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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	FY2017
Reporting Period (if other than calendar year)	7 / 2016 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	<input type="checkbox"/>
NO	<input checked="" type="checkbox"/>

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	FY2017

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

25TH day of July 20 18

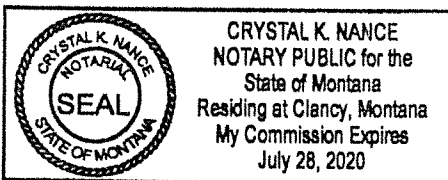
(SEAL)

[Signature]
Notary Public

In and for the State of MONTANA

Residing at CLANCY, MT

My Commission Expires 7-28-20





Hydrometrics, Inc.
consulting scientists and engineers

3020 Bozeman Avenue
Helena, MT 59601
(406) 443-4150
Fax: (406) 443-4155
www.hydrometrics.com

January 10, 2017

Mr. Pete Anderson
Solid Waste Superintendent
City of Helena
City/County Building
316 N. Park Ave.
Helena, MT 59623

FILE

RE: Budgets for Environmental Monitoring and Reporting and Operation and Maintenance for Corrective Actions at the Helena Landfill for Fiscal Year 2017-2018

Dear Pete:

Attached Table 1 shows the projected annual budget for the Helena Landfill for the next thirty years. Tables 2 through 7 include detailed costs for environmental monitoring and reporting as well as operation and maintenance (O&M) costs for the YMCA landfill gas extraction system (operational since June 1998), the Carroll College passive landfill gas interception trench (operational since December 1999), the Lyndale passive landfill gas interception trench (operational since March 2016) and the groundwater extraction system (operational since June 2000).

For the environmental monitoring and reporting, this budget includes estimated costs associated with routine environmental monitoring of the landfill and maintenance of the remediation systems, but does not include unforeseen or ancillary items such as additional monitoring required by the Montana Department of Environmental Quality or unexpected maintenance issues associated with older systems. We are also assuming that the statistical reports fulfill the annual reporting requirements of MDEQ. These costs do not include additional remedial activities, meetings and reports required by MDEQ to demonstrate the effectiveness of the corrective actions previously implemented.

For budget purposes and as included in the scope of work, an additional \$20,000 has been included for non-routine engineering services for unforeseen or ancillary items such as those mentioned above. These activities will be performed at the written request of the City and will be billed in accordance with Hydrometrics Fee Schedule and Equipment and Services Rates.

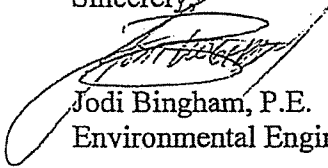
Although electrical costs for the YMCA gas extraction system and groundwater extraction system are included in these cost estimates, these items are the responsibility of the City and are based on data provided by the City.

Pete Anderson
January 10, 2017
Page 2

Costs for the cap inspection and drainage maintenance shown on Table 1 are based on the engineer's estimate rather than actual data and this work is the responsibility of City personnel.

If you have any questions concerning these costs, please don't hesitate to call.

Sincerely,



Jodi Bingham, P.E.
Environmental Engineer/Chemist

Enclosures

c: Randall Camp, City of Helena
Mike Wignot, Hydrometrics, Inc.

**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
2017	\$79,204	\$10,327	\$1,360	\$1,360	\$13,457	\$8,209	\$113,917
2018	\$80,646	\$10,515	\$1,385	\$1,385	\$13,702	\$8,358	\$115,991
2019	\$82,115	\$10,707	\$1,410	\$1,410	\$13,952	\$8,511	\$118,103
2020	\$83,610	\$10,902	\$1,436	\$1,436	\$14,206	\$8,666	\$120,254
2021	\$85,133	\$11,100	\$1,462	\$1,462	\$14,464	\$8,824	\$122,444
2022	\$86,683	\$11,302	\$1,488	\$1,488	\$14,728	\$8,984	\$124,674
2023	\$88,262	\$11,508	\$1,516	\$1,516	\$14,996	\$9,148	\$126,944
2024	\$89,869	\$11,718	\$1,543	\$1,543	\$15,269	\$9,314	\$129,256
2025	\$91,505	\$11,931	\$1,571	\$1,571	\$15,547	\$9,484	\$131,610
2026	\$93,172	\$12,148	\$1,600	\$1,600	\$15,830	\$9,657	\$134,007
2027	\$94,869	\$12,370	\$1,629	\$1,629	\$16,119	\$9,833	\$136,447
2028	\$96,596	\$12,595	\$1,659	\$1,659	\$16,412	\$10,012	\$138,932
2029	\$98,355	\$12,824	\$1,689	\$1,689	\$16,711	\$10,194	\$141,462
2030	\$100,147	\$13,058	\$1,720	\$1,720	\$17,015	\$10,380	\$144,038
2031	\$101,970	\$13,295	\$1,751	\$1,751	\$17,325	\$10,569	\$146,662
2032	\$103,827	\$13,538	\$1,783	\$1,783	\$17,641	\$10,761	\$149,332
2033	\$105,718	\$13,784	\$1,815	\$1,815	\$17,962	\$10,957	\$152,052
2034	\$107,643	\$14,035	\$1,848	\$1,848	\$18,289	\$11,157	\$154,821
2035	\$109,604	\$14,291	\$1,882	\$1,882	\$18,622	\$11,360	\$157,640
2036	\$111,600	\$14,551	\$1,916	\$1,916	\$18,961	\$11,567	\$160,511
2037	\$113,632	\$14,816	\$1,951	\$1,951	\$19,307	\$11,777	\$163,434
2038	\$115,702	\$15,086	\$1,987	\$1,987	\$19,658	\$11,992	\$166,411
2039	\$117,809	\$15,361	\$2,023	\$2,023	\$20,016	\$12,210	\$169,441
2040	\$119,954	\$15,640	\$2,060	\$2,060	\$20,381	\$12,433	\$172,527
2041	\$122,138	\$15,925	\$2,097	\$2,097	\$20,752	\$12,659	\$175,669
2042	\$124,363	\$16,215	\$2,135	\$2,135	\$21,130	\$12,890	\$178,868
2043	\$126,628	\$16,510	\$2,174	\$2,174	\$21,515	\$13,124	\$182,125
2044	\$128,934	\$16,811	\$2,214	\$2,214	\$21,906	\$13,363	\$185,442
2045	\$131,282	\$17,117	\$2,254	\$2,254	\$22,305	\$13,607	\$188,819
2046	\$133,672	\$17,429	\$2,295	\$2,295	\$22,711	\$13,854	\$192,258

30 Year Total:

\$4,380,178

(1) An estimate of \$5,544 was submitted by Hydrometrics in 1998. Cost for 2017 was determined using an inflation calculator.
Note: Cost for each year assumes 1.82% 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
Environmental Monitoring and Reporting	
June Groundwater Sampling (1)	\$ 20,246.00
December Groundwater Sampling (2)	\$ 12,148.00
June Statistical Report	\$ 6,728.00
December Statistical Report	\$ 4,651.00
Monthly Landfill Gas Monitoring (3)	\$ 10,440.00
Quarterly Landfill Gas Monitoring (4)	\$ 1,584.00
Monthly Landfill Gas Monitoring Report	\$ 1,926.00
Budget Report	\$ 1,480.50
Non-routine Engineering Services (5)	\$ 20,000.00
Subtotal	\$ 79,203.50
Remediation and O&M Costs for YMCA Landfill Gas Extraction System	
Quarterly YMCA GES Stack Sampling	\$ 1,460.00
Annual Extraction System Performance Report	\$ 699.00
YMCA GES O&M Costs	\$ 6,168.00
Electrical (6)	\$ 2,000.00
Subtotal	\$ 10,327.00
Remediation and O&M Costs for Carroll College Landfill Gas Interception Trench	
Quarterly Sampling of Extraction Trench Stack Gas	\$ 1,360.00
Subtotal	\$ 1,360.00
Remediation and O&M Costs for Lyndale Avenue Landfill Gas Interception Trench	
Quarterly Sampling of Extraction Trench Stack Gas	\$ 1,360.00
Subtotal	\$ 1,360.00
Remediation and O&M Costs for Groundwater Extraction System	
Annual Sampling of Golf Course Pond	\$ 389.00
Monthly Sampling of Golf Course Sprinkler System (seasonal operation)	\$ 3,306.00
Annual Groundwater Extraction System Performance Report	\$ 1,022.00
GW Extraction System O&M Costs	\$ 2,740.00
Electrical (6)	\$ 6,000.00
Subtotal	\$ 13,457.00
TOTAL ANNUAL COST	\$ 105,707.50

- (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**

ENVIRONMENTAL MONITORING AND REPORTING				
Description	Unit	Quantity	Unit Cost	Total
June Semiannual Sampling (1)				
Labor (Sampling Technician)	hr	48	86	\$ 4,128.00
Labor (Engineer III)	hr	4	108	\$ 432.00
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
Subtotal				\$ 20,246.00
December Semiannual Sampling (2)				
Labor (Sampling Technician)	hr	36	86	\$ 3,096.00
Labor (Engineer III)	hr	4	108	\$ 432.00
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
Subtotal				\$ 12,148.00
June Data Validation/Statistical Report				
Labor (Engineer III)	hr	32	108	\$ 3,456.00
Labor (Project Manager)	hr	4	132	\$ 528.00
Labor (Data Validation Specialist)	hr	24	80	\$ 1,920.00
Labor (Secretary)	hr	4	85	\$ 340.00
Labor (Drafter)	hr	4	71	\$ 284.00
Supplies	LS	1	200	\$ 200.00
Subtotal				\$ 6,728.00
December Data Validation/Statistical Report				
Labor (Engineer III)	hr	24	108	\$ 2,592.00
Labor (Project Manager)	hr	3	132	\$ 396.00
Labor (Data Validation Specialist)	hr	12	80	\$ 960.00
Labor (Secretary)	hr	4	85	\$ 340.00
Labor (Drafter)	hr	3	71	\$ 213.00
Supplies	LS	1	150	\$ 150.00
Subtotal				\$ 4,651.00
Monthly Landfill Gas Monitoring (3)				
Labor (Sampling Technician)	hr	8	86	\$ 688.00
Labor (Engineer III)	hr	0.25	108	\$ 27.00
Equipment	LS	1	155	\$ 155.00
Subtotal (Sum*12)				\$ 10,440.00

TABLE 3, CONTINUED

Quarterly Landfill Gas Monitoring (4)				
Labor (Sampling Technician)	hr	4	86	\$ 344.00
Labor (Engineer III)	hr	0.25	108	\$ 27.00
Equipment	LS	1	25	\$ 25.00
Subtotal (Sum*4)				\$ 1,584.00
Monthly Landfill Gas Monitoring Report				
Labor (Engineer III)	hr	1	108	\$ 108.00
Labor (Secretary)	hr	0.5	85	\$ 42.50
Supplies	LS	1	10	\$ 10.00
Subtotal (Sum*12)				\$ 1,926.00
Budget Report				
Labor (Engineer III)	hr	12	108	\$ 1,296.00
Labor (Project Manager)	hr	1	132	\$ 132.00
Labor (Secretary)	hr	0.5	85	\$ 42.50
Supplies	LS	1	10	\$ 10.00
Subtotal				\$ 1,480.50
Non-routine Engineering Services (5)	LS	1	20,000	\$ 20,000.00
Annual Total				\$ 79,203.50

- (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**

REMEDIATION AND O&M COSTS FOR YMCA GAS EXTRACTION SYSTEM					
Description	Unit	Quantity	Unit Cost		Total
Quarterly YMCA GES Stack Sampling					
Labor (Sampling Technician)	hr	1	86	\$	86.00
Labor (Engineer III)	hr	0.5	108	\$	54.00
Labor (Data Validation Specialist)	hr	0.5	80	\$	40.00
Laboratory Analysis (VOC only)	each	1	185	\$	185.00
Subtotal (Sum*4)				\$	1,460.00
Annual Extraction System Performance Report					
Labor (Project Manager)	hr	1	132	\$	132.00
Labor (Engineer III)	hr	4	108	\$	432.00
Labor (Secretary)	hr	1	85	\$	85.00
Supplies	LS	1	50	\$	50.00
Subtotal				\$	699.00
YMCA GES O&M Costs					
Labor (Sampling Technician)	hr	40	86	\$	3,440.00
Labor (Engineer III)	hr	16	108	\$	1,728.00
Equipment & Supplies	LS	1	1000	\$	1,000.00
Subtotal				\$	6,168.00
Electrical	LS	1	2000	\$	2,000.00
Quarterly Total				\$	10,327.00

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

REMEDIATION AND O&M COSTS FOR CARROLL COLLEGE GAS TRENCH				
Description	Unit	Quantity	Unit Cost	Total
Quarterly Sampling of Extraction Trench Stack Gas				
Labor (Sampling Technician)	hr	1	86	\$ 86.00
Labor (Engineer III)	hr	0.5	108	\$ 54.00
Sampling Equipment	LS	1	15	\$ 15.00
Laboratory Analysis (VOC only)	each	1	185	\$ 185.00
Subtotal (Sum*4)				\$ 1,360.00
Annual Total O&M Costs				\$ 1,360.00

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

REMEDIATION AND O&M COSTS FOR CARROLL COLLEGE GAS TRENCH				
Description	Unit	Quantity	Unit Cost	Total
Quarterly Sampling of Extraction Trench Stack Gas				
Labor (Sampling Technician)	hr	1	86	\$ 86.00
Labor (Engineer III)	hr	0.5	108	\$ 54.00
Sampling Equipment	LS	1	15	\$ 15.00
Laboratory Analysis (VOC only)	each	1	185	\$ 185.00
Subtotal (Sum*4)				\$ 1,360.00
Annual Total O&M Costs				\$ 1,360.00

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

REMEDATION AND O&M COSTS FOR GROUNDWATER EXTRACTION SYSTEM					
Description	Unit	Quantity	Unit Cost		Total
Annual Sampling of Golf Course Pond					
Labor (Sampling Technician)	hr	0.5	86	\$	43.00
Labor (Engineer III)	hr	0.5	108	\$	54.00
Labor (Data Validation Specialist)	hr	0.5	80	\$	40.00
Sampling Equipment	LS	1	10	\$	10.00
Laboratory Analysis (VOC only)	each	1	242	\$	242.00
Subtotal				\$	389.00
Monthly Sampling of Golf Course Sprinkler System (seasonal operation)					
Labor (Sampling Technician)	hr	2.5	86	\$	215.00
Labor (Engineer III)	hr	0.5	108	\$	54.00
Labor (Data Validation Specialist)	hr	0.5	80	\$	40.00
Laboratory Analysis (VOC only)	each	1	242	\$	242.00
Subtotal (Sum*6)				\$	3,306.00
Annual Groundwater Extraction System Performance Report					
Labor (Project Manager)	hr	2	132	\$	264.00
Labor (Engineer III)	hr	6	108	\$	648.00
Labor (Secretary)	hr	1	85	\$	85.00
Supplies	LS	1	25	\$	25.00
Subtotal				\$	1,022.00
GW Extraction System O&M Costs (1)					
Labor (Sampling Technician)	hr	16	86	\$	1,376.00
Labor (Engineer III)	hr	8	108	\$	864.00
Supplies	LS	1	300	\$	300.00
Equipment	LS	1	200	\$	200.00
Subtotal				\$	2,740.00
Electrical	LS	1	6000	\$	6,000.00
ANNUAL TOTAL COST				\$	13,457.00

(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, 2017

(1 of 2)

	Business-Type Activities - Enterprise Funds		
	Water	Wastewater	Solid Waste
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 10,415,193	\$ 3,158,563	\$ 4,375,964
Certificates of deposit	1,234,774	484,947	491,998
Receivables (net of allowance for uncollectibles)	1,231,927	461,577	166,018
Loans receivable	-	92,102	-
Inventories	486,826	124,837	214,520
Restricted assets:			
Cash-revenue bond accounts	567,222	1,154,690	-
Cash with fiscal agent	-	-	-
Intergovernmental receivable	-	-	-
Total current assets	<u>13,935,942</u>	<u>5,476,716</u>	<u>5,248,500</u>
Noncurrent assets:			
Capital assets:			
Land	25,551,501	17,957,528	37,170
Buildings and system	6,374,601	12,648,967	518,737
Improvements other than buildings	1,439,684	312,395	152,280
Machinery and equipment	3,030,529	2,048,623	2,358,217
Infrastructure	121,470,919	57,234,114	-
Construction in progress	1,546,939	690,722	-
Less accumulated depreciation	<u>(87,504,148)</u>	<u>(44,619,248)</u>	<u>(2,193,922)</u>
Total noncurrent assets	<u>71,910,025</u>	<u>46,273,101</u>	<u>872,482</u>
Total assets	<u>85,845,967</u>	<u>51,749,817</u>	<u>6,120,982</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge - debt refunding	-	-	-
Related to pensions:			
Contributions subsequent to measurement date	91,829	65,945	34,242
Difference between expected and actual experience	8,097	5,815	3,019
Difference between projected and actual earnings	141,186	101,389	52,647
Total deferred outflows of resources	<u>241,112</u>	<u>173,149</u>	<u>89,908</u>
LIABILITIES			
Current liabilities:			
Accounts payable	208,337	179,287	46,678
Customer deposits	108,801	-	-
Accrued interest	51,660	32,970	-
Compensated absences	89,921	62,492	26,558
Loans	-	-	-
General obligation bonds	-	-	-
Certificates of participation	-	-	-
Revenue bonds	462,000	707,000	-
Advances from other funds	-	-	-
Landfill postclosure costs	-	-	115,991
Total current liabilities	<u>920,719</u>	<u>981,749</u>	<u>189,227</u>
Noncurrent liabilities:			
Compensated absences	89,921	62,493	26,559
Loans	-	-	-
General obligation bonds	-	-	-
Certificates of participation	-	-	-
Revenue bonds	4,058,000	2,590,000	-
Advances from other funds	-	-	-
Landfill postclosure costs	-	-	1,345,496
Net pension liability	1,500,702	1,077,684	559,593
Other postemployment benefits	327,181	238,348	123,717
Total noncurrent liabilities	<u>5,975,804</u>	<u>3,968,525</u>	<u>2,055,365</u>
Total liabilities	<u>6,896,523</u>	<u>4,950,274</u>	<u>2,244,592</u>
DEFERRED INFLOWS OF RESOURCES			
Related to other postemployment benefits:			
Differences between expected and actual experience	21,422	15,606	8,100
Changes in assumptions and other inputs	1,142	832	432
Related to pensions:			
Difference between expected and actual experience	4,967	3,567	1,852
Changes in proportion and differences between employer contributions and proportionate share of contributions	30,739	22,075	11,463
Total deferred inflows of resources	<u>58,270</u>	<u>42,080</u>	<u>21,847</u>
NET POSITION			
Net investment in capital assets	67,390,025	42,976,101	872,482
Restricted for:			
Debt service	567,222	1,154,690	-
Unrestricted	11,175,039	2,799,821	3,071,969
Total net position	<u>\$ 79,132,286</u>	<u>\$ 46,930,612</u>	<u>\$ 3,944,451</u>
Adjustment to reflect the consolidation of fleet services internal service fund activities related to enterprise funds.			
Net position of business-type activities			

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

(2 of 2)

Transfer Station	Parking	Other	Totals	Internal Service
\$ 1,977,477	\$ 943,991	\$ 2,363,328	\$ 23,234,516	\$ 2,034,118
222,332	106,135	265,713	2,805,899	228,700
119,222	-	35,195	2,013,939	-
-	-	-	92,102	-
-	13,748	161,696	1,001,627	87,258
-	-	-	1,721,912	-
-	106,740	-	106,740	-
-	-	72,858	72,858	-
<u>2,319,031</u>	<u>1,170,614</u>	<u>2,898,790</u>	<u>31,049,593</u>	<u>2,350,076</u>
-	2,602,825	529,988	46,679,012	148,054
2,359,975	14,852,829	4,871,478	41,626,587	830,638
342,842	150,317	2,421,416	4,818,934	74,687
1,608,610	357,701	2,219,543	11,623,223	167,223
-	-	-	178,705,033	-
55,563	-	233,122	2,526,346	-
(2,518,353)	(1,704,194)	(4,658,912)	(143,198,777)	(991,346)
<u>1,848,637</u>	<u>16,259,478</u>	<u>5,616,635</u>	<u>142,780,358</u>	<u>229,256</u>
<u>4,167,668</u>	<u>17,430,092</u>	<u>8,515,425</u>	<u>173,829,951</u>	<u>2,579,332</u>
-	627,564	-	627,564	-
47,997	24,101	135,983	400,097	25,160
4,232	2,125	11,991	35,279	2,219
73,795	37,055	209,073	615,145	38,684
<u>126,024</u>	<u>690,845</u>	<u>357,047</u>	<u>1,678,085</u>	<u>66,063</u>
284,269	41,456	175,565	915,592	133,249
-	-	60,088	168,889	-
-	49,093	7,039	140,762	-
53,276	15,097	103,255	350,599	15,572
-	-	223,136	223,136	-
-	80,000	-	80,000	-
-	285,000	-	285,000	-
-	-	-	1,169,000	-
-	-	68,694	68,694	-
-	-	-	115,991	-
<u>317,545</u>	<u>470,646</u>	<u>637,777</u>	<u>3,517,663</u>	<u>148,821</u>
53,276	15,098	103,254	350,601	15,572
-	-	521,170	521,170	-
-	680,000	-	680,000	-
-	7,760,000	-	7,760,000	-
-	-	-	6,648,000	-
-	-	166,210	166,210	-
-	-	-	1,345,496	-
784,388	393,867	2,222,292	6,538,526	411,184
174,399	116,262	510,378	1,490,285	96,885
<u>1,012,063</u>	<u>8,965,227</u>	<u>3,523,304</u>	<u>25,500,288</u>	<u>523,641</u>
<u>1,329,608</u>	<u>9,435,873</u>	<u>4,161,081</u>	<u>29,017,951</u>	<u>672,462</u>
11,418	7,612	33,416	97,574	6,344
609	405	1,781	5,201	338
2,596	1,304	7,355	21,641	1,361
<u>16,067</u>	<u>8,067</u>	<u>45,519</u>	<u>133,930</u>	<u>8,423</u>
<u>30,690</u>	<u>17,388</u>	<u>88,071</u>	<u>258,346</u>	<u>16,466</u>
1,848,637	7,454,478	4,649,346	125,191,069	229,256
-	106,740	-	1,828,652	-
1,084,757	1,106,458	(26,026)	19,212,018	1,727,211
<u>\$ 2,933,394</u>	<u>\$ 8,667,676</u>	<u>\$ 4,623,320</u>	<u>146,231,739</u>	<u>\$ 1,956,467</u>
			580,821	
			<u>\$ 146,812,560</u>	

City of Helena, Montana
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the year ended June 30, 2017

(1 of 2)

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Wastewater</u>	<u>Solid Waste</u>
OPERATING REVENUES			
Charges for services	\$ 6,869,273	\$ 4,646,670	\$ 3,296,934
Total operating revenues	<u>6,869,273</u>	<u>4,646,670</u>	<u>3,296,934</u>
OPERATING EXPENSES			
Personal services	1,563,717	1,135,710	619,056
Maintenance and operations	2,916,883	1,583,585	1,691,542
Depreciation	1,993,977	1,081,018	230,037
Total operating expenses	<u>6,474,577</u>	<u>3,800,313</u>	<u>2,540,635</u>
Operating income (loss)	<u>394,696</u>	<u>846,357</u>	<u>756,299</u>
NON-OPERATING REVENUES (EXPENSES)			
Intergovernmental	27,829	19,985	11,216
Investment earnings	83,471	34,365	32,264
Interest expense	(99,107)	(69,420)	-
Bond issuance costs	(9,034)	-	-
Sale of capital assets	-	-	-
Total non-operating revenue (expenses)	<u>3,159</u>	<u>(15,070)</u>	<u>43,480</u>
Income (loss) before contributions and transfers	397,855	831,287	799,779
Capital contributions - grants	-	-	-
Capital contributions - mains & other	967,694	615,535	-
Transfers in	49,837	34,919	6,388
Transfer out	(63,375)	-	(200,000)
Change in net position	1,352,011	1,481,741	606,167
Total net position - beginning	77,911,313	45,544,217	3,384,239
Restatement - GASB 75 implementation	(131,038)	(95,346)	(45,955)
Total net position - ending	<u>\$ 79,132,286</u>	<u>\$ 46,930,612</u>	<u>\$ 3,944,451</u>

**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

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

(2 of 2)

<u>Transfer Station</u>	<u>Parking</u>	<u>Other</u>	<u>Totals</u>	<u>Internal Service</u>
\$ 2,568,365	\$ 1,738,246	\$ 3,784,738	\$ 22,904,226	\$ 6,210,407
<u>2,568,365</u>	<u>1,738,246</u>	<u>3,784,738</u>	<u>22,904,226</u>	<u>6,210,407</u>
927,404	442,336	2,732,635	7,420,858	467,147
1,921,683	517,664	1,904,004	10,535,361	5,393,485
164,958	276,794	440,484	4,187,268	15,798
<u>3,014,045</u>	<u>1,236,794</u>	<u>5,077,123</u>	<u>22,143,487</u>	<u>5,876,430</u>
<u>(445,680)</u>	<u>501,452</u>	<u>(1,292,385)</u>	<u>760,739</u>	<u>333,977</u>
288,196	7,304	956,888	1,311,418	34,520
15,354	6,048	17,373	188,875	3,035
-	(237,456)	(16,011)	(421,994)	-
-	(156,920)	-	(165,954)	-
-	-	6,925	6,925	-
<u>303,550</u>	<u>(381,024)</u>	<u>965,175</u>	<u>919,270</u>	<u>37,555</u>
(142,130)	120,428	(327,210)	1,680,009	371,532
-	-	94,703	94,703	-
-	-	-	1,583,229	-
208,461	5,765	361,617	666,987	4,292
-	-	-	(263,375)	(261,498)
<u>66,331</u>	<u>126,193</u>	<u>129,110</u>	<u>3,761,553</u>	<u>114,326</u>
2,938,549	8,563,405	4,667,511	143,009,234	1,884,735
<u>(71,486)</u>	<u>(21,922)</u>	<u>(173,301)</u>	<u>(539,048)</u>	<u>(42,594)</u>
<u>\$ 2,933,394</u>	<u>\$ 8,667,676</u>	<u>\$ 4,623,320</u>	<u>\$ 146,231,739</u>	<u>\$ 1,956,467</u>

3,761,553

172,547

\$ 3,934,100