Winnipeg

Audit Department • Service de verification

To: His Worship Mayor Sam Katz
City Council

Date: June 12, 2013

From: Brian Whiteside
City Auditor/Chief Performance Officer

RE: ***Audit of the Councillors' Representation Allowance Fund Expenditures***

Pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"), we have audited the annual allowance reports of each City Councillor for the year ended December 31, 2012. Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing annual allowance reports for each Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of annual allowance reports that are free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance reports, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the annual allowance reports are free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the annual allowance reports. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of annual allowance reports, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures of all the City Councillors were found to be in compliance, in all significant respects, and the annual allowance reports for the year ended December 31, 2012 have fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy. The individual reports are attached for your information and include a summary of expenditures.

We have also provided our *Councillors' Representation Allowance Control Systems Report* to the Governance Committee of Council discussing our findings and recommendations on the internal controls for the fund. This additional report is an integral part of performing an audit in accordance with generally accepted government auditing standards.

Sincerely,



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE

2012 SUMMARY OF EXPENDITURES

Total 2012 Allocation	$1,124,040
Total Expenditures for all Councillors	- 1,089,844
Unexpended Funds	34,196
Returned to General Revenue	$ 34,196

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AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2012

To: His Worship Mayor Sam Katz
City Council

We have audited the annual allowance report of Councillor Jenny Gerbasi for the year ended December 31, 2012 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing an annual allowance report for the Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of an annual allowance report that is free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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In our opinion, fund expenditures incurred by Councillor Jenny Gerbasi were found to be in compliance, in all significant respects, and the Councillor's annual allowance report for the year ended December 31, 2012 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 12, 2013

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2012

Ward: ***Fort Rouge - East Fort Garry***
Councillor: ***Jenny Gerbasi***

Allocated Budget		$ 74,936.00
Ward Expenses:		
Advertising and Promotions		
Advertising	2,396.00	2,396.00
Business Meetings and Hospitality		
Business Meetings	158.18	158.18
Community Expenses		
Other Operating Supplies	50.00	
Rentals	20.00	
Contrib-Donations	1,141.28	
Contrib-Sponsorships-Cash	125.00	
Luncheons, Receptions & Events	2,115.00	
Ward Activities	100.00	3,551.28
Councillor's Assistants		
Non-Professional Services	48,513.90	48,513.90
Office Equipment		
Office Furniture	471.87	
Office Equipment	588.50	
Computer Hardware	1,080.89	2,141.26
Office Supplies		
Stationery and Office Supplies	60.15	60.15
Periodicals and Subscriptions		
Periodicals and Subscriptions	705.23	705.23
Telephone and Communications		
Website/Domain Licenses	127.24	
Internet Access	766.17	
Telephone	2,964.82	
Telephone-Fax	80.00	3,938.23
Postage and Courier Services		
Freight and Messenger Services	71.50	
Postage	2,219.96	2,291.46
Printing, Binding and Photocopying		
Printing,Binding,Photocopying	3,628.16	3,628.16
Professional and Consulting Services		
Casual Services	200.00	200
Training		
Training,Workshops and Tuition	1,652.00	1,652.00
Transportation		
Parking Meter/Voucher	53.34	53.34
Travel		
Travel-City Business	1,273.03	
Conferences	275.00	1,548.03
Total Expenditures		70,837.22
Unexpended Funds		4,098.78

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2012

To: His Worship Mayor Sam Katz
City Council

We have audited the annual allowance report of Councillor Orlikow for the year ended December 31, 2012 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing an annual allowance report for the Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of an annual allowance report that is free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the annual allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the annual allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the annual allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Orlikow were found to be in compliance, in all significant respects, and the Councillor's annual allowance report for the year ended December 31, 2012 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 12, 2013

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2012

Ward: ***River Heights - Fort Garry***
Councillor: ***John Orlikow***

Allocated Budget		$	74,936.00
Ward Expenses:			
Advertising and Promotions			
Advertising	6,671.00		6,671.00
Business Meetings and Hospitality			
Business Meetings	232.92		232.92
Community Expenses			
Contrib-Donations	34.37		
Luncheons, Receptions & Events	2,194.48		
Ward Activities	58.01		2,286.86
Councillor's Assistants			
Non-Professional Services	55,777.28		55,777.28
Office Equipment			
Computer Software	61.39		61.39
Office Supplies			
Stationery and Office Supplies	101.73		101.73
Periodicals and Subscriptions			
Periodicals and Subscriptions	15.08		15.08
Telephone and Communications			
Telephone	2,379.51		2,379.51
Postage and Courier Services			
Freight and Messenger Services	12.00		
Postage	6.88		18.88
Printing, Binding and Photocopying			
Printing,Binding,Photocopying	1,580.19		1,580.19
Professional and Consulting Services			
Consultant Services	500.00		
Professional Services	3,695.00		
Casual Services	1,445.00		5,640.00
Transportation			
Parking Meter/Voucher	26.67		26.67
Total Expenditures			74,791.51
Unexpended Funds			144.49

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2012

To: His Worship Mayor Sam Katz
City Council

We have audited the annual allowance report of Councillor Harvey Smith for the year ended December 31, 2012 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing an annual allowance report for the Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of an annual allowance report that is free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the annual allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the annual allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the annual allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Harvey Smith were found to be in compliance, in all significant respects, and the Councillor's annual allowance report for the year ended December 31, 2012 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 12, 2013

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2012

Ward: ***Daniel McIntyre***
Councillor: ***Harvey Smith***

Allocated Budget		$ 74,936.00
Ward Expenses:		
Advertising and Promotions		
Advertising	5,621.75	5,621.75
Business Meetings and Hospitality		
Business Meetings	148.03	148.03
Community Expenses		
Contrib-Donations	1,074.85	
Luncheons, Receptions & Events	140.00	
Ward Activities	122.65	1,337.50
Councillor's Assistants		
Non-Professional Services	59,549.08	59,549.08
Office Equipment		
Computer Software	273.76	
Office Equipment	1,407.51	
Computer Hardware		1,681.27
Office Supplies		
Stationery and Office Supplies	305.40	305.40
Periodicals and Subscriptions		
Research/Reference Material	50	
Books	41.99	
Periodicals and Subscriptions	639.62	731.61
Telephone and Communications		
Internet Access	410.26	
Website/Domain Licenses	28.82	
Television Cable	856.47	
Telephone	2,269.73	
Telephone-Cellular	1,446.94	5,012.22
Postage and Courier Services		
Freight and Messenger Services	95.00	
Courier Charges-Recoverable	33.50	
Postage	47.23	175.73
Printing, Binding and Photocopying		
Printing,Binding,Photocopying	58.24	58.24
Professional and Consulting Services		
Casual Services	65.54	65.54
Total Expenditures		74,686.37
Unexpended Funds		249.63

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2012

To: His Worship Mayor Sam Katz
City Council

We have audited the annual allowance report of Councillor Scott Fielding for the year ended December 31, 2012 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the *Policy* for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing an annual allowance report for the Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of an annual allowance report that is free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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In our opinion, fund expenditures incurred by Councillor Scott Fielding were found to be in compliance, in all significant respects, and the Councillor's annual allowance report for the year ended December 31, 2012 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 12, 2013

Annual Councillors' Representation Allowance Report for the year ended December 31, 2012

Ward: ***St. James - Brooklands***
Councillor: ***Scott Fielding***

Allocated Budget		$ 74,936.00
Ward Expenses:		
Advertising and Promotions		
Advertising	8,331.25	8,331.25
Business Meetings and Hospitality		
Business Meetings	438.09	438.09
Community Expenses		
Contrib-Donations	247.01	
Contrib-Sponsorships-Cash	50.00	
Luncheons, Receptions & Events	815.80	
Ward Activities	1,266.70	2,379.51
Councillor's Assistants		
Non-Professional Services	54,908.83	54,908.83
Office Equipment		
Office Furniture		
Office Equipment		
Computer Hardware	402.54	402.54
Office Supplies		
Stationery and Office Supplies	182.11	182.11
Periodicals and Subscriptions		
Periodicals and Subscriptions	149.91	149.91
Telephone and Communications		
Television Cable	440.23	
Telephone	1,849.83	2,290.06
Postage and Courier Services		
Freight and Messenger Services	269.09	
Postage	1,681.39	1,950.48
Printing, Binding and Photocopying		
Printing,Binding,Photocopying	1,352.54	1,352.54
Professional and Consulting Services		
Professional Services	450.00	450.00
Transportation		
Parking Space Rental	1,068.00	
Parking Meter/Voucher	800.46	
Auto Allowance	190.41	2,058.87
Total Expenditures		74,894.19
Unexpended Funds		41.81

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2012

To: His Worship Mayor Sam Katz
City Council

We have audited the annual allowance report of Councillor Paula Havixbeck for the year ended December 31, 2012 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the *Policy* for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing an annual allowance report for the Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of an annual allowance report that is free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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In our opinion, fund expenditures incurred by Councillor Paula Havixbeck were found to be in compliance, in all significant respects, and the Councillor's annual allowance report for the year ended December 31, 2012 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 12, 2013

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2012

Ward: ***Charleswood - Tuxedo***
Councillor: ***Paula Havixbeck***

Allocated Budget		$ 74,936.00
Ward Expenses:		
Advertising and Promotions		
Advertising	9,515.57	9,515.57
Business Meetings and Hospitality		
Business Meetings	2,845.10	2,845.10
Community Expenses		
Grants-Cash	130.00	
Contrib-Donations	4,124.56	
Contrib-Sponsorships-Cash	125.00	
Ward Activities	6,684.97	
Luncheons, Receptions & Events	2,379.90	13,444.43
Councillor's Assistants		
Non-Professional Services	30,684.80	30,684.80
Office Supplies		
Stationery and Office Supplies	691.50	691.50
Periodicals and Subscriptions		
Periodicals and Subscriptions	654.54	654.54
Telephone and Communications		
Website/Domain Licenses	250.00	
Internet Access	149.80	
Television Cable	36.22	
Telephone	2,547.51	
Telephone-Cellular	84.35	3,067.88
Postage and Courier Services		
Freight and Messenger Services	83.67	
Postage	76.49	160.16
Printing, Binding and Photocopying		
Printing,Binding,Photocopying	474.42	474.42
Professional and Consulting Services		
Casual Services	120.00	120.00
Transportation		
Parking Space Rental	625.00	
Parking Meter/Voucher	125.13	
Auto Allowance	154.44	904.57
Travel		
Travel-City Business	3,243.57	3,243.57
Total Expenditures		65,806.54
Unexpended Funds		9,129.46

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2012

To: His Worship Mayor Sam Katz
City Council

We have audited the annual allowance report of Councillor Grant Nordman for the year ended December 31, 2012 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the *Policy* for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing an annual allowance report for the Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of an annual allowance report that is free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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In our opinion, fund expenditures incurred by Councillor Grant Nordman were found to be in compliance, in all significant respects, and the Councillor's annual allowance report for the year ended December 31, 2012 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 12, 2013

Annual Councillors' Representation Allowance Report for the year ended December 31, 2012

Ward: ***St. Charles***
Councillor: ***Grant Nordman***

Allocated Budget		$ 74,936.00
Ward Expenses:		
Advertising and Promotions		
Advertising	8,228.83	8,228.83
Business Meetings and Hospitality		
Business Meetings	29.91	29.91
Community Expenses		
Contrib-Donations	617.37	
Contrib-Sponsorships-Cash	400.00	
Luncheons, Receptions & Events	1,520.81	
Ward Activities	1,211.66	3,749.84
Councillor's Assistants		
Non-Professional Services	50,836.99	50,836.99
Office Supplies		
Stationery and Office Supplies	283.82	283.82
Periodicals and Subscriptions		
Periodicals and Subscriptions	358.70	358.70
Telephone and Communications		
Website/Domain Licenses	1,284.00	
Internet Access	157.29	
Telephone	2,754.57	4,195.86
Postage and Courier Services		
Postage	132.03	132.03
Printing, Binding and Photocopying		
Printing,Binding,Photocopying	2,826.27	2,826.27
Transportation		
Parking Space Rental	1,268.00	
Parking Meter/Voucher	730.00	1,998.00
Travel		
Travel-City Business	833.25	
Conferences	376.88	1,210.13
Total Expenditures		73,850.38
Unexpended Funds		1,085.62

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2012

To: His Worship Mayor Sam Katz
City Council

We have audited the annual allowance report of Councillor Mike Pagtakhan for the year ended December 31, 2012 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing an annual allowance report for the Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of an annual allowance report that is free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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In our opinion, fund expenditures incurred by Councillor Mike Pagtakhan were found to be in compliance, in all significant respects, and the Councillor's annual allowance report for the year ended December 31, 2012 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 12, 2013

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2012

Ward: ***Point Douglas***
Councillor: ***Mike Pagtakhan***

Allocated Budget		$ 74,936.00
Ward Expenses:		
Advertising and Promotions		
Advertising	11,598.00	11,598.00
Business Meetings and Hospitality		
Business Meetings	2,617.78	2,617.78
Community Expenses		
Miscellaneous Expense	4.09	
Rentals	50.00	
Contrib-Donations	3,854.46	
Contrib-Sponsorships-Cash	200.00	
Luncheons, Receptions & Events	1,370.97	
Ward Activities	3,364.19	8,843.71
Councillor's Assistants		
Non-Professional Services	39,182.18	39,182.18
Office Equipment		
Office Equipment	995.08	995.08
Office Supplies		
Stationery and Office Supplies	1,525.48	1,525.48
Periodicals and Subscriptions		
Membership Fees	571.25	
Books	46.93	
Periodicals and Subscriptions	35.05	653.23
Telephone and Communications		
Internet Access	517.62	
Telephone	4,883.69	5,401.31
Postage and Courier Services		
Freight and Messenger Services	344.35	
Postage	1,355.56	1,699.91
Printing, Binding and Photocopying		
Printing,Binding,Photocopying	996.41	996.41
Transportation		
Transportation	28.50	
Parking Space Rental	26.67	
Parking Meter/Voucher	142.75	197.92
Travel		
Travel-City Business	638.21	638.21
Total Expenditures		74,349.22
Unexpended Funds		586.78

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2012

To: His Worship Mayor Sam Katz
City Council

We have audited the annual allowance report of Councillor Devi Sharma for the year ended December 31, 2012 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing an annual allowance report for the Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of an annual allowance report that is free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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In our opinion, fund expenditures incurred by Councillor Devi Sharma were found to be in compliance, in all significant respects, and the Councillor's annual allowance report for the year ended December 31, 2012 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 12, 2013

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2012

Ward: ***Old Kildonan***
Councillor: ***Devi Sharma***

Allocated Budget		$ 74,936.00
Ward Expenses:		
Advertising and Promotions		
Advertising	1,121.80	1,121.80
Business Meetings and Hospitality		
Heat-Gas,Oil,Steam & Electric (Community Office	1,700.40	
Water (Community Office)	294.71	
Rentals (Community Office)	14,149.22	
Other Operating Supplies (Community Office)	1,791.82	
Business Meetings	516.39	18,452.54
Community Expenses		
Contrib-Donations	284.90	
Luncheons, Receptions & Events	1,930.00	
Ward Activities	1,300.47	3,515.37
Councillor's Assistants		
Non-Professional Services	31,947.39	31,947.39
Office Equipment		
Computer Equipment Maintenance	58.85	
Office Furniture	289.56	
Office Equipment	890.47	
Computer Hardware	1,011.12	2,250.00
Office Supplies		
Stationery and Office Supplies	5,113.00	5,113.00
Periodicals and Subscriptions		
Periodicals and Subscriptions	196.94	196.94
Telephone and Communications		
Internet Access	880.94	
Telephone	3,330.60	
Telephone-Cellular	13.31	
Telephone-Alarm Systems	256.80	4,481.65
Postage and Courier Services		
Freight and Messenger Services	62.50	
Postage	398.76	461.26
Printing, Binding and Photocopying		
Printing,Binding,Photocopying	1,305.28	1,305.28
Professional and Consulting Services		
Consultant Services	503.00	
Casual Services	4,515.00	5,018.00
Training		
Training,Workshops and Tuition		0.00
Transportation		
Parking Meter/Voucher	146.41	146.41
Total Expenditures		74,009.64
Unexpended Funds		926.36

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2012

To: His Worship Mayor Sam Katz
City Council

We have audited the annual allowance report of Councillor Ross Eadie for the year ended December 31, 2012 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing an annual allowance report for the Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of an annual allowance report that is free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the annual allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the annual allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the annual allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Ross Eadie were found to be in compliance, in all significant respects, and the Councillor's annual allowance report for the year ended December 31, 2012 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 12, 2013

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2012

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

Allocated Budget		$ 74,936.00
Ward Expenses:		
Advertising and Promotions		
Advertising	2,667.00	2,667.00
Business Meetings and Hospitality		
Business Meetings	110.14	110.14
Community Expenses		
Other Operating Supplies	30.80	
Bank Service Charges	2.92	
Grants-Cash	1,500.00	
Contrib-Donations	9,049.46	
Contrib-Sponsorships-Cash	500.00	
Luncheons, Receptions & Events	3,732.00	
Ward Activities	1,989.10	16,804.28
Councillor's Assistants		
Non-Professional Services	51,161.88	51,161.88
Office Supplies		
Stationery and Office Supplies	679.27	679.27
Telephone and Communications		
Telephone	2,814.53	2,814.53
Postage and Courier Services		
Postage	3.56	3.56
Printing, Binding and Photocopying		
Printing,Binding,Photocopying	70.15	70.15
Transportation		
Parking Meter/Voucher	7.62	
Unicity Taxi	360.21	367.83
Total Expenditures		74,678.64
Unexpended Funds		257.36

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2012

To: His Worship Mayor Sam Katz
City Council

We have audited the annual allowance report of Councillor Jeff Browaty for the year ended December 31, 2012 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing an annual allowance report for the Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of an annual allowance report that is free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the annual allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the annual allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the annual allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Jeff Browaty were found to be in compliance, in all significant respects, and the Councillor's annual allowance report for the year ended December 31, 2012 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 12, 2013

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2012

Ward: ***North Kildonan***
Councillor: ***Jeff Browaty***

Allocated Budget		$ 74,936.00
Ward Expenses:		
Advertising and Promotions		
Advertising	4,433.52	4,433.52
Business Meetings and Hospitality		
Business Meetings	1,880.34	1,880.34
Community Expenses		
Contrib-Donations	1,219.06	
Contrib-Sponsorships-Cash	681.05	
Luncheons, Receptions & Events	2,853.56	
Ward Activities	1,957.45	6,711.12
Councillor's Assistants		
Non-Professional Services	41,129.23	41,129.23
Office Equipment		
Computer Hardware	2,477.97	2,477.97
Office Supplies		
Stationery and Office Supplies	582.10	582.10
Periodicals and Subscriptions		
Membership Fees	325.00	
Periodicals and Subscriptions	226.99	551.99
Telephone and Communications		
Website/Domain Licenses	506.34	
Telephone-Cellular	281.57	
Internet Access	656.59	
Television Cable	1,084.42	
Telephone	2,460.24	4,989.16
Postage and Courier Services		
Postage	20.52	20.52
Printing, Binding and Photocopying		
Printing,Binding,Photocopying	373.70	373.70
Professional and Consulting Services		
Casual Services	50.00	
Professional Services	143.60	193.60
Transportation		
Auto Allowance	297.18	297.18
Travel		
Travel-City Business	2,740.51	2,740.51
Total Expenditures		66,380.94
Unexpended Funds		8,555.06

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2012

To: His Worship Mayor Sam Katz
City Council

We have audited the annual allowance report of Councillor Thomas Steen for the year ended December 31, 2012 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the *Policy* for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing an annual allowance report for the Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of an annual allowance report that is free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the annual allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the annual allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the annual allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Thomas Steen were found to be in compliance, in all significant respects, and the Councillor's annual allowance report for the year ended December 31, 2012 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 12, 2013

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2012

Ward: ***Elmwood - East Kildonan***
Councillor: ***Thomas Steen***

Allocated Budget		$	74,936.00
Ward Expenses:			
Advertising and Promotions			
Advertising	8,402.35		8,402.35
Business Meetings and Hospitality			
Business Meetings	1,028.56		1,028.56
Community Expenses			
Contrib-Donations	2,257.63		
Contrib-Sponsorships-Cash	200.00		
Luncheons, Receptions & Events	2,143.00		
Ward Activities	311.10		4,911.73
Councillor's Assistants			
Non-Professional Services	53,279.18		53,279.18
Office Equipment			
Computer Hardware	1,308.34		1,308.34
Office Supplies			
Stationery and Office Supplies	45.49		45.49
Telephone and Communications			
Website/Domain Licenses	55.00		
Internet Access	295.00		
Telephone	3,138.11		3,488.11
Postage and Courier Services			
Postage	118.34		118.34
Printing, Binding and Photocopying			
Printing,Binding,Photocopying	1,216.06		1,216.06
Professional and Consulting Services			
Consultant Services	500.00		500.00
Transportation			
Parking Meter/Voucher	34.99		34.99
Total Expenditures			74,333.15
Unexpended Funds			602.85

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2012

To: His Worship Mayor Sam Katz
City Council

We have audited the annual allowance report of Councillor Russ Wyatt for the year ended December 31, 2012 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing an annual allowance report for the Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of an annual allowance report that is free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the annual allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the annual allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the annual allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Russ Wyatt were found to be in compliance, in all significant respects, and the Councillor's annual allowance report for the year ended December 31, 2012 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 12, 2013

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2012

Ward: ***Transcona***
Councillor: ***Russ Wyatt***

Allocated Budget		$ 74,936.00
Ward Expenses:		
Advertising and Promotions		
Advertising	6,791.00	6,791.00
Business Meetings and Hospitality		
Business Meetings	2,315.12	2,315.12
Community Expenses		
Contrib-Donations	5,277.66	
Contrib-Sponsorships-Cash	639.09	
Luncheons, Receptions & Events	4,713.95	
Ward Activities	10,011.32	20,642.02
Councillor's Assistants		
Non-Professional Services	23,801.28	23,801.28
Office Equipment		
Office Equipment	433.10	433.10
Office Supplies		
Stationery and Office Supplies	1,262.38	1,262.38
Periodicals and Subscriptions		
Membership Fees	115.00	
Periodicals and Subscriptions	661.87	776.87
Telephone and Communications		
Telephone	1,265.39	
Telephone-Cellular	2,278.97	3,544.36
Postage and Courier Services		
Freight and Messenger Services	452.05	
Postage	23.59	475.64
Printing, Binding and Photocopying		
Printing,Binding,Photocopying	1,144.76	1,144.76
Professional and Consulting Services		
Professional Services	9,400.00	9,400.00
Transportation		
Auto Allowance	563.86	
Parking Space Rental	437	
Parking Meter/Voucher	766.19	1,767.05
Total Expenditures		72,353.58
Unexpended Funds		2,582.42

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2012

To: His Worship Mayor Sam Katz
City Council

We have audited the annual allowance report of Councillor Daniel Vandal for the year ended December 31, 2012 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing an annual allowance report for the Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of an annual allowance report that is free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the annual allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the annual allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the annual allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Daniel Vandal were found to be in compliance, in all significant respects, and the Councillor's annual allowance report for the year ended December 31, 2012 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 12, 2013

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2012

Ward: ***St. Boniface***
Councillor: ***Daniel Vandal***

Allocated Budget		$	74,936.00
Ward Expenses:			
Advertising and Promotions			
Advertising	15,217.33		15,217.33
Business Meetings and Hospitality			
Business Meetings	552.23		552.23
Community Expenses			
Contrib-Donations	503.39		
Contrib-Sponsorships-Cash	400.00		
Luncheons, Receptions & Events	2,083.00		
Ward Activities	1,039.20		4,025.59
Councillor's Assistants			
Non-Professional Services	37,269.08		37,269.08
Office Equipment			
Office Equipment	117.70		
Computer Hardware	960.96		1,078.66
Office Supplies			
Stationery and Office Supplies	278.85		278.85
Periodicals and Subscriptions			
Periodicals and Subscriptions	53.50		53.50
Telephone and Communications			
Website/Domain Licenses	4,379.20		
Internet Access	1,052.03		
Telephone	3,177.58		
Telephone-Cellular	42.00		8,650.81
Postage and Courier Services			
Freight and Messenger Services	37.50		
Postage	295.29		332.79
Printing, Binding and Photocopying			
Printing,Binding,Photocopying	1,722.84		1,722.84
Professional and Consulting Services			
Consultant Services	455		
Casual Services	100.00		555.00
Transportation			
Parking Space Rental	1,268.00		
Parking Meter/Voucher	770.96		2,038.96
Total Expenditures			71,775.64
Unexpended Funds			3,160.36

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2012

To: His Worship Mayor Sam Katz
City Council

We have audited the annual allowance report of Councillor Brian Mayes for the year ended December 31, 2012 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing an annual allowance report for the Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of an annual allowance report that is free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the annual allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the annual allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the annual allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Brian Mayes were found to be in compliance, in all significant respects, and the Councillor's annual allowance report for the year ended December 31, 2012 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 12, 2013

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2012

Ward: ***St. Vital***
Councillor: ***Brian Mayes***

Allocated Budget		$ 74,936.00
Ward Expenses:		
Advertising and Promotions		
Advertising	6,082.18	6,082.18
Business Meetings and Hospitality		
Business Meetings	277.11	277.11
Community Expenses		
Contrib-Donations	767.91	
Contrib-Sponsorships-Cash	325.00	
Luncheons, Receptions & Events	2,584.00	
Ward Activities	1,102.38	4,779.29
Councillor's Assistants		
Non-Professional Services	49,191.42	49,191.42
Office Supplies		
Stationery and Office Supplies	7.45	7.45
Periodicals and Subscriptions		
Periodicals and Subscriptions	32.10	32.10
Telephone and Communications		
Telephone	3,442.02	3,442.02
Postage and Courier Services		
Freight and Messenger Services	19.50	
Postage	4,296.02	4,315.52
Printing, Binding and Photocopying		
Printing,Binding,Photocopying	5,473.51	5,473.51
Professional and Consulting Services		
Casual Services	592.50	592.50
Transportation		
Parking Meter/Voucher	68.08	
Transportation	20.95	89.03
Travel		
Travel-City Business	375.00	375.00
Total Expenditures		74,657.13
Unexpended Funds		278.87

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2012

To: His Worship Mayor Sam Katz
City Council

We have audited the annual allowance report of Councillor Justin Swandel for the year ended December 31, 2012 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures and preparing an annual allowance report for the Councillor in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable preparation of an annual allowance report that is free from material misstatement. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the annual allowance report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the annual allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the annual allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the annual allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Justin Swandel were found to be in compliance, in all significant respects, and the Councillor's annual allowance report for the year ended December 31, 2012 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 12, 2013

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2012

Ward: ***St. Norbert***
Councillor: ***Justin Swandel***

Allocated Budget		$ 74,936.00
Ward Expenses:		
Advertising and Promotions		
Advertising	6,754.00	6,754.00
Business Meetings and Hospitality		
Business Meetings	2,083.25	2,083.25
Community Expenses		
Contrib-Donations	1,692.36	
Contrib-Sponsorships-Cash	1,250.00	
Luncheons, Receptions & Events	1,650.86	
Ward Activities	715.41	5,308.63
Councillor's Assistants		
Non-Professional Services	48,031.31	48,031.31
Office Equipment		
Computer Hardware	1,321.41	1,321.41
Office Supplies		
Stationery and Office Supplies	1,293.02	1,293.02
Telephone and Communications		
Website/Domain Licenses	590.00	
Internet Access	545.10	
Television Cable	598.49	
Telephone	3,242.85	4,976.44
Postage and Courier Services		
Freight and Messenger Services	115.50	
Postage	3.80	119.30
Printing, Binding and Photocopying		
Printing,Binding,Photocopying	25.56	25.56
Transportation		
Auto Allowance	546.62	
Parking Space Rental	1242	
Parking Meter/Voucher	738.57	2,527.19
Total Expenditures		72,440.11
Unexpended Funds		2,495.89