

An aerial photograph of a bridge construction site. A large, grey A-frame pylon stands prominently in the center-right. A tall red crane is positioned next to it, extending upwards. Below the pylon, a large rectangular structure, possibly a bridge deck or a temporary support, is visible. In the background, another smaller pylon and crane are visible through a hazy atmosphere. The sky is a clear, pale blue.

Canada

WINDSOR-DETROIT  
BRIDGE AUTHORITY

ANNUAL  
2022  
2023 **REPORT**

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## LAND ACKNOWLEDGEMENT

We acknowledge that the land where the Gordie Howe International Bridge project is being constructed sits on Anishinaabe Territory. The Anishinaabe in the Windsor area are known as the Three Fires Confederacy which consists of the Ojibwe, Odawa and Potawatomi Nations. This land has also served as a place of refuge for the Huron/Wendat people.



# MESSAGE FROM THE CHAIR



**Tim Murphy**  
Chair

Twitter: @TJHisLaw  
LinkedIn: [linkedin.com/in/tjmurphy1959](https://www.linkedin.com/in/tjmurphy1959)

Windsor-Detroit Bridge Authority (WDBA) is responsible for the delivery and operation of the new Gordie Howe International Bridge.

Over the 2022-2023 fiscal year, construction advanced on all four project components while we continued to cultivate and nurture relationships with those who have direct responsibilities for and make significant contributions to the success of the Gordie Howe International Bridge project. This includes our private-sector partner, Bridging North America; our portfolio department, Infrastructure Canada; the bridge co-owner, the State of Michigan; the International Authority; our agency partners in Canada and the United States; First Nations representatives; and our neighbouring community members, stakeholders and business leaders in Windsor and Detroit. I express my sincerest appreciation to each of you.

WDBA's Board of Directors welcomed three new members this year, supporting the broadened range of expertise needed to effectively oversee WDBA's business activities. These activities are best summarized in the results achieved under the leadership of WDBA's executive team related to the corporation's 2022-2023 strategic objectives found on pages 22-23 of this Annual Report.

I would like to recognize the efforts of WDBA staff for their passion, innovation and dedication. Collaborating in an environment of trust, professionalism and mutual support, WDBA's staff members bring diverse perspectives, backgrounds and expertise to the delivery of this critical border transportation system.

The Gordie Howe International Bridge is the largest and most ambitious infrastructure project along the Canada-United States border. It is a bridge to prosperity and a legacy landmark that will encourage economic growth through the efficient movement of people and goods, support supply chains through the first-ever highway-to-highway connection in the Windsor-Detroit trade gateway and as an example of sustainable infrastructure, contribute to a cleaner environment and protect communities from the impacts of climate change. We are proud of all WDBA has accomplished in the 2022-2023 fiscal year and look forward to ongoing progress and successes in the years to come.

## MESSAGES FROM OUR EXECUTIVE TEAM



**Heather Grondin**  
Vice President, Corporate Affairs and  
External Relations

Throughout fiscal year 2022-2023 we continued to strengthen relationships with partners, stakeholders, Indigenous Peoples and local communities in Windsor and Detroit. Working with such a diverse group of people has provided unparalleled opportunities to engage on important issues and consult and collaborate on initiatives that will positively impact the region now and in the future.

This year, we passed the midway point in the delivery of the Gordie Howe International Bridge five-year Community Benefits Plan and we are incredibly proud to see how the initiatives and investments under this program are positively impacting those living and working in the Windsor-Detroit region.

While we celebrate another successful year, we are also looking ahead to the opening of bridge to traffic. Through collaboration with Bridging North America (BNA), Canadian and US border agencies, provincial and state transportation agencies, emergency responders and the local municipalities, we are working to ensure we are ready to welcome travellers on the first day of operations.

This project has always been more than a bridge. It is a connector of communities, nations and people.

Through collaboration with our private-sector partner, BNA, 2022-2023 marked the busiest year to date on the project.

Structural steel installation, enclosure of buildings and utility work are examples of the progress made on the two largest ports of entry along the Canada-US land border as work on all buildings on the two campuses is now underway.

On the Michigan Interchange, three of four road bridges are now reopened to traffic. Crews maintained momentum with demolishing and starting to build the remaining road and pedestrian bridges that cross over I-75. As well, construction of the ramps connecting I-75 and the future US Port of Entry is firmly underway.

While these and other construction activities advance, our Environmental team continues to work diligently to establish and monitor ongoing corporate sustainability goals. This includes the establishment of a WDBA Task Force on Climate-Related Financial Disclosures working group, the completion of exclusion fencing along the Canadian Port of Entry to protect species at risk and the phase one of the Canadian Bridge Seawall Encapsulation.



**Grant Hilbers**  
Vice President, Engineering



**Zaher Yousif**  
Associate Vice President,  
Chief Bridge Engineer

The fiscal year 2022-2023 brought significant achievements for the Gordie Howe International Bridge including the start of bridge deck construction over the Detroit River.

Stay cable installation is also underway highlighting this key design element of the bridge. Once complete, the Gordie Howe International Bridge will be the longest cable-stayed bridge in North America.

The towers continue to rise to their full height of 220 m/722 ft and we ended the fiscal year with the towers proudly standing at over 167 m/550 ft.

Every day, we are getting closer to having this engineering marvel transition from conception with blueprints and renderings to actuality with concrete and steel.





**Vicky Tuquero**  
General Counsel

The progress made on the project is a direct result of a talented and highly motivated team, a dynamic culture and collaboration across departments.

This year, WDBA continued to grow the organization with a focus on diversity, equity, inclusion and accessibility and promoting a positive employee experience. This included the introduction of an internal Pay Equity Committee and a new Accessibility Policy. We strive to create an environment where everyone is welcome.

WDBA's Legal team played an important role in project oversight by providing advice in Canadian and US legal matters, reviewing interpretations of the Project Agreement and outlining recommendations on commercial matters.

At WDBA we value our people and their contributions as together we work toward the completion of the Gordie Howe International Bridge.

Fiscal year 2022-2023 marks the ninth year of operations for WDBA. Over the course of the year, WDBA maintained regular engagement with its portfolio department, Infrastructure Canada, and the Government of Canada with a focus on the responsible management of public resources.

WDBA continued to refine its financial planning and cost control processes by leveraging its accounting and budgeting system and using business intelligence tools to further improve the organization's already robust analysis, forecasting and cost control capabilities. This led to continued success in appropriate management of resources.

WDBA is committed to transparency and fiscal responsibility for this publicly financed project that ensures value for money to the Canadian taxpayer.



**Kevin Wilkinson**  
Interim Chief Financial Officer







# ABOUT OUR ORGANIZATION

## Who We Are

Windsor-Detroit Bridge Authority (WDBA) is the Canadian Crown corporation established to deliver the Gordie Howe International Bridge between Windsor, Ontario and Detroit, Michigan. We are responsible for project oversight of our private-sector partner, Bridging North America (BNA), and, as the operator of the new bridge, WDBA will set and collect tolls. WDBA reports to Parliament through the Minister of Intergovernmental Affairs, Infrastructure and Communities and we are guided by our Board of Directors.

## Mandate and Mission

Under the terms of our Letters Patent and of the Crossing Agreement, WDBA is responsible for carrying out the obligations of the Crossing Authority as a party to the Crossing Agreement and to construct, and/or operate the Gordie Howe International Bridge. We are doing so through a public-private partnership (P3) agreement established through a procurement process.

## International Authority

The International Authority (IA) consists of six members with equal representation from Canada and Michigan. Two members are appointed by Canada, one appointed by WDBA and three appointed by Michigan.

The six members of the IA met four times over fiscal year 2022-2023. The members, with equal representation from Canada and Michigan, are:

Kristine Burr – Chair, appointed by Canada  
David Alade – appointed by Michigan  
Eddie Francis – appointed by WDBA

Michael D. Hayes – appointed by Michigan  
Birgit M. Klohs – appointed by Michigan  
Roy Norton – appointed by Canada

## Board of Directors

WDBA is led by a Chief Executive Officer (CEO) and governed by a board of directors who are responsible for overseeing the business activities and other affairs of WDBA. The board is comprised of up to nine members, including the CEO. All directors are approved by the Government of Canada with the Chair and CEO holding office for five years and the directors holding office for up to four years.

Tim Murphy – Chair  
Jeff Allsop – Director  
Karla Avis-Birch – Director  
Marie Campagna – Director

Judi Cohen – Director  
Helga Reidel – Director  
Tim Smith – Director

Members represent a broad spectrum of stakeholder interests and, together, bring the required mix of skills and experience needed to guide management to deliver on WDBA's mandate. The Board of Directors has overall responsibility for the oversight of WDBA, holds management accountable for fulfilling WDBA's statutory mandate and achieving corporate objectives, and ensures that significant risks to the corporation are identified and well managed. It also plays an important role in setting WDBA's strategic direction and ensuring alignment with the priorities of the Government of Canada.

The Board of Directors met 12 times over 2022-2023.



Audit Committee

The Audit Committee is responsible to ensure transparent and accurate reporting of financial information, effective risk management practices, internal control and the corporation’s standards of integrity and behaviour. While the Auditor General of Canada is the corporation’s external auditor, the Audit Committee oversees WDBA’s internal audit function.

The Audit committee met seven times over 2022-2023.

- Marie Campagna – Chair
- Jeff Allsop – Member
- Judi Cohen – Member
- Tim Murphy – Ex Officio

Communications and Outreach Committee

The Communications and Outreach Committee assists the Board with respect to WDBA’s communications strategies and stakeholder relations efforts. This is an ad hoc committee and did not meet during this time period. All material went directly to the Board if needed.

- Judi Cohen – Chair
- Karla Avis-Birch – Member
- Tim Murphy – Ex Officio

Governance and Human Resources Committee

The Governance and Human Resources Committee is responsible to develop effective corporate governance practices and to advise WDBA on a range of human resources issues to ensure that that appropriate strategies and plans are in place for the attraction, retention and succession of employees. The committee also will periodically review the corporation’s compensation structure and philosophy and human resource policies.

The Governance and Human Resources Committee met nine times over 2022-2023.

- Helga Reidel – Chair
- Tim Smith – Member
- Marie Campagna – Member
- Tim Murphy – Ex Officio

Issues Resolution Committee

The primary purpose of the Issues Resolution Committee is to assist the Board in providing direction and oversight to contract management.

The Issues Resolution Committee met six times over 2022-2023.

- Tim Smith – Chair
- Jeff Allsop – Member
- Karla Avis-Birch – Member
- Tim Murphy – Ex Officio

Operational Readiness Committee

The Operational Readiness Committee assists, advises, and makes recommendations to the Board on matters concerning the future operations of the Gordie Howe International Bridge.

The Operational Readiness Committee met five times over 2022-2023.

- Karla Avis-Birch – Chair
- Judi Cohen – Member
- Helga Reidel – Member
- Tim Murphy – Ex Officio





# WDBA DEPARTMENTS

## Executive Leadership

The CEO, along with the executive team, oversees the day-to-day operations of WDBA in accordance with the Board’s direction.

- Vacant – CEO
- Heather Grondin – Vice President, Corporate Affairs and External Relations
- Grant Hilbers – Vice President, Engineering
- Vicky Tuquero – General Counsel
- Kevin Wilkinson – Interim Financial Officer
- Zaher Yousif – Associate Vice President, Chief Bridge Engineer

## Office of the CEO

The CEO’s office fosters alignment and coordination of all of WDBA’s corporate and project activities to ensure the organization is achieving its mandate. The CEO’s office provides WDBA’s direct connection to the Board of Directors, the office of the Minister responsible for our Crown corporation, to the International Authority and to our project partners, guiding these critical relationships.

## Corporate Affairs and External Relations

This department is comprised of Communications, Stakeholder Relations, Community Relations and Community Benefits, Policy, Government Relations, Marketing and Sales, Executive Affairs, Access to Information and Privacy and Operational Readiness. The team collects and analyzes project and corporate information and disseminates it in credible and compelling ways. They keep staff, the public and media informed, talk with targeted groups and individuals, apprise and report to the shareholder, maintain transparency, support short- and long-term business planning and assist other WDBA departments with their engagement, relationship management and operations planning needs.



## Engineering

This team is responsible for the oversight of the design and construction of the project, working with project partners to review and approve designs for compliance with the Project Agreement and technical requirements. Many disciplines are engaged in this department, including: civil and bridge engineering, architecture, building engineering (structural, electrical, mechanical), systems engineering (security and tolling), environmental compliance, utilities and permitting. Further, the engineering team has specific accountabilities to ensure project and corporate health and safety, project and corporate security/ cybersecurity, project quality management, risk management, efficient project governance and reporting and continual performance improvement.

## General Counsel

This department strives to provide service excellence in the areas of Canadian and US legal matters, US property acquisition, commercial matters, insurance, corporate business solutions and human resources. It ensures compliance with audit and regulatory requirements by working with WDBA’s Board of Directors, CEO and executive team as well as the International Authority. It provides the tools to enable staff to work effectively and efficiently and supports staff through talent management, recruitment, compensation and employee benefits as well as the provision of procurement services, facilities and information and technology management and the stewardship of corporate assets.

## Finance

This department supports WDBA’s management in making decisions and presenting financial information. It provides financial management and reporting within WDBA, prepares budgets and forecasts, and it provides financial reporting to the Government of Canada and the public.



# WDBA COMMITTEES

## Human Resources

In fiscal year 2022-2023, WDBA grew its in-person, hybrid and remote workforce to 106 employees across our five departments. WDBA is creating a corporate culture that is inclusive and connects and engages staff from wherever they work.

### WDBA Corporate Culture Committee:

- > is cross-functional and fosters diversity and inclusion ensuring a broad range of voices and views are considered
- > enhances internal culture at WDBA
- > supports a thriving and inclusive, employee-centric culture
- > proactively drives matters pertaining to corporate culture.

### WDBA Policy Committee:

- > participates in the development of corporate policies and serves as a cross-functional consultation group striving to enhance policy development specific for WDBA
- > supports policy owners through the policy revision and development process
- > provides input based on the various lenses that affect WDBA and its employees while drawing on members' expertise, backgrounds and perspectives.



## Health and Safety

The health and safety of our employees, partners and communities is a top priority for WDBA.

Through mandated training for all staff, WDBA continues to emphasize the importance of ongoing education to ensure on-site and office staff have the tools they need to remain vigilant and secure in the workplace.

In recognition of WDBA and BNA's safety culture, the Gordie Howe International Bridge project received the John M. Beck Award from the Infrastructure Health and Safety Association (IHSA) for the second consecutive year.

### WDBA Workplace Health and Safety Committee:

- > strengthens the relationship between WDBA and its employees to provide a safe and healthy work environment for all staff
- > participates in the development and implementation of the following:
  - > health and safety policies
  - > work procedures
  - > the hazard prevention program
  - > recommendations to WDBA's executive team.





## SPECIAL EXAMINATION REPORT

WDBA was part of a special examination by the Office of the Auditor General of Canada (OAG) between February 2021, to December 2021. The special examination process is conducted at least once every ten years as per the *Financial Administration Act* and examines the systems and practices that are key to providing a Crown corporation with reasonable assurance that its assets are safeguarded and controlled, its resources are managed economically and efficiently and its operations are effectively carried out. In 2022, WDBA welcomed the audit results that found we maintained systems and practices needed to carry out our mandate and related to, among other areas, management of our project agreement, operational readiness, and stakeholder and shareholder relations. The OAG found deficiency in the systems and practices that support board oversight, with areas for improvement including board appointments, performance measurement and monitoring, and corporate risk management. WDBA has developed and released an action plan in response to the recommendations contained in the report.

For more information, and to view the Special Examination Report and the action Plan, visit [gordiehoweinternationalbridge.com/en/corporate-report](http://gordiehoweinternationalbridge.com/en/corporate-report).



# DIVERSITY, EQUITY, INCLUSION AND ACCESSIBILITY

WDBA's culture celebrates and embraces diversity, equity, inclusion and accessibility. Over fiscal year 2022-2023, we developed an action plan to deliver a robust Diversity, Equity, Inclusion & Accessibility (DEI&A) program that caters to in-person, hybrid and remote employees.

## 2022-2023 DEI&A initiative highlights:

- incorporated DEI&A considerations in all WDBA recruitment and policies
- launched an organization-wide Diversity, Equity & Inclusion survey to garner staff feedback and suggestions for incorporation into new initiatives
- participated in events supporting women and girls in Science, Technology, Engineering and Mathematics (STEM) and skills training
- celebrated important dates including Black History Month, National Day for Truth and Reconciliation and International Women's Day.

## WDBA's Accessibility Policy was approved by our Board in 2022, with commitments to:

- identify and remove barriers and prevent new barriers for persons with disabilities in the priority areas described in the *Accessible Canada Act* to attain the goal of a fully inclusive workplace
- achieve, and where reasonable, strive to exceed the commitments to accessibility to employees, persons with disabilities, data users and clients, as established in the *Accessible Canada Act*.

For more information, and to see WDBA's Accessibility Plan, visit [gordiehoweinternationalbridge.com/en/accessibility](http://gordiehoweinternationalbridge.com/en/accessibility).



➔ **106**  
total employees

➔ **44%**  
of WDBA employees  
identify as women

➔ **37%**  
of WDBA's leadership team  
(directors and above) identify  
as women

➔ **26%** of responding employees identified themselves  
as Indigenous or belonging to a visible minority group

➔ **50%**  
of WDBA's executive  
team identify as  
women

➔ **57%**  
of sitting board  
members identify  
as women



## WDBA Diversity, Equity, Inclusion and Accessibility Committee:

- > enhances a respectful, supportive and welcoming workplace environment
- > promotes best practices and initiates activities that align with WDBA's Corporate Statements
- > monitors implementation of WDBA's multi-year accessibility plan.

WDBA remains committed to building an equitable workforce and continues to implement strategies that recognize the importance of Gender-based Analysis Plus (GBA+).

Through established initiatives, including an internal Pay Equity Committee, WDBA continues to enhance its evaluation criteria around hiring to ensure gender-based objectives are achieved.

## WDBA Pay Equity Committee:

- > creates a work environment that promotes equality and fairness for all jobs, with a sensitivity to issues related to gender bias and the undervaluing of female job classes ensures WDBA complies with the *Pay Equity Act* so that all employees are valued in a gender-neutral way and fairly compensated.



# AWARDS

The Gordie Howe International Bridge project team was proud to receive five distinctive recognitions during fiscal year 2022-2023.



**Environmental Business Journal Project Merit Award** for the project's cross-border Environmental Management System (EMS)



**Canadian Consulting Engineering Award of Excellence** for the project's cross-border Environmental Management System (EMS)



**Canadian Consulting Engineering Ambassador Award** for the project's Canadian engineering expertise



**International Association of Business Communicators (IABC) Detroit Beacon Award of Excellence** for Corporate Communications Team of the Year for meaningful and impactful campaigns in Michigan





**Infrastructure Health and Safety Association John M. Beck Award** for contribution to health and safety in Ontario












# STRATEGIC OBJECTIVES

WDBA successfully delivered upon its strategic objectives for fiscal year 2022-2023. Progress demonstrates WDBA's ongoing commitment to achieving project objectives, managing relationships and fulfilling our obligations as a Crown corporation. The strategic objectives and results achieved are detailed below.

2022-2023 Strategic Objectives	Measurement	Results Achieved	Status
To achieve project objectives, WDBA will effectively manage the P3 partnership	Work with Bridging North America toward the successful implementation of the Gordie Howe International Bridge project	Canadian and US Ports of Entry: Progress included piling, substructure buildings work as well as structural steel and facia installation.  Bridge: Progress included continued concrete placement on the Tower Pylon Heads.  Michigan Interchange: Progress included the commencement of major ramps structural steel erection.	 On Target
	Facilitate a smooth transition from the design-build phase into operating the border transportation system and managing the first two years of operations	Progress was made by holding coordination sessions with external groups/ stakeholders including BNA, MDOT and Canadian and US agencies (CFIA, CBSA, CBP) to help these groups prioritize their upcoming activities, conduct risk assessment workshops to support decision-making, ensure that WDBA has the sufficient internal resources to advance the Operational Readiness Plan and determine approaches customer-experience-related deliverables.	
To maintain support, WDBA will effectively manage relationships with the shareholder and stakeholders	Proactive and timely engagement with Infrastructure Canada, as WDBA's portfolio department	WDBA has maintained and enhanced its engagement with Infrastructure Canada at all levels with increased engagement on various aspects related to the project and maintained regular reporting as established by the project's Treasury Board approved governance.	 Achieved
	Meaningful and transparent dialogue with stakeholders, the public, media, Indigenous Peoples and future bridge users	WDBA's robust customer-centric communications and outreach approach continued to evolve to meet the needs of individual stakeholders, the public, media, Indigenous Peoples and future bridge users. By keeping these groups apprised and updated on the project's progress, WDBA demonstrated transparency and continued to build strong and enduring relationships.	

2022-2023 Strategic Objectives	Measurement	Results Achieved	Status
	Facilitate Michigan's Role in the Project as the Co-owner.	WDBA continued to work in close collaboration to achieve outcomes that are prioritized by Michigan as the co-owner of the bridge including activities related to US properties.	 Achieved
To fulfill its mandate, WDBA will effectively manage itself as a Crown corporation of the Government of Canada	Growing corporate culture and employee engagement	WDBA reviewed its recruitment practices and further developed its retention strategies, including enhanced employee engagement through team building activities, increased information sharing and special initiatives. Additionally, WDBA procured an external advisor on total compensation.	 Achieved
		WDBA's actions on DEI&A included its continued work on implementing DEI recommendations from its external advisor.	 On Target
	Responsible management of public resources	WDBA implemented a new Enterprise Resource Planning system and advanced the use of Business Intelligence tools to ensure that adequate controls are in place to maintain sound financial management.	 Achieved
		WDBA continued to enhance risk monitoring and ensured compliance with over 500 Canadian and US applicable and specific legal and regulatory requirements that WDBA is subject to.	 Achieved
	Delivering results and benefits at the local, provincial-state and national levels	All of the original 29 neighbourhood initiatives in the Gordie Howe International Bridge Community Benefits Plan are on track, with specific achievements made in advancing the interpretive signage initiative and releasing additional funds for new and existing initiatives.	 Achieved
		WDBA's Sustainability Management Framework (which captures WDBA's principles, policies and key processes) was reviewed with objectives aligned with the Federal Sustainable Development Strategy.	 Achieved





## PROJECT OVERVIEW

As the largest and most ambitious infrastructure project along the Canada-United States border, the Gordie Howe International Bridge project addresses the regional transportation needs of redundancy, capacity, system connectivity and improved border processing. The new border transportation system will encourage investment and maintain and create thousands of jobs and opportunities on both sides of the border. Delivered through a public-private partnership (P3), the project includes four components: the bridge, the Canadian Port of Entry, the US Port of Entry and the Michigan Interchange.

Construction began in October 2018 and significant progress was made on the project through 2022-2023.





# CONSTRUCTION PROGRESS

## THE BRIDGE

Fiscal year 2022-2023 was the busiest for construction to date as visible progress continued to be made on the Canadian and US bridge towers. Made of cast-in-place reinforced concrete, the towers climbed to more than 167 metres/550 feet. The road deck extending inland connecting the Ports of Entry on both sides of the border and the beginning of work on the bridge deck over the Detroit River are providing a clearer picture of how people will travel through the crossing.

The start of stay cable installation began, connecting the towers to the bridge and road deck. Six stay cables were installed on the Canadian bridge site and 12 were installed on the US bridge site by the end of the fiscal year.



The Gordie Howe International Bridge will have the longest main span of any cable-stayed bridge in North America at 853 metres/0.53 miles.



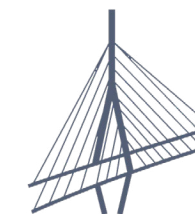
The towers for the Gordie Howe International Bridge are being built on land with no piers in the water.



Each bridge tower is made of cast-in-place reinforced concrete through 29 different 'lifts' or tower leg segments.



Once complete, the towers will stand at 220 metres/722 on each side of the Detroit River.



The bridge will include 216 stay cables – 108 connecting from each tower to the bridge and road deck.



The bridge will feature six lanes for vehicular traffic and a dedicated multi-use path to accommodate pedestrians and cyclists.



One approach bridge on each side of the crossing will connect to the Ports of Entry in Canada and the US.

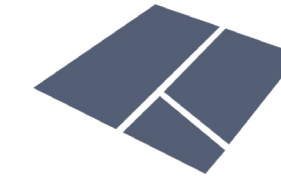




## CANADIAN PORT OF ENTRY

In 2022-2023, activities focused on advancing construction on 11 structures including structural steel erection, concrete and masonry work, HVAC and electrical installations, precast panels and window fixtures. Work also progressed on the 22 primary inspection lanes and 16 toll booths with structural steel installation beginning on the canopies.

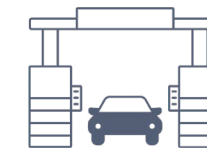
As part of WDBA's commitment to create memorable, high-quality, works of art consistent with the international importance of the bridge and that celebrate and promote creativity and friendship between Canada and the US, the first public art commission was unveiled this year. Featuring 22 stamped concrete panels on the maintenance building, the installation reflects the national and regional landscape providing a welcoming and unique experience for future bridge users.



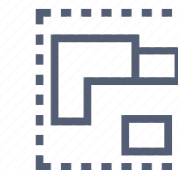
The Canadian Port of Entry (POE) measures 53 hectares/130 acres in size.



The total landscaped area will be 10 hectares/24 acres.



In total, there will be 11 structures, including six buildings.



The total building space will be 12,438 square metres/133,881 square feet.



The main building is the largest and most prominent structure at 10,165 square metres/109,415 square feet.



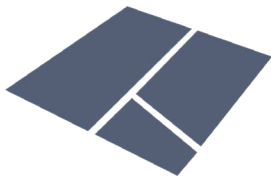




# US PORT OF ENTRY

Work progressed on all 13 buildings and structures including surcharge material movement, foundation work, structural steel erection, utility installations, roof placement and continued advancement on the 36 primary inspection lanes.

Once complete, the US and Canadian Ports of Entry for the Gordie Howe International Bridge will be the largest ports of any land crossing along the Canada-US border and two of the largest anywhere in North America.



The US Port of Entry (POE) measures 68 hectares/167 acres.



The total landscaped area will be 12 hectares/30 acres.



There will be 13 structures, including six buildings.



The total building space will be 30,318 square metres/326,335 square feet.



The main and commercial buildings are the largest structures at the POE, covering 24,845 square metres/267,440 square feet.





## MICHIGAN INTERCHANGE

This year, significant construction activity was undertaken on this component, including the demolition, removal and reconstruction of existing infrastructure. The Clark Street road bridge opened to traffic and marks the third of four road bridges now open to the public as part of the project. The Junction Street road bridge was demolished and reconstruction work began on the Junction Street pedestrian bridge, one of five under construction.

Advancements were made on the widening of I-75 and the construction of ramps connecting to the future US Port of Entry and included pile driving, concrete footing, pier construction and steel girder installation.

The project team also initiated drilled shaft installation and post installation for noise walls along I-75 to mitigate highway noise for nearby residents.



The Michigan Interchange will cover approximately three kilometres/1.8 miles of Interstate-75 between Springwells Street and Clark Street.



Over a dozen roadway and pedestrian bridges crossing I-75 will be constructed as part of the project.



The length of the road and bridge projects that are part of the Michigan Interchange will range in length from 30 metres/98 feet to 518 metres/1,700 feet.



# ENGAGEMENT

The project team remained connected to the public throughout the 2022-2023 year through consultations, meetings, social media, our toll-free number and email.

3000+

STAKEHOLDERS  
ENGAGED



WDBA and its project partners continued to strengthen connections within the community to ensure residents, business owners, Indigenous Peoples and key stakeholders remain involved in project planning and delivery.

230+

MEETINGS AND  
EVENTS



WDBA transitioned back to hosting in-person meetings and events.

10,000+


NEW SOCIAL MEDIA  
FOLLOWERS



We continued to connect with the public across our social media channels including Twitter, LinkedIn, Instagram, Facebook and YouTube.

615


PUBLIC  
INQUIRIES



Our community offices in Sandwich and Southwest Detroit reopened for appointments following pandemic restrictions, providing a welcoming space for community members to engage with the project.

24

EBLASTS SENT



40+

PRESENTATIONS

8

CONSULTATION TOPICS

Quarterly newsletters, community meetings, public surveys and construction notices are just a few ways the project team kept nearby residents and businesses informed and gathered feedback.





# COMMUNITY BENEFITS

## NEIGHBOURHOOD INFRASTRUCTURE STRATEGY

The Neighbourhood Infrastructure Strategy is a \$20 million (CDN) direct community investment on both sides of the border that focuses on collaborating with stakeholders and community members through consultation to develop a community investment strategy based on identified priorities.

### 2022-2023 Strategy Highlights:

**NEW INITIATIVES** - committed \$2.3 million (CDN) to new investment opportunities to further benefit local communities which included the addition of eleven new projects and increased funding to six existing ones.

**PARK IMPROVEMENTS** - a new gazebo and boardwalk installed in McKee Park in Sandwich and outdoor fitness equipment installed in Clark Park in Southwest Detroit.

**WINDSOR-DETROIT CROSS-RIVER TOUR** - formed the Community Stories Committee and facilitated public consultation to identify and prioritize topics of importance to the local communities for possible inclusion on the signs.

**YOUTH PROGRAMMING** - supported afterschool, March Break and summer programming for local students, provided infrastructure such as basketball hoops and furniture for youth-serving spaces and invested in mental health services and environmental education activities in the host communities.

**DELRAY HOME IMPROVEMENT PROGRAM** - expanded service area westward to allow eligible homes from the Carbon Works neighbourhood to participate in this program and achieved a total of 65 homes repaired or in the process of receiving repairs by fiscal year end.

**COMMUNITY ORGANIZATION INVESTMENT** - funding for community organizations located in or serving Sandwich/west Windsor or Delray/Southwest Detroit increased to \$200,000 with nine new projects to be delivered between July 2022 and July 2023 receiving funding.





# WORKFORCE DEVELOPMENT AND PARTICIPATION STRATEGY

The Workforce Development and Participation Strategy is aimed at engaging businesses and focuses on supporting workforce, training and pre-apprenticeship/apprenticeship opportunities.

## WORKFORCE PARTNERSHIPS

Partnered with Women's Enterprise Skills Training of Windsor Inc., Detroit Future Workforce and Access for All in Detroit to support workforce development through tours and information sessions and participated in mock interviews with program participants.

## OUTREACH AND ENGAGEMENT

Presented to local schools, participated in skilled trades fairs and construction events, attended job fairs and information sessions in Windsor-Essex County, the Greater Detroit Area and on Walpole Island and hosted Trades-Specific Workforce Development Steering Committee meetings and Vendor and Supplier Open Houses in Windsor and Detroit.

2760 

people oriented to work on the project in both Canada and the US

290 

pre-apprentices or apprentices engaged to work on the project

40 

local businesses from the Windsor region or City of Detroit provided goods or services to the project

Read more about implementation of the Gordie Howe International Bridge Community Benefits Plan in the 2022-2023 Community Benefits Year-In-Review Report available at [gordiehoweinternationalbridge.com/en/community-benefits-section](http://gordiehoweinternationalbridge.com/en/community-benefits-section).





# SUSTAINABILITY

The Gordie Howe International Bridge project is an example of sustainable infrastructure – one that is socially, environmentally and economically responsible, contributes to a cleaner environment and protects communities on both sides of the border, both now and in the future, from the impacts of climate change.

## Corporate Sustainability Management Committee

WDBA's Corporate Sustainable Management Committee (CSMC) continued to meet monthly to establish and monitor corporate sustainability goals. During this time, four CSMC action plans were aligned with Canada's Federal Sustainable Development Strategy.

## Pristine Lake and River

- Monthly surface water sampling program was undertaken in two drains adjacent to the project site.
- Assessment of stormwater management systems including oil and grit separators at the Canadian Port of Entry.

## Healthy Wildlife Populations

- Implemented monitoring program to assess the use of snake hibernacula developed through project works.

## Greening the Government

- Responded to the Centre for Greening the Government's Request for Information.



## WDBA Corporate Sustainable Management Committee:

- > maintains and updates WDBA's Sustainability Management Framework
- > provides input into the Corporate Plan
- > reviews and reports on WDBA's compliance with sustainability objectives and actions climate and sustainability-related initiatives

# TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES

WDBA recognizes the importance of taking steps toward mitigating climate change and the need to provide transparent reporting on our climate-related risks and opportunities. In 2022, WDBA established a working group to compile records and prepare our first annual Task Force on Climate-Related Financial Disclosures (TCFD) Report, in accordance with Government of Canada requirements. Working with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (GHG Protocol), we completed our first corporate-wide inventory of greenhouse gas emissions. This included direct WDBA operational emissions (Scope 1), indirect emissions from the use of electricity and heat (Scope 2) and upstream indirect emissions including construction-related emissions from the project and other indirect sources such as transportation and supply chain sources (Scope 3). WDBA's inaugural TCFD Report will be published in 2023.

Introduced a Sustainability Coordinator position responsible for oversight activities, internal and external scheduling and budgeting and coordinating project and corporate commitments to sustainability principles.

Attended regular meetings with BNA to discuss and implement environmental mitigation measures addressing dust monitoring, wildlife and Species at Risk (SAR), groundwater management and accident/malfunctions.

Consulted with external agencies and First Nations to amend and update the Environmental Management and Consultation Plan.

Continued regular inspections of soil erosion and sediment control measures conducted to ensure appropriate mitigations preventing soil transport offsite.

Maintained ongoing invasive species monitoring to determine and control the spread of species on site and adjacent to natural heritage features.

Managed vegetation to maintain plant life and reduce risk to wildlife and SAR.

Developed a real-time monitoring program to manage and control air quality in both Canada and the US.

Completed phase I of the Canadian Bridge Seawall Encapsulation.

Received several environmental awards for the project's Environmental Management System (EMS). See the awards section on page 20 for more information.



# 2022-2023 FINANCIAL RESULTS

## OVERVIEW

Fiscal Year 2022-2023 was the ninth year of operations for WDBA, and the fifth year of construction for the Gordie Howe International Bridge project. BNA has continued with construction and site preparation, remaining design work on the components of the project, and the procurement of materials and services.

Expenses increased compared to the prior year driven primarily by work on the I-75 Interchange and related roadwork, increased professional services, and increases to the community benefit initiatives. Tangible capital assets continue to increase as BNA carries out its construction, design, and procurement activities, and related costs incurred in Michigan.

BNA is responsible for contributing its own funds to the project of an amount equal to 15% of construction and non-construction costs, or \$574.8 million, referred to in the Project Agreement with BNA as the Threshold Amount. BNA contributed these funds prior to invoicing WDBA for the project. This amount is recognized as Due to private partner in the Statement of Financial Position; this obligation will be discharged by WDBA through Capital Payments, which commence upon the handover of the Canadian Port of Entry to WDBA.

WDBA's strategic objectives, deliverables and expected results for FY 2022-23, represent a more consolidated approach to presenting WDBA's areas of focus. The following includes WDBA's strategic objectives:

1. To achieve project objectives and transition to operations, WDBA will effectively manage the P3 partnership.
2. To maintain support, WDBA will effectively manage relationships with the shareholder and stakeholders.
3. To fulfill its mandate, WDBA will effectively manage itself as a Crown corporation of the Government of Canada.





# STATEMENT OF OPERATIONS

## Revenue

WDBA's revenue of \$12.7 million (2022: \$3.5 million) is substantially from revenue from operations of \$8.7 million (2022: \$3.2 million) and interest earned on cash balances of \$4.0 million (2022: \$0.3 million).

## Expenses

WDBA incurred \$234.6 million (2022: \$148.00 million) of direct expenses in support of the project. Direct expenses increased compared to the prior year driven primarily by work on the I-75 Interchange and related roadwork, professional services to support construction, and an increase in spending on Community Benefits.

Internal services costs represent WDBA's corporate expenses to support the Gordie Howe International Bridge project, primarily salaries and benefits of support staff. WDBA incurred \$11.3 million of internal services costs (2022: \$15.8 million).



The table below provides a breakdown of the expenses by expense type:

(thousands of dollars)	2023	2022
I-75 Costs	181,798	107,079
Payroll and Benefits	16,319	15,713
Amortization	12,445	12,269
Professional Services	11,953	4,790
Legal Services	6,231	7,661
Insurance	4,960	5,034
Community Benefits	4,820	2
Local Road Improvements	1,858	1,749
Office and Maintenance	1,358	918
Rent	1,047	1,013
Michigan Land	994	300
Foreign Exchange Loss	526	5,672
Property Taxes	341	354
Transfers to International Authority	321	270
Travel Expenses	281	105
Claim Settlements	265	-
Other	226	116
Repairs and Maintenance	145	83
Impairment Loss	-	587
	245,888	163,715

As the I-75 interchange will be turned over to the State of Michigan upon completion of the project, all costs associated with the I-75 interchange are expensed as incurred. I-75 costs are primarily for construction, mobilization, and design costs incurred by BNA, and other professional services related to design and engineering for the I-75 interchange. I-75 costs were higher than in the prior year due to BNA incurring significant costs associated with construction activities.

Professional services costs increased over the past year as BNA has provided several notices claiming entitlement to compensation and relief under the Project Agreement.

Community Benefits costs represent direct community investment in both Windsor, Ontario, and Detroit, Michigan. Community Benefits expenditures have increased as BNA executes on the Community Benefits Plan.

## Appropriations

To support its activities, WDBA received \$745.0 million (2022: \$462.0 million) in appropriations and ended the year with an operating surplus of \$496.1 million (2022: \$276.8 million); WDBA returned \$15.7 million (2022: \$25.0 million) of unspent appropriations to the government. The surplus results mainly from appropriations used for the acquisition of tangible capital assets; most of the appropriations to date are used to fund WDBA's capital costs.

Appropriations were used to fund BNA's activities, project management costs and WDBA operations.

# STATEMENT OF FINANCIAL POSITION

## Net Debt

As of March 31, 2023, WDBA's net debt was \$1,010.0 million (2022: \$832.6 million). Financial assets of \$116.4 million (2022: \$118.1 million) were mostly made up of \$110.7 million in cash and restricted cash, and \$5.6 million in accounts receivable (2022: \$115.2 million and \$2.8 million), offset by \$1,126.4 million in liabilities (2022: \$950.7 million).

As of March 31, 2023, WDBA had \$21.8 million in its operating cash accounts (2022: \$28.9 million), and a restricted cash balance of \$88.9 million in an escrow account (2022: \$86.3 million). The cash is held in a US dollar escrow account to fund US property acquisitions and other Michigan activities. WDBA is required to fund budgeted Michigan activities at the beginning of each quarter in the escrow account.

Accounts receivable consists primarily of recoverable HST. WDBA expects to recover 100% of the HST on expenditures directly related to construction (including design, engineering, plaza fill, utility relocation, etc.), and approximately 70% of the HST for expenditures related to WDBA's operating expenses.

Accounts payable and accrued liabilities of \$134.0 million as of March 31, 2023 (2022: \$85.8 million) included payables and accruals for BNA activities, Michigan activities, engineering consulting services, legal fees, and other consulting services. The increase is primarily due to BNA's activities related to the project.

Accrued employee benefits of \$1.5 million (2022: \$1.6 million) represents accruals for employee bonuses and vacations. WDBA recorded an environmental liability of \$8.4 million as of March 31, 2023 (2022: \$8.9 million) to reflect the anticipated costs of remediating contaminated properties.

Holdback represents an amount temporarily retained by WDBA on the total due to contractors to ensure that the latter fulfill their obligations. The contracts call for WDBA to pay holdbacks upon substantial completion of the respective contracts. The holdback of \$321.0 million (2022: \$213.7 million) consists primarily of the holdback owed to BNA.

Due to private partner represents WDBA's liability to BNA for BNA's contribution of 15% of the design and build costs. WDBA will repay BNA through capital payments, which will commence upon the handover of the Canadian POE to WDBA.



Non-Financial Assets

WDBA held \$3,215.9 million of capital assets as of March 31, 2023 (2022: \$2,530.8 million). These consist primarily of capitalized costs related to the Gordie Howe International Bridge project (Construction in Progress), leased property in Michigan, land contributed by Infrastructure Canada, and the perimeter access road related to the Canadian POE.

Construction in Progress (CIP) of \$2,863.6 million (2022: \$2,176.5 million) consists of costs related to the construction of the Bridge, and the Canadian and US POEs. CIP consists of capitalized costs related to BNA's activities (construction, mobilization, design, administration, and financing), utility relocation, professional services such as the Owner's Engineer, and the Early Works on the Canadian lands. The year-over-year increase is due primarily to the activities of BNA and the Owner's Engineer.

The table below provides a breakdown of Construction in Progress:

[thousands of dollars]		
	March 31, 2023	March 31, 2022
Bridge	1,181,401	919,960
US Port of Entry	915,015	659,247
Canadian Port of Entry	767,211	597,269
	2,863,627	2,176,476

WDBA signed a ground lease with Infrastructure Canada for the Canadian land effective July 1, 2017. Consistent with the provisions of the Crossing Agreement, consideration for the lease is nil. The leased land provides a significant benefit to WDBA, therefore WDBA has recognized the lease as a tangible capital asset, contributed to WDBA at the carrying amount recorded by Infrastructure Canada of \$64.9 million in 2018.

Prepaid expenses of \$2.6 million (2022: \$7.2 million) consists primarily of \$2.4 million of prepaid insurance (2022: \$7.0 million) related mainly to WDBA's owner-controlled insurance program for insurance related to the construction of the project.

STATEMENT OF CANADIAN CONTRIBUTIONS AND STATEMENT OF UNRECOUPED CANADIAN CONTRIBUTIONS

Under the Crossing Agreement, WDBA is required to issue, annually, an audited Statement of Canadian Contributions and Statement of Unrecouped Canadian Contributions (the Statements). The Canadian Contributions reflect the costs that Canada has paid for the project, beginning in Fiscal Year 2005-2006, which will be recouped through WDBA's revenues. The Unrecouped Canadian Contributions represents the costs paid to date, plus an imputed cost of Unrecouped Canadian Contributions which is accrued annually on the outstanding balance, less revenues received by WDBA. The Statements do not include revenues or expenditures related to work performed on behalf of entities not a part of the Government of Canada, as these do not meet the definitions of Crossing Authority Revenue or Canadian Contributions as defined in the Crossing Agreement.

The aggregate Canadian Contributions paid as of March 31, 2023, is \$3,377.5 million (2022: \$2,630.8 million). The aggregate Imputed Cost accrued as of March 31, 2023, is \$377.8 million (2022: \$261.2 million). These amounts are offset by aggregate Crossing Authority Revenue received of \$184.6 million as of March 31, 2023 (2022: \$181.1 million), for a balance of \$3,570.6 million in Unrecouped Canadian Contributions as of March 31, 2023 (2022: \$2,710.8 million).

The Statements have been included within this Annual Report following the financial statements of WDBA.



# STATEMENT OF MANAGEMENT RESPONSIBILITY

## WDBA FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023

The accompanying financial statements of the Windsor-Detroit Bridge Authority (WDBA) are the responsibility of management.

The financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards and necessarily include some estimates, which are based on management's best judgements.

Management is responsible for developing and maintaining books of account, records, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the integrity and reliability of financial information, that assets are safeguarded and controlled, and that transactions and events are properly recorded.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control in accordance with Part X of the *Financial Administration Act* and regulations, the *International Bridges and Tunnels Act* and regulations, and the letters patent, any supplementary letters patent, and by-laws of WDBA as well as the directives issued pursuant to section 89 of the *Financial Administration Act*. The Board exercises these responsibilities with the assistance of the Audit Committee of the Board, which is composed of four directors who are not employees of WDBA.

The Audit Committee meets with management and the Auditor General of Canada, the external auditor, and reviews and recommends to the Board the approval of WDBA's annual financial statements. In addition, the external auditor has full and free access to the directors of WDBA.

The Auditor General of Canada is responsible for auditing the financial statements and for issuing its report thereon.

  
Vicky Tuquero  
General Counsel

  
Kevin Wilkinson CPA, CA  
Interim Chief Financial Officer

  
Heather Grondin  
Vice President, Corporate Affairs and External Relations

Windsor, Canada  
June 23, 2023



Office of the  
Auditor General  
of Canada

Bureau du  
vérificateur général  
du Canada

# INDEPENDENT AUDITOR'S REPORT

To the Minister of Intergovernmental Affairs, Infrastructure and Communities

## Report on the Audit of the Financial Statements

### Opinion

We have audited the financial statements of the Windsor-Detroit Bridge Authority (WDBA), which comprise the statement of financial position as at 31 March 2023, and the statement of operations, statement of remeasurement gains and losses, statement of change in net debt and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of WDBA as at 31 March 2023, and the results of its operations, its remeasurement gains and losses, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of WDBA in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing WDBA's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate WDBA or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing WDBA's financial reporting process.



*Auditor’s Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of WDBA's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on WDBA's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause WDBA to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Report on Compliance with Specified Authorities**

*Opinion*

In conjunction with the audit of the financial statements, we have audited transactions of the Windsor-Detroit Bridge Authority coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are Part X of the *Financial Administration Act* and regulations, the *International Bridges and Tunnels Act* and regulations, the articles and by-laws of the Windsor-Detroit Bridge Authority, and the directives issued pursuant to section 89 of the *Financial Administration Act*.

In our opinion, the transactions of the Windsor-Detroit Bridge Authority that came to our notice during the audit of the financial statements have complied, in all material respects, with the specified authorities referred to above. Further, as required by the *Financial Administration Act*, we report that, in our opinion, the accounting principles in Canadian public sector accounting standards have been applied on a basis consistent with that of the preceding year.

*Responsibilities of Management for Compliance with Specified Authorities*

Management is responsible for the Windsor-Detroit Bridge Authority’s compliance with the specified authorities named above, and for such internal control as management determines is necessary to enable the Windsor-Detroit Bridge Authority to comply with the specified authorities.

*Auditor’s Responsibilities for the Audit of Compliance with Specified Authorities*

Our audit responsibilities include planning and performing procedures to provide an audit opinion and reporting on whether the transactions coming to our notice during the audit of the financial statements are in compliance with the specified authorities referred to above.



Catherine Lapalme, CPA, CA  
Principal  
for the Auditor General of Canada

Ottawa, Canada  
23 June 2023



# STATEMENT OF FINANCIAL POSITION

Windsor-Detroit Bridge Authority

As at March 31

(thousands of dollars)

	2023	2022
FINANCIAL ASSETS		
Cash	21,782	28,892
Restricted cash (Note 3)	88,916	86,318
Accounts receivable	5,586	2,761
Deposits	82	84
Total Financial Assets	116,366	118,055
LIABILITIES		
Accounts payable and accrued liabilities	133,996	85,787
Accrued employee benefits	1,541	1,569
Environmental liability (Note 4)	8,381	8,856
Holdback (Note 5)	320,996	213,747
Due to private partner (Note 6)	661,491	640,731
Total Liabilities	1,126,405	950,690
Net Debt	1,010,039	832,635

Continued on the next page

# STATEMENT OF FINANCIAL POSITION (CONTINUED)

(thousands of dollars)

	2023	2022
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 7)	3,215,881	2,530,771
Prepaid expenses	2,645	7,199
Total Non-Financial Assets	3,218,526	2,537,970
Accumulated Surplus	2,208,487	1,705,335
Accumulated surplus is comprised of:		
Accumulated operating surplus	2,206,454	1,710,339
Accumulated remeasurement gains (losses)	2,033	(5,004)
	2,208,487	1,705,335

Commitments (Note 8) and Contingencies (Note 9)

The accompanying notes form an integral part of the financial statements.

Approved by the Board of Directors



Tim Murphy  
Chair of the Board



Marie Campagna  
Chair of the Audit Committee



# STATEMENT OF OPERATIONS

Windsor-Detroit Bridge Authority

for the year ended March 31

(thousands of dollars)

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
Revenue from operations	-	8,745	3,166
Interest	-	3,970	341
Total Revenue	-	12,715	3,507
EXPENSES (Note 10)			
Gordie Howe International Bridge Project	205,903	234,600	147,958
Internal services	29,293	11,288	15,757
Total Expenses	235,196	245,888	163,715
Deficit before Government funding	(235,196)	(233,173)	(160,208)
Government transfers - appropriations	961,830	745,000	462,000
Reimbursement of appropriations (Note 11)	-	(15,712)	(25,025)
	961,830	729,288	436,975
Annual operating surplus	726,634	496,115	276,767
Accumulated operating surplus, beginning of year	1,823,535	1,710,339	1,433,572
Accumulated operating surplus, end of year	2,550,168	2,206,454	1,710,339

The accompanying notes form an integral part of the financial statements.

# STATEMENT OF REMEASUREMENT GAINS AND LOSSES

Windsor-Detroit Bridge Authority

for the year ended March 31

(thousands of dollars)

	2023	2022
Accumulated remeasurement losses beginning of year	(5,004)	(10,381)
Unrealized gain (losses) attributable to:		
Foreign exchange	6,582	(431)
Amounts reclassified to the Statement of Operations:		
Foreign exchange	455	5,808
Net remeasurement gains for the year	7,037	5,377
Accumulated remeasurement gains (losses) end of year	2,033	(5,004)

The accompanying notes form an integral part of the financial statements.



# STATEMENT OF CHANGE IN NET DEBT

Windsor-Detroit Bridge Authority

for the year ended March 31

(thousands of dollars)

	2023	2023	2022
	Budget	Actual	Actual
Annual operating surplus	726,634	496,115	276,767
Acquisition of tangible capital assets	(913,886)	(697,555)	(470,131)
Amortization of tangible capital assets	12,252	12,445	12,269
Impairment of tangible capital assets	-	-	587
	(175,000)	(188,995)	(180,508)
Changes in other non-financial assets			
Net change in prepaid expenses	3,620	4,554	4,791
Net remeasurement gains for the year	-	7,037	5,377
Change in net debt	(171,380)	(177,404)	(170,340)
Net debt beginning of period	(813,048)	(832,635)	(662,295)
Net debt end of period	(984,428)	(1,010,039)	(832,635)

The accompanying notes form an integral part of the financial statements.

# STATEMENT OF CASH FLOW

Windsor-Detroit Bridge Authority

for the year ended March 31

(thousands of dollars)

	March 31, 2023	March 31, 2022
OPERATING TRANSACTIONS		
Cash receipts from Government transfers	745,000	462,000
Interest received	3,490	293
HST refunds	-	31,010
Other cash receipts	510	167
Cash payments to suppliers	(147,601)	(104,485)
Return of Parliamentary appropriations	(15,712)	(28,126)
Cash payments to and on behalf of employees	(16,134)	(15,568)
Transfers to International Authority	(67)	(270)
CASH PROVIDED BY OPERATING TRANSACTIONS	569,486	345,021
CAPITAL TRANSACTIONS		
Cash used to acquire tangible capital assets	(581,074)	(363,464)
CASH APPLIED TO CAPITAL TRANSACTIONS	(581,074)	(363,464)
Effect of exchange rate changes on cash	7,076	(40)
Decrease in cash and cash equivalents	(4,512)	(18,483)
Cash and cash equivalents at beginning of period	115,210	133,693
Cash and cash equivalents at end of period	110,698	115,210
Cash is composed of:		
Cash	21,782	28,892
Restricted cash	88,916	86,318
	110,698	115,210

The accompanying notes form an integral part of the financial statements.



# NOTES TO THE FINANCIAL STATEMENTS

## 1. Authority and Activities

The Windsor-Detroit Bridge Authority (WDBA) incorporated on October 9, 2012, under Order in Council P.C. 2012-1350, is a Crown Corporation listed under Schedule III Part I of the *Financial Administration Act* and is not subject to income tax under the provisions of the *Income Tax Act*.

WDBA was established in accordance with the Crossing Agreement signed by the Government of Canada and the State of Michigan on June 15, 2012. The mandate of WDBA is to design, construct, finance, operate and maintain a new international crossing between Windsor, Ontario and Detroit, Michigan through a Public-Private Partnership.

In the early stages of the Gordie Howe International Bridge Project (Project), the international crossing was designated the Detroit River International Crossing; on May 14, 2015, the international crossing was officially named the Gordie Howe International Bridge.

WDBA is also mandated to design, construct and finance the interchange between the Gordie Howe International Bridge and the Interstate 75 (I-75), a highway that is part of the United States' Interstate Highway System. In accordance with the Crossing Agreement, the interchange shall also be a part of the Interstate Highway System. Once the construction of the interchange has been completed it will be turned over to the Michigan Department of Transportation (MDOT). MDOT will be responsible for maintaining the interchange; WDBA will have no further responsibility for or involvement with the interchange.

The Crossing Agreement also established the International Authority, a legal entity separate and distinct from WDBA. The International Authority is empowered to approve land acquisitions in the State of Michigan, leases of land in Michigan, as well as the Request for Qualifications, Request for Proposal, and the Public-Private Partnership Agreement with respect to the Project. The International Authority also has certain oversight responsibilities. These are to maintain on-going monitoring of compliance by WDBA with the Crossing Agreement and the Concessionaire with the Public-Private Partnership Agreement.

The International Authority is governed by a Board consisting of six members. Two of the members are appointed by the Government of Canada, one member by WDBA, and three members by the State of Michigan. All costs of the International Authority are funded by WDBA.

WDBA depends on funding from the Government of Canada for its operations and to partially fund the construction of the international crossing. After completion of the international crossing WDBA will continue to depend on funding from the Government of Canada to finance operations until the international crossing operations generate surplus cash flow.

On September 28, 2018, WDBA entered into a Public-Private Partnership Agreement (Project Agreement) with Bridging North America (BNA) to design, build, partially finance, operate and maintain the Project. Specifically, the Project Agreement covers BNA's responsibilities to design, construct, partially finance, operate and maintain the Facility; and to design, construct and partially finance the Interstate 75 Interchange (I-75 Interchange). The components of the Facility are the Bridge, the Canadian Port of Entry, and the US Port of Entry. The Project Agreement will terminate in 2054.

BNA is responsible for financing the Facility and the I-75 Interchange to an amount equal to 15% of design and build costs. BNA contributed these funds prior to WDBA contributing its own funds to the Project. BNA contributions will be repaid through Capital Payments.

There have been no significant changes to the terms of the Project Agreement since its commencement date.

By Order in Council P.C. 2014-1382 dated December 10, 2014, WDBA is also subject to a directive pursuant to Section 89 of the *Financial Administration Act* as follows:

- a. To ensure that the pension plans will provide:
  - ii. A 50:50 current service cost-sharing ratio between employee and employer for pension contributions, to be phased in for all members by December 31, 2017, and,
  - iii. For any employee hired on or after January 1, 2015, that the normal age of retirement is raised to 65 years and that the age at which retirement benefits are available, other than those received at the normal age of retirement, corresponds with the age at which they are available under the Public Service Pension Plan; and
- d. To outline its implementation strategies with respect to the commitments set out in paragraph (a) in its next corporate plan and subsequent corporate plans until the commitments are fully implemented.

WDBA implemented this directive effective December 31, 2017.

In July 2015, WDBA was issued a directive (P.C. 2015-1114) pursuant to section 89 of the *Financial Administration Act* to align its travel, hospitality, conference and event expenditure policies, guidelines and practices with Treasury Board policies, directives and related instruments on travel, hospitality, conference, and event expenditures in a manner that is consistent with their legal obligations and to report on the implementation of the directive in WDBA's corporate plan. WDBA has implemented this directive effective August 7, 2015.

The financial statements were approved and authorized for issuance by the Board of Directors on June 23, 2023.

## 2. Significant Accounting Policies

### c. Basis of Accounting

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS).

### b. Public-Private Partnership

The substance of the Project Agreement is that the ownership of the land and infrastructure remains with WDBA during the project term, though BNA is granted rights of use and access to the site to carry out project work. BNA also bears the performance risk related to the scope of work to design, build, partially finance, operate and maintain the international crossing.



WDBA accounts for the Public-Private Partnership to reflect the terms of the Project Agreement in accordance with Canadian PSAS. In accordance with the terms of the Project Agreement, WDBA is required to make certain payments to BNA during the construction period, including Progress Payments, Handover Payments, Interim Operating and Maintenance Payments, Public Art Payments, Community Benefit Payments, Large Scale Imaging equipment (LSI) payments and the Substantial Completion Payment. Throughout the construction period progress payments are paid to BNA based on completed milestones which are certified by an Independent Certifier.

Eligible costs incurred by BNA related to the Facility are recognized as tangible capital assets, as the Facility is constructed. These costs include design and build costs, interest costs incurred prior to assets being ready for productive use, as well as rehabilitation payments which are determined to be a betterment. Eligible costs related to the I-75 Interchange are recognized as expenses as they are incurred given that this component will be turned over to MDOT upon completion. At this point, WDBA will have no further responsibility for or involvement with the I-75 Interchange.

WDBA recognizes the associated liability of the Public-Private Partnership for the first 15% of the design and build costs as Due to Private Partner, representing the Threshold Amount. The Threshold Amount was achieved during March 2019. A 15% holdback is also recorded as a liability for each subsequent invoice of the design and build costs, which will be due upon substantial completion of the Facility.

The accounting for the Project Agreement infrastructure includes an estimate for the measurement of construction-in-progress based on the Progress Measurement Technique (PMT) established by BNA and agreed with the Independent Certifier, as specified in the Project Agreement. The PMT measures progress based on completed milestones. Progress is calculated against the Schedule of Values in the Project Agreement and is verified by the Independent Certifier as part of the certification process. In management’s view the PMT is an appropriate method to measure progress based on reliable information. The PMT does not include a measure for partially completed milestones since there is insufficient information available to make a reasonable estimate of the amount before a milestone is completed and verified by the Independent Certifier.

c. Revenue

WDBA recognizes revenue when the transactions or events giving rise to the revenues occur. Normally, revenues are recognized when persuasive evidence of an arrangement exists, services have been provided or goods have been delivered, the amount is fixed and determinable, and collection is reasonably assured.

Revenue from operations consists primarily of deductions taken from payments to the private partner when certain conditions are met under the Project Agreement.

d. Interest

Interest on cash deposits is recorded in the period in which it is earned.

e. Proceeds from Insurance Claims

Proceeds from insurance claims are recognized in the period in which they are confirmed.

f. Expense Recognition

All expenses are recognized in the period in which they are incurred. Estimates for accruals are made at the end of each period.

g. Government Transfers – Appropriations

Government transfers are recognized as revenue when the transfer is authorized and eligibility criteria are met, except to the extent that stipulations give rise to an obligation that meets the definition of a liability. Transfers received are recognized as deferred revenue when stipulations give rise to a liability.

For government transfers initially recognized as deferred revenue, revenue is recognized in the statement of operations as the stipulations are met. Any portion of government transfers to which WDBA is entitled to but has not received is recognized under Accounts Receivable from the Government of Canada.

h. Cash and Restricted Cash

Cash and restricted cash consist of cash held in WDBA’s bank accounts.

i. Accounts Receivable

Accounts receivable are recorded and carried at cost. Accounts receivable are reviewed at each financial statement date by WDBA for impairment. Accounts receivable consist primarily of HST receivable.

j. Deposits

Deposits with other entities are recorded and carried at cost. Deposits represent amounts held by third parties under the terms of their contracts with WDBA.

k. Accounts Payable and Accrued Liabilities

Accounts payable are recorded and carried at cost. Accounts payable consist primarily of amounts related to the ongoing construction activities of the Project.

l. Environmental Obligations

Whenever WDBA accepts responsibility or has direct responsibility for sites where contamination exceeds environmental standards, plans to abandon future economic benefits to remediate the property, and where the amount involved can be reasonably estimated, an obligation for the clean-up of the contaminated sites is recorded as a liability in the Statement of Financial Position. The estimate includes costs directly attributable to remediation activities, post-remediation operations, and maintenance and monitoring activities that are an integral part of the remediation strategy. The estimated future costs are recorded as a liability and are based on management’s best estimate of the costs that are most likely to be incurred. If it proves impossible to make a reasonable estimate of the amount or it is not expected that remediation will occur, the situation will be disclosed through a note to the Financial Statements.

m. Due to Private Partner

The amount due to private partner consists of the obligation to BNA for the first 15% of the design and build costs. The obligation is measured at amortized cost based on the effective interest rate, which is represented by the rate implicit within the contract. Capital payments commence upon handover of the Canadian Port of Entry and expire after 30 years, which include both principal and interest payments.



n. Tangible Capital Assets

Tangible capital assets are recorded at cost. Replacements, major improvements, and costs which extend the useful service lives of existing assets or increase their capacity, are capitalized. Repairs and maintenance are charged to the Statement of Operations as incurred.

Leased property is recognized when properties are turned over to WDBA by Michigan under a master lease agreement between Michigan and WDBA. Under the master lease agreement, properties are classified as tangible capital assets and amortized over the lesser of the term of the lease agreement or their individual useful lives.

Amounts included in construction in progress are not amortized until transferred to the appropriate capital asset classification. The amounts are transferred when the assets are ready for productive use in accordance with WDBA's policies.

Tangible capital assets are amortized over their estimated useful lives using the straight-line method, over the following periods:

Office equipment and furniture	between 3 and 10 years
Roads	between 4 and 6 years
Leased property	between 89 and 94 years
Leasehold improvements	between 3 and 5 years

When conditions indicate that a tangible capital asset no longer contributes to the ability of WDBA to provide services, or that the value of future economic benefits associated with a tangible capital asset is less than its net carrying value, the cost of the tangible capital asset is reduced to reflect the impairment. Net write-downs on tangible capital assets are recorded as expenses in the Statement of Operations. Assessments of whether such conditions exist are made, at a minimum, at each financial statement date.

o. Prepaid Expenses

Payments made prior to the related services being rendered are recorded as prepaid expenses. Prepaid expenses are recognized in expense as the related services are rendered. Most prepaid expenses are related to insurance to support the project.

p. Contingent Liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur, and a reasonable estimate of the loss can be made, an estimated liability is recognized, and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

q. Pension and Benefit Plans

WDBA offers a defined contribution pension plan, a non-registered savings plan, and a group benefit plan to its employees; expenses related to these plans are recognized in the period in which they are incurred.

r. Financial Instruments

WDBA identifies, assesses, and manages financial risks to minimize their impact on its results and financial position. Financial risks are managed in accordance with specific criteria. WDBA does not engage in speculative transactions or the use of derivatives.

The measurement of financial instruments depends on their classification as follows:

Categories	Financial instruments	Measurement
Financial assets	Cash	Cost
	Restricted cash	Cost
	Deposits	Cost
Financial liabilities	Accounts payable and accrued liabilities	Cost
	Holdback	Cost
	Due to private partner	Amortized cost

s. Foreign Currency Translation

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates in effect at the time of those transactions. Monetary assets and liabilities denominated in foreign currencies are translated using the rate at the end of each year. Until an item is settled, gains and losses arising because of remeasurement are reported in the Statement of Remeasurement Gains and Losses. When the item is settled, the exchange gains and losses are recorded in the Statement of Operations.



t. Measurement Uncertainty

The preparation of financial statements in accordance with Canadian PSAS requires management to make estimates and assumptions that affect the reported amounts and presentation of assets and liabilities at the financial statements date and the reported amounts of revenues and expenses during the reporting period. The measurement of construction-in-progress, the amount of GST/HST recoverable, the estimated useful life of tangible capital assets, accrued liabilities, environmental liabilities, impairments, and contingencies are the most significant items where estimates are used. Actual results could differ significantly from those estimates.

u. Budget Figures

Budget figures included in the financial statements were provided for comparison. These figures are from WDBA's Corporate Plan which was approved by WDBA's Board of Directors and the Treasury Board Secretariat.

v. Accounting Standards and Guidelines Adopted during the Year

The following standard has been issued by the Public Sector Accounting Board (PSAB):

*PS 3280 Asset Retirement Obligation:* This new Section establishes standards on when and how to account for an asset retirement obligation.

This Section was issued by PSAB in August 2018 and applies for fiscal years beginning on or after April 1, 2022.

The adoption did not have an impact on the financial statements.

3. Restricted Cash

Restricted cash consists of funds deposited into an escrow account. The cash in the escrow account is used to fund Project activities in Michigan, including property acquisition and related costs, planning and engineering costs.

WDBA is required by the Michigan Activities Funding Acknowledgement to utilize an escrow account to hold and disburse the funds for these activities. The Michigan Activities Funding Acknowledgement outlines the processes, roles and responsibilities surrounding the acquisition of property in Michigan by the Michigan Parties (MDOT and the Michigan Strategic Fund (MSF)) and other Project activities in Michigan. The escrow account is funded by WDBA on a quarterly basis.

4. Environmental Liability

WDBA recognizes a provision for environmental cleanup when all the following conditions are satisfied: an environmental standard exists; the level of contamination has been determined to exceed the environmental standard; WDBA is directly responsible or accepts responsibility; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made at that time.

WDBA is responsible for the land required for the Project. In Canada, this consists of land contributed by the Government of Canada to WDBA for use in the Project. The Michigan land required for the Project is purchased by the State of Michigan; these purchases are funded by WDBA. It has been determined that certain parcels of land contain levels of contamination above acceptable environmental standards. WDBA expects that future economic benefits will be given up remediating the contamination; remediation will be performed as part of the activities to prepare the site for the construction of the Project.

The contamination is the result of prior owners' use of the land. Remediation will require the excavation and disposal of contaminated soil. Studies commissioned by WDBA estimate that the cost of remediation activities for the Canadian land to be \$0 (2022: \$0), and \$8,381 for the Michigan land, [2022: \$8,856] for a total of \$8,381 (2022: \$8,856).

This amount was recorded as an environmental liability in the Statement of Financial Position. Of this amount, \$8,381 (2022: \$6,300) was capitalized to the cost of the Project, and \$0 (2022: \$2,556) relating to land that will not be leased to WDBA but will remain the responsibility of the State of Michigan, was expensed.

5. Holdback

WDBA retains an amount on the total due to contractors to ensure that the latter fulfill their obligations. The contracts call for WDBA to pay holdbacks upon substantial completion of the individual contracts.

6. Due to Private Partner

BNA is responsible for financing the Project to an amount equal to 15% of design and build costs, (the Threshold Amount \$574,802), prior to WDBA contributing its own funds to the Project. The Threshold Amount was achieved during March 2019, with the liability presented as the present value of expected future cash flows, discounted at the implied effective interest rate of 3.24%.

This liability will be discharged by WDBA through Capital Payments, which commence upon the handover of the Canadian Port of Entry to WDBA and expire 30 years after that date. Estimated repayments for the next five years and thereafter are as follows:

(thousands of dollars)	
Capital Payments:	
2024 Through 2026	81,780
2027	35,048
2028	35,048
2029 and Thereafter	899,575
Less: Total Interest	(476,649)
Private Partner Contribution	574,802
Capitalized Interest To Date	70,218
Expensed Interest To Date	16,471
Liability	661,491



7. Tangible Capital Assets

(thousands of dollars)

	Leasehold Improvements	Computer and Office Equipment	Construction in Progress	Land	Roads	Leased Property	Total
Cost							
April 1, 2021	1,193	713	1,715,688	64,886	46,010	262,459	2,090,949
Acquisitions	-	114	461,714	-	-	8,303	470,131
Impairments	-	-	(587)	-	-	-	(587)
Transfers	-	339	(339)	-	-	-	-
March 31, 2022	1,193	1,166	2,176,476	64,886	46,010	270,762	2,560,493
April 1, 2022	1,193	1,166	2,176,476	64,886	46,010	270,762	2,560,493
Acquisitions	-	95	687,151	-	(240)	10,549	697,555
March 31, 2023	1,193	1,261	2,863,627	64,886	45,770	281,311	3,258,048

Continued on the next page

Tangible Capital Assets (Continued)

(thousands of dollars)

	Leasehold Improvements	Computer and Office Equipment	Construction in Progress	Land	Roads	Leased Property	Total
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Accumulated Amortization

April 1, 2021	730	450	-	-	12,711	3,562	17,453
Amortization	117	205	-	-	9,082	2,865	12,269
March 31, 2022	847	655	-	-	21,793	6,427	29,722
April 1, 2022	847	655	-	-	21,793	6,427	29,722
Amortization	117	270	-	-	9,082	2,976	12,445
March 31, 2023	964	925	-	-	30,875	9,403	42,167

Net Book Value

March 31, 2022	346	511	2,176,476	64,886	24,217	264,335	2,530,771
March 31, 2023	229	336	2,863,627	64,886	14,895	271,908	3,215,881

As of March 31, 2023, WDBA recognized construction in progress of \$2,863,627 (2022: \$2,176,476) for the Project based on eligible costs incurred to date, including capitalized interest of \$70,218 (2022: \$53,403). The Project components will be amortized over their estimated useful lives once they are entered into operation and commence rendering service. During the year, WDBA recognized \$183,656 (2022: \$108,828) of expense related to the I-75 costs and local road improvements, including interest of \$3,944 (2022: \$3,821).

The tangible capital assets acquired during the year shown above include an amount of \$181,302 (2022: \$137,468) for capital items and holdbacks that had not been paid for as of March 31, 2023. These items are not included in the Statement of Cash Flow.

In 2023, WDBA recognized impairment losses totaling \$0 (2022: \$587) to write down damaged assets in construction in progress to their net realizable values.



## 8. Commitments

WDBA has commitments, principally for professional fees, rental agreements, infrastructure construction, operations and maintenance, and IT/Communications for amounts totaling \$2,884,124 (2022: \$3,581,664). Some professional fee arrangements include termination rights which allow both parties to terminate the contracts without penalty. Minimum payments over the next years are as follows:

(thousands of dollars)

	Professional Fees	Rent	Infrastructure Construction	Operations and Maintenance	IT/ Communications	Total
2024	3,748	904	646,518	2,199	1,309	654,678
2025	2,396	858	851,126	13,686	545	868,611
2026	1,043	11	12,400	24,492	198	38,144
2027	71	-	858	23,800	32	24,761
2028	71	-	827	24,632	21	25,551
2029 and thereafter	195	1	2,283	1,269,842	58	1,272,379
	<b>7,524</b>	<b>1,774</b>	<b>1,514,012</b>	<b>1,358,651</b>	<b>2,163</b>	<b>2,884,124</b>

## 9. Contingencies

In the normal course of its activities, WDBA is the claimant or defendant or is involved in certain pending claims or lawsuits. To the extent that a future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued, and an expense is recorded in the financial statements. Where the outcome of a claim is not yet determinable, any settlement will be recorded when it is determined that a claim is likely to be settled and the amount is determinable.

## 10. Expenses by Type

(thousands of dollars)

	2023	2022
I-75 Costs	<b>181,798</b>	107,079
Payroll and Benefits	<b>16,319</b>	15,713
Amortization	<b>12,445</b>	12,269
Professional Services	<b>11,953</b>	4,790
Legal Services	<b>6,231</b>	7,661
Insurance	<b>4,960</b>	5,034
Community Benefits	<b>4,820</b>	2
Local Road Improvements	<b>1,858</b>	1,749
Office and Maintenance	<b>1,358</b>	918
Rent	<b>1,047</b>	1,013
Michigan Land	<b>994</b>	300
Foreign Exchange Loss	<b>526</b>	5,672
Property Taxes	<b>341</b>	354
Transfers to International Authority	<b>321</b>	270
Travel Expenses	<b>281</b>	105
Claim Settlements	<b>265</b>	-
Other	<b>226</b>	116
Repairs and Maintenance	<b>145</b>	83
Impairment Loss	-	587
	<b>245,888</b>	163,715



## 11. Related Party Transactions

WDBA is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. WDBA enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises. These transactions are measured at the exchange amount. During the year, WDBA incurred expenses totaling \$589 (2022: \$511), and recorded government funding of \$729,288 (2022: \$436,974). As of March 31, 2023, WDBA recorded \$5,039 (2022: \$2,713) in accounts receivable and \$0 (2022: \$2.5 in accounts payable with related parties).

WDBA has no contractual commitments or contingent liabilities with its related parties.

### Reimbursement of Appropriations

During the year, the Government of Canada requested that WDBA reimburse \$15,712 of appropriations (2022: \$25,026) it had already received, but not spent, as actual expenditures were lower than estimated.

### Key Management Personnel

Other than salary and benefits, WDBA has no transactions with its key management personnel. Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of WDBA, including WDBA's senior management personnel and members of its Board of Directors.

WDBA also receives services without charge, such as financial statement audits. These are not recorded in the financial statements.

## 12. Financial Instruments

### m. Fair Value

The carrying value of WDBA's financial assets and financial liabilities, except for Due to private partner, approximates their fair value due to their short-term nature.

### b. Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Substantially all WDBA's credit risk relates to its cash balances. WDBA manages this risk by dealing only with members of the Canadian Payment Association. Generally, the carrying amount reported on WDBA's Statement of Financial Position for its financial assets exposed to credit risk, net of any applicable provisions for losses, represents the maximum amount exposed to credit risk. The credit risk is not significant for WDBA.

The maximum exposure of WDBA to credit risk as of March 31 is as follows:

(thousands of dollars)		
	2023	2022
Restricted Cash	88,916	86,318
Cash	21,782	28,892
Deposits	82	84
	110,780	115,294

The credit risk associated with cash and restricted cash is reduced substantially by ensuring that cash and restricted cash are held in WDBA's bank accounts. Accounts receivable consists primarily of HST receivable, and therefore does not meet the criteria for recognition as a financial instrument.

### c. Liquidity Risk

Liquidity risk is the risk that WDBA will not be able to meet its obligations as they fall due. WDBA manages the risk by establishing budgets with detailed cash estimates and regular follow up. The liquidity risk is low given that WDBA is financed by the Government of Canada.

WDBA's accounts payable and accrued liabilities and holdback are non-interest-bearing; none of the liabilities are payable on demand. The due to private partner is measured at amortized cost based on an effective interest rate of 3.24%, representing the rate implicit in the funds contributed by BNA and the Capital Payments paid by WDBA to BNA.

The maturities of WDBA's financial liabilities are estimated to be as follows:

(thousands of dollars)				
	Less than 3 months	3 months to 1 year	Over 1 year	Total
Due to Private Partner	-	11,683	649,808	661,491
Accounts payable and accrued liabilities	133,996	-	-	133,996
Holdback	-	-	320,996	320,996
	133,996	11,683	970,804	1,116,483



d. Market Risk

Market risk is the risk of an impact on results from changes in market factors such as fluctuations in foreign currency exchange rates and interest rates.

WDBA is subject to interest rate risk on its cash. If interest rates had varied by 1% during the year, the interest revenue from cash balances would have varied approximately \$1,306 [2022: \$1,297].

WDBA is subject to foreign currency exchange rate risk on its US dollar cash balances and accounts payable and accruals. A 1% variation in foreign currency exchange rates at March 31, 2023 would have a net impact of approximately \$784 [2022: \$849].

13. Benefit Plans

WDBA offers benefit plans to its employees, these are a pension plan, a non-registered savings plan, and a group benefit plan. The expense recognized for each plan is disclosed in the table below:

[thousands of dollars]		
	2023	2022
Pension plan	943	841
Group benefit plan	672	688
Non-Registered Savings plan	25	42
	1,640	1,571

a. Pension Plan

The defined contribution pension plan is a registered pension plan where contribution amounts are pre-determined, and the benefit received at retirement depends on the amount of the contributions accumulated and the earnings on the contributions. Membership in the plan is compulsory; employees must join immediately upon becoming eligible for membership.

Employees are required to make basic contributions equal to 5% of their base earnings and may make optional contributions of up to 4% of their base earnings, for a maximum possible total of 9% of base earnings. WDBA is required to contribute 5% of employees’ base earnings, and to match optional contributions up to a maximum of 4% of employees’ base earnings.

The pension plan was established effective January 1, 2015. To comply with Order in Council P.C. 2014-1382 (Note 1), effective January 1, 2018, executives have the same contribution plan as the employees.

b. Non-Registered Savings Plan

In 2020, WDBA established a Non-Registered Savings Plan for employees of Director level and above who have reached the annual *Income Tax Act* limit within the defined contribution pension plan. Employees can contribute the same percentage as their defined contribution pension plan or elect an alternate percentage (between 5% - 9%). WDBA will match employee contributions.

c. Group Benefit Plan

Premiums for the following benefits under the group benefit plan are paid by WDBA:

- iv. Extended health care
- v. Emergency travel assistance
- vi. Dental care
- vii. Health spending account
- viii. Basic life insurance
- ix. Dependent life insurance
- x. Basic accidental death and dismemberment insurance
- xi. Employee assistance program.

The group benefit plan is substantially the same for both executive and employees. The only difference is in the health care spending account; executive employees’ overall maximum amount is \$2,500 per year compared to \$1,000 per year for employees.

14. Impact of COVID-19

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in governments worldwide, including the governments of Canada, Ontario, the United States, and Michigan, enacting emergency measures to combat the spread of the virus. While BNA has provided several Notices claiming entitlement to compensation and relief under the Project Agreement (see note 9), as of March 31, 2023, BNA has not substantiated these claimed entitlements for compensation. The situation is dynamic and the ultimate duration, magnitude of the impact, and any entitlement to BNA which may become due by WDBA under the Project Agreement are not known at this time.



15. Variances to Budget

Variances exist between budgeted and actual financial results for the year ended March 31, 2023, reported on the Statement of Operations for revenue, the expense categories of Gordie Howe International Bridge Project and internal services expenses, and appropriations, and on the Statement of Change in Net Debt for acquisition of tangible capital assets.

Revenue from operations consists primarily of deductions taken from payments to the private partner. Events that give rise to deductions are unpredictable in nature, and therefore not included in the budget. Interest revenue consists of revenue from WDBA's bank accounts; as cash balances and interest rates fluctuate during the year, WDBA does not include an amount in its budget for interest revenue.

Expenses were slightly higher due to higher than expected construction activity on the I-75 component.

Appropriations and the acquisition of tangible capital assets were lower than budgeted as BNA's construction activity was less than expected for the year.

Overall, the annual budget from the approved 2022-23 Corporate Plan covers all actual expenditures.

16. Statement of Canadian Contributions and Statement of Unrecouped Canadian Contributions

The Crossing Agreement requires WDBA to prepare a Statement of Canadian Contributions and a Statement of Unrecouped Canadian Contributions. The Statements are contained within the Annual Report of WDBA.

STATEMENT OF CANADIAN CONTRIBUTIONS AND STATEMENT OF UNRECOUPED CANADIAN CONTRIBUTIONS

FOR THE PERIOD ENDED MARCH 31, 2023

STATEMENT OF MANAGEMENT RESPONSIBILITY

The accompanying Statement of Canadian Contributions and Statement of Unrecouped Canadian Contributions “the Statements” are the responsibility of the management of the Windsor-Detroit Bridge Authority (WDBA).


The Statements have been prepared using the basis of accounting described in Note 2.

To meet management’s responsibility, management has developed and maintains books of account, records, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the integrity and reliability of financial information, and that transactions and events are properly recorded.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control in accordance with the Crossing Agreement. The Board exercises these responsibilities with the assistance of the Audit Committee of the Board, which is composed of four directors who are not employees of WDBA.

The Audit Committee meets with management and the Auditor General of Canada, the external auditor, and also reviews and recommends to the Board the approval of the Statements. In addition, the external auditor has full and free access to the directors of the Authority.

The Auditor General of Canada is responsible for auditing the Statements and for issuing his report thereon.

  
Vicky Tuquero  
General Counsel

  
Heather Grondin  
Vice President, Corporate Affairs and External Relations

Windsor, Canada  
June 23, 2023

  
Kevin Wilkinson CPA, CA  
Interim Chief Financial Officer





# INDEPENDENT AUDITOR’S REPORT

To the Minister of Intergovernmental Affairs, Infrastructure and Communities

*Opinion*

We have audited the statement of Canadian Contributions and statement of Unrecouped Canadian Contributions of the Windsor-Detroit Bridge Authority (WDBA) for the period ended 31 March 2023 and notes to these statements, including a summary of significant accounting policies (together “the statements”).

In our opinion, the accompanying statements of WDBA for the period ended 31 March 2023 are prepared, in all material respects, in accordance with the basis of accounting described in Note 2.

*Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Statements* section of our report. We are independent of WDBA in accordance with the ethical requirements that are relevant to our audit of the statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

*Emphasis of Matter – Basis of Accounting*

We draw attention to Note 2 to the statements, which describes the basis of accounting. The statements are prepared to assist WDBA to comply with the financial reporting provisions of the Crossing Agreement. As a result, the statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

*Other Information*

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the statements and our auditor’s report thereon.

Our opinion on the statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

*Responsibilities of Management and Those Charged with Governance for the Statements*

Management is responsible for the preparation of the statements in accordance with the basis of accounting described in Note 2, and for such internal control as management determines is necessary to enable the preparation of the statements that are free from material misstatement, whether due to fraud or error.

In preparing the statements, management is responsible for assessing WDBA’s ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate WDBA or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing WDBA’s financial reporting process.

*Auditor’s Responsibility for the Audit of the Statements*

Our objectives are to obtain reasonable assurance about whether the statements are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of WDBA’s internal control.
- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on WDBA’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause WDBA to cease to continue as a going concern.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Catherine Lapalme, CPA, CA  
Principal  
for the Auditor General of Canada

Ottawa, Canada  
23 June 2023



# STATEMENT OF CANADIAN CONTRIBUTIONS AND STATEMENT OF UNRECOUPED CANADIAN CONTRIBUTIONS

FOR THE PERIOD ENDED MARCH 31, 2023

[thousands of Canadian dollars]		
	2023	2022
<b>Canadian Contributions:</b>		
Opening balance (note 4)	2,630,749	2,160,270
Canadian Contributions for the year	746,710	470,479
Aggregate Canadian Contributions	3,377,459	2,630,749
<b>Imputed Cost of Unrecouped Canadian Contributions:</b>		
Opening balance (note 4)	261,237	182,144
Imputed Cost for the year	116,520	79,093
Aggregate Imputed Cost	377,757	261,237
<b>Crossing Authority Revenue:</b>		
Opening balance	(181,140)	(149,837)
Crossing Authority Revenue for the year	(3,490)	(31,303)
Aggregate Crossing Authority Revenue	(184,630)	(181,140)
Total Unrecouped Canadian Contributions	3,570,586	2,710,846

# NOTES TO THE STATEMENT OF CANADIAN CONTRIBUTIONS AND STATEMENT OF UNRECOUPED CANADIAN CONTRIBUTIONS

## 1. CROSSING AGREEMENT AND STATEMENTS CONTENT

The Gordie Howe International Bridge project is governed by the Crossing Agreement between Canada, the Crossing Authority (the Windsor-Detroit Bridge Authority, or WDBA), and the State of Michigan. The Crossing Agreement provides a framework for a Crossing Authority established by Canada to design, construct, finance, operate and maintain a new International Crossing between Canada and Michigan.

The Crossing Agreement stipulates that the costs to design, construct, finance, operate and maintain the Gordie Howe International Bridge will be recouped through future Crossing Authority Revenue and US Federal Agencies Contributions. To track these costs, and the extent to which they have been recouped, the Crossing Agreement requires the Crossing Authority to prepare a Statement of Canadian Contributions and a Statement of Unrecouped Canadian Contributions (the Statements).

The Statement of Canadian Contributions presents the aggregate of Canadian Contributions; the Statement of Unrecouped Canadian Contributions presents the amount by which the aggregate of Canadian Contributions plus the aggregate of imputed costs on Unrecouped Canadian Contributions exceeds the aggregate of the Crossing Authority Revenue and US Federal Agencies Contributions.

The Crossing Agreement also established the International Authority, a legal entity separate and distinct from the Crossing Authority. The role of the International Authority is to maintain on-going monitoring of compliance by the Crossing Authority with the Crossing Agreement and the Concessionaire with Public-Private Agreement.

Further information, including definitions of terms, can be found in the Crossing Agreement, which is available on the website of the Crossing Authority.

## 2. SIGNIFICANT ACCOUNTING POLICIES

### c. Basis of Accounting

The Statements are prepared in accordance with the Crossing Agreement which stipulates that Canadian Contributions consist of all monies, real or personal property, or services provided, which monies or monies for such property or services have been paid.

### b. Canadian Contributions

Canadian Contributions means, at any particular time, all monies (in Canadian currency or converted into Canadian currency at conversion rates prevailing as at the date paid or provided) and all real or personal property or services provided (at the fair value as at the date provided in Canadian currency or converted into Canadian currency at conversion rates prevailing as at the date provided), which monies or monies for such property or services, have been appropriated by the Parliament of Canada and have been paid by Canada or provided by Canada to the Crossing Authority and paid by the Crossing Authority, before or after the Initial Execution Date and prior to such particular time, for International Crossing Costs, Michigan Interchange Costs, US Federal Plaza Costs, Crossing Authority Costs and International Authority Costs.



c. International Crossing Costs

International Crossing Costs means all costs and expenses paid by Canada or the Crossing Authority associated with the International Crossing and the International Crossing Lands, including costs of the International Crossing Land Activities and costs of the International Crossing Project Activities, and related obligations under the Crossing Agreement and any Public-Private Agreement including payments to a Concessionaire, other than the Crossing Authority Costs and other than International Authority Costs.

d. Michigan Interchange Costs

Michigan Interchange Costs means all costs and expenses paid by Canada or the Crossing Authority associated with the Michigan Interchange and the Michigan Interchange Lands, including the costs of the Michigan Interchange Land Activities, the costs of the Michigan Interchange Project Activities and related obligations under the Crossing Agreement and any Public-Private Agreement, including payments to a Concessionaire, other than the Crossing Authority Costs and other than International Authority Costs.

e. US Federal Plaza Costs

US Federal Plaza Costs means all costs and expenses paid by Canada or the Crossing Authority associated with the US Federal Plaza and the US Federal Plaza Lands, including the costs of the US Federal Plaza Land Activities, the costs of the US Federal Plaza Project Activities and related obligations under the Crossing Agreement and any US Federal Plaza Public-Private Agreement, including payments to a Concessionaire, other than the Crossing Authority Costs and other than International Authority Costs.

f. Crossing Authority Costs

Crossing Authority Costs means all costs and expenses paid by the Crossing Authority related to overhead and administration, including costs and expenses related to dispute resolution and litigation, and all costs and expenses paid by the Crossing Authority related to Taxes, and associated with the International Crossing, the Michigan Interchange or the US Federal Plaza, and related obligations under the Crossing Agreement, any Public-Private Agreement and any US Federal Plaza Public-Private Agreement.

g. International Authority Costs

International Authority Costs means all costs and expenses paid by the International Authority and funded by the Crossing Authority related to overhead and administration, including costs and expenses related to dispute resolution and litigation, and associated with the International Authority Oversight.

h. Imputed Cost of Unrecouped Canadian Contributions

The Imputed Cost of Unrecouped Canadian Contributions means, at each fiscal year-end, the aggregate amount accrued on the Unrecouped Canadian Contributions in Canadian dollars, during such fiscal year, calculated at a rate per annum equal to the Government of Canada benchmark long-term bond yield effective on the last business day of the previous fiscal year-end, as published by the Bank of Canada, plus 100 basis points, and compounded annually.

i. Crossing Authority Revenue

Crossing Authority Revenue means all revenue received by the Crossing Authority (other than monies received from Canada and US Federal Agencies Contributions) related to the International Crossing, the Michigan Interchange prior to the International Crossing Opening Date, and the US Federal Plaza, including: the Canadian Crossing Tolls; revenue arising from any Public-Private Agreement or any US Federal Plaza Public-Private Agreement; interest or other money on account of investments by the Crossing Authority; and proceeds of insurance in the event of damage or destruction of any portion of the International Crossing, the Michigan Interchange prior to the International Crossing Opening Date, or the US Federal Plaza.

j. US Federal Agencies Contributions

US Federal Agencies Contributions means all monies (in Canadian currency or converted into Canadian currency at conversion rates prevailing as at the date paid or provided) paid or provided by one or more US Federal Agencies to the Crossing Authority for the US Federal Plaza Costs.

k. Unrecouped Canadian Contributions

Unrecouped Canadian Contributions means, at each fiscal year end, the amount, if any, by which the aggregate of the International Crossing Costs, the Michigan Interchange Costs, the US Federal Plaza Costs, the Crossing Authority Costs, the International Authority Costs prior to such time and the aggregate amount of Imputed Cost of Unrecouped Canadian Contributions compounded at any fiscal year end at and prior to such time, exceeds the aggregate of the Crossing Authority Revenue and the US Federal Agencies Contributions prior to such time, all amounts in Canadian currency or converted into Canadian currency at conversion rates prevailing as at the date paid or received as the case may be.

3. COMPARABILITY TO THE FINANCIAL STATEMENTS OF THE CROSSING AUTHORITY

As the Statement of Canadian Contributions is prepared on a cash basis, and contains financial transactions from other government entities, these Statements are not comparable to the financial statements of the Crossing Authority.

4. EXCLUDED COSTS

The Government of Canada’s record retention policy requires that records be retained for a period of seven years; disposal of records is allowed after the retention requirement has been met. As a result of this policy, some records from 2005 to 2009 were not retained.

The total of the Canadian Contributions for which records were not retained is \$982 thousand. These costs have been excluded from the Statement of Canadian Contributions.







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