

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
	May 1, 2022	March 31, 2023

NAME OF CANDIDATE AND OFFICE

NAME OF REGISTERED CANDIDATE Kevin Klein		
ADDRESS		
CITY, PROVINCE Winnipeg, Manitoba		POSTAL CODE
PHONE	ALTERNATE PHONE	FAX NUMBER
EMAIL ADDRESS		
OFFICE Mayor	WARD NAME (IF COUNCILLOR CANDIDATE)	

SUMMARY OF CAMPAIGN INCOME AND EXPENSES


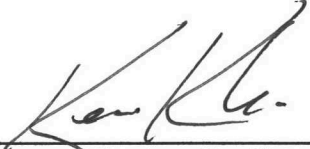
Campaign Expense Limitation (as per form 3)		268,423.48 ^{PKC}
		\$ <u>272,400.61</u>
Campaign Expenses Subject to Limitation (as per Statement of Income and Expenses)		\$ <u>129,297.61</u>
Total Campaign Income	\$ <u>132,976.49</u> (A)	
Total Period Expenses	\$ <u>132,657.61</u> (B)	
Campaign Period Surplus (Deficit) ((A) - (B))		\$ <u>318.88</u>

DECLARATION OF CANDIDATE

I, Kevin Klein 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 April, 2023

 Signature of Campaign Expenses and Contributions Officer  Signature of Candidate

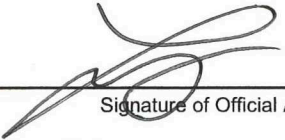
DECLARATION OF OFFICIAL AGENT

I, Larry McIntosh have prepared this Campaign Period Return
Name of Official Agent

and supporting schedules as set out herein for Kevin Klein 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 April, 2023

 Signature of Campaign Expenses and Contributions Officer  Signature of Official Agent

STATEMENT OF INCOME AND EXPENSESFROM May 1, 2022TO March 31, 2023**INCOME**

Candidate's Surplus from immediately preceding Election Released by the Senior Election Official	\$ <u>84.49</u>
Contributions (attached Schedule 1)	\$ <u>132,892.00</u>
Fund-Raising Event (attached Schedule 2)	\$ <u> </u>
Interest Income	\$ <u> </u>
Other (Please Specify):	\$ <u> </u>

TOTAL INCOME\$ 132,976.49**EXPENSES**

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

CAMPAIGN EXPENSES SUBJECT TO LIMITATION

Advertising	\$ <u>62,446.14</u>
Bank Charges	\$ <u>896.81</u>
Brochures	\$ <u>8,668.27</u>
Candidate's Personal Expenses	\$ <u> </u>
Furniture	\$ <u>96.29</u>
Insurance and Utilities	\$ <u>506.40</u>
Meetings, Social Functions, Rallies	\$ <u>16,238.30</u>
Office Rent	\$ <u>4,292.10</u>
Office Supplies	\$ <u>728.87</u>
Postage	\$ <u>269.16</u>
Salaries and Benefits	\$ <u>8,350.00</u>
Signs	\$ <u>11,631.86</u>
Stationery	\$ <u> </u>
Telephone	\$ <u>1,540.37</u>
Travel	\$ <u>2,802.79</u>
Other (Please Specify):	\$ <u>10,830.25</u>

Survey research, broadcasting, database and other

SUB-TOTAL CAMPAIGN EXPENSES SUBJECT TO LIMITATION

\$ 129,297.61

STATEMENT OF INCOME AND EXPENSES (continued)

Total Income (reported from previous page)		\$ <u>132,976.49</u>
Sub-total Campaign Expenses Subject to Limitation		\$ <u>129,297.61</u>
CAMPAIGN EXPENSES EXCLUDED FROM LIMITATION		
Accounting and Audit	\$ <u>3,360.00</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>3,360.00</u>	
TOTAL PERIOD EXPENSES		\$ <u>132,657.61</u>
CAMPAIGN PERIOD SURPLUS (DEFICIT)		\$ <u>318.88</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)	\$ 112,050.00
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	\$ 20,842.00
From candidate	\$ _____
TOTAL CONTRIBUTIONS	\$ 132,892.00

CONTRIBUTIONS IN EXCESS OF LIMITS

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

CONTRIBUTIONS TO BE PAID TO THE SENIOR ELECTION OFFICIAL

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

SCHEDULE 1 - FOR MAYORALTY CADIDATES ONLY (continued)

PART III

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

NAME	ADDRESS	VALUE
Alexander Akman		\$500
Hal Anderson		\$1,500
Joel Antel		\$300
Janet Bailey		\$500
Cameron Bell		\$1,000
Gary Bell		\$1,500
Baljinder Bhumber		\$500
Jason Bonneteau		\$1,500
Alan Borger		\$1,000
Alec Borger		\$750
David Borger		\$500
Gerald Borger		\$500
J Henry Borger		\$1,500
James Borger		\$1,000
Jill Borger		\$500
Lois Borger		\$500
Ralph Borger		\$1,000
Jason Bryk		\$1,500
Mekayla Clarke		\$1,500
Michelle Clarke		\$1,500
Nancy Cooke		\$350
Dennis Cruise		\$1,000
Rodrigo Cunha		\$1,000
Robert Cunningham		\$750
Beverley De'Athe		\$500
Melissa Demski		\$1,500
Sikander Dhaliwal		\$1,500
Harold Diamond		\$1,500
Paula Diamond		\$1,500
David Dittmann		\$1,500
Ellen Dueck		\$300
Paul Dueck		\$300
Darren Dunn		\$500
Richard Enright		\$1,500
Paul Fia		\$300
Ernest Gagnon		\$300

Kuljit Ghuman	\$1,500
Gurpreet Gill	\$1,500
Matthew Glavin	\$1,000
Michael Golden	\$1,500
Sharan Golden	\$1,500
John Granelli	\$1,500
Scott Gregoire	\$1,000
Jason Gren	\$300
Ahava Halpern	\$750
Gregg Hanson	\$500
Don Hardy	\$500
Edna Hofer	\$300
Martin Hofer	\$1,500
Eric Johnson	\$1,000
Jaskern Kalar	\$1,500
Monica Kalar	\$1,500
Amanpreet Khaira	\$1,500
Robert S Kitlar	\$1,000
Heather Klein	\$500
Mark Kneale	\$1,000
Peter Kobar	\$500
Gordon Kooper	\$500
Frank Lavitt	\$750
Jack Lazareck	\$1,000
Joel Malkoske	\$1,000
Milena Mandic	\$1,500
Michael Mark	\$300
Frank May	\$1,500
Larry Mcintosh	\$300
Shelley Mcintosh	\$300
Keith Merkel	\$1,500
Gina Mogan	\$300
Peter Muir	\$500
David Northcott	\$400
Oguzhan Ozturk	\$400
Andrew Pavel	\$1,500
Nick Pavel	\$1,500
Marcus Pflug	\$1,000
Richard Pinch in	\$500
Leonard Podheiser	\$1,000
Riley Pollard	\$1,500

Ken Powell	\$750
Lesley Powell	\$750
John Prystanski	\$1,500
Ian Rabb	\$500
Ian Restall	\$1,000
Kevin Reuter	\$1,000
Amanda Rogala Golden	\$1,500
Garth Rogerson	\$1,000
Amanjot Sandhu	\$500
Sukhjinder Sandhu	\$500
J M Saxby	\$1,500
Robert Scaletta	\$400
Brian Scharfstein	\$1,000
Kevin Selch	\$1,000
Adam Sharfe	\$750
Narinder Sharma	\$1,500
Rami Sharma	\$1,500
Sunil Sharma	\$1,500
Betty Shaw	\$300
Robert Shindleman	\$1,500
Sandy Shindleman	\$1,500
Edward Shinewald	\$750
Subhdeep Sidhu	\$300
George Sigurdson	\$1,500
Pam Sigurdson	\$1,500
Michael Silver	\$1,500
Yael Silver	\$1,500
Garth Steek	\$550
Harrison Steek	\$550
Collin Stone	\$1,500
Tricia Stone	\$1,500
Somsamay Thavisone	\$1,500
Edward Thompson	\$300
Kevin Twomey	\$300
Doug Warkentin	\$1,500
Diane Webb	\$300
Peter Wintemute	\$300
Kenneth Zaifman	\$300
Justin Zarnowski	\$1,500
Natalija Zmavc	\$1,000
TOTAL	<u>\$112,050</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)

\$ _____

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

\$ 0

CONTRIBUTIONS IN EXCESS OF LIMITS

Excess cash over \$750 - Returned to the Contributor

\$ _____

Excess over \$750 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

\$ 0

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: \$ _____ 0

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

SCHEDULE 3

BORROWINGS, OVERDRAFT, ETC.

Name of financial institution: _____

Address: _____

Principal Amount of Loan: \$ _____

Interest rate: _____

Terms of repayment: _____

GUARANTORS (attach supplementary list if space insufficient)

Name	Address	Amount of Guarantee

SCHEDULE 4

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

	Amount included in expenses	Disputed amount
Name & Address of Claimant	\$ _____	\$ _____
Nature of Expense		
Reason for Dispute		
Name & Address of Claimant	\$ _____	\$ _____
Nature of Expense		
Reason for Dispute		
Name & Address of Claimant	\$ _____	\$ _____
Nature of Expense		
Reason for Dispute		
TOTAL FROM SUPPLEMENTARY LIST ATTACHED	\$ _____	\$ _____
TOTAL DISPUTED CLAIMS	\$ 0	\$ 0

**INDEPENDENT AUDITOR'S REPORT
ON FORM 4, CANDIDATE'S AUDITED FINANCIAL STATEMENT**

To Larry McIntosh, Official Agent for Kevin Klein, the Candidate

Report on the Audit of Form 4 Candidate's Audited Financial Statement

Qualified Opinion

We have audited the Form 4, Candidate's Audited Financial Statement, which comprise the Summary and Statement of Income and Expenses and supporting schedules for the candidacy of Kevin Klein for the campaign period from May 1, 2022 to March 31, 2023 relating to the election held on October 26, 2022 for Mayor of the City of Winnipeg.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying Form 4, Candidate's Audited Financial Statement, for Kevin Klein for the campaign period from May 1, 2022 to March 31, 2023 in the election are presented fairly, in all material respects, in accordance with the accounting requirements of The City of Winnipeg Campaign Expenses and Contributions By-law No. 10/2010 of *The City of Winnipeg Charter*.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in any election campaign, the completeness of contributions, fundraising and other income, expenses and donations in kind income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the Candidate's election campaign accounting records and we were not able to determine whether any adjustments might be necessary to income, expenses and the candidacy period surplus/deficit.

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 Form 4, Candidate's Audited Financial Statement* section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the Form 4, Candidate's Audited Financial Statement, 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 qualified opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Use

We draw attention to the basis of accounting used in the preparation of the Form 4, Candidate's Audited Financial Statement. The Form 4, Candidate's Audited Financial Statement is prepared in accordance with the accounting requirements of The City of Winnipeg Campaign Expenses and Contributions By-law No. 10/2010 of *The City of Winnipeg Charter* providing for the regulation of expenses and contributions for candidates for Mayor and Councilors. The Form 4, Candidate's Audited Financial Statement is prepared solely for the information and use of the Campaign Expenses and Contributions Officer for the City of Winnipeg for complying with the By-law No. 10/2010 of *The City of Winnipeg Charter*. The Form 4, Candidate's Audited Financial Statement is not intended to be and should not be used by anyone other than the specified users or for any other purpose. As a result, the Form 4, Candidate's Audited Financial Statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged With Governance for Form 4, Candidate's Audited Financial Statement

The Official Agent and Candidate are responsible for the preparation and fair presentation of the Form 4, Audited Financial Statement in accordance with the accounting requirements of By-law No 10/2010 of *The City of Winnipeg Charter* and for such internal control they consider necessary to enable the preparation of the Form 4, Candidate's Audited Financial Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of Form 4, Candidate's Audited Financial Statement

Our objectives are to obtain reasonable assurance about whether the Form 4, Candidate's Audited Financial Statement, 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 this Form 4, Candidate's Audited 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 Form 4, Candidate's Audited 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by the Official Agent and the Candidate.
- Evaluate the overall presentation, structure and content of the Form 4, Candidate's Audited Financial Statement, including any disclosures, and whether the Form 4, Candidate's Audited Financial Statement represents the underlying transactions and events in manner that achieves fair presentation.

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

April 21, 2023
Winnipeg, Canada



Chartered Professional Accountants