Councillors' Ward Allowance and Chairperson Expenditures Reports of

COUNCILLORS OF THE CITY OF WINNIPEG

Year ended December 31, 2024

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Councillor's Ward Allowance and Chairperson Expenditures Reports of

CHARLESWOOD - TUXEDO
COUNCILLOR EVAN DUNCAN

Year ended December 31, 2024

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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 Evan Duncan (the "Councillor") for the year ended December 31, 2024 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, 2024 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.

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.

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.

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 28, 2025

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2024

Ward: ***Charleswood - Tuxedo***
Councillor: ***Evan Duncan***

Allocated Budget for the Year		$ 164,565.00
Add: Unexpended Funds Carried Forward to 2024		5,463.00
Total Available Funds for the Year		170,028.00
Ward Expenses:		
Advertising and Promotions		
Advertising	20,513.24	20,513.24
Business Meetings and Hospitality		
Business Meetings	388.96	388.96
Community Expenses		
Luncheons, Receptions & Events	2,290.00	
Other Operating Supplies	1,548.73	
Contrib-Donations	8,048.97	
Contrib-Sponsorships-Cash	1,000.00	
Ward Activities	932.01	13,819.71
Community Offices		
Rentals	3,000.00	3,000.00
Councillor's Assistants		
Employee Assistance Program	71.18	
Councillor's Assistant RRSP	2,640.00	
Casual Services	93,384.76	96,095.94
Office Equipment		
Office Equipment	340.46	340.46
Office Supplies		
Stationery and Office Supplies	335.82	335.82
Periodicals and Subscriptions		
Periodicals and Subscriptions	378.34	378.34
Telephone and Communications		
Telephone	471.05	471.05
Postage and Courier Services		
Postage	10.29	10.29
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	349.49	349.49
Professional and Consulting Services		
Non-Professional Services	87.10	87.10
Transportation		
Parking Space Rental	2,198.76	
Parking Meter/Voucher	208.50	2,407.26
Total Expenditures		138,197.66
Total Unexpended Funds		31,830.34
Less: Unexpended Funds Carried Over to 2025		(3,919.48)
Unexpended Funds Returned to General Revenue		$ 27,910.86

Chairperson Expenditure Report
for the period from July 24, 2024 to December 31, 2024

Committee: ***Standing Policy Committee on Water, Waste and Environment***

Chairperson: ***Evan Duncan***

Allocated Budget for the Year		$ 4,000.00
Add: Unexpended Funds Carried Forward to 2024		400.00
Less: Funds Expended Prior to Chairperson's Appointment		(894.02)
Total Available Funds for the Year		3,505.98
Chairperson Expenses:		
Community Expenses		
Ward Activities	400.00	$400.00
Conferences and Travel		
Conferences Involving Travel	1,681.74	1,681.74
Total Expenditures		2,081.74
Total Unexpended Funds		1,424.24
Less: Unexpended Funds Carried Over to 2025		(400.00)
Unexpended Funds Returned to General Revenue		$ 1,024.24

CHARLESWOOD - TUXEDO
COUNCILLOR EVAN DUNCAN

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

Year ended December 31, 2024

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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 transferred to 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

POINT DOUGLAS
COUNCILLOR VIVIAN SANTOS

Year ended December 31, 2024

KPMG LLP
1900 – 360 Main Street
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Telephone (204) 957-1770
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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 Vivian Santos (the "Councillor") for the year ended December 31, 2024 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, 2024 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.

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.

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.

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 28, 2025

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2024

Ward: ***Point Douglas***
Councillor: ***Vivian Santos***

Allocated Budget for the Year		$ 164,565.00
Add: Unexpended Funds Carried Forward to 2024		10,129.00
Total Available Funds for the Period		174,694.00
Ward Expenses:		
Advertising and Promotions		
Advertising	3,706.00	3,706.00
Business Meetings and Hospitality		
Business Meetings	1,100.03	1,100.03
Community Expenses		
Luncheons, Receptions & Events	9,381.93	
Contrib-Sponsorships-Cash	2,080.33	
Ward Activities	11,665.69	$23,127.95
Community Offices		
Rentals	150.00	150.00
Councillor's Assistants		
Employee Assistance Program	71.18	
Councillor's Assistant RRSP	2,362.24	
Casual Services	76,723.60	79,157.02
Office Equipment		
Office Equipment	1,564.03	1,564.03
Office Supplies		
Stationery and Office Supplies	2,444.92	2,444.92
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,676.31	1,676.31
Telephone and Communications		
Telephone	215.60	
Telephone-Cellular	2,579.86	2,795.46
Postage and Courier Services		
Freight and Messenger Services	8.00	
Postage	151.84	159.84
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,458.08	1,458.08
Professional and Consulting Services		
Non-Professional Services	550.00	550.00
Transportation		
Parking Meter/Voucher	202.51	202.51
Total Expenditures		118,092.15
Total Unexpended Funds		56,601.85
Less: Unexpended Funds Carried Over to 2025		(14,359.71)
Unexpended Funds Returned to General Revenue		$ 42,242.14

Chairperson Expenditure Report
for the period from July 24, 2024 to December 31, 2024

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

Chairperson: ***Vivian Santos***

Allocated Budget for the Year		$ 4,000.00
Add: Unexpended Funds Carried Forward to 2024		147.79
Less: Funds Expended Prior to Chairperson's Appointment		(1,850.07)
Total Available Funds for the Year		2,297.73
Chairperson Expenses:		
Community Expenses		
Luncheons, Receptions & Events	750.00	750.00
Office Supplies		
Stationery and Office Supplies	201.05	201.05
Total Expenditures		951.05
Total Unexpended Funds		1,346.68
Less: Unexpended Funds Carried Over to 2025		(400.00)
Unexpended Funds Returned to General Revenue		$ 946.68

POINT DOUGLAS
COUNCILLOR VIVIAN SANTOS

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

Year ended December 31, 2024

---

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 transferred to 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

ST. JAMES
COUNCILLOR SHAWN DOBSON

Year ended December 31, 2024

KPMG LLP
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Telephone (204) 957-1770
Fax (204) 957-0808

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 Dobson (the "Councillor") for the year ended December 31, 2024 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, 2024 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.

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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.

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 28, 2025

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2024

Ward: ***St. James***
Councillor: ***Shawn Dobson***

Allocated Budget for the Year		$ 164,565.00
Add: Unexpended Funds Carried Forward to 2024		9,157.00
Total Available Funds for the Year		173,722.00
Ward Expenses:		
Advertising and Promotions		
Advertising	12,648.39	12,648.39
Community Expenses		
Luncheons, Receptions & Events	2,276.61	
Other Operating Supplies	251.24	
Contrib-Donations	18,127.34	
Contrib-Sponsorships-Cash	702.00	
Ward Activities	221.44	21,578.63
Councillor's Assistants		
Employee Assistance Program	35.59	
Councillor's Assistant RRSP	2,400.00	
Casual Services	81,040.43	83,476.02
Office Equipment		
Office Equipment	304.93	304.93
Office Supplies		
Stationery and Office Supplies	570.57	570.57
Telephone and Communications		
Telephone	318.08	
Telephone-Cellular	774.68	1,092.76
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	50.50	50.50
Total Expenditures		119,721.80
Total Unexpended Funds		54,000.20
Less: Unexpended Funds Carried Over to 2025		(15,928.00)
Unexpended Funds Returned to General Revenue		$ 38,072.20

ST. JAMES
COUNCILLOR SHAWN DOBSON
Notes to the Councillor's Ward Allowance Report

Year ended December 31, 2024

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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 transferred to 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. NORBERT - SEINE RIVER
COUNCILLOR MARKUS CHAMBERS

Year ended December 31, 2024

KPMG LLP
1900 – 360 Main Street
Winnipeg MB R3C 3Z3
Canada
Telephone (204) 957-1770
Fax (204) 957-0808

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 Markus Chambers (the "Councillor") for the year ended December 31, 2024 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, 2024 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.

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.

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.

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 28, 2025

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2024

Ward: ***St. Norbert-Seine River***
Councillor: ***Markus Chambers***

Allocated Budget for the Year		$164,565.00
Add: Unexpended Funds Carried Forward to 2024		11,372.00
Total Available Funds for the Year		175,937.00
Ward Expenses:		
Advertising and Promotions		
Advertising	10,656.95	10,656.95
Business Meetings and Hospitality		
Business Meetings	630.32	$630.32
Community Expenses		
Luncheons, Receptions & Events	6,614.34	
Membership Fees	530.00	
Other Operating Supplies	1,308.16	
Contrib-Donations	2,136.72	
Contrib-Sponsorships-Cash	8,845.00	
Ward Activities	1,563.93	20,998.15
Community Offices		
Rentals	590.00	590.00
Councillor's Assistants		
Employee Assistance Program	35.59	
Councillor's Assistant RRSP	2,365.28	
Casual Services	80,452.79	82,853.66
Office Equipment		
Office Equipment	724.23	
Computer Software	1,868.62	2,592.85
Office Supplies		
Stationery and Office Supplies	164.91	164.91
Periodicals and Subscriptions		
Periodicals and Subscriptions	533.22	533.22
Telephone and Communications		
Telephone	292.30	
Telephone-Cellular	2,325.73	2,618.03
Postage and Courier Services		
Postage	209.66	209.66
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,242.52	1,242.52
Professional and Consulting Services		
Non-Professional services	250.00	250.00
Transportation		
Parking Meter/Voucher	196.26	196.26
Travel		
Conferences	750.00	750.00
Total Expenditures		124,286.53
Total Unexpended Funds		51,650.47
Less: Unexpended Funds Carried Over to 2025		(12,989.56)
Unexpended Funds Returned to General Revenue		$38,660.91

Chairperson Expenditure Report
for the year ended December 31, 2024

Role: ***Winnipeg Police Board***
Councillor: ***Markus Chambers***

Allocated Budget for the Year		$ 2,970.00
Add: Unexpended Funds Carried Forward to 2024		297.00
Total Available Funds for the Year		3,267.00
Chairmanship Expenses:		
Community Expenses		
Luncheons, Receptions & Events	450.00	450.00
Transportation		
Parking Meter/Voucher	3.82	3.82
Travel		
Conferences Involving Travel	2,671.60	2,671.60
Total Expenditures		3,125.42
Total Unexpended Funds		141.58
Less: Unexpended Funds Carried Over to 2025		(141.58)
Unexpended Funds Returned to General Revenue		$ 0.00

Chairperson Expenditure Report
for the year ended December 31, 2024

Committee: ***Acting Deputy Mayor***
Chairperson: ***Markus Chambers***

Allocated Budget for the Year		$ 2,970.00
Add: Unexpended Funds Carried Forward to 2024		297.00
Total Available Funds for the Year		3,267.00
Chairmanship Expenses:		
Business Meetings and Hospitality		
Business Meetings	279.68	279.68
Community Expenses		
Luncheons, Receptions & Events	980.00	980.00
Professional and Consulting Services		
Non-Professional Services	40.00	40.00
Transportation		
Parking Meter/Voucher	5.71	5.71
Travel		
Travel-City Business	348.57	348.57
Total Expenditures		1,653.96
Total Unexpended Funds		1,613.04
Less: Unexpended Funds Carried Over to 2025		(297.00)
Unexpended Funds Returned to General Revenue		$ 1,316.04

ST. NORBERT - SEINE RIVER
COUNCILLOR MARKUS CHAMBERS

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

Year ended December 31, 2024

---

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 transferred to 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

WAVERLEY WEST
COUNCILLOR JANICE LUKES

Year ended December 31, 2024

KPMG LLP
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Canada
Telephone (204) 957-1770
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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 Janice Lukes (the "Councillor") for the year ended December 31, 2024 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, 2024 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.

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.

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.

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 28, 2025

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2024

Ward: ***Waverley West***
Councillor: ***Janice Lukes***

Allocated Budget for the Year		164,565.00
Add: Unexpended Funds Carried Forward to 2024		5,969.00
Total Available Funds for the Period in Office		170,534.00
Ward Expenses:		
Advertising and Promotions		
Advertising	6,430.00	6,430.00
Business Meetings and Hospitality		
Business Meetings	3,584.57	3,584.57
Community Expenses		
Luncheons, Receptions & Events	7,937.36	
Other Operating Supplies	54.57	
Contrib-Donations	356.02	
Contrib-Sponsorships-Cash	2,000.00	
Ward Activities	9,606.09	19,954.04
Community Offices		
Rentals	29,761.92	29,761.92
Councillor's Assistants		
Employee Assistance Program	35.59	
Councillor's Assistant RRSP	2,400.00	
Casual Services	93,021.05	95,456.64
Office Equipment		
Office Equipment	160.49	160.49
Office Supplies		
Stationery and Office Supplies	3,123.16	3,123.16
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,260.04	1,260.04
Telephone and Communications		
Telephone	298.59	
Telephone-Cellular	1,025.05	
Website/Domain Licenses	436.00	1,759.64
Postage and Courier Services		
Freight and Messenger Services	69.20	
Postage	1.94	71.14
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,508.80	1,508.80
Professional and Consulting Services		
Non-Professional Services	1,913.25	1,913.25
Transportation		
Parking Meter/Voucher	201.60	201.60
Total Expenditures		165,185.29
Total Unexpended Funds		5,348.71
Less: Unexpended Funds Carried Over to 2025		(2,844.71)
Less: To adjust year-end 2023 CWA balances		(366.00)
Unexpended Funds Returned to General Revenue		$ 2,138.00

Chairperson Expenditure Report
for the year ended December 31, 2024

Committee: ***Deputy Mayor***
Chairperson: ***Janice Lukes***

Allocated Budget for the Year		$ 2,970.00
Add: Unexpended Funds Carried Forward to 2024		-
Total Available Funds for the Year		2,970.00
Chairperson Expenses:		
Advertising and Promotions		
Advertising	110.00	110.00
Community Expenses		
Luncheons, Receptions & Events	1,350.00	
Membership Fees	530.00	1,880.00
Councillor's Assistants		
Casual Services	391.50	391.50
Professional and Consulting Services		
Non-Professional Services	588.50	588.50
Total Expenditures		2,970.00
Total Unexpended Funds		-
Less: Unexpended Funds Carried Over to 2025		-
Unexpended Funds Returned to General Revenue		$ 0.00

Chairperson Expenditure Report
for the year ended December 31, 2024

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

Chairperson: ***Janice Lukes***

Allocated Budget for the year		$ 4,000.00
Add: Unexpended Funds Carried Forward to 2024		-
Total Available Funds for the Year		$4,000.00
Chairperson Expenses:		
Business Meetings and Hospitality		
Business Meetings	346.92	346.92
Councillor's Assistants		
Casual Services	3,653.08	3,653.08
Total Expenditures		4,000.00
Total Unexpended Funds		-
Less: Unexpended Funds Carried Over to 2025		-
Unexpended Funds Returned to General Revenue		$ 0.00

WAVERLEY WEST
COUNCILLOR JANICE LUKES

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

Year ended December 31, 2024

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1. Significant accounting policies:

(a) Basis of accounting:

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(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 transferred to 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.