

1  
A

**RECEIVED**  
AUG 11 2017  
MONT. P.S. COMMISSION

### Montana Public Service Commission

#### Motor Carrier Annual Report

Carrier Name  
(EXACTLY AS  
SHOWN ON  
PSC  
AUTHORITY)

CITY OF HELENA SOLID WASTE DIVISION

PSC Number **9429** See General Instruction # 5

See General Instruction # 1  
Reporting Year **FY2016**  
Reporting Period (if other than calendar year) **7 / 2015 to 6 / 2016**  
mm/yyyy to mm/yyyy format

CARRIER OFFICIAL ADDRESS (SHOW AS ON FILE IN COMMISSION RECORDS) **316 N. PARK AVE**

Carrier e-mail address **jl Larson@helenamt.gov**

Person Completing Report  
Name **Jacob Larson**  
Phone Number **406-447-8086**  
E-mail Address **jl Larson@helenamt.gov**

Check One  
YES   
NO   
**WERE REGULATED INTRASTATE MOVEMENTS CONDUCTED DURING THE FILING PERIOD?**  
If NO See General instruction #3

Montana Public Service Commission  
Transportation Division  
1701 Prospect Avenue / PO Box 202601  
Helena, MT 59620-2601

Name	CITY OF HELENA SOLID WASTE DIVISION
PSC#	9429
YEAR	FY2016

# OATH

STATE OF           MONTANA          

SS.

County of           LEWIS & CLARK          

I, the undersigned representative of the motor carrier, above named, on my oath say that the foregoing return has been prepared, under my direction, from the original books, papers and records of said motor carrier; that I have carefully examined the same and declare the same to be a complete and correct statement of the business and affairs of said motor carrier in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief; and I further say that no deductions were made before stating the gross earnings or receipts herein set forth except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said motor carrier during the period for which said return is filed.

*[Signature]*  
(Signature of owner/officer/authorized representative)

ADMINISTRATIVE ASSISTANT  
(Title)

SUBSCRIBED AND SWORN to before me this

  8<sup>TH</sup>   day of   AUGUST   20   17  

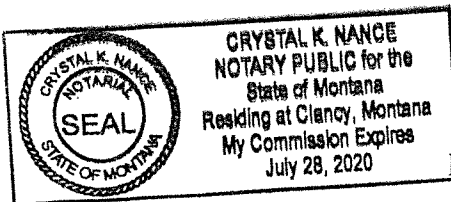
(SEAL)

*Crystal K Nance*  
Notary Public

In and for the State of   MONTANA  

Residing at   CLANCY MT  

My Commission Expires   7-28-2020  



**TABLE 1: PROJECTED ANNUAL BUDGET  
FOR THE CLOSED CITY OF HELENA LANDFILL**

Fiscal Year	Environmental Monitoring/Reporting (Groundwater and Methane)	Corrective Action YMCA GES System O&M	Corrective Action CC Methane Trench O&M & Remed.	Corrective Action Lyndale Trench O&M & Remed.	Corrective Action Groundwater Ext. O&M+Remed.	Post Closure Care of Site Inspection, Cap & Drainage Maint. (1)	Estimated Total Annual Cost
2016	\$79,052	\$11,020	\$1,360	\$1,360	\$13,432	\$8,061	\$114,285
2017	\$80,599	\$11,236	\$1,387	\$1,387	\$13,695	\$8,219	\$116,522
2018	\$82,177	\$11,456	\$1,414	\$1,414	\$13,963	\$8,380	\$118,803
2019	\$83,786	\$11,680	\$1,441	\$1,441	\$14,236	\$8,544	\$121,129
2020	\$85,426	\$11,909	\$1,470	\$1,470	\$14,515	\$8,711	\$123,500
2021	\$87,098	\$12,142	\$1,498	\$1,498	\$14,799	\$8,881	\$125,917
2022	\$88,803	\$12,379	\$1,528	\$1,528	\$15,089	\$9,055	\$128,382
2023	\$90,541	\$12,622	\$1,558	\$1,558	\$15,384	\$9,233	\$130,895
2024	\$92,314	\$12,869	\$1,588	\$1,588	\$15,685	\$9,413	\$133,458
2025	\$94,121	\$13,121	\$1,619	\$1,619	\$15,992	\$9,598	\$136,070
2026	\$95,963	\$13,377	\$1,651	\$1,651	\$16,305	\$9,785	\$138,734
2027	\$97,842	\$13,639	\$1,683	\$1,683	\$16,625	\$9,977	\$141,449
2028	\$99,757	\$13,906	\$1,716	\$1,716	\$16,950	\$10,172	\$144,218
2029	\$101,710	\$14,179	\$1,750	\$1,750	\$17,282	\$10,371	\$147,041
2030	\$103,701	\$14,456	\$1,784	\$1,784	\$17,620	\$10,574	\$149,920
2031	\$105,731	\$14,739	\$1,819	\$1,819	\$17,965	\$10,781	\$152,854
2032	\$107,800	\$15,028	\$1,855	\$1,855	\$18,317	\$10,993	\$155,846
2033	\$109,911	\$15,322	\$1,891	\$1,891	\$18,675	\$11,208	\$158,897
2034	\$112,062	\$15,622	\$1,928	\$1,928	\$19,041	\$11,427	\$162,008
2035	\$114,256	\$15,927	\$1,966	\$1,966	\$19,414	\$11,651	\$165,179
2036	\$116,492	\$16,239	\$2,004	\$2,004	\$19,794	\$11,879	\$168,412
2037	\$118,773	\$16,557	\$2,043	\$2,043	\$20,181	\$12,111	\$171,709
2038	\$121,098	\$16,881	\$2,083	\$2,083	\$20,576	\$12,348	\$175,070
2039	\$123,468	\$17,212	\$2,124	\$2,124	\$20,979	\$12,590	\$178,497
2040	\$125,885	\$17,549	\$2,166	\$2,166	\$21,390	\$12,837	\$181,991
2041	\$128,349	\$17,892	\$2,208	\$2,208	\$21,808	\$13,088	\$185,554
2042	\$130,862	\$18,242	\$2,251	\$2,251	\$22,235	\$13,344	\$189,186
2043	\$133,423	\$18,599	\$2,295	\$2,295	\$22,670	\$13,605	\$192,889
2044	\$136,035	\$18,964	\$2,340	\$2,340	\$23,114	\$13,872	\$196,665
2045	\$138,698	\$19,335	\$2,386	\$2,386	\$23,567	\$14,143	\$200,515

**30 Year Total: \$4,491,311**

(1) An estimate of \$5,544 was submitted by Hydrometrics in 1998. Cost for 2016 was determined using an inflation calculator.  
Note: Cost for each year assumes 1.96 inflation in non-capital costs (average CPI over last 10 years)

**TABLE 2: ENVIRONMENTAL MONITORING, REPORTING, AND OPERATION AND MAINTENANCE COSTS AT THE CITY OF HELENA LANDFILL**

Description	Total
<b>Environmental Monitoring and Reporting</b>	
June Groundwater Sampling (1)	\$ 20,326.00
December Groundwater Sampling (2)	\$ 12,204.00
June Statistical Report	\$ 6,508.00
December Statistical Report	\$ 4,495.00
Monthly Landfill Gas Monitoring (3)	\$ 10,620.00
Quarterly Landfill Gas Monitoring (4)	\$ 1,612.00
Monthly Landfill Gas Monitoring Report	\$ 1,860.00
Budget Report	\$ 1,427.00
Non-routine Engineering Services (5)	\$ 20,000.00
<b>Subtotal</b>	<b>\$ 79,052.00</b>
<b>Remediation and O&amp;M Costs for YMCA Landfill Gas Extraction System</b>	
Quarterly YMCA GES Stack Sampling	\$ 1,456.00
Annual Extraction System Performance Report	\$ 676.00
YMCA GES O&M Costs	\$ 6,888.00
Electrical (6)	\$ 2,000.00
<b>Subtotal</b>	<b>\$ 11,020.00</b>
<b>Remediation and O&amp;M Costs for Carroll College Landfill Gas Interception Trench</b>	
Quarterly Sampling of Extraction Trench Stack Gas	\$ 1,360.00
<b>Subtotal</b>	<b>\$ 1,360.00</b>
<b>Remediation and O&amp;M Costs for Lyndale Avenue Landfill Gas Interception Trench</b>	
Quarterly Sampling of Extraction Trench Stack Gas	\$ 1,360.00
<b>Subtotal</b>	<b>\$ 1,360.00</b>
<b>Remediation and O&amp;M Costs for Groundwater Extraction System</b>	
Annual Sampling of Golf Course Pond	\$ 387.00
Monthly Sampling of Golf Course Sprinkler System (seasonal operation)	\$ 3,318.00
Annual Groundwater Extraction System Performance Report	\$ 987.00
GW Extraction System O&M Costs	\$ 2,740.00
Electrical (6)	\$ 6,000.00
<b>Subtotal</b>	<b>\$ 13,432.00</b>
<b>TOTAL ANNUAL COST</b>	<b>\$ 106,224.00</b>

- (1) Assumes sampling of 15 monitoring wells, 3 irrigation wells, 8 residential wells, and 3 QA/QC samples.
- (2) Assumes sampling of 9 monitoring wells, 2 residential wells, and 3 QA/QC samples.
- (3) Assumes monitoring of 27 methane probes, 9 gas extraction system components, and 8 nearby buildings .
- (4) Assumes monitoring of 15 methane probes, 11 groundwater monitoring wells, and 3 utility probes.
- (5) Includes miscellaneous sampling and engineering requested by the City throughout the year for various unforeseen events (ie. Legal issues, unique sampling events, safety issues, etc.)
- (6) Electrical costs are paid directly by the City and are included here for budgetary purposes.

**TABLE 3: DETAILED ENVIRONMENTAL MONITORING AND REPORTING COSTS  
AT THE CITY OF HELENA LANDFILL**

<b>ENVIRONMENTAL MONITORING AND REPORTING</b>				
Description	Unit	Quantity	Unit Cost	Total
<b>June Semiannual Sampling (1)</b>				
Labor (Sampling Technician)	hr	48	88	\$ 4,224.00
Labor (Engineer III)	hr	4	104	\$ 416.00
Sampling Equipment	LS	1	1800	\$ 1,800.00
Laboratory Analysis (Table 1)	each	19	578	\$ 10,982.00
Laboratory Analysis (VOC only)	each	12	242	\$ 2,904.00
<b>Subtotal</b>				<b>\$ 20,326.00</b>
<b>December Semiannual Sampling (2)</b>				
Labor (Sampling Technician)	hr	36	88	\$ 3,168.00
Labor (Engineer III)	hr	4	104	\$ 416.00
Sampling Equipment	LS	1	1200	\$ 1,200.00
Laboratory Analysis (Table 1)	each	12	578	\$ 6,936.00
Laboratory Analysis (VOC only)	each	2	242	\$ 484.00
<b>Subtotal</b>				<b>\$ 12,204.00</b>
<b>June Data Validation/Statistical Report</b>				
Labor (Engineer III)	hr	32	104	\$ 3,328.00
Labor (Project Manager)	hr	4	128	\$ 512.00
Labor (Data Validation Specialist)	hr	24	78	\$ 1,872.00
Labor (Secretary)	hr	4	82	\$ 328.00
Labor (Drafter)	hr	4	67	\$ 268.00
Supplies	LS	1	200	\$ 200.00
<b>Subtotal</b>				<b>\$ 6,508.00</b>
<b>December Data Validation/Statistical Report</b>				
Labor (Engineer III)	hr	24	104	\$ 2,496.00
Labor (Project Manager)	hr	3	128	\$ 384.00
Labor (Data Validation Specialist)	hr	12	78	\$ 936.00
Labor (Secretary)	hr	4	82	\$ 328.00
Labor (Drafter)	hr	3	67	\$ 201.00
Supplies	LS	1	150	\$ 150.00
<b>Subtotal</b>				<b>\$ 4,495.00</b>
<b>Monthly Landfill Gas Monitoring (3)</b>				
Labor (Sampling Technician)	hr	8	88	\$ 704.00
Labor (Engineer III)	hr	0.25	104	\$ 26.00
Equipment	LS	1	155	\$ 155.00
<b>Subtotal (Sum*12)</b>				<b>\$ 10,620.00</b>

**TABLE 3, CONTINUED**

<b>Quarterly Landfill Gas Monitoring (4)</b>				
Labor (Sampling Technician)	hr	4	88	\$ 352.00
Labor (Engineer III)	hr	0.25	104	\$ 26.00
Equipment	LS	1	25	\$ 25.00
<b>Subtotal (Sum*4)</b>				<b>\$ 1,612.00</b>
<b>Monthly Landfill Gas Monitoring Report</b>				
Labor (Engineer III)	hr	1	104	\$ 104.00
Labor (Secretary)	hr	0.5	82	\$ 41.00
Supplies	LS	1	10	\$ 10.00
<b>Subtotal (Sum*12)</b>				<b>\$ 1,860.00</b>
<b>Budget Report</b>				
Labor (Engineer III)	hr	12	104	\$ 1,248.00
Labor (Project Manager)	hr	1	128	\$ 128.00
Labor (Secretary)	hr	0.5	82	\$ 41.00
Supplies	LS	1	10	\$ 10.00
<b>Subtotal</b>				<b>\$ 1,427.00</b>
<b>Non-routine Engineering Services (5)</b>	LS	1	20,000	\$ 20,000.00
<b>Annual Total</b>				<b>\$ 79,052.00</b>

- (1) Assumes sampling of 15 monitoring wells, 3 irrigation wells, 8 residential wells, and 3 QA/QC samples.
- (2) Assumes sampling of 9 monitoring wells, 2 residential wells, and 3 QA/QC samples.
- (3) Assumes monitoring of 27 methane probes, 9 gas extraction system components, and 8 nearby buildings.
- (4) Assumes monitoring of 15 methane probes, 11 groundwater monitoring wells, and 3 utility probes.
- (5) Includes miscellaneous sampling and engineering requested by the City throughout the year for various unforeseen events (ie. Legal issues, unique sampling events, safety issues, etc.)

**TABLE 4: DETAILED COSTS FOR YMCA GAS EXTRACTION SYSTEM  
AT THE CITY OF HELENA LANDFILL**

<b>REMEDIATION AND O&amp;M COSTS FOR YMCA GAS EXTRACTION SYSTEM</b>				
Description	Unit	Quantity	Unit Cost	Total
<b>Quarterly YMCA GES Stack Sampling</b>				
Labor (Sampling Technician)	hr	1	88	\$ 88.00
Labor (Engineer III)	hr	0.5	104	\$ 52.00
Labor (Data Validation Specialist)	hr	0.5	78	\$ 39.00
Laboratory Analysis (VOC only)	each	1	185	\$ 185.00
<b>Subtotal (Sum*4)</b>				<b>\$ 1,456.00</b>
<b>Annual Extraction System Performance Report</b>				
Labor (Project Manager)	hr	1	128	\$ 128.00
Labor (Engineer III)	hr	4	104	\$ 416.00
Labor (Secretary)	hr	1	82	\$ 82.00
Supplies	LS	1	50	\$ 50.00
<b>Subtotal</b>				<b>\$ 676.00</b>
<b>YMCA GES O&amp;M Costs</b>				
Labor (Sampling Technician)	hr	48	88	\$ 4,224.00
Labor (Engineer III)	hr	16	104	\$ 1,664.00
Equipment & Supplies	LS	1	1000	\$ 1,000.00
<b>Subtotal</b>				<b>\$ 6,888.00</b>
Electrical	LS	1	2000	\$ 2,000.00
<b>Quarterly Total</b>				<b>\$ 11,020.00</b>

**TABLE 5: DETAILED COSTS FOR CARROLL COLLEGE GAS INTERCEPTION TRENCH  
AT THE CITY OF HELENA LANDFILL**

<b>REMEDIATION AND O&amp;M COSTS FOR CARROLL COLLEGE GAS TRENCH</b>				
Description	Unit	Quantity	Unit Cost	Total
<b>Quarterly Sampling of Extraction Trench Stack Gas</b>				
Labor (Sampling Technician)	hr	1	88	\$ 88.00
Labor (Engineer III)	hr	0.5	104	\$ 52.00
Sampling Equipment	LS	1	15	\$ 15.00
Laboratory Analysis (VOC only)	each	1	185	\$ 185.00
<b>Subtotal (Sum*4)</b>				<b>\$ 1,360.00</b>
<b>Annual Total O&amp;M Costs</b>				<b>\$ 1,360.00</b>



**TABLE 6: DETAILED COSTS FOR LYNDALE AVENUE GAS INTERCEPTION TRENCH  
AT THE CITY OF HELENA LANDFILL**

<b>REMEDICATION AND O&amp;M COSTS FOR CARROLL COLLEGE GAS TRENCH</b>				
Description	Unit	Quantity	Unit Cost	Total
<b>Quarterly Sampling of Extraction Trench Stack Gas</b>				
Labor (Sampling Technician)	hr	1	88	\$ 88.00
Labor (Engineer III)	hr	0.5	104	\$ 52.00
Sampling Equipment	LS	1	15	\$ 15.00
Laboratory Analysis (VOC only)	each	1	185	\$ 185.00
<b>Subtotal (Sum*4)</b>				<b>\$ 1,360.00</b>
<b>Annual Total O&amp;M Costs</b>				<b>\$ 1,360.00</b>

**TABLE 7: DETAILED COSTS FOR GROUNDWATER EXTRACTION SYSTEM  
AT THE CITY OF HELENA LANDFILL**

<b>REMEDATION AND O&amp;M COSTS FOR GROUNDWATER EXTRACTION SYSTEM</b>				
Description	Unit	Quantity	Unit Cost	Total
<b>Annual Sampling of Golf Course Pond</b>				
Labor (Sampling Technician)	hr	0.5	88	\$ 44.00
Labor (Engineer III)	hr	0.5	104	\$ 52.00
Labor (Data Validation Specialist)	hr	0.5	78	\$ 39.00
Sampling Equipment	LS	1	10	\$ 10.00
Laboratory Analysis (VOC only)	each	1	242	\$ 242.00
<b>Subtotal</b>				<b>\$ 387.00</b>
<b>Monthly Sampling of Golf Course Sprinkler System (seasonal operation)</b>				
Labor (Sampling Technician)	hr	2.5	88	\$ 220.00
Labor (Engineer III)	hr	0.5	104	\$ 52.00
Labor (Data Validation Specialist)	hr	0.5	78	\$ 39.00
Laboratory Analysis (VOC only)	each	1	242	\$ 242.00
<b>Subtotal (Sum*6)</b>				<b>\$ 3,318.00</b>
<b>Annual Groundwater Extraction System Performance Report</b>				
Labor (Project Manager)	hr	2	128	\$ 256.00
Labor (Engineer III)	hr	6	104	\$ 624.00
Labor (Secretary)	hr	1	82	\$ 82.00
Supplies	LS	1	25	\$ 25.00
<b>Subtotal</b>				<b>\$ 987.00</b>
<b>GW Extraction System O&amp;M Costs (1)</b>				
Labor (Sampling Technician)	hr	16	88	\$ 1,408.00
Labor (Engineer III)	hr	8	104	\$ 832.00
Supplies	LS	1	300	\$ 300.00
Equipment	LS	1	200	\$ 200.00
<b>Subtotal</b>				<b>\$ 2,740.00</b>
<b>Electrical</b>	LS	1	6000	<b>\$ 6,000.00</b>
<b>ANNUAL TOTAL COST</b>				<b>\$ 13,432.00</b>

(1) Includes the cleaning and calibration of all three of the extraction well flow meters in addition to the spring calibration and startup, monthly monitoring, and operation and maintenance costs.

**City of Helena, Montana**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**

June 30, 2016

(Page 1 of 2)

	Business-Type Activities - Enterprise Funds		
	Water	Wastewater	Solid Waste
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 6,516,825	\$ 2,796,730	\$ 3,870,342
Certificates of deposit	979,652	420,423	581,815
Receivables (net of allowance for uncollectibles)	1,577,257	428,491	162,835
Loans receivable	-	-	-
Inventories	492,466	118,017	75,482
Restricted assets:			
Cash-revenue bond accounts	783,747	1,154,620	-
Cash with fiscal agent	-	-	-
Intergovernmental receivable	1,627,973	-	-
Total current assets	<u>11,977,920</u>	<u>4,918,281</u>	<u>4,690,474</u>
Noncurrent assets:			
Capital assets:			
Land	25,275,712	17,668,325	37,170
Buildings and system	6,234,062	12,648,968	518,737
Improvements other than buildings	1,439,685	312,395	-
Machinery and equipment	2,874,862	1,920,913	2,215,699
Infrastructure	120,018,383	56,531,977	-
Construction in progress	2,013,066	809,654	148,287
Less accumulated depreciation	<u>(85,579,708)</u>	<u>(43,842,895)</u>	<u>(1,963,885)</u>
Total noncurrent assets	<u>72,276,062</u>	<u>46,049,337</u>	<u>956,008</u>
Total assets	<u>84,253,982</u>	<u>50,967,618</u>	<u>5,646,482</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension contributions subsequent to measurement date	93,089	66,533	34,501
Changes in proportion share and differences between employer contributions and proportionate share of contributions	2,534	1,811	939
Total deferred outflows of resources	<u>95,623</u>	<u>68,344</u>	<u>35,440</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	196,124	157,227	55,833
Customer deposits	97,064	-	-
Accrued interest	48,375	39,900	-
Compensated absences	99,606	81,064	29,167
Loans	-	-	-
General obligation bonds	-	-	-
Certificates of participation	-	-	-
Revenue bonds	428,000	693,000	-
Advances from other funds	-	-	-
Landfill postclosure costs	-	-	116,522
Total current liabilities	<u>869,169</u>	<u>971,191</u>	<u>201,522</u>
Noncurrent liabilities:			
Compensated absences	78,262	63,692	22,917
Loans	-	-	-
General obligation bonds	-	-	-
Certificates of participation	-	-	-
Revenue bonds	3,872,000	3,297,000	-
Advances from other funds	-	-	-
Landfill postclosure costs	-	-	1,468,177
Net pension liability	1,300,791	929,703	482,108
Other postemployment benefits	197,032	143,650	78,098
Total noncurrent liabilities	<u>5,448,085</u>	<u>4,434,045</u>	<u>2,051,300</u>
Total liabilities	<u>6,317,254</u>	<u>5,405,236</u>	<u>2,252,822</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Difference between projected and actual earnings	110,126	78,709	40,816
Difference between expected and actual experience	7,870	5,625	2,917
Changes in proportion share and differences between employer contributions and proportionate share of contributions	3,042	2,175	1,128
Total deferred inflows of resources	<u>121,038</u>	<u>86,509</u>	<u>44,861</u>
<b>NET POSITION</b>			
Net investment in capital assets	67,976,062	42,059,337	956,008
Restricted for:			
Revenue bond accounts	783,747	1,154,620	-
Unrestricted	9,151,504	2,330,260	2,428,231
Total net position	<u>\$ 77,911,313</u>	<u>\$ 45,544,217</u>	<u>\$ 3,384,239</u>
Adjustment to reflect the consolidation of fleet services internal service fund activities related to enterprise fund:			
Net position of business-type activities			

The notes to the financial statements are an integral part of this statement.

Transfer Station	Parking	Other	Totals	Internal Service
\$ 1,591,977	\$ 289,534	\$ 2,076,105	\$ 17,141,513	\$ 1,890,604
239,317	43,525	310,591	2,575,323	284,208
124,935	-	63,622	2,357,140	-
-	15,803	-	15,803	-
-	15,126	158,840	859,931	64,594
-	-	-	1,938,367	-
-	1,193,387	-	1,193,387	-
-	-	189,501	1,817,474	-
<u>1,956,229</u>	<u>1,557,375</u>	<u>2,798,659</u>	<u>27,898,938</u>	<u>2,239,406</u>
-	2,602,825	529,988	46,114,020	148,054
2,359,975	14,852,829	4,871,478	41,486,049	830,638
377,412	150,317	2,380,930	4,660,739	74,687
1,521,446	357,701	1,993,862	10,884,483	157,265
-	-	-	176,550,360	-
-	-	9,520	2,980,527	-
<u>(2,356,166)</u>	<u>(1,427,400)</u>	<u>(4,331,942)</u>	<u>(139,501,996)</u>	<u>(972,504)</u>
<u>1,902,667</u>	<u>16,536,272</u>	<u>5,453,836</u>	<u>143,174,182</u>	<u>238,140</u>
<u>3,858,896</u>	<u>18,093,647</u>	<u>8,252,495</u>	<u>171,073,120</u>	<u>2,477,546</u>
46,011	25,632	126,778	392,544	25,258
1,253	698	3,452	10,687	688
<u>47,264</u>	<u>26,330</u>	<u>130,230</u>	<u>403,231</u>	<u>25,946</u>
62,027	26,823	156,910	654,944	150,817
-	-	56,823	153,887	-
-	203,069	5,696	297,040	-
55,677	17,091	111,784	394,389	15,453
-	-	220,951	220,951	-
-	75,000	-	75,000	-
-	205,000	-	205,000	-
-	-	-	1,121,000	-
-	-	27,887	27,887	-
-	-	-	116,522	-
<u>117,704</u>	<u>526,983</u>	<u>580,051</u>	<u>3,266,620</u>	<u>166,270</u>
43,746	13,429	87,831	309,877	12,142
-	-	744,306	744,306	-
-	760,000	-	760,000	-
-	7,770,000	-	7,770,000	-
-	-	-	7,169,000	-
-	-	28,165	28,165	-
-	-	-	1,468,177	-
642,948	358,176	1,771,557	5,485,283	352,949
103,387	94,656	338,461	955,284	54,554
<u>790,081</u>	<u>8,996,261</u>	<u>2,970,320</u>	<u>24,690,092</u>	<u>419,645</u>
<u>907,785</u>	<u>9,523,244</u>	<u>3,550,371</u>	<u>27,956,712</u>	<u>585,915</u>
54,432	30,324	149,982	464,389	29,881
3,890	2,167	10,718	33,187	2,135
1,504	837	4,143	12,829	826
<u>59,826</u>	<u>33,328</u>	<u>164,843</u>	<u>510,405</u>	<u>32,842</u>
1,902,667	7,726,272	4,456,352	125,076,698	238,140
-	835,000	-	2,773,367	-
1,035,882	2,133	211,159	15,159,169	1,646,595
<u>\$ 2,938,549</u>	<u>\$ 8,563,405</u>	<u>\$ 4,667,511</u>	<u>143,009,234</u>	<u>\$ 1,884,735</u>
3.			450,868	
			<u>\$ 143,460,102</u>	

**City of Helena, Montana**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**

*For the year ended June 30, 2016*

(Page 1 of 2)

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Water</b>	<b>Wastewater</b>	<b>Solid Waste</b>
<b>OPERATING REVENUES</b>			
Charges for services	\$ 6,857,902	\$ 4,422,625	\$ 3,471,427
Total operating revenues	<u>6,857,902</u>	<u>4,422,625</u>	<u>3,471,427</u>
<b>OPERATING EXPENSES</b>			
Personal services	1,707,723	1,219,435	633,737
Maintenance and operations	2,317,856	1,539,674	1,960,407
Depreciation	1,874,526	1,026,232	224,535
Total operating expenses	<u>5,900,105</u>	<u>3,785,341</u>	<u>2,818,679</u>
Operating income (loss)	<u>957,797</u>	<u>637,284</u>	<u>652,748</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Intergovernmental	118,515	23,021	12,634
Investment earnings	33,349	16,124	13,665
Interest expense	(99,112)	(83,210)	-
Sale of capital assets	-	15,918	-
Total non-operating revenue (expenses)	<u>52,752</u>	<u>(28,147)</u>	<u>26,299</u>
Income (loss) before contributions and transfers	1,010,549	609,137	679,047
Capital contributions - grants	765,004	1,800,876	-
Capital contributions - mains & other	3,747,233	128,287	-
Transfers in	-	-	-
Transfer out	-	-	(165,000)
Change in net position	<u>5,522,786</u>	<u>2,538,300</u>	<u>514,047</u>
Total net position - beginning	72,388,527	43,005,917	2,870,192
<b>Total net position - ending</b>	<b><u>\$ 77,911,313</u></b>	<b><u>\$ 45,544,217</u></b>	<b><u>\$ 3,384,239</u></b>

**Amounts reported for business-type activities in the statement  
of activities are different because:**

Change in net position - total enterprise funds  
Adjustment to reflect the consolidation of fleet services internal  
service fund activities related to enterprise funds  
**Change in net position of business-type activities**

**City of Heler**  
**STATEMENT OF REVENUES, EXPENSES**  
**PROPRIETARY**  
*For the year ended*

(Page

) (Page

	<u>Transfer Station</u>	<u>Parking</u>	<u>Other</u>
<b>OPERATING REVENUES</b>			
Charges for services	\$ 2,636,743	\$ 1,763,047	\$ 3,675,444
Total operating revenues	<u>2,636,743</u>	<u>1,763,047</u>	<u>3,675,444</u>
<b>OPERATING EXPENSES</b>			
Personal services	853,325	379,954	2,393,099
Maintenance and operations	1,813,232	548,194	1,834,123
Depreciation	153,277	280,207	416,407
Total operating expenses	<u>2,819,834</u>	<u>1,208,355</u>	<u>4,643,629</u>
Operating income (loss)	<u>(183,091)</u>	<u>554,692</u>	<u>(968,185)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Intergovernmental	205,246	8,869	898,833
Investment earnings	6,533	3,498	8,824
Interest expense	-	(421,613)	(14,905)
Sale of capital assets	-	-	1,425
Total non-operating revenue (expenses)	<u>211,779</u>	<u>(409,246)</u>	<u>894,177</u>
Income (loss) before contributions and transfers	28,688	145,446	(74,008)
Capital contributions - grants	-	-	77,756
Capital contributions - mains & other	-	-	-
Transfers in	165,000	-	375,000
Transfer out	-	-	-
Change in net position	<u>193,688</u>	<u>145,446</u>	<u>378,748</u>
Total net position - beginning	2,744,861	8,417,959	4,288,763
<b>Total net position - ending</b>	<b><u>\$ 2,938,549</u></b>	<b><u>\$ 8,563,405</u></b>	<b><u>\$ 4,667,511</u></b>

**Amounts reported for  
of activities are different**

Change in net position  
Adjustment to reconcile  
service fund accounts  
**Change in net position**

**City of Heler**  
**STATEMENT OF REVENUES, EXPEN**  
**PROPRIETA**  
*For the year ends*

(Page 2 of 2)

	<u>Totals</u>	<u>Internal Service</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 22,827,188	\$ 5,959,817
Total operating revenues	<u>22,827,188</u>	<u>5,959,817</u>
<b>OPERATING EXPENSES</b>		
Personal services	7,187,273	478,765
Maintenance and operations	10,013,486	5,163,109
Depreciation	3,975,184	15,522
Total operating expenses	<u>21,175,943</u>	<u>5,657,396</u>
Operating income (loss)	<u>1,651,245</u>	<u>302,421</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Intergovernmental	1,267,118	34,635
Investment earnings	81,993	1,643
Interest expense	(618,840)	-
Sale of capital assets	17,343	-
Total non-operating revenue (expenses)	<u>747,614</u>	<u>36,278</u>
Income (loss) before contributions and transfers	2,398,859	338,699
Capital contributions - grants	2,643,636	1,145
Capital contributions - mains & other	3,875,520	-
Transfers in	540,000	-
Transfer out	(165,000)	-
Change in net position	<u>9,293,015</u>	<u>339,844</u>
Total net position - beginning	133,716,219	1,544,891
<b>Total net position - ending</b>	<b><u>\$ 143,009,234</u></b>	<b><u>\$ 1,884,735</u></b>

**Amounts reported for  
of activities are different**

Change in net position	9,293,015
Adjustment to reference service fund account	150,291
<b>Change in net position</b>	<b><u>\$ 9,443,306</u></b>

City of Helena, Montana  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For the year ended June 30, 2016

(Page 1 of 4)

	Business-Type Activities - Enterprise Funds						Internal Service	
	Water	Wastewater	Solid Waste	Transfer Station	Parking	Other		Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Receipts from customers and users	\$ 6,966,349	\$ 4,408,589	\$ 3,506,042	\$ 2,877,804	\$ 1,766,373	\$ 3,707,780	\$ 23,032,937	\$ 5,951,076
Payments to suppliers	(1,556,726)	(800,934)	(1,683,367)	(1,648,945)	(429,294)	(1,415,723)	(7,534,989)	(5,079,379)
Payments to employees	(1,694,932)	(1,197,332)	(638,271)	(857,333)	(448,759)	(2,410,418)	(7,247,045)	(444,147)
Payment for interfund services used	(811,429)	(740,206)	(342,354)	(293,603)	(117,889)	(423,613)	(2,729,094)	(99,340)
Net cash provided (used) by operating activities	2,903,262	1,670,117	842,050	(122,077)	770,431	(641,974)	5,521,809	328,210
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>								
Transfers from other funds	-	-	-	165,000	-	375,000	540,000	-
Transfers to other funds	-	-	(165,000)	-	-	-	(165,000)	-
Operating grants	86,305	-	-	-	-	788,898	875,203	34,634
Contributions from other governments	32,210	23,021	12,634	205,246	8,869	43,867	325,847	-
Principal payments - advances	-	-	-	-	-	(27,610)	(27,610)	-
Interest payments - advances	-	-	-	-	-	(637)	(637)	-
Net cash provided (used) by non-capital financing activities	118,515	23,021	(152,366)	370,246	8,869	1,179,318	1,547,603	34,634
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
Proceeds from capital grants / contributions	82,250	128,287	-	-	-	-	210,537	-
Proceeds from capital debt	-	-	-	-	-	38,744	38,744	-
Principal payments - bonds	(418,000)	(679,000)	-	-	(860,000)	-	(1,957,000)	-
Principal payments - certificates of participation	-	-	-	-	(195,000)	-	(195,000)	-
Principal payments - loans	-	-	-	-	-	(213,048)	(213,048)	-
Interest payments	(103,815)	(90,000)	-	-	(432,365)	(13,771)	(639,951)	-
Purchase of capital assets	(2,388,190)	(1,460,031)	(167,052)	(90,464)	(27,216)	(120,608)	(4,253,561)	(21,055)
Proceeds from disposition of capital assets	32,624	21,080	-	-	-	1,425	55,129	-
Net cash provided (used) by capital and related financing activities	(2,795,131)	(2,079,664)	(167,052)	(90,464)	(1,514,581)	(307,258)	(6,954,150)	(21,055)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
(Increase) decrease in certificates of deposit	(138,878)	76,707	(171,309)	(64,557)	67,569	(95,919)	(326,387)	(92,221)
Interest received	33,349	16,124	13,665	6,533	3,498	8,824	81,993	1,643
Net cash provided (used) by investing activities	(105,529)	92,831	(157,644)	(58,024)	71,067	(87,095)	(244,394)	(90,578)
Net increase (decrease) in cash and cash equivalents	121,117	(293,695)	364,988	99,681	(664,214)	242,991	(129,132)	251,211
Cash and cash equivalents, beginning	7,179,455	4,245,045	3,505,354	1,482,296	2,147,135	1,833,114	20,402,399	1,639,393
Cash and cash equivalents, ending	\$ 7,300,572	\$ 3,951,350	\$ 3,870,342	\$ 1,581,977	\$ 1,482,921	\$ 2,076,105	\$ 20,273,267	\$ 1,890,604
Cash and cash equivalents, current	\$ 6,516,825	\$ 2,796,730	\$ 3,870,342	\$ 1,591,977	\$ 289,534	\$ 2,076,105	\$ 17,141,513	\$ 1,890,604
Cash and cash equivalents, noncurrent - restricted	783,747	1,154,620	-	-	-	-	3,131,754	-
Cash and cash equivalents, ending	\$ 7,300,572	\$ 3,951,350	\$ 3,870,342	\$ 1,591,977	\$ 1,482,921	\$ 2,076,105	\$ 20,273,267	\$ 1,890,604

The notes to the financial statements are an integral part of this statement.

B-15  
(Page 3 of 4)

	Business-Type Activities - Enterprise Funds						Internal Service	
	Water	Wastewater	Solid Waste	Transfer Station	Parking	Other		Total
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>								
Operating income (loss)	\$ 957,797	\$ 637,284	\$ 652,748	\$ (183,091)	\$ 554,692	\$ (968,185)	\$ 1,651,245	\$ 302,421
Adjustments to reconcile operating income to net cash provided (used) by operating activities:								
Depreciation expense	1,874,526	1,026,232	224,535	153,277	280,207	416,407	3,975,184	15,522
(Increase) decrease in accounts receivable	139,432	(12,034)	34,615	41,061	3,328	33,821	240,223	-
(Increase) decrease in inventories	(19,428)	(5,506)	(1,356)	-	830	(10,243)	(35,703)	(18,559)
(Increase) decrease in deferred outflows of resour	(6,965)	(6,082)	(1,479)	(2,270)	3,932	(5,767)	(18,631)	(3,127)
Increase (decrease) in accounts payable	(53,741)	8,976	11,234	(122,482)	5,062	27,317	(123,634)	7,756
Increase (decrease) in customer deposits	1,489	-	-	-	-	(1,399)	90	-
Increase (decrease) in compensated absences	(10,225)	(11,594)	323	508	8,480	(8,702)	(21,210)	(1,910)
Increase (decrease) in other postemployment ben	16,888	12,687	7,691	7,958	6,528	29,531	81,283	5,376
Increase (decrease) in net pensions	174,981	139,080	50,854	71,596	(26,105)	191,075	601,481	63,182
Increase (decrease) in deferred inflows of resour	(171,492)	(118,926)	(67,196)	(88,634)	(66,523)	(245,829)	(758,600)	(42,451)
Increase (decrease) in landfill postclosure costs p	-	-	(69,919)	-	-	-	(69,919)	-
Total adjustments	1,945,465	1,032,833	189,302	61,014	215,739	426,211	3,870,564	25,789
Net cash provided (used) by operating activities	\$ 2,903,262	\$ 1,670,117	\$ 842,050	\$ (122,077)	\$ 770,431	\$ (641,974)	\$ 5,521,809	\$ 328,210
<b>Supplemental disclosure of non-cash activity:</b>								
Basis of property disposed / transferred out	\$ -	\$ 5,162	\$ -	\$ 60,273	\$ -	\$ -	\$ 65,435	\$ -
Contribution of capital assets by developers/ other governments:								
Land and easements	3,664,983	1,800,876	-	-	-	-	5,465,859	-