Councillors' Ward Allowance and Chairperson Expenditures Reports of

COUNCILLORS OF THE CITY OF WINNIPEG

Year ended December 31, 2022

Table of Contents

Fort Rouge – East Fort Garry 1

Councillor Sherri Rollins 1

North Kildonan 8

Councillor Jeff Browaty 8

St. Boniface 15

Councillor Matt Allard 15

St. Vital 21

Councillor Brian Mayes 21

Transcona 28

Councillor Shawn Nason 28

Transcona 33

Councillor Russ Wyatt 33

Councillor's Ward Allowance Report of

FORT ROUGE – EAST FORT GARRY
COUNCILLOR SHERRI ROLLINS

Year ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To The Mayor and Members of City Council of The City of Winnipeg

Opinion

We have audited the Councillor's Ward Allowance Report and Chairperson Expenditures Reports of The City of Winnipeg Councillor Sherri Rollins (the "Councillor") for the year ended December 31, 2022 and notes to financial information (hereinafter referred to as the "financial information").

In our opinion, the accompanying financial information for the year ended December 31, 2022 is prepared, in all material respects, in accordance with the provisions of the Councillors' Ward Allowance Fund Policy (the "Policy").

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 Information*" section of our auditor's report.

We are independent of the Councillor and The City of Winnipeg in accordance with the ethical requirements that are relevant to our audit of the financial information 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 - Financial Reporting Framework

We draw attention to Note 1 to the financial information, which describes the applicable financial reporting framework. The financial information is prepared to assist the Councillor and The City of Winnipeg to comply with financial reporting provisions of the Policy as described in Note 1. As a result, the financial information may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Councillor and Management for the Financial Information

The Councillor and Management of The City of Winnipeg are responsible for the preparation of the financial information in accordance with the financial reporting provisions of Policy and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.
KPMG Canada provides services to KPMG LLP.

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 the financial information.

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 information, 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 The City of Winnipeg's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

KPMG LLP

Chartered Professional Accountants

Winnipeg, Canada

May 30, 2023

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2022

Ward: ***Fort Rouge - East Fort Garry***
Councillor: ***Sherri Rollins***

Allocated Budget for the Year		$ 84,924.00
Add: Unexpended Funds Carried Forward to 2022		3,676.59
Total Available Funds for the Year		88,600.59
Ward Expenses:		
Advertising and Promotions		
Advertising	7,476.31	7,476.31
Community Offices		
Rentals	52.27	52.27
Community Expenses		
Luncheons, Receptions & Events	1,202.00	
Membership Fees	371.25	
Other Operating Supplies	533.60	
Contrib-Donations	12,085.90	
Contrib-Sponsorships-Cash	200.00	
Ward Activities	1,008.30	15,401.05
Councillor's Assistants		
Casual Services	47,993.55	47,993.55
Office Equipment		
Office Equipment	1,139.23	1,139.23
Office Supplies		
Stationery and Office Supplies	117.51	117.51
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,932.31	1,932.31
Telephone and Communications		
Telephone	579.02	
Telephone-Cellular	567.11	
Website/Domain Licenses	174.75	1,320.88
Postage and Courier Services		
Postage	295.94	295.94
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	970.88	970.88
Professional and Consulting Services		
Non-Professional Services	1,395.00	1,395.00
Training		
Training,Workshops and Tuition	54.57	54.57
Total Expenditures		78,149.50
Total Unexpended Funds		10,451.09
Less: Unexpended Funds Carried Over to 2023		(8,492.40)
Unexpended Funds Returned to General Revenue		$ 1,958.69

Chairperson Expenditure Report
for the period January 1, 2022 to October 31, 2022

Committee ***Standing Policy Committee on Protection, Community Services and Parks***

Chairperson: ***Sherri Rollins***

Allocated Budget for the Period on Standing Committee		$ 3,333.33
Add: Unexpended Funds Carried Forward to 2022		400.00
Total Available Funds for the Period		$ 3,733.33
Chairperson Expenses:		
Business Meetings and Hospitality		
Business Meetings	178.26	178.26
Training		
Training, Workshops and Tuition	375.00	375.00
Total Expenditures		553.26
Unexpended Funds at End of Period		3,180.07
Funds Transferred to the New Chairperson		(3,180.07)
Unexpended Funds Returned to General Revenue		$ 0.00

Chairperson Expenditure Report
for the period from November 1, 2022 to December 31, 2022

Committee: ***Standing Policy Committee on Property and Development, Heritage and Downtown Development***

Chairperson: ***Sherri Rollins***

Allocated Budget for the Year	$ 4,000.00
Add: Unexpended Funds Carried Forward to 2022	400.00
Less: Funds Expended Prior to Chairperson's Appointment	(3,733.30)
Total Available Funds for the Year	666.70
Chairperson Expenses:	
Total Expenditures	-
Total Unexpended Funds	666.70
Less: Unexpended Funds Carried Over to 2023	(400.00)
Unexpended Funds Returned to General Revenue	$ 266.70

FORT ROUGE – EAST FORT GARRY
COUNCILLOR SHERRI ROLLINS

Notes to the Councillor's Ward Allowance Report

Year ended December 31, 2022

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1. Significant accounting policies:

(a) Basis of accounting:

This financial information is a special purpose report prepared using the accrual basis of accounting and in accordance with the provisions of the Councillors' Ward Allowance Fund Policy (the "Policy").

(b) Unexpended funds:

Per the Policy, unexpended funds from the allocated ward and chairperson budgets for the year may be carried over and added to the following year allocated ward and chairperson budgets, at the discretion of the Councillor, at a maximum amount equal to 10 percent of the total allocated budget for the current year. Any unexpended fund in excess of the amount carried over is to be returned to The City of Winnipeg General Revenue Fund. Unexpended funds that are carried over to the following year must be expended before the end of the following year, with no further carry over allowed.

Councillor's Ward Allowance and Chairperson Expenditures Reports of

NORTH KILDONAN
COUNCILLOR JEFF BROWATY

Year ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To The Mayor and Members of City Council of The City of Winnipeg

Opinion

We have audited the Councillor's Ward Allowance and Chairperson Expenditures Reports of The City of Winnipeg Councillor Jeff Browaty (the "Councillor") for the year ended December 31, 2022 and notes to financial information (hereinafter referred to as the "financial information").

In our opinion, the accompanying financial information for the year ended December 31, 2022 is prepared, in all material respects, in accordance with the provisions of the Councillors' Ward Allowance Fund Policy (the "Policy").

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 Information*" section of our auditor's report.

We are independent of the Councillor and The City of Winnipeg in accordance with the ethical requirements that are relevant to our audit of the financial information 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 - Financial Reporting Framework

We draw attention to Note 1 to the financial information, which describes the applicable financial reporting framework. The financial information is prepared to assist the Councillor and The City of Winnipeg to comply with financial reporting provisions of the Policy as described in Note 1. As a result, the financial information may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Councillor and Management for the Financial Information

The Councillor and Management of The City of Winnipeg are responsible for the preparation of the financial information in accordance with the financial reporting provisions of Policy and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

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KPMG Canada provides services to KPMG LLP.

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 the financial information.

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 information, 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 The City of Winnipeg's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

KPMG LLP

Chartered Professional Accountants

Winnipeg, Canada

May 30, 2023

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2022

Ward: ***North Kildonan***
Councillor: ***Jeff Browaty***

Allocated Budget for the Year		$ 84,924.00
Add: Unexpended Funds Carried Forward to 2022		7,373.55
Total Available Funds for the Year		92,297.55
Ward Expenses:		
Advertising and Promotions		
Advertising	7,144.99	7,144.99
Business Meetings and Hospitality		
Business Meetings	157.78	157.78
Community Expenses		
Luncheons, Receptions & Events	4,075.00	
Contrib-Donations	898.16	
Ward Activities	179.42	5,152.58
Councillor's Assistants		
Casual Services	65,355.72	65,355.72
Office Equipment		
Office Equipment	3,334.44	3,334.44
Office Supplies		
Stationery and Office Supplies	74.39	74.39
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,756.95	1,756.95
Telephone and Communications		
Telephone	350.70	
Telephone-Cellular	1,309.63	1,660.33
Postage and Courier Services		
Postage	7.46	7.46
Travel		
Conferences	78.95	
Travel-City Business	295.63	374.58
Total Expenditures		85,019.22
Total Unexpended Funds		7,278.33
Less: Unexpended Funds Carried Over to 2023		(7,278.33)
Unexpended Funds Returned to General Revenue		$ 0.00

Chairperson Expenditure Report
for the period from January 1, 2022 to April 4, 2022

Role:	***Standing Policy Committee on Innovation***
Councillor:	***Jeff Browaty***

Allocated Budget for the Period on Standing Committee	$ 1,030.14
Add: Unexpended Funds Carried Forward to 2022	400.00
Total Available Funds for the Period on Standing Committee	1,430.14
Chairperson Expenses:	
Total Expenditures	-
Unexpended Funds at End of Period	1,030.14
Funds Transferred to the New Chairperson	(1,030.14)
Unexpended Funds Returned to General Revenue	$ 0.00

Chairperson Expenditure Report
for the period from April 5, 2022 to December 31, 2022

Committee: ***Standing Policy Committee on Finance***
Chairperson: ***Jeff Browaty***

Allocated Budget for the year	$	4,000.00
Add: Unexpended Funds Carried Forward to 2022		400.00
Less: Funds Expended Prior to Chairperson's Appointment	$	-
Total Available Funds for the Year		$4,400.00
Chairperson Expenses:		
Total Expenditures		-
Total Unexpended Funds		4,400.00
Less: Unexpended Funds Carried Over to 2023		(400.00)
Unexpended Funds Returned to General Revenue		$4,000.00

NORTH KILDONAN
COUNCILLOR JEFF BROWATY

Notes to the Councillor's Ward Allowance and Chairperson Expenditures Reports

Year ended December 31, 2022

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1. Significant accounting policies:

(a) Basis of accounting:

This financial information is a special purpose report prepared using the accrual basis of accounting and in accordance with the provisions of the Councillors' Ward Allowance Fund Policy (the "Policy").

(b) Unexpended funds:

Per the Policy, unexpended funds from the allocated ward and chairperson budgets for the year may be carried over and added to the following year allocated ward and chairperson budgets, at the discretion of the Councillor, at a maximum amount equal to 10 percent of the total allocated budget for the current year. Any unexpended fund in excess of the amount carried over is to be returned to The City of Winnipeg General Revenue Fund. Unexpended funds that are carried over to the following year must be expended before the end of the following year, with no further carry over allowed.

Councillor's Ward Allowance and Chairperson Expenditures Reports of

ST. BONIFACE
COUNCILLOR MATT ALLARD

Year ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To The Mayor and Members of City Council of The City of Winnipeg

Opinion

We have audited the Councillor's Ward Allowance and Chairperson Expenditures Reports of The City of Winnipeg Councillor Matt Allard (the "Councillor") for the year ended December 31, 2022 and notes to financial information (hereinafter referred to as the "financial information").

In our opinion, the accompanying financial information for the year ended December 31, 2022 is prepared, in all material respects, in accordance with the provisions of the Councillors' Ward Allowance Fund Policy (the "Policy").

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 Information*" section of our auditor's report.

We are independent of the Councillor and The City of Winnipeg in accordance with the ethical requirements that are relevant to our audit of the financial information 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 - Financial Reporting Framework

We draw attention to Note 1 to the financial information, which describes the applicable financial reporting framework. The financial information is prepared to assist the Councillor and The City of Winnipeg to comply with financial reporting provisions of the Policy as described in Note 1. As a result, the financial information may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Councillor and Management for the Financial Information

The Councillor and Management of The City of Winnipeg are responsible for the preparation of the financial information in accordance with the financial reporting provisions of Policy and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

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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 information, 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 The City of Winnipeg's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

KPMG LLP

Chartered Professional Accountants

Winnipeg, Canada

May 30, 2023

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2022

Ward: ***St. Boniface***
Councillor: ***Matt Allard***

Allocated Budget for the Year		$ 84,924.00
Add: Unexpended Funds Carried Forward to 2022		8,492.40
Total Available Funds for the Period		93,416.40
Ward Expenses:		
Advertising and Promotions		
Advertising	1,765.00	1,765.00
Community Expenses		
Luncheons, Receptions & Events	1,650.00	
Other Operating Supplies	440.00	
Contrib-Donations	96.00	2,186.00
Councillor's Assistants		
Casual Services	74,683.14	74,683.14
Office Equipment		
Office Equipment	618.98	618.98
Periodicals and Subscriptions		
Books	10.32	10.32
Telephone and Communications		
Telephone-Cellular	790.16	790.16
Postage and Courier Services		
Postage	3,038.95	3,038.95
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	4,023.67	4,023.67
Professional and Consulting Services		
Non-Professional Services	360.00	360.00
Total Expenditures		87,476.22
Total Unexpended Funds		5,940.18
Less: Unexpended Funds Carried Over to 2023		(5,940.18)
Unexpended Funds Returned to General Revenue		$ 0.00

Chairperson Expenditure Report
for the period January 1, 2022 to October 31, 2022

Committee: ***Standing Policy Committee on Infrastructure Renewal and Public Works***

Chairperson: ***Matt Allard***

Allocated Budget for the Period on Standing Committee		$ 3,333.33
Add: Unexpended Funds Carried Forward to 2022		400.00
Total Available Funds for the Period		3,733.33
Chairperson Expenses:		
Councillor's Assistants		
Casual Services	3,733.30	3,733.30
Total Expenditures		3,733.30
Unexpended Funds at End of Period		0.03
Funds Transferred to the New Chairperson		(0.03)
Unexpended Funds Returned to General Revenue		$ 0.00

ST. BONIFACE
COUNCILLOR MATT ALLARD

Notes to the Councillor's Ward Allowance and Chairperson Expenditures Reports

Year ended December 31, 2022

---

1. Significant accounting policies:

(a) Basis of accounting:

This financial information is a special purpose report prepared using the accrual basis of accounting and in accordance with the provisions of the Councillors' Ward Allowance Fund Policy (the "Policy").

(b) Unexpended funds:

Per the Policy, unexpended funds from the allocated ward and chairperson budgets for the year may be carried over and added to the following year allocated ward and chairperson budgets, at the discretion of the Councillor, at a maximum amount equal to 10 percent of the total allocated budget for the current year. Any unexpended fund in excess of the amount carried over is to be returned to The City of Winnipeg General Revenue Fund. Unexpended funds that are carried over to the following year must be expended before the end of the following year, with no further carry over allowed.

Councillor's Ward Allowance and Chairperson Expenditures Reports of

ST. VITAL
COUNCILLOR BRIAN MAYES

Year ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To The Mayor and Members of City Council of The City of Winnipeg

Opinion

We have audited the Councillor's Ward Allowance and Chairperson Expenditures Reports of The City of Winnipeg Councillor Brian Mayes (the "Councillor") for the year ended December 31, 2022 and notes to financial information (hereinafter referred to as the "financial information").

In our opinion, the accompanying financial information for the year ended December 31, 2022 is prepared, in all material respects, in accordance with the provisions of the Councillors' Ward Allowance Fund Policy (the "Policy").

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 Information*" section of our auditor's report.

We are independent of the Councillor and The City of Winnipeg in accordance with the ethical requirements that are relevant to our audit of the financial information 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 - Financial Reporting Framework

We draw attention to Note 1 to the financial information, which describes the applicable financial reporting framework. The financial information is prepared to assist the Councillor and The City of Winnipeg to comply with financial reporting provisions of the Policy as described in Note 1. As a result, the financial information may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Councillor and Management for the Financial Information

The Councillor and Management of The City of Winnipeg are responsible for the preparation of the financial information in accordance with the financial reporting provisions of Policy and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

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KPMG Canada provides services to KPMG LLP.

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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 the financial information.

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 information, 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 The City of Winnipeg's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

KPMG LLP

Chartered Professional Accountants

Winnipeg, Canada

May 30, 2023

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2022

Ward: ***St. Vital***
Councillor: ***Brian Mayes***

Allocated Budget for the Year		$84,924.00
Add: Unexpended Funds Carried Forward to 2022		8,492.40
Total Available Funds for the Year		93,416.40
Ward Expenses:		
Advertising and Promotions		
Advertising	3,639.44	3,639.44
Business Meetings and Hospitality		
Rentals	224.05	224.05
Community Expenses		
Luncheons, Receptions & Events	2,108.59	
Contrib-Donations	19,826.40	
Contrib-Sponsorships-Cash	800.00	
Ward Activities	734.63	23,469.62
Councillor's Assistants		
Casual Services	52,274.53	52,274.53
Periodicals and Subscriptions		
Periodicals and Subscriptions	3,400.92	3,400.92
Telephone and Communications		
Telephone	305.37	
Telephone-Cellular	763.98	
Website/Domain Licenses	740.14	1,809.49
Postage and Courier Services		
Freight and Messenger Services	10.50	
Postage	3,403.10	3,413.60
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	928.61	928.61
Professional and Consulting Services		
Non-Professional services	637.68	637.68
Transportation		
Parking Space Rental		
Parking Meter/Voucher	37.53	37.53
Total Expenditures		89,835.47
Total Unexpended Funds		3,580.93
Less: Unexpended Funds Carried Over to 2023		(3,580.93)
Unexpended Funds Returned to General Revenue		$0.00

Chairperson Expenditure Report
for the year ended December 31, 2022

Committee: ***Standing Policy Committee on Water & Waste, Riverbank Management and the Environment***

Chairperson: ***Brian Mayes***

Allocated Budget for the Year		$ 4,000.00
Add: Unexpended Funds Carried Forward to 2022		313.70
Total Available Funds for the Year		4,313.70
Chairperson Expenses:		
Councillor's Assistants		
Casual Services	3,759.33	3,759.33
Total Expenditures		3,759.33
Total Unexpended Funds		554.37
Less: Unexpended Funds Carried Over to 2023		(400.00)
Unexpended Funds Returned to General Revenue		$ 154.37

Chairperson Expenditure Report
for the period January 1, 2022 to October 31, 2022

Committee: ***Winnipeg Food Council***
Chairperson: ***Brian Mayes***

Allocated Budget for the Period on Standing Committee		$ 2,475.00
Add: Unexpended Funds Carried Forward to 2022		297.00
Total Available Funds for the Year		2,772.00
Chairperson Expenses:		
Business Meetings and Hospitality		
Business Meetings	186.83	186.83
Community Expenses		
Contrib-Donations	1,500.00	1,500.00
Total Expenditures		1,686.83
Unexpended Funds at End of Period		1,085.17
Funds Transferred to the New Chairperson		(1,085.17)
Unexpended Funds Returned to General Revenue		$ 0.00

ST. VITAL
COUNCILLOR BRIAN MAYES

Notes to the Councillor's Ward Allowance and Chairperson Expenditures Reports

Year ended December 31, 2022

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1. Significant accounting policies:

(a) Basis of accounting:

This financial information is a special purpose report prepared using the accrual basis of accounting and in accordance with the provisions of the Councillors' Ward Allowance Fund Policy (the "Policy").

(b) Unexpended funds:

Per the Policy, unexpended funds from the allocated ward and chairperson budgets for the year may be carried over and added to the following year allocated ward and chairperson budgets, at the discretion of the Councillor, at a maximum amount equal to 10 percent of the total allocated budget for the current year. Any unexpended fund in excess of the amount carried over is to be returned to The City of Winnipeg General Revenue Fund. Unexpended funds that are carried over to the following year must be expended before the end of the following year, with no further carry over allowed.

Councillor's Ward Allowance Report of

TRANSCONA
COUNCILLOR SHAWN NASON

For the Period from January 1, 2022 to October 31, 2022

KPMG LLP
1900 - 360 Main Street
Winnipeg MB
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www.kpmg.ca

INDEPENDENT AUDITOR'S REPORT

To The Mayor and Members of City Council of The City of Winnipeg

Opinion

We have audited the Councillor's Ward Allowance Report of The City of Winnipeg Councillor Shawn Nason (the "Councillor") for the period from January 1, 2022 to October 31, 2022 and notes to financial information (hereinafter referred to as the "financial information").

In our opinion, the accompanying financial information for the period from January 1, 2022 to October 31, 2022 is prepared, in all material respects, in accordance with the provisions of the Councillors' Ward Allowance Fund Policy (the "Policy").

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 Information*" section of our auditor's report.

We are independent of the Councillor and The City of Winnipeg in accordance with the ethical requirements that are relevant to our audit of the financial information 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 - Financial Reporting Framework

We draw attention to Note 1 to the financial information, which describes the applicable financial reporting framework. The financial information is prepared to assist the Councillor and The City of Winnipeg to comply with financial reporting provisions of the Policy as described in Note 1. As a result, the financial information may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Councillor and Management for the Financial Information

The Councillor and Management of The City of Winnipeg are responsible for the preparation of the financial information in accordance with the financial reporting provisions of Policy and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

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 the financial information.

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 information, 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 The City of Winnipeg's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

KPMG LLP

Chartered Professional Accountants

Winnipeg, Canada

May 30, 2023

Councillor's Ward Allowance Expenditure Report
for the period from January 1, 2022 to October 31, 2022

Ward: ***Transcona***
Councillor: ***Shawn Nason***

Allocated Budget for the Period in Office		70,770.00
Add: Unexpended Funds Carried Forward to 2022		7,851.42
Total Available Funds for the Period in Office		78,621.42
Ward Expenses:		
Advertising and Promotions		
Advertising	5,946.56	5,946.56
Business Meetings and Hospitality		
Business Meetings	125.46	125.46
Community Expenses		
Luncheons, Receptions & Events	2,471.43	
Membership Fees	295.00	
Other Operating Supplies	1,624.00	
Grants - Cash	258.26	
Contrib-Donations	2,615.35	
Ward Activities	2,700.00	9,964.04
Councillor's Assistants		
Casual Services	34,082.57	34,082.57
Office Equipment		
Computer Software	1,620.00	1,620.00
Office Supplies		
Stationery and Office Supplies	371.17	371.17
Periodicals and Subscriptions		
Periodicals and Subscriptions	629.91	629.91
Telephone and Communications		
Telephone	263.06	
Telephone-Cellular	1,107.02	1,370.08
Postage and Courier Services		
Postage	3,086.11	3,086.11
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	3,113.41	3,113.41
Total Expenditures		60,309.31
Unexpended Funds at End of Period		18,312.11
Funds Transferred to the New Councillor		(18,312.11)
Unexpended Funds Returned to General Revenue		$ 0.00

TRANSCONA
COUNCILLOR SHAWN NASON

Notes to the Councillor's Ward Allowance Report

For the Period from January 1, 2022 to October 31, 2022

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1. Significant accounting policies:

(a) Basis of accounting:

This financial information is a special purpose report prepared using the accrual basis of accounting and in accordance with the provisions of the Councillors' Ward Allowance Fund Policy (the "Policy").

(b) Unexpended funds:

Per the Policy, unexpended funds from the allocated ward and chairperson budgets for the year may be carried over and added to the following year allocated ward and chairperson budgets, at the discretion of the Councillor, at a maximum amount equal to 10 percent of the total allocated budget for the current year. Any unexpended fund in excess of the amount carried over is to be returned to The City of Winnipeg General Revenue Fund. Unexpended funds that are carried over to the following year must be expended before the end of the following year, with no further carry over allowed.

Councillor's Ward Allowance Report of

TRANSCONA
COUNCILLOR RUSS WYATT

For the Period from November 1, 2022 to December 31, 2022

KPMG LLP
1900 - 360 Main Street
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R3C 3Z3

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INDEPENDENT AUDITOR'S REPORT

To The Mayor and Members of City Council of The City of Winnipeg

Opinion

We have audited the Councillor's Ward Allowance and Chairperson Expenditures Reports of The City of Winnipeg Councillor Russ Wyatt (the "Councillor") for the period from November 1, 2022 to December 31, 2022 and notes to financial information (hereinafter referred to as the "financial information").

In our opinion, the accompanying financial information for the period from November 1, 2022 to December 31, 2022 is prepared, in all material respects, in accordance with the provisions of the Councillors' Ward Allowance Fund Policy (the "Policy").

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 Information*" section of our auditor's report.

We are independent of the Councillor and The City of Winnipeg in accordance with the ethical requirements that are relevant to our audit of the financial information 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 - Financial Reporting Framework

We draw attention to Note 1 to the financial information, which describes the applicable financial reporting framework. The financial information is prepared to assist the Councillor and The City of Winnipeg to comply with financial reporting provisions of the Policy as described in Note 1. As a result, the financial information may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Councillor and Management for the Financial Information

The Councillor and Management of The City of Winnipeg are responsible for the preparation of the financial information in accordance with the financial reporting provisions of Policy and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.
KPMG Canada provides services to KPMG LLP.

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 the financial information.

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 information, 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 The City of Winnipeg's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

KPMG LLP

Chartered Professional Accountants

Winnipeg, Canada

May 30, 2023

Councillor's Ward Allowance Expenditure Report
for the period from November 1, 2022 to December 31, 2022

Ward: ***Transcona***
Councillor: ***Russ Wyatt***

Allocated Budget for the Year		$ 84,924.00
Add: Unexpended Funds Carried Forward to 2022		7,851.42
Less: Funds Expended Prior to Councillor's Inauguration		(60,309.31)
Total Available Funds for the Period in Office		32,466.11
Ward Expenses:		
Advertising and Promotions		
Advertising	2,362.00	2,362.00
Business Meetings and Hospitality		
Rentals	232.00	232.00
Community Expenses		
Contrib-Donations	5,249.64	
Contrib-Sponsorships-Cash	500.00	5,749.64
Councillor's Assistants		
Casual Services	11,469.08	11,469.08
Office Equipment		
Office Equipment	(1,025.00)	(1,025.00)
Office Supplies		
Stationery and Office Supplies	648.49	648.49
Periodicals and Subscriptions		
Periodicals and Subscriptions	69.99	69.99
Telephone and Communications		
Telephone	27.09	
Telephone-Cellular	89.56	
Website/Domain Licenses	1,600.00	1,716.65
Postage and Courier Services		
Postage	2,873.98	2,873.98
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	3,203.19	3,203.19
Professional and Consulting Services		
Non-Professional Services	96.00	96.00
Total Expenditures		27,396.02
Total Unexpended Funds		5,070.09
Less: Unexpended Funds Carried Over to 2023		(5,070.09)
Unexpended Funds Returned to General Revenue		$ 0.00

Chairperson Expenditure Report
for the period November 1, 2022 to December 31, 2022

Role: ***North American Strategy For Competitiveness (NASCO)***
Chairperson: ***Russ Wyatt***

Allocated Budget for the Year	$ 2,970.00
Add: Unexpended Funds Carried Forward to 2022	297.00
Less: Funds Expended Prior to Chairperson's Appointment	-
Total Available Funds for the Period	3,267.00
Chairperson Expenses:	
Total Expenditures	-
Total Unexpended Funds	3,267.00
Less: Unexpended Funds Carried Over to 2023	(297.00)
Unexpended Funds Returned to General Revenue	$ 2,970.00

TRANSCONA
COUNCILLOR RUSS WYATT

Notes to the Councillor's Ward Allowance Report

For the Period from November 1, 2022 to December 31, 2022

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1. Significant accounting policies:

(a) Basis of accounting:

This financial information is a special purpose report prepared using the accrual basis of accounting and in accordance with the provisions of the Councillors' Ward Allowance Fund Policy (the "Policy").

(b) Unexpended funds:

Per the Policy, unexpended funds from the allocated ward and chairperson budgets for the year may be carried over and added to the following year allocated ward and chairperson budgets, at the discretion of the Councillor, at a maximum amount equal to 10 percent of the total allocated budget for the current year. Any unexpended fund in excess of the amount carried over is to be returned to The City of Winnipeg General Revenue Fund. Unexpended funds that are carried over to the following year must be expended before the end of the following year, with no further carry over allowed.