

RECEIVED

JUL 14 2022

MONT. P.S. COMMISSION

Montana Public Service Commission  
Motor Carrier Annual Report

Report must be filed on or before March 31st each year

All annual report filings must be signed by an owner or officer of the  
company and notarized by a notary public. (oath page)

Carrier Name  
(EXACTLY AS  
SHOWN ON  
PSC  
AUTHORITY)

CITY OF HELENA

PSC Number

9429

See General Instruction # 5

See General Instruction # 1

Reporting Year

FY2021

Reporting Period (if other than  
calendar year)

7

/

2020

to

6

/

2021

mm/yyyy to mm/yyyy format

CARRIER  
ADDRESS

316 N. PARK AVE

City

HELENA

State

MT

Zip

59623

Check

YES

☒

NO

Is the address shown above the carriers official address now on file at the PSC  
(address at which you now receive monthly notice and other materials from the  
PSC)?

Check

YES

☐

NO

If the answer to the above question is NO do you want your official address  
changed to that shown above?

Carrier e-mail  
address

jlaron@helenamt.gov

optional

Person Completing Report

Name

JACOB LARSON

Phone Number

406-447-8068

E-mail Address

jlaron@helenamt.gov

optional

Check One

YES

☐

NO

☒

If NO See General  
Instruction #3

DID THE CARRIER TRANSPORT ANY REGULATED INTRASTATE  
PASSENGERS, HOUSEHOLD GOODS OR GARBAGE DURING  
THE FILING PERIOD?

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

Schedule 5 (Verified Statement)

<b>PSC #</b>	9429		
<b>Year</b>	FY2021		
<b>SCHEDULE 1</b>			
<b>INCOME STATEMENT</b>			
<b>Operating Revenue</b>			
1.		Intrastate Revenue	
2.		Interstate Revenue	
3.		Non-Regulated Revenue	
4.	<b>TOTAL REVENUE</b>		
<b>Expenses</b>			
5.		Salaries—Officers & Supervisory Personnel	
		Salaries & Wages	
6.		Clerical & Administrative	
7.		Drivers & Helpers	
8.		Cargo Handlers	
9.		Vehicle Repair & Service	
10.		Other Labor	
		Other Fringes	
11.		Payroll Taxes	
12.		Workman's Compensation	
13.		Pension & Welfare Expenses	
		Operating Supplies & Expenses	
14.		Fuel for Motor Vehicles	
15.		Vehicle Parts	
16.		Other Operating Supplies & Expenses	
17.		General Supplies & Expenses	
		Operating Taxes & Licenses	
18.		Gas, Fuel and Oil Taxes	
19.		Real Estate & Personal Property Taxes	
20.		Vehicle License & Registration Fees	
21.		Other Taxes	
22.		Insurance	
23.		Communications & Utilities	
24.		Depreciation & Amortization	
25.		Revenue Equipment	
26.		Other	
		Purchased Transportation	
27.		With Driver	
28.		Without Driver	
29.		Other Purchased Transportation	
30.		Building & Office Equipment Rents	
31.		Gain or Loss on Disposition of Operating Assets	
32.		Miscellaneous Expenses	
33.	<b>TOTAL EXPENSES</b>		
34.	<b>NET INCOME OR LOSS</b>		

<b>PSC #</b>	9429		
<b>Year</b>	FY2021		
		<b>SCHEDULE 2</b>	
		<b>BALANCE SHEET</b>	
		<b>(ASSETS)</b>	
		<b><u>CURRENT ASSETS</u></b>	
1.		Cash & Working Funds	
2.		Special Deposits	
3.		Temporary Cash Investments	
4.		Notes Receivable	
5.		Accounts Receivable	
6.		Prepayments	
7.		Materials & Supplies	
8.		Other Current Assets	
9.		<b><u>TOTAL CURRENT ASSETS</u></b>	
		<b><u>TANGIBLE PROPERTY</u></b>	
10.		Carrier Operating Property	
11.		Less: Reserve for Depreciation	
12.		Carrier Operating Property Leased to Others	
13.		Less: Reserve for Depreciation	
14.		Non-Carrier Operating Property	
15.		Less: Reserve for Depreciation	
16.		<b><u>TOTAL TANGIBLE PROPERTY</u></b>	
		<b><u>INTANGIBLE PROPERTY</u></b>	
17.		Organization, Franchises & Permits	
18.		Less: Reserve for Amortization	
19.		Other Intangible Property	
20.		Less: Reserve for Amortization	
21.		<b><u>TOTAL INTANGIBLE PROPERTY</u></b>	
22.		Total Investment Securities and Advances	
23.		Total Special Funds	
24.		Total Deferred Debits	
25.		<b><u>TOTAL ASSETS</u></b>	



PSC #	9429		
Year	FY2021		
<b>SCHEDULE 2</b>			
<b>BALANCE SHEET</b>			
<b>(LIABILITIES)</b>			
<b><u>CURRENT LIABILITIES</u></b>			
26		Notes Payable & Matured Long Term Obligations	
27		Accounts Payable	
28		Wages Payable	
29		C.O.D.'s Unremitted	
30		Taxes Accrued	
31		Interest Accrued	
32		Matured Interest	
33		Other Current Liabilities	
34		<b>TOTAL CURRENT LIABILITIES</b>	
<b><u>LONG TERM DEBT DUE WITHIN ONE YEAR</u></b>			
35		Equipment Obligations and other Debt	
<b><u>LONG TERM DEBT DUE AFTER ONE YEAR</u></b>			
36		Advances Payable	
37		Equipment Obligations	
38		Less reacquired and nominally issued	
39		Other Long Term Obligations	
40		Less reacquired and nominally issued	
41		<b>TOTAL LONG TERM DEBT</b>	
42		Total Deferred Credits	
43		Total Reserves	
<b><u>SHAREHOLDERS' (OR PROPRIETORS' ) EQUITY</u></b>			
44.		Total Capital Stock	
45		Total Proprietors' Capital	
46		Total Retained Earnings	
47		<b>TOTAL SHAREHOLDERS' (OR PROPRIETORS') EQUITY</b>	
48		<b><u>TOTAL LIABILITIES &amp; SHAREHOLDERS' (OR PROPRIETORS') EQUITY</u></b>	
DO TOTAL ASSETS <b>EQUAL</b> TOTAL LIABILITIES & SHAREHOLDERS' (OR PROPRIETORS) EQUITY? IF NOT PLEASE REVIEW AND MAKE CORRECTIONS			

[illegible]

<b>PSC#</b>	9429
<b>Year</b>	FY2021

### SCHEDULE 4

### 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			

<b>PSC#</b>	9429
<b>Year</b>	FY2021

**SCHEDULE 4 cont.**

	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

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<b>PSC #</b> 9429
<b>Year</b> FY2021

**SCHEDULE 5**  
**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:**

PSC # 9429  
Year FY2021

## OATH

STATE OF MONTANA

SS.

County of LEWIS & CLARK

I, the undersigned JACOB LARSON 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 record 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 13 day of July, 2022.

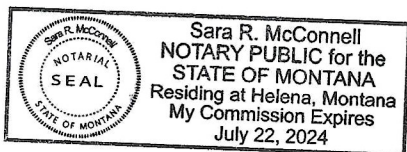
(SEAL)

[Signature]  
Notary Public

In and for the State of Montana

Residing at Lewis and Clark

My Commission Expires July 22 2024



January 19, 2021

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

RE: Budgets for Environmental Monitoring and Reporting and Operation and Maintenance for Corrective Actions at the Helena Landfill for Fiscal Year 2021-2022

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.

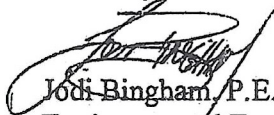


Pete Anderson  
January 19, 2021  
Page 2

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: Ryan Leland, Public Works Director, City of Helena  
Mike Wignot, Hydrometrics, Inc.

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

<b>Year</b>	<b>Environmental Monitoring/Reporting (Groundwater and Methane)</b>	<b>Corrective Action YMCA GES System O&amp;M</b>	<b>Corrective Action CC Methane Trench O&amp;M &amp; Remed.</b>	<b>Corrective Action Lyndale Trench O&amp;M &amp; Remed.</b>	<b>Corrective Action Groundwater Ext. O&amp;M+Remed.</b>	<b>Post Closure Care of Site Inspection, Cap &amp; Drainage Maint. (1)</b>	<b>Estimated Total Annual Cost</b>
2020	\$79,168	\$8,095	\$1,042	\$1,042	\$11,288	\$8,695	\$109,330
2021	\$80,545	\$8,236	\$1,060	\$1,060	\$11,485	\$8,846	\$111,232
2022	\$81,947	\$8,379	\$1,079	\$1,079	\$11,685	\$9,000	\$113,168
2023	\$83,373	\$8,525	\$1,097	\$1,097	\$11,888	\$9,157	\$115,138
2024	\$84,824	\$8,673	\$1,116	\$1,116	\$12,095	\$9,316	\$117,142
2025	\$86,300	\$8,824	\$1,136	\$1,136	\$12,305	\$9,478	\$119,180
2026	\$87,802	\$8,978	\$1,156	\$1,156	\$12,519	\$9,643	\$121,254
2027	\$89,330	\$9,134	\$1,176	\$1,176	\$12,737	\$9,811	\$123,365
2028	\$90,885	\$9,293	\$1,196	\$1,196	\$12,959	\$9,982	\$125,512
2029	\$92,467	\$9,455	\$1,217	\$1,217	\$13,185	\$10,156	\$127,696
2030	\$94,076	\$9,619	\$1,238	\$1,238	\$13,414	\$10,332	\$129,918
2031	\$95,713	\$9,787	\$1,260	\$1,260	\$13,647	\$10,512	\$132,179
2032	\$97,379	\$9,957	\$1,282	\$1,282	\$13,885	\$10,695	\$134,480
2033	\$99,074	\$10,130	\$1,304	\$1,304	\$14,127	\$10,881	\$136,820
2034	\$100,798	\$10,307	\$1,327	\$1,327	\$14,372	\$11,071	\$139,201
2035	\$102,552	\$10,486	\$1,350	\$1,350	\$14,623	\$11,263	\$141,624
2036	\$104,337	\$10,669	\$1,373	\$1,373	\$14,877	\$11,459	\$144,088
2037	\$106,153	\$10,854	\$1,397	\$1,397	\$15,136	\$11,659	\$146,596
2038	\$108,000	\$11,043	\$1,421	\$1,421	\$15,399	\$11,862	\$149,147
2039	\$109,880	\$11,235	\$1,446	\$1,446	\$15,667	\$12,068	\$151,743
2040	\$111,792	\$11,431	\$1,471	\$1,471	\$15,940	\$12,278	\$154,384
2041	\$113,737	\$11,630	\$1,497	\$1,497	\$16,217	\$12,492	\$157,071
2042	\$115,717	\$11,832	\$1,523	\$1,523	\$16,500	\$12,709	\$159,804
2043	\$117,731	\$12,038	\$1,550	\$1,550	\$16,787	\$12,930	\$162,585
2044	\$119,780	\$12,248	\$1,577	\$1,577	\$17,079	\$13,155	\$165,415
2045	\$121,864	\$12,461	\$1,604	\$1,604	\$17,376	\$13,384	\$168,294
2046	\$123,985	\$12,678	\$1,632	\$1,632	\$17,679	\$13,617	\$171,222
2047	\$126,143	\$12,898	\$1,660	\$1,660	\$17,986	\$13,854	\$174,202
2048	\$128,338	\$13,123	\$1,689	\$1,689	\$18,299	\$14,095	\$177,234
2049	\$130,572	\$13,351	\$1,719	\$1,719	\$18,618	\$14,341	\$180,318

**30 Year Total: \$4,150,013**

(1) An estimate of \$5,544 was submitted by Hydrometrics in 1998. Cost for 2020 was determined using an inflation calculator.  
Note: Cost for each year assumes 1.74% 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)	\$ 19,410.00
December Groundwater Sampling (2)	\$ 12,142.00
June Statistical Report	\$ 7,869.00
December Statistical Report	\$ 4,604.00
Monthly Landfill Gas Monitoring (3)	\$ 9,465.00
Quarterly Landfill Gas Monitoring (4)	\$ 2,368.00
Monthly Landfill Gas Monitoring Report	\$ 2,121.00
Budget Report	\$ 1,188.50
Non-routine Engineering Services (5)	\$ 20,000.00
<b>Subtotal</b>	<b>\$ 79,167.50</b>
<b>Remediation and O&amp;M Costs for YMCA Landfill Gas Extraction System</b>	
Quarterly YMCA GES Stack Sampling	\$ 1,008.00
Annual Extraction System Performance Report	\$ 627.00
YMCA GES O&M Costs	\$ 4,460.00
Electrical (6)	\$ 2,000.00
<b>Subtotal</b>	<b>\$ 8,095.00</b>
<b>Remediation and O&amp;M Costs for Carroll College Landfill Gas Interception Trench</b>	
Quarterly Sampling of Extraction Trench Stack Gas	\$ 1,042.00
<b>Subtotal</b>	<b>\$ 1,042.00</b>
<b>Remediation and O&amp;M Costs for Lyndale Avenue Landfill Gas Interception Trench</b>	
Quarterly Sampling of Extraction Trench Stack Gas	\$ 1,042.00
<b>Subtotal</b>	<b>\$ 1,042.00</b>
<b>Remediation and O&amp;M Costs for Groundwater Extraction System</b>	
Annual Sampling of Golf Course Pond	\$ 301.75
Monthly Sampling of Golf Course Sprinkler System (seasonal operation)	\$ 2,647.50
Annual Groundwater Extraction System Performance Report	\$ 747.00
GW Extraction System O&M Costs	\$ 2,592.00
Electrical (6)	\$ 5,000.00
<b>Subtotal</b>	<b>\$ 11,288.25</b>
<b>TOTAL ANNUAL COST</b>	<b>\$ 100,634.75</b>

- (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**

<b>ENVIRONMENTAL MONITORING AND REPORTING</b>				
<b>Description</b>	<b>Unit</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total</b>
<b>June Semiannual Sampling (1)</b>				
Labor (Sampling Technician)	hr	56	93	\$ 5,208.00
Labor (Engineer III)	hr	4	123	\$ 492.00
Sampling Equipment	LS	1	2400	\$ 2,400.00
Laboratory Analysis (All parameters)	each	16	590	\$ 9,440.00
Laboratory Analysis (VOCs only)	each	11	170	\$ 1,870.00
<b>Subtotal</b>				<b>\$ 19,410.00</b>
<b>December Semiannual Sampling (2)</b>				
Labor (Sampling Technician)	hr	32	93	\$ 2,976.00
Labor (Engineer III)	hr	2	123	\$ 246.00
Sampling Equipment	LS	1	1500	\$ 1,500.00
Laboratory Analysis (All parameters)	each	12	590	\$ 7,080.00
Laboratory Analysis (VOCs only)	each	2	170	\$ 340.00
<b>Subtotal</b>				<b>\$ 12,142.00</b>
<b>June Data Validation/Statistical Report</b>				
Labor (Engineer III)	hr	36	123	\$ 4,428.00
Labor (Project Manager)	hr	4	149	\$ 596.00
Labor (Data Validation Specialist)	hr	24	89	\$ 2,136.00
Labor (Secretary)	hr	4	91	\$ 364.00
Labor (Drafter)	hr	4	80	\$ 320.00
Supplies	LS	1	25	\$ 25.00
<b>Subtotal</b>				<b>\$ 7,869.00</b>
<b>December Data Validation/Statistical Report</b>				
Labor (Engineer III)	hr	20	123	\$ 2,460.00
Labor (Project Manager)	hr	3	149	\$ 447.00
Labor (Data Validation Specialist)	hr	12	89	\$ 1,068.00
Labor (Secretary)	hr	4	91	\$ 364.00
Labor (Drafter)	hr	3	80	\$ 240.00
Supplies	LS	1	25	\$ 25.00
<b>Subtotal</b>				<b>\$ 4,604.00</b>
<b>Monthly Landfill Gas Monitoring (3)</b>				
Labor (Sampling Technician)	hr	6	93	\$ 558.00
Labor (Engineer III)	hr	0.25	123	\$ 30.75
Equipment & Supplies	LS	1	200	\$ 200.00
<b>Subtotal (Sum*12)</b>				<b>\$ 9,465.00</b>



**TABLE 3, CONTINUED**

<b>Quarterly Landfill Gas Monitoring (4)</b>					
Labor (Sampling Technician)	hr	4	93	\$	372.00
Equipment	LS	1	220	\$	220.00
<b>Subtotal (Sum*4)</b>				<b>\$</b>	<b>2,368.00</b>
<b>Monthly Landfill Gas Monitoring Report</b>					
Labor (Engineer III)	hr	0.75	123	\$	92.25
Labor (Project Manager)	hr	0.5	149	\$	74.50
Supplies	LS	1	10	\$	10.00
<b>Subtotal (Sum*12)</b>				<b>\$</b>	<b>2,121.00</b>
<b>Budget Report</b>					
Labor (Engineer III)	hr	8	123	\$	984.00
Labor (Project Manager)	hr	1	149	\$	149.00
Labor (Secretary)	hr	0.5	91	\$	45.50
Supplies	LS	1	10	\$	10.00
<b>Subtotal</b>				<b>\$</b>	<b>1,188.50</b>
<b>Non-routine Engineering Services (5)</b>	LS	1	20,000	\$	<b>20,000.00</b>
<b>Annual Total</b>				<b>\$</b>	<b>79,167.50</b>

- (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**

<b>REMEDATION AND O&amp;M COSTS FOR YMCA GAS EXTRACTION SYSTEM</b>				
<b>Description</b>	<b>Unit</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total</b>
<b>Quarterly YMCA GES Stack Sampling</b>				
Labor (Sampling Technician)	hr	0.75	93	\$ 69.75
Labor (Data Validation Specialist)	hr	0.25	89	\$ 22.25
Sampling Equipment	LS	1	10	\$ 10.00
Laboratory Analysis (VOC only)	each	1	150	\$ 150.00
<b>Subtotal (Sum*4)</b>				<b>\$ 1,008.00</b>
<b>Annual Extraction System Performance Report</b>				
Labor (Project Manager)	hr	0.5	149	\$ 74.50
Labor (Engineer III)	hr	4	123	\$ 492.00
Labor (Secretary)	hr	0.5	91	\$ 45.50
Supplies	LS	1	15	\$ 15.00
<b>Subtotal</b>				<b>\$ 627.00</b>
<b>YMCA GES O&amp;M Costs</b>				
Labor (Sampling Technician)	hr	32	93	\$ 2,976.00
Labor (Engineer III)	hr	8	123	\$ 984.00
Equipment & Supplies	LS	1	500	\$ 500.00
<b>Subtotal</b>				<b>\$ 4,460.00</b>
<b>Electrical</b>	LS	1	2000	<b>\$ 2,000.00</b>
<b>Quarterly Total</b>				<b>\$ 8,095.00</b>

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

<b>REMEDATION AND O&amp;M COSTS FOR CARROLL COLLEGE GAS TRENCH</b>				
<b>Description</b>	<b>Unit</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total</b>
<b>Quarterly Sampling of Extraction Trench Stack Gas</b>				
Labor (Sampling Technician)	hr	0.75	93	\$ 69.75
Labor (Engineer III)	hr	0.25	123	\$ 30.75
Sampling Equipment	LS	1	10	\$ 10.00
Laboratory Analysis (VOC only)	each	1	150	\$ 150.00
<b>Subtotal (Sum*4)</b>				<b>\$ 1,042.00</b>
<b>Annual Total O&amp;M Costs</b>				<b>\$ 1,042.00</b>

**TABLE 6: DETAILED COSTS FOR LYNDAL AVE N U E GAS INTERCEPTION TRENCH  
AT THE CITY OF HELENA LANDFILL**

<b>REMED IATION AND O&amp;M COSTS FOR CARROLL COLLEGE GAS TRENCH</b>				
<b>Description</b>	<b>Unit</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total</b>
<b>Quarterly Sampling of Extraction Trench Stack Gas</b>				
Labor (Sampling Technician)	hr	0.75	93	\$ 69.75
Labor (Engineer III)	hr	0.25	123	\$ 30.75
Sampling Equipment	LS	1	10	\$ 10.00
Laboratory Analysis (VOC only)	each	1	150	\$ 150.00
<b>Subtotal (Sum*4)</b>				<b>\$ 1,042.00</b>
<b>Annual Total O&amp;M Costs</b>				<b>\$ 1,042.00</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>				
<b>Description</b>	<b>Unit</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total</b>
<b>Annual Sampling of Golf Course Pond</b>				
Labor (Sampling Technician)	hr	0.5	93	\$ 46.50
Labor (Engineer III)	hr	0.25	123	\$ 30.75
Labor (Data Validation Specialist)	hr	0.5	89	\$ 44.50
Sampling Equipment	LS	1	10	\$ 10.00
Laboratory Analysis (VOC only)	each	1	170	\$ 170.00
<b>Subtotal</b>				<b>\$ 301.75</b>
<b>Monthly Sampling of Golf Course Sprinkler System (seasonal operation)</b>				
Labor (Sampling Technician)	hr	2	93	\$ 186.00
Labor (Engineer III)	hr	0.25	123	\$ 30.75
Labor (Data Validation Specialist)	hr	0.5	89	\$ 44.50
Sampling Equipment	LS	1	10	\$ 10.00
Laboratory Analysis (VOC only)	each	1	170	\$ 170.00
<b>Subtotal (Sum*6)</b>				<b>\$ 2,647.50</b>
<b>Annual Groundwater Extraction System Performance Report</b>				
Labor (Project Manager)	hr	1	149	\$ 149.00
Labor (Engineer III)	hr	4	123	\$ 492.00
Labor (Secretary)	hr	1	91	\$ 91.00
Supplies	LS	1	15	\$ 15.00
<b>Subtotal</b>				<b>\$ 747.00</b>
<b>GW Extraction System O&amp;M Costs (1)</b>				
Labor (Sampling Technician)	hr	16	93	\$ 1,488.00
Labor (Engineer III)	hr	8	123	\$ 984.00
Supplies	LS	1	70	\$ 70.00
Equipment	LS	1	50	\$ 50.00
<b>Subtotal</b>				<b>\$ 2,592.00</b>
<b>Electrical</b>	LS	1	6000	<b>\$ 5,000.00</b>
<b>ANNUAL TOTAL COST</b>				<b>\$ 11,288.25</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, 2021*  
(1 of 2)

	Water	Wastewater	Solid Waste	Transfer Station
<b>ASSETS</b>				
<u>Current assets:</u>				
Cash and cash equivalents	\$15,223,367	\$1,854,764	\$4,141,652	\$2,040,559
Receivables (net of allowance for uncollectables)	1,640,202	631,417	160,737	109,352
Loans receivable	64,140	192,376	-	-
Inventories	475,745	137,623	78,545	-
<u>Restricted assets:</u>				
Cash-revenue bond accounts	593,014	825,427	-	-
Restricted investments	439,166	1,266,312	-	-
Cash with fiscal agent	-	-	-	-
Intergovernmental receivable	-	-	-	-
Total current assets	18,435,635	4,907,918	4,380,933	2,149,910
<u>Noncurrent assets:</u>				
<u>Capital assets</u>				
Land	26,232,439	18,775,228	37,170	-
Buildings and system	6,491,612	12,732,852	518,737	3,281,626
Improvements other than buildings	1,453,791	337,841	152,280	382,178
Machinery and equipment	5,051,243	3,027,628	3,660,847	2,362,409
Infrastructure	127,177,887	61,090,465	-	-
Construction in progress	3,940,972	3,685,913	193,857	102,155
Less: accumulated depreciation	(90,022,267)	(48,214,074)	(2,923,218)	(3,582,227)
Total noncurrent assets	80,325,677	51,435,853	1,639,673	2,546,142
Total assets	98,761,312	56,343,771	6,020,606	4,696,053
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charge - debt refunding	-	-	-	-
Other	-	-	-	-
<u>Related to other postemployment benefits:</u>				
Changes in assumptions and other inputs	99,788	64,792	41,293	45,919
<u>Related to pensions:</u>				
Contributions subsequent to measurement date	106,359	73,016	45,592	51,958
Difference between expected and actual experience	26,503	18,194	11,361	12,947
Changes in assumptions	113,692	78,050	48,735	55,540
Difference between projected and actual earnings	142,170	97,601	60,943	69,452
Total deferred outflows of resources	488,512	331,653	207,923	235,816
<b>LIABILITIES</b>				
<u>Current Liabilities:</u>				
Accounts payable	890,110	407,675	67,072	214,295
Customer deposits	195,925	-	-	-
Accrued interest	81,602	5,023	-	-
Compensated absences	124,312	63,884	60,687	57,921
Loans	-	-	-	-
General obligation bonds	-	-	-	-
Certificates of participation	-	-	-	-
Revenue bonds	738,000	493,000	-	-
Advances from other funds	-	-	-	-
Landfill post closure costs	-	-	111,232	-
Total current liabilities	2,029,949	969,582	238,991	272,216
<u>Noncurrent Liabilities:</u>				
Compensated absences	110,793	56,937	54,087	51,622
Loans	-	-	-	-
General obligation bonds	-	-	-	-
Certificates of participation	-	-	-	-
Revenue bonds	5,951,622	9,297	-	-
Advances from other funds	-	-	-	-
Landfill post closure costs	-	-	1,890,944	-
Net pension liability	1,641,853	1,127,144	703,799	802,069
Other postemployment benefits	500,538	364,100	171,533	260,245
Other	-	-	-	-
Total noncurrent liabilities	8,204,806	1,557,477	2,820,363	1,113,937
Total liabilities	10,234,755	2,527,059	3,059,353	1,386,153
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<u>Related to other postemployment benefits:</u>				
Differences between expected and actual experience	116,568	77,623	47,364	55,422
<u>Related to pensions:</u>				
Difference between expected and actual experience	46,943	32,227	20,123	22,932
Changes in proportion and differences between employer contributions and proportionate share of contributions	66,563	45,696	28,533	32,517
Total deferred inflows of resources	230,074	155,546	96,020	110,871
<b>NET POSITION</b>				
Net investment in capital assets	73,636,055	50,933,556	1,639,673	2,546,142
<u>Restricted for:</u>				
Debt service	1,032,180	2,091,739	-	-
Unrestricted	14,116,758	967,525	1,433,483	888,702
Total net position	\$88,784,994	\$53,992,820	\$3,073,156	\$3,434,845

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.

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

June 30, 2021  
(2 of 2)

Parking	Golf Course	Other	Total	Internal Service
\$628,741	\$186,323	\$3,653,117	\$27,728,522	\$2,210,382
-	-	71,680	2,613,387	-
-	-	-	256,516	-
28,527	382,672	-	1,103,112	76,958
-	-	-	1,418,441	-
-	-	-	1,705,478	90,000
120	-	-	120	-
-	-	168,890	168,890	-
657,388	568,995	3,893,687	34,994,466	2,377,340
2,602,825	83,000	446,988	48,177,650	87,000
14,852,829	2,135,829	7,450,660	47,464,146	835,638
179,915	2,361,782	501,940	5,369,728	148,299
1,162,572	982,791	1,632,842	17,880,332	192,734
-	-	-	188,268,352	-
-	-	-	7,922,897	-
(3,139,848)	(2,499,246)	(3,620,493)	(154,001,373)	(1,019,011)
15,658,293	3,064,155	6,411,938	161,081,732	244,659
16,315,682	3,633,150	10,305,625	196,076,198	2,621,999
508,028	-	-	508,028	-
-	-	-	-	-
36,402	34,206	129,923	452,323	26,255
30,178	37,741	124,984	469,828	28,086
7,520	9,404	31,144	117,073	6,999
32,259	40,343	133,601	502,221	30,022
40,339	50,448	167,066	628,018	37,542
654,725	172,144	586,717	2,677,490	128,904
39,926	127,645	206,271	1,952,994	612,706
-	124,024	-	319,950	-
51,179	20,880	4,405	163,088	-
9,883	22,395	132,976	472,058	19,943
49,616	28,634	82,776	161,026	-
85,000	95,000	-	180,000	-
310,000	-	-	310,000	-
-	-	-	1,231,000	-
-	42,175	-	42,175	-
-	-	-	111,232	-
545,603	460,753	426,428	4,943,522	632,648
8,808	27,045	111,430	420,721	17,774
462,643	239,829	942,291	1,644,763	-
355,000	1,740,000	-	2,095,000	-
6,550,000	-	-	6,550,000	-
-	-	-	5,960,919	-
-	-	-	1,890,944	-
465,853	582,606	1,929,363	7,252,688	433,560
177,718	171,792	616,095	2,262,021	144,012
-	-	-	-	-
8,020,023	2,761,272	3,599,179	28,077,056	595,346
8,565,626	3,222,025	4,025,607	33,020,578	1,227,994
42,292	38,038	151,617	528,924	31,477
13,319	16,658	55,163	207,365	12,396
18,886	23,620	78,219	294,034	17,577
74,498	78,315	284,999	1,030,324	61,450
7,846,034	960,693	5,386,871	142,949,025	244,659
120	-	-	3,124,039	90,000
484,129	(455,739)	1,194,865	18,629,724	1,126,800
<u>\$8,330,283</u>	<u>\$504,954</u>	<u>\$6,581,736</u>	<u>164,702,787</u>	<u>\$1,461,459</u>
			961,911	
			<u>\$165,664,698</u>	

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

**City of Helena, Montana**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
*For the year ended June 30, 2021*  
**(1 of 2)**

	<b>Business-Type Activities Enterprise Funds</b>			
	<b>Water</b>	<b>Wastewater</b>	<b>Solid Waste</b>	<b>Transfer Station</b>
<b>OPERATING REVENUES</b>				
Charges for Services	\$9,937,707	\$6,819,087	\$3,526,899	\$2,807,142
Total operating revenues	9,937,707	6,819,087	3,526,899	2,807,142
<b>OPERATING EXPENSES</b>				
Personal services	2,023,243	1,400,452	938,132	1,003,837
Maintenance and operations	2,941,863	1,980,808	2,484,040	1,851,274
Depreciation	1,998,759	1,069,692	423,793	292,907
Total operating expenses	6,963,864	4,450,952	3,845,966	3,148,017
Operating Income (loss)	2,973,842	2,368,135	(319,067)	(340,876)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Intergovernmental	84,534	58,033	37,086	391,296
Investment earnings	30,953	7,800	8,149	3,184
Interest expense	(257,088)	(29,918)	-	-
Sale of capital assets	24,386	950	-	-
Total nonoperating revenue (expenses)	(117,215)	36,865	45,235	394,480
Income (loss) before contributions and transfers	2,856,627	2,405,000	(273,832)	53,605
Settlements - Insurance	-	-	-	-
Transfers in	12,853	8,954	58,605	244,309
Transfers out	(20,000)	-	(255,000)	(36,778)
Change in net position	2,849,480	2,413,954	(470,227)	261,136
Total net position - beginning	85,935,514	51,578,866	3,543,383	3,173,709
<b>Total net position - ending</b>	<b>\$88,784,994</b>	<b>\$53,992,820</b>	<b>\$3,073,156</b>	<b>\$3,434,845</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 funds activities related to enterprise fund

Change in net position of business-type activities

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



**City of Helena, Montana**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
*For the year ended June 30, 2021*  
**(2 of 2)**

<b>Business-Type Activities Enterprise Funds</b>				
<b>Parking</b>	<b>Golf Course</b>	<b>Other</b>	<b>Total</b>	<b>Internal Service</b>
\$1,858,461	\$1,879,666	\$3,154,430	\$29,983,390	\$8,253,308
1,858,461	1,879,666	3,154,430	29,983,390	8,253,308
544,151	887,391	2,428,249	9,225,454	568,722
692,194	1,032,126	1,514,753	12,497,058	7,967,195
359,138	137,648	398,081	4,680,018	26,746
1,595,483	2,057,164	4,341,083	26,402,529	8,562,662
262,978	(177,498)	(1,186,653)	3,580,861	(309,354)
23,985	29,997	1,322,134	1,947,065	49,382
1,037	(99)	5,061	56,084	626
(238,666)	(58,775)	(15,115)	(599,563)	-
-	-	9,647	34,983	4,758
(213,644)	(28,878)	1,321,726	1,438,569	54,765
49,334	(206,376)	135,073	5,019,430	(254,589)
-	-	-	-	52,160
3,457	246,409	502,208	1,076,795	3,284
-	-	(30,457)	(342,234)	(225,141)
52,791	40,033	606,825	5,753,991	(424,286)
8,277,492	464,921	5,974,911	158,948,796	1,885,745
<b>\$8,330,283</b>	<b>\$504,954</b>	<b>\$6,581,735</b>	<b>\$164,702,787</b>	<b>\$1,461,459</b>
5,753,991				
(63,772)				
<b>\$5,690,218</b>				

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, 2021*  
(1 of 4)

	<b>Business-Type Activities Enterprise Funds</b>			
	<b>Water</b>	<b>Wastewater</b>	<b>Solid Waste</b>	<b>Transfer Station</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers and users	\$9,617,998	\$6,359,699	\$3,431,503	\$2,806,842
Payments to suppliers	(1,531,881)	(939,493)	(1,999,855)	(1,441,998)
Payments to employees	(1,823,532)	(1,282,727)	(842,838)	(958,110)
Payment for interfund services used	(1,363,509)	(1,089,285)	(477,040)	(400,875)
Net cash provided (used) by operating activities	4,899,076	3,048,194	111,769	5,860
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>				
Transfers from other funds	12,853	8,954	257,346	244,309
Transfers to other funds	(20,000)	-	(453,741)	(36,778)
Operating grants	-	-	850	350,000
Contributions from other governments	84,534	58,033	36,236	41,296
Net cash provided (used) by non-capital financing activities	77,387	66,987	(159,309)	598,827
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from capital debt/Insurance Settlements	-	479,400	-	-
Principal payments - bonds	(362,000)	(431,000)	-	-
Refunding certificates of participation proceeds	-	-	-	-
Principal payments - loans	-	-	-	-
Interest payments	(84,756)	(29,168)	-	-
Debt issuance costs	(750)	(750)	-	-
Purchase of capital assets	(3,796,550)	(3,213,062)	(872,768)	(58,761)
Proceeds from disposition of capital assets	24,386	950	-	-
Net cash provided (used) by capital and related financing activities	(4,219,671)	(3,193,630)	(872,768)	(58,761)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	30,953	7,800	8,149	3,184
Net cash provided (used) by investing activities	30,953	7,800	8,149	3,184
Net increase (decrease) in cash and cash equivalents	787,745	(70,650)	(912,158)	549,110
Cash and cash equivalents, beginning	15,467,802	4,017,152	5,053,810	1,491,449
<b>Cash and cash equivalents, ending</b>	<b>\$16,255,547</b>	<b>\$3,946,502</b>	<b>\$4,141,652</b>	<b>\$2,040,559</b>
Cash and cash equivalents	\$15,223,367	\$1,854,764	\$4,141,652	\$2,040,559
Cash and cash equivalents, restricted	1,032,180	2,091,739	-	-
<b>Cash and cash equivalents, ending</b>	<b>\$16,255,547</b>	<b>\$3,946,502</b>	<b>\$4,141,652</b>	<b>\$2,040,559</b>

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, 2021*  
**(3 of 4)**

	Business-Type Activities Enterprise Funds			
	Water	Wastewater	Solid Waste	Transfer Station
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$2,973,842	\$2,368,135	(\$319,067)	(\$340,876)
Adjustments to reconciled operating income to net cash provided (used) by operating activities:				
Depreciation Expense	1,998,759	1,069,692	423,793	292,907
(Increase) decrease in accounts/Loan receivable	(415,796)	(123,850)	11,968	41,179
(Increase) decrease in inventories	37,810	(1,685)	22,757	-
(Increase) decrease in deferred outflows of resources	(26,768)	(13,781)	(35,215)	(12,761)
Increase (decrease) in accounts payable	84,244	(327,316)	(41,538)	4,858
Increase (decrease) in customer deposits	100,611	-	-	-
Increase (decrease) in compensated absences	33,885	5,992	6,833	(30,821)
Increase (decrease) in landfill postclosure costs payable	-	-	(42,927)	-
Increase (decrease) in net pensions	308,312	203,737	163,039	145,653
Increase (decrease) in other postemployment benefits	(178,456)	(116,044)	(73,767)	(82,279)
Increase (decrease) in deferred inflows of resources	(17,366)	(16,686)	(4,105)	(12,000)
Total Adjustments	1,925,234	680,059	430,837	346,735
<b>Net cash provided (used) by operating activities</b>	<b>\$4,899,076</b>	<b>\$3,048,194</b>	<b>\$111,770</b>	<b>\$5,860</b>

**City of Helena, Montana**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the year ended June 30, 2021*  
**(2 of 4)**

<b>Business-Type Activities Enterprise Funds</b>				
<b>Parking</b>	<b>Golf Course</b>	<b>Other</b>	<b>Total</b>	<b>Internal Service</b>
\$1,834,475	\$1,849,387	\$3,074,109	\$28,974,014	\$8,253,308
(378,474)	(782,064)	(1,016,782)	(8,090,547)	(620,992)
(480,132)	(891,119)	(2,145,757)	(8,424,216)	(889,573)
(324,857)	(246,912)	(508,655)	(4,411,134)	(6,533,540)
651,012	(70,707)	(597,085)	8,048,118	209,203
3,457	246,409	1,714,932	2,488,259	(221,857)
-	-	(1,243,180)	(1,753,699)	0
-	-	1,222,797	1,573,647	27,059
23,985	29,997	99,337	373,417	22,323
27,442	276,406	1,793,886	2,681,625	(172,475)
-	-	308,543	787,943	52,160
(80,000)	(90,000)	-	(963,000)	-
(305,000)	-	-	(305,000)	-
(47,984)	(70,100)	(59,510)	(177,594)	-
(206,457)	(58,816)	(10,864)	(390,061)	-
-	-	-	(1,500)	-
(25,383)	21,401	(745,393)	(8,690,516)	(72,612)
-	-	9,647	34,983	4,758
(664,824)	(197,515)	(497,577)	(9,704,745)	(15,694)
1,037	(99)	5,061	56,084	626
1,037	(99)	5,061	56,084	626
14,667	8,084	704,285	1,081,082	21,660
614,194	178,239	2,948,833	29,771,479	2,278,722
<b>\$628,861</b>	<b>\$186,323</b>	<b>\$3,653,117</b>	<b>30,852,561</b>	<b>\$2,300,382</b>
\$628,741	\$186,323	\$3,653,117	\$27,728,522	\$2,210,382
120	-	-	3,124,039	90,000
<b>\$628,861</b>	<b>\$186,323</b>	<b>\$3,653,117</b>	<b>30,852,561</b>	<b>\$2,300,382</b>

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, 2021*  
**(4 of 4)**

<b>Business-Type Activities Enterprise Funds</b>				
<b>Parking</b>	<b>Golf Course</b>	<b>Other</b>	<b>Total</b>	<b>Internal Service</b>
\$262,978	(\$177,498)	(\$1,186,653)	\$3,580,861	(\$309,354)
359,138	137,648	398,081	4,680,018	26,746
-	-	(18,621)	(505,121)	-
(12,680)	(46,635)	-	(434)	1,681
(1,307)	17,311	(48,861)	(121,383)	(5,765)
(3,314)	12,719	41,257	(229,091)	469,006
-	25,022	-	125,633	-
(3,060)	(19,611)	22,629	15,846	2,804
-	-	-	(42,927)	-
107,692	57,265	424,967	1,410,664	76,575
(65,078)	(61,000)	(232,334)	(808,958)	(47,025)
6,644	(15,925)	2,451	(56,988)	(5,464)
388,034	106,791	589,568	4,467,259	518,557
<b>\$651,012</b>	<b>(\$70,707)</b>	<b>(\$597,085)</b>	<b>\$8,048,119</b>	<b>\$209,203</b>