

Water		Proposed Op Trans Entry
6065	Econ Develop	(390,653)
6067	Rate Stab	(171)
6063	Replacement	(22,781,852)
6062	Bond	38,672,490
6061	Improvement	(99,642)
6064	Debt Service	(19,432,667)
6060	Operating	4,032,495
	Total	<u><u>-</u></u>

Sewer		Proposed Op Trans Entry
6075	Econ Develop	(376,000)
6077	Rate Stab	100,000
6073	Replacement	251,304,000
6072	Bond	(2,484,000)
6071	Improvement	(2,411,000)
6074	Debt Service	(109,374,000)
6070	Operating	(136,759,000)
	Total	<u><u>-</u></u>

Storm Water
607D
607B
607E
607A

6060	Operating	558100	32000	4000511STDSTD	4,032,495
6061	Improvement	408690	32000	4000511STDSTD	(99,642)
6062	Bond	558100	32000	4000511STDSTD	38,672,490
6063	Replacement	408690	32000	4000511STDSTD	(22,781,852)
6064	Debt Service	408690	32000	4000511STDSTD	(19,432,667)
6065	Econ Develop	408690	32000	4000511STDSTD	(390,653)
6067	Rate Stab	408690	32000	4000511STDSTD	(171)
6070	Operating	408690	36000	4000552STDSTD	(136,759,000)
6071	Improvement	408690	36000	4000508STDSTD	(2,411,000)
6072	Bond	408690	36000	4000508STDSTD	(2,484,000)
6073	Replacement	558100	36000	4000508STDSTD	251,304,000
6074	Debt Service	408690	36000	4000508STDSTD	(109,374,000)
6075	Econ Develop	408690	36000	4000508STDSTD	(376,000)
6077	Rate Stab	558100	36000	4000508STDSTD	100,000
607A	Operating	408690	37000	4000552STDSTD	(20,604,000)
607B	Improvement	408690	37000	4000552STDSTD	(9,043,000)
607D	Replacement	558100	37000	4000552STDSTD	30,251,000
607E	Debt Service	408690	37000	4000552STDSTD	(604,000)

**Proposed
Op Trans
Entry**

Replacem	30,251,000
Improvem	(9,043,000)
Debt Serv	(604,000)
Operating	<u>(20,604,000)</u>
Total	<u><u>-</u></u>

Check:

408690 (324,359,985)

558100 324,359,985

Enterprise BS & IS Water Sewer Storm Breakout

Author FOOTER

Chart

Filter

Information

Table

	Water Operating	Water Improvement
Cash and Equivalents with Treasurer	\$ 5,898,446.25	
Cash and Equivalents Held by Escrow	\$ 0.00	
Cash and Equivalents Other	-\$ 2,148.65	
Investments	\$ 70,562,282.40	
Restricted Investments	\$ 0.00	
Receivables (Net of Allowance)	\$ 12,850,126.24	\$ 0.00
Due To / Due From Funds	\$ 76,687,011.40	-\$ 4,439,571.81
Due To / Due From Governments	-\$ 36,450.85	
Prepaid Items	\$ 1,617.23	\$ 0.00
Inventory of Supplies	\$ 3,263,417.60	
Land and Construction in Progress	\$ 1,761,634.00	\$ 5,577,027.87
Other Capital Assets, net of Accumulated Depreciation	\$ 162,029,115.79	\$ 39,328.42
Debt Issuance Costs (Deferred Outflow)	\$ 114,472.56	
Accounts Payable	-\$ 102,205.81	-\$ 1,885.38
Customer Deposits	-\$ 160.51	
Retainage	\$ 74,739.00	-\$ 20,755.02
Other Current Liabilities	\$ 0.00	\$ 0.00
Accrued Interest Payable	-\$ 1,226,223.65	
Accrued Wages and Benefits	\$ 14,278.83	-\$ 9,793.44
Current Compensated Absences Payable	-\$ 13,237.00	
Current Bonds, Loans and Notes Payable, net	-\$ 12,997,455.78	\$ 0.00
Noncurrent Compensated Absences Payable	-\$ 1,510,925.25	
Noncurrent Bonds, Loans and Notes Payable, net	-\$ 286,314,954.52	\$ 0.00
Unearned Revenue (Deferred Inflows)	\$ 0.00	
Charges for Services	-\$ 36,444,520.49	
Other Revenue		
Personnel Services	\$ 7,230,207.52	
Contractual Services	\$ 5,521,301.64	\$ 51,892.17
Materials and Supplies	\$ 3,075,895.43	
Utilities	\$ 1,258,895.48	
Depreciation	\$ 2,236,288.32	\$ 1,261.85
Investment Earnings	-\$ 364,331.89	
Capital Contributions		
Interest Expense and Fiscal Charges		
Gain (Loss) on Sale of Capital Assets		
Transfers In	-\$ 300,000.00	-\$ 1,000,000.00
Transfers Out	\$ 30,125,500.00	

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Water Bond Imp	Water Replacement	Water Debt Service	Water Dist Infrastructure Deve	Water Trusts
			\$ 0.00	
		\$ 29,606,715.85		
	\$ 0.00			
\$ 24,027.78		\$ 0.00		
\$ 100,110,491.30		\$ 0.00		
\$ 5,485.32	\$ 0.00	-\$ 1,208.33		\$ 141,783.69
-\$ 186,398,031.95	\$ 114,360,971.83	-\$ 60,034,173.99	\$ 3,779,277.25	\$ 2,241,494.45
\$ 0.00	\$ 0.00			
\$ 259,856,112.50	\$ 92,194,732.25		\$ 923,581.80	
\$ 132,662.97	-\$ 39,222.67			
	\$ 6,448.10	\$ 620,606.46		
-\$ 844,840.94	\$ 1,313,590.81	\$ 3,532.88	\$ 0.00	-\$ 665,494.85
-\$ 60,364.49			\$ 0.00	-\$ 1,727,783.29
-\$ 1,132,655.60	-\$ 2,048,084.14		\$ 0.00	
\$ 0.00	\$ 0.00	\$ 0.00		
		-\$ 407,856.45		
	-\$ 4,485.43			
	-\$ 1,800,415.91	\$ 0.00		
-\$ 110,253,800.10	-\$ 46,739,092.91	\$ 54,245,335.38		
	\$ 0.00			
\$ 288,473.29	\$ 30,891.49		\$ 603.00	
\$ 130,805.27	\$ 290,901.24			
		-\$ 693,876.14		
	-\$ 19,862,049.59	\$ 8,829,007.43		
	-\$ 1,000,000.00	-\$ 27,608,000.00	-\$ 380,000.00	
	\$ 300,000.00			

Water Rate Stabilization	Sewer Operating	Sewer Improvement	Sewer Bond Imp	Sewer Replacement
\$ 0.00	\$ 23,665,297.35	\$ 0.00		
	\$ 0.00			
	\$ 400.00	\$ 0.00		
	\$ 64,984,405.92		\$ 0.00	
	\$ 0.00		\$ 922,650.74	
	\$ 17,623,135.40	\$ 64.55	\$ 0.00	\$ 1,866,039.14
\$ 10,205,828.80	-\$ 196,745,274.13	-\$ 2,251,997.32	-\$ 1,381,903.97	\$ 313,684,974.85
	-\$ 149,564.88			\$ 0.00
	\$ 0.00	\$ 0.00	\$ 0.00	\$ 13,603.69
	\$ 1,031,775.36			
	\$ 3,130,739.00	\$ 2,511,667.02	\$ 484,925.20	\$ 309,039,610.58
	\$ 368,133,869.14	\$ 0.00	\$ 0.00	\$ 101,767.05
	\$ 16,213.50			
	-\$ 1,427,201.56	-\$ 2,822.61	-\$ 135,649.00	\$ 3,602,150.87
	-\$ 31.81		\$ 0.00	\$ 0.00
	-\$ 38,854.68	-\$ 1,100.39	-\$ 640.00	-\$ 3,159,441.36
	\$ 0.00	\$ 0.00		\$ 0.00
	-\$ 5,107,857.50			-\$ 32,906.32
	\$ 36,371.06	-\$ 32,011.65		-\$ 4,358.95
	-\$ 27,052.15			
	-\$ 26,518,143.50			\$ 0.00
	-\$ 2,090,982.75			\$ 0.00
	-\$ 219,790,121.46	\$ 0.00	\$ 0.00	-\$ 297,929,498.67
	\$ 0.00			
	-\$ 43,954,416.81			-\$ 2,359.52
	-\$ 31,946.83			
	\$ 7,655,255.68			
	\$ 6,449,897.67		\$ 143,140.00	\$ 1,756,729.86
	\$ 1,157,957.95			
	\$ 1,231,969.68			
	\$ 7,161,824.01			\$ 449,941.92
	-\$ 489,642.71			
				-\$ 78,504.00
				-\$ 5,085,627.41
-\$ 100,000.00		-\$ 100,000.00		-\$ 1,000,000.00
	\$ 39,514,500.00			

Sewer Debt Service	San Sewer Infrastructure Deve	Sewer Trusts	Sewer Rate Stabilization	Storm Water Util Operating
	\$ 0.00			\$ 1,097,036.95
\$ 2,039,264.70				
\$ 1.00				\$ 34,908,636.38
\$ 0.00				\$ 0.00
		\$ 46,173.01		\$ 2,487,418.63
-\$ 102,584,234.50	\$ 4,360,839.91	\$ 1,222,110.83	\$ 4,600,000.40	-\$ 50,147,556.56
				-\$ 53,704.12
\$ 0.00				\$ 0.00
	\$ 866,600.83	\$ 0.00		
				\$ 23,780,656.24
\$ 2,488.46				
-\$ 459,932.80	\$ 0.00	-\$ 1,267,383.84		-\$ 29,376.62
	\$ 0.00	-\$ 900.00		\$ 0.00
	\$ 0.00			-\$ 12,273.00
\$ 0.00				\$ 0.00
-\$ 34,608.44				
				-\$ 0.02
				-\$ 3,424.49
\$ 0.00				-\$ 123,314.90
		\$ 0.00		-\$ 453,010.35
\$ 126,104,058.37				-\$ 972,004.78
				-\$ 4,435,657.13
				-\$ 12,400.00
				\$ 1,763,028.66
				\$ 796,321.79
				\$ 110,753.50
				\$ 571.71
				\$ 468,843.53
-\$ 5,436.94				-\$ 178,991.51
\$ 18,474,903.99				
-\$ 37,787,000.00	-\$ 490,000.00		-\$ 100,000.00	
				\$ 690,500.00

Storm Water Util Improvement	Storm Water Util Replacement	Storm Water Util Debt
\$ 0.00		\$ 0.00
\$ 0.00	\$ 247,479.64	
-\$ 5,698,142.08	\$ 58,594,447.32	-\$ 563,343.15
	\$ 0.00	
\$ 0.00	\$ 0.00	
\$ 10,490,621.88	\$ 3,285,119.34	
\$ 0.00	\$ 3,444.89	
-\$ 1,885.39	\$ 12,068.96	\$ 0.00
\$ 0.00		
-\$ 31,839.44	-\$ 21,320.71	
\$ 0.00	\$ 0.00	
\$ 0.00	\$ 0.00	
\$ 0.00		\$ 0.00
-\$ 2,240,208.44		\$ 729,776.80
	-\$ 3,779.92	
\$ 28,986.83	\$ 0.00	
\$ 8,333.33	\$ 170,630.85	
-\$ 51,305.90		
		\$ 125,649.81
-\$ 200,000.00	-\$ 200,000.00	-\$ 253,000.00

City of Toledo, Ohio
Statement of Net Position
Proprietary Funds
June 30, 2020
(Amounts in Thousands)

Business-type Activities - Water Enterprise Funds

	Water Operating	Water Improvement	Water Bond Imp	Water Replacement	Water Debt Service	Water Dist Infrastructure	Water Trusts	Water Rate Stabilization
ASSETS								
<u>Current:</u>								
Cash and Equivalents with Treasury	\$ 5,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash and Equivalents Held by Escrow	-	-	-	-	29,607	-	-	-
Cash and Equivalents Other	(2)	-	-	-	-	-	-	-
Investments	32,265	-	5,024	-	-	-	-	-
Restricted Investments	-	-	83,125	-	-	-	-	-
Receivables (Net of Allowance)	12,850	-	5	-	(1)	-	142	-
Due From Other:								
Funds	76,687	-	-	114,361	-	3,779	2,241	10,206
Governments	-	-	-	-	-	-	-	-
Prepaid Items	2	-	-	-	-	-	-	-
Inventory of Supplies	3,263	-	-	-	-	-	-	-
Total Current Assets	130,963	-	88,154	114,361	29,606	3,779	2,383	10,206
<u>Noncurrent:</u>								
Investments	38,297	-	-	-	-	-	-	-
Restricted Investments	-	-	16,985	-	-	-	-	-
Prepaid Bond Issuance	114	-	-	6	621	-	-	-
Land and Construction in Progress	1,762	5,577	259,856	92,195	-	924	-	-
Other Capital Assets, net of Accum	162,029	39	133	(39)	-	-	-	-
Total Noncurrent Assets	202,202	5,616	276,974	92,162	621	924	-	-
Total assets	333,165	5,616	365,128	206,523	30,227	4,703	2,383	10,206
DEFERRED OUTFLOWS OF RESOURCES								
Pensions	5,220	-	-	-	-	-	-	-
OPEB	656	-	-	-	-	-	-	-
LIABILITIES								
<u>Current:</u>								
Accounts Payable	102	2	845	(1,314)	(4)	-	665	-
Customer Deposits	-	-	60	-	-	-	1,728	-
Retainage	(75)	21	1,133	2,048	-	-	-	-
Due to Other:								
Funds	-	4,440	191,398	-	60,034	-	-	-
Governments	36	-	-	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-	-	-	-
Accrued Interest Payable	1,226	-	-	-	408	-	-	-
Accrued Wages and Benefits	(14)	10	-	4	-	-	-	-
Current Portion of:								
Compensated Absences Payable	13	-	-	-	-	-	-	-
Bonds, Loans and Notes Payable,	12,997	-	-	1,800	-	-	-	-
Total Current Liabilities	14,285	4,473	193,436	2,538	60,438	-	2,393	-
<u>Noncurrent:</u>								
Compensated Absences Payable	1,511	-	-	-	-	-	-	-
Bonds, Loans and Notes Payable,	286,315	-	110,254	46,739	(54,245)	-	-	-
Net Pension Liabilities	17,617	-	-	-	-	-	-	-
Net OPEB Liability	8,369	-	-	-	-	-	-	-
Total Noncurrent Liabilities	313,812	-	110,254	46,739	(54,245)	-	-	-
Total Liabilities	328,097	4,473	303,690	49,277	6,193	-	2,393	-
DEFERRED INFLOWS OF RESOURCES								
Pension	530	-	-	-	-	-	-	-
OPEB	215	-	-	-	-	-	-	-
Total Net Position	10,199	1,143	61,438	157,246	24,034	4,703	(10)	10,206
NET POSITION								
Net Investment in Capital Assets	(135,446)	5,595	248,712	41,569	54,245	924	-	-
Restricted:								
Debt Service	-	-	-	-	4,560	-	-	-
Replacement	-	-	-	13,032	-	-	-	-
Improvement	-	1,043	-	-	-	-	-	-
Unrestricted	14,231	-	100,110	(94,124)	-	4,312	(10)	10,206
Total Net Position	\$ (121,215)	\$ 6,638	\$ 348,822	\$ (39,523)	\$ 58,805	\$ 5,236	\$ (10)	\$ 10,206

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

City of Toledo, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the quarter ended June 30, 2020
(Amounts in Thousands)

	Business-type Activities - Water Enterprise Funds							
	<u>Water Operating</u>	<u>Water Improvement</u>	<u>Water Bond Imp</u>	<u>Water Replacement</u>	<u>Water Debt Service</u>	<u>Water Dist Infrastrucure</u>	<u>Water Trusts</u>	<u>Water Rate Stabilization</u>
OPERATING REVENUES								
Charges for Services	\$ 36,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	-	-	-	-	-	-	-	-
Total Operating Revenue	<u>36,445</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING EXPENSES								
Personnel Services	7,230	-	-	-	-	-	-	-
Contractual Services	5,521	52	288	31	-	1	-	-
Materials and Supplies	3,076	-	-	-	-	-	-	-
Utilities	1,259	-	-	-	-	-	-	-
Depreciation	2,236	1	131	291	-	-	-	-
Total Operating Expenses	<u>19,322</u>	<u>53</u>	<u>419</u>	<u>322</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)	17,123	(53)	(419)	(322)	-	(1)	-	-
NONOPERATING REVENUES (EXPENSES)								
Investment Earnings	364	-	-	-	694	-	-	-
Interest Expense and Fiscal Charges	-	-	-	19,862	(8,829)	-	-	-
Gain (Loss) on Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	<u>364</u>	<u>-</u>	<u>-</u>	<u>19,862</u>	<u>(8,135)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (Loss) Before Transfers and Contributions	17,487	(53)	(419)	19,540	(8,135)	(1)	-	-
Capital Contributions	-	-	-	-	-	-	-	-
Transfers In	300	1,000	-	1,000	27,608	380	-	100
Transfers Out	(30,126)	-	-	(300)	-	-	-	-
Change in Net Position	(12,339)	947	(419)	20,240	19,473	379	-	100
Net Position at January 1	<u>15,517</u>	<u>341</u>	<u>65,865</u>	<u>139,872</u>	<u>4,560</u>	<u>4,324</u>	<u>(10)</u>	<u>10,106</u>
Net Position at December 31	<u>\$ 3,178</u>	<u>\$ 1,288</u>	<u>\$ 65,446</u>	<u>\$ 160,112</u>	<u>\$ 24,033</u>	<u>\$ 4,703</u>	<u>\$ (10)</u>	<u>\$ 10,206</u>

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

City of Toledo, Ohio
Statement of Net Position
Proprietary Funds
December 31, 2019
(Amounts in Thousands)

Business-type Activities - Sewer Enterprise Funds

	Sewer Operating	Sewer Improvement	Sewer Bond Imp	Sewer Replacement	Sewer Debt Service	Sewer Dist Infrastructure	Sewer Trusts	Sewer Rate Stabilization
ASSETS								
Current:								
Cash and Equivalents with Treasury	\$ 23,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash and Equivalents Held by Escrow	-	-	-	-	2,039	-	-	-
Cash and Equivalents Other	-	-	-	-	-	-	-	-
Investments	23,547	-	-	-	-	-	-	-
Restricted Investments	-	-	923	-	-	-	-	-
Receivables (Net of Allowance)	17,623	-	-	1,866	-	-	46	-
Due From Other:								
Funds	-	-	-	313,685	-	4,361	1,222	4,600
Governments	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	14	-	-	-	-
Inventory of Supplies	1,032	-	-	-	-	-	-	-
Total Current Assets	65,867	-	923	315,565	2,039	4,361	1,268	4,600
Noncurrent:								
Investments	41,437	-	-	-	-	-	-	-
Restricted Investments	-	-	-	-	-	-	-	-
Prepaid Bond Issuance	16	-	-	-	2	-	-	-
Land and Construction in Progress	3,131	2,512	485	309,040	-	867	-	-
Other Capital Assets, net of Accumulated I	368,134	-	-	102	-	-	-	-
Total Noncurrent Assets	412,718	2,512	485	309,142	2	867	-	-
Total assets	478,585	2,512	1,408	624,707	2,041	5,228	1,268	4,600
DEFERRED OUTFLOWS OF RESOURCES								
Pensions	5,592	-	-	-	-	-	-	-
OPEB	703	-	-	-	-	-	-	-
LIABILITIES								
Current:								
Accounts Payable	1,427	3	136	(3,602)	460	-	1,267	-
Customer Deposits	-	-	-	-	-	-	1	-
Retainage	39	1	1	3,159	-	-	-	-
Due to Other:								
Funds	196,745	2,252	1,382	-	102,584	-	-	-
Governments	150	-	-	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-	-	-	-
Accrued Interest Payable	5,108	-	-	33	34	-	-	-
Accrued Wages and Benefits	(36)	31	-	4	-	-	-	-
Current Portion of:								
Compensated Absences Payable	27	-	-	-	-	-	-	-
Bonds, Loans and Notes Payable, net	26,518	-	-	-	-	-	-	-
Total Current Liabilities	229,978	2,287	1,519	(406)	103,078	-	1,268	-
Noncurrent:								
Compensated Absences Payable	2,091	-	-	-	-	-	-	-
Bonds, Loans and Notes Payable, net	219,790	-	-	297,929	(126,104)	-	-	-
Net Pension Liabilities	18,873	-	-	-	-	-	-	-
Net OPEB Liability	8,965	-	-	-	-	-	-	-
Total Noncurrent Liabilities	249,719	-	-	297,929	(126,104)	-	-	-
Total Liabilities	479,697	2,287	1,519	297,523	(23,026)	-	1,268	-
DEFERRED INFLOWS OF RESOURCES								
Pension	1,027	-	-	-	-	-	-	-
OPEB	527	-	-	-	-	-	-	-
Net Position	3,629	225	(111)	327,184	25,067	5,228	-	4,600
NET POSITION								
Net Investment in Capital Assets	124,918	2,511	1,407	11,213	128,143	867	-	-
Restricted:								
Debt Service	-	-	-	-	6,298	-	-	-
Replacement	-	-	-	13,032	-	-	-	-
Improvement	-	125	966	-	-	-	-	-
Unrestricted	15,470	-	-	51,635	-	4,737	-	4,500
Total Net Position	\$ 140,388	\$ 2,636	\$ 2,373	\$ 75,880	\$ 134,441	\$ 5,604	\$ -	\$ 4,500

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

City of Toledo, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the year ended December 31, 2019
(Amounts in Thousands)

	Business-type Activities - Sewer Enterprise Funds							
	Sewer Operating	Sewer Improvement	Sewer Bond Imp	Sewer Replacement	Sewer Debt Service	Sewer Dist Infrastructure	Sewer Trusts	Sewer Rate Stabilization
OPERATING REVENUES								
Charges for Services	\$ 43,954	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
Other Revenue	32	-	-	-	-	-	-	-
Total Operating Revenue	43,986	-	-	2	-	-	-	-
OPERATING EXPENSES								
Personnel Services	10,529	-	-	(1)	-	-	-	-
Contractual Services	6,450	-	143	1,757	-	-	-	-
Materials and Supplies	1,158	-	-	-	-	-	-	-
Utilities	1,232	-	-	-	-	-	-	-
Depreciation	7,162	-	-	450	-	-	-	-
Total Operating Expenses	26,531	-	143	2,206	-	-	-	-
Operating Income (Loss)	17,455	-	(143)	(2,204)	-	-	-	-
NONOPERATING REVENUES (EXPENSES)								
Investment Earnings	490	-	-	-	5	-	-	-
Interest Expense and Fiscal Charges	-	-	-	5,086	(18,475)	-	-	-
Gain (Loss) on Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	490	-	-	5,086	(18,470)	-	-	-
Income (Loss) Before Transfers and Contributions	17,945	-	(143)	2,882	(18,470)	-	-	-
Capital Contributions	-	-	-	79	-	-	-	-
Transfers In	-	100	-	1,000	37,787	490	-	100
Transfers Out	(39,515)	-	-	-	-	-	-	-
Change in Net Position	(21,570)	100	(143)	3,961	19,317	490	-	100
Net Position at January 1	304,886	6,210	2,658	(202,810)	208,810	6,627	-	4,900
Net Position at December 31	\$ 283,316	\$ 6,310	\$ 2,515	\$ (198,849)	\$ 228,127	\$ 7,117	\$ -	\$ 5,000

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

City of Toledo, Ohio
Statement of Net Position
Proprietary Funds
December 31, 2019
(Amounts in Thousands)

	Business-type Activities - Storm Sewer Utility Enterprise Funds			
	Storm Sewer Util Operating	Storm Sewer Util Improvement	Storm Sewer Util Replacement	Storm Sewer Util Debt Service
ASSETS				
<u>Current:</u>				
Cash and Equivalents with Treasury	\$ 1,097	\$ -	\$ -	\$ -
Cash and Equivalents Held by Escrow	-	-	-	-
Cash and Equivalents Other	-	-	-	-
Investments	34,909	-	-	-
Restricted Investments	-	-	-	-
Receivables (Net of Allowance)	2,487	-	247	-
Due From Other:				
Funds	-	-	58,594	-
Governments	-	-	-	-
Prepaid Items	-	-	-	-
Inventory of Supplies	-	-	-	-
Total Current Assets	<u>38,493</u>	<u>-</u>	<u>58,841</u>	<u>-</u>
<u>Noncurrent:</u>				
Investments	-	-	-	-
Restricted Investments	-	-	-	-
Prepaid Bond Issuance	-	-	-	-
Land and Construction in Progress	-	10,491	3,285	-
Other Capital Assets, net of Accumulated Depreciation	23,781	-	3	-
Total Noncurrent Assets	<u>23,781</u>	<u>10,491</u>	<u>3,288</u>	<u>-</u>
Total assets	<u>62,274</u>	<u>10,491</u>	<u>62,129</u>	<u>-</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pensions	1,869	-	-	-
OPEB	381	-	-	-
LIABILITIES				
<u>Current:</u>				
Accounts Payable	29	2	(12)	-
Customer Deposits	-	-	-	-
Retainage	12	32	21	-
Due to Other:				
Funds	50,148	5,698	-	563
Governments	54	-	-	-
Other Current Liabilities	-	-	-	-
Accrued Interest Payable	-	-	-	(1)
Accrued Wages and Benefits	-	-	-	-
Current Portion of:				
Compensated Absences Payable	3	-	-	-
Bonds, Loans and Notes Payable, net	123	-	-	-
Total Current Liabilities	<u>50,369</u>	<u>5,732</u>	<u>9</u>	<u>562</u>
<u>Noncurrent:</u>				
Compensated Absences Payable	453	-	-	-
Bonds, Loans and Notes Payable, net	972	2,240	-	(730)
Net Pension Liabilities	5,438	-	-	-
Net OPEB Liability	2,584	-	-	-
Total Noncurrent Liabilities	<u>9,447</u>	<u>2,240</u>	<u>-</u>	<u>(730)</u>
Total Liabilities	<u>59,816</u>	<u>7,972</u>	<u>9</u>	<u>(168)</u>
DEFERRED INFLOWS OF RESOURCES				
Pension	565	-	-	-
OPEB	322	-	-	-
NET POSITION	3,821	2,519	62,120	168
Net Investment in Capital Assets	22,674	8,219	3,288	730
Restricted:				
Debt Service	-	-	-	42
Replacement	-	-	852	-
Improvement	-	3,343	-	-
Unrestricted	1,751	-	27,729	-
Total Net Position	<u>\$ 24,425</u>	<u>\$ 11,562</u>	<u>\$ 31,869</u>	<u>\$ 772</u>

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

\$ 68,628

City of Toledo, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the year ended December 31, 2019
(Amounts in Thousands)

	Business-type Activities - Storm Sewer Utility Enterprise Funds			
	Storm Sewer Util Operating	Storm Sewer Util Improvement	Storm Sewer Util Replacement	Storm Sewer Util Debt Service
OPERATING REVENUES				
Charges for Services	\$ 4,436	\$ -	\$ 4	\$ -
Other Revenue	12	-	-	-
Total Operating Revenue	4,448	-	4	-
OPERATING EXPENSES				
Personnel Services	2,884	-	-	-
Contractual Services	796	29	-	-
Materials and Supplies	111	-	-	-
Utilities	1	-	-	-
Depreciation	469	8	171	-
Total Operating Expenses	4,261	37	171	-
Operating Income (Loss)	187	(37)	(167)	-
NONOPERATING REVENUES (EXPENSES)				
Investment Earnings	179	-	-	-
Interest Expense and Fiscal Charges	-	-	-	(126)
Gain (Loss) on Sale of Capital Assets	-	-	-	-
Total Nonoperating Revenues (Expenses)	179	-	-	(126)
Income (Loss) Before Transfers and Contributions	366	(37)	(167)	(126)
Capital Contributions	-	51	-	-
Transfers In	-	200	200	253
Transfers Out	(691)	-	-	-
Change in Net Position	(325)	214	33	127
Net Position at January 1	67,941	15,398	(19,678)	1,005
Net Position at December 31	<u>\$ 67,616</u>	<u>\$ 15,612</u>	<u>\$ (19,645)</u>	<u>\$ 1,132</u>

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