



OLAFSON & JONES
CHARTERED PROFESSIONAL ACCOUNTANTS INC.

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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 28, 2015 to June 20, 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.

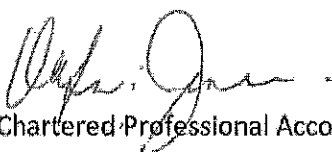
We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence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

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Candidate's Financial Statements and Supporting Schedules



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Rec. June 20, 2016

For the Candidacy Period

Date	May ²⁹ 29, 2015	To	Date	June 19, 2016
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Candidate

Name	Andrew Micklefield
Electoral Division	Rossmere
Endorsing Registered Party (If applicable)	Progressive Conservative Party of Manitoba

Official Agent

Name	Barry Banek
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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]
Signature of Official Agent

Aug 31/2016
Date

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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	\$ <u>31,243.50</u>	←	<input type="text" value="From line 630, column C"/>
310 Transfers from candidates constituency association	<u> </u>	←	<input type="text" value="From line 760"/>
320 Transfers from endorsing registered party	<u>14,500.00</u>	←	<input type="text" value="From line 720"/>
330 Fundraising	<u>1,260.00</u>		
Other income (provide details)			
360 <u>Interest Inc</u>	<u>7.57</u>		
390 Total Income and Transfers (total of line 300 to 360)		line 390	\$ <u>47,011.07</u>

Expenses and Transfers

400 Expenses and Transfers	\$ <u>36,677.90</u>	←	<input type="text" value="From line 595"/>
405 Non-election expenses	<u>18,037.77</u>	←	<input type="text" value="From line 590, column D"/>
415 Transfer of money to endorsing registered party	<u> </u>		
420 Transfer of property and services to endorsing registered party	<u> </u>		
430 Total Expenses and Transfers (total of line 400 to 420)		line 430	\$ <u>54,715.67</u>
440 Total Period Surplus / (Deficit) (line 390 minus line 430)		line 440	\$ <u>(7,704.60)</u>
			↑
			<input type="text" value="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	5,346.16			1,747.92	7,094.08
511 Disability					
512 Child care					
515 Fundraising				689.00	689.00
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)	2,973.78	250.00		1,267.23	4,491.01
550 Office supplies and postage	2,820.66	50.00		629.45	3,500.11
555 Polling (opinion surveys, market research)	13,203.98	7.50	500.00	5,932.50	19,643.98
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)	35,820.40	357.50	500.00	18,037.77	54,715.67

From sch 7,
line 850

From sch 8,
line 860

595 Total election expenses (Total of line 590 column A, B and C) 36,677.90 ← 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 \$ 45.90

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	26,089.00	357.50	26,446.50
610	Less than \$250	4,797.00		4,797.00
630	Total	\$ 30,886.00	\$ 357.50	\$ 31,243.50

← 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
Alexander, Art	300.00
Baker, David	300.00
Banek, Barry	400.00
Barkman, Alan	600.00
Boschmann, Erich	1,200.00
Boschmann, Kathleen	400.00
Brown, Rob	300.00
Chan, Nino	500.00
Dean, John	300.00
Dhillon, L	1,000.00
Dueck, David	300.00
Fast, Andrew	290.00
Fast, Waldo	700.00
Frank, Andrew	300.00
Grande, Tony	300.00
Hansch, Lori	500.00
Hildebrand, Elmer	400.00
Hildebrandt, Kathy	357.50
Janisse, Dale	400.00
Kamminga, Tyson	250.00
Kehler, Arthur	300.00
Kehler, Susie	300.00
Khangura, Navdeep	400.00
Kreuger, John	1,000.00
MacLean, Ron	400.00
Martens, Cornelius	400.00

Martens, Tania	400.00
Martens, Victor	500.00
McPherson, Barrie	400.00
Micklefield, John	420.00
Miners, Keith	1,000.00
Mostert, Tessa	450.00
Olfert, Brandon	500.00
Olfert, Robert	500.00
Patterson, Patricia	2,600.00
Redekopp, W.A.	1,400.00
Regehr, Reynold	340.00
Rist, Doris	3,000.00
Schellenberg, Garry	400.00
Thiede, Ron	490.00
Wall, Siegfried	500.00
Watts, Philip	1,000.00
Werbeniuk, Lisa	649.00

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 \$ 14,500.00

- 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 \$ 14,500.00 ← 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 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

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 2137.66 (outside the election period)

910 Endorsed candidates (from line 940) line 910 \$ 2,137.66

920 Individuals (from line 950) line 920 _____

930 Total Annual advertising expenses
outside election period (total of line 910 to 920) line 930 \$ 2,137.66

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

Details of Expense	Amount \$
"Donated by Andrew Micklefield" cards	31.64
"I'm helping Andrew win" stickers	86.40
Benchmark Advertising - Bus Bench advertising	332.82
Cost share lit	316.66
Print Pro	128.01
Regehr's Printing	1,009.24
Website	165.00
Winnipeg Outdoor marketing - recycling bin advertising	67.89
Total Line 940	\$ 2,137.66

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		\$ nil

* Attach separate list if necessary.

Candidate's Signature

Date