



CORPORATION PROFESSIONNELLE

TALBOT & ASSOCIÉS
ASSOCIÉS & ASSOCIATES
PROFESSIONAL CORPORATION

Comptable général accrédité / Certified General Accountant

RECEIVED
SEP 17 2007

**AUDITOR'S REPORT
ON FORM 922, CANDIDATE'S FINANCIAL STATEMENTS AND
SUPPORTING SCHEDULES**

ELECTIONS MANITOBA

To Suzanne Chaput, Official Agent for Roland Chaput,

We have audited Form 922, Candidate's Financial Statements and Supporting Schedules, prepared in accordance with the accounting requirements of *The Elections Finances Act* of Manitoba and *Accounting Guide – Accounting For Purposes of The Elections Finances Act* issued by the Chief Electoral Officer, for the candidacy of Roland Chaput for the candidacy period from April 27, 2007 to July 23, 2007 relating to the election held on May 24, 2007 in the Electoral Division of La Verendrye. 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.

In our opinion, Form 922, Candidate's Financial Statements and Supporting Schedules for Roland Chaput are presented fairly, in all material respects, in accordance with the accounting requirements of *The Elections Finances Act* of Manitoba and *Accounting Guide – Accounting For Purposes of The Elections Finances Act* issued by the Chief Electoral Officer.

Talbot & Associates

Winnipeg, Manitoba
August 29, 2007

Talbot & Associates
Certified General Accountants

922

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 APRIL 27 2007

To

Date JULY 23 2007

Candidate

Name	MR. ROLAND CHAPT
Electoral Division	LA VERENDRYE
Endorsing Political Party (If applicable)	LIBERAL

Official Agent

Name	MRS. SUZANNE CHAPT
------	--------------------

Auditor

Name of Auditor	TALBOT & ASSOCIATES
Name of Public Accountant to Whom Inquiry May be Directed (if different than above)	JOELLE REGNIER, 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 Elections Finances Act.

Signature of Official Agent Suzanne Chaput

Date Sept 12, 2007

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

Assets

100	Cash	\$ <u>11.63</u>
110	Accounts receivable	_____
120	Inventory*	_____
	Other assets (provide details)	
130	_____	_____
140	_____	_____

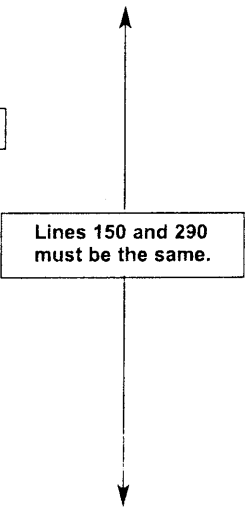
150 **Total Assets** (total of line 100 to 140) line 150 \$ 11.63

Liabilities and Surplus

200	Accounts payable	\$ _____
210	Overdraft/ Line of Credit**	_____
220	Loans**	_____
	Other liabilities (provide details)	
230	_____	_____
240	_____	_____
250	Candidacy Period Surplus/(Deficit)	<u>11.63</u>

← From line 840

← From line 440



290 **Total Liabilities and Surplus** (total of line 200 to 250) \$ 11.63

* 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>200.00</u>	← From line 630, column C
310	Transfers from endorsing political party	<u>340.29</u>	← From line 720
320	Transfers from candidate's constituency association	<u>500.00</u>	← From line 760
330	Fund raising	_____	
	Other Income (provide details)		
340	_____	_____	
350	_____	_____	
390	Total Income and Transfers (total of line 300 to 350)		line 390 \$ <u>1,040.29</u>

Expenses and Transfers

400	Election expenses	\$ <u>655.37</u>	← From line 595
410	Non – election expenses	_____	← From line 590, column C
415	Transfer of money to endorsing political party	_____	
420	Transfer of goods and services to endorsing political party	<u>340.29</u>	
430	Total Expenses and Transfers (total of line 400 to 420)		line 430 \$ <u>1,038.66</u>
440	Total Period Surplus/ (Deficit) (line 390 minus line 430)		line 440 \$ <u>11.63</u>

→ To line 250

Schedule 1 – Candidacy Period Expenses Including Donations in Kind

	Election Expenses used in Election period		C	D
	A Cash/Credit	B Donation in Kind	Non-Election Expenses in Candidacy Period	Total Expenses (columns A plus B plus C)
500 Advertising - Media	239.77			239.77
505 Posters, pamphlets, promotional				
510 Audit fee (amount in excess of subsidy)				
515 Disability				
520 Child Care				
525 Fund Raising				
530 Furniture and equipment rental				
535 Honoraria/Salaries	80.00			80.00
540 Interest and basic charges				
545 Office Occupancy (rent, utilities)				
550 Office supplies and postage				
555 Personal				
560 Polling				
565 Signs/structural support	142.00			142.00
570 Telephone				
575 Transportation, accommodation and food	276.94			276.94
Other (provide details)				
580 _____				
585 _____				
590 Total (total of line 500 to 585)				
595 Total election expenses (Total of line 590 column A and B)	659.57		To line 400	To line 410

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 \$ _____

Bank Charges line 599 \$ _____

Schedule 2 – Contributions to a Candidate (INCLUDING DONATIONS IN KIND)

A. Contributions Summary

		A	B	C (A plus B)
Aggregate Contributions of:		Cash	Donations in Kind	Total of all Contributions
600	\$250 or more			
610	\$25 or more but less than \$250	200.00		200.00
620	Less than \$25			
630	Total	\$ 200.00	\$	\$ 200.00

Enter line 630, column C total on line 300

B. Contributions of \$250 or More

(Complete part B only if the aggregate value of the contributions (cash and donations in kind) from any individual normally resident in Manitoba was \$250 or more during the candidacy period.)

Name of Contributor (alphabetical order)	Residential Address	Aggregate Value of Contributions

Additional pages attached? Yes _____ No _____

Schedule 3 – Transfers from Endorsing Political Party

(Complete only if the candidate's campaign received transfers from the candidate's endorsing political party)

A. Total value of all **cash transfers** received during the candidacy period from the candidate's endorsing political party: line 700 \$ _____

B. Total value of all **transfers of goods or services** during the candidacy period from the candidate's endorsing political party: line 710 \$ 340.29

C. Total transfers from candidate's endorsing political party: (total of line 700 to 710) line 720 \$ 340.29 ← To line 310

D. If you entered an amount on line 710, report the value of goods or services that were used in the election period: line 730 \$ 340.29

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 \$ 500.00

B. Total value of all **transfers of goods 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 \$ 500.00 ← To line 320

D. If you entered an amount on line 750, disclose the value of goods 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 and address of Contributors of \$250 or more to the Constituency Association (attach list if necessary)	\$ Aggregate Value of Contribution
LA VERONORYE LIBERAL ASSOCIATION	500.00

List attached? Yes _____ No

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 25

Total number of income tax receipts returned to Elections Manitoba:

- Issued to Contributors line 790 2 ← Return Elections Manitoba copies only.
- Voided or cancelled line 800 0 ← Return all three copies.
- Unused line 810 23 ← Return all three copies.

Total number of income tax receipts returned to Elections Manitoba (total of line 790 to 810) line 820 23

Total unreturned income tax receipts (line 780 minus line 820) line 830 2

Please provide receipt numbers and an explanation for any 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	\$ ϕ

↑
To line 200

Candidate's Signature

Date

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 1.1 of *The Elections Finances 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 \$ \emptyset

↑
To line 520,
column C

Candidate’s Signature

Date