

CERTIFIED GENERAL ACCOUNTANTS

Ryan Rawluk, C.G.A.\* | Eva Gaudette, C.G.A.\* | Michelle Coyle, FCGA\* | Eric Robert, C.G.A.\*

**AUDITOR'S REPORT**

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

To John Johnston, Official Agent for Scott Johnston,

I have audited Form 922, Candidate's Financial Statements and Supporting Schedules, prepared in accordance with the accounting requirements of *The Election Financing Act* of Manitoba and *Accounting Guide – Accounting For Purposes of The Election Financing Act* issued by the Chief Electoral Officer, for the candidacy of Scott Johnston for the candidacy period from September 23, 2015 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division of St. James. The financial statements are the responsibility of the Official Agent and the Candidate. My responsibility is to express an opinion on the financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Official Agent and Candidate, as well as evaluating the overall financial statement presentation.

In my opinion, Form 922, Candidate's Financial Statements and Supporting Schedules for Scott Johnston are presented fairly, in all material respects, in accordance with the accounting requirements of *The Election Financing Act* of Manitoba and *Accounting Guide – Accounting For Purposes of The Election Financing Act* issued by the Chief Electoral Officer.

Winnipeg, Manitoba  
August 18, 2016

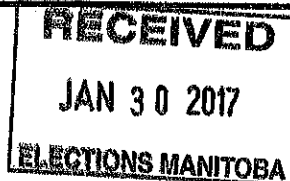
*Osborne Accounting Group LLP*  
Osborne Accounting Group LLP  
Chartered Professional Accountants

922

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



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



**For the Candidacy Period**

Date September 23, 2015

To

Date June 20, 2016

**Candidate**

Name
Johnston, Scott
Electoral Division
St. James
Endorsing Registered Party (if applicable)
PC Manitoba

**Official Agent**

Name
John Johnston

**Auditor**

Name of Auditor
Osborne Accounting Group LLP
Name of Professional Accountant to Whom Inquiry May be Directed (if different than above)
Ryan Rawluk, CPA, CGA

**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

01/30/17  
\_\_\_\_\_  
Date

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

**Assets**

100 Cash	\$	_____
110 Accounts receivable		<u>937.99</u>
115 Inventory*		_____
Other assets (provide details)		_____
130 _____		_____
135 _____		_____

**190 Total Assets (total of line 100 to 135)** line 190 \$ 937.99

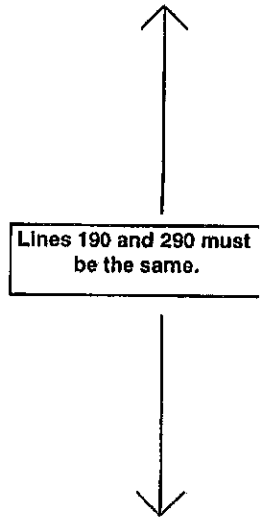
**Liabilities and Surplus**

200 Accounts payable	\$	_____ ← <span style="border: 1px solid black; padding: 2px;">From line 840</span>
205 Overdraft/ Line of Credit **		_____
220 Loans **		<u>12,275.80</u>
Other liabilities (provide details)		_____
230 _____		_____
240 _____		_____
275 Candidacy Period Surplus/(Deficit)		<u>(11,337.81)</u> ← <span style="border: 1px solid black; padding: 2px;">From line 440</span>

**290 Total Liabilities and Surplus (total of line 200 to 275)** line 290 \$ 937.99

\* 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 8pm 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	\$ 10,750.00	←	From line 630, column C
310 Transfers from candidate's constituency association		←	From line 760
320 Transfers from endorsing registered party	26,938.00	←	From line 720
330 Fundraising			
Other income (provide details)			
360			
390 Total Income and Transfers (total of line 300 to 360)		line 390	\$ <u>37,688.00</u>

## Expenses and Transfers

400 Election expenses	\$ 32,538.01	←	From line 595
405 Non - election expenses	16,487.80	←	From line 590, column D
415 Transfer of money to endorsing registered part			
420 Transfer of property and services to endorsing registered party			
430 Total Expenses and Transfers (total of line 400 to 420)		line 430	\$ <u>49,025.81</u>
440 Total Period Surplus/(Deficit) (line 390 minus line 430)		line 440	\$ <u>(11,337.81)</u>
			To line 275

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

	Election Expenses used in Election Period			D Non-Election Expenses in Candidacy Period	E Total Expenses (columns A plus B plus C plus D)
	A Cash / Credit	B Non-monetary	C Property and Services Used and Received Through Transfers		
500 Advertising - media	2,978.21			1,867.32	4,845.53
505 Posters, pamphlets, promotional	6,690.21			4,397.50	11,087.71
511 Disability					
512 Child care					
515 Fundraising					
520 Furniture and equipment rental	1,018.41			44.81	1,063.22
525 Honoraria/salaries	585.00				585.00
530 Interest and bank charges	55.62			57.01	112.63
535 Audit fee (amount in excess of subsidy)					
545 Office occupancy (rent, utilities)	2,124.71			2,728.61	4,853.32
550 Office supplies and postage	782.14			133.23	915.37
555 Polling (opinion surveys, market research)	14,859.50			5,153.75	20,013.25
560 Signs/structural support	1,192.62				1,192.62
565 Transportation, accomodation and food	1,835.78			1,949.90	3,785.68
570 Telephone	415.81			155.67	571.48
575 Personal					
Other (provide details)					
580					
585					
590 Total (total of line 500 to 585)	32,538.01			16,487.80	49,025.81

From schedule 7, line 880

From schedule 6, line 860

595 Total election expenses  
(Total of line 590 column A, B and C)

32,538.01 ← To line 400

↑  
To line 405

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)

Loan Interest      line 597      \$ \_\_\_\_\_  
Bank Charges      line 598      \$      64.61

Additional pages attached?      Yes \_\_\_\_\_      No   X

## 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	9,750.00		9,750.00
610	Less than \$250	1,000.00		1,000.00
630	<b>Total</b>	<b>\$ 10,750.00</b>	<b>\$</b>	<b>\$ 10,750.00</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
Borger, Grant	500.00
Gillingham, Scott	250.00
Gould, William	400.00
Jamieson, Bruce	300.00
Johnston, Brett	500.00
Johnston, Frank	1,000.00
Johnston, Harel	1,000.00
Johnston, Karon	1,000.00
Kang, Taranjit	500.00
Lambert, Gerald	500.00
Monczunski, Ryan	2,500.00
Roberts, Franklin	300.00
Sandhu, Manmahan Singh	500.00
Stefanson, Brent	500.00

### 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 <b>cash transfers</b> received during the candidacy period from the candidate's endorsing registered party:	line 700	\$ 26,000.00
B.	Total value of all <b>transfers of property or services</b> during the candidacy period from the candidate's endorsing registered party:	line 710	\$ 938.00
C.	Total transfers from candidate's endorsing registered party: (total of line 700 to 710)	line 720	\$ 26,938.00
D.	If you entered an amount on line 710, report the value of property or services that were <b>used</b> in the election period:	line 730	\$

← To line 320

## 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 \$ \_\_\_\_\_

B. Total value of all **transfers of property 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 \$ \_\_\_\_\_

← **To line 310**

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 \$ \_\_\_\_\_

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



## 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 50

Total number of income tax receipts returned to Elections Manitoba:

<input checked="" type="radio"/> Issued to Contributors	line 790	23	← <span style="border: 1px solid black; padding: 2px;">Return Elections Manitoba copies only.</span>
<input checked="" type="radio"/> Voided or cancelled	line 800	5	← <span style="border: 1px solid black; padding: 2px;">Return all three copies.</span>
<input checked="" type="radio"/> Unused	line 810	22	← <span style="border: 1px solid black; padding: 2px;">Return all three copies.</span>

Total number of income tax receipts returned to Elections Manitoba line 820 50  
(total of line 790 to 810)

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

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

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## 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
	Total accounts payable	line 840 \$

↖  
To line 200

## Schedule 7 - Candidate's Disability Expenses

(Complete only if reasonable\* expenses were incurred by a disabled candidate in relation to a candidate's disability to enable the candidate to campaign in an election period)

\* Per section 115 of *The Election Financing Act*, reasonable expenses are those that are over and above the expenses normally incurred by the candidate.

List and describe the nature of the expenses incurred and the amounts claimed.

Description of Expense	\$ Value of expense incurred
Total disability expenses	line 850
	\$

← To line 511,  
column D

## Schedule 8 - Candidate's Child Care Expenses

(Complete only if reasonable expenses were incurred by a candidate in relation to child care expenses to enable the candidate to campaign in an election period)

\* Per section 115 of *The Election Financing Act*, reasonable expenses are those that are over and above the expenses normally incurred by the candidate.

List and describe the nature of the expenses incurred and the amounts claimed.

Description of Expense		\$ Value of expense incurred
Total child care expenses	line 860	\$

← To line 512, column D

**Schedule 9 - Annual Advertising Expenses** (outside the election period and to be completed for the year of a fixed date election)

(Complete the following schedule to calculate the amount of advertising expenses subject to the annual advertising limits.) s.58(2)

Advertising means advertising that promotes or opposes (directly or indirectly) a registered party, candidate, or leadership contestant. (s.115) For this part it includes promotional materials. (s.57)

Total advertising expenses incurred during year 5564.01 (outside the election period)

910 Endorsed candidates (from line 940) line 910 \$ 5,564.01

920 Individuals (from line 950) line 920 \_\_\_\_\_

**930 Total Annual advertising expenses**  
**outside election period** (total of line 910 to 920) line 930 \$ 5,564.01

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

Details of Expense	\$ Amount
Advertising on benches	204.31
Advertising on benches	538.63
Advertising on recycle boxes	137.45
Advertising on recycle boxes	237.08
Advertising on recycle boxes	49.05
Door hangers	3,355.33
Door hangers	881.40
Literature	160.76
<b>Total</b> <b>Line 940</b>	\$ <b>5,564.01</b>

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
		<b>Total</b> <b>Line 950</b>
		\$ <b>nil</b>

\* Attach separate list if necessary.