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MONT. P.S. COMMISSION

Montana Public Service Commission

Motor Carrier Annual Report

Carrier Name
(EXACTLY AS
SHOWN ON
PSC
AUTHORITY)

--

PSC Number

9429

See General Instruction # 5

See General Instruction # 1

Reporting Year

FY2019

Reporting Period (if other than
calendar year)

mm/yyyy to mm/yyyy format

7

/

2018

to

6

/

2019

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

X

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		
PSC #	9429	
Year	FY2019	
INTRASTATE REVENUES		
	Household Goods	
	Passengers	
	Class C	
	Class D (Garbage)	
	TOTAL INTRASTATE REVENUE	
INCOME STATEMENT		
Operating Revenue		
	Intrastate Revenue	
	Interstate Revenue	
	Non-Regulated Revenue	
	TOTAL REVENUE	
Operating Expenses		
Salaries & Wages		
	Salaries—Officers & Supervisory Personnel	
	Clerical & Administrative	
	Drivers & Helpers	
	Cargo Handlers	
	Vehicle Repair & Service	
	Other Labor	
Fringes		
	Payroll Taxes	
	Workman's Compensation	
	Pension & Welfare Expenses	
Operating Supplies & Expenses		
	Fuel for Motor Vehicles	
	Vehicle Parts	
	Other Operating Supplies & Expenses	
Operating Taxes & Licenses		
	Gas, Fuel and Oil Taxes	
	Real Estate & Personal Property Taxes	
	Vehicle License & Registration Fees	
	Other Taxes	
Depreciation & Amortization		
	Revenue Equipment	
	Other	
Purchased Transportation		
	With Driver	
	Without Driver	
	Other Purchased Transportation	
Office/General		
	Insurance	
	Communications & Utilities	
	Building & Office Equipment Rents	
	General Supplies & Expenses	
	Miscellaneous Expenses	
	Gain on Disposition of Operating Assets	
	Loss on Disposition of Operating Asset (enter as positive number)	
	TOTAL EXPENSES	
	NET INCOME OR (LOSS)	

Name		
PSC #	9429	
Year	FY2019	
	BALANCE SHEET	
	(ASSETS)	
	<u>CURRENT ASSETS</u>	
	Cash & Working Funds	
	Special Deposits	
	Temporary Cash Investments	
	Notes Receivable	
	Accounts Receivable	
	Prepayments	
	Materials & Supplies	
	Other Current Assets	
	TOTAL CURRENT ASSETS	
	<u>TANGIBLE PROPERTY</u>	
	Carrier Operating Property	
	Less: Reserve for Depreciation (enter positive numbers only)	
	Carrier Operating Property Leased to Others	
	Less: Reserve for Depreciation (enter positive numbers only)	
	Non-Carrier Operating Property	
	Less: Reserve for Depreciation (enter positive numbers only)	
	TOTAL TANGIBLE PROPERTY	
	<u>INTANGIBLE PROPERTY</u>	
	Organization, Franchises & Permits	
	Less: Reserve for Amortization (enter positive numbers only)	
	Other Intangible Property	
	Less: Reserve for Amortization (enter positive numbers only)	
	TOTAL INTANGIBLE PROPERTY	
	Other Accounts	
	Investment Securities and Advances	
	Special Funds	
	Deferred Debits	
	Total Other	
	TOTAL ASSETS	

Name		
PSC #	9429	
Year	FY2019	
BALANCE SHEET (LIABILITIES)		
<u>CURRENT LIABILITIES</u>		
	Notes Payable & Matured Long Term Obligations	
	Accounts Payable	
	Wages Payable	
	C.O.D.'s Unremitted	
	Taxes Accrued	
	Interest Accrued	
	Matured Interest	
	Other Current Liabilities	
TOTAL CURRENT LIABILITIES		
<u>LONG TERM DEBT DUE WITHIN ONE YEAR</u>		
	Equipment Obligations and other Debt	
<u>LONG TERM DEBT DUE AFTER ONE YEAR</u>		
	Advances Payable	
	Equipment Obligations	
	Less reacquired and nominally issued (enter positive number only)	
	Other Long Term Obligations	
	Less reacquired and nominally issued (enter positive number only)	
TOTAL LONG TERM DEBT		
<u>Other</u>		
	Total Deferred Credits	
	Total Reserves	
TOTAL OTHER		
<u>SHAREHOLDERS' (OR PROPRIETORS') EQUITY</u>		
	Capital Stock	
	Proprietors' Capital	
	Retained Earnings	
TOTAL SHAREHOLDERS' (OR PROPRIETORS') EQUITY		
TOTAL LIABILITIES & SHAREHOLDERS' (OR PROPRIETORS') EQUITY		
TOTAL ASSETS		
DO TOTAL ASSETS EQUAL TOTAL LIABILITIES & SHAREHOLDERS' (OR PROPRIETORS) EQUITY? IF NOT PLEASE REVIEW AND MAKE CORRECTIONS.		

Name			
PSC#	9429		
YEAR	FY2019		
MONTHLY CUSTOMER LISTING FOR CLASS D SERVICE			
Customer listing must include at least 20 customers per month during each month of the calendar year.			
	JANUARY	FEBRUARY	MARCH
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
	APRIL	MAY	JUNE
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Name			
PSC#	9429		
Year			
MONTHLY CUSTOMER LISTING FOR CLASS D SERVICE			
Customer listing must include at least 20 customers per month during each month of the calendar year.			
	JULY	AUGUST	SEPTEMBER
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
	OCTOBER	NOVEMBER	DECEMBER
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Name	
PSC#	9429
YEAR	FY2019

VERIFIED STATEMENT

Schedule 5 must be completed by Class D carriers who did not generate \$5,000 gross revenue from Class D operations and did not serve twenty (20) customers for each month of the calendar year.

The verified statement will be reviewed by the Commission and a determination made whether the certificate should be cancelled.

STATEMENT:

Name	
PSC#	9429
YEAR	FY2019

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

28 day of July 20 20

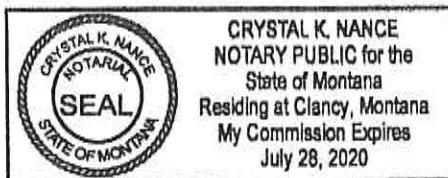
(SEAL)

Crystal K. Nance
Notary Public

In and for the State of MONTANA

Residing at CLANCY

My Commission Expires 7-28-2020





Hydrometrics, Inc.
consulting scientists and engineers

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

January 22, 2019

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 2019-2020

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.

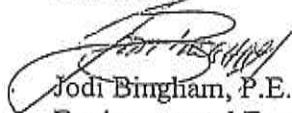
Although electrical costs for the YMCA gas extraction system and groundwater extraction system are included in these cost estimates, these items are the responsibility of the City and are based on data provided by the City.

Pete Anderson
January 22, 2019
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
2018	\$75,449	\$8,457	\$1,304	\$1,304	\$11,557	\$8,586	\$106,657
2019	\$76,716	\$8,599	\$1,326	\$1,326	\$11,751	\$8,730	\$108,449
2020	\$78,005	\$8,744	\$1,348	\$1,348	\$11,949	\$8,877	\$110,270
2021	\$79,315	\$8,890	\$1,371	\$1,371	\$12,149	\$9,026	\$112,123
2022	\$80,648	\$9,040	\$1,394	\$1,394	\$12,353	\$9,178	\$114,006
2023	\$82,002	\$9,192	\$1,417	\$1,417	\$12,561	\$9,332	\$115,921
2024	\$83,380	\$9,346	\$1,441	\$1,441	\$12,772	\$9,489	\$117,868
2025	\$84,781	\$9,503	\$1,465	\$1,465	\$12,986	\$9,648	\$119,848
2026	\$86,205	\$9,663	\$1,490	\$1,490	\$13,205	\$9,810	\$121,862
2027	\$87,653	\$9,825	\$1,515	\$1,515	\$13,426	\$9,975	\$123,909
2028	\$89,125	\$9,990	\$1,540	\$1,540	\$13,652	\$10,142	\$125,990
2029	\$90,622	\$10,158	\$1,566	\$1,566	\$13,881	\$10,313	\$128,106
2030	\$92,145	\$10,328	\$1,593	\$1,593	\$14,114	\$10,486	\$130,258
2031	\$93,692	\$10,502	\$1,619	\$1,619	\$14,351	\$10,662	\$132,446
2032	\$95,266	\$10,678	\$1,647	\$1,647	\$14,593	\$10,841	\$134,671
2033	\$96,866	\$10,858	\$1,674	\$1,674	\$14,838	\$11,023	\$136,933
2034	\$98,494	\$11,040	\$1,702	\$1,702	\$15,087	\$11,208	\$139,234
2035	\$100,148	\$11,225	\$1,731	\$1,731	\$15,340	\$11,397	\$141,572
2036	\$101,830	\$11,414	\$1,760	\$1,760	\$15,598	\$11,588	\$143,951
2037	\$103,541	\$11,606	\$1,790	\$1,790	\$15,860	\$11,783	\$146,369
2038	\$105,280	\$11,801	\$1,820	\$1,820	\$16,126	\$11,981	\$148,827
2039	\$107,049	\$11,999	\$1,850	\$1,850	\$16,397	\$12,182	\$151,327
2040	\$108,847	\$12,201	\$1,881	\$1,881	\$16,673	\$12,387	\$153,869
2041	\$110,675	\$12,405	\$1,913	\$1,913	\$16,953	\$12,595	\$156,454
2042	\$112,534	\$12,614	\$1,945	\$1,945	\$17,238	\$12,806	\$159,082
2043	\$114,425	\$12,826	\$1,978	\$1,978	\$17,527	\$13,021	\$161,754
2044	\$116,347	\$13,041	\$2,011	\$2,011	\$17,822	\$13,240	\$164,471
2045	\$118,301	\$13,260	\$2,045	\$2,045	\$18,121	\$13,463	\$167,234
2046	\$120,288	\$13,483	\$2,079	\$2,079	\$18,425	\$13,689	\$170,043
2047	\$122,309	\$13,709	\$2,114	\$2,114	\$18,735	\$13,919	\$172,900

30 Year Total:

\$4,009,749

(1) An estimate of \$5,544 was submitted by Hydrometrics in 1998. Cost for 2018 was determined using an inflation calculator.

Note: Cost for each year assumes 1.68% 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)	\$ 17,663.00
December Groundwater Sampling (2)	\$ 12,098.00
June Statistical Report	\$ 7,136.00
December Statistical Report	\$ 4,934.00
Monthly Landfill Gas Monitoring (3)	\$ 8,844.00
Quarterly Landfill Gas Monitoring (4)	\$ 1,624.00
Monthly Landfill Gas Monitoring Report	\$ 2,028.00
Budget Report	\$ 1,122.00
Non-routine Engineering Services (5)	\$ 20,000.00
Subtotal	\$ 75,449.00
Remediation and O&M Costs for YMCA Landfill Gas Extraction System	
Quarterly YMCA GES Stack Sampling	\$ 1,472.00
Annual Extraction System Performance Report	\$ 741.00
YMCA GES O&M Costs	\$ 4,244.00
Electrical (6)	\$ 2,000.00
Subtotal	\$ 8,457.00
Remediation and O&M Costs for Carroll College Landfill Gas Interception Trench	
Quarterly Sampling of Extraction Trench Stack Gas	\$ 1,304.00
Subtotal	\$ 1,304.00
Remediation and O&M Costs for Lyndale Avenue Landfill Gas Interception Trench	
Quarterly Sampling of Extraction Trench Stack Gas	\$ 1,304.00
Subtotal	\$ 1,304.00
Remediation and O&M Costs for Groundwater Extraction System	
Annual Sampling of Golf Course Pond	\$ 319.00
Monthly Sampling of Golf Course Sprinkler System (seasonal operation)	\$ 2,970.00
Annual Groundwater Extraction System Performance Report	\$ 832.00
GW Extraction System O&M Costs	\$ 2,436.00
Electrical (6)	\$ 5,000.00
Subtotal	\$ 11,557.00
TOTAL ANNUAL COST	\$ 98,071.00

(1) Assumes sampling of 14 monitoring wells, 2 irrigation wells, 8 residential wells, and 3 QA/QC samples.

(2) Assumes sampling of 8 monitoring wells, 2 residential wells, and 3 QA/QC samples.

(3) Assumes monitoring of 13 methane probes, 9 gas extraction system components, and 8 nearby buildings.

(4) Assumes monitoring of 25 methane probes, 10 groundwater monitoring wells, and 2 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	88	\$ 4,224.00
Labor (Engineer III)	hr	4	116	\$ 464.00
Sampling Equipment	LS	1	1800	\$ 1,800.00
Laboratory Analysis (All parameters)	each	16	585	\$ 9,360.00
Laboratory Analysis (VOCs only)	each	11	165	\$ 1,815.00
Subtotal				\$ 17,663.00
December Semiannual Sampling (2)				
Labor (Sampling Technician)	hr	36	88	\$ 3,168.00
Labor (Engineer III)	hr	4	116	\$ 464.00
Sampling Equipment	LS	1	1200	\$ 1,200.00
Laboratory Analysis (All parameters)	each	12	578	\$ 6,936.00
Laboratory Analysis (VOCs only)	each	2	165	\$ 330.00
Subtotal				\$ 12,098.00
June Data Validation/Statistical Report				
Labor (Engineer III)	hr	32	116	\$ 3,712.00
Labor (Project Manager)	hr	4	141	\$ 564.00
Labor (Data Validation Specialist)	hr	24	84	\$ 2,016.00
Labor (Secretary)	hr	4	86	\$ 344.00
Labor (Drafter)	hr	4	75	\$ 300.00
Supplies	LS	1	200	\$ 200.00
Subtotal				\$ 7,136.00
December Data Validation/Statistical Report				
Labor (Engineer III)	hr	24	116	\$ 2,784.00
Labor (Project Manager)	hr	3	141	\$ 423.00
Labor (Data Validation Specialist)	hr	12	84	\$ 1,008.00
Labor (Secretary)	hr	4	86	\$ 344.00
Labor (Drafter)	hr	3	75	\$ 225.00
Supplies	LS	1	150	\$ 150.00
Subtotal				\$ 4,934.00
Monthly Landfill Gas Monitoring (3)				
Labor (Sampling Technician)	hr	6	88	\$ 528.00
Labor (Engineer III)	hr	0.25	116	\$ 29.00
Equipment & Supplies	LS	1	180	\$ 180.00
Subtotal (Sum*12)				\$ 8,844.00

TABLE 3, CONTINUED

Quarterly Landfill Gas Monitoring (4)					
Labor (Sampling Technician)	hr	4	88	\$	352.00
Labor (Engineer III)	hr	0.25	116	\$	29.00
Equipment	LS	1	25	\$	25.00
Subtotal (Sum*4)				\$	1,624.00
Monthly Landfill Gas Monitoring Report					
Labor (Engineer III)	hr	1	116	\$	116.00
Labor (Secretary)	hr	0.5	86	\$	43.00
Supplies	LS	1	10	\$	10.00
Subtotal (Sum*12)				\$	2,028.00
Budget Report					
Labor (Engineer III)	hr	8	116	\$	928.00
Labor (Project Manager)	hr	1	141	\$	141.00
Labor (Secretary)	hr	0.5	86	\$	43.00
Supplies	LS	1	10	\$	10.00
Subtotal				\$	1,122.00
Non-routine Engineering Services (5)	LS	1	20,000	\$	20,000.00
Annual Total				\$	75,449.00

- (1) Assumes sampling of 14 monitoring wells, 2 irrigation wells, 8 residential wells, and 3 QA/QC samples.
- (2) Assumes sampling of 8 monitoring wells, 2 residential wells, and 3 QA/QC samples.
- (3) Assumes monitoring of 13 methane probes, 9 gas extraction system components, and 8 nearby buildings.
- (4) Assumes monitoring of 25 methane probes, 10 groundwater monitoring wells, and 2 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**

REMEDATION 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	88	\$ 88.00
Labor (Engineer III)	hr	0.5	116	\$ 58.00
Labor (Data Validation Specialist)	hr	0.5	84	\$ 42.00
Sampling Equipment	LS	1	15	\$ 15.00
Laboratory Analysis (VOC only)	each	1	165	\$ 165.00
Subtotal (Sum*4)				\$ 1,472.00
Annual Extraction System Performance Report				
Labor (Project Manager)	hr	1	141	\$ 141.00
Labor (Engineer III)	hr	4	116	\$ 464.00
Labor (Secretary)	hr	1	86	\$ 86.00
Supplies	LS	1	50	\$ 50.00
Subtotal				\$ 741.00
YMCA GES O&M Costs				
Labor (Sampling Technician)	hr	32	88	\$ 2,816.00
Labor (Engineer III)	hr	8	116	\$ 928.00
Equipment & Supplies	LS	1	500	\$ 500.00
Subtotal				\$ 4,244.00
Electrical	LS	1	2000	\$ 2,000.00
Quarterly Total				\$ 8,457.00

**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	88	\$	88.00
Labor (Engineer III)	hr	0.5	116	\$	58.00
Sampling Equipment	LS	1	15	\$	15.00
Laboratory Analysis (VOC only)	each	1	165	\$	165.00
Subtotal (Sum*4)				\$	1,304.00
Annual Total O&M Costs				\$	1,304.00

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

REMEDATION 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	88	\$ 88.00
Labor (Engineer III)	hr	0.5	116	\$ 58.00
Sampling Equipment	LS	1	15	\$ 15.00
Laboratory Analysis (VOC only)	each	1	165	\$ 165.00
Subtotal (Sum*4)				\$ 1,304.00
Annual Total O&M Costs				\$ 1,304.00

**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	88	\$ 44.00
Labor (Engineer III)	hr	0.5	116	\$ 58.00
Labor (Data Validation Specialist)	hr	0.5	84	\$ 42.00
Sampling Equipment	LS	1	10	\$ 10.00
Laboratory Analysis (VOC only)	each	1	165	\$ 165.00
Subtotal				\$ 319.00
Monthly Sampling of Golf Course Sprinkler System (seasonal operation)				
Labor (Sampling Technician)	hr	2.5	88	\$ 220.00
Labor (Engineer III)	hr	0.5	116	\$ 58.00
Labor (Data Validation Specialist)	hr	0.5	84	\$ 42.00
Sampling Equipment	LS	1	10	\$ 10.00
Laboratory Analysis (VOC only)	each	1	165	\$ 165.00
Subtotal (Sum*6)				\$ 2,970.00
Annual Groundwater Extraction System Performance Report				
Labor (Project Manager)	hr	1	141	\$ 141.00
Labor (Engineer III)	hr	5	116	\$ 580.00
Labor (Secretary)	hr	1	86	\$ 86.00
Supplies	LS	1	25	\$ 25.00
Subtotal				\$ 832.00
GW Extraction System O&M Costs (1)				
Labor (Sampling Technician)	hr	16	88	\$ 1,408.00
Labor (Engineer III)	hr	8	116	\$ 928.00
Supplies	LS	1	50	\$ 50.00
Equipment	LS	1	50	\$ 50.00
Subtotal				\$ 2,436.00
Electrical	LS	1	5000	\$ 5,000.00
ANNUAL TOTAL COST				\$ 11,557.00

(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, 2019

(1 of 2)

	Business-Type Activities - Enterprise Funds			
	Water	Wastewater	Solid Waste	Transfer Station
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 11,169,383	\$ 3,709,272	\$ 4,832,749	\$ 1,172,168
Receivables (net of allowance for uncollectibles)	1,163,488	587,242	178,293	220,451
Loans receivable	29,371	126,229	-	-
Inventories	555,624	155,676	57,892	-
Restricted assets:				
Cash-revenue bond accounts	564,286	1,154,410	-	-
Cash with fiscal agent	-	-	-	-
Intergovernmental receivable	-	-	-	-
Total current assets	13,482,152	5,732,829	5,068,934	1,392,619
Noncurrent assets:				
Capital assets:				
Land	26,229,093	18,775,228	37,170	-
Buildings and system	6,451,711	12,648,967	518,737	3,281,626
Improvements other than buildings	1,453,791	337,841	152,280	382,178
Machinery and equipment	4,233,394	2,144,100	2,958,900	2,284,560
Infrastructure	118,394,088	58,502,426	-	-
Construction in progress	6,695,007	1,187,916	-	-
Less accumulated depreciation	(86,197,474)	(46,211,939)	(2,266,030)	(2,995,127)
Total noncurrent assets	77,259,610	47,384,539	1,401,057	2,952,237
Total assets	90,741,762	53,117,368	6,469,991	4,344,856
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge - debt refunding	-	-	-	-
Related to other postemployment benefits:				
Changes in assumptions and other inputs	131,344	89,785	45,007	62,116
Related to pensions:				
Contributions subsequent to measurement date	94,772	65,838	33,846	48,815
Difference between expected and actual experience	106,023	73,653	37,864	54,611
Changes in assumptions	118,560	82,362	42,342	61,068
Total deferred outflows of resources	450,699	311,638	159,059	226,610
LIABILITIES				
Current liabilities:				
Accounts payable	825,759	331,469	74,982	185,267
Customer deposits	123,006	-	-	-
Accrued interest	41,088	18,690	-	-
Compensated absences	101,984	58,248	33,672	70,046
Loans	-	-	-	-
General obligation bonds	-	-	-	-
Certificates of participation	-	-	-	-
Revenue bonds	485,000	736,000	-	-
Advances from other funds	-	-	-	-
Landfill postclosure costs	-	-	110,270	-
Total current liabilities	1,576,837	1,144,407	218,924	255,313
Noncurrent liabilities:				
Compensated absences	90,001	51,404	29,717	61,816
Loans	-	-	-	-
General obligation bonds	-	-	-	-
Certificates of participation	-	-	-	-
Revenue bonds	3,101,000	1,133,000	-	-
Advances from other funds	-	-	-	-
Landfill postclosure costs	-	-	2,095,130	-
Net pension liability	1,394,246	968,571	497,934	718,151
Other postemployment benefits	507,879	362,976	186,510	261,337
Total noncurrent liabilities	5,093,126	2,515,951	2,809,291	1,041,304
Total liabilities	6,669,963	3,660,358	3,028,215	1,296,617
DEFERRED INFLOWS OF RESOURCES				
Related to other postemployment benefits:				
Differences between expected and actual experience	18,387	13,444	6,992	9,868
Related to pensions:				
Difference between projected and actual earnings	21,652	15,042	7,733	11,153
Changes in proportion and differences between employer contributions and proportionate share of contributions	260,664	181,082	93,093	134,264
Total deferred inflows of resources	300,703	209,568	107,818	155,285
NET POSITION				
Net investment in capital assets	73,673,610	45,515,539	1,401,057	2,952,237
Restricted for:				
Debt service	564,286	1,154,410	-	-
Unrestricted	9,983,899	2,889,131	2,091,960	167,327
Total net position	\$ 84,221,795	\$ 49,559,080	\$ 3,493,017	\$ 3,119,564

Adjustment to reflect the consolidation of fleet services internal service fund activities related to enterprise funds
Net position of business-type activities

(2 of 2)

Parking	Golf Course	Other	Totals	Internal Service
\$ 190,318	\$ 257,060	\$ 1,987,259	\$ 23,318,209	\$ 1,991,613
-	-	75,560	2,225,034	-
17,495	171,190	-	155,600	-
-	-	-	957,877	75,180
316	-	-	1,718,696	-
-	-	117,150	316	-
208,129	428,250	2,179,969	117,150	-
2,602,825	83,000	446,988	28,492,882	2,066,793
14,852,829	2,135,829	5,892,539	48,174,304	148,054
179,915	2,361,781	474,867	45,782,238	830,638
1,137,189	953,254	1,970,105	5,342,453	74,687
-	-	-	15,681,502	181,791
-	-	524,597	176,896,514	-
(2,416,071)	(2,211,768)	(3,203,611)	8,407,520	(997,238)
16,366,687	3,322,096	6,105,285	(145,503,020)	237,932
16,564,816	3,750,346	8,285,254	154,781,511	2,304,725
567,796	-	-	183,274,393	-
47,290	56,424	157,432	567,796	-
25,274	39,630	106,936	589,398	34,814
28,273	44,343	119,631	415,117	24,787
31,617	49,585	133,777	464,398	27,730
700,250	189,988	517,776	519,311	31,009
58,323	77,671	339,322	2,556,020	118,340
-	83,136	-	1,892,793	181,755
45,222	25,855	1,059	206,142	-
10,454	49,448	95,911	131,914	-
-	39,078	54,525	419,763	19,166
80,000	90,000	-	93,603	-
300,000	-	-	170,000	-
-	-	-	300,000	-
-	41,344	-	1,221,000	-
-	-	-	41,344	-
-	-	-	110,270	-
493,999	406,532	490,817	4,586,829	200,921
9,225	43,639	84,642	370,444	16,914
-	296,805	26,034	322,839	-
520,000	1,925,000	-	2,445,000	-
7,165,000	-	-	7,165,000	-
-	-	-	4,234,000	-
-	83,932	-	83,932	-
-	-	-	2,095,130	-
371,811	583,117	1,573,198	6,107,028	364,662
181,208	160,005	642,905	2,302,820	145,546
8,247,244	3,092,498	2,326,779	25,126,193	527,122
8,741,243	3,499,030	2,817,596	29,713,022	728,043
6,528	4,672	23,933	83,824	5,480
5,774	9,056	24,432	94,842	5,663
69,512	109,018	294,121	1,141,754	68,177
81,814	122,746	342,486	1,320,420	79,320
8,291,687	845,937	6,024,726	138,704,793	237,932
316	-	-	1,719,012	-
150,005	(527,379)	(381,778)	14,373,166	1,377,770
\$ 8,442,009	\$ 318,558	\$ 5,642,948	164,796,971	\$ 1,616,702
			812,078	
			\$ 155,609,049	

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

City of Helena, Montana
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the year ended June 30, 2019

(1 of 2)

	Business-Type Activities - Enterprise Funds			
	Water	Wastewater	Solid Waste	Transfer Station
OPERATING REVENUES				
Charges for services	\$ 8,329,202	\$ 5,643,905	\$ 3,428,248	\$ 2,428,905
Total operating revenues	<u>8,329,202</u>	<u>5,643,905</u>	<u>3,428,248</u>	<u>2,428,905</u>
OPERATING EXPENSES				
Personal services	1,828,882	1,282,409	681,356	978,016
Maintenance and operations	2,518,310	1,947,816	2,149,377	1,677,672
Depreciation	1,859,270	1,030,715	406,507	269,407
Total operating expenses	<u>6,206,462</u>	<u>4,260,940</u>	<u>3,237,240</u>	<u>2,925,095</u>
Operating income (loss)	<u>2,122,740</u>	<u>1,382,965</u>	<u>191,008</u>	<u>(496,190)</u>
NON-OPERATING REVENUES (EXPENSES)				
Intergovernmental	46,118	21,617	11,963	516,028
Investment earnings	319,628	100,491	92,567	38,398
Interest expense	(84,858)	(41,000)	-	-
Sale of capital assets	6,000	-	122,900	-
Total non-operating revenue (expenses)	<u>286,888</u>	<u>81,108</u>	<u>227,430</u>	<u>554,426</u>
Income (loss) before contributions and transfers	2,409,628	1,464,073	418,438	58,236
Capital contributions - grants	-	-	-	-
Capital contributions - mains & other	100,339	189,805	-	-
Transfers in	25,700	18,500	33,565	188,343
Transfer out	-	-	(175,000)	(24,045)
Change in net position	<u>2,535,667</u>	<u>1,672,378</u>	<u>277,003</u>	<u>222,534</u>
Total net position - beginning	<u>81,686,128</u>	<u>47,886,702</u>	<u>3,216,014</u>	<u>2,897,030</u>
Total net position - ending	<u>\$ 84,221,795</u>	<u>\$ 49,559,080</u>	<u>\$ 3,493,017</u>	<u>\$ 3,119,564</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

(2 of 2)

Parking	Golf Course	Other	Totals	Internal Service
\$ 1,764,326	\$ 1,746,898	\$ 2,385,862	\$ 25,727,346	\$ 7,332,954
1,764,326	1,746,898	2,385,862	25,727,346	7,332,954
550,231	1,037,538	2,154,014	8,512,446	472,936
650,560	928,637	1,506,216	11,378,588	6,645,328
354,609	138,554	385,288	4,444,350	22,576
1,555,400	2,104,729	4,045,518	24,335,384	7,140,840
208,926	(357,831)	(1,659,656)	1,391,962	192,114
8,298	13,014	1,085,893	1,702,931	38,699
14,128	5,772	46,876	617,860	7,563
(240,430)	(69,991)	(2,410)	(438,689)	-
400	-	6,175	135,475	-
(217,604)	(51,205)	1,136,534	2,017,577	46,262
(8,678)	(409,036)	(523,122)	3,409,539	238,376
-	-	436,184	436,184	-
-	-	-	290,144	-
6,808	10,321	1,713,416	1,996,653	6,873
-	-	-	(199,045)	(400,000)
(1,870)	(398,715)	1,626,478	5,933,475	(154,751)
8,443,879	717,273	4,016,470	148,863,496	1,770,453
\$ 8,442,009	\$ 318,558	\$ 5,642,948	\$ 154,796,971	\$ 1,615,702

5,933,475

121,977

\$ 6,055,452

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

City of Helena, Montana
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the year ended June 30, 2019

(1 of 4)

	Business-Type Activities - Enterprise Funds			
	Water	Wastewater	Solid Waste	Transfer Station
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 8,042,419	\$ 5,443,068	\$ 3,414,099	\$ 2,330,714
Payments to suppliers	(1,465,537)	(1,085,914)	(1,657,055)	(1,402,368)
Payments to employees	(1,778,807)	(1,262,821)	(694,767)	(970,190)
Payment for interfund services used	(1,039,298)	(881,577)	(351,682)	(294,675)
Net cash provided (used) by operating activities	<u>3,758,777</u>	<u>2,212,756</u>	<u>710,595</u>	<u>(336,519)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers from other funds	25,700	18,500	33,565	188,343
Transfers to other funds	-	-	(175,000)	(24,045)
Operating grants	15,000	-	850	500,000
Contributions from other governments	31,118	21,617	11,113	16,028
Principal payments - advances	-	-	-	-
Interest payments - advances	-	-	-	-
Net cash provided (used) by non-capital financing activities	<u>71,818</u>	<u>40,117</u>	<u>(129,472)</u>	<u>680,326</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from capital grants / contributions	65,806	103,035	-	-
Capital related transfers in	-	-	-	-
Principal payments - bonds	(472,000)	(721,000)	-	-
Principal payments - certificates of participation	-	-	-	-
Principal payments - loans	-	-	-	-
Interest payments	(90,200)	(48,210)	-	-
Purchase of capital assets	(6,060,482)	(1,259,590)	(88,240)	(1,125,335)
Proceeds from disposition of capital assets	6,000	22,588	122,900	-
Net cash provided (used) by capital and related financing activities	<u>(6,550,876)</u>	<u>(1,903,177)</u>	<u>34,660</u>	<u>(1,125,335)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
(Increase) decrease in certificates of deposit	856,513	205,388	260,237	120,579
Interest received	319,628	100,491	92,567	38,398
Net cash provided (used) by investing activities	<u>1,176,141</u>	<u>305,879</u>	<u>352,804</u>	<u>158,977</u>
Net increase (decrease) in cash and cash equivalents	<u>(1,544,140)</u>	<u>655,575</u>	<u>968,587</u>	<u>(622,551)</u>
Cash and cash equivalents, beginning	13,277,809	4,208,107	3,864,162	1,794,719
Cash and cash equivalents, ending	<u>\$ 11,733,669</u>	<u>\$ 4,863,682</u>	<u>\$ 4,832,749</u>	<u>\$ 1,172,168</u>
Cash and cash equivalents	\$ 11,169,383	\$ 3,709,272	\$ 4,832,749	\$ 1,172,168
Cash and cash equivalents - restricted	564,286	1,154,410	-	-
Cash and cash equivalents, ending	<u>\$ 11,733,669</u>	<u>\$ 4,863,682</u>	<u>\$ 4,832,749</u>	<u>\$ 1,172,168</u>

(2 of 4)

Parking	Golf Course	Other	Total	Internal Service
\$ 1,764,327	\$ 1,765,169	\$ 2,523,369	\$ 25,283,165	\$ 7,332,954
(532,801)	(768,034)	(1,014,468)	(7,926,177)	(6,547,766)
(515,961)	(852,514)	(2,101,387)	(8,176,447)	(459,233)
(115,109)	(128,048)	(309,595)	(3,119,984)	(99,873)
<u>600,456</u>	<u>16,573</u>	<u>(902,081)</u>	<u>6,060,557</u>	<u>226,082</u>
6,808	10,321	366,470	649,707	6,873
-	-	-	(199,045)	(400,000)
-	-	844,554	1,360,404	30,560
8,298	13,014	35,111	136,299	8,139
-	(40,934)	-	(40,934)	-
-	(1,662)	-	(1,662)	-
<u>15,106</u>	<u>(19,261)</u>	<u>1,246,135</u>	<u>1,904,769</u>	<u>(354,428)</u>
-	-	95,951	264,792	-
-	-	1,330,140	1,330,140	-
(80,000)	(85,000)	-	(1,358,000)	-
(295,000)	-	-	(295,000)	-
-	(51,252)	(53,477)	(104,729)	-
(212,503)	(69,540)	(3,799)	(424,252)	-
(365,130)	(768,700)	(1,935,018)	(11,602,495)	-
400	372	6,175	158,435	-
<u>(952,233)</u>	<u>(974,120)</u>	<u>(560,028)</u>	<u>(12,031,109)</u>	<u>-</u>
32,248	77,130	135,490	1,687,585	133,221
14,128	5,772	46,876	617,860	7,563
46,376	82,902	182,366	2,305,445	140,784
(290,295)	(893,906)	(33,608)	(1,760,338)	12,438
480,929	1,150,966	2,020,867	26,797,559	1,979,175
<u>\$ 190,634</u>	<u>\$ 257,060</u>	<u>\$ 1,987,259</u>	<u>\$ 25,037,221</u>	<u>\$ 1,991,613</u>
\$ 190,318	\$ 257,060	\$ 1,987,259	\$ 23,318,209	\$ 1,991,613
316	-	-	1,719,012	-
<u>\$ 190,634</u>	<u>\$ 257,060</u>	<u>\$ 1,987,259</u>	<u>\$ 25,037,221</u>	<u>\$ 1,991,613</u>

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

City of Helena, Montana
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the year ended June 30, 2019

(3 of 4)

	Business-Type Activities - Enterprise Funds			
	Water	Wastewater	Solid Waste	Transfer Station
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 2,122,740	\$ 1,382,965	\$ 191,008	\$ (496,190)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	1,859,270	1,030,715	406,507	269,407
(Increase) decrease in accounts receivable	(272,052)	(199,447)	(14,149)	(98,272)
(Increase) decrease in inventories	(138,439)	(30,850)	101,170	-
(Increase) decrease in deferred outflows of resources	(106,386)	(70,403)	(26,392)	(42,881)
Increase (decrease) in accounts payable	156,795	11,706	19,910	(25,581)
Increase (decrease) in customer deposits	(14,731)	-	-	-
Increase (decrease) in compensated absences	(10,364)	(12,229)	4,921	11,039
Increase (decrease) in landfill postclosure costs payable	-	-	18,920	-
Increase (decrease) in net pensions	(184,682)	(137,665)	(110,445)	(124,383)
Increase (decrease) in other postemployment benefits	160,144	109,655	55,021	75,981
Increase (decrease) in deferred inflows of resources	186,482	128,309	64,124	94,361
Total adjustments	1,636,037	829,791	519,587	159,671
Net cash provided (used) by operating activities	\$ 3,758,777	\$ 2,212,756	\$ 710,595	\$ (336,519)
Supplemental disclosure of non-cash activity:				
Basis of property disposed / transferred out	\$ -	\$ 22,588	\$ -	\$ -
Contribution of capital assets by developers/ other governments:				
Other equipment	-	-	-	-
Land and easements	34,533	86,770	-	-

<u>Parking</u>	<u>Golf Course</u>	<u>Other</u>	<u>Total</u>	<u>Internal Service</u>
\$ 208,926	\$ (357,831)	\$ (1,659,656)	\$ 1,391,962	\$ 192,114
354,609	138,554	385,288	4,444,350	22,576
-	-	137,362	(446,558)	-
(2,388)	19,317	-	(51,190)	957
(39,359)	(80,024)	(108,811)	(474,256)	(19,590)
29,743	24,546	224,408	441,527	21,904
-	18,643	-	3,912	-
(794)	17,694	27,138	37,405	7,579
-	-	-	18,920	-
(55,097)	78,848	(302,208)	(835,632)	(88,183)
57,641	68,122	192,351	718,915	42,576
47,175	88,704	202,047	811,202	46,149
391,530	374,404	757,575	4,668,595	33,968
<u>\$ 600,456</u>	<u>\$ 16,573</u>	<u>\$ (902,081)</u>	<u>\$ 6,060,557</u>	<u>\$ 226,082</u>

\$ -	\$ 1,472	\$ -	\$ 24,060	\$ -
-	-	436,184	436,184	-
-	-	-	121,303	-

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