

TABLE 1: Consolidated Financial Statements

Name	Purpose	Comments
Consolidated Statement of Financial Position	Provides a summary of the City's consolidated assets and financial liabilities (the financial resources available to provide future services and the future revenues required to pay for past transactions).	<ul style="list-style-type: none"> • Includes tangible capital assets. • Reserves and reserve funds are reported as part of "Accumulated Surplus".
Consolidated Statement of Operations and Accumulated Surplus	Summarizes revenues, expenses for the year and accumulated surplus at year end. This statement reflects the combined operations of the operating, capital (revenue portion only), reserve and reserve funds for the City of Regina and its consolidated entities and provides the calculation of the City's year-end accumulated surplus.	<ul style="list-style-type: none"> • Includes amortization charge – capital spending is not shown as expenditures. • Only reflects interest payments on debt (debt principal repayments reflected in balances shown on Statement of Financial Position). • Contributed assets reflected as revenue.
Consolidated Statement of Change in Net Financial Assets	Summarizes the change in net financial assets (debt) as a result of annual operations, tangible capital asset transactions and changes in other non-financial assets.	<ul style="list-style-type: none"> • This is a statement unique to governments which assists readers in understanding whether enough net revenue was generated during the year to cover capital and other non-financial assets.
Consolidated Statement of Cash Flow	Summarizes the City's cash position and changes during the year by describing the source and uses of cash categorized by operating, capital, investing and financing transactions.	

TABLE 2: Public Accounts

Name	Purpose	Comments
City Council Remuneration and Expenses	Details the total remuneration for the Mayor and Councillors, and details of expenses incurred directly or on behalf of the Mayor and Councillors.	
Grants	<p>Provides detail on the grants and subsidies provided by the City of Regina to various organizations and individuals.</p> <p>The report provides a further breakdown of the grant or subsidy of more than \$50,000 into the following categories:</p> <ul style="list-style-type: none"> • Operating and Capital Grants • Tax Abatements and Exemptions • Subsidized Rent • Transit Subsidies 	To provide the disclosure outlined in <i>The Cities Regulations</i> , the term 'grants', rather than 'community investments', has been used in the Public Accounts document.
Employee Remuneration	Provides information on employee salaries of more than \$50,000 including any retroactive pay relating to prior years paid during 2021.	Regina's Warehouse Business Improvement District did not have any salaries in excess of the threshold amount for reporting.
Expenses	Summarizes expenses of more than \$50,000 with the information shown for each entity that incurred an expense in relation to a particular company, organization or individual.	