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JUL 09 2021

MONT. P.S. COMMISSION

Montana Public Service Commission

Motor Carrier Annual Report

Carrier Name
(EXACTLY AS
SHOWN ON
PSC
AUTHORITY)

CITY OF HELENA

PSC Number

9429

See General Instruction # 5

See General Instruction # 1

Reporting Year

FY2020

Reporting Period (if other than
calendar year)

mm/yyyy to mm/yyyy format

7

/

2019

to

6

/

2020

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

406-447-8068

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	CITY OF HELENA	
PSC #	9429	
Year	FY2020	
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	CITY OF HELENA	
PSC #	9429	
Year	FY2020	
	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	CITY OF HELENA	
PSC #	9429	
Year	FY2020	
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	CITY OF HELENA		
PSC#	9429		
YEAR	FY2020		
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	CITY OF HELENA		
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	CITY OF HELENA
PSC#	9429
YEAR	FY2020

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	CITY OF HELENA
PSC#	9429
YEAR	FY2020

OATH

STATE OF Montana

SS.

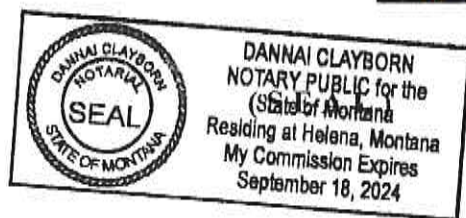
County of Lewis & Clark

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 6th day of July 20 21



[Signature]
Notary Public

In and for the State of Montana

Residing at Lewis & Clark County

My Commission Expires September 18, 2024



January 23, 2020

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 2020-2021

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 23, 2020
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,

A handwritten signature in black ink, appearing to read "Jodi Bingham", is written over a circular stamp or seal.

Jodi Bingham, P.E.
Environmental Engineer/Chemist

Enclosures

c: Eric Urban, Interim Public Works Director, City of Helena
Mike Wignot, Hydrometrics, Inc.

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

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
2020	\$76,488	\$8,216	\$993	\$993	\$12,252	\$8,695	\$107,637
2021	\$77,821	\$8,359	\$1,010	\$1,010	\$12,466	\$8,847	\$109,513
2022	\$79,177	\$8,505	\$1,028	\$1,028	\$12,683	\$9,001	\$111,422
2023	\$80,558	\$8,653	\$1,046	\$1,046	\$12,904	\$9,158	\$113,364
2024	\$81,962	\$8,804	\$1,064	\$1,064	\$13,129	\$9,317	\$115,340
2025	\$83,391	\$8,958	\$1,083	\$1,083	\$13,358	\$9,480	\$117,351
2026	\$84,844	\$9,114	\$1,101	\$1,101	\$13,591	\$9,645	\$119,397
2027	\$86,323	\$9,273	\$1,121	\$1,121	\$13,828	\$9,813	\$121,478
2028	\$87,828	\$9,434	\$1,140	\$1,140	\$14,069	\$9,984	\$123,596
2029	\$89,359	\$9,599	\$1,160	\$1,160	\$14,314	\$10,158	\$125,750
2030	\$90,917	\$9,766	\$1,180	\$1,180	\$14,563	\$10,335	\$127,942
2031	\$92,502	\$9,936	\$1,201	\$1,201	\$14,817	\$10,515	\$130,172
2032	\$94,114	\$10,109	\$1,222	\$1,222	\$15,075	\$10,699	\$132,442
2033	\$95,755	\$10,286	\$1,243	\$1,243	\$15,338	\$10,885	\$134,750
2034	\$97,424	\$10,465	\$1,265	\$1,265	\$15,606	\$11,075	\$137,099
2035	\$99,122	\$10,647	\$1,287	\$1,287	\$15,878	\$11,268	\$139,489
2036	\$100,850	\$10,833	\$1,309	\$1,309	\$16,154	\$11,465	\$141,921
2037	\$102,608	\$11,022	\$1,332	\$1,332	\$16,436	\$11,664	\$144,395
2038	\$104,397	\$11,214	\$1,355	\$1,355	\$16,723	\$11,868	\$146,912
2039	\$106,217	\$11,409	\$1,379	\$1,379	\$17,014	\$12,075	\$149,473
2040	\$108,068	\$11,608	\$1,403	\$1,403	\$17,311	\$12,285	\$152,078
2041	\$109,952	\$11,811	\$1,427	\$1,427	\$17,612	\$12,499	\$154,729
2042	\$111,869	\$12,017	\$1,452	\$1,452	\$17,919	\$12,717	\$157,427
2043	\$113,819	\$12,226	\$1,478	\$1,478	\$18,232	\$12,939	\$160,171
2044	\$115,803	\$12,439	\$1,503	\$1,503	\$18,550	\$13,164	\$162,963
2045	\$117,822	\$12,656	\$1,530	\$1,530	\$18,873	\$13,394	\$165,804
2046	\$119,876	\$12,877	\$1,556	\$1,556	\$19,202	\$13,627	\$168,694
2047	\$121,965	\$13,101	\$1,583	\$1,583	\$19,537	\$13,865	\$171,635
2048	\$124,091	\$13,329	\$1,611	\$1,611	\$19,877	\$14,107	\$174,627
2049	\$126,254	\$13,562	\$1,639	\$1,639	\$20,224	\$14,352	\$177,671

30 Year Total:

\$4,087,603

(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
Environmental Monitoring and Reporting	
June Groundwater Sampling (1)	\$ 17,823.00
December Groundwater Sampling (2)	\$ 12,222.00
June Statistical Report	\$ 7,376.00
December Statistical Report	\$ 4,445.00
Monthly Landfill Gas Monitoring (3)	\$ 9,072.00
Quarterly Landfill Gas Monitoring (4)	\$ 2,296.00
Monthly Landfill Gas Monitoring Report	\$ 2,094.00
Budget Report	\$ 1,159.50
Non-routine Engineering Services (5)	\$ 20,000.00
Subtotal	\$ 76,487.50
Remediation and O&M Costs for YMCA Landfill Gas Extraction System	
Quarterly YMCA GES Stack Sampling	\$ 1,080.00
Annual Extraction System Performance Report	\$ 764.00
YMCA GES O&M Costs	\$ 4,372.00
Electrical (6)	\$ 2,000.00
Subtotal	\$ 8,216.00
Remediation and O&M Costs for Carroll College Landfill Gas Interception Trench	
Quarterly Sampling of Extraction Trench Stack Gas	\$ 993.00
Subtotal	\$ 993.00
Remediation and O&M Costs for Lyndale Avenue Landfill Gas Interception Trench	
Quarterly Sampling of Extraction Trench Stack Gas	\$ 993.00
Subtotal	\$ 993.00
Remediation and O&M Costs for Groundwater Extraction System	
Annual Sampling of Golf Course Pond	\$ 294.00
Monthly Sampling of Golf Course Sprinkler System (seasonal operation)	\$ 2,583.00
Annual Groundwater Extraction System Performance Report	\$ 859.00
GW Extraction System O&M Costs	\$ 2,516.00
Electrical (6)	\$ 6,000.00
Subtotal	\$ 12,252.00
TOTAL ANNUAL COST	\$ 98,941.50

- (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	91	\$ 4,368.00
Labor (Engineer III)	hr	4	120	\$ 480.00
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				\$ 17,823.00
December Semiannual Sampling (2)				
Labor (Sampling Technician)	hr	36	91	\$ 3,276.00
Labor (Engineer III)	hr	4	120	\$ 480.00
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				\$ 12,222.00
June Data Validation/Statistical Report				
Labor (Engineer III)	hr	32	120	\$ 3,840.00
Labor (Project Manager)	hr	4	145	\$ 580.00
Labor (Data Validation Specialist)	hr	24	87	\$ 2,088.00
Labor (Secretary)	hr	4	89	\$ 356.00
Labor (Drafter)	hr	4	78	\$ 312.00
Supplies	LS	1	200	\$ 200.00
Subtotal				\$ 7,376.00
December Data Validation/Statistical Report				
Labor (Engineer III)	hr	20	120	\$ 2,400.00
Labor (Project Manager)	hr	3	145	\$ 435.00
Labor (Data Validation Specialist)	hr	10	87	\$ 870.00
Labor (Secretary)	hr	4	89	\$ 356.00
Labor (Drafter)	hr	3	78	\$ 234.00
Supplies	LS	1	150	\$ 150.00
Subtotal				\$ 4,445.00
Monthly Landfill Gas Monitoring (3)				
Labor (Sampling Technician)	hr	6	91	\$ 546.00
Labor (Engineer III)	hr	0.25	120	\$ 30.00
Equipment & Supplies	LS	1	180	\$ 180.00
Subtotal (Sum*12)				\$ 9,072.00

TABLE 3, CONTINUED

Quarterly Landfill Gas Monitoring (4)					
Labor (Sampling Technician)	hr	4	91	\$	364.00
Labor (Engineer III)	hr	0.25	120	\$	30.00
Equipment	LS	1	180	\$	180.00
Subtotal (Sum*4)				\$	2,296.00
Monthly Landfill Gas Monitoring Report					
Labor (Engineer III)	hr	1	120	\$	120.00
Labor (Secretary)	hr	0.5	89	\$	44.50
Supplies	LS	1	10	\$	10.00
Subtotal (Sum*12)				\$	2,094.00
Budget Report					
Labor (Engineer III)	hr	8	120	\$	960.00
Labor (Project Manager)	hr	1	145	\$	145.00
Labor (Secretary)	hr	0.5	89	\$	44.50
Supplies	LS	1	10	\$	10.00
Subtotal				\$	1,159.50
Non-routine Engineering Services (5)	LS	1	20,000	\$	20,000.00
Annual Total				\$	76,487.50

- (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	0.75	91	\$ 68.25
Labor (Engineer III)	hr	0.25	120	\$ 30.00
Labor (Data Validation Specialist)	hr	0.25	87	\$ 21.75
Sampling Equipment	LS	1	10	\$ 10.00
Laboratory Analysis (VOC only)	each	1	140	\$ 140.00
Subtotal (Sum*4)				\$ 1,080.00
Annual Extraction System Performance Report				
Labor (Project Manager)	hr	1	145	\$ 145.00
Labor (Engineer III)	hr	4	120	\$ 480.00
Labor (Secretary)	hr	1	89	\$ 89.00
Supplies	LS	1	50	\$ 50.00
Subtotal				\$ 764.00
YMCA GES O&M Costs				
Labor (Sampling Technician)	hr	32	91	\$ 2,912.00
Labor (Engineer III)	hr	8	120	\$ 960.00
Equipment & Supplies	LS	1	500	\$ 500.00
Subtotal				\$ 4,372.00
Electrical	LS	1	2000	\$ 2,000.00
Quarterly Total				\$ 8,216.00

**TABLE 5: DETAILED COSTS FOR CARROLL COLLEGE 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	0.75	91	\$ 68.25
Labor (Engineer III)	hr	0.25	120	\$ 30.00
Sampling Equipment	LS	1	10	\$ 10.00
Laboratory Analysis (VOC only)	each	1	140	\$ 140.00
Subtotal (Sum*4)				\$ 993.00
Annual Total O&M Costs				\$ 993.00

**TABLE 6: DETAILED COSTS FOR LYNDALE AVENUE 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	0.75	91	\$ 68.25
Labor (Engineer III)	hr	0.25	120	\$ 30.00
Sampling Equipment	LS	1	10	\$ 10.00
Laboratory Analysis (VOC only)	each	1	140	\$ 140.00
Subtotal (Sum*4)				\$ 993.00
Annual Total O&M Costs				\$ 993.00

**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	91	\$ 45.50
Labor (Engineer III)	hr	0.25	120	\$ 30.00
Labor (Data Validation Specialist)	hr	0.5	87	\$ 43.50
Sampling Equipment	LS	1	10	\$ 10.00
Laboratory Analysis (VOC only)	each	1	165	\$ 165.00
Subtotal				\$ 294.00
Monthly Sampling of Golf Course Sprinkler System (seasonal operation)				
Labor (Sampling Technician)	hr	2	91	\$ 182.00
Labor (Engineer III)	hr	0.25	120	\$ 30.00
Labor (Data Validation Specialist)	hr	0.5	87	\$ 43.50
Sampling Equipment	LS	1	10	\$ 10.00
Laboratory Analysis (VOC only)	each	1	165	\$ 165.00
Subtotal (Sum*6)				\$ 2,583.00
Annual Groundwater Extraction System Performance Report				
Labor (Project Manager)	hr	1	145	\$ 145.00
Labor (Engineer III)	hr	5	120	\$ 600.00
Labor (Secretary)	hr	1	89	\$ 89.00
Supplies	LS	1	25	\$ 25.00
Subtotal				\$ 859.00
GW Extraction System O&M Costs (1)				
Labor (Sampling Technician)	hr	16	91	\$ 1,456.00
Labor (Engineer III)	hr	8	120	\$ 960.00
Supplies	LS	1	50	\$ 50.00
Equipment	LS	1	50	\$ 50.00
Subtotal				\$ 2,516.00
Electrical	LS	1	6000	\$ 6,000.00
ANNUAL TOTAL COST				\$ 12,252.00

(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, 2020

(1 of 2)

	Water	Wastewater	Solid Waste	Transfer Station
ASSETS				
<u>Current assets:</u>				
Cash and cash equivalents	\$ 14,669,427	\$ 1,541,403	\$ 5,053,810	\$ 1,491,449
Receivables (net of allowance for uncollectibles)	1,219,140	529,371	172,705	150,530
Loans receivable	69,406	170,572	-	-
Inventories	513,555	135,938	101,302	-
<u>Restricted assets:</u>				
Cash-revenue bond accounts	437,692	1,209,489	-	-
Restricted investments	360,682	1,266,259	-	-
Cash with fiscal agent	-	-	-	-
Intergovernmental receivable	-	-	-	-
Total current assets	17,269,902	4,853,033	5,327,816	1,641,979
Noncurrent assets:				
Capital assets:				
Land	26,229,094	18,775,228	37,170	-
Buildings and system	6,451,710	12,648,967	518,737	3,281,626
Improvements other than buildings	1,453,791	337,841	152,280	382,178
Machinery and equipment	4,474,343	2,521,079	2,871,186	2,362,409
Infrastructure	123,910,464	58,502,427	-	-
Construction in progress	4,103,963	3,665,972	110,750	43,394
Less accumulated depreciation	(88,094,966)	(47,159,030)	(2,499,424)	(3,289,320)
Total noncurrent assets	78,528,400	49,292,483	1,190,699	2,780,288
Total assets	95,798,302	54,145,516	6,518,515	4,422,267
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge - debt refunding	-	-	-	-
Upfront Payment for Debt Service Related to a future period	448,466	440,379	-	-
<u>Related to other postemployment benefits:</u>				
Changes in assumptions and other inputs	233,934	160,126	80,330	110,919
<u>Related to pensions:</u>				
Contributions subsequent to measurement date	91,795	63,563	37,223	45,185
Difference between expected and actual experience	63,234	43,786	25,642	31,126
Changes in assumptions	56,613	39,201	22,957	27,867
Difference between projected and actual earnings	16,169	11,196	6,557	7,959
Total deferred outflows of resources	910,210	758,251	172,708	223,055
LIABILITIES				
<u>Current liabilities:</u>				
Accounts payable	805,866	274,993	112,993	209,437
Customer deposits	95,314	-	-	-
Accrued interest	-	-	-	-
Compensated absences	105,287	60,084	56,479	73,445
Loans	-	-	-	-
General obligation bonds	-	-	-	-
Certificates of participation	-	-	-	-
Revenue bonds	721,000	857,000	-	-
Advances from other funds	-	-	-	-
Landfill postclosure costs	-	-	107,637	-
Total current liabilities	1,727,467	1,192,077	277,109	282,882
Noncurrent liabilities:				
Compensated absences	95,933	54,745	51,461	66,920
Loans	-	-	-	-
General obligation bonds	-	-	-	-
Certificates of participation	-	-	-	-
Revenue bonds	6,689,622	502,297	-	-
Advances from other funds	-	-	-	-
Landfill postclosure costs	-	-	1,937,466	-
Net pension liability	1,333,541	923,407	540,761	656,416
Other postemployment benefits	678,994	480,144	245,300	342,524
Total noncurrent liabilities	8,798,090	1,960,593	2,774,988	1,065,860
Total liabilities	10,525,557	3,152,669	3,052,097	1,348,742
DEFERRED INFLOWS OF RESOURCES				
<u>Related to other postemployment benefits:</u>				
Differences between expected and actual experience	16,460	12,290	6,460	9,175
<u>Related to pensions:</u>				
Difference between expected and actual experience	62,748	43,450	25,445	30,887
Changes in proportion and differences between employer contributions and proportionate share of contributions	168,232	116,492	68,219	82,810
Total deferred inflows of resources	247,441	172,232	100,125	122,871
NET POSITION				
Net investment in capital assets	71,117,778	47,933,186	1,190,699	2,780,288
<u>Restricted for:</u>				
Debt service	798,374	2,475,748	-	-
Unrestricted	14,019,362	1,169,931	2,348,303	393,421
Total net position	\$ 85,935,514	\$ 51,578,866	\$ 3,539,002	\$ 3,173,709
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, 2020

(2 of 2)

<u>Parking</u>	<u>Golf Course</u>	<u>Other</u>	<u>Totals</u>	<u>Internal Service</u>
\$ 614,074	\$ 178,239	\$ 2,948,833	\$ 26,497,236	\$ 728,344
-	-	2,993	2,074,739	-
-	-	-	239,978	-
15,847	338,037	-	1,102,678	78,639
-	-	-	1,647,181	-
-	-	-	1,626,941	-
120	-	-	120	-
-	-	218,956	218,956	-
<u>630,041</u>	<u>514,275</u>	<u>3,170,782</u>	<u>33,407,829</u>	<u>806,983</u>
2,602,825	83,000	446,988	48,174,305	87,000
14,852,829	2,135,829	6,688,007	46,577,706	830,638
179,915	2,361,782	474,667	5,342,454	74,687
1,137,189	1,004,192	1,741,786	16,112,185	169,637
-	-	-	182,412,890	-
-	-	87,007	8,011,086	-
(2,780,710)	(2,361,599)	(3,373,829)	(149,558,877)	(985,718)
<u>15,992,049</u>	<u>3,223,204</u>	<u>6,064,626</u>	<u>157,071,748</u>	<u>176,243</u>
<u>16,622,090</u>	<u>3,737,480</u>	<u>9,235,408</u>	<u>190,479,577</u>	<u>983,226</u>
537,912	-	-	537,912	-
-	-	-	888,845	-
84,205	99,710	280,859	1,050,082	62,155
24,654	36,162	103,555	402,137	24,573
16,983	24,911	71,335	277,016	16,927
15,205	22,302	63,866	248,012	4,328
4,343	6,370	18,240	70,833	15,155
<u>683,302</u>	<u>189,454</u>	<u>537,856</u>	<u>3,474,837</u>	<u>123,139</u>
43,240	114,926	165,015	1,726,469	39,241
-	99,003	-	194,317	-
48,854	20,921	153	69,929	-
11,381	36,131	116,043	458,850	18,268
47,984	28,343	59,510	135,837	-
80,000	90,000	-	170,000	-
305,000	-	-	305,000	-
-	-	-	1,578,000	-
-	41,757	-	41,757	-
-	-	-	107,637	-
<u>536,459</u>	<u>431,081</u>	<u>340,721</u>	<u>4,787,796</u>	<u>57,509</u>
10,370	32,921	105,733	418,083	16,645
512,259	268,462	716,524	1,497,245	-
440,000	1,836,000	-	2,275,000	-
6,860,000	-	-	6,860,000	-
-	-	-	7,191,919	-
-	42,175	-	42,175	-
-	-	-	1,937,466	-
358,161	525,341	1,504,396	5,842,023	356,985
242,796	232,793	848,429	3,070,980	191,037
<u>8,423,587</u>	<u>2,936,692</u>	<u>3,175,083</u>	<u>29,134,891</u>	<u>564,667</u>
<u>8,960,045</u>	<u>3,367,773</u>	<u>3,515,805</u>	<u>33,922,687</u>	<u>622,176</u>
5,818	3,247	21,974	75,424	5,081
16,853	24,719	70,788	274,891	16,798
45,184	66,274	189,786	736,997	45,035
<u>67,854</u>	<u>94,241</u>	<u>282,548</u>	<u>1,087,312</u>	<u>66,914</u>
7,746,806	917,467	5,288,591	136,974,815	176,243
120	-	-	3,274,243	-
<u>530,566</u>	<u>(452,547)</u>	<u>686,320</u>	<u>18,695,357</u>	<u>241,032</u>
<u>\$ 8,277,492</u>	<u>\$ 464,921</u>	<u>\$ 5,974,911</u>	<u>158,944,415</u>	<u>\$ 417,275</u>
			1,025,682	
			<u>\$ 159,970,097</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 FUND NET POSITION
PROPRIETARY FUNDS
For the year ended June 30, 2020

(1 of 2)

	Business-Type Activities - Enterprise Funds			
	Water	Wastewater	Solid Waste	Transfer Station
OPERATING REVENUES				
Charges for services	\$ 8,452,072	\$ 6,147,366	\$ 3,432,181	\$ 2,676,681
Total operating revenues	8,452,072	6,147,366	3,432,181	2,676,681
OPERATING EXPENSES				
Personal services	1,806,138	1,302,506	924,318	973,119
Maintenance and operations	3,183,974	1,909,491	2,096,176	1,851,670
Depreciation	1,897,491	1,001,546	326,481	293,193
Total operating expenses	6,887,603	4,213,543	3,346,975	3,117,982
Operating income (loss)	1,564,469	1,933,823	85,206	(441,301)
NON-OPERATING REVENUES (EXPENSES)				
Intergovernmental	29,450	20,392	91,807	314,496
Investment earnings	240,911	77,375	74,055	23,504
Interest expense	(73,969)	(15,030)	-	-
Bond issuance costs	(19,250)	(19,250)	-	-
Sale of capital assets	-	4,200	(59,667)	-
Total non-operating revenue (expenses)	177,141	67,688	106,195	338,000
Income (loss) before contributions and transfers	1,741,610	2,001,510	191,401	(103,300)
Capital contributions - grants	-	-	-	-
Capital contributions - mains & other	-	9,526	850	-
Transfers in	12,109	8,749	28,733	181,490
Transfer out	(40,000)	-	(175,000)	(24,045)
Change in net position	1,713,719	2,019,786	45,984	54,145
Total net position - beginning	84,221,795	49,559,080	3,493,017	3,119,564
Total net position - ending	\$ 85,935,514	\$ 51,578,866	\$ 3,539,001	\$ 3,173,709

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.

City of Helena, Montana
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the year ended June 30, 2020

(2 of 2)

<u>Parking</u>	<u>Golf Course</u>	<u>Other</u>	<u>Totals</u>	<u>Internal Service</u>
\$ 1,793,831	\$ 1,530,191	\$ 2,585,890	\$ 26,618,212	\$ 7,777,698
<u>1,793,831</u>	<u>1,530,191</u>	<u>2,585,890</u>	<u>26,618,212</u>	<u>7,777,698</u>
516,771	787,410	2,206,198	8,516,459	516,500
850,672	680,969	1,463,174	12,036,126	7,056,062
364,638	149,831	441,712	4,474,893	23,622
<u>1,732,081</u>	<u>1,618,210</u>	<u>4,111,084</u>	<u>25,027,477</u>	<u>7,596,184</u>
<u>61,750</u>	<u>(88,019)</u>	<u>(1,525,193)</u>	<u>1,590,735</u>	<u>181,514</u>
7,910	11,602	1,263,878	1,739,535	40,509
6,987	481	26,286	449,598	(5,508)
(241,749)	(62,601)	(1,348)	(394,697)	-
(2,757)	-	-	(41,257)	-
-	-	3,391	(52,075)	250,097
<u>(229,610)</u>	<u>(50,518)</u>	<u>1,292,207</u>	<u>1,701,104</u>	<u>285,098</u>
(167,860)	(138,537)	(232,986)	3,291,839	466,612
-	-	-	-	-
-	-	-	10,376	-
3,343	284,900	564,949	1,084,273	3,431
-	-	-	(239,045)	(200,000)
<u>(164,517)</u>	<u>146,363</u>	<u>331,963</u>	<u>4,147,444</u>	<u>270,043</u>
<u>8,442,009</u>	<u>318,558</u>	<u>5,642,948</u>	<u>154,796,971</u>	<u>1,615,702</u>
<u>\$ 8,277,492</u>	<u>\$ 464,921</u>	<u>\$ 5,974,911</u>	<u>\$ 158,944,415</u>	<u>\$ 1,885,745</u>
			4,147,444	
			213,604	
			<u>\$ 4,361,047</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, 2020

(1 of 4)

	Business-Type Activities - Enterprise Funds			
	Water	Wastewater	Solid Waste	Transfer Station
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 8,448,586	\$ 6,147,366	\$ 3,432,181	\$ 2,676,681
Payments to suppliers	(2,160,257)	(996,599)	(1,864,809)	(1,463,765)
Payments to employees	(1,741,282)	(1,258,792)	(785,870)	(971,776)
Payment for interfund services used	(1,118,236)	(865,806)	(420,967)	(311,931)
Net cash provided (used) by operating activities	<u>3,428,811</u>	<u>3,026,170</u>	<u>360,536</u>	<u>(70,791)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers from other funds	12,109	8,749	58,733	181,490
Transfers to other funds	(40,000)	-	(205,000)	(24,045)
Operating grants	-	-	850	300,000
Contributions from other governments	29,450	20,392	91,807	14,496
Principal payments - advances	-	-	-	-
Net cash provided (used) by non-capital financing activities	<u>1,559</u>	<u>29,141</u>	<u>(53,610)</u>	<u>471,941</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from capital debt	4,420,622	226,297	-	-
Principal payments - bonds	(955,000)	(1,162,000)	-	-
Refunding certificates of participation proceeds	-	-	-	-
Principal payments - loans	-	-	-	-
Interest payments	(204,523)	(48,099)	-	-
Debt issuance costs	(19,250)	(19,250)	-	-
Purchase of capital assets	(3,178,996)	(2,980,365)	(168,920)	(105,373)
Proceeds from disposition of capital assets	-	4,200	9,000	-
Net cash provided (used) by capital and related financing activities	<u>62,852</u>	<u>(3,979,216)</u>	<u>(159,920)</u>	<u>(105,373)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	240,911	77,375	74,055	23,504
Net cash provided (used) by investing activities	<u>240,911</u>	<u>77,375</u>	<u>74,055</u>	<u>23,504</u>
Net increase (decrease) in cash and cash equivalents	3,734,133	(846,530)	221,061	319,281
Cash and cash equivalents, beginning	11,733,669	4,863,682	4,832,749	1,172,168
Cash and cash equivalents, ending	\$ 15,467,802	\$ 4,017,152	\$ 5,053,810	\$ 1,491,449
Cash and cash equivalents	\$ 14,669,427	\$ 1,541,403	\$ 5,053,810	\$ 1,491,449
Cash and cash equivalents - restricted	798,374	2,475,748	-	-
Cash and cash equivalents, ending	\$ 15,467,802	\$ 4,017,152	\$ 5,053,810	\$ 1,491,449

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, 2020

(2 of 4)

Parking	Golf Course	Other	Total	Internal Service
\$ 1,793,831	\$ 1,530,191	\$ 2,658,458	\$ 26,687,294	\$ 7,777,698
(724,658)	(674,835)	(1,086,165)	(8,971,087)	(6,982,819)
(514,237)	(822,293)	(2,131,817)	(8,226,068)	(513,034)
(118,868)	(141,373)	(360,551)	(3,337,732)	(99,780)
<u>436,068</u>	<u>(108,310)</u>	<u>(920,076)</u>	<u>6,152,406</u>	<u>182,065</u>
3,343	284,900	564,949	1,114,273	3,431
-	-	-	(269,045)	(200,000)
-	-	857,071	1,157,921	28,114
7,910	11,602	305,000	480,657	7,884
-	(41,344)	-	(41,344)	-
<u>11,253</u>	<u>255,158</u>	<u>1,727,021</u>	<u>2,442,463</u>	<u>(160,571)</u>
560,243	-	750,000	5,957,162	-
(80,000)	(25,027)	-	(2,222,027)	-
(300,000)	-	-	(300,000)	-
-	(104,051)	(54,525)	(158,575)	-
(208,233)	(67,534)	(2,254)	(530,643)	-
(2,757)	-	-	(41,257)	-
-	(29,537)	(568,270)	(7,031,460)	(50,047)
-	-	3,391	16,591	311,151
<u>(30,748)</u>	<u>(226,149)</u>	<u>128,343</u>	<u>(4,310,210)</u>	<u>261,104</u>
6,987	481	26,286	449,598	4,511
<u>6,987</u>	<u>481</u>	<u>26,286</u>	<u>449,598</u>	<u>4,511</u>
423,560	(78,821)	961,574	4,734,258	287,109
190,634	257,060	1,987,259	25,037,221	1,991,613
<u>\$ 614,194</u>	<u>\$ 178,239</u>	<u>\$ 2,948,833</u>	<u>\$ 29,771,479</u>	<u>\$ 2,278,722</u>
\$ 614,074	\$ 178,239	\$ 2,948,833	\$ 26,497,236	\$ 2,278,722
120	-	-	3,274,243	-
<u>\$ 614,194</u>	<u>\$ 178,239</u>	<u>\$ 2,948,833</u>	<u>\$ 29,771,479</u>	<u>\$ 2,278,722</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, 2020

(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)	\$ 1,564,469	\$ 1,933,823	\$ 85,206	\$ (441,301)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	1,897,491	1,001,546	326,481	293,193
(Increase) decrease in accounts receivable	(95,687)	13,528	5,588	69,921
(Increase) decrease in inventories	42,069	19,738	(43,410)	-
(Increase) decrease in deferred outflows of resources	(11,044)	(6,235)	(13,649)	3,555
Increase (decrease) in accounts payable	(7,177)	23,925	22,140	8,300
Increase (decrease) in customer deposits	(27,692)	-	-	-
Increase (decrease) in compensated absences	9,235	5,177	44,552	8,503
Increase (decrease) in landfill postclosure costs payable	-	-	(160,297)	-
Increase (decrease) in net pensions	(60,706)	(45,164)	42,827	(61,735)
Increase (decrease) in other postemployment benefits	171,115	117,168	58,790	81,187
Increase (decrease) in deferred inflows of resources	(53,262)	(37,336)	(7,693)	(32,414)
Total adjustments	1,864,342	1,092,347	275,329	370,510
Net cash provided (used) by operating activities	\$ 3,428,811	\$ 3,026,170	\$ 360,535	\$ (70,791)
Supplemental disclosure of non-cash activity:				
Basis of property disposed / transferred out	\$ -	\$ -	\$ 68,667	\$ -

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, 2020

(4 of 4)

<u>Parking</u>	<u>Golf Course</u>	<u>Other</u>	<u>Total</u>	<u>Internal Service</u>
\$ 61,750	\$ (88,019)	\$ (1,525,194)	\$ 1,590,734	\$ 181,514
364,638	149,831	441,712	4,474,893	23,622
-	-	72,567	65,918	-
1,648	(164,847)	-	(144,802)	(3,459)
(12,936)	534	(20,080)	(59,855)	(4,799)
(15,083)	15,854	(7,089)	40,870	(39,055)
-	15,867	-	(11,825)	-
2,072	(24,036)	41,224	86,726	(1,167)
-	-	-	(160,297)	-
(13,650)	(57,776)	(68,802)	(265,006)	(7,677)
61,588	72,788	205,525	768,159	45,491
(13,960)	(28,505)	(59,938)	(233,108)	(12,406)
<u>374,318</u>	<u>(20,292)</u>	<u>605,119</u>	<u>4,561,672</u>	<u>551</u>
<u>\$ 436,068</u>	<u>\$ (108,310)</u>	<u>\$ (920,075)</u>	<u>\$ 6,152,406</u>	<u>\$ 182,065</u>
\$ -	\$ -	\$ -	\$ 68,667	61,054

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