



JUN 16 2008

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AUDITOR'S REPORT

ELECTIONS MANITOBA

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

To: Sandie Komarniski, Official Agent for Ms. Lisa Gallagher

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 Lisa Gallagher, for the candidacy period from May 8, 2007 to July 23, 2007 relating to the election held on May 22, 2007 in the Electoral Division of Fort Rouge. 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.

Except as explained in the following paragraph, 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.

Due to the nature of the 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 adjustment might be necessary to assets, liabilities, income, expenses and the campaign period surplus/deficit.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves as to the completeness of contribution income and donations in kind income and expenses referred to in the preceding paragraph, Form 922, Candidate's Financial Statements and Supporting Schedules for Frank Komarniski 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.

Winnipeg, Manitoba
October 5, 2007

HALL MOLGAT
PUBLIC ACCOUNTANTS.

PARTNERS

SIMON HALL, *Chartered Accountant Inc.*

ALAIN MOLGAT, CMA Ltd.
Certified Management Accountant

ASSOCIATES

L. LEVAN HALL, M.B.A., F.C.A.

SANTHUSITHA VITHANAGE, C.A.

922

**Candidate's Financial Statements
and Supporting Schedules**



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

RECEIVED OCT 09 2007

For the Candidacy Period

Date May 8, 2007

To Date July 23, 2007

Candidate

Name	<u>Lisa Gallagher</u>
Electoral Division	<u>Brandon West</u>
Endorsing Political Party (If applicable)	<u>Communist Party of Canada - Manitoba</u>

Official Agent

Name	<u>Sandie Komarniski</u>
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Auditor

Name of Auditor	<u>HALL MORGAN PUBLIC ACCTS</u>
Name of Public Accountant to Whom Inquiry May be Directed (if different than above)	<u>SIMON HALL C.A.</u>

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

Sept 18/07
Date

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

Assets

100	Cash	\$	0	
110	Accounts receivable		0	
120	Inventory*		0	
	Other assets (provide details)			
130	_____			
140	_____			
150	Total Assets (total of line 100 to 140)			line 150 \$ 0

Liabilities and Surplus

200	Accounts payable	\$	0	← From line 840
210	Overdraft/ Line of Credit**		0	
220	Loans**		0	
	Other liabilities (provide details)			
230	_____			
240	_____			
250	Candidacy Period Surplus/(Deficit)		0	← From line 440
290	Total Liabilities and Surplus (total of line 200 to 250)			\$ _____

Lines 150 and 290 must be the same.

- * 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>0</u>	← From line 630, column C
310	Transfers from endorsing political party	<u>373.87</u>	← From line 720
320	Transfers from candidate's constituency association	<u>0</u>	← From line 760
330	Fund raising	<u>0</u>	
	Other Income (provide details)		
340	_____	_____	
350	_____	_____	

390 **Total Income and Transfers** (total of line 300 to 350) line 390 \$ 373.87

Expenses and Transfers

400	Election expenses	\$ <u>373.87</u>	← From line 595
410	Non – election expenses	<u>0</u>	← From line 590, column C
415	Transfer of money to endorsing political party	<u>0</u>	
420	Transfer of goods and services to endorsing political party	<u>0</u>	

430 **Total Expenses and Transfers** (total of line 400 to 420) line 430 \$ 373.87

440 **Total Period Surplus/ (Deficit)** (line 390 minus line 430) line 440 \$ 0

To line 250

Schedule 1 – Candidacy Period Expenses Including Donations in Kind

	Election Expenses used in Election period		C Non-Election Expenses in Candidacy Period	D Total Expenses (columns A plus B plus C)
	A Cash/Credit	B Donation in Kind		
500 Advertising - Media				
505 Posters, pamphlets, promotional	373.87			373.87
510 Audit fee (amount in excess of subsidy)				
515 Disability				
520 Child Care				
525 Fund Raising				
530 Furniture and equipment rental				
535 Honoraria/Salaries				
540 Interest and basic charges				
545 Office Occupancy (rent, utilities)				
550 Office supplies and postage				
555 Personal				
560 Polling				
565 Signs/structural support				
570 Telephone				
575 Transportation, accommodation and food				
Other (provide details)				
580 _____				
585 _____				
590 Total (total of line 500 to 585)	373.87			373.87
595 Total election expenses (Total of line 590 column A and B)	373.87			

From schedule 7, line 850

From schedule 8, line 860

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)
	Cash	Donations in Kind	Total of all Contributions
600	N/A		
610			
620			
630	\$	\$	\$

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
	N/A	

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 \$ 373.87

C. Total transfers from candidate's endorsing political party: line 720 \$ 373.87
(total of line 700 to 710)

← 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 \$ 373.87

Schedule 4 – Transfers from Candidate's Constituency Association

N/A

(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 \$ _____

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: line 760 \$ _____
(total of line 740 to 750)

← 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

List attached?

Yes _____

No _____

Schedule 5 – Reconciliation of Income Tax Receipts

N/A

(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 _____

Total number of income tax receipts returned to Elections Manitoba:

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

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

- Unused line 810 _____ ← Return all three copies.

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

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

Please provide receipt numbers and an explanation for any unreturned income tax receipts.

Schedule 6 - Accounts Payable

N/A

(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	\$

N/A

To line 200

Candidate's Signature [Signature]

Date Oct 3 / 2007

Schedule 7 – Candidate's Disability Expenses

(Complete only if reasonable expenses were incurred by a disabled candidate in relation to a candidate's disability 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 disability expenses	line 850
\$.

n/a

To line 515, column C

[Signature]
Candidate's Signature

Oct 03/07
Date

