

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
	1-May-22	31-Mar-23

NAME OF CANDIDATE AND OFFICE

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

SUMMARY OF CAMPAIGN INCOME AND EXPENSES

Campaign Expense Limitation (as per form 3)	\$ <u>272400.61</u>
Campaign Expenses Subject to Limitation (as per Statement of Income and Expenses)	\$ <u>114,850.24</u>
Total Campaign Income	\$ <u>73,568.48</u> (A)
Total Period Expenses	\$ <u>119,274.24</u> (B)
Campaign Period Surplus (Deficit) ((A) - (B))	\$ <u>-45705.76</u>

DECLARATION OF CANDIDATE

I, Jennifer Motkaluk 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

24th day of May, 2023

Signature of Campaign Expenses and Contributions Officer


Signature of Candidate

DECLARATION OF OFFICIAL AGENT

I, Trevor Sprague have prepared this Campaign Period Return
Name of Official Agent

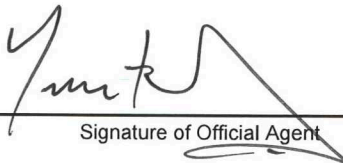
and supporting schedules as set out herein for Jennifer Motkaluk and hereby
Name of Candidate

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

24th day of May, 2023

Signature of Campaign Expenses and Contributions Officer


Signature of Official Agent

STATEMENT OF INCOME AND EXPENSES

FROM 1-May-22 TO 31-Mar-23

INCOME

Candidate's Surplus from immediately preceding Election Released by the Senior Election Official	\$ <u>32.48</u>
Contributions (attached Schedule 1)	\$ <u>73,536.00</u>
Fund-Raising Event (attached Schedule 2)	\$ <u>0</u>
Interest Income	\$ <u>0</u>
Other (Please Specify):	\$ <u>0</u>

TOTAL INCOME \$ 73,568.48

EXPENSES

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

CAMPAIGN EXPENSES SUBJECT TO LIMITATION

Advertising	\$ <u>45721.11</u>
Bank Charges	\$ <u>313</u>
Brochures	\$ <u>1428</u>
Candidate's Personal Expenses	\$ <u>0</u>
Furniture	\$ <u>1280.58</u>
Insurance and Utilities	\$ <u>1125.95</u>
Meetings, Social Functions, Rallies	\$ <u>4,635.06</u>
Office Rent	\$ <u>2,840</u>
Office Supplies	\$ <u>229.53</u>
Postage	\$ <u>386.4</u>
Salaries and Benefits	\$ <u>0</u>
Signs	\$ <u>6789.3</u>
Stationery	\$ <u>1593.2</u>
Telephone	\$ <u>1120.53</u>
Travel	\$ <u>10</u>
Other (Please Specify):	\$ <u>47377.58</u>

Management & consulting, polling, management for logistics,

Administrative IT services

SUB-TOTAL CAMPAIGN EXPENSES SUBJECT TO LIMITATION \$ 114850.24

STATEMENT OF INCOME AND EXPENSES (continued)

Total Income (reported from previous page)		\$ <u>73568.48</u>
Sub-total Campaign Expenses Subject to Limitation	\$ <u>114850.24</u>	
CAMPAIGN EXPENSES EXCLUDED FROM LIMITATION		
Accounting and Audit	\$ <u>4,424.00</u>	
Court action commenced under Part 9, <i>The Municipal Councils and School Boards Elections Act</i>	\$ <u>0</u>	
Expense in holding a Fund-Raising Function	\$ <u>0</u>	
Interest on Loans	\$ <u>0</u>	
Recount	\$ <u>0</u>	
SUB-TOTAL CAMPAIGN EXPENSES EXCLUDED FROM LIMITATION	\$ <u>4424</u>	
TOTAL PERIOD EXPENSES		\$ <u>119274.24</u>
CAMPAIGN PERIOD SURPLUS (DEFICIT)		\$ <u>(45,706)</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)	\$ <u>63,830</u>
Total of contributions in the Form of Goods and Services from a single source of more than \$250 (complete Part II)	\$ <u>0</u>
Total of single source contributions of \$250 or less	\$ <u>9,706</u>
From candidate	\$ <u>0</u>
TOTAL CONTRIBUTIONS	\$ <u><u>73536</u></u>

CONTRIBUTIONS IN EXCESS OF LIMITS

Excess cash over \$1500 - Returned to the Contributor	\$ <u>0</u>
Excess over \$1500 in the form of Goods and Services - Returned to the Contributor	\$ <u>0</u>

CONTRIBUTIONS TO BE PAID TO THE SENIOR ELECTION OFFICIAL

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

SCHEDULE 1 - FOR MAYORALTY CANDIDATES ONLY (continued)

PART II

List of Contributions in the Form of Goods and Services

Itemized list:

Nature of Goods and Services	Supplier	Value
NONE		

Sub-total from supplementary list if used

\$ _____

Total (sum to equal D above)

\$ 0

SCHEDULE 1 - FOR MAYORALTY CANDIDATES ONLY (continued)

PART III

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

Name	Address	Value
SEE ATTACHED		\$63,830.00

TOTAL

\$ 63830

Name	Street address	City	Province	Postal code	Amount	Total Contributions
Dr. Donald S. Reimer					1,500	1,500
Mr. Blake Karschuk					1,500	1,500
Mr. Craig McIntosh					1,500	1,500
Mr. Dale Driedger					1,500	1,500
Mr. Jeffrey M. Krawetz					1,500	1,500
Mr. John Heimbecker					1,500	1,500
Mr. John Motkaluk					1,500	1,500
Mr. John P. Loewen					1,500	1,500
Mr. Marcel Chartier					1,500	1,500
Mr. Robert W. Shindleman					1,500	1,500
Mr. Sandy G. Shindleman					1,500	1,500
Mr. Sheldon Blank					1,500	1,500
Mr. Trevor Sprague					1,500	1,500
Mr. Wayne A. Sprague					1,500	1,500
Mrs. Anne Reimer					1,500	1,500
Mrs. Karen Pyper					1,500	1,500
Mrs. Muriel P.C. Sprague					1,500	1,500
Mrs. Ursula Baziuk					1,500	1,500
Ms. Jennifer Motkaluk					1,500	1,500
Ms. Jennifer Snyder					1,500	1,500
Mrs. Tammy Giancola					1,350	1,350
Mr. Allan Jeffreys					1,000	1,000
Mr. J. Henry Borger					1,000	1,000
Mr. Joel Simard					1,000	1,000
Mr. John McLaughlin					1,000	1,000
Mr. Karl Loepp					1,000	1,000
Mr. Kenneth Lee					1,000	1,000
Mr. Myron Klysh					1,000	1,000
Mr. Peter Kaufmann					1,000	1,000
Mr. Ralph Borger					1,000	1,000
Mrs. Lori Yorke					1,000	1,000
Mrs. Sandra Kaufmann					1,000	1,000
Mr. John Giancola					850	
Mr. John Giancola					500	1,350
Mr. Jason Stefanson					750	750
Mr. Jeff Hawryluk					750	750
Mr. Robert Lee					750	750
Ms. Lois Borger					750	750
Dr. J. Neil Simonsen					500	500
Dr. John Mayba					500	500
Mr. Andre M. Camara					500	500
Mr. Andrew Stibbard					500	500
Mr. B. Arthur Fast					500	500
Mr. Carey Chartier					500	500
Mr. George Cibinel					500	500
Mr. Gord Steeves					500	500
Mr. Grant Borger					500	500
Mr. Jamie Brown					500	500
Mr. Jeff Klause					500	500
Mr. Kenneth Drysdale					500	500
Mr. Max Wehrle					500	500
Mr. Mitchell Zajac					500	500
Mr. Robert Fleischaker					500	500
Mr. Ronald Reider					500	500
Mr. Ross McGowan					500	500
Mr. Timothy (Todd) Jenkins					500	500
Mr. Tyler Seman					500	500
Mr. Wayne B. Pratt					500	500
Mr. Zac Borger					500	500
Mrs. Bonnie Mitchelson					500	500
Mrs. Brenda Boulet					500	
Mrs. Brenda Boulet					400	
Mrs. Brenda Boulet					30	930
Mrs. Crystal Seman					500	500
Mrs. Donna Sprague					500	500
Mrs. Lorrie Steeves					500	500
Ms. Jill Borger					500	500
Ms. Linda Cymbalisty					500	500
Ms. Nella Frank					500	500
Mr. George Andrews					400	400
Dr. Jeffrey Marantz					300	300

Mr. Craig Schatkowsky	300	300
Mr. Robert W. Cunningham	300	300
Mr. Tod R. Niblock	300	300
Mrs. Frances Blair	300	300
Ms. Joanne Park-Leitold	300	300
Total	<u>63,830</u>	<u>63,830</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 1 - FOR COUNCILLOR CANDIDATES ONLY (continued)

PART II

List of Contributions in the Form of Goods and Services

Itemized list:

Nature of Goods and Services	Supplier	Value

Sub-total from supplementary list if used

\$ _____

Total (sum to equal D above)

\$ 0

SCHEDULE 1 - FOR COUNCILLOR CANDIDATES ONLY (continued)

PART III

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

Name	Address	Value

TOTAL

\$ 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 4

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

	Amount included in expenses	Disputed amount
<div style="border: 1px solid black; padding: 5px;"> Name & Address of Claimant Infinity Forge Media 48 Maxwell Court, Thornhill, ON L4J 6X8 </div>	\$ <u>12995</u>	\$ <u>12,995.00</u>
<div style="border: 1px solid black; padding: 5px;"> Nature of Expense <p style="text-align: center;">Advertising</p> </div>		
<div style="border: 1px solid black; padding: 5px;"> Reason for Dispute Product did not deliver results as promised by claimant </div>		
<div style="border: 1px solid black; padding: 5px;"> Name & Address of Claimant </div>	\$ _____	\$ _____
<div style="border: 1px solid black; padding: 5px;"> Nature of Expense </div>		
<div style="border: 1px solid black; padding: 5px;"> Reason for Dispute </div>		
<div style="border: 1px solid black; padding: 5px;"> Name & Address of Claimant </div>	\$ _____	\$ _____
<div style="border: 1px solid black; padding: 5px;"> Nature of Expense </div>		
<div style="border: 1px solid black; padding: 5px;"> Reason for Dispute </div>		
TOTAL FROM SUPPLEMENTARY LIST ATTACHED	\$ _____	\$ _____
TOTAL DISPUTED CLAIMS	\$ <u>12995</u>	\$ <u>12995</u>

INDEPENDENT AUDITORS' REPORT

To the Campaign Expense and Contributions Officer for the City of Winnipeg

Qualified Opinion

We have audited the Form 4, Reference: Section 21(1), Audited Financial Statement, which comprise the statement of income and expenses and schedules 1 – 4 (the "Financial Statements") for the candidacy of Jennifer Motkaluk, a candidate at the election for Mayor for the City of Winnipeg for the campaign period of May 1, 2022 to March 31, 2023 relating to the election held on October 26, 2022.

In our opinion, except for the effects of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the records as described in the following paragraph, the financial statements are prepared, in all material respects, in accordance with the accounting requirements of 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 an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, receipts and disbursements for the campaign period. Accordingly, our verification of these transactions was limited to ensuring that the Financial Statements reflect the amounts recorded in the accounting records of the candidate, in accordance with established accounting procedures and we were not able to determine whether any adjustment might be necessary to income, expenses and campaign period surplus (deficit).

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

These Financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are prepared solely for the information and use of the Campaign Expenses and Contributions Officer for the City of Winnipeg to assist the campaign to comply with the financial reporting provisions of By-law No. 10/2010 of *The City of Winnipeg Charter*. As a result, the Financial Statements may not be suitable for any other purpose. Our opinion is not modified in respect of this matter. Our report is intended solely for the Campaign and the Campaign Expenses and Contributions Officer and should not be distributed to or used by parties other than the specified users.

Official Agent's Responsibility and Those Charged with Governance for the Financial Statements

The Official Agent is responsible for the preparation of the Financial Statements in accordance with 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 financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the campaign's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are 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 these Financial Statements.

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 Statements, 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 campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.

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.



Chartered Professional Accountants
May 23, 2023
Winnipeg, Canada