

**THE CITY OF WINNIPEG
CAMPAIGN EXPENSES AND CONTRIBUTIONS BY-LAW NO. 10/2010
FORM 4
REFERENCE : SECTION 21(1)
AUDITED FINANCIAL STATEMENT**

For the campaign period	From	To
	June 30, 2022	March 31, 2023

NAME OF CANDIDATE AND OFFICE

NAME OF REGISTERED CANDIDATE John Orlikow		
ADDRESS		
CITY, PROVINCE Winnipeg, Manitoba		POSTAL CODE
PHONE	ALTERNATE PHONE	FAX NUMBER
EMAIL ADDRESS		
OFFICE Councillor	WARD NAME (IF COUNCILLOR CANDIDATE) River Heights - Fort Garry	

SUMMARY OF CAMPAIGN INCOME AND EXPENSES

Campaign Expense Limitation (as per form 3)		\$ <u>50,540.72</u>
Campaign Expenses Subject to Limitation (as per Statement of Income and Expenses)		\$ <u>39,928.61</u> ^{OK}
Total Campaign Income	\$ <u>40,728.61</u> (A)	
Total Period Expenses	\$ <u>40,728.61</u> (B)	
Campaign Period Surplus (Deficit) ((A) - (B))		\$ <u>0</u>

DECLARATION OF CANDIDATE

I, JOHN ORLIKOW hereby declare that
Name of Candidate

to the best of my knowledge and belief this financial statement and supporting schedules as set out herein are true and correct and I make this declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

Declared before me at the City of Winnipeg in the Province of Manitoba this
8TH day of MAY, 2023

Signature of Campaign Expenses and Contributions Officer

Signature of Candidate

DECLARATION OF OFFICIAL AGENT

I, Julia Sisler have prepared this Campaign Period Return
Name of Official Agent

and supporting schedules as set out herein for John Orlikow and hereby
Name of Candidate

declare that to the best of my knowledge and belief this Financial Statement and supporting schedules as set out herein are true and correct and I make this declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

Declared before me at the City of Winnipeg in the Province of Manitoba this
29th day of April

Signature of Campaign Expenses and Contributions Officer

Signature of Official Agent

STATEMENT OF INCOME AND EXPENSESFROM June 30, 2022TO March 31, 2023**INCOME**

Candidate's Surplus from immediately preceding Election Released by the Senior Election Official	\$ <u>634.61</u>
Contributions (attached Schedule 1)	\$ <u>39,594.00</u>
Fund-Raising Event (attached Schedule 2)	\$ <u> </u>
Interest Income	\$ <u> </u>
Other (Please Specify):	\$ <u> </u>

TOTAL INCOME\$ 40,228.61**EXPENSES**

(ATTACH SCHEDULE 4; IF ANY DISPUTED CLAIMS, ATTACH SCHEDULE 5)

CAMPAIGN EXPENSES SUBJECT TO LIMITATION

Advertising	\$ <u>3,053.27</u>
Bank Charges	\$ <u>600.74</u>
Brochures	\$ <u>11,691.38</u>
Candidate's Personal Expenses	\$ <u> </u>
Furniture	\$ <u> </u>
Insurance and Utilities	\$ <u> </u>
Meetings, Social Functions, Rallies	\$ <u>1,847.79</u>
Office Rent	\$ <u> </u>
Office Supplies	\$ <u>137.16</u>
Postage	\$ <u>3,794.97</u>
Salaries and Benefits	\$ <u>7,186.47</u>
Signs	\$ <u> </u>
Stationery	\$ <u>101.00</u>
Telephone	\$ <u>182.30</u>
Travel	\$ <u> </u>
Other (Please Specify):	\$ <u>11,333.53</u>

WebsiteCalling Services

SUB-TOTAL CAMPAIGN EXPENSES SUBJECT TO LIMITATION

\$ 39,928.61

STATEMENT OF INCOME AND EXPENSES (continued)

Total Income (reported from previous page)		<u>\$40,728.61</u>
Sub-total Campaign Expenses Subject to Limitation		<u>\$ 39,928.61</u>
CAMPAIGN EXPENSES EXCLUDED FROM LIMITATION		
Accounting and Audit	\$ 800.00	
Court action commenced under Part 9, The Municipal Councils and School Boards Elections Act	\$ _____	
Expense in holding a Fund-Raising Function	\$ _____	
Interest on Loans	\$ _____	
Recount	\$ _____	
SUB-TOTAL CAMPAIGN EXPENSES EXCLUDED FROM LIMITATION	<u>\$ 800.00</u>	
TOTAL PERIOD EXPENSES		<u>\$40,728.61</u>
CAMPAIGN PERIOD SURPLUS (DEFICIT)		<u>\$ 0</u>

SCHEDULE 1 - FOR MAYORALTY CANDIDATES ONLY

CONTRIBUTIONS

FOR USE BY MAYORALTY CANDIDATES ONLY (Section 8(2)(a))

PART I

From a single source totalling more than \$250 (complete Part III)

\$ _____

Total of contributions in the Form of Goods and Services from a single source of more than \$250 (complete Part II)

\$ _____

Total of single source contributions of \$250 or less

\$ _____

From candidate

\$ _____

TOTAL CONTRIBUTIONS

\$ 0

CONTRIBUTIONS IN EXCESS OF LIMITS

Excess cash over \$1500 - Returned to the Contributor

\$ _____

Excess over \$1500 in the form of Goods and Services - Returned to the Contributor

\$ _____

CONTRIBUTIONS TO BE PAID TO THE SENIOR ELECTION OFFICIAL

From anonymous sources

\$ _____

Cash and/or Goods and Services in excess of limits

\$ _____

TOTAL TO BE PAID TO THE SENIOR ELECTION OFFICIAL

\$ 0

SCHEDULE 1 - FOR MAYORALTY CANDIDATES ONLY (continued)

PART II

List of Contributions in the Form of Goods and Services

Itemized list:

Nature of Goods and Services	Supplier	Value

Sub-total from supplementary list if used

\$ _____

Total (sum to equal D above)

\$ 0

SCHEDULE 1 - FOR MAYORALTY CANDIDATES ONLY (continued)

PART III

List of Contributors from Single Source totalling more than \$250

Name	Address	Value

TOTAL

\$ 0

SCHEDULE 1 - FOR COUNCILLOR CANDIDATES ONLY

**CONTRIBUTIONS
FOR USE BY COUNCILLOR CANDIDATES ONLY (Section 8(2)(b))**

PART I

From a single source totalling more than \$250 (complete Part III)	\$ <u>\$25,802.00</u>
Total of contributions in the Form of Goods and Services from a single source of more than \$250 (complete Part II)	\$ _____
Total of single source contributions of \$250 or less	\$ <u>14,292.00</u>
From candidate	\$ _____
TOTAL CONTRIBUTIONS	\$ <u><u>40,094.00</u></u>

CONTRIBUTIONS IN EXCESS OF LIMITS

Excess cash over \$750 - Returned to the Contributor	\$ _____
Excess over \$750 in the form of Goods and Services - Returned to the Contributor	\$ _____

CONTRIBUTIONS TO BE PAID TO THE SENIOR ELECTION OFFICIAL

From anonymous sources	\$ _____
Cash and/or Goods and Services in excess of limits	\$ _____
TOTAL TO BE PAID TO THE SENIOR ELECTION OFFICIAL	\$ <u><u>0</u></u>

SCHEDULE 1 - FOR COUNCILLOR CANDIDATES ONLY (continued)

PART II

List of Contributions in the Form of Goods and Services

Itemized list:

Nature of Goods and Services	Supplier	Value
See Appendix 1		\$25,802

Sub-total from supplementary list if used

\$ _____

Total (sum to equal D above)

\$ 0

SCHEDULE 1 - FOR COUNCILLOR CANDIDATES ONLY (continued)

PART III

List of Contributors from Single Source totalling more than \$250

Name	Address	Value

TOTAL

\$ 0

APPENDIX 1		
RECEIPT #	FULL NAME	AMOUNT
14020	James Cornelius	\$300
14021	Michael Sinclair	\$300
14022	Robert Adkins	\$300
14023	Gerald Price	\$300
14024	Sheldon Bowles	\$300
14025	John Myers	\$300
14038	Michelle Saper	\$300
14027	Roma Konyk	\$300
14028	Otto Lang	\$300
14029	Ed Benjamin	\$300
14030	Paul Moist	\$300
14031	Jocelyn Closas	\$300
14032	James Cook	\$302
14033	Susan Goldie	\$400
14870	Mark Walker	\$500
14871	Denise Zaporzan	\$500
14872	Sampageeta Tucker	\$500
14873	Jason Khan	\$500
14874	Patricia Lane	\$500
14875	Joel Lazer	\$500
14876	Lorraine Simpson	\$500
14877	Kristie Pearson	\$500
14878	Andrew Mitchell	\$500
14879	vitaliy lebezun	\$500
14815	Cecil Pereira	\$500
14880	Murdoch Mackay	\$500
14882	Nick Logan	\$500
14881	Abel Sousa	\$500
14883	Gennaro Cianflone	\$750
14884	Darren Earn	\$750
14885	Peter Sampson	\$750
14886	Alexander Phillips	\$750
14887	Wajih Zeid	\$750
14888	Michael Williams	\$750
14889	Christine Van Cauwenberghe	\$750
14035	Heba Hamid	\$750
14801	Tejbir Ahluwalia	\$750
14891	Sandy Shindleman	\$750
14892	Scott Thiessen	\$750
14893	Morley Thiessen	\$750
14894	Keith Thiessen	\$750
14895	Blake Thiessen	\$750
14896	Robert Shindleman	\$750
14897	John Peterson	\$750
14898	Natalija Zmavc	\$750
14899	Pamela Anderson	\$750
14890	Donald Douglas	\$500
14036	Apee Panchi	\$500
		\$25,802

SCHEDULE 2

FUND RAISING EVENTS INCOME STATEMENT
(ATTACH A DIFFERENT SCHEDULE FOR EACH EVENT HELD)

FUND RAISING FUNCTION

Date: _____

Held at: _____

Type of Function: _____

*Admission Charge (per person) \$ _____ A

Number of Tickets sold \$ _____ B

REVENUE FROM FUNCTION (A X B) \$ _____

Other Revenue (Please Specify): \$ _____

TOTAL GROSS REVENUE: \$ _____ 0

* If admission charge per person is not consistent, please provide complete breakdown of all ticket sales.

SCHEDULE 4

STATEMENT OF DISPUTED CLAIMS
(ATTACH LIST IF MORE SPACE REQUIRED)

	Amount included in expenses	Disputed amount
Name & Address of Claimant	\$ _____	\$ _____
Nature of Expense		
Reason for Dispute		
Name & Address of Claimant	\$ _____	\$ _____
Nature of Expense		
Reason for Dispute		
Name & Address of Claimant	\$ _____	\$ _____
Nature of Expense		
Reason for Dispute		
TOTAL FROM SUPPLEMENTARY LIST ATTACHED	\$ _____	\$ _____
TOTAL DISPUTED CLAIMS	\$ 0	\$ 0

**AUDITOR'S REPORT
REFERENCE: SECTION 21(1)**

John Orlikow

Name of Candidate

Official Agent

Office

Ward Name (if councillor candidate)

Julia Sisler

Councillor

River Heights - Fort Garry

I / we have audited the statements of assets and liabilities and income and expenses of

John Orlikow

candidate, for the campaign period ending

Name of Candidate

March 31, 2023

Date Campaign Period Ended

relating to the election held on

October 26, 2022

Date of Election

Qualified Opinion

We have audited the statements of assets and liabilities and income and expenses of [name of candidate] for the campaign period ending [date campaign period ended] relating to the election held on [date of election] and notes to the statements of assets and liabilities and income and expenses, including a summary of significant accounting policies (together "the financial statements").

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements of the candidate for the campaign period ending [date campaign period ended] are prepared, in all material respects, in accordance with By-law No 10/2010 of The City of Winnipeg Charter.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of good and services, receipts and disbursements for the campaign period. Accordingly, our verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of the candidate, in accordance with the basis of accounting and we were not able to determine whether any adjustments might be necessary.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the candidate in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Form 4 - Note A - to the Auditor's Report, which describes the basis of accounting. These financial statements are prepared solely for the information and use of the Campaign Expenses and Contributions Officer of the City of Winnipeg for complying with By-law No. 10/2020 of The City of Winnipeg Charter. As a result, these statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Official Agent and those charged with Governance for the Financial Statements

The official agent is responsible for preparation of the financial statements in accordance with the basis of accounting described in Note A and for such internal control as the official agent determines is necessary to enable the preparation of financial statements that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the candidate's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit 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 candidate's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

April 29, 2023
Date

Tony Gauthier, CPA, CA
Signature of Auditor

Suite 306 - 1 Wesley Ave
Winnipeg, MB R3C 4C6

**Note A - Audited Financial Statement Section of the
Campaign Expenses and Contributions By-law**

Candidate to file Audited Financial Statement (Form 4)

21(1) Each registered candidate in an election must file with the Campaign Expenses and Contributions Officer an audited financial statement that contains the following information in respect of the campaign period of the election:

- (a) all contributions received and expenses incurred by the candidate;
- (b) the name, address and the contribution of each contributor who makes to the candidate a total contribution of more than \$250.00;
- (c) an itemized list of campaign expenses incurred by the candidate;
- (d) the contributions and expenses relating to each fund-raising event, in accordance with apportioning prescribed in section 12;
- (e) particulars of any loan made to the candidate for the purpose of the election campaign, including the name of the financial institution that made the loan, the principal amount of the loan, the interest rate on the loan and the terms of repayment;
- (f) other information required by Form 4.

Time for filing statement

21(2) An audited financial statement required under subsection (1) to be filed by a registered candidate in an election must be filed,

- (a) if the candidate is nominated in the election and does not withdraw, not later than the day that is 210 days after the election; and
- (b) if the candidate is not nominated in the election or is nominated and withdraws, not later than the day that is 60 days after the election.

Further Audited Financial Statement (Form 4)

21(3) If the Campaign Expenses and Contributions Officer finds an audited financial statement filed by a candidate to be incorrect or incomplete and notifies the candidate in writing of the finding, the candidate is required, not later than 240 days after the election, which date must be specified in the notice, to file with the Campaign Expenses and Contributions Officer a further audited financial statement containing the information required under subsection (1).

Appointment and qualifications of auditor

22 An audited financial statement required under section 21 must be prepared by an auditor

(a) who is appointed by the candidate as his or her auditor;

(b) who is currently registered as a member of Chartered Professional Accountants of Manitoba;
amended 53/2018

(c) who is not involved in the election as an election official, as defined in section 1 of The Municipal Councils and School Boards Elections Act, candidate or official agent, or in raising funds for a registered candidate, and who certifies to that effect.