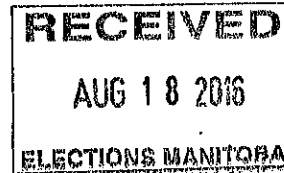


Bell & Green
Chartered Professional Accountants
& Business Advisors



68A Centre Avenue
Gimli, Manitoba R0C 1B0
Telephone (204) 642-1360
Facsimile: (204) 642-1522
Email: ray@awnet.com
RAY KNOWLES, CPA, CA, - Associate

650 - 5 Donald Street
Winnipeg, Manitoba R3L 2T4
Telephone: (204) 947-9843
Facsimile: (204) 942-1116
Email: monty@bellandgreen.ca
MONTY D. BELL, CPA, CA

INDEPENDENT AUDITOR'S REPORT

To Carol Hainsworth, Official Agent for Jeff Wharton, 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 as at June 20, 2016, Statement of Income, Expenses and Transfers for the Candidacy of Jeff Wharton for the Candidacy Period from June 5, 2014 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division Gimli and a note describing the basis of accounting for the financial statements. The statements have been prepared by the Official Agent based on the financial reporting provisions of the Elections Finances Act as issued by Elections 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 Elections Finances Act as issued by Elections 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 of 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 qualified audit opinion.

Basis for Qualified Opinion

Due to the nature and types of transactions inherent in 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 donations 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 surplus/deficit.

Qualified Opinion

We are unable to express an opinion on the total receipts and the total disbursements on Form 922, Candidate's Financial Statements and Supporting Schedules for Jeff Wharton for the candidacy period of June 5, 2014 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division Gimli as prepared. The transactions that were recorded and were reported were in all material respects, in accordance with the financial reporting provisions of the Elections Act as issued by Elections Manitoba.

Basis of Accounting

Without modifying our opinion, the statements are prepared to comply with the financial reporting provisions of the Elections Finances Act as issued by Elections Manitoba. The statements are filed with Elections Manitoba in accordance with the Elections Financial Act. As a result, the statements may not be suitable for another purpose.



August 16, 2016

Ray Knowles, CPA, CA
Bell & Green Chartered Accountants
P.O. Box 2180
68A Centre Avenue
Gimli, MB R0C 1B0

922

Candidate's Financial Statements and Supporting Schedules

Elections Manitoba X

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

RECEIVED

OCT 11 2016

ELECTIONS MANITOBA

For the Candidacy Period

Date June 05, 2014

To

Date June 20, 2016

Candidate

Name
Wharton, Jeff
Electoral Division
Gimli
Endorsing Registered Party (If applicable)
PC Manitoba

Official Agent

Name
Carol Hainsworth

Auditor

Name of Auditor
Bell & Green
Name of Professional Accountant to Whom Inquiry May be Directed (if different than above)
Ray Knowles

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: Carol Hainsworth

RECEIVED AUG 18 2016 ELECTIONS MANITOBA

Aug 16/16

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

Assets

100 Cash	\$ 1,401.47
110 Accounts receivable	_____
115 Inventory*	1,866.03
Other assets (provide details)	
130 _____	_____
135 _____	_____

190 Total Assets (total of line 100 to 135) line 190 \$ 3,267.50

Liabilities and Surplus

200 Accounts payable	\$ _____	← From line 840
Overdraft/ Line of Credit **	_____	
220 Loans **	_____	
Other liabilities (provide details)		
230 _____	_____	
240 _____	_____	
275 Candidacy Period Surplus/(Deficit)	3,267.50	← From line 440

Lines 190 and 290 must be the same

290 Total Liabilities and Surplus (total of line 200 to 275) line 290 \$ 3,267.50

* 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	\$ 29,310.00	←	From line 630, column C
310 Transfers from candidate's constituency association	16,300.00	←	From line 760
320 Transfers from endorsing registered party	16,184.69	←	From line 720
330 Fundraising	2,646.05		
Other Income (provide details)			
360 Refund Of Incorrect Cheque Order	56.75		
390 Total Income and Transfers (total of line 300 to 360)		line 390	\$ <u>64,497.49</u>

Expenses and Transfers

400 Election expenses	\$ 32,488.36	←	From line 595
405 Non - election expenses	28,741.63	←	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>61,229.99</u>
440 Total Period Surplus/(Deficit) (line 390 minus line 430)		line 440	\$ <u><u>3,267.50</u></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	866.25		2,545.89	3,412.14
505 Posters, pamphlets, promotional	7,464.16	289.69	2,233.97	9,987.82
511 Disability				
512 Child care				
515 Fundraising	1,412.24			1,412.24
520 Furniture and equipment rental				
525 Honoraria/salaries	500.00		3,150.00	3,650.00
530 Interest and bank charges	431.21		559.23	990.44
535 Audit fee (amount in excess of subsidy)				
545 Office occupancy (rent, utilities)	831.71		356.45	1,188.16
550 Office supplies and postage	1,655.95		82.64	1,738.59
555 Polling (opinion surveys, market research)	9,961.50		16,614.50	26,576.00
560 Signs/structural support	3,661.21	1,895.00	2,266.07	7,822.28
565 Transportation, accomodation and food	1,695.94		112.82	1,808.76
570 Telephone	218.10		5.06	223.16
575 Personal	1,227.40		15.00	1,242.40
Other (provide details)				
580	378.00		800.00	1,178.00
585				
590 Total (total of line 500 to 585)	30,303.67	2,184.69	28,741.63	61,229.99

From schedule 7, line 850

From schedule 8, line 860

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

32,488.36 ← 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 \$ _____

Schedule 2 - Contributions to a Candidate (including non-monetary contributions)

Contributions Summary

		A	B	C (A plus B)
	Aggregate Contributions of:	Cash	Non-monetary contributions	Total of all Contributions
600	\$250 or more	21,500.00		21,500.00
610	Less than \$250	7,810.00		7,810.00
630	Total	\$ 29,310.00	\$	\$ 29,310.00

← 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
Anderson, John	400.00
Anderson, Roxane	400.00
Baty, David	250.00
Benson, Marvin	1,000.00
...n, James	400.00
Blaess, Gertrude	250.00
Bochurka, Kevin	1,000.00
Einarson, Kelvin	400.00
Fedorchuk, Garry	300.00
Fischer, Laurence	400.00
Goodall, Alf	400.00
Goodall, Susan	400.00
Hainsworth, Gary	1,500.00
Homenko, Lawrence	250.00
Hull, Loyel Q.B.	400.00
Jesson, Robert	400.00
Krulicki, Ken	400.00
Kumka, Irwin	1,000.00
Lobson, Caroline	1,500.00
Longley, Derek	400.00
Masters, Leslie	1,000.00
Matkowski, Barry	300.00
Mclaughlin, John	500.00
Morantz, Lisa	400.00
Palmer, Ronald	250.00
Palson, Ken	1,500.00
R...on, Mark	250.00
Pelland, Corey	400.00
Persoage, Michael	400.00
Pike, George	300.00
Preun, John	1,000.00

Primmer, David	250.00
Sabeski, Vernon	500.00
Gold, Donald	250.00
Skromeda, William	400.00
Sveinson, Clifford	500.00
Taylor, Terry	400.00
Tustin, David	400.00
Wiid, Ralph	400.00
Zelych, Bradley	400.00
Zelych, Helen Mary	250.00

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 <u>cash transfers</u> received during the candidacy period from the candidate's endorsing registered party:	line 700	<u>\$ 14,000.00</u>	
B.	Total value of all <u>transfers of property or services</u> during the candidacy period from the candidate's endorsing registered party:	line 710	<u>\$ 2,184.69</u>	
C.	Total transfers from candidate's endorsing registered party: (total of line 700 to 710)	line 720	<u>\$ 16,184.69</u>	← 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	<u>\$ 2,184.69</u>	

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 \$ 16,300.00

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 \$ 16,300.00 ← 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 780 125

Total number of income tax receipts returned to Elections Manitoba:

- Issued to Contributors line 790 117 ← Return Elections Manitoba copies only.

- Voided or cancelled line 800 _____ ← Return all three copies.

- Unused line 810 8 ← Return all three copies.

Total number of income tax receipts returned to Elections Manitoba line 820 125
(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.

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 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 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	0	(outside the election period)
910 Endorsed candidates (from line 940)	line 910	\$ 4,779.86
920 Individuals (from line 950)	line 920	_____
930 Total Annual advertising expenses outside election period (total line 910 and 920)	line 930	\$ 4,779.86

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

Details of Expense	\$ Amount
Big And Colourful Feb 18Th Express Ad	273.00
Big And Colourful March 10Th Express Ad	315.00
Big And Colourful March 10Th Selkirk Record Ad	201.60
Cj107 Christmas 2015 Radio Advertising 20 radio ads	208.95
Daves Quick Print - Drop Cards	350.30
Gimli PC Association - Mickey Wharton (Splash Printling Bill)	50.85
Gimli Pc Association Gimli Film Fest Ad	250.00
Gimli PC Association Paid On Behalf Of Campaign-Design Cda	1,063.04
Interlake Enterprise Christmas Greetings	52.50
Interlake Enterprise Gimli Ice Fest (February 2016) Ad	52.50
Interlake Enterprise New Year Greetings	52.50
Interlake Spectator - Selkirk Journal New Year Greetings	213.82
Mickey Wharton - Rona Lumber	172.98
Mychelle Houde-Advertising In Interlake Spectator, Selkirk Journal And Interlake Enterprise	545.37
PC Party of Manitoba - Jeff Wharton Web Site Clean up	70.00
Splash Printing - Business Cards/Sandwich Boards	526.80
Sun Media - Leaders Tour	200.03
Sun Media Christmas Greetings 2015 (Invoice Was Lost In Mail)	90.31
Sun Media Interlake Spectator and Selkirk Journal R��membrance Day (Nov 2015) Ad	90.31
Total Line 940	\$ 4,779.86

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.