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ELECTIONS MANITOBA

MEYERS NORRIS PENNY LLP

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

To Kornelius Loewen  
Official Agent for Cathy Cox

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 Cathy Cox for the candidacy period from May 1, 2007 to July 23, 2007 relating to the election held on May 22, 2007 in the Electoral Division of Rossmere. These 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.

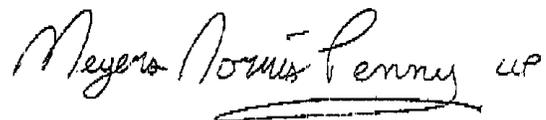
We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence 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.

The Act does not, however, require us to report, nor was it practicable for us to determine, that the accounting records include all transactions relating to the candidacy of Cathy Cox.

In our opinion, Form 922, Candidate's Financial Statements and Supporting Schedules for Cathy Cox 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.

This report applies to the amended Form 922 Candidate's Financial Statements and Supporting Schedules signed by the official agent on April 12, 2008.

April 24, 2008  
Winnipeg, Manitoba

  
Chartered Accountants

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922

Candidate's Financial Statements and Supporting Schedules

ELECTIONS MANITOBA

Elections Manitoba X

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

*Stephan Larmer*  
945-6011

For the Candidacy Period

Date May 01, 2007

To

Date July 23, 2007

Candidate

Name
Cox, Cathy
Electoral Division
Rossmere
Endorsing Political Party (If applicable)
PC Manitoba

Official Agent

Name
Kornellus Loewen

Auditor

Name of Auditor
Meyers Norris Penny LLP
Name of Public Accountant to Whom Inquiry May be Directed (if different than above)
Rick Battistoni

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 also hereby declare that to the best of my knowledge and belief, the information contained herein is complete, true and correct and in compliance with the requirements of *The Elections Finances Act*.

*[Signature]*  
\_\_\_\_\_  
Signature of Official Agent

*April 12/08*  
\_\_\_\_\_  
Date

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

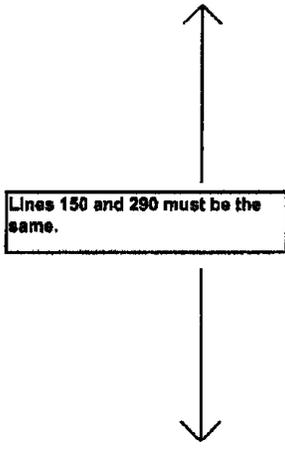
**Assets**

100 Cash	\$ 312.08
110 Accounts Receivable	_____
120 Inventory *	_____
Other Assets (provide details)	_____
130 _____	_____
140 _____	_____

**150 Total Assets** (total of line 100 to 140) **\$ 312.08**

**Liabilities and Surplus**

200 Accounts Payable	\$ 315.78	← <b>From line 840</b>
210 Overdraft/ Line of Credit **	_____	
220 Loans **	_____	
Other Liabilities (provide details)	_____	
230 _____	_____	
240 _____	_____	
250 Candidacy Period Surplus/(Deficit)	(3.70)	← <b>From line 440</b>



**290 Total Liabilities and Surplus** (total of line 200 to 250) **\$ 312.08**

\* 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.



**Schedule 1 - Candidacy Period Expenses Including Donations in Kind**

	C		D
	Election Expenses used in Election Period		Total Expenses (columns A plus B plus C)
	A Cash / Credit	B Donation in kind	
500 Advertising - Media	660.79		660.79
505 Posters, pamphlets, promotional	6,468.82		6,468.82
510 Audit fee (amount in excess of subsidy)			
515 Disability			
520 Child Care			
525 Fund raising			
530 Furniture and equipment rental			
535 Honoraria/Salaries	600.00		600.00
540 Interest and bank charges	14.36	11.66	26.02
545 Office Occupancy (rent, utilities)	956.52	43.48	1,000.00
550 Office Supplies and postage	1,173.81		1,173.81
555 Personal	173.90		173.90
560 Polling	2,185.11		2,185.11
565 Signs/structural support	3,297.60		3,297.60
570 Telephone	1,265.53	757.85	2,023.38
575 Transportation, accomodation and food	1,410.42		1,410.42
Other (provide details)			
580 Insurance	253.75	21.25	275.00
585 Election Party Thank You Certifica		883.85	883.85
590 Total (total of line 500 to 585)	18,460.61	1,718.09	20,178.70
595 Total election expenses (Total of line 590 column A and B)	18,460.61		

From schedule 7, line 860  
From schedule 8, line 680

To line 400  
To line 410

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 697 \$ \_\_\_\_\_  
Bank Charges line 599 \$ 11.66

**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	3,650.00		3,650.00
610	\$25 or more but less than \$250	3,375.00		3,375.00
620	Less than \$25			
630	<b>Total</b>	<b>\$ 7,025.00</b>	<b>\$</b>	<b>\$ 7,025.00</b>

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)	Contributor's Manitoba Residential Address	Aggregate Value of Contributions
Cox, Cathy		750.00
Cox, Herb		750.00
Michelson, Bonnie		250.00
Murray, Brent		300.00
Smith, Joy		300.00
Swistun, Donald		800.00
Tropak, Silke		500.00

Additional pages attached?  Yes  No

**Schedule 3 - Transfers from Endorsing Political Party**

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*(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 \$ 11,350.00

B. Total value of all transfers of goods or services during the candidacy period from the candidate's endorsing political party: line 710 \$ 1,800.00

C. Total transfers from candidate's endorsing political party: (total of line 700 to 710) line 720 \$ 13,150.00 ← **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 \$ 1,800.00

**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 \$ \_\_\_\_\_

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 the candidate's constituency association: (total of line 740 to 750) line 760 \$ \_\_\_\_\_ ← To line 320

D. If you entered an amount on line 750, disclose the value of goods or services that were used in 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?

- X   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**

*(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 75

Total number of income tax receipts returned to Elections Manitoba:

- Issued to Contributors line 790 35

Return Elections Manitoba copies only.
  
- Voided or cancelled line 800 4

Return all three copies.
  
- Unused line 810 36

Return all three copies.

Total number of income tax receipts returned to Elections Manitoba line 820 75  
 (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 any unreturned income tax receipts.

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### 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
Canstar	Advertising expense	315.78
Total accounts payable		315.78

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 the candidate's disability to enable the candidate to campaign in an election period)*

\* Per section 1.1 of the *Elections Finance 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 515, column C

### 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 Finance 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 520, column C

Candidate's Signature

Date