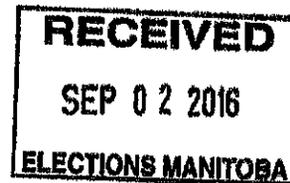


OLAFSON & JONES
CHARTERED PROFESSIONAL ACCOUNTANTS INC.



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

To Barry Banek, Official Agent for Andrew Micklefield,

We 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 Andrew Micklefield for the candidacy period from May 29, 2015 to June 19, 2016 relating to the election held on April 19, 2016 in the Electoral Division of Rossmere. The financial statements are the responsibility of the Official Agent and the Candidate. Our responsibility is to express an opinion on the financial statements based on our audit.

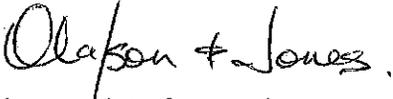
We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence 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.

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

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves as to the completeness of fundraising income referred to in the preceding paragraph, Form 922, Candidate's Financial Statements and Supporting Schedules for Andrew Micklefield 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 31, 2016


Chartered Professional Accountants

For the Candidacy Period

Date May 29, 2015

To

Date June 19, 2016

Candidate

Name

Andrew Micklefield

Electoral Division

Rossmere

Endorsing Registered Party (If applicable)

Progressive Conservative Party of Manitoba

Official Agent

Name

Barry Banek

Auditor

Name

Tanis Olafson, CPA, CGA

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

Declaration

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



 Signature of Official Agent

 Date

Aug 31/2016

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ELECTIONS MANITOBA

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

Assets

100	Cash	\$	<u>5,421.71</u>		
110	Accounts receivable		<u>1,837.14</u>		
100	Inventory *		<u>431.22</u>		
	Other assets (provide details)				
130	_____		_____		
135	_____		_____		
190	Total Assets (total of line 100 to 135)			line 190	\$ <u>7,690.07</u>

Liabilities and Surplus

200	Accounts payable	\$	<u>1,184.62</u>	← From line 840	
205	Overdraft/ Line of Credit**		_____		
100	Loans**		<u>14,210.05</u>		
	Other liabilities (provide details)				
230	_____		_____		
240	_____		_____		
275	Candidacy Period Surplus/(Deficit)		<u>(7,704.60)</u>	← From line 440	
290	Total Liabilities and Surplus (total of line 200 to 275)			line 290	\$ <u>7,690.07</u>

* 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	\$ 31,243.50	← From line 630, column C
310 Transfers from candidates constituency association	_____	← From line 760
320 Transfers from endorsing registered party	14,000.00	← From line 720
330 Fundraising	1,260.00	
Other income (provide details)		
360 Interest Inc	7.57	
390 Total Income and Transfers (total of line 300 to 360)		line 390 \$ <u>46,511.07</u>

Expenses and Transfers

400 Expenses and Transfers	\$ 36,072.90	← From line 595
405 Non-election expenses	18,142.77	← 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 \$ <u>54,215.67</u>
440 Total Period Surplus / (Deficit) (line 390 minus line 430)		line 440 \$ <u>(7,704.60)</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	788.17			400.71	1,188.88
505 Posters, pamphlets, promotional	5,240.09			1,586.43	6,826.52
511 Disability					
512 Child care					
515 Fundraising	32.98			988.66	1,021.64
520 Furniture and equipment rental		50.00			50.00
525 Honoraria/salaries	5,716.43				5,716.43
530 Interest and bank charges	30.65			221.63	252.28
535 Audit fee (amount in excess of subsidy)					
545 Office occupancy (rent, utilities)	2,981.68	250.00		1,267.23	4,498.91
550 Office supplies and postage	2,780.85	50.00		596.28	3,427.13
555 Polling (opinion surveys, market research)	13,203.98	7.50		5,932.50	19,143.98
560 Signs/structural support	3,715.88			20.00	3,735.88
565 Transportation, accommodation and food	825.04			5,121.24	5,946.28
570 Telephone	399.65			608.09	1,007.74
575 Personal					
Other (provide details)					
580 Volunteer Appreciation Event				750.00	750.00
585 Campaign School				650.00	650.00
590 Total (total of line 500 to 585)	35,715.40	357.50		18,142.77	54,215.67

From sch 7,
line 850
From sch 8,
line 860

595 Total election expenses (Total of line 590 column A, B and C)	36,072.90	← To line 400	↑	To line 405
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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 \$ 45.90
Bank Charges line 598 \$ _____

2015 Contributions

Form 922 -- Schedule 2 - Part B
List of Contributors of \$250 or more

Name of Contributor	Amount
Alexander, Art	300.00
Baker, David & Deborah	300.00
Barkman, Alan & Joy	600.00
Boschmann, Erich	400.00
Boschmann, Kathleen	400.00
Brown, Rob & Joyce	300.00
Dean, John	300.00
Fast, Andrew & Krista	290.00
Fast, Waldo	400.00
Frank, Andrew & Elizabeth	300.00
Grande, Tony & Heather	300.00
Hildebrand, Elmer & Hilda	400.00
Kamminga, Tyson & Tera	250.00
Kehler, Arthur & Susie	300.00
Khangura, Navdeep	400.00
Krueger, John & Louanna	1,000.00
MacLean, Ron	300.00
Martens, Cornelius	400.00
Martens, Tania	400.00
Micklefield, John & Valerie	400.00
Miners, Keith & Pauline	500.00
Patterson, Patricia	2,600.00
Redekopp, W. A.	900.00
Schellenberg, Garry	400.00
Thiede, Ron	490.00
Watts, Philip	500.00
Werbeniuk, Lisa	250.00
Werbeniuk, M	150.00
Total	<u>13,530.00</u>

2016 Contributions

Form 922 -- Schedule 2 - Part B
List of Contributors of \$250 or more

Name of Contributor	Amount
Banek, Barry	400.00
Boschmann, Erich & Kathleen	800.00
Chan, Nino	500.00
Dhillon, L	1,000.00
Fast, Waldo	300.00
Hansch, Lori	500.00
Janisse, Dale	300.00
Kehler, Arthur & Susie	300.00
Martens, Victor	500.00
McPherson, Barrie & Marvelle	400.00
Miners, Keith & Pauline	500.00
Mostert, Tessa	250.00
Olfert, Brandon	500.00
Olfert, Robert & Marion	500.00
Redekopp, W. A.	500.00
Regehr, Reynold	340.00
Rist, Dorris	3,000.00
Wall, Siegfried	400.00
Watts, Philip	500.00
Total	<u>11,490.00</u>

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 \$ 14,000.00

- 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 \$ 14,000.00 ← 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 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 780 150

Total number of income tax receipts returned to Elections Manitoba:

- Issued to Contributors line 790 94 ←

Return Elections Manitoba copies only.

- Voided or cancelled line 800 7 ←

Return all three copies

- Unused line 810 49 ←

Return all three copies

Total number of income tax receipts returned to Elections Manitoba (total of line 790 to 810) line 820 150

Total unreturned income tax receipts returned to Elections Manitoba line 830 --

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

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
Bounce-A-Rama	volunteer appreciation event	750.00
Joyce Brown	office supplies	11.19
Kathy Hildebrandt	Phone line rental - phone bank	271.14
Phil Joannua	office supplies	152.21
Regehr's Printing	rounding error on advertising	0.08
	Total accounts payable	line 840
		\$ 1,184.62

↑
To line 200

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 \$450.71 (outside the election period)

910	Endorsed candidate (from line 940)	line 910	\$ <u>450.71</u>
920	Individuals (from line 950)	line 920	\$ _____
930	Total Annual advertising expenses outside election period (total line 910 and 920)	line 930	\$ <u>450.71</u>

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

Details of Expense	\$ Amount
Benchmark Advertising -- Bus Bench advertising	382.82
Winnipeg Outdoor Marketing -- recycle bin advertising	67.89
Total	\$ 450.71

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.