

**The Progressive Conservative Party of Manitoba
April 19, 2016 Provincial Election
Electoral Division of St. Norbert
Form 922, Candidate's Financial Statements
and Supporting Schedules
November 2, 2015 to June 20, 2016**

INDEPENDENT AUDITOR'S REPORT

To Mr. Jeffery Doneza, Official Agent for Mr. Jon Reyes, the Candidate:

We have audited the accompanying Form 922, Candidate's Financial Statements and Supporting Schedules, which comprises the Statement of Assets, Liabilities, and Surplus (Deficit) as at June 20, 2016, Statement of Income, Expenses and Transfers for the Candidacy of Jon Reyes for the Candidacy Period from November 2, 2015 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division of St. Norbert 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the Statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we 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 auditor's 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of any election campaign, the completeness of contribution income and donations in kind income and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of contribution income and donation in kind income and expenses 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 deficit.

Opinion

In our 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 Jon Reyes for the candidacy period of November 2, 2015 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division of St. Norbert 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 our opinion, we draw attention to Note 1 to the Statements, which describe 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.

Winnipeg, Manitoba
August 18, 2016



CHARTERED PROFESSIONAL ACCOUNTANTS

The Progressive Conservative Party of Manitoba
Electoral Division of St. Norbert
Note to Form 922, Candidate's Financial Statements
November 2, 2015 to June 20, 2016

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**



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

For the Candidacy Period

Date **NOV 2, 2015**

To Date **JUN 20, 2016**

Candidate

Name	JON REYES
Electoral Division	ST. NORBERT
Endorsing Registered Party (If applicable)	PC PARTY OF MANITOBA

Official Agent

Name	JEFF DONEZA, CPA, CGA
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Auditor

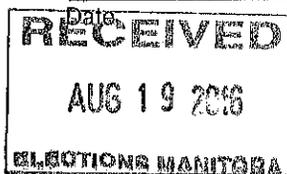
Name of Auditor	HEARTLAND CPAS
Name of Public Accountant to Whom Inquiry May be Directed (If different than above)	ADAM KILFOYLE, CPA, CGA

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

JUL 17, 2016



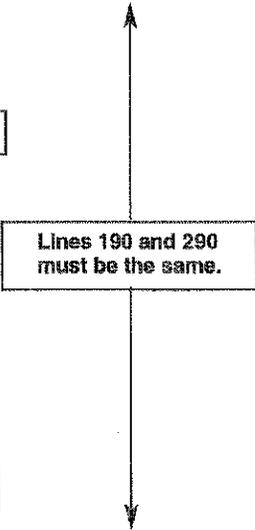
Statement of Assets, Liabilities and Surplus (Deficit) as at the End of the Candidacy Period

Assets

100	Cash	\$ <u>1,566.22</u>
110	Accounts receivable	_____
115	Inventory*	_____
	Other assets (provide details)	
130	_____	_____
135	_____	_____
190	Total Assets (total of line 100 to 135)	line 190 \$ <u>1,566.22</u>

Liabilities and Surplus

200	Accounts payable	\$ <u>8,093.75</u> ← From line 840
205	Overdraft/ Line of Credit**	_____
220	Loans**	_____
	Other liabilities (provide details)	
230	_____	_____
240	_____	_____
275	Candidacy Period Surplus/(Deficit)	<u>(6,527.53)</u> ← From line 440
290	Total Liabilities and Surplus (total of line 200 to 275)	line 290 \$ <u>1,566.22</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>21,828.21</u>	← From line 630, column C
310	Transfers from candidate's constituency association	<u>812.00</u>	← From line 760
320	Transfers from endorsing registered party	<u>26,000.00</u>	← From line 720
330	Fundraising	<u>1,849.07</u>	
	Other Income (provide details)		
360	<u>Interest</u>	<u>3.31</u>	
390	Total Income and Transfers (total of line 300 to 360)		line 390 \$ <u>50,492.59</u>

Expenses and Transfers

400	Election expenses	\$ <u>36,592.48</u>	← From line 595
405	Non – election expenses	<u>20,427.64</u>	← 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>57,020.12</u>
440	Total Period Surplus/ (Deficit) (line 390 minus line 430)		line 440 \$ <u>(6,527.53)</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	1,767.30	100.00	4,153.05	6,020.35
505 Posters, pamphlets, promotional	3,162.47			3,162.47
511 Disability				
512 Child care				
515 Fundraising	2,214.76		3,768.06	5,982.82
520 Furniture and equipment rental	88.99	206.25	481.25	776.49
525 Honoraria/salaries			321.53	321.53
530 Interest and bank charges	50.32		98.40	148.72
535 Audit fee (amount in excess of subsidy)				
545 Office occupancy (rent, utilities)	859.48		1914.68	2,774.16
550 Office supplies and postage	1,725.28	317.00	51.87	3,518.44
555 Polling (opinion surveys, market research)	12,882.00		5,932.50	18,814.50
560 Signs/structural support	9,425.52	325.00	235.60	9,986.12
565 Transportation, accommodation and food	3,014.28	18.00	1,352.94	4,385.22
570 Telephone	383.96		245.34	629.30
575 Personal				
Other (provide details)				
580 Campaign School			500.00	500.00
585 _____				
590 Total (total of line 500 to 585)	35,574.36	966.25	51.87	20,427.64

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

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

36,592.48

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 \$ 0

Bank Charges line 598 \$ 0

Date (mm/dd/yy)	Surname	First Name	Manitoba Residential Address (Lot, Block, Plan, Section, Township, Range, or Street Name)	City/Town or RM	Postal Code	Monetary Contribution (A)	Non-Monetary Contribution (B)	Total (A+B)
3-26-16	Bains	Daibir						\$500.00
3-10-16	Baquiran	Arcadio						\$800.00
1-16-16	Birmie	Greg						\$60.00
3-15-16	Birmie	Greg						\$200.00
4-09-16	Birmie	Gregory						\$150.00
4-09-16	Birmie	Gregory						\$100.00
3-07-16	Borger	Gerald						\$500.00
3-07-16	Borger	Grant						\$500.00
3-07-16	Borger	Sharon						\$500.00
3-26-16	Coughlin	Kenneth						\$750.00
3-26-16	Deol	Bahadur						\$500.00
4-15-16	Dolinski	Darlene						\$400.00
1-28-16	Doneza	Jeffery						\$250.00
3-03-16	Doneza	Jeffery						\$1.00
3-14-16	Doneza	Jeffery						\$38.20
4-15-16	Doneza	Jeffery						\$95.00
1-01-16	Duque	Mailla						\$400.00
1-01-16	Duque	Ray						\$400.00
2-24-16	Foster	Robert						\$400.00
3-05-16	Frohlinger	Tom						\$250.00
2-07-16	Kelley	Brian						\$400.00
3-26-16	Khosa	Rajinder						\$1,000.00
3-06-16	Kidzugane	Charter						\$500.00
3-12-16	Lukes	Richard						\$500.00
4-19-16	Maguire	Larry						\$300.00
1-22-16	McMillan	Kathleen						\$500.00
1-28-16	McMillan	Kathleen						\$500.00
2-19-16	Morris	John						\$300.00
3-14-16	Oleszkiewicz	Jan						\$325.01
4-19-16	Rannick	Randall						\$300.00
3-26-16	Razaq	Tahir						\$500.00
3-26-16	Singh	Darshan						\$500.00
4-19-16	Smook	John						\$400.00
2-24-16	Warraich	Amarjeet						\$250.00
3-14-16	Warraich	Amarjeet						\$262.50
1-14-16	Westphal	Fred						\$500.00
2-11-16	Wittenberg	Herb						\$200.00
3-07-16	Znava	Natalija						\$500.00
4-15-16	Westphal	Fred						
4-15-16	Reyes	Jon						
4-19-16	Wang	Fisher						

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 \$ 26,000.00

B. Total value of all **transfers of property or services** during the candidacy period from the candidate's endorsing registered party: line 710 \$ 0

C. Total transfers from candidate's endorsing registered party: (total of line 700 to 710) line 720 \$ 26,000.00 ← 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 \$ 0

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 \$ 495.00

B. Total value of all **transfers of property or services** during the candidacy period from the candidate's constituency association: line 750 \$ 317.00

C. Total transfers from candidate's constituency association: line 760 \$ 812.00 ← 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 \$ 51.87

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 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 4,153.05 (outside the election period)

910 Endorsed candidate (from line 940) line 910 \$ 4,153.05
 920 Individuals (from line 950) line 920 0
 930 Total Annual advertising expenses outside election period (total line 910 and 920) line 930 \$ 4,153.05

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

Details of Expense	\$ Amount
Website maintenance	400.00
Lit, Subnation website	183.75
Benches	1,589.00
"	798.00
"	399.00
"	783.30
Total	line 940 \$ <u>4,153.05</u>

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	\$ <u>0</u>

* Attach separate list if necessary.