

#39

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, 2014	March 31, 2015

NAME OF CANDIDATE AND OFFICE

NAME OF REGISTERED CANDIDATE ANDREW PODOLECKI		
ADDRESS		
CITY, PROVINCE WINNIPEG MB		POSTAL CODE
PHONE	ALTERNATE PHONE (NEW)	FAX NUMBER
EMAIL ADDRESS (NEW)		
OFFICE Councillor	WARD NAME (IF COUNCILLOR CANDIDATE) North Kildonan	

SUMMARY OF CAMPAIGN INCOME AND EXPENSES

Campaign Expense Limitation (as per form 3)		\$ <u>31394.53</u> ✓
Campaign Expenses Subject to Limitation (as per Statement of Income and Expenses)		\$ <u>677.81</u> -
Total Campaign Income	\$ <u>1038.68</u> (A) ✓	
Total Period Expenses	\$ <u>1016.81</u> (B) ✓	
Campaign Period Surplus (Deficit) ((A) - (B))		\$ <u>21.87</u> -

REVISED

DECLARATION OF CANDIDATE

I, Andrew Podolecki 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

20th day of MAY 2015

[Signature]
Signature of Campaign Expenses and Contributions Officer

Andrew Podolecki
Signature of Candidate

DECLARATION OF OFFICIAL AGENT

I, Graham Podolecki have prepared this Campaign Period Return
Name of Official Agent

and supporting schedules as set out herein for Andrew Podolecki 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

20th day of MAY 2015

[Signature]
Signature of Campaign Expenses and Contributions Officer

Graham Podolecki
Signature of Official Agent

STATEMENT OF INCOME AND EXPENSES

FROM June 30, 2014

TO March 31, 2015

INCOME

Candidate's Surplus from Immediately preceding Election Released by the Senior Election Official	\$ <u>—</u>
Contributions (attached Schedule 1)	\$ <u>1038.68</u>
Fund-Raising Event (attached Schedule 2)	\$ <u>—</u>
Interest Income	\$ <u>—</u>
Other (Please Specify):	\$ <u>—</u>

TOTAL INCOME

\$ 1038.68

EXPENSES

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

CAMPAIGN EXPENSES SUBJECT TO LIMITATION

Advertising	\$ <u>125.00</u>
Bank Charges	\$ <u>35.55</u>
Brochures	\$ <u>—</u>
Candidate's Personal Expenses	\$ <u>—</u>
Furniture	\$ <u>—</u>
Insurance and Utilities	\$ <u>—</u>
Meetings, Social Functions, Rallies	\$ <u>82.82</u>
Office Rent	\$ <u>—</u>
Office Supplies	\$ <u>—</u>
Postage	\$ <u>—</u>
Salaries and Benefits	\$ <u>—</u>
Signs	\$ <u>413.44</u>
Stationery	\$ <u>—</u>
Telephone	\$ <u>—</u>
Travel	\$ <u>21.00</u>
Other (Please Specify):	\$ <u>—</u>

SUB-TOTAL CAMPAIGN EXPENSES SUBJECT TO LIMITATION

\$ 677.81

STATEMENT OF INCOME AND EXPENSES (continued)

Total Income (reported from previous page) \$ 1038.68 ✓

Sub-total Campaign Expenses Subject to Limitation \$ 677.81

CAMPAIGN EXPENSES EXCLUDED FROM LIMITATION

Accounting and Audit \$ 339.00

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 \$ 339.00

TOTAL PERIOD EXPENSES \$ 1016.81 ✓

CAMPAIGN PERIOD SURPLUS (DEFICIT) \$ 21.87

LESS: BANK CHARGES 7.92

13.95 REC'D

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

\$ _____

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

\$ _____

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)

\$ _____

SCHEDULE 1 - FOR MAYORALTY CANDIDATES ONLY (continued)

PART III

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

Name	Address	Value

TOTAL

\$-----

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 II)

\$ 400.00 ✓

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

\$ 375.00

From candidate

\$ 263.68

TOTAL CONTRIBUTIONS

\$ 1038.68 ✓

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

\$ —

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
None		

Sub-total from supplementary list if used

\$

Total (sum to equal D above)

\$

SCHEDULE 1 - FOR COUNCILLOR CANDIDATES ONLY (continued)

PART III

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

Name	Address	Value
Brett Ryall		400.00

TOTAL

\$ 400.00

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 \$ _____

* 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			
<table border="1"><tr><td>Name & Address of Claimant</td></tr><tr><td>Nature of Expense</td></tr><tr><td>Reason for Dispute</td></tr></table>	Name & Address of Claimant	Nature of Expense	Reason for Dispute	\$ _____	\$ _____
Name & Address of Claimant					
Nature of Expense					
Reason for Dispute					
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Name & Address of Claimant					
Nature of Expense					
Reason for Dispute					
TOTAL FROM SUPPLEMENTARY LIST ATTACHED	\$ _____	\$ _____			
TOTAL DISPUTED CLAIMS	\$ _____	\$ _____			



INDEPENDENT AUDITOR'S REPORT

Name of Candidate: Andrew Podolecki
Official Agent: Graham Podolecki
Office: Councillor
Ward Name: North Kildonan

To: The Campaign Expenses and Contributions Officer for the City of Winnipeg

We have audited the accompanying Statement of Income and Expenses and supporting schedules of Andrew Podolecki (the "Registered Candidate") for the campaign period ending March 31, 2015 relating to the election held on October 22, 2014. The statement has been prepared by the Registered Candidate and the Official Agent based on the financial reporting provisions of By-law No. 10/2010 of *The City of Winnipeg Charter*.

Registered Candidate and Official Agent's Responsibility for the Statement

The Registered Candidate and the Official Agent are responsible for the preparation of the statement in accordance with the financial reporting provisions of By-law No. 10/2010 of *The City of Winnipeg Charter*, and for such internal control as the Registered Candidate and Official Agent determine is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the statement 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 Registered Candidate and the Official Agent, as well as evaluating the overall presentation of the statement.

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 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 goods and services, receipts and disbursements for the campaign period. Accordingly, our verification of these transactions was limited to ensuring that the financial statement reflects the amounts recorded in the accounting records of the Registered Candidate, in accordance with established accounting procedures and we were not able to determine whether any adjustments might be necessary to income and expenses.

Qualified Opinion

In our opinion, except for the effect of the matter described in the Basis for Qualified Opinion paragraph, the Statement of Income and Expenses and supporting schedules of Andrew Podolecki for the campaign period ending March 31, 2015 relating to the election held on October 22, 2014 are prepared, in all material respects, in accordance with the financial reporting provisions of By-law No. 10/2010 of *The City of Winnipeg Charter*.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 to the statement, which describes the basis of accounting. The financial statement is prepared to comply with the financial reporting provisions of By-law No. 10/2010 of *The City of Winnipeg Charter*. The statement is filed with the Campaign Expenses and Contributions Officer for the City of Winnipeg. As a result, the financial statement may not be suitable for another purpose. Our report is intended solely for the Registered Candidate and Official Agent and the Campaign Expenses and Contributions Officer for the City of Winnipeg and should not be used by parties other than the Registered Candidate and Official Agent and the Campaign Expenses and Contributions Officer for the City of Winnipeg.

Winnipeg, Manitoba
May 13, 2015


CHARTERED ACCOUNTANTS

**Note to the Statement of Income and Expenses and supporting schedules of
Andrew Podolecki (the "Registered Candidate") for the campaign period ending
March 31, 2015 relating to the election held on October 22, 2014**

1. Basis of accounting

The Statement of Income and Expenses and supporting schedules are prepared to comply with the financial reporting provisions of By-law No. 10/2010 of *The City of Winnipeg Charter*. Income and expenses have been accounted for using the rules and regulations found within the By-law. The statement is filed with the Campaign Expenses and Contributions Officer for the City of Winnipeg. As a result, the financial statement may not be suitable for another purpose.