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NOV 18 2016

ELECTIONS MANITOBA

SIMON HALL C.A.
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AUDITOR'S REPORT

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

To: Beata Kielbowicz, Official Agent: Arthur Kielbowicz

I have audited Form 922, Candidates Financial Statements and Supporting Schedules for Arthur Kielbowicz, candidate for Winnipeg - St. Johns for the campaign period March 16, 2016 to March 29, 2016.

Official Agent's Responsibility

The Official Agent is responsible for the preparation and fair presentation of the Form 922 in accordance with the accounting requirements of The Election Finances Act of Manitoba and Accounting Guide and for such internal control as management determines is necessary to enable the preparation of Form 922 that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

My responsibility is to express an opinion on the Form 922 based on my 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 Form 922 is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Form 922. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Form 922, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidates preparation and fair presentation of the Form 922 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 candidates internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Form 922.

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

Clear Opinion

In my opinion Form 922 - Candidates financial statements and supporting schedules presents fairly in all material respects the assets, liabilities, revenues, expenses and surplus, deficit of Arthur Kielbowicz for the period March 16, 2016 to March 29, 2016 in accordance with Election Finances Act of Manitoba and Accounting Guide.



SIMON HALL
CHARTERED ACCOUNTANT

Winnipeg, Manitoba

November 18, 2016

922

Candidate's Financial Statements and Supporting Schedules

Elections Manitoba X

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ELECTIONS MANITOBA

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

For the Candidacy Period

Date MARCH 16, 2016

To

Date MARCH 29, 2016

Candidate

Name

ARTHUR KIELBOWICZ

Electoral Division

ST. JOHNS

Endorsing Registered Party (if applicable)

Official Agent

Name

BEATA STASZYNSKA

Auditor

Name of Auditor

SIMON HALL C.A.

Name of Public Accountant to Whom Inquiry May be Directed (if different than above)

SIMON HALL C.A.

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

Date SEPT 20, 2016

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SEP 20 2016

ELECTIONS MANITOBA

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

Assets

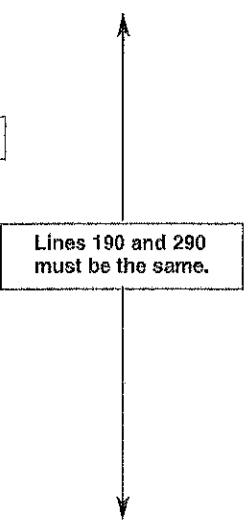
100 Cash \$ 0
 110 Accounts receivable _____
 115 Inventory* _____
 Other assets (provide details)
 130 _____
 135 _____

190 **Total Assets** (total of line 100 to 135) line 190 \$ 0

Liabilities and Surplus

200 Accounts payable \$ 0 ← From line 840
 205 Overdraft/ Line of Credit** _____
 220 Loans** _____
 Other liabilities (provide details)
 230 _____
 240 _____
 275 Candidacy Period Surplus/(Deficit) ← From line 440

290 **Total Liabilities and Surplus** (total of line 200 to 275) line 290 \$ 0



* 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 \$ _____ ← From line 630, column C

310 Transfers from candidate's constituency association _____ ← From line 760

320 Transfers from endorsing registered party _____ ← From line 720

330 Fundraising _____

Other Income (provide details)

360 _____

390 **Total Income and Transfers** (total of line 300 to 360) line 390 \$ 0

Expenses and Transfers

400 Election expenses \$ _____ ← From line 595

405 Non -- election expenses _____ ← From line 590, column D

415 Transfer of money to endorsing registered party _____

420 Transfer of property and services to endorsing registered party _____

430 **Total Expenses and Transfers** (total of line 400 to 420) line 430 \$ 0

440 **Total Period Surplus/ (Deficit)** (line 390 minus line 430) line 440 \$ 0

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			
505	Posters, pamphlets, promotional			
511	Disability			From schedule 7, line 850
512	Child care			From schedule 8, line 860
515	Fundraising			
520	Furniture and equipment rental			
525	Honoraria/salaries			
530	Interest and bank charges			
535	Audit fee (amount in excess of subsidy)			
545	Office occupancy (rent, utilities)			
550	Office supplies and postage			
555	Polling (opinion surveys, market research)			
560	Signs/structural support			
565	Transportation, accommodation and food			
570	Telephone			
575	Personal			
	Other (provide details)			
580	_____			
585	_____			
590	Total (total of line 500 to 585)			

595 Total election expenses
(Total of line 590 column A, B and C) ← 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			
610	Less than \$250			
630	Total	\$	\$	\$ 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

Additional pages attached? Yes _____ No _____

Schedule 3 – Transfers from Endorsing Registered Party

(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: line 720 \$ _____
(total of line 700 to 710)

← 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 \$ _____

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: line 760 \$ _____
(total of line 740 to 750)

← 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

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 _____

Total number of income tax receipts returned to Elections Manitoba:

- Issued to Contributors line 790 _____

← Return Elections
Manitoba copies only.
- Voided or cancelled line 800 _____

← Return all three
copies.
- Unused line 810 _____

← Return all three
copies.

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

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

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

Schedule 7 – Candidate’s Disability Expenses

(Complete only if reasonable* expenses were incurred by a disabled candidate in relation to a candidate 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

Candidate's Signature

Date

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 _____ (outside the election period)

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

920 Individuals (from line 950) line 920 _____

930 Total Annual advertising expenses outside election period (total line 910 and 920) line 930 \$ _____

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

Details of Expense	\$ Amount
Total	line 940
	\$ _____

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.