

## INDEPENDENT AUDITOR'S REPORT

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To Leif Johnson, Official Agent for Ralph Eichler and Ralph Eichler, 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 June 20, 2016, Statement of Income, Expenses and Transfers for the Candidacy of Ralph Eichler for the candidacy period from February 3, 2015 to June 30, 2016, relating to the election held on April 19, 2016 in the Electoral Division of Lakeside and a note describing the basis of accounting (the Statements). The Statements have been prepared by the Official Agent based on the financial reporting provisions of *The Election Financing Act* of 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 Financing Act* of 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.

### *Auditors' Responsibility*

My responsibility is to express an opinion on the Statements based on our audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statements are free from 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 auditors' judgment, 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

### *Basis for Qualified Opinion*

Due to the nature and types of transactions inherent in any election campaign, the completeness of contribution income and donations in kind income and expenses is not susceptible of satisfactory audit verification. Accordingly, my verification of contribution income and donations in kind income and expenses was limited to the amounts recorded in the candidate's election campaign records and I was not able to determine whether any adjustments might be necessary to assets, liabilities, income, expenses and the campaign period surplus/deficit.

## INDEPENDENT AUDITOR'S REPORT – *continued*

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### *Opinion*

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, Form 922, Candidate's Financial Statements and Supporting Schedules for Ralph Eichler for the candidacy period of February 3, 2015 to June 20, 2016, relating to the election held on April 19, 2016 in the Electoral Division of Lakeside are prepared in all material respects, in accordance with the financial reporting provisions of *The Election Financing Act* of Manitoba.

### *Basis of Accounting*

Without modifying my opinion, I draw attention to Note 1 to the Statements, which describes the basis of accounting. The Statements are prepared to comply with the financial reporting provisions of *The Election Financing Act* of Manitoba. The Statements are filed with Elections Manitoba in accordance with *The Election Financing Act* of Manitoba. As a result, the Statements may not be suitable for another purpose.

*EAR*

CHARTERED PROFESSIONAL ACCOUNTANT

**Stonewall, Manitoba**

August 16, 2016

**Manitoba Progressive Conservative Party**  
**Electoral Division of Lakeside**  
**Note to Form 922, Candidate's Financial Statements**  
February 3, 2015 to June 30, 2016

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**1. Basis of accounting**

Form 922, Candidate's Financial Statements (the Statements) have been prepared in accordance with the financial reporting provisions of *The Election Financing Act* of Manitoba and the accounting guidelines issued by Elections Manitoba.

The Statements are prepared to assist the Official Agent and the candidate to meet the requirements of *The Election Financing Act* of Manitoba. The Statements are intended solely for the use of the Official Agent, the candidate and the Chief Electoral Officer. Accordingly, readers are cautioned that the Statements may not be suitable for another purpose. *The Election Financing Act* of Manitoba requires that the Statements be made available for public inspection.

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

ELECTIONS MANITOBA

**Elections**  
Manitoba 

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

**For the Candidacy Period**

Date February 03, 2015

To Date June 20, 2016

**Candidate**

Name	<u>Ralph Eichler</u>
Electoral Division	<u>Lakeside</u>
Endorsing Registered Party (if applicable)	<u>Manitoba Progressive Conservative Party</u>

**Official Agent**

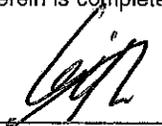
Name	<u>Leif Johnson</u>
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**Auditor**

Name of Auditor	<u>EPR Sbonewall</u>
Name of Public Accountant to Whom Inquiry May be Directed (if different than above)	<u>Ryan Smith, CPA CGA</u>

**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 Election Financing Act*.

  
Signature of Official Agent

Aug 16, 2016  
Date

**Statement of Assets, Liabilities and Surplus (Deficit) as at the End of the Candidacy Period**

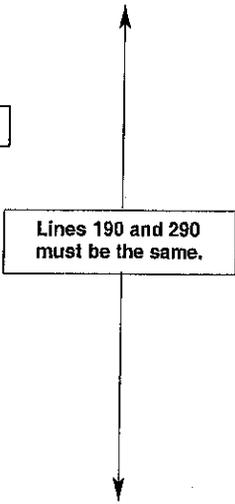
**Assets**

100 Cash \$ 1221.92  
 110 Accounts receivable \_\_\_\_\_  
 115 Inventory\* \_\_\_\_\_  
 Other assets (provide details)  
 130 \_\_\_\_\_  
 135 \_\_\_\_\_

190 **Total Assets** (total of line 100 to 135) line 190 \$ 1221.92

**Liabilities and Surplus**

200 Accounts payable \$ 270.00 ← From line 840  
 205 Overdraft/ Line of Credit\*\* \_\_\_\_\_  
 220 Loans\*\* \_\_\_\_\_  
 Other liabilities (provide details)  
 230 \_\_\_\_\_  
 240 \_\_\_\_\_  
 275 Candidacy Period Surplus/(Deficit) 951.92 ← From line 440



290 **Total Liabilities and Surplus** (total of line 200 to 275) line 290 \$ 951.92

\* Inventory as of the end of the candidacy period would include items purchased but not used (i.e. expensed). Inventory should also be taken as of 8 p.m. on Election Day in order to exclude the value from the amount reported as election expenses.  
 \*\* A written copy of each loan agreement must be filed separately if there was a loan, line of credit, or bank overdraft in existence at any time to the candidate during the candidacy period.

# Statement of Income, Expenses and Transfers for the Candidacy Period

## Income and Transfers

300	Contributions	\$ <u>14,296.00</u>	← From line 630, column C
310	Transfers from candidate's constituency association	<u>1,000.00</u>	← From line 760
320	Transfers from endorsing registered party	_____	← From line 720
330	Fundraising	_____	
	Other Income (provide details)		
360	<u>PAYPAL</u>	<u>0.10</u>	
<b>390</b>	<b>Total Income and Transfers</b> (total of line 300 to 360)		line 390 \$ <u>15,296.10</u>

## Expenses and Transfers

400	Election expenses	\$ <u>11,498.14</u>	← From line 595
405	Non – election expenses	<u>2,846.04</u>	← From line 590, column D
415	Transfer of money to endorsing registered party	_____	
420	Transfer of property and services to endorsing registered party	_____	
<b>430</b>	<b>Total Expenses and Transfers</b> (total of line 400 to 420)		line 430 \$ <u>14,344.18</u>
<b>440</b>	<b>Total Period Surplus/ (Deficit)</b> (line 390 minus line 430)		line 440 \$ <u>951.92</u>

To line 275

**Schedule 1 – Candidacy Period Expenses (including non-monetary expenses)**

Election Expenses used in Election period				
A Cash/Credit	B Non-monetary	C Property and Services Used and Received Through Transfers	D Non-Election Expenses in Candidacy Period	E Total Expenses (columns A plus B plus C plus D)
500 Advertising - media	1688.40			1688.40
505 Posters, pamphlets, promotional	2950.14		125.26	3075.40
511 Disability				
512 Child care				
515 Fundraising				
520 Furniture and equipment rental				
525 Honoraria/salaries				
530 Interest and bank charges	16.70			16.70
535 Audit fee (amount in excess of subsidy)				
545 Office occupancy (rent, utilities)		1104.00		1104.00
550 Office supplies and postage				
555 Polling (opinion surveys, market research)				
560 Signs/structural support	2668.55		492.00	3160.55
565 Transportation, accommodation and food	2265.91			2265.91
570 Telephone	65.19			65.19
575 Personal				
Other (provide details)				
580 _____	600.00		1988.63	2588.63
585 <u>Website</u>	105.00		165.00	270.00
590 Total (total of line 500 to 585)	10394.14	1104.00	2046.04	14344.18
595 Total election expenses (Total of line 590 column A, B and C)	11498.14			

From schedule 7, line 850  
From schedule 8, line 860

To line 400      To line 405

Provide the amount of bank charges and loan interest incurred from the close of polls to 4 months after election day. (Not required if candidate did not qualify for reimbursement)

Loan interest line 597 \$ \_\_\_\_\_  
Bank Charges line 598 \$ \_\_\_\_\_

**Schedule 2 – Contributions to a Candidate (including non-monetary contributions)**

**A. Contributions Summary**

		A	B	C (A plus B)
	Aggregate Contributions of:	Cash	Non-monetary contributions	Total of all Contributions
600	\$250 or more	7550.00	1596.00	9146.00
610	Less than \$250	5090.00	0	5150.00
630	<b>Total</b>	<b>\$ 12640.00</b>	<b>\$ 1596.00</b>	<b>\$ 14236.00</b>

To line 300

**B. Contributions of \$250 or More**

[Complete part B only if the aggregate value of the contributions (cash and non-monetary) from any individual normally resident in Manitoba was \$250 or more.]

Name of Contributor (alphabetical order)	\$ Aggregate Value of Contribution
Bruce Bond	250.00
Donna Bond	250.00
Peter Burchuk	400.00
James Campbell	250.00
Ronald Chercoe	400.00
Marie Craig	400.00
Jack Cruise	400.00
Peter DeLuca	1104.00
Thomas Dykstra	250.00
Douglas Grantham	1000.00
Gordon Grenkow	400.00
Barry Jeeke	300.00
Bruce Matthews	400.00
James McCowan	250.00
George Minaker	250.00
David Oakley	250.00
Irene Robinson	250.00
Brian Roche	400.00
Donald Selkeld	250.00
Sandra Skinner	400.00
Jeanie Skogan	400.00
William Swan	400.00
Ralph Eizler	492.00

Additional pages attached?

Yes \_\_\_\_\_

No X

### Schedule 3 – Transfers from Endorsing Registered Party

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

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

B. Total value of all **transfers of property or services** during the candidacy  
period from the candidate's endorsing registered party: line 710 \$ \_\_\_\_\_

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

← To line 320

D. If you entered an amount on line 710, report the  
value of property 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 \$ 1000.00
- B. Total value of all **transfers of property or services** during the candidacy period from the candidate's constituency association: line 750 \$ ϕ
- C. Total transfers from candidate's constituency association: line 760 \$ 1000.00 ← To line 310  
(total of line 740 to 750)
- D. If you entered an amount on line 750, disclose the value of property or services that were **used** during the election period: line 770 \$ ϕ

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

List attached?

Yes

No



## Schedule 6 – Accounts Payable

(Complete only if there are amounts owing to suppliers at the end of the candidacy period. **Do not** include loans payable.)

Name of Supplier	Description of Expense	\$ Amount
PC Party of Manitoba	Website	270.00
Total accounts payable	line 840	\$ 270.00

↖ To line 200





