs				
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies	1,666	1,542	1,379	1,119
e. Postage	446	393	422	289
f. Membership dues and fees	870	261	215	87
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	29,707	23,560	9,420	5,129
i. Consultant fees				
j. Other insurance	14,389	3,728	12,743	12,823
k. Travel and meals	1,877	1,596	1,382	502
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	48,955	31,080	25,561	19,949
2. Salaries and Wages	87,684	98,545	106,487	58,212
Other Employment Costs				
a. Health insurance	15,055	11,943	13,754	6,795
b. PERA	10,673	11,675	12,343	6,787
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem	1,567	1,394	1,281	629
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	114,979	123,557	133,865	72,423
3. Utilities				
a. Electricity	28,513	34,742	35,829	18,424
b. Telephone	1,048	1,428	1,608	702
c. Fax				
d. Other utilities	4,742	8,356	10,365	6,951
Utilities Totals	34,303	44,526	47,802	26,077
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Faribault

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs	167,809	167,956	140,248	90,288
13. Regulatory, licensing and enforcement costs				
14. Planning costs			10,000	
15. Financial Assurance				
16. Closure and post closure costs	82,614	46,282	22,439	10,842
17. Debt service	281,296	305,159	287,732	162,172
18. Other costs (please list)	182,120	120,458	178,450	89,870
19. Total Taxable Costs (add lines 1 - 18)	912,076	839,018	846,097	471,621
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	248,890	254,141	163,943	195,776
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	277,215	301,043	281,973	251,556
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	526,105	555,184	445,916	447,332
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	912,076	839,018	846,097	471,621
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)	277,215	301,043	281,973	251,556
27. Total Remits (add lines 25 and 26)	277,215	301,043	281,973	251,556
28. Difference (line 24 minus line 27)	634,861	537,975	564,124	220,065

Fillmore

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses	7		17	
b. Permit fees	1,250		240	210
c. Printing and publishing		95	11	127
d. Miscellaneous office supplies	157	46	165	52
e. Postage				
f. Membership dues and fees		19		
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	619	685	520	
i. Consultant fees				
j. Other insurance	1,163	869	1,577	735
k. Travel and meals	126	75	35	24
l. Safety clothing				
m. Other miscellaneous expenses	281	274	297	149
General & Administrative Totals	3,603	2,063	2,862	1,297
2. Salaries and Wages	22,502	24,057	25,079	12,144
Other Employment Costs				
a. Health insurance	2,456	3,003	2,696	1,322
b. PERA	1,008	1,078	1,124	544
c. Social Security	1,395	1,492	1,555	753
d. Medicare	326	349	364	176
e. Worker's Compensation	1,269	2,026	2,070	1,778
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	28,956	32,005	32,888	16,717
3. Utilities				
a. Electricity	2,912	2,553	1,643	1,856
b. Telephone	349	360	351	175
c. Fax				
d. Other utilities	950	686	732	613
Utilities Totals	4,211	3,599	2,726	2,644
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube	129	151	296	166
d. Leases				
Auto Expense Totals	129	151	296	166

Fillmore

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance	583			
8. Other repairs and maintenance	2,840	3,993	7,542	2,703
9. Equipment costs, rentals, service agreements			80	47
10. Transportation related costs	115,582	155,166	179,869	84,335
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)	41	10	124	93
19. Total Taxable Costs (add lines 1 - 18)	155,945	196,987	226,387	108,002
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	55,652	48,164	58,894	22,983
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	113,999	112,925	130,477	59,885
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	169,651	161,089	189,371	82,868
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	169,651	196,987	226,387	108,002
25. Taxable amount from line 105 (Form ST-1)	51,255	51,072	64,137	19,527
26. Fees from haulers using ST-10 (line 21)	113,999	112,925	130,477	59,885
27. Total Remits (add lines 25 and 26)	165,254	163,997	194,614	79,412
28. Difference (line 24 minus line 27)	4,397	32,990	31,773	28,590

Freeborn

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage		2		
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	2	0	0
2. Salaries and Wages		50		
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	50	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Freeborn

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs		5		
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	57	0	0
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater		57		
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	57	0	0

Goodhue

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees	1,266	135	54	23
c. Printing and publishing	395	1,257	178	129
d. Miscellaneous office supplies	274	202	753	217
e. Postage	44	49	56	21
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees	3,736	27,066	6,485	628
j. Other insurance	424	138	108	61
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	6,139	28,847	7,634	1,079
2. Salaries and Wages	9,943	8,980	6,543	2,381
Other Employment Costs				
a. Health insurance	413	764	499	241
b. PERA	420	386	288	107
c. Social Security	603	512	411	141
d. Medicare	144	125	96	33
e. Worker's Compensation	74	93	37	31
f. Per diem	26	23		
g. Other employee benefits	5	15	28	4
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	11,628	10,898	7,902	2,938
3. Utilities				
a. Electricity	86	139	91	48
b. Telephone	198	191	94	34
c. Fax				
d. Other utilities	205	259	128	49
Utilities Totals	489	589	313	131
4. Auto Expenses				
a. Repairs and maintenance	61	60	81	15
b. Insurance				
c. Gas/lube	51	50	55	17
d. Leases	730	730	312	113
Auto Expense Totals	842	840	448	145

Goodhue

		<u>Year End Balances</u>		
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance	3,823	189	236	96
9. Equipment costs, rentals, service agreements	36,928	44,146	19,994	7,448
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs	5,490	12,022	14,532	
15. Financial Assurance	9,329	10,193	28,973	17,500
16. Closure and post closure costs		41,392		
17. Debt service				
18. Other costs (please list)	6,085	6,938	6,300	4,404
19. Total Taxable Costs (add lines 1 - 18)	80,753	156,054	86,332	33,741
		<u>Year End Balances</u>		
		1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	34,141	33,826	26,616	5,024
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	121,974	129,824	105,985	26,782
22. Other taxable MMSW revenues (i.e. bags, punch cards)	72,939	21,682		
23. Total Taxable Revenues (add lines 20 - 22)	229,054	185,332	132,601	31,806
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	229,054	185,332	132,601	33,741
25. Taxable amount from line 105 (Form ST-1)	34,141	33,826	26,616	5,023
26. Fees from haulers using ST-10 (line 21)	121,974	129,824	105,985	26,782
27. Total Remits (add lines 25 and 26)	156,115	163,650	132,601	31,805
28. Difference (line 24 minus line 27)	72,939	21,682	0	1,936

Grant

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
<small>(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).</small>				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Grant

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs	129,985	132,600	132,600	66,300
11. Property taxes, payments and fees				
12. MMSW processing costs	63,650	77,323	75,394	40,906
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	193,635	209,923	207,994	107,206
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	193,635	209,923	207,994	107,206
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	193,635	209,923	207,994	107,206

Hennepin

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses	653,278	598,768	530,822	204,990
General & Administrative Totals	653,278	598,768	530,822	204,990
2. Salaries and Wages	597,973	613,461	518,231	223,836
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	597,973	613,461	518,231	223,836
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities	4,813	2,937	3,023	928
Utilities Totals	4,813	2,937	3,023	928
4. Auto Expenses				
a. Repairs and maintenance	3,433	1,910	1,247	282
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	3,433	1,910	1,247	282

Hennepin

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance	39,328	14,239	1,488	205
9. Equipment costs, rentals, service agreements	6,189	3,239	346	0
10. Transportation related costs	4,393,704	4,391,284	4,176,402	1,981,993
11. Property taxes, payments and fees				
12. MMSW processing costs	9,212,401	8,811,568	8,993,932	4,315,307
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service	25,390,874	15,477,304	16,331,129	8,280,689
18. Other costs (please list)	856,663	1,043,273	891,223	316,089
19. Total Taxable Costs (add lines 1 - 18)	41,158,656	30,957,983	31,447,843	15,324,319
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	1,379,055	1,358,187	578,477	336,641
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	41,561,278	41,140,206	35,260,832	17,034,987
22. Other taxable MMSW revenues (i.e. bags, punch cards)	137,882	173,381	199,909	96,035
23. Total Taxable Revenues (add lines 20 - 22)	43,078,215	42,671,774	36,039,218	17,467,663
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	43,078,215	42,671,774	36,039,218	17,467,663
25. Taxable amount from line 105 (Form ST-1)	1,516,937	1,531,568	778,386	432,676
26. Fees from haulers using ST-10 (line 21)	41,561,278	41,140,206	35,260,832	17,034,987
27. Total Remits (add lines 25 and 26)	43,078,215	42,671,774	36,039,218	17,467,663
28. Difference (line 24 minus line 27)	0	0	0	0

Houston

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	126	268	101	48
d. Miscellaneous office supplies	58	78	202	46
e. Postage	220	246	238	174
f. Membership dues and fees		25		
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals	978	913	638	133
l. Safety clothing				
m. Other miscellaneous expenses	1,138	627	463	350
General & Administrative Totals	2,520	2,157	1,642	751
2. Salaries and Wages	6,992	7,985	9,180	5,631
Other Employment Costs				
a. Health insurance	407	445	516	279
b. PERA	121	124	128	66
c. Social Security	433	495	569	349
d. Medicare	101	116	133	82
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	8,054	9,165	10,526	6,407
3. Utilities				
a. Electricity	236	279	309	163
b. Telephone	620	727	935	465
c. Fax				
d. Other utilities				
Utilities Totals	856	1,006	1,244	628
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Houston

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance	660	432	471	
8. Other repairs and maintenance	116	487	795	254
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs	120,022	105,306	53,694	6,986
17. Debt service				
18. Other costs (please list)		17,202	27,306	
19. Total Taxable Costs (add lines 1 - 18)	132,228	135,755	95,678	15,026
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	14,935	20,011	25,284	14,460
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)	21,777	21,720	21,920	11,019
23. Total Taxable Revenues (add lines 20 - 22)	36,712	41,731	47,204	25,479
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	132,228	135,755	95,678	25,479
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	132,228	135,755	95,678	25,479

Hubbard

		Year End Balances		
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees	3,000	85	315	
c. Printing and publishing	45	12	88	116
d. Miscellaneous office supplies	510	530	491	55
e. Postage	290	208	101	244
f. Membership dues and fees	30	50		30
g. Sales taxes paid on taxable purchases	1,697	3,333	490	3,751
h. Professional and technical services	2,270	1,795	1,382	3,823
i. Consultant fees				
j. Other insurance	1,012	1,301	2,714	3,665
k. Travel and meals	2,520	2,808	934	1,351
l. Safety clothing	171		325	
m. Other miscellaneous expenses		1,664	3,346	1,711
General & Administrative Totals	11,545	11,786	10,186	14,746
2. Salaries and Wages	18,701	17,094	16,794	10,504
Other Employment Costs				
a. Health insurance	2,459	2,248	2,325	1,162
b. PERA	765	705	751	469
c. Social Security	1,060	914	966	613
d. Medicare	248	214	226	143
e. Worker's Compensation	770	2,686	2,847	2,870
f. Per diem	338	90	90	180
g. Other employee benefits		622		
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	24,341	24,573	23,999	15,941
3. Utilities				
a. Electricity	3,551	3,865	4,081	2,856
b. Telephone	1,776	1,197	489	312
c. Fax	55	40	27	26
d. Other utilities	225			
Utilities Totals	5,607	5,102	4,597	3,194
4. Auto Expenses				
a. Repairs and maintenance	11,695	14,647	16,450	6,038
b. Insurance				
c. Gas/lube	656	1,144	1,448	815
d. Leases				
Auto Expense Totals	12,351	15,791	17,898	6,853

Hubbard

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements	13,723	33,849	43	
7. Building and road maintenance	338	741	3,540	1,353
8. Other repairs and maintenance	1,843	493		
9. Equipment costs, rentals, service agreements	1,410	40,879	5,979	46,726
10. Transportation related costs	66,511	67,765	101,077	47,197
11. Property taxes, payments and fees				
12. MMSW processing costs	397,005	414,104	453,802	164,818
13. Regulatory, licensing and enforcement costs	46			40
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs	5,784	8,077	6,361	
17. Debt service	32,144			
18. Other costs (please list)	479			200
19. Total Taxable Costs (add lines 1 - 18)	573,127	623,160	627,482	301,068
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	506,652	623,119	561,271	300,945
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)	66,475	41	66,320	125
23. Total Taxable Revenues (add lines 20 - 22)	573,127	623,160	627,591	301,070
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	573,127	623,160	627,591	301,070
25. Taxable amount from line 105 (Form ST-1)	319,707	341,646	396,042	184,716
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	319,707	341,646	396,042	184,716
28. Difference (line 24 minus line 27)	253,420	281,514	231,549	116,354

Isanti

	<u>Year End Balances</u>			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Isanti

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	0	0	0
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)				
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	0	0	0

Itasca

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses	38		27	
b. Permit fees				
c. Printing and publishing	2,425		1,130	250
d. Miscellaneous office supplies	557		630	188
e. Postage	841		508	335
f. Membership dues and fees	682		243	79
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	100,486		10,364	5,582
i. Consultant fees				
j. Other insurance	1,314		2,185	927
k. Travel and meals	65		681	29
l. Safety clothing				
m. Other miscellaneous expenses	2,089		575	211
General & Administrative Totals	108,497	0	16,343	7,601
2. Salaries and Wages	79,649		67,973	43,435
Other Employment Costs				
a. Health insurance	8,357		9,234	6,205
b. PERA	4,519		2,087	1,775
c. Social Security	4,938		1,306	1,982
d. Medicare	1,155		959	464
e. Worker's Compensation	2,181		1,714	2,840
f. Per diem	492		154	149
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	101,291	0	83,427	56,850
3. Utilities				
a. Electricity	72		5,991	4,365
b. Telephone	795		852	604
c. Fax				
d. Other utilities	122		124	2,424
Utilities Totals	989	0	6,967	7,393
4. Auto Expenses				
a. Repairs and maintenance	483		4,577	363
b. Insurance	1,095		1,304	1,304
c. Gas/lube	663		940	232
d. Leases	5,336		216	
Auto Expense Totals	7,577	0	7,037	1,899

Itasca

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements	7,669		2,004	239
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements	59,662		49,966	31,998
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service			154,300	1,223,850
18. Other costs (please list)	584,718		1,148,120	582,858
19. Total Taxable Costs (add lines 1 - 18)	870,403	0	1,468,164	1,912,688
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	613,252		1,076,525	545,818
22. Other taxable MMSW revenues (i.e. bags, punch cards)	149,736		283,431	143,020
23. Total Taxable Revenues (add lines 20 - 22)	762,988	0	1,359,956	688,838
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	870,403		1,468,164	1,912,688
25. Taxable amount from line 105 (Form ST-1)	9,706		18,485	19,352
26. Fees from haulers using ST-10 (line 21)	613,252		1,076,525	545,818
27. Total Remits (add lines 25 and 26)	622,958	0	1,095,010	565,170
28. Difference (line 24 minus line 27)	247,445	0	373,154	1,347,518

Jackson

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses	75	525	475	75
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	75	525	475	75
2. Salaries and Wages	2,272	2,405	2,495	1,348
Other Employment Costs				
a. Health insurance	530	523	550	276
b. PERA	102	108	112	60
c. Social Security	138	146	149	82
d. Medicare	32	34	35	19
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	3,074	3,216	3,341	1,785
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Jackson

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs	34,014	10,856	6,885	6,420
17. Debt service	43,672	69,533	92,268	32,167
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	80,835	84,130	102,969	40,447
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10				
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	80,835	84,130	102,969	40,447
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	80,835	84,130	102,969	40,447

Kanabec

		<u>Year End Balances</u>		
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages	1,748	1,798	1,882	1,000
Other Employment Costs				
a. Health insurance	78	81	84	45
b. PERA				
c. Social Security	134	138	144	77
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	1,960	2,017	2,110	1,122
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Kanabec

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)	198,157	152,483	108,028	17,756
19. Total Taxable Costs (add lines 1 - 18)	200,117	154,500	110,138	18,878
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees		218,490	187,860	72,188
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	218,490	187,860	72,188
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	200,117	218,490	187,860	72,188
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	200,117	218,490	187,860	72,188

Kandiyohi

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	1,172	1,300	1,584	1,147
d. Miscellaneous office supplies	1,360	662	386	597
e. Postage				
f. Membership dues and fees	6,924	843	1,247	825
g. Sales taxes paid on taxable purchases	338	2,368		
h. Professional and technical services	369,687	424,937	287,958	220,928
i. Consultant fees				
j. Other insurance			2,849	
k. Travel and meals	780	323	400	140
l. Safety clothing				
m. Other miscellaneous expenses	4,588	25,065	40,994	
General & Administrative Totals	384,849	455,498	335,418	223,637
2. Salaries and Wages	85,254	90,706	71,229	34,678
Other Employment Costs				
a. Health insurance		5,290	4,348	5,501
b. PERA		11,231	25,065	40,994
c. Social Security				
d. Medicare				
e. Worker's Compensation	2,376	2,986		
f. Per diem				
g. Other employee benefits		251	387	188
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	87,630	110,464	101,029	81,361
3. Utilities				
a. Electricity	2,285	2,038	1,869	3,536
b. Telephone				
c. Fax				
d. Other utilities	3,432	3,903	3,596	
Utilities Totals	5,717	5,941	5,465	3,536
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases	1,041	1,122	2,076	145
Auto Expense Totals	1,041	1,122	2,076	145

Kandiyohi

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment	220,748			
6. Building acquisition, constr. site improvements	426,889	690,412	437,704	60,924
7. Building and road maintenance				
8. Other repairs and maintenance	2,833	7,672	7,929	12,834
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees	6,219	6,971		
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance	260,000	260,000	310,000	
16. Closure and post closure costs				
17. Debt service	304,165	394,663	391,840	169,029
18. Other costs (please list)	42,307	296,176	64,144	20,206
19. Total Taxable Costs (add lines 1 - 18)	1,742,398	2,228,919	1,655,605	571,672
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10	114,921	124,911	132,908	55,607
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	114,921	124,911	132,908	55,607
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	1,742,398	2,228,919	1,655,605	571,672
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)	114,921	124,911	132,908	55,607
27. Total Remits (add lines 25 and 26)	114,921	124,911	132,908	55,607
28. Difference (line 24 minus line 27)	1,627,477	2,104,008	1,522,697	516,065

Kittson

	<u>Year End Balances</u>			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses			572	25
b. Permit fees	1,425	135	2,880	105
c. Printing and publishing	308	257	572	203
d. Miscellaneous office supplies	248	2,084	424	287
e. Postage		4	89	46
f. Membership dues and fees		198	159	100
g. Sales taxes paid on taxable purchases		5	12	2
h. Professional and technical services	16,990	27,110	13,148	10,121
i. Consultant fees	5,485	7,221	13,978	87,882
j. Other insurance	750	1,409	2,981	4,109
k. Travel and meals	51	604	286	537
l. Safety clothing			37	50
m. Other miscellaneous expenses		10	255	10
General & Administrative Totals	25,257	39,037	35,393	103,477
2. Salaries and Wages		12,292	28,010	16,784
Other Employment Costs				
a. Health insurance		279	1,720	1,287
b. PERA		551	1,255	752
c. Social Security		765	1,684	999
d. Medicare		179	394	234
e. Worker's Compensation		354	792	1,566
f. Per diem		56	57	73
g. Other employee benefits		105	192	111
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	14,581	34,104	21,806
3. Utilities				
a. Electricity	1,078	562	3,551	2,635
b. Telephone	216	544	651	220
c. Fax				
d. Other utilities	81	56	139	114
Utilities Totals	1,375	1,162	4,341	2,969
4. Auto Expenses				
a. Repairs and maintenance			66	109
b. Insurance				
c. Gas/lube		962	5,432	2,763
d. Leases				
Auto Expense Totals	0	962	5,498	2,872

Kittson

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment		12,777	5,033	15,712
6. Building acquisition, constr. site improvements	9,252	8,716	1,672	
7. Building and road maintenance	420	4,285	6,168	1,692
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements		8,211	85,871	4,370
10. Transportation related costs				
11. Property taxes, payments and fees	554	544	2,688	551
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs	222	176	1,712	
14. Planning costs				
15. Financial Assurance		29,836	2,508	100
16. Closure and post closure costs				
17. Debt service			29,448	43,684
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	37,080	120,287	214,436	197,233
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	1,400	7,567	32,316	15,019
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	38,493	119,055	345,349	195,231
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	39,893	126,622	377,665	210,250
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	39,893	126,622	377,665	210,250
25. Taxable amount from line 105 (Form ST-1)	5,844	26,850	64,569	15,015
26. Fees from haulers using ST-10 (line 21)	38,493	119,055	345,349	195,231
27. Total Remits (add lines 25 and 26)	44,337	145,905	409,918	210,246
28. Difference (line 24 minus line 27)	-4,444	-19,283	-32,253	4

Koochiching

	<u>Year End Balances</u>			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	28,017	830	8,656	618
d. Miscellaneous office supplies	3,432	1,299	1,506	1,756
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	94,886			
i. Consultant fees				
j. Other insurance	13,499	6,102	8,031	
k. Travel and meals	4,297	556	137	
l. Safety clothing				
m. Other miscellaneous expenses	4,511	1,349	10,237	971
General & Administrative Totals	148,642	10,136	28,567	3,345
2. Salaries and Wages	42,479	41,483	31,919	15,480
Other Employment Costs				
a. Health insurance	4,699	3,075	3,389	1,744
b. PERA	1,868	1,137	1,430	690
c. Social Security	2,796	1,622	1,973	1,001
d. Medicare	654	380	462	234
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits	80	41	58	25
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	52,576	47,738	39,231	19,174
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance	13,461	4,560	6,814	1,296
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	13,461	4,560	6,814	1,296

Koochiching

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements	333,310	1,058,761	349,638	262,416
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements	168,573		233	
10. Transportation related costs		141,973	162,736	68,188
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)	44,816	291,434	350,714	161,239
19. Total Taxable Costs (add lines 1 - 18)	761,378	1,554,602	937,933	515,658
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees		131,325	141,317	41,769
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	197,320	206,887	204,763	129,804
22. Other taxable MMSW revenues (i.e. bags, punch cards)	49,259	53,234	47,766	24,325
23. Total Taxable Revenues (add lines 20 - 22)	246,579	391,446	393,846	195,898
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	761,378	1,554,602	937,933	515,658
25. Taxable amount from line 105 (Form ST-1)	349,173	153,183	326,466	141,933
26. Fees from haulers using ST-10 (line 21)	197,320	206,887	204,763	129,804
27. Total Remits (add lines 25 and 26)	546,493	360,070	531,229	271,737
28. Difference (line 24 minus line 27)	214,885	1,194,532	406,704	243,921

Lac Qui Parle

		Year End Balances		
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Lac Qui Parle

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	0	0	0
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)				
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	0	0	0

Lake

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages	10	11	11	11
Other Employment Costs				
a. Health insurance	2	2	2	2
b. PERA				1
c. Social Security	1	1	1	1
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	13	14	14	15
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Lake

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	13	14	14	15
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	13	14	14	15
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	13	14	14	15

Lake of the Woods

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees	375			
c. Printing and publishing	55	75	44	18
d. Miscellaneous office supplies	739	795	1,350	428
e. Postage	6	10	42	5
f. Membership dues and fees		10	96	50
g. Sales taxes paid on taxable purchases	5,083	3,116	123	61
h. Professional and technical services	165	0	7,869	1,220
i. Consultant fees	2,464	5,126		
j. Other insurance	2,607	3,160	3,878	4,754
k. Travel and meals	236	407	302	80
l. Safety clothing	938	146	337	235
m. Other miscellaneous expenses	588	82	1,782	25
General & Administrative Totals	13,256	12,927	15,823	6,876
2. Salaries and Wages	23,928	27,596	29,096	14,285
Other Employment Costs				
a. Health insurance	3,254	3,802	3,825	1,992
b. PERA	1,070	1,228	1,303	640
c. Social Security	1,404	1,685	1,777	851
d. Medicare	328	394	415	199
e. Worker's Compensation	140	0		
f. Per diem				
g. Other employee benefits	36	41	37	19
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	30,160	34,746	36,453	17,986
3. Utilities				
a. Electricity	856	1,135	871	367
b. Telephone	202	122	113	56
c. Fax				
d. Other utilities	825	1,023	693	546
Utilities Totals	1,883	2,280	1,677	969
4. Auto Expenses				
a. Repairs and maintenance	1,582	1,791	765	153
b. Insurance				
c. Gas/lube	1,960	2,084	2,497	1,059
d. Leases	4,145	5,682		
Auto Expense Totals	7,687	9,557	3,262	1,212

Lake of the Woods

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements	318	514	1,304	
7. Building and road maintenance				
8. Other repairs and maintenance	3,662	2,981	2,817	1,182
9. Equipment costs, rentals, service agreements	34,300	3,754	4,066	4,792
10. Transportation related costs	2,280	24	5	185
11. Property taxes, payments and fees	310	345	252	377
12. MMSW processing costs	5,633	6,050	6,320	2,043
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs	7,000	4,500		
17. Debt service	6,921	6,921	6,921	
18. Other costs (please list)	295	853	899	382
19. Total Taxable Costs (add lines 1 - 18)	113,705	85,452	79,799	36,004
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	65,946	67,364	69,231	32,730
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	65,946	67,364	69,231	32,730
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	113,705	85,452	79,799	36,004
25. Taxable amount from line 105 (Form ST-1)	113,705	74,468	16,084	10,234
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	113,705	74,468	16,084	10,234
28. Difference (line 24 minus line 27)	0	10,984	63,715	25,770

Le Sueur

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	91	127	170	52
d. Miscellaneous office supplies	224	260	151	110
e. Postage	46	27	23	26
f. Membership dues and fees	79	94	119	49
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees	1,500	5,626	375	
j. Other insurance				
k. Travel and meals	312	569	593	250
l. Safety clothing				
m. Other miscellaneous expenses	27	132	20	
General & Administrative Totals	2,279	6,835	1,451	487
2. Salaries and Wages	4,648	6,470	8,164	3,417
Other Employment Costs				
a. Health insurance	361	715	942	457
b. PERA	208	290	371	152
c. Social Security	309	435	559	230
d. Medicare	56	76	90	38
e. Worker's Compensation	29	51	74	16
f. Per diem	35	510	197	116
g. Other employee benefits	3	5	7	3
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	5,649	8,552	10,404	4,429
3. Utilities				
a. Electricity				
b. Telephone	57	91	134	52
c. Fax				
d. Other utilities				
Utilities Totals	57	91	134	52
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Le Sueur

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs	136			
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)	43	74	105	43
19. Total Taxable Costs (add lines 1 - 18)	8,164	15,552	12,094	5,011
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	8,164	15,552	12,094	5,011
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	8,164	15,552	12,094	5,011

Lincoln

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
<small>(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).</small>				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Lincoln

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	0	0	0
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)				
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	0	0	0

Lyon

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses	550	525	485	700
b. Permit fees	2,835	270	745	525
c. Printing and publishing	91	461	546	79
d. Miscellaneous office supplies	461	809	1,297	1,043
e. Postage	307	436	584	116
f. Membership dues and fees	33	35	35	35
g. Sales taxes paid on taxable purchases	133	3,791	2,891	1,860
h. Professional and technical services	57,577	57,532	81,371	17,668
i. Consultant fees	64,799	90,756	76,563	24,139
j. Other insurance	2,000	3,000	3,188	9,136
k. Travel and meals	884	985	1,295	1,166
l. Safety clothing				
m. Other miscellaneous expenses	455	2,096	1,023	633
General & Administrative Totals	130,125	160,696	170,023	57,100
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance	2,169	4,784	10,482	6,159
b. PERA	869	1,970	3,267	2,278
c. Social Security	1,420	5,887	6,581	3,854
d. Medicare	0			
e. Worker's Compensation	19,535	46,972	89,988	50,908
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	23,993	59,613	110,318	63,199
3. Utilities				
a. Electricity	158	897	2,020	2,729
b. Telephone	240	630	736	378
c. Fax				
d. Other utilities				
Utilities Totals	398	1,527	2,756	3,107
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Lyon

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment	57,742	57,742	57,742	
6. Building acquisition, constr. site improvements		388,926	336,736	265,303
7. Building and road maintenance	7,523	28,947	6,437	4,238
8. Other repairs and maintenance			63,795	
9. Equipment costs, rentals, service agreements	2,525	31,842	182,193	80,269
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs	300	300	300	150
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs		14,975		
17. Debt service				
18. Other costs (please list)	5,277	12,052	102,727	55,085
19. Total Taxable Costs (add lines 1 - 18)	227,883	756,620	1,033,027	528,451
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	5,824	85,138	101,253	53,574
21. Tipping fees paid by haulers using ST-10	239,371	671,483	1,198,235	635,655
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	245,195	756,621	1,299,488	689,229
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	245,195	756,621	1,299,488	689,229
25. Taxable amount from line 105 (Form ST-1)	5,824	85,138	101,253	53,574
26. Fees from haulers using ST-10 (line 21)	239,371	671,483	1,198,235	635,655
27. Total Remits (add lines 25 and 26)	245,195	756,621	1,299,488	689,229
28. Difference (line 24 minus line 27)	0	0	0	0

Mahnomen

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
<small>(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).</small>				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Mahnomen

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	0	0	0
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)				
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	0	0	0

Marshall

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses			572	25
b. Permit fees	1,425	135	2,879	105
c. Printing and publishing	307	256	571	202
d. Miscellaneous office supplies	248	2,083	424	287
e. Postage		3	89	46
f. Membership dues and fees		197	158	100
g. Sales taxes paid on taxable purchases		5	11	2
h. Professional and technical services	16,989	27,109	13,148	10,120
i. Consultant fees	5,485	7,221	13,977	87,882
j. Other insurance	750	1,409	2,981	4,108
k. Travel and meals	51	604	285	537
l. Safety clothing			36	50
m. Other miscellaneous expenses		10	255	10
General & Administrative Totals	25,255	39,032	35,386	103,474
2. Salaries and Wages		12,291	28,009	16,784
Other Employment Costs				
a. Health insurance		278	1,720	1,287
b. PERA		550	1,255	752
c. Social Security		765	1,683	998
d. Medicare		179	394	233
e. Worker's Compensation		354	791	1,566
f. Per diem		56	57	73
g. Other employee benefits		105	192	111
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	14,578	34,101	21,804
3. Utilities				
a. Electricity	1,078	561	3,551	2,634
b. Telephone	215	543	651	219
c. Fax				
d. Other utilities	81	55	138	113
Utilities Totals	1,374	1,159	4,340	2,966
4. Auto Expenses				
a. Repairs and maintenance			66	108
b. Insurance				
c. Gas/lube		961	5,431	2,762
d. Leases				
Auto Expense Totals	0	961	5,497	2,870

Marshall

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment		12,777	5,033	15,711
6. Building acquisition, constr. site improvements	9,252	8,715	1,672	
7. Building and road maintenance	420	4,284	6,167	1,692
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements		8,210	85,870	4,369
10. Transportation related costs				
11. Property taxes, payments and fees	554	544	2,688	551
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs	222	176	1,712	
14. Planning costs				
15. Financial Assurance		29,835	2,508	99
16. Closure and post closure costs				
17. Debt service			29,447	43,684
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	37,077	120,271	214,421	197,220
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	1,399	7,566	32,315	15,019
21. Tipping fees paid by haulers using ST-10	38,492	119,055	345,349	195,230
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	39,891	126,621	377,664	210,249
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	39,891	126,621	377,664	210,249
25. Taxable amount from line 105 (Form ST-1)	5,843	26,850	64,568	15,015
26. Fees from haulers using ST-10 (line 21)	38,492	119,055	345,349	195,230
27. Total Remits (add lines 25 and 26)	44,335	145,905	409,917	210,245
28. Difference (line 24 minus line 27)	-4,444	-19,284	-32,253	4

Martin

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies	2,209	2,043	1,829	1,484
e. Postage	592	520	560	384
f. Membership dues and fees	1,154	345	284	116
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	39,378	31,230	12,486	6,799
i. Consultant fees				
j. Other insurance	19,073	4,953	16,891	16,999
k. Travel and meals	2,489	2,115	1,833	665
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	64,895	41,206	33,883	26,447
2. Salaries and Wages	116,232	130,629	141,158	77,165
Other Employment Costs				
a. Health insurance	19,957	15,832	18,232	9,007
b. PERA	14,148	15,476	16,361	8,997
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem	2,077	1,848	1,699	834
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	152,414	163,785	177,450	96,003
3. Utilities				
a. Electricity	37,798	46,054	47,494	24,443
b. Telephone	1,389	1,893	2,131	930
c. Fax				
d. Other utilities	6,287	11,077	13,739	9,215
Utilities Totals	45,474	59,024	63,364	34,588
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Martin

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs	222,445	222,639	185,911	119,685
13. Regulatory, licensing and enforcement costs				
14. Planning costs			10,037	
15. Financial Assurance				
16. Closure and post closure costs	18,708	16,595	15,760	5,344
17. Debt service	372,881	404,514	381,412	214,972
18. Other costs (please list)	241,414	159,677	236,550	119,130
19. Total Taxable Costs (add lines 1 - 18)	1,118,231	1,067,440	1,104,367	616,169
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	375,293	391,165	404,832	222,174
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	367,470	399,058	373,778	333,458
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	742,763	790,223	778,610	555,632
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	1,118,231	1,067,440	1,104,367	616,169
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)	367,470	399,058	373,778	333,458
27. Total Remits (add lines 25 and 26)	367,470	399,058	373,778	333,458
28. Difference (line 24 minus line 27)	750,761	668,382	730,589	282,711

McLeod

		<u>Year End Balances</u>		
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

McLeod

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	0	0	0
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater				
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	0	0	0

Meeker

	<u>Year End Balances</u>			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	53		268	200
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	59,815	36,520	5,116	5,000
i. Consultant fees	3,961	871		
j. Other insurance				
k. Travel and meals		47		
l. Safety clothing				
m. Other miscellaneous expenses	14,820	5,643	2,439	1,000
General & Administrative Totals	78,649	43,081	7,823	6,200
2. Salaries and Wages	11,348	12,279	17,386	9,000
Other Employment Costs				
a. Health insurance	700	722	1,001	500
b. PERA	508	550	779	400
c. Social Security	697	750	1,078	550
d. Medicare	163	175	263	140
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits	11	11	14	8
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	13,427	14,487	20,521	10,598
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Meeker

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements		252,798	270,974	
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance			21,340	16,005
16. Closure and post closure costs	453,292	29,162	275,105	136,976
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	545,368	339,528	595,763	169,779
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	545,368	339,528	595,763	169,779
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	545,368	339,528	595,763	169,779

Mille Lacs

	<u>Year End Balances</u>			
Taxable Costs	1992	1993	1994	1/95-6/95
<small>(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).</small>				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Mille Lacs

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)	289,545	222,638	157,641	25,775
19. Total Taxable Costs (add lines 1 - 18)	289,545	222,638	157,641	25,775
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees		179,434	199,604	104,869
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	179,434	199,604	104,869
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	289,545	222,638	199,604	104,869
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	289,545	222,638	199,604	104,869

Morrison

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses	4,538			
b. Permit fees	1,382	967	745	984
c. Printing and publishing	1,080	750	1,886	
d. Miscellaneous office supplies	128	481		
e. Postage	315		664	189
f. Membership dues and fees	100	1,030	181	
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees	36,609	1,938	24,867	6,484
j. Other insurance				
k. Travel and meals	3,179	2,748	2,042	2,563
l. Safety clothing				
m. Other miscellaneous expenses			2,616	1,506
General & Administrative Totals	47,331	7,914	33,001	11,726
2. Salaries and Wages	72,766	78,349	88,851	41,856
Other Employment Costs				
a. Health insurance	2,202	4,402	5,217	2,712
b. PERA	1,340	1,841	2,119	1,115
c. Social Security	2,066	2,602	3,097	1,590
d. Medicare	484	608	726	371
e. Worker's Compensation	452	1,922	1,734	2,374
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	79,310	89,724	101,744	50,018
3. Utilities				
a. Electricity	671	332	1,328	413
b. Telephone	293	297	505	233
c. Fax			128	
d. Other utilities				
Utilities Totals	964	629	1,961	646
4. Auto Expenses				
a. Repairs and maintenance	118			
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	118	0	0	0

Morrison

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment	46,996	53,813	168,356	88,136
6. Building acquisition, constr. site improvements				
7. Building and road maintenance	392	2,493	1,092	2,099
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements	7,290	41,174	216	978
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs	3,208			
14. Planning costs				
15. Financial Assurance		64,094	278,498	152,585
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)	151,739	176,794	221,012	111,485
19. Total Taxable Costs (add lines 1 - 18)	337,348	436,635	805,880	417,673
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10	347,820	314,130	336,987	169,380
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues	66,284	39,844	51,525	30,056
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	414,104	353,974	388,512	199,436
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	414,104	436,635	805,880	417,673
25. Taxable amount from line 105 (Form ST-1)	66,284	39,844	51,525	30,056
26. Fees from haulers using ST-10 (line 21)	347,820	314,130	336,987	169,380
27. Total Remits (add lines 25 and 26)	414,104	353,974	388,512	199,436
28. Difference (line 24 minus line 27)	0	82,661	417,368	218,237

Mower

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing			37	
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees	860			
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	860	0	37	0
2. Salaries and Wages	67	79	84	44
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	67	79	84	44
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Mower

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	927	79	121	44
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	927	79	121	44
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	927	79	121	44

Murray

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies	102			
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services			1,792	1,125
i. Consultant fees	72,099	38,278	7,869	3,948
j. Other insurance				
k. Travel and meals	924	398	164	26
l. Safety clothing				
m. Other miscellaneous expenses		45		
General & Administrative Totals	73,125	38,721	9,825	5,099
2. Salaries and Wages	2,754	2,064	1,579	989
Other Employment Costs				
a. Health insurance	559	395	87	129
b. PERA	189	126	80	58
c. Social Security	240	139	119	125
d. Medicare	56	41	28	18
e. Worker's Compensation				
f. Per diem	1,310	705	380	60
g. Other employee benefits	34	25	7	2
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	5,142	3,495	2,280	1,381
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Murray

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs	125,397	64,053	9,427	1,355
17. Debt service		15,154	30,150	24,989
18. Other costs (please list)	203,663	106,268	21,531	7,837
19. Total Taxable Costs (add lines 1 - 18)	407,327	227,691	73,213	40,661
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10				
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	407,327	227,691	73,213	40,661
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	407,327	227,691	73,213	40,661

Nicollet

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	87	114	182	83
d. Miscellaneous office supplies	81	64	40	38
e. Postage	34	30	26	29
f. Membership dues and fees	62	82	83	54
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	7,100	5,466	923	
i. Consultant fees	1,661	6,229	1,092	
j. Other insurance				
k. Travel and meals	33	55	161	170
l. Safety clothing				
m. Other miscellaneous expenses			12	
General & Administrative Totals	9,058	12,040	2,519	374
2. Salaries and Wages	941	1,611	2,349	1,035
Other Employment Costs				
a. Health insurance	85	191	302	117
b. PERA	42	73	111	46
c. Social Security	72	121	177	78
d. Medicare				
e. Worker's Compensation	32	64	82	18
f. Per diem				
g. Other employee benefits	3	5	7	3
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	1,175	2,065	3,028	1,297
3. Utilities				
a. Electricity				
b. Telephone	64	101	148	57
c. Fax				
d. Other utilities				
Utilities Totals	64	101	148	57
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Nicollet

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs	155			
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)	48	82	116	48
19. Total Taxable Costs (add lines 1 - 18)	10,500	14,288	5,811	1,776
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	10,500	14,288	5,811	1,776
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	10,500	14,288	5,811	1,776

Nobles

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	40	119	40	37
d. Miscellaneous office supplies	39	50	43	33
e. Postage				
f. Membership dues and fees	6	19	15	9
g. Sales taxes paid on taxable purchases				
h. Professional and technical services			14	
i. Consultant fees				
j. Other insurance	21	17	15	113
k. Travel and meals	72	51	23	21
l. Safety clothing				
m. Other miscellaneous expenses	89	52	33	36
General & Administrative Totals	267	308	183	249
2. Salaries and Wages	1,226	1,486	1,592	325
Other Employment Costs				
a. Health insurance	122	103	101	25
b. PERA	54	59	63	12
c. Social Security	54	59	63	12
d. Medicare	54	59	63	12
e. Worker's Compensation				
f. Per diem	48	109		
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	1,558	1,875	1,882	386
3. Utilities				
a. Electricity				
b. Telephone	41	48	49	21
c. Fax				
d. Other utilities				
Utilities Totals	41	48	49	21
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Nobles

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	1,866	2,231	2,114	656
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	1,866	2,231	2,114	656
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	1,866	2,231	2,114	656

Norman

Year End Balances				
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	103	483		
d. Miscellaneous office supplies	128	742	230	
e. Postage	123	211	174	125
f. Membership dues and fees		125	100	100
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees		3,600	355	
j. Other insurance				
k. Travel and meals	470	1,229	2,168	1,194
l. Safety clothing				
m. Other miscellaneous expenses	950	391	89	
General & Administrative Totals	1,774	6,781	3,116	1,419
2. Salaries and Wages	5,488	8,137	8,974	4,702
Other Employment Costs				
a. Health insurance	606	863	1,452	1,051
b. PERA	245	359	390	202
c. Social Security	330	481	495	249
d. Medicare	77	112	115	58
e. Worker's Compensation	6	10	10	5
f. Per diem	1,225	140	375	
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	7,977	10,102	11,811	6,267
3. Utilities				
a. Electricity				
b. Telephone	316	494	1,065	351
c. Fax				
d. Other utilities				
Utilities Totals	316	494	1,065	351
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Norman

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance	36			
9. Equipment costs, rentals, service agreements			7,788	
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs	209,875	196,897	217,255	95,384
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	219,978	214,274	241,035	103,421
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	201,504	205,799	203,835	109,910
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)	300	500	400	400
23. Total Taxable Revenues (add lines 20 - 22)	201,804	206,299	204,235	110,310
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	219,978	214,274	241,035	110,310
25. Taxable amount from line 105 (Form ST-1)	224,601	210,887	217,255	101,582
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	224,601	210,887	217,255	101,582
28. Difference (line 24 minus line 27)	-4,623	3,387	23,780	8,728

Olmsted

	<u>Year End Balances</u>			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	256	4,955	1,355	671
d. Miscellaneous office supplies	2,609	2,891	806	1,353
e. Postage	7,364	12,265	3,593	1,869
f. Membership dues and fees	4,527	4,563	11,351	440
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	112,349	272,188	154,457	34,254
i. Consultant fees				
j. Other insurance	49,260	51,465	83,872	42,912
k. Travel and meals	2,034	1,363	1,435	322
l. Safety clothing	16,419	16,348	17,023	7,436
m. Other miscellaneous expenses	85,723	286,130	171,140	8,924
General & Administrative Totals	280,541	652,168	445,032	98,181
2. Salaries and Wages	1,191,395	1,304,884	1,268,413	640,100
Other Employment Costs				
a. Health insurance	107,054	121,395	117,054	59,203
b. PERA	53,104	58,116	5,255	25,244
c. Social Security	88,476	97,407	8,913	42,254
d. Medicare				
e. Worker's Compensation	37,722	38,362	38,099	18,764
f. Per diem				
g. Other employee benefits	15,848	21,763	25,838	10,625
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	1,493,599	1,641,927	1,463,572	796,190
3. Utilities				
a. Electricity	177,325	151,338	116,599	60,789
b. Telephone	8,779	9,476	7,667	2,985
c. Fax				
d. Other utilities	125,099	135,369	255,673	71,240
Utilities Totals	311,203	296,183	379,939	135,014
4. Auto Expenses				
a. Repairs and maintenance	19,464	42,170	32,209	9,573
b. Insurance				
c. Gas/lube	61,729	39,789	25,801	11,314
d. Leases				
Auto Expense Totals	81,193	81,959	58,010	20,887

Olmsted

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements			152	
7. Building and road maintenance	13,945	491,043	7,485	15,099
8. Other repairs and maintenance	177,343	18,304	17,546	4,819
9. Equipment costs, rentals, service agreements	8,493	11,385	11,297	4,396
10. Transportation related costs				
11. Property taxes, payments and fees			11	
12. MMSW processing costs	221,798	139,011	1,111,054	261,535
13. Regulatory, licensing and enforcement costs			36,902	79,128
14. Planning costs				
15. Financial Assurance	83,471	118,891	232,471	52,879
16. Closure and post closure costs				
17. Debt service	4,609,629	3,458,407	3,850,517	2,352,773
18. Other costs (please list)	-2,291,601	-2,058,679	-2,077,638	-1,465,573
19. Total Taxable Costs (add lines 1 - 18)	4,989,614	4,850,599	5,536,350	2,355,328
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees		94,251	185,936	
21. Tipping fees paid by haulers using ST-10	5,048,653	5,010,879	4,926,692	2,417,760
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues	419,465	442,774	446,042	203,646
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	5,468,118	5,547,904	5,558,670	2,621,406
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	5,468,118	5,547,904	5,558,670	2,621,406
25. Taxable amount from line 105 (Form ST-1)	419,465	442,774	446,042	203,646
26. Fees from haulers using ST-10 (line 21)	5,048,653	5,010,879	4,926,692	2,417,760
27. Total Remits (add lines 25 and 26)	5,468,118	5,453,653	5,372,734	2,621,406
28. Difference (line 24 minus line 27)	0	94,251	185,936	0

Otter Tail

Year End Balances				
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses			34	
b. Permit fees				
c. Printing and publishing		6		
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	5,158	1,642	2,349	3,942
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses	2,864	361	1,604	402
General & Administrative Totals	8,022	2,009	3,987	4,344
2. Salaries and Wages	45,684	38,553	55,568	33,499
Other Employment Costs				
a. Health insurance				
b. PERA	2,203	1,231	1,607	1,001
c. Social Security	2,288	2,386	4,088	2,523
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	50,175	42,170	61,263	37,023
3. Utilities				
a. Electricity	472	417	512	969
b. Telephone	77	92	180	273
c. Fax				
d. Other utilities				
Utilities Totals	549	509	692	1,242
4. Auto Expenses				
a. Repairs and maintenance	36			266
b. Insurance				
c. Gas/lube	55	68	104	93
d. Leases				
Auto Expense Totals	91	68	104	359

Otter Tail

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements	2,861		519	102
7. Building and road maintenance				
8. Other repairs and maintenance			554	213
9. Equipment costs, rentals, service agreements			9,151	
10. Transportation related costs	27,105			1,805
11. Property taxes, payments and fees				
12. MMSW processing costs	955,783	1,068,077	1,303,702	576,102
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)	97,084	163,715	63,118	7,510
19. Total Taxable Costs (add lines 1 - 18)	1,141,670	1,276,548	1,443,090	628,700
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	449,680	357,422	297,155	206,728
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	679,729	878,860	946,007	442,639
22. Other taxable MMSW revenues (i.e. bags, punch cards)	820	700	59,317	790
23. Total Taxable Revenues (add lines 20 - 22)	1,130,229	1,236,982	1,302,479	650,157
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	1,141,670	1,276,548	1,443,090	650,157
25. Taxable amount from line 105 (Form ST-1)	435,280	421,391	447,200	189,083
26. Fees from haulers using ST-10 (line 21)	679,729	878,860	946,007	442,639
27. Total Remits (add lines 25 and 26)	1,115,009	1,300,251	1,393,207	631,722
28. Difference (line 24 minus line 27)	26,661	-23,703	49,883	18,435

Pennington

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
<small>(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).</small>				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Pennington

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	0	0	0
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)				
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	0	0	0

Pine

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Pine

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	0	0	0
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10				
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater				
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	0	0	0

Pipestone

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	758	1,567	116	445
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees	2,850	400	295	210
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	64,725	36,401	34,609	4,672
i. Consultant fees				
j. Other insurance	150	210	195	
k. Travel and meals	55	35		
l. Safety clothing				
m. Other miscellaneous expenses	49	55		
General & Administrative Totals	68,587	38,668	35,215	5,327
2. Salaries and Wages	44,231	24,363	21,407	8,180
Other Employment Costs				
a. Health insurance	5,200	3,100	2,487	1,242
b. PERA	1,990	1,321	963	368
c. Social Security	2,742	1,820	1,327	507
d. Medicare	641	425	310	118
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	54,804	31,029	26,494	10,415
3. Utilities				
a. Electricity	595	528	568	
b. Telephone	300	669	417	
c. Fax				
d. Other utilities				
Utilities Totals	895	1,197	985	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Pipestone

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance	1,449	1,251		
9. Equipment costs, rentals, service agreements	11,842	9,150		
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance	115,115	119,403		
16. Closure and post closure costs				
17. Debt service	4,257	59,398	38,636	
18. Other costs (please list)	1,744	1,886		
19. Total Taxable Costs (add lines 1 - 18)	258,693	261,982	101,330	15,742
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	27,881	19,515		
21. Tipping fees paid by haulers using ST-10	200,000	162,000		
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	227,881	181,515	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	258,693	261,982	101,330	15,742
25. Taxable amount from line 105 (Form ST-1)	65,000	51,000		
26. Fees from haulers using ST-10 (line 21)	200,000	162,000		
27. Total Remits (add lines 25 and 26)	265,000	213,000	0	0
28. Difference (line 24 minus line 27)	-6,307	48,982	101,330	15,742

Polk

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees	475	13		
c. Printing and publishing	245	198	247	38
d. Miscellaneous office supplies	673	674	6,798	1,886
e. Postage	312	267	402	218
f. Membership dues and fees	168	341	235	54
g. Sales taxes paid on taxable purchases	318	1,720	1,220	75
h. Professional and technical services	2,385	1,181	2,785	349
i. Consultant fees				
j. Other insurance				
k. Travel and meals	1,328	1,364	1,296	560
l. Safety clothing	107	54	28	130
m. Other miscellaneous expenses	1,561	1,512	1,497	884
General & Administrative Totals	7,572	7,324	14,508	4,194
2. Salaries and Wages	35,882	36,041	34,298	33,956
Other Employment Costs				
a. Health insurance	1,031	1,095	3,798	1,754
b. PERA	804	1,599	1,394	1,368
c. Social Security	1,502	1,569	2,462	2,529
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits	260	518	54	245
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	39,479	40,822	42,006	39,852
3. Utilities				
a. Electricity	1,340	1,454	2,009	1,175
b. Telephone	1,819	1,699	2,014	1,000
c. Fax	0			
d. Other utilities	2,161	3,518	3,826	2,909
Utilities Totals	5,320	6,671	7,849	5,084
4. Auto Expenses				
a. Repairs and maintenance	46	17	123	
b. Insurance				
c. Gas/lube	661	526	618	783
d. Leases				
Auto Expense Totals	707	543	741	783

Polk

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements		4,573	7,750	
7. Building and road maintenance				
8. Other repairs and maintenance	7,599	5,804	7,098	2,981
9. Equipment costs, rentals, service agreements	17,303	12,534	8,206	2,928
10. Transportation related costs	48,962	31,381	42,577	26,835
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance	55,542	73,404	78,000	39,000
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)	608,721	558,490	522,078	230,603
19. Total Taxable Costs (add lines 1 - 18)	791,205	741,546	730,813	352,260
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	5,204	6,014	4,100	6,799
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	3,799	6,415	20,025	19,541
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	9,003	12,429	24,125	26,340
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	791,205	741,546	730,813	352,260
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)	3,799	6,415	20,025	19,541
27. Total Remits (add lines 25 and 26)	3,799	6,415	20,025	19,541
28. Difference (line 24 minus line 27)	787,406	735,131	710,788	332,719

Pope

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Pope

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	0	0	0
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)				
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	0	0	0

Ramsey

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				7
d. Miscellaneous office supplies				1,523
e. Postage				473
f. Membership dues and fees				365
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				13,788
i. Consultant fees				2,846
j. Other insurance				
k. Travel and meals				2,410
l. Safety clothing				
m. Other miscellaneous expenses				9,356
General & Administrative Totals	0	0	0	30,768
2. Salaries and Wages				42,358
Other Employment Costs				
a. Health insurance				3,148
b. PERA				3,195
c. Social Security				1,313
d. Medicare				606
e. Worker's Compensation				-87
f. Per diem				1,716
g. Other employee benefits				342
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	52,591
3. Utilities				
a. Electricity				552
b. Telephone				1,270
c. Fax				304
d. Other utilities				
Utilities Totals	0	0	0	2,126
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Ramsey

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				304
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				1,114,922
13. Regulatory, licensing and enforcement costs	26,594	28,563	3,082	
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	26,594	28,563	3,082	1,200,711
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				1,832,500
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	1,832,500
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	26,594	28,563	3,082	1,832,500
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	26,594	28,563	3,082	1,832,500

Redwood

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees	2,835	270		
c. Printing and publishing				
d. Miscellaneous office supplies	1,490	1,410	86	
e. Postage				
f. Membership dues and fees	331	737	250	
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees	24,355	10,740	9,000	
j. Other insurance	48	132	667	
k. Travel and meals	1,622	1,310	138	
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	30,681	14,599	10,141	0
2. Salaries and Wages	44,247	46,932	5,899	618
Other Employment Costs				
a. Health insurance	5,014	6,378	801	78
b. PERA	1,864	2,008	255	27
c. Social Security	2,678	2,940	370	38
d. Medicare	625	687	86	8
e. Worker's Compensation	1,327	1,488	276	37
f. Per diem	1,889	1,092	85	70
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	57,644	61,525	7,772	876
3. Utilities				
a. Electricity	1,441	1,246	141	
b. Telephone			71	
c. Fax				
d. Other utilities				
Utilities Totals	1,441	1,246	212	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Redwood

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements		306		
7. Building and road maintenance	194	34	37	
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements	8,486	15,110	365	
10. Transportation related costs			2,208	584
11. Property taxes, payments and fees	2,674	1,926	2,081	
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs	40,125	18,184		
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	141,245	112,930	22,816	1,460
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	8,662	9,736	535	
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	303,848	304,202	55,544	
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	312,510	313,938	56,079	
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	312,510	313,938	56,079	1,460
25. Taxable amount from line 105 (Form ST-1)	8,662	9,736	563	
26. Fees from haulers using ST-10 (line 21)	303,848	304,202	55,544	
27. Total Remits (add lines 25 and 26)	312,510	313,938	56,107	0
28. Difference (line 24 minus line 27)	0	0	-28	1,460

Red Lake

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	704	1,241	1,374	671
d. Miscellaneous office supplies	36	41	32	26
e. Postage		1,160	11	12
f. Membership dues and fees		100		
g. Sales taxes paid on taxable purchases	48	83	91	45
h. Professional and technical services	104			
i. Consultant fees				
j. Other insurance				
k. Travel and meals	235	200	104	177
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	1,127	2,825	1,612	931
2. Salaries and Wages	6,276	5,786	5,270	3,336
Other Employment Costs				
a. Health insurance	452	379	274	162
b. PERA	281	259	235	144
c. Social Security	389	356	326	200
d. Medicare	91	84	76	47
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	7,489	6,864	6,181	3,889
3. Utilities				
a. Electricity				
b. Telephone	123	77	62	79
c. Fax				
d. Other utilities				
Utilities Totals	124	77	62	79
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Red Lake

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)		2,436		
19. Total Taxable Costs (add lines 1 - 18)	8,740	12,202	7,855	4,899
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	8,740	12,202	7,855	4,899
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	8,740	12,202	7,855	4,899

Renville

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees		104	22	164
c. Printing and publishing	124		321	866
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases	370			
h. Professional and technical services	40,124	62,246	62,219	9,298
i. Consultant fees				
j. Other insurance				
k. Travel and meals	740	927	1,567	745
l. Safety clothing				
m. Other miscellaneous expenses	3,964	291	14,171	
General & Administrative Totals	45,322	63,568	78,300	11,073
2. Salaries and Wages	50,955	53,712	53,384	29,040
Other Employment Costs				
a. Health insurance	11,223	11,623	9,237	4,677
b. PERA	2,102	2,406	2,275	1,195
c. Social Security	2,707	3,330	2,995	1,576
d. Medicare	633	779	700	369
e. Worker's Compensation		3,200	3,663	2,050
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	67,620	75,050	72,254	38,907
3. Utilities				
a. Electricity	587	508	789	446
b. Telephone	475	505	564	267
c. Fax				
d. Other utilities				
Utilities Totals	1,062	1,013	1,353	713
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube	1,411	4,670		907
d. Leases				
Auto Expense Totals	1,411	4,670	0	907

Renville

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment			402,000	
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance	26,023	5,335	15,628	1,171
9. Equipment costs, rentals, service agreements	39,405			95,000
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs		24,930	21,869	30,776
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance	59,000	53,499	33,077	62,757
16. Closure and post closure costs	62,370	90,669	74,568	611
17. Debt service				
18. Other costs (please list)	8,785	8,087	12,230	7,066
19. Total Taxable Costs (add lines 1 - 18)	310,998	326,821	711,279	248,981
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	49,250	40,890	155,457	166,702
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	206,102	226,091	245,757	107,796
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	255,352	266,981	401,214	274,498
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	310,998	326,821	711,279	274,498
25. Taxable amount from line 105 (Form ST-1)	49,250	40,890	155,457	166,702
26. Fees from haulers using ST-10 (line 21)	206,102	226,091	245,757	107,796
27. Total Remits (add lines 25 and 26)	255,352	266,981	401,214	274,498
28. Difference (line 24 minus line 27)	55,646	59,840	310,065	0

Rice

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees	3,245	3,275	3,247	3,182
c. Printing and publishing	1,071	1,968	1,105	392
d. Miscellaneous office supplies	1,011	1,017	1,995	797
e. Postage	716	370	450	89
f. Membership dues and fees			95	43
g. Sales taxes paid on taxable purchases	3,321	3,343	3,339	2,168
h. Professional and technical services	80,170	60,770	145,504	84,000
i. Consultant fees				
j. Other insurance	1,344	1,610	3,396	4,796
k. Travel and meals	1,937	1,727	2,074	2,167
l. Safety clothing	1,022	907	1,312	547
m. Other miscellaneous expenses				
General & Administrative Totals	93,837	74,987	162,517	98,181
2. Salaries and Wages	133,987	128,308	132,218	59,942
Other Employment Costs				
a. Health insurance	11,623	12,345	11,581	5,970
b. PERA	5,835	5,430	5,074	2,556
c. Social Security	7,572	7,672	7,006	3,560
d. Medicare	1,832	1,793	1,641	833
e. Worker's Compensation	3,593	11,417	14,570	16,702
f. Per diem				
g. Other employee benefits	902	1,499	944	481
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	165,344	168,464	173,034	90,044
3. Utilities				
a. Electricity	6,788	4,873	4,073	2,485
b. Telephone	1,371	131	1,444	2,853
c. Fax				
d. Other utilities				
Utilities Totals	8,159	5,004	5,517	5,338
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Rice

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements		5,109	193,942	241,156
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements	66,871	65,975	84,165	66,966
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance	105,960	105,960	85,680	42,840
16. Closure and post closure costs	98,168			241,156
17. Debt service				
18. Other costs (please list)	83,354	174,984	106,900	114,646
19. Total Taxable Costs (add lines 1 - 18)	621,693	600,483	811,755	900,327
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	44,136	62,797	74,606	36,923
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	1,251,017	1,362,505	1,326,726	631,112
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	1,295,153	1,425,302	1,401,332	668,035
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	1,295,153	1,425,302	1,401,332	900,327
25. Taxable amount from line 105 (Form ST-1)	55,170	73,094	81,541	29,514
26. Fees from haulers using ST-10 (line 21)	1,251,017	1,362,505	1,326,726	631,112
27. Total Remits (add lines 25 and 26)	1,306,187	1,435,599	1,408,267	660,626
28. Difference (line 24 minus line 27)	-11,034	-10,297	-6,935	239,701

Rock

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees	326	300	300	
c. Printing and publishing	1,000	1,000	1,000	
d. Miscellaneous office supplies		25	25	
e. Postage		100	100	
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	55,919	70,004	7,000	
i. Consultant fees				
j. Other insurance				
k. Travel and meals	500	500	500	
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	57,745	71,929	8,925	0
2. Salaries and Wages	43,624	16,905	20,000	
Other Employment Costs				
a. Health insurance	5,139	1,461	2,000	
b. PERA	1,954	723	1,300	
c. Social Security	2,694	1,041	1,500	
d. Medicare	630	243	400	
e. Worker's Compensation	2,785	3,294	8,000	
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	56,826	23,667	33,200	0
3. Utilities				
a. Electricity				
b. Telephone	1,000	1,000	1,000	
c. Fax				
d. Other utilities	263	263	37	
Utilities Totals	1,263	1,263	1,037	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Rock

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements		50,000	15,000	
7. Building and road maintenance				
8. Other repairs and maintenance	3,000	7,000		
9. Equipment costs, rentals, service agreements			15,000	
10. Transportation related costs	500	500	500	
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs			130,000	
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	119,334	154,359	203,662	0
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	144,543	173,502	13,519	
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)	36,104	60,468	79,220	
23. Total Taxable Revenues (add lines 20 - 22)	180,647	233,970	92,739	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	180,647	233,970	203,662	
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	180,647	233,970	203,662	0

Roseau

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses	30	215	159	100
b. Permit fees	2,835	270	270	300
c. Printing and publishing	331	750	376	558
d. Miscellaneous office supplies	844	717	881	463
e. Postage	54	4		
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases	1,956	112		
h. Professional and technical services	20,166	16,824	13,750	165
i. Consultant fees	28,731	9,317	1,219	575
j. Other insurance	1,485	9,142	2,374	4,031
k. Travel and meals	552	1,753	1,946	425
l. Safety clothing				
m. Other miscellaneous expenses	160	160	2,405	
General & Administrative Totals	57,144	39,264	23,380	6,617
2. Salaries and Wages	39,876	46,255	67,258	40,669
Other Employment Costs				
a. Health insurance	3,531	3,531	6,313	3,975
b. PERA	1,786	2,072	3,024	1,822
c. Social Security	2,472	2,868	4,150	2,490
d. Medicare	578	671	971	582
e. Worker's Compensation	2,516	7,463	8,536	6,792
f. Per diem		280	40	
g. Other employee benefits		63	89	115
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	50,759	63,203	90,381	56,445
3. Utilities				
a. Electricity	945	885	798	700
b. Telephone	976	896	1,021	583
c. Fax		263		
d. Other utilities	672	762	762	635
Utilities Totals	2,593	2,806	2,581	1,918
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Roseau

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements		4,079	11,365	
7. Building and road maintenance	1,209	268	3,540	55
8. Other repairs and maintenance	1,358	3,421	3,018	4,626
9. Equipment costs, rentals, service agreements	45,716	34,761	194,427	40,961
10. Transportation related costs			41,047	18,416
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs	245	530	2,411	874
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)	63,954	49,556	257,994	178,346
19. Total Taxable Costs (add lines 1 - 18)	222,978	197,888	630,144	308,258
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	134,049	128,801	81,077	201,611
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	130,146	163,630	192,561	106,647
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	264,195	292,431	273,638	308,258
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	264,195	292,431	630,144	308,258
25. Taxable amount from line 105 (Form ST-1)	143,374	137,740		31,246
26. Fees from haulers using ST-10 (line 21)	130,146	163,630	192,561	106,647
27. Total Remits (add lines 25 and 26)	273,520	301,370	192,561	137,893
28. Difference (line 24 minus line 27)	-9,325	-8,939	437,583	170,365

St. Louis

		Year End Balances		
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	400	798	1,038	543
d. Miscellaneous office supplies	4,779	9,539	12,406	
e. Postage	483	964	1,253	655
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	1,076	2,147	2,793	1,461
i. Consultant fees				
j. Other insurance	987	1,971	2,563	1,341
k. Travel and meals	5,070	10,121	13,162	6,884
l. Safety clothing	146	290	377	198
m. Other miscellaneous expenses	26,000	51,895	67,493	35,302
General & Administrative Totals	38,941	77,725	101,085	46,384
2. Salaries and Wages	105,328	153,083	192,990	99,828
Other Employment Costs				
a. Health insurance	7,216	14,403	18,732	9,798
b. PERA	1,820	3,632	4,724	2,471
c. Social Security	3,188	6,363	8,276	4,328
d. Medicare				
e. Worker's Compensation	480	958	1,246	652
f. Per diem				
g. Other employee benefits	221	441	574	300
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	118,253	178,880	226,542	117,377
3. Utilities				
a. Electricity	2,539	5,067	6,590	3,447
b. Telephone	1,182	2,359	3,068	1,605
c. Fax				
d. Other utilities	821	1,639	2,131	1,115
Utilities Totals	4,542	9,065	11,789	6,167
4. Auto Expenses				
a. Repairs and maintenance	288	574	746	390
b. Insurance				
c. Gas/lube	311	620	806	421
d. Leases				
Auto Expense Totals	599	1,194	1,552	811

St. Louis

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance	5,831	11,638	15,136	7,917
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs	58,523	116,809	151,917	79,460
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs	5,257	10,492	13,646	7,138
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service	392,705	395,206	1,247,633	204,873
18. Other costs (please list)	699,881	657,297	826,905	470,257
19. Total Taxable Costs (add lines 1 - 18)	1,324,532	1,458,306	2,596,205	940,384
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	1,324,532	311,872	297,951	307,807
21. Tipping fees paid by haulers using ST-10		2,021,852	2,029,075	979,514
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	1,324,532	2,333,724	2,327,026	1,287,321
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	1,324,532	2,333,724	2,596,205	1,287,321
25. Taxable amount from line 105 (Form ST-1)	931,831	247,477	369,092	307,807
26. Fees from haulers using ST-10 (line 21)		2,021,852	2,029,075	979,514
27. Total Remits (add lines 25 and 26)	931,831	2,269,329	2,398,167	1,287,321
28. Difference (line 24 minus line 27)	392,701	64,395	198,038	0

Scott

		Year End Balances		
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Scott

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	0	0	0
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)				
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	0	0	0

Sherburne

Year End Balances				
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	1,682	3,317	804	312
d. Miscellaneous office supplies	1,825	770	1,674	252
e. Postage	213	679	49	444
f. Membership dues and fees	451	240	262	200
g. Sales taxes paid on taxable purchases	48	155	562	
h. Professional and technical services				
i. Consultant fees	17,294	18,900	3,440	2,683
j. Other insurance				
k. Travel and meals	900	900	970	962
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	22,413	24,961	7,761	4,853
2. Salaries and Wages	25,423	24,199	30,053	19,416
Other Employment Costs				
a. Health insurance	2,997	3,006	3,156	2,117
b. PERA	1,101	1,076	1,339	868
c. Social Security	1,500	1,317	1,734	1,157
d. Medicare	350	381	406	271
e. Worker's Compensation				
f. Per diem		552	264	
g. Other employee benefits	30	30	29	14
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	31,401	30,561	36,981	23,843
3. Utilities				
a. Electricity	174	234	368	264
b. Telephone	151	109	132	20
c. Fax				
d. Other utilities	57	59	75	69
Utilities Totals	382	402	575	353
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Sherburne

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				11,587
19. Total Taxable Costs (add lines 1 - 18)	54,196	55,924	45,317	40,636
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10				
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	54,196	55,924	45,317	40,636
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	54,196	55,924	45,317	40,636

Sibley

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	27	31	117	42
d. Miscellaneous office supplies	59	46	29	28
e. Postage	25	22	19	21
f. Membership dues and fees	45	59	60	39
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees	1,205	4,519	301	
j. Other insurance				
k. Travel and meals	86	286	277	181
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	1,447	4,963	803	311
2. Salaries and Wages	683	1,168	1,704	751
Other Employment Costs				
a. Health insurance	62	134	219	85
b. PERA	32	55	82	33
c. Social Security	59	118	150	62
d. Medicare				
e. Worker's Compensation	24	41	60	13
f. Per diem	123	463	303	75
g. Other employee benefits	3	4	6	3
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	986	1,983	2,524	1,022
3. Utilities				
a. Electricity				
b. Telephone	42	46	73	107
c. Fax				
d. Other utilities				
Utilities Totals	42	46	73	107
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Sibley

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs	111			
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs	12,631	6,942	14,384	1,523
17. Debt service				
18. Other costs (please list)	35	60	84	35
19. Total Taxable Costs (add lines 1 - 18)	15,252	13,994	17,868	2,998
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	15,252	13,994	17,868	2,998
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	15,252	13,994	17,868	2,998

Stearns

		Year End Balances		
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	25	35	30	15
d. Miscellaneous office supplies	10	20	10	10
e. Postage	15	30	15	10
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services		10		
i. Consultant fees				3,532
j. Other insurance				
k. Travel and meals	10	15	10	5
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	60	110	65	3,572
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance	300	600	300	150
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	300	600	300	150
3. Utilities				
a. Electricity				
b. Telephone	10	20	10	5
c. Fax				
d. Other utilities				
Utilities Totals	10	20	10	5
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Stearns

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs		1,000		
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				186,572
19. Total Taxable Costs (add lines 1 - 18)	370	1,730	375	190,299
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	370	1,730	375	190,299
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	370	1,730	375	190,299

Steele

		<u>Year End Balances</u>		
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	72	248	436	96
d. Miscellaneous office supplies	10,100	4,026	3,735	3,574
e. Postage	94	325	149	64
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases	2,500	2,500	2,500	1,200
h. Professional and technical services	123,035	91,784	72,425	121,517
i. Consultant fees	59,903	15,124	80,051	17,314
j. Other insurance	1,415	412	1,637	2,462
k. Travel and meals	3,757	3,222	2,402	1,215
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	200,876	117,641	163,335	147,442
2. Salaries and Wages	100,240	90,655	95,442	40,000
Other Employment Costs				
a. Health insurance	11,254	9,745	11,709	6,210
b. PERA	3,659	4,333	4,663	2,450
c. Social Security	7,474	6,926	6,594	3,411
d. Medicare	600	622	1,542	798
e. Worker's Compensation	10,857	9,000	6,017	5,005
f. Per diem				
g. Other employee benefits	210	237	266	105
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	134,294	121,518	126,233	57,979
3. Utilities				
a. Electricity	1,919	3,124	1,721	1,204
b. Telephone	1,549	2,201	1,559	717
c. Fax				
d. Other utilities	918	2,047	2,200	1,114
Utilities Totals	4,386	7,372	5,480	3,035
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Steele

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements	162,327	338,492	446,716	49,751
7. Building and road maintenance	1,586	3,106	5,058	1,253
8. Other repairs and maintenance	2,052	7,098	9,266	7,303
9. Equipment costs, rentals, service agreements	57,449	67,909	234,969	158,631
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs	5,000	5,000	5,000	2,000
14. Planning costs	5,000	5,000	5,000	2,000
15. Financial Assurance	50,000	50,000	40,000	20,000
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	622,970	723,136	1,041,057	449,394
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10	690,000	820,000	850,000	290,000
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues	20,000	21,700	24,100	11,000
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	710,000	841,700	874,100	301,000
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	710,000	841,700	1,041,057	449,394
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)	690,000	820,000	850,000	290,000
27. Total Remits (add lines 25 and 26)	690,000	820,000	850,000	290,000
28. Difference (line 24 minus line 27)	20,000	21,700	191,057	159,394

Stevens

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees	1,250			
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance	232	188	203	203
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	1,482	188	203	203
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Stevens

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements	248	256	256	128
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs	14,301	54,300	43,440	21,720
17. Debt service	46,568	44,275	46,780	42,720
18. Other costs (please list)	54,083	13,050	13,116	7,617
19. Total Taxable Costs (add lines 1 - 18)	116,682	112,069	103,795	72,388
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	116,682	112,069	103,795	72,388
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	116,682	112,069	103,795	72,388

Swift

		Year End Balances		
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses			41	
b. Permit fees				
c. Printing and publishing		1,966	216	156
d. Miscellaneous office supplies		909	1,007	123
e. Postage		116	191	36
f. Membership dues and fees		25	200	
g. Sales taxes paid on taxable purchases				
h. Professional and technical services			1,172	336
i. Consultant fees			1,570	
j. Other insurance				
k. Travel and meals		281	763	358
l. Safety clothing		401	540	268
m. Other miscellaneous expenses				
General & Administrative Totals	0	3,698	5,700	1,277
2. Salaries and Wages		123,350	141,018	69,179
Other Employment Costs				
a. Health insurance		17,070	21,973	11,985
b. PERA		5,045	5,954	2,999
c. Social Security		7,061	8,240	4,189
d. Medicare		1,661	1,927	980
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits			979	482
h. Profit sharing				
i. Pension				
j. Other deferred compensation		1,550	3,988	3,274
k. Bonuses				
Salaries & Wages Totals	0	155,737	184,079	93,088
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Swift

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements		49,750		
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service		109,000	109,000	54,500
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	318,185	298,779	148,865
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10		230,956	260,583	120,647
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	230,956	260,583	120,647
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater		318,185	298,779	148,865
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)		230,956	260,583	120,647
27. Total Remits (add lines 25 and 26)	0	230,956	260,583	120,647
28. Difference (line 24 minus line 27)	0	87,229	38,196	28,218

Todd

<u>Year End Balances</u>				
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Todd

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	0	0	0	0
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)				
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	0	0	0	0

Traverse

	Year End Balances			
Taxable Costs	1992	1993	1994	1/95-6/95
<small>(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).</small>				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Traverse

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs	2,385	5,937	6,347	1,592
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	2,385	5,937	6,347	1,592
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	2,385	5,937	6,347	1,592
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	2,385	5,937	6,347	1,592

Wabasha

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	64	416	64	
d. Miscellaneous office supplies	108	109	172	219
e. Postage	70		90	33
f. Membership dues and fees	122	100	166	95
g. Sales taxes paid on taxable purchases	13	5	4	8
h. Professional and technical services	2,578			35
i. Consultant fees				
j. Other insurance				
k. Travel and meals	86	208	108	92
l. Safety clothing				
m. Other miscellaneous expenses		108	527	71
General & Administrative Totals	3,041	946	1,131	553
2. Salaries and Wages	4,211	4,200	4,380	2,268
Other Employment Costs				
a. Health insurance	328	354	361	174
b. PERA	188	188	396	102
c. Social Security	249	241	260	136
d. Medicare	58	56	61	32
e. Worker's Compensation				
f. Per diem	27			
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	5,061	5,039	5,458	2,712
3. Utilities				
a. Electricity				
b. Telephone	416	435	370	112
c. Fax				
d. Other utilities				
Utilities Totals	416	435	370	112
4. Auto Expenses				
a. Repairs and maintenance			247	12
b. Insurance				
c. Gas/lube	92	54	50	17
d. Leases	123	450	267	46
Auto Expense Totals	215	504	564	75

Wabasha

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance	5,171	1,192		139
9. Equipment costs, rentals, service agreements	514	101	193	
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs	17,272	11,964	17,406	19,734
17. Debt service				
18. Other costs (please list)	163	89	267	65
19. Total Taxable Costs (add lines 1 - 18)	31,853	20,270	25,389	23,390
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10				
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	31,853	20,270	25,389	23,390
25. Taxable amount from line 105 (Form ST-1)	31,853	20,270	25,389	
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	31,853	20,270	25,389	23,390
28. Difference (line 24 minus line 27)	0	0	0	0

Wadena

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	211	361	294	72
d. Miscellaneous office supplies			382	120
e. Postage				
f. Membership dues and fees		535		580
g. Sales taxes paid on taxable purchases	8,383	6,393	5,327	3,153
h. Professional and technical services			3,390	4,691
i. Consultant fees				
j. Other insurance				
k. Travel and meals	619	168	799	185
l. Safety clothing				
m. Other miscellaneous expenses		1,575	6,300	3,150
General & Administrative Totals	9,213	9,032	16,492	11,951
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem	25		150	125
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	25	0	150	125
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Wadena

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements		4,495		
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements			3,499	
10. Transportation related costs				
11. Property taxes, payments and fees				2,052
12. MMSW processing costs	285,482	343,640	376,435	114,028
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)	27,500	57,244	28,990	
19. Total Taxable Costs (add lines 1 - 18)	322,220	414,411	425,566	128,156
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	163,986	167,287	200,947	115,414
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	182,870	193,065	236,450	110,493
22. Other taxable MMSW revenues (i.e. bags, punch cards)	150	1,700	13,595	3,150
23. Total Taxable Revenues (add lines 20 - 22)	347,006	362,052	450,992	229,057
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	347,006	414,411	450,992	229,057
25. Taxable amount from line 105 (Form ST-1)	128,969	98,353	81,960	48,506
26. Fees from haulers using ST-10 (line 21)	182,870	193,065	236,450	110,493
27. Total Remits (add lines 25 and 26)	311,839	291,418	318,410	158,998
28. Difference (line 24 minus line 27)	35,167	122,993	132,582	70,059

Waseca

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies	388	287	749	124
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	27,544	8,947	49,994	31,212
i. Consultant fees				
j. Other insurance	88	194	1,293	45
k. Travel and meals	1,065	548	86	17
l. Safety clothing				
m. Other miscellaneous expenses	1,723	1,644	303	193
General & Administrative Totals	30,808	11,620	52,425	31,591
2. Salaries and Wages	26,549	27,863	22,182	10,174
Other Employment Costs				
a. Health insurance	1,986	2,303	1,469	715
b. PERA	1,182	1,245	1,001	453
c. Social Security	1,613	1,746	1,374	628
d. Medicare	377	408	321	147
e. Worker's Compensation	1,300	3,089	967	791
f. Per diem	980	785		
g. Other employee benefits	53	66	32	147
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	34,040	37,505	27,346	13,055
3. Utilities				
a. Electricity	441	575	202	93
b. Telephone	241	253	312	134
c. Fax				
d. Other utilities	285	859	693	708
Utilities Totals	967	1,687	1,207	935
4. Auto Expenses				
a. Repairs and maintenance	785	6,306	879	5,398
b. Insurance				
c. Gas/lube	2,481	2,678	1,849	822
d. Leases				
Auto Expense Totals	3,266	8,984	2,728	6,220

Waseca

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements		49,389	263,111	880
7. Building and road maintenance				
8. Other repairs and maintenance	15	95	216	2,546
9. Equipment costs, rentals, service agreements	78	29,530	59,598	525
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs			21,608	22,937
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)	19,115	17,836	13,899	868
19. Total Taxable Costs (add lines 1 - 18)	88,289	156,646	442,138	79,557
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	97,663	106,328	429,523	89,236
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	186,479	159,899	44,747	
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	284,142	266,227	474,270	89,236
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	284,142	266,227	474,270	89,236
25. Taxable amount from line 105 (Form ST-1)	83,513	81,461	26,362	19,690
26. Fees from haulers using ST-10 (line 21)	186,479	159,899	44,747	
27. Total Remits (add lines 25 and 26)	269,992	241,360	71,109	19,690
28. Difference (line 24 minus line 27)	14,150	24,867	403,161	69,546

Washington

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				2
d. Miscellaneous office supplies				563
e. Postage				175
f. Membership dues and fees				135
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				5,100
i. Consultant fees				1,053
j. Other insurance				
k. Travel and meals				891
l. Safety clothing				
m. Other miscellaneous expenses				3,461
General & Administrative Totals	0	0	0	11,380
2. Salaries and Wages				15,667
Other Employment Costs				
a. Health insurance				1,165
b. PERA				1,182
c. Social Security				486
d. Medicare				222
e. Worker's Compensation				-32
f. Per diem				634
g. Other employee benefits				126
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	19,450
3. Utilities				
a. Electricity				204
b. Telephone				470
c. Fax				
d. Other utilities				112
Utilities Totals	0	0	0	786
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Washington

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				112
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				412,369
13. Regulatory, licensing and enforcement costs	35,400	39,000	17,375	
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	35,400	39,000	17,375	444,097
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				675,000
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	675,000
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	35,400	39,000	17,375	675,000
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	35,400	39,000	17,375	675,000

Watonwan

		<u>Year End Balances</u>		
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	62	81	316	313
d. Miscellaneous office supplies			2	
e. Postage				
f. Membership dues and fees		25		
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	7,111	6,984	4,542	1,692
i. Consultant fees	23,044	11,838	14,356	7,358
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses	715	1,536	3,451	492
General & Administrative Totals	30,932	20,464	22,667	9,855
2. Salaries and Wages	23,408	25,102	8,190	
Other Employment Costs				
a. Health insurance	3,129	3,129	3,576	
b. PERA	1,101	1,199	1,194	
c. Social Security	1,282	1,408	1,405	
d. Medicare	357	388	387	
e. Worker's Compensation	2,531	3,067	2,871	
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	31,808	34,293	17,623	0
3. Utilities				
a. Electricity	288	284	249	83
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	288	284	249	83
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Watonwan

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment		10,140		
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance	225	790	80	
9. Equipment costs, rentals, service agreements	4,119			
10. Transportation related costs				
11. Property taxes, payments and fees	6,608			
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance	57,190	59,077	16,817	10,069
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	131,170	125,048	57,436	20,007
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	14,253	15,205	1,293	
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	265,772	241,463	49,121	
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	280,025	256,668	50,414	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	280,025	256,668	57,436	20,007
25. Taxable amount from line 105 (Form ST-1)	14,253	15,205	1,293	
26. Fees from haulers using ST-10 (line 21)	265,772	241,463	49,121	
27. Total Remits (add lines 25 and 26)	280,025	256,668	50,414	0
28. Difference (line 24 minus line 27)	0	0	7,022	20,007

Wilkin

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses	45	45	45	45
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	45	45	45	45
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance	25	25	25	15
b. PERA	134	134	135	75
c. Social Security	178	178	185	100
d. Medicare	43	43	45	25
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	380	380	390	215
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

Wilkin

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	425	425	435	260
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10				
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	425	425	435	260
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	425	425	435	260

Winona

		Year End Balances		
		1992	1993	1994
Taxable Costs				1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees	7,140	3,892	570	510
c. Printing and publishing	498	149	23	1
d. Miscellaneous office supplies	19	262	405	76
e. Postage	4	124	209	66
f. Membership dues and fees	853	676	2,204	176
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	321		45,183	22,769
i. Consultant fees	8,693			
j. Other insurance	882	490	418	400
k. Travel and meals	127	1,146	1,194	218
l. Safety clothing	2,644	1,482	1,032	
m. Other miscellaneous expenses	909	13	396	31
General & Administrative Totals	22,090	8,234	51,634	24,247
2. Salaries and Wages	61,529	88,478	52,157	27,355
Other Employment Costs				
a. Health insurance	4,450	6,217	5,004	2,438
b. PERA	2,293	3,707	2,302	1,225
c. Social Security	3,815	5,409	3,147	1,591
d. Medicare	892	1,265	736	372
e. Worker's Compensation	4,707	5,466	3,061	2,806
f. Per diem	514	1,410	938	
g. Other employee benefits	96	93	78	46
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	78,296	112,045	67,423	35,833
3. Utilities				
a. Electricity	1,808	1,622	2,174	2,021
b. Telephone	1,086	1,166	1,334	507
c. Fax				
d. Other utilities		254	548	265
Utilities Totals	2,894	3,042	4,056	2,793
4. Auto Expenses				
a. Repairs and maintenance	1,585	1,899	174	41
b. Insurance				
c. Gas/lube	1,118	766	437	151
d. Leases				
Auto Expense Totals	2,703	2,665	611	192

Winona

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements	24,180			
7. Building and road maintenance	1,494	1,021	937	
8. Other repairs and maintenance	2,644	1,482	1,032	1,818
9. Equipment costs, rentals, service agreements	26,779	44,872	14,337	10,402
10. Transportation related costs	3,822	4,560	4,106	1,587
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance	655,149	243,631	244,812	70,571
16. Closure and post closure costs	61,232	82,024	38,640	7,217
17. Debt service	992,650	190,854		
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	1,873,933	694,430	427,588	154,660
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)	1,144,600	596,842	527,471	305,270
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	1,144,600	596,842	527,471	305,270
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	1,873,933	694,430	527,471	305,270
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)	1,144,600	596,842	527,471	305,270
27. Total Remits (add lines 25 and 26)	1,144,600	596,842	527,471	305,270
28. Difference (line 24 minus line 27)	729,333	97,588	0	0

Wright

Year End Balances				
Taxable Costs	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	0	0	0	0
2. Salaries and Wages	13,983	14,552	15,005	7,920
Other Employment Costs				
a. Health insurance	832	919	947	475
b. PERA	640	674	689	365
c. Social Security	868	893	917	486
d. Medicare	203	208	213	113
e. Worker's Compensation				
f. Per diem	1,020	1,095	660	330
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	17,546	18,341	18,431	9,689
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases	9,184	10,980		
Auto Expense Totals	9,184	10,980	0	0

Wright

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements		26,180		
10. Transportation related costs			16,159	16,846
11. Property taxes, payments and fees				
12. MMSW processing costs			112,985	107,133
13. Regulatory, licensing and enforcement costs		553		
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service	319,062	435,723	263,147	128,547
18. Other costs (please list)	523,619	769,743	599,536	336,184
19. Total Taxable Costs (add lines 1 - 18)	869,411	1,261,520	1,010,258	598,399
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10 (ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other taxable MMSW revenues (i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	0	0	0	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	869,411	1,261,520	1,010,258	598,399
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)	0	0	0	0
28. Difference (line 24 minus line 27)	869,411	1,261,520	1,010,258	598,399

Yellow Medicine

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies	350	352	578	525
e. Postage	290	290	290	150
f. Membership dues and fees	600	683	390	625
g. Sales taxes paid on taxable purchases	21	21	35	32
h. Professional and technical services				750
i. Consultant fees	12,000			35,000
j. Other insurance				
k. Travel and meals	300	303	316	195
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	13,561	1,649	1,609	37,277
2. Salaries and Wages	27,857	28,332	16,179	16,019
Other Employment Costs				
a. Health insurance				
b. PERA	5,841	5,961	2,966	1,832
c. Social Security	1,246	1,314	725	718
d. Medicare	403	410	234	232
e. Worker's Compensation	367	373	213	211
f. Per diem	750	925		250
g. Other employee benefits				
h. Profit sharing				
i. Pension	1,281	1,314	725	718
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	37,745	38,629	21,042	19,980
3. Utilities				
a. Electricity	625	641	543	
b. Telephone	800	840	583	500
c. Fax				
d. Other utilities				
Utilities Totals	1,425	1,481	1,126	500
4. Auto Expenses				
a. Repairs and maintenance	250	270	194	250
b. Insurance	300	300	300	300
c. Gas/lube	225	250	185	220
d. Leases				
Auto Expense Totals	775	820	679	770

Yellow Medicine

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance	1,675	1,720	1,083	
8. Other repairs and maintenance		22,396		
9. Equipment costs, rentals, service agreements	400	400	303	
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance	12,480	12,480	12,480	6,240
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	68,061	79,575	38,322	64,767
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10	196,148	281,934	52,345	
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	196,148	281,934	52,345	0
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	196,148	281,934	52,345	64,767
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)	196,148	281,934	52,345	0
27. Total Remits (add lines 25 and 26)	196,148	281,934	52,345	0
28. Difference (line 24 minus line 27)	0	0	0	64,767

East Central Solid Waste Commission

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing				
d. Miscellaneous office supplies				
e. Postage				
f. Membership dues and fees				
g. Sales taxes paid on taxable purchases				
h. Professional and technical services				
i. Consultant fees				
j. Other insurance				
k. Travel and meals				
l. Safety clothing				
m. Other miscellaneous expenses	3,758,378	2,720,054	2,377,777	703,824
General & Administrative Totals	3,758,378	2,720,054	2,377,777	703,824
2. Salaries and Wages				
Other Employment Costs				
a. Health insurance				
b. PERA				
c. Social Security				
d. Medicare				
e. Worker's Compensation				
f. Per diem				
g. Other employee benefits				
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses				
Salaries & Wages Totals	0	0	0	0
3. Utilities				
a. Electricity				
b. Telephone				
c. Fax				
d. Other utilities				
Utilities Totals	0	0	0	0
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance				
c. Gas/lube				
d. Leases				
Auto Expense Totals	0	0	0	0

East Central Solid Waste Commission

	Year End Balances			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance				
8. Other repairs and maintenance				
9. Equipment costs, rentals, service agreements				
10. Transportation related costs				
11. Property taxes, payments and fees				
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service	1,462,960	1,986,235	1,754,760	1,855,554
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	5,221,338	4,706,289	4,132,537	2,559,378
	Year End Balances			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees	243,246	201,816	238,600	110,739
21. Tipping fees paid by haulers using ST-10	2,969,317	3,540,347	2,945,046	1,286,595
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	3,212,563	3,742,163	3,183,646	1,397,334
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater)	5,221,338	4,706,289	4,132,537	2,559,378
25. Taxable amount from line 105 (Form ST-1)	243,246	201,816	238,600	110,739
26. Fees from haulers using ST-10 (line 21)	2,969,317	3,540,347	2,945,046	1,286,595
27. Total Remits (add lines 25 and 26)	3,212,563	3,742,163	3,183,646	1,397,334
28. Difference (line 24 minus line 27)	2,008,775	964,126	948,891	1,162,044

Tri-County Solid Waste Management Commission

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
(costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) should be prorated out. Include only MMSW portion).				
1. General & Administrative Costs				
a. Licenses				
b. Permit fees				
c. Printing and publishing	405	1,599	3,754	374
d. Miscellaneous office supplies	556	480	512	699
e. Postage	405	664	601	310
f. Membership dues and fees			125	105
g. Sales taxes paid on taxable purchases				
h. Professional and technical services	6,790	24,691	43,510	46,801
i. Consultant fees				
j. Other insurance	1,601	1,680	1,816	1,902
k. Travel and meals	1,562	2,442	1,481	372
l. Safety clothing				
m. Other miscellaneous expenses				
General & Administrative Totals	11,319	31,556	51,799	50,563
2. Salaries and Wages	63,496	76,200	80,634	41,859
Other Employment Costs				
a. Health insurance	7,003	10,076	11,517	6,127
b. PERA	2,853	3,732	3,633	1,878
c. Social Security	3,959	4,747	5,068	2,653
d. Medicare	1,000	1,139	1,210	635
e. Worker's Compensation				1,019
f. Per diem				
g. Other employee benefits	487	647		
h. Profit sharing				
i. Pension				
j. Other deferred compensation				
k. Bonuses	310	620	640	
Salaries & Wages Totals	79,108	97,161	102,702	54,171
3. Utilities				
a. Electricity	589	802	753	447
b. Telephone	1,929	2,758	2,255	894
c. Fax				
d. Other utilities	1,041	801	810	333
Utilities Totals	3,559	4,361	3,818	1,674
4. Auto Expenses				
a. Repairs and maintenance				
b. Insurance	34	34	34	27
c. Gas/lube				
d. Leases				
Auto Expense Totals	34	34	34	27

Tri-County Solid Waste Management Commission

	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
5. Landfill establishment				
6. Building acquisition, constr. site improvements				
7. Building and road maintenance	250	201	806	60
8. Other repairs and maintenance	150	51	31	
9. Equipment costs, rentals, service agreements	470	443	549	229
10. Transportation related costs				
11. Property taxes, payments and fees	2,280	2,357	2,314	2,522
12. MMSW processing costs				
13. Regulatory, licensing and enforcement costs				
14. Planning costs				
15. Financial Assurance				
16. Closure and post closure costs				
17. Debt service				
18. Other costs (please list)				
19. Total Taxable Costs (add lines 1 - 18)	97,170	136,164	162,053	109,246
	<u>Year End Balances</u>			
	1992	1993	1994	1/95-6/95
Taxable Revenues				
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion).				
20. MMSW service fees				
21. Tipping fees paid by haulers using ST-10	162,441	185,264	162,053	109,246
(ST-10 tells you if the hauler remitted the tax)				
(list haulers on separate sheet)				
22. Other taxable MMSW revenues				
(i.e. bags, punch cards)				
23. Total Taxable Revenues (add lines 20 - 22)	162,441	185,264	162,053	109,246
24. Total Taxable Cost or Total Taxable Revenues - (line 19 or line 23) whichever is greater	162,441	185,264	162,053	109,246
25. Taxable amount from line 105 (Form ST-1)				
26. Fees from haulers using ST-10 (line 21)	162,441	185,264	162,053	109,246
27. Total Remits (add lines 25 and 26)	162,441	185,264	162,053	109,246
28. Difference (line 24 minus line 27)	0	0	0	0

Sales & Use Tax Division

Mail Station 9904
Phone (612) 296-2897

St. Paul, MN 55146-9904
Fax (612) 296-1938

September 12, 1995

Dear County Solid Waste Administrator:

The Association of Minnesota Counties asked the legislature to evaluate the accuracy of tax payments by counties that provide waste management service. As a result, the legislature mandated that the Minnesota Department of Revenue (MDOR) oversee an evaluation of county mixed municipal solid waste (MMSW) programs. The MDOR will compile the results of the evaluation and submit it to the legislature for review and possible law changes.

In order for the MDOR to prepare this report, we need you to complete the enclosed self-evaluation worksheet and return it to us by November 15, 1995. The worksheet covers calendar years 1992 through 1994, and January 1995 through June 1995. The MDOR has to report its findings to the counties and the legislature by January 1, 1996. During this time, we may not audit, issue refunds or pursue collection activities on waste collection and disposal taxes imposed by county agencies. The statute of limitations concerning these taxes is suspended until June 1, 1996.

Enclosed are guidelines to use in completing the self-evaluation worksheet. The guidelines discuss the MDOR's position concerning the taxability of costs incurred by counties when performing solid waste management service, as well as other related issues.

We decided that it would be less intrusive if the necessary information was obtained through a self-evaluation, rather than by the MDOR representatives examining your records. Your cooperation in completing this self-evaluation is crucial to our report to the legislature. Our report will reflect the accuracy of tax payments made by the counties. **Since this report may also indicate to the legislature that the current sales tax law places burdens on the counties, it is to each county's advantage that they complete this self-evaluation as accurately and timely as possible.**

The enclosed self-evaluation is our template. You may use either our template in submitting the necessary information, or you may use your computer format, as long as you follow the same line set-up as the template. If you have additional information that may be helpful to us in assembling our report, or if there are issues you would like to address, please attach additional pages.

We are asking you to do a very important task, and we truly appreciate your efforts. If you have any questions or need assistance in completing this self-evaluation, please contact your regional MDOR representative, as indicated on page 9 of the guidelines.

Sincerely,

Sarah Davisson
Sales and Use Tax Specialist

Enclosures

M.S. 115A.03, Subd. 21 in part defines *mixed municipal solid waste* as "garbage, refuse, and other solid waste from residential, commercial, industrial and community activities that the generator of the waste aggregates for collection, but does not include....ash, construction debris... and other materials collected, processed, and disposed of as separate waste streams."

According to the definition above, items that are treated as separate waste streams, such as incinerator ash, tires or recyclables are not MMSW. In order to be a separate waste stream, these items must be collected, processed *and* disposed of separately. Incinerator ash disposed of in a separate cell at a landfill or used as landfill cover is considered a separate waste stream and is exempt. However, if the ash or other items are disposed of in a landfill along with MMSW, they are not separate waste streams and are subject to sales or use tax upon disposal.

M.S. 297A.45, Subd. 3, exempts the following costs:

- Charges for collecting and managing recyclable materials that are separated by the waste generator.
- Surcharges or fees imposed under Minnesota Statutes, sections 115A.919, 115A.921, 115A.923, or 473.843. These exempt fees include fees and surcharges to operators of MMSW facilities by counties and cities together with the Greater Minnesota Landfill Cleanup Fee and the Metropolitan Solid Waste Landfill Fee.
- Waste from a recycling facility that separates or processes recyclable materials is exempt, provided the volume of the waste has been reduced by at least 85 percent.

M.S. 297A.25, Subd. 11:

- A 1993 law change effective retroactively for purchases made after May 31, 1992, provides an exemption for machinery and equipment, except motor vehicles, used directly for solid waste collection and disposal at a waste facility. *Although this exemption provides that purchases of equipment are exempt from sales tax, the cost of the machinery or equipment must be included in the total cost for providing MMSW management service.*

September 1995

Tax Base Worksheet Guidelines

Over the past few months, representatives of the Minnesota Department of Revenue (MDOR), The Association of Minnesota Counties, The Office of Environmental Assistance, The Solid Waste Management Coordinating Board and various counties were involved in a series of meetings. The purpose of those meetings was to identify costs incurred by counties when performing waste management service, and to clarify related issues so that MDOR could determine the taxability of those costs. The following reflects the Minnesota Department of Revenue's position concerning the taxability of costs incurred by counties when performing waste management services. Use this as a guideline in completing the tax base worksheet.

Background

Public and private mixed municipal solid waste (MMSW) collection and disposal services became subject to the Minnesota sales or use tax beginning January 1, 1990. These services are not subject to city sales tax. All customers, except the Federal Government and Indian Tribal Governments, are required to pay tax on these services. Waste collection and disposal services are taxable whether charged directly to customers by private or public haulers or paid for through government imposed service fees or tax assessments. A 1995 law change clarifies that sales tax applies to MMSW management service.

M.S. 297A.45 states, "If a political subdivision provides a waste management service to its residents at a cost in excess of the total direct charge to the residents for the service, the political subdivision shall pay the taxes based on its cost of providing the service in excess of the direct charges." This includes *all costs* associated with MMSW. *It is important to remember that counties owe use tax on their costs for providing MMSW waste management service only if and to the extent that the taxable charge to the waste generators is not sufficient to cover the counties' cost of providing this service. This includes all direct and indirect costs associated with MMSW.*

Exempt Costs

Combustion of RDF

Costs of managing solid waste other than MMSW, including incinerator ash, household hazardous waste, recycling, etc.

appropriate. If any cost contains amounts both related to MMSW and unrelated to MMSW, the portion related to MMSW should be prorated out and included in the total cost for providing the service.

Examples of taxable costs include, but are not limited to, the following:

Line

1. General and Administrative Costs

- a. licenses
- b. permit fees
- c. printing and publishing (including costs of educational materials and other information to residents prior to July 1, 1995)
- d. miscellaneous office supplies
- e. postage
- f. membership dues and fees
- g. sales tax paid on taxable purchases -- only include applicable sales tax on these lines if the tax is not reported on other cost lines
- h. professional and technical services (e.g., audit services, contracted purchased services, etc.)
- i. consultant fees
- j. other insurance (building, equipment, etc.)
- k. travel and meals
- l. safety clothing
- m. other miscellaneous expenses

2. Salaries, Wages and Other Employment Costs

- a. health insurance
- b. PERA
- c. Social Security -- (county's share, not employees' share)
- d. Medicare
- e. worker's compensation
- f. per diem
- g. other employee benefits
- h. profit sharing
- i. pension
- j. other deferred compensation
- k. bonuses

3. Utilities

- a. electricity
- b. telephone
- c. fax
- d. other utilities

Effective July 1, 1995, the following costs were exempted from the sales tax on MMSW management service:

- Costs of providing educational materials and other information to residents.
- Costs of managing solid waste other than MMSW, including household hazardous waste, are exempt costs. (The Minnesota Department of Revenue has never applied the sales tax to other than the collection and disposal of MMSW as defined in M.S. 115A; therefore, this change was a clarification of the way the tax has always been administered.)
- Costs of court litigation and associated damages.

The 1995 legislation also clarified that costs of providing waste management services are exempt if those costs were previously subjected to the sales tax. (This provision is also consistent with the manner in which the MDOR has administered the tax. To prevent double taxation, commercial haulers should provide Form ST-10 to landfills or transfer stations to exempt them from paying sales tax on the tipping fees, provided their customers were charged sales tax on the collection and disposal service.)

Taxable Costs

It is the MDOR's position that counties having any connection with providing MMSW management service are deemed to be "providing the service." Examples of a county providing the service include, but are not limited to, the following:

- a county that directly provides any waste management service;
- a county contracts with a private hauler to provide MMSW management service to its residents;
- overseeing or managing contracts of private waste haulers providing the service for county residents;
- a county making financial assurance payments after July 1, 1990 relating to a MMSW facility.

In determining whether the following costs should be included or excluded in calculating the use tax base, the general guideline for exclusion should be what costs would be incurred by counties if counties did not provide MMSW management service. Some costs may contain elements directly and indirectly related to providing MMSW waste management service and some elements unrelated to providing this service. In this instance, proration would be

13. Regulatory, Licensing and Enforcement Costs

Some counties are required by law to ensure that waste facilities and haulers are operated in conformance with county ordinances and state law. These counties license landfills, processing facilities, transfer stations and haulers to ensure that such operations are conducted in a manner that protects public health, safety and the environment. Such costs include staff and attorney time in developing ordinances, processing license applications, monitoring operations to determine conformance with law and bringing actions to bring violators into compliance.

The MDOR's position is that those costs that would still be incurred if the county did not provide the waste management service are excluded from the total cost. Those costs that are incurred as a result of providing MMSW management service should be included in the total cost of providing the service.

14. Planning Costs

Various planning costs can include costs incurred in preparing master plans, gathering waste management data, preparing reports required by law to be submitted to the state, etc. The MDOR's position is that only the portion of planning costs that are directly or indirectly related to MMSW should be included in the total cost of providing the service.

15. Financial Assurance

In order to obtain a permit for operation, the state requires all owners or operators of a MMSW facility to prove they are capable of providing reasonable and necessary response during the operating life of the facility and for a minimum of 20 years after closure. In the case of a municipality that owns or operates a facility, the municipality is required to set aside funds in a trust fund to cover a portion of the potential contingency action costs at the facility. Counties generate money for these reserve funds through a variety of methods. For example, some counties make payments into the funds from tax exempt fees (such as the Greater Minnesota Landfill Cleanup Fee), some use property tax revenues, and others use a portion of the solid waste service fee.

Other than payments made using tax exempt fees, payments made into these financial reserve funds are includible in the total cost.

4. **Auto Expenses**
 - a. repairs and maintenance
 - b. insurance
 - c. gas/lube
 - d. leases
5. **Landfill Establishment**

These expenses are included in the total cost either in the year(s) debt service payments (both principal and interest) are made, or when actual out-of-pocket payments are made.
6. **Building Acquisition and Construction/Site Improvements**
7. **Building and Road Maintenance**

For example, costs directly or indirectly related to construction or maintenance of access roads leading to a transfer station, landfill, incinerator or other MMSW facility.
8. **Other Repairs and Maintenance**
9. **Equipment Costs, Rentals, and Service Agreements**

The cost for equipment is incurred at the time of purchase and the sales or use tax is due at that time. (Although the initial purchase of certain equipment and machinery used in the collection and disposal of MMSW at a waste facility may be exempt, the cost of such machinery must be included in the total cost.)
10. **Transportation Related Costs**

Although most counties provide MMSW management service entirely within Minnesota, some counties dispose of MMSW at facilities located outside of Minnesota. The MDOR's position is that transportation of garbage to out-of-state disposal facilities and disposal charges at those facilities are part of the county's taxable cost. All costs for transporting MSW between waste facilities in Minnesota are also part of the cost for providing the service.
11. **Property taxes, payment in lieu of taxes, and other fees and payments to host communities**
12. **Costs associated with processing MMSW, such as combustion at a mass burn facility, conversion into refuse derived fuel at an RDF facility, or processing MMSW into compost.**

24. List Total Taxable Cost or Total Taxable Revenues

List the greater of line 19 or line 23 on this line.

25. Taxable Amount from Line 105 (Waste collection services) of Form ST-1

You should have reported both the taxable amount and the sales tax collected for providing waste management service on line 105 of your sales and use tax return. Also reported on line 105 should be use tax to the extent that the taxable charge to the waste generators is not sufficient to cover your cost of providing the service. If you have included sales of waste management service on line 100 (General rate sales), rather than 105, you should identify and include the amount of those sales on this line of the worksheet.

Prior to September 1993, the charges for providing waste management service were reported on line 1 (Gross Sales) of the sales and use tax return, and the cost of providing waste management service in excess of the direct charge to the generator was reported on line 4 (Purchases subject to use tax). For periods prior to September 1993, you should identify and include these amounts on this line of the worksheet.

26. Fees from Haulers using Form ST-10

Include the amount from line 21 on this line.

27. Total Remits

Add lines 25 and 26.

28. Difference

Line 24 minus line 27.

16. Closure and Post Closure Costs

Related to financial assurance, some counties incur closure and post closure care costs at facilities that are not part of the state's new closed landfill cleanup program. The MDOR's position is that these costs would be includible in the total cost of providing the service when expended after July 1, 1990, unless these costs are funded through Financial Assurance.

17. Debt Service

If a county issues bonds to pay for the construction and capital costs of MMSW facilities, the debt service (principal, interest and bond issuance costs) is considered an includible cost in the periods the debt service payments are made. These costs are includible in the total cost for providing the service, regardless of whether a county paid sales tax on materials and equipment purchased with the bond funds.

18. Other Costs

Please list other costs (and amounts) directly or indirectly related to MMSW that are not listed above.

19. Total Taxable Costs

Add lines 1 through 18 and include the total on this line.

Taxable Revenues

If any revenue source (service fee, surcharge, etc.) contains amounts related to MMSW and unrelated to MMSW, the portion related to MMSW should be prorated out and reported on the worksheet.

20. Mixed Municipal Solid Waste (MMSW) Service Fees

These fees include charges billed to waste generators, or amounts collected at waste facilities (such as transfer stations, landfills, etc.).

21. Tipping Fees Paid by Haulers Using Form ST-10

Include on this line charges to haulers who have given you copies of a Commercial Hauler's Exemption Certificate (Form ST-10). Please list these haulers on a separate page.

22. Other Taxable MMSW Revenues

Please list other revenues and amounts (e.g., bags and punch cards, etc.) related to MMSW that are not listed above.

23. Total Taxable Revenues

Add lines 20 through 22 and include the total on this line.

Minnesota Department of Revenue Regional Representatives

County	Representative	
Becker, Clay, Grant, Kittson, Marshall, Norman, Otter Tail, Polk, Red Lake, Traverse, Wilkin	Herb Beimdiek	(218) 236-2134
Benton, Douglas, Isanti, Kanabec, Kandiyohi, Meeker, Mille Lacs, Pope, Renville, Stearns, Stevens, Swift, Wright	Maggie Anderson	(612) 654-5512
Aitkin, Beltrami, Cass, Clearwater, Crow Wing, Hubbard, Lake of the Woods, Mahnomen, Morrison, Pennington, Roseau, Todd, Wadena	Joseph Olson -or- Kenneth Barclay	(218) 828-2648 (218) 828-2326
Carlton, Cook, Itasca, Koochiching, Lake, St. Louis	Edmund Blascyk	(218) 723-4620
Chisago, Pine	Noel Westlind	(612) 779-5462
Dakota, Ramsey, Washington	Deo Outar	(612) 296-8321
Carver, Scott	Rhonda Rein	(612) 832-6057
Anoka, Hennepin, Sherburne	Larry Rothers	(612) 569-1838
Big Stone, Chippewa, Lac Qui Parle, Lincoln, Lyon, Pipestone, Redwood, Yellow Medicine	Mike Dahlke	(507) 537-7188
Cottonwood, Jackson, Murray, Nobles, Rock	Robert Carter	(507) 376-5807
Blue Earth, Brown, Le Sueur, Martin, McLeod, Nicollet, Sibley, Waseca, Watonwan	Dave Chevalier	(507) 389-6301
Dodge, Faribault, Fillmore, Freeborne, Goodhue, Houston, Mower, Olmstead, Rice, Steele, Wabasha, Winona	Alan Johanningsmeier	(507) 285-7416

If you are unable to reach your assigned regional representative, please feel free to contact Sarah Davisson (612) 296-6183, or Joe Rheinberger (612) 296-8180.

Taxable Costs (con't).	1992	1993	1994	1/95-6/95
5. Landfill Establishment				
6. Building Aquisition, Construction Site Improvements				
7. Building and Road Maintenance				
8. Other Repairs and Maintenance				
9. Equipment Costs, Rentals, Service Agreements				
10. Transportation Related Costs				
11. Property Taxes, Payments and Fees				
12. MMSW Processing Costs				
13. Regulatory, Licensing and Enforcement Costs				
14. Planning Costs				
15. Financial Assurance				
16. Closure and Post Closure Costs				
17. Debt Service				
18. Other Costs (please list)				
19. Total Taxable Costs (add lines 1 through 18)				

Taxable Revenues	1992	1993	1994	1/95-6/95
(if fees include charges for recycling, demolition or other non MMSW charges, include only MMSW portion)				
20. Mixed Municipal Solid Waste (MMSW) Service Fees				
21. Tipping Fees paid by Haulers using form ST-10 (Form ST-10 tells you if the hauler remitted the tax) (list haulers on separate sheet)				
22. Other Taxable MMSW Revenues (i.e. bags, punch cards) please list:				
23. Total Taxable Revenues (add lines 20 through 22)				
24. List Total Taxable Cost or Total Taxable Revenues (line 19 or line 23 - whichever is greater)				
25. Taxable Amount from Line 105 (Form ST-1)				
26. Fees from Haulers using Form ST-10 (line 21)				
27. Total Remits (add lines 25 and 26)				
28. Difference (line 24 minus line 27)				

Completed by:	Telephone :
---------------	-------------

Please Return To:

Sarah Davisson
Minnesota Department of Revenue
Mail Station 9904
St. Paul, MN 55146-9904

Tax Base Worksheet

County of: _____

Minnesota ID #: _____

Taxable Costs	Year End Balances			
	1992	1993	1994	1/95-6/95
<p>(any costs for recycling, demolition or other non Mixed Municipal Solid Waste (MMSW) costs should be prorated, out. Include only MMSW portion)</p>				
1. General & Administrative Costs				
a. licenses	_____	_____	_____	_____
b. permit fees	_____	_____	_____	_____
c. printing and publishing	_____	_____	_____	_____
d. miscellaneous office supplies	_____	_____	_____	_____
e. postage	_____	_____	_____	_____
f. membership dues and fees	_____	_____	_____	_____
g. sales taxes paid on taxable purchases	_____	_____	_____	_____
h. professional and technical services	_____	_____	_____	_____
i. consultant fees	_____	_____	_____	_____
j. other insurance	_____	_____	_____	_____
k. travel and meals	_____	_____	_____	_____
l. safety clothing	_____	_____	_____	_____
m. other miscellaneous expenses	_____	_____	_____	_____
 2. Salaries and Wages				
Other Employment Costs				
a. health insurance	_____	_____	_____	_____
b. PERA	_____	_____	_____	_____
c. Social Security	_____	_____	_____	_____
d. Medicare	_____	_____	_____	_____
e. worker's compensation	_____	_____	_____	_____
f. per diem	_____	_____	_____	_____
g. other employee benefits	_____	_____	_____	_____
h. profit sharing	_____	_____	_____	_____
i. pension	_____	_____	_____	_____
j. other deferred compensation	_____	_____	_____	_____
k. bonuses	_____	_____	_____	_____
 3. Utilities				
a. electricity	_____	_____	_____	_____
b. telephone	_____	_____	_____	_____
c. fax	_____	_____	_____	_____
d. other utilities	_____	_____	_____	_____
 4. Auto Expenses				
a. repairs and maintenance	_____	_____	_____	_____
b. insurance	_____	_____	_____	_____
c. gas/lube	_____	_____	_____	_____
d. leases	_____	_____	_____	_____

Building and Road Maintenance

Only costs related to construction and maintenance of **site roads** leading directly to an MMSW facility are taxable. Costs related to construction and maintenance of county roads, state highways and other roads are not taxable costs.

Regulatory, Licensing and Enforcement Costs

Only those costs that pertain to MMSW management services are taxable. Regulatory, licensing and enforcement costs that would be incurred regardless of whether a county provided MMSW management service are not taxable. Some taxable examples are costs to license haulers and to inspect their trucks, and costs associated with preparing waste reports for PCA.

Planning Costs

Planning costs that would be incurred regardless of whether a county provided MMSW management service are not taxable. However costs incurred because a county is providing MMSW management service are taxable. For example, planning costs associated with new landfill construction are taxable costs, while planning costs related to the construction of a yard waste composting facility or a recycling facility are not taxable costs.

Financial Assurance

All financial assurance payments made relating to an MMSW facility that was closed on or before April 9, 1994, are not taxable costs.

Some counties make payments into the funds from tax exempt fees (such as the Greater Minnesota Landfill Cleanup Fee), some use property tax revenues and others use a portion of the solid waste service fee. Other than payments made using tax exempt fees, payments made into these financial reserve funds after January 1, 1992, that relate to an MMSW facility which was open on or after April 9, 1994, are taxable costs.

Debt Service

If a county issues bonds to pay for the construction and capital cost of an MMSW facility, the initial outlay of bond funds to pay this expense is not a taxable cost. Rather, the debt service (principal, interest and bond issuance costs) is considered an includible cost in the periods the debt service payments are made. As stated in the Tax Base Worksheet Guidelines, this cost is includible in the total cost for providing the service, regardless of whether a county paid sales tax on materials and equipment purchased with the bond funds.

November 13, 1995

Dear County Solid Waste Administrator:

Recently, representatives from the Department of Revenue, various counties, the Association of Minnesota Counties, legislative staff and legislators met to discuss the status of the county self-evaluation. During this discussion it was brought to our attention that some counties have misunderstandings concerning certain cost issues that were discussed in the Tax Base Worksheet Guidelines. The issues we have been asked to clarify are as follows (please take them into consideration when completing your worksheet):

1. Building and road maintenance (worksheet line 7)
2. Regulatory, licensing and enforcement costs (worksheet line 13)
3. Planning costs (worksheet line 14)
4. Financial assurance (worksheet line 15)
5. Debt service (worksheet line 17)

In order to clarify these issues, please keep in mind that you should only report the costs associated with mixed municipal solid waste (MMSW). If any cost contains amounts both related to MMSW and unrelated to MMSW, only the portion related to MMSW should be included in the total cost for providing the service.

In determining whether the counties' costs should be included or excluded in calculating the use tax base, the general guideline for exclusion should be what costs would be incurred by counties if counties did not provide MMSW management service.

It is the Department of Revenue's position that counties having any connection with providing MMSW management service are deemed to be "providing the service." Examples of a county providing the service include, but are not limited to, the following:

- a county that directly provides any MMSW management services;
- overseeing or managing contracts of private waste haulers, cities, townships, etc. that directly provide waste management service to county residents;

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Completing your worksheet is the necessary prerequisite to preparing our report for the legislature. If the legislature is to consider possible solutions for any overpayments or underpayments that counties have incurred, it is important for the report to include this information from all counties.

Please take the above clarifications into consideration when completing your worksheet. If you have not submitted your worksheet, we are extending the due date from November 15 to November 27, in order to give you adequate time to insure that your worksheet figures reflect these clarifications.

If you have already sent us your completed worksheet, and these clarifications affect the amounts you reported, please call Joe Rheinberger at (612) 296-8180 or me at (612) 296-6183 with the corrected figures (it is not necessary to complete a new worksheet). If we do not hear from you by November 27, we will assume that the figures you submitted are not affected by the clarifications.

Sincerely,

A handwritten signature in cursive script that reads "Sarah Davisson".

Sarah Davisson
Sales and Use Tax Specialist

