

ELECTIONS MANITOBA

AUDITOR'S REPORT
ON FORM 922, CANDIDATE'S FINANCIAL STATEMENTS AND
SUPPORTING SCHEDULES

To Peter Debenham, Official Agent for Bonnie Mitchelson, the Candidate

I have audited the accompanying Form 922, Candidate's Financial Statements and Supporting Schedules, which comprises the Statement Of Assets, Liabilities and Surplus as at December 5, 2011, Statement of Income, Expenses and Transfers for the Candidacy of Bonnie Mitchelson for the Candidacy Period from June 15, 2010 to December 5, 2011 relating to the election held on October 4, 2011 in the Electoral Division of River East and a note describing the basis of accounting. The statements have been prepared by the Official Agent based on the financial reporting provisions of the Elections Finances Act as issued by Elections Manitoba.

Official Agent's Responsibility for the Statements

The Official Agent is responsible for the preparation of the statements in accordance with the financial reporting provisions of the Election Finances Act as issued by Elections Manitoba, and for such internal control as the Official Agent determines is necessary to enable the preparation of the statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Official Agent, as well as evaluating the overall presentation of the statements.

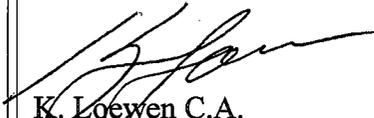
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, Form 922, Candidate's Financial Statements and Supporting Schedules for Bonnie Mitchelson for the Candidacy period of June 15, 2010 to December 5, 2011 relating to the election held on October 4, 2011 in the Electoral Division of River East are prepared in all material respects, in accordance with the financial reporting provisions of the Election Finances Act as issued by Elections Manitoba.

Basis of Accounting

The statements are prepared to comply with the financial reporting provisions of the Election, Finances Act as issued by Elections Manitoba. The statements are filed with Elections Manitoba in accordance with the Elections Finances Act. As a result, the statements may not be suitable for another purpose.



K. Loewen C.A.
January 27, 2012
Winnipeg, Manitoba

922

**Candidate's Financial Statements
and Supporting Schedules**



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ELECTIONS MANITOBA

(To be filed within 4 months after Election Day.
Complete the form in ink.)

For the Candidacy Period

Date JUNE 15, 2010

To Date DEC 5, 2011

Candidate

Name	<u>BONNIE MITCHELSON</u>
Electoral Division	<u>RIVER EAST</u>
Endorsing Political Party (If applicable)	<u>PROGRESSIVE CONSERVATIVE</u>

Official Agent

Name	<u>PETER DEBENTHAM</u>
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Auditor

Name of Auditor	<u>KORNELIUS LOEWEN</u>
Name of Public Accountant to Whom Inquiry May be Directed (if different than above)	

Declaration

I, the undersigned Official Agent, hereby file a completed Form 922 – *Candidate's Financial Statements and Supporting Schedules* – along with an Auditor's Report from a qualified auditor. I declare that to the best of my knowledge and belief the information contained herein is complete, true and correct and in compliance with *The Elections Finances Act*.

Signature of Official Agent

Dec 27/11

Date

Candidate's Financial Statements

Statement of Assets, Liabilities and Surplus as at the End of the Candidacy Period

Assets		
100 Cash		\$66.61
110 Accounts Receivable		\$0.00
120 Inventory *		\$0.00
Other Assets (provide details)		
130 _____		
140 _____		
150 Total Assets	(total of line 100 to 140)	\$66.61
Liabilities and Surplus		
200 Accounts Payable		\$0.00
210 Overdraft/ Line of Credit **		\$0.00
220 Loans **		\$0.00
Other Liabilities (provide details)		
230 _____		
240 _____		
250 Candidacy Period Surplus/(Deficit)		\$66.61
290 Total Liabilities and Surplus	(total of line 200 to 250)	\$66.61

Statement of Income, Expenses and Transfers for the Candidacy Period

Income and Transfers		
300 Contributions	\$22,925.00	From line 630, column C
310 Cash Transfers from endorsing political party	\$13,447.50	
310 Goods and Service Transfers from endorsing political party	\$0.00	
320 Cash Transfers from candidate's constituency Association	\$3,830.00	
320 Goods and Service Transfers from candidate's constituency Associ	\$0.00	
330 Fund raising	\$0.00	
Other Income (provide details)		
340		
350		
390 Total Income and Transfers	(total of line 300 to 350)	line 390
		<u>\$40,202.50</u>
Expenses and Transfers		
400 Election expenses	\$35,116.05	From line 595
410 Non - election expenses	\$5,019.84	From line 590, column C
415 Transfer of money to endorsing political party	\$0.00	
420 Transfers of goods and services to endorsing political party	\$0.00	
430 Total Expenses and Transfers	(total of line 400 to 420)	line 430
		<u>\$40,135.89</u>
440 Candidacy Period Surplus/(Deficit)	(line 390 minus line 430)	line 440
		<u>\$66.61 To line 250</u>

	Election Expenses used in Election Period			D	E
	A	B	C		
	Cash / Credit	Donation in kind	Goods and Services used/received through transfers	Non-Election expenses in candidacy period	Total Expenses (columns A plus B plus C plus D)
500 Advertising - Media	\$6,251.47	\$0.00	\$0.00	\$359.06	\$6,610.53
505 Posters, pamphlets, promotional	\$7,313.54	\$0.00	\$0.00	\$526.83	\$7,840.37
510 Audit fee (amount in excess of subsidy)				\$0.00	\$0.00
515 Disability (From schedule 7. line 850)				\$0.00	\$0.00
520 Child Care (From schedule 8. line 860)				\$0.00	\$0.00
525 Fundraising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530 Furniture and equipment rental	\$1,163.33	\$0.00	\$0.00	\$125.87	\$1,289.20
535 Honoraria/Salaries	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00
540 Interest and bank charges	\$64.92	\$0.00	\$0.00	\$111.19	\$176.11
545 Office Occupancy (rent, utilities)	\$1,470.00	\$0.00	\$0.00	\$0.00	\$1,470.00
550 Office Supplies and postage	\$3,066.54	\$0.00	\$0.00	\$291.34	\$3,357.88
555 Personal	\$370.02	\$0.00	\$0.00	\$0.00	\$370.02
560 Polling	\$1,960.30	\$0.00	\$0.00	\$0.00	\$1,960.30
565 Signs/structural support	\$4,647.02	\$0.00	\$0.00	\$0.00	\$4,647.02
570 Telephone	\$876.17	\$0.00	\$0.00	\$1,109.57	\$1,985.74
575 Transportation, accommodation and food	\$5,580.62	\$0.00	\$0.00	\$2,348.10	\$7,928.72
ther (provide details)					
580	\$1,602.12	\$0.00	\$0.00	\$147.88	\$1,750.00
585	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
590 Total (total of line 500 to 585)	\$35,116.05	\$0.00	\$0.00	\$5,019.84	\$40,135.89

595	Total election expenses (Total of line 590 column A and B and C)	\$35,116.05	To line 400
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Provide the amount of bank charges and loan interest incurred from the close of the polls to 4 months after Election Day.
(Not required if candidate did not qualify for reimbursement)

597 Loan interest
599 Bank Charges

91.16

Schedule 2 – Contributions to a Candidate (INCLUDING DONATIONS IN KIND)

A. Contributions Summary

		A	B	C (A plus B)
	Aggregate Contributions of:	Cash	Donations in Kind	Total of all Contributions
600	\$250 or more	15350.00		15350.00
610	\$25 or more but less than \$250	7535.00		7535.00
620	Less than \$25	40.00		40.00
630	Total	\$ 22925.00	\$ NIL	\$ 22925.00

Enter line 630, column C total on line 300

B. Contributions of \$250 or More

(Complete part B only if the aggregate value of the contributions (cash and donations in kind) from any individual normally resident in Manitoba was \$250 or more during the candidacy period.)

PAGE 1 of 2

Name of Contributor (alphabetical order)	Residential Address	Aggregate Value of Contributions
ARNDT, GREGORY		500.00
ARNDT, VERNA-DAWN		500.00
BARANYK, LEONARD		400.00
BOGE, HANS		400.00
BOGE, PAUL		250.00
BRASKO, JERRY		400.00
BRAUN, TINA		400.00
CHALE, RICHARD		300.00
CHWARTACKI, BRUCE		600.00
COX, CATHY		500.00
DERKSEN, MONICA		500.00
DERKSEN, JAMES		500.00
ENNS, SIEGFRIED		500.00
GUNTER, MERVYN		250.00
HARMS, ERIKA		400.00
HOUBE, PHILIP		300.00
HUFF, CLYDE		300.00
IVEKOVIC, ROBERT		500.00
JANZEN, LES		500.00
JOHNSTON, EDWARD		500.00
KAVFMAN, PETER		300.00
MCLAUGHLIN, JOHN		300.00
MICHALSKI, BRIAN		400.00
MICHALSKI, PATRICIA		400.00

9900.00 c/f

Additional pages attached?

Schedule 2 – Contributions to a Candidate (INCLUDING DONATIONS IN KIND)

A. Contributions Summary

		A	B	C (A plus B)
	Aggregate Contributions of:	Cash	Donations in Kind	Total of all Contributions
600	\$250 or more			
610	\$25 or more but less than \$250			
620	Less than \$25			
630	Total	\$	\$	\$

Enter line 630, column C total on line 300

B. Contributions of \$250 or More

(Complete part B only if the aggregate value of the contributions (cash and donations in kind) from any individual normally resident in Manitoba was \$250 or more during the candidacy period.)

PAGE 2 OF 2

Name of Contributor (alphabetical order)	Residential Address	Aggregate Value of Contributions
MICHALSKI, SHEILA		400.00
MILLS, ALEX		400.00
MITCHELSON, DONALD		1000.00
PHILLIPS, KEITH		250.00
PLEZIA-EDWARDS, MICHELE		300.00
REIMER, JOHN		400.00
REIMER, NEIL		600.00
RITCHER, WAYNE		300.00
SIGURDSON, ERIC		400.00
THIESSEN, HENRY		250.00
THIESSEN, KATY		250.00
TOWNSEND, CAROLYN		250.00
TOWNSEND, WAYNE		250.00
WINTER, KATHERIN		400.00
		<u>15,350.00</u>

Additional pages attached?

Schedule 3 – Transfers from Endorsing Political Party

(Complete only if the candidate's campaign received transfers from the candidate's endorsing political party)

A. Total value of all cash transfers received during the candidacy period from the candidate's endorsing political party: line 700 \$ 13447.50

B. Total value of all transfers of goods or services during the candidacy period from the candidate's endorsing political party: line 710 \$ _____

C. Total transfers from candidate's endorsing political party: (total of line 700 to 710) line 720 \$ 13447.50

← To line 310

D. If you entered an amount on line 710, report the value of goods or services that were used in the election period: line 730 \$ _____

Schedule 4 – Transfers from Candidate’s Constituency Association

(Complete only if the candidate’s campaign received transfers from the candidate’s constituency association.)

A. Total value of all cash transfers received during the candidacy period from the candidate’s constituency association: line 740 \$ 3830.00

B. Total value of all transfers of goods or services during the candidacy period from the candidate’s constituency association: line 750 \$ _____

C. Total transfers from candidate’s constituency association: (total of line 740 to 750) line 760 \$ 3830.00 ← To line 320

D. If you entered an amount on line 750, disclose the value of goods or services that were used during the election period: line 770 \$ _____

If the aggregate value of transfers, as calculated on line 760 is \$250 or more, provide the following information:

E. Were there contributions of \$250 or more to the constituency association endorsing the candidate during the candidacy period?

No (no further information is required)

Yes (complete the schedule below)

Name and address of Contributors of \$250 or more to the Constituency Association (attach list if necessary)	\$ Aggregate Value of Contribution

List attached? Yes _____ No _____

Schedule 5 – Reconciliation of Income Tax Receipts

(Complete only if the candidate was registered to issue income tax receipts – i.e. Form 911 was filed with Elections Manitoba)

Total number of income tax receipts received from Elections Manitoba line 780 125

Total number of income tax receipts returned to Elections Manitoba:

- Issued to Contributors line 790 105 Return Elections
Manitoba copies only.
- Voided or cancelled line 800 1 Return all three
copies.
- Unused line 810 19 Return all three
copies.

Total number of income tax receipts returned to Elections Manitoba (total of line 790 to 810) line 820 125

Total unreturned income tax receipts (line 780 minus line 820) line 830 NIL

Please provide receipt numbers and an explanation for any unreturned income tax receipts.

RECEIVED FROM ELECTIONS MANITOBA:

Receipt Number Range	Count	Description	Count
65401 - 65425	25	ISSUED TO CONTRIBUTORS	25
65426 - 65450	25		25
72026 - 72050	25		25
72051 - 72075	25		25
72076 - 72100	25		5
	<u>125</u>		<u>105</u>
# 72077		VOID	1
# 72082 - 72100		RETURNED UNUSED	19

Schedule 9 – Annual Limit on Advertising Expenses (outside the election period and to be completed in the year of a fixed date election)

(Complete the following schedule to calculate the amount of advertising expenses subject to the annual advertising limits. 54.1(1)(b) and s. 54.1(2)(b))

Total advertising expenses incurred during year 359.06 (outside the election period)

910 Endorsed candidate (from line 940) line 910 \$ 359.06

920 Individuals (from line 950) line 920 _____

930 Total Annual Advertising Subject to Limitation (total line 910 to 920) line 930 \$ 359.06

A. Advertising expenses incurred by the candidate outside the election period and in the year of a fixed date election.*

Details of Expense	Amount \$
WINNIPEG OUTDOOR MARKETING - RECYCLE BOX ADVERTISING	204.75
BENCHMARK ADVERTISING - BUS BENCHES	154.31
Total line 940	\$ 359.06

B. Advertising expenses incurred by an individual on the candidate's behalf with the candidate's knowledge and consent outside the election period and in the year of a fixed date election.*

Name of Individual	Address	Amount \$
Total line 950		\$

* Attach separate list if necessary.