

Attachment A

THE CORPORATION OF THE CITY OF THUNDER BAY
NON-CONSOLIDATED STATEMENT OF CONTINUITY OF RESERVES AND RESERVE FUNDS
For the Year ended December 31, 2022

(Unaudited - Prepared by Management)

	<u>Reserves & Reserve Funds Total</u>	<u>Animal Control Donations</u>	<u>Arthur Street</u>	<u>Building Permit</u>	<u>Canada Community Building</u>	<u>CEDC</u>	<u>Capital General</u>	<u>Capital Landfill</u>	<u>Capital Sewage (Wastewater)</u>	<u>Capital Transit</u>
Balance at beginning of year	\$ 214,281,644	199,797	97,300	1,432,309	15,236,725	746,619	10,010,825	3,568,436	17,455,801	7,396,474
<u>Revenue</u>										
Interest earned	6,266,322	6,591	3,308	53,516	499,150	21,702	304,663	120,800	627,476	214,457
Contribution from revenue fund	50,937,134	380	-	283,379	6,844,701	-	-	963,100	7,591,923	440,621
Transfer from reserves and reserve funds	2,171,141	-	-	-	-	-	-	-	-	-
Contribution from capital fund	5,723,087	-	-	-	-	-	-	-	1,491,955	-
Contribution from developers	136,024	-	-	-	-	-	-	-	-	-
Total revenue	65,233,708	6,971	3,308	336,895	7,343,851	21,702	304,663	1,083,900	9,711,354	655,078
<u>Expenditures</u>										
Contribution to capital fund	49,837,806	-	-	-	7,956,378	-	2,100,308	994,079	7,085,157	-
Transfer to capital fund	-	-	-	-	-	-	-	-	-	-
Transfer to reserves and reserve funds	2,171,141	-	-	-	-	-	-	-	-	-
Contribution to revenue fund	14,777,706	12,299	-	-	-	216,666	-	-	-	2,618,468
Total expenditures	66,786,653	12,299	-	-	7,956,378	216,666	2,100,308	994,079	7,085,157	2,618,468
Balance at end of year	\$ 212,728,699	194,469	100,608	1,769,204	14,624,198	551,655	8,215,180	3,658,257	20,081,998	5,433,084

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	<u>Capital Waterworks</u>	<u>CIT</u>	<u>Clean Green & Beautiful</u>	<u>Community Centres</u>	<u>Community Partnership</u>	<u>Corporate Energy Innovation</u>	<u>Dedicated Gas Tax</u>	<u>Digital Parcel Mapping</u>	<u>Election Expense</u>	<u>EMS Facility</u>
Balance at beginning of year	18,407,781	3,119,318	768,506	38,083	509,091	586,206	4,095,959	10,994	465,089	290,995
<u>Revenue</u>										
Interest earned	648,849	115,841	28,343	1,295	31,597	19,916	126,025	374	10,376	8,847
Contribution from revenue fund	6,876,496	848,610	212,200	-	100,000	37,835	1,535,787	-	135,000	-
Transfer from reserves and reserve funds	-	-	-	-	800,000	-	-	-	-	-
Contribution from capital fund	4,231,132	-	-	-	-	-	-	-	-	-
Contribution from developers	-	-	-	-	-	-	-	-	-	-
Total revenue	11,756,477	964,451	240,543	1,295	931,597	57,751	1,661,812	374	145,376	8,847
<u>Expenditures</u>										
Contribution to capital fund	9,755,618	273,064	81,989	-	59,522	38,696	715,540	-	-	61,562
Transfer to capital fund	-	-	-	-	-	-	-	-	-	-
Transfer to reserves and reserve funds	-	-	-	-	-	-	-	-	-	-
Contribution to revenue fund	-	-	-	-	-	-	-	-	454,800	-
Total expenditures	9,755,618	273,064	81,989	-	59,522	38,696	715,540	-	454,800	61,562
Balance at end of year	20,408,640	3,810,705	927,060	39,378	1,381,166	605,261	5,042,231	11,368	155,665	238,280

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	<u>EMS Vehicle & Equipment</u>	<u>Event Hosting</u>	<u>55+ Food Program</u>	<u>55+ Ctre Endowmt</u>	<u>55+ Ctre Southside</u>	<u>Fire Equipment</u>	<u>Fire Training Centre</u>	<u>Ft William Stadium</u>	<u>Fuel Farm</u>	<u>Hillcourt Estates</u>
Balance at beginning of year	1,255,455	140,278	49,829	1,572,998	137,086	261,496	58,072	94,670	85,017	727,858
<u>Revenue</u>										
Interest earned	38,604	4,769	1,105	52,915	4,661	11,405	2,268	3,219	2,552	24,747
Contribution from revenue fund	867,500	-	-	-	-	147,868	17,246	-	20,073	-
Transfer from reserves and reserve funds	-	-	-	-	-	-	-	-	-	-
Contribution from capital fund	-	-	-	-	-	-	-	-	-	-
Contribution from developers	-	-	-	-	-	-	-	-	-	-
Total revenue	906,104	4,769	1,105	52,915	4,661	159,273	19,514	3,219	22,625	24,747
<u>Expenditures</u>										
Contribution to capital fund	1,107,608	-	-	9,971	-	-	-	-	40,000	-
Transfer to capital fund	-	-	-	-	-	-	-	-	-	-
Transfer to reserves and reserve funds	-	-	-	-	-	-	-	-	-	-
Contribution to revenue fund	-	-	34,632	23,368	-	-	-	-	-	-
Total expenditures	1,107,608	-	34,632	33,339	-	-	-	-	40,000	-
Balance at end of year	1,053,951	145,047	16,302	1,592,574	141,747	420,769	77,586	97,889	67,642	752,605

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	<u>Indoor Turf</u>	<u>Insurance</u>	<u>Legal Fees</u>	<u>Marina Capital</u>	<u>McKellar Mall Capital</u>	<u>MTO Transit Capital</u>	<u>Municipal Accommodation Tax</u>	<u>Ontario Community Infrastructure Fund</u>	<u>Ontario Municipal Cycling</u>
Balance at beginning of year	9,135,708	2,566,819	3,640,262	201,958	229,031	154,177	242,821	673,798	105,755
<u>Revenue</u>									
Interest earned	333,923	67,157	122,222	9,520	8,875	5,242	6,954	32,467	3,596
Contribution from revenue fund	-	-	75,803	168,865	64,000	-	1,371,141	10,000,000	-
Transfer from reserves and reserve funds	1,371,141	-	-	-	-	-	-	-	-
Contribution from capital fund	-	-	-	-	-	-	-	-	-
Contribution from developers	-	-	-	-	-	-	-	-	-
Total revenue	1,705,064	67,157	198,025	178,385	72,875	5,242	1,378,095	10,032,467	3,596
<u>Expenditures</u>									
Contribution to capital fund	-	-	-	12,807	-	-	76,579	9,437,756	-
Transfer to capital fund	-	-	-	-	-	-	-	-	-
Transfer to reserves and reserve funds	-	-	-	-	-	-	1,371,141	-	-
Contribution to revenue fund	-	1,183,207	166,824	-	-	-	-	-	-
Total expenditures	-	1,183,207	166,824	12,807	-	-	1,447,720	9,437,756	-
Balance at end of year	10,840,772	1,450,769	3,671,463	367,536	301,906	159,419	173,196	1,268,509	109,351

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	<u>Parking Revenue</u>	<u>Police Capital Projects</u>	<u>Pioneer Ridge Structural</u>	<u>Post Employment Benefits</u>	<u>PRO Kids</u>	<u>Recreation Trails</u>	<u>Renew Thunder Bay</u>	<u>Sandy Beach</u>	<u>Sick Pay Liability</u>	<u>Simpson Street BIA</u>
Balance at beginning of year	642,830	13,407	2,018,789	5,308,462	818,744	137,606	28,477,590	-	2,022,404	19,154
<u>Revenue</u>										
Interest earned	22,970	456	73,250	180,488	29,389	5,350	919,302	-	68,762	651
Contribution from revenue fund	65,499	-	271,246	-	98,383	39,500	238,741	-	-	-
Transfer from reserves and reserve funds	-	-	-	-	-	-	-	-	-	-
Contribution from capital fund	-	-	-	-	-	-	-	-	-	-
Contribution from developers	-	-	-	-	-	-	-	-	-	-
Total revenue	88,469	456	344,496	180,488	127,772	44,850	1,158,043	-	68,762	651
<u>Expenditures</u>										
Contribution to capital fund	-	-	-	-	-	-	2,317,334	-	-	-
Transfer to capital fund	-	-	-	-	-	-	-	-	-	-
Transfer to reserves and reserve funds	-	-	-	-	-	-	800,000	-	-	-
Contribution to revenue fund	-	-	-	-	7,088	-	-	-	-	-
Total expenditures	-	-	-	-	7,088	-	3,117,334	-	-	-
Balance at end of year	731,299	13,863	2,363,285	5,488,950	939,428	182,456	26,518,299	-	2,091,166	19,805

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	<u>Stabilization</u>	<u>Subdivision Deposits</u>	<u>Tax Assessment Appeals</u>	<u>Tournament Centre</u>	<u>Vested Property</u>	<u>Victoriaville Capital</u>	<u>Waterfront Capital</u>	<u>Whalen Building</u>	<u>Winter Roads</u>
Balance at beginning of year	20,692,146	500,368	8,997,961	347,708	5,941,736	57,454	159,642	1,503,183	3,743,975
<u>Revenue</u>									
Interest earned	604,436	19,325	305,931	10,853	202,019	2,038	5,853	52,965	84,907
Contribution from revenue fund	250,000	-	-	25,000	-	5,000	25,000	150,300	-
Transfer from reserves and reserve funds	-	-	-	-	-	-	-	-	-
Contribution from capital fund	-	-	-	-	-	-	-	-	-
Contribution from developers	-	136,024	-	-	-	-	-	-	-
Total revenue	854,436	155,349	305,931	35,853	202,019	7,038	30,853	203,265	84,907
<u>Expenditures</u>									
Contribution to capital fund	25,011	-	-	81,979	-	-	-	41,046	-
Transfer to capital fund	-	-	-	-	-	-	-	-	-
Transfer to reserves and reserve funds	-	-	-	-	-	-	-	-	-
Contribution to revenue fund	7,220,949	-	-	-	-	-	-	-	2,493,424
Total expenditures	7,245,960	-	-	81,979	-	-	-	41,046	2,493,424
Balance at end of year	14,300,622	655,717	9,303,892	301,582	6,143,755	64,492	190,495	1,665,402	1,335,458

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	<u>WSIB</u>	<u>Reserve Funds Total</u>	<u>Equipment Replacement</u>	<u>Capital Expenditure</u>	<u>Working Capital</u>	<u>Reserves Total</u>
Balance at beginning of year	2,931,804	190,104,359	808,035	19,069,250	4,300,000	24,177,285
<u>Revenue</u>						
Interest earned	98,050	6,266,322	-	-	-	-
Contribution from revenue fund	250,000	40,021,197	282,017	10,633,920	-	10,915,937
Transfer from reserves and reserve funds	-	2,171,141	-	-	-	-
Contribution from capital fund	-	5,723,087	-	-	-	-
Contribution from developers	-	136,024	-	-	-	-
Total revenue	348,050	54,317,771	282,017	10,633,920	-	10,915,937
<u>Expenditures</u>						
Contribution to capital fund	-	42,272,004	-	7,565,802	-	7,565,802
Transfer to capital fund	-	-	-	-	-	-
Transfer to reserves and reserve funds	-	2,171,141	-	-	-	-
Contribution to revenue fund	345,981	14,777,706	-	-	-	-
Total expenditures	345,981	59,220,851	-	7,565,802	-	7,565,802
Balance at end of year	2,933,873	185,201,279	1,090,052	22,137,368	4,300,000	27,527,420