Councillors' Ward Allowance and Chairperson Expenditures Reports of

COUNCILLORS OF THE CITY OF WINNIPEG

Year ended December 31, 2025

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Councillor's Ward Allowance and Chairperson Expenditures Reports of

CHARLESWOOD - TUXEDO - WESTWOOD
COUNCILLOR EVAN DUNCAN

Year ended December 31, 2025

KPMG LLP
1900 – 360 Main Street
Winnipeg, MB R3C 3Z3
Canada
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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 and Chairperson Expenditures Reports of The City of Winnipeg Councillor Evan Duncan (the "Councillor") for the year ended December 31, 2025 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, 2025 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

June 1, 2026

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2025

Ward: ***Charleswood-Tuxedo-Westwood***

Councillor: ***Evan Duncan***

Allocated Budget for the Year		$ 167,198.00
Add: Unexpended Funds Carried Forward to 2025		3,919.48
Total Available Funds for the Year		171,117.48
Ward Expenses:		
Advertising and Promotions		
Advertising	14,790.26	14,790.26
Business Meetings and Hospitality		
Business Meetings	440.24	440.24
Community Offices		
Rentals	16,400.00	16,400.00
Community Expenses		
Luncheons, Receptions & Events	4,070.00	
Other Operating Supplies	200.00	
Contrib-Donations	164.00	
Ward Activities	606.72	5,040.72
Councillor's Assistants		
Employee Assistance Program	72.00	
Councillor's Assistant RRSP	4,342.80	
Casual Services	97,596.22	102,011.02
Office Supplies		
Stationery and Office Supplies	223.05	223.05
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,891.77	1,891.77
Telephone and Communications		
Telephone	396.75	396.75
Postage and Courier Services		
Freight and Messenger Services	10.00	
Postage	91.18	101.18
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	425.65	425.65
Professional and Consulting Services		
Non-Professional Services	545.00	545.00
Transportation		
Parking Space Rental	2,780.00	2,780.00
Total Expenditures		145,045.64
Total Unexpended Funds		26,071.84
Less: Unexpended Funds Carried Over to 2026		(7,120.00)
Unexpended Funds Returned to General Revenue		$ 18,951.84

Chairperson Expenditure Report
for the period January 23, 2025 to December 31, 2025

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

Chairperson: ***Evan Duncan***

Allocated Budget for the Period on Standing Committee		$ 4,000.00
Add: Unexpended Funds Carried Forward to 2025		12.78
Total Available Funds for the Period		$ 4,012.78
Chairperson Expenses:		
Advertising and Promotions		
Advertising	150.00	150.00
Community Expenses		
Meal Expense	177.13	
Luncheons, Receptions & Events	2,545.00	
Membership Fees	540.00	$3,262.13
Total Expenditures		3,412.13
Total Unexpended Funds		600.65
Less: Unexpended Funds Carried Over to 2026		(400.00)
Unexpended Funds Returned to General Revenue		$ 200.65

CHARLESWOOD - TUXEDO - WESTWOOD
COUNCILLOR EVAN DUNCAN

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

Year ended December 31, 2025

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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, 2025

KPMG LLP
1900 – 360 Main Street
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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 Report and Chairperson Expenditures Reports of The City of Winnipeg Councillor Vivian Santos (the "Councillor") for the year ended December 31, 2025 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, 2025 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

June 1, 2026

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2025

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

Allocated Budget for the Year		$ 167,198.00
Add: Unexpended Funds Carried Forward to 2025		14,359.71
Total Available Funds for the Year		181,557.71
Ward Expenses:		
Advertising and Promotions		
Advertising	1,537.78	1,537.78
Business Meetings and Hospitality		
Business Meetings	1,489.44	1,489.44
Community Offices		
Rentals	142.15	142.15
Community Expenses		
Luncheons, Receptions & Events	8,228.82	
Other Operating Supplies	549.48	
Contrib-Donations	350.00	
Ward Activities	8,004.64	17,132.94
Councillor's Assistants		
Employee Assistance Program	72.00	
Councillor's Assistant RRSP	3,838.64	
Casual Services	100,866.96	104,777.60
Office Equipment		
Office Equipment	2,909.95	2,909.95
Office Supplies		
Stationery and Office Supplies	2,346.04	2,346.04
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,846.18	1,846.18
Telephone and Communications		
Telephone	227.00	
Telephone-Cellular	3,350.16	3,577.16
Postage and Courier Services		
Freight and Messenger Services	32.00	
Postage	560.59	592.59
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	996.01	996.01
Professional and Consulting Services		
Non-Professional Services	676.37	676.37
Training		
Training,Workshops and Tuition	425.00	425.00
Transportation		
Transportation - Taxi	136.82	
Parking Meter/Voucher	339.78	476.60
Travel		
Conferences	330.00	330.00
Total Expenditures		139,255.81
Total Unexpended Funds		42,301.90
Less: Unexpended Funds Carried Over to 2026		(7,120.00)
Unexpended Funds Returned to General Revenue		$ 35,181.90

Chairperson Expenditure Report
for the period January 1, 2025 to December 31, 2025

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

Chairperson: ***Vivian Santos***

Allocated Budget for the Period on Standing Committee		$ 4,000.00
Add: Unexpended Funds Carried Forward to 2025		400.00
Total Available Funds for the Period		$ 4,400.00
Chairperson Expenses:		
Business Meetings and Hospitality		
Business Meetings	956.23	956.23
Community Expenses		
Luncheons, Receptions & Events	600.00	
Ward Activities	351.52	$951.52
Transportation		
Parking Meter/Voucher	21.79	21.79
Conferences and Travel		
Conferences Involving Travel	1,851.54	1,851.54
Total Expenditures		3,781.08
Total Unexpended Funds		618.92
Less: Unexpended Funds Carried Over to 2026		(400.00)
Unexpended Funds Returned to General Revenue		$ 218.92

POINT DOUGLAS
COUNCILLOR VIVIAN SANTOS

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

Year ended December 31, 2025

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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.

Councillors' Ward Allowance Report of

ELMWOOD - EAST KILDONAN
COUNCILLORS EMMA DURAND-WOOD / JASON SCHREYER

Year ended December 31, 2025

KPMG LLP
1900 – 360 Main Street
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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 Councillors' Ward Allowance Report of The City of Winnipeg Councillors Emma Durand-Wood / Jason Schreyer (the "Councillor") for the year ended December 31, 2025 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, 2025 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 Councillors 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 Councillors and Management for the Financial Information

The Councillors 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

June 1, 2026

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2025

Ward: ***Elmwood - East Kildonan***

Councillor: ***Emma Durand-Wood / Jason Schreyer***

Allocated Budget for the Year		$ 167,198.00
Add: Unexpended Funds Carried Forward to 2025		6,380.10
Total Available Funds for the Year		173,578.10
Ward Expenses:		
Advertising and Promotions		
Advertising	4,765.75	4,765.75
Community Expenses		
Luncheons, Receptions & Events	40.00	
Other Operating Supplies	98.82	
Contrib-Donations	16,467.97	
Contrib-Sponsorships-Cash	500.00	
Ward Activities	500.00	17,606.79
Councillor's Assistants		
Employee Assistance Program	72.00	
Casual Services	79,670.73	79,742.73
Office Equipment		
Office Equipment	90.93	90.93
Office Supplies		
Stationery and Office Supplies	726.74	726.74
Telephone and Communications		
Telephone	207.00	
Telephone-Cellular	1,508.84	1,715.84
Postage and Courier Services		
Freight and Messenger Services	16.00	
Postage	3.96	19.96
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	320.37	320.37
Total Expenditures		104,989.11
Total Unexpended Funds		68,588.99
Less: Unexpended Funds Carried Over to 2026		(16,182.00)
Unexpended Funds Returned to General Revenue		$ 52,406.99

Chairperson Expenditure Report
for the period January 1, 2025 to April 29, 2025

Committee ***Winnipeg Food Council***
Chairperson: ***Jason Schreyer***

Allocated Budget for the Period		$ 2,970.00
Add: Unexpended Funds Carried Forward to 2025		297.00
Total Available Funds for the Period		$ 3,267.00
Chairperson Expenses:		
Business Meetings and Hospitality		
Business Meetings	852.12	852.12
Councillor's Assistants		
Casual Services	2,333.95	2,333.95
Total Expenditures		3,186.07
Total Unexpended Funds		80.93
Less: Unexpended Funds Carried Over to 2026		(80.93)
Unexpended Funds Returned to General Revenue		$ 0.00

ELMWOOD - EAST KILDONAN
COUNCILLORS EMMA DURAND-WOOD / JASON SCHREYER

Notes to the Councillors' Ward Allowance Report

Year ended December 31, 2025

---

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

MYNARSKI
COUNCILLOR ROSS EADIE

Year ended December 31, 2025

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 of The City of Winnipeg Councillor Ross Eadie (the "Councillor") for the year ended December 31, 2025 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, 2025 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

June 1, 2026

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2025

Ward: ***Mynarski***
Councillor: ***Ross Eadie***

Allocated Budget for the Year		$167,198.00
Add: Unexpended Funds Carried Forward to 2025		13,311.20
Total Available Funds for the Year		180,509.20
Ward Expenses:		
Advertising and Promotions		
Advertising	9,587.75	9,587.75
Community Offices		
Rentals	1,000.00	1,000.00
Community Expenses		
Luncheons, Receptions & Events	3,376.50	
Other Operating Supplies	321.00	
Contrib-Donations	6,122.00	
Contrib-Sponsorships-Cash	3,500.00	
Ward Activities	115.56	13,435.06
Councillor's Assistants		
Employee Assistance Program	72.00	
Casual Services	93,997.74	94,069.74
Office Supplies		
Stationery and Office Supplies	21.39	21.39
Telephone and Communications		
Telephone	531.36	
Telephone-Cellular	2,206.11	2,737.47
Postage and Courier Services		
Freight and Messenger Services	8.00	
Postage	2.73	10.73
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	2.39	2.39
Professional and Consulting Services		
Legal Services - External	818.13	
Non-Professional Services	444.35	1,262.48
Transportation		
Transportation - Taxi	40.86	40.86
Total Expenditures		122,167.87
Total Unexpended Funds		58,341.33
Less: Unexpended Funds Carried Over to 2026		(7,134.46)
Unexpended Funds Returned to General Revenue		$ 51,206.87

Chairperson Expenditure Report
for the period January 23, 2025 to December 31, 2025

Committee ***Standing Policy Committee on Water, Waste and Environment***
Chairperson: ***Ross Eadie***

Allocated Budget for the Period on Standing Committee	$	4,000.00
Add: Unexpended Funds Carried Forward to 2025		400.00
Total Available Funds for the Period	$	4,400.00
Chairperson Expenses:		-
Total Expenditures		-
Total Unexpended Funds		4,400.00
Less: Unexpended Funds Carried Over to 2026		-
Unexpended Funds Returned to General Revenue	$	4,400.00

MYNARSKI
COUNCILLOR ROSS EADIE
Notes to the Councillor's Ward Allowance

Year ended December 31, 2025

---

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, 2025

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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, 2025 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, 2025 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

June 1, 2026

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2025

Ward: ***Waverly West***
Councillor: ***Janice Lukes***

Allocated Budget for the Year		$167,198.00
Add: Unexpended Funds Carried Forward to 2025		2,844.71
Total Available Funds for the Year		170,042.71
Ward Expenses:		
Advertising and Promotions		
Advertising	2,616.06	2,616.06
Business Meetings and Hospitality		
Business Meetings	4,997.48	4,997.48
Community Offices		
Rentals	26,607.15	26,607.15
Community Expenses		
Luncheons, Receptions & Events	11,970.75	
Membership Fees	540.00	
Other Operating Supplies	809.52	
Contrib-Sponsorships-Cash	4,609.21	
Ward Activities	10,063.38	27,992.86
Councillor's Assistants		
Employee Assistance Program	36.00	
Councillor's Assistant RRSP	3,900.00	
Casual Services	83,728.00	87,664.00
Office Equipment		
Office Equipment	74.88	
Computer Software	1,287.30	1,362.18
Office Supplies		
Stationery and Office Supplies	2,427.53	2,427.53
Telephone and Communications		
Telephone	207.00	
Telephone-Cellular	724.92	931.92
Postage and Courier Services		
Freight and Messenger Services	111.20	
Postage	12.40	123.60
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	375.69	375.69
Professional and Consulting Services		
Non-Professional Services	3,711.66	3,711.66
Transportation		
Parking Meter/Voucher	277.09	277.09
Total Expenditures		159,087.22
Total Unexpended Funds		10,955.49
Less: Unexpended Funds Carried Over to 2026		(9,480.37)
Unexpended Funds Returned to General Revenue		$ 1,475.12

Chairperson Expenditure Report
for the period January 1, 2025 to December 31, 2025

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

Chairperson: ***Janice Lukes***

Allocated Budget for the Period on Standing Committee		$ 4,000.00
Add: Unexpended Funds Carried Forward to 2025		-
Total Available Funds for the Period		$ 4,000.00
Chairperson Expenses:		
Business Meetings and Hospitality		
Business Meetings	380.88	380.88
Councillor's Assistants		
Casual Services	3,619.12	3,619.12
Total Expenditures		4,000.00
Total Unexpended Funds		-
Less: Unexpended Funds Carried Over to 2026		-
Unexpended Funds Returned to General Revenue		$ -

Chairperson Expenditure Report
for the period January 1, 2025 to January 22, 2025

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

Allocated Budget for the Period on Standing Committee		$ 2,970.00
Add: Unexpended Funds Carried Forward to 2025		-
Total Available Funds for the Period		$ 2,970.00
Chairperson Expenses:		
Community Expenses		
Luncheons, Receptions & Events	1,140.95	
Other Operating Supplies	36.91	
Contrib-Donations	125.97	$1,303.83
Postage and Courier Services		
Postage	134.38	134.38
Conferences and Travel		
Travel-City Business	1,430.01	1,430.01
Total Expenditures		2,868.22
Total Unexpended Funds		101.78
Less: Unexpended Funds Carried Over to 2026		(101.78)
Unexpended Funds Returned to General Revenue		$ (0.00)

Chairperson Expenditure Report
for the period January 23, 2025 to December 31, 2025

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

Allocated Budget for the Period on Standing Committee		$ 2,970.00
Add: Unexpended Funds Carried Forward to 2025		297.00
Total Available Funds for the Period		$ 3,267.00
Chairperson Expenses:		
Councillor's Assistants		
Casual Services	3,267.00	3,267.00
Total Expenditures		3,267.00
Total Unexpended Funds		-
Less: Unexpended Funds Carried Over to 2026		-
Unexpended Funds Returned to General Revenue		$ -

WAVERLEY WEST
COUNCILLOR JANICE LUKES

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

Year ended December 31, 2025

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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.