

**THE CITY OF WINNIPEG
CAMPAIGN EXPENSES AND CONTRIBUTIONS BY-LAW NO. 10/2010
FORM 4
REFERENCE : SECTION 21(1)**

AUDITED FINANCIAL STATEMENT

For the campaign period	From	To
	June 30, 2022	March 31, 2023

NAME OF CANDIDATE AND OFFICE

NAME OF REGISTERED CANDIDATE			Brian Mayes		
ADDRESS					
CITY, PROVINCE				POSTAL CODE	
Winnipeg, Manitoba					
PHONE		ALTERNATE PHONE		FAX NUMBER	
EMAIL ADDRESS					
OFFICE			WARD NAME (IF COUNCILLOR CANDIDATE)		
City Councillor			St. Vital		

SUMMARY OF CAMPAIGN INCOME AND EXPENSES

Campaign Expense Limitation (as per form 3)		\$ <u>51838.82</u> ^{ML}
Campaign Expenses Subject to Limitation (as per Statement of Income and Expenses)		\$ <u>28,438.18</u>
Total Campaign Income	\$ <u>42,309.48</u> (A)	
Total Period Expenses	\$ <u>30,006.18</u> (B)	
Campaign Period Surplus (Deficit) ((A) - (B))		\$ <u>12,303.30</u>

DECLARATION OF CANDIDATE

I, Brian Mayes hereby declare that
Name of Candidate

to the best of my knowledge and belief this financial statement and supporting schedules as set out herein are true and correct and I make this declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

Declared before me at the City of Winnipeg in the Province of Manitoba this

5th day of May, 2023

Signature of Campaign Expenses and Contributions Officer

Brian Mayes
Signature of Candidate

DECLARATION OF OFFICIAL AGENT

I, Tannis Charles have prepared this Campaign Period Return
Name of Official Agent

and supporting schedules as set out herein for Brian Mayes and hereby
Name of Candidate

declare that to the best of my knowledge and belief this Financial Statement and supporting schedules as set out herein are true and correct and I make this declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

Declared before me at the City of Winnipeg in the Province of Manitoba this

5th day of May, 2023

Signature of Campaign Expenses and Contributions Officer

T Charles
Signature of Official Agent

STATEMENT OF INCOME AND EXPENSESFROM June 30, 2022TO March 31, 2023**INCOME**

Candidate's Surplus from immediately preceding Election Released by the Senior Election Official	\$ <u>6,400.45</u>
Contributions (attached Schedule 1)	\$ <u><u>35,509.03</u></u>
Fund-Raising Event (attached Schedule 2)	\$ _____
Interest Income	\$ _____
Other (Please Specify): CIBC Rebate	\$ <u>400.00</u>

TOTAL INCOME\$ 42,309.48**EXPENSES**

(ATTACH SCHEDULE 4; IF ANY DISPUTED CLAIMS, ATTACH SCHEDULE 5)

CAMPAIGN EXPENSES SUBJECT TO LIMITATION

Advertising	\$ <u>5,194.83</u>
Bank Charges	\$ <u>187.10</u>
Brochures	\$ <u>13,872.60</u>
Candidate's Personal Expenses	\$ _____
Furniture	\$ _____
Insurance and Utilities	\$ _____
Meetings, Social Functions, Rallies	\$ <u>802.53</u>
Office Rent	\$ _____
Office Supplies	\$ <u>193.42</u>
Postage	\$ <u>370.44</u>
Salaries and Benefits	\$ <u>1,410.00</u>
Signs	\$ <u>5,076.24</u>
Stationery	\$ <u>73.96</u>
Telephone	\$ <u>485.49</u>
Travel	\$ <u>771.57</u>
Other (Please Specify):	\$ _____

SUB-TOTAL CAMPAIGN EXPENSES SUBJECT TO LIMITATION\$ 28,438.18

STATEMENT OF INCOME AND EXPENSES (continued)

Total Income (reported from previous page)		\$ <u>42,309.48</u>
Sub-total Campaign Expenses Subject to Limitation	\$ <u>28,438.18</u>	
CAMPAIGN EXPENSES EXCLUDED FROM LIMITATION		
Accounting and Audit	\$ <u>1,568.00</u>	
Court action commenced under Part 9, <i>The Municipal Councils and School Boards Elections Act</i>	\$ <u></u>	
Expense in holding a Fund-Raising Function	\$ <u></u>	
Interest on Loans	\$ <u></u>	
Recount	\$ <u></u>	
SUB-TOTAL CAMPAIGN EXPENSES EXCLUDED FROM LIMITATION	\$ <u>1,568.00</u>	
TOTAL PERIOD EXPENSES		\$ <u>30,006.18</u>
CAMPAIGN PERIOD SURPLUS (DEFICIT)		\$ <u>12,303.30</u>

SCHEDULE 1 - FOR MAYORALTY CANDIDATES ONLY

**CONTRIBUTIONS
FOR USE BY MAYORALTY CANDIDATES ONLY (Section 8(2)(a))**

PART I

From a single source totalling more than \$250 (complete Part III)	\$ _____
Total of contributions in the Form of Goods and Services from a single source of more than \$250 (complete Part II)	\$ _____
Total of single source contributions of \$250 or less	\$ _____
From candidate	\$ _____
TOTAL CONTRIBUTIONS	\$ <u>0</u>

CONTRIBUTIONS IN EXCESS OF LIMITS

Excess cash over \$1500 - Returned to the Contributor	\$ _____
Excess over \$1500 in the form of Goods and Services - Returned to the Contributor	\$ _____

CONTRIBUTIONS TO BE PAID TO THE SENIOR ELECTION OFFICIAL

From anonymous sources	\$ _____
Cash and/or Goods and Services in excess of limits	\$ _____
TOTAL TO BE PAID TO THE SENIOR ELECTION OFFICIAL	\$ <u>0</u>

SCHEDULE 1 - FOR COUNCILLOR CANDIDATES ONLY

**CONTRIBUTIONS
FOR USE BY COUNCILLOR CANDIDATES ONLY (Section 8(2)(b))**

PART I

From a single source totalling more than \$250 (complete Part III)	\$ <u>15,001.00</u>
Total of contributions in the Form of Goods and Services from a single source of more than \$250 (complete Part II)	\$ <u>-</u>
Total of single source contributions of \$250 or less	\$ <u>19,758.03</u>
From candidate	\$ <u>750.00</u>
TOTAL CONTRIBUTIONS	\$ <u><u>35,509.03</u></u>

CONTRIBUTIONS IN EXCESS OF LIMITS

Excess cash over \$750 - Returned to the Contributor	\$ <u> </u>
Excess over \$750 in the form of Goods and Services - Returned to the Contributor	\$ <u> </u>

CONTRIBUTIONS TO BE PAID TO THE SENIOR ELECTION OFFICIAL

From anonymous sources	\$ <u> </u>
Cash and/or Goods and Services in excess of limits	\$ <u> </u>
TOTAL TO BE PAID TO THE SENIOR ELECTION OFFICIAL	\$ <u><u>-</u></u>

SCHEDULE 1 - FOR COUNCILLOR CANDIDATES ONLY (continued)**PART III**

List of Contributors from Single Source totalling more than \$250

Name	Address	Value
Ahluwalia, Tejbir		\$ 450.00
Bajaj, Anju		\$ 300.00
Borger, Anita		\$ 500.00
Borger, Henry		\$ 500.00
Brar, Jaswinder		\$ 400.00
Driedger, Dale		\$ 750.00
Fleisher, Zachary		\$ 300.00
Grower, Paul		\$ 750.00
Harder, C. Wayne		\$ 300.00
Janzen, Vic		\$ 500.00
Jaquet, Jason		\$ 750.00
Karschuk, Blake		\$ 750.00
Khinda Nardosh		\$ 400.00
Krawetz, Jeffrey		\$ 750.00
Logan, Nick		\$ 500.00
Marshall, Alison		\$ 700.00
Mitchell, Grant		\$ 300.00
Moist, Paul		\$ 300.00
Motkaluk, John		\$ 750.00
Pagtakhan, Dr. Reynolds		\$ 300.00
Pereira, Fausto		\$ 300.00
Pollard, Doug		\$ 300.00
Purohit, Bachu		\$ 501.00
Reimer, Dr. Donald S.		\$ 750.00
Shahi, Kamaljit		\$ 400.00
Shindleman, Sandy		\$ 300.00
Shindleman, Robert		\$ 300.00
Singh Bhandal, Sukhjit		\$ 400.00
Thind, Barjinder		\$ 400.00
Tod, Sharon		\$ 300.00
Ward, Douglas		\$ 500.00
Winterburn, Lorna		\$ 300.00

TOTAL

\$ 15,001.00

SCHEDULE 2

FUND RAISING EVENTS INCOME STATEMENT
(ATTACH A DIFFERENT SCHEDULE FOR EACH EVENT HELD)

FUND RAISING FUNCTION

Date: _____

Held at: _____

Type of Function: _____

*Admission Charge (per person) \$ _____ A

Number of Tickets sold \$ _____ B

REVENUE FROM FUNCTION (A X B) \$ _____

Other Revenue (Please Specify): \$ _____

TOTAL GROSS REVENUE: \$ _____

* If admission charge per person is not consistent, please provide complete breakdown of all ticket sales.

SCHEDULE 4

STATEMENT OF DISPUTED CLAIMS
(ATTACH LIST IF MORE SPACE REQUIRED)

	Amount included in expenses	Disputed amount			
<table border="1"><tr><td>Name & Address of Claimant</td></tr><tr><td>Nature of Expense</td></tr><tr><td>Reason for Dispute</td></tr></table>	Name & Address of Claimant	Nature of Expense	Reason for Dispute	\$ _____	\$ _____
Name & Address of Claimant					
Nature of Expense					
Reason for Dispute					
<table border="1"><tr><td>Name & Address of Claimant</td></tr><tr><td>Nature of Expense</td></tr><tr><td>Reason for Dispute</td></tr></table>	Name & Address of Claimant	Nature of Expense	Reason for Dispute	\$ _____	\$ _____
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Name & Address of Claimant					
Nature of Expense					
Reason for Dispute					
TOTAL FROM SUPPLEMENTARY LIST ATTACHED	\$ _____	\$ _____			
TOTAL DISPUTED CLAIMS	\$ 0	\$ 0			

**Brian Mayes - Candidate
City Councillor Campaign
St. Vital Ward
Form 4 - Audited Financial Statement
June 30, 2022 - March 31, 2023**



200 - 900 Lorimer Boulevard
Winnipeg, Manitoba R3P 2V4
Tel: (204) 284-7060
Fax: (204) 284-7105
www.bookeandpartners.ca

**Independent Auditors' Report
On Form 4, Audited Financial Statement
Pursuant to the City of Winnipeg Charter**

To the Official Agent for Brian Mayes

Qualified Opinion

We have audited the accompanying Form 4, Audited Financial Statement of Brian Mayes, which comprise the Statement of Income and Expenses and Schedules 1 - 4 for the campaign period from June 30, 2022 to March 31, 2023 relating to the election held on October 26, 2022. The Form 4 - Audited Financial Statement has been prepared by the Official Agent based on the financial reporting provisions of By-Law No. 10/2010 of *The City of Winnipeg Charter*.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* paragraph, the Form 4 - Audited Financial Statement of Brian Mayes for the campaign period from June 30, 2022 to March 31, 2023 relating to the election held on October 26, 2022 is prepared, in all material respects, in accordance with the financial reporting provisions of By-Law No. 10/2010 of *The City of Winnipeg Charter*.

Basis for Qualified Opinion

Due to the nature of transactions inherent in any election campaign, the completeness of income and expenses for the campaign period are not susceptible of satisfactory audit verification. Accordingly, our examination of income and expenses was limited to the amounts recorded in the candidate's accounting records. Therefore, we were not able to determine whether any adjustments might be necessary to income and expenses for the period June 30, 2022 to March 31, 2023.

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

Form 4, Audited Financial Statement, has been prepared in accordance with the accounting requirements of By-law No. 10/2010 of *The City of Winnipeg Charter*. The Statement is not intended to be and should not be used by or distributed to anyone other than the specified users or for any other purposes.

**Independent Auditors' Report
On Form 4, Audited Financial Statement
Pursuant to the City of Winnipeg Charter**

Responsibilities of the Official Agent for the Financial Statement

The Official Agent is responsible for the preparation of the financial statement in accordance with accounting requirements of By-law No. 10/2010 of *The City of Winnipeg Charter*, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 this financial statement. 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 statement, 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 entity's internal control.
- ◆ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Official Agent.

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

Booke & Partners

Winnipeg, Canada
May 2, 2023

Chartered Professional Accountants



BRIAN MAYES - CANDIDATE
CITY COUNCILLOR CAMPAIGN

May 1, 2023

Booke & Partners
Chartered Professional Accountants
200 - 900 Lorimer Boulevard
Winnipeg, Manitoba
R3P 2V4

Dear Sirs:

In connection with your examination of the Candidate's Form 4, statement of Campaign Expenses and Contributions, for the campaign period from June 30, 2022 to May 1, 2023 relating to the City of Winnipeg Civic Election held on October 26, 2022, we assure you that, to the best of our knowledge and belief:

1. Form 4 includes all information required for preparation in accordance with the accounting requirements of The City of Winnipeg - Campaign Expenses and Contributions by-law No. 10/2010 and we acknowledge our responsibility for such preparation.
2. All financial and accounting records, documents, books, accounts, vouchers, and related data have been made available to you relating to the activities of the campaign. All accounts and transactions have been appropriately described and properly recorded in the financial and accounting records underlying Form 4.
3. All material transactions have been properly reflected in Form 4.
4. All contribution, loans, donations in kind, and other amounts received and all expenses incurred have been determined and recorded as required by the by-law. In particular, all contributions received have been within the prescribed limitation as to source and amount, and contributed goods and services have been valued in accordance with the by-law.
5. The official agent has received, recorded and deposited, in an account on record, all the amounts contributed during the period.
6. There were no contributions received by the campaign from an individual in excess of \$750.00.
7. We are not aware of any illegal or possibly illegal acts, including, but not limited to, any possible violations of the by-law.
8. No events have occurred subsequent to May 1, 2023 that would require adjustment to, or disclosure in, Form 4 that has not been adjusted for or disclosed.

May 1, 2023

Booke & Partners
Winnipeg, Manitoba

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9. All donations in kind have been disclosed on Form 4, in accordance with the by-law.

Yours truly,

BC Mayel *May 2, 2023*
(Candidate) (Date)

Charles *May 2, 2023*
(Official Agent) (Date)



200 - 900 LORIMER BOULEVARD
WINNIPEG, MANITOBA
R3P 2V4
TEL: (204) 284-7060
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* TRAVIS de KONING, CPA, CA, CBV
* GLEN FRIESEN, CPA, CA
* SHAUN KATZ, CPA, CA
* CAMERON McLAUGHLIN, CPA, CA
* ROBERT PLOHMAN, CPA, CA
* KEN SHIFFMAN, CPA, CA
* KELLY UKRAINEC, CPA, CA

* denotes a professional corporation

May 2, 2023

Ref. # 2214

Brian Mayes - Candidate
City Councillor - Campaign
30 Tod Drive
Winnipeg, Manitoba
R2M 1Y6

Attention: Candidate

Dear Candidate:

We have been engaged to audit the Form 4, Audited Financial Statement for the candidacy of Brian Mayes for the period ending March 31, 2023.

We are writing to communicate with you all relationships between the Campaign and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the appropriate provincial institute and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and
- (e) provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters.

We are not aware of any relationships between the Campaign and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence, that have occurred from June 30, 2022 to May 2, 2023.

May 2, 2023

Brian Mayes - Candidate
Winnipeg, Manitoba

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This report is intended solely for the use of management and others within the Campaign and should not be used for any other purposes.

We look forward to discussing the matters addressed in this letter.

Yours truly,

Booke & Partners
Chartered Professional Accountants



K. Ukrainec, CPA, CA

KU/sa

VENDOR	ADDRESS	CODE	PHONE	AMT	CHQ #	INV DATE	SERVICE PROVIDED
Advertising							
Wpg Outdoor Marketing Grp				1344	18	Aug 26/22	Production/2 bin ads Sep 5 - Oct 31/22
Wpg Outdoor Marketing Grp				267.75	19	Sep 9/22	2 recycle bin ads Sep 19 - Oct 31/22
Wpg Outdoor Marketing Grp				792.75	22	Oct 3/22	Production / 2 recycle bin ads Oct 10 - 31/22 / 3 bin ads Oct 17 - 31/22
Wpg Outdoor Marketing Grp				341.25	27	Oct 12/22	Production / 2 recycle bin ads Oct 17 - 31/22
Canstar Community News				1008.08	26	Oct 10/22	ad in Community East CCN
Benchmark Advertising				441	28	Oct 12/22	Production / 1 bench
Colin Corneau				1000	29	Sep 11/22	portraiture
Bank Charges							
CIBC				77.34			banking fees Jul 1 - Apr 30/23
Print and Cheques Now				109.76	16	Jul 28/22	cheques
Brochures							
Allegra				3613.12	15	Jul 18/22	21,000 election flyers
Allegra				2892.68	21	Sep 12/22	23,000 election leaflets
Allegra				479.36	21	Sep 23/22	1,000 election flyers
Allegra				174.46	23	Oct 3/22	mailing to R3X
Allegra				661.62	25	Oct 3/22	mailing to R3X
Allegra				2961.28	30	Sep 23/22	21,500 election postcards
Allegra				3090.08	30	Oct 18/22	mailing to R2M & R3X
Candidate's Personal Expenses							
Furniture				0			
Insurance & Utilities				0			
Mtgs, Social Functions, Rallies				0			
Tim Hortons				9.59	24	Oct 4/22	campaign timbits
Tim Hortons				21.82	35	Oct 13/22	campaign coffee
Tim Hortons				10.4	35	Oct 17/22	campaign timbits
Tim Hortons				43.66	35	Oct 26/22	E-day party coffee
Econolodge				62.23	35	Oct 26/22	E-day party beer
Sobeys				110.4	35	Oct 26/22	E-day party food
Walmart				69.7	37	Oct 26/22	E-day party supplies
Jones & Co.				474.73	35	Oct 26/22	E-day party wine/champagne
Office Rent							
Office Supplies							
Wix.com				33.92	35	Jul 5/22	Brianmayes@stvital20 domain
Wix.com				22.05	35	Jul 5/22	premium plan Jul 5 - Aug 5/22
Wix.com				22.05	35	Aug 5/22	premium plan Aug 5 - Sep 5/22
Wix.com				22.05	35	Sep 5/22	premium plan Sep 5 - Oct 5/22
Wix.com				22.05	35	Oct 5/22	premium plan Oct 5 - Nov 5/22
The UPS Store				21.83	35	Oct 12/22	photocopying
Galaxy Printing				44.47	11	Jul 13/22	BW copies
Galaxy Printing				5	37	Jul 10/22	BW poll maps
Postage							

Costco
 Costco
 Costco
Salaries & Benefits
 Mikiyas Reimer
 Andrew Brecht
 Ben Mayes
 Tannis Charles
Signs
 Omniscreen
 Omniscreen
 Omniscreen
 Omniscreen
 Omniscreen
 4RWinnipeg Depot
Stationary
 Costco
 Indigo
Telephone & Internet
 Bell MTS
Travel
 Shell
 Shell
 Red River Co-op Osborne
 Shell
 Shell
 Shell
 Shell
 Shell
 Shell
 Shell
 Shell
 PetroCan
 Shell
TOTAL

185.22	16	Jul 5/22	postage stamps
92.61	26	Aug 18/22	postage stamps
92.61	41	Jan 28/23	postage stamps
<hr/>			
50	32	Nov 2/22	leaflet delivery
60	33	Nov 4/22	leaflet delivery
300	34	Nov 4/22	leaflet delivery
1000	36	Nov 4/22	leaflet delivery/campaign admin
<hr/>			
3129.84	17	Aug 2/22	450 signs & H frames
588	20	Sep 27/22	100 signs
470.4	24	Sep 16/22	300 H frames
156.8	24	Oct 3/22	100 H frames
711.2	31	Oct 27/22	100 signs & H frames
20	38	Nov 1/22	old sign disposal
<hr/>			
16.79	16	Jul 5/22	envelopes
57.17	40	Jan 24/23	thank-you cards
<hr/>			
485.49	35	Nov 4/22	landline & internet Jul 15 - Nov 27/22
<hr/>			
74.3	35	Jul 16/22	gasoline
70.01	35	Jul 23/22	gasoline
50	35		gasoline
60.09	35		gasoline
67.11	35	Sep 6/22	gasoline
75.19	35	Sep 11/22	gasoline
68.76	35	Sep 17/22	gasoline
56.57	35	Sep 21/22	gasoline
73.47	35	Sep 30/22	gasoline
67.53	35	Oct 7/22	gasoline
34.97	35	Oct 14/22	gasoline
73.57	35	Oct 24/22	gasoline
28438.18			